



**REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –  
19 JUNE 2024**

**REPORT ON: YEAR END FINANCIAL MONITORING POSITION AS AT MARCH 2024**

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: DIJB22-2024**

**1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to provide the Integration Joint Board with an update of the year-end financial position for delegated health and social care services for 2023/24.

**2.0 RECOMMENDATIONS**

It is recommended that the Integration Joint Board (IJB):

2.1 Notes the content of this report including the overall operational financial position for delegated services for the 2023/24 financial year end as at 31<sup>st</sup> March 2024 as outlined in Appendices 1, 2, and 3 of this report.

**3.0 FINANCIAL IMPLICATIONS**

3.1 The year-end financial position for Dundee Health and Social Care Partnership for the financial year to 31<sup>st</sup> March 2024 shows a net operational overspend of £3,744k – a marginal deterioration from the previously reported position of projected operational overspend of £3,528k (Article X of the minute of meeting of 17<sup>th</sup> April 2024 refers DIJB15-2024).

3.2 This overspend exceeds the parameters of the IJB’s approved 2023/24 financial plan, whereby up to £3m of IJB reserves had been identified to support the IJB’s financial position at the year end. The position also recognises winter demand pressures, which results in the ability to access up to £1m of reserves identified to support winter pressures – the year-end financial position has resulted in £0.744m of this Reserve being utilised.

**4.0 MAIN TEXT**

**4.1 Background**

4.1.1 As part of the IJB’s financial governance arrangements, the Integration Scheme outlines that “The Chief Finance Officer will ensure routine financial reports are available to the Chief Officer and the Integration Joint Board on a timely basis and include, as a minimum, annual budget, full year outturn projection and commentary on material variances.”

4.1.2 The IJB’s final budget for delegated services was approved at the meeting of the IJB held on the 29<sup>th</sup> March 2023 (Article IV of the minute of the meeting of 29 March refers). This set out the cost pressures and funding available with a corresponding savings plan to ensure the IJB had a balanced budget position going into the 2023/24 financial year. An updated assessment of the status of the savings plan is set out in Appendix 4 of this report.

## **4.2 Projected Outturn Position – Key Areas**

4.2.1 The following sets out the main areas of note from the financial information contained within Appendices 1 (Summary Position) and 2 (Detailed Position) and provides commentary on the reasons for significant variances, actions being taken to manage these and outlines the key elements of risk which may remain.

## **4.3 Services Delegated from NHS Tayside**

4.3.1 The financial position for services delegated from NHS Tayside to the IJB details a operational underspend of (£2,525k) for the financial year.

4.3.2 Community-based health services managed directly by Dundee Health and Social Care Partnership are underspent by (£1,640k) along with the additional cost of risk sharing adjustments for Lead Partner Service (formerly referred to as Hosted Services) being overspent of £493k. Prescribing is showing an underspend of (£1,251k) with other Primary Care services are underspent by (£127k).

4.3.3 Key drivers of underspends across various services continue to be staffing vacancies, with ongoing challenges of recruitment and retention of staff. This is similar across a number of medical, nursing, Allied Health Professionals (AHPs) and other staffing groups and across various bands and skills-mix. Recruitment activity continues to take place throughout the service areas to ensure patient demand and clinical risk is managed as best as possible.

4.3.4 Key drivers of overspends are mainly as a result of reliance on bank, agency or locum staff (with premium cost implications) to fill vacancies or cover due to staff sickness where patient acuity and / or safe-staffing levels necessitate the use of these additional staff (this is particularly noted in in-patient service areas, i.e. Psychiatry of Old Age, Medicine for the Elderly and Palliative Care), plus the increased cost of prescribed drug costs in drug and alcohol recovery services.

4.3.5 Supplementary spend during the 12 months of 2023/24 totals £6,489k. This includes £715k on additional part-time hours and overtime, £1,001k on medical locums, £295k on agency nursing, £4,030k on bank nursing and £449k other. Absence rates for NHS employed staff within HSCP have averaged at 6.63% during the 12 months of 23/24.

4.3.6 In recent years, GP and Other Family Health Services Prescribing had contributed an underspend to the overall financial position. The year-end position for 2023/24 is showing an overspend of £261k. The figure is considerably better than expected in the 2023/24 Financial Plan (as reported in the Budget Setting report of 29 March 2023 where a cost pressure of £1,545k was anticipated and acknowledged in the Plan) due to 23/24 volume and pricing growth being lower than anticipated. Ongoing regular monitoring of the local and regional Prescribing financial position is undertaken within Tayside-wide multi-disciplinary meetings. The IJB should note that the data issues following the transition to a new national pharmacy payment system from which the local prescribing expenditure information is drawn has now returned to normal reporting timescales, with the figures now including 10 months of actual verified prescribing spend for 2023/24 available. (It is normal for data to be received 2 months in arrears to allow for national review and verification). Further national and regional year-end adjustments (some of which were linked to the payment system changes) were identified and captured in the year-end position which has resulted in the movement from previously reported figures.

4.3.7 Other Primary Care Service projected overspend is mainly driven by the share of cost pressure relating to GP 2C practices.

- 4.3.8 Members of the IJB will be aware that Angus and Perth and Kinross IJBs provide Lead Partner (formerly referred to as Hosted Services) arrangements for some services on behalf of Dundee IJB and a number of services are led by Dundee on behalf of Angus and Perth and Kinross. These are subject to a risk sharing agreement whereby any over or underspends are reallocated across the three Tayside IJBs at the end of the financial year. The financial monitoring position of these services in their totality are reflected in each of the Lead IJB's financial monitoring reports and for information purposes the projected net impact of these services on each IJB's budgeted bottom line figure is noted. More detail of the recharges from Angus and Perth and Kinross IJBs to Dundee IJB are noted in Appendix 3. This shows net impact of these adjustments to Dundee being an increased cost implication of £312k which mainly relates to a significantly higher spend within GP Out of Hours Medical Service led by Angus IJB. The Out of Hours overspend is as a direct result of changes to the patient pathway now embedded in the service model following Covid-19 pandemic and subsequent recovery. Work continues within the service to develop a financial recovery plan and future sustainable service delivery model.
- 4.3.9 Members will also be aware that In-Patient Mental Health services are also a delegated function to Tayside IJB's, having previously been hosted by Perth & Kinross IJB. In early 2020/21, the operational management of these services was returned to NHS Tayside, however under health and social care integration legislation the strategic planning of these services remains delegated to the 3 Tayside Integration Joint Boards. Currently, there is no budget delegated to the IJBs for 2023/24 and the service closed the year with an overspend of around £5.5m across Tayside. Due to the IJB's having strategic planning responsibility for the services, there is a requirement to show a delegated budget and spend position in the IJB's annual accounts. Given the unusual governance position around In-Patient Mental Health Services whereby there is a separation between strategic planning and operational delivery of the service, discussions had taken place to agree financial risk sharing arrangements amongst the 3 IJB's and NHS Tayside for the current financial year. Agreement was reached by the 3 IJB Chief Officers, Chief Finance Officers, Chief Executives of the 3 local authorities and NHS Tayside and NHS Tayside's Director of Finance for a funding solution for 2023/24 resulting in a financial contribution being sought from the 3 IJB's and NHS Tayside. Permission was granted by the IJB during the February 2024 meeting to release funding held in reserves, originally provided by NHS Tayside to support shifting the balance of care, totalling £1.6m, to contribute to the overall service shortfall. Following finalisation of the year-end position, a further £20k contribution from Dundee HSCP was required at year end to fund a share of the residual overspend position. The development of a financial recovery plan for Inpatient Mental Health Services and a strategic finance and resource framework has been delayed.

#### **4.4 Services Delegated from Dundee City Council**

- 4.4.1 The projected financial outturn for services delegated from Dundee City Council to the IJB shows an overspend of £3,269k for the financial year.
- 4.4.2 Similar to health teams, a key driver of underspending areas continues to be from vacancies as a result of recruitment and retention challenges across various teams, professions and grades. Again, recruitment activity continues to take place throughout the service areas to ensure service user demand and care risk is managed as best as possible
- 4.4.3 Key drivers of overspend include ongoing lower chargeable income levels and premium cost of sessional and agency staff to fill vacant posts where necessary. During the 12 months of 23/24, sessional staffing costs of £1,040k and overtime payments of £455k have been incurred along with agency staffing costs of £1,436k. Absence rates for DCC employed staff within HSCP have averaged at 11.72% during the 12 months of 23/24.
- 4.4.4 The additional cost pressure has been previously noted within external Care at Home spend, principally due to managing the significant increased demand growth being experienced this year. This position continues to be closely monitored to ensure funding is utilised as efficiently and effectively as possible.
- 4.4.5 However it should be noted that as a result of managing this increased Care at Home demand, there are benefits for patients and service users as well as the whole-system health and social care pathways through reduced hospital delayed discharges and reduced social care unmet

need in the community. During recent months, Dundee has been amongst the best performing Integration Authority in Scotland for Delayed Discharge performance.

#### 4.5 Reserves funding to manage recognised gap

- 4.5.1 The 2023/24 Financial Plans and Budget setting report included utilisation of up to £3m of IJB Reserves to manage the gap within the integrated position. This means that the IJB's financial position was planned as an overspend of £3m for 2023/24. The year-end operational overspend is therefore higher than originally anticipated.
- 4.5.2 In addition, further £1m was set aside to support winter planning and pressures. The year-end position includes some additional costs from earlier in the year to support winter preparations as well as spend during recent months to support the winter demand pressures, therefore £744k of this Reserves funding has been utilised and drawn down to offset the overspend position.
- 4.5.3 The 2023/24 overspend position has been managed from the combined earmark Reserves balance, therefore no additional drawdown from general reserves is required.

#### 4.6 Reserves Position

- 4.6.1 The IJB's reserves position significantly improved at the year ended 31<sup>st</sup> March 2023 as a result of the IJB generating an operational surplus of £7,531k during 2022/23. This resulted in the IJB having total committed reserves of £13,179k and uncommitted reserves of £10,789k at the start of 2023/24 financial year. This provided the IJB with more flexibility to respond to unexpected financial challenges and provides the opportunity for transition funding for transformation of services. The reserves position is noted in Table 2 below:

Table 2

Reserve Purpose	Closing Reserves @ 31/3/23	Year End 23/24 Reserves @ 31/3/24	Opening 24/25 Reserves @ 1/4/24
	£k	£k	£k
Mental Health	635	1,036	1,036
Primary Care	1,535	1,859	1,859
Community Living Fund	613	0	0
NHST - Shifting Balance of Care	1,600	0	0
Drug & Alcohol	925	559	559
Strategic Developments	2,500	1,756	1,756
Revenue Budget Support	3,000	0	4,000
Service Specific	1,995	1,452	1,452
Other Staffing	377	362	362
<b>Total committed</b>	<b>13,179</b>	<b>7,024</b>	<b>11,024</b>
General	10,789	10,789	6,789
<b>TOTAL RESERVES</b>	<b>23,968</b>	<b>17,813</b>	<b>17,813</b>

- 4.6.2 Scottish Government funding in relation to Primary Care Improvement Fund, Mental Health Strategy Action 15 Workforce and Alcohol and Drugs Partnerships can only be spent on these areas and reserve balances have been taken into consideration for these funds by the Scottish Government when releasing further in-year funding.
- 4.6.3 Based on full-year spend during 2023/24 and combined with in-year funding allocations, year-end reserves are also noted in Table 2, with this now showing closing Earmarked (or Committed) reserves of £7,024k and retention of £10,789k general reserves.

4.6.4 The revised Reserves breakdown showing the opening position for 2024/25 has also been noted to reflect the £4m revenue budget support funding for 24/25 that was identified as part of the budget setting proposals for the coming financial year – this has resulted in a reduction of General Reserves to facilitate this realignment.

4.6.5 The IJB's Reserves Policy seeks to retain General Reserves of 2% of budget (approximately £6.2m)

## 5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 6.0 RISK ASSESSMENT

<b>Risk 1 Description</b>	There is a significant risk that the IJB is unable to deliver a balanced budget over the financial year.
<b>Risk Category</b>	Financial
<b>Inherent Risk Level</b>	Likelihood 2 x Impact 4 = Risk Scoring 8 (which is a High Risk Level)
<b>Mitigating Actions</b> (including timescales and resources)	Regular financial monitoring reports to the IJB will highlight issues raised.
<b>Residual Risk Level</b>	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
<b>Planned Risk Level</b>	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
<b>Approval recommendation</b>	While the inherent risk levels are high, the impact of the planned actions reduce the risk and therefore the risk should be accepted.

## 7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

## 8.0 DIRECTIONS

8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

<b>Direction Required to Dundee City Council, NHS Tayside or Both</b>	<b>Direction to:</b>	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

**9.0 BACKGROUND PAPERS**

9.1 None.

Christine Jones  
Acting Chief Finance Officer

Date: 20 May 2024

## DUNDEE INTEGRATED JOINT BOARD - HEALTH &amp; SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2023/24

Mar-24

	Dundee City Council Delegated Services		NHST Dundee Delegated		Partnership Total	
	Net Budget	Year-End Overspend / (Underspend)	Net Budget	Year-End Overspend / (Underspend)	Net Budget	Year-End Overspend / (Underspend)
	£,000	£,000	£,000	£,000	£,000	£,000
<b>Older Peoples Services</b>	52,733	2,178	19,905	348	72,638	2,526
<b>Mental Health</b>	11,089	171	5,001	(283)	16,091	(111)
<b>Learning Disability</b>	32,628	1,106	1,633	(79)	34,261	1,026
<b>Physical Disabilities</b>	7,947	(345)	0	0	7,947	(345)
<b>Drug and Alcohol Recovery Service</b>	-250	(394)	5,044	55	4,794	(340)
<b>Community Nurse Services/AHP/Other Adult</b>	-584	(112)	19,326	(174)	18,741	(286)
<b>Lead Partner Services</b>			28,078	(219)	28,078	(219)
<b>Other Dundee Services / Support / Mgmt</b>	3,771	665	34,612	(451)	38,384	214
<b>Centrally Managed Budgets</b>			-1,519	(836)	(1,519)	(836)
<b>Total Health and Community Care Services</b>	<b>107,333</b>	<b>3,269</b>	<b>112,080</b>	<b>(1,640)</b>	<b>219,413</b>	<b>1,629</b>
Prescribing (FHS)			34,758	261	34,758	261
FHS Drugs Prescribing Cost Pressure Investment			1,545	(1,545)	1,545	(1,545)
Other FHS Prescribing			-863	33	(863)	33
General Medical Services			31,003	(50)	31,003	(50)
FHS - Cash Limited & Non Cash Limited			24,093	(77)	24,093	(77)
Large Hospital Set Aside			21,711	0	21,711	0
In-Patient Mental Health			13,758	0	13,758	0
<b>Total</b>	<b>107,333</b>	<b>3,269</b>	<b>238,086</b>	<b>(3,018)</b>	<b>345,419</b>	<b>251</b>
Net Effect of Lead Partner Services*			(5,588)	493	(5,588)	493
Financial Plan Gap (integrated budget)					(3,000)	3,000
<b>Grand Total</b>	<b>107,333</b>	<b>3,269</b>	<b>232,498</b>	<b>(2,525)</b>	<b>336,831</b>	<b>3,744</b>

\*Lead Partner Services (formerly known as 'Hosted Services') - Net Impact of Risk Sharing Adjustment

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## DUNDEE INTEGRATED JOINT BOARD - HEALTH &amp; SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2023/24

Mar-24

	Dundee City Council Delegated Services		NHST Dundee Delegated Services		Partnership Total	
	Annual Budget £,000	Year-End Overspend / (Underspend) £,000	Annual Budget £,000	Year-End Overspend / (Underspend) £,000	Annual Budget £,000	Year-End Overspend / (Underspend) £,000
<b>1</b>						
Psych Of Old Age (In Pat)			5,541	104	5,541	104
Older People Serv. - Ecs			284	-31	284	-31
Older Peoples Serv. -Community			1,144	-94	1,144	-94
Ijb Medicine for Elderly			6,743	314	6,743	314
Medical ( P.O.A)			821	335	821	335
Psy Of Old Age - Community			2,904	-141	2,904	-141
Medical (MFE)			2,468	-140	2,468	-140
Care at Home	24,586	4,518			24,586	4,518
Care Homes	28,983	-1,295			28,983	-1,295
Day Services	1,083	94			1,083	94
Respite	764	-418			764	-418
Accommodation with Support	1,191	-30			1,191	-30
Other	-3,874	-691			-3,874	-691
<b>Older Peoples Services</b>	<b>52,733</b>	<b>2,178</b>	<b>19,905</b>	<b>348</b>	<b>72,638</b>	<b>2,526</b>
<b>2</b>						
Community Mental Health Team			5,001	-283	5,001	-283
Care at Home	1,118	-108			1,118	-108
Care Homes	816	391			816	391
Day Services	69	-12			69	-12
Respite	0	66			0	66
Accommodation with Support	5,340	297			5,340	297
Other	3,747	-462			3,747	-462
<b>Mental Health</b>	<b>11,089</b>	<b>171</b>	<b>5,001</b>	<b>-283</b>	<b>16,091</b>	<b>-111</b>
<b>3</b>						
Learning Disability (Dundee)			1,633	-79	1,633	-79
Care at Home	-422	434			-422	434
Care Homes	3,072	268			3,072	268
Day Services	9,892	575			9,892	575
Respite	465	-149			465	-149
Accommodation with Support	22,942	-36			22,942	-36
Other	-3,321	15			-3,321	15
<b>Learning Disability</b>	<b>32,628</b>	<b>1,106</b>	<b>1,633</b>	<b>-79</b>	<b>34,261</b>	<b>1,026</b>
<b>4</b>						
Care at Home	722	35			722	35
Care Homes	2,125	-309			2,125	-309
Day Services	1,510	-120			1,510	-120
Respite	-2	-31			-2	-31
Accommodation with Support	768	291			768	291
Other	2,824	-210			2,824	-210
<b>Physical Disabilities</b>	<b>7,947</b>	<b>-345</b>	<b>0</b>	<b>0</b>	<b>7,947</b>	<b>-345</b>
<b>5</b>						
Dundee Drug Alcohol Recovery			5,044	55	5,044	55
Care at Home	-52	0			-52	0
Care Homes	47	239			47	239
Day Services	64	1			64	1
Respite	-14	0			-14	0
Accommodation with Support	670	-124			670	-124
Other	-964	-510			-964	-510
<b>Drug and Alcohol Recovery Service</b>	<b>-250</b>	<b>-394</b>	<b>5,044</b>	<b>55</b>	<b>4,794</b>	<b>-340</b>

	Dundee City Council Delegated Services		NHST Dundee Delegated Services		Partnership Total	
	Annual Budget £,000	Year-End Overspend / (Underspend) £,000	Annual Budget £,000	Year-End Overspend / (Underspend) £,000	Annual Budget £,000	Year-End Overspend / (Underspend) £,000
<b>6</b>						
A.H.P.S Admin			529	-4	529	-4
Physio + Occupational Therapy			7,883	-218	7,883	-218
Nursing Services (Adult)			10,086	75	10,086	75
Community Supplies - Adult			344	57	344	57
Anticoagulation			483	-84	483	-84
Other Adult Services	-584	-112			-584	-112
<b>Adult Services</b>	<b>-584</b>	<b>-112</b>	<b>19,326</b>	<b>-174</b>	<b>18,741</b>	<b>-286</b>
<b>7</b>						
Palliative Care - Dundee			3,637	224	3,637	224
Palliative Care - Medical			1,667	166	1,667	166
Palliative Care - Angus			444	4	444	4
Palliative Care - Perth			2,070	-105	2,070	-105
Brain Injury			2,048	11	2,048	11
Dietetics (Tayside)			4,984	86	4,984	86
Sexual & Reproductive Health			2,558	-88	2,558	-88
Medical Advisory Service			80	-9	80	-9
Homeopathy			39	10	39	10
Tayside Health Arts Trust			82	0	82	0
Psychological Therapies			7,378	-55	7,378	-55
Psychotherapy (Tayside)			1,343	-231	1,343	-231
Perinatal Infant Mental Health			814	0	814	0
Learning Disability (Tay Ahp)			933	-232	933	-232
<b>Lead Partner Services</b>	<b>0</b>	<b>0</b>	<b>28,078</b>	<b>-219</b>	<b>28,078</b>	<b>-219</b>
<b>8</b>						
Working Health Services			1	28	1	28
The Corner			667	-40	667	-40
Dundee 2c (gms) Services			482	248	482	248
Ijb Management			806	-74	806	-74
Partnership Funding			27,600	0	27,600	0
Urgent Care			2,235	-75	2,235	-75
Community Health Team			52	-52	52	-52
Health Inclusion			1,447	-375	1,447	-375
Primary Care			1,321	-111	1,321	-111
Support Services / Management Costs	3,771	665			3,771	665
<b>Other Dundee Services / Support / Mgmt</b>	<b>3,771</b>	<b>665</b>	<b>34,612</b>	<b>-451</b>	<b>38,384</b>	<b>214</b>
Centrally Managed Budget			-1,519	-836	-1,519	-836
<b>Total Health and Community Care Services</b>	<b>107,333</b>	<b>3,269</b>	<b>112,080</b>	<b>-1,640</b>	<b>219,413</b>	<b>1,629</b>
<b>Other Contractors</b>						
FHS Drugs Prescribing			34,758	261	34,758	261
FHS Drugs Prescribing Cost Pressure Investment			1,545	-1,545	1,545	-1,545
Other FHS Prescribing			-863	33	-863	33
General Medical Services			31,003	-50	31,003	-50
FHS - Cash Limited & Non Cash Limited			24,093	-77	24,093	-77
Large Hospital Set Aside			21,711	0	21,711	0
<b>Grand H&amp;SCP</b>	<b>107,333</b>	<b>3,269</b>	<b>224,327</b>	<b>-3,018</b>	<b>331,661</b>	<b>251</b>
Lead Partner Services Recharges Out			-17,213	281	-17,213	281
Lead Partner Services Recharges In			11,525	312	11,525	312
Hosted Recharge Cost Pressure Investment			100	-100	100	-100
<b>Adjustment</b>			<b>-5,588</b>	<b>493</b>	<b>-5,588</b>	<b>493</b>
<b>Financial Plan Gap (integrated budget)</b>					<b>-3,000</b>	<b>3,000</b>
<b>Grand Total</b>	<b>107,333</b>	<b>3,269</b>	<b>218,739</b>	<b>-2,525</b>	<b>323,073</b>	<b>3,744</b>

NHS Tayside - Lead Partner Services Hosted by Integrated Joint Boards			Appendix 3
Recharge to Dundee IJB			
Risk Sharing Agreement - March 24			
	Annual Budget £000s	Year-End Over / (Underspend) £000s	Dundee Share of Variance £000s
<b>Lead Partner Services - Angus</b>			
Forensic Service	1,185	145	57
Out of Hours	9,334	1,714	675
Tayside Continence Service	1,734	338	133
Locality Pharmacy	3,405	0	0
Speech Therapy (Tayside)	1,509	(8)	(3)
<b>Sub-total</b>	<b>17,167</b>	<b>2,188</b>	<b>862</b>
Apprenticeship Levy & Balance of Savings Target	418	(357)	(141)
<b>Total Lead Partner Services - Angus</b>	<b>17,585</b>	<b>1,831</b>	<b>721</b>
<b>Lead Partner Services - Perth &amp; Kinross</b>			
Prison Health Services	5,137	(85)	(34)
Public Dental Service	2,763	(537)	(211)
Podiatry (Tayside)	3,695	(391)	(154)
<b>Sub-total</b>	<b>11,595</b>	<b>(1,013)</b>	<b>(399)</b>
Apprenticeship Levy & Balance of Savings Target	72	(27)	(11)
<b>Total Lead Partner Services - Perth&amp;Kinross</b>	<b>11,667</b>	<b>(1,040)</b>	<b>(410)</b>
<b>Total Lead Partner Services from Angus and P&amp;K</b>	<b>11,525</b>		<b>312</b>

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Dundee IJB - Budget Savings List 2023-24		Appendix 4	
Agreed Savings Programme			
	Savings / Initiative	2023/24 Value £000	Risk of non-delivery
	<b>Recurring Proposals</b>		
1)	Dundee City Council Review of Charges – Additional Income	287	Medium
2)	Remove 2022/23 Budget Contingency	300	Low
3)	Reduce Service Budgets for Supplies and Services and Transport Costs	300	Low
4)	Impact of National Insurance Increase Policy Change	550	Low
	Total Recurring Savings / Initiatives	1,437	
	<b>Non-Recurring Proposals</b>		
5)	Utilisation of IJB Reserves – Previously Agreed by IJB	2,500	Low
6)	Proposed Further Utilisation of Reserves	500	Low
7)	Management of natural staff turnover	700	Low
	Total Non Recurring Savings / Initiatives	3,700	
	<b>Total Savings / Initiatives</b>	<b>5,137</b>	

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