

Details of Grant Allocations (previous appendix A to P&R report)

1. Covid-19 Emergency Grant

The Government has used different formulae to allocate each tranche of the Covid-19 emergency. The methodologies from tranche 2 onwards were informed by the impact identified through the MHCLG monitoring returns.

Covid-19 Emergency Grant Tranche 1 £1.6bn – March 2020

Just under 87% of the total grant (£1.39bn out of a total of £1.6bn) was allocated to local authorities with social care responsibilities (upper tier and single tier councils) using the adult social care relative needs formula (RNF). The RNF is the same as that used in the Formula Grant calculations prior to 2013-14.

The remaining 13% (£0.21bn) was allocated using the total settlement funding assessment for 2013-14 (a measure of spending needs on all council services). This was allocated to all councils (upper tier, single tier, lower tier and Fire & Rescue authorities).

KCC's allocation was £39.012m (2.44% of the total).

Covid-19 Emergency Grant Tranche 2 £1.6bn – May 2020

This tranche was allocated according to 2020-21 total population projection for each authority area. In two tier areas 65% was allocated to upper tier (62% for those areas with separate Fire & Rescue authorities with 3% allocated to the fire authority) and 35% to lower tier. In single tier areas with separate Fire & Rescue authorities, 97% went to the local authority and 3% to the fire authority. In London 96% went to boroughs and 4% to the Greater London Authority. The allocations for fire authorities were reduced by pro rata share of £6m to create a fire contingency fund.

KCC's allocation was £27.934m (1.75% of the total)

Covid-19 Emergency Grant Tranche 3 £0.5bn – July 2020

£6m from this tranche was top sliced to be allocated to those authorities with additional Covid-19 costs to support Unaccompanied Asylum Seeking Children (UASC).

The remainder of this tranche £494m was allocated via a new formula taking account of population forecasts weighted for area costs and deprivation. Area cost weightings are based on those proposed for the Foundation Formula through the Fair Funding Review (not yet implemented), these take account of accessibility to services (based on measures of population sparsity and density) and remoteness as well as differences in labour and premises costs. Deprivation weightings are based on average Index of Deprivation (IMD) for the local authority area. Tranche 3 included no allocations for Fire & Rescue authorities.

The split in two tier areas is 79:21 between upper and lower tiers.

KCC's allocation was £10.312m (2.09% of the total after top slice).

Covid-19 Emergency Grant Tranche 4 £1.0bn – October 2020

£100m of this tranche was top sliced to compensate for income losses on local authority leisure centres.

The remaining £0.9bn was added to previous allocations from tranches 1-3 excluding the allocations to Isles of Scilly (including a share of tranche 4 based on the isles population as a proportion of total population), Fire & Rescue Authorities and Greater London Authority. The total local authority shares of tranches 1 to 4 of £4.553bn were re-allocated using the same population/area cost/deprivation formula as tranche 3 to calculate a notional revised total allocation. This resulted in some authorities receiving no additional funding from tranche 4 and some authorities receiving a fixed £100k minimum as their tranche 4 allocation. Effectively this means for most authorities the total share of tranches 1 to 4 is determined according to population estimate weighted according to area costs and relative deprivation.

KCC's allocation from tranche 4 was £17.701m (1.9% of the total after the top slice).

Covid-19 Emergency Grant Tranche 5 £1.55bn – December 2020 (paid in April 2021)

This tranche was allocated via the same formula introduced for tranche 3 (and used for the reallocations in tranche 4) based on population forecasts weighted for area costs and deprivation.

KCC's allocation from tranche 5 is £32.357m (2.09% of the total).

KCC's total allocation for tranches 1-5 is £127.316m (2% of the total after top slices) as per Table 1 in the main report.

2. Compensation Grants

A) Compensation for Business Rates Reliefs

Local authorities have been compensated for the additional business reliefs granted during Covid-19 lockdowns. Initially this grant has been paid to collection authorities (districts councils in two tier areas). We have included a debtor in the 2020-21 accounts based on the county council's share of business rates from business rates estimates returns (NNDR1)

B) Tax Income Guarantee

Separate grants are available to support 75% of tax collection losses in 2020-21. For council tax the grant has initially been determined according to estimated losses on the collectable amount (i.e. does not include under collection of council tax due as this has not been deemed irrecoverable). Business rates losses include all losses including uncollected tax other than those due to additional Covid-19 reliefs or appeals or material changes in circumstances. As with council tax the business rates compensation has initially been determined according to estimated losses.

An initial instalment of 50% has been paid in May with a second instalment based on outturn data provided later in the year.

C) Local Council Tax Support

This is a new grant for 2021-22, as originally announced at the Spending Review on 25th November (chapter 6, paragraph 65). It is being provided to authorities as part of the £670m support package in recognition of the anticipated additional cost of providing Local Council Tax Support (LCTS) in 2021-22, at a time when more

households are likely to be facing financial difficulties as a result of the pandemic. The grant is for local authorities to keep, and the funding is unringfenced.

D) Loss of Sales Fees & Charges Income

Local authorities are able to claim up to 75% for irrecoverable losses on sales, fees and charges income due to the impact of the pandemic. To date claims have been submitted based on actual/assumed losses in 2020-21. Claims can be submitted for losses in the first quarter of 2021-22 while Covid-19 restrictions remain in place.

3. Adult Social Care Infection Control Fund

Tranche 1 £0.6bn – June 2020

The allocation shares for each local authority are calculated according to the number of registered care home beds in each local authority area (upper tier and single tier only) weighted by an area cost adjustment. The area cost adjustment reflects differences in wages and prices in different local authorities.

The government expected that care homes should receive a payment for the number of registered beds, representing 75% of the total funding. The remaining 25% can be paid to care homes or domiciliary care providers and support wider workforce resilience as determined by each local authority.

KCC's allocation was £18.878m (3.15% of the total). £0.724m has been treated as a receipt in advance and rolled forward into 2021-22 leaving a net £18.154m accounted for in 2020-21.

Tranche 2 £0.546bn – September 2020

71% of the grant (£387.5m) is allocated on the basis of the number of care home beds, and 29% (£158.5m) is allocated on the basis of users supported by community care providers. The allocations for each local authority for care homes proportion is calculated according to the number of registered care home beds in each local authority area weighted by an area cost adjustment.

The government expected that care homes should receive a payment for the number of registered beds, and community care providers for the number community care users, representing 80% of the total funding. The remaining 20% can be paid to care homes or domiciliary care providers and support wider workforce resilience as determined by each local authority.

KCC's allocation was £16.653m (3.05% of the total). This together with the net balance from tranche 1 leaves a total of £34.807m in 2020-21 as per Table 1 in the main report.

Tranche 3 £0.2025bn – March 2021 (paid in April 2021)

52.5% is allocated on the basis of the number of care home beds for care homes plus the maximum number of service users for residential drug and alcohol settings.

17.5% is allocated on the basis of users supported by community care providers.

30% is allocated as a discretionary amount on the basis of the combined distributions used for community care and care homes plus residential drug and alcohol.

KCC's allocation is £6.176m (3.05% of the total).

Tranche 4 £0.1425bn – July 2021

This tranche represents an extension of funding until September 2021 and is allocated via the same formula as tranche 3.

KCC's allocation for tranche 4 is £4.393m (3.08% of the total). This together with the receipt in advance from tranche 1 and tranche 3 results in a total of £11.293m in 2021-22 as per Table 1 in the main report.

4. Adult Social Care Rapid Testing Fund

Tranche 1 £0.149bn – January 2021

The allocation shares for each local authority are calculated according to the number of care home beds and the potential number of users of residential alcohol and drug services in each local authority (upper and single tier) weighted by an area cost adjustment. The area cost adjustment reflects differences in wages and prices in different local authorities

The government expected that care homes should receive a payment for the number of registered beds and residential alcohol and drug services beds, representing 80% of the total funding. The remaining 20% is available for local authorities' discretionary use to support the care sector to operationally deliver lateral flow device (LFD) testing.

KCC's allocation was £4.686m (3.14% of the total)

Tranche 2 £0.139bn – March 2021 (paid in April 2021)

The total grant (£138.695 million) is split at a national level between care homes combined with residential drug and alcohol settings and community care providers.

60% is allocated on the basis of the number of care home beds for care homes plus the maximum number of service users for residential drug and alcohol settings. 40% is allocated on the basis of users supported by community care providers

KCC's allocation is £4.143m (3.0% of the total)

Tranche 3 £0.1088bn – July 2021

This tranche represents an extension of funding until September 2021 and is allocated via a revised formula with 70% allocated on the basis of the number of care home beds for care homes plus the maximum number of service users for residential drug and alcohol settings. 30% is allocated on the basis of users supported by community care providers.

KCC's allocation for tranche 3 is £3.330m (3.06% of the total). This together with tranche 2 results in a total of £7.474m in 2021-22 as per Table 1 in the main report.

5. Adult Social Care Workforce Capacity Fund

£0.120bn – January 2021

Each authority's allocation is determined using the Adult Social Care relative needs formula (RNF).

This funding enables local authorities to deliver measures to supplement and strengthen adult social care staff capacity to ensure that safe and continuous care is achieved to deliver the following outcomes:

- maintain care provision and continuity of care for recipients where pressing workforce shortages may put this at risk
- support providers to restrict staff movement in all but exceptional circumstances, which is critical for managing the risk of outbreaks and infection in care homes
- support safe and timely hospital discharges to a range of care environments, including domiciliary care, to prevent or address delays as a result of workforce shortages
- enable care providers to care for new service users where the need arises

KCC is passporting 89% of the overall grant to all Care Quality Commission (CQC) registered providers and the remainder is going to support the Design Learning Centre and KICA (Trade Association) who support the whole market in recruitment, training and development.

KCC's allocation was £3.082m (2.57% of the total). This together with tranche 1 of the Rapid Testing Fund is the £7.768m for 2020-21 shown in Table 1 in the main report.

6. Test & Trace Service Support Grant

£0.3bn – June 2020

Each authority's allocation is determined pro rata to the local authority Public Health Grant 2020-21.

KCC's allocation was £6.311m (2.1% of the total). £5.002m has been treated as a receipt in advance and rolled forward into 2021-22 leaving a net £1.309m accounted for in 2020-21 in Table 1 in the main report.

7. Covid-19 Winter Support Grant Scheme

Tranche 1 £0.170bn – November 2020

Each authority's allocation is based on estimated costs. The grant is made available to support those most in need with the cost of food, energy (heating, cooking, lighting), water bills (including sewerage) and other essentials. The grant had to be spent by 31st March 2021, 80% on families with children and 80% on food and fuel costs.

KCC's allocation was £4.504m (2.65% of the total). £0.034m has been treated as a receipt in advance and rolled forward into 2021-22 leaving a net £4.470m accounted for in 2020-21 in Table 1 in the main report.

Tranche 2 £0.059bn – February 2021 (paid in April 2021)

The scheme has been extended to reflect the rollout of the roadmap to recovery up to 20th June 2021.

KCC's allocation is £1.566m (2.65% of the total).

Tranche 3 £0.040bn – February 2021 (paid in April 2021)

The scheme has been extended to reflect the rollout of the roadmap to recovery up to 20th June 2021.

KCC's allocation is £1.060m (2.65% of the total). This together with tranche 2 and the receipt in advance from tranche 1 leaves a total of £2.660m in 2021-22 as per Table 1 in the main report.

8. Local Authority Emergency Assistance Grant for Food and Essential Supplies

£0.063bn – July 2020

Each authority's allocation is determined according to the population of each local authority, weighted by a function of the English Index of Multiple Deprivation (IMD).

KCC's allocation was £1.669m (2.65% of the total).

9. Clinically Extremely Vulnerable (CEV) Funding

Tranche 1 £0.0327bn – November 2020

Allocated to upper tier councils (county councils and single tier authorities) to support the clinically extremely vulnerable during the second national lockdown in November. It will be used to provide support, such as access to food deliveries and signposting to local support of befriending services, to the most at risk and enable them to stay at home as much as possible.

KCC's allocation was £0.890m (2.72% of the total).

Tranche 2 £0.0088bn – December 2020

Allocated to upper tier authorities' areas which entered Tier 4 where Shielding guidance had been introduced prior to 5 January on updated CEV patient count.

KCC's allocation was £0.508m (5.79% of the total).

Tranche 3 £0.0317bn – January 2021

Allocated to upper tier councils (county councils and single tier authorities) on updated CEV patient count.

KCC's allocation was £0.900m (2.84% of the total).

Tranche 4 £0.0408bn – February 2021

Allocated to upper tier councils (county councils and single tier authorities) on updated CEV patient count.

KCC's allocation was £1.104m (2.70% of the total).

Tranche 5 £0.0613bn – March 2021

Allocated to upper tier councils (county councils and single tier authorities) on updated CEV patient count

KCC's allocation was £1.601m (2.61% of the total)

Total for CEV for 2020-21 is £5.003m as shown in Table 1 in the main report. £3.2m was rolled forward into 2021-22.

10. Contain Outbreak Management Fund

Areas of Enhanced Support and Areas of Intervention £0.035bn – June 2020

Targeted to particular areas. KCC received no allocation from this distribution.

Local Covid-19 alert level payments £0.124bn – October 2020

Following the move to local Covid-19 alert levels targeted local authorities were eligible for payments from the Contain Outbreak Management Fund to support proactive containment and intervention measures. KCC received no allocation from this distribution.

National Restriction Payments £0.326bn - November 2020

Following the introduction of second National Lockdown allocated to all single tier and upper tier authorities as £8 per head of estimated population.

KCC's allocation was £12.652m (3.87% of the total). £8.434m has been spent in 2020-21 (as shown in Table 1 in the main report) with the balance £4.219m rolled forward into 2021-22.

Tier Restriction Payments – December 2020

Following the introduction of tiering system allocated to all single tier and upper tier authorities as £4 per head of estimated population in tier 3 and £2 per head in tier 2.

KCC's allocation was £6.326m.

National Restriction Payments – January 2021

Following the introduction of third National Lockdown allocated to all single tier and upper tier authorities as £4 per head of estimated population.

KCC's allocation was £6.326m.

National Restriction Payments – February 2021

Following the introduction of third National Lockdown allocated to all single tier and upper tier authorities as £4 per head of estimated population.

KCC's allocation was £6.326m

National Restriction Payments – March 2021

Following the introduction of third National Lockdown allocated to all single tier and upper tier authorities as £4 per head of estimated population.

KCC's allocation was £8.134m.

KCC Total allocation for 2020-21 was £39.765m. £31.331m had been treated as receipt in advance and rolled into 2021-22 leaving a net balance for 2020-21 of £8.434m as per Table 1 in the main report.

2021-22 £0400bn – March 2021 (paid in April 2021)

A further £400 million is allocated for the 2021-22 financial year. The funding is available to support public health activities directly related to the Covid-19 response, such as testing, non-financial support for self-isolation, support to particular groups (CEV individuals, rough sleepers), communications and engagement, and compliance and enforcement. There will not be a separate ringfenced grant for compliance and enforcement in 2021-22.

The funding formula and scope of the Contain Outbreak Management Fund (COMF) has developed in response to the changing nature of the pandemic. For the 2021-22 financial year, the COMF is allocated using MHCLG's Covid-19 relative needs formula, which is weighted according to population and deprivation, and maps well against areas of enduring transmission. The 2021-22 COMF is distributed to local authorities as a single payment to support their continued public health response work, particularly as local authorities work to ensure a smooth de-escalation of national restrictions through summer 2021.

In two-tier areas, a proportion of the funding is directly allocated to the lower tier. This reflects the fact that district councils share the responsibility for delivery of a number of the COMF priorities, including having a lead role on compliance and enforcement activity. County councils are encouraged to allocate a greater share of the funding to district authorities if local plans indicate this is needed.

KCC's share of the £0.4bn under the formula is £8.350m (2.09% of the total). This is less than the share in 2020-21 due to the direct allocations to districts in two tier areas.

The £4.219m rollover from November plus rollover of £27.112m from December to March payments plus the £8.350m for 2021-22 makes up the total of £39.681m shown in 2021-22 in Table 1 in the main report.

11. Asymptomatic Community Testing

Tranche 1 – December 2020

The Community Testing Programme (CTP) was launched in December 2020 to enable local authorities with a high prevalence of Covid-19 to work in partnership with the UK government to accelerate a reduction in prevalence by identifying asymptomatic cases through local testing and supporting them to isolate. It works alongside other forms of symptomatic and asymptomatic testing led by national government and has a powerful role to play in protecting the public's safety and wellbeing, particularly by providing testing to critical local services and hard to reach communities based on local knowledge and prioritisation.

The approved funding initially covered Tier 3 and 4 local authorities which focused on asymptomatic hard to reach segments of the population. The funding made available to local areas was estimated based on the number of tests they aim to deliver. Total funding per test is set at a maximum of £14, for all local authorities participating in the Community Testing Programme, however up to £6 of materials per test can be sourced from centrally procured arrangements in place. This funding per test is expected to cover all reasonable costs associated with the programme including site costs, workforce costs, PPE requirements, communication and marketing, logistic and other delivery costs.

KCC's estimated share of tranche 1 was £2.1m based on the number of tests anticipated be delivered across 24 sites

Tranche 2 January 2021

Following the introduction of National Lockdown the programme was extended to all local authority areas to the end of March. Funding continued to be up to £14 per test.

KCC's estimated share of tranche 2 was £4.2m. In addition the first two tranches of estimated grant a debtor for £0.893m was also set up in the final accounts for 2020-21 based on further estimated grant funding. This takes the total estimated funding for 2020-21 to £7.193m as shown in Table 1 in the main report.

The scheme has now been extended until end of July 2021. The estimated grant funding for 2021-22 is £10.491m less £0.893m reversal of debtor leaving a net £9.598m as shown in Table 1 in the main report.

12. School and Colleges Transport Capacity Grant

Tranche 1 £0.044bn – August 2020

Initially allocated for the first half of the autumn term to coincide with the return for all children and young people to return to full-time education in September.

The funding enables local authorities to create extra capacity to allow more students to use alternatives to public transport, while social distancing measures remain in place.

Funding was allocated to local authorities to reflect the number of children and young people in the local area and how far they have to travel. This includes students travelling to education or training, as well as anyone supervising or escorting students to education provision.

KCC's share was £1.543m.

Tranche 2 £0.0274bn – November 2020

Extension for second half term.

KCC's share was £1.057m.

Tranche 3 £0.0271bn – February 2021

Extension to March 2021.

KCC's Share was £1.928m.

A receipt in advance for £0.314m was set up at the end of 2020-21 and rolled forward into 2021-22. This takes the total grant for 2020-21 to £4.214m as shown in Table 1 in the main report.

Tranche 4 – April 2021

Extension for first half of summer term.

KCC's share is £0.869m.

Extension for second half of summer term.

KCC's share is £0.852m.

This takes the total for 2021-22 to £2.035m including the receipt in advance rolled forward from 2020-21.

13. Covid Bus Services Operators Grant

An element of the Bus Services Operators Grant (BSOG) has been provided to local authorities to support public bus services during Covid-19 restrictions. KCCs share in 2020-21 was £4.296m.

A separate restart grant of £0.620m has also been provided.

14. Emergency Active Travel Fund

Part of £225m – June 2020

Local authorities (including combined authorities) were invited to submit bids to improve cycling and walking facilities. Tranche 1 supports the installation of temporary projects for the Covid-19 pandemic. Authorities received either 100%, 75%, 50% or 25% of their bids based on the extent to which they aligned with the criteria. Tranche 1 allocations amounted to £39.840m including capital and revenue elements.

KCC's allocation was £1.6m (£1.13m capital, £0.47m revenue) amounting to 4% of the total. KCC's capital was 100% of the amount requested.