



CÙRAM IS SLÀINTE NAN EILEAN SIAR

WESTERN ISLES HEALTH AND SOCIAL CARE PARTNERSHIP

PURPOSE OF REPORT

1. To agree the Integration Joint Board's reserve policy

COMPETENCE

2. The Integration Joint Board (IJB) is required to approve Reserve Policy to enable the Board to use its power to hold reserves. The reserves policy will detail the level of reserves required and their purpose.

SUMMARY

3. The Integrated Joint Board is a body falling under the terms of S106 of the Local Government (Scotland) Act 1973. As such the IJB can hold reserves; specific, earmarked and general reserves. These reserves will be held by Comhairle nan Eilean Siar as a S106 body and monitored by the Chief Financial Officer of the IJB.

Specific Reserves

4. These reserves will consist of monies given to the IJB by NHS Scotland or Local Government which can only be used for a defined purpose. This would be for example; primary care transformational fund or GP digital services fund. These funds will be held in IJB reserves and transferred to the service area when expenditure has taken place.

Earmarked Reserves

5. These reserves will consist of monies that the IJB has determined to set aside for specific purposes and the IJB has discretion as to whether to continue to hold these reserves. This would be, for example, funds set aside for the development of intermediate care beds. These funds will be held in IJB reserves and transferred to the service area when expenditure has taken place.

General Reserves

6. In the event of an underspend being realised at the year end this will be transferred to general reserves. As set out in the budget strategy 2017-2019, the financial outlook for the next three years is very challenging. By holding a general reserve this will provide a contingency for future years for any unexpected expenditure or increase in service provision required.
7. The total of general reserves the IJB can hold, will be a maximum of £1.5m. The IJB will seek to hold and build up reserves to offset the likely increase in future provision required and any unexpected expenditure but recognise that may not be possible.





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RECOMMENDATIONS

8. It is recommended that members of the IJB:

- a) Approve the reserve policy of the IJB





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