

**APPENDIX 3**

**ALLOCATIONS FROM PROVISIONS**

<b>Provision for Contingencies and Inflation</b>	<b>Committee reference</b>	<b>£000s</b>	<b>£000s</b>
Approved when budget set:			3,000
Care home fee uplift	P&R 8/05/2018	(222)	
PPP indexation	N/A	(95)	
Highlife Highland	MC 20/12/2017	(26)	
Other contract Increases	N/A	(172)	
Job sizing	N/A	(18)	
Regradings / career progression	N/A	(69)	
Building Financial Resilience match funding	N/A	(116)	
Scottish Welfare Fund	N/A	(10)	
Nursery roll numbers	N/A	21	
Maximum Basic Scale (MBS) Primary & Secondary	N/A	64	
DSM adjustment (Inveravon)	N/A	34	
Other DSM	N/A	32	
Tobacco legislation	MC 22/11/2017	(40)	
GVJB increase	N/A	(82)	
Landfill tax	N/A	(40)	
Legal expenses recovered	N/A	55	
Other	N/A	(8)	
		<hr style="width: 100%; border: 0.5px solid black;"/>	
		(692)	
<b>Balance at 30 June 2018</b>			<b>2,308</b>

<b>Additional Costs</b>		<b>£000s</b>	<b>£000s</b>
Approved when budget set:			6,264
<b>Movements in General Revenue Grant</b>			
ELC expansion redetermination		678	
ELC expansion		<hr style="width: 100%; border: 0.5px solid black;"/> (24)	
			654
<b>Movements approved when budget set</b>			
Temporary Accommodation		(243)	
Class contact hours increase		(371)	
Unitary charge for Elgin High School		(294)	
Additional ASN from longer school day		(47)	
School roll numbers (2017 census)		113	
Out of Area placements	MC 28/6/2018	(1,200)	
Additional social worker posts		(78)	
DWP Admin subsidy		(24)	
Digital Services		(10)	
Upgrade MS 2010		(40)	
Scottish Welfare fund		(12)	
Plastic waste income reduction		(15)	
Teachers' pay award full year effect		(407)	
Loan Charges		(800)	
			<hr style="width: 100%; border: 0.5px solid black;"/>
			(3,428)
Approved following variance review	MC 28/6/2018		137
<b>Balance at 30 June 2018</b>			<b>3,627</b>

<b>Savings &amp; Charges</b>	<b>Committee reference</b>	<b>£000s</b>	<b>£000s</b>
<b>Approved when budget set:</b>			(6,253)
Permanent savings	MC 14/02/18	4,863	
Additional savings from NI threshold increase		38	
Additional savings from timing of retirements		31	
School Crossing Patrollers - partial reinstatement		(33)	
Charges for service -Annual Review	MC 14/02/18	59	
One-off savings	MC 14/02/18	643	
<b>Additional savings identified</b>			
Restructures		8	
		<hr/>	
		5,609	
<b>Balance at 30 June 2018</b>			<b>(644)</b>