

## Covid-19/Recovery Reserve 2020/21 - 2022/23 :

APPENDIX 1

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

	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>
	<b>0</b>	<b>17,581</b>	<b>(6,366)</b>	<b>11,215</b>	<b>(10,028)</b>	<b>1,187</b>

	Outturn 2020/21 £'000	Covid-19 Reserve Established £'000	Movement 2021/22 £'000	Outturn 2021/22 £'000	Movement 2022/23 £'000	Outturn 2022/23 £'000
<b>Covid-19/Recovery Funding :</b>						
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
	<b>30,543</b>	<b>20,543</b>	<b>18,959</b>	<b>39,502</b>	<b>2,660</b>	<b>42,162</b>

<b>Revenue Implications :</b>						
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
	<b>30,543</b>	<b>2,962</b>	<b>25,325</b>	<b>28,287</b>	<b>12,688</b>	<b>40,975</b>

<b>Covid-19/Recovery Reserve :</b>	<b>0</b>	<b>17,581</b>	<b>(6,366)</b>	<b>11,215</b>	<b>(10,028)</b>	<b>1,187</b>
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**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
<b>Covid-19/Recovery Funding :</b>							
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
	<b>19,056</b>	<b>3,468</b>	<b>22,524</b>	<b>6,377</b>	<b>28,901</b>	<b>1,642</b>	<b>30,543</b>
<b>Revenue Implications :</b>							
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
	<b>20,449</b>	<b>2,703</b>	<b>23,152</b>	<b>5,749</b>	<b>28,901</b>	<b>1,642</b>	<b>30,543</b>
<b>Covid-19/Recovery Reserve 2020/21 :</b>	<b>(1,393)</b>	<b>765</b>	<b>(628)</b>	<b>628</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	
<b>Covid-19/Recovery Funding :</b>									
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
	<b>20,543</b>	<b>18,678</b>	<b>39,221</b>	<b>(51)</b>	<b>39,170</b>	<b>1,350</b>	<b>40,520</b>	<b>(1,018)</b>	<b>39,502</b>
<b>Revenue Implications :</b>									
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
	<b>2,962</b>	<b>21,146</b>	<b>24,108</b>	<b>1,392</b>	<b>25,500</b>	<b>1,422</b>	<b>26,922</b>	<b>1,365</b>	<b>28,287</b>
<b>Covid-19/Recovery Reserve 2021/22 :</b>	<b>17,581</b>	<b>(2,468)</b>	<b>15,113</b>	<b>(1,443)</b>	<b>13,670</b>	<b>(72)</b>	<b>13,598</b>	<b>(2,383)</b>	<b>11,215</b>

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	
<b>Covid-19/Recovery Funding :</b>									
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
	<b>39,502</b>	<b>938</b>	<b>40,440</b>	<b>1,871</b>	<b>42,311</b>	<b>(250)</b>	<b>42,061</b>	<b>101</b>	<b>42,162</b>
<b>Revenue Implications :</b>									
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
	<b>28,287</b>	<b>4,859</b>	<b>33,146</b>	<b>4,589</b>	<b>37,735</b>	<b>1,446</b>	<b>39,181</b>	<b>1,794</b>	<b>40,975</b>
<b>Covid-19/Recovery Reserve 2022/23 :</b>	<b>11,215</b>	<b>(3,921)</b>	<b>7,294</b>	<b>(2,718)</b>	<b>4,576</b>	<b>(1,696)</b>	<b>2,880</b>	<b>(1,693)</b>	<b>1,187</b>

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
<b>Covid-19/Recovery Funding :</b>							
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
	<b>19,056</b>	<b>3,468</b>	<b>22,524</b>	<b>6,377</b>	<b>28,901</b>	<b>1,642</b>	<b>30,543</b>
<b>Revenue Implications :</b>							
<b>Additional COVID-19 costs</b>	<b>10,673</b>	<b>676</b>	<b>11,349</b>	<b>2,792</b>	<b>14,141</b>	<b>102</b>	<b>14,243</b>
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
<b>Education recovery</b>	<b>1,976</b>	<b>832</b>	<b>2,808</b>	<b>1,512</b>	<b>4,320</b>	<b>0</b>	<b>4,320</b>
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
<b>IJB Local Mobilisation Plan (LMP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>887</b>	<b>887</b>	<b>1,606</b>	<b>2,493</b>
IJB	0	0	0	887	887	1,606	2,493
<b>Delays in delivery of financial plan savings</b>	<b>2,386</b>	<b>802</b>	<b>3,188</b>	<b>606</b>	<b>3,794</b>	<b>0</b>	<b>3,794</b>
Delay in FP Savings delivery	2,386	802	3,188	606	3,794	0	3,794
<b>Loss of budgeted income</b>	<b>4,219</b>	<b>393</b>	<b>4,612</b>	<b>(48)</b>	<b>4,564</b>	<b>(66)</b>	<b>4,498</b>
Council Tax	777	(85)	692	(88)	604	(145)	459
Income - reduction	3,442	478	3,920	40	3,960	79	4,039
<b>Service pressures</b>	<b>1,195</b>	<b>0</b>	<b>1,195</b>	<b>0</b>	<b>1,195</b>	<b>0</b>	<b>1,195</b>
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
<b>Inflation pressures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>To support the 2021/22 Financial Plan</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>20,449</b>	<b>2,703</b>	<b>23,152</b>	<b>5,749</b>	<b>28,901</b>	<b>1,642</b>	<b>30,543</b>
<b>Covid-19/Recovery Reserve 2020/21</b>	<b>(1,393)</b>	<b>765</b>	<b>(628)</b>	<b>628</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	
<b>Covid-19/Recovery Funding :</b>									
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
	<b>20,543</b>	<b>18,678</b>	<b>39,221</b>	<b>(51)</b>	<b>39,170</b>	<b>1,350</b>	<b>40,520</b>	<b>(1,018)</b>	<b>39,502</b>
<b>Revenue Implications :</b>									
<b>Additional COVID-19 costs</b>	<b>0</b>	<b>7,877</b>	<b>7,877</b>	<b>69</b>	<b>7,946</b>	<b>929</b>	<b>8,875</b>	<b>787</b>	<b>9,662</b>
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
<b>Education recovery</b>	<b>1,650</b>	<b>6,394</b>	<b>8,044</b>	<b>887</b>	<b>8,931</b>	<b>401</b>	<b>9,332</b>	<b>545</b>	<b>9,877</b>
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
<b>IJB Local Mobilisation Plan (LMP)</b>	<b>0</b>	<b>3,805</b>	<b>3,805</b>	<b>(226)</b>	<b>3,579</b>	<b>92</b>	<b>3,671</b>	<b>0</b>	<b>3,671</b>
IJB		3,805	3,805	(226)	3,579	92	3,671	0	3,671
<b>Delays in delivery of financial plan savings</b>	<b>0</b>	<b>2,040</b>	<b>2,040</b>	<b>0</b>	<b>2,040</b>	<b>0</b>	<b>2,040</b>	<b>0</b>	<b>2,040</b>
Delay in FP Savings delivery		2,040	2,040	0	2,040	0	2,040	0	2,040
<b>Loss of budgeted income</b>	<b>0</b>	<b>636</b>	<b>636</b>	<b>0</b>	<b>636</b>	<b>0</b>	<b>636</b>	<b>33</b>	<b>669</b>
Council Tax		0	0	0	0	0	0	33	33
Income - reduction		636	636	0	636	0	636	0	636
<b>Service pressures</b>	<b>0</b>	<b>1,706</b>	<b>1,706</b>	<b>662</b>	<b>2,368</b>	<b>0</b>	<b>2,368</b>	<b>0</b>	<b>2,368</b>
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		(345)	(345)	(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
<b>Inflation pressures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>To support the 2021/22 Financial Plan</b>	<b>1,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>2,962</b>	<b>22,458</b>	<b>24,108</b>	<b>1,392</b>	<b>25,500</b>	<b>1,422</b>	<b>26,922</b>	<b>1,365</b>	<b>28,287</b>
<b>Covid-19/Recovery Reserve 2021/22</b>	<b>17,581</b>	<b>(3,780)</b>	<b>15,113</b>	<b>(1,443)</b>	<b>13,670</b>	<b>(72)</b>	<b>13,598</b>	<b>(2,383)</b>	<b>11,215</b>

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