

## CEREDIGION COUNTY COUNCIL

<b>Report to:</b>	<b>Cabinet</b>
<b>Date of meeting:</b>	<b>06/12/22</b>
<b>Title:</b>	<b>2022/23 Controllable Revenue Budget - Financial Performance</b>
<b>Purpose of the report:</b>	<b>To report on the 2022/23 Revenue Budget - actual position to the end of September 2022 and forecasted year-end position</b>
<b>For:</b>	<b>For Information</b>
<b>Cabinet Portfolio and Cabinet Member:</b>	<b>Councillor Gareth Davies, Cabinet Member for Finance &amp; Procurement</b>

### 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 forecast at a broadly break-even position. However, with the main 2022/23 Payawards now having been agreed, this together with inflationary cost pressures, other service cost pressures and continuing COVID related impacts means there is a significant financial challenge. The break-even position is therefore only being achieved by using earmarked reserves to temporarily mitigate certain areas of cost pressures.

Most of this year's financial challenges will also feature heavily in the 2023/24 Budget Setting process as many of the underlying cost pressures are recurring in nature.

### 2. **BUDGET PERFORMANCE – COUNCIL WIDE IMPACTS**

#### a) Payawards

The main Payawards have now been agreed and implemented as follows:

- Other Local Government Staff (including Chief Officers but excluding Chief Executive) – The National Employers offer of a flat increase of £1,925 for all grades from April 2022 has been accepted. This equates to different percentages for each grade, with the highest increase being 10.5% at the lowest grade, which takes the minimum hourly rate to £10.50. The overall effect equates to a 7.5% increase on this part of the payroll.

- Teachers - WG have implemented the recommendations of the Independent Welsh Review Pay Body. This 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.

The total cost of these Payawards is in the region of £6.2m, which is double the 2022/23 Original Budget provision of £3.1m and is a key budget variable. After making an allowance for 5 months of Employers National Insurance savings from November, the net shortfall is £2.8m. All Services have therefore been tasked with taking action to deal with their individual aspects of this shortfall. Measures being put in place are forecast to deliver just over 80% of the shortfall, leaving a balance of c£600k which is in effect reflected within Services' individual Year-end forecast positions. Measures include:

- Maximising the benefit of in year grant funding
- The unfortunate (but financially beneficial) impact stemming from increased numbers of vacant posts due to recruitment & retention challenges.
- A proposed increased Capital allocation (£400k) in year to assist Highways & Environmental Services, this is reflected in the Capital Programme Cabinet report on this same agenda.
- The assumed use of Delegated School Balances where needed for Schools.
- Use of part of the increased Investment Income gain from rising interest rates.
- Use of in year Service underspends.

However, most of the measures being taken are temporary in order to mitigate the position until 31/03/23. The recurring effect of the 22/23 Payawards will therefore need to feature in the 23/24 Budget setting process as Services with a large proportion of lower graded staff (e.g. Catering, Cleaners, Care staff, Teaching Assistants) are more significantly affected by the cost of the APT&C Payaward.

b) Inflationary Pressures

Elevated levels of inflationary cost pressures continue to be seen in several Services, which is in part a reflection of the headline CPI inflation measure which has now reached 11.1% for October 2022. Several cost pressures are therefore being mitigated through the use of the Cost & Inflationary Pressures reserve, with a projected just over £1m being used during 22/23. These include Council Fleet Fuel costs (£215k), Vehicle Spares (£35k), Learner transport contract inflation (£400k) and Energy contract inflation post 01/10/22 (£400k).

c) Post COVID continuing costs

There continue to be several areas of ongoing post COVID impacts, so there are both expenditure and also 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 and Local Authority Care Homes alongside lower levels of income being seen in Trade Waste and Wellbeing Centres and current projections are total costs in the region of c£1.5m.

The WG COVID Hardship Fund no longer exists, other than the same mechanics are being used for Local Authorities to submit monthly claims for the cost of Free School Meal provision during holidays and the Winter Fuel Support Scheme.

### **3. BUDGET PERFORMANCE – SERVICE POSITIONS**

The following Budget Transfers have occurred during Quarter 2, none of which involve any change to the existing service provision:

- Allocation of the £243k Mileage savings target within the 22/23 Original budget down to individual services.
- Actioning the £300k virement agreed by Cabinet in Quarter 1 in relation to increasing the Investment Income target as part of the deletion of the £1.0m WG grant funding budget assumption.
- Allocation of £248k to provide a more permanent funding solution for the Corporate Service Support team in Democratic Services. This is focussed on continuing the existing investment already in place, which includes the analytical and business solutions type activity - a critical resource to enable continued Service transformation.

Aside from the impact of elevated levels of Inflation and the shortfall in some services in relation to Payawards, there are several other pressures being seen in Services.

In particular, the cost of Childrens' Out of County Placements has increased since Quarter 1 (budgeted under Leadership Group). Since Quarter 1, a further 4 placements have been required and projected costs have risen to a £1.6m overspend, netted down to £1.1m after using the Placement Equalisation reserve. The increased costs in the area reinforce the approach being taken to accelerate in county provision.

Porth Cynnal, which includes other high end Social Care costs, is the main other area of significant overspend at a projected £1.3m, an increase of just over £1.0m since Quarter 1. This encompasses a range of factors including increased Looked after Children costs, an increased volume of Older Persons placements, an increased requirement to use agency staff and a challenge in funding the APT&C payaward.

Schools are also facing challenges in meeting Payaward shortfalls and it is currently expected that Delegated School Balances (which are at higher than normal levels) will probably halve from £8.3m to around £4m by year end. Part of this does also relate to the use of COVID grants.

With Bank of England interest rates now at 3% and projected to rise further, this is leading to an over-achievement on the Investment Income budget within Finance & Procurement. This combined with savings on the external debt portfolio is assisting with the overall in year position to the sum of £700k. This will then assist further with the 2023/24 Budget, provided cash balances don't reduce too significantly. In addition to this, under Leadership Group, previous Pay contingencies (£830k) and Transformation Savings (£1.0m) have now been released to assist with the overall financial position.

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

Service	Latest Budget £'000	Budget to Sept 2022 £'000	Actuals to Sept 2022 £'000	Variance to June 2022 £'000	Year End Forecast Under/ (over) spend £'000		Comment
Customer Contact	6,150	2,882	2,509	373		189	It is expected by the service to underspend by the end of the 2022/23 financial year.
Democratic Services	4,628	2,468	2,448	20		(60)	At this stage in the year the main challenge is the payaward cost within the Corporate Service Support.
Economy & Regeneration	3,637	2,382	2,259	123		-	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. Energy prices are rising faster than the higher levels of inflation already built into the budget.
Finance & Procurement	18,800	13,342	12,612	730		1,000	An underspend of £1.0m is forecast to year end, due mainly to the increase in the interest rates for investments and savings on the loans financing budget which should generate a combined saving of £700k.
Highways & Environmental Services	18,078	8,964	8,774	190		(210)	The Service continues to face various cost pressures at this half year stage, leading to a projected overspend of £210k. This is after making allowance for inflationary pressures on Fuel & Vehicle parts being funded from corporate reserves (£250k estimate), and the same approach on Learner transport (£160k), plus the use of corporate COVID funding to temporarily cover shortfalls in Trade Waste Income (£185k).
Legal & Governance Services	1,566	769	743	26		(85)	An increase in Social Care related legal costs is causing concern for the Legal Budget, the situation is being closely monitored. This may require further consideration as part of the 2023/24 budget process.
People & Organisation	2,161	993	978	15		25	At this stage in the year there are no problem areas identified.
Policy, Performance & Public Protection	2,340	1,169	1,035	134		135	At this stage in the year there are no problem areas identified, there has been a combination of vacant posts and additional grant funding.

Continued.....

Service	Latest Budget £'000	Budget to Sept 2022 £'000	Actuals to Sept 2022 £'000	Variance to June 2022 £'000	Year End Forecast Under/ (over) spend £'000		Comment
<u>Pyrth Through Age Services</u>							
Porth Cymorth Cynnar	4,355	3,139	3,269	(130)	(80)		Income levels in the Wellbeing Centres are yet to recover to pre COVID levels. The service has been particularly badly affected by the APTC pay award and is experiencing an increase in the cost of pupil transport. A net overspend of £80k across the service by the end of the financial year is currently foreseen.
Porth Cynnal	28,602	14,446	15,089	(643)	(1,284)		The Service anticipates an overspend position of £1.3m, which is after assuming £1.166m from reserves to counteract increased agency costs and external Learning Disabilities & Mental Health Placement costs. The APTC pay award has had an adverse effect on the forecast. 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	13,603	8,136	8,312	(176)	(318)		The Service anticipates an overspend by year end of £318k. The APTC pay award has had a significant adverse effect on the forecast. There are currently operational challenges in a number of areas particularly Residential Homes and Home Care and vacant posts being covered by agency staff.
<b>Pyrth Through Age Services</b>	<b>46,560</b>	25,721	26,670	(949)		<b>(1,682)</b>	
Schools & Culture	50,887	49,632	49,463	169		<b>(40)</b>	The Service benefitted from vacant posts during the summer, but most of these posts have now been filled and the impact of pay awards has been felt across the service. Prices for pupil transport have risen noticeably from September (with £100k being allocated from corporate reserves) and there have been adverse changes in inter authority recoupment. Delegated School balances are also expected to decrease significantly from their current level of £8.3m.
Leadership Group	6,981	1,833	2,453	(620)		<b>700</b>	The main concern is a significant cost pressure on the Out of County Placements budget, with an overspend of c£1.1m currently projected for the year (after the use of reserves). An overall underspend is being shown as other budget headings are being released to assist with funding this and other wider in year pressures corporately (e.g. Pay award impact).
Levies, C/Tax Premium & Reserves	4,055	2,102	2,102	-		-	At this stage in the year there are no problem areas identified.
<b>Total Controllable Budget</b>	<b>165,843</b>	<b>112,257</b>	<b>112,046</b>	<b>211</b>		<b>(28)</b>	

#### **4. OTHER WG RELATED NATIONAL 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.
Care Workers Statutory Sick Pay enhancement scheme for Employers	£94k cumulative payments – Scheme complete
£1,498 Payment for Carers	£2.476m cumulative payments – Scheme complete.
£500 Unpaid Carers Scheme	£352k of grants paid - Scheme complete.
£150 Cost of Living Scheme	£2.792m cumulative payments under the Main scheme – Scheme now closed. £399k cumulative payments (BACS and Post Office Vouchers) to date under the Discretionary scheme Phase 1.
£200 Winter Fuel Payment Scheme	£1.048m cumulative payments to date. Scheme open until 5pm 28/02/23.

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

#### **5. CONCLUSION**

The financial challenges being faced by the Council during 22/23 are significant and considerable. This is also set against the backdrop of wider national economic challenges being faced by the UK as a whole. However, Ceredigion is not alone and similar challenges are being faced by all other Local Authorities in Wales.

The Council has a strong balance sheet and is financially resilient, but current projections are now for a downward trend on the level of earmarked reserves in order to provide temporary mitigation on a number of fronts during 22/23. This position is being carefully managed and is part of an in-year approach which acknowledges that Reserve levels have increased in the last 2 years, but which will then require base budget consideration of recurring cost pressures as part of the 23/24 Budget Process.

There is also a clear case for higher levels of core funding being needed from Welsh Government. The previous indicative average Local Government funding for 23/24 of c3.5% is well short of current levels of cost pressures which are currently in the region of 12% of the net Budget and this will therefore lead to a real terms cut. Work is therefore well underway on the 23/24 Budget process.

<b>Has an Integrated Impact Assessment been completed?</b>	No
<b>If, not, please state why</b>	Report is for information
<b>Wellbeing of Future Generations:</b>	<p><b>Summary:</b></p> <p><b>Long term:</b> Not Applicable</p> <p><b>Integration:</b> Not Applicable</p> <p><b>Collaboration:</b> Not Applicable</p> <p><b>Involvement:</b> Not Applicable</p> <p><b>Prevention:</b> Not Applicable</p>
<b>Recommendations(s):</b>	To note the overall Revenue position outlined in the report.
<b>Reasons for decision:</b>	To ensure the Council achieves a balanced financial position for the 2022/23 financial year.
<b>Overview and Scrutiny:</b>	Considered during the Budget setting process
<b>Policy Framework:</b>	Medium Term Financial Strategy
<b>Corporate Priorities:</b>	The Budget supports the Strategic Objectives of the Council
<b>Financial &amp; Procurement implications:</b>	Noted within the report
<b>Legal implications:</b>	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
<b>Staffing implications:</b>	Elevated levels of Payawards, particularly if this continues for more than 1 year, introduce a potential risk of needing to review Council and Service priorities, , particularly if equivalent levels of WG funding are not forthcoming.
<b>Property / Asset implications:</b>	n/a
<b>Risk(s):</b>	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.
<b>Background Papers:</b>	Revenue Budget 2022/23

**Appendices:**

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:**

Duncan Hall, Corporate Lead Officer: Finance and Procurement

**Reporting Officers:**

Duncan Hall, Corporate Lead Officer: Finance and Procurement and Justin Davies, Corporate Manager: Core Finance

**Date:**

21/11/22







**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022****Cyswilt 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 tanwario erbyn diwedd y flwyddyn ariannol 2022/23.

It is expected by the service to underspend by the end of the 2022/23 financial year.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

<b>Gwasanaeth</b>  <b>Service</b>	<b>Y Gyllideb Ddiweddaraf</b>  <b>Latest Budget £'000</b>	<b>Cyllideb hyd at Medi 2022 Budget to September 2022 £'000</b>	<b>Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000</b>	<b>Amrywiant hyd at Medi 2022 Variance to September 2022 £'000</b>	<b>Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000</b>	<b>Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg</b>  <b>Explanation of forecast over/under spend &amp; the level of risk</b>	<b>Lefel y risg (L, C neu U )</b>  <b>Level of risk (L, M or H)</b>
TGCh / ICT	3,713	1,654	1,383	271	75	Mae disgwyl i'r adran yma tanwario oherwydd costau staff. This area is expected to underspend due to staff cost.	I / L
Gwasanaethau Cwsmeriaid / Customer Services	1,365	683	622	61	33	Mae disgwyl i'r adran yma tanwario oherwydd costau staff. This area is expected to underspend due to staff cost.	I / L
Gwasanaethau Cymunedol / Community Services	968	493	452	41	81	Mae incwm Cofrestryddion yn uwch na'r disgwyl. The income in Registrars is higher than expected.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	104	52	52	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>6,150</b>	<b>2,882</b>	<b>2,509</b>	<b>373</b>	<b>189</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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, y brif her yw cost y dyfarniad cyflog o fewn y Tîm Cymorth Corfforaethol i Wasanaethau.

At this stage in the year the main challenge is the payaward cost within the Corporate Service Support.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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 Democraidd / Democratic Services	1,963	1,161	1,115	46	25	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	2,250	1,000	1,038	(38)	(100)	Nid oes dim materion sylweddol eraill wedi'u nodi ar wahân i effaith y dyfarniad cyflog. There are no significant issues identified, other than the impact of the Payaward.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	415	307	295	12	15	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>4,628</b>	<b>2,468</b>	<b>2,448</b>	<b>20</b>	<b>(60)</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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. Mae prisiau ynni yn codi tu hwnt i'r chwyddiant mawr sydd eisoes wedi'i 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. 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 Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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 Eiddo / Property Services	2,761	1,864	1,779	85	(10)	Collir incwm rhent yn y swyddfeydd. Bydd costau ynni yn cynydd yn fawr o mis Hydref. Rental income is not being received for the offices. Energy prices have risen considerably from October.	C / M
Twf a Menter / Growth & Enterprise	630	411	313	98	75	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	183	78	116	(38)	(65)	Mae'r incwm a geir o'r ffoedd cynllunio ar hyn o bryd oddeutu £90k yn llai na'r gyllideb broffil ar gyfer Chwarter 2. 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£90k for Q2, 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	29	51	(22)	-	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
<b>CYFANSWM / TOTAL</b>	<b>3,637</b>	<b>2,382</b>	<b>2,259</b>	<b>123</b>	<b>-</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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 £1.0m ar ddiwedd y flwyddyn. Mae hyn yn bennaf oherwydd y cynnydd mewn cyfraddau llog ar fuddsoddiadau a'r arbedion a geir yn y gyllideb o ran cyllido benthyciadau. Dylai'r ddwy elfen hon gyda'i gilydd arwain at arbediad o £700k.

An underspend of £1.0m is forecast to year end, due mainly to the increase in the interest rates for investments and savings on the loans financing budget which should generate a combined saving of £700k.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
Gwasanaeth Cyllid a Chaffael / Finance & Procurement Service	3,354	1,553	1,405	148	200	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	6,079	208	100	Mae'r tanwariant a ragwelir yn ymwneud â Chynllun Cymorth Treth y Cyngor. The forecast underspend relates to the Council Tax Support Scheme	C / M
Yswiriant, Terfynu a Chostau Corfforaethol Eraill / Insurance, Termination & Other Corporate Costs	1,746	1,188	1,135	53	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
Cyfrif Cyfalaf Corfforaethol / Corporate Capital Account	7,413	4,314	3,993	321	700	Rydym yn derbyn llog ychwanegol o'r buddsoddiadau oherwydd y cynnydd mewn cyfraddau llog. Hefyd, rydym yn talu llai ar fenthyciadau na'r hyn a gyllidebwyd ar ei gyfer. There is further additional interest being generated on investments due to the increase in interest rates. In addition there are lower payments on loans than budgetted.	C / M
<b>CYFANSWM / TOTAL</b>	<b>18,800</b>	<b>13,342</b>	<b>12,612</b>	<b>730</b>	<b>1,000</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022****Prifffyrdd 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 yn parhau i wynebu pwysau cost amrywiol yn ystod yr hanner blwyddyn yma, gan arwain at orwariant rhagamcanol o £210k. Mae hyn ar ol gwneud lwfans ar gyfer chwyddiant ar Tanwydd a rannau Cerbydau sy'n cael eu hariannu o'r cronfeydd corfforaethol (amcangyfrif o £250k), a'r un dull ar gyfer trafnidiaeth i Ddysgwyr (£160k), yn oghystal a'r defnydd o gyllid corfforaethol COVID i dalu am ddiffygion dros dro mewn Incwm Gwastraff Masnach (£185k).

The Service continues to face various cost pressures at this half year stage, leading to a projected overspend of £210k. This is after making allowance for inflationary pressures on Fuel & Vehicle parts being funded from corporate reserves (£250k estimate), and the same approach on Learner transport (£160k), 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 Medi 2022 Budget to September 2022 £'000	Gwir variant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
Casglu a Gwaredu Gwastraff / Waste Collection & Disposal	5,108	2,365	2,335	30	25	Pwysau incwm masnach i'w gael ei ariannu o Grofeydd Corfforaethol. Pressure from lower trade income is to be funded from Corporate Reserves	I/L
Parciau a gerddi, Glanhau Prifffyrdd, Gwasanaethau Parcio, Harbwrws / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	-	(112)	(69)	(43)	(115)	Pwysau incwm is o'r Gwasanaethau Parcio. Pressure from lower Parking Services income.	C/M
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth / Corporate Passenger Transport, Transport Maintenance Unit	6,579	3,053	2,996	57	-	Mae pwysau costau cynyddol rhagamcanol yn sgil trafnidiaeth, rhannau cerbydau a thanwydd, i'w ariannu o'r cronfeydd corfforaethol. The projected Increased cost pressures from transport, vehicle spraes and fuel is to be funded from corporate reserves.	C/M
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,153	2,936	2,949	(13)	(120)	Ceir pwysau oherwydd bod llai o incwm yn dod o'r prosiectau cyfalaf a cheffnydd. Mae hyn ar ôl tybio y gellir cyfalafu £400k o'r gwariant sy'n gysylltiedig â'r Prifffyrdd er mwyn ariannu'r pwysau o ran costau yn sgil y dyfarniad cyflog. Pressure from lower Trunk Road and capital projects income. This is after assuming £400k of Highways related expenditure can be capitalised in order to fund payaward cost pressures.	C/M
Gwasanaethau Prifffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	656	322	219	104	-	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	582	400	343	56	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
<b>CYFANSWM / TOTAL</b>	<b>18,078</b>	<b>8,964</b>	<b>8,774</b>	<b>190</b>	<b>(210)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022

Gwasanaethau Cyfreithiol a Llywodraethu / Legal &amp; Governance Services

Swyddog Arweiniol / Corporate Lead Officer : Elin Prysor

## 1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae cynnydd yng ngostau cyfreithiol gofal cwmdeithasol yn achosi pryder I'r gyllideb gyfreithiol, ceir y sefyllfa ei monitro yn agos. Mae'n bosib y bydd angen ac ystyriaeth bellach fel rhan o osod cyllideb 2023/24.

An increase in Social Care related legal costs is causing concern for the Legal Budget, the situation is being closely monitored. This may require 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 Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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 Cyfreithiol / Legal Services	693	348	325	23	(80)	Mae angen monitro costau cyfreithiol allanol y Gwasanaethau Cymdeithasol yn agos, gan fod nifer y cyfarwyddiadau am wasanaeth Gofal wedi'i Gynllunio mewn gorchmynion gofal plant yn parhau i gynyddu ar ôl Covid. Disgwylir hefyd y bydd nifer uchel o orchmynion gofal yn cael eu diddymu, a bydd hyn hefyd yn ychwanegu at y pwysau o ran costau. Close monitoring of external Social services legal costs is required as the number of Planned Care service instructions for child care orders is continuing to increase post-Covid. High numbers of Care order Discharges are also expected which will also add to the costs pressure.	C / M
Gwasanaethau Archwilio / Audit Services	595	282	281	1	(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	139	137	2	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>1,566</b>	<b>769</b>	<b>743</b>	<b>26</b>	<b>(85)</b>		



**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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 Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
Pobl a Threfniadaeth / People & Organisation	2,080	953	938	15	25	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	40	40	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>2,161</b>	<b>993</b>	<b>978</b>	<b>15</b>	<b>25</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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, nid oes problemau wedi'u nodi. Cafwyd cyfuniad o swyddi gwag a chyllid grant ychwanegol.

At this stage in the year there are no problem areas identified, there has been a combination of vacant posts and additional grant funding.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esoniad 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)
Partneriaethau a Pherfformiad / Partnerships & Performance	927	459	369	90	85	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	1,266	648	632	16	10	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	147	62	34	28	40	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>2,340</b>	<b>1,169</b>	<b>1,035</b>	<b>134</b>	<b>135</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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. Mae'r gwasanaeth wedi'i fwrw'n wael gan y cynnig cyflogau oherwydd ei staff ar raddfeydd cymharol isel ac mae hefyd yn gweld cynnydd yng nghostau cludo disgyblion. Ar hyn o bryd, rhagwelir gorwariant net o £80k ar draws y gwasanaeth erbyn diwedd y flwyddyn ariannol.

Income levels in the Wellbeing Centres are yet to recover to pre COVID levels. The service has been particularly badly affected by the APTC pay award and is experiencing an increase in the cost of pupil transport. A net overspend of £80k 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 Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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	405	441	416	25	-	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	835	1,081	1,094	(13)	-	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	758	339	358	(19)	(5)	Mae'r cynnydd mewn prisiau ynni a thrafnidiaeth wedi effeithio ar yr Uned Cyfeirio Disgyblion. Er hynny, mae dyraniadau yn cael eu gwneud o Gronfeydd corfforaethol (£45k) i ddelio â hyn fel pwysau chwyddiant. The PRU has been badly affected by the price increase for energy and transport, although allocations are being made from corporate reserves (£45k) to deal with these as inflationary pressures.	C / M
Canolfannau Lles / Wellbeing Centres	1,254	518	556	(38)	(90)	Nid yw'r lefelau incwm hyd yma wedi dychwelyd i'r lefelau cyn COVID ac ar ddiwedd Chwarter 2, maent ychydig yn llai na £90k (35%) yn is na'r hyn a oedd wedi'i nodi yn y gyllideb. Serch hynny, mae'r sefyllfa wedi gwella ychydig ers Chwarter 1. Mae'r dyfarniad cyflog i staff gweinyddol, proffesiynol, technegol a chlerigol wedi cael effaith benodol ar y gwasanaeth hwn am fod nifer o'r swyddi â graddfeydd cyflogau is. Bydd y cynnydd mewn prisiau ynni o fis Hydref ymlaen yn cael effaith negyddol ar gostau'r safleoedd. Bydd y cyllid wrth gefn corfforaethol yn cynorthwyo o ran yr incwm (£100k) a'r chwyddiant sy'n gysylltiedig ag ynni (£60k). Income levels have not yet returned to pre COVID levels and are just under £90k (35%) down on budget at Q2 stage, albeit the rate of shortfall has improved a little since Q1. The APTC pay award has impacted particularly on this service with its lower graded posts. The increase in energy prices from October will have a negative effect on premises costs. Corporate reserves funding will assist on Income (£100k) and Energy inflation (£60k).	U / H
Gwasanaethau Cymorth ac Ymyrraeth / Support and Intervention Services	1,095	756	788	(32)	(15)	Mae'r cynnig cyflogau wedi bwrw'r gwasanaeth hwn oherwydd swyddi graddfa cymharol is. The APTC pay award has particularly impacted on this service with its comparably lower graded posts.	C / M

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth  Service	Y Gyllideb Ddiweddaraf  Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	8	4	57	(53)	30	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
<b>CYFANSWM / TOTAL</b>	<b>4,355</b>	<b>3,139</b>	<b>3,269</b>	<b>(130)</b>	<b>(80)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022

Porth Cynnal

Swyddog Arweiniol / Corporate Lead Officer : Audrey Somerton-Edwards

## 1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r Gwasanaeth yn rhagweld y bydd yn gorwario o £1.3m, a hynny ar ôl derbyn £1.166m o'r cronfeydd wrth gefn i atal costau uwch asiantaethau ac i fynd i'r afael â'r cynnydd mewn costau allanol o ran lleoliadau Anableddau Dysgu ac Iechyd Meddwl. Mae'r cynnig cyflogau wedi cael effaith anffafriol ar y rhagolwg. Mae'r gwasanaeth yn hynod anwadad ac mae'r rhagolygon yn seiliedig ar ymwymdiadau 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 achosion.

The Service anticipates an overspend position of £1.3m, which is after assuming £1.166m from reserves to counteract increased agency costs and external Learning Disabilities & Mental Health Placement costs. The APTC pay award has had an adverse effect on the forecast. 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 Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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	12,391	6,926	7,264	(338)	(744)	Yn bennaf oherwydd gorwariant ar Gofal Preswyl pobl hyn o £580k oherwydd lleoliadau newydd, cynnydd yn CCY (Cyfraniad Cost Ychwanegol) a estynu cytundebau dros i 31/03/23. Oherwydd swyddi gwag yn y tim mae £650k i'w ariannu drwy'r cronfeydd wrth gefn. Mae'r adolygiad o ffioedd Cartrefi Gofal Preswyl wedi dod i ben ac mae cyllid wedi'i neilltuo ar gyfer hyn. Hefyd, mae pwysau sylweddol o ran staffio o fewn y tim. Mainly due to overspend of £580k on Older people residential care due to new placements, ACC (Additional Cost Contribution) increases and extension of temp contracts to 31/03/23. Overspend forecasted on OP Direct payments of £208k. Due to vacant posts in the team £650k agency costs to be funded through reserves. A review of Residential Care Home fees has concluded and a financial provision has been made for this. There are also significant staffing pressures within this team.	U / H
Cymorth Estynedig / Extended Support	11,277	5,038	5,606	(568)	(773)	Yn bennaf oherwydd rhagweld gorwariant o £1.171m o ran gwelyau ym maes Anableddau Dysgu a hynny o achos y cynnydd mewn lleoliadau a'r strwythur ffioedd newydd. Rhagweld gorwariant o £300,000 o ran y Tim Byw â Chymorth/cefnogaeth pwrpasol ond gwneir yn iawn am hyn wrth i ni drosglwyddo £348k o'r cronfeydd wrth gefn a defnyddio'r tanwariant o £77,000 sy'n gysylltiedig â staffio o fewn y tim. Mainly due to Learning Disability beds projected overspend of £1.171m due to a combination of an increase in placements and a new fee structure, Supported Living/bespoke Support overspend £300k, offset by underspends on Direct payments of £211k, transfer from reserves £348k and staffing underspend in the team £77k.	U / H

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth  Service	Y Gyllideb Ddiweddaraf  Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 2022 £'000	Rhagolygon Diwedd y Ffiwyddyn 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)
Lles Meddyliol / Mental Wellbeing	3,094	1,547	1,476	71	71	Yn bennaf oherwydd gorwariant ar welyau lechyd Meddwl/All-Sirol (£226k) oherwydd lleoliadau newydd yn y cwarter (£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 (£226k) due to new placements in the quarter (£168k to be funded through reserves), underspends on Direct Payments (£63k).	C / M
Diogelu / Safeguarding	831	431	357	74	39	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	568	281	120	161	219	Tanwariant ar Gyfiawnder Ieuentid (£135k) ac IFSS /Ymyl Gofal (£90k). Underspends on Youth Justice (£135k) and IFSS/Edge of Care (£90k).	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	441	223	266	(43)	(96)	Gorwariant oherwydd costau asiantiaeth heb ei rhagweld yn cwarter 1 Overspend due to agency costs not anticipated in Qtr 1	C / M
<b>CYFANSWM / TOTAL</b>	<b>28,602</b>	<b>14,446</b>	<b>15,089</b>	<b>(643)</b>	<b>(1,284)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022

Porth Gofal

Swyddog Arweiniol / Corporate Lead Officer : Donna Pritchard

## 1. CRYNODEB / SUMMARY

## Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth yn rhagweld gorwariant o £318k ar ddiwedd y flwyddyn. Mae'r cynnig cyflogau wedi cael effaith anffafriol sylweddol ar y rhagolwg. Mae'r gwasanaeth yn gyfnwidiol iawn ac mae'r rhagolwg hwn yn seiliedig ar ymrwymiadau hyd yma. Ar hyn o bryd mae heriau gweithredol mewn nifer o feysydd yn enwedig Cartrefi Preswyl a Gofal Cartref a swyddi gwag yn cael ei llenwi gan staff asiantiaeth.

The Service anticipates an overspend by year end of £318k. The APTC pay award has had a significant adverse effect on the forecast. There are currently operational challenges in a number of areas particularly Residential Homes and Home Care and vacant posts being covered by agency staff.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth  Service	Y Gyllideb Ddiweddaraf  Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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 Uniongyrchol / Direct Services	4,903	2,280	2,379	(99)	(275)	Mae'r gorwariant yn bennaf oherwydd pwysau costau o ganlyniad dyfarniad cyflog (£327k). Mae'r pwysau cyllideb eraill yn cynnwys y defnydd o staff asiantaeth (£54k) a hen ddyledion yn cael ei dileu (£78k). Mae'r rhain wedi cael ei gwrthbwyso gyda thanwariant ar gyllideb Camu Mlaen o £187k. The overspend mainly relates to the cost pressures from the pay award (£327k). Other pressures include the use of agency staff (£54k) and old debts being written off (£78k). These have been partially offset by a saving against the Camu Mlaen budget of £187k.	U / H
Gwasanaethau Tymor Byr ac wedi'u Targedu / Targeted and Short Term Services	5,782	2,828	2,740	88	251	Mae'r tanwariant yn bennaf oherwydd tanwariant ar Ofal yn y Cartref oherwydd rhestr aros pecynnau £625k wedi'i wrthbwyso'n rhannol gan orwariant yn y Tîm Galluogi +£290k 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 £625k offset partly by overspend in the Enablement Team +£290k due to additional staff employed to address the homecare waiting list.	U / H
Gwasanaethau Aseu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,646	825	947	(122)	(209)	Mae'r gorwariant oherwydd lleihad mewn incwm o grantiau allanol (RIF £134k), a'r defnydd parhaol, angenrheidiol o staff asiantaeth o fewn y timoedd. Er bod tanwariant ar gostau staffio, oherwydd swyddi gwag, mae'r costau asiantaeth yn gwrthbwyso'r rhain. This is due to a reduction in expected income from external grants (RIF £134k), and the continued, necessary use of agency staff among the teams. Although savings are made on salary costs, due to staff vacancies, this is offset by the agency spend.	C / M
Gwasanaethau Tai / Housing Services	830	1,947	1,947	-	(6)	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	442	256	299	(43)	(79)	Yn bennaf oherwydd y ffactor swyddi gweigion anghyraeddadwy o £35k a gorwariant ar daliadau Trydydd Sector o £26k. Mainly due to the unachievable vacancy factor of £35k and overspend on Third Sector payments of £26k.	I / L
<b>CYFANSWM / TOTAL</b>	<b>13,603</b>	<b>8,136</b>	<b>8,312</b>	<b>(176)</b>	<b>(318)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 2022

## Ysgolion a Diwylliant / Schools &amp; Culture

## Swyddog Arweiniol / Corporate Lead Officer : Meinir Ebbsworth

## 1. CRYNODEB / SUMMARY

## Diwedd y Flwyddyn / Year End Forecast:

Mae sefyllfa gyllidebol y gwasanaeth wedi elwa o swyddi gwag yn ystod yr haf, ond mae rhan fwyaf y swyddi hyn bellach wedi'u llanw ac mae effaith y dyfarniadau cyflog i'w gweld ar draws y gwasanaeth. Mae costau trafniadaeth i ddisgyblion wedi codi'n sylweddol ers mis Medi (gyda £100k wedi'i ddyrannu o'r cronfeydd wrth gefn ar gyfer hyn) ac mae newidiadau andwyol wedi bod o ran adennill costau rhwng awdurdodau. Mae disgwyl hefyd i falansau dirprwyedig yr ysgolion ostwng yn sylweddol o'i lefel gyfredol o £8.3m.

The Service benefitted from vacant posts during the summer, but most of these posts have now been filled and the impact of pay awards has been felt across the service. Prices for pupil transport have risen noticeably from September (with £100k being allocated from corporate reserves for this) and there have been adverse changes in inter authority recoupment. Delegated School balances are also expected to decrease significantly from their current level of £8.3m.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
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. Mae'r cynnydd yng nghostau cyflogau ac ynni, yn ogystal â'r angen i wario cyllid clustnodedig o'r llynedd, yn gorfodi ysgolion i ddefnyddio o bosib oddeutu hanner o'u cronfeydd wrth gefn.	I / L
Ysgolion Uwchradd / Secondary Schools	14,454	14,454	14,454	-	-	All funding is delegated to School Governing Bodies wef 1 April. The increase in salary and energy costs, as well as the need to spend earmarked funding from last year, is requiring schools to potentially use around half of their reserves.	I / L
Ysgolion Pob Oed / All-through Schools	11,361	11,361	11,361	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwella Ysgolion / School Improvement	1,710	3,029	2,961	68	100	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Adnoddau Dysgu / Learning Resources	369	274	249	25	50	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	1,857	819	752	67	(100)	Mae'r prisiau contract am gludo disgyblion wedi cynyddu'n sylweddol y tymor hwn. Mae newidiadau mewn sefyllfaoedd rhai disgyblion wedi effeithio'n negyddol y gyllideb adennill rhwng awdurdodau. Mae'r cynnig cyflogau hefyd wedi cael effaith negyddol. The contract prices for transporting pupils has risen noticeably this term. Changes of circumstance for some pupils has impacted negatively on the inter authority recoupment budget. The pay award has also had a negative effect.	C / M
Gwasanaethau Diwylliannol / Cultural Services	1,018	415	390	25	(40)	Mae'r cynnig cyflogau wedi cael effaith negyddol. The pay award has had a negative effect.	C / M
Uned Arlwygo Gorfforaethol / Corporate Catering Unit	1,019	92	101	(9)	-	Mae cynnig cyflogau wedi bwrw'n drwm ond mae incwm grant ychwanegol yn ddigon i gwrdd â'r gost eleni. The pay award has impacted heavily but additional grant income is sufficient to meet the cost this year.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	196	285	292	(7)	(50)	Mae'r gorwariant yn perthyn â chydnybuddiaeth y bo swyddi gwag yn y gwasanaeth sydd a'u heffaith yn dangos ar linelloedd eraill. The overspend relates to a recognition that there will be vacant posts in the service whose effect is shown on other lines.	C / M
<b>CYFANSWM / TOTAL</b>	<b>50,887</b>	<b>49,632</b>	<b>49,463</b>	<b>169</b>	<b>(40)</b>		



**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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 o ran cost ar gyllideb y Lleoliadau y Tu Allan i'r Sir. Rhagwelir gorwariant o oddeutu £1.1m ar gyfer y flwyddyn (ar ôl defnyddio'r cronfeydd wrth gefn). Mae tanwariant cyffredinol i'w weld wrth i benawdau eraill yn y gyllideb gael eu rhyddhau i gynorthwyo â chyllido hyn a'r pwysau corfforaethol ehangach eraill yn ystod y flwyddyn (e.e. effaith y dyfarniad cyflog).

The main concern is a significant cost pressure on the Out of County Placements budget, with an overspend of c£1.1m currently projected for the year (after the use of reserves). An overall underspend is being shown as other budget headings are being released to assist with funding this and other wider in year pressures corporately (e.g. Pay award impact).

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2022 Budget to September 2022 £'000	Gwir wariant hyd at Medi 2022 Actuals to September 2022 £'000	Amrywiant hyd at Medi 2022 Variance to September 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)
Grŵp Arweiniol / Leadership Group	504	252	223	29	20	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	2,440	-	-	-	1,000	Mae rhan o'r gyllideb hon yn cael ei rhyddhau er mwyn delio â phwysau o ran costau yn ystod y flwyddyn. Part of this budget is being released in order to deal with in year cost pressures	I / L
Cyllid wrth gefn / Contingencies	895	10	1	9	830	Mae rhan fwyaf y gyllideb hon yn cael ei rhyddhau er mwyn delio â phwysau o ran costau yn ystod y flwyddyn. Most of this budget is being released in order to deal with in year cost pressures.	I / L
Lleoliadau y tu allan i'r Sir / Out of County Placements	2,392	1,196	1,696	(500)	(1,150)	Rhagwelir gorwariant o oddeutu £1.6m – yn bennaf oherwydd y cynnydd yn nifer y lleoliadau ar hyn o bryd (cynnydd net o 4). Byddwn yn mynd i'r afael â hyn yn rhannol yn ystod y flwyddyn drwy ddefnyddio cyllid o'r cronfeydd wrth gefn (£0.5m), ond mae'r duedd sylfaenol yn parhau i fod yn un andwyol. There is a projected overspend of c£1.6m as a result of the combination of an increase in the number of current placements (net increase of 4) plus costs associated with operating Enfys Fach. This will be partly mitigated in year with the use of reserves (£0.5m), but there continues to be an adverse underlying trend.	U / H
COVID19 / COVID19	750	375	533	(158)	-	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
<b>CYFANSWM / TOTAL</b>	<b>6,981</b>	<b>1,833</b>	<b>2,453</b>	<b>(620)</b>	<b>700</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2022 / Budget Forecast Report September 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:

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 Medi 2022 Budget to September £'000	Gwir wariant hyd at Medi 2022 Actuals to September £'000	Amrywiant hyd at Medi 2022 Variance to September £'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	2,102	2,102	-	-	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	-	-	-	-	-	Cynigir yn awr peidio â defnyddio'r £1m o arian Llywodraeth Cymru a oedd yn cael ei ddal yn y Cronfeydd Wrth Gefn fel rhan o'r gyllideb wreiddiol ar gyfer 2022 /23 ac yn lle hynny defnyddio £700,000 o'r gwaged 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. Cymeradwywyd hyn fel rhan o'r adroddiad ar chwarter 1. The £1m of WG monies held in Reserves which was part of the original budget for 2022/23 has been replaced 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 was approved as part of the qtr1 reporting.	I / L
Gwaged 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
<b>CYFANSWM / TOTAL</b>	<b>4,055</b>	<b>2,102</b>	<b>2,102</b>	<b>-</b>	<b>-</b>		