the at least one azimuth index and/or at least one elevation index of the frame uses a variably distributed bit allocation on a sub-band-by-sub-band basis is further for:

determining an initial allocation of bits distribution used to decode the at least one azimuth index and/or at least one elevation index for each sub-band based on the at least one energy ratio value for each sub-band;

determining a reduced allocation of bits distribution based on the initial allocation of bits distribution and an allocation of bits distribution for decoding the at least one energy ratio value of the frame; and

decoding the at least one azimuth index and/or at least one elevation index of the frame based on the reduced allocation of bits distribution.

14. The apparatus as claimed in claim 13, wherein the means for decoding the at least one azimuth index and/or at least one elevation index of the frame based on the reduced allocation of bits distribution is further for:

determining an allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a sub-band based on the reduced distribution;

entropy decoding the at least one azimuth index and/or at least one elevation index based on a signalling bit indicating entropy encoding and fixed rate decoding otherwise;

distributing any available bits from the difference of the allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a sub-band and the sum of the number of bits decoding the sub-band and the signalling bit for further allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a further sub-band or decreasing a further allocation of bits for decoding the at least one azimuth index and/or at least one elevation index for a further sub-band by one bit otherwise.

15. The apparatus as claimed in claim 14, wherein the means for decoding the at least one azimuth index and/or at least one elevation index of the frame based on the reduced allocation of bits distribution is further for: