



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD – 28 AUGUST 2019

FINANCE REPORT

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ABSTRACT

This report provides an update to the Angus Integration Joint Board (IJB) regarding the financial position of Angus IJB including financial projections for 2019/20, an update regarding reserves and an update of financial risks.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board:-

- (i) notes the overall projected financial position of Angus IJB for 2019/20;
- (ii) notes the update regarding IJB reserves;
- (iii) notes the update regarding budget settlements; and
- (iv) notes the risks documented in the Financial Risk Assessment.

2. FINANCIAL MONITORING

The report describes the most recent financial monitoring information for Angus IJB for financial year 2019/20. The main sections of the report are structured in the following way:-

- a) NHS Directed Services (section 3).
- b) Angus Council Directed Services (section 4).
- c) Summary (section 5).

Information contained within this report reflects estimates for the whole of 2019/20 and consequently, given the stage in the financial year, further reviews of projections will be undertaken which may lead to future adjustments in information.

The IJB's detailed projected financial position for 2019/20 is set out in Appendix 1. This shows that the overall projected financial position for Angus IJB for year to March 2020 is for an underspend of £2.1m. This is after Prescribing and Hosted Service overspends have been offset by community health underspends.

It is important to note that from 2018/19, should the IJB ultimately overspend in any financial year (i.e. after the implementation of a recovery plan and use of available reserves), then that overspend will be apportioned to Partner organisations in proportion to the spending directions to each party. That percentage share was most recently estimated at: Angus Council: 36%; NHS Tayside: 64%.

3. NHS DIRECTED SERVICES – CURRENT PROJECTIONS

3.1 Local Hospital and Community Health Services

- For 2019/20 the vast majority of services are currently projecting underspend or near breakeven positions. As noted in 2018/19 this reflects good progress made in previous years and ongoing cost containment. This projected position makes a positive contribution to the

IJB's financial position for this year and, to the extent it may have a recurring impact, to planning for future years. These service budgets will continue to be monitored going forward. As was potentially the case in 2018/19, there may be a slight impact of vacancies in some professions (e.g. Physiotherapy) being higher than normal due to the scale of investment being made in these services elsewhere in Angus HSCP and neighbouring HSCPs.

- There are some overspends within "Other Community Services" – these relate to the interaction with other services and this presentation will be revisited during this financial year.
- Beyond service budgets, the IJB is forecasting an under spend within Centrally Managed Budgets reflecting the above noted progress with savings (as per the IJB's financial plan). Some of the underspends within Centrally Managed Budgets also reflect inflation ear-marks that will be re-allocated in future months to offset costs being incurred elsewhere in the Partnership.
- Collectively these factors contribute to the forecast under spend of c£3.4m, some of it non-recurring, regarding Local Hospital and Community Health Services. This under spend is consistent with the IJB's overall financial plan in that it assists the IJB offset over spends elsewhere including Prescribing and Hosted Services.

Services Hosted in Angus on Behalf of Tayside IJBs

- Due to pressures that have existed within these services, particularly Out of Hours, progress with delivery of savings proposals has been limited since the inception of the IJB. Consequently at the end of 2018/19 and rolling into 2019/20 there is a shortfall of c£100k re unmet savings.
- At the moment the financial position of these services looks like an improved one compared to last year (noting in 2018/19 there were some one-off costs). Longer term financial plans continue to be developed for these services and the IJB intends to be able to share more consistent and regular financial information with other Tayside IJBs in 2019/20 than has been the case previously.
- The combined effect of the above is one of a small projected year end underspend for the Angus share of these costs.

Services Hosted Elsewhere on Behalf of Angus IJB

- As the Board will be aware a number of devolved services are managed by other IJBs on behalf of Angus IJB. The projected year-end position for these services is an overspend of c£400k – a similar order of magnitude to last year. The details are set out in Appendix 2. It is important to note that estimates available for these services are very preliminary.
- Main contributors to the year-end over-spending position are pressures within Adult Mental Health Services (overseen via Perth IJB) and pressures within Palliative Care, Brain Injury and Psychotherapy (overseen by Dundee IJB). As with Angus IJB, both Dundee and Perth IJBs have unmet savings associated with hosted services. These pressures are partially offset by a range of service under spends within other Hosted Services.

Family Health Service (FHS) Prescribing

- As the Committee is aware considerable work is and has been undertaken regarding Prescribing within the IJB and at a Tayside-level. This was the subject of a separate report to the June 2019 IJB.
- Information available to date is very high level and the current assumptions are that the progress made during 2018/19 will be consolidated in 2019/20. On that basis a very high level projection is included in the finance reports of an expected overspend of under c£1m. This will be subject to significant revision in coming months.
- As noted in report 35/19 there is a continued lack of clarity regarding the IJB's financial planning framework for Prescribing for 2019/20 onwards. As noted previously, it was expected this would be driven forward via the Tayside Prescribing Management Group, however prescribing financial plans for 2019/20 onwards remain incomplete with little movement since the last report to the IJB. Given the scale of the IJB's Prescribing resources, the projected over spend (despite significant progress since 2017/18) and the underlying risks that always exist re prescribing, the lack of a final associated financial plan does still need resolved. As noted previously, the IJB will continue to work with NHS Tayside Finance to conclude this matter.

- At the end of 2018/19, the IJB noted a swing in the variance reported for some Prescribing related costs. The IJB has already requested further analysis of this issue from NHS Tayside and awaits a response. The issues here are linked to the bullet point above regarding financial planning framework.

General Medical Services (GMS) and Family Health Services

- Early projections for these services are for a material overspend largely attributable to the Angus share of costs associated with the provision of GMS services in the likes of Brechin where NHS Tayside is directly managing GMS services. This incidence of this type of service provision has increased since the start of 2018/19 as has the associated cost pressure.
- Longer term risks regarding the challenges re General Practitioner recruitment, the uncertainty that is prevailing in the period around the introduction of the new GMS contract and the underlying growth in some Enhanced Service and Premises costs all remain.

Large Hospital Services

- The Board will recall this is a budget that is devolved to the Partnership for Strategic Planning purposes but is operationally managed by the Acute Sector of NHS Tayside.
- As at 2018/19 this budget was initially quantified at £9.734m. The year-end financial position is presented as break even in advance of further development of associated financial reporting.
- As noted previously the Scottish Government are very keen that the Large Hospital Services issue is further developed. This has been restated in the Ministerial Strategic Group report. While this presents opportunities to the IJB in terms of developing the overall strategic direction regarding Large Hospital Services, there are also risks associated with the provision of Acute Sector capacity. The development of this issue, which does require dialogue with NHS Tayside, did not progress significantly during 2018/19.

Overall Position Regarding NHS Directed Resources

- The overall reported projected 2019/20 position, based on very early information suggests an under spend of c£2m. This will still be subject to much further refinement – particularly regarding prescribing. The projected position reflects a series of offsetting variances including continued overspends re Prescribing and services hosted elsewhere being offset by local community health under spends. This projection of offsetting variances is consistent with the IJB's overall financial plan for 2019/20.

4. ANGUS COUNCIL DIRECTED SERVICES (ADULT SERVICES) – YEAR END POSITION

4.1 Adult Services

- During financial year 2018/19, the IJB reported an underspend of c£1.6m for Adult Services. However it was acknowledged some of this was attributable to one-off factors and there were signs of impending financial pressure due to volume growth in some services delivered.
- For financial year 2019/20 Adult Services is projecting an approximately breakeven position at this time. Projected overspends relating mainly to home care for older people, and specifically significant levels of volume growth in services for older people, and physical disability services are currently being offset by underspends within Centrally Managed Budgets. Those Centrally Managed Budgets includes ear-marks for inflation and demographic growth which will, in due course, be allocated to services.
- There remains a significant level of uncertainty about the IJB's levels of demographic growth pressures. This uncertainty is consistent with data quality issues noted previously and does still have the potential to undermine some of the reporting and predictive work that the IJB requires to do. Work continues with the responsible Service Leads to determine the full impact of demographic pressures and it would be helpful for the IJB to be sighted on this information once available.
- A budget realignment exercise is still to be carried out in respect of establishing a revised budget for the Physical Disabilities team. This will be completed following the determination of the demographic requirements of each service.

- At the end of financial year 2018/19 the partnership received more service user income than had been previously projected. Work is on-going with colleagues in corporate support departments within Angus Council to ensure that all necessary information and data is shared regularly to ensure accurate income projections can be made.
- The introduction of Free Personal Care for under 65s was implemented in April 2019. AHSCP received resources to offset the costs of this legislation and work will continue to monitor the associated costs.
- As noted previously, in both Carers Act reports and Finance reports, the IJB has still yet to fully clarify the costs associated with the Carers Act. This issue continues to be both a service planning and financial reporting concern for the IJB.

Overall Position Regarding Angus Council Directed Resources

- The overall projected position, based on current information, is of an approximately breakeven position. .

5. SUMMARY IJB POSITION

From the above it can be seen that the IJB is forecasting an overall underspend of c£2.1m. this is more positive than expected in the IJB's Strategic Financial Plan for 2019/20 (compiled before the conclusion of the 2018/19 year end) and is largely attributable to continued progress with local community health variances and an improved Prescribing position. All information remains subject to multiple risks - particularly refinements to Prescribing projections.

The extent to which the projected 2019/20 year end position will impact on the IJB's longer term Strategic Financial Plan will be reviewed in due course.

At the moment, and noting risks above, as the IJB is forecasting a year end underspend so the impact of the IJB's financial position for both Angus Council and NHS Tayside would be neutral. Per the Integration Scheme, the IJB would initially retain any projected year end underspend within IJB reserves. The IJB's reserves are described in more detail in appendix 4.

6. PROGRESS WITH 2019/20 SAVINGS PLANS

On a regular basis information will be provide to the IJB regarding progress with delivery of planned 2019/20 savings. This initially references back to the IJB's financial plan as described in report IJB 21/19. The table below focuses on Local Hospital and Community Health and Adult Services.

Savings Delivery Progress at August 2018

Intervention	Target £K	Forecast £K	Comment
Angus Care Model			
In Patient Review (Existing Plans)	150	150	Complete.
In Patient Review (Extended Plans)	50 (£300k Recurring)	0	A further update will be provided regarding this intervention at the October IJB meeting.
In Patient Review (POA Review)	50 (£200k Recurring)	0	See separate reports to IJB. No savings likely now for 2019/20.
MIU Review	300	300	Approved – See Report 8/19. Final savings awaiting confirmation.
Help to Live at Home	125	75	This work has only been partially actioned. Part of the 2019/20 plan (regarding the migration to new systems) is now likely to have an impact in 2020/21.
LD – Remodel Care	364	364	Subject of separate report to IJB (report 41/19). While service target this year now revised to £401k, there are risks associated with the full delivery of this.
EMT Reviews (Adult Services)	300	100	Net progress after additional pressures allowed for. Work ongoing within EMT.
EMT Reviews (Community Health)	300	300	Good progress made, expect confirmation of target delivery by October 2019.
Sickness & Absence	50	TBC	In future reports this target will be managed as part of

Review (Adult Services)			overall savings delivery within Adult Services.
Increased Charging/Recoveries	238	238	Complete. All plans now implemented and savings assumed to be on target.
Total	1927	1527	Forecast now at c79% of Target

While the above focuses on issues that have a planned 2019/20 impact, the Angus Care Model issues re Extended Plans and POA Review have a significant long term saving targets associated with them. Similarly significant plans exist re the Angus Care Model for In House Care Homes (£500k target, subject of separate reports to the IJB) and the Angus Care Model Review of Nursing care (£150k). The current total recurring target for these initiatives is over £1m but with limited definitive progress to date. It is important to recall this is within the context of an unbalanced financial plan over duration of the current Strategic Plan.

As noted during 2018/19, progress with a number of major projects, specifically plans described under the Angus Care Model, has been slower than was anticipated at the outset. Improvements elsewhere in the IJB (e.g. re prescribing) have helped offset deficits that would otherwise have appeared. Ultimately these Angus Care Model plans will need to deliver the planned savings or, failing that, the IJB will need to develop alternative interventions. The next version of the IJB's Strategic Financial Plan will be presented to the IJB in October, this will set out the scale of residual gaps, but at the moment it is still assumed that the original plans will still deliver.

7. FINANCIAL RISK ASSESSMENT

Appendix 3 sets out ongoing or emerging financial risks for the IJB. This risk register includes more detail than is held at an IJB level for Angus IJB's financial risks. Many of the risks are IJB-wide risks including examples such as future funding levels and the risks regarding delivery of savings.

Angus IJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance forum. The financial risk is described as "Effective Financial Management". The risk measure is recorded routinely and the summarised performance is shown below indicating the assessed risk is now at "amber".

RISK TITLE	RISK OWNER	BASELINE RISK EXPOSURE	SEPTEMBER 2018	JANUARY 2019	JUNE 2019
Effective Financial Management	Chief Officer	25 (5x5) RED	25 (5x5) RED	20 (5x5) RED	16 (4*4) AMBER

The above risk assessment reflects the longer term financial issues that the IJB requires to manage. These were more fully documented in reports to the April 2019 IJB meeting regarding the IJB's Strategic Financial Plan.

As noted throughout 2018/19, there remains an ongoing risk regarding Finance Support Structures (the Finance team support provided by both NHS Tayside and Angus Council). Shortcomings in this can have an impact on overall financial management capability of the IJB including financial reporting, financial management (including support provided to Service Managers), financial planning and financial governance. The IJB remains in discussions with Partners as to how to develop Finance Support Structures.

8. BUDGET SETTLEMENTS

The IJB had anticipated being able to present further information regarding budget settlements with NHS Tayside for 2019/20 to the August Committee. However discussions to clarify remaining issues are not yet concluded and it is now expected that an update will be provided to the October IJB meeting.

9. SUMMARY

The main financial reporting issues in this report are set out in sections 3, 4 and 5. The overall projected financial position for 2019/20, based on current information with many ongoing risks, is

of an under spend. This reflects in year under spends for Local Hospital and Community Health Services being partially offset by over spends on Prescribing and hosted services.

The overall financial position of the IJB does have a material impact on the way Angus IJB provides services in future. By making ongoing progress with delivery of efficiencies and with cost reduction programmes alongside service redesign and modernisation, the IJB will be most able to deliver the services it requires to deliver to the local population on a sustainable basis.

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List of Appendices:

Appendix 1: Angus Health and Social Care Partnership Financial Monitoring Report 2019/20

Appendix 2: Hosted Services Financial reporting

Appendix 3: Angus Health and Social Care Partnership Financial Risk Assessment 2019/20

Appendix 4: IJB Reserves

APPENDIX 1

Angus Health & Social Care Partnership - Financial Monitoring Report 2019-20						
	Adult Services		Angus NHS Directed Services		HSCP	
	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under
	£k	£k	£k	£k	£k	£k
Local Hospital and Community Health Services						
Older Peoples Services						
Psychiatry Of Old Age			5,119	134	5,119	134
Medicine For The Elderly			2,761	26	2,761	26
Community Hospitals			3,409	80	3,409	80
Minor Injuries / O.O.H			2,064	90	2,064	90
Community Nursing			4,112	177	4,112	177
Enhanced Community Support			1,229	61	1,229	61
Management & Admin	977	-151			977	-151
Care at Home	4,579	21			4,579	21
Intermediate Care	376	0			376	0
Community Support	714	-27			714	-27
Supported Accommodation	554	-6			554	-6
Internal Residential	5,098	-111			5,098	-111
Care and Assessment	20,560	-1,270			20,560	-1,270
Community Mental Health	1,181	-69			1,181	-69
Older Peoples Service	34,040	-1,613	18,694	568	52,734	-1,046
Mental Health	2,803	104	2,855	180	5,658	284
Admin Community Support	9,371	-574			9,371	-574
Non Residential Care	94	25			94	25
Residential Care	5,402	651			5,402	651
Learning Disabilities	14,867	102	574	25	15,441	127
Physical Disabilities	1,971	-494			1,971	-494
Substance Misuse	895	-15	979	34	1,873	19
Community Services						
Physiotherapy			1,806	95	1,806	95
Occupational Therapy	1,375	91	695	203	2,070	294
Joint Store	690	0			690	0
Anti-Coagulation			271	68	271	68
Primary Care			614	86	614	86
Carers	390	0			390	0
Homelessness	811	4			811	4
Other Community Services			1,105	-34	1,105	-34
Community Services	3,266	96	4,491	418	7,758	513
Planning / Management Support						
Centrally Managed Budget	3,893	1,757	674	2,043	4,568	3,800
Partnership Funding			417	0	417	0
Management / Improvement & Development	1,405	25	1,243	140	2,649	165
Planning / Management Support	5,299	1,782	2,335	2,183	7,634	3,965
Local Hospital and Community Health Services			29,928	3,408		
Services Hosted in Angus on Behalf of Tayside IJBs						
Forensic Service			991	95	991	95
Out of Hours			7,443	35	7,443	35
Speech Therapy (Tayside)			1,129	45	1,129	45
Locality Pharmacy			1,851	0	1,851	0
Tayside Continence Service			1,440	27	1,440	27
Hosted Services Savings			-109	-109	-109	-109
Hosted Services Recharges to Other IJBs			-9,321	-67	-9,321	-67
Services Hosted in Angus on Behalf of Tayside IJBs	0	0	3,424	26	3,424	26
Services Hosted Elsewhere on Behalf of Angus IJB			14,205	-402	14,205	-402
GP Prescribing			21,161	-853	21,161	-853
Other FHS Prescribing			563	87	563	87
General Medical Services			17,098	-134	17,098	-134
Family Health Services			12,446	-1	12,446	-1
Large Hospital Set Aside			9,734	0	9,734	0
Grand Total	63,140	-39	108,559	2,130	171,699	2,091

APPENDIX 2 – HOSTED SERVICES

SERVICES HOSTED IN ANGUS IJB ON BEHALF OF TAYSIDE IJBs	ANNUAL BUDGET	PROJECTED YEAR END VARIANCE	
	£	£	
ANGUS HOSTED SERVICES	12786000	91000	
HOSTED SERVICES ATTRIBUTABLE TO DUNDEE & PERTH IJBs	9321000	66600	72.9%
BALANCE ATTRIBUTABLE TO ANGUS	3465000	24400	27.1%
SERVICES HOSTED IN DUNDEE & PERTH IJBs ON BEHALF OF ANGUS IJB	ANNUAL BUDGET	PROJECTED YEAR END VARIANCE	
	£	£	
ANGUS SHARE OF SERVICES HOSTED IN DUNDEE			
Palliative Care	6004500	-150000	
Brain Injury	1710404	-200000	
Homeopathy	27563	-4000	
Psychology	5190076	600000	
Psychotherapy (Tayside)	862606	-120000	
Dietetics (Tayside)	3000580	180000	
Sexual & Reproductive Health	2174564	150000	
Medical Advisory Service	160354	60000	
Tayside Health Arts Trust	61764	0	
Learning Disability (Tay Ahp)	825386	0	
Other (Apprenticeship Levy)	77000	818	
Balance of Savings Target	-479506	-479506	
Grand Total	19615291	37312	
Angus Share (27.1%)	5315700	10100	
ANGUS SHARE OF SERVICES HOSTED IN PERTH & KINROSS			
General Adult Psychiatry	15978879	-1442500	
Learning Disability (Tayside)	6419297	-47500	
Substance Misuse	1535652	57500	
Prison Health Services	3926385	38500	
Public Dental Service	2115396	6500	
Podiatry (Tayside)	3035794	193500	
Other (Apprenticeship Levy)	118300	1405	
Balance of Savings Target	-328659	-328659	
Grand Total	32801044	-1521254	
Angus Share (27.1%)	8889100	-412300	
TOTAL ANGUS SHARE OF SERVICES HOSTED ELSEWHERE	14204800	-402200	

Note – Occasional minor rounding issues can occur as figures extracted from multiple IJBs.

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact (£k)	
Savings Targets			
A number of IJB savings programmes (including parts of the Angus Care Model) are running behind schedule or will not deliver as per original plans.	High	c£0.7m (recurring)	This impact will become more pronounced in 2019/20 and may have a material impact on the IJB's longer term plans if the IJB fails to deliver the previously agreed savings.
Cost Pressures			
The IJB's Prescribing budget remains under ongoing pressure with the IJB still incurring costs per weighted patient above the national averages.	Reducing	c£0.85m (recurring)	Prescribing plans being taken forward through combination of local working and the NHST-wide Prescribing Management Group. Gap to national averages narrowing significantly.
Review of Nurse Staffing Levels by NHST Nursing Directorate may recommend increased staffing with consequent exposure to increased costs on basis of existing service configuration. Reviews of Safe Staffing issues re Health and Care (Staffing) (Scotland) Act may have a longer term impact on social care services.	Low	Not known	Issues remain under consideration. Potential longer term risk.
The IJB has a material reliance on (NHS) supplementary staffing. Initially this type of cost is contained within budgets. This is indicative of overall risks associated with Workforce Planning across the whole Partnership.	Medium	c£200k +	Initial reliance on supplementary staffing can be contained within budgets. If that develops into agency or overtime staffing then there is an additional cost impact. Recent recommendation to increase workforce project support.
For 2019/19 IJB's Large Hospital Resources reported at breakeven. In the longer term this will be an increasing financial risk for the IJB.	Increasing	Not known	Potential risks from 2019/20 noting Scottish Government intentions.
Adult Services likely to see significant growth in demand/cost, possibly in excess of planned levels. This is mainly as a result of demographic pressures but may reflect legislation such as the Carers Act and Free Personal Care (u65s).	High	c£1.0m+ (recurring)	The IJB continues to explore resolutions to demographic pressures. The IJB continues to consider the costs of the implementation of the Carers Act, but has yet to finalise associated financial plans.
The IJB's Adult Services are likely to see significant inflation-type pressures in 2019/20 and beyond reflecting both the ongoing impact of the Living Wage but also issues associated with the current National Care Home Contract.	Medium	c£2.0m (recurring)	The IJB will work at a local/national level to manage these pressures. Where necessary mitigating action may be required. Estimates of these costs are allowed for in financial plans. Lower risk for 2019/20 due to confirmed funding.
Brexit related financial Impacts	Medium	Not known	A range of IJB costs could be effected in various Brexit scenarios. This could include shorter-term increased supplies/drug related costs, longer-term issues due to recruitment or other issues that could result from any potential instability.
Other (including Funding)			
2019/20 Budget Settlements	Low	Not known	Small number of unresolved issues with NHS Tayside.
Resolution of Devolved Budgets to the IJB (current or emerging issues)	Medium	Not known	Some issues remain unresolved (e.g. re Large Hospitals). NHS Tayside may consider the devolution of NHS funding to support Complex Care to IJBs.
Finance Support Structure	High	N/A	CFO continues to work with both Angus Council and NHS Tayside to ensure required support in place but currently there are areas of significant risk.

APPENDIX 4 – IJB RESERVES

In April 2017 (Audit Committee Report 22/17) the IJB described and agreed its “Reserves Policy”. This set out that the IJB may hold both “ear-marked” reserves and general reserves. Ear-marked reserves will generally be for specific projects or issues, ear-marked due to specific constraints or ear-marked due to funding factors. General reserves are intended to assist the IJB manage its overall resources over the longer term. The IJB has previously agreed it would set itself a target of having a general reserve equivalent to 2% of turnover or about £3.4m. It should be noted that the IJB can review this target in future, if necessary.

General Reserves

The IJB has previously agreed it would set itself a target of having a general reserves equivalent to 2% of turnover or about £3.4m. Should the IJB ultimately overspend in any financial year, noting the current forecast for the IJB’s 2019/20 financial position, then the IJB’s uncommitted general reserves would be required to offset any in year overspend. Clearly this will only provide short term relief to any ongoing financial pressures.

As at March 2019, the IJB’s Annual Accounts showed that Angus IJB has general reserves of £3.4m in line with the target level of general reserves. This figure may subsequently be influenced by the financial performance during 2019/20.

Ear- Marked Reserves

As noted in the 2018/19 year end reports, the IJB does now have a number of ear-marked reserves. These are listed in the table below. Evolving financial plans exists for each reserve. At times these will be reflected in reports to the IJB – for example regarding the Primary Care Improvement Fund. As noted below, many of the ear-marked reserves are linked to Scottish Government allocations.

The IJB does retain two locally derived ear-marked reserves as follows:-

Strategic Plan Reserve - £500k. This was agreed at the year end. The IJB’s Executive Management Team is currently reviewing options as to how best to deploy this to support the IJB’s Strategic Plan without causing staffing or sustainability issues and acknowledging existing management constraints.

Financial Planning Reserve - £1.187m. Discussions with NHS Tayside and Angus Council are not yet concluded regarding this reserve. An update will be provided to the next IJB Board meeting. The financial outcomes are expected to be as described in report 34/19.

Overall Reserves

The table below sets out the proposed year end position regarding the IJB’s reserves, subject to provisional approval above.

Angus IJB Reserves			
	General Fund Balance (Usable Reserve)	General Fund Balance (Ear-Marked Reserves)	Total General Fund Balance
	£K	£K	£K
Opening Balance 1 April 2019			
General Reserve	3400	0	3400
Strategic Plan Reserve	0	500	500
Financial Planning Reserve	0	1187	1187
Scottish Government - GMS Contract - Primary Care Improvement Fund 2018/19	0	322	322
Scottish Government - Mental Health - Action 15 Funding 2018/19	0	143	143
Scottish Government - GMS Contract - Primary Care Transformation Funding 2017/18	0	206	206
Scottish Government - GMS Contract - Recruitment & Retention Funding 2017/18	0	93	93
Scottish Government - ADP 2018/19	0	72	72
Scottish Government - Mental Health 2018/19	0	42	42
Scottish Government - Forensics 2018/19	0	51	51
	3400	2616	6016