

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
SUMMARY

APPENDIX 1

PERIOD END DATE 30 June 2020

Department Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000
Procurement	576	214	504	(72)	-13%	↑	0
Resources	5,257	(899)	5,180	(77)	-1%	↑	14
Regulatory	2,678	718	2,888	210	8%	↓	271
People & Technology	6,313	2,129	6,320	7	0%	↓	(29)
Communications, Culture, Community and Facilities	17,801	4,300	17,416	(385)	-2%	↑	102
Education, Learning and Attainment	100,857	23,981	101,882	1,025	1%	↓	545
Environment and Neighbourhood	13,490	6,087	13,199	(291)	-2%	↑	(127)
Housing and Employability	4,335	1,166	4,146	(189)	-4%	↑	(50)
Regeneration	(3,457)	2,076	(844)	2,613	-76%	↓	2,521
Miscellaneous Services	6,199	1,660	6,486	287	5%	↓	(7)
Loan Charges	7,072	1,768	7,072	0	0%	→	0
Requisition (VJB)	728	182	728	0	0%	→	0
Requisition (SPT)	1,592	398	1,592	0	0%	→	0
Requisition (CJP)	1,742	436	1,742	0	0%	→	0
Requisition (HSCP)	70,640	17,660	70,640	0	0%	→	0
Non GAE Allocation	(7,173)	(1,627)	(6,509)	664	-9%	↓	664
Covid	5,457	1,109	5,219	(238)	-4%	↑	(238)
Total Expenditure	234,106	61,357	237,660	3,554	2%	↓	3,666
Council Tax/CT Replacement Scheme	(36,890)	(9,317)	(36,890)	0	0%	→	0
Revenue Support Grant/ NDR	(189,649)	(54,572)	(189,649)	0	0%	→	0
Grant funding - covid	(5,457)	0	(5,457)	0	0%	→	0
Use of Reserves	(2,110)	(528)	(2,110)	0	0%	→	0
Total Resources	(234,106)	(64,417)	(234,106)	0	0%	→	0
Net Expenditure	0	(3,059)	3,554	3,554	1.52%	↓	3,666

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
PROCUREMENT

APPENDIX 2

PERIOD END DATE

30 June 2020










Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Procurement	576	214	504	(72)	-13%	↑
Total Net Expenditure	576	214	504	(72)	-13%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
RESOURCES SUMMARY

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Audit	134	94	111	(23)	-17% 
Central Administration Support	2,416	561	2,357	(59)	-2% 
Finance	1,403	410	1,400	(3)	0% 
Rent Rebates & Allowances	(231)	(2,827)	(231)	0	0% 
Revenues & Benefits	2,004	758	2,005	1	0% 
Finance Business Centre	292	72	294	2	1% 
Cost of Collection of Rates	21	116	21	0	0% 
Cost of Collection of Council Tax	(782)	(83)	(777)	5	-1% 
Total Net Expenditure	5,257	(899)	5,180	(77)	-1% 

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
REGULATORY SUMMARY

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	750	201	793	43	6%	↓
Environmental Health	654	155	697	43	7%	↓
Licensing	(124)	38	(22)	102	-82%	↓
Legal Services	946	255	942	(4)	0%	↑
Planning	452	69	478	26	6%	↓
Total Net Expenditure	2,678	718	2,888	210	8%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	691	163	681	(10)	-1%	↑
Human Resources (including risk)	1,226	231	1,253	27	2%	↓
Information Services	4,091	1,637	4,107	16	0%	↓
Change Support	305	98	279	(26)	-9%	↑
Total Net Expenditure	6,313	2,129	6,320	7	0%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 COMMUNICATIONS, CULTURE, COMMUNITIES AND FACILITIES

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Communications & Marketing	286	87	305	19	7%
Citizen Services	1,377	329	1,389	12	1%
Performance & Strategy	343	83	345	2	1%
Libraries, Museums, Culture	1,712	365	1,737	25	1%
Arts and Heritage	382	96	401	19	5%
Office Accommodation	1,591	120	1,538	(54)	-3%
Clydebank Town Hall	328	(6)	373	46	14%
Catering Services	4,872	888	4,725	(147)	-3%
Building Cleaning	1,525	360	1,490	(34)	-2%
Building Cleaning PPP	(281)	(95)	(319)	(38)	14%
Facilities Assistants	1,969	388	1,832	(137)	-7%
Facilities Management	339	79	317	(22)	-6%
Leisure Management	3,262	1,608	3,262	0	0%
Events	97	0	21	(76)	-78%
Total Net Expenditure	17,801	4,300	17,416	(385)	-2%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Primary Schools	28,863	6,724	29,308	445	2%
Secondary Schools	28,770	7,630	29,089	319	1%
Specialist Educational Provision	16,198	3,272	16,585	388	2%
Psychological Services	492	161	454	(38)	-8%
Sport Development / Active Schools	589	(290)	589	0	0%
Early Education	8,257	2,094	8,258	1	0%
PPP	14,590	3,752	14,560	(30)	0%
Cultural Services	570	161	568	(2)	0%
Curriculum for Excellence	204	14	190	(14)	-7%
Central Admin	266	56	186	(81)	-30%
Workforce CPD	325	62	328	3	1%
Performance & Improvement	438	122	455	17	4%
Education Development	1,296	224	1,311	15	1%
Raising Attainment - Primary	0	0	0	0	0%
Raising Attainment - Secondary	(0)	0	0	0	-2921%
Pupil Equity Fund (including LAC PEF)	(0)	0	0	0	-114%
Total Net Expenditure	100,857	23,981	101,882	1,025	1%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Roads Operations	(1,132)	(170)	(503)	629	-56% 
Roads Services	3,918	907	3,179	(739)	-19% 
Transport, Fleet & Maintenance Services	(540)	367	(518)	22	-4% 
Grounds Maintenance & Street Cleaning Client	7,360	1,840	7,360	0	0% 
Outdoor Services	252	(12)	236	(17)	-7% 
Burial Grounds	(140)	(59)	(182)	(42)	30% 
Crematorium	(941)	(77)	(1,033)	(92)	10% 
Waste Services	7,342	1,342	7,430	88	1% 
Depots	0	62	0	0	0% 
Ground Maintenance & Street Cleaning Trading A/c	(2,631)	1,887	(2,769)	(139)	5% 
Total Net Expenditure	13,490	6,087	13,199	(290)	-2% 

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,783	607	2,727	(56)	-2%	↑
Communities	876	183	876	(1)	0%	↑
Homeless Persons	135	279	(5)	(141)	-104%	↑
Private Sector housing	42	11	42	0	0%	→
Anti Social Behaviour	498	87	506	8	2%	↓
Total Net Expenditure	4,335	1,166	4,146	(190)	-4%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
REGENERATION

APPENDIX 2

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Housing Maintenance Trading A/c	(1,385)	1,973	715	2,100	-152%
Housing Asset and Investment	49	0	5	(44)	-90%
Corporate Assets and Capital Investment Programme	(2,826)	(360)	(2,622)	204	-7%
Economic Development	225	25	227	2	1%
Central Repairs & Maintenance	(259)	107	(43)	217	-84%
Private Sector Housing Grants	77	(32)	78	1	1%
Consultancy Services	662	363	795	133	20%
Total Net Expenditure	(3,457)	2,076	(844)	2,613	-76%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
MISCELLANEOUS

APPENDIX 2

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Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Sundry Services	3,724	535	4,009	285	8% 
Members Allowances, etc	600	142	592	(8)	-1% 
European Employability	510	128	510	0	0% 
Chief Executive, Directors and Strategic Leads	1,365	855	1,375	10	1% 
Total Net Expenditure	6,199	1,660	6,486	287	5% 

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
COVID - LOCAL GOVERNMENT HARSHIP FUND

PERIOD END DATE

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Scottish Government Local Govt Funding	WDC allocation	Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance
£000	£000	Service Summary	£000	£000	£000	£000 %
(155,000)	(2,729)	Local Government Income	(2,729)	0	(2,729)	0 0%
(50,000)	(880)	Hardship Fund	(880)	0	(880)	0 0%
(70,000)	(684)	Food - Grant Income	(684)	0	(684)	0 0%
	(632)	Additional funding (Free School Meals and Additional SGovt)	(632)	0	(632)	0 0%
(45,000)	(532)	Social Welfare Fund	(532)	0	(532)	0 0%
		Funding total	(5,457)	0	(5,457)	0 0%
		General spend held centrally*	3,609	643	3,371	(238) -7%
		Catering Spend	1,316	466	1,316	0 0%
		Social Welfare Fund - Spend	532	0	532	0 0%
		Spend total	5,457	1,109	5,219	(238) -7%
		Net Expenditure	0	1,109	(238)	(238) 0%

* please note that there are also variances within services due to increases in demand/ lost income/ reduced costs that are due to covid which requires to be considered against the income received as Government Funding

YEAR END DATE

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Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Procurement

Procurement	576	504	(72)	-13%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for favourable variance is vacancies.				
Mitigating Action	No action required				
Anticipated Outcome	Underspend is anticipated				

Resources

Central Administration Support	2,416	2,357	(59)	-2%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				

Regulatory

Licensing	(124)	(22)	102	-82%	↓
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is a reduction in expected income due to Covid 19.				
Mitigating Action	No action is available at this time				
Anticipated Outcome	Overspend is anticipated				

Communications, Culture, Community and Facilities

Office Accommodation	1,591	1,538	(54)	-3%	→
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	The main reason for the favourable variance is due to reduced property costs following covid				
Mitigating Action	No action required				
Anticipated Outcome	A year end underspend is currently anticipated				

Catering Services	4,872	4,725	(147)	-3%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	There has been a reduction in food purchases with the closure of schools and Early Years facilities				
Mitigating Action	None Required				
Anticipated Outcome	Underpend by year-end				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

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Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Facilities Assistants	1,969	1,832	(137)	-7%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	This favourable variance is due to vacancies held and overtime not incurred to date (assumed to end July).				
Mitigating Action	as this is an underspend, none required at this time				
Anticipated Outcome	underspend expected				

Events	97	21	(76)	-79%	↑
Service Description	This budget provides funding for a number of annual events				
Main Issues / Reason for Variance	The favourable variance is due to events not taking place in year due to covid				
Mitigating Action	No mitigating action is required				
Anticipated Outcome	An underspend is expected				

Education , Learning and Attainment

Primary Schools	28,863	29,308	445	2%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise due to savings from teacher turnover not materialising £263k. Also with school closures from April-Aug because of COVID-19 no income was generated from school meals resulting in an adverse income variance of £182k.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved is anticipated				

Secondary Schools	28,770	29,089	319	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The adverse variance is mainly due to the loss of income from school meals and lets. With the closure of schools between April -Aug because of COVID-19 no income was able to be generated.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend is anticipated				

YEAR END DATE

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	16,198	16,585	388	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential and other local authority placements as a result of the more demanding nature of their educational requirements. Both residential and other local authority services are demand-led and can fluctuate throughout the year.				
Mitigating Action	The requirement for Residential Placements are demand-led services and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	If current levels of demand continue then it is anticipated that Residential and Other Local Authorities budgets will overspend.				

Central Admin	266	186	(81)	-30%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	The favourable variance is mainly due to expenditure relating to holiday hungry being allocated to other budget areas, following a flexibility exercise.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				

Environment and Neighbourhood

Roads Operations	(1,132)	(503)	629	-56%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less income being achievable . Partially offset by underspends in materials and transport				
Mitigating Action	This overspend will be offset by an underspend in Roads services (net effect will be £195K favourable)				
Anticipated Outcome	Overspend in this service at year end offset by an underspend in Roads services (net effect will be £195K favourable)				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

30 June 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Roads Services	3,918	3,179	(739)	-19%	↑
Service Description	This service relates to Roads design , structures , street lighting , road safety and school crossing patrols				
Main Issues / Reason for Variance	COVID-19 lockdown resulting in work not being able to be carried out resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is mainly offset by an overspend in Roads services (net effect £195K favourable)				
Anticipated Outcome	Underspend at year end offset by an overspend in Roads services (net effect £195K favourable), if Capital work is completed as originally planned.				
Crematorium	(941)	(1,033)	(92)	10%	↑
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	This variance is linked with increased number of cremations in April and May				
Mitigating Action	Non required				
Anticipated Outcome	Income will be higher than budgeted				
Waste Services	7,342	7,430	88	1%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Income from refuse collection at commercial premises has been effected by COVID-19 lockdown since premises were closed so no uplifts required				
Mitigating Action	None possible , premises were closed				
Anticipated Outcome	Under recovery of income				
Ground Maintenance & Street Cleaning Trading A/c	(2,631)	(2,769)	(139)	5%	↑
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is a reduction in costs as a result of COVID-19 lockdown - less seasonal workers recruited and lower supplies and contractor costs being incurred				
Mitigating Action	None required as the variance is favourable				
Anticipated Outcome	An underspend is likely				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

30 June 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Housing and Employability					
Working 4 U	2,783	2,727	(56)	-2%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	Underspend on payments to other bodies , mainly driving lessons which are unable to be carried out due to COVID-19 restrictions				
Mitigating Action	No mitigating action required as variance is favourable				
Anticipated Outcome	Underspend will be achieved				
Homeless Persons	135	(5)	(141)	-104%	↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Increased occupancy of homeless units resulting in additional income being received				
Mitigating Action	No mitigating action required as variance is favourable.				
Anticipated Outcome	If occupancy rates remain high an underspend is anticipated				
Regeneration					
Housing Maintenance Trading A/c	(1,385)	715	2,100	-152%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	The reduced throughput of work because of COVID19.				
Mitigating Action	Staff have been furloughed and a successful claim made to HMRC. Plans are being made to increase the amount of subcontracted work undertaken. Discussions are planned with HRA Staretgic Lead to agree cost allocation model during COVID disruption period.				
Anticipated Outcome	Adverse variance - The variance amount will depend on the the outcome of the cost allocation agreement referred to above.				
Corporate Assets and Capital Investment Programme	(2,826)	(2,622)	204	-7%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	This projected adverse variance is mainly due to salary allocations not anticipated to be fully achieved during the COVID-19 lockdown.				
Mitigating Action	The budget will continue to be monitored throughout the year.				
Anticipated Outcome	Overspend anticipated				

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Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Central Repairs & Maintenance	(259)	(43)	217	-84%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	The reduced throughput of work resulting in reduced income, due to COVID19.				
Mitigating Action	Staff have been furloughed and a successful claim made to HMRC.				
Anticipated Outcome	The budgeted will continue to be monitored. However, it is anticipated that the adverse variance will continue throughout the year.				
Consultancy Services	662	795	133	20%	↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Staff were redeployed to assist other areas due to COVID resulting in income levels projecting lower than budgeted				
Mitigating Action	The budget will continue to be monitored throughout the year.				
Anticipated Outcome	It is anticipated that the overspend will continue throughout the year.				
Miscellaneous					
Sundry Services	3,724	4,009	285	8%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of savings options which have still to be fully allocated.				
Main Issues / Reason for Variance	There are a number adverse variances within this service - including assumptions around the achievemant of centrally held savings targets - including SOM; overtime; commercialisation - which may be affected by covid. Further overspends are anticipated in property costs of vacant buildings (HSCP properties and playdrome)				
Mitigating Action	Management will continue to monitor and maximise actions taken to achieve a level of savings, where appropriate.				
Anticipated Outcome	An overspend is anticipated				
Non GAE Allocation	(7,173)	(6,509)	664	-9%	↓
Service Description	This is the allocation of support service costs to other council services - excluding General Services) - such as HRA, capital, external bodies				
Main Issues / Reason for Variance	This adverse variance is due to the allocation of central administration to non GAE services being lower than budgeted due to covid				
Mitigating Action	Limited action can be taken to minimise this overspend.				
Anticipated Outcome	An adverse variance is anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

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Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Specific covid related spend	5,457	5,219	(238)	-4% 
Service Description	This represents spend specifically allocated against funding received from Scottish Government for covid related costs			
Main Issues / Reason for Variance	Some covid costs remain within services (e.g. lost income) and this favourable variance should be considered in conjunction with these other costs, resulting in an adverse variance overall			
Mitigating Action	No action can be taken at present but the budget is being monitored to minimise the overspend where possible			
Anticipated Outcome	an adverse variance in anticipated overall due to covid			