

Public Document Pack



Cyngor Sir
CEREDIGION
County Council

Neuadd Cyngor Ceredigion, Penmorfa,
Aberaeron, Ceredigion SA46 0PA
www.ceredigion.gov.uk

PLEASE NOTE: This meeting may be filmed for live or subsequent broadcast via the Council's internet site. The images and sound recording may also be used for training purposes within the Council.

At the start of the meeting the Chair will confirm if all or part of the meeting is being filmed.

Generally the public seating areas are not filmed. However by entering the meeting room and using the public seating area, members of the public are consenting to being filmed and to the possible use of those images and sound recordings as outlined above. If you should have any queries regarding this, please contact the Corporate Lead Officer: Democratic Services.

23 February 2023

Dear Sir / Madam

I write to inform you that a MEETING of COUNCIL will be held at Neuadd Cyngor Ceredigion, Penmorfa, Aberaeron and remotely via video conferencing the on Thursday, 2 March 2023 at 10.00 am for the transaction of the following business:

- 1. Apologies**
- 2. Disclosure of personal / prejudicial interests**
- 3. Personal matters**
- 4. To confirm the Minutes of the Meetings of the Council held on 26 January 2023 (Pages 5 - 10)**
- 5. To consider the Joint Report of the Leader, Cabinet Member with responsibility for Financial Services and the Corporate Lead Officer: Finance and Procurement upon the Budget 2023/24, including the Three-Year Capital Programme and Prudential Indicators and Treasury Management (Pages 11 - 86)**
- 6. To consider the report of the Corporate Lead Officer: Finance and Procurement upon Council Tax Setting for 2023/24 (Pages 87 - 100)**
- 7. To consider the report of the Corporate Lead Officer: Finance and Procurement upon the Council's Treasury Management Policy Statement, Treasury Management Strategy and Minimum Revenue Provision (MRP) Policy for 2023/24 (Pages 101 - 120)**

8. **To consider the report of the Corporate Lead Officer: People and Organisation upon the introduction of a Market Forces Supplement - Chief Officer Recruitment (Pages 121 - 124)**
9. **To consider the report of the Corporate Lead Officer: Legal and Governance upon the appointment of two Trustees to the Evan Morgan Prizes charity (Pages 125 - 132)**
10. **To consider the report of the Corporate Lead Officer: Democratic Services upon a Review of Communities and Electoral Arrangements (Pages 133 - 140)**
11. **To consider the report of the Corporate Lead Officer: Governance and Audit upon the appointment of a Vice-Chair to the Governance and Audit Committee (Pages 141 - 144)**
12. **To note the Membership of the Development Group**

Plaid Cymru	3	Cllr Bryan Davies Cllr Clive Davies Cllr Alun William
Independents (Chair/Vice Chair Corporate Resources Overview and Scrutiny Committee*)	1	Cllr Rhodri Evan
Liberal Democrats (Chair/Vice Chair Corporate Resources Overview and Scrutiny Committee*)	1	Cllr Geraint Hugi

*For the term of office, the Independent Group and the Liberal Democrats will share the Chair/Vice Chair roles – alternating every two years.

13. **To nominate an employer representative to the Dyfed Pension Scheme**
14. **To confirm Members of the Council to the Committees of the Council for the ensuing Municipal Year (Pages 145 - 152)**

Members are reminded to sign the Attendance Register.

A Translation Service will be provided at this meeting and those present are welcome to speak in Welsh or English at the meeting.

Yours faithfully

A handwritten signature in black ink, appearing to read 'L Edwards', written in a cursive style.

Miss Lowri Edwards
Corporate Lead Officer: Democratic Services

To: Chairman and Members of Council

This page is intentionally left blank

**Minutes of the Meeting of CEREDIGION COUNTY COUNCIL
held at Neuadd y Cyngor, Penmorfa, Aberaeron and remotely via
video-conferencing on Thursday, 26th January, 2023**

PRESENT: Councillor Ifan Davies (Chair), Councillors Bryan Davies, Catrin M S Davies, Clive Davies, Euros Davies, Gareth Davies, Gethin Davies, Marc Davies, Meirion Davies, Amanda Edwards, Endaf Edwards, Elizabeth Evans, Gwyn Wigley Evans, Keith Evans, Wyn Evans, Keith Henson, Paul Hinge, Geraint Hughes, Hugh Hughes, Chris James, Gwyn James, Maldwyn Lewis, Gareth Lloyd, Sian Maehrlein, Ann Bowen Morgan, Caryl Roberts, John Roberts, Mark Strong, Wyn Thomas, Matthew Vaux, Alun Williams and Carl Worrall.

(10.00 am – 11.00am)

Procedure

The Chairman of the Council welcomed all to the meeting and confirmed that the meeting was being webcasted.

1 Apologies

Councillor Rhodri Davies, Elaine Evans, Eryl Evans and Ceris Jones apologised for their inability to attend the meeting
Councillor Rhodri Evans apologised for his inability to attend the meeting due to being away on other Council duties.

2 Disclosure of personal / prejudicial interests

- a) Councillor Endaf Edwards declared a personal interest in relation to minute 6 below;
- b) Councillors Bryan Davies, Euros Davies, Geraint Hughes and Chris James declared a personal and prejudicial interest in relation to minute 10 below, and withdrew from the meeting during this item;
- c) Eifion Evans, Chief Executive declared a personal and prejudicial interest in relation to minute 10 below, in accordance with the Code of Conduct for Local Government and withdrew from the meeting during this item;
- d) Councillors Euros Davies, Gareth Davies, Endaf Edwards, Elizabeth Evans, Keith Henson, Geraint Hughes, Chris James, Gwyn James, John Roberts and Matthew Vaux declared a personal and prejudicial interest in relation to minute 11 below, and withdrew from the meeting during this item;
- e) Eifion Evans, Chief Executive, on behalf of all Senior Officers present declared a personal and prejudicial interest in relation to minute 11 below, in accordance with the Code of Conduct for Local Government. Those members of staff withdrew from the meeting during discussion. Angharad Rees, HR Officer, the minute taker and translator remained in the meeting during discussions.

3 Personal matters

- a) Councillor Keith Evans congratulated Nancy Davies on celebrating her 100th birthday;
- b) Councillor Wyn Evans congratulated Jessica, Charlotte and Emily Smith-Jones from Aberaeron on singing with Rhys Meirion on a S4C show 'Canu Gyda Fy Arwr'

- c) Councillor Maldwyn Lewis congratulated Huw Thomas from Pontsian on receiving recognition for his work by the Hywel Dda University Health Board;
- d) Councillor Maldwyn Lewis congratulated Llinos Davies from Ffostrasol on winning an award for Excellence in Nursing 2022;
- e) Councillor Caryl Roberts extended her condolences to the family of Kevin Jenkins, who was an extremely significant figure in coaching the youth and girl football teams in Penrhyncoch;
- f) Councillor Ifan Davies congratulated Llanwennog Young Farmers Club on their success in the Public Speaking competition.

4 Minutes of the Meetings of the Council held on 15 December 2022

It was **RESOLVED** to confirm as a true record the Minutes of the Council meeting held on 15 December 2022.

5 Annual Governance Statement 2021/22

Councillor Matthew Vaux, Cabinet Member for Partnerships, Housing, Legal and Governance and Public Protection introduced the updated Annual Governance Statement 2021/22 to the Council, noting that the draft Annual Governance Statement was approved by Council on 8th July 2022, and reviewed by the Governance and Audit Committee on 19th January 2023.

He noted that minor amendments have been made to the 2021/22 Annual Governance Statement in reference to amending dates; the inclusion of the self-assessment review of CIPFA Financial Management Code; updated comments and dates for Internal Audit Progress Report and Annual Report and minor typographical errors corrected.

Following a vote, it was **RESOLVED** to approve the Annual Governance Statement 2021/22

6a ISA260 Report of Audit Wales on the 2021/22 Statement of Accounts

The Chair welcomed Jason Blewitt and Eleanor Ansell of Wales Audit to the meeting.

Jason Blewitt presented the ISA260 Report in respect of the Council's Statement of Accounts for 2021/22, noting that there are no significant issues arising from the audit. It was noted that the deadline for submitting the reports had changed from 30 November 2022 to 31 January 2023 due to national issues and that Ceredigion had complied with all the requirements in relation to this. Wales Audit confirmed that it was their intention to issue an unqualified audit opinion on the year's account.

Members noted their concern that the report identified some issues relating to the Council's assets. Alan Davies, the Chair of Governance and Audit confirmed that this matter was currently being addressed by Officers in conjunction with the Governance and Audit Committee.

Councillor Gareth Davies, thanked the Finance Service for producing such excellent accounts, noting that the unqualified opinion given by Wales Audit is testimony to the fact that the balance sheets and accounts have been

managed in a very responsible manner. He also noted that he had received assurances that an action plan is in place which will ensure that the matters raised regarding the valuation of assets is being carried out in a timely manner, and that measures are in place to ensure that this will not be an issue next year. He congratulated Steve Johnson, the current S151 Officer during 2021/22, Duncan Hall and Justin Davies for their work.

6b The Chairman of the Governance and Audit Committee comments on the report

Alan Davies, Independent Member and Chairman of the Governance and Audit Committee, noted that they Governance and Audit Committee had considered the Statement of Accounts for 2021/22 in detail on 19th January 2023, and that they were happy with the report, and recommended that it is approved by Council. He thanked Audit Wales for producing a positive report and congratulated the team in Ceredigion on their unqualified report.

6c 2021/22 Statement of Accounts

Councillor Gareth Davies, Cabinet Member for Finance and Procurement Services noted that it is a pleasure the present the unqualified Statement of Accounts and ISA260 report to Council. He noted that the outturn position is an overall underspend of £668,000, the level of the General Fund had risen to £6.720m and that the level of Earmarked Reserves had increased at year-end to just under £54m.

Councillor Bryan Davies thanked the staff for their diligence and hard worked, and who have worked alongside Members providing training and budget workshops. Members also noted that during the same time, staff processed grant payment in excess of £14m to ensure the sustainability of the economy during that period.

Eifion Evans, Chief Executive thanked everyone for their positive comments, and he thanked Officers and Managers throughout all the Council Service areas for managing their budgets tightly and with great care.

Following discussion, it was **RESOLVED** to approve the Council's Statement of Accounts and the Ceredigion Harbour Authority Statement of Accounts for 2021/22.

7 Report of the Corporate Lead Officer: Finance and Procurement upon the requirement to adopt a Council Tax Reduction Scheme by 31 January 2023

Councillor Gareth Davies, Cabinet Member for Finance and Procurement Services presented the report noting that, in accordance with the Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulation 2013 it is a requirement for local authorities to consider whether to revise or replace their existing scheme on an annual basis, and to consult with any persons it considers are likely to have an interest in the operation of its scheme where any revisions are proposed. He noted that the scheme is unchanged from last year, and that it is based on the Welsh Government scheme, and although it is partly funded by Welsh Government, it is disappointing that the scheme is not fully funded.

Following a vote, it was **RESOLVED** to:

- 1) Note the making of the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2023;
- 2) Adopt the provisions of the Prescribed Requirement Regulations (2013) as the Council's Council Tax Reduction Scheme for 2023/24, subject to the local discretions that the Council is able to exercise as set out below:
 - (i) Continue to apply a 100% disregard beyond the statutory £10 disregard for War Disablement Pensions, War Widows' Pensions and War Widowers' Pensions, for both pensioners and working age claimants.
 - (ii) Not to increase the extended payment periods for pensioners and working age claimants from the standard 4 weeks currently contained within the Prescribed Scheme.
 - (iii) Not to increase the backdate period for pensioners and working age claimants from the standard 3 months contained within the Prescribed Scheme.

8 Report of the Corporate Lead Officer: Legal and Governance in relation to the review of the Council's Regulation of Investigatory Powers Act 2000 (RIPA)

Councillor Matthew Vaux, Cabinet Member for Partnerships, Housing, Legal and Governance and Public Protection presented the report noting that was considered by the Overview and Scrutiny Co-ordinating Committee on 23rd November 2022.

Following this meeting, the following amendments have been made to the Procedure for Applying a Directed Surveillance Authorisation:

- Added ability for Authorising Officers to deputise for each other where the Authorising Officer for the relevant service is unavailable and the delay caused may compromise the investigation;
- Added that the Authorising Officer should consider an application for directed surveillance authorisation within 10 working days of receiving the application.

Councillor Keith Evans, Chairman of the Overview and Scrutiny Coordinating Committee thanked Elin Prysor and her team for leading Members through the process, and he confirmed that the Scrutiny Committee were in support of the proposed amendments.

Following a vote, it was **RESOLVED** to:

- a) approve the changes made to the Council's RIPA PART II Directed Surveillance, Covert Human Intelligence Sources and Communications Data Corporate Policy & Procedures Document

(‘RIPA Policy’) (Appendix 1) as presented to the Overview and Scrutiny Co-ordinating committee on 23/11/22; and

- b) approve the addition of the two further amendments set out in this report to the Procedure for Applying for a Directed Surveillance Authorisation to the RIPA Policy (pages 27 and 28 of **Appendix 1**).

9 Report of the Corporate Lead Officer: Legal and Governance upon the appointment of an Independent Member to the Ethics and Standards Committee

Councillor Matthew Vaux, Cabinet Member for Partnerships, Housing, Legal and Governance and Public Protection presented the report noting that following a recruitment process Gail Storr was selected as an Independent / Lay Member to the Ethics and Standards Committee.

It was noted that subject to approval by the Council, the new lay member would be appointed for one term of 6 years, with an option to reappoint for a second term of 4 years, up to no more than two consecutive administrative terms inclusive of the current term (up to 10 years, up to 29 July 2032).

Following a vote, it was **RESOLVED** to approve the appointment of Gail Storr as Independent / Lay Member to the Ethics and Standards Committee with effect from 30 July 2023 up to 29 July 2029.

10 Report of the Corporate Lead Officer: People and Organisation upon the Approval of Teachers' Pay Policies 2022/23 and Model Unattached Teacher Pay Policy for centrally employed teachers

Councillor Wyn Thomas, Cabinet Member for Schools, Lifelong Learning and Skills presented the report noting that it contains a policy for Teachers and Unattached Teachers which relate to the School Teachers’ Pay and Conditions (Wales).

He noted that a 5% uplift to all statutory scale points and allowances have already been implemented, and that part-time staff on Teaching and Learning Responsibility payment (TLR1 and TLR2) will receive payment in full provided that the full duties of the allowance can be undertaken with the recipient’s normal working hours. Also, as a result of the two additional bank holidays during 2022/23 teachers must be available to work 193 days during the 2022/23 academic year.

Finally, he confirmed that consultation had taken place with the Trade Unions that that their commitment is extremely important in relation to presenting this report.

Following a vote, it was **RESOLVED** to approve:

- a) the Model School Pay Policy 2022/23 and to commend to Governing Bodies for adoption within schools in Ceredigion; and
- b) the Model Unattached Teacher Pay Policy 2022/23 for centrally employed teachers.

11 Report of the Corporate Lead Officer: People and Organisation upon the Council's proposed Pay Policy for 2023/24

Councillor Bryan Davies, Leader of the Council and Cabinet Member for Democratic Services, Policy, Performance and People and Organisation presented the report to committee. He noted that sections 2.4 and 2.5 relate to job evaluation, explaining that any uplift to a particular group of staff, would have an impact upon the whole cohort of staff.

He noted that the 2022/23 nationally agreed pay awards for NJC staff, Chief Executive and Chief Officers of £1,925 to be added to all spinal points were announced in November 2022 and backdated to 1 April 2022; that the NJC Spinal Column Point 1 is to be deleted from 1 April 2023; that the national pay award for Soulbury staff has not yet been agreed but will be backdated to 1 September 2022 once announced; and that with effect from 1 April 2023 an additional day's leave has been added to the annual leave entitlement of staff on NJC and Soulbury Committee terms and conditions.

Following a vote, it was **RESOLVED** to approve the Pay Policy for 2023/24.

Confirmed at the Meeting of the Council held on 2 March 2023

CHAIRMAN: _____

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Full Council

Date of meeting: 02/02/23

Title: Joint Report of the Leader, Cabinet Member - Finance & Procurement, the Chief Executive and the CLO - Finance & Procurement upon the 2023/24 Budget, including the Capital Strategy, the updated Multi-year Capital Programme and Prudential Indicators for Capital and Treasury Management.

Purpose of the report: To approve the Revenue Budget Requirement for 2023/24; to determine the level of Council Tax for County Council purposes for 2023/24; to approve the Capital Strategy, the Multi-year Capital Programme and Prudential Indicators.

For: Decision

Cabinet Portfolio: Cllr Bryan Davies - Leader of the Council
Cllr Gareth Davies - Cabinet Member: Finance & Procurement
All Cabinet Members

1. INTRODUCTION

The higher than expected WG Provisional Settlement increase for 23/24 of 8.1% (on a cash basis) has been welcomed. This should ensure that for the 23/24 financial year, services to residents in Ceredigion can be protected as much as possible, whilst acknowledging this is still an extremely challenging Budget.

The Cost pressures being faced by the Council total an unprecedented £22m, equivalent to a Ceredigion specific inflation factor of over 13%. This compares with general inflation running at 10.5% (December 2022 CPI figure). A budget shortfall of £12m has therefore needed to be found from a combination of Budget Savings and Council Tax increase considerations.

The areas where Cost pressures are being seen are generally not unique to Ceredigion. There are recurring themes similar to those referenced in the national press, which are affecting a range of public and private sector organisations, as well as individual household finances. They range from Energy to Fuel to higher than normal Staff Payawards to Contracts with inflation linked clauses.

There is also a significant levy increase from the Mid & West Wales Fire Authority, which is at a level not seen before. A 13% increase in their core Budget is leading in turn to a significant cost pressure, in relative terms, on the Council's own budget (being the equivalent of a 1.3% Band D Council Tax increase for 23/24).

Demands on Social Care related budgets continue to increase, plus there is over £1.7m of funding within the Provisional Settlement (1.5% of the 8.1% increase) that needs to be passported to Externally Commissioned services in Ceredigion to ensure registered Social Care workers continue to be paid at least the Real Living Wage (which has risen from £9.90 to £10.90 per hour – a 10.1% increase).

It has not been possible to fully fund all cost pressures being experienced by Schools, however an average increase of 5.8% is provided for within the 23/24 Budget. With the renegotiation of the September 2022 Teachers payaward and the subsequent Union rejection of a revised offer from WG, there remains uncertainty of how and when this matter will be resolved. Assurances are being sought that any additional Teachers pay-award costs in both 22/23 and ongoing will be funded in full by WG.

Despite operational challenges at times in some Services, Ceredigion County Council continues to deliver high quality services that meet external regulator satisfaction. The Council is assessed by Audit Wales as remaining financially stable, albeit recognising that financial challenges do lie ahead, creating ongoing financial risks.

The current 22/23 Band D Council Tax level in Ceredigion (for all components) is £1,777.27 which is in line with on the average Band D Council Tax in Wales at £1,777.18. Average Council Tax levels in Wales are also considerably lower than the equivalent average for English Unitary Authorities of £2,034 for 22/23. The County Council element of the current 22/23 Band D Council Tax is £1,447.90.

The Leader and the Cabinet are, as all Councillors are, acutely aware of the impact that the Cost of Living crisis is having on household personal finances. It is proposed that Council Tax increases for 23/24 are kept well below the current rate of inflation with a 6.0% increase proposed for core Council services which, when added to a 1.3% increase to fund the Mid & West Wales Fire Authority levy, results in a 7.3% increase for County Council purposes - being an extra £105.70 for a Band D property.

Challenging and difficult times continue to lie ahead - with an indicative WG Settlement average increase for 24/25 of only +3.1%. The extent of the challenge will be focussed on as part of presenting an updated Medium Term Financial Strategy in due course.

2. BACKGROUND

On 24/01/23, Cabinet considered and approved a report on the draft Revenue Budget Requirement for 2023/24, an updated Multi-year Capital Programme and made a draft recommendation on the proposed level of Council Tax for 2023/24. The report set out full details of the overall Budget position and was based on the WG Provisional Local Government Finance settlement. The report and decisions can be found at:

[Ceredigion County Council Agenda for Cabinet on Tuesday, 24th January, 2023, 10.00 am](#)

On 02/02/23, Overview and Scrutiny Co-ordinating Committee received presentations from the Leader, Cabinet Member for Finance & Procurement and the CLO: Finance

& Procurement and then considered the draft Budget report and the Cabinet's recommendations.

On 09/02/23 and 10/02/23, the four thematic Overview and Scrutiny Committees received presentations from the Leader, Cabinet Member for Finance & Procurement, the CLO: Finance & Procurement and individual Cabinet Members for the respective services and then considered the draft Budget report and the Cabinet's recommendations, as well as Fees & Charges proposals.

3. REVENUE BUDGET

On 14/02/23, Cabinet received formal feedback from the Overview and Scrutiny Committee meetings and as a result Cabinet resolved:

- 1. To recommend to Full Council that following consideration of the recommendation from the Thriving Communities Overview & Scrutiny Committee regarding the continuation of free Car Parking in Llandysul & Tregaron, that the potential £40k cost associated with this should be funded from the £400k Provision set aside for Pay and Energy Inflation risks and that this approach is only possible under a Council Tax option that is no lower than 7.3%.*
- 2. To recommend to Full Council that the 23/24 Budget Requirement is £180.101m and that the level of Council Tax proposed for 23/24 for County Council purposes is a 7.3% increase (including 1.3% in relation to the Fire Authority Levy increase).*
- 3. To note the Feedback from each Budget Overview and Scrutiny Committee; and to note that each of the thematic Committees recommended a 7.3% increase to the Council Tax for 2023/24 (including 1.3% in relation to the Fire Authority Levy increase) and a 23/24 Budget requirement of £180.101m.*

Details of the WG Final Local Government Finance Settlement are expected to be available on 28/02/23 (after this report will have been published), when the WG Final Budget is also expected to be published.

The only change expected is the inclusion of £143k in relation to a Fire Authority Pensions grant. This is moving from being a specific grant (previously paid directly to Mid & West Wales Fire Authority) into the Local Government Finance Settlement. This has already been factored into the existing Budget Requirement calculations.

A summary of the proposed 23/24 Budget Requirement calculation, totaling £180.101m is shown in Appendix 1.

An opportunity was given to all Members to propose alternative Budget options over and above the core recommendations made by Cabinet on 24/01/23, provided that any option was considered during the Budget Scrutiny meetings and that the Section

151 officer was given sufficient time in advance to fully model the impact and to provide an opinion on its robustness. With the exception of the free Car Parking consideration in Llandysul & Tregaron, no other formal proposals have been forthcoming.

The full suite of Budget papers has therefore now been prepared in accordance with Cabinet's recommendations. The resulting Controllable Budgets have also then been updated to reflect accounting requirements for Internal allocations / recharges (e.g. Support Services) and Capital charges to arrive at Net Budgets including these items. The detail of the proposed Controllable and Net Budgets are therefore enclosed as Appendix 2.

4. MEDIUM TERM FINANCIAL STRATEGY

The Medium Term Financial Strategy is in the process of being updated to reflect the work underway under various 'Doing things Differently: A Corporate Approach' workstreams, plus allowing more time to digest 2021 Census datasets, as well as using no higher than the 3.1% indicative level of WG Settlement funding for 24/25 as a funding proxy and considerations to be made around future Pay-award estimates (which remain difficult to estimate). A 3.1% increase would only provide an additional £4m of funding.

It is therefore intended to table the updated Medium Term Financial Strategy as a separate report in due course, to allow a more considered and focused approach, given that further difficult decisions will lie ahead beyond 23/24. It is likely that work on the 24/25 Budget will also need to start much sooner than normal.

5. CAPITAL STRATEGY AND MULTI-YEAR CAPITAL PROGRAMME

General Capital funding has increased significantly across Wales from £150m to £180m. However, this increase was announced 12 months ago, so was already broadly reflected in the Council's existing Multi-year Capital Programme.

The 23/24 General Capital allocation for Ceredigion is £5.860m (22/23 was £4.891m), split into Supported Borrowing of £2.891m and General Capital Grant of £2.969m. Capital funding levels have still though never returned to the pre-austerity heights of £7m in 2008/09. On top of this there is going to be an additional £20m of funding available across Wales for 23/24 and 24/25 for Decarbonisation, as part of the net zero 2030 target. Further details of how to bid and access this fund are still awaited.

The Capital Strategy is attached (Appendix 3) as presented to Cabinet on 24/01/23 and considered by the Overview & Scrutiny Committees.

The Multi-year Capital Programme is attached (Appendix 4) as presented to Cabinet on 24/01/23 and considered by the Overview & Scrutiny Committees.

The updated Capital Programme proposed for 2022/23 is £35.3m and for 2023/24 is £60.1m. The proposed Capital programme totals £129.8m over the period 2022/23 to 2025/26.

6. PRUDENTIAL INDICATORS FOR CAPITAL AND TREASURY MANAGEMENT

The Capital Programme forms the basis of the proposed Prudential Indicators which are attached (Appendix 5). It is also necessary each year to delegate authority to the CLO - Finance and Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

7. OPINION OF THE SECTION 151 OFFICER (CLO - FINANCE & PROCUREMENT)

Under Section 25 of the Local Government Act 2003, the Section 151 officer is required to formally report to the Council as part of the Budget setting process on the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.

Taking all the matters contained in this report and the associated Budget process into account, I am able to confirm that the proposed Budget estimates have been prepared in a sufficiently robust manner for the next financial year.

The 23/24 Budget is subject to the ongoing delivery of Budget Savings through various workstreams and these will be actively monitored during the course of the year through the usual financial management arrangements. This includes Latest in year Budgets being updated on a regular basis, regular Financial Monitoring reports to Cabinet, exception reporting as required and Budget-Holders taking corrective action at an early enough stage in the year if unforeseen issues do arise. Payawards are yet to be determined for 2023/24, so a central provision has been made to allow for a certain level of risk in both this area and also with Energy costs.

A statement of the Council's Earmarked Reserves and General Balances is attached at the end of Appendix 2 and I am able to confirm that the estimated level of General Balances of £6.7m is adequate for the next financial year, falling within the planned range of 3% to 5%. Earmarked Reserves have now reached their peak of £54m as at 31/03/22 and are now projected to decline during both 2022/23 and 2023/24, but this is being done in a controlled and managed way with Earmarked Reserves only being used for very specific purposes.

The Budget outlook beyond 23/24 is likely to be extremely challenging if a WG Local Government Finance Settlement increase of only 3.1% materialises for 24/25. Therefore an updated and focussed Medium Term Financial Strategy will be essential to continue the Council's track record of sound financial management, continuous improvement and achieving balanced budgets. This will require further outputs from the 'Doing things Differently: A Corporate Approach' workstreams, as well as other Budget savings, efficiency and alternative opportunities to be progressed and delivered for 24/25 and beyond.

Recommendations:

1. To note that, in the opinion of the Corporate Lead Officer: Finance & Procurement (Section 151 Officer):
 - the 2023/24 Budget estimates have been prepared in a robust manner, and
 - the proposed level of Earmarked Reserves and General Balances is adequate in respect of the forthcoming financial year.
2. To approve the Revenue Budget Requirement for 2023/24 of £180.101m, as set out in Appendix 1.
3. To approve the detailed Updated 2022/23 Budgets and 2023/24 Budgets, as set out in Appendix 2.
4. To levy a Band D Council Tax of £1,553.60 for 2023/24 for Ceredigion County Council purposes, representing an increase of £105.70 or 7.3%.
5. To note that the 7.3% Band D Council Tax increase represents an increase of 6.0% for core Council Services and a further 1.3% in order to fund an increase in the Mid & West Wales Fire Authority levy for 2023/24.
6. To approve the Capital Strategy, as set out in Appendix 3.
7. To approve the Multi-year Capital Programme, as set out in Appendix 4.
8. To approve the Prudential Indicators, as set out in the Appendix 5.
9. To delegate authority to the CLO – Finance & Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

Reasons for decision:

To enable the 23/24 Budget to be set and to finalise the County Council's element of the Council Tax.

Overview and Scrutiny:

Considered on 02/02/23, 09/02/23 and 10/02/23

Policy Framework:

Medium Term Financial Strategy

Corporate Priorities:

The Budget supports all aspects of the 2022-2027 Corporate Strategy.

Statutory Powers:

Local Government and Finance Act 1972

Background Papers:

14/12/22 - WG Provisional Local Government Settlement
24/01/23 - Budget report to Cabinet
02/02/23 - Co-ordinating Scrutiny meeting
09/02/23 - Overview & Scrutiny meetings
10/02/23 - Overview & Scrutiny meetings
14/02/23 - Scrutiny Feedback reports to Cabinet
14/02/23 - Budget report to Cabinet

Appendices: Appendix 1: Budget Requirement Summary
Appendix 2: Controllable and Net Budgets
(including Statement of Earmarked reserves
& General Balances)
Appendix 3: Capital Strategy
Appendix 4: Multi-year Capital Programme
Appendix 5: Prudential Indicators

Corporate Lead Officer: Duncan Hall

Reporting Officer(s): Duncan Hall & Justin Davies

Date: 21/02/23

This page is intentionally left blank

<u>Budget Requirement Summary</u>		<u>£'000</u>
<u>2023/24 Available Resources</u>		
Aggregate External Finance (RSG + NNDR)	2022/23: £119,421	129,050
<u>Council Tax Income</u>		
Council Tax Base (as per 06/12/22 Cabinet report)	32,346.55	
Council Tax 2022/23	£1,447.90	
Council Tax 2023/24 increasing by	7.30% £1,553.60	50,253
Council Tax 2nd Homes Premium Base (as per 06/12/22 Cabinet report)	421.44	
Council Tax 2022/23	£1,447.90	
Council Tax 2023/24 increasing by	7.30% £1,553.60	655
Total Available Resources for Budget Requirement (at Provisional Settlement)		179,958
Add WG proposal to transfer Fire Authority Pensions Grant into Final Settlement		143
Total Available Resources for Budget Requirement (expected at Final Settlement)		180,101
Adjusted Base Budget b/f from previous year 2022/23		165,843
<u>Corporate Adjustments and New Responsibilities:</u>		
<u>Specific Allocations</u>		
- M&WWFA Fire Authority Levy		519
- Council Tax 2nd Homes Premium		65
- Capital Programme Financing		200
- Council Tax Reduction Support Scheme		460
- Members Allowances		47
- External Audit Fees		30
- Provision for Pay and Energy Inflation risks		360
- Reversal of Q1 Council Tax Surplus Assumptions now factored into Taxbase		700
		2,381
<u>Transfers in (Proposed for Final Settlement):</u>		
- Fire Authority Pensions Grant to Fire Levy Budget		143
		143
Subtotal		2,524
<u>Increased Cost pressures on Services</u>		
- 2022/23 Payawards Shortfall versus current Base Budget Provision		3,058
- 2023/24 Assumed Payawards Cost		6,249
- Other Employee Costs		270
- 1.25% Employers National Insurance reversal		(718)
- Energy Inflation related		1,442
- Transport Related Inflation related		1,266
- NNDR April 2023 Revaluation impact		(43)
- Other Contracts related Inflation		3,107
- Tfer / 3rd Party Payments / Other Supplies & Services		5,374
- Loss of income / Grant funding		551
		20,556
<u>Cost Reductions / Saving Proposals</u>		
- Doing things Differently: A Corporate Approach		(3,035)
- Limit the increase to be applied to Delegated Schools to 5.8%		(2,065)
- Delete Contribution to Boosting the Economy reserve		(2,440)
- Delete Corporate COVID base budget		(500)
- Reduction in Dyfed Pension Fund Employers Contribution rate (from 15.8% to 14.6%)		(782)
		(8,822)
2023/24 Controllable and Net Budget Requirement		180,101

This page is intentionally left blank

CYLLIDEB 2023-24

CYNNWYS	Tudalen(nau)
Datganiad am Wariant a'r Dreth Gyngor Arfaethedig	2-3
Crynodeb o'r Cyllideb Reoladwy	4
Crynodeb o Wariant Net	5-6
Costau Gweithwyr	7
Cyngor Sir Ceredigion - Crynodeb o Wariant Net	8-9
Cyllidebau'r Gwasanaethau	10-51
Datganiad Cronfeydd Wrth Gefn a neilltuwyd a Balansau Cyffredinol	52-53

BUDGET 2023-24

CONTENTS	Page(s)
Statement of Expenditure and Proposed Council Tax	2-3
Summary of Controllable Budget	4
Summary of Net Expenditure	5-6
Employee Costs	7
Ceredigion County Council - Summary of Net Expenditure	8-9
Service Budgets	10-51
Statement of Earmarked Reserves and General Balances	52-53

Datganiad am Wariant a'r Dreth Gyngor Arfaethedig

Mae'r Cyngor yn rhagweld y bydd yn gwario £268.4 miliwn yn 2023-24. Bydd incwm o £44.7 miliwn yn dod wrth Grantiau, £32.2 miliwn wrth Incwm Arall a £11.4 miliwn wrth Gronfeydd Wrth Gefn. Bydd y Gwariant Net yn cael ei ddiwallu gan Grantiau'r Llywodraeth a Thalwyr y Dreth Gyngor.

Gwasanaeth	Gwariant Cryswth £000's	Grantiau £000's	Incwm Arall £000's	Cronfeydd Wrth Gefn £000's	Gwariant Net £000's
Ysgolion a Diwylliant	85,815	(15,360)	(3,020)	(50)	67,385
Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	14,678	(3,782)	(2,100)	(73)	8,723
Cyllid a Chaffael	10,944	(15,046)	(599)	(122)	(4,823)
Gwasanaethau Democraidd	2,428	-	(1)	-	2,427
Pobl a Threfniadaeth	966	(264)	(51)	-	651
Porth Cynnal	52,841	(1,212)	(13,170)	(585)	37,874
Porth Gofal	29,898	(4,290)	(4,971)	(56)	20,581
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	4,046	(394)	(316)	-	3,336
Priffyrdd a Gwasanaethau Amgylcheddol	35,000	(2,924)	(4,748)	(12)	27,316
Economi ac Adfywid	9,071	(1,429)	(3,102)	(353)	4,187
Cyswllt Cwsmeriaid	1,275	-	(16)	-	1,259
Gwasanaethau Cyfreithiol a Llywodraethu	654	-	(79)	(5)	570
Grŵp Arweiniol	5,133	-	-	-	5,133
Ardollau, Premium Treth y Cyngor a Chronfeydd	15,635	-	-	(10,153)	5,482
CYFANSWM	268,384	(44,701)	(32,173)	(11,409)	180,101

Gwariant Net a gyllidir gan: £000's

Cryswth y Cyllid Allanol 129,193

Talwyr y Dreth Gyngor 50,908

180,101

£

Treth Gyngor Sir Band D (Ac eithirio Heddlu Dyfed Powys a Chynghorau Tref/Cymuned)

1,553.60

Statement of Expenditure and Proposed Council Tax

The Council is anticipating to spend £268.4 million in 2023-24. Income of £44.7 million will come from Grants, £32.2 million from Other Income and £11.4 million from Reserves. The Net Expenditure will be met by Government Grants and Council Tax Payers.

Service	Gross Expenditure £000's	Grants £000's	Other Income £000's	Reserves £000's	Net Expenditure £000's
Schools & Culture	85,815	(15,360)	(3,020)	(50)	67,385
Porth Cymorth Cynnar, Community Wellbeing and Learning	14,678	(3,782)	(2,100)	(73)	8,723
Finance & Procurement	10,944	(15,046)	(599)	(122)	(4,823)
Democratic Services	2,428	-	(1)	-	2,427
People & Organisation	966	(264)	(51)	-	651
Porth Cynnal	52,841	(1,212)	(13,170)	(585)	37,874
Porth Gofal	29,898	(4,290)	(4,971)	(56)	20,581
Policy, Performance & Public Protection	4,046	(394)	(316)	-	3,336
Highways & Environmental Services	35,000	(2,924)	(4,748)	(12)	27,316
Economy & Regeneration	9,071	(1,429)	(3,102)	(353)	4,187
Customer Contact	1,275	-	(16)	-	1,259
Legal & Governance Services	654	-	(79)	(5)	570
Leadership Group	5,133	-	-	-	5,133
Levies, Council Tax Premium & Reserves	15,635	-	-	(10,153)	5,482
TOTAL	268,384	(44,701)	(32,173)	(11,409)	180,101

Net Expenditure Financed by:

Aggregate External Finance

Council Tax Payers

£000's

129,193

50,908

180,101

£

1,553.60

County Council Tax at Band D (Excluding Dyfed-Powys Police
and Town/Community Councils)

Crynodeb o'r Gyllideb Reoladwy

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwasanaeth			
Ysgolion a Diwylliant	54,576	50,887	50,965
Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	5,160	4,355	4,401
Cyllid a Chaffael	18,900	18,800	19,062
Gwasanaethau Democraidd	4,977	4,628	4,391
Pobl a Threfniadaeth	2,321	2,161	2,165
Porth Cynnal	33,870	28,602	28,648
Porth Gofal	16,256	13,603	13,617
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,468	2,340	2,355
Priffyrdd a Gwasanaethau Amgylcheddol	19,471	18,078	18,241
Economi ac Adfywid	3,984	3,637	3,688
Cyswllt Cwsmeriaid	6,431	6,150	6,155
Gwasanaethau Cyfreithiol a Llywodraethu	1,649	1,566	1,569
Grŵp Arweiniol	4,556	6,981	6,831
Ardollau, Premiwm Treth y Cyngor a Chronfeydd	5,482	4,055	3,755
CYFANSWM Y GYLLIDEB REOLADWY	180,101	165,843	165,843

Summary of Controllable Budget

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Service			
Schools & Culture	54,576	50,887	50,965
Porth Cymorth Cynnar, Community Wellbeing and Learning	5,160	4,355	4,401
Finance & Procurement	18,900	18,800	19,062
Democratic Services	4,977	4,628	4,391
People & Organisation	2,321	2,161	2,165
Porth Cynnal	33,870	28,602	28,648
Porth Gofal	16,256	13,603	13,617
Policy, Performance & Public Protection	2,468	2,340	2,355
Highways & Environmental Services	19,471	18,078	18,241
Economy & Regeneration	3,984	3,637	3,688
Customer Contact	6,431	6,150	6,155
Legal & Governance Services	1,649	1,566	1,569
Leadership Group	4,556	6,981	6,831
Levies, Council Tax Premium & Reserves	5,482	4,055	3,755
TOTAL CONTROLLABLE BUDGET	180,101	165,843	165,843

Crynodeb o'r Wariant Net

Gwasanaeth	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Ysgolion a Diwylliant	67,385	63,419	64,199
Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	8,723	7,802	7,762
Cyllid a Chaffael	(4,823)	(4,720)	(9,078)
Gwasanaethau Democrataidd	2,427	2,288	2,581
Pobl a Threfniadaeth	651	625	592
Porth Cynnal	37,874	32,381	32,978
Porth Gofal	20,581	17,714	18,927
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,336	3,176	3,235
Priffyrdd a Gwasanaethau Amgylcheddol	27,316	25,674	27,001
Economi ac Adfywid	4,187	3,916	4,376
Cyswllt Cwsmeriaid	1,259	1,416	1,600
Gwasanaethau Cyfreithiol a Llywodraethu	570	574	601
Grŵp Arweiniol	5,133	7,523	7,314
Ardollau, Premium Treth y Cyngor a Chronfeydd	5,482	4,055	3,755
CYFANSWM GWARIANT NET	180,101	165,843	165,843
Crynswth y Cyllid Allanol	129,193	119,419	119,419
Diwallwyd gan Dalwyr y Dreth Gyngor	50,908	46,424	46,424
	Rhif	Rhif	Rhif
Sail y Dreth Gyngor	32,768	32,063	32,063
	£	£	£
Eiddo a ddaw dan Band D y Dreth Gyngor Sir	1,553.60	1,447.90	1,447.90
Treth Band D Cynghorau Cymuned (Cyfartaledd)	41.98	39.21	39.21
Treth Band D Heddlu Dyfed-Powys	312.65	290.16	290.16
Cyfanswm Cyfartaledd y Dreth Gyngor Band D	1,908.23	1,777.27	1,777.27
Praeseptau'r Cynghorau Cymuned	1,375,663	1,257,222	1,257,222

Summary of Net Expenditure

Service	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Schools & Culture	67,385	63,419	64,199
Porth Cymorth Cynnar, Community Wellbeing and Learning	8,723	7,802	7,762
Finance & Procurement	(4,823)	(4,720)	(9,078)
Democratic Services	2,427	2,288	2,581
People & Organisation	651	625	592
Porth Cynnal	37,874	32,381	32,978
Porth Gofal	20,581	17,714	18,927
Policy, Performance & Public Protection	3,336	3,176	3,235
Highways & Environmental Services	27,316	25,674	27,001
Economy & Regeneration	4,187	3,916	4,376
Customer Contact	1,259	1,416	1,600
Legal & Governance Service	570	574	601
Leadership Group	5,133	7,523	7,314
Levies, Council Tax Premium & Reserves	5,482	4,055	3,755
TOTAL NET EXPENDITURE	180,101	165,843	165,843
Aggregate External Funding	129,193	119,419	119,419
Met by Council Taxpayers	50,908	46,424	46,424
	No.	No.	No.
Council Tax Base	32,768	32,063	32,063
	£	£	£
County Council Tax Band D Properties	1,553.60	1,447.90	1,447.90
Community Councils Band D Tax (Average)	41.98	39.21	39.21
Dyfed-Powys Police Band D Tax	312.65	290.16	290.16
Total Average Band D Council Tax	1,908.23	1,777.27	1,777.27
Community Councils Precepts	1,375,663	1,257,222	1,257,222

CYNGOR SIR CEREDIGION / CEREDIGION COUNTY COUNCIL

Costau Gweithwyr

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Ysgolion a Diwylliant	57,036	54,416	52,489
Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	7,696	7,229	7,098
Cyllid a Chaffael	4,728	4,362	4,362
Gwasanaethau Democrataidd	3,632	3,414	3,166
Pobl a Threfniadaeth	2,809	2,625	2,625
Porth Cynnal	6,401	6,055	5,889
Porth Gofal	13,369	11,632	11,557
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,840	2,608	2,608
Priffyrdd a Gwasanaethau Amgylcheddol	9,251	8,407	8,407
Economi ac Adfywid	7,096	5,863	5,863
Cyswllt Cwsmeriaid	5,094	4,701	4,701
Gwasanaethau Cyfreithiol a Llywodraethu	1,068	1,012	1,001
Grŵp Arweiniol	816	1,293	1,293
Ardollau, Premium Treth y Cyngor a Chronfeydd	0	0	0
IS-GYFANSWM	121,836	113,617	111,059
Cyflogau Aelodau	1,087	1,039	1,039
CYFANSWM	122,923	114,656	112,098

Employee Costs

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Schools & Culture	57,036	54,416	52,489
Porth Cymorth Cynnar, Community Wellbeing and Learning	7,696	7,229	7,098
Finance & Procurement	4,728	4,362	4,362
Democratic Services	3,632	3,414	3,166
People & Organisation	2,809	2,625	2,625
Porth Cynnal	6,401	6,055	5,889
Porth Gofal	13,369	11,632	11,557
Policy, Performance & Public Protection	2,840	2,608	2,608
Highways & Environmental Services	9,251	8,407	8,407
Economy & Regeneration	7,096	5,863	5,863
Customer Contact	5,094	4,701	4,701
Legal & Governance Service	1,068	1,012	1,001
Leadership Group	816	1,293	1,293
Levies, Council Tax Premium & Reserves	0	0	0
	121,836	113,617	111,059
Members Salaries	1,087	1,039	1,039
TOTAL	122,923	114,656	112,098

Gwybodaeth Ychwanegol

Mae costau gweithwyr yn cynnwys cyflogau, Yswiriant Gwladol, Ardoll Brentisiaethau, blwyd-dal, costau cyfweliadau, costau hyfforddiant costau adleoli, ffioedd meddygol, hysbysebion swyddi, yswiriant i weithwyr llanw a thâl dileu swydd.

Additional Information

Employee costs includes salaries, N.I., apprenticeship levy, superannuation, interview expenses, training costs, relocation expenses, medical fees, recruitment advertising, supply cover insurance and redundancy pay.

CYNGOR SIR CEREDIGION

Crynodeb o'r Wariant Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	122,923	114,656	112,098
Eiddo	19,938	10,336	13,975
Cludiant	10,796	9,442	9,878
Cyflenwadau a Gwasanaethau	119,496	121,489	118,391
Cyfanswm Gwariant	273,153	255,923	254,342
Incwm Rheoladwy			
Grantiau	44,701	50,238	45,477
Incwm Arall	32,173	30,622	32,460
Gwasanaethau Contract/Ysgolion	4,769	4,509	3,742
Cyfanswm Incwm	81,643	85,369	81,679
Cyllideb cyn Cronfeydd Wrth Gefn	191,510	170,554	172,663
Adio - Trosglwyddiadau i'r Cronfeydd wrth Gefn	140	3,130	2,842
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	11,549	7,841	9,662
CYLLIDEB REOLADWY	180,101	165,843	165,843
Adio - Dyraniadau Mewnol	34,413	32,908	34,569
Adio - Taliadau Cyfalaf	14,273	14,273	12,501
Cyfanswm y Gyllideb	228,787	213,024	212,913
Llai - Ad-daliadau Mewnol	48,686	47,181	47,070
GWARIANT NET	180,101	165,843	165,843

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwybodaeth Ychwanegol			
Cyfanswm Gwariant			
Cyfanswm Gwariant	273,153	255,923	254,342
Llai Incwm Mewnol	4,769	4,509	3,742
Gwariant Crynswth	268,384	251,414	250,600

Nodiadau sy'n berthnasol i bob tudalen:

Dyraniadau Mewnol

Dyma daliadau a godir ar wasanaethau eraill o fewn y Cyngor.

Taliadau Cyfalaf

Dyma'r gost refeniw o dalu am wariant cyfalaf. Codir tâl dibrisio ar bortffolios i adlewyrchu eu defnydd o asedau sefydlog.

Ad-daliadau Mewnol

Dyma daliadau a wneir i wasanaethau eraill o fewn y Cyngor.

Mae dyraniadau mewnol ac ad-daliadau mewnol yn cynnwys costau Adeiladau Gweinyddol, TG, Cyllid, Yswiriant a Phensiynau.

Cyngor Sir Ceredigion
Crynodeb o'r Wariant Net
Ceredigion County Council -
Summary of Net Expenditure

CEREDIGION COUNTY COUNCIL

Summary of Net Expenditure

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	122,923	114,656	112,098
Premises	19,938	10,336	13,975
Transport	10,796	9,442	9,878
Supplies and Services	119,496	121,489	118,391
Total Expenditure	273,153	255,923	254,342
Controllable Income			
Grants	44,701	50,238	45,477
Other Income	32,173	30,622	32,460
Contract Services/Schools	4,769	4,509	3,742
Total Income	81,643	85,369	81,679
Budget Before Reserves	191,510	170,554	172,663
Add - Transfers to Reserves	140	3,130	2,842
Less - Transfers from Reserves	11,549	7,841	9,662
CONTROLLABLE BUDGET	180,101	165,843	165,843
Add - Internal Allocations	34,413	32,908	34,569
Add - Capital Charges	14,273	14,273	12,501
Total Budget	228,787	213,024	212,913
Less - Internal Recharges	48,686	47,181	47,070
NET EXPENDITURE	180,101	165,843	165,843

Additional Information	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Total Expenditure			
Total Expenditure	273,153	255,923	254,342
Less Internal Income	4,769	4,509	3,742
Gross Expenditure	268,384	251,414	250,600

Notes to apply to all pages:

Internal Allocations

These are charges made from other services within the Council.

Capital Charges

These are the revenue cost of paying for capital expenditure. Portfolios are charged depreciation to reflect their use of fixed assets.

Internal Recharges

These are charges made to other services within the Council.

Internal allocations and internal recharges include charges for Admin Buildings, IT, Finance, Insurance and pensions.

Dadansoddi Gwasanaethau - YSGOLION a DIWYLLIANT - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	22,805	3,145	0	19,660	21,927	3,145	0	18,782	21,024	2,272	0	18,752
Ysgolion Uwchradd	19,799	4,156	0	15,643	18,873	4,270	0	14,603	18,409	3,846	0	14,563
Ysgolion Pob Oed	15,036	3,012	0	12,024	14,369	3,036	0	11,333	14,227	2,824	0	11,403
Gwella Ysgolion	6,747	4,838	0	1,909	13,020	11,310	0	1,710	12,833	11,262	0	1,571
Seilwaith Addysgol	874	482	(50)	342	889	467	(53)	369	893	467	(53)	373
Anghenion Dysgu Ychwanegol	3,271	873	0	2,398	3,156	1,298	0	1,858	2,885	940	0	1,945
Gwasanaethau Diwylliannol	1,627	524	0	1,103	1,527	509	0	1,018	1,535	503	0	1,032
Uned Arlwygo Gorfforaethol	3,205	1,917	0	1,288	2,523	1,505	0	1,018	2,607	1,488	0	1,119
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	832	623	0	209	819	623	0	196	480	273	0	207
Cyfanswm Ysgolion a Diwylliant	74,196	19,570	(50)	54,576	77,103	26,163	(53)	50,887	74,893	23,875	(53)	50,965

Service Analysis - SCHOOLS & CULTURE - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	22,805	3,145	0	19,660	21,927	3,145	0	18,782	21,024	2,272	0	18,752
Secondary Schools	19,799	4,156	0	15,643	18,873	4,270	0	14,603	18,409	3,846	0	14,563
All-through Schools	15,036	3,012	0	12,024	14,369	3,036	0	11,333	14,227	2,824	0	11,403
School Improvement	6,747	4,838	0	1,909	13,020	11,310	0	1,710	12,833	11,262	0	1,571
Educational Infrastructure	874	482	(50)	342	889	467	(53)	369	893	467	(53)	373
Additional Learning Needs	3,271	873	0	2,398	3,156	1,298	0	1,858	2,885	940	0	1,945
Cultural Services	1,627	524	0	1,103	1,527	509	0	1,018	1,535	503	0	1,032
Corporate Catering Unit	3,205	1,917	0	1,288	2,523	1,505	0	1,018	2,607	1,488	0	1,119
Service Management and Strategy	832	623	0	209	819	623	0	196	480	273	0	207
Total Schools & Culture	74,196	19,570	(50)	54,576	77,103	26,163	(53)	50,887	74,893	23,875	(53)	50,965

Dadansoddi Gwasanaethau - YSGOLION a DIWYLLIANT - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	19,660	3,099	0	22,759	18,782	3,099	0	21,881	18,752	3,099	0	21,851
Ysgolion Uwchradd	15,643	2,979	0	18,622	14,603	2,979	0	17,582	14,563	3,017	0	17,580
Ysgolion Pob Oed	12,024	2,311	0	14,335	11,333	2,311	0	13,644	11,403	2,408	0	13,811
Gwella Ysgolion	1,909	794	0	2,703	1,710	740	0	2,450	1,571	777	0	2,348
Seilwaith Addysgol	342	1,938	0	2,280	369	1,802	0	2,171	373	1,856	0	2,229
Anghenion Dysgu Ychwanegol	2,398	346	0	2,744	1,858	325	0	2,183	1,945	450	0	2,395
Gwasanaethau Diwylliannol	1,103	513	0	1,616	1,018	492	0	1,510	1,032	531	0	1,563
Uned Arlwyo Gorfforaethol	1,288	757	0	2,045	1,018	716	0	1,734	1,119	955	0	2,074
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	209	72	0	281	196	68	0	264	207	141	0	348
Cyfanswm Ysgolion a Diwylliant	54,576	12,809	0	67,385	50,887	12,532	0	63,419	50,965	13,234	0	64,199

Service Analysis - SCHOOLS & CULTURE - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	19,660	3,099	0	22,759	18,782	3,099	0	21,881	18,752	3,099	0	21,851
Secondary Schools	15,643	2,979	0	18,622	14,603	2,979	0	17,582	14,563	3,017	0	17,580
All-through Schools	12,024	2,311	0	14,335	11,333	2,311	0	13,644	11,403	2,408	0	13,811
School Improvement	1,909	794	0	2,703	1,710	740	0	2,450	1,571	777	0	2,348
Educational Infrastructure	342	1,938	0	2,280	369	1,802	0	2,171	373	1,856	0	2,229
Additional Learning Needs	2,398	346	0	2,744	1,858	325	0	2,183	1,945	450	0	2,395
Cultural Services	1,103	513	0	1,616	1,018	492	0	1,510	1,032	531	0	1,563
Corporate Catering Unit	1,288	757	0	2,045	1,018	716	0	1,734	1,119	955	0	2,074
Service Management and Strategy	209	72	0	281	196	68	0	264	207	141	0	348
Total Schools & Culture	54,576	12,809	0	67,385	50,887	12,532	0	63,419	50,965	13,234	0	64,199

Dadansoddi categori - YSGOLION A DIWYLLIANT - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	57,036	54,416	52,489
Eiddo	5,122	4,595	4,008
Cludiant	1,441	1,118	1,253
Cyflenwadau a Gwasanaethau	10,597	16,974	17,143
Cyfanswm Gwariant	74,196	77,103	74,893
Incwm Rheoladwy			
Grantiau	15,360	21,612	19,058
Incwm Arall	3,020	3,273	4,305
Gwasanaethau Contract/Ysgolion	1,190	1,278	512
Cyfanswm Incwm	19,570	26,163	23,875
Cyllideb cyn Cronfeydd Wrth Gefn	54,626	50,940	51,018
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	50	53	53
CYLLIDEB REOLADWY	54,576	50,887	50,965
Adio - Dyraniadau Mewnol	5,541	5,264	7,133
Adio - Taliadau Cyfalaf	7,268	7,268	6,101
Cyfanswm y Gyllideb	67,385	63,419	64,199
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	67,385	63,419	64,199

Category Analysis - SCHOOLS & CULTURE - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	57,036	54,416	52,489
Premises	5,122	4,595	4,008
Transport	1,441	1,118	1,253
Supplies and Services	10,597	16,974	17,143
Total Expenditure	74,196	77,103	74,893
Controllable Income			
Grants	15,360	21,612	19,058
Other Income	3,020	3,273	4,305
Contract Services/Schools	1,190	1,278	512
Total Income	19,570	26,163	23,875
Budget Before Reserves	54,626	50,940	51,018
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	50	53	53
CONTROLLABLE BUDGET	54,576	50,887	50,965
Add - Internal Allocations	5,541	5,264	7,133
Add - Capital Charges	7,268	7,268	6,101
Total Budget	67,385	63,419	64,199
Less - Internal Recharges	0	0	0
NET EXPENDITURE	67,385	63,419	64,199

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR, LLES CYMUNEDOL a DYSGU - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Dysgu Gydol Oes a Sgilliau	1,911	1,404	0	507	2,284	1,879	0	405	2,176	1,797	0	379
Gwasanaethau Cymorth Cynnar	3,610	2,681	0	929	3,154	2,319	0	835	3,523	2,717	0	806
Uned Cyfeirio Disgyblion	930	110	0	820	815	58	0	757	813	33	0	780
Canolfannau Lles	2,901	1,296	(73)	1,532	2,572	1,145	(173)	1,254	2,528	1,132	(133)	1,263
Gwasanaethau Cymorth ac Ymyrraeth	1,683	417	0	1,266	1,531	435	0	1,096	1,556	424	0	1,132
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	106	0	0	106	8	0	0	8	41	0	0	41
Cyfanswm Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	11,141	5,908	(73)	5,160	10,364	5,836	(173)	4,355	10,637	6,103	(133)	4,401

Service Analysis - PORTH CYMORTH CYNNAR, COMMUNITY WELLBEING & LEARNING - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Lifelong Learning & Skills	1,911	1,404	0	507	2,284	1,879	0	405	2,176	1,797	0	379
Early Intervention Services	3,610	2,681	0	929	3,154	2,319	0	835	3,523	2,717	0	806
Pupil Referral Unit	930	110	0	820	815	58	0	757	813	33	0	780
Wellbeing Centres	2,901	1,296	(73)	1,532	2,572	1,145	(173)	1,254	2,528	1,132	(133)	1,263
Support and Intervention Services	1,683	417	0	1,266	1,531	435	0	1,096	1,556	424	0	1,132
Service Management and Strategy	106	0	0	106	8	0	0	8	41	0	0	41
Total Porth Cymorth Cynnar, Community Wellbeing & Learning	11,141	5,908	(73)	5,160	10,364	5,836	(173)	4,355	10,637	6,103	(133)	4,401

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR, LLES CYMUNEDOL a DYSGU - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy £000's	Dyraniadau Mewnol/ Talidau Cyfalaf £000's	Ad-daliadau Mewnol £000's	Gwariant Net £000's	Cyllideb Reoladwy £000's	Dyraniadau Mewnol/ Talidau Cyfalaf £000's	Ad-daliadau Mewnol £000's	Gwariant Net £000's	Cyllideb Reoladwy £000's	Dyraniadau Mewnol/ Talidau Cyfalaf £000's	Ad-daliadau Mewnol £000's	Gwariant Net £000's
Dysgu Gydol Oes a Sgiliau	507	447	0	954	405	428	0	833	379	522	0	901
Gwasanaethau Cymorth Cynnar	929	575	0	1,504	835	549	0	1,384	806	644	0	1,450
Uned Cyfeirio Disgyblion	820	205	0	1,025	757	197	0	954	780	174	0	954
Canolfannau Lles	1,532	1,845	0	3,377	1,254	1,804	0	3,058	1,263	1,319	0	2,582
Gwasanaethau Cymorth ac Ymyrraeth	1,266	491	0	1,757	1,096	469	0	1,565	1,132	653	0	1,785
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	106	0	0	106	8	0	0	8	41	49	0	90
Cyfanswm Porth Cymorth Cynnar, Lles Cymunedol a Dysgu	5,160	3,563	0	8,723	4,355	3,447	0	7,802	4,401	3,361	0	7,762

Service Analysis - PORTH CYMORTH CYNNAR, COMMUNITY WELLBEING & LEARNING - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget £000's	Internal Allocations/ Capital Charges £000's	Internal Recharges £000's	Net Expenditure £000's	Controllable Budget £000's	Internal Allocations/ Capital Charges £000's	Internal Recharges £000's	Net Expenditure £000's	Controllable Budget £000's	Internal Allocations/ Capital Charges £000's	Internal Recharges £000's	Net Expenditure £000's
Lifelong Learning & Skills	507	447	0	954	405	428	0	833	379	522	0	901
Early Intervention Services	929	575	0	1,504	835	549	0	1,384	806	644	0	1,450
Pupil Referral Unit	820	205	0	1,025	757	197	0	954	780	174	0	954
Wellbeing Centres	1,532	1,845	0	3,377	1,254	1,804	0	3,058	1,263	1,319	0	2,582
Support and Intervention Services	1,266	491	0	1,757	1,096	469	0	1,565	1,132	653	0	1,785
Service Management and Strategy	106	0	0	106	8	0	0	8	41	49	0	90
Total Porth Cymorth Cynnar, Community Wellbeing & Learning	5,160	3,563	0	8,723	4,355	3,447	0	7,802	4,401	3,361	0	7,762

**Dadansoddi categori - PORTH CYMORTH CYNNAR, LLES CYMUNEDOL a
DYSGU - Rheoladwy i Net**

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	7,696	7,229	7,098
Eiddo	648	532	531
Cludiant	376	274	319
Cyflenwadau a Gwasanaethau	2,421	2,329	2,689
Cyfanswm Gwariant	11,141	10,364	10,637

Incwm Rheoladwy			
Grantiau	3,782	4,739	4,533
Incwm Arall	2,100	955	1,428
Gwasanaethau Contract/Ysgolion	26	142	142
Cyfanswm Incwm	5,908	5,836	6,103

Cyllideb cyn Cronfeydd Wrth Gefn	5,233	4,528	4,534
---	--------------	--------------	--------------

Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	73	173	133
CYLLIDEB REOLADWY	5,160	4,355	4,401

Adio - Dyraniadau Mewnol	2,203	2,087	2,517
Adio - Taliadau Cyfalaf	1,360	1,360	844
Cyfanswm y Gyllideb	8,723	7,802	7,762

Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	8,723	7,802	7,762

**Category Analysis - PORTH CYMORTH CYNNAR, COMMUNITY WELLBEING &
LEARNING - Controllable to Net**

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	7,696	7,229	7,098
Premises	648	532	531
Transport	376	274	319
Supplies and Services	2,421	2,329	2,689
Total Expenditure	11,141	10,364	10,637

Controllable Income			
Grants	3,782	4,739	4,533
Other Income	2,100	955	1,428
Contract Services/Schools	26	142	142
Total Income	5,908	5,836	6,103

Budget Before Reserves	5,233	4,528	4,534
-------------------------------	--------------	--------------	--------------

Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	73	173	133
CONTROLLABLE BUDGET	5,160	4,355	4,401

Add - Internal Allocations	2,203	2,087	2,517
Add - Capital Charges	1,360	1,360	844
Total Budget	8,723	7,802	7,762

Less - Internal Recharges	0	0	0
NET EXPENDITURE	8,723	7,802	7,762

Dadansoddi Gwasanaethau - CYLLID a CHAFFAEL - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	4,432	762	0	3,670	4,092	738	0	3,354	4,092	738	0	3,354
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	19,847	13,100	0	6,747	19,187	12,900	0	6,287	17,387	11,100	0	6,287
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,804	158	100	1,746	1,804	158	100	1,746	1,804	158	100	1,746
Cyfrif Cyfalaf Corfforaethol	8,717	1,758	(222)	6,737	8,435	753	(269)	7,413	8,331	453	(203)	7,675
Cyfanswm Cyllid a Chaffael	34,800	15,778	(122)	18,900	33,518	14,549	(169)	18,800	31,614	12,449	(103)	19,062

Service Analysis - FINANCE and PROCUREMENT- Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	4,432	762	0	3,670	4,092	738	0	3,354	4,092	738	0	3,354
Housing Benefits and Council Tax Support Scheme	19,847	13,100	0	6,747	19,187	12,900	0	6,287	17,387	11,100	0	6,287
Insurance, Termination & Other Corporate Costs	1,804	158	100	1,746	1,804	158	100	1,746	1,804	158	100	1,746
Corporate Capital Account	8,717	1,758	(222)	6,737	8,435	753	(269)	7,413	8,331	453	(203)	7,675
Total Finance and Procurement	34,800	15,778	(122)	18,900	33,518	14,549	(169)	18,800	31,614	12,449	(103)	19,062

Dadansoddi Gwasanaethau - CYLLID a CHAFFAEL - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	3,670	778	2,636	1,812	3,354	748	2,463	1,639	3,354	1,386	2,460	2,280
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	6,747	332	0	7,079	6,287	308	0	6,595	6,287	12	0	6,299
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,746	338	1,475	609	1,746	333	1,365	714	1,746	363	1,326	783
Cyfrif Cyfalaf Corfforaethol	6,737	6,370	27,430	(14,323)	7,413	6,349	27,430	(13,668)	7,675	46	26,161	(18,440)
Cyfanswm Cyllid a Chaffael	18,900	7,818	31,541	(4,823)	18,800	7,738	31,258	(4,720)	19,062	1,807	29,947	(9,078)

Service Analysis - FINANCE and PROCUREMENT- Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	3,670	778	2,636	1,812	3,354	748	2,463	1,639	3,354	1,386	2,460	2,280
Housing Benefits and Council Tax Support Scheme	6,747	332	0	7,079	6,287	308	0	6,595	6,287	12	0	6,299
Insurance, Termination & Other Corporate Costs	1,746	338	1,475	609	1,746	333	1,365	714	1,746	363	1,326	783
Corporate Capital Account	6,737	6,370	27,430	(14,323)	7,413	6,349	27,430	(13,668)	7,675	46	26,161	(18,440)
Total Finance and Procurement	18,900	7,818	31,541	(4,823)	18,800	7,738	31,258	(4,720)	19,062	1,807	29,947	(9,078)

Dadansoddi categori - CYLLID a CHAFFAEL - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	4,728	4,362	4,362
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	30,071	29,155	27,251
Cyfanswm Gwariant	34,800	33,518	31,614
Incwm Rheoladwy			
Grantiau	15,046	13,832	11,732
Incwm Arall	599	596	596
Gwasanaethau Contract/Ysgolion	133	121	121
Cyfanswm Incwm	15,778	14,549	12,449
Cyllideb cyn Cronfeydd Wrth Gefn	19,022	18,969	19,165
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	100	100	114
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	222	269	217
CYLLIDEB REOLADWY	18,900	18,800	19,062
Adio - Dyraniadau Mewnol	7,669	7,589	1,653
Adio - Taliadau Cyfalaf	149	149	154
Cyfanswm y Gyllideb	26,718	26,538	20,869
Llai - Ad-daliadau Mewnol	31,541	31,258	29,947
GWARIANT NET	(4,823)	(4,720)	(9,078)

Category Analysis - FINANCE & PROCUREMENT - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	4,728	4,362	4,362
Premises	0	0	0
Transport	1	1	1
Supplies and Services	30,071	29,155	27,251
Total Expenditure	34,800	33,518	31,614
Controllable Income			
Grants	15,046	13,832	11,732
Other Income	599	596	596
Contract Services/Schools	133	121	121
Total Income	15,778	14,549	12,449
Budget Before Reserves	19,022	18,969	19,165
Add - Transfers to Reserves	100	100	114
Less - Transfers from Reserves	222	269	217
CONTROLLABLE BUDGET	18,900	18,800	19,062
Add - Internal Allocations	7,669	7,589	1,653
Add - Capital Charges	149	149	154
Total Budget	26,718	26,538	20,869
Less - Internal Recharges	31,541	31,258	29,947
NET EXPENDITURE	(4,823)	(4,720)	(9,078)

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democrataidd	2,058	0	0	2,058	2,134	0	(170)	1,964	2,141	0	(170)	1,971
Cymorth Corfforaethol i Wasanaethau	2,483	0	0	2,483	2,249	0	0	2,249	2,005	0	0	2,005
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	437	1	0	436	616	1	(200)	415	616	1	(200)	415
Cyfanswm Gwasanaethau Democrataidd	4,978	1	0	4,977	4,999	1	(370)	4,628	4,762	1	(370)	4,391

Service Analysis - DEMOCRATIC SERVICES - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,058	0	0	2,058	2,134	0	(170)	1,964	2,141	0	(170)	1,971
Corporate Business Support	2,483	0	0	2,483	2,249	0	0	2,249	2,005	0	0	2,005
Service Management & Strategy	437	1	0	436	616	1	(200)	415	616	1	(200)	415
Total Democratic Services	4,978	1	0	4,977	4,999	1	(370)	4,628	4,762	1	(370)	4,391

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democritaidd	2,058	335	246	2,147	1,964	319	228	2,055	1,971	497	223	2,245
Cymorth Corfforaethol i Wasanaethau	2,483	565	3,051	(3)	2,249	537	2,827	(41)	2,005	817	2,861	(39)
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	436	151	304	283	415	143	284	274	415	201	241	375
Cyfanswm Gwasanaethau Democritaidd	4,977	1,051	3,601	2,427	4,628	999	3,339	2,288	4,391	1,515	3,325	2,581

Service Analysis - DEMOCRATIC SERVICES - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,058	335	246	2,147	1,964	319	228	2,055	1,971	497	223	2,245
Corporate Business Support	2,483	565	3,051	(3)	2,249	537	2,827	(41)	2,005	817	2,861	(39)
Service Management & Strategy	436	151	304	283	415	143	284	274	415	201	241	375
Total Democratic Services	4,977	1,051	3,601	2,427	4,628	999	3,339	2,288	4,391	1,515	3,325	2,581

Dadansoddi categori - GWASANAETHAU DEMOCRATAIDD - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	4,719	4,453	4,205
Eiddo	1	1	1
Cludiant	12	12	23
Cyflenwadau a Gwasanaethau	246	533	533
Cyfanswm Gwariant	4,978	4,999	4,762
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	1	1	1
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	1	1	1
Cyllideb cyn Cronfeydd Wrth Gefn	4,977	4,998	4,761
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	370	370
CYLLIDEB REOLADWY	4,977	4,628	4,391
Adio - Dyraniadau Mewnol	1,040	988	1,504
Adio - Taliadau Cyfalaf	11	11	11
Cyfanswm y Gyllideb	6,028	5,627	5,906
Llai - Ad-daliadau Mewnol	3,601	3,339	3,325
GWARIANT NET	2,427	2,288	2,581

Category Analysis - DEMOCRATIC SERVICES - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	4,719	4,453	4,205
Premises	1	1	1
Transport	12	12	23
Supplies and Services	246	533	533
Total Expenditure	4,978	4,999	4,762
Controllable Income			
Grants	0	0	0
Other Income	1	1	1
Contract Services/Schools	0	0	0
Total Income	1	1	1
Budget Before Reserves	4,977	4,998	4,761
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	370	370
CONTROLLABLE BUDGET	4,977	4,628	4,391
Add - Internal Allocations	1,040	988	1,504
Add - Capital Charges	11	11	11
Total Budget	6,028	5,627	5,906
Less - Internal Recharges	3,601	3,339	3,325
NET EXPENDITURE	2,427	2,288	2,581

Dadansoddi Gwasanaethau - POBL a THREFNIADAETH - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	2,825	608	0	2,217	2,652	595	0	2,057	2,656	595	0	2,061
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	104	0	0	104	104	0	0	104	104	0	0	104
Cyfanswm Pobl & Threfniadaeth	2,929	608	0	2,321	2,756	595	0	2,161	2,760	595	0	2,165

Service Analysis - PEOPLE and ORGANISATION - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
People & Organisation	2,825	608	0	2,217	2,652	595	0	2,057	2,656	595	0	2,061
Service Management & Strategy	104	0	0	104	104	0	0	104	104	0	0	104
Total People & Organisation	2,929	608	0	2,321	2,756	595	0	2,161	2,760	595	0	2,165

Dadansoddi Gwasanaethau - POBL a THREFNIADAETH - Reoladwy i Net

	Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	2,217	445	2,115	547
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	104	6	6	104
Cyfanswm Pobl & Threfniadaeth	2,321	451	2,121	651

	Cyllideb 2022-23 wedi'i diweddarau			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	2,057	426	1,962	521
	104	6	6	104
	2,161	432	1,968	625

	Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	2,061	669	2,242	488
	104	0	0	104
	2,165	669	2,242	592

Service Analysis - PEOPLE and ORGANISATION - Controllable to Net

	2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
People & Organisation	2,217	445	2,115	547
Service Management & Strategy	104	6	6	104
Total People & Organisation	2,321	451	2,121	651

	Updated 2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	2,057	426	1,962	521
	104	6	6	104
	2,161	432	1,968	625

	2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	2,061	669	2,242	488
	104	0	0	104
	2,165	669	2,242	592

Dadansoddi categori - POBL a THREFNIADAETH - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	2,809	2,625	2,625
Eiddo	0	0	0
Cludiant	3	4	8
Cyflenwadau a Gwasanaethau	117	127	127
Cyfanswm Gwariant	2,929	2,756	2,760
Incwm Rheoladwy			
Grantiau	264	252	252
Incwm Arall	51	50	50
Gwasanaethau Contract/Ysgolion	293	293	293
Cyfanswm Incwm	608	595	595
Cyllideb cyn Cronfeydd Wrth Gefn	2,321	2,161	2,165
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,321	2,161	2,165
Adio - Dyraniadau Mewnol	451	432	669
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,772	2,593	2,834
Llai - Ad-daliadau Mewnol	2,121	1,968	2,242
GWARIANT NET	651	625	592

Category Analysis - PEOPLE & ORGANISATION - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	2,809	2,625	2,625
Premises	0	0	0
Transport	3	4	8
Supplies and Services	117	127	127
Total Expenditure	2,929	2,756	2,760
Controllable Income			
Grants	264	252	252
Other Income	51	50	50
Contract Services/Schools	293	293	293
Total Income	608	595	595
Budget Before Reserves	2,321	2,161	2,165
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,321	2,161	2,165
Add - Internal Allocations	451	432	669
Add - Capital Charges	0	0	0
Total Budget	2,772	2,593	2,834
Less - Internal Recharges	2,121	1,968	2,242
NET EXPENDITURE	651	625	592

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gofal wedi'i Gynllunio	21,991	7,374	(374)	14,243	20,330	7,274	(696)	12,360	19,717	7,274	(50)	12,393
Cymorth Estynedig	17,921	4,017	(54)	13,850	15,583	3,862	(444)	11,277	15,184	3,863	(50)	11,271
Lles Meddyliol	6,220	2,366	(32)	3,822	5,671	2,382	(195)	3,094	5,684	2,382	(200)	3,102
Diogelu	958	34	(33)	891	951	60	(29)	862	925	59	0	866
Camdefnyddio Sylweddau	1,224	591	(22)	611	1,177	591	(18)	568	1,163	591	0	572
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	523	0	(70)	453	511	0	(70)	441	514	0	(70)	444
Cyfanswm Porth Cynnal	48,837	14,382	(585)	33,870	44,223	14,169	(1,452)	28,602	43,187	14,169	(370)	28,648

Service Analysis - PORTH CYNNAL - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllabl e Budget	Expenditure	Income	Reserves	Controllabl e Budget	Expenditure	Income	Reserves	Controllabl e Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planned Care	21,991	7,374	(374)	14,243	20,330	7,274	(696)	12,360	19,717	7,274	(50)	12,393
Extended Support	17,921	4,017	(54)	13,850	15,583	3,862	(444)	11,277	15,184	3,863	(50)	11,271
Mental Wellbeing	6,220	2,366	(32)	3,822	5,671	2,382	(195)	3,094	5,684	2,382	(200)	3,102
Safeguarding	958	34	(33)	891	951	60	(29)	862	925	59	0	866
Substance Misuse	1,224	591	(22)	611	1,177	591	(18)	568	1,163	591	0	572
Service Management and Strategy	523	0	(70)	453	511	0	(70)	441	514	0	(70)	444
Total Porth Cynnal	48,837	14,382	(585)	33,870	44,223	14,169	(1,452)	28,602	43,187	14,169	(370)	28,648

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy i Net

	Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
Gofal wedi'i Gynllunio	14,243	1,723	0	15,966
Cymorth Estynedig	13,850	1,187	0	15,037
Lles Meddyliol	3,822	469	0	4,291
Diogelu	891	463	0	1,354
Camddefnyddio Sylweddau	611	162	0	773
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	453	0	0	453
Cyfanswm Porth Cynnal	33,870	4,004	0	37,874

	Cyllideb 2022-23 wedi'i diweddaru			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	12,360	1,634	0	13,994
	11,277	1,117	0	12,394
	3,094	443	0	3,537
	862	432	0	1,294
	568	153	0	721
	441	0	0	441
	28,602	3,779	0	32,381

	Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	12,393	1,729	0	14,122
	11,271	940	0	12,211
	3,102	389	0	3,491
	866	466	0	1,332
	572	193	0	765
	444	613	0	1,057
	28,648	4,330	0	32,978

Service Analysis - PORTH CYNNAL - Controllable to Net

	2023-24 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
Planned Care	14,243	1,723	0	15,966
Extended Support	13,850	1,187	0	15,037
Mental Wellbeing	3,822	469	0	4,291
Safeguarding	891	463	0	1,354
Substance Misuse	611	162	0	773
Service Management and Strategy	453	0	0	453
Total Porth Cynnal	33,870	4,004	0	37,874

	Updated 2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	12,360	1,634	0	13,994
	11,277	1,117	0	12,394
	3,094	443	0	3,537
	862	432	0	1,294
	568	153	0	721
	441	0	0	441
	28,602	3,779	0	32,381

	2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	12,393	1,729	0	14,122
	11,271	940	0	12,211
	3,102	389	0	3,491
	866	466	0	1,332
	572	193	0	765
	444	613	0	1,057
	28,648	4,330	0	32,978

Dadansoddi categori - PORTH CYNNAL - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	6,401	6,055	5,889
Eiddo	22	22	22
Cludiant	319	319	365
Cyflenwadau a Gwasanaethau	42,095	37,827	36,911
Cyfanswm Gwariant	48,837	44,223	43,187
Incwm Rheoladwy			
Grantiau	1,212	1,238	1,238
Incwm Arall	13,170	12,931	12,931
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	14,382	14,169	14,169
Cyllideb cyn Cronfeydd Wrth Gefn	34,455	30,054	29,018
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	585	1,452	370
CYLLIDEB REOLADWY	33,870	28,602	28,648
Adio - Dyraniadau Mewnol	3,999	3,774	4,325
Adio - Taliadau Cyfalaf	5	5	5
Cyfanswm y Gyllideb	37,874	32,381	32,978
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	37,874	32,381	32,978

Category Analysis - PORTH CYNNAL - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	6,401	6,055	5,889
Premises	22	22	22
Transport	319	319	365
Supplies and Services	42,095	37,827	36,911
Total Expenditure	48,837	44,223	43,187
Controllable Income			
Grants	1,212	1,238	1,238
Other Income	13,170	12,931	12,931
Contract Services/Schools	0	0	0
Total Income	14,382	14,169	14,169
Budget Before Reserves	34,455	30,054	29,018
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	585	1,452	370
CONTROLLABLE BUDGET	33,870	28,602	28,648
Add - Internal Allocations	3,999	3,774	4,325
Add - Capital Charges	5	5	5
Total Budget	37,874	32,381	32,978
Less - Internal Recharges	0	0	0
NET EXPENDITURE	37,874	32,381	32,978

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	8,087	1,933	(14)	6,140	7,026	1,937	(186)	4,903	7,003	1,937	(150)	4,917
Gwananaethau Asesu a Brysbennu Integredig	8,776	1,900	0	6,876	7,895	1,875	(239)	5,781	7,630	1,875	0	5,755
Gwasanaethau Tymor Byr ac wedi'u Targedu	2,343	416	(42)	1,885	2,099	416	(37)	1,646	2,073	416	0	1,656
Gwasanaethau Tai	5,893	5,012	0	881	5,600	4,769	0	831	5,634	4,790	0	843
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	474	0	0	474	476	10	(24)	442	455	10	0	445
Cyfanswm Porth Gofal	25,573	9,261	(56)	16,256	23,096	9,007	(486)	13,603	22,795	9,028	(150)	13,617

Service Analysis - PORTH GOFAL - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	8,087	1,933	(14)	6,140	7,026	1,937	(186)	4,903	7,003	1,937	(150)	4,917
Targeted and Short Term Services	8,776	1,900	0	6,876	7,895	1,875	(239)	5,781	7,630	1,875	0	5,755
Integrated Triage and Assessment Services	2,343	416	(42)	1,885	2,099	416	(37)	1,646	2,073	416	0	1,656
Housing Services	5,893	5,012	0	881	5,600	4,769	0	831	5,634	4,790	0	843
Service Management and Strategy	474	0	0	474	476	10	(24)	442	455	10	0	445
Total Porth Gofal	25,573	9,261	(56)	16,256	23,096	9,007	(486)	13,603	22,795	9,028	(150)	13,617

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	6,140	2,165	0	8,305	4,903	2,060	0	6,963	4,917	2,764	0	7,681
Gwananaethau Asesu a Brysbennu Integredig	6,876	807	0	7,683	5,781	762	0	6,543	5,755	700	0	6,455
Gwasanaethau Tymor Byr ac wedi'u Targeddu	1,885	775	0	2,660	1,646	730	0	2,376	1,656	864	0	2,520
Gwasanaethau Tai	881	570	0	1,451	831	551	0	1,382	843	671	0	1,514
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	474	8	0	482	442	8	0	450	445	311	0	756
Cyfanswm Porth Gofal	16,256	4,325	0	20,581	13,603	4,111	0	17,714	13,617	5,310	0	18,927

Service Analysis - PORTH GOFAL - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	6,140	2,165	0	8,305	4,903	2,060	0	6,963	4,917	2,764	0	7,681
Targeted and Short Term Services	6,876	807	0	7,683	5,781	762	0	6,543	5,755	700	0	6,455
Integrated Triage and Assessment Services	1,885	775	0	2,660	1,646	730	0	2,376	1,656	864	0	2,520
Housing Services	881	570	0	1,451	831	551	0	1,382	843	671	0	1,514
Service Management and Strategy	474	8	0	482	442	8	0	450	445	311	0	756
Total Porth Gofal	16,256	4,325	0	20,581	13,603	4,111	0	17,714	13,617	5,310	0	18,927

Dadansoddi categori - PORTH GOFAL - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	13,369	11,632	11,557
Eiddo	715	538	538
Cludiant	253	228	238
Cyflenwadau a Gwasanaethau	11,236	10,698	10,462
Cyfanswm Gwariant	25,573	23,096	22,795
Incwm Rheoladwy			
Grantiau	4,290	4,048	4,048
Incwm Arall	4,971	4,959	4,980
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	9,261	9,007	9,028
Cyllideb cyn Cronfeydd Wrth Gefn	16,312	14,089	13,767
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	56	486	150
CYLLIDEB REOLADWY	16,256	13,603	13,617
Adio - Dyraniadau Mewnol	3,909	3,695	4,917
Adio - Taliadau Cyfalaf	416	416	393
Cyfanswm y Gyllideb	20,581	17,714	18,927
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	20,581	17,714	18,927

Category Analysis - PORTH GOFAL - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	13,369	11,632	11,557
Premises	715	538	538
Transport	253	228	238
Supplies and Services	11,236	10,698	10,462
Total Expenditure	25,573	23,096	22,795
Controllable Income			
Grants	4,290	4,048	4,048
Other Income	4,971	4,959	4,980
Contract Services/Schools	0	0	0
Total Income	9,261	9,007	9,028
Budget Before Reserves	16,312	14,089	13,767
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	56	486	150
CONTROLLABLE BUDGET	16,256	13,603	13,617
Add - Internal Allocations	3,909	3,695	4,917
Add - Capital Charges	416	416	393
Total Budget	20,581	17,714	18,927
Less - Internal Recharges	0	0	0
NET EXPENDITURE	20,581	17,714	18,927

Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad	1,363	376	0	987	1,147	197	0	950	1,103	175	0	928
Diogelu'r Cyhoedd	1,691	334	0	1,357	1,640	374	0	1,266	1,650	371	0	1,279
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	124	0	0	124	124	0	0	124	170	22	0	148
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,178	710	0	2,468	2,911	571	0	2,340	2,923	568	0	2,355

Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	1,363	376	0	987	1,147	197	0	950	1,103	175	0	928
Public Protection	1,691	334	0	1,357	1,640	374	0	1,266	1,650	371	0	1,279
Service Management and Strategy	124	0	0	124	124	0	0	124	170	22	0	148
Total Policy, Performance & Public Protection	3,178	710	0	2,468	2,911	571	0	2,340	2,923	568	0	2,355

**Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD -
Reoladwy i Net**

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad	987	266	151	1,102	950	252	139	1,063	928	316	156	1,088
Diogelu'r Cyhoedd	1,357	753	0	2,110	1,266	723	0	1,989	1,279	676	0	1,955
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	124	0	0	124	124	0	0	124	148	44	0	192
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,468	1,019	151	3,336	2,340	975	139	3,176	2,355	1,036	156	3,235

Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	987	266	151	1,102	950	252	139	1,063	928	316	156	1,088
Public Protection	1,357	753	0	2,110	1,266	723	0	1,989	1,279	676	0	1,955
Service Management and Strategy	124	0	0	124	124	0	0	124	148	44	0	192
Total Policy, Performance & Public Protection	2,468	1,019	151	3,336	2,340	975	139	3,176	2,355	1,036	156	3,235

**Dadansoddi categori - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD -
Rheoladwy i Net**

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	2,840	2,608	2,608
Eiddo	0	0	0
Cludiant	13	13	25
Cyflenwadau a Gwasanaethau	325	290	290
Cyfanswm Gwariant	3,178	2,911	2,923
Incwm Rheoladwy			
Grantiau	394	253	253
Incwm Arall	316	318	315
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	710	571	568
Cyllideb cyn Cronfeydd Wrth Gefn	2,468	2,340	2,355
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,468	2,340	2,355
Adio - Dyraniadau Mewnol	1,011	967	1,028
Adio - Taliadau Cyfalaf	8	8	8
Cyfanswm y Gyllideb	3,487	3,315	3,391
Llai - Ad-daliadau Mewnol	151	139	156
GWARIANT NET	3,336	3,176	3,235

**Category Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION -
Controllable to Net**

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	2,840	2,608	2,608
Premises	0	0	0
Transport	13	13	25
Supplies and Services	325	290	290
Total Expenditure	3,178	2,911	2,923
Controllable Income			
Grants	394	253	253
Other Income	316	318	315
Contract Services/Schools	0	0	0
Total Income	710	571	568
Budget Before Reserves	2,468	2,340	2,355
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,468	2,340	2,355
Add - Internal Allocations	1,011	967	1,028
Add - Capital Charges	8	8	8
Total Budget	3,487	3,315	3,391
Less - Internal Recharges	151	139	156
NET EXPENDITURE	3,336	3,176	3,235

Dadansoddi Gwasanaethau - PRIFFYRDD a GWASANAETHAU AMGYLCHEDDOL - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	6,503	997	0	5,506	6,074	966	0	5,108	6,079	966	0	5,113
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws	2,026	2,356	0	(330)	1,996	1,996	0	0	2,347	2,314	0	33
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	10,002	2,344	38	7,696	8,907	2,366	38	6,579	8,890	2,465	38	6,463
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	7,597	2,327	(50)	5,220	7,991	2,317	(521)	5,153	7,663	2,317	(50)	5,296
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	913	133	0	780	789	133	0	656	791	133	0	658
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	599	0	0	599	582	0	0	582	678	0	0	678
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	27,640	8,157	(12)	19,471	26,339	7,778	(483)	18,078	26,448	8,195	(12)	18,241

Service Analysis - HIGHWAYS and ENVIRONMENTAL SERVICES - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	6,503	997	0	5,506	6,074	966	0	5,108	6,079	966	0	5,113
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	2,026	2,356	0	(330)	1,996	1,996	0	0	2,347	2,314	0	33
Corporate Passenger Transport, Transport Maintenance Unit	10,002	2,344	38	7,696	8,907	2,366	38	6,579	8,890	2,465	38	6,463
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	7,597	2,327	(50)	5,220	7,991	2,317	(521)	5,153	7,663	2,317	(50)	5,296
Highways Services, Road Safety, Regional Transport Management	913	133	0	780	789	133	0	656	791	133	0	658
Service Management and Strategy	599	0	0	599	582	0	0	582	678	0	0	678
Total Highways and Environmental Services	27,640	8,157	(12)	19,471	26,339	7,778	(483)	18,078	26,448	8,195	(12)	18,241

Dadansoddi Gwasanaethau - PRIFFYRDD a GWASANAETHAU AMGYLCHEDDOL - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	5,506	1,868	0	7,374	5,108	1,779	0	6,887	5,113	2,124	0	7,237
Parciau a gerddi, Glanhau Prifffyrdd, Gwasanaethau Parcio, Harbws	(330)	605	0	275	0	589	0	589	33	605	0	638
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	7,696	691	0	8,387	6,579	650	0	7,229	6,463	754	0	7,217
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	5,220	4,450	0	9,670	5,153	4,358	0	9,511	5,296	4,791	0	10,087
Gwasanaethau Prifffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	780	231	0	1,011	656	220	0	876	658	355	0	1,013
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	599	0	0	599	582	0	0	582	678	131	0	809
Cyfanswm Prifffyrdd a Gwasanaethau Amgylcheddol	19,471	7,845	0	27,316	18,078	7,596	0	25,674	18,241	8,760	0	27,001

Service Analysis - HIGHWAYS and ENVIRONMENTAL SERVICES - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	5,506	1,868	0	7,374	5,108	1,779	0	6,887	5,113	2,124	0	7,237
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(330)	605	0	275	0	589	0	589	33	605	0	638
Corporate Passenger Transport, Transport Maintenance Unit	7,696	691	0	8,387	6,579	650	0	7,229	6,463	754	0	7,217
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,220	4,450	0	9,670	5,153	4,358	0	9,511	5,296	4,791	0	10,087
Highways Services, Road Safety, Regional Transport Management	780	231	0	1,011	656	220	0	876	658	355	0	1,013
Service Management and Strategy	599	0	0	599	582	0	0	582	678	131	0	809
Total Highways and Environmental Services	19,471	7,845	0	27,316	18,078	7,596	0	25,674	18,241	8,760	0	27,001

**Dadansoddi categori - PRIFFYRDD a GWASANAETHAU AMGYLCHEDDOL -
Reoladwy i Net**

	Cyllideb 2023-24 £000's	Cyllideb diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	9,251	8,407	8,407
Eiddo	1,219	1,049	1,243
Cludiant	8,329	7,400	7,556
Cyflenwadau a Gwasanaethau	8,841	9,483	9,242
Cyfanswm Gwariant	27,640	26,339	26,448
Incwm Rheoladwy			
Grantiau	2,924	2,915	3,014
Incwm Arall	4,748	4,378	4,691
Gwasanaethau Contract/Ysgolion	485	485	490
Cyfanswm Incwm	8,157	7,778	8,195
Cyllideb cyn Cronfeydd Wrth Gefn	19,483	18,561	18,253
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	38	38	38
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	50	521	50
CYLLIDEB REOLADWY	19,471	18,078	18,241
Adio - Dyraniadau Mewnol	4,367	4,118	5,327
Adio - Taliadau Cyfalaf	3,478	3,478	3,433
Cyfanswm y Gyllideb	27,316	25,674	27,001
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	27,316	25,674	27,001

**Category Analysis - HIGHWAYS & ENVIRONMENTAL SERVICES -
Controllable to Net**

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	9,251	8,407	8,407
Premises	1,219	1,049	1,243
Transport	8,329	7,400	7,556
Supplies and Services	8,841	9,483	9,242
Total Expenditure	27,640	26,339	26,448
Controllable Income			
Grants	2,924	2,915	3,014
Other Income	4,748	4,378	4,691
Contract Services/Schools	485	485	490
Total Income	8,157	7,778	8,195
Budget Before Reserves	19,483	18,561	18,253
Add - Transfers to Reserves	38	38	38
Less - Transfers from Reserves	50	521	50
CONTROLLABLE BUDGET	19,471	18,078	18,241
Add - Internal Allocations	4,367	4,118	5,327
Add - Capital Charges	3,478	3,478	3,433
Total Budget	27,316	25,674	27,001
Less - Internal Recharges	0	0	0
NET EXPENDITURE	27,316	25,674	27,001

Dadansoddi Gwasanaethau - ECONOMI ac ADFYWIO - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	4,761	1,610	(98)	3,053	3,997	1,038	(198)	2,761	4,029	1,038	(198)	2,793
Twf a Menter	3,780	2,949	(200)	631	3,725	3,011	(84)	630	3,731	3,003	(84)	644
Gwasanaethau Cynllunio	1,324	1,032	(55)	237	1,307	1,032	(92)	183	1,312	1,032	(92)	188
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	63	0	0	63	63	0	0	63	63	0	0	63
Cyfanswm Economi ac Adfywio	9,928	5,591	(353)	3,984	9,092	5,081	(374)	3,637	9,135	5,073	(374)	3,688

Service Analysis - ECONOMY and REGENERATION - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	4,761	1,610	(98)	3,053	3,997	1,038	(198)	2,761	4,029	1,038	(198)	2,793
Growth & Enterprise	3,780	2,949	(200)	631	3,725	3,011	(84)	630	3,731	3,003	(84)	644
Planning Services	1,324	1,032	(55)	237	1,307	1,032	(92)	183	1,312	1,032	(92)	188
Service Management & Strategy	63	0	0	63	63	0	0	63	63	0	0	63
Total Economy and Regeneration	9,928	5,591	(353)	3,984	9,092	5,081	(374)	3,637	9,135	5,073	(374)	3,688

Dadansoddi Gwasanaethau - ECONOMI ac ADFYWIO - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	3,053	1,871	3,312	1,612	2,761	1,820	3,105	1,476	2,793	2,051	3,390	1,454
Twf a Menter	631	949	0	1,580	630	911	0	1,541	644	1,149	0	1,793
Gwasanaethau Cynllunio	237	695	0	932	183	653	0	836	188	849	0	1,037
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	63	0	0	63	63	0	0	63	63	29	0	92
Cyfanswm Economi ac Adfywio	3,984	3,515	3,312	4,187	3,637	3,384	3,105	3,916	3,688	4,078	3,390	4,376

Service Analysis - ECONOMY and REGENERATION - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	3,053	1,871	3,312	1,612	2,761	1,820	3,105	1,476	2,793	2,051	3,390	1,454
Growth & Enterprise	631	949	0	1,580	630	911	0	1,541	644	1,149	0	1,793
Planning Services	237	695	0	932	183	653	0	836	188	849	0	1,037
Service Management & Strategy	63	0	0	63	63	0	0	63	63	29	0	92
Total Economy and Regeneration	3,984	3,515	3,312	4,187	3,637	3,384	3,105	3,916	3,688	4,078	3,390	4,376

Dadansoddi categori - ECONOMI ac ADFYWIO - Rheoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	7,096	5,863	5,863
Eiddo	2,121	1,953	1,981
Cludiant	25	48	63
Cyflenwadau a Gwasanaethau	686	1,228	1,228
Cyfanswm Gwariant	9,928	9,092	9,135
Incwm Rheoladwy			
Grantiau	1,429	1,349	1,349
Incwm Arall	3,102	3,072	3,064
Gwasanaethau Contract/Ysgolion	1,060	660	660
Cyfanswm Incwm	5,591	5,081	5,073
Cyllideb cyn Cronfeydd Wrth Gefn	4,337	4,011	4,062
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	2	2	2
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	355	376	376
CYLLIDEB REOLADWY	3,984	3,637	3,688
Adio - Dyraniadau Mewnol	2,238	2,107	2,842
Adio - Taliadau Cyfalaf	1,277	1,277	1,236
Cyfanswm y Gyllideb	7,499	7,021	7,766
Llai - Ad-daliadau Mewnol	3,312	3,105	3,390
GWARIANT NET	4,187	3,916	4,376

Category Analysis - ECONOMY & REGENERATION - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	7,096	5,863	5,863
Premises	2,121	1,953	1,981
Transport	25	48	63
Supplies and Services	686	1,228	1,228
Total Expenditure	9,928	9,092	9,135
Controllable Income			
Grants	1,429	1,349	1,349
Other Income	3,102	3,072	3,064
Contract Services/Schools	1,060	660	660
Total Income	5,591	5,081	5,073
Budget Before Reserves	4,337	4,011	4,062
Add - Transfers to Reserves	2	2	2
Less - Transfers from Reserves	355	376	376
CONTROLLABLE BUDGET	3,984	3,637	3,688
Add - Internal Allocations	2,238	2,107	2,842
Add - Capital Charges	1,277	1,277	1,236
Total Budget	7,499	7,021	7,766
Less - Internal Recharges	3,312	3,105	3,390
NET EXPENDITURE	4,187	3,916	4,376

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	5,138	1,392	0	3,746	5,057	1,340	0	3,717	5,058	1,340	0	3,718
Gwasanaethau Cwsmeriaid	1,519	0	0	1,519	1,365	0	0	1,365	1,365	0	0	1,365
Gwasanaethau Cymunedol	1,248	186	0	1,062	1,154	186	0	968	1,154	182	0	972
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	104	0	0	104	100	0	0	100	100	0	0	100
Cyfanswm Cyswllt Cwsmeriaid	8,009	1,578	0	6,431	7,676	1,526	0	6,150	7,677	1,522	0	6,155

Service analysis - CUSTOMER CONTACT - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	5,138	1,392	0	3,746	5,057	1,340	0	3,717	5,058	1,340	0	3,718
Customer Services	1,519	0	0	1,519	1,365	0	0	1,365	1,365	0	0	1,365
Community Services	1,248	186	0	1,062	1,154	186	0	968	1,154	182	0	972
Service Management and Strategy	104	0	0	104	100	0	0	100	100	0	0	100
Total Customer Services	8,009	1,578	0	6,431	7,676	1,526	0	6,150	7,677	1,522	0	6,155

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	3,746	778	4,657	(133)	3,717	754	4,308	163	3,718	1,088	4,677	129
Gwasanaethau Cwsmeriaid	1,519	355	1,831	43	1,365	339	1,699	5	1,365	505	1,843	27
Gwasanaethau Cymunedol	1,062	391	211	1,242	968	374	197	1,145	972	533	161	1,344
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	104	3	0	107	100	3	0	103	100	0	0	100
Cyfanswm Cyswllt Cwsmeriaid	6,431	1,527	6,699	1,259	6,150	1,470	6,204	1,416	6,155	2,126	6,681	1,600

Service analysis - CUSTOMER CONTACT - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	3,746	778	4,657	(133)	3,717	754	4,308	163	3,718	1,088	4,677	129
Customer Services	1,519	355	1,831	43	1,365	339	1,699	5	1,365	505	1,843	27
Community Services	1,062	391	211	1,242	968	374	197	1,145	972	533	161	1,344
Service Management and Strategy	104	3	0	107	100	3	0	103	100	0	0	100
Total Customer Services	6,431	1,527	6,699	1,259	6,150	1,470	6,204	1,416	6,155	2,126	6,681	1,600

Dadansoddi categori - CYSWLLT CWSMERIAID - Reoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	5,094	4,701	4,701
Eiddo	22	22	22
Cludiant	22	22	23
Cyflenwadau a Gwasanaethau	2,871	2,931	2,931
Cyfanswm Gwariant	8,009	7,676	7,677
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	16	16	16
Gwasanaethau Contract/Ysgolion	1,562	1,510	1,506
Cyfanswm Incwm	1,578	1,526	1,522
Cyllideb cyn Cronfeydd Wrth Gefn	6,431	6,150	6,155
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	6,431	6,150	6,155
Adio - Dyraniadau Mewnol	1,253	1,196	1,837
Adio - Taliadau Cyfalaf	274	274	289
Cyfanswm y Gyllideb	7,958	7,620	8,281
Llai - Ad-daliadau Mewnol	6,699	6,204	6,681
GWARIANT NET	1,259	1,416	1,600

Category Analysis - CUSTOMER CONTACT - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	5,094	4,701	4,701
Premises	22	22	22
Transport	22	22	23
Supplies and Services	2,871	2,931	2,931
Total Expenditure	8,009	7,676	7,677
Controllable Income			
Grants	0	0	0
Other Income	16	16	16
Contract Services/Schools	1,562	1,510	1,506
Total Income	1,578	1,526	1,522
Budget Before Reserves	6,431	6,150	6,155
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	6,431	6,150	6,155
Add - Internal Allocations	1,253	1,196	1,837
Add - Capital Charges	274	274	289
Total Budget	7,958	7,620	8,281
Less - Internal Recharges	6,699	6,204	6,681
NET EXPENDITURE	1,259	1,416	1,600

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL a LLYWODRAETHU - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	859	99	0	760	816	93	0	723	811	81	0	730
Archwilio Mewol ac Allanol	616	0	(5)	611	570	0	(5)	565	560	0	(5)	555
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	278	0	0	278	278	0	0	278	284	0	0	284
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	1,753	99	(5)	1,649	1,664	93	(5)	1,566	1,655	81	(5)	1,569

Service analysis - LEGAL & GOVERNANCE SERVICES- Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	859	99	0	760	816	93	0	723	811	81	0	730
Internal & External Audit	616	0	(5)	611	570	0	(5)	565	560	0	(5)	555
Service Management and Strategy (incl. Coroners)	278	0	0	278	278	0	0	278	284	0	0	284
Total Legal & Governance Services	1,753	99	(5)	1,649	1,664	93	(5)	1,566	1,655	81	(5)	1,569

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL a LLYWODRAETHU - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	760	93	891	(38)	723	90	825	(12)	730	229	961	(2)
Archwilio Mewol ac Allanol	611	64	370	305	565	62	343	284	555	99	368	286
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	278	25	0	303	278	24	0	302	284	33	0	317
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	1,649	182	1,261	570	1,566	176	1,168	574	1,569	361	1,329	601

Service analysis - LEGAL & GOVERNANCE SERVICES- Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	760	93	891	(38)	723	90	825	(12)	730	229	961	(2)
Internal & External Audit	611	64	370	305	565	62	343	284	555	99	368	286
Service Management and Strategy (incl. Coroners)	278	25	0	303	278	24	0	302	284	33	0	317
Total Legal & Governance Services	1,649	182	1,261	570	1,566	176	1,168	574	1,569	361	1,329	601

**Dadansoddi categori - GWASANAETHAU CYFREITHIOL a LLYWODRAETHU -
Reoladwy i Net**

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	1,068	1,012	1,001
Eiddo	0	0	0
Cludiant	1	2	3
Cyflenwadau a Gwasanaethau	684	650	651
Cyfanswm Gwariant	1,753	1,664	1,655
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	79	73	63
Gwasanaethau Contract/Ysgolion	20	20	18
Cyfanswm Incwm	99	93	81
Cyllideb cyn Cronfeydd Wrth Gefn	1,654	1,571	1,574
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	5	5	5
CYLLIDEB REOLADWY	1,649	1,566	1,569
Adio - Dyraniadau Mewnol	182	176	361
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	1,831	1,742	1,930
Llai - Ad-daliadau Mewnol	1,261	1,168	1,329
GWARIANT NET	570	574	601

Category Analysis - LEGAL & GOVERNANCE SERVICES - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	1,068	1,012	1,001
Premises	0	0	0
Transport	1	2	3
Supplies and Services	684	650	651
Total Expenditure	1,753	1,664	1,655
Controllable Income			
Grants	0	0	0
Other Income	79	73	63
Contract Services/Schools	20	20	18
Total Income	99	93	81
Budget Before Reserves	1,654	1,571	1,574
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	5	5	5
CONTROLLABLE BUDGET	1,649	1,566	1,569
Add - Internal Allocations	182	176	361
Add - Capital Charges	0	0	0
Total Budget	1,831	1,742	1,930
Less - Internal Recharges	1,261	1,168	1,329
NET EXPENDITURE	570	574	601

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Gwariant £000's	Incwm £000's	Cronfeydd Wrth Gefn £000's	Cyllideb Reoladwy £000's	Gwariant £000's	Incwm £000's	Cronfeydd Wrth Gefn £000's	Cyllideb Reoladwy £000's	Gwariant £000's	Incwm £000's	Cronfeydd Wrth Gefn £000's	Cyllideb Reoladwy £000's
Grŵp Arweiniol	497	0	0	497	504	0	0	504	504	0	0	504
Arbedion Corfforaethol	(875)	0	0	(875)	0	0	2,440	2,440	(398)	0	2,688	2,290
Cyllid wrth gefn / COVID 19	684	0	0	684	2,895	0	(1,250)	1,645	2,973	20	(1,308)	1,645
Buddsoddi i Arbed	0	0	0	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	4,250	0	0	4,250	2,876	0	(484)	2,392	2,392	0	0	2,392
Cyfanswm Grŵp Arweiniol	4,556	0	0	4,556	6,275	0	706	6,981	5,471	20	1,380	6,831

Service analysis - LEADERSHIP GROUP - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure £000's	Income £000's	Reserves £000's	Controllable Budget £000's	Expenditure £000's	Income £000's	Reserves £000's	Controllable Budget £000's	Expenditure £000's	Income £000's	Reserves £000's	Controllable Budget £000's
Leadership Group	497	0	0	497	504	0	0	504	504	0	0	504
Corporate Savings	(875)	0	0	(875)	0	0	2,440	2,440	(398)	0	2,688	2,290
Contingencies / COVID 19	684	0	0	684	2,895	0	(1,250)	1,645	2,973	20	(1,308)	1,645
Invest to Save	0	0	0	0	0	0	0	0	0	0	0	0
Out of County Placements	4,250	0	0	4,250	2,876	0	(484)	2,392	2,392	0	0	2,392
Total Leadership Group	4,556	0	0	4,556	6,275	0	706	6,981	5,471	20	1,380	6,831

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Grŵp Arweiniol	497	384	0	881	504	359	0	863	504	335	0	839
Arbedion Corfforaethol	(875)	0	0	(875)	2,440	0	0	2,440	2,290	0	0	2,290
Cyllid wrth gefn / COVID 19	684	62	0	746	1,645	35	0	1,680	1,645	39	0	1,684
Buddsoddi i Arbed	0	0	0	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	4,250	131	0	4,381	2,392	123	0	2,515	2,392	85	0	2,477
Cyfanswm Grŵp Arweiniol	4,556	577	0	5,133	6,981	517	0	7,498	6,831	459	0	7,290

Service analysis - LEADERSHIP GROUP - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leadership Group	497	384	0	881	504	359	0	863	504	335	0	839
Corporate Savings	(875)	0	0	(875)	2,440	0	0	2,440	2,290	0	0	2,290
Contingencies / COVID 19	684	62	0	746	1,645	35	0	1,680	1,645	39	0	1,684
Invest to Save	0	0	0	0	0	0	0	0	0	0	0	0
Out of County Placements	4,250	131	0	4,381	2,392	123	0	2,515	2,392	85	0	2,477
Total Leadership Group	4,556	577	0	5,133	6,981	517	0	7,498	6,831	459	0	7,290

Dadansoddi categori - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2023-24 £000's	Cyllideb wedi'i diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	816	1,293	1,293
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	3,739	4,981	4,177
Cyfanswm Gwariant	4,556	6,275	5,471
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	20
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	20
Cyllideb cyn Cronfeydd Wrth Gefn	4,556	6,275	5,451
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	2,440	2,688
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	1,734	1,308
CYLLIDEB REOLADWY	4,556	6,981	6,831
Adio - Dyraniadau Mewnol	550	515	456
Adio - Taliadau Cyfalaf	27	27	27
Cyfanswm y Gyllideb	5,133	7,523	7,314
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	5,133	7,523	7,314

Category Analysis - LEADERSHIP GROUP - Controllable to Net

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	816	1,293	1,293
Premises	0	0	0
Transport	1	1	1
Supplies and Services	3,739	4,981	4,177
Total Expenditure	4,556	6,275	5,471
Controllable Income			
Grants	0	0	0
Other Income	0	0	20
Contract Services/Schools	0	0	0
Total Income	0	0	20
Budget Before Reserves	4,556	6,275	5,451
Add - Transfers to Reserves	0	2,440	2,688
Less - Transfers from Reserves	0	1,734	1,308
CONTROLLABLE BUDGET	4,556	6,981	6,831
Add - Internal Allocations	550	515	456
Add - Capital Charges	27	27	27
Total Budget	5,133	7,523	7,314
Less - Internal Recharges	0	0	0
NET EXPENDITURE	5,133	7,523	7,314

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR A CHRONFEYDD - Reoladwy

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddarau				Cyllideb 2022-23			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	4,952	0	(85)	4,867	4,283	0	(78)	4,205	4,205	0	0	4,205
Premiwm Treth y Cyngor	615	0	0	615	0	0	550	550	550	0	0	550
Balansau a Chronfeydd Wrth Gefn	10,068	0	(10,068)	0	1,624	0	(2,324)	(700)	5,630	0	(6,630)	(1,000)
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	15,635	0	(10,153)	5,482	5,907	0	(1,852)	4,055	10,385	0	(6,630)	3,755

Service analysis - LEVIES, COUNCIL TAX PREMIUM & RESERVES - Controllable

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	4,952	0	(85)	4,867	4,283	0	(78)	4,205	4,205	0	0	4,205
Council Tax Premium	615	0	0	615	0	0	550	550	550	0	0	550
Balances & Reserves	10,068	0	(10,068)	0	1,624	0	(2,324)	(700)	5,630	0	(6,630)	(1,000)
Total Levies, Council Tax, Premium & Reserves	15,635	0	(10,153)	5,482	5,907	0	(1,852)	4,055	10,385	0	(6,630)	3,755

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR A CHRONFEYDD - Reoladwy i Net

	Cyllideb 2023-24				Cyllideb 2022-23 wedi'i diweddaru				Cyllideb 2022-23			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	4,867	0	0	4,867	4,205	0	0	4,205	4,205	0	0	4,205
Premiwm Treth y Cyngor	615	0	0	615	550	0	0	550	550	0	0	550
Balansau a Chronfeydd Wrth Gefn	0	0	0	0	(700)	0	0	(700)	(1,000)	0	0	(1,000)
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	5,482	0	0	5,482	4,055	0	0	4,055	3,755	0	0	3,755

Service analysis - LEVIES, COUNCIL TAX PREMIUM & RESERVES - Controllable to Net

	2023-24 Budget				Updated 2022-23 Budget				2022-23 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	4,867	0	0	4,867	4,205	0	0	4,205	4,205	0	0	4,205
Council Tax Premium	615	0	0	615	550	0	0	550	550	0	0	550
Balances & Reserves	0	0	0	0	(700)	0	0	(700)	(1,000)	0	0	(1,000)
Total Levies, Council Tax, Premium & Reserves	5,482	0	0	5,482	4,055	0	0	4,055	3,755	0	0	3,755

**Dadansoddi categori - ARDOLLAU, PREMIWM TRETH Y CYNGOR A
CHRONFEYDD - Reoladwy i Net**

	Cyllideb 2023-24 £000's	Cyllideb diweddarau 2022-23 £000's	Cyllideb 2022-23 £000's
Gwariant Rheoladwy			
Gweithwyr	0	0	0
Eiddo	10,068	1,624	5,630
Cludiant	0	0	0
Cyflenwadau a Gwasanaethau	5,567	4,283	4,755
Cyfanswm Gwariant	15,635	5,907	10,385

Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	0

Cyllideb cyn Cronfeydd Wrth Gefn	15,635	5,907	10,385
---	---------------	--------------	---------------

Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	550	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	10,153	2,402	6,630
CYLLIDEB REOLADWY	5,482	4,055	3,755

Adio - Dyraniadau Mewnol	0	0	0
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	5,482	4,055	3,755

Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	5,482	4,055	3,755

**Category Analysis - LEVIES, COUNCIL TAX PREMIUM & RESERVES -
Controllable to Net**

	Budget 2023-24 £000's	Updated Budget 2022-23 £000's	Budget 2022-23 £000's
Controllable Expenditure			
Employees	0	0	0
Premises	10,068	1,624	5,630
Transport	0	0	0
Supplies and Services	5,567	4,283	4,755
Total Expenditure	15,635	5,907	10,385

Controllable Income			
Grants	0	0	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	0	0

Budget Before Reserves	15,635	5,907	10,385
-------------------------------	---------------	--------------	---------------

Add - Transfers to Reserves	0	550	0
Less - Transfers from Reserves	10,153	2,402	6,630
CONTROLLABLE BUDGET	5,482	4,055	3,755

Add - Internal Allocations	0	0	0
Add - Capital Charges	0	0	0
Total Budget	5,482	4,055	3,755

Less - Internal Recharges	0	0	0
NET EXPENDITURE	5,482	4,055	3,755

DATGANIAD O'R CRONFEYDD WRTH GEFN A GLUSTNODWYD A'R GWEDDILLION CYFFREDINOL

CRONFEYDD WRTH GEFN A GLUSTNODWYD

	Trosglwyddiadau			Trosglwyddiadau			Gweddill Tybiedig 31-03-2024 £000's
	Gweddill Tybiedig 31-03-2022 £000's	2022-23 £000's	2022-23 £000's	Gweddill Tybiedig 31-03-2023 £000's	2023-24 £000's	2023-24 £000's	
Cyllideb Ddirprwyedig yr Ysgolion - Cynradd	4,230	0	(2,045)	2,185	0	0	2,185
Cyllideb Ddirprwyedig yr Ysgolion - Uwchradd	2,401	0	(1,439)	962	0	0	962
Cyllideb Ddirprwyedig yr Ysgolion - Ysgolion Pob Oed	1,681	0	(978)	703	0	0	703
Yswiriant- Cyflenwi Athrawon	185	0	(53)	132	0	(50)	82
Gwasanaeth Ysgolion	496	0	0	496	0	0	496
Ysgolion a Diwylliant	8,993	0	(4,515)	4,478	0	(50)	4,428
Cyfalaf Corfforaethol	6,196	0	0	6,196	0	(3,145)	3,051
Addysg- Menter Cyllid Preifat Penweddig	1,614	0	(269)	1,345	0	(222)	1,123
Corfforaethol - Trefniadau ar y cyd	8	0	0	8	0	0	8
Cydraddoli Cyllid/Cynllun Gostyngiadau'r Dreth Gyngor	700	0	0	700	0	0	700
Dileu Swyddi Corfforaethol	1,062	0	0	1,062	0	0	1,062
Yswiriant	1,104	100	0	1,204	100	0	1,304
Cynllun Costau Byw (Dewisol)	487	0	(487)	0	0	0	0
Cyllid- Cyffredinol	250	0	0	250	0	0	250
Cyllid a Chaffael	11,421	100	(756)	10,765	100	(3,367)	7,498
Gwasanaethau Democraataidd	112	0	0	112	0	0	112
Cronfa wrth gefn etholiad y Cyngor Sir	200	0	(200)	0	0	0	0
Gwasanaethau Democraataidd	312	0	(200)	112	0	0	112
Pobl a Threfniadaeth	58	0	0	58	0	0	58
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Buddsoddiad Pwrth	250	0	0	250	0	0	250
Porth Gofal	363	0	(363)	0	0	0	0
Model Gydol Oes y Pwrth	615	0	(363)	252	0	0	252
Polisi a Pherfformiad	102	0	0	102	0	0	102
Prifffyrdd a Gwasanaethau Amgylcheddol	2,298	38	(471)	1,865	38	0	1,903
Cynnal a chadw dros y gaef / Atgyweirio ar ôl stormydd	277	0	0	277	0	0	277
Diogelu'r Amgylchedd ac Amddifyn rhag Llifogydd	177	0	(50)	127	0	(50)	77
Gorfodi Parcio Sifil	86	0	0	86	0	0	86
Prifffyrdd a Gwasanaethau Amgylcheddol	2,838	38	(521)	2,355	38	(50)	2,343
Cynllun Datblygu Lleol	248	0	(92)	156	0	(55)	101
Economi ac Adfywio	177	2	(24)	155	2	(24)	133
Canolfan Bwyd Cymru (Horeb)	217	0	0	217	0	0	217
Y Fargen Dwf	250	0	(60)	190	0	(160)	30
Rhaglen Gwella Gwaith Trin Carthion	452	0	(200)	252	0	(100)	152
Perfformiad ac Economi	1,344	2	(376)	970	2	(339)	633
TGCh ac Buddsoddiad Digidol	1,000	0	0	1,000	0	(150)	850
Cyswilt Cwsmeriaid	209	0	0	209	0	0	209
Cyswilt Cwsmeriaid	1,209	0	0	1,209	0	(150)	1,059
Cyfreithiol a Llywodraethu	125	0	(5)	120	0	(5)	115
Hapddigwyddiad (gan gynnwys Covid 19)	4,463	0	(1,703)	2,760	0	(405)	2,355
Chost a Phwysau Chwyddiant	1,435	0	(1,000)	435	0	0	435
Cydraddoli Lleoliadau	1,000	0	(1,000)	0	0	0	0
Cynllun Tai Cymunedol (Premiwm Treth y Cyngor)	1,120	550	0	1,670	0	0	1,670
Eisteddfod Genedlaethol 2020	170	0	(170)	0	0	0	0
Darparu'r Dechrau Gorau Mewn Bywyd a Galluogi Pobl o Bob Oed i Ddysgu	5,402	0	(1,324)	4,078	0	(4,073)	5
Hybu'r Economi, Cefnogi Busnesau a Galluogi Cyflogaeth	6,884	2,440	0	9,324	0	(116)	9,208
Creu Cymunedau Gofalgar ac Iach	1,500	0	(618)	882	0	(394)	488
Creu Cymunedau Cynaliadwy a Gwyrdd sydd wedi'u Cysylltu'n Dda â'r Gilydd	4,950	0	(300)	4,650	0	(2,700)	1,950
Grŵp Arweiniol	26,924	2,990	(6,115)	23,799	0	(7,688)	16,111
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd	53,941	3,130	(12,851)	44,220	140	(11,649)	32,711
GWEDDILL CYFFREDINOL							
Gweddill Cyffredinol sydd wedi'i ddwyn ymlaen				6,720			6,720
Gweddill Cyffredinol sydd wedi'i gario ymlaen	6,720	0	0	6,720	0	0	6,720
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd a'r Gweddillion Cyffredinol	60,661	3,130	(12,851)	50,940	140	(11,649)	39,431

STATEMENT OF EARMARKED RESERVES AND GENERAL BALANCES

EARMARKED RESERVES

	Balance 31-03-2022 £000's	Estimated Transfers To 2022-23 £000's	Estimated Transfers From 2022-23 £000's	Estimated Balance 31-03-2023 £000's	Estimated Transfers To 2023-24 £000's	Estimated Transfers From 2023-24 £000's	Estimated Balance 31-03-2024 £000's
Delegated Schools Budget - Primary	4,230	0	(2,045)	2,185	0	0	2,185
Delegated Schools Budget - Secondary	2,401	0	(1,439)	962	0	0	962
Delegated Schools Budget - All Through	1,681	0	(978)	703	0	0	703
Insurances - Supply Cover	185	0	(53)	132	0	(50)	82
Schools & Culture Service	496	0	0	496	0	0	496
Schools & Culture	8,993	0	(4,515)	4,478	0	(50)	4,428
Corporate Capital	6,196	0	0	6,196	0	(3,145)	3,051
Education Penweddig PFI	1,614	0	(269)	1,345	0	(222)	1,123
Corporate - Joint Arrangements	8	0	0	8	0	0	8
Funding / CTRS Equalisation	700	0	0	700	0	0	700
Corporate Redundancy	1,062	0	0	1,062	0	0	1,062
Insurance	1,104	100	0	1,204	100	0	1,304
Cost of Living Scheme (Discretionary)	487	0	(487)	0	0	0	0
Finance - General	250	0	0	250	0	0	250
Finance & Procurement	11,421	100	(756)	10,765	100	(3,367)	7,498
Democratic Services	112	0	0	112	0	0	112
County Council Election Reserve	200	0	(200)	0	0	0	0
Democratic Services	312	0	(200)	112	0	0	112
People & Organisation	58	0	0	58	0	0	58
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Pyrth Investment	250	0	0	250	0	0	250
Porth Gofal	363	0	(363)	0	0	0	0
Pyrth Through Age Model	615	0	(363)	252	0	0	252
Policy, Performance & Public Protection	102	0	0	102	0	0	102
Highways & Environmental Services	2,298	38	(471)	1,865	38	0	1,903
Winter Maintenance/Storm Repairs	277	0	0	277	0	0	277
Environmental & Flood Protection	177	0	(50)	127	0	(50)	77
Civil Parking Enforcement	86	0	0	86	0	0	86
Highways & Environmental Services	2,838	38	(521)	2,355	38	(50)	2,343
Local Development Plan	248	0	(92)	156	0	(55)	101
Economy & Regeneration	177	2	(24)	155	2	(24)	133
Food Centre Wales (Horeb)	217	0	0	217	0	0	217
Growth Deal	250	0	(60)	190	0	(160)	30
Sewage Treatment Works Improvement Programme	452	0	(200)	252	0	(100)	152
Performance & Economy	1,344	2	(376)	970	2	(339)	633
ICT & Digital Investment	1,000	0	0	1,000	0	(150)	850
Customer Contact	209	0	0	209	0	0	209
Customer Contact	1,209	0	0	1,209	0	(150)	1,059
Legal & Governance	125	0	(5)	120	0	(5)	115
Contingency (including Covid 19)	4,463	0	(1,703)	2,760	0	(405)	2,355
Cost and Inflationary Pressures	1,435	0	(1,000)	435	0	0	435
Placements Equalisation	1,000	0	(1,000)	0	0	0	0
Community Housing Scheme (Council Tax Premium)	1,120	550	0	1,670	0	0	1,670
National Eisteddfod 2020	170	0	(170)	0	0	0	0
Providing the Best Start in Life & Enabling Learning at All Ages	5,402	0	(1,324)	4,078	0	(4,073)	5
Boosting the Economy, Supporting Businesses & Enabling Employment	6,884	2,440	0	9,324	0	(116)	9,208
Creating Caring & Healthy Communities	1,500	0	(618)	882	0	(394)	488
Creating Sustainable, Green & Well-connected Communities	4,950	0	(300)	4,650	0	(2,700)	1,950
Leadership Group	26,924	2,990	(6,115)	23,799	0	(7,688)	16,111
Total Earmarked Reserves	53,941	3,130	(12,851)	44,220	140	(11,649)	32,711
GENERAL BALANCES							
General Balance b/f				6,720			6,720
General Balance c/f	6,720	0	0	6,720	0	0	6,720
Total Earmarked Reserves & General Balances	60,661	3,130	(12,851)	50,940	140	(11,649)	39,431

This page is intentionally left blank

CYNGOR SIR CEREDIGION COUNTY COUNCIL**CAPITAL STRATEGY**

1. The Council will formulate a multi-year Capital Programme with the aim of working towards a long-term Capital financial planning horizon.
2. All planned Capital expenditure, Capital bids and proposed Capital investment in new or existing assets, whether through grant funding or otherwise, must support the Council's 2022-2027 Corporate Strategy and underlying Corporate Priorities and associated Service objectives. Asset Management Planning should help inform the setting of the Capital Programme and essential expenditure on existing Council assets.
3. The Council currently operates a Corporate Project Management Group (which provides projects with appropriate support, advice and direction), a Capital Monitoring Group (which provides the operational management of the in-year Capital expenditure and funding position) and a Development Group (which provides a wider strategic input on Capital development proposals and opportunities). All 3 groups have key roles to play but with each one having their own specific Terms of reference.
4. The Council's Treasury Management Strategy will set out the approach to Treasury related activities for Investments and Borrowing and will take account of and be fully aligned with the Capital Programme proposals and will factor in proposed borrowing levels (both external and internal) consistent with these plans and a prudent approach. The Treasury Management Strategy will also include the Council's Minimum Revenue Policy for the provision for repayment of debt over its life.
5. The Capital Programme and Treasury Management Strategy are managed by officers who are professionally qualified accountants who are required to undertake Compulsory Professional Development (CPD).
6. The guiding principles for the Council's current and future Capital planning will include:
 - Pursuing efficiency to make the best use of existing assets which includes land & buildings and information technology. E.g. Rationalisation of redundant and/or under-utilised buildings should reduce revenue costs and also generate potential capital receipts.
 - All major capital projects (grant funded or otherwise) require a funding strategy as part of the business case being developed.
 - The Capital Programme will normally be set so that no Prudential Borrowing is undertaken to fund the core Capital Programme except where funding specific Capital projects. There will need to be a business case to support the use of Prudential Borrowing e.g. Consideration would be given to use Prudential borrowing when revenue savings can be identified which would be used to fund the capital financing costs of the initial capital investment.

- Invest to save schemes that produce revenue savings following an initial capital investment will continue to be regarded as high priority as they can provide a positive contribution to the medium term revenue budget position (e.g. Energy efficiency measures). This could also include schemes that are a capital investment to avoid future cost increases.
- Identify, lever in and maximise external grant funding opportunities where possible, although in isolation this may not always be the overriding driver to undertake a capital project.
- Exit strategies should be considered as part of any grant funding bids and successful grant awards.
- Corporate Capital earmarked reserves will be maintained to provide one-off funding to support the Capital Programme. Where revenue savings can be achieved in advance of the annual budget requirement, these may usefully be applied to earmarked reserves to support future Capital priorities. In particular the Council's matched funding contribution for the Band B 21st Century Schools Programme will be mainly supported through funding set aside in the Investing in People's future earmarked reserve.
- Capital receipts are regarded as a positive contribution to the overall Capital Programme and will be allocated in accordance with the balance available at the start of the year. A list of proposed Asset disposals will be maintained and regularly monitored. Appropriate consideration of major disposals will take place as and when they arise.
- If a Capitalisation Direction is made available by WG it will be considered and utilised as, when and if this is deemed appropriate by the Corporate Lead Officer: Finance & Procurement as Section 151 officer.
- The Council will continue to hold Investment Properties as part of its Corporate Estate. This is a form of commercial activity as the Council aims to lease these properties out at market rates and therefore make a commercial return. At present the Council's commercial activity represents a low risk as it is not significant relative to the context of the Council's overall budget and financial position. Should any new opportunities become available, then a business case would need to be produced which should include financial and legal due diligence, including ensuring compliance with the revised Prudential Code (December 2021) requirements which prohibit borrowing where obtaining financial returns is the primary aim, and the use of specialist internal/external advice where appropriate, together with the following appropriate governance arrangements.
- Appropriate due diligence relative to the nature, scale and area of activity will be undertaken when considering Capital grants to 3rd parties within the Capital Programme.

7. The key priority areas that the Council will focus on in its forthcoming Capital Programme include:

- Working with the private and public sector across the region, through the Growing Mid Wales Partnership, the Growing Mid Wales Growth Deal, UK Shared Prosperity Fund and Levelling Up Funding to boost the local and regional economy.
 - Implement Ceredigion Economic Strategy
- a) Creating caring and healthy communities including
- Providing funding for mandatory and discretionary Disabled Facilities grants.
 - Review and develop specialist residential accommodation schemes either by the Council or in conjunction with RSL and other partners.
 - Cylch Caron – the Ceredigion Local Service Board project for the delivering of health and social care in the Tregaron area
 - Establishing wellbeing centres
- b) Providing the best start in life and enabling learning at all ages including
- Continuing to modernise Schools through the 21st Century Schools programme and other funding routes.
- c) Creating sustainable, green and well-connected communities including
- Developing Coast Protection schemes
 - Carbon Management – Seek to further reduce carbon emissions and to reduce energy costs / mitigate as far as possible future increases, by enabling energy efficiency measures in both Council assets and also the private and RSL Housing stock.
 - Vehicle Replacement –to review the wider vehicle fleet across all services and transition towards an Ultra Low Emission Vehicle fleet.
 - Essential improvements to Buildings, Bridges and Roads.

This page is intentionally left blank

Proposed Multi-Year Capital Programme 2022/23 - 2025/26

	2022/23 Updated TOTAL £'000	2023/24 Proposed TOTAL £'000	2024/25 Indicative TOTAL £'000	2025/26 Indicative TOTAL £'000	Funding Source
Schools & Culture					
21st Century Schools programme (Band B)	5,322	11,218	-	-	CCC/Grant
Additional Schools kitchen equipment (Free school meals)	1,368	-	-	-	Grant
Welsh Medium Immersion Centre and New classroom block	30	3,920	1,425	199	Grant
Community Focus Schools	456	-	-	-	Grant
Support for Learners with Additional Learning needs	456	-	-	-	Grant
Reducing Infant Class Sizes	909	-	-	-	Grant
Childcare Provision	365	788	-	-	Grant
Schools - Additional Capital works	2,102	-	-	-	Grant
Schools - Underfloor Heating Systems	196	445	150	-	CCC
Schools - Urgent Works	150	150	150	150	CCC
Total - Schools & Culture	11,354	16,521	1,725	349	
Porth Cymorth Cynnar					
Community Wellbeing Hub - Lampeter	1,440	-	-	-	CCC/Grant
Artificial Sports Pitches	533	282	-	-	CCC/Grant
Grants to Aberaeron and Calon Tysul Swimming Pools	280	-	-	-	Grant
Sports Wales Wellbeing Centres Facilities upgrades	134	556	-	-	CCC/Grant
Wellbeing Centres - Urgent Works	105	300	-	-	CCC
Total - Porth Cymorth Cynnar	2,492	1,138	-	-	
Economy and Regeneration					
Sewage Treatment Works	100	625	-	-	CCC
Urgent Works - Other	100	100	100	100	CCC
Buildings - Invest to Save	175	175	175	175	CCC
Energy Scheme Investments	-	750	250	-	CCC
Public Conveniences - Charging Mechanisms	50	-	-	-	CCC
Asset Development Programme	183	-	-	-	Grant
Market Hall Cardigan	380	-	-	-	CCC
Footbridge Replacement Programme	50	50	50	50	CCC
Lampeter Town Centre Green infrastructure Enhancements	82	-	-	-	Grant
Access Improvement Grant	79	103	103	-	Grant
Green Recovery Grant	20	15	-	-	Grant
NNF Afon Teifi SAC Catchment	150	300	-	-	Grant
Local Places for Nature	267	-	-	-	Grant
Levelling Up Projects	1,905	5,564	3,382	-	Grant
Transforming Towns Cardigan MASH Project	540	-	-	-	Grant
Hafan y Waun Housing Development	-	500	500	-	CCC
Total - Economy and Regeneration	4,081	8,182	4,560	325	
UK Shared Prosperity Fund					
Uk Shared Prosperity Fund (Powys and Ceredigion)	556	1,749	4,910	-	Grant
Total - UK Shared Prosperity Fund	556	1,749	4,910	-	
Customer Contact					
ICT Kit and Infrastructure investment	327	390	240	240	CCC
Total - Customer Contact	327	390	240	240	
Finance & Procurement					
Community Grant Scheme	200	200	200	200	CCC
Total - Finance & Procurement	200	200	200	200	
Democratic Services					
Council Chamber Equipment Upgrade Phase 2	32	-	-	-	CCC/Grant
Total - Democratic Services	32	-	-	-	

	2022/23 Updated TOTAL £'000	2023/24 Proposed TOTAL £'000	2024/25 Indicative TOTAL £'000	2025/26 Indicative TOTAL £'000	Funding Source
Highways and Environmental Services					
Highways Infrastructure Renewal / Improvements	2,281	2,200	2,200	2,200	CCC
Public Highways Refurbishment	165	-	-	-	Grant
Environmental Services	90	60	60	60	CCC
Street Lighting Programme	57	-	-	-	CCC
Ultra Low emissions Vehicle Transformation	364	-	-	-	Grant
EV Charging Infrastructure	300	-	-	-	Grant
On Street Residential Chargepoint Scheme	273	-	-	-	Grant
LTF Bus Corridor Core Funding	250	-	-	-	Grant
ATF Core Funding	510	-	-	-	Grant
20 mph Core Allocation	391	-	-	-	Grant
SRIC Llanrhystud	40	-	-	-	Grant
Ceredigion Bus infrastructure	1,952	-	-	-	Grant
Flood Alleviation Schemes Llandre/Borth Leat	69	-	-	-	Grant
FCERM Capel Bangor & Talybont	151	-	-	-	Grant
Aberaeron Coastal Protection Detail Design	139	-	-	-	Grant
Aberystwyth Coastal Protection	275	-	-	-	Grant
Borth & Ynyslas Coastal Protection	23	-	-	-	Grant
Coastal Protection Schemes - Aberaeron and Aberystwyth	2,000	18,000	3,000	-	CCC/Grant
Absorbent Hygiene Product (AHP) Waste	24	-	-	-	Grant
Fleet Replacement	845	750	238	350	CCC
Waste Transfer Station	-	1,025	-	-	CCC
Total - Highways and Environmental Services	10,199	22,035	5,498	2,610	
Porth Gofal					
Disabled Facilities Grants	1,400	1,400	1,400	1,400	CCC
Promote Independence of people in their own homes Grants	229	-	-	-	Grant
Home Improvement & Houses into Homes Loan Schemes	100	-	-	-	Grant/Loan
Cylch Caron	-	252	-	-	CCC/Grant
Enable Independent Living Grants	146	146	-	-	Grant
Warm Homes Energy Measures Grants	486	-	-	-	Grant
Camu Mlaen - Canolfan Stefan	78	-	-	-	CCC
Urgent Works - Residential Homes	223	100	100	100	CCC
Day Centres - Public Protection and Environmental Works	224	-	-	-	CCC
In County Safe Accommodation for Children	300	200	-	-	CCC/Grant
Residential Homes Improvements and Upgrades	499	900	-	-	CCC
Land and Buildings Development Fund	400	1,600	-	-	Grant
Hafan Deg Dementia Project	370	-	-	-	CCC/Grant
Property Purchases & Renovations	129	161	-	-	Grant
Housing with Care Fund	161	-	-	-	Grant
Total - Porth Gofal	4,745	4,759	1,500	1,500	
Funding to be allocated	-	556	525	925	CCC
TOTAL WORKING PROGRAMME	33,986	55,530	19,158	6,149	
Contingencies	276	350	350	350	CCC
New Approved Grants / Match funding for Grant schemes	1,016	4,200	4,200	4,200	£200k CCC/Grant
TOTAL OVERALL PROGRAMME	35,278	60,080	23,708	10,699	

CYNGOR SIR CEREDIGION COUNTY COUNCIL

PRUDENTIAL INDICATORS**1. PRUDENTIAL INDICATORS SUBMITTED FOR APPROVAL**

The Prudential Code sets out the indicators that must be used in order to demonstrate that local authorities have fulfilled the Code objectives. The Code does not suggest indicative limits or ratios for the indicators.

The Council must set and approve the indicators and they should follow the same route as the setting and revising of the budget. In setting or revising the prudential indicators the local authority must have regard to the following matters:

- Affordability
- Prudence and sustainability
- Value for money
- Stewardship of assets
- Service objectives
- Practicality

The following Prudential Indicators are submitted for approval:

PI 1 Estimates of Capital Expenditure

The actual capital expenditure that was incurred last year and estimates of capital expenditure to be incurred for the current and future years are:

	2021/22	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m	£m
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	18	35	60	24	11
Total	18	35	60	24	11

PI 2 Estimates of Financing costs to Net Revenue Stream.

The estimated financing costs as to the Authority's Net Revenue Stream are:

	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	4.4%	4.2%	3.7%	4.0%	4.0%

PI 3 Estimates of Capital Financing Requirement

Estimates of the end of year capital financing requirement (which includes the accounting requirements for PFI and Finance Lease transactions) for the Authority for the current and future years and the actual capital financing requirement at 31/03/22 are:

	31/03/22	31/03/23	31/03/24	31/03/25	31/03/26
	£m	£m	£m	£m	£m
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	138	143	162	171	172
Total	138	143	162	171	172

PI 4 Gross Debt and the Capital Finance Requirement

In order to ensure that over the medium term debt will only be for a capital purpose, the local authority should ensure that gross external debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

The Section 151 officer reports that the authority did not have any difficulty in meeting this requirement in 2021/22, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 3 year capital programme.

PI 5 Authorised Limit for External Debt

In respect of its external debt, it is recommended that the Council approves the following authorised limits for its total external debt gross of investment for the next three financial years. These limits separately identify debt from other long term liabilities such as finance leases.

The Council is asked to approve these limits and to delegate authority to the Section 151 officer, within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long term liabilities, in accordance with option appraisal and best value for money for the Authority. Any such changes made will be reported to the Council at its next meeting following the change.

	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m
Borrowing	131	155	163	168
Other long term liabilities	7	7	12	12
Total	138	162	175	180

The Section 151 officer reports that these authorised limits are consistent with the Authority’s current commitments, existing plans and the proposals in the budget report for capital expenditure and financing. The Section 151 officer confirms that they are based on an estimate of the most likely and prudent scenario (but not worst case), with additional headroom over and above this to allow for operational management, for example unusual cash movements and debt rescheduling.

The limit determined for 2023/24 will be the statutory limit determined under section 3 (1) of the Local Government Act 2003.

PI 6 Operational Boundary for External Debt

The Council is also asked to approve the following operational boundary for external debt for the same time period. The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the s151 Officer’s estimate of the most likely and prudent scenario (but not the worst case), without the additional headroom included within the authorised limit and equates to the maximum of external debt projected.

The Council is also asked to delegate authority to the Section 151 officer, within the total operational boundary for any individual year, to effect movement between the separately agreed figures for borrowing and other long term liabilities. Any such changes will be reported to the Council at its next meeting following the change.

	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m
Borrowing	125	149	157	162
Other long term liabilities	6	6	11	11
Total	131	155	168	173

PI 7 Actual External Debt

The Council’s actual external debt at 31/03/2022 was £121.6m (consisting of External Borrowing of £115.6m and Long term liabilities of £6.0m).

It should be noted that actual external debt is not directly comparable to the authorised limit and operational boundary, since the actual external debt reflects the position only at one particular point in time.

PI 8 Maturity Structure of Borrowing

Upper and lower limits proposed for the maturity structure of borrowings are:

	Upper limit	Lower limit
Under 12 months	20%	0%
12 months & within 24 months	20%	0%
24 months & within 5 years	50%	0%
5 years & within 10 years	75%	0%
10 years & above	95%	25%
<u>Sub-category within 10 years and above</u> 50 years & above	20%	0%

PI 9 Upper limit for total principal sums invested for more than 1 year

Upper limit for sums invested for more than 1 year at the time the investment is made are:

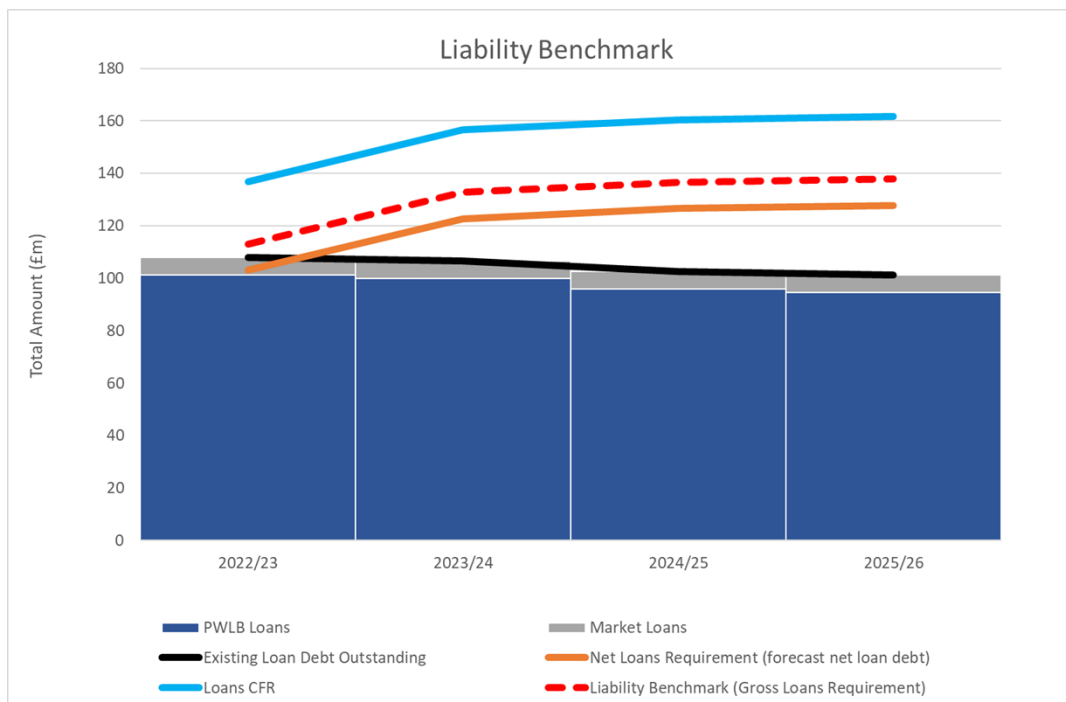
2022/23	2023/24	2024/25	2025/26
£2.5m	£2.5m	£2.5m	£2.5m

PI 10 Liability Benchmark

A new prudential indicator for 2023/24 is the Liability Benchmark. The Liability Benchmark is effectively the Net Borrowing Requirement of a local authority plus a liquidity allowance. In its simplest form, it is calculated by deducting the amount of investable resources available on the balance sheet (reserves, cash flow balances) from the amount of outstanding external debt and then adding the minimum level of investments required to manage day-to-day cash flow.

There are four components to the Liability Benchmark:

- Existing loan debt outstanding: the Authority's existing loans that are still outstanding in future years.
- Loans CFR: this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
- Net loans requirement: this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
- Liability benchmark (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



2. MONITORING BY THE CHIEF FINANCE OFFICER

The Section 151 officer is required to maintain a measurement and reporting process to monitor the performance of all the indicators. Provided that the total authorised limit and the operational boundary are unchanged, movement can be made between the separate headings of Capital Expenditure by the Section 151 officer, with any such changes being reported to the next meeting of the Council.

This page is intentionally left blank

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to:	Council
Date of meeting:	02/03/23
Title:	Report of the CLO – Finance and Procurement upon Council Tax Setting for 2023/24
Purpose of the report:	To approve and set the Council Tax for 2023/24
For:	Decision
Cabinet Portfolio and Cabinet Member:	Finance and Procurement Cllr Gareth Davies

1. INTRODUCTION

The details within this report are presented on the assumption that the Council will have earlier today considered and approved the Council's Budget for 2023/24 of £180.101m, and resolved to levy a Council Tax for County Council purposes of £1,553.60 for Band D Properties.

This report is required by legislation to ensure the Council resolves Council Tax levels for the forthcoming year to include all component parts. It is important that Members note this is a 'technical' report required by legislation and as such does not reopen any aspect of the Budget process.

2. COUNCIL TAX SETTING

The Council, having been notified of the precept requirements from each of the Town and Community Councils, and the precept of the Police and Crime Commissioner for Dyfed-Powys, now needs to formally approve the statutory budget calculations, and set the Council Tax for 2023/24.

The average of the combined Council Tax at Band D for 2023/24 will be £1,908.23 which represents an increase of 7.37% compared with 2022/23. The breakdown of the combined Council Tax is as follows:

	<u>2022/23</u>	<u>2023/24</u>	<u>Change</u>
County Council Band D	£1,447.90	£1,553.60	7.30%
Community Councils Band D (Average)	£39.21	£41.98	7.06%
Dyfed-Powys Police Band D	£290.16	£312.65	7.75%
Total Average Band D Council Tax	£1,777.27	£1,908.23	7.37%

Enclosed as Appendix A are the Statutory Statements including the following:

- Council Tax Special Items 2023/24
- Council Tax Setting 2023/24

- Council Tax 2023/24 including the Town/Community Councils and Dyfed Powys Police precepts

3. RECOMMENDATIONS

The Council is recommended to approve the following:

3.1 To note that at its meeting on 6 December 2022 the following amounts were approved by the Council's Cabinet for the year 2023/24 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

(a) **32,767.99** being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995, as amended by the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004, as its Council Tax Base for the area.

(b) PART OF THE COUNCIL'S AREA

The Town and Community Council Areas of:	Council Tax Base	The Town and Community Council Areas of:	Council Tax Base
ABERYSTWYTH	4,078.02	TREGARON	540.26
ABERAERON	760.58	YSBYTY YSTWYTH	207.94
ABERTEIFI / CARDIGAN	1,850.53	YSTRAD FFLUR	312.91
LLANBEDR P.S. / LAMPETER	1,004.15	YSTRAD MEURIG	168.04
CEI NEWYDD / NEW QUAY	726.00	CILIAU AERON	427.90
BORTH	744.47	HENFYNYW	517.31
CEULANAMAESMAWR	429.83	LLANARTH	750.23
BLAENRHEIDOL	202.85	LLANDYSILOGOGO	547.81
GENEU'R GLYN	357.37	LLANFAIR CLYDOGAU	308.76
LLANBADARN FAWR	895.70	LLANFIHANGEL YSTRAD	663.86
LLANGYNFELIN	270.19	LLANGYBI	283.50
LLANFARIAN	759.01	LLANLLWCHAEARN	492.89
LLANGWYRYFON	251.05	LLANSANTFFRAED	617.81
LLANILAR	481.58	LLANWENOG	585.35
LLANRHYSTUD	451.68	LLANWNNEN	213.69
MELINDWR	520.75	DYFFRYN ARTH	575.32
PONTARFYNACH	243.53	ABERPORTH	1,128.88
TIRYMYNACH	798.36	BEULAH	870.46
TRAWSGOED	447.89	LLANDYFRIOG	831.23
TREFEURIG	786.69	LLANDYSUL	1,262.45
FAENOR	818.47	LLANGOEDMOR	593.30
YSGUBOR-Y-COED	163.41	LLANGRANNOG	428.33
LLANDDEWI BREFI	308.09	PENBRYN	735.39
LLANGEITHO	371.44	TROEDYRAUR	663.13
LLEDROD	309.53	Y FERWIG	631.71
NANTCWNLLE	378.36		

COUNCIL TAX BASE 32,767.99

being the amounts calculated by the Council, in accordance with Regulation 6 of the 1995 Regulations (as amended by the 2004 Regulations), as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate;

3.2 To approve the amounts calculated by the Council for the year 2023/24 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 as set out below:-

- (a) £269,760,426 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. This includes £190,000 in respect of National Non-Domestic Rates Relief.**
- (b) £88,284,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.**
- (c) £181,476,426 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.**
- (d) £129,192,414 being the aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of redistributed non-domestic rates and its revenue support grant.**
- (e) £1,595.58 being the amount at (c) above, less the amount at (d) above divided by the Council Tax Base, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.**
- (f) £1,375,663 being the aggregate amount of all special items referred to in Section 34(1) of the Act.**
- (g) £1,553.60 being the amount at (e) above less the result given by dividing the amount at (f) above by the Council Tax Base calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year.**

(h) PART OF THE COUNCIL'S AREA

The Town and Community Council Areas of:	Basic Council Tax	The Town and Community Council Areas of:	Basic Council Tax
ABERYSTWYTH	1,695.58	TREGARON	1,594.32
ABERAERON	1,609.60	YSBYTY YSTWYTH	1,568.03
ABERTEIFI / CARDIGAN	1,599.93	YSTRAD FFLUR	1,576.65
LLANBEDR P.S. / LAMPETER	1,592.44	YSTRAD MEURIG	1,566.60
CEI NEWYDD / NEW QUAY	1,576.85	CILIAU AERON	1,567.62
BORTH	1,585.12	HENFYNYW	1,567.13
CEULANAMAESMAWR	1,590.82	LLANARTH	1,566.24
BLAENRHEIDOL	1,575.91	LLANDYSILOGOGO	1,572.34
GENEU'R GLYN	1,580.18	LLANFAIR CLYDOGAU	1,564.94
LLANBADARN FAWR	1,601.92	LLANFIHANGEL YSTRAD	1,568.59
LLANGYNFELIN	1,579.51	LLANGYBI	1,567.71
LLANFARIAN	1,572.97	LLANLLWCHAEARN	1,576.61
LLANGWYRYFON	1,568.21	LLANSANTFFRAED	1,592.45
LLANILAR	1,568.14	LLANWENOG	1,579.23
LLANRHYSTUD	1,572.64	LLANWNNEN	1,569.82
MELINDWR	1,567.04	DYFFRYN ARTH	1,579.19
PONTARFYNACH	1,567.97	ABERPORTH	1,590.01
TIRYMYNACH	1,578.03	BEULAH	1,582.32
TRAWSGOED	1,565.21	LLANDYFRIOG	1,571.65
TREFEURIG	1,570.12	LLANDYSUL	1,591.43
FAENOR	1,594.44	LLANGOEDMOR	1,604.16
YSGUBOR-Y-COED	1,575.02	LLANGRANNOG	1,578.11
LLANDDEWI BREFI	1,584.44	PENBRYN	1,569.92
LLANGEITHO	1,568.41	TROEDYRAUR	1,570.19
LLEDROD	1,561.10	Y FERWIG	1,592.54
NANTCWNLLE	1,559.41		

being the amounts given by adding to the amount at 3.2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

(i) PART OF THE COUNCIL'S AREA

THE TOWN AND COMMUNITY COUNCIL AREAS OF:	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
	£	£	£	£	£	£	£	£	£
ABERYSTWYTH	1130.38	1318.79	1507.18	1695.58	2072.37	2449.17	2825.96	3391.16	3956.36
ABERAERON	1073.06	1251.92	1430.76	1609.60	1967.28	2324.98	2682.66	3219.20	3755.74
ABERTEIFI / CARDIGAN	1066.62	1244.39	1422.16	1599.93	1955.47	2311.01	2666.55	3199.86	3733.17

LLANBEDR P.S. / LAMPETER	1061.62	1238.57	1415.50	1592.44	1946.31	2300.19	2654.06	3184.88	3715.70
CEI NEWYDD / NEW QUAY	1051.23	1226.44	1401.65	1576.85	1927.26	2277.67	2628.08	3153.70	3679.32
BORTH	1056.74	1232.88	1409.00	1585.12	1937.36	2289.62	2641.86	3170.24	3698.62
CEULANAMAESMAWR	1060.54	1237.31	1414.06	1590.82	1944.33	2297.85	2651.36	3181.64	3711.92
BLAENRHEIDOL	1050.60	1225.71	1400.81	1575.91	1926.11	2276.32	2626.51	3151.82	3677.13
GENEU'R GLYN	1053.45	1229.03	1404.61	1580.18	1931.33	2282.48	2633.63	3160.36	3687.09
LLANBADARN FAWR	1067.94	1245.94	1423.93	1601.92	1957.90	2313.89	2669.86	3203.84	3737.82
LLANGYNFELIN	1053.00	1228.51	1404.01	1579.51	1930.51	2281.52	2632.51	3159.02	3685.53
LLANFARIAN	1048.64	1223.43	1398.20	1572.97	1922.51	2272.07	2621.61	3145.94	3670.27
LLANGWYRYFON	1045.47	1219.72	1393.97	1568.21	1916.70	2265.19	2613.68	3136.42	3659.16
LLANILAR	1045.42	1219.67	1393.90	1568.14	1916.61	2265.09	2613.56	3136.28	3659.00
LLANRHYSTUD	1048.42	1223.17	1397.90	1572.64	1922.11	2271.59	2621.06	3145.28	3669.50
MELINDWR	1044.69	1218.81	1392.93	1567.04	1915.27	2263.50	2611.73	3134.08	3656.43
PONTARFYNACH	1045.31	1219.54	1393.75	1567.97	1916.40	2264.85	2613.28	3135.94	3658.60
TIRYMYNACH	1052.02	1227.36	1402.70	1578.03	1928.70	2279.38	2630.05	3156.06	3682.07
TRAWSGOED	1043.47	1217.39	1391.30	1565.21	1913.03	2260.86	2608.68	3130.42	3652.16
TREFEURIG	1046.74	1221.21	1395.66	1570.12	1919.03	2267.95	2616.86	3140.24	3663.62
FAENOR	1062.96	1240.12	1417.28	1594.44	1948.76	2303.08	2657.40	3188.88	3720.36
YSGUBOR-Y-COED	1050.01	1225.02	1400.02	1575.02	1925.02	2275.03	2625.03	3150.04	3675.05
LLANDDEWI BREFI	1056.29	1232.35	1408.39	1584.44	1936.53	2288.64	2640.73	3168.88	3697.03
LLANGEITHO	1045.60	1219.88	1394.14	1568.41	1916.94	2265.48	2614.01	3136.82	3659.63
LLEDROD	1040.73	1214.19	1387.65	1561.10	1908.01	2254.92	2601.83	3122.20	3642.57
NANTCWNLLE	1039.60	1212.88	1386.14	1559.41	1905.94	2252.48	2599.01	3118.82	3638.63
TREGARON	1062.88	1240.03	1417.18	1594.32	1948.61	2302.91	2657.20	3188.64	3720.08
YSBYTY YSTWYTH	1045.35	1219.58	1393.81	1568.03	1916.48	2264.93	2613.38	3136.06	3658.74
YSTRAD FFLUR	1051.10	1226.29	1401.47	1576.65	1927.01	2277.38	2627.75	3153.30	3678.85
YSTRAD MEURIG	1044.40	1218.47	1392.54	1566.60	1914.73	2262.87	2611.00	3133.20	3655.40
CILIAU AERON	1045.08	1219.26	1393.44	1567.62	1915.98	2264.34	2612.70	3135.24	3657.78
HENFYNYW	1044.75	1218.88	1393.01	1567.13	1915.38	2263.63	2611.88	3134.26	3656.64
LLANARTH	1044.16	1218.19	1392.22	1566.24	1914.29	2262.35	2610.40	3132.48	3654.56
LLANDYSILOGOGO	1048.22	1222.94	1397.64	1572.34	1921.74	2271.16	2620.56	3144.68	3668.80
LLANFAIR CLYDOGAU	1043.29	1217.18	1391.06	1564.94	1912.70	2260.47	2608.23	3129.88	3651.53
LLANFIHANGEL YSTRAD	1045.72	1220.02	1394.30	1568.59	1917.16	2265.74	2614.31	3137.18	3660.05
LLANGYBI	1045.14	1219.33	1393.52	1567.71	1916.09	2264.47	2612.85	3135.42	3657.99
LLANLLWCHAEARN	1051.07	1226.26	1401.43	1576.61	1926.96	2277.33	2627.68	3153.22	3678.76
LLANSANTFFRAED	1061.63	1238.58	1415.51	1592.45	1946.32	2300.21	2654.08	3184.90	3715.72
LLANWENOG	1052.82	1228.29	1403.76	1579.23	1930.17	2281.11	2632.05	3158.46	3684.87
LLANWNNEN	1046.54	1220.98	1395.40	1569.82	1918.66	2267.52	2616.36	3139.64	3662.92
DYFFRYN ARTH	1052.79	1228.26	1403.73	1579.19	1930.12	2281.05	2631.98	3158.38	3684.78
ABERPORTH	1060.00	1236.68	1413.34	1590.01	1943.34	2296.68	2650.01	3180.02	3710.03
BEULAH	1054.88	1230.70	1406.51	1582.32	1933.94	2285.57	2637.20	3164.64	3692.08

LLANDYFRIOG	1047.76	1222.40	1397.02	1571.65	1920.90	2270.16	2619.41	3143.30	3667.19
LLANDYSUL	1060.95	1237.78	1414.61	1591.43	1945.08	2298.73	2652.38	3182.86	3713.34
LLANGOEDMOR	1069.44	1247.68	1425.92	1604.16	1960.64	2317.12	2673.60	3208.32	3743.04
LLANGRANNOG	1052.07	1227.42	1402.77	1578.11	1928.80	2279.49	2630.18	3156.22	3682.26
PENBRYN	1046.61	1221.05	1395.49	1569.92	1918.79	2267.66	2616.53	3139.84	3663.15
TROEDYRAUR	1046.79	1221.26	1395.73	1570.19	1919.12	2268.05	2616.98	3140.38	3663.78
Y FERWIG	1061.69	1238.65	1415.59	1592.54	1946.43	2300.34	2654.23	3185.08	3715.93

being the amounts given by multiplying the amounts at 3.2(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 3.3 To note the amounts in precepts issued to the Council by the Police and Crime Commissioner for Dyfed-Powys for 2023/24 in accordance with Section 47 of the Police Reform and Social Responsibility Act, for each category of dwelling as shown below:-**

**Dyfed-Powys Police Council Tax
VALUATION BANDS**

A	B	C	D	E	F	G	H	I
£	£	£	£	£	£	£	£	£
208.43	243.17	277.91	312.65	382.13	451.61	521.08	625.30	729.52

- 3.4 To set the Council Tax in accordance with Section 30 of the Local Government Finance Act 1992. Having calculated the aggregate in each case of the amounts at 3.2(i) and 3.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts, which can be seen in Appendix A, as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings.**

THE TOWN AND COMMUNITY COUNCIL AREAS OF:	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £	Band I £
ABERYSTWYTH	1338.82	1561.96	1785.09	2008.23	2454.50	2900.77	3347.05	4016.46	4685.87
ABERAERON	1281.50	1495.09	1708.67	1922.25	2349.41	2776.58	3203.75	3844.50	4485.25
ABERTEIFI / CARDIGAN	1275.06	1487.56	1700.07	1912.58	2337.60	2762.61	3187.64	3825.16	4462.68
LLANBEDR P.S. / LAMPETER	1270.06	1481.74	1693.41	1905.09	2328.44	2751.79	3175.15	3810.18	4445.21
CEI NEWYDD / NEW QUAY	1259.67	1469.61	1679.56	1889.50	2309.39	2729.27	3149.17	3779.00	4408.83
BORTH	1265.18	1476.05	1686.91	1897.77	2319.49	2741.22	3162.95	3795.54	4428.13

CEULANAMAESMAWR	1268.98	1480.48	1691.97	1903.47	2326.46	2749.45	3172.45	3806.94	4441.43
BLAENRHEIDOL	1259.04	1468.88	1678.72	1888.56	2308.24	2727.92	3147.60	3777.12	4406.64
GENEU'R GLYN	1261.89	1472.20	1682.52	1892.83	2313.46	2734.08	3154.72	3785.66	4416.60
LLANBADARN FAWR	1276.38	1489.11	1701.84	1914.57	2340.03	2765.49	3190.95	3829.14	4467.33
LLANGYNFELIN	1261.44	1471.68	1681.92	1892.16	2312.64	2733.12	3153.60	3784.32	4415.04
LLANFARIAN	1257.08	1466.60	1676.11	1885.62	2304.64	2723.67	3142.70	3771.24	4399.78
LLANGWYRYFON	1253.91	1462.89	1671.88	1880.86	2298.83	2716.79	3134.77	3761.72	4388.67
LLANILAR	1253.86	1462.84	1671.81	1880.79	2298.74	2716.69	3134.65	3761.58	4388.51
LLANRHYSTUD	1256.86	1466.34	1675.81	1885.29	2304.24	2723.19	3142.15	3770.58	4399.01
MELINDWR	1253.13	1461.98	1670.84	1879.69	2297.40	2715.10	3132.82	3759.38	4385.94
PONTARFYNACH	1253.75	1462.71	1671.66	1880.62	2298.53	2716.45	3134.37	3761.24	4388.11
TIRYMYNACH	1260.46	1470.53	1680.61	1890.68	2310.83	2730.98	3151.14	3781.36	4411.58
TRAWSGOED	1251.91	1460.56	1669.21	1877.86	2295.16	2712.46	3129.77	3755.72	4381.67
TREFEURIG	1255.18	1464.38	1673.57	1882.77	2301.16	2719.55	3137.95	3765.54	4393.13
FAENOR	1271.40	1483.29	1695.19	1907.09	2330.89	2754.68	3178.49	3814.18	4449.87
YSGUBOR-Y-COED	1258.45	1468.19	1677.93	1887.67	2307.15	2726.63	3146.12	3775.34	4404.56
LLANDDEWI BREFI	1264.73	1475.52	1686.30	1897.09	2318.66	2740.24	3161.82	3794.18	4426.54
LLANGEITHO	1254.04	1463.05	1672.05	1881.06	2299.07	2717.08	3135.10	3762.12	4389.14
LLEDROD	1249.17	1457.36	1665.56	1873.75	2290.14	2706.52	3122.92	3747.50	4372.08
NANTCWNLLE	1248.04	1456.05	1664.05	1872.06	2288.07	2704.08	3120.10	3744.12	4368.14
TREGARON	1271.32	1483.20	1695.09	1906.97	2330.74	2754.51	3178.29	3813.94	4449.59
YSBYTY YSTWYTH	1253.79	1462.75	1671.72	1880.68	2298.61	2716.53	3134.47	3761.36	4388.25
YSTRAD FFLUR	1259.54	1469.46	1679.38	1889.30	2309.14	2728.98	3148.84	3778.60	4408.36
YSTRAD MEURIG	1252.84	1461.64	1670.45	1879.25	2296.86	2714.47	3132.09	3758.50	4384.91
CILIAU AERON	1253.52	1462.43	1671.35	1880.27	2298.11	2715.94	3133.79	3760.54	4387.29
HENFYNYW	1253.19	1462.05	1670.92	1879.78	2297.51	2715.23	3132.97	3759.56	4386.15
LLANARTH	1252.60	1461.36	1670.13	1878.89	2296.42	2713.95	3131.49	3757.78	4384.07
LLANDYSILOGOGO	1256.66	1466.11	1675.55	1884.99	2303.87	2722.76	3141.65	3769.98	4398.31
LLANFAIR CLYDOGAU	1251.73	1460.35	1668.97	1877.59	2294.83	2712.07	3129.32	3755.18	4381.04
LLANFIHANGEL YSTRAD	1254.16	1463.19	1672.21	1881.24	2299.29	2717.34	3135.40	3762.48	4389.56
LLANGYBI	1253.58	1462.50	1671.43	1880.36	2298.22	2716.07	3133.94	3760.72	4387.50
LLANLLWCHAEARN	1259.51	1469.43	1679.34	1889.26	2309.09	2728.93	3148.77	3778.52	4408.27
LLANSANTFFRAED	1270.07	1481.75	1693.42	1905.10	2328.45	2751.81	3175.17	3810.20	4445.23
LLANWENOG	1261.26	1471.46	1681.67	1891.88	2312.30	2732.71	3153.14	3783.76	4414.38
LLANWNNEN	1254.98	1464.15	1673.31	1882.47	2300.79	2719.12	3137.45	3764.94	4392.43
DYFFRYN ARTH	1261.23	1471.43	1681.64	1891.84	2312.25	2732.65	3153.07	3783.68	4414.29
ABERPORTH	1268.44	1479.85	1691.25	1902.66	2325.47	2748.28	3171.10	3805.32	4439.54
BEULAH	1263.32	1473.87	1684.42	1894.97	2316.07	2737.17	3158.29	3789.94	4421.59
LLANDYFRIOG	1256.20	1465.57	1674.93	1884.30	2303.03	2721.76	3140.50	3768.60	4396.70

LLANDYSUL	1269.39	1480.95	1692.52	1904.08	2327.21	2750.33	3173.47	3808.16	4442.85
LLANGOEDMOR	1277.88	1490.85	1703.83	1916.81	2342.77	2768.72	3194.69	3833.62	4472.55
LLANGRANNOG	1260.51	1470.59	1680.68	1890.76	2310.93	2731.09	3151.27	3781.52	4411.77
PENBRYN	1255.05	1464.22	1673.40	1882.57	2300.92	2719.26	3137.62	3765.14	4392.66
TROEDYRAUR	1255.23	1464.43	1673.64	1882.84	2301.25	2719.65	3138.07	3765.68	4393.29
Y FERWIG	1270.13	1481.82	1693.50	1905.19	2328.56	2751.94	3175.32	3810.38	4445.44

Reasons for decision:	To set the Council Tax levels for 2023/24
Overview and Scrutiny:	All Scrutiny Committees have considered the budget proposals
Policy Framework:	Medium Term Financial Strategy
Corporate Well-being Objectives:	All
Finance & Procurement implications:	Part of the budget setting process for 2023/24
Legal Implications:	To comply with Local Government Finance Act 1992
Statutory Powers:	Local Government Finance Act 1992
Background Papers:	Budget Report to Cabinet on 14 February 2023; Town and Community Council Precepts for 2023/24; Police and Crime Commissioner for Dyfed-Powys Precept for 2023/24
Appendices:	Appendix A
Corporate Lead Officer:	Duncan Hall
Reporting Officer(s):	Duncan Hall, Justin Davies, Amanda Shepherd
Date:	22 February 2023

Council Tax Special Items 2023-24

Town or Community Council	Tax Base	Precept £	Council Tax (Band D) £
Aberystwyth	4,078.02	578,990.00	141.98
Aberaeron	760.58	42,592.00	56.00
Aberteifi / Cardigan	1,850.53	85,735.05	46.33
Llanbedr Pont Steffan / Lampeter	1,004.15	39,000.00	38.84
Cei Newydd / New Quay	726.00	16,876.29	23.25
Borth	744.47	23,467.00	31.52
Ceulanamaesmawr	429.83	16,000.00	37.22
Blaenrheidol	202.85	4,525.00	22.31
Geneu'r Glyn	357.37	9,500.00	26.58
Llanbadarn Fawr	895.70	43,281.00	48.32
Llangynfelin	270.19	7,000.00	25.91
Llanfarian	759.01	14,700.00	19.37
Llangwryfon	251.05	3,668.00	14.61
Llanilar	481.58	7,000.00	14.54
Llanrhystud	451.68	8,600.00	19.04
Melindwr	520.75	7,000.00	13.44
Pontarfynach	243.53	3,500.00	14.37
Tirymynach	798.36	19,500.00	24.43
Trawsgoed	447.89	5,200.00	11.61
Trefeurig	786.69	13,000.00	16.52
Faenor	818.47	33,427.00	40.84
Ysgubor-y-Coed	163.41	3,500.00	21.42
Llanddewi Brefi	308.09	9,500.00	30.84
Llangeitho	371.44	5,500.00	14.81
Lledrod	309.53	2,321.00	7.50
Nantcwnlle	378.36	2,200.00	5.81
Tregaron	540.26	22,000.00	40.72
Ysbyty Ystwyth	207.94	3,000.00	14.43
Ystrad Fflur	312.91	7,213.00	23.05
Ystrad Meurig	168.04	2,184.52	13.00
Ciliau Aeron	427.90	6,000.00	14.02
Henfynyw	517.31	7,000.00	13.53
Llanarth	750.23	9,481.50	12.64
Llandysiliogogo	547.81	10,267.92	18.74
Llanfair Clydogau	308.76	3,500.00	11.34
Llanfihangel Ystrad	663.86	9,950.00	14.99
Llangybi	283.50	4,000.00	14.11
Llanllwchaearn	492.89	11,340.00	23.01
Llansantffraed	617.81	24,000.00	38.85
Llanwenog	585.35	15,000.00	25.63
Llanwnnen	213.69	3,465.00	16.22
Dyffryn Arth	575.32	14,720.00	25.59
Aberporth	1,128.88	41,100.00	36.41
Beulah	870.46	25,000.00	28.72
Llandyfriog	831.23	15,000.00	18.05
Llandysul	1,262.45	47,758.48	37.83
Llangoedmor	593.30	30,000.00	50.56
Llangrannog	428.33	10,500.00	24.51
Penbryn	735.39	12,000.00	16.32
Troedyraur	663.13	11,000.00	16.59
Y Ferwig	631.71	24,600.00	38.94
TOTAL	32,767.99	1,375,662.76	41.98

This page is intentionally left blank

Ceredigion County Council

Council Tax Setting 2023-24

Items calculated by the Council in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 for the purpose of calculating the Council Tax for 2023-24.

- (a) £269,760,426 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. This includes £190,000 in respect of National Non-Domestic Rates Relief.
- (b) £88,284,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
- (c) £181,476,426 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) £129,192,414 being the aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of redistributed non-domestic rates and its revenue support grant.
- (e) £1,595.58 being the amount at (c) above, less the amount at (d) above divided by the Council Tax Base, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- (f) £1,375,663 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £1,553.60 being the amount at (e) above less the result given by dividing the amount at (f) above by the Council Base calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year.

County Council - Council Tax

Band A 6/9ths £	Band B 7/9ths £	Band C 8/9ths £	Band D 9/9ths £	Band E 11/9ths £	Band F 13/9ths £	Band G 15/9ths £	Band H 18/9ths £	Band I 21/9ths £
1,035.73	1,208.36	1,380.98	1,553.60	1,898.84	2,244.09	2,589.33	3,107.20	3,625.07

Dyfed-Powys Police - Council Tax

For the year 2023-24 the Police and Crime Commissioner for Dyfed-Powys has stated the following amounts in a precept issued to the Council in accordance with Section 47 of the Police Reform and Social Responsibility Act, for each of the categories of dwellings shown below:

Band A 6/9ths £	Band B 7/9ths £	Band C 8/9ths £	Band D 9/9ths £	Band E 11/9ths £	Band F 13/9ths £	Band G 15/9ths £	Band H 18/9ths £	Band I 21/9ths £
208.43	243.17	277.91	312.65	382.13	451.61	521.08	625.30	729.52

This page is intentionally left blank

Council Tax 2023-24

Town or Community Council	Ceredigion County Council	Town or Community Council	Dyfed- Powys Police	Total Basic Council Tax	Total Council Tax Payable for Properties in Valuation Bands									Showing Fraction of Basic Tax			
					Band	Band	Band	Band	Band	Band	Band	Band	Band	Band	Band	Band	Band
					D	D	D	D	A	B	C	D	E	F	G	H	I
					£	£	£	£	6/9 ths £	7/9 ths £	8/9 ths £	9/9 ths £	11/9 ths £	13/9 ths £	15/9 ths £	18/9 ths £	21/9 ths £
Aberystwyth	1553.60	141.98	312.65	2008.23	1338.82	1561.96	1785.09	2008.23	2454.50	2900.77	3347.05	4016.46	4685.87				
Aberaeron	1553.60	56.00	312.65	1922.25	1281.50	1495.09	1708.67	1922.25	2349.41	2776.58	3203.75	3844.50	4485.25				
Aberteifi / Cardigan	1553.60	46.33	312.65	1912.58	1275.06	1487.56	1700.07	1912.58	2337.60	2762.61	3187.64	3825.16	4462.68				
Llanbedr P.S. / Lampeter	1553.60	38.84	312.65	1905.09	1270.06	1481.74	1693.41	1905.09	2328.44	2751.79	3175.15	3810.18	4445.21				
Cei Newydd / New Quay	1553.60	23.25	312.65	1889.50	1259.67	1469.61	1679.56	1889.50	2309.39	2729.27	3149.17	3779.00	4408.83				
Borth	1553.60	31.52	312.65	1897.77	1265.18	1476.05	1686.91	1897.77	2319.49	2741.22	3162.95	3795.54	4428.13				
Ceulanamaesmawr	1553.60	37.22	312.65	1903.47	1268.98	1480.48	1691.97	1903.47	2326.46	2749.45	3172.45	3806.94	4441.43				
Blaenrheidol	1553.60	22.31	312.65	1888.56	1259.04	1468.88	1678.72	1888.56	2308.24	2727.92	3147.60	3777.12	4406.64				
Geneu'r Glyn	1553.60	26.58	312.65	1892.83	1261.89	1472.20	1682.52	1892.83	2313.46	2734.08	3154.72	3785.66	4416.60				
Llanbadarn Fawr	1553.60	48.32	312.65	1914.57	1276.38	1489.11	1701.84	1914.57	2340.03	2765.49	3190.95	3829.14	4467.33				
Llangynfelin	1553.60	25.91	312.65	1892.16	1261.44	1471.68	1681.92	1892.16	2312.64	2733.12	3153.60	3784.32	4415.04				
Llanfarian	1553.60	19.37	312.65	1885.62	1257.08	1466.60	1676.11	1885.62	2304.64	2723.67	3142.70	3771.24	4399.78				
Llangwryfon	1553.60	14.61	312.65	1880.86	1253.91	1462.89	1671.88	1880.86	2298.83	2716.79	3134.77	3761.72	4388.67				
Llanilar	1553.60	14.54	312.65	1880.79	1253.86	1462.84	1671.81	1880.79	2298.74	2716.69	3134.65	3761.58	4388.51				
Llanrhystud	1553.60	19.04	312.65	1885.29	1256.86	1466.34	1675.81	1885.29	2304.24	2723.19	3142.15	3770.58	4399.01				
Melindwr	1553.60	13.44	312.65	1879.69	1253.13	1461.98	1670.84	1879.69	2297.40	2715.10	3132.82	3759.38	4385.94				
Pontarfynach	1553.60	14.37	312.65	1880.62	1253.75	1462.71	1671.66	1880.62	2298.53	2716.45	3134.37	3761.24	4388.11				
Tyrmynach	1553.60	24.43	312.65	1890.68	1260.46	1470.53	1680.61	1890.68	2310.83	2730.98	3151.14	3781.36	4411.58				
Trawsgoed	1553.60	11.61	312.65	1877.86	1251.91	1460.56	1669.21	1877.86	2295.16	2712.46	3129.77	3755.72	4381.67				
Trefeurig	1553.60	16.52	312.65	1882.77	1255.18	1464.38	1673.57	1882.77	2301.16	2719.55	3137.95	3765.54	4393.13				
Faenor	1553.60	40.84	312.65	1907.09	1271.40	1483.29	1695.19	1907.09	2330.89	2754.68	3178.49	3814.18	4449.87				
Ysgubor-y-Coed	1553.60	21.42	312.65	1887.67	1258.45	1468.19	1677.93	1887.67	2307.15	2726.63	3146.12	3775.34	4404.56				
Llanddewi Brefi	1553.60	30.84	312.65	1897.09	1264.73	1475.52	1686.30	1897.09	2318.66	2740.24	3161.82	3794.18	4426.54				
Llangeitho	1553.60	14.81	312.65	1881.06	1254.04	1463.05	1672.05	1881.06	2299.07	2717.08	3135.10	3762.12	4389.14				
Lledrod	1553.60	7.50	312.65	1873.75	1249.17	1457.36	1665.56	1873.75	2290.14	2706.52	3122.92	3747.50	4372.08				
Nantcwnlle	1553.60	5.81	312.65	1872.06	1248.04	1456.05	1664.05	1872.06	2288.07	2704.08	3120.10	3744.12	4368.14				
Tregaron	1553.60	40.72	312.65	1906.97	1271.32	1483.20	1695.09	1906.97	2330.74	2754.51	3178.29	3813.94	4449.59				
Ysbyty Ystwyth	1553.60	14.43	312.65	1880.68	1253.79	1462.75	1671.72	1880.68	2298.61	2716.53	3134.47	3761.36	4388.25				
Ystrad Fflur	1553.60	23.05	312.65	1889.30	1259.54	1469.46	1679.38	1889.30	2309.14	2728.98	3148.84	3778.60	4408.36				
Ystrad Meurig	1553.60	13.00	312.65	1879.25	1252.84	1461.64	1670.45	1879.25	2296.86	2714.47	3132.09	3758.50	4384.91				
Ciliau Aeron	1553.60	14.02	312.65	1880.27	1253.52	1462.43	1671.35	1880.27	2298.11	2715.94	3133.79	3760.54	4387.29				
Henfynyw	1553.60	13.53	312.65	1879.78	1253.19	1462.05	1670.92	1879.78	2297.51	2715.23	3132.97	3759.56	4386.15				
Llanarth	1553.60	12.64	312.65	1878.89	1252.60	1461.36	1670.13	1878.89	2296.42	2713.95	3131.49	3757.78	4384.07				
Llandysiliogogo	1553.60	18.74	312.65	1884.99	1256.66	1466.11	1675.55	1884.99	2303.87	2722.76	3141.65	3769.98	4398.31				
Llanfair Clydogau	1553.60	11.34	312.65	1877.59	1251.73	1460.35	1668.97	1877.59	2294.83	2712.07	3129.32	3755.18	4381.04				
Llanfihangel Ystrad	1553.60	14.99	312.65	1881.24	1254.16	1463.19	1672.21	1881.24	2299.29	2717.34	3135.40	3762.48	4389.56				
Llangybi	1553.60	14.11	312.65	1880.36	1253.58	1462.50	1671.43	1880.36	2298.22	2716.07	3133.94	3760.72	4387.50				
Llanllwchaearn	1553.60	23.01	312.65	1889.26	1259.51	1469.43	1679.34	1889.26	2309.09	2728.93	3148.77	3778.52	4408.27				
Llansantffraed	1553.60	38.85	312.65	1905.10	1270.07	1481.75	1693.42	1905.10	2328.45	2751.81	3175.17	3810.20	4445.23				
Llanwenog	1553.60	25.63	312.65	1891.88	1261.26	1471.46	1681.67	1891.88	2312.30	2732.71	3153.14	3783.76	4414.38				
Llanwnnen	1553.60	16.22	312.65	1882.47	1254.98	1464.15	1673.31	1882.47	2300.79	2719.12	3137.45	3764.94	4392.43				
Dyffryn Arth	1553.60	25.59	312.65	1891.84	1261.23	1471.43	1681.64	1891.84	2312.25	2732.65	3153.07	3783.68	4414.29				
Aberporth	1553.60	36.41	312.65	1902.66	1268.44	1479.85	1691.25	1902.66	2325.47	2748.28	3171.10	3805.32	4439.54				
Beulah	1553.60	28.72	312.65	1894.97	1263.32	1473.87	1684.42	1894.97	2316.07	2737.17	3158.29	3789.94	4421.59				
Llandyfriog	1553.60	18.05	312.65	1884.30	1256.20	1465.57	1674.93	1884.30	2303.03	2721.76	3140.50	3768.60	4396.70				
Llandysul	1553.60	37.83	312.65	1904.08	1269.39	1480.95	1692.52	1904.08	2327.21	2750.33	3173.47	3808.16	4442.85				
Llangedmor	1553.60	50.56	312.65	1916.81	1277.88	1490.85	1703.83	1916.81	2342.77	2768.72	3194.69	3833.62	4472.55				
Llangrannog	1553.60	24.51	312.65	1890.76	1260.51	1470.59	1680.68	1890.76	2310.93	2731.09	3151.27	3781.52	4411.77				
Penbryn	1553.60	16.32	312.65	1882.57	1255.05	1464.22	1673.40	1882.57	2300.92	2719.26	3137.62	3765.14	4392.66				
Troedyrour	1553.60	16.59	312.65	1882.84	1255.23	1464.43	1673.64	1882.84	2301.25	2719.65	3138.07	3765.68	4393.29				
Y Ferwig	1553.60	38.94	312.65	1905.19	1270.13	1481.82	1693.50	1905.19	2328.56	2751.94	3175.32	3810.38	4445.44				

This page is intentionally left blank

CEREDIGION COUNTY COUNCIL

Report to:	Council
Date of meeting:	2nd March 2023
Title:	Treasury Management Policy Statement, Treasury Management Strategy and Minimum Revenue Provision (MRP) Policy for 2023/24.
Purpose of the report:	To consider the Treasury Management Policy Statement, the Treasury Management Strategy and the MRP Policy for 2023/24.
For:	DECISION
Cabinet Portfolio:	Cllr. Gareth Davies Finance and Procurement Services

1. INTRODUCTION

The Cabinet, at its meeting held on 14/02/2023 considered a report on the Council's Treasury Management Policy Statement, Treasury Management Strategy and Minimum Revenue Provision (MRP) Policy for 2023/24, which is attached as Appendix 1.

2. CABINET DECISIONS

The Cabinet decided:

- (i) to approve the Treasury Management Strategy outlined in the report for Borrowing and Investments;
- (ii) to approve the Investment Schedule as set out in Appendix B;
- (iii) to approve the Minimum Revenue Provision Policy as set out in Appendix C;
- (iv) to delegate authority to the Section 151 officer in consultation with the Cabinet Member for Finance and Procurement, to amend the Treasury Management Strategy, and Investment Schedule, during the course of the year; and
- (v) to recommend to Full Council:
 - (a) the approval of the Treasury Management Strategy for Borrowing and Investments for 2023/24; and
 - (b) the approval of the Minimum Revenue Provision Policy for 2023/24.

Recommendation(s):	It is recommended that Council notes the report and approves the decisions made by Cabinet
Reasons for decision:	To set a Treasury Management Strategy and Minimum Revenue Policy for 2023/24
Overview and Scrutiny:	To be considered
Policy Framework:	2023/24 Treasury Management Strategy
Strategic Objectives:	Treasury Management underpins all Strategic objectives
Financial Implications:	Finance: Investment Income/External interest paid
Statutory Powers:	Local Government Act 2003
Background Papers:	None
Appendices:	Appendix 1 – Report to Cabinet on 14/02/2023
Corporate Lead Officer:	Duncan Hall – Finance & Procurement
Reporting Officer:	Justin Davies – Corporate Manager Core Finance
Date:	14/02/2023

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 14 February 2023

Title: Treasury Management Policy Statement, Treasury Management Strategy for 2023/24 and the MRP Policy for 2023/24.

Purpose of the report: To consider the Treasury Management Policy Statement, the Treasury Management Strategy for 2023/24 and the MRP Policy for 2023/24.

For: DECISION

Cabinet Portfolio: Cllr. Gareth Davies
Finance and Procurement Services

1. INTRODUCTION

The CIPFA 2021 Prudential and Treasury Management Codes requires the Council to set out its Treasury Management Strategy, which explains the Council's policies for managing its investments and debt, and for giving priority to the security and liquidity of those investments.

The Strategy needs to be approved annually by Full Council. There will also be a mid-year report, and at the end of the financial year there will be an Outturn Report. In addition there can be regular review by Members as part of adhoc reports to the Corporate Resources Scrutiny committee, plus training to Members at appropriate points in time. The aim of these reporting arrangements is to ensure that those with various responsibilities for the Treasury Management function appreciate fully the implications of treasury management policies and activities, and that those implementing policies and executing transactions have properly fulfilled their responsibilities with regard to delegation and reporting. The proposed strategy for 2023/24 is based upon views on interest rates, supplemented with market forecasts provided by the Council's Treasury advisor and covers:

- Treasury Management Policy Statement
- Treasury portfolio position
- Prospects for interest rates
- Debt rescheduling
- Creditworthiness Policy
- Banking Arrangements
- Prudential Indicators
- Funding requirement
- Borrowing strategy
- Investment strategy
- MRP Policy

These elements cover the requirements of the Local Government Act 2003, Welsh Government Investment Guidance and MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

In addition to the Strategy, Mid-year and Outturn reports, from 2023/24 it is also a requirement that all forward-looking prudential indicators are reported at least quarterly.

Appendix 1

The Council currently employs Link Treasury Solutions Ltd as the Council's external Treasury advisor on a contract that runs until 30/08/2026. However, even by using external advisors, the responsibility for Treasury management decisions ultimately rests with the Council.

2. TREASURY MANAGEMENT POLICY STATEMENT

The Council defines its Treasury Management activities as 'the management of the authority's investments and cashflows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities and the pursuit of the optimum performance consistent with those risks'.

The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its Treasury management activities will be measured. Accordingly, the analysis and reporting of Treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage those risks.

The Council acknowledges that effective Treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in Treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

3. PRUDENTIAL INDICATORS

The Prudential indicators shown in Appendix A are relevant for the purposes of setting an integrated Treasury Management Strategy. They will be presented for final approval by Council on 02/03/23.

4. TREASURY PORTFOLIO POSITION

Details of the Council's treasury portfolio are:

	<u>As at</u> <u>30/09/2022</u> <u>£m</u>	<u>As at</u> <u>31/03/2022</u> <u>£m</u>
<u>Fixed Rate borrowing</u>		
- PWLB	101.7	108.9
- Market loan	5.8	5.8
- WG Repayable Loan funding	0.9	0.9
Total Debt	108.4	115.6
<u>Investments held</u>		
- In-house	42.2	55.5
Total Investments	42.2	55.5
Net Debt	66.2	60.1

Appendix 1

The figures in the table are a snapshot at a point in time, therefore the actual level of borrowing and investments during the year may vary significantly, as income is received and payments are made.

5. FUNDING REQUIREMENT

The future funding requirement can be estimated by looking at the more significant cashflow items emanating from the combined impacts of the latest 3 year Capital Programme, the proposed 2023/24 budget, the level of upcoming maturing debt and the actual level of current borrowing compared with the underlying need to borrow (also known as internal borrowing). Looking at each of these factors in turn:

	<u>2023/24</u> <u>Estimate</u> <u>£m</u>	<u>2024/25</u> <u>Estimate</u> <u>£m</u>	<u>2025/26</u> <u>Estimate</u> <u>£m</u>
a) <u>Latest Capital Programme and Revenue budgets Impact</u>			
WG Supported Borrowing	2.9	2.9	2.9
Coastal Protection Scheme - WG Supported Prudential Borrowing	17.0	2.5	-
Statutory debt payments set aside (MRP)	(1.4)	(1.5)	(1.6)
Estimated change in Reserves & Balances	10.7	1.5	0.6
Estimated funding requirement	29.2	5.4	1.9
b) <u>Maturing Debt Impact</u>			
PWLB Maturity debt maturing	-	3.0	-
Estimated funding requirement	-	3.0	-
c) <u>Internal Borrowing Position Impact</u>			
	<u>31/03/24</u>	<u>31/03/25</u>	<u>31/03/26</u>
<i>Estimated Capital Financing Requirement</i>	<i>156.5</i>	<i>160.4</i>	<i>161.7</i>
<i>Estimated Gross External Borrowing</i>	<i>137.0</i>	<i>144.3</i>	<i>149.3</i>
<i>Estimated Difference</i>	<i>19.5</i>	<i>16.1</i>	<i>12.4</i>
Reduction in Internal Borrowing	-	2.0	3.0
TOTAL ESTIMATED funding requirement	29.2	10.4	4.9

Overall there is therefore an estimated potential borrowing requirement in the region of £44.5m over the coming 3 year period. The main driver behind this is the WG supported prudential borrowing for the Coastal Protection Scheme (£19.5m latest estimated) in combination with PWLB debt maturing (£3.0m in 2024/25) together with continually reviewing internal borrowing.

6. PROSPECTS FOR INTEREST RATES

At the time of writing this report the Bank of England Bank Rate stands at 4.0% having been raised significantly during 2022 following its all-time lows of 0.1% during the Covid-19 pandemic. The Council's treasury advisor's forecasts for Interest rates at the time of writing are shown in table below. The forecast expects the Bank Rate to continue to rise and peak at 4.5% during 2023 and fall back slightly thereafter. This is a quickly evolving environment and these forecasts are likely to change.

Link Asset Services: Interest Rate Forecast								
	Mar 23	Jun 23	Sept 23	Dec 23	Mar 24	Jun 24	Sep 24	Dec 24
Bank Rate	4.25%	4.50%	4.50%	4.50%	4.00%	3.75%	3.50%	3.25%

The above forecast for interest rates was updated on 19 December and reflects our treasury advisors view that the MPC will be keen to further demonstrate its anti-inflation credentials with further interest rate increases.

It is anticipated that the Bank of England will be keen to loosen monetary policy when the worst of the inflationary pressures are behind us – but that timing will be one of fine judgment: cut too soon, and inflationary pressures may well build up further; cut too late and any downturn or recession may be prolonged.

The CPI measure of inflation looks to have peaked at 11.1% in Q4 2022. Despite the cost-of-living squeeze the Bank will want to see evidence that wages are not spiralling upwards in what is a very tight labour market.

During the upcoming months, forecasts will be guided not only by economic data releases and clarifications from the MPC over its monetary policies and the Government over its fiscal policies, but the on-going conflict between Russia and Ukraine.

7. BORROWING STRATEGY

The Link forecast for borrowing rates, taking account of the PWLB certainty rate reduction 0.20%, are as follows:

Link Asset Services: Interest Rate Forecast								
	Mar 23	Jun 23	Sept 23	Dec 23	Mar 24	Jun 24	Sep 24	Dec 24
5Y PWLB Rate	4.20%	4.20%	4.10%	4.00%	3.90%	3.80%	3.60%	3.50%
10Y PWLB Rate	4.40%	4.40%	4.30%	4.10%	4.00%	3.90%	3.80%	3.60%
25Y PWLB Rate	4.60%	4.60%	4.50%	4.40%	4.20%	4.10%	4.00%	3.90%
50Y PWLB Rate	4.30%	4.30%	4.20%	4.10%	3.90%	3.80%	3.70%	3.60%

The Council is still maintaining an under-borrowed position as it is using internal borrowing in lieu of external borrowing. Effectively the full capital borrowing need (the Capital Financing Requirement excluding Other Long-Term Liabilities) is a higher figure than the Council's actual external loan debt as shown in the table in Section 5c. This strategy is currently prudent as medium and longer dated borrowing rates are expected to fall from their

Appendix 1

current levels once prevailing inflation concerns are addressed by tighter near-term monetary policy.

Taking account of these factors, combined with the Council's estimated funding requirement in Section 5, the Council's proposed borrowing strategy will give consideration to new borrowing by taking account of the following:

- New PWLB loans in order to meet the estimated borrowing requirement identified.
- Long term fixed rate market loans (where rates are significantly below PWLB rates for the equivalent maturity period), provided that an appropriate balance between PWLB and market debt is maintained across the debt portfolio.
- Temporary or short term borrowing from the money markets may be used for periods of up to 5 years,
- Consideration may be given to the Municipal Bonds Agency.

The Council will not borrow more than, or in advance of, its needs purely to profit from the investment of the extra sums borrowed. Any decision to borrow in advance of need will be within the approved Capital Financing Requirement estimates (one of the Prudential Indicators) and will be carefully considered to ensure that value for money can be demonstrated, that the Council can ensure the security of such funds and can afford the short term 'cost of carry'.

Against this background, caution will continue to be adopted with the 2023/24 Treasury Management operations. The Section 151 officer will monitor the interest rate market and adopt a pragmatic approach to changing circumstances, taking account of the prevailing advice from the Council's external Treasury advisors and reporting any relevant decisions to Cabinet at the next available opportunity.

8. DEBT RESCHEDULING

There are limited options for PWLB to PWLB debt rescheduling in the current climate. It is also unlikely that the Council will be in a position to repay prematurely any further debt outright, unless it is part of debt rescheduling. However should any restructuring opportunities arise they would be carefully considered and the reasons for any rescheduling to take place will include:

- the generation of cash savings and / or discounted cash flow savings;
- help fulfill the borrowing strategy outlined previously; and
- enhance the balance of the portfolio (e.g. the maturity profile)

9. INVESTMENT STRATEGY

9.1 Overview

The Council will have regard to the Welsh Government Guidance on Local Government Investments, CIPFA's Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021, and the CIPFA Treasury Management Guidance Notes 2021.

Appendix 1

Welsh Government and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments. Meaning those managed by the treasury management team.

The Council’s investment priorities are (in order of priority):

- The security of capital
- The liquidity of its investments.
- Yield

The Council will also aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. The risk appetite of the Council is low in order to give priority to security of its investments. In the current economic climate, it is considered appropriate to keep investments short term to cover cash flow needs. However, where appropriate, the Council will also consider the value available in investment periods up to 12 months with high credit rated financial institutions.

The borrowing of monies purely to invest and make a return is unlawful and the Council will not engage in such activity.

The 2023/24 revenue budget for investment income has increased by £1m as a result of the increased interest rates and is part of the Council’s approach of ‘Doing Things Differently’ to help balance the budget.

9.2 Creditworthiness Policy

The Section 151 officer uses the creditworthiness service provided by Link Treasury Solutions Ltd. This service uses a sophisticated modelling approach with credit ratings from all three rating agencies - Fitch, Moody’s and Standard & Poor’s, forming the core element. However, it does not rely solely on the current credit ratings of counterparties but also uses the following information:

- Credit watches and credit outlooks from credit rating agencies
- Credit Default Swap (CDS) spreads to give early warning of likely changes in credit ratings
- Sovereign ratings to select counterparties from only the most creditworthy countries

This modelling approach combines credit ratings, credit watches, credit outlooks and CDS spreads in a weighted scoring system for which the end product is a series of colour code bands. These bands indicate the relative creditworthiness of counterparties and assign a suggested maximum investment duration. The Council uses similar maximum durations to those suggested by Link’s standard methodology, other than still keeping investments under 1 year in duration.

<u>Durational band</u>	<u>Link’s suggested max duration</u>	<u>Council suggested duration</u>	
Yellow	5 years	1 year	
Purple	2 years	1 year	
Blue	1 year	1 year	<i>applies to part/fully nationalised UK Banks</i>

Appendix 1

Orange	1 year	1 year
Red	6 months	6 months
Green	100 days	100 days
No colour	Not used	Not used

All credit ratings are monitored on a weekly basis, with the Council being alerted to changes to ratings of all three agencies through its use of Link's creditworthiness service, combined with receiving a weekly bulletin of all counterparties' current credit ratings and durational banding. If a downgrade results in the counterparty/investment scheme no longer meeting the Council's minimum criteria, its further use for new investments will be withdrawn immediately. Link have, at certain previous points in time, overlaid all counterparties with a default colour of green, indicating a maximum lending period of 3 months. For absolute clarity should this happen again, the Council will look at a counterparty's colour coding prior to this default overlay, in order to establish whether a counterparty meets the approved credit rating criteria in Appendix B: Annex 1 and then use the maximum 3 month time period that Link are currently advising.

However, sole reliance will not be placed on the use of this external creditworthiness service provided by Link, the Section 151 officer will also use market data/information and information on government support for banks and the credit ratings of that government support.

9.3 Current Counterparties

The counterparties being used as part of the current investment strategy focuses in summary on:

- No investments for longer than a 1 year duration
- No investments with any counterparty that does not meet the minimum credit rating criteria defined as 'Green' by Link
- Fixed counterparty (still subject to meeting credit rating criteria) list of: Barclays Bank, National Westminster Bank Group including Natwest Markets plc, Lloyds Banking group including Lloyds Bank Corporate Markets plc, HSBC, Nationwide BS, Santander UK, Royal Bank of Scotland, Coventry BS, Leeds BS, Yorkshire BS, Skipton BS, Standard Chartered Bank, Goldman Sachs International Bank, Bank of Scotland group and the UK Government DMO Account.

Whilst having full regard for the investment priorities Security, Liquidity and Yield the Council will continue to monitor the market for investment counterparties and investment products that have a positive impact on the environment, communities and society. At present there are many inconsistencies and a lack of standard metrics when it comes to assessing a counterparty's Environmental, Social & Governance (ESG) credentials, however the Council will work closely with our Treasury Advisors to identify appropriate counterparties and investment products.

9.4 Proposed 2023/24 Strategy

Investments will be made with reference to the core balance and cashflow requirements which will generally be investing for periods of up to 3 months. However, where surplus funds allow, then investments for up to a 1 year period may be made. This will be

Appendix 1

undertaken with advice as required from the Council's external advisors, taking account of prevailing market conditions, combined with ensuring any counterparty used is on the Approved Counterparty list in Appendix B (Annex 1) and meets the defined credit rating criteria.

The complete list of Investment instruments proposed for use in 2023/24 is shown in Appendix B. Counterparty limits are reviewed regularly and any changes are authorised by the Section 151 officer. The latest proposed counterparty list is attached as Annex 1 to Appendix B. It is also not envisaged that an External Fund Manager would be used, except for the purchase of Government Gilts and/or Treasury Bills.

10. BANKING CONTRACT

The Council has a contract with Barclays for the delivery of banking services, which runs until 31/03/2024.

11. MINIMUM REVENUE PROVISION (MRP) POLICY

The proposed MRP Policy Statement for 2023/24 is attached as Appendix C and reflects the continuance of the existing MRP Policy.

12. KNOWLEDGE & SKILLS

The CIPFA Code requires that the s151 officer ensures that Members receive adequate training in treasury management. This especially applies to Members responsible for scrutiny. Members attended a 'Treasury Management - Member Training' event held on 8th November 2022. This training was presented by our treasury management advisors Link Treasury Solutions Ltd.

The training needs of treasury management officers are also regularly reviewed. The Council maintains a Knowledge & Skills register which identifies all roles involved with the Treasury function, identifies the core competences required for each role, records any training attended by officers together with their future training requirements.

Recommendation(s):

It is recommended that Cabinet notes the report and:

- a) approves the Treasury Management Strategy outlined in the report for Borrowing and Investments;**
- b) approves the Investment Schedule as set out in Appendix B;**
- c) approves the Minimum Revenue Provision Policy for 2023/24 as set out in Appendix C;**
- d) delegates authority to the Section 151 officer, in consultation with the Cabinet Member for Finance and Procurement, to amend the**

Appendix 1

Treasury Management Strategy, and Investment Schedule, during the course of the year;

and recommends to Full Council:

- e) the approval of the Treasury Management Strategy for Borrowing and Investments for 2023/24; and**
- f) the approval of the Minimum Revenue Provision Policy for 2023/24.**

Wellbeing of Future Generations:	Has an Integrated Impact Assessment been completed? If, not, please state why Summary. Long term:	Yes
	Integration: Collaboration:	The strategy sets out how the council manages its cash, investments debts in both the short term and in the longer term. N/A With our Corporate Banking Suppliers (Barclays), our Treasury Advisors and the stated counter-party list within the Strategy. N/A
	Involvement: Prevention:	The strategy sets out how the council will manage its cash resources in a proactive manner.

Reasons for decision:	To set a Treasury Management Strategy and Minimum Revenue Policy for 2023/24
Overview and Scrutiny:	To be considered
Policy Framework:	2023/24 Treasury Management Strategy
Strategic Objectives:	Ceredigion County Council is an organisation that is fit-for-purpose to deliver improving services to meet the needs of our citizens
Financial Implications:	Finance: Investment Income/External interest paid
Statutory Powers:	Local Government Act 2003
Background Papers:	None
Appendices:	Appendix A: Treasury Management related Prudential Indicators Appendix B: Investment Schedule

Appendix 1

Appendix C: 2023/24 MRP Policy Statement

Corporate Lead Officer:

Duncan Hall (Finance & Procurement)

Reporting Officer:

Justin Davies (Corporate Manager – Core Finance)

Date:

31/01/2023

Treasury Management related Prudential Indicators

Gross debt and the Capital Finance Requirement

In order to ensure that over the medium term debt will only be for a capital purpose, the local authority should ensure that gross external debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

The Section 151 officer reports that the authority did not have any difficulty in meeting this requirement in 2021/22, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 3 year capital programme.

Authorised Limit for External Debt

	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m
Borrowing	131	155	163	168
Other long term liabilities	7	7	12	12
Total	138	162	175	180

Operational Boundary for External Debt

	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m
Borrowing	125	149	157	162
Other long term liabilities	6	6	11	11
Total	131	155	168	173

Actual External Debt

The Council's actual external debt at 31/03/2022 was £121.6m (consisting of External Borrowing of £115.6m and Long term liabilities of £6.0m).

Maturity Structure of Borrowing

	Upper limit	Lower limit
Under 12 months	20%	0%
12 months & within 24 months	20%	0%
24 months & within 5 years	50%	0%
5 years & within 10 years	75%	0%
10 years & above	95%	25%
<u>Sub-category within 10 years and above</u> 50 years & above	20%	0%

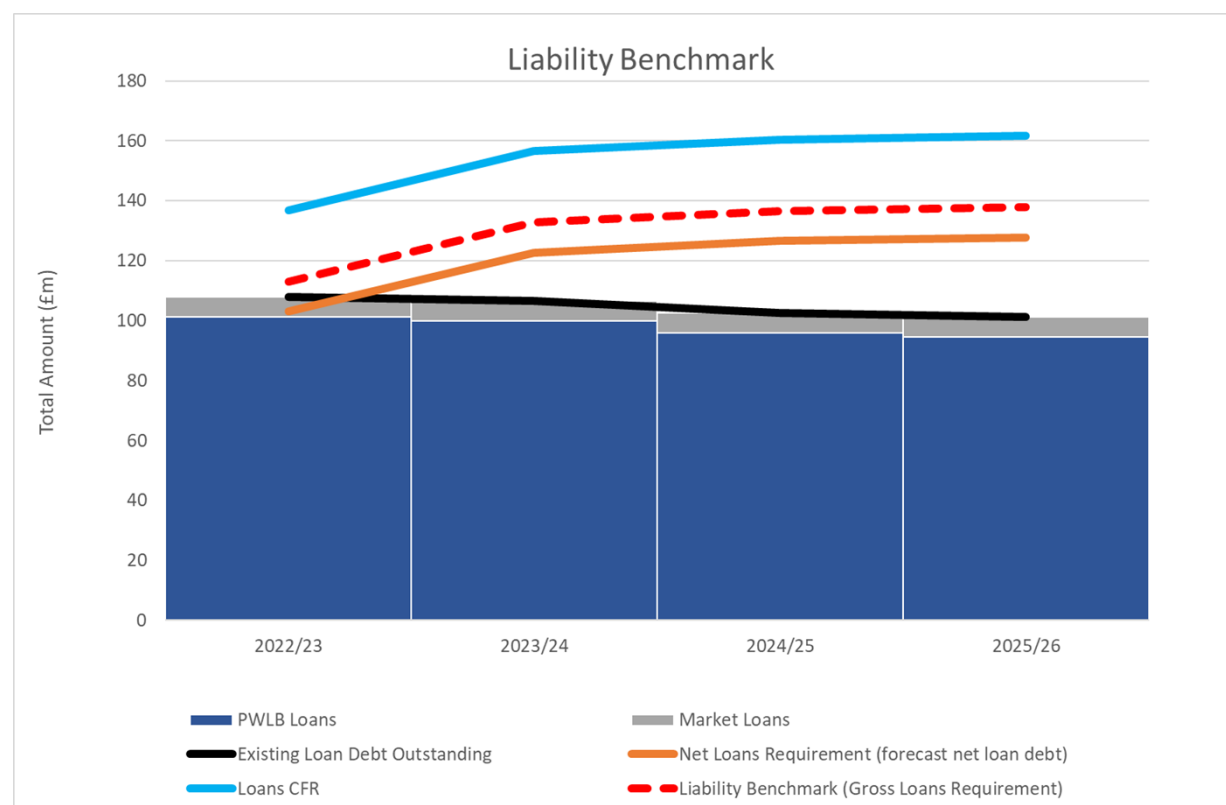
Upper limit for total principal sums invested for more than 1 year			
2022/23	2023/24	2024/25	2025/26
£2.5m	£2.5m	£2.5m	£2.5m

Liability Benchmark

A new prudential indicator for 2023/24 is the Liability Benchmark. The Liability Benchmark is effectively the Net Borrowing Requirement of a local authority plus a liquidity allowance. In its simplest form, it is calculated by deducting the amount of investable resources available on the balance sheet (reserves, cash flow balances) from the amount of outstanding external debt and then adding the minimum level of investments required to manage day-to-day cash flow.

There are four components to the Liability Benchmark: -

- Existing loan debt outstanding: the Authority's existing loans that are still outstanding in future years.
- Loans CFR: this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
- Net loans requirement: this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
- Liability benchmark (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



INVESTMENT SCHEDULE

Category Of Investment	Specified Individual Investment Limit	Specified Category Investment Limit	'High' Credit Rating Criteria	Security / Minimum 'High' Credit Rating (Fitch or other equivalent)	Repayable/ Redeemable within 12 months?	Circumstance of use	Maximum period of investment
SPECIFIED INVESTMENTS (All investments listed below must be sterling-denominated and are not Share or Loan Capital)							
UK Government Debt Management Office - Debt Management Agency Deposit Facility (DMADF)	Unlimited	Unlimited	N/A	UK Government-backed	Yes	In-house	6 months (Current DMO Policy)
Banks part or fully nationalised by the UK Government	See Annex 1	See Annex 1	Blue colour on Link durational bandings	Short term F2	Yes	In-house	1 year
Fixed Term and call deposits with the UK government	Unlimited	Unlimited	N/A	High security	Yes	In-house	1 year
Fixed Term and call deposits with credit-rated deposit takers (banks and building societies)	See Annex 1	See Annex 1	Yellow, Purple, Orange, Red or Green colour on the Link durational bandings *	Long Term Short term A-F1	Yes	In-house	1 year for Yellow, Purple & Orange 6 months for Red 100 days for Green
Certificates of Deposits issued by credit-rated deposit takers (Banks & Building Societies) (Custodial arrangement required prior to purchase)	£2.5m	£2.5m	Yellow, Purple, Orange or Red colour on the Link durational bandings *	Long Term Short term A-F1	Yes	In-house and External fund manager(s)	1 year
UK Government Gilts (Custodial arrangement required prior to purchase)	£2.5m	£2.5m	N/A	UK Government backed	Yes	In-house and External fund manager(s)	1 year
Treasury Bills (Custodial arrangement required prior to purchase)	£2.5m	£2.5m	N/A	UK Government backed	Yes	In-house and External fund manager(s)	1 year
Government Liquidity / Money Market Funds - These funds do not have any maturity date and can usually be accessed either on the same day or at one day's notice	£2m	£2m	AAA	Highest credit rating	Yes	In-house, subject to the guidelines and parameters agreed	The period of investment may not be determined at the outset but would be subject to cash flow and liquidity requirements

* Footnote - Prior to any short term overlay

Category Of Investment	Non-Specified Individual Investment Limit	Non-Specified Category Investment Limit	Repayable/ Redeemable within 12 months?	Circumstance of use	Maximum period of investment
------------------------	---	---	---	---------------------	------------------------------

NON SPECIFIED INVESTMENTS					
Property Funds	£2.5m	£2.5m	No	These funds can be deemed to be capital expenditure. Appropriate due diligence, including advice from the Council's External Treasury advisors would be undertaken before investment of this type is undertaken	The period of investment may not be determined at the outset but would be subject to cash flow and liquidity requirements

Specified Individual Investment Limit per Banking Group	Specified Category Investment Limit	Credit Rating Criteria <i>(Based on Link durational bandings)</i>	Fixed List of Specific Counterparties <i>(Subject to regular updating for credit rating changes and meeting Credit Rating criteria)</i>
£7m	£7m	BLUE or RED	<p><u>Part or 100% nationalised by UK Government</u> Natwest Group plc, including; National Westminster Bank plc (Including Notice/Instant Access call account) The Royal Bank of Scotland Plc NatWest Markets Plc (NRFB)</p>
£6m	£25m	YELLOW or PURPLE or ORANGE or RED	<p><u>UK Banking Group / Building Society (1):</u> Any of the banks or building societies in the UK Banking Group / Building Society category (2) if their status changes from GREEN to RED or ORANGE or PURPLE or YELLOW plus HSBC Bank Plc Bank of Scotland Plc (Including Notice/Instant Access call accounts) Nationwide Building Society Coventry Building Society Skipton Building Society Lloyds Banking Group, including; Lloyds Bank Plc Lloyds Bank Corporate Markets (NRFB) Bank of Scotland Plc (Including Notice/Instant Access call accounts)</p>
£4m	£10m	YELLOW or PURPLE or ORANGE or RED or GREEN	<p><u>Foreign Banking Group parent:</u> Santander UK plc (including Notice/Instant Access call accounts) Standard Chartered Bank Goldman Sachs International Bank</p>
£3m	£6m	YELLOW or PURPLE or ORANGE or RED or GREEN	<p><u>UK Banking Group / Building Society (2):</u> Any of the banks or building societies in the UK Banking Group / Building Society (1) category if their status changes from RED to GREEN plus Yorkshire Building Society Leeds Building Society</p>
	£6m	YELLOW or PURPLE	<p>Barclays Bank Plc * – Limit for overnight balances on corporate bank accounts</p>

£9m	£3m	or ORANGE or RED or GREEN	Barclays Bank Plc * – Limit for Fixed Term deposits and Notice/Instant access (including Green Deposit Accounts) Call Accounts Limit for Call account balances
-----	-----	------------------------------	---

* Footnote – Barclays Bank are the Council's current Banking Services provider

2023/24 MRP Policy Statement

1. General Principles

- a) The Council's proposed Minimum Revenue Provision (MRP) Policy for 2023/24 follows the principles of the guidance issued by the Welsh Government under section 21(1A) of the Local Government Act 2003, through using one of the options outlined in the guidance, combined with introducing a further option that is underpinned by the principle of prudent provision.
- b) Estimated life periods will be determined in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom unless WG require or determine otherwise. To the extent that expenditure is not on the creation of an asset and is of a type that is subject to estimated life periods that are referred to in the guidance, these periods will generally be adopted by the Council. However, the Council reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the recommendations of the guidance would not be appropriate.
- c) As some types of capital expenditure incurred by the Council are not capable of being related to an individual asset, asset lives will be assessed on a basis which most reasonably reflects the anticipated period of benefit that arises from the expenditure. Also, whatever type of expenditure is involved, it will be grouped together in a manner which reflects the nature of the main component of expenditure and will only be divided up in cases where there are two or more major components with substantially different useful economic lives.

2. Methods for calculating MRP

- a) The major proportion of the MRP for 2023/24 will relate to the more historic debt liability that existed pre 2008 or post 2008 where it relates to Supported Borrowing funded by WG. The MRP liability on the Council's Capital Financing Requirement that relates to pre 2008 debt and post 2008 Supported Borrowing funded by WG through RSG will be provided for using Option 3 (Asset life method) of the 2018 WG guidance and applying the Annuity Method with an interest rate of 4.20% (the average borrowing rate of loans outstanding as of 01/04/21) over a 44 year period commencing 01/04/2021.
- b) As further new Supported Borrowing is utilised in the Capital Programme, the MRP liability on each new tranche of Support Borrowing will also be provided for using Option 3 (Asset life method) of the 2018 WG guidance and applying the Annuity Method.
- c) A significant proportion of the MRP for 2023/24 will relate to the Historic Unsupported Prudential Borrowing since 2008 which is reflected within the Capital Financing Requirement. The MRP liability on the Council's Capital Financing Requirement that relates to post 2008 Unsupported Borrowing will be provided for using Option 3 (Asset life method) of the 2018 WG guidance and applying the Annuity Method with an interest rate of 3.68% (the weighted average interest rate of the borrowing concerned) over a 39 year period commencing 01/04/2021.
- d) As further Unsupported Prudential Borrowing is utilised in the Capital Programme, the MRP liability reflected within the Capital Financing Requirement will be charged over a period commensurate with the average estimated useful life of assets using Option 3 (Asset life method) of the 2018 WG guidance and applying the Annuity Method.
- e) Where there is Temporary Borrowing in lieu of future Capital receipts (e.g. WG repayable finance loans or temporary Unsupported Prudential Borrowing) the principal of not charging MRP will continue, e.g. whilst awaiting the realisation of capital receipts from the sale of surplus assets.
- f) Where an asset is under construction, the Council reserves the right to not make an MRP charge until the financial year after that in which the capital expenditure is incurred and in the case of a new asset comes into service use.
- g) MRP on PFI credit arrangements will be charged over a period commensurate with the estimated useful life applicable to the asset and using the Annuity Method.

- h) Where MRP relates to a pre-determined profile linked to a credit arrangement (e.g. Finance Lease) then the MRP calculation will be in accordance with the relevant bespoke repayment profile.
- i) The Council has the option of making additional Voluntary MRP contributions in addition to the above MRP calculations at any point in time. E.g. The Council may treat any Voluntary MRP as 'up-front' provision (having a similar impact to the early repayment of debt) and thus recalculate future MRP charges accordingly.

CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 02.03.2023

Title: Introduce Market Forces Supplement – Chief Officer Recruitment

Purpose of the report: To introduce Market Forces Supplement for hard to fill Chief Officer Roles

For: Decision

Cabinet Portfolio and Cabinet Member: Councillor Bryan Davies, Leader of the Council and Cabinet Member for Democratic Services, Policy and Performance, People and Organisation

Background

The post of Statutory Director of Social Services and Corporate Lead Officer – Porth Cynnal (SDSS & CLO-PC) is currently vacant with the role's responsibilities being undertaken under an agency arrangement. A recent recruitment campaign has only attracted a very small number of applications and as a result the Shortlisting Committee decided to re-advertise the role with a view of attracting a greater number of suitably qualified candidates.

The challenging recruitment landscape across the social care landscape both locally and nationally has been widely reported.

For the current year, the maximum salary of the SDSS & CLO-PC role is £87,115 but in comparison with our regional neighbours this is significantly lower than corresponding roles which hold the Statutory Director of Social Services remit. It is recognised that making like-for-like comparisons is difficult due to the responsibilities under each post differing between local authorities. From a recruitment perspective however it is relevant as it will be a consideration for prospective candidates. In Gwynedd the salary is £104,288; in Powys it is £115,847; in Pembrokeshire it is £128,254; and in Carmarthenshire it is £135,621.

In terms of local authorities of similar population to Ceredigion the SDSS remit postholder receives a maximum salary of £85,486 in Blaenau Gwent; £91,341 in Monmouthshire; £92,345 in Isle of Anglesey; and £96,150 in Torfaen;

Proposal

In order to make the salary more attractive to potential candidates it is proposed that a Market Forces Supplement is introduced to increase the advertised salary at a higher range than is currently the case. A market forces supplement is used as a recruitment or retention tool where there is a skills shortage in the jobs market, local or national, or because the market rate for a particular skill set is higher than that determined by our job evaluation and pay grading structure. In this situation both of these statements apply.

The Council's Pay Policy requires that any market forces supplement paid to a Chief Officer role is approved by Council. The proposal is to include a market forces supplement of up to £10,385, in addition to the job evaluated pay grade for the post of Statutory Director of Social Services. For this recruitment process, this will result in a maximum advertised salary and supplement of £97,500.

A market forces supplement is not contractual but would be expected to remain in place for as long as the market rate remains higher than the job evaluated salary level.

	Has an Integrated Impact Assessment been completed? If, not, please state why	No. The introduction of these allowances does not change policy or the provision of services.
Wellbeing of Future Generations:	Summary: Long term: Collaboration: Involvement: Prevention: Integration:	
Recommendation(s):	To approve to introduction of a market forces supplement for the post of Statutory Director Social Services and Corporate Lead Officer – Porth Cynnal.	
Reasons for decision:	To attract suitably qualified candidates to the vacant post of Statutory Director Social Services and Corporate Lead Officer – Porth Cynnal.	
Overview and Scrutiny:	Not considered	
Policy Framework:	Pay Policy	
Corporate Well-being Objectives:	Creating Caring and Healthy Communities Providing the Best Start in Life and Enabling Learning at all Ages	
Finance and Procurement implications:	To be met within Service budget	
Legal Implications:	Section 144 of the Social Services and Well-being Act (Wales) 2014 requires the Council to appoint an officer, to be known as the director of social services, for the purposes of its social services functions.	
Staffing implications:	As a statutory role, failure to appoint will have impact on the Service and Council leadership structure.	

Property / asset implications: None

Risk(s): Failure to recruit to this statutory role will likely result in intervention from the relevant regulatory body.

Statutory Powers:

Background Papers:

Appendices:

Corporate Lead Officer: Geraint Edwards, Corporate Lead Officer – People & Organisation

Reporting Officer: Geraint Edwards

Date: 19/02/2023

This page is intentionally left blank

CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 2nd March 2023

Title: Trustees of the charity “Evan Morgan Prizes”

Purpose of the report: To confirm the appointment of two Trustees

For: Decision

**Cabinet Portfolio and
Cabinet Member:** n/a

1. BACKGROUND

On the 5th December 1983, the Charity Commission made a Scheme in relation to the charity known as the Evan Morgan Prizes (also earlier known as the Evan Morgan Scholarships), a copy of which is appended at Appendix 1 of this report.

The Scheme stipulates that £977.47p of the money left by Evan Morgan in his Will in 1926 be held as permanent endowment by the charity (ie: cannot be spent) and any income be utilised for:

“The trustees shall apply the clear income of the Charity in awarding prizes to pupils of county primary schools in the District of Ceredigion, in the County of Dyfed, who are about to attend county secondary schools in that district, in recognition of their academic achievements which must include proficiency in the Welsh and English languages and Elementary Mathematics.”

There is a requirement for three Trustees under the Scheme. The first Trustee is named as the Director of Education of Dyfed County Council whose statutory functions are now held by the Corporate Lead Officer – Schools as Chief Education Officer.

The remaining two Trustees are to be nominated by the Council as Local Education Authority and may be, but need not be, a member of the Council.

2. CURRENT POSITION

Having been in correspondence with the Charity Commission’s Revitalising Trusts Programme in relation to this charity, officers have reviewed the charity as awards have not been made under the Scheme since 26/07/2005.

The Council currently holds £4,861.37p on behalf of the charity which, minus the permanent endowment, means £3,883.90p can be utilised for awards under the terms of the charitable Scheme.

Whilst the Council already has an established Charity Trustee Committee, that Committee's remit is only to make decisions in relation to charities which the Council itself is sole Trustee of and therefore this charity does not fall within that remit.

3. NEXT STEPS

In order to revitalise the charitable scheme and be in a position to make new awards, it is proposed that the Council appoint the Chair and Vice-chair for the Ceredigion County Council Overview and Scrutiny Learning Communities Committee to be the remaining two Trustees.

Trustees will benefit from the general indemnity granted by the Council to Members and Officers, provided that they act honestly, within their powers and that of the charity, and in good faith.

Has an Integrated Impact Assessment been completed? Not required
If, not, please state why

Summary:

Wellbeing of Future Generations:	Long term:	To ensure appropriate appointment of Trustees on behalf of Ceredigion County Council to the Evan Morgan Prizes charity
	Collaboration:	To collaborate with other Council Members, and the CLO for Schools to ensure that the area as a whole is represented
	Involvement:	To decide upon appropriate awarding of the Evan Morgan Prizes
	Prevention:	None
	Integration:	Working with Officers to ensure the best outcomes for our residents in terms of allocation of awards

Recommendation(s): **To approve the appointment of the Chair and Vice-Chair of the Ceredigion County Council Overview and Scrutiny Learning Communities Committee as the two nominative Trustees to the charity known as the Evan Morgan Prizes.**

Reasons for decision: **To ensure appropriate representation as Trustees of the charity Evan Morgan Prizes**

Overview and Scrutiny: N/A

Policy Framework: N/A

Corporate Well-being Objectives:	Contributes to the following Corporate Priority: <ul style="list-style-type: none"> • Providing the Best Start in Life and Enabling Learning at All Ages
Finance and Procurement implications:	None
Legal Implications:	None
Staffing implications:	None
Property / asset implications:	None
Risk(s):	None
Statutory Powers:	N/A
Background Papers:	None
Appendices:	Appendix 1 – Scheme 05/12/1983
Corporate Lead Officer:	Elin Prysor Corporate Lead Officer - Legal and Governance Services
Reporting Officer:	Louise Harries - Solicitor
Date:	10/01/2023

This page is intentionally left blank

Sealed 5th December 1983.

N338(S)
83.

County - Dyfed.
Former } - Cardigan.
County }
Charity - Evan Morgan Scholarships.

L3.
525,350 A/1.

Stamp 50p

Scheme including appointment of
Trustees.

C H A R I T Y C O M M I S S I O N .

In the matter of the Charity called the Evan Morgan Scholarships, in the former County of Cardigan, in the County of Dyfed, founded by will proved at Liverpool on the 26th January 1926; and
In the matter of the Charities Act, 1960.

THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES HEREBY ORDER that the following Scheme be approved and established as the Scheme for the regulation of the above-mentioned Charity:-

S C H E M E .

1. Administration of Charity. - The above-mentioned Charity and the property thereof specified in the schedule hereto and all other the property (if any) of the Charity shall be administered and managed subject to and in conformity with the provisions of this Scheme under the title of Evan Morgan Prizes by the body of Trustees hereinafter constituted.

2. Investments and cash. - Subject to any further direction of the Charity Commissioners -

- (1) All investments now or at any time belonging to the Charity not already standing in the name of the Official Custodian for Charities shall be transferred to the said Official Custodian;

N820 1.8.83CH

(2) All sums of cash now or at any time belonging to the Charity, other than income needed for immediate working purposes, shall be invested in the name of the said Official Custodian.

TRUSTEES.

3. Trustees. - The body of Trustees shall consist when complete of three competent persons being

One Ex-officio Trustee and
Two Nominative Trustees.

4. Ex-officio Trustee. - The Ex-officio Trustee shall be the Director of Education of Dyfed County Council.

5. Nominative Trustees. - Except at first as hereinafter provided the Nominative Trustees shall be appointed by Dyfed County Council as local education authority.

(1) Each Nominative Trustee shall hold office for a term ending on the day of the appointment of his or her successor (which may be made at any time after the day next following his or her appointment on which members of the said county council ordinarily retire);

(2) Each appointment shall be made at a meeting convened and held according to the ordinary practice of the council. The chairman of the meeting shall cause the name of each person appointed to be notified forthwith to the Trustees or their clerk. The person appointed may be but need not be a member of the council.

6. First Nominative Trustees. - The following persons shall be the first Nominative Trustees and subject to the provisions hereinafter contained for determination of trusteeship shall hold office until the appointment of their respective successors as hereinbefore provided:

John Lewis James, of Glasfryn, Bronwydd Arms,
Carmarthen, Farmer, and
Richard Elwyn Morris, of Arfryn, Tanygroes,
Cardigan, Retired Company Director, both in
Dyfed.

7. Power of resignation. - Any Trustee may resign his or her trusteeship at any time by giving to his or her Co-trustees notice in writing of his or her wish to resign.

8. Accounts. - Statements of account in relation to the Charity shall be prepared and transmitted to the Commissioners in accordance with the provisions of the Charities Act, 1960, except if and in so far as the Charity is excepted by order or regulations.

9. Application of income. - (1) The Trustees shall apply the clear income of the Charity in awarding prizes to pupils of county primary schools in the District of Ceredigion, in the County of Dyfed, who are about to attend county secondary schools in that district, in recognition of their academic achievements which must include proficiency in the Welsh and English languages and Elementary Mathematics.

(2) The awards shall be in accordance with rules made from time to time by the Trustees.

10. Trustees to act jointly. - The appropriation of the benefits of the Charity shall be made by the Trustees from time to time acting jointly and not separately by any individual Trustee or Trustees.

11. Trustees not to be personally interested. - No Trustee shall receive remuneration, or be interested in the supply of work or goods, at the cost of the Charity.

12. Questions under Scheme. - Any question as to the construction of this Scheme or as to the regularity or the validity of any acts done or about to be done under this Scheme shall be determined by the Commissioners upon such application made to them for the purpose as they think sufficient.

SCHEDULE.

£977.47 ³/₄% Treasury Stock 1997 standing in the name of the Official Custodian for Charities being permanent endowment.

ETARY

29th September

raft Order

Page 130

£2,068.75 cash on deposit account at the Carmarthen
branch of National Westminster Bank plc being accumulations
of income.

This schedule is made up to the 31st August 1983.

Sealed by Order of the Commissioners this 5th day
of December 1983.

L.S.

In re
duly

This page is intentionally left blank

CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 2nd March 2023

Title: Review of Communities and Electoral Arrangements

Purpose of the report: To inform Council of the process for undertaking a Review of Communities and Electoral Arrangements; and to seek approval to establish a Community Review Cross-Party Group

For: Decision

Cabinet Portfolio and N/A
Cabinet Member:

Introduction

The purpose of this report is to advise members that the Council has a duty under Local Government (Democracy) (Wales) Act 2013 to keep its communities under review and report to the Local Democracy and Boundary Commission for Wales (the Commission) on how it keeps its communities under review. To achieve this the Council has appointed the Commission to carry out a review of communities and electoral arrangements in Ceredigion on its behalf.

There are two different elements of a community review that should be carried out by principal councils, which are subject to different sections of the Act:

- Section 25 Review - A review of community boundaries. Should ensure that communities continue to reflect local identities and facilitate effective and convenient local government. This review would allow the council to make minor amendments to boundaries that may have become outdated due to housing developments, shifts in population etc. This review will consider any consequential changes required to the electoral arrangements because of any boundary changes and is the element that will be undertaken by the Commission.
- Section 31 Review - A review of the electoral arrangements. To identify issues with electoral arrangements of community/town councils independent of any boundary issues.

Undertaking the Communities and Electoral Review

The aim of the review will be to ensure that community boundaries reflect the identities and interests of the communities across the Ceredigion County Council area and that they are both effective and convenient.

As part of the review, the Commission will have regard to:

- the creation, abolition or merging of communities and community wards

- the name of the community and, where warded, the name of community wards
- Where changes have been made to the boundaries of communities or community wards the number of councillors representing the community and, where warded, the number of councillors per ward.

The review would be based on the electorate as at the new register published on 1st December 2022 and a 5-year forecast of electorate figures.

The review must take four essential steps:

- Initial publicity;
- Initial investigation and consultation - to ask all interested parties to consider the current community boundaries and submit their views on any changes required to create communities that provide for effective and convenient local government;
- Draft proposals (and consultation on those proposals) - all submissions will then be considered, and the Commission will publish a Draft Proposals Report and will hold a consultation on those proposals.; and
- Final recommendations – these will be submitted to Welsh Government Ministers. Welsh Government Ministers will then if it thinks fit, to give effect to these recommendations either as submitted, or with modifications.

Timescales

With the next local government elections scheduled for May 2027 now is an ideal time to meet the Council’s statutory obligation. Any Community review would also be completed in time for the next County Council Electoral Review.

The Local Democracy and Boundary Commission for Wales will undertake the Review on behalf of the Council, which will take between 15 and 18 months from commencement to completion.

As and when the exact timescales are agreed, County Councillors as well as Town and Community Councillors will be informed.

Next steps

Meetings will be held shortly with representatives from the Local Democracy and Boundary Commission for Wales to agree a timeline for the Review.

The Council is required to set up a cross party group of councillors to support the Community Review to decide on Council Size Policy and to be main group for the local authority.

It is recommended that the Cross-Party Group has 7 Members. Discussions have taken place with the Group Leaders who have nominated the following Councillors to be members of the Communities and Electoral Review Cross-Party Group:

Plaid Cymru	3	Councillor Clive Davies Councillor Eryl Evans
-------------	---	--

		Councillor Alun Williams
Independent	2	Councillor Gwyn Wigley Evans Councillor Rhodri Evans
Liberal Democrats	2	Councillor Elizabeth Evans Councillor Paul Hinge

A Council Size Policy will be presented to Council prior to commencing the first consultation meeting with Town and Community Councils.

Has an Integrated Impact Assessment been completed? If, not, please state why Not applicable – not a service change

Wellbeing of Future Generations:

Summary:

Long term: N/A
Collaboration: N/A
Involvement: N/A
Prevention: N/A
Integration: N/A

Recommendation(s):

That Council:

- a) **Notes that the Local Democracy and Boundary Commission for Wales has been commissioned to undertake the Community Review on behalf of the Council;**
- b) **Approves the number of Members on the Communities and Electoral Review Cross-Party Group be 7;**
- c) **Confirms the membership of the Communities and Electoral Review Cross-Party Group as follows:**
 - **Clive Davies**
 - **Elizabeth Evans**
 - **Eryl Evans**
 - **Gwyn Wigley Evans**
 - **Rhodri Evans**
 - **Paul Hinge**
 - **Alun Williams.**

Reasons for decision: **To enable the Review of Communities to be undertaken in accordance with Sections 25 and 31 of the Local Government (Democracy) (Wales) Act 2013.**

Overview and Scrutiny: N/A

Policy Framework:

- Sections 25 and 31 of the Local Government (Democracy) (Wales) Act 2013;

- Local Democracy and Boundary Commission for Wales – Guidance for Principal Councils on the Review of Communities;
- Council’s Constitution.

Corporate Well-being Objectives: N/A

Finance and Procurement implications: All costs associated with the Community Review will be met from the existing Electoral Services budget. The Commission’s fee for conducting the review is £13,500.

Legal Implications: To ensure compliance with the Local Government (Democracy) (Wales) Act 2013

Staffing implications: Within service.

Property / asset implications: None

Risk(s): Significant risk to the Council of not undertaking the Review.

Statutory Powers: Sections 25 and 31 of the Local Government (Democracy) (Wales) Act 2013

Background Papers: [Local Democracy and Boundary Commission for Wales – Guidance for Principal Councils on the Review of Communities](#)

Appendices: Appendix A – Sample Terms of Reference

Eifion Evans
Chief Executive (Electoral Registration Officer and Returning Officer)

Reporting Officer: Lowri Edwards
Corporate Lead Officer: Democratic Services (Deputy Electoral Registration Officer and Deputy Returning Officer)

Date: 17th February 2023



Comisiwn Ffiniau a
Democratiaeth Leol
Cymru

Local Democracy and
Boundary Commission
For Wales

REVIEW OF COMMUNITY ARRANGEMENTS

TERMS OF REFERENCE

Introduction.....	2
Why are we undertaking this review.....	2
What is the aim of the review.....	2
What can be considered under this review.....	2
Who will undertake the review.....	2
Public Consultations and Submissions.....	2
Council Size Policy.....	3
Welsh Language Names Policy.....	3
Timetable for Review.....	3
Supporting Information.....	4

Introduction

The legislation that covers community reviews is the Local Government (Democracy) (Wales) Act 2013 (the Act). Under the Act the Local Democracy and Boundary Commission for Wales (the Commission) has a general duty to monitor arrangements for local government across Wales. Each principal council however has a duty to monitor the communities in its area and, where appropriate, the electoral arrangements of such communities for the purposes of considering whether to make or recommend changes. These changes are brought about by means of community boundaries reviews and community electoral reviews.

The Commission is conducting a review of community arrangements following a request received from the Principal Council (the Council). This review is being carried out under section 26 of the Act.

The first stage of the review is to ask all interested parties to consider the current community boundaries and submit their views on any changes required to create communities that provide for effective and convenient local government. All submissions will then be considered, and the Commission will publish a Draft Proposals Report and will hold a consultation on those proposals. All submissions will then be considered, and Final Recommendations will be submitted to Welsh Government Ministers. Welsh Government Ministers will then if it thinks fit, to give effect to these recommendations either as submitted, or with modifications.

The review will start in **TBC** with final recommendations being provisionally scheduled to be submitted for adoption in **TBC**.

Why are we undertaking this review?

The Commission has received an official request from the Council to review the community arrangements across the principal council area with the aim of ensuring that communities continue to reflect local identities and facilitate effective and convenient local government.

What is the aim of the review?

The Commission aims to ensure that community boundaries reflect the identities and interests of the communities across the principal council area and that they are both effective and convenient.

As part of the review, the Commission will have regard to:

- the creation, abolition or merging of communities and community wards
- the name of the community and, where warded, the name of community wards
- Where changes have been made to the boundaries of communities or community wards the number of councillors representing the community and, where warded, the number of councillors per ward.

What can be considered under this review?

This review will look at the community boundaries across the principal council area. Any changes to electoral arrangements for communities will only be considered as a consequence of any changes to community boundaries.

Who will undertake this review?

The Commission has entered into an agreement with the principal council to exercise the councils' functions under section 25 (5) of the Act. The Commission is therefore responsible for undertaking the review under section 26 of the Act. On completion of the review the Commission will submit

recommendations to Welsh Government Ministers. Welsh Government Ministers will then if it thinks fit, to give effect to these recommendations either as submitted, or with modifications.

Public Consultation and Submissions

When undertaking the review, the Commission is required to undertake such steps as it thinks fit to ensure that persons who may be interested in the review are informed of the review and are informed of any draft proposals or recommendations. The Commission undertakes to meet these duties by writing to:

- The Principal Council
- The Town and Community Councils across the principal council
- The Senedd Member representing the area,
- The Regional Senedd Members for the area,
- The Member of Parliament representing the area
- The principal council elected members
- Welsh Language Commissioner
- The Welsh Government, and
- Ordnance Survey.

The Commission will also give official notice at different stages of the review, deposit copies of reports and documents at the Principal Council's Election Office and place appropriate documents on the Commissions website.

Comments and submissions may be made at two stages of the review, the initial investigations and draft proposals consultation periods.

All comments and submissions will be given due consideration in the review if the following criteria are met: -

- Comments are received by 11.59pm of the timetabled deadline.
- All comments are received with a name and address identifying the sender. Anonymous submissions will not be accepted, though personal details of members of the public will not be made public. Submissions from representative bodies and persons such as Councillors and Members of the Senedd etc will be named within the report.
- Where an organisation or an individual is making submissions concerning the review, they shall show how either maintaining the status-quo or making changes are desirable in the interests of effective and convenient local government.

Council Size Policy

The Commissions' community review will be undertaken subject to section 26 of the Act and therefore will focus on making boundary changes to ensure that community boundaries reflect the identities and interests of the communities across the principal council area and that they are both effective and convenient. Any consequential changes to electoral arrangements will only be made when changes to community or community ward boundaries have been made.

The principal council has stated that communities should be represented by no less than X councillors and no more than X councillors. The principal council has also stated that community wards should be consist of no less than X electors.

Welsh Language Names Policy

In the creation of any new names the Commission will consult the Welsh Language Commissioner (WLC). The WLC is responsible for advising on the standard forms of Welsh place-names. The

WLC has convened a Place-names Standardisation Panel to provide recommendations and expert advice in this field. In forming its recommendations, the Panel follows national standardisation guidelines and also gives consideration to the meaning, history and etymology of the place-names, as well as their usage. The WLC will be included as a mandatory consultee in the review.

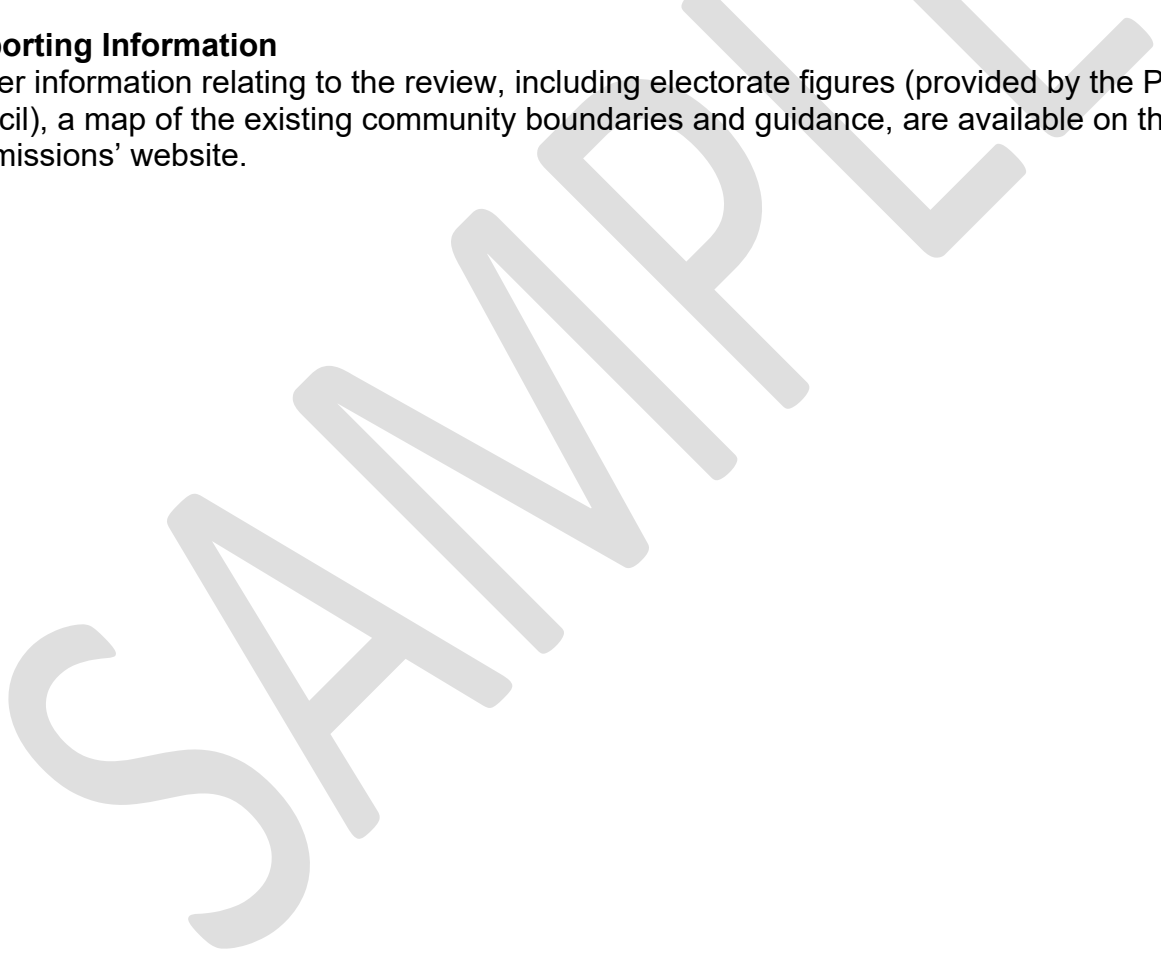
Timetable for the Review

The review will start in **TBC** with final recommendations being provisionally scheduled to be submitted in **TBC**. Any changes that occur as a result of the review process would then come into effect for the next Local Government Elections.

Action	Period	Date
Start of Review		TBC
Initial Investigations	8 Weeks	TBC
Draft Proposal Publication/ Consultation	8 Weeks	TBC
Final Recommendation Submission		TBC

Supporting Information

Further information relating to the review, including electorate figures (provided by the Principal Council), a map of the existing community boundaries and guidance, are available on the Commissions' website.



CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 02/03/2023

Title: Governance and Audit Committee: Appointment of Vice Chair

Purpose of the report: To ensure appropriate appointment to the Governance and Audit Committee

For: Decision

Cabinet Portfolio and Cabinet Member: Councillor Matthew Vaux: Cabinet Member for Partnerships, Housing, Legal and Governance and Public Protection

Background

Following the resignation of the Vice-Chair of Governance and Audit Committee, it was reported to Council on 20 October 2022 that a recruitment process would be undertaken to appoint a new lay member to the committee.

As a result of this recruitment process, Mr Andrew Blackmore was appointed as a Lay Member of the Governance and Audit committee, which was agreed by Council on 15 December 2022. The appointment will be for no more than two consecutive administrative terms (i.e. one term initially, with the option to extend to a second term in 2027).

Current Position:

During a meeting of the Governance and Audit Committee held 17 January 2023, consideration was given to the Deputy Chair arrangements, and it was agreed to appoint Mr Andrew Blackmore as Deputy Vice with immediate effect from 17 January 2023 for the remainder of a two-year period up to May 2024.

Has an Integrated Impact Assessment been completed? No
If, not, please state why
Summary: This report does not represent a change in policy or strategy.

Wellbeing of Future Generations:

- Long term:**
- Collaboration:**
- Involvement:**
- Prevention:**
- Integration:**

Recommendation(s):	To confirm the appointment of Andrew Blackmore as Vice Chair of the Governance and Audit Committee up to May 2024.
Reasons for decision:	The recommendations are necessary to ensure that the appropriate appointments are in place, in accordance with relevant legislation and the Constitution.
Overview and Scrutiny:	Not applicable
Policy Framework:	Not applicable
Corporate Well-being Objectives:	Not applicable
Finance and Procurement implications:	None
Legal Implications:	None
Staffing implications:	None
Property / asset implications:	None
Risk(s):	None
Statutory Powers:	Local Government Act 1972 Local Government (Wales) Measure 2011 Government and Elections (Wales) Act 2021
Background Papers:	Report to Council 20/10/2022: https://council.ceredigion.gov.uk/documents/s3870/Report%20on%20recruitment%20of%20independent%20person%20to%20the%20Governance%20and%20Audit%20Committee.pdf?LLL=0 Report to Council 15/12/2022: https://council.ceredigion.gov.uk/documents/s4100/Report%20on%20the%20Recruitment%20of%20an%20Independent%20Lay%20Member%20to%20the%20Governance%20and%20Audit%20Committee.pdf?LLL=0 Report to Governance and Audit Committee 17/01/2023: https://council.ceredigion.gov.uk/documents/s4369/Governance%20and%20Audit%20Committee%20Lay%20Member%20and%20Deputy%20Chair%20Arrangements.pdf?LLL=0
Appendices:	None

Corporate Lead Officer: Elin Prysor, CLO – Legal and Governance (and Monitoring Officer)

Reporting Officer: Elin Prysor

Date: 20/02/2023

This page is intentionally left blank

CYNGOR SIR CEREDIGION COUNTY COUNCIL **2022/2023**

CYNGHORWYR BLAENLLAW / PROMINENT COUNCILLORS

Arweinydd y Cyngor /
Leader of the Council

Cyng./ Cllr. Bryan Davies

Dirprwy Arweinydd y Cyngor /
Deputy Leader of the Council

Cyng./ Cllr. Alun Williams

Cadeirydd y Cyngor /
Chairman of the Council

Cyng./ Cllr. Ifan Davies

Is-Gadeirydd y Cyngor /
Vice-Chairman of the Council

Cyng./ Cllr. Maldwyn Lewis

GRWP Y WEITHREDIAETH / EXECUTIVE GROUP:

Plaid Cymru / The Party of Wales (20 Aelod / Members)

GRWPIAU ANWEITHREDOL / NON EXECUTIVE GROUPS:

Aelodau Annibynnol / Independents (9 Aelod / Members)

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (7 Aelod / Members)

Heb-Grŵp / Un-Grouped (2 Aelod / Member)

AELODAETH Y CABINET A PHWYLLGORAU'R CYNGOR /
MEMBERSHIP OF THE CABINET AND COMMITTEES OF THE
COUNCIL

Y CABINET / THE CABINET

Y Cynghorwyr / Councillors

Portffolio / Portfolio

Cyng./Cllr. Bryan Davies

**Gwasanaethau Democrataidd, Polisi,
Perfformiad a Phobl a Threfniadaeth**
Democratic Services, Policy, Performance and
People and Organisation

Cyng./Cllr. Alun Williams

Gydol Oes a Llesiant
Through Age and Wellbeing

Cyng./Cllr. Catrin M.S. Davies

**Diwylliant, Hamdden a Gwasanaethau
Cwsmeriaid**
Culture, Leisure and Customer Services

Cyng./Cllr. Clive Davies

Yr Economi ac Adfywio
Economy and Regeneration

Cyng./Cllr. Gareth Davies

Gwasanaethau Cyllid a Chaffael
Finance and Procurement Services

Cyng./Cllr. Keith Henson

**Priffyrdd a Gwasanaethau Amgylcheddol a
Rheoli Carbon**
Highways and Environmental Services and
Carbon Management

Cyng./Cllr. Wyn Thomas

Ysgolion, Dysgu Gydol Oes a Sgiliau
Schools, Lifelong Learning and Skills

Cyng./Cllr. Matthew Vaux

**Partneriaethau, Gwasanaethau Tai, Cyfreithiol
a Llywodraethu a Diogelu'r Cyhoedd**
Partnerships, Housing, Legal and Governance
and Public Protection

PWYLLGORAU / COMMITTEES

PWYLLGOR RHEOLI DATBLYGU / DEVELOPMENT CONTROL COMMITTEE (15)

Cadeirydd / Chairman: **Cyngh./Cllr. Rhodri Davies**
Is Gadeirydd / Vice Chairman: **Cyngh./Cllr. Ifan Davies**

Plaid Cymru / The Party of Wales (7)

Gethin Davies, Rhodri Davies, Chris James, Ceris Jones, Maldwyn Lewis, Mark Strong, Carl Worrall.

Aelodau Annibynnol / Independents (4)

Ifan Davies, Marc Davies, Rhodri Evans, Gareth Lloyd.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (3)

Meirion Davies, Geraint Hughes, Sian Maehrlein.

Aelod Ddi-Grŵp / Un-Grouped Member (1)

Hugh Hughes

PWYLLGOR TRWYDDEDU / LICENSING COMMITTEE (11)

Cadeirydd / Chairman: **Cyngh./Cllr. I'w gadarnhau gan y Pwyllgor / To be confirmed by the Committee**
Is Gadeirydd / Vice Chairman: **Cyngh./Cllr. Paul Hinge**

Plaid Cymru / The Party of Wales (6)

Amanda Edwards, Endaf Edwards, Eryl Evans, Ann Bowen Morgan, Caryl Roberts, (1 sedd wag / vacant seat).

Aelodau Annibynnol / Independents (3)

Keith Evans, Wyn Evans, Gwyn James.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (2)

Paul Hinge, John Roberts.

PWYLLGOR LLYWODRAETHU AC ARCHWILIO / GOVERNANCE AND AUDIT COMMITTEE (6)

Cadeirydd / Chairman: Cyngh./Cllr. Alan Davies
Is Gadeirydd / Vice Chairman: Cyngh./Cllr. Andrew Blackmore

Plaid Cymru / The Party of Wales (3)
Endaf Edwards, Maldwyn Lewis, Mark Strong.

Aelodau Annibynnol / Independents (2)
Gareth Lloyd, Wyn Evans.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (1)
Elizabeth Evans.

Aelod Lleyg / Lay Member
Alan Davies, Andrew Blackmore, Caroline Whitby.

PWYLLGOR GWASANAETHAU DEMOCRATAIDD / DEMOCRATIC SERVICES COMMITTEE (6)

Cadeirydd / Chairman: Cyngh. / Cllr. Elizabeth Evans
Is Gadeirydd / Vice Chairman: Cyngh. / Cllr. Gareth Lloyd

Plaid Cymru / The Party of Wales (3)
Endaf Edwards, Caryl Roberts, Mark Strong.

Aelodau Annibynnol / Independents (2)
Gwyn James, Gareth Lloyd.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (1)
Elizabeth Evans.

PWYLLGOR IAITH / LANGUAGE COMMITTEE (7)

Cadeirydd/ Chairman: **Cyngh./Cllr.** Catrin M.S. Davies
Is Gadeirydd / Vice Chairman: **Cyngh./Cllr.** Chris James

Plaid Cymru / The Party of Wales (3)

Catrin M.S. Davies, Rhodri Davies, Chris James.

Aelodau Annibynnol / Independents (2)

Gwyn Wigley Evans, Gareth Lloyd.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (2)

John Roberts, 1 sedd wag/vacant seat.

PWYLLGOR RHESTR FER / SHORTLISTING COMMITTEE (8)
(AD HOC)

PWYLLGOR MOESEG A SAFONAU / ETHICS AND STANDARDS COMMITTEE
(9)

Cadeirydd / Chairman: Caroline White
Is-Gadeirydd/ Vice Chairman: John Weston

Aelodau Annibynnol / Independent Members (5):

Alan Davies, Caryl Davies, Carol Edwards, John Weston, Caroline White.

Aelodau Etholedig / Elected Members (2):

Y Cynghorwyr / Councillors Gwyn Wigley Evans, Caryl Roberts.

Aelodau Etholedig (Cynrychiolwyr y Cynghorau Cymuned) / Elected Members
(Community Council Representatives) (2):

Y Cynghorwyr / Councillors Delyth James, Jan Culley.

PWYLLGORAU TROSOLWG A CHRAFFU / OVERVIEW and SCRUTINY COMMITTEES

PWYLLGOR CYMUNEDAU FFYNIANNUS / THRIVING COMMUNITIES COMMITTEE (13)

Cadeirydd / Chairman: **Cyngh./Cllr. Gwyn Wigley Evans**
Is Gadeirydd / Vice Chairman: **Cyngh./Cllr. Marc Davies**

Plaid Cymru / The Party of Wales (6)

Gethin Davies, Rhodri Davies, Chris James, Maldwyn Lewis, Ann Bowen Morgan, Carl Worrall.

Aelodau Annibynnol / Independents (3)

Marc Davies, Gwyn Wigley Evans, Rhodri Evans.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (3).

Meirion Davies, Sian Maehrlein, John Roberts.

Aelod Ddi-Grŵp / Un-Grouped Member (1)

Steve Davies

PWYLLGOR CYMUNEDAU IACHACH / HEALTHIER COMMUNITIES COMMITTEE (13)

Cadeirydd/ Chairman: **Cyngh/Cllr. Caryl Roberts**
Is-Gadeirydd/ Vice-Chairman: **Cyngh/Cllr. Ceris Jones**

Plaid Cymru / The Party of Wales (7)

Amanda Edwards, Eryl Evans, Ceris Jones, Maldwyn Lewis, Ann Bowen Morgan, Caryl Roberts, Carl Worrall.

Aelodau Annibynnol / Independents (3)

Keith Evans, Gwyn James, Wyn Evans.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (3)

Elaine Evans, Sian Maehrlein, John Roberts.

**PWYLLGOR CYMUNEDAU SY’N DYSGU / LEARNING COMMUNITIES
COMMITTEE (13)**

Cadeirydd/ Chairman: **Cyngh./**Cllr. Endaf Edwards
Is Gadeirydd/Vice Chairman: **Cyngh./**Cllr. Chris James

Plaid Cymru / The Party of Wales (7)

Rhodri Davies, Amanda Edwards, Endaf Edwards, Eryl Evans, Chris James, Ann Bowen Morgan, Mark Strong.

Aelodau Annibynnol / Independents (3)

Euros Davies, Marc Davies, Gareth Lloyd.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (3)

Meirion Davies, Elizabeth Evans, Paul Hinge.

**PWYLLGOR ADNODDAU CORFFORAETHOL / CORPORATE RESOURCES
COMMITTEE (13)**

Cadeirydd / Chairman: **Cyngh./**Cllr. Rhodri Evans
Is-Gadeirydd / Vice Chairman: **Cyngh./**Cllr. Geraint Hughes

Plaid Cymru / The Party of Wales (6)

Endaf Edwards, Eryl Evans, Ceris Jones, Ann Bowen Morgan, Caryl Roberts, Carl Worrall.

Aelodau Annibynnol / Independents (3)

Euros Davies, Ifan Davies, Rhodri Evans.

Democratiaid Rhyddfrydol / Welsh Liberal Democrats (3)

Elaine Evans, Paul Hinge, Geraint Hughes.

Aelod Ddi-Grŵp / Un-Grouped Member (1)

Hugh Hughes

**PWYLLGOR CYDLYNU TROSOLWG A CHRAFFU / OVERVIEW AND SCRUTINY
COORDINATING COMMITTEE (10)**

Cadeirydd /Chairman: **Cyngh/Cllr. Keith Evans**
Is Gadeirydd / Vice Chair: **Cyngh/Cllr. Wyn Evans**

Ynghyd â / together with:

Marc Davies, Endaf Edwards, Gwyn Evans, Rhodri Evans, Geraint Hughes, Chris James, Ceris Jones, Caryl Roberts,

**(Cadeiryddion ac Is-Gadeiryddion y Pwyllgorau Trosolwg a Chraffu
Chairmen and Vice-Chairmen of the Overview and Scrutiny Committees)**

**Mae'r Cynghorwyr uchod hefyd yn aelodau o'r Pwyllgor Ymddiriedolwyr
Elusennau / The Councillors above are also members of the Charity Trustee
Committee.**