



Angus Integration Joint Board

Financial Regulations

Version 21 (~~April 2023~~ ~~March 2016~~)

PREFACE

Following the approval of the initial Integration Scheme for Angus ~~by the Cabinet Secretary for Health, Wellbeing and Sport~~, an Order to establish the Integration Joint Board was laid before the Scottish Parliament on 4 September (The Public Bodies (Joint Working) (Integration Joint Board Establishment) (Scotland) Amendment (No.3) Order 2015). The Integration Joint Board (IJB) was established on 3 October 2015. An updated Integration Scheme was approved in 2022. While the Financial Regulations have been updated to reflect the new Integration Scheme, there are no fundamental changes due to the new Integration Scheme. This document contains a glossary at appendix 1.

~~Both~~ NHS Tayside (NHST) and Angus Council (AC) have delegated functions and resources to Angus IJB. the Angus Health and Social Care Partnership (The Angus Integrated Joint Board (IJB). The IJB will direct the Council and NHST the Health Board on how resources will be committed/spent in line with the approved Strategic Commissioning Plan and agreed “directions”, ~~and allocate resources back to them in accordance with this direction.~~

Both AC and NHST operate under their own Financial Regulations/Standing Orders for the operational delivery of services. As all this operational services are delivery- delivered through will continue to be carried out within NHST and AC, so the operational delivery of services and associated financial matters are subject to NHST and AC Financial Regulations and Standing Financial Instructions.

Consequently, these Financial Angus IJB Regulations relate specifically to the role affairs of the IJB and therefore do not reflect operational issues., ~~and, therefore are more limited and focused in scope. These regulations are intended to be consistent with the IJB's Integration Scheme(2022). All operational and transactional finance matters for the delivery of services of the IJB will comply with the respective AC Financial Regulations and NHST Standing Financial Instructions.~~

The IJB is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its ~~transactions and~~ responsibilities.

Under the Scottish Government Regulations, for all IJBs in Scotland, the Chief Officer, supported by the Chief Financial Officer must ensure that there are adequate systems and controls in place for the proper management of its financial affairs. These Financial Regulations detail the responsibilities of the IJB and serving members for the IJB's ~~its~~ own financial affairs. The Chief Officer and the Chief Financial Officer and other officers supporting the IJB will follow these Regulations at all times in relation to the conduct of the IJB's own financial affairs.

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1 GENERAL

1.1 ~~The preparation and circulation of~~ Financial Regulations assist organisations in fulfilling their obligations in respect of corporate governance, ensuring that stakeholders have an understanding of their responsibilities and a framework within which to discharge them. For this reason, Financial Regulations must be relevant to the needs of users, kept up-to-date and allow for controlled flexibility. A process of ongoing review and monitoring will be maintained to ensure this (See 1.3). ~~Clarification on the interpretation of the Financial Regulations will be issued as required and identified for inclusion in a subsequent review.~~ Clarification of any matter concerning the Financial Regulations shall be undertaken in conjunction with the Integration Joint Board (IJB) ~~(as represented by the Audit Committee)~~, Chief Officer (IJB CO) and Chief Finance Officer (IJB CFO).

Commented [A2]: In future, this responsibility could be devolved to the Audit Committee, noted in cover report.

1.2 Aspects of the operation of the IJB have been set out in an Integration Scheme, some of which is pertinent to the Financial Regulations. Wording in “quotations” within the Financial Regulations is taken from the Integration Scheme.

1.3 The IJB CFO will regularly review the IJB Financial Regulations, where necessary in consultation with NHST's ~~Tayside's~~ Director of Finance and the Council's Section 95 Officer, and, if required, where necessary submit recommendations to the IJB for consideration and approval of amendments to ~~the~~ Financial Regulations. ~~The IJB will review and consider any amendments considered necessary to these Financial Regulations as recommended and approve the periodic revisions and issue an updated version encompassing such amendments.~~

2. SCOPE AND OBSERVANCE

2.1 Voting members of the IJB together with non-voting members of the IJB have a duty to abide by the highest standards of probity in dealing with financial issues. This is achieved by ensuring everybody is clear about the standards to which they are working and the controls in place to ensure these standards are met.

- 2.2 The key controls and control objectives for financial management standards are:-
- the promotion of the highest standards of financial management by the IJB;
 - appropriate assurance mechanisms to ensure the compliance with the financial regulations;
 - comparisons of actual and forward projection of financial performance with planned/budgeted performance that are reported to the IJB; and
 - ~~the an~~ audit committee ~~—or other similar committee—~~ of the IJB to fulfil its duties to develop and maintain effective ~~governance scrutiny~~ arrangement ~~regarding on~~ the decision making of the IJB.
- 2.3 In all matters to do with the management and administration of the Integrated Budget by the IJB and its officers exercising such delegated powers as the IJB has agreed in this regard, these Financial Regulations will apply in all circumstances.

2.4 Prior to any funding being passed by one of the Parties to the IJB as part of the Integrated Budget, the Financial Regulations or Standing Financial Instructions of the relevant Party will apply. ~~Similarly, once funding has been approved from the Integrated Budget by the IJB and directed by it to the Council or the NHS for the purposes of service delivery, the Standing Financial Instructions or Financial Regulations of the relevant Party will then apply to the directed sum, which will be utilised in accordance with the priorities determined by the IJB in its Strategic Plan.~~

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3 IJB MEMBERS RESPONSIBILITY

- 3.1 The members of the IJB are responsible for ensuring that, ~~through the IJB's Chief Finance Officer, there is proper administration of the IJB's financial affairs, and that~~ proper accounting records are kept for the IJB, which disclose the true and fair financial position and enable the preparation of financial statements that comply with the applicable Code of Practice.
- ~~3.2 The members of the IJB are responsible for ensuring the IJB's Strategic Plan can be delivered on a financially sustainable basis.~~

4 CHIEF OFFICER (IJB CO)/ CHIEF FINANCE OFFICER (IJB CFO) RESPONSIBILITIES

Joint Responsibilities

4.1 The IJB CO and IJB CFO shall comply with the internal control procedures prevailing within their host organisation with regard to their operational activities e.g. segregation of duties, procurement of goods / services, control of assets, etc.

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4.2 The IJB CO and IJB CFO shall comply with the internal control procedures prevailing within their ~~employing~~ host organisation with regard to their personal work related activities e.g. travel and subsistence, codes of conduct, declarations, etc.

4.3 Where the IJB CO or IJB CFO delegate any of their responsibilities the nature and extent of this should be set out in ~~the IJB a~~ Scheme of Delegation.

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Chief Officer Responsibilities

4.4 The IJB CO will ensure that, ~~through the process of issuing directions, that~~ the decisions of the IJB are carried out. ~~Separately, the IJB CO -and~~ has a direct line of accountability to the Chief Executives of the Health Board and the Local Authority for the operational delivery of integrated services. ~~Within this, t~~The IJB CO is responsible for ensuring that service delivery is in accordance with the Strategic Commissioning Plan to support ~~the~~ national and local performance outcomes, any locally delegated responsibilities for health and wellbeing and for measuring, monitoring and reporting on the underpinning measures and indicators (including financial) that will demonstrate progress.

4.5 The IJB CO is the accountable officer of the IJB in all matters except finance. The IJB CO will discharge his/her duties in respect of the delegated resources by:-

- ensuring that the Strategic Commissioning Plan meets the requirement for economy, efficiency and effectiveness in the use of the IJB resources; and

- giving directions to the NHS and the Council that are designed to ensure resources are spent according to the Strategic Commissioning Plan. It is the responsibility of the IJBCO to ensure that the provisions of the directions enable the Parties to discharge their responsibilities with regard to the provisions of the directions.

4.6 In his/her operational role within the NHS and the Council, the IJBCO has no “accountable officer” status but is:-

- accountable to the Chief Executive of the Council and Chief Executive of the NHS for the operational performance of the services managed by the IJBCO.
- accountable to the Chief Executive of the NHS for financial management of the operational budget, and is advised by the NHS Director of Finance;
- accountable to the Chief Financial Officer (section 95 officer) of the Council for financial management of the operational budget, and is advised by the Chief Financial Officer (section 95 officer) of the Council.

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4.6 In his/her operational role within the NHS and the Council, the NHS and Council confirm that the IJBCO will be responsible for the operational management and performance of integrated services.

Chief Finance Officer Responsibilities

4.7 The Integration Scheme notes that the IJBCFO is “accountable to the Chief Officer and the Integration Joint Board for the Annual Accounts, Financial Plan (including the Annual Financial Statement as required under Section 39 of the Act) and providing financial advice to the Integration Joint Board. The Chief Finance Officer will provide financial advice and support to the Chief Officer and the Integration Joint Board on the financial resources used for operational delivery” (9.1 of the Integration Scheme). In pursuit of this the IJBCFO will ensure that suitable accounting records are maintained, that resources are utilised in accordance with

the Strategic Commissioning Plan and that the Strategic Commissioning Plan delivers Best Value.

As the IJB is legally constructed as per a Local Authority, the Chief Finance Officer will be the Section 95 Officer for the IJB. Section 95 of the Local Government (Scotland) Act 1973 notes "Financial administration - ... every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs."

- 4.8 At least every two years the role of the Chief Finance Officer will be assessed against the CIPFA "The Role of Chief Finance Office in Public Sector Organisations" or similar document with that review shared with the IJB's Audit Committee. ~~At the point when the IJB provides Direction to the Parties, for the operational delivery of services, the Health Board's Director of Finance and local authority's Section 95 officer are responsible for ensuring governance of these resources in accordance with their own organisation's financial governance documents.~~

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5 BUDGET PREPARATION

~~The~~ Integrated Budget

- 5.1 The resources within scope of the IJB's Integrated Budget are those local authority social care services and primary, community and hospital healthcare services delegated in accordance with the Integration Scheme. The Integrated Budget will be the aggregate of payments to the IJB for services delegated by AC and NHST.

~~The~~ Strategic Financial PlanBudget

- 5.2 The resources within scope of the IJB's Strategic Financial PlanBudget are those within the Integrated Budget together with those in respect of large hospitals set aside in accordance with the Integration Scheme, termed "Large Hospital Set Asiderviees". The budget for Large Hospital services is included within the IJB's Integrated Budget for direction via the Strategic Commissioning Plan. Future

changes agreed by the IJB and NHST will determine the movement between the Integrated Budget and the Large Hospital Set ~~Aside~~ ~~times~~ budget.

The Strategic Commissioning Plan

5.3 The IJBCO will submit to the IJB a Strategic Commissioning Plan setting out proposals for the delivery of services within the remit of the IJB for, at minimum, the next 3 years. This will include the Integrated Budget and the notional budget for Large Hospital Set Aside directed hospital services i.e. the Strategic Financial Plan. ~~Budget.~~

5.4 ~~The Strategic Commissioning Plan will clarify the Strategic Budget includes the full cost of the "Set Aside", including overheads.~~

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Budget Preparation / Requisitions

5.5 In accordance with the Integration Scheme the IJB~~FO~~ "will make annual budget Requisitions to the Parties in ~~line with the format reflected within their respective budget guidance and to align with~~ their respective budget setting timetables. The budget Requisitions will be calculated with initial reference to the pertinent year of the latest Strategic Plan agreed by the IJB" (9.5).

5.6 ~~The Integration Scheme further notes "The Parties will engage with the Chief Officer and Chief Finance officer while considering these Requisitions through their respective budget setting processes" (9.6) and that "Where any adjustments are made from the proposals/assumptions contained in the Strategic Plan this will be made clear in the budget Requisition made by the Chief Finance Officer to the Parties" (9.7)m and that "The Integration Joint Board may consider any substantial changes to its Strategic Plan in light of the final Integrated Budget agreed with the Parties" (9.8).~~

~~"Thereafter, the IJBCO will give consideration to areas of adjustment of budget requisitions in light of actual or projected performance (where applicable for each Party) and taking into account the Parties Corporate Financial Plans. Where any~~

~~adjustments are made from the proposals/assumptions contained in the Strategic plan this will be made clear in the budget requisition made by the IJBCO to the Parties”.~~

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~~5.7 “The IJBCO and IJBCFO will meet with the Parties senior finance officers to review and, if necessary, revise the budget Requisition in line with locally agreed budget setting timetables”.~~

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~~5.8 “The Partners (AC and NHST) will consider these proposed budget Requisitions through their respective budget setting processes and will confirm the actual budget Requisition to the IJB the day after the Council Tax legally requires to be set each year”.~~

Directions

5.9 Following agreement of the Strategic Commissioning Plan by the IJB and reflecting any decisions made by the IJB, and ~~confirmation of the requisitions from the Parties~~, in accordance with the Integration Scheme, the IJB “will approve and provide Direction to the Parties before the start of the Integration Joint Board ~~IJB~~ financial year ... regarding the services that are commissioned~~functions that are being directed~~, how they are to be delivered and the resources to be used in delivery and the resources to be used in delivery.” (9.9). This direction is with a view to ensuring that resources are utilised in accordance with the objectives of the Strategic Commissioning Plan.

~~5.10 Similarly following any decisions made by the IJB, and in accordance with the Integration Scheme, the IJB will issue an appropriate Direction to NHST or AC. Again, this direction is with a view to ensuring that resources are utilised in accordance with the objectives of the Strategic Commissioning Plan.~~

~~5.10~~ The Integration Scheme notes that in “the event that a material calculation error in the spending Directions provided by the Integration Joint Board~~IJB~~ to the Parties is discovered this will be adjusted for and revised Directions issued to the Parties” (9.25).

6 BUDGET MONITORING AND CONTROL

Budget Monitoring

- 6.1 In accordance with the Integration Scheme the IJBCFO will “ensure routine financial reports are available to the Chief Officer IJBCO and the Integration Joint Board IJB on a timely basis and include, as a minimum, annual budget, full year outturn projection and commentary on material variances. All Integration Joint ~~IJB~~Board reports will be shared with the Parties simultaneously” (9.17).~~.....The frequency, form and content of reports will be agreed by the IJB.”~~
- 6.2 ~~“Where an unplanned year end overspend in the Integration Joint Board’s budget is projected in respect of the Integrated Services for which the Chief Officer has Operational Management responsibility, the Chief Officer and the Chief Finance Officer must present a recovery plan to the Integration Joint Board and the Parties to address in year overspends and any recurring overspends for future financial years. Where a year end overspend in the IJB’s budget is projected the IJBCO and the IJBCFO must present a recovery plan to the Parties and the IJB to address in year overspends and any recurring overspends for future financial years” (9.18).~~

IJB Reports

- 6.3 The IJBCFO will be consulted on all reports being submitted to the IJB to ensure that any financial implications arising have been considered appropriately. Each IJB report should include a Financial Implications section.
- 6.4 It is a requirement of the Public Bodies (Joint Working) (Scotland) Act 2014 that an Annual Performance Report is presented to the IJB which will include provisions on the financial performance and Best Value.
- 6.5 It will be the responsibility of the IJBCO AND IJBCO to provide relevant information and reports to ensure the AC and NHST performance reporting arrangements are complied with.

Reserves Movement Virement (Between Financial Years)

- 6.6 The Strategic Financial Plan and Budget Requisitions will detail the planned reserves transfer budget virement that is proposed to be undertaken between each financial year in respect of both the Integrated Budget and Large Hospital Set Aside. The extent of reserves movement virements will be confirmed following completion of the IJB annual accounts.

Budget Adjustments Virement (In Year) – Integrated Budget

- 6.7 The IJBCO, in consultation with the IJBCFO, can undertake budget adjustments virement of up to and including £500,000 under delegated authority subject to any transfer this virement being consistent with the Strategic Commissioning Plan or other IJB decisions and not impacting upon current IJB, Council or NHS policies. Budget transfers virement in excess of this sum requires approval of the IJB.

Officers of the IJB, other than the IJBCO, will continue to work within the local schemes of delegation that exist within respective Parties. The IJBCO will report to the IJB those instances when delegated authority has been exercised above the values set out in the local schemes of delegation of the parties.

- 6.8 It will be necessary for the IJBCO to issue a revised direction to the Parties in light of in-year budget adjustment virement. The process for this will be set out in annual directions to the Parties.

Budget Adjustment Virement (In Year) – Large Hospital Set Aside Services

- 6.9 All budget adjustments virement in respect of Large Hospital Set Aside services will require approval through the IJB and the NHST and the reasons for this adjustment virement will be detailed in such a request e.g. changes in the timing of planned capacity changes from that outlined in the Strategic Commissioning Plan.

Year End Budget Variances

6.10 Any surplus or deficit arising at the financial year end on the integrated budget~~Strategic Budget~~ will be addressed in accordance with the provisions for this detailed within the Integration Scheme as follows:-

Deficit

- Uncommitted Reserves held by the Integration Joint Board ~~JB~~ would firstly be used to address any overspend (9.19);
- Via the risk sharing provisions between the Parties as set out in the Integration Scheme (9.20).

Surplus

- Retained in Reserves as set out in the Integration Scheme (9.21). ~~unless either a clear error has been made in calculating the budget Requisition or in other circumstances agreed through a tripartite agreement between the Parties and the IJB.~~

Reserves

6.11 The IJB is able to retain Reserves albeit these will ~~be notional as the IJB will not be held as cash held cash~~ balances. The IJB is required to set out and agree, therefore, a Reserves policy and strategy alongside in the Strategic Financial Plan.

7 ANNUAL ACCOUNTS

7.1 The annual accounts for the IJB are required to be prepared subject to the provisions of Section 106 of the Local Government (Scotland) Act 1973. As such the annual accounts – including a Governance Statement and Best Value Statement - will be undertaken in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom.

7.2 The IJBCFO will arrange for the preparation and submission of the IJBs annual accounts by the statutory deadline, ~~and sign the annual accounts.~~

7.3 The draft annual accounts and final audited accounts should be submitted to the IJB and Audit Committee for their scrutiny, ~~and review~~ and approval.

8 EXTERNAL AUDIT

8.1 The IJB will be subject of external audit by auditors appointed by the Accounts Commission. The IJB, IJBCO and IJBCFO are required to comply with all reasonable requests made by the auditors in completion of their external audit.

8.2 The IJBCFO will be the initial point of contact with external auditors for all matters in relation of the IJB's annual accounts.

9 TREASURY MANAGEMENT

9.1 The IJB will not undertake any cash transactions but rather these will be on a notional basis through the direction of expenditure undertaken by the Parties. Any cash correction arising as a result of variance between the Requisitions from and Directions to the Parties will be co-ordinated by the IJBCFO and undertaken ~~directly~~ with between the Parties without any adjustment for interest.

9.2 In light of the above the IJB will not operate a bank account.

10 PROCUREMENT

10.1 The Public Bodies (Joint Working) (Scotland) Act 2014 provides that the IJB may be empowered to contract itself to carry out the functions delegated to it.

10.2 Until agreed otherwise by the IJB Board, procurement activity will be undertaken by the respective Parties and in accordance with the guidance prevailing in the organisation to which the IJB has given operational direction for the use of financial resources. The IJBCO and IJBCFO will give ongoing consideration to whether there

are financial or other benefits for either of the Parties to be directed to undertake particular areas of spends.

11 CHARGES FOR SERVICES

11.1 The IJB will not charge for services as any charging will be undertaken by the organisation to which the IJB has given operational Direction to deliver the services for which a charge is made in accordance with local policy and national guidance.

12 VALUE ADDED TAX (VAT)

12.1 The IJB is not currently delivering any supplies that are within the scope of VAT and is, therefore, not registered for VAT.

12.2 The IJBCO and IJBCFO must remain cognisant of possible VAT implications arising from the delivery of the Strategic [Commissioning](#) Plan. The Parties will be consulted in early course on proposals which may have VAT related implications.

13 INSURANCE AND RISK MANAGEMENT

13.1 The IJB must establish a ~~system of~~ risk management [strategy, approved by the IJB](#), for the functions delegated to it and maintain a Risk Register. This will ensure that risks faced by the IJB are identified and quantified and that effective measures are taken to reduce, eliminate or insure against them.

13.2 The IJB must make appropriate provision for insurance [\(e.g. CNORIS\)](#) according to the extent of risk exposure of the IJB itself and in light of the risk management strategy applied by the IJB. These should be reviewed periodically.

13.3 The IJBCO will notify the IJB as soon as reasonably possible of any incidents of loss, damage or injury, which may give rise to a claim by or against the IJB.

14 INTERNAL AUDIT

- 14.1 The IJB shall establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the allocated resources. This will include determining who will provide the internal audit service for the IJB and nominating a Chief Internal Auditor.
- 14.2 The Provision of internal audit services for services operationally delivered within the NHS and the Council will be contained within their respective and established arrangements. The IJB and partners should maintain an agreed Internal Audit output sharing protocol.
- 14.3 The Internal Audit Service will undertake its work in compliance with the Public Sector Internal Audit Standards and will be required to provide assurance to the Audit Committee regarding this.
- 14.4 At the start of each financial year, the IJB's Chief Internal Auditor will prepare and submit a strategic risk-based audit plan to the Audit Committee for approval. It is recommended this is shared for information with the relevant committee of the NHS and the Council.
- 14.5 The IJB's Chief Internal Auditor will submit an annual Internal Audit report ~~of the Internal Audit function~~ to the Chief Officer and the IJB (or Audit Committee) indicating the extent of audit cover achieved, a summary of audit activity during the year, and providing an opinion on the framework of internal control / assurance on the adequacy and effectiveness of internal controls. As a minimum the annual audit report and IJB Chief Internal Auditor's opinion will also be ~~made available~~reported to the ~~Audit and Risk C~~ommittee of the NHS Board and the Audit and Governance Panel of the Council with an expectation this is part of a reciprocal arrangement.
- 14.6 The IJB, IJB CO and IJB CFO have a duty to inform the Council's Chief Internal Auditor and the NHS Counter Fraud Service of any suspicion of fraud, irregularity or any other matter concerning the contravention of the Financial Regulations

affecting assets of the IJB or the Parties. The Chief Internal Auditor of the IJB will be notified by the Partners ~~for awareness to be aware~~ of any control weaknesses.

15 BREACH OF REGULATIONS

15.1 A breach of these Financial Regulations must be reported immediately to the Chief Officer, who ~~will may~~ then ~~notify discuss~~ the matter ~~to with~~ the NHS's Chief Executive, the Council's Chief Executive or another nominated or authorised person as appropriate to ~~determine if there is an impact on NHS or Council internal control arrangements. side what action to take.~~

15.2 The Audit Committee ~~—or similar committee discharging the function of an audit committee—~~ will be notified of any material breach of the Financial Regulations.

16 BOARD MEMBERS' EXPENSES

16.1 Payment of IJB Board Members' allowances, travel and subsistence expenses will be the responsibility of the Members' individual Council, NHST or employing organisation, and will be made in accordance with their own Schemes as required to reflect the capacity of the role being discharged e.g. Lead Clinician, third sector representative.

GLOSSARY

“The Act” means the Public Bodies (Joint Working) (Scotland) Act 2014;

Integration Scheme – this is a document agreed jointly by Angus Council and NHS Tayside which details the joint working procedures to be followed by Integrated Joint IJB

Parties – these are Angus Council and NHS Tayside

“Integrated Functions” means those functions and services delegated to the IJB by virtue of this Scheme;

“Integration Joint Board Order” means the Public Bodies (Joint Working) (Proceedings, Membership and General Powers of Integration Joint IJBs) (Scotland) Order 2014;

“IJB” means the Integration Joint IJB to be established by Order under section 9 of the Act, abbreviated to **“IJB”**

IJB Chief Officer (IJBCO) – that individual appointed by the Integrated Joint IJB to ensure delivery of the IJB’s Strategic Plan [and in accordance with Section 10 of the Act](#).

IJB Finance Officer (IJBCFO) – that individual appointed by the Integrated Joint IJB to ensure governance of the IJB’s financial resources and provide financial advice to the IFBCO and IJB [and in terms of section 95 of the Local Government \(Scotland\) Act 1973](#).

Local Authority Section 95 Officer – this is the individual occupying the post within the local authority with responsibility for governance of financial resources in accordance with Section 95 of the Local Government (Scotland) Act 1973

Health Director of Finance – that individual occupying the post within NHS Tayside with accountability for governance of financial resources

Requisition – ~~means the request made by the Integration Joint Board to the Parties for payment under section 14 of the Act to enable them to discharge the Delegated Functions in accordance with the Strategic Plan. this is the financial resources devolved by each of the Parties to the Integrated Joint IJB~~

Direction – ~~this is the instruction from the IJB to each of the Parties to undertaken operational provision of services and the related financial resource level to undertake this (issued under section 26 of the Act)~~ means the formal instruction to the Parties by the Integration Joint Board that is to be undertaken by each party on behalf of the Integration Joint Board and the financial resources that are being made available to each party in undertaking these services in accordance with section 26 of the Act.

“Payment” Term used in the legislation to describe the Integrated Budget contribution to the Integration Joint Board and does not require that a bank transaction is made. In addition the term used to describe the resources paid by the Integration Joint Board to the Health Board and the Local Authority for carrying out the directed functions.

Integrated Budget: Budget for the delegated resources for the functions set out in the Integration Scheme as specified in legislation (See “notional budget”).

Notional Budget: Activity based budget for commissioned hospital services used by the IJB population as set out in the Strategic Commissioning Plan. This is the amount required to be set aside by the Health Board for use by the IJB.

Strategic Commissioning Plan – means the plan which the IJB is required to prepare and implement in relation to the delegated provision of health and social care services to adults in accordance with section 29 of the Act.

~~**Virement** – the transfer of an under spend on one budget head to finance additional spending on another budget head.~~

“Acute services” means those services set out in Part 2 of Annex 1 to the Scheme which are delivered within Ninewells Hospital, Stracathro Hospital and Perth Royal Infirmary,

except medicine for the elderly services delivered at Perth Royal Infirmary (for which the Integration joint IJB will have operational delivery responsibility);

“Large Hospitals” means those hospitals which fall within the definition set out in section 1(14) of the Act; Means the functions that a Health Board proposes to delegate under an integration scheme which are carried out in the area of the Health Board and are provided for the areas of two or more local authorities. It is possible that this definition could be interpreted as referring to community hospitals that provide care to people from more than local authority but this is not the intention of the legislation and will be clarified in the explanatory notes.

“Outcomes” means the Health and Wellbeing Outcomes prescribed by the Scottish Ministers in Regulations under section 5(1) of the Act;

“Angus” means the local government area of Angus as defined in the Local Government Etc. (Scotland) Act 1994;

VAT: Health Boards and Local Authorities have a different VAT status under the VAT Act 1994. Local Authorities have Section 33 status whereby they can recover VAT on non-business activities; and Health Boards have Section 41 status, whereby they can typically only recover VAT incurred on services (in accordance with contracted out services regulations). Local Authorities typically recover a greater proportion of VAT than Health Boards.

Health and Social Care Partnership - To give effect to the single operational management of integrated services by the Chief Officer, the parties agree that the integrated operating unit will be known as Angus Health and Social Care Partnership.