

ABERDEEN CITY COUNCIL

COMMITTEE	UBC
DATE	6 May 2020
EXEMPT	No – main report and appendix 1 Yes – Appendix 2 and 3 Para 12 of the LOCAL GOVERNMENT (ACCESS TO INFORMATION) 1973 Act Schedule 7A
CONFIDENTIAL	No
REPORT TITLE	Financial Resilience – Covid-19
REPORT NUMBER	RES/20/091
DIRECTOR	Steve Whyte
CHIEF OFFICER	Jonathan Belford
REPORT AUTHOR	Steve Whyte & Jonathan Belford
TERMS OF REFERENCE	UBC 1

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Committee with an update on the current financial challenges the Council is facing in relation to the current pandemic situation and the potential impact this will have on the 2020/21 budget. The report provides a full and holistic picture which will demonstrate that all avenues have been explored and that the Council, even during these unprecedented times, continues to exhibit strong financial management of its financial affairs and evidence our ability to continue as a going concern.

2. RECOMMENDATION(S)

That the Committee :-

- 2.1 Notes the content of the report and the unprecedented financial pressure under which the council is now operating;
- 2.2 Instructs Chief Officer - Finance to report back to a meeting of the Urgent Business Committee on 30 June 2020 with proposals to ensure the Council maintains a balanced budget position, which will include a review of the Council's commissioning intentions and service standards;
- 2.3 Instructs the Chief Officer – Finance, having considered national government guidance, to prioritise Council resources for critical services and to minimise all other expenditure, stopping non-essential or non-critical spend where possible;
- 2.4 Notes the current status of the major capital projects that the Council has underway which will, likely, result in increased costs and time extensions requested by contractors (meaning previously advised completion dates and budgets will now not be met);

- 2.5 Notes the use of the Food Fund to support children entitled to free school meals and food provision / delivery for people in poverty, as detailed in Appendix 1;
- 2.6 Delegates authority to the Chief Officer – Finance, following consultation with the Chief Officer – Education and Chief Officer – Early Intervention and Community Empowerment, to allocate further funds in line with Food Fund guidance up to the current allocation of £802k and that the Committee be notified thereafter.

3. BACKGROUND

- 3.1 Elected members will be aware that there has been a coronavirus outbreak (Covid19) across the globe and this resulted in the United Kingdom and Scottish Governments imposing restrictions through guidance and law on the movement of people. The guidance from the Scottish Government states:

“The single most important action we can all take, in fighting coronavirus, is to stay at home in order to protect the NHS and save lives.

When we reduce our day-to-day contact with other people, we will reduce the spread of the infection.

That is why we have introduced three new measures:

- *requiring people to stay at home, except for very limited purposes*
- *closing certain business and venues*
- *stopping all gatherings of more than two people in public*

Every person in Scotland must comply with these new measures, which came into effect on 23 March 2020.”

- 3.2 The impact of this has led to a “shutdown” of virtually all economic activity within the UK and large scale government financial intervention during these unprecedented times to provide financial support to private sector businesses through a host of measures, some of which local government have been asked to administer.
- 3.3 This report therefore provides an initial assessment of the financial position of the Council based on a set of planning assumptions which in turn allows three models to be presented with the best knowledge available at this time.

Planning Assumptions

- 3.4 Planning assumptions for the clinical scale and impact of the pandemic in Scotland continue to be updated through NHS Scotland. There is, of course, a significant degree of uncertainty in these. As part of the Council’s response to Covid19 a number of risk workstreams are in operation. For each of these officers are preparing scenario planning based on how the situation might develop. These are shown below.

<p style="text-align: center;">Virus Contained <i>Lockdown relaxed / ends May 2020</i></p>

Virus Contained Lockdown relaxed / ends June to September 2020
Virus recurrence <i>Lockdown ends, but is recommended following one or more waves</i>
Pandemic escalation <i>Lockdown persists beyond September 2020</i>
Pandemic escalation <i>Lockdown persists beyond March 2021</i>

3.5 Detailed analysis of how each of these situations could impact on the financial resilience of the Council is being prepared and is, in turn, determining the mitigation and risk management planning.

3.6 As elected members will appreciate assumptions are moving rapidly as new information is provided and/or new government announcements and guidance are provided. For clarity, the current financial planning assumptions (as at the time of writing this report) are as follow and are considered **Best Case Scenario**:

- Impact on 2020/21 - Revenue - general assumption that there will be a material loss of customer income in first 4 to 5 months of the financial year;
- Impact on 2020/21 - Revenue - variable cost expenditure will be reduced to mitigate where possible loss of income;
- Impact on 2020/21 - Revenue - essential spend message remains in place and applied more rigorously in light of critical services list;
- Impact on 2020/21 - Revenue - estimating a shortfall in fees and charges to Capital and HRA due to critical services and incident response;
- Impact on 2020/21 - Revenue - staff turnover reduces and VSER applications reduce, putting pressure on staff savings anticipated;
- Impact on 2020/21 - Capital - significant impact on spend profile and borrowing requirements due to closure of construction sites;
- Impact on 2020/21 - Capital Receipts - delays experienced in achieving cash from capital receipts means other funding streams for VSER costs may have to be identified;
- Support to Group - Tier 1 ALEOs do not require cash injection / support funding from the Council to maintain their view as a 'going concern'. Their position does however represent a financial risk;
- Market opinion - Credit rating remains aligned to UK Sovereign position;
- Support to Response - Hardship funding of £1.758m will be used to support the response and the implications of Covid-19 situation;
- Support to Response - Grants scheme operational and cash being paid to businesses from start of April, interim funding (£26m) from Scottish Government to be received early April;
- Support to Response - Implement extended NDR relief automatically, funded by change in grant payment profiles.

Financial Context

- 3.7 The impact of the current unprecedented position the world finds itself in due to the global pandemic means that, in predicting what the financial impact of this will be, assumptions have had to be applied where there is no empirical evidence that can be relied on and so in modelling these assumptions are as key as the actual financial projections. The impact on the Council's finances are anticipated to be felt through:
- Reduced income streams being achieved;
 - Increased costs being incurred to respond to the pandemic and to follow national government guidance;
 - Approved budget savings not being achieved;
 - Other, as yet, unknown factors.
- 3.8 In relation to the final point, this will include, but is not restricted to:
- When will the current lockdown will be eased/lifted;
 - Societal/behavioural changes that may ensue following release of the lockdown position;
 - Further "peaks" in the outbreak of the pandemic leading to further restrictions etc.

Financial Scenarios

- 3.9 On the points at 3.8 above they provide the examples of changes that will be decided or experienced in the future that will change the impact on the Council, and ties the financial scenarios in with the planning assumptions, also referred to above.
- 3.10 It is through these changes that assumptions and judgements have to adapt and flex to estimate what might happen if these unknown factors become reality. On that basis the Best Case Scenario can be stretched to consider the impact of other scenarios.
- 3.11 The local government sector is keen to capture the impact on Councils, and Cosla has commenced a data gathering exercise, which required initial estimates to be provided by 24 April 2020 (to be updated fortnightly thereafter). That first data submission to Cosla is attached at Appendix 2 as a confidential document and forms the initial assessment of financial impact on the Council for 2020/21. CIPFA Directors of Finance Section issued Guiding Principles in relation to the data collection exercise.
- 3.12 The figures have been prepared by finance staff working in conjunction with service staff, using the latest financial data, which is limited but building, best judgement and knowledge of the current situation as it has developed to make reasonable estimates and taking into account the budget decisions agreed on 3 March 2020.
- 3.13 Based on the planning assumptions and the financial estimates prepared, the current forecast of the financial pressure that the Council is under can be

summarised as follows: (Note – there is no sensitivity analysis or optimum bias applied to the Cosla figures in this table):

Estimated	General Fund	HRA	External	Total
Impact of:	£'000	£'000	£'000	£'000
Mobilisation	5,629	5,714	0	11,343
Lost Income	30,152	0	8,000	38,152
Cost Reduction	(8,375)	(4,500)	(4,000)	(16,875)
Net	27,406	1,214	4,000	32,620

Note:

Figures included in the table above EXCLUDE the additional funding for local government announced by the Scottish Government specifically for Covid-19 response. More detail on these is provided below at paragraph 3.20 and included in Appendix 1 of the report.

3.14 Using the above based figures and stretching them to reflect a different future as described in the planning assumptions section means that a set of Best, Mid and Worst Case Scenarios can be described in ranges. These are set out in the table below:

Estimated	General Fund	HRA	External	Total
Impact:	£M	£M	£M	£M
Best Case	£27-£28	£1-£2	£3-£5	£31-£35
Mid Case	£52-£55	£2-£3	£8-£10	£62-£68
Worst Case	£80-£90	£4-£5	£14-£18	£98-£113

Note:

- **Best Case** reflects the initial assessment;
- **Mid Case** reflects an extended period of lockdown than currently advised, which runs through to September;
- **Worst Case** reflects looking ahead to lockdown persisting throughout the financial year.
- **Scottish Government Covid-19 funding support has not been included in the figures above;**
- The figures do NOT include any impact on the adult social care side of the business, IJB mobilisation costs are being captured through the Health reporting, and the Council assumes that all additional costs will be met;
- There is a great deal of uncertainty about the future, therefore assumptions and judgements have been used to reach a position;
- There will be a difference between actual impact and these forecasts, and impact submitted will have to reflect best information available at the time of being prepared;
- The wider impact on Capital programme has been reported separately but has not yet been captured in cost terms as work with each contractor is having to be done;
- There is an expectation that the level of financial certainty for local government from Scottish and UK governments would have to change as lockdown/impact extends over time, however this has not been assumed in estimating.

- The combination and knock-on effects of different elements of the impact is likely to increase the complexity of the situation and the impact that the Council may face.
- 3.15 While the immediacy of the situation may be to focus on the micro accuracy of the above table it is important to concentrate on the macro picture. The above table may move by several million based on planning assumptions but it will not fundamentally detract from the underlying issue: We face an unprecedented financial in year deficit which we need to address.

Addressing the Position

- 3.16 It can be seen from above that irrespective of what scenario the Council plans for at the present time there is a considerable (and unprecedented in year) financial gap the likes of which have never been seen before.
- 3.17 Elected members will be aware of the Council's statutory responsibility to set a balanced budget against which we need to then deliver a balanced position at the end of the financial year. The modelling above shows that immediate intervention is required to maintain the Council's balanced budget position as set by the Council in March 2020. Officers have identified the potential solutions that can be explored to determine the way in which the Council will have to address the financial position:
- Government intervention;
 - Controlling the revenue position of the Council;
 - Utilisation of the Balance Sheet.

Government Intervention

- 3.18 It is worth noting that during the pandemic both UK and Scottish Government have stepped in to provide support to the private sector during the lock down being imposed on the country. This should be taken in the context of the economic impact this will have and the likely impact on future government funding to local government.
- 3.19 During the pandemic two parts of the public sector that have had to respond in the provision of critical services and provide key workers (namely the NHS and local government – clearly there will be others) are incurring significant costs and are losing material sums of income. Funding has been forthcoming for the private sector, for the health service, and there have been announcements about funding for local government. This funding is described in Appendix 1.
- 3.20 To date the Council has received an allocation of £2.5m to support operations from the Hardship Fund and Food Fund announced by the Scottish Government. There have also been substantial sums allocated that are being distributed to the business sector and to support our citizens – this has included business grant funding, expansion of the Scottish Welfare Fund, and Council Tax Reduction Scheme funding. This is key in ensuring the future of our people and the basis of our economy.

- 3.21 In essence there are 2 mechanisms by which government can assist in the current position to address the financial position:
- Provide mechanisms that allow the Council to address the issue;
 - Intervene through financial injections.

Providing Mechanisms

- 3.22 Primarily this would be through the use of allowing the Council to borrow to fund revenue expenditure (funding revenue through capital). Before providing detail on this it should be made clear that this in complete contravention of accounting regulations and reporting, and is not permitted by statute. One may recall such “events” such as Enron which tightened the financial regulations when it borrowed to cover poor revenue results.
- 3.23 Such a mechanism to cover net revenue expenditure is not desirable from a financial management point of view under a “normal” operating environment. It also means that if there is no future revenue funding to cover this future cost then further savings will have to be achieved to cover this future cost.
- 3.24 In the past, permission and the statutory basis for funding revenue from borrowing (e.g. equal pay) has been handled by Scottish Government. However the devolution of tax raising powers etc has changed the relationships, and rules and limits are now set out in the Fiscal Framework 2016 between SG and UK Govt.
- 3.25 If we had to borrow for revenue purposes the first port of call is to Scottish Government, who have (under the Fiscal Framework) the ability to borrow for specific resource requirements (this is on top of Capital Borrowing powers). This is mainly for cashflow purposes but there is a specific criteria in there that covers the point of Economic Shock:

Fiscal Framework – Resource Borrowing“for any observed or forecast shortfall in devolved or assigned tax receipts or demand-led welfare expenditure incurred where there is, or is forecast to be, a Scotland-specific economic shock, with an annual limit of £600m”

- 3.26 It would be simpler if the Scottish Government provided the necessary grant funding to balance local authorities projected financial shortfalls and addressed the borrowing and fiscal rules themselves.
- 3.27 However, it may be prudent that the “facility” is put in place to allow for such a scenario and local authorities could then revise their financial plans and indicate where this may be appropriate/necessary. Clearly, officers are working through the various options that could be pursued and any request should be in the context of accessing all potential levers. This would simply be a short term fix but would provide head room to allow the council to establish a balanced position from 2021/22 (rather than measures in 2020/21).

Financial Injections

- 3.28 In this scenario the government would “step” in and provide additional grant funding to local authorities to cover the anticipated funding shortfall. There are three ways this could be achieved:
- Provide additional distributable grant based on the current distribution formulae;
 - Provides specific grant to cover actual lost income/additional costs
 - Provide a relaxation on current grant conditions providing flexibility on local spend decisions.

Distributable Grant

- 3.29 This mechanism would be very disadvantageous for Aberdeen in relation to meeting liabilities. If we took, as an example, loss of car parking income then clearly the distribution mechanism would allocate funding on a road indicator basis which does not recognise income. Therefore, funding would be allocated to council’s that have low income levels and relatively fixed costs (which are already funded) and disproportionately impact on Council’s who do have significant income streams. This methodology would not address the issue of lost income.
- 3.30 Alternatively, and more equitably, additional revenue funding could be made by way of specific grant to cover actual losses. This ensures that all councils are placed in the same “pre-pandemic” position and provides a level playing field. Finally, the Scottish Government could “relax” the current grant conditions that Council’s must comply with in order to access the full offer of grant. Current conditions are:
- Maintaining overall national pupil-teacher ratio;
 - Continued support by Councils for probationer teachers;
 - New Health and Social Care monies (£100m for Scotland) to be passported through to support the Community Health and Social Care Partnership Integration Joint Board, or set aside for Mental Health Counselling in Schools;
 - Flexibility to increase Council tax levels by up to 3% in real terms (4.84% cash);
 - Specific grant funding has been included for the continued rollout of expansion of early learning and childcare.

Controlling the revenue position of the Council

- 3.31 The statutory position for the Council to deliver a balanced budget. Even with government support, corrective action needs to be taken to continue to deliver this position and ensure the Council continues to be a going concern.
- 3.32 Officers are currently working through a number of options to present elected members on actions that can be taken to ensure the Council maintains its balanced financial position for the year. It should be noted that at present only services deemed “critical” are operating while other areas operate through

working from home. In certain areas, service provision has been temporarily suspended (for example, school closures, libraries, etc.).

- 3.33 The Committee will also be aware that while the Council continues to plan for the remainder of the financial year government guidance is constantly being updated and announcements around funding for the economy as a whole continue to be made. In certain instances, this may help alleviate cost pressures for the Council but at present the Council has no guaranteed funding from the Scottish Government (other than that covered within this report).

Capital

- 3.34 The current position in relation to the approved capital programme is that all construction works have been temporarily ceased (security, health and safety works continue) and will inevitably result in additional costs to the Council.

- 3.35 Contractors are currently in dialogue with the Council to discuss the financial and time line aspects for each of the projects. All projects to which the council is currently contractually obliged will be delivered out with the current contractual dates and will incur additional costs.

- 3.36 The guidance on capital projects from the Scottish Government is that:

“Councils should:

- *Urgently review their contract portfolio and inform suppliers who they believe are at risk that they will continue to be paid as normal (even if service delivery is disrupted or temporarily suspended) until at least the end of June. Contracting authorities can define ‘at risk’ according to need.*
- *Put in place the most appropriate payment measures to support supplier cash flow; this might include a range of approaches such as forward ordering, payment in advance/prepayment, interim payments and payment on order (not receipt).*
- *If the contract involves payment by results then payment should be on the basis of previous invoices, for example the average monthly payment over the previous three months.*
- *To qualify, suppliers should agree to act on an open book basis and make cost data available to the contracting authority during this period. They should continue to pay employees and flow down funding to their subcontractors.*
- *Ensure invoices submitted by suppliers are paid immediately on receipt (reconciliation can take place in slower time) in order to maintain cash flow in the supply chain and protect jobs.”*

- 3.37 The Council is at an advanced stage with this process and while every endeavour will be made to ensure that contractors are able to continue trading there is a very high risk that payments will be made to contractors who ultimately will be unable to continue trading and additional costs therefore incurred. Further information has also been received indicating the Council should try to progress pre-procurement works with the industry ensuring work streams are available to assist them during this period.

- 3.38 Appendix 3 to this report provides a short summary of the current status of the main capital projects under construction. Again, it should be noted that this is a changing position as dialogue continues with contractors.
- 3.39 There is the potential to review and restrict the existing capital programme but this would not provide any immediate saving. Indeed, the curtailing of any legally committed project would result in an additional cost to the revenue account (as no asset is realised). Clearly there would be medium term benefits that could be accrued in future financial years. Finally, the Council currently charges certain staffing costs to individual capital projects and where this is not possible it places a cost on the revenue account that had not been budgeted for.
- 3.40 Projects that are not legally committed could be deferred into the future but again this would provide no immediate revenue saving. Any change to the capital programme should also be borne in mind in relation to government policy/guidance which is to continue to invest in this sector given the overall contribution it makes to the Gross Domestic Product of the United Kingdom.

Balance Sheet

- 3.41 The council could utilise the strength of the balance sheet through the use of reserves to “stop gap” the immediate revenue pressure. This is very high risk and this aspect should be looked at in the overall context of balancing the revenue budget rather than as a single tool to cover the 2020/21 position. It would mean that, being fiscally prudent, the 2021/22 budget would have to seek additional savings to restore working balances.

4. FINANCIAL IMPLICATIONS

- 4.1 These have been included in section 3 of the report, and support the recommendation to review the 2020/21 budget in light of the unprecedented financial impact of the Covid-19 pandemic.

5. LEGAL IMPLICATIONS

- 5.1 As set out above, the Council is required to deliver a balanced budget. Given the potential impact of the Covid-19 pandemic, the Council will need to take action to ensure that it returns a balanced budget during the course of 20/21. In taking action, consideration will be given to those services that the Council must provide by law together with its duty to secure best value. Reference will also be made to the added flexibility provided by the Coronavirus Act 2020 and the Coronavirus (Scotland) Act 2020 which have been designed to help public bodies, including local authorities, manage the response to the pandemic.

6. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
Financial	Loss of income to support the Council budget position. Cashflow / liquidity position of the Council insufficient to meet obligations if additional burdens are placed on the Council or agreed by the Council. Adverse impact on Council credit rating of not managing liquidity and financial position.	H	Actions proposed and being taken contained in a Financial resilience plan.
Legal	Financial support conflicts with State Aid regulations.	M	European Commission has adopted temporary framework to enable further support to the economy to be possible during the Covid-19 pandemic. Scottish Government guidance on State Aid will be taken account of.
Employee	Not being responsive to the situation could lead to changes in availability of staff and delivery of services	H	Workstreams in place to monitor and business continuity arrangements activated appropriately
Customer	Service Standards change	H	Ongoing review of critical services by Council and Partners
Environment	No direct implications		
Technology	Failure to maintain the digital infrastructure could lead to service changes	M	Active management by Digital & Technology of the changing situation and work from home arrangements.
Reputational	Failure to make the necessary changes in the face of such a high profile situation could present a	M	The recommended proposals have been developed in accordance with UK and Scottish Government guidance.

	reputational risk to the Council.		
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7. OUTCOMES

<u>COUNCIL DELIVERY PLAN</u>	
	Impact of Report
Aberdeen City Council Policy Statement	This is an unprecedented position and the Council continues to work within the policy statement wherever possible taking into account UK and Scottish Government guidance.

Local Outcome Improvement Plan Themes	
	Impact of Report
Prosperous Economy	Report supports the economy by recommending a number of immediate actions that the Council can take in the current climate and will implement the government backed schemes as directed by legislation and guidance.
Prosperous People	Report supports the economy by recommending a number of immediate actions that the Council can take in the current climate and will implement the government backed schemes as directed by legislation and guidance. The proposals within this report support the delivery of LOIP Stretch Outcome 13 – No one in Aberdeen will go without food due to poverty by 2026. The paper seeks approval for vouchers for free school meals for all entitled primary and secondary school children until 3 July 2020.
Prosperous Place	Report supports the economy by recommending a number of immediate actions that the Council can take in the current climate and will implement the government backed schemes as directed by legislation and guidance.
Regional and City Strategies	Highly likely the financial position will impact on these strategies including the position of the overall economy.

UK and Scottish Legislative and Policy Programmes	Government guidance and policy is continually being updated and the Council continues to comply with these updates.
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8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	not required
Data Protection Impact Assessment	not required

9. BACKGROUND PAPERS

None.

10. APPENDICES

APPENDIX 1: Update on COVID-19 Consequentials for Scotland, 20th April 2020;

APPENDIX 2: Cosla COVID19 Financial Pressure Template (as at 24 April 2020)

Exempt Appendix

APPENDIX 3: Capital Project Status Monitoring – Exempt Appendix

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APPENDIX 1: Update on COVID-19 Consequentials for Scotland, 20 April 2020

Scottish Parliament Information Centre (SPICe) website is now updated to include the Covid-19 Barnett consequentials – <https://www.parliament.scot/parliamentarybusiness/82101.aspx>. (Follow the first link on this page and there is then an extra sheet in the spreadsheet that opens specifically relating to Covid-10 consequentials.) Per the SPICe update, Scotland has been allocated **£3.365 billion** of Covid-19 funding through the Barnett formula. (HMT has noted that a number of the costs underpinning the consequentials are estimates and therefore subject to change).

Scottish Government has announced **£3.520 billion** funding in response to Covid-19. The table below shows the way in which Scottish Government has announced the allocation of this money, and the sums being routed through Local Government.

TOTAL (£m)	Description	Of the total, funding routed through LG but not for LG (£m)	Description	Of the total, funding that is additional for LG (£m)	Description
1,188	Business Grant Scheme (BGS)	1,188	This grant is routed through LG but is not additional funding for LG.		
220	£120m for BGS extension to eligibility £100m for support for newly self-employed and SMEs	154	BGS Extension (£120m) and support for newly self-employed (£34m) - remaining £66m to Enterprise Agencies for SMEs		

350	Communities Fund			175	£50m Hardship Fund £45m Scottish Welfare Fund* £50m Council Tax Reduction / Social Security** £30m Food Fund (from £70m Fund)
448	Health			TBC	Dependent on Local Mobilisation Plans
342	Rail Services	n/a		n/a	
972	Non-domestic rates	These consequential arise from UK NDR national relief scheme. Scottish Government had introduced a similar, but not duplicate, scheme in Scotland. This funding has been used to offset the reduction in NDR with a corresponding increase in Genera Revenue Grant (GRG) but the net effect is nil. i.e. no funding gain for Local Government.			
3,520		1,342		175	*only £22m of this has been distributed ** this has not yet been distributed

The announcement on 18th April of an extra £1.6bn for English Councils, which should result in additional consequential of around **£155m for Scotland**

What this means for Aberdeen City Council as at 20 April 2020

Title	Local Government?	Implemented?	Funding Pot	Funding for ACC
Business Grants	Yes	Yes, in progress.	£1.2bn	Est. £35m Rec'd £26m
Business Grants - Expansion	Yes	Announced 15/4, awaiting guidance.	£120m	Not yet announced
Business Relief Scheme	Yes	No, legislation received, billing to be completed and reliefs then applied.	£1.0bn	General Revenue Grant increased by £86m – paid through year.
Self-employed	Yes	Announced 15/4, draft guidance, received, implementation in progress.	£34m	Not yet announced
Hardship Fund	Yes	Assessing costs to be applied.	£50m	Allocated £1.758m Rec'd £0
Scottish Welfare Fund	Yes	Yes, in progress.	£45m	Checking
Social Security Benefits / Council Tax Reduction	Yes		£50m	Not yet announced
Food Fund	Yes	Yes, in progress.	£70m, only £30m distributed	Allocated £0.802m Rec'd £0
Flexibility				
Pupil Equity Fund	Yes	Guidance outstanding.	n/a	Checking
Crown Estate	Yes	Information received, assessing.	£7.2m	Uncommitted sums: £17,000 19/20 £30,000 20/21
General Cashflow	Yes	SG to prepare revised funding schedules		Agreement to frontload General Revenue Grant payments in May, June and July.

Examples of funding allocated to critical services: Food Fund.

Expenditure of over £600,000 has been committed for the provision of food for children entitled to free school meals; and a further £40,000 has been made available to increase food provision and delivery arrangements for people in poverty through the charity Cfine.

EXEMPT Appendix 2

EXEMPT APPENDIX 3