

REVENUE BUDGET - KEY SERVICE ISSUES

PEOPLE DIRECTORATE

Children and Families

Non Dedicated Schools Grant (£4.767m overspend)

The demand for Children Social Care services has increased by 25% since April 2009. Since MYR the projected overspend has increased by a further £0.57m to £3.17m (this includes a target saving of £0.33m and remedial action of £0.8m). The projected overspend has increased due to additional placements since the MYR (approximately 14); in house care facilities are at full capacity meaning that children are being placed in high cost external placements. A contingency for unknown placements during November 2009 to March 2010 of £384k has also been identified.

It is envisaged that this overspend will continue in future years due to the increase of the number of referrals being made to the department and an increase in the number of Looked after Children (LAC).

In association with the above there has been an increase in the demand for specialised placements for looked after children with disabilities with particular overspends related to out of County and residential placements. The projected overspend for this area is £1.17m (including remedial action of £0.2m). The cost of care in these cases is extremely high as specialised care is required.

Home to school transport contracts are reporting an overspend of £1.14m this overspend is due to inflationary price increases not budgeted for and an increase in contracts.

The School Catering Service reported at the mid year review a projected outturn figure of £1.1m with remedial action required of (£1m). This position is now being reported as a £17k overspend. The projected figure has been recast following a review to ensure that all income streams had been identified and were being reported.

Whilst there is still a pressure in relation to staffing budgets for Head of Service of £0.35m overspend this has reduced by £0.15m since MYR. This projection assumes that the service completed the restructure in February 2010.

A new service structure will be implemented in 2010/11 and whilst this will transform the way that the service is delivered this will not create savings in the short term that can fund the gap linked to demand driven services.

The maximisation and utilisation of grant is helping to mitigate the overspending reducing the overspend to the reported total of £4.767m. Continued analysis is underway aiming to reduce the overspend.

Dedicated Schools Grant (DSG) (balanced)

There is a projected under spend of £0.2m relating to Sure Start relating to three year old funding and four year old funding.

An overspend of £0.56m is being reported for the Special Education Needs (SEN) area but this overspend should be offset by underspends elsewhere.

The risk that the budget associated to inter authority placements for disability will be overspent remains but insufficient information from other local authorities is available at this time.

The projected spend for DSG is balanced but there is still a risk that the budget related to inter authority may be overspent at year end (insufficient information is currently available to quantify this overspend).

Adults (£1.2m overspend)

Phase 1 of the transformation programme within Adults services is continuing to progress forwards. Resource Managers have now been appointed within the provider service which supports the restructure in this service that takes place in December 2009.

The Adults service are reporting a gross overspend of £6.7m at three quarter review which reduces to an overspend of £1.2m after the application of temporary funding (£4.6m) and agreed remedial action (£0.9m). The service is working towards recovering the residual £1.2m as far as possible by year end.

Care costs continue to account for the majority of the overspend position before temporary funding is applied. The cost of long term residential places for Older People is anticipated to have a net impact of £1.4m. Due to the complexity of demand for these placements it is challenging to control growth. The long term vision of re-ablement for individuals is anticipated to reduce these costs over the longer term.

The combination of inherited budgetary pressures and re-ablement taking longer than anticipated to deliver is causing further pressure within Community Care including Direct Payments of £2.4m. The service has set targets to deliver 2% savings for care for the remaining months which is expected to deliver £0.5m of savings.

The Learning Disability Pooled Budget (a partnership with CWAC, Western and Eastern Cheshire PCT's) has a target saving of £4m to remain within existing resources. Inherited budgetary pressures including young people in transition; complex and out of county placements and connected transport costs are anticipated to generate an overspend of £1.7m. From 1 April 2010 this partnership arrangement will be set on Cheshire East Council boundaries.

The savings targets associated to Internal Provision are still not achievable during 2009/10 (£1.5m savings through restructure and closure of Santune House and £0.7m in the Learning Disability service). The reported overspend has increased to £2m due to additional costs being identified that had not previously been included in the forecast (lease costs; energy costs and real time monitoring costs). These costs will be reduced by a part year effect of the staffing restructure of £0.2m.

Further pressures are being experienced in the Community Equipment service, which is a partnership with Cheshire West Council and the 2 PCT's. Remedial action in the form of reducing the levels of equipment supplied should reduce the projected overspend down from £0.4m to £0.2m. Finally, transformation monies being held centrally within the service result in an underspend of £0.8m used to offset overspendings elsewhere (e.g. double running costs in Individual Commissioning).

The overspend within adults before temporary funding is applied is £5.8m. However in recognition of the extent of transformation that the service is undergoing, members allocated temporary monies of £4.6m to alleviate one off costs such as double running costs. This results in an overspend after temporary measures have been applied of £1.2m.

Health and Wellbeing (£0.8m overspend)

There has been a significant improvement in the financial projections of the service since the mid year point. At mid year an overspend of £1.3m was anticipated and this overspend has now been revised to £0.8m.

This has been achieved by income remaining constant and in the case of Leisure services actual income levels have risen by 2% year on year. Also improved financial information produced a more accurate picture of service performance and this has coupled with very tight expenditure controls.

Libraries and Cultural Services anticipate an overspend of £469k, the largest contributing factor being the inability to deliver the £180k Supplies and Services savings in respect of the Lyceum theatre and Civic Halls as the budgets concerned directly contribute towards income levels e.g. purchase of bar supplies.

Leisure and Greenspace Services are showing a projected overspend of £350k, which includes energy costs exceeding budgets by £100k and a shortfall in income of £218k against budgeted levels. The current Business Planning proposals contain growth items to correct these budget deficiencies whilst also addressing the overall financial savings targets.

PLACES DIRECTORATE

Key issues

The overall forecast for Places directorate after remedial actions shows an overspend of £519k primarily due to an overspend on waste disposal of £2.05m and shortfalls in income from planning fees of £1.5m and car parking of £739k, offset by savings from pay. A full list of the remedial actions identified by services is shown at Appendix B.

Service	Budget £000's	Forecast outturn £000's	Variance £000's
Environmental Services	33,690	35,031	1,341
Safer & Stronger	556	326	(230)
Planning & Policy	3,063	3,799	736
Regeneration (excl. Tatton Park)	10,500	9,172	(1,328)
Total	47,809	48,328	519

Table 1: Places directorate forecast outturn 2009-10

Key variances are examined in more detail below.

Pay

Service	Budget £000's	Forecast outturn £000's	Variance £000's
Environmental Services	16,044	16,794	750
Safer & Stronger	5,281	4,577	(704)
Planning & Policy	5,394	5,144	(250)
Regeneration (excl. Tatton Park)	3,724	2,969	(755)
Total	30,443	29,484	(959)

Table 2: Places directorate pay forecast outturn 2009-10

Whilst Services are forecasting significant underspends, it should be noted that structures remain to be fully populated and that a combination of factors such as vacancies and salary protections will also have an impact on the outturn position. Services will be able to quantify this once appointments have been finalised.

Savings on pay are forecast to be offset by an overspend on waste disposal and a shortfall in planning fees & land charges income: these and other variances are examined in detail below.

Waste Management

At TQR the Waste Management Service is forecasting a £2.05m overspend: of this £1.8m is from the Landfill and Household Waste Recycling Centres contracts based on the tonnage figures to October (MYR £1.7m overspend).

Savings of £2.8m were incorporated into the base budget for 2009-10 based on residual waste tonnages in the East in 2008-09. The Service has been expected to absorb the impact of the increase in landfill tax of £8 per tonne and other contractual cost pressures through the reduction in the volume of tonnes processed. However, the reduction in tonnes may trigger a compensation payment to the contractor as the threshold for the guaranteed minimum tonnage figure may not be met: the latest estimate for this is £1.2m.

Tonnage figures for October 2009 are analysed below.

	A	B	C	C:B	C:A
Contract	2008-09 Actual Tonnes	2009-10 Budget Tonnes	2009-10 TQR Forecast Tonnes	Change % Forecast : Budget	Changes % Forecast : 08/09 Actuals
Landfill	87,656	79,649	77,914	-2.2%	-11.1%
Household- Residual	15,007	13,695	13,660	-0.3%	-9.0%
Household- Recyclate	25,396	26,197	26,498	1.1%	4.3%
Composting	8,724	9,059	8,902	-1.7%	2.0%
Total	136,783	128,600	126,974	-1.3%	-7.2%

Table 3: Places directorate waste tonnages as at October 2009

Overall the Waste Collection and Recycling function is forecasting an overspend of £331k (MYR £315k overspend) against a £10.1m net budget. As reported at mid-year, savings from the optimisation of collection routes will not now be realised in 2009-10 leading to a gross overspend of £200k. The review will commence later in the financial year with savings being fully delivered in 2010-11. This overspend will be partially offset in 2009-10 by anticipated savings of £80k arising from the review of vehicles in the waste collection fleet.

Safer & Stronger Communities

The forecast outturn before remedial actions shows a net overspend of £253k compared to £420k reported at the mid-year review. The forecast overspend has reduced by £117k, arising principally from the transfer of costs of £170k in respect of Environmental Wardens to Environmental Services. Remedial actions of £483k have been identified to give a forecast outturn of £230k underspent.

Planning & Policy income

The Service continues to see a significant reduction in both planning fees and land charges income, which have been affected by the downturn in economic activity. There has been no improvement from the MYR forecast of £1.435m overspend position although the Service continues to monitor the position closely.

Regeneration

At TQR Regeneration are forecasting an underspend of £350k (MYR £483k underspend). Further savings of £978k have been identified through remedial actions in recognition of the overall overspend position within the directorate, to give a net forecast underspend for the Service of £1.328m.

PERFORMANCE & CAPACITY

Borough Treasurer & Head of Assets

Service	Net Budget £000	Budgeted Savings £000	Underlying Budget Pressures £000	Remedial Actions £000	Net Budget Pressures £000
Head of Borough Treasurer & Assets	339	(212)	(109)	0	(109)
Building Maintenance	3,416	(225)	(300)	0	(300)
The Farms Estate	(74)	0	0	0	0
Property Services	5,310	(91)	429	0	429
Facilities Management	742	(235)	(142)		(142)
ICT	5,787	(3,670)	3,779	(3,779)	0
Revenue & Benefits	873	(616)	825	(611)	214
Finance	3,086	(1,975)	602	(484)	118
Insurance	2,511	0	(504)	0	(504)
Shared Services	610	158	521	(521)	0
Procurement – CBS supplies	(70)	0	0	0	0
Procurement – International unit	81	(38)	(10)	0	(10)
Procurement Other	276		97	(97)	0
Corporate Procurement Savings	(561)	(561)	561	(253)	308
Corporate Energy Savings	(500)	(500)	500	(150)	350
Total	21,826	(7,965)	6,249	(5,895)	354

Head of Borough Treasurer & Assets - £109k underspend

The underspend has reduced by £12k since mid year due to the Shared Services manager post being funded from this area. The £250k telephony saving currently allocated to the Head of Borough Treasurer & Assets is assumed to be vired to ICT. Governance costs relating to the set up of the Shared Services of £76k have been absorbed within this figure.

Building maintenance- £300k underspend

This is a £300k improvement on mid year due to delays in completing work and prioritisation of projects taking longer than anticipated. £216k share of CWAC costs relating to the Property Transfer agreement are also assumed to be absorbed within this figure. However this is only indicative as it will only be at outturn that actuals will be known and communicated. Work relating to the centralisation of budgets is still ongoing with £0.2m of Places budgets already vired along with actual expenditure. Discussions are still to take place with Health & Wellbeing on an additional £1m that is held in their budget. The service has yet to produce an SLA to assist with the centralisation process in helping all parties to understand what will be delivered. Work also needs to take place to ensure that all further expenditure is planned and agreed for the remainder of the financial year.

The Farms Estate (Shared Service) – nil variance

The Farms Estate will achieve budget and may exceed the income target based upon actual and planned income. Also expenditure is lower than anticipated against current budget profiling, but given the seasonal pattern of response work, it is recommended that overall the planned outturn be reported as net nil.

Property Services - £429k overspend

The overspend in this area has worsened by £69k since mid year primarily due to an analysis of income targets which has revealed that there is approximately £0.15m of unachievable income mainly relating to Westfields £70k and Crewe Industrial Estates £75k. The service is currently considering alternative ways of generating income to meet the original budget targets.

CWAC recharges relating to West properties have been assumed to be as per budget for the purposes of this review. However it is difficult to predict what charges will eventually be agreed by Cheshire East and the forecast could worsen by £0.2m - £0.4m as a result.

Emperor Court does not yet have permanent funding in place as we are waiting for County Hall budgets to be made available in 2010/11. The impact this year is £277k adverse.

Facilities management - £142k underspend

This underspend has reduced slightly by £8k from mid year.

Cleaning & Caretaking is expected to generate a £100k overspend due to a £176k policy option relating to staff savings being applied to this area. A review of all charges during the remainder of 2009/10 will aim to ensure that costs are recovered where possible during the financial year.

Office services is predicted to make a significant underspend of £242k due to the policy option decision above as well as greatly reduced staffing levels. Staffing levels will be increased once the structure has been agreed.

ICT - £3.779m overspend

The projected outturn position has changed due to the impact of the VR exercise. £1.44m of costs relating to the shared services part of ICT has been included but this is still being reviewed as part of the cost sharing agreement work that is ongoing between Cheshire West and Cheshire East. However the projection, excluding VR, must also carry a major health warning as the Authority has still not received any reliable financial information from West hosted IT Shared Service and is therefore primarily based on estimates

The projected overspend stems from difficulties in delivering policy option savings in 2009-2010. Savings will be achieved from the rationalisation of Telephony systems but will be significantly less than £250k identified. It is also clear that the savings of £500k on user driven systems will not be achieved. Harmonisation savings of £1m are also not achievable this year and will depend critically on the ability of the ICT Shared Service to decommission all significant Legacy Systems during the current year. Overall, through the use of transitional funds a balanced budget should be achieved.

Revenues & Benefits - £825k overspend overall

- Revenues - £378k overspend

The £378k variance from mid year is solely attributable to severance & actuarial costs associated with the VR exercise. This will be funded centrally.

The staffing underspend that exists currently may be offset by potential delays in collection of court costs income. An income target associated with 2nd home taxation of £60k will only be partially met. ICT costs associated with software are still not known due to details not being made available from CWAC. It is assumed that the non staffing budget will be able to absorb all related expenditure.

- Benefits - £447k overspend

£233k of this variance from mid year is solely attributable to severance & actuarial costs associated with the VR exercise. This will be funded centrally.

The remaining £214k variance relates to recent invoices from the DWP to recover the overpayment of overpaid Housing and Council Tax Benefit subsidy from previous years. Proposals to deal with this issue are currently being looked at.

Finance - £602k overspend

The variance of £484k from the mid year position is explained by three factors:

£139k relates to severance and actuarial costs associated with the VR exercise. This will be funded centrally.

£130k relates to a recharge from Cheshire West for essential work relating to the closure of the 2008-2009 County Council accounts. A further £215k relates to staffing retained beyond March 2009 to deal with the significant volume of ongoing transitional work. Both these factors were anticipated and provided for in transitional funding and a bid of £345k against this provision is proposed. The remaining overspend is due to the External Audit fee not reducing to the extent anticipated in the LGR business case.

Insurances - £504k underspend

It is still anticipated that a favourable position will be achieved due to the successful re-tendering exercise. An improvement against the mid year position is as a result of ongoing work to understand the impact of committed premium payments in 2009/10. In addition to this, there may be potential to deliver an increased underspend position as a result of other savings made against budget by year end.

Finance - Shared Services - £521k overspend

An unfavourable variance of £21k since mid year is due to the impact of the VR exercise. Excluding the £71k relating to these costs reveals a slight improvement in the outturn position due to reduced staffing levels.

The remaining overspend has been caused by Finance Shared Services not being able to deliver the full extent of savings in the short term anticipated in the LGR business case.

Procurement - Shared Services £10k underspend

The International Unit is expected to deliver a £10k underspend due to staff vacancies and CBS supplies is expected to achieve a balanced budget.

Procurement – Non Shared Services £97k overspend

This overspend excludes the corporate procurement savings target detailed below and relates primarily to the recruitment of staff in the fourth quarter of 2009/10 and the funding of the Procurement manager post. This has been addressed in the budget planning process for 2010/11.

Cross Cutting Savings - £1.061m overspend

Corporate Energy Savings -£500k overspend

A corporate decision was taken not to try and allocate savings of £500k in year. Assets are managing £150k of these savings through the application of transitional funds, leaving a residual balance of £350k to be met across the authority.

Corporate Procurement Savings - £561k overspend

A corporate decision was taken not to allocate Council procurement savings of £561k in year. Approval has already been given for these to be partially offset against £253k of transitional funding, leaving a residual balance £308k to be managed.

Human Resources & Organisational Development

Service	Net Budget £000	Budgeted Savings £000	Underlying Budget Pressures £000	Remedial Actions £000	Net Budget Pressures £000
Head of HR & OD	121	(21)	30	(30)	0
HR Strategy & Policy – OHU Shared Service	96	(70)	30	(30)	0
HR Strategy & Policy - Other	716	(179)	91	(91)	0
HR Organisational Development	555	(194)	233	(233)	0
HR Delivery – Shared Services	676	(316)	50	(50)	0
HR Delivery – Other	699	(174)	842	(842)	0
Total	2,863	(954)	1,276	(1,276)	0

Head of HR & OD - £30k overspend

The overspend is at a similar level to mid year. A non-achievable inherited income target has contributed to the £30k overspend at outturn, offset by transitional funding.

HR Strategy & Policy - £91k overspend

No significant changes since mid year but funding is now in place to meet the majority of the costs associated with the Unison post following a technical budget adjustment. However additional charges have been incurred for recruitment and advertising for the Head of Service post. Transitional funds relate to pay modeller / equal pay reviewer £53k and job evaluation resource £38k.

HR Organisational Development - £233k overspend

Improvement against mid year of £36k due to recognition of Cheshire & Warrington Improvement and Efficiency Partnership funding. £225k transformational costs relating to MORI employee survey and SUMO will be funded from transitional costs. In addition £8k of excess staff costs will be met centrally.

HR Delivery £842k overspend

The adverse variance against mid year, of £573k, relates to the redundancy and actuarial costs associated with staff from the Employee Service Centre. The VR exercise will be implemented shortly following consultation with the unions. £104k transformational costs relating to an HR Business Partner and post associated with Policy Development (Schools Policy Adviser) as well as £135k excess staffing costs will be funded centrally. Severance costs of £212k will be met from the severance provision due to the principle of funding those services that overspend.

Shared Services – OHU and Back Office - £80k overspend

Improvement on HR Shared Service of £120k against mid year position due to staffing reductions with OHU position unchanged.

Borough Solicitor

Service	Net Budget £000	Budgeted Savings £000	Underlying Budget Pressures £000	Remedial Actions £000	Net Budget Pressures £000
Head of Borough Solicitor	146	(6)	(38)	0	(38)
Democratic Services – Members allowances	1,342	(329)	217	0	217
Democratic Services – Elections	829	0	(360)	0	(360)
Democratic Services - Coroners	446	0	35	0	35
Democratic Services – Other	1,143	(468)	9	(90)	(81)
Legal Services	1,431	(280)	482	(200)	282
Total	5,337	(1,083)	345	(290)	55

Head of Borough Solicitor - £38k underspend

Underspend is at a similar level to mid year.

Democratic Services - £99k underspend overall

Democratic services has improved its outturn position by approximately £100k since mid year. This is mainly due to further clarity on elections expenditure and income streams that will be realised by year end as well as those held on legacy systems.

1. Members allowances is overspent by £217k, an improvement of £10k since mid year, due to travel expenditure and take up of pensions exceeding estimates by £110k and a budget virement to ICT of £70k. The remaining budget pressure of £37k was due to inherited budgets being less than expected.
2. Election budgets are underspent by approximately £360k. This underspend is still based on a carry forward request of £250k not being deemed necessary to fund Cheshire East elections in 2010/11 as a request next financial year would generate the required budget to meet financial expectations. Participation fund income of £32k and income still left in Crewe's legacy systems accounts for a further £35k.
3. The remaining parts of Democratic services are balanced after transitional funds are used for Tom Stephenson (Elections support), Mike Flynn (Democratic Services support) and the Community Governance post. Funding for severance costs of £36k is also anticipated and shown in the remedial actions column.
4. Coroners is expected to overspend by £42k. It has been recommended that this area, along with Members allowances, are ring fenced as the budget is not controllable. Charges from Warrington Borough Council are population driven and not subject to negotiation.

Legal Services - £482k overspend

This area has worsened by £51k since mid year due to locums still being required to cover vacancies and assist with heavy workloads. The employment of locums and their associated expenditure was due to uncertainties over next year's budget and the delay in populating the structure to ensure adequate budget was in place to meet the Legal services requirements. Workload issues relate to the requirements from both corporate departments and front line services. The growth bid of £250k that has been agreed for 2010/11 should improve next years outturn position but the identification of an unachievable income target of approximately £42k relating to inherited budgets and the continuation of planning income being substantially reduced will mean that next year's budget will be challenging.

Policy & Performance

Service	Net Budget £000	Budgeted Savings £000	Underlying Budget Pressures £000	Remedial Actions £000	Net Budget Pressure £000
Head of P&P	49	(14)	61	(61)	0
Customer Services	3,624	124	231	(90)	141
Planning & Performance	959	(220)	(50)	0	(50)
Audit	1,003	(206)	(90)	0	(90)
CEO & Partnerships	2,313	(221)	120	(120)	0
Communications	1,347	(650)	453	(311)	142
Total P&P	9,295	(1187)	725	(582)	143

Head of Policy & Performance

No change from Mid Year Review

There is an underlying budget pressure of £61k on the Head of Policy and Performance budget as budgets from the four legacy councils were not enough to cover the salary relating to this post. This has been resolved by agreed transition cost funding in 2009-10 of £61k and an agreed growth bid of £61k for 2010-11 onwards.

Customer Services

Customer Services are forecasting budget pressures of £231k by the end of the year, an increase of £57k from the Mid Year.

£21k of these are due to one off transactions in the year and are funded by approved transition cost bids of £12k for Customer Services uniforms and £9k for the extension of the telephony self delivery pilot.

£69k of redundancy costs are included in the Three Quarter review numbers which were missing from the Mid Year figures. These are LGR related and so are fully funded. They are also captured as part of the remedial action figure.

There is a further £141k pressure due to the costs of prudential borrowing on the CRM and Telephony capital programme. These prudential borrowing costs cannot be funded from within the Customer Services non staffing budgets and cannot be absorbed by the wider Policy and Performance budgets.

Many of the items within the capital programme are for the benefit of Cheshire East council as a whole e.g. Cheshire East website, refurbishment of Delamere House ground floor and CRM system. The related savings will not appear in the Customer

Services and it is therefore difficult for Customer Services to fund the borrowing costs relating to this expenditure.

The prudential borrowing has reduced by £12k from the mid year review as a result of further slippage in the capital programme.

Planning & Performance

Planning and Performance are forecasting a £50k under spend at Three Quarter (compared to net nil at Mid Year). This is as a result of carrying staffing vacancies for longer than originally predicted during the year. These are expected to be filled soon and so the full budget will be required for next year.

In addition, the forecast outturn contains £57k of voluntary redundancy costs which will be absorbed by the service. This was also included in the Mid Year numbers.

Audit

The forecast outturn for Audit is an under spend of £90k at Three Quarter review (net nil at Mid Year). This is as a result of carrying staffing vacancies for longer than originally predicted during the year. The vacancies are expected to be filled soon and so the full budget will be required for next year.

As with Performance, the Audit forecast contains voluntary redundancy costs of £55k which will be absorbed by the service.

Chief Executive and Partnerships

There is an underlying budget pressure forecast of £120k by the end of 2009-10.

Part of this is due to the Councils commitment to honour the previous years grant commitments to outside organisations. A £67k payment has been made to Cheshire Community Action to match the funding they received last year even though there is no budget to pay for this. It has been agreed to use £67k of the LPSA1 continuation funding ex Macclesfield BC to fund this grant payment.

The remaining shortfall is due to the creation of the Local Area Partnership (LAP) structure. Transition funding has been secured for 2009-10 of £375k and a growth bid of £375k has been approved for future years. It is likely that the full £375k of transition funding will not be needed this year as the LAP structure has not been in place for the full year. Early estimates are the transition funding needed will be between £50k and £100k.

This is a reduction on the transition funding needed which was reported at Mid Year due to delays in recruiting to the Local Area Partnership structure.

Communications

Communications are forecasting a budget pressure of £453k in 2009-10, a reduction of £33k on Mid Year.

The majority of the budget pressure relates to one off transition spend across the Council for vehicles, external signage, bus shelters, uniforms etc. The total forecast for transition costs is £345k and the majority of this is funded by an approved transition cost funding of £311k. The overspend of £34k on transition costs relates to spend on internal branding of Emperor Court and Delamere House and internal notice boards which were not included in the original transition cost bid.

The remaining budget pressure is due to a shortfall in staffing budget. This arises as Communications did not receive all of the budget they were forecasting from Assets relating to the Print Unit from the County Council.