

CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 06/09/22

Title: 2022/23 Controllable Revenue Budget - Financial Performance

Purpose of the report: To report on the 2022/23 Revenue Budget - actual position to the end of June 2022 and forecasted year-end position

For: For Decision

Cabinet Portfolio and Cabinet Member: Cllr Gareth Davies, Cabinet Member for Finance & Procurement

1. SUMMARY

This report updates Cabinet on the financial performance for all Services in relation to the 2022/23 Controllable Revenue Budget. The Budgets for each Service are actively monitored and reviewed on a regularly basis, in order to assess the timing of income and expenditure, as well as the forecasted year-end position and ensuring corrective action is taken wherever possible and as appropriate.

At this stage in the financial year, the projected year-end position is initially being forecast at a small overall underspend of £71k. However even at this early stage in the year a number of Council wide financial challenges are already emerging:

- The position **does** take account of various cost pressures emerging relating to elevated levels of inflation and continuing COVID related impacts. In the main both these aspects are being mitigated temporarily this year by the planned use of reserves.
- The position also **includes** a proposed ongoing solution to replace the use of £1.0m of late WG funding in the 2022/23 Budget. Members will recall this was included in the Budget setting process, in order to alleviate pressures on Council Taxpayers by limiting the 2022/23 Council Tax increase to 2.5%.
- The position **does not** take account of Payaward announcements that have been made very recently, relating to both Teachers and all other Local Government staff. The Payawards impact as proposed (noting they are not yet at the point of acceptance nor implementation) would cost in the region of an extra £3m on top of the original sums included in the 2022/23 Budget. The impact of this is highly significant and will clearly have implications both in year and for 2023/24 budget setting.

At the time of writing it is too early to understand if there is going to be any additional WG or UK government funding available, as the level of proposed Payawards is a major UK wide challenge for the Local Government sector. There has for example

been an announcement by the Scottish Government that extra recurring funding of £140m (approx. 1.2%) will be provided for Scottish Local Authorities.

Further consideration will need to be given to the Payaward issue, but it is likely to involve temporary mitigation measures in year, pending more permanent considerations as part of the 2023/24 Budget process. It may still be some time before the outcome of the Payawards is actually ready for implementation. The position could well also be exacerbated even further as and when negotiations move onto 2023/24 Payawards.

With inflation biting, COVID impacts on Services still being seen and now the level of Payawards proposed, the current and future financial challenges are substantial. The level of cost pressures going into the 2023/24 Budget setting process are likely to be as considerable if not more than at any stage seen previously under the decade of austerity. Without additional core funding from Welsh and UK Governments, both Ceredigion and the whole of the Local Government sector will be facing significant funding shortfalls.

2. BUDGET PERFORMANCE - SUMMARY

The first main consideration is to ensure there is sustainable way forward in relation to the £1.0m of WG funding used and assumed during the 2022/23 Budget setting process. This was an entirely appropriate and timely approach in March 2022, in order to reduce the Council Tax increase down from potentially up around 5% to 2.5% and to recognise the Cost of Living impact on the residents of Ceredigion. However, with unprecedented financial challenges being faced, it is now a priority to resolve this £1m.

Having reviewed the 2021/22 Revenue Outturn position and also taken account of the current and future forecast for interest rates, there are 2 solutions:

- i) Council Tax Surplus (Under Levies, Council Tax Premium and Reserves)
Council Tax collection rates (both in year and cumulatively) have continued to hold up reasonably well after the COVID decline in 2020/21 and a surplus has been achieved in recent years including 2021/22:

	Assumed Collection rate	Actual In year Collection rate	Core Surplus Achieved £'000
2018/19	98.5%	97.2%	269
2019/20	98.5%	97.4%	653
2020/21	98.5%	96.7%	376
2021/22	97.5%	97.2%	985

It would be reasonable to assume that an ongoing surplus of £700kpa can be achieved. The downside risk to this is if the Cost of Living crisis were to have a detrimental impact on collection rates, although these are holding up so far in 2022/23. It will be appropriate to review the projected position and the collection

rate assumptions as part of 2023/24 Budget setting and to continue to monitor the position.

ii) Treasury Budgets (under F&P)

Investment balances are elevated from pre-COVID levels due in part to the strengthening of the Council's balance sheet. The Bank of England Base rate has also started moving upwards since December 2021, having been held at an historical low of 0.1% for so long. Current projections are that interest rates may peak at around 2.75% around March 2023. Therefore the combination of higher balances and an increasing interest rate environment will generate additional investment income. It is therefore prudent and reasonable to assume £300k to assist with the £1m. Additional income beyond this level should be achieved and this will be used to assist the wider in year position and the 2023/24 Budget Process.

This would entail a Budget Virement between Services as follows:

Budget Heading	Change to action in Q2 £'000	Explanation
Finance & Procurement	-300	Increase in Investment Income target
Levies, Council Tax Premium and Reserves	300	Transferred from F&P to offset part of £1.0m use of WG funding

This virement does not involve a variation in the level or nature of the delivery of the Service.

By adopting these clear assumptions now, it allows the actual WG funding itself to be released and used on a one-off basis for alternative purposes. The final amount received from the additional RSG monies as a result of the very late reopening of the 2021/22 Local Government Settlement was £1.435m. This was placed in a specific Cost & Inflationary Pressures earmarked reserve as part of the 2021/22 Outturn position. £239k of this amount is nominally designated for Domiciliary Care following a WG commitment for this sector, which would then leave £1.2m available for Inflation Cost Pressures rather than being needed for the core budget.

Elevated levels of inflationary cost pressures are already being seen in Q1, so it is timely to review these and to mitigate them from this £1.2m now released and available in the Cost & Inflationary Pressures reserve. To date likely provisional calls on this reserve total an estimated £550k and currently include Council Fleet Fuel costs, Vehicle Spares and Learner transport. Energy markets also remain volatile, under strain and at unprecedented levels, therefore the impact on corporate energy contracts which will take effect in October are still not fully confirmed, but will almost certainly exceed the 20% assumption made in the Budget process and could potentially be a further £750k in year cost pressure.

With regards to Payawards:

- Teachers - WG have accepted the recommendations of the Independent Welsh Review Pay Body and have started a period of consultation with

Stakeholders. The proposal is for an uplift of 5% from September 2022 and a further uplift of 3.5% from September 2023 (subject to review), with a starting Teachers salary of £30,000 from September 2023.

- Other Local Government Staff (including Chief Officers) – The National Employers offer is for a flat increase of £1,925 for all grades from April 2022. This equates to different percentages for each grade, with the highest increase being 10.5% at the lowest grade, which would take the minimum hourly rate to £10.50. The Unions will now be consulting their members on this Pay offer.

The 2022/23 Budget made provision for Payawards of between 3.25% and 4.0% at a cost of c£3.1m. If these Payawards are implemented in full, the cost could be over double that sum at c£6.4m. The impact of this is highly significant and will clearly have implications both in year and for 2023/24 budget setting.

3. BUDGET PERFORMANCE – SERVICE POSITIONS

There have been a small number of Budget Transfers between Services that reflect day to day operational changes between Services, with no underlying change to the service provision. The main Budget Transfer was the allocation of the £155k Fees & Charges income target down to the relevant individual services.

As well as the impact stemming from elevated levels of Inflation, there are other pressures being seen in Services. In particular, the number of Social Care Placements required in the areas of Learning Disability, Mental Health and Children's Out of County Placements has increased. In all of these areas a very small increase in volumes has a significant financial impact as individual placements can cost upwards of £1,500 per week. The £1.0m Placement Equalisation reserve put in place at year-end is therefore already being called on significantly and is now projected to be virtually fully utilised during the year.

With bank interest rates now rising this is creating an over achievement against the Investment Income budget within Finance & Procurement, which is assisting with the overall in year position and will assist further for the 2023/24 Budget if the path for interest rates continues to match current market expectations.

There continue to be several areas of ongoing impact following COVID, so there are expenditure and lower levels of income that are being mitigated temporarily this year by the corporate COVID budget provision. The 22/23 Budget setting process made allowance for a £2m budget, of which £1.25m was funded from reserves. The main areas still being affected include Schools Supply Cover, temporary Highway changes and our Care Homes alongside lower levels of income being seen in Trade Waste and Wellbeing Centres.

The WG COVID Hardship Fund no longer exists, other than the same mechanics are being used for Local Authorities to submit monthly claims for Self isolation payments, SSP enhancement for Care Employers and the cost of Free School Meal provision during holidays.

A further breakdown of the Controllable Budget position by Service is shown overleaf:

Service	Latest Budget £'000	Budget to June 2022 £'000	Actuals to June 2022 £'000	Variance to June 2022 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Customer Contact	6,151	1,014	944	70		-	It is expected by the service to breakeven during the 2022/23 financial year.
Democratic Services	4,391	1,097	1,032	65		20	At this stage in the year there are no problem areas identified.
Economy & Regeneration	3,653	933	731	202		-	Although the Growth & Enterprise budget is currently benefiting from vacant posts, as these posts are filled other pressures will become more obvious. The challenges include income shortfalls in the Planning Service and the demand on Public conveniences and the cost of materials. The figures do not take account of the fact that energy prices are rising faster than the higher levels of inflation already built into the budget.
Finance & Procurement	19,100	9,256	8,794	462		770	An underspend of £770k is forecast to year end due to the increase in the interest rates which will generate a further £600k of investment income together with £170k for vacancies and additional funding from DWP.
Highways & Environmental Services	18,133	4,129	4,061	68		(200)	The service is already facing various cost pressures at this early stage of the year, leading to a projected overspend of £200k. This is after making allowance for inflationary pressures on Fuel & Vehicle Parts being funded from reserves (£250k early estimate) and the strong likelihood of needing to take the same approach on Learner transport (£300k), plus the use of corporate COVID funding to temporarily cover shortfalls in Trade Waste Income (£185k).
Legal & Governance Services	1,569	381	368	13		(45)	An increase in Social care related legal costs is starting to cause concern for the Legal Budget, the situation is being closely monitored. This may require use of reserves and further consideration as part of the 2023/24 budget process.
People & Organisation	2,165	325	303	22		-	At this stage in the year there are no problem areas identified.
Policy, Performance & Public Protection	2,353	589	518	71		40	At this stage in the year there are no problem areas identified.

Continued.....

Service	Latest Budget £'000	Budget to June 2022 £'000	Actuals to June 2022 £'000	Variance to June 2022 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
<u>Pyrth Through Age Services</u>							
Porth Cymorth Cynnar	4,401	1,400	1,451	(51)	(100)		Income levels in the Wellbeing Centres are yet to recover to pre COVID levels plus there is a potential increase in the cost of pupil transport from September. However these would be mitigated temporarily by Corporate COVID funding / reserves. An overspend of £100k across the service by the end of the financial year is currently foreseen.
Porth Cynnal	28,648	7,641	7,643	(2)	(238)		The Service anticipates an overspend position, which is after assuming £516k from reserves to counteract increased external Learning Disabilities & Mental Health Placement costs. The service is highly volatile and this forecast is based on known commitments to date and there are a significant number of variances within the service. There are currently operational challenges in a number of areas particularly around staffing and caseloads.
Porth Gofal	13,607	5,679	5,671	8	24		The Service anticipates an underspend by year end of £24k. The service is highly volatile and this forecast is based on known commitments to date. There are currently operational challenges in a number of areas including Residential Homes and Home Care.
Pyrth Through Age Services	46,656	14,720	14,765	(45)		(314)	
Schools & Culture	50,931	48,376	48,153	223		100	The service has benefited from vacant posts during the summer. Most of these posts will be filled by the autumn. The service faces a potential increase in the cost of pupil transport from September. Despite this it is expected that the service will remain within its budget for the year.
Leadership Group	6,986	925	1,220	(295)		-	The main concern is a significant cost pressure on the Out of County Placements budget with an overspend of £450k for the year currently being projected. This will be dealt with in year by using the Placement Equalisation reserve, but the continuing upward trend is concerning.
Levies, C/Tax Premium & Reserves	3,755	1,056	1,054	2		(300)	An ongoing solution is needed to replace the £1m use of reserves used to lower the 2022/23 Council Tax. This is now in hand by incorporating assumptions on Council Tax collection and Interest being earned on Treasury Management balances.
Total Controllable Budget	165,843	82,801	81,943	858		71	

4. OTHER WG RELATED SCHEMES

Local Government continues to be the preferred operational delivery partner at a local level for several WG national Schemes, be these COVID related, Cost of Living related or otherwise. These are generally fully funded by WG and the more significant ones operating in 2022/23 are:

NNDR 50% Business Rates relief for Leisure, Retail & Hospitality sectors	Approx. £2.3m of NNDR relief has been awarded to eligible businesses for 2022/23
Self Isolation Support scheme	£1.128m cumulative payments – Scheme closed 31/07/22
Care Workers Statutory Sick Pay enhancement scheme for Employers	£75k cumulative payments to date – Scheme closes 31/08/22
£1,498 Payment for Carers (Round 3)	£2.395m cumulative payments - Scheme complete.
£500 Unpaid Carers Scheme	£334k of grants paid. Scheme initially closed on 15/07/22 but has subsequently reopened for the period 15/08/22 to 02/09/22.
£150 Cost of Living Scheme	£2.9m cumulative payments to date. Discretionary Scheme to follow.
Winter Fuel Payment Scheme	New WG Scheme coming Autumn 2022

In addition to these there are still various COVID related grants / schemes still being supported and resourced. These include Test, Trace & Protect (Contract Tracing), Vaccination Centre and Bus Emergency Funding. Considerable input and support has also been given towards the various schemes in place to support Ukrainian Refugees arriving in the county.

5. CONCLUSION

It is unusual, COVID aside, at this early stage in a financial year for the Council to be facing such unprecedented financial challenges. Whilst there may be assumptions that service delivery issues and operational challenges would diminish and things would return to 'normal' as we leave behind the COVID period, this is in fact far from the case in practice. This can also be seen in the private sector in many instances, so is not unique to the public sector.

What were initially financial headwinds coming down the track, are now strengthening in both scale and impact. The Council has a strong balance sheet and is financially resilient, but all indications currently point to a downward trend on the level of reserves, in order to provide temporary mitigation on a number of fronts during the current financial year, unless there is one-off grant funding that becomes available as the year progresses. There is also a clear case for higher levels of core funding being needed from Welsh Government. In the absence of this there will be some very difficult decisions needed as part of the 2023/24 Budget process.

Has an Integrated Impact Assessment been completed?	No
If, not, please state why	Report is for information
Wellbeing of Future Generations:	<p>Summary:</p> <p>Long term: Not Applicable</p> <p>Integration: Not Applicable</p> <p>Collaboration: Not Applicable</p> <p>Involvement: Not Applicable</p> <p>Prevention: Not Applicable</p>
Recommendations(s):	<ol style="list-style-type: none"> 1. To approve the proposed change in Budget assumptions in relation to the original £1m use of WG funding as outlined in Section 2i) & ii) of the report. 2. To note that further consideration will need to be given to the financial impact arising from in year Payawards. 3. To note the need to ensure Welsh Government are actively lobbied and made fully aware of the financial challenges that are being faced by the Council. 4. To note the overall Revenue position outlined in the report.
Reasons for decision:	To ensure the Council achieves a balanced financial position for the 2022/23 financial year.
Overview and Scrutiny:	Considered during the Budget setting process
Policy Framework:	Medium Term Financial Strategy
Corporate Priorities:	The Budget supports the Strategic Objectives of the Council
Financial & Procurement implications:	Noted within the report
Legal implications:	Part of the Section 151 officer's role and responsibility for the proper administration of the Council's financial affairs under Local Government Finance Act 1972
Staffing implications:	Significantly elevated levels of Payawards introduce a risk of needing to review Council and Service priorities, particularly if additional WG funding is not forthcoming.
Property / Asset implications:	n/a

Risk(s):	Risk of insufficient funding if there are significant overspends. There is now a high probability that the 2023/24 Budget process will be extremely challenging. The Council has already formally increased the financial risk score in the Corporate Risk Register.
Background Papers:	Revenue Budget 2022/23
Appendices:	<ul style="list-style-type: none"> Appendix A: Customer Contact Appendix B: Democratic Services Appendix C: Economy & Regeneration Appendix D: Finance & Procurement Appendix E: Highways & Environmental Services Appendix F: Legal & Governance Service Appendix G: People & Organisation Appendix H: Policy, Performance & Public Protection Appendix I: Porth Cymorth Cynnar Appendix J: Porth Cynnal Appendix K: Porth Gofal Appendix L: Schools & Culture Appendix M: Leadership Group Appendix N: Levies, Council Tax Premium & Reserves
Corporate Lead Officer:	<ul style="list-style-type: none"> Steve Johnson (to 31/08/22) Duncan Hall (from 01/09/22)
Reporting Officers:	Duncan Hall and Justin Davies
Date:	19/08/22

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Cyswllt Cwsmeriaid / Customer Contact

Swyddog Arweiniol / Corporate Lead Officer : Arwyn Morris

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Disgwylir gan y gwasanaeth bydd y gyllideb yn mantoli yn ystod y flwyddyn ariannol 2022/23.

It is expected by the service to breakeven during the 2022/23 financial year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
TGCh / ICT	3,714	409	399	10	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Cwsmeriaid / Customer Services	1,365	341	310	31	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Cymunedol / Community Services	968	238	209	29	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	104	26	26	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	6,151	1,014	944	70	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Gwasanaethau Democraidd / Democratic Services

Swyddog Arweiniol / Corporate Lead Officer : Lowri Edwards

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar yr adeg hon o'r flwyddyn ni nodwyd unrhyw faes sy'n achosi problem.
At this stage in the year there are no problem areas identified.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaethau Democraidd / Democratic Services	1,971	492	438	54	20	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Cymorth Corfforaethol i Wasanaethau / Corporate Service Support	2,005	501	493	8	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	415	104	101	3	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	4,391	1,097	1,032	65	20		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Economi ac Adfywio / Economy and Regeneration

Swyddog Arweiniol / Corporate Lead Officer: Russell Hughes-Pickering

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Er bod cyllideb Twf a Menter yn elwa o swyddi gwag ar hyn o bryd, wrth i'r swyddi hyn cael eu llenwi amlygir pwysau eraill o fewn y gwasanaeth. Mae'r heriau yn cynnwys diffyg incwm yn y Gwasanaeth Cynllunio, y galw ar gyfleusterau cyhoeddus a chostau deunyddiau. Nid yw'r ffigurau yn ffactori'r ffaith bod pris ynni yn codi tu hwnt i'r chwyddiant mawr sydd eisoes wedi'r rhoi yn y gyllideb.

Although the Growth & Enterprise budget is currently benefiting from vacant posts, as these posts are filled other pressures will become more obvious. The challenges include income shortfalls in the Planning Service and the demand on Public conveniences and the cost of materials. The figures do not take account of the fact that energy prices are rising faster than the higher levels of inflation already built into the budget.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaethau Eiddo / Property Services	2,766	631	617	14	(150)	Collir incwm rhent yn y swyddfeydd. Mae cyfleusterau cyhoeddus yn brysurach nag arfer ac fel canlyniad yn defnyddio mwy o oriau staff a deunyddiau. Mae prisiau'r deunyddiau hyn hefyd wedi codi yn sylweddol. Rental income is not being received for the offices. Public conveniences have been busier than normal and as a result have used more staff hours and materials. The price of these materials has also risen considerably.	C / M
Twf a Menter / Growth & Enterprise	635	195	4	191	150	Nid oes yr un maes yn peri problem ar hyn bryd o hyn. Mae'r rhagolygon yn adlewyrchu'r budd a geir o swyddi gwag. There are no problem areas identified at present, the forecast reflects the benefit from vacant posts.	I / L
Gwasanaethau Cynllunio / Planning Services	189	91	85	6	-	Mae'r incwm a geir o'r ffioedd cynllunio ar hyn o bryd oddeutu £65,000 yn llai na'r gyllideb broffil ar gyfer Chwarter 1. Serch hynny, gwneir yn iawn am hyn yn rhannol drwy'r arbedion a ddaw o swyddi gwag. Mae rhai elfennau o'r gwaith cynllunio yn cael ei wneud yn allanol. Bydd unrhyw gostau ychwanegol neu ddiffyg o ran incwm cynllunio yn cael eu hariannu gan gyllid wrth gefn. Planning income is currently below the budget profile by c£65k for Q1, although this is partly being covered by vacant posts savings. Certain Planning work has also been outsourced. Any additional costs or Planning income shortfall will be covered by reserve funding.	U / H
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	63	16	25	(9)	-	Mae hyn yn cynnwys ffactor swyddi gwag ar draws y gwasanaeth cyfan, sy'n cael ei ariannu gan y Gwasanaeth Twf a Menter. This contains a vacancy factor for the whole service, which is being covered by the Growth & Enterprise service	I / L
CYFANSWM / TOTAL	3,653	933	731	202	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Cyllid a Chaffael / Finance and Procurement

Swyddog Arweiniol / Corporate Lead Officer : Duncan Hall

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Rhagwelir tanwariant o £770,000 ar ddiwedd y flwyddyn oherwydd y cynnydd yn y gyfradd log a fydd yn creu incwm buddsoddi ychwanegol o £600,000 ynghyd â £170,000 yn sgil swyddi gwag a chyllid ychwanegol oddi wrth yr Adran Gwaith a Phensiynau.

An underspend of £770k is forecast to year end due to the increase in the interest rates which will generate a further £600k of investment income together with £170k for vacancies and additional funding from DWP.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaeth Cyllid a Chaffael / Finance & Procurement Service	3,354	925	796	129	170	Mae'r tanwariant yn ymwneud â swyddi gwag a chyllid ychwanegol oddi wrth yr Adran Gwaith a Phensiynau. Underspends relating to staff vacancies and additional funding from DWP	I / L
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor / Housing Benefits and Council Tax Support Scheme	6,287	6,287	6,145	142	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
Yswiriant, Terfynu a Chostau Corfforaethol Eraill / Insurance, Termination & Other Corporate Costs	1,746	993	953	40		Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Cyfrif Cyfalaf Corfforaethol / Corporate Capital Account	7,713	1,051	900	151	600	Oherwydd y cynnydd mewn cyfraddau llog, mae llog ychwanegol yn deillio o'r buddsoddiadau. Bydd £300,000 yn cyfrannu tuag at sicrhau bod y swm untro ychwanegol o £1m a oedd wedi'i gynnwys yn y setliad yn medru cael ei adlewyrchu yn y gyllideb sylfaenol yn barhaus. Hefyd, bydd yna £300,000 arall a fydd yn cyfrannu at sefyllfa'r Cyngor yn gyffredinol. There is additional interest being generated on investments due to the increase in interest rates. £300k will contribute towards ensuring the £1m one off additional settlement can be reflected in the base budget ongoing. In addition there will be a further £300k which will contribute to the overall Council wide position.	I / L
CYFANSWM / TOTAL	19,100	9,256	8,794	462	770		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Priffyrdd a Gwasanaethau Amgylcheddol / Highways and Environmental Services

Swyddog Arweiniol / Corporate Lead Officer : Rhodri Llwyd

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth eisoes yn wynebu amrywiol bwysau o ran cost yn gynnar yn y flwyddyn. O'r herwydd, rhagwelir y bydd y gwasanaeth yn gorwario £200,000. Daw hyn ar ôl ystyried pwysau chwyddiant ar danwydd a chydrannau cerbydau sy'n cael eu hariannu o'r cronfeydd wrth gefn (amcangyfrif o £250,000 yn y lle cyntaf) a'r tebygolrwydd cryf y bydd angen dilyn yr un trywydd o ran Trafnidiaeth i Ddysgwyr (£300,000), ynghyd â defnyddio'r cyllid COVID corfforaethol i ariannu'r diffygion dros dro o ran incwm ym maes Gwastraff Masnachol (£185,000).

The service is already facing various cost pressures at this early stage of the year, leading to a projected overspend of £200k. This is after making allowance for inflationary pressures on Fuel & Vehicle Parts being funded from reserves (£250k early estimate) and the strong likelihood of needing to take the same approach on Learner transport (£300k), plus the use of corporate COVID funding to temporarily cover shortfalls in Trade Waste Income (£185k).

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Casglu a Gwaredu Gwastraff / Waste Collection & Disposal	5,113	1,100	1,105	(5)	-	Nid yw'r incwm a geir o Wastraff Masnachol wedi dod yn ôl i'r hyn yr oedd cyn COVID ac felly mae disgwyl y bydd angen £185k o'r gyllideb COVID corfforaethol ar gyfer hyn. Trade Waste income has not picked up to pre COVID levels, so there is an assumed £185k call on the corporate COVID budget for this.	C/M
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	53	(43)	(44)	1	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth / Corporate Passenger Transport, Transport Maintenance Unit	6,542	1,536	1,506	30	-	Mae chwyddiant wedi cynyddu costau tanwydd a chydrannau cerbydau (amcangyfrif o £250,000 gyda'i gilydd) a chontractau Trafnidiaeth i Ddysgwyr (mae rhan olaf y gwaith asesu yn cael ei gwneud ar hyn o bryd ond ceir arwyddion y gallai fod angen £300,000 yn ychwanegol am y rhan hon o'r flwyddyn). Bydd modd, eleni, ariannu'r agweddau hyn o'r cronfeydd wrth gefn. There are increased inflation related cost pressures being seen relating to Fuel and Vehicle spares (£250k combined estimate) and Learner Transport contracts (this is in the final stages of being assessed but indications are potentially a £300k part year effect). These aspects can be funded from reserves this year.	C/M
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,183	1,153	1,209	(56)	(200)	Pwysau incwm Asiantaeth Cefnfyrd is. Pressure from lower Trunk Road income.	C/M
Gwasanaethau Priffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	658	171	71	100	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	584	212	214	(2)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
CYFANSWM / TOTAL	18,133	4,129	4,061	68	(200)		

Adroddiad ar yr hyn a Raqwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022**Gwasanaethau Cyfreithiol a Llywodraethu / Legal & Governance Services****Swyddog Arweiniol / Corporate Lead Officer : Elin Prysor****1. CRYNODEB / SUMMARY****Diwedd y Flwyddyn / Year End Forecast:**

Mae cynnydd yng ngostau cyfreithiol gofal cymdeithasol yn dechrau achosi pryder i'r gyllideb gyfreithiol, ceir y sefyllfa ei monitro yn agos. Mae'n bosib y bydd angen defnyddio cronfa wrth gefn ac ystyriaeth bellach fel rhan o osod cyllidb 2023/24.

An increase in Social care related legal costs is starting to cause concern for the Legal Budget, the situation is being closely monitored. This may require use of reserves and further consideration as part of the 2023/24 budget process.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaethau Cyfreithiol / Legal Services	695	177	179	(2)	(40)	Mae angen monitro costau Cyfreithiol Allanol y Gwasanaethau Cymdeithasol yn agos gan fod costau wedi dechrau cynyddu dros y 18 mis diwethaf, sydd yn gildroad o'r sefyllfa a fu cyn COVID. Close monitoring of Social Services related external Legal costs is required as costs have started to increase over the past 18 months, which is a reversal from the position previously being seen pre COVID.	C / M
Gwasanaethau Archwilio / Audit Services	596	135	129	6	(5)	Mae ffioedd Archwilio Cymry wedi cynyddu ac chynhigir eu cynyddu fwyfwy. Audit Wales fees have increased and there are proposals to increase fees further.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid) / Service Management and Strategy (including Coroners)	278	69	60	9	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	1,569	381	368	13	(45)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Pobl a Threfniadaeth / People & Organisation

Swyddog Arweiniol / Corporate Lead Officer: Geraint Edwards

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar yr adeg hom o'r flwyddyn ni nodwyd unrhyw faes sy'n achosi problem.

At this stage in the year there are no problem areas identified.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Pobl a Threfniadaeth / People & Organisation	2,084	305	285	20	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	81	20	18	2	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	2,165	325	303	22	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Polisi, Pherfformiad a Amddiffyn y Cyhoed / Policy, Performance & Public Protection

Swyddog Arweiniol / Corporate Lead Officer : Alun Williams

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar yr adeg hon o'r flwyddyn ni nodwyd unrhyw faes sy'n achosi problem.
At this stage in the year there are no problem areas identified.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Partneriaethau a Pherfformiad / Partnerships & Performance	929	232	205	27	15	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Diogelu'r Cyhoedd / Public Protection	1,276	325	287	38	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	148	32	26	6	25	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	2,353	589	518	71	40		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Porth Cymorth Cynnar

Swyddog Arweiniol / Corporate Lead Officer : Elen James

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Nid yw lefelau incwm y Canolfannau Lles wedi dychwelyd hyd yma i'r hyn yr oeddent cyn COVID. Hefyd, mae posibilrwydd y bydd cost trafnidiaeth disgyblion yn cynyddu o fis Medi ymlaen. Serch hynny, byddai'r rhain yn cael eu lliniaru dros dro gan y cyllid COVID corfforaethol / cronfeydd wrth gefn. Ar hyn o bryd, rhagwelir gorwariant o £100,000 ar draws y gwasanaeth erbyn diwedd y flwyddyn ariannol.

Income levels in the Wellbeing Centres are yet to recover to pre COVID levels plus there is a potential increase in the cost of pupil transport from September. However these would be mitigated temporarily by Corporate COVID funding / reserves. An overspend of £100k across the service by the end of the financial year is currently foreseen.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehefin 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U) Level of risk (L, M or H)
Dysgu Gydol Oes a Sgiliau / Lifelong Learning & Skills	409	240	239	1	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Cymorth Cynnar / Early Intervention Services	841	332	336	(4)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Uned Cyfeirio Disgyblion / Pupil Referral Unit	763	154	162	(8)	-	Ceir risg y bydd costau trafnidiaeth disgyblion yn cynyddu o fis Medi ymlaen. Mae gwaith ar y gweill i asesu nifer y disgyblion a chwyddiant. There is a risk of increased pupil transport costs from September. Work is underway to assess the effects of pupil numbers and inflation.	I / L
Canolfannau Lles / Wellbeing Centres	1,255	302	312	(10)	-	Nid yw'r lefelau incwm wedi dychwelyd i'r hyn yr oeddent cyn COVID ac maent bron £60,000 (40%) yn is na'r hyn a nodir yn y gyllideb ar gyfer Chwarter 1. Serch hynny, mae'r arbedion a wneir o swyddi gwag ar hyn o bryd yn gwneud yn iawn am hyn ond ceir risg y bydd angen y cyllid COVID corfforaethol dros dro wrth i'r flwyddyn fynd rhagddi. Income levels have not yet returned to pre COVID levels and are just under 40% / £60k down on Budget at Q1 stage. However savings from staff vacancies are currently offsetting this position, but there is a risk that temporary Corporate COVID funding might be required as the year progresses.	C / M
Gwasanaethau Cymorth ac Ymyrraeth / Support and Intervention Services	1,124	370	377	(7)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	9	2	25	(23)	(100)	Mae hyn yn cynnwys ffactor swyddi gwag ar draws y gwasanaeth cyfan ac er bod yna swyddi gwag, mae'r arbedion a wneir ar hyn o bryd yn cael eu defnyddio i sicrhau bod cyllidebau'r gwasanaethau unigol yn mantoli'n briodol yn hytrach na chael eu defnyddio fel cyfraniad ehangach. Bydd angen adolygu'r sefyllfa hon wrth i'r flwyddyn fynd rhagddi. This contains a vacancy factor for the whole service and whilst there are staff vacancies, those savings are currently being used to achieve individual breakeven positions rather than contributing wider. This position will need to be reviewed as the year progresses.	C / M
CYFANSWM / TOTAL	4,401	1,400	1,451	(51)	(100)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Porth Cynnal

Swyddog Arweiniol / Corporate Lead Officer : Sian Howys

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r Gwasanaeth yn rhagweld y bydd yn gorwario, a hynny ar ôl derbyn £516,000 o'r cronfeydd wrth gefn i fynd i'r afael â'r cynnydd mewn costau allanol o ran Lleoliadau Anableddau Dysgu ac Iechyd Meddwl. Mae'r gwasanaeth yn hynod anwadal ac mae'r rhagolygon yn seiliedig ar ymrwymadau yr ydym yn gwybod amdanynt hyd yma. Hefyd, mae nifer sylweddol o amrywiannau o fewn y gwasanaeth. Ar hyn o bryd, ceir heriau gweithredol mewn nifer o feysydd, yn benodol o ran staffio a llwyth. The Service anticipates an overspend position, which is after assuming £516k from reserves to counteract increased external Learning Disabilities & Mental Health Placement costs. The service is highly volatile and this forecast is based on known commitments to date and there are a significant number of variances within the service. There are currently operational challenges in a number of areas particularly around staffing and caseloads.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehefin 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gofal wedi'i Gynllunio / Planned Care	12,424	3,623	3,590	33	161	Yn bennaf oherwydd tanwariant ar leoliadau'r Asiantaeth Faethu Annibynnol a gyllidebwyd ar eu cyfer ond nad ydynt wedi eu defnyddio eto. Mae disgwyl i'r adolygiad o ffioedd Cartrefi Gofal Preswyl ddog i ben yn fuan ac mae cyllid wedi'i neilltuo ar gyfer hyn. Hefyd, mae pwysau sylweddol o ran staffio o fewn y tîm. Mainly due to underspend on budgeted independent Fostering Agency placements not yet made. A review of Residential Care Home fees is due to conclude shortly and a financial provision has been made for this. There are also significant staffing pressures within this team.	U / H
Cymorth Estynedig / Extended Support	11,273	2,869	3,019	(150)	(848)	Yn bennaf oherwydd rhagweli gorwariant o £781,000 o ran gwelyau ym maes Anableddau Dysgu a hynny o achos y cynnydd mewn lleoliadau a'r strwythur ffioedd newydd. Rhagweli gorwariant o £573,000 o ran y Tîm Byw â Chymorth ond gwneir yn iawn am hyn wrth i ni drosglwyddo £348,000 o'r cronfeydd wrth gefn a defnyddio'r tanwariant o £166,000 sy'n gysylltiedig â staffio o fewn y tîm. Mainly due to Learning Disability beds projected overspend of £781k due to a combination of an increase in placements and a new fee structure, Supported Living overspend £573k, offset by transfer from reserves £348k and staffing underspend in the team £166k.	U / H
Lles Meddyliol / Mental Wellbeing	3,102	690	648	42	156	Yn bennaf oherwydd gorwariant ar welyau Iechyd Meddwl/All-Sirol (£168k) oherwydd lleoliadau newydd ar ddiwedd y llynedd ar ddechrau eleni (£168k i'w ariannu drwy'r cronfeydd wrth gefn), tanwariant ar Taliadau Uniongyrchol (£63k) ac staffio (£63k). Mainly due to overspend on Mental Health beds/Out of County (£168k) due to new placements at the end of last year beginning of this year (£168k to be funded through reserves), underspends on Direct Payments (£63k) and staffing (£63k).	C / M
Diogelu / Safeguarding	833	177	169	8	32	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Camdefnyddio Sylweddau / Substance Misuse	572	170	108	62	245	Tanwariant ar Gyfiawnder Ieuencid (£139k) ac IFSS /Ymyl Gofal (£106k). Underspends on Youth Justice (£139k) and IFSS/Edge of Care (£106k).	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	444	112	109	3	16	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	28,648	7,641	7,643	(2)	(238)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Porth Gofal

Swyddog Arweiniol / Corporate Lead Officer : Donna Pritchard

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth yn rhagweld dawariant o £24k ar ddiwedd y flwyddyn. Mae'r gwasanaeth yn gyfnewidiol iawn ac mae'r rhagolwg hwn yn seiliedig ar ymrwymadau hyd yma. Ar hyn o bryd mae heriau gweithredol mewn nifer o feysydd gan gynnwys Cartrefi Preswyl a Gofal Cartref.

The Service anticipates an underspend by year end of £24k. The service is highly volatile and this forecast is based on known commitments to date. There are currently operational challenges in a number of areas including Residential Homes and Home Care.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U) Level of risk (L, M or H)
Gwasanaethau Uniongyrchol / Direct Services	4,917	1,045	1,046	(1)	(16)	Yn bennaf oherwydd gorwariant ar staff asiantaeth o £379k oherwydd materion staffio yn y cartrefi preswyl a llai o incwm a ragwelir o £137k wedi ei wrthbwysu'n rhannol gan danwariant staffio o £281k a thanwariant yn y Canolfannau Dydd o £235k. Mae £170k wedi ei dybio or gyllideb Corfforaethol Cofid ar gyfer incwm a gollwyd oherwydd gwelyau parth coch a than feddiannaeth ar hyn o bryd yn y Cartrefi Preswyl. Mainly due to overspend on agency staff £379k due to staffing issues in the residential homes and less income anticipated of £137k, partly offset by underspends in staffing £281k and underspends in the Day Centres of £235k. £170k has been assumed from the Corporate COVID budget for lost income due to red zone beds and current under occupancy of the Residential Homes.	U / H
Gwasanaethau Tymor Byr ac wedi'u Targeddu / Targeted and Short Term Services	5,755	2,104	2,049	55	256	Yn bennaf oherwydd tanwariant ar Gofal yn y Cartref oherwydd rhestr aros pecynnau £560k wedi'i wrthbwysu'n rhannol gan orwariant yn y Tim Galluogi +£274k oherwydd staff ychwanegol a gyflogir i gyfarch y rhestr aros gofal yn y cartref. Mainly due to underspend on Homecare due to waiting list of packages £560k offset partly by overspend in the Enablement Team +£274k due to additional staff employed to address the homecare waiting list.	U / H
Gwananaethau Asesu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,657	391	436	(45)	(182)	Oherwydd ffactor swyddi gwag ar Tim Dyletswydd Brys £98k a staff asiantaeth a gyflogir yn Brysbennu Porth Gofal £84k. Due to vacancy factor on Emergency Duty Team £98k and agency staff employed in Porth Gofal Triage £84k.	C / M
Gwasanaethau Tai / Housing Services	833	988	977	11	36	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	445	1,151	1,163	(12)	(70)	Yn bennaf oherwydd y ffactor swyddi gweigion o £35k a gorwariant ar daliadau Trydydd Sector o £26k. Mainly due to the vacancy factor of £35k and overspend on Third Sector payments of £26k.	I / L
CYFANSWM / TOTAL	13,607	5,679	5,671	8	24		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Ysgolion a Diwylliant / Schools & Culture

Swyddog Arweiniol / Corporate Lead Officer : Meinir Ebbsworth

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth wedi elwa dros yr haf gan swyddi gwag. Llenwir y rhan fwyaf o'r swyddi hyn o'r hydref. Wyneba'r gwasanaeth gynnydd posibl yng nghostau cludo disgyblion o fis Medi. Er gwaethaf hyn digwyllir i'r gwasanaeth gadw o fewn ei gyllideb am y flwyddyn.

The service has benefited from vacant posts during the summer. Most of these posts will be filled by the autumn. The service faces a potential increase in the cost of pupil transport from September. Despite this it is expected that the service will remain within its budget for the year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan(gor) wariant Year End Forecast under/ (over) £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Ysgolion Cynradd / Primary Schools	18,903	18,903	18,903	-	-	Mae'r cyllid i gyd yn cael ei ddirprwyo i Gyrrff Llywodraethol Ysgolion o 1 Ebrill.	I / L
Ysgolion Uwchradd / Secondary Schools	14,454	14,454	14,454	-	-	All funding is delegated to School Governing Bodies wef 1 April.	I / L
Ysgolion Pob Oed / All-through Schools	11,361	11,361	11,361	-	-		I / L
Gwella Ysgolion / School Improvement	1,719	3,252	3,161	91	50	Mae swyddi gwag yn ystod tymor yr haf wedi cynhyrchu tanwariant yn y chwarter cyntaf. Beth bynnag, disgwyllir cynnydd yng nghostau cludo disgyblion o fis Medi, allai yn negyddu'r amrywiad hwn. Mae gwaith yn mynd yn ei flaen i ddadansoddi effeithau darpariaeth benodol a chwyddiant. Vacant posts during the summer term have produced an underspend in the first quarter. However, an increase on pupil transport costs from September is expected which may negate this variance. Work is underway to assess the effects of service provision and inflation.	I / L
Adnoddau Dysgu / Learning Resources	372	162	156	6	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Anghenion Dysgu Ychwanegol / Additional Learning Needs	1,873	231	181	50	-	Disgwyllir cynnydd yng nghostau cludo disgyblion o fis Medi. Mae gwaith yn mynd yn ei flaen i ddadansoddi effeithau niferoedd disgyblion a chwyddiant. An increase on pupil transport costs from September is expected. Work is underway to assess the effects of pupil numbers and inflation.	C / M
Gwasanaethau Diwylliannol / Cultural Services	1,026	226	215	11	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Uned Arlwygo Gorfforaethol / Corporate Catering Unit	1,026	(327)	(391)	64	50	Mae ffynonhellau grant wedi cynhyrchu arbedion dros yr haf ond ni fydd hyn y para am weddill y flwyddyn. Grant funding has produced savings during the summer but this will not continue for the remainder of the year.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	197	114	113	1	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	50,931	48,376	48,153	223	100		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Arweiniol / Leadership

Brif Weithredwr / Chief Executive : Eifion Evans

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Y prif bryder yw'r pwysau sylweddol yn y gyllideb o ran cost y Lleoliadau y Tu Allan i'r Sir. Ar hyn o bryd, rhagwelir gorwariant o £450,000 ar gyfer y flwyddyn. Ymdrinnir â hyn yn ystod y flwyddyn drwy ddefnyddio'r gronfa Cydraddoli Lleoliadau, ond mae'r duedd o ran costau cynyddol yn peri pryder.

The main concern is a significant cost pressure on the Out of County Placements budget with an overspend of £450k for the year currently being projected. This will be dealt with in year by using the Placement Equalisation reserve, but the continuing upward trend is concerning.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U) Level of risk (L, M or H)
Gnŵp Arweiniol / Leadership Group	504	123	110	13	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Arbedion Corfforaethol / Corporate Savings	2,445	-	-	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Cyllid wrth gefn / Contingencies	895	16	13	3	-	Mae £830,000 o'r Gyllideb hon yn arian wrth gefn ar gyfer y dyfarniad cyflog. Bydd angen trosglwyddo'r swm hwn i'r gwasanaethau unwaith y bydd y dyfarniad cyflog wedi'i gadarnhau. Bydd hyn yn cynorthwyo ag unrhyw ddiffygion o ran y dyfarniad cyflog, ond bydd yn dal i adael bwlch ariannu sylweddol iawn yn gyffredinol. £830k of this Budget relates to Payaward Contingencies which will need to be transferred to Services once Payawards are confirmed. This will assist with Payaward shortfalls, but will still leave a very significant overall funding gap.	I / L
Buddsoddi i Arbed / Invest to Save	-	-	-	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Lleoliadau y tu allan i'r Sir / Out of County Placements	2,392	598	665	(67)	-	Rhagwelir gorwariant o oddeutu £450,000 o ganlyniad i'r cynnydd yn nifer y lleoliadau presennol (cynnydd net o 2) a'r costau sy'n gysylltiedig â gweithredu Enfys Fach. Caiff hyn ei liniaru yn ystod y flwyddyn drwy ddefnyddio'r cronfeydd wrth gefn, ond yn y pen draw, mae'r duedd sylfaenol yn parhau'n un andwyol. There is a projected overspend of c£450k as a result of the combination of an increase in the number of current placements (net increase of 2) plus costs associated with operating Enfys Fach. This will be mitigated in year through the use of reserves, but ultimately there continues to be an adverse underlying trend.	U / H
COVID19 / COVID19	750	188	432	(244)	-	Mae'r cyfuniad o gostau ychwanegol a cholled mewn incwm yn parhau mewn nifer o feysydd. Bydd angen defnyddio'r ddarpariaeth graidd o £750,000 a geir yn y gyllideb yn llawn a chaiff unrhyw gostau ychwanegol eu hariannu o'r cronfeydd wrth gefn a glustnodwyd. A combination of additional costs and lost income is still being seen in a number of areas. The core £750k budget provision will be fully needed and then any additional costs will be financed from earmarked reserves.	C / M
CYFANSWM / TOTAL	6,986	925	1,220	(295)	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2022 / Budget Forecast Report June 2022

Ardollau, Premiwm Treth y Cyngor a Chronfeydd / Levies, Council Tax Premium and Reserves

Swyddog Arweiniol / Corporate Lead Officer : Duncan Hall

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae angen canfod ateb parhaus yn lle'r £1m a ddefnyddiwyd o'r cronfeydd wrth gefn i ostwng Treth y Cyngor 2022/23. Mae datrysiad bellach wedi'i ganfod. Caiff y symiau yr ydym ni'n tybio y byddwn ni'n eu casglu o ran Treth y Cyngor a'r llog a gawn ar falansau Rheoli'r Trysorlys eu defnyddio.

An ongoing solution is needed to replace the £1m use of reserves used to lower the 2022/23 Council Tax. This is now in hand by incorporating assumptions on Council Tax collection and Interest being earned on Treasury Management balances.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2022 Budget to June 2022 £'000	Gwir wariant hyd at Mehfein 2022 Actuals to June 2022 £'000	Amrywiant hyd at Mehefin 2022 Variance to June 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/ (over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Ardollau / Levies	4,205	1,056	1,054	2	-	Mae risg gorwariant yn fach iawn am y caiff yr ardollau eu gosod yn flynyddol ac ni chânt eu hadolygu yn ystod y flwyddyn. The risk of overspends is minimal as the levies are set annually and are not revised in year.	I / L
Premiwm Treth y Cyngor / Council Tax Premium	550	-	-	-	-	Mae'r swm sydd ar gael i'w wario yn dibynnu ar y premiwm a gesglir yn ystod y flwyddyn ar ôl caniatáu ar gyfer unrhyw ad-daliadau. The amount available to be spent will be dependent on the premium collected during the year after allowing for any refunds.	I / L
Balansau a Chronfeydd wrth gefn / Balances & Reserves	(1,000)	-	-	-	(1,000)	Cynigir yn awr peidio â defnyddio'r £1m o arian sy'n cael ei ddal yn y Cronfeydd Wrth Gefn ac yn lle hynny defnyddio £700,000 o'r gwarged yr ydym ni'n tybio y byddwn ni'n ei sicrhau drwy gasglu Treth y Cyngor a £300,000 o incwm Buddsoddiadau Rheoli'r Trysorlys yn sgil y cynnydd yn y cyfraddau llog ar y Balansau Ariannol. Caiff hyn ei wneud yn ffurfiol drwy broses y Gyllideb It is now proposed to replace the use of £1m of WG monies held in Reserves with £700k from an assumed Council Tax Collection surplus and £300k from Treasury Management Investment Income due to the impact of interest rate increases on Cash Balances. This will be formally progressed through the Budget process.	I / L
Gwarged Treth y Cyngor / Council Tax Surplus	-	-	-	-	700	Mae cyfraddau casglu Treth y Cyngor, yn ystod y flwyddyn ac yn gyffredinol, yn parhau i ddal eu tir ar ôl COVID. Mae hyn yn rhoi hyder i ni y bydd y cyfraddau casglu yn parhau'n uchel. Mae risgiau yn bodoli hefyd wrth i'r argyfwng costau byw barhau. Caiff y sefyllfa hon ei monitro. In year and cumulative Council Tax Collection rates continue to hold up post COVID, giving confidence that a higher level of Council Tax collection can be assumed. Downside risks do exist though as the Cost of Living crisis continues and the position will be monitored.	C / M
CYFANSWM / TOTAL	3,755	1,056	1,054	2	(300)		

