

Integrated Authority	Covid Assumptions
Aberdeen City	Anticipated Covid costs and funding received to date included
Aberdeenshire	Excludes costs of Covid
Angus	Anticipated Covid costs and funding received to date included
Argyll & Bute	NHS and Council have assumed full recovery of direct Covid costs (Included) but have not assumed recovery of undelivered savings.
Clackmannanshire & Stirling	Covid costs and full funding assumption included
Dumfries & Galloway	Covid costs and full funding assumption included
Dundee City	Excludes costs of Covid
East Ayrshire	Anticipated Covid costs and funding received to date included
East Dunbartonshire	Anticipated Covid costs and funding received to date included
East/Mid Lothian	Covid costs included, no funding included
East Renfrewshire	Covid costs and full funding assumption included
Edinburgh	Council has assumed full recovery of Covid costs while NHS assume no recovery
Eilean Siar	Covid costs and full funding assumption included
Falkirk	Covid costs and funding received to date included
Fife	NHS and Council have assumed full recovery of direct Covid costs (Included) but have not assumed recovery of undelivered savings.
Glasgow City	Council has assumed full recovery of Covid costs while NHS assume no recovery
Highland	Anticipated Covid costs and funding received to date included
Inverclyde	Anticipated Covid costs and funding received to date included
Moray	Excludes costs of Covid
North Ayrshire	Excludes costs of Covid
North/South Lanarkshire	Anticipated Covid costs and funding received to date included
Orkney	Covid costs included, no funding included
Perth & Kinross	Covid costs and full funding assumption included
Renfrewshire	Anticipated Covid costs and funding received to date included
Scottish Borders	Anticipated Covid costs and funding received to date included
Shetland	N/A
South Ayrshire	Excludes costs of Covid
West Dunbartonshire	Covid costs and full funding assumption included
West Lothian	Anticipated Covid costs and funding received to date included