

APPENDIX 2

DELIVERY OF SAVINGS CORE HEALTH & SOCIAL CARE

APPENDIX 2 IJB RESERVES

In March 2017 (IJB Report G/17/51) 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 ear-marked due to specific constraints or factors regarding funding, while general reserves are intended to assist the IJB manage its overall resources over the longer term. The IJB agreed it would set itself a target of having a general reserve equivalent to 2% of approved budgets (c£3.8m).

As at March 2019, the IJB's Annual Accounts showed that Perth & Kinross IJB had £2.470m of earmarked reserves predominantly relating to Scottish Government funding to support the new GMS Contract (Primary Care Improvement Fund), Mental Health Funding (Action 15 funding), and Alcohol and Drug Partnership (ADP) Funding. The table below sets out the anticipated 2019/20 year-end position based on expenditure as at 31 December 2019.

Perth & Kinross IJB Earmarked Reserves			
	Opening Balance 1 April 2019	Projected increased or (reduction) in reserve	Projected closing balance 31 March 2020
	£'000	£'000	£'000
Scottish Government - Primary Care Improvement Fund	642	(642)	0
Scottish Government - Mental Health - Action 15 Fund	171	(171)	0
Scottish Government - Primary Care Transformation Fund	359	(62)	297
Scottish Government- ADP Fund	572	(420)	152
Partnership Transformation Fund	554	(299)	255
GP Recruitment and Retention Fund 2017/18	118	(118)	0
Mental Health Bundle 2018/19	54	(54)	0
Total	2,470	(1,766)	704

Note - The Out of Hours funding for Tayside is being carried forward by Angus as the Host IJB. This is being carried forward on behalf of all 3 IJBs in a ring fenced reserve.