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SCRUTINY & PETITIONS COMMITTEE THURSDAY, 17 AUGUST 2023

A MEETING of the SCRUTINY & PETITIONS COMMITTEE will be held via Microsoft Teams on THURSDAY, 17 AUGUST 2023 at 10.00 am.

All Attendees, including members of the public, should note that the public business in this meeting will be livestreamed and video recorded and that recording will be available thereafter for public view for 180 days.

J. J. WILKINSON,
Clerk to the Council,

7 August 2023

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute and Scrutiny Action Sheet (Pages 3 - 12) Consider: (a) Minute of 1 June 2023 for agreement and signature by the Chair (Copy attached); and (b) Scrutiny Action Sheet (Copy attached.)	5 mins
5.	Covid-19 Reserve/Recovery Fund (Pages 13 - 30) Consider report by Director of Finance and Procurement. (Copy attached.)	30 mins
6.	Any Other Items Previously Circulated	
7.	Any Other Items the Chair Decides are Urgent	
8.	Date of Next Meeting The next meeting of the Scrutiny and Petitions Committee was scheduled for 19 October 2023.	

NOTES

1. Timings given above are only indicative and not intended to inhibit Members' discussions.
2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.

Membership of Committee:- Councillors E. Thornton-Nicol (Chair), N. Richards (Vice-Chair), J. Anderson, P. Brown, J. Cox, M. Douglas, J. PatonDay, E. Robson, S. Scott and F. Sinclair

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**SCOTTISH BORDERS COUNCIL
SCRUTINY & PETITIONS COMMITTEE**

MINUTES of Meeting of the SCRUTINY & PETITIONS COMMITTEE held via Microsoft Teams on Thursday, 1 June 2023 at 10.00 am

Present:- Councillors E. Thornton-Nicol (Chair), J. Anderson, J. Cox, M. Douglas, J. PatonDay, N. Richards, E. Robson, S. Scott and F. Sinclair

Apologies:- Councillor P. Brown.

In Attendance:- Chief Officer Corporate Governance, Director Resilient Communities, Clerk to the Council, and Democratic Services Officer (F. Henderson)

1. MINUTE AND SCRUTINY ACTION SHEET

1.1 Copies of the Minute of Meeting held on 20 April 2023 had been circulated.

DECISION

APPROVED the Minute for signature by the Chair.

1.2 Copies of the Action Tracker for Scrutiny decisions had been circulated. The Clerk to the Council explained that with reference to paragraph 2.4 of the Minute of 12 January 2023, while no generic emails had yet gone out to Community Councils regarding waste and recycling communications, officers would copy in Members to these emails so they could check they had been received and disseminated wider within communities. With reference to paragraph 2.4 of the Minute of 13 January 2022, as the use of school facilities was now part of the new Scrutiny Review programme, the discussion on this would be taken forward through the Place Making agenda and also as part of that future review.

1.3 With reference to paragraph 1(a) of the Minute of 29 December 2021, the Director Resilient Communities explained that a report was due to be presented to the Executive Committee on 13 June 2023, seeking approval for a review of the Local Festival Grant Scheme, to be undertake prior to the commencement of the 2024/25 budget planning process. The review would be carried out through a short-life Member/Officer Working Group which would engage with relevant stakeholders and report back to the Executive Committee.

DECISION

NOTED the update to the Action Tracker and that these items be removed from the Action Tracker.

2. RURAL PROOFING POLICY UPDATE

With reference to paragraph 2 of the Minute of 9 December 2021, the Director Resilient Communities explained that having had an initial look at the Rural Proofing Policy, the thinking had now changed in terms of how to approach this. This Policy was initially developed to ensure people living and working in rural areas were taken into account in any new policies. This was in 2008 and a checklist was developed at that time to make an assessment. Things had moved on some way in terms of impact assessments since then, and the Scrutiny & Petitions Committee had suggested that rather than staying as a separate item, it should be part of the UN Sustainable Development Goals and Integrated Impact Assessment checklists and strengthen those to ensure rurality was fully incorporated. It had now been recognised that the UN Sustainable Development Goals

were a global standard so we could not change or add to that process. Instead, staff were being encouraged to consider rural aspects and ensure these were taken into account when looking at the checklist for the UN Sustainable Goals to ensure that any inequalities as a result of living in a rural area were recognised. Rather than changing the checklist, the guidance in completing the checklist would be amended. In terms of Integrated Impact Assessments (IIAs), rural proofing was fundamental to this and officers were now suggesting that rural proofing be built into IIAs going forward which would allow the separate Rural Proofing checklist to be removed. Work was underway to amend the IIA and guidance. The Director suggested that this should be completed and then in 6 months an evaluation be carried out to ensure it was working properly and a report brought to Scrutiny & Petitions Committee at that time.

DECISION

NOTED that the Integrated Impact Assessment (IIA) would be amended to incorporate rural proofing and a report would be brought to Scrutiny & Petitions Committee in 6 months to ensure the new IIA was working as planned.

3. SCRUTINY REVIEW WORK PROGRAMME

3.1 With reference to paragraph 2 of the Minute of 20 April 2023, there had been circulated copies of a report by the Clerk to the Council, which provided further details of those subjects submitted for consideration for review by the Scrutiny and Petitions Committee and sought approval for their inclusion in the Scrutiny Review Work Programme to be recommended to Council. The report explained that there were 9 topics being take forward for inclusion in the Scrutiny Review Programme as follows:-

1. Public Toilet Provision in the Scottish Borders
2. Employability Service Public Engagement
3. Private Sector Housing Grants and Assessment Process
4. Industrial Estates in the Scottish Borders
5. Covid Recovery Funds
6. Community Access to Schools out-with school hours
7. Shared Lives
8. E-Fleet
9. See Hear Grant Funding

3.2 In providing further information for each review, consideration had been given to the potential scale of each review, the resources required to take it forward, the timing of such a review and the method of taking the review forward i.e. by way of an information hearing or focussed hearing. Working Groups were not being considered at this time due to the current pressure on staff. The breadth of some reviews would require to be taken into consideration, as would the number of reviews being undertaken at any given time, to ensure that Members and Officers did not become over-burdened and resources were not stretched too thinly. Depending on the subject matter, Officers from various Services of the Council could provide support to Scrutiny & Petitions hearings.

3.3 With regard to the review of Public Toilet Provision, Members were keen to be updated on progress with this work before the suggested date of Winter 2024, due to the public interest in the matter. It was suggested that interim update reports on progress with the programme for public toilet provision would be brought to the Committee, with the first such report to be in December 2023 and this was unanimously agreed.

DECISION

(a) AGREED the Scrutiny Review Work Programme as detailed in the Appendix to this Minute.

(b) NOTED that the Review Work Programme may be added to at a later date, subject to approval by Scottish Borders Council.

- * (c) **AGREED to RECOMMEND to Scottish Borders Council that the Scrutiny Review Work Programme as detailed in the Appendix be approved.**

4. **FUTURE MEETING DATES**

The Committee noted the dates for future meetings detailed on the agenda.

The meeting concluded at 10.25 am

SCRUTINY & PETITIONS COMMITTEE**SCRUTINY PROPOSED REVIEWS****1. PUBLIC TOILET PROVISION IN THE SCOTTISH BORDERS (Director lead – John Curry)**

- 1.1 A request for a review of Public Toilet provision was submitted by Cllr Sinclair and a further request was also received from Stow Community Council to review the closure of the public toilet in Stow. After discussing the requests at its meeting on 20 April 2023, the Scrutiny & Petitions Committee agreed to include both requests into the one review to cover public toilet provision in the Scottish Borders. At its meeting on 30 March 2023, Scottish Borders Council approved the future provision of public toilets across the Borders by providing one Council facility per each major existing settlement; and to undertake a condition survey which would lead to enhancements through capital investment (in 2024/25). There was currently additional provision in shops, filling stations, pubs, cafes and non-Council operated visitor attractions across the region and a mapping exercise would be carried out, as part of a co-ordinated communications strategy, to improve awareness and online and physical signposting of facilities for residents, tourists and visitors. The Council would also facilitate community-led initiatives to operate new or additional toilet facilities, although this would not include grant funding communities to take on redundant Council facilities. Where there were gaps in provision, the Council would also consider however, what support could be provided to operate community or business led 'Comfort Schemes' within the constraints of resource and available budget.
- 1.2 As the work to review and enhance the retained Council operated toilet facilities is due to take place over the next 2 years, it is considered best to allow this work to start, and then for Scrutiny & Petitions Committee to hold an Information Hearing to assess the following:
- The results of the surveys of SBC public toilets and the proposed enhancements
 - The results of the mapping exercise for toilet facilities open to the public
 - The communications/signage in place for public toilet facilities across the region
 - Complaints received by the Council on public toilet facilities (or the lack of facilities)
 - Any 'Comfort Scheme' facilities planned/in operation

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

- 1.3 Timeline – a Hearing to be held in Winter 2024 to allow the work to be well advanced. Interim update reports on progress with the programme for public toilet provision will be brought to Committee before this time, with the first such report in December 2023.

2. EMPLOYABILITY SERVICE PUBLIC ENGAGEMENT (Director lead – Jenni Craig)

- 2.1 A request for a review of how the Employability Service publicised its work within the Borders was submitted by Cllr Anderson. The Employment Support Service is an outcome focused service which provides support for those who may need

additional help to find and sustain paid work e.g. care experienced young people, people with a learning and/or physical disability, people with a sensory impairment, people recovering from a mental illness, those who are homeless or under threat of being homeless, etc. The Employment Support Service offers a variety of services, all designed specifically to assist people in entering the workplace and moving on to working independently.

- 2.2 The Service is currently working on an updated communications plan and it is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:
- Current communications and marketing on the different SBC Employment services available
 - Partnership work and linking in with other organisations
 - Employers' engagement
 - Future developments

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

- 2.3 Timeline – due to the current work on the updated communications plan, an Information Hearing is to be held in March 2024.

3. PRIVATE SECTOR HOUSING GRANTS AND ASSESSMENT PROCESS (Director Lead – Stuart Easingwood; Officer leads – Gwyneth Lennox and Donna Bogdanovich)

- 3.1 A request for a review of the Private Sector Housing Grants and Assessment Process was submitted by Cllr Robson. If a person is disabled or lives with someone who has a disability, they may be entitled to a grant to help adapt their home. Mandatory grants are available to provide structural alterations to help meet the needs of a disabled person. These grants allow for up to 80% funding of the total cost of any alteration and any grant level about 80% is calculated on a means tested basis. All requests for grant assistance are assessed through the Social Work service, and an Occupational Therapist will carry out the assessment to see if the individual is eligible for a grant. A priority system is in operation to ensure those with critical needs receive services first.

- 3.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:
- The process involved within the Council in applying for a housing grant, the OT assessment and arranging the work
 - The budget and resources available each year
 - How clients are kept informed

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

- 3.3 Timeline – an Information Hearing is to be held in December 2023.

4. INDUSTRIAL ESTATES IN THE SCOTTISH BORDERS (Lead Director(s) – John Curry, Jenni Craig)

- 4.1 A request for a review of the Unused Trading Estate on Lennel Road, Coldstream, was submitted by Coldstream Community Council. The request advised that this

site had no tenants and had stood unused for over 10 years. Understanding was sought from SBC about future plans for the site to ensure the grant monies used to create the site were not wasted and actually generated a return and jobs for the community. After discussing the request at its meeting on 20 April 2023, the Scrutiny & Petitions Committee agreed to expand this review to cover current and future use of industrial estates across the Borders.

- 4.2 A briefing had been provided to the Leaders' Group earlier this year and a report will be coming to Council later this year on Business Parks and Economic Development land that sets out the priorities and provides progress reports on development, demand, occupancy, etc. It is suggested that an information report is provided to the Scrutiny & Petitions Committee detailing what work is being proposed prior to the report being considered at Council.
- 4.3 Timeline – an information report is to be brought in October 2023.

5. COVID RECOVERY FUNDS (Lead Officer – Suzy Douglas)

- 5.1 A request for review of the Scottish Government Grant Funding, including a full analysis of its purpose and use, was submitted by Cllr M. Douglas and a request for a review of the Council's Covid Recovery Fund purpose and spend to date was also submitted by Cllr Thornton-Nicol. After discussing the requests at its meeting on 20 April 2023, the Scrutiny & Petitions Committee agreed to cover both requests in the one review.
- 5.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:
- The funding which had been received from Scottish Government throughout the Covid-19 pandemic, the criteria for its spend, and the actual spend and outcomes achieved
 - The funding which the Council had put into its Covid Recovery Fund, the criteria for its spend, and the actual spend and outcomes achieved

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

- 5.3 Timeline – an Information Hearing is to be held in August 2023.

6. COMMUNITY ACCESS TO SCHOOLS OUT-WITH SCHOOL HOURS (Lead Director(s) – Lesley Munro/Jenni Craig)

- 6.1 A request for review of Community access to school facilities out-with school hours, and the availability of janitorial staff to open/close the premises, was submitted by Cllr M. Douglas. Use of school sports facilities by the community is encouraged, and both indoor and outdoor spaces can be hired e.g. sports halls, artificial/grass pitches, dance studios, etc. Different facilities are available at individual schools.
- 6.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:
- The availability of school facilities across the region for community use, including availability of janitorial staff to open/close premises
 - The cost of hiring school facilities

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or

appropriate Committee. Such recommendations must be in line with current budget and resources.

6.3 Timeline – an Information hearing is to be held in March 2024.

7. SHARED LIVES (Lead Director – Chris Myers; Lead Officer – Simon Burt)

7.1 A request for review of the costs of the annual contract for Shared Lives, the performance against KPIs and whether savings were being met, was submitted by Cllr Thornton-Nicol. In Shared Lives, an adult or young person who needs long term support is matched with a carefully approved Shared Lives carer. Together, the person needing support and the Shared Lives carer share the carer's family and community life. Half of the people using Shared Lives move in with their chosen Shared Lives carer to live as part of their household; and half visit for day support or overnight breaks. People get safe, personal care and support, in a place which feels like home. They make friends and become more active, with improved social lives and greater involvement in their community.

7.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:

- The services provided by Cornerstone Shared Lives
- Performance of outcomes/KPIs within the contract
- What savings have been achieved

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

7.3 Timeline – an Information hearing is to be held in May 2024.

8. E-FLEET IMPACT (Lead Directors – John Curry, Clair Hepburn)

8.1 A request for review of the impact of pool cars on the cost of reimbursing mileage to staff had been submitted by Cllr Thornton-Nicol. The Council has a fleet of electric vehicles for staff to book for site visits, etc. rather than using their own vehicles and claiming back mileage expenses.

8.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:

- The cost of E-fleet vehicles, their locations and useage
- The amount of mileage being paid to staff for use of own vehicles

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

8.3 Timeline – an Information hearing is to be held in late summer 2024. This will allow costs from financial year 2023/24 to be analysed prior to the hearing.

9. SEE HEAR GRANT FUNDING (Lead Director – Stuart Easingwood; Lead Officer – Michael Curran)

9.1 A request for review of the impact of the grant funding for "See Hear" and the outcomes which are being achieved from this, had been submitted by Cllr Thornton-Nicol. See Hear is the national, strategic framework for sensory impairment in Scotland which promotes a seamless, multi-agency approach to assessment, care

and support to people with a sensory impairment (hearing loss, sight loss, or dual sensory loss).

- 9.2 It is suggested that an Information Hearing is held which will allow the Scrutiny & Petitions Committee to assess the following:
- The services provided through See Hear
 - Performance of outcomes

At the end of the hearing, the Scrutiny & Petitions Committee will then consider whether they are satisfied with the information received, whether they require further information, or whether they wish to make recommendations to either the Director or appropriate Committee. Such recommendations must be in line with current budget and resources.

- 9.3 Timeline – an Information hearing is to be held in Autumn 2024.

SCOTTISH BORDERS COUNCIL
SCRUTINY BUSINESS ACTION SHEET
SCRUTINY & PETITIONS COMMITTEE

Notes:-

1. Paragraphs Marked with a * require full Council approval before action can be taken
2. Items for which no actions are required are not included

TITLE	DECISION REQUIRING ACTION	DEPARTMENT/ SECTION	RESPONSIBLE OFFICER	Action Update
1 June 2023				
1. Scrutiny Review Work Programme	Para 3.3 - (a) AGREED the Scrutiny Review Work Programme as detailed in the Appendix to the Minute. (c) AGREED to RECOMMEND to Scottish Borders Council that the Scrutiny Review Work Programme as detailed in the Appendix be approved.	Elected Members		
12 January 2023				
1. Waste & Recycling Comms	Para 2.4 – AGREED that waste management emails to Community Councils also be sent to Elected Members to allow them to check that the information had been received and was being disseminated out to communities	Communications	Ross Sharp-Dent/Adam Drummond	Councillors to be included in Communications to keep them informed.
2. Future Scrutiny Work Programme	Para 4. - AGREED to each Committee member submitting one subject for review before the next meeting	Elected Members		On agenda, 1 June
13 January 2022				
1. Scrutiny Business Action Sheet	Para 2.4 – action (d) AGREED there would be a discussion at a future meeting of Audit & Scrutiny on the use of school facilities by community groups and how this could be taken forward through the Place Making discussions.	Corporate	Lesley Munro/Jenni Craig/John Curry	Now to be taken forward through Place-making agenda.
9 December 2021				
1. Community Funding Evaluation Process	Para 3.2 – action (b) AGREED to add the review of Festival Funding to the Action Tracker.	Resilient Communities	Jenni Craig	A report on Festival Funding to be taken to the Executive Committee on 13 June 2023 to seek a review and to include Evaluation. Member

TITLE	DECISION REQUIRING ACTION	DEPARTMENT/ SECTION	RESPONSIBLE OFFICER	Action Update
				Officer working Group to be set up for discussions prior to the start of the budget making process.
2. Rural Proofing Policy	Para 4 – action (b) AGREED that the UN Sustainable Development Goals and Integrated Impact Assessment Goals checklists would be strengthened to ensure that elements of rurality were fully incorporated, and that the draft checklists be considered by the Committee prior to submission to Council.	Corporate	Jenny Wilkinson/ Jenni Craig	Now to be brought to August meeting.
29 June 2021				
1. Scrutiny Work Programme	(a) Public transport and communities – An evaluation of the current situation and future plans for supporting rural communities to set up their own community transport where there was demand and current transport inadequate. (Initial Scrutiny hearing to determine best methodology and reporting)	Infrastructure & Environment	John Curry	To be considered by Scrutiny – no date and to remain on the tracker Council in June setting out priorities for Transport which will include community transport and rural provisions.



COVID-19 RESERVE / RECOVERY FUND

Report by Director of Finance & Procurement

SCRUTINY & PETITIONS COMMITTEE

17th August 2023

1 PURPOSE AND SUMMARY

- 1.1 **This report provides members of the Committee with detailed financial information showing the funding received from Scottish Government and that allocated from within the Council budget to the COVID-19 reserve / Recovery Fund, the criteria for its spend and the actual spend and outcomes achieved.**
- 1.2 From the outset of the COVID-19 pandemic, in March 2020, the Council took a very proactive and prudent approach to the management of the Council's finances during this very challenging period. The Council's 2020/21 budget had already been approved by Council at the start of the pandemic. During the early months of financial year 2020/21 detailed work was undertaken by the finance team in partnership with service managers to review both existing budgets and initial 2020/21 forecasts, including best estimates of the impact of COVID-19 on Council finances.
- 1.3 At the end of financial year 2020/21, the COVID-19 reserve was created to allow the carry forward of available budget to be earmarked from 2020/21 into 2021/22 to allow the Council to continue to respond to the impact of the pandemic. In August 2022, in recognition of wider pressures from the operating environment, the COVID-19 reserve, previously held to provide one-off funding to support the impacts of COVID-19, was re-designated as a 'Recovery Fund' to support pressures including impacts of COVID-19 recovery, inflation pressures and wider operating constraints including staffing challenges.
- 1.4 Appendix 1 provides an audit trail of movements in the COVID-19 reserve / Recovery Fund from the initial Council report in August 2020 through to the most recent financial monitoring presented to the Executive Committee on 15th August 2023. Appendix 2 provides this same information but at a more detailed level, tracking funding and expenditure from August 2020 to date.
- 1.5 Appendix 3 specifically details Scottish Government funding provided to Local Authorities, showing the initial national allocation, the Scottish Borders Council share of this and then the funding received shown over the 3 financial years. Included within this appendix is a breakdown of COVID-

19 business grants, of which the Council administered £74.3m, supporting 5,770 businesses. The Council administered and accounted for these grants on an agency basis where Scottish Government funding was passed through the Council to intended businesses and recipients in communities. There was no financial cost or benefit to the Council as a direct result of these grants ie the amount paid out was received in full from Scottish Government. There was, however, a significant administrative burden on the Council in resourcing this activity for which administration funding was received.

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2 RECOMMENDATIONS

- 2.1 **I recommend that the Committee notes the detailed financial information provided showing the funding received from Scottish Government and that allocated from within the Council budget to the COVID-19 reserve, the criteria for its spend and the actual spend and outcomes achieved.**

3 BACKGROUND

- 3.1 From the outset of the COVID-19 pandemic, in March 2020, the Council took a very proactive and prudent approach to the management of the Council's finances during this very challenging period. The Council's 2020/21 budget had already been approved by Council at the start of the pandemic. During the early months of financial year 2020/21 detailed work was undertaken by the finance team in partnership with service managers to review both existing budgets and initial 2020/21 forecasts, including best estimates on the impact of COVID-19 on Council finances.
- 3.2 This detailed work culminated in an in-year budget review report being approved by Council in August 2020. This budget review reflected known Scottish Government commitments at that stage but also, crucially, reflected the redirection at that point of £8.862m of Council budgets to ensure local resources were available rather than placing full reliance on central Scottish Government funding.

4 COVID-19 RESERVE / RECOVERY FUND

- 4.1 Following the report to Council in August 2020, the normal quarterly financial monitoring to Executive Committee resumed from November 2020. These reports included specific information each quarter on the COVID-19 funding available from both Scottish Government and that allocated from the Council and also the pressures arising as a result of the pandemic which required to be funded. At the end of financial year 2020/21, the COVID-19 reserve was created to allow the carry forward of available budget to be earmarked from 2020/21 into 2021/22 to allow the Council to continue to respond to the impact of the pandemic.
- 4.2 The quarterly monitoring to Executive Committee continued during 2021/22 where each quarter detailed financial information was provided showing the COVID-19 related resources available and how this funding was being spent.
- 4.3 As part of the first quarterly monitoring to the Executive Committee in August 2022, it was recognised that the Council was experiencing continuing impacts from the COVID-19 recovery period and unprecedented inflation levels in the wider economy causing both internal Council pressures and also pressures on critical service delivery partners. As a result, the COVID-19 reserve, previously held to provide one-off funding to support the impacts of COVID-19, was re-designated as a 'Recovery Fund'. The Council contribution to the COVID-19 reserve over the period was £11.884m, therefore assuming the Council deployed the Scottish Government funding first, the Recovery Fund of £11.215m was established from redirected Council budgets.
- 4.4 This Recovery Fund has supported the Council, and where appropriate its partners, through deployment of one-off funding to support the operating environment including impacts of COVID-19 recovery, inflation pressures and wider operating constraints including staffing challenges. At the end of the first quarter in 2023/24, the balance in the Recovery Fund is £1.187m pending a decision by the Executive Committee on deployment of part of

the remaining fund at its meeting on the 15th August 2023. Should the Council Management Team recommendation be approved by the Executive Committee, the fund will reduce to £0.950m.

- 4.5 Appendix 1 provides a high level audit trail of movements in the COVID-19 reserve / Recovery Fund from the initial Council report in August 2020 through to the most recent financial monitoring presented to the Executive Committee on 15th August 2023. All drawdowns from the COVID-19 reserve and the Recovery Fund have been approved by Elected Members through full Council or delegated to the Executive Committee. As can be seen the total reserve was funded £11.884m from Council budgets and £60.821m funding received from Scottish Government resulting in a total reserve over the 3 year period of £72.705m with expenditure to date of £71.518m.
- 4.6 Appendix 2 is a breakdown of the summary information included in Appendix 1 showing a more detailed analysis of funding received and draw downs from the fund. This appendix details both the funding received and also detail on expenditure at each monitoring period.
- 4.7 Appendix 3 specifically details Scottish Government funding provided to Local Authorities, showing the initial national allocation, the Scottish Borders Council share of this and then further funding within this funding stream shown over the 3 financial years. Included within this appendix is a breakdown of COVID-19 business grants, of which the Council administered £74.3m, supporting 5,770 businesses. The Council administered and accounted for these grants on an agency basis where Scottish Government funding was passed through the Council to intended businesses and recipients in communities. There was no financial cost or benefit to the Council as a direct result of these grants ie the amount paid out was received in full from Scottish Government. There was, however, a significant administrative burden on the Council in resourcing this activity for which administration funding was received.
- 4.8 Since April 2020, the Council has administered £74.3m of COVID-19 business grants to 5,770 businesses, spent £71.518m through the COVID-19 Reserve / Recovery Fund supporting key workers, supporting essential partners and service providers such as Live Borders, transport and early years providers to remain sustainable and has ensured the ongoing financial sustainability of the Council during this extremely challenging period.

5 IMPLICATIONS

5.1 Financial

There are no costs attached to any of the recommendations contained in this report.

5.2 Risk and Mitigations

There are no identified risks given this report is a position statement detailing the funding and expenditure accounted for through the Council's COVID-19 reserve and subsequent Recovery Fund.

As indicated within section 4 of the report: All drawdowns from the COVID-19 reserve and the Recovery Fund have been approved by Elected Members through full Council or delegated to the Executive Committee. Information

Background Papers:
Previous Minute Reference:

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. Suzy Douglas can also give information on other language translations as well as providing additional copies.

Contact us at sdouglas@scotborders.gov.uk

Total Income -	
Scottish Government/IJB	60,821
Scottish Borders Council	11,884
	<u>72,705</u>
Total Expenditure	<u>71,518</u>
	1,187

	Outturn 2020/21	Covid-19 Reserve Established	Movement 2021/22	Outturn 2021/22	Movement 2022/23	Outturn 2022/23
Income -						
Scottish Government/IJB	20,958	18,287	18,985	37,272	2,591	39,863
Scottish Borders Council	9,585	2,256	(26)	2,230	69	2,299
	<u>30,543</u>	<u>20,543</u>	<u>18,959</u>	<u>39,502</u>	<u>2,660</u>	<u>42,162</u>
Expenditure	<u>30,543</u>	<u>2,962</u>	<u>25,325</u>	<u>28,287</u>	<u>12,688</u>	<u>40,975</u>
	0	17,581	(6,366)	11,215	(10,028)	1,187

	Outturn 2020/21	Covid-19 Reserve Established	Movement 2021/22	Outturn 2021/22	Movement 2022/23	Outturn 2022/23
	£'000	£'000	£'000	£'000	£'000	£'000

Covid-19/Recovery Funding :

Funding provided by Scottish Government	6,930	18,287	14,359	32,646	503	33,149
Free up of specific grant in Children & Young People	6,658	0	0	0	0	0
Earmarked Balances redirected to COVID-19	740	0	0	0	0	0
Reduce previously approved budget growth	1,252	0	0	0	0	0
Uncommitted budget in services	6,135	0	0	0	0	0
Funding included in the Financial Plan for COVID-19 response	0	0	2,230	2,230	69	2,299
Draw down from Reserves - previous year budget underspend	1,458	2,256	(2,256)	0	0	0
Assumed IJB funding through LMP	7,370	0	4,626	4,626	2,088	6,714
	30,543	20,543	18,959	39,502	2,660	42,162

Revenue Implications :

Additional COVID-19 costs	14,243	0	9,662	9,662	1,135	10,797
Education recovery	4,320	1,650	8,227	9,877	2,497	12,374
IJB Local Mobilisation Plan (LMP)	2,493	0	3,671	3,671	2,088	5,759
Delays in delivery of financial plan savings	3,794	0	2,040	2,040	0	2,040
Loss of budgeted income	4,498	0	669	669	0	669
Service pressures	1,195	0	2,368	2,368	3,724	6,092
Inflation pressures	0	0	0	0	3,245	3,245
To support the 2021/22 Financial Plan	0	1,312	(1,312)	0	0	0
	30,543	2,962	25,325	28,287	12,688	40,975

Covid-19/Recovery Reserve :	0	17,581	(6,366)	11,215	(10,028)	1,187
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	2020/21						
Aug 20 Council	Movement Q2	Nov 20 Exec.	Movement Q3	Feb 21 Exec	Movement Q4	June 21 Exec	
£'000	£'000	£'000	£'000	£'000	£'000	(20/21 Outturn)	£'000
Covid-19/Recovery Funding :							
Funding provided by Scottish Government	5,630	1,582	7,212	1,277	8,489	(1,559)	6,930
Free up of specific grant in Children & Young People	3,486	832	4,318	2,340	6,658	0	6,658
Earmarked Balances redirected to COVID-19	740	0	740	0	740	0	740
Reduce previously approved budget growth	1,252	0	1,252	0	1,252	0	1,252
Uncommitted budget in services	5,412	515	5,927	(1,351)	4,576	1,559	6,135
Funding included in the Financial Plan for COVID-19 response	0	0	0	0	0	0	0
Draw down from Reserves - previous year budget underspend	1,458	0	1,458	0	1,458	0	1,458
Repurposed Early Years Budget	0	0	0	0	0	0	0
Repurposed PEF C/F	0	0	0	0	0	0	0
Assumed IJB funding through LMP	1,078	539	1,617	4,111	5,728	1,642	7,370
Additional income & one off savings	0	0	0	0	0	0	0
	19,056	3,468	22,524	6,377	28,901	1,642	30,543
Revenue Implications :							
Additional COVID-19 costs	10,673	676	11,349	2,792	14,141	102	14,243
Education recovery	1,976	832	2,808	1,512	4,320	0	4,320
IJB Local Mobilisation Plan (LMP)	0	0	0	887	887	1,606	2,493
Delays in delivery of financial plan savings	2,386	802	3,188	606	3,794	0	3,794
Loss of budgeted income	4,219	393	4,612	(48)	4,564	(66)	4,498
Service pressures	1,195	0	1,195	0	1,195	0	1,195
Inflation pressures	0	0	0	0	0	0	0
To support the 2021/22 Financial Plan	0	0	0	0	0	0	0
	20,449	2,703	23,152	5,749	28,901	1,642	30,543
Covid-19/Recovery Reserve 2020/21 :	(1,393)	765	(628)	628	0	0	0

Covid-19 Reserve Established £'000	2021/22								
	Movement Q1	Aug 21 Exec. £'000	Movement Q2	Nov 21 Exec. £'000	Movement Q3	Feb 22 Exec £'000	Movement Q4	June 22 Exec (21/22 Outturn) £'000	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Covid-19/Recovery Funding :									
Funding provided by Scottish Government	18,287	12,671	30,958	175	31,133	1,230	32,363	283	32,646
Free up of specific grant in Children & Young People	0	0	0	0	0	0	0	0	0
Earmarked Balances redirected to COVID-19	0	0	0	0	0	0	0	0	0
Reduce previously approved budget growth	0	0	0	0	0	0	0	0	0
Uncommitted budget in services	0	0	0	0	0	0	0	0	0
Funding included in the Financial Plan for COVID-19 response	0	2,202	2,202	0	2,202	28	2,230	0	2,230
Draw down from Reserves - previous year budget underspend	2,256	0	2,256	0	2,256	0	2,256	(2,256)	0
Repurposed Early Years Budget	0	0	0	0	0	0	0	0	0
Repurposed PEF C/F	0	0	0	0	0	0	0	0	0
Assumed IJB funding through LMP	0	3,805	3,805	(226)	3,579	92	3,671	955	4,626
Additional income & one off savings	0	0	0	0	0	0	0	0	0
	20,543	18,678	39,221	(51)	39,170	1,350	40,520	(1,018)	39,502
Revenue Implications :									
Additional COVID-19 costs	0	7,877	7,877	69	7,946	929	8,875	787	9,662
Education recovery	1,650	6,394	8,044	887	8,931	401	9,332	545	9,877
IJB Local Mobilisation Plan (LMP)	0	3,805	3,805	(226)	3,579	92	3,671	0	3,671
Delays in delivery of financial plan savings	0	2,040	2,040	0	2,040	0	2,040	0	2,040
Loss of budgeted income	0	636	636	0	636	0	636	33	669
Service pressures	0	1,706	1,706	662	2,368	0	2,368	0	2,368
Inflation pressures	0	0	0	0	0	0	0	0	0
To support the 2021/22 Financial Plan	1,312	(1,312)	0	0	0	0	0	0	0
	2,962	21,146	24,108	1,392	25,500	1,422	26,922	1,365	28,287
Covid-19/Recovery Reserve 2021/22 :	17,581	(2,468)	15,113	(1,443)	13,670	(72)	13,598	(2,383)	11,215

Outturn 2021/22	2022/23								
	Movement Q1	Aug 22 Exec	Movement Q2	Nov 22 Exec	Movement Q3	Feb 23 Exec	Movement Q4	June 23 Exec (22/23 Outturn)	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Covid-19/Recovery Funding :									
Funding provided by Scottish Government	32,646	503	33,149	0	33,149	0	33,149	0	33,149
Free up of specific grant in Children & Young People	0	0	0	0	0	0	0	0	0
Earmarked Balances redirected to COVID-19	0	0	0	0	0	0	0	0	0
Reduce previously approved budget growth	0	0	0	0	0	0	0	0	0
Uncommitted budget in services	0	0	0	0	0	0	0	0	0
Funding included in the Financial Plan for COVID-19 response	2,230	69	2,299	0	2,299	0	2,299	0	2,299
Draw down from Reserves - previous year budget underspend	0	0	0	0	0	0	0	0	0
Repurposed Early Years Budget	0	0	0	0	0	0	0	0	0
Repurposed PEF C/F	0	0	0	0	0	0	0	0	0
Assumed IJB funding through LMP	4,626	366	4,992	1,871	6,863	(250)	6,613	101	6,714
Additional income & one off savings	0	0	0	0	0	0	0	0	0
	39,502	938	40,440	1,871	42,311	(250)	42,061	101	42,162
Revenue Implications :									
Additional COVID-19 costs	9,662	960	10,622	405	11,027	(330)	10,697	100	10,797
Education recovery	9,877	980	10,857	313	11,170	168	11,338	1,036	12,374
IJB Local Mobilisation Plan (LMP)	3,671	366	4,037	1,871	5,908	(250)	5,658	101	5,759
Delays in delivery of financial plan savings	2,040	0	2,040	0	2,040	0	2,040	0	2,040
Loss of budgeted income	669	0	669	0	669	0	669	0	669
Service pressures	2,368	1,703	4,071	189	4,260	1,824	6,084	8	6,092
Inflation pressures	0	850	850	1,811	2,661	34	2,695	550	3,245
To support the 2021/22 Financial Plan	0	0	0	0	0	0	0	0	0
	28,287	4,859	33,146	4,589	37,735	1,446	39,181	1,794	40,975
Covid-19/Recovery Reserve 2022/23 :	11,215	(3,921)	7,294	(2,718)	4,576	(1,696)	2,880	(1,693)	1,187

Covid-19/Recovery Fund Monitoring Tracker

	2020/21						
	Aug 20 Council	Movement Q2	Nov 20 Exec.	Movement Q3	Feb 21 Exec	Movement Q4	June 21 Exec (20/21 Outturn)
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Covid-19/Recovery Funding :							
Funding provided by Scottish Government	5,630	1,582	7,212	1,277	8,489	(1,559)	6,930
Free up of specific grant in Children & Young People	3,486	832	4,318	2,340	6,658	0	6,658
Earmarked Balances redirected to COVID-19	740	0	740	0	740	0	740
Reduce previously approved budget growth	1,252	0	1,252	0	1,252	0	1,252
Uncommitted budget in services	5,412	515	5,927	(1,351)	4,576	1,559	6,135
Funding included in the Financial Plan for COVID-19 response	0	0	0	0	0	0	0
Draw down from Reserves - previous year budget underspend	1,458	0	1,458	0	1,458	0	1,458
Repurposed Early Years Budget	0	0	0	0	0	0	0
Repurposed PEF C/F	0	0	0	0	0	0	0
Assumed IJB funding through LMP	1,078	539	1,617	4,111	5,728	1,642	7,370
Additional income & one off savings	0	0	0	0	0	0	0
	19,056	3,468	22,524	6,377	28,901	1,642	30,543
Revenue Implications :							
Additional COVID-19 costs	10,673	676	11,349	2,792	14,141	102	14,243
Agency costs	0	0	0	0	0	0	0
Agile working equipment	0	0	0	232	232	0	232
Business Support Discretionary fund	0	0	0	0	0	0	0
Child Bridging Payments	0	0	0	0	0	0	0
Key worker and vulnerable children childcare	1,313	0	1,313	0	1,313	0	1,313
Cleaning & Facilities	15	0	15	0	15	0	15
Council Tax Reduction Scheme	0	0	0	550	550	0	550
Covid 19 Reserve Fund	2,967	233	3,200	684	3,884	0	3,884
Equipment (Community Equipment Store)	150	0	150	0	150	0	150
External Residential Placements	0	0	0	0	0	0	0
Financial Insecurity funding	72	2	74	0	74	0	74
Foster Care Fees	0	0	0	0	0	0	0
Gypsy Traveller costs	0	0	0	0	0	0	0
Grants to businesses and individuals	400	0	400	0	400	0	400
Grants - future energy costs and carbon footprint	0	0	0	0	0	0	0
Homeless	0	0	0	0	0	0	0
Housing Benefit	151	0	151	0	151	0	151
IJB	0	0	0	0	0	0	0
Income - increase / (reduction)	0	1	1	373	374	96	470
Increased cost of food	148	0	148	0	148	0	148
IT costs	52	0	52	236	288	0	288
Parental Employability Support fund	0	0	0	0	0	0	0
PPE	1,232	0	1,232	0	1,232	0	1,232
Reduction in supplies & services costs	0	0	0	0	0	0	0
Residual Waste Contract	0	0	0	0	0	0	0
SBCContracts	1,050	0	1,050	0	1,050	0	1,050
School Ventilation Costs	0	0	0	0	0	0	0
Self-isolation Assistance	0	0	0	0	0	0	0
Social Care - new & increased client costs	2,417	136	2,553	0	2,553	0	2,553
Staffing	706	135	841	78	919	6	925
Tenant Grant Fund	0	0	0	0	0	0	0
Transport Costs - Escorts, Income, Subsidies	0	20	20	0	20	0	20
Utilities	0	114	114	0	114	0	114
Vaccine costs - travel	0	0	0	0	0	0	0
Vehicle costs	0	35	35	0	35	0	35
Waste - treatment costs	0	0	0	631	631	0	631
Education recovery	1,976	832	2,808	1,512	4,320	0	4,320
Education Recovery incl staff costs	1,976	832	2,808	1,512	4,320	0	4,320
School Ventilation Costs	0	0	0	0	0	0	0
Free School Meals	0	0	0	0	0	0	0
Masks & Wipes and Other PPE	0	0	0	0	0	0	0
Materials & Equipment for Schools	0	0	0	0	0	0	0
Additional Cleaning & Catering costs	0	0	0	0	0	0	0
School Transport	0	0	0	0	0	0	0
Extended Residential Placements	0	0	0	0	0	0	0
Support to Private & Voluntary ELC s	0	0	0	0	0	0	0
Inspire iPad P4/5 roll out	0	0	0	0	0	0	0
To support next year's Financial Plan	0	0	0	0	0	0	0
IJB Local Mobilisation Plan (LMP)	0	0	0	887	887	1,606	2,493
IJB	0	0	0	887	887	1,606	2,493
Delays in delivery of financial plan savings	2,386	802	3,188	606	3,794	0	3,794
Delay in FP Savings delivery	2,386	802	3,188	606	3,794	0	3,794
Loss of budgeted income	4,219	393	4,612	(48)	4,564	(66)	4,498
Council Tax	777	(85)	692	(88)	604	(145)	459
Income - reduction	3,442	478	3,920	40	3,960	79	4,039
Service pressures	1,195	0	1,195	0	1,195	0	1,195
Additional transformation spend	0	0	0	0	0	0	0
Apprenticeship Levy	85	0	85	0	85	0	85
Avian Flu - disposal	0	0	0	0	0	0	0
Council Tax	0	0	0	0	0	0	0
Councillors	0	0	0	0	0	0	0
Delay in FP Savings delivery	0	0	0	0	0	0	0
Democratic services & Election costs	60	0	60	0	60	0	60
Depreciation & Interest charges	0	0	0	0	0	0	0
Equipment & Property maintenance	0	0	0	0	0	0	0
Enforcement works/Bridge repairs	261	0	261	0	261	0	261
External Residential Placements	0	0	0	0	0	0	0
Grants Top slicing	0	0	0	0	0	0	0
Housing Benefit	23	0	23	0	23	0	23
Income - reduction /(additional)	0	0	0	0	0	0	0
Increase in client care costs	537	0	537	0	537	0	537
Increase in supplies & services costs	20	0	20	0	20	0	20
IT costs	0	0	0	0	0	0	0
King's Coronation	0	0	0	0	0	0	0
Legal costs	0	0	0	0	0	0	0
Loans Charges - reduction	0	0	0	0	0	0	0
Local Development Plan costs	0	0	0	0	0	0	0
Mosaic costs	0	0	0	0	0	0	0
Non domestic rates relief	0	0	0	0	0	0	0
Portable Generators	0	0	0	0	0	0	0
Queen's Platinum Jubilee	0	0	0	0	0	0	0
Rates	0	0	0	0	0	0	0
Recharge to Non General Fund	40	0	40	0	40	0	40
Reduction in Direct Payments	0	0	0	0	0	0	0
Reduction in supplies & services costs	0	0	0	0	0	0	0
SBCContracts - profit margin pressure	0	0	0	0	0	0	0
Schools management fee	0	0	0	0	0	0	0
Staffing	104	0	104	0	104	0	104
Temporary units at Peebles HS	0	0	0	0	0	0	0
Transport - bus service extension, school contracts & Community Transport project extension	38	0	38	0	38	0	38
Utilities	27	0	27	0	27	0	27
Vehicle costs	0	0	0	0	0	0	0
Waste - treatment costs	0	0	0	0	0	0	0
Inflation pressures	0	0	0	0	0	0	0
Fuel costs	0	0	0	0	0	0	0
Homeless	0	0	0	0	0	0	0
Live Borders	0	0	0	0	0	0	0
Transport - fuel grants	0	0	0	0	0	0	0
Unitary charge	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0
Waste contract & fuel costs	0	0	0	0	0	0	0
To support the 2021/22 Financial Plan	0	0	0	0	0	0	0
	20,449	2,703	23,152	5,749	28,901	1,642	30,543
Covid-19/Recovery Reserve 2020/21	(1,393)	765	(628)	628	0	0	0

Covid-19 Reserve Established	2021/22								
	Movement	Aug 21 Exec.	Movement	Nov 21 Exec.	Movement	Feb 22 Exec.	Movement	June 22 Exec	
	Q1	£'000	Q2	£'000	Q3	£'000	Q4	(21/22 Outturn)	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Covid-19/Recovery Funding :									
Funding provided by Scottish Government	18,287	12,671	30,958	175	31,133	1,230	32,363	283	32,646
Free up of specific grant in Children & Young People	0	0	0	0	0	0	0	0	0
Earmarked Balances redirected to COVID-19	0	0	0	0	0	0	0	0	0
Reduce previously approved budget growth	0	0	0	0	0	0	0	0	0
Uncommitted budget in services	0	0	0	0	0	0	0	0	0
Funding included in the Financial Plan for COVID-19 response	0	2,202	2,202	0	2,202	28	2,230	0	2,230
Draw down from Reserves - previous year budget underspend	2,256	0	2,256	0	2,256	0	2,256	(2,256)	0
Repurposed Early Years Budget									
Repurposed PEF C/F									
Assumed IJB funding through LMP	0	3,805	3,805	(226)	3,579	92	3,671	955	4,626
Additional income & one off savings	0	0	0	0	0	0	0	0	0
	20,543	18,678	39,221	(51)	39,170	1,350	40,520	(1,018)	39,502
Revenue Implications :									
Additional COVID-19 costs	0	7,877	7,877	69	7,946	929	8,875	787	9,662
Agency costs		35	35	0	35	0	35	0	35
Agile working equipment		0	0	0	0	0	0	0	0
Business Support Discretionary fund		0	0	0	0	0	770	770	770
Child Bridging Payments		0	0	0	0	393	393	0	393
Key worker and vulnerable children childcare		0	0	0	0	0	0	0	0
Cleaning & Facilities		0	0	0	0	0	0	0	0
Council Tax Reduction Scheme		292	292	(153)	139	(68)	71	(15)	56
Covid 19 Reserve Fund		2,075	2,075	0	2,075	(135)	1,940	0	1,940
Education Recovery funding to reserve		0	0	0	0	0	0	0	0
Equipment (Community Equipment Store)		0	0	0	0	0	0	0	0
External Residential Placements		329	329	0	329	0	329	0	329
Financial Insecurity funding		0	0	0	0	470	470	0	470
Foster Care Fees		0	0	0	0	0	0	0	0
Gypsy Traveller costs		0	0	151	151	0	151	18	169
Grants to businesses and individuals		2,342	2,342	0	2,342	0	2,342	0	2,342
Grants - future energy costs and carbon footprint		0	0	0	0	0	0	0	0
Homeless		0	0	0	0	0	0	0	0
Housing Benefit		0	0	0	0	0	0	0	0
IJB		0	0	0	0	0	0	182	182
Income - increase / (reduction)		239	239	23	262	52	314	(192)	122
Increased cost of food		177	177	0	177	0	177	0	177
IT costs		721	721	0	721	0	721	6	727
Parental Employability Support fund		0	0	0	0	0	0	0	0
PPE		368	368	0	368	0	368	0	368
Pool Cars		0	0	0	0	0	0	0	0
Reduction in supplies & services costs		0	0	(16)	(16)	0	(16)	0	(16)
Residual Waste Contract		0	0	0	0	0	0	0	0
SBCContracts		0	0	0	0	24	24	18	42
School Ventilation Costs		0	0	0	0	0	0	0	0
Self-Isolation Assistance		0	0	0	0	54	54	0	54
Social Care - new & increased client costs		682	682	0	682	0	682	0	682
Staffing		334	334	64	398	0	398	0	398
Tenant Grant Fund		0	0	0	0	184	184	0	184
Transport Costs - Escorts, Income, Subsidies		88	88	0	88	(45)	43	0	43
Utilities		0	0	0	0	0	0	0	0
Vaccine costs - travel		1	1	0	1	0	1	0	1
Vehicle costs		20	20	0	20	0	20	0	20
Waste - treatment costs		174	174	0	174	0	174	0	174
Education recovery	1,650	6,394	8,044	887	8,931	401	9,332	545	9,877
Education Recovery incl staff costs	4	5,435	5,439	570	6,009	146	6,155	331	6,486
School Ventilation Costs		0	0	64	64	0	64	0	64
Free School Meals		365	59	424	212	636	81	717	85
Masks & Wipes and Other PPE		502	191	693	34	727	61	788	83
Materials & Equipment For Schools		35	1	36	7	43	15	58	15
Additional Cleaning & Catering costs		111	0	111	0	111	0	111	0
School Transport		195	57	252	0	252	98	350	31
Extended Residential Placements		228	0	228	0	228	0	228	0
Support to Private & Voluntary ELC s		210	0	210	0	210	0	210	0
Inspire iPad P4/5 roll out		651	651	0	651	0	651	0	651
To support next year's Financial Plan		0	0	0	0	0	0	0	0
IJB Local Mobilisation Plan (LMP)	0	3,805	3,805	(226)	3,579	92	3,671	0	3,671
IJB		3,805	3,805	(226)	3,579	92	3,671	0	3,671
Delays in delivery of financial plan savings	0	2,040	2,040	0	2,040	0	2,040	0	2,040
Delay in FP Savings delivery		2,040	2,040	0	2,040	0	2,040	0	2,040
Loss of budgeted income	0	636	636	0	636	0	636	33	669
Council Tax		0	0	0	0	0	0	33	33
Income - reduction		636	636	0	636	0	636	0	636
Service pressures	0	1,706	1,706	662	2,368	0	2,368	0	2,368
Additional transformation spend		77	77	44	121	0	121	0	121
Apprenticeship Levy		0	0	0	0	0	0	0	0
Avian Flu - disposal		0	0	0	0	0	0	0	0
Council Tax		0	0	0	0	0	0	0	0
Councillors		0	0	0	0	0	0	0	0
Delay in FP Savings delivery		166	166	81	247	0	247	0	247
Democratic services & Election costs		0	0	0	0	0	0	0	0
Depreciation & Interest charges		50	50	0	50	0	50	0	50
Equipment & Property maintenance		0	0	0	0	0	0	0	0
Enforcement works/Bridge repairs		0	0	0	0	0	0	0	0
External Residential Placements		0	0	470	470	0	470	0	470
Grants Top slicing		0	0	0	0	0	0	0	0
Housing Benefit		0	0	0	0	0	0	0	0
Income - reduction/(additional)		167	167	218	385	0	385	0	385
Increase in client care costs		800	800	0	800	0	800	0	800
Increase in supplies & services costs		9	9	0	9	0	9	0	9
IT costs		914	914	0	914	0	914	0	914
King's Coronation		0	0	0	0	0	0	0	0
Legal costs		0	0	0	0	0	0	0	0
Loans Charges - reduction		(274)	(274)	0	(274)	0	(274)	0	(274)
Local Development Plan costs		0	0	0	0	0	0	0	0
Mosaic costs		0	0	0	0	0	0	0	0
Non domestic rates relief		0	0	(51)	(51)	0	(51)	0	(51)
Portable Generators		0	0	0	0	0	0	0	0
Queen's Platinum Jubilee		0	0	0	0	0	0	0	0
Rates		0	0	(23)	(23)	0	(23)	0	(23)
Recharge to Non General Fund		0	0	0	0	0	0	0	0
Reduction in Direct Payments		(171)	(171)	0	(171)	0	(171)	0	(171)
Reduction in supplies & services costs		(845)	(845)	(660)	(1,005)	0	(1,005)	0	(1,005)
SBCContracts - profit margin pressure		0	0	155	155	0	155	0	155
Schools management fee		0	0	0	0	0	0	0	0
Staffing		(225)	(225)	428	203	0	203	0	203
Temporary units at Peebles HS		10	10	0	10	0	10	0	10
Transport - bus service extension, school contracts & Community Transport project extension		0	0	0	0	0	0	0	0
Utilities		(26)	(26)	0	(26)	0	(26)	0	(26)
Vehicle costs		0	0	0	0	0	0	0	0
Waste - treatment costs		554	554	0	554	0	554	0	554
Inflation pressures	0	0	0	0	0	0	0	0	0
Fuel costs		0	0	0	0	0	0	0	0
Homeless		0	0	0	0	0	0	0	0
Live Borders		0	0	0	0	0	0	0	0
Transport - fuel grants		0	0	0	0	0	0	0	0
Unitary charge		0	0	0	0	0	0	0	0
Utilities		0	0	0	0	0	0	0	0
Waste contract & fuel costs		0	0	0	0	0	0	0	0
To support the 2021/22 Financial Plan	1,312	0	0	0	0	0	0	0	0
	2,962	22,458	24,108	1,392	25,500	1,422	26,922	1,365	28,287
Covid-19/Recovery Reserve 2021/22	17,581	(3,780)	15,113	(1,443)	13,670	(72)	13,598	(2,383)	11,215

	2022/23									
	Outturn	Movement	Aug 22 Exec	Movement	Nov 22 Exec	Movement	Feb 23 Exec	Movement	June 23 Exec	
	2021/22	Q1	£'000	Q2	£'000	Q3	£'000	Q4	(22/23 Outturn)	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Covid-19/Recovery Funding :										
Funding provided by Scottish Government	32,646	503	33,149	0	33,149	0	33,149	0	33,149	0
Free up of specific grant in Children & Young People	0	0	0	0	0	0	0	0	0	0
Earmarked Balances redirected to COVID-19	0	0	0	0	0	0	0	0	0	0
Reduce previously approved budget growth	0	0	0	0	0	0	0	0	0	0
Uncommitted budget in services	0	0	0	0	0	0	0	0	0	0
Funding included in the Financial Plan for COVID-19 response	2,230	69	2,299	0	2,299	0	2,299	0	2,299	0
Draw down from Reserves - previous year budget underspend	0	0	0	0	0	0	0	0	0	0
Repurposed Early Years Budget										
Repurposed PEF C/F										
Assumed IJB funding through LMP	4,626	366	4,992	1,871	6,863	(250)	6,613	101	6,714	101
Additional income & one off savings	0	0	0	0	0	0	0	0	0	0
	39,502	938	40,440	1,871	42,311	(250)	42,061	101	42,162	101
Revenue Implications :										
Additional COVID-19 costs	9,662	960	10,622	405	11,027	(330)	10,697	100	10,797	100
Agency costs	35	0	35	0	35	0	35	0	35	0
Agile working equipment	0	0	0	0	0	0	0	0	0	0
Business Support Discretionary fund	770	0	770	0	770	0	770	0	770	0
Child Bridging Payments	393	0	393	0	393	0	393	0	393	0
Key worker and vulnerable children childcare	0	0	0	0	0	0	0	0	0	0
Cleaning & Facilities	0	340	340	0	340	0	340	0	340	0
Council Tax Reduction Scheme	56	304	360	49	409	(157)	252	0	252	0
Covid 19 Reserve Fund	1,940	0	1,940	0	1,940	0	1,940	0	1,940	0
Education Recovery funding to reserve	0	0	0	0	0	0	0	0	0	0
Equipment (Community Equipment Store)	0	0	0	0	0	0	0	0	0	0
External Residential Placements	329	0	329	0	329	0	329	0	329	0
Financial Insecurity funding	470	0	470	0	470	0	470	0	470	0
Foster Care Fees	0	26	26	0	26	0	26	0	26	0
Gypsy Traveller costs	169	4	173	0	173	0	173	100	273	100
Grants to businesses and individuals	2,342	0	2,342	0	2,342	0	2,342	0	2,342	0
Grants - future energy costs and carbon footprint	0	0	0	254	254	0	254	0	254	0
Homeless	0	120	120	0	120	0	120	0	120	0
Housing Benefit	0	0	0	0	0	0	0	0	0	0
IJB	182	0	182	0	182	0	182	0	182	0
Income - increase / (reduction)	122	21	143	0	143	0	143	0	143	0
Increased cost of food	177	0	177	0	177	0	177	0	177	0
IT costs	727	0	727	0	727	0	727	0	727	0
Parental Employability Support fund	0	0	0	0	0	0	0	0	0	0
PPE	368	0	368	0	368	0	368	0	368	0
Pool Cars	0	0	0	0	0	0	0	0	0	0
Reduction in supplies & services costs	(16)	0	(16)	0	(16)	0	(16)	0	(16)	0
Residual Waste Contract	0	0	0	0	0	(173)	(173)	0	(173)	0
SBCContracts	42	0	42	0	42	0	42	0	42	0
School Ventilation Costs	0	102	102	0	102	0	102	0	102	0
Self-Isolation Assistance	54	0	54	0	54	0	54	0	54	0
Social Care - new & increased client costs	682	0	682	0	682	0	682	0	682	0
Staffing	398	43	441	102	543	0	543	0	543	0
Tenant Grant Fund	184	0	184	0	184	0	184	0	184	0
Transport Costs - Escorts, Income, Subsidies	43	0	43	0	43	0	43	0	43	0
Utilities	0	0	0	0	0	0	0	0	0	0
Vaccine costs - travel	1	0	1	0	1	0	1	0	1	0
Vehicle costs	20	0	20	0	20	0	20	0	20	0
Waste - treatment costs	174	0	174	0	174	0	174	0	174	0
Education recovery	9,877	980	10,857	313	11,170	168	11,338	1,036	12,374	1,036
Education Recovery incl staff costs	6,486	762	7,248	172	7,420	44	7,464	871	8,335	871
School Ventilation Costs	64	0	64	0	64	0	64	0	64	0
Free School Meals	802	97	899	96	995	90	1,085	96	1,181	96
Masks & Wipes and Other PPE	871	121	992	45	1,037	34	1,071	16	1,087	16
Materials & Equipment for Schools	73	0	73	0	73	0	73	3	76	3
Additional Cleaning & Catering costs	111	0	111	0	111	0	111	0	111	0
School Transport	381	0	381	0	381	0	381	0	381	0
Extended Residential Placements	228	0	228	0	228	0	228	0	228	0
Support to Private & Voluntary ELC s	210	0	210	0	210	0	210	0	210	0
Inspire iPad P4/5 roll out	651	0	651	0	651	0	651	0	651	0
To support next year's Financial Plan	0	0	0	0	0	0	0	50	50	50
IJB Local Mobilisation Plan (LMP)	3,671	366	4,037	1,871	5,908	469	6,377	101	6,478	101
IJB	3,671	366	4,037	1,871	5,908	469	6,377	101	6,478	101
Delays in delivery of financial plan savings	2,040	0	2,040	0	2,040	0	2,040	0	2,040	0
Delay in FP Savings delivery	2,040	0	2,040	0	2,040	0	2,040	0	2,040	0
Loss of budgeted income	669	0	669	0	669	0	669	0	669	0
Council Tax	33	0	33	0	33	0	33	0	33	0
Income - reduction	636	0	636	0	636	0	636	0	636	0
Service pressures	2,368	1,703	4,071	189	4,260	1,105	5,365	8	5,373	8
Additional transformation spend	121	0	121	0	121	0	121	0	121	0
Apprenticeship Levy	0	0	0	0	0	0	0	0	0	0
Avian Flu - disposal	0	0	0	10	10	0	10	0	10	0
Council Tax	0	39	39	0	39	0	39	0	39	0
Councillors	0	38	38	0	38	20	58	0	58	20
Delay in FP Savings delivery	247	0	247	0	247	0	247	0	247	0
Democratic services & Election costs	0	143	143	0	143	46	189	0	189	46
Depreciation & Interest charges	50	0	50	0	50	0	50	0	50	0
Equipment & Property maintenance	0	27	27	0	27	0	27	0	27	0
Enforcement works/Bridge repairs	0	0	0	0	0	0	0	0	0	0
External Residential Placements	470	745	1,215	0	1,215	0	1,215	0	1,215	0
Grants Top slicing	0	200	200	0	200	0	200	0	200	0
Housing Benefit	0	0	0	0	0	0	0	0	0	0
Income - reduction/(additional)	385	0	385	(28)	357	7	364	0	364	(28)
Increase in client care costs	800	0	800	0	800	0	800	0	800	0
Increase in supplies & services costs	9	22	31	0	31	0	31	0	31	0
IT costs	914	267	1,181	0	1,181	260	1,441	0	1,441	260
King's Coronation	0	0	0	0	0	0	0	35	35	0
Legal costs	0	0	0	0	0	18	18	0	18	18
Loans Charges - reduction	(274)	0	(274)	0	(274)	0	(274)	0	(274)	0
Local Development Plan costs	0	70	70	0	70	0	70	0	70	0
Mosaic costs	0	47	47	0	47	0	47	0	47	0
Non domestic rates relief	(51)	0	(51)	0	(51)	0	(51)	0	(51)	0
Portable Generators	0	0	0	0	0	25	25	0	25	25
Queen's Platinum Jubilee	0	38	38	0	38	0	38	0	38	0
Rates	(23)	0	(23)	0	(23)	0	(23)	0	(23)	0
Recharge to Non General Fund	0	0	0	0	0	0	0	0	0	0
Reduction in Direct Payments	(171)	0	(171)	0	(171)	0	(171)	0	(171)	0
Reduction in supplies & services costs	(1,005)	0	(1,005)	0	(1,005)	0	(1,005)	0	(1,005)	0
SBCContracts - profit margin pressure	155	0	155	0	155	0	155	0	155	0
Schools management fee	0	37	37	0	37	0	37	0	37	0
Staffing	203	0	203	10	213	114	327	(27)	300	114
Temporary units at Peebles HS	10	0	10	120	130	0	130	0	130	120
Transport - bus service extension, school contracts & Community Transport project extension	0	30	30	0	30	615	645	0	645	615
Utilities	(26)	0	(26)	0	(26)	0	(26)	0	(26)	0
Vehicle costs	0	0	0	77	77	0	77	0	77	77
Waste - treatment costs	554	0	554	0	554	0	554	0	554	0
Inflation pressures	0	850	850	1,811	2,661	34	2,695	550	3,245	550
Fuel costs	0	88	88	0	88	0	88	0	88	88
Homeless	0	0	0	29	29	0	29	0	29	29
Live Borders	0	0	0	0	0	0	0	550	550	550
Transport - fuel grants	0	64	64	0	64	0	64	0	64	64
Unitary charge	0	399	399	0	399	0	399	0	399	399
Utilities	0	0	0	1,782	1,782	34	1,816	0	1,816	1,782
Waste contract & fuel costs	0	299	299	0	299	0	299	0	299	299
To support the 2021/22 Financial Plan	0	0	0	0	0	0	0	0	0	0
	28,287	4,859	33,146	4,589	37,735	1,446	39,181	1,794	40,975	1,794
Covid-19/Recovery Reserve 2022/23	11,215	(3,921)	7,294	(2,718)	4,576	(1,696)	2,880	(1,693)	1,187	(1,693)

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COVID-19 Funding	Initial National Allocation £m	Initial SBC Share £m	SBC % share	Received 2020/21 £m	Received 2021/22 £m	Received 2022/23 £m
Funding directly to support Local Government (un-ring-fenced)	845.820	17.736		11.002	6.856	0.036
Scottish Government (SG) funding - general funding to support Councils	50.000	1.100	2.2%	1.100		
SG Barnett consequentials - general funding to support Councils	155.000	3.408	2.2%	3.408		
Additional SG funding - general funding to support Councils	49.000	1.078	2.2%	1.078		
General Administration funding (Leaders Nov)	12.000	0.406	3.4%	0.406		
Administration of £100m COVID Hardship payment (Leaders Dec)	0.400	0.006	1.4%	0.006		
Administration of £100 COVID Spring Hardship payment	0.400	0.006	1.4%	0.006		
Non-recurring Covid funding 2021/22 (announced 28 Jan)	259.000	5.757	2.2%		5.757	
To support Covid-19 pressures including lost income (20/21)	275.000	4.999	1.8%	4.999		
Low Income Pandemic Payment - admin	3.820	0.069	1.8%		0.069	
Family Pandemic Payment - admin	0.800	0.012	1.5%		0.012	
Scottish Child Payment Bridging Payments (Oct & increased winter) - admin	0.400	0.006	1.5%		0.006	
Share of additional £40m - general funding to support Councils	40.000	0.889	2.2%		0.889	
Business Ventilation Fund - administration					0.015	
December/January Business Support Top Up – Hospitality admin.					0.027	
Business Support Administration Grant 2021/22					0.081	
Nightclub Closure Fund - admin. costs						0.005
Taxi and Private Hire - admin. costs						0.012
Scottish Child Payment Bridging Payments - admin. funding						0.019
Funding to support individuals/families/communities	377.488	6.764		4.485	2.567	0.000
Food Fund - Phase 1	30.000	0.576	1.9%	0.576		
Scottish Welfare Fund top-up	22.000	0.365	1.7%	0.365		
Additional £5 million to deliver DHPs through Local Authorities in 2020/21	5.000	0.074	1.5%	0.074		
Additional £3 million to deliver Discretionary Housing Payments	3.000	0.051	1.7%	0.051		
Food Fund - Phase 2 school meals	12.600	0.199	1.6%	0.199		
Food Fund - Phase 2 community support	15.000	0.332	2.2%	0.094		
Free School Meals for Oct, Xmas and February holidays	6.950	0.111	1.6%	0.111		
Free School Meals for January 2021 (lockdown/closure of schools)- Leaders Jan 2021	7.057	0.099	1.4%	0.099		
Free school meals up to 26 February 2021	5.841	0.082	1.4%	0.082		
Free school meals P4 - S6 (1-12 March) & S1-S6 (15 March - 1 April)	4.710	0.066	1.4%	0.066		
Easter free school meal funding (amendment to @addressing Future Need to Support Individuals at Financial Risk'	4.290	0.060	1.4%	0.060		
Level 4 Welfare/Social Support (Leaders Nov)	15.000	0.330	2.2%	0.330		
Additional £15m flexible funding for Level 4	15.000	0.330	2.2%	0.330		

COVID-19 Funding	Initial National Allocation £m	Initial SBC Share £m	SBC % share	Received 2020/21 £m	Received 2021/22 £m	Received 2022/23 £m
Supporting services for vulnerable children and young people – SHG Winter Support Fund- from the £23.5m announced, £22m will come to LG (Leaders Dec)	22.000	0.303	1.4%	0.303		
Food Insecurity	20.000	0.330	1.7%	0.330		
Financial Insecurity	20.000	0.330	1.7%	0.356		
Financial Insecurity Flexible funding					0.470	
Hardship grants (£100 per child FSM)	14.420	0.223	1.5%	0.223		
£100 COVID Spring Hardship Payment	16.800	0.260	1.5%	0.260		
Homelessness Funding – from SG Winter Support Fund (Leaders Dec)	5.000	0.105	2.1%	0.105		
Children & young people's mental health	15.000	0.329	2.2%	0.329		
Tackling Child Poverty Fund - Parental Employability Support Fund (PESF) Boost	5.000	0.114	2.3%	0.114		
Low Income Pandemic Payment	64.330	1.164	1.8%		1.164	
Family Pandemic Payment	23.060	0.356	1.5%		0.356	
Scottish Child Payment Bridging Payments (Oct & increased winter)	25.430	0.393	1.5%		0.393	
Gypsy/Travellers sanitation & associated costs				0.030		
Tenant Grant Fund		0.184			0.184	
Funding for Education Recovery	368.200	7.966		5.423	1.263	0.502
Teachers and support staff funding	50.000	1.003	2.0%	0.749		
Teachers and support staff funding	30.000	0.602	2.0%	0.321		
Digital Inclusion (revenue)	3.600	0.093	2.6%	0.088		
Digital Inclusion (capital)	21.400	0.538	2.5%			
Share of £20m safe reopening of schools	20.000	0.506	2.5%	0.506		
Scottish Government (ring-fenced for further costs, to be based on actuals (to be allocated))	30.000	1.772	2.5%	1.772		
Additional £40m for education recovery 20/21	40.000					
School Transport (capital)	1.500	0.054	3.6%			
Education Recovery (additional staff, family support, digital)	45.000	0.955	2.1%	0.955		
Learning needs of children and young people 2021/22 - Education Recovery 21/22	60.000	1.199	2.0%		1.199	
School Ventilation - CO2 Monitors	10.000	0.212	2.1%		0.064	
Additional £5m ventilation funding	5.000					0.102
Additional funding to cover continued education recovery	51.700	1.032	2.0%	1.032		
Education recovery						0.400
Funding for Economic Recovery	18.000	0.511		0.000	0.000	0.000
Town Centres Capital Fund (capital)	18.000	0.511	2.8%			
Test and Protect Funding/Public Health/Supporting People	17.857	0.373		0.116	0.277	0.000
Death Registration	0.600	0.013	2.2%	0.013		
Test & Protect - support for people extension to 11/1/21	0.598	0.013	2.2%	0.013		
Self Isolation Fund	0.906	0.020	2.2%		0.020	
Social Isolation Support Grants - additional funding identified for 20/21	0.802	0.023	2.8%		0.023	

COVID-19 Funding	Initial National Allocation £m	Initial SBC Share £m	SBC % share	Received 2020/21 £m	Received 2021/22 £m	Received 2022/23 £m
Social Isolation Support Grants 21/22	0.823	0.014	1.7%		0.014	
Self-isolation support 2021/22					0.030	
Test & Protect - local self-isolation assistance service funding to 11/1/21	2.275	0.048	2.1%	0.048		
Outbound calling – 12th Jan 2021 to end of financial year 20/21- Leaders Jan 21	1.995	0.042	2.1%	0.042		
Local Self-Isolation Assistance Services (31/3 - 30/6/21)	2.275	0.042	1.8%		0.048	
Outbound calling - to cover 1 July to 30 September 2021	2.275	0.048	2.1%		0.048	
Outbound calling - to cover to 31 December 2021	2.275	0.048	2.1%		0.048	
Outbound calling - to cover to 31 March 2022	2.275	0.048	2.1%		0.048	
Local Self-Isolation Assistance Service (April 22)	0.758	0.016	2.1%			
Council Tax Reduction/Social Security	25.000	0.550		0.550	0.000	0.000
Council Tax Reduction	25.000	0.550	2.2%	0.550		
Health & Social Care funding and passed to LG for Local Mobilisation Plans:	83.000	1.617		0.000	4.626	2.088
Share of £50m IJB fund (SG)	50.000	1.078	2.2%		4.626	2.088
Additional SG funding to support IJB activities	33.000	0.539	1.6%			
Other	224.160	2.699		2.350	0.104	0.000
Loss of Income Scheme (unallocated, estimated consequentials associated with English Scheme) SUPERSEDED	90.000					
Additional Loss of income (announced on 28 Jan)	110.000	2.299	1.1%	2.299		
Environmental Health Officers (20/21 and 21/22)	2.900	0.092	3.2%	0.038		
Community Justice - funding for COVID CPO backlog (Leaders Dec)	1.000	0.013	1.3%	0.013		
Community Justice - Pandemic recovery work	11.800	0.148	1.3%			
Childcare Omicron Impacts Fund (2021-22)	5.960	0.111	1.9%		0.104	
Section 27 Grant third sector work	2.500	0.037	1.5%			
Total SG funding	1,959.525	38.217		23.927	15.693	2.626

	Initial National Allocation £m	Initial SBC Share £m	SBC % share	Received 2020/21 £m	Received 2021/22 £m	Received 2022/23 £m
COVID-19 Funding - Business Grants						
COVID-19 Local Authority Discretionary Fund	90.000	3.091	3.4%	3.091		
Business Support Grants	950.200	34.408	3.6%	33.624	0.010	(0.018)
Newly Self-Employed Hardship Fund/BBHF	20.400	0.321	1.6%	0.321		
Covid-19 break restrictions fund 20/21 - COVID-19 Contingency Fund	28.000	0.165	0.6%	0.165		
Strategic Framework Business Fund (SFBF)	212.110	11.280	5.3%	10.539	2.023	
SFBF Transition Payment & Scottish Business Restart Grant	441.300	13.720			12.752	
Taxi & Private Hire Driver Support Fund	57.000	0.521		0.278	0.044	
Taxi & Private Hire Vehicle Driver and Operator Support Fund 2021/22		0.491			0.473	
Strategic Framework Business Fund (SFBF) - Hospitality, Retail & Leisure Sector Top-Up payments	232.000	4.870	2.1%	6.476	0.121	
Contingency Plus (Brewers, Travel Agents and Indoor Soccer Centres)	7.300	0.140	1.9%	0.165		
COVID-19 Business Support: Large Self Catering, Exclusive Use Properties	6.326	0.318	5.0%	0.156	0.040	
Business Support - Small Accommodation Providers Paying Council Tax (First Wave)	2.400	0.066	2.8%			
Business Support - Small Accommodation Providers Paying Council Tax (Second Wave)	1.062	0.042	4.0%		0.492	
Business Support - Small Accommodation Providers Paying Council Tax (Third Wave)	6.534	0.120	1.8%			
Bingo Halls & Casinos Fund (top-up payments)	2.850	0.050	1.8%	0.050		
Business Ventilation Fund	25.000	0.166	0.7%			0.008
December/January Business Support Top Up – Hospitality	65.000	1.804	2.8%		1.407	
January Business Support Top Up – Hospitality and Leisure Fund	32.000	0.812	2.5%		0.519	
Nightclub Closure Fund	5.000	0.115	2.3%		0.085	
COVID-19: Taxi and Private Hire Vehicle driver and operator support fund 2021-22	28.000	0.430	1.5%		0.296	
Public House Table Service Restriction Fund	10.000	0.183	1.8%		0.143	
SCOTTISH BREWERS SUPPORT FUND 2022	1.000	0.085	8.5%		0.085	
Route Map Extension Restrictions Fund		0.345			0.257	
Business Hardship Fund (Discretionary Fund)	30.000	0.280	0.9%	0.289		
Self-Isolation grants					0.551	0.486
Social Care Payments - independent & voluntary sector (£500)					1.336	
Transitional Support Funding - Allocation	10.870	0.198	1.8%	0.173		
Temporary Restrictions Fund - ELC providers	3.800	0.075	2.0%	0.049		
Temporary Restrictions Fund - ELC providers (tranche 2)	3.773	0.075	2.0%	0.066		
Temporary Restrictions Fund - ELC providers (tranche 3)	2.988	0.091	3.0%		0.064	
Total Business Grant funding	2,274.913	74.261		55.441	20.695	0.477

79.367	36.389	3.103
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