



**ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD – 12 DECEMBER 2018**

FINANCE REPORT

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

This report provides an update to the Angus Integration Joint Board (IJB) regarding the financial position of Angus IJB including financial projections and financial risks.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board:-

- (i) notes the overall projected financial position of Angus IJB for 2018/19 including:
 - a. noting the status of Enhanced Community Support implementation, the need to conclude its roll out, and requests a further update re the status of the roll out at the next IJB Board meeting;
 - b. noting that the IJB has still to formalise the impact of demographic growth within Older People's Services in 2018/19. This matter has been affected by data quality issues and the IJB will need to develop an action plan to resolve these issues;
 - c. supporting proposals to introduce additional project/management support into Prescribing Management;
 - d. supporting proposals to introduce additional project/management support to address workforce and recruitment issues.
- (ii) notes the update regarding IJB reserves; and
- (iii) notes the risks documented in the Financial Risk Assessment.

2. FINANCIAL MONITORING

The report describes the most recent financial monitoring information for Angus IJB. 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).

It is important to recall that the Angus IJB Integration Scheme set out that for 2016/17 and 2017/18, should the IJB ultimately overspend then that overspend would be attributed back to the Partner organisation in which the overspend was incurred. This agreement has changed for 2018/19 such that should the IJB ultimately overspend (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. This change is referenced within this report. That percentage share is currently estimated at: Angus Council : 36%; NHS Tayside : 64%.

Information contained within this report reflects estimates for the whole of 2018/19 and consequently further reviews of projections will be undertaken which may lead to future adjustments in information.

The IJB's detailed projected financial position for 2018/19 is set out in Appendix 1. This shows that the overall projected financial position for Angus IJB for year to March 2019 is of an under spend of c£1.6m. This is after material Prescribing and Hosted Service overspends have been offset by other health underspends and underspends within Adult Services.

3. NHS DIRECTED SERVICES – CURRENT POSITION

3.1 Local Hospital and Community Health Services

- For 2018/19 the vast majority of services are currently projecting underspends or near breakeven. This reflects good progress made in both 2017/18 and early 2018/19 with delivery of savings and cost containment (including, as noted previously, good progress within Community Nursing Services). These service budgets will continue to be monitored going forward.
- There are some overspends within 'Other Community Services' – these relate to the interaction with other services and this presentation will be reviewed in coming months.
- Beyond service budgets, the IJB is forecasting an underspend within Centrally Managed Budgets reflecting the above noted progress with savings (as per the IJB's financial plan), unplanned short term underspends regarding the final stages of the implementation of Enhanced Community Support (ECS), and short term (i.e. one off) planned underspends regarding Partnership Funds.
- Issues regarding concluding the implementation of ECS have impacts across the IJB. These were noted at the last IJB meeting but, while progress is being made, remain unresolved. This matter still requires to be concluded as a matter of some urgency.
- Collectively these factors contribute to the forecast underspend of c£2.7m re Local Hospital and Community Health Services. This underspend is consistent with the IJB's overall financial plan, albeit the scale of underspend is greater than anticipated, with these underspends on this group of services/budgets intended to offset overspends elsewhere (e.g. Prescribing and Hosted Services).

Services Hosted in Angus on Behalf of Tayside IJBs

- Due to pressures that remain within these services, particularly Out of Hours, progress with delivery of savings proposals has been limited since the inception of the IJB. On that basis there remains a projected shortfall of c£120k re unmet savings.
- Overspends are projected re Tayside Out of Hours Services. Some of these are non-recurring. Previously recovery options had been considered by Angus Executive Management Team, with agreement to partially advance those plans. Revised plans are now under development at service level and updates will be shared through future IJB reports and will also be shared with other Tayside IJBs.
- The combined effect of the above, despite some off-setting underspends, is one of an overspend of c£88k 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£520k – slightly improved on previous expectations. The details are set out in Appendix 2.
- Main contributors to this 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 underspends.

Family Health Service (FHS) Prescribing

- Considerable work continues at both a Tayside and local level regarding Prescribing. This is the subject of regular separate reports to the IJB, including a report to the October 2018 IJB, and has also previously been reported to NHS Tayside Performance and Resources Committee.
- Due to the stage in the financial year, projections regarding Prescribing budgets continue to be high level only. While most of the financial information contained in this report is based on information to October 2018, for Prescribing information is only available to August 2018 (i.e. two months less of 'actual' information).
- Current projections are for a year-end overspend of c£1.6m. Assuming no material deterioration in this projection, this is lower than previous forecasts for this year, markedly lower than previous years and is major contributing factor to the IJB's overall improved financial position this year. However, as noted in previous reports, this projection in particular will be subject to further review, is subject to ongoing risks regarding price and tariff changes, and is dependent on continued progress with prescribing initiatives locally and regionally.
- Previous reports have highlighted the Angus cost variation from weighted national averages. Most recently (October 2018) this was reported as being at c12% variance. More recent figures now suggest the Angus variance from national averages is nearer 11%.
- During 2018/19, Prescribing Management will be reviewed by the IJB's Internal Auditors. Early indications suggest the IJB should look to create a slightly augmented support regarding Prescribing – specifically some additional project / management support. While requirements will evolve over time, it is suggested the IJB support the proposals to introduce additional project/management support into Prescribing as this should both ease the burden on those currently supporting Prescribing but also allow an increasingly complex series of interventions to be more successfully managed within the IJB. Should the IJB support this, it is recommended that any final proposal be devolved to the Chief Officer for approval.

General Medical Services and Family Health Services

- Current projections for these services are for an overspend of c£68k – this is a slight improvement since the last report to the IJB.
- Projected overspends and future risks are partially attributable to provision of GMS in the likes of Brechin where NHS Tayside is directly managing GMS services.
- 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.
- Budgets associated with other Family Health Services (FHS) are projected to marginally underspend at the year end.

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 is initially quantified at £8.946m to reflect the direct costs associated with these services. The projected 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. 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. While there have been some recent regional discussions regarding Large Hospital Services, the development of this issue has still not progressed significantly so far in 2018/19.

Overall Position Regarding NHS Directed Resources

- The overall reported projected 2018/19 position based on early information suggests an underspend of c£540k. This will be affected by multiple risks, is subject to further refinement, particularly regarding prescribing, and is likely to continue to vary over the coming months.

The projected underspend reflects a series of offsetting variances including continued overspends re Prescribing and services hosted elsewhere being more than offset by local underspends. This projection is a significant improvement on previous projections. This is largely attributable to the Prescribing improvements noted above, but also to improvements across a range of other services.

- It is worth noting that the IJB has previously agreed (report IJB 25/18) that non-recurring Partnership Funds be used to support the IJB's overall financial position. This has had a positive effect in this financial year. There are additional Partnership Funds available in 2018/19 and, after discussion at the IJB's Finance Monitoring Group, it has recently been agreed these can also revert to supporting the IJB's overall financial plan – accepting the financial challenges the IJB faces in the near future. This will be reflected in future reports.

4. ANGUS COUNCIL DIRECTED SERVICES (ADULT SERVICES) – CURRENT POSITION

4.1 Adult Services

- Based on information to the end of October 2018, the IJB is currently projecting a year end underspend within Adult Services of circa £1.0m. Within this there are a number of offsetting variances.
- There are overspends within both Learning and Physical Disabilities Services. These are associated with a small number of high cost care packages. Growth in this kind of care package does present a long term financial risk to the IJB.
- There remain a number of one-off underspends in relation to the implementation of the Living Wage for sleepovers and the resettlement of patients from inpatient hospital care. In addition the IJB has started to identify and confirm savings that will contribute to the 2019/20 financial plan whilst also contributing to this year's financial position.
- As noted in previous reports, it now appears the IJB has had some success in containing levels of demographic growth. However this may have been partly influenced by the various stages of the Help to Live at Home programme. Demographic pressures remain a major risk, will be monitored closely going forward, and will feature as part of the next iteration of longer term financial plans.
- The IJB has yet to fully clarify the costs associated with the Carers Act. While overall costs are known to be increasing, this has happened later in the financial year than originally anticipated. In addition the infrastructure costs regarding the implementation of the Carers Act have been less than initially anticipated.
- The full impact of pay inflation across Angus Council employed staff has still to be finalised, however allowances have been made for these potential costs in the projections. There is an underlying element of risk regarding these projections.
- In previous reports we have noted the issues of demographic growth, particularly within Older People Services. An interim budget adjustment has been actioned to reflect the estimated impact of demographic growth, however this still needs to be ratified by the service. While work is ongoing in this area, issues associated with data quality have been a factor. The IJB will need to work to develop plans to address these issues.

Overall Position Regarding Angus Council Directed Resources

- The overall projected position based on current information predicts an underspend of c£1.06m. This will continue to be affected by multiple risks and will be subject to further refinement.

5. SUMMARY IJB POSITION

From the above it can be seen that the IJB is forecasting an overall underspend of c£1.6m. As described above this is attributable to improvements across a range of issues. All information is preliminary at this stage and subject to multiple risks - particularly refinements to Prescribing projections. As noted in section 3 in particular, the financial position is supported by short term benefits.

This position is materially better than could have been predicted at the start of the year. Many factors that contribute to this have been noted above including:-

- Good progress in 2017/18 and 2018/19 regarding delivery of health savings and cost containment.
- The early identification of 2019/20 savings in a number of services.
- Use of non-recurring Partnership Funds (as per the IJB's financial plans).
- A number of non-recurring factors – including slippage on developments such as the implementation of ECS.
- The containment of demographic factors across Older People's Services over the 2017/18 to 2018/19 period.

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.

6. PROGRESS WITH SAVINGS DELIVERY

- 6.1 A separate report to the December 2018 IJB Committee provides more details regarding financial plans.

7. IJB RESERVES

- 7.1 This issue was described in report IJB 75/18. An updated position is set out in Appendix 4.

8. 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. At this stage of the financial cycle, aside from important issues such as Prescribing and Workforce, the preparation of longer term budgets consistent with the IJB's future Strategic Plan is the area of most risk.

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 ongoing 'red' financial risks.

RISK TITLE	RISK OWNER	BASELINE RISK EXPOSURE	October 2017	March 2018	May 2018	July 2018	September 2018
Effective Financial Management	Chief Officer	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED

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 October 2018 IJB meeting regarding multi-year financial plans.

There has been an ongoing risk regarding Finance Support Structures (the Finance team support provided by both NHS Tayside and Angus Council). Throughout 2018 there have been reductions in the quantity of support provided and specifically issues with staff turnover. There is an impact of this on the overall financial management capability of the IJB. All aspects of finance support, ranging from financial reporting and financial management (including support provided to Service Managers) to financial planning and financial governance, will be, to varying extents, compromised.

As part of discussion regarding the development of the IJB's Strategic Plan, the IJB's risks regarding workforce have increasingly been highlighted. It is now recognised that a comprehensive project management approach is required to address workforce (particularly recruitment) issues, including developing and overseeing the implementation of an operational plan. It is now suggested the IJB support a proposal to introduce additional project/management support into Workforce planning and devolve the authority to the Chief Officer to progress this issue.

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 2018/19, based on very early information with many ongoing risks, is of an underspend. This reflects in year underspends for Adult Services and Local Hospital and Community Health Services being only partially offset by overspends on hosted services and, in particular, Prescribing.

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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Appendix 1: Angus Health and Social Care Partnership Financial Monitoring Report 2018/19
Appendix 2: Hosted Services Financial reporting
Appendix 3: Angus Health and Social Care Partnership Financial Risk Register
Appendix 4: IJB Reserves

APPENDIX 1

Angus Health & Social Care Partnership - Financial Monitoring Report 2018-19						
	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
Older Peoples Services						
Psychiatry Of Old Age			4,886	50	4,886	50
Medicine For The Elderly			2,572	-68	2,572	-68
Community Hospitals			3,604	230	3,604	230
Minor Injuries / O.O.H			1,925	118	1,925	118
Community Nursing			3,847	95	3,847	95
Enhanced Community Support			1,000	190	1,000	190
Management & Admin	903	-79			903	-79
Care at Home	4,330	-55			4,330	-55
Intermediate Care	363	0			363	0
Community Support	829	-27			829	-27
Supported Accommodation	556	-9			556	-9
Internal Residential	4,864	-9			4,864	-9
Care and Assessment	20,006	-46			20,006	-46
Community Mental Health	1,070	38			1,070	38
Older Peoples Service	32,921	-186	17,835	615	50,756	428
Mental Health	2,639	222	2,558	25	5,197	247
Admin Community Support	6,855	-163			6,855	-163
Non Residential Care	93	11			93	11
Residential Care	7,355	43			7,355	43
Learning Disabilities	14,305	-109	533	50	14,838	-59
Occupational Therapy	1,381	185	651	67	2,032	252
Non Residential	1,893	-346			1,893	-346
Physical Disabilities	3,275	-161	651	67	3,926	-93
Substance Misuse	821	47	914	0	1,736	47
Community Services						
Physiotherapy			1,490	61	1,490	61
Anti-Coagulation			260	21	260	21
Primary Care			643	30	643	30
Carers	468	0			468	0
Homelessness	769	23			769	23
Other Community Services			1,529	-86	1,529	-86
Community Services	1,237	23	3,923	26	5,159	49
Planning / Management Support						
Centrally Managed Budget	2,742	1,183	3,708	1,670	6,450	2,853
Partnership Funding			869	150	869	150
Management / Improvement & Development	2,305	38	1,069	148	3,373	184
Planning / Management Support	5,048	1,220	5,646	1,967	10,694	3,188
Local Hospital and Community Health Services			32,061	2,751		
Services Hosted in Angus on Behalf of Tayside IJBs						
Forensic Service			914	28	914	28
Out of Hours			7,406	-325	7,406	-325
Speech Therapy (Tayside)			983	2	983	2
Locality Pharmacy			1,200	0	1,200	0
Tayside Continence Service			1,431	89	1,431	89
Unresolved Savings Associated with Hosted Services			-122	-122	-122	-122
Hosted Services Recharges to Other IJBs			-8,610	240	-8,610	240
Services Hosted in Angus on Behalf of Tayside IJBs	0	0	3,201	-88	3,201	-88
Services Hosted Elsewhere on Behalf of Angus IJB			13,132	-520	13,132	-520
GP Prescribing			21,221	-1,559	21,221	-1,559
Other FHS Prescribing			616	23	616	23
General Medical Services			17,155	-91	17,155	-91
Family Health Services			12,289	23	12,289	23
Large Hospital Set Aside			8,946	0	8,946	0
Grand Total	60,244	1,057	108,621	540	168,865	1,596

APPENDIX 2 – HOSTED SERVICES

SERVICES HOSTED IN ANGUS IJB ON BEHALF OF TAYSIDE IJBs	ANNUAL BUDGET	PROJECTED YEAR END VARIANCE	
	£	£	
ANGUS HOSTED SERVICES	11811000	-329000	
HOSTED SERVICES ATTRIBUTABLE TO DUNDEE & PERTH IJBs	8610000	-240000	72.9%
BALANCE ATTRIBUTABLE TO ANGUS	3201000	-89000	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	5616602	-205000	
Brain Injury	1595921	-105000	
Homeopathy	26515	-3300	
Psychology	4905874	481000	
Eating Disorders	0	0	
Psychotherapy (Tayside)	893762	-158000	
Dietetics (Tayside)	2765894	243000	
Sexual & Reproductive Health	2065485	25000	
Medical Advisory Service	153646	47500	
Tayside Health Arts Trust	58400	0	
Learning Disability (Tay Ahp)	769208	50000	
Balance of Savings Target	-598516	-598516	
Grand Total	18252791	-223316	
Angus Share (27.1%)	4947000	-61000	
ANGUS SHARE OF SERVICES HOSTED IN PERTH & KINROSS			
General Adult Psychiatry	15058328	-1437500	
Learning Disability (Tayside)	6008166	-25000	
Substance Misuse	1476917	172500	
Prison Health Services	3237317	-10000	
Public Dental Service	2026894	-12500	
Podiatry (Tayside)	2833180	45000	
Balance of Savings Target - Others	-99507	-89507	
Balance of Savings Target - Mental Health	-337546	-337546	
Grand Total	30203749	-1694553	
Angus Share (27.1%)	8185000	-459000	
TOTAL ANGUS SHARE OF SERVICES HOSTED ELSEWHERE	13132000	-520000	

APPENDIX 3 – ANGUS HEALTH AND SOCIAL CARE PARTNERSHIP FINANCIAL RISK REGISTER

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact (£k)	
Savings Targets			
A number of IJB savings programmes (including MIIU, Care Home programme and Out of Hours) are running behind schedule or will not deliver as per plans.	Medium	c£1.0m (recurring)	The impact is allowed for in 2018/19 reporting. IJB continues to progress savings plans through Executive Management Team and has updated multi-year plans to reflect 2018/19 progress.
Cost Pressures			
The IJB's Prescribing budget remains under ongoing pressure with the IJB incurring costs per weighted patient above the national averages.	High	c£1.8m+ (recurring)	Prescribing plans being taken forward through combination of local working and the NHST-wide Prescribing Management Group. See report to October 2018 IJB. IJB augmenting local Prescribing budgets. Recent recommendation to increase project support.
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 in 2018/19	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.	Increasing	Not quantified	An initial reliance on additional hours and bank staff can generally be contained within budgets. If that develops into a need to utilise agency or overtime staffing then there is a material additional cost impact. Recent recommendation to increase project support.
For 2019/19 IJB's Large Hospital Resources will be reported at breakeven. In the longer term this will be an increasing financial risk for the IJB.	Increasing	Not known	Potential risks from 2018/19 noting Scottish Government intentions.
The IJB's Adult Services are likely to see significant underlying growth in demand and consequently costs. This is mainly as a result of demographic pressures but may also reflect legislative changes such as the introduction of the Carers Act and Free Personal Care (under 65s).	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 and Free Personal Care (under 65s). Estimates of the impact of these costs are allowed for in financial plans.
The IJB's Adult Services are likely to see significant inflation-type pressures in 2018/19 and beyond reflecting both the ongoing impact of the Living Wage but also issues associated with the current National Care Home Contract.	High	c£2.0m (recurring)	The IJB will work at a local and national level to manage these pressures appropriately. Where necessary mitigating action may be required. Estimates of the impact of these costs are allowed for in financial plans.
Other (including Funding)			
2019/20 Budget Settlements	High	Significant	It is likely Partners will seek to agree 2019/20 budget settlements with Angus IJB that are below the level of inflation the IJB will experience. In addition there will be increased service pressures from 2019/20. Settlements will have an impact on breadth and quality of services provided in future.
Resolution of Devolved Budgets to the IJB (current or emerging issues)	Medium	Not known (2018/19)	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, 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 agree it would set itself a target of having a general reserves equivalent to 2% of turnover or about £3.2m.

As at March 2018, the IJB's Annual Accounts showed that Angus IJB has general reserves of £962k. This has been created through underspends in Adult Services during the first two years of the IJB's operations.

From 2018/19 onwards, should the IJB ultimately overspend, 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 noted above, at certain times the IJB may have ear-marked reserves. This will most likely be for specific projects and may be triggered by specific factors regarding funding. At the end of 2018/19 it is possible the IJB may have ring fenced reserves regarding Scottish Government funding to support the new GMS Contract (Primary Care Improvement Fund) and Mental Health Funding (Action 15 funding). These reserves need to be retained separately from general reserves.

The table below sets out the current position regarding the IJB's reserves and also shows very high level estimates of factors that may need to be added in during 2018/19.

Angus IJB Reserves			
Projected Movement in Reserves 2018/19	General Fund Balance (Usable Reserve)	General Fund Balance (Ear-Marked Reserves)	Total General Fund Balance
	£K	£K	£K
Opening Balance 31 March 2018	962	0	962
Change due to Financial Out-turn (est.)	1596	0	1596
Potential Ear-marked Reserves			
Scottish Government - GMS Contract - Primary Care Improvement Fund 2018/19 (est.)	0	200	200
Scottish Government - Mental Health - Action 15 Funding 2018/19 (est.)	0	100	100
Scottish Government - GMS Contract - Primary Care Transformation Funding 2017/18 (est.)	0	100	100
Scottish Government - Recruitment & Retention Funding 2017/18 (est.)	0	100	100
Closing Balance at 31 March 2019 (est.)	2558	500	3058

It is possible the IJB may require to utilise reserves in future years to balance financial plans on a non-recurring basis only.