

CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 07/03/23

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 December 2022 and forecasted year-end position

For: For Information

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 forecast at a broadly break-even position. However, with pressure of Payawards, together with inflationary cost pressures, other service cost pressures and continuing COVID related impacts means the financial challenge remains significant. The break-even position is therefore only being achieved by using earmarked reserves to temporarily mitigate certain areas of cost pressures, which is similar to the position at Quarter 2.

Most of this year's financial challenges have also featured 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 Payaward for general staff was agreed and implemented in November 2022. As previously reported, this was the flat rate increase of £1,925 for all grades.
- Teachers - WG accepted and agreed the 5% recommendation from the Independent Welsh Review Pay Body and this has been implemented with effect from September 2022. However, following strike action, a revised pay offer consisting of a one-off 1.5% payment, together with an additional ongoing 1.5% from September 2022 (i.e. 6.5%) has been tabled by WG. At the time of writing this revised offer has been formally rejected.

The total cost of the Payawards (prior to the revised Teachers pay offer) was 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.

As reported in Q2 all Services were tasked with taking action to deal with their individual aspects of the net shortfall and measures were put in place 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 included:

- 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.
- An increased Capital allocation (£400k) in year to assist Highways & Environmental Services.
- The use of Delegated School Balances by individual Schools.
- Use of part of the increased Investment Income gain from rising interest rates.
- Use of in year Service underspends.

The recurring effect of the 22/23 Payawards has formed part of the 23/24 Budget setting process, in order to reset the base budget.

With regards to the revised Teachers' pay offer and continuing uncertainty on this issue, the current working assumption is that any increased cost arising from an increased pay offer would be funded by WG as an in year additional specific grant, this is because Teachers Pay is a devolved matter in Wales.

b) Inflationary Pressures

Elevated levels of inflationary cost pressures continue to be seen in several Services. 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). These assumptions are the same as reported in Quarter 2.

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 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. Current projections are total costs in the region of c£1.3m, part of which will be mitigated by a planned use of reserves as the WG COVID Hardship Fund no longer exists.

3. BUDGET PERFORMANCE – SERVICE POSITIONS

No Budget Transfers have occurred during Quarter 3. 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.

The cost of Childrens' Out of County Placements remains significant with projected costs leading to a forecast £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 projected overspend at £1.485m, an increase of £201k since Quarter 2. 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. However, the position has improved on Porth Gofal (by £277k) and Porth Cymorth Cynnar (by £80k) - mainly as a result of additional grant funding in both areas. Therefore across the Porth Through Age Services the forecast position has improved by £156k, albeit still an overall projected overspend of £1.526m.

Schools are also facing challenges in meeting Payaward shortfalls in year 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 4% and still 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 £1.0m. In addition to this, under Leadership Group, previous Pay contingencies (£830k) and previous Transformation Savings (£650k) have now been released to assist with the overall financial position. This will still allow a final contribution to be made to the Boosting the Economy Reserve, but it will be less than the originally planned £2.440m.

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

Service	Latest Budget £'000	Budget to Dec 2022 £'000	Actuals to Dec 2022 £'000	Variance to Dec 2022 £'000	Year End Forecast Under/ (over) spend £'000		Comment
Customer Contact	6,150	4,264	4,040	224		-	It is expected by the service to break even by the end of the 2022/23 financial year.
Democratic Services	4,628	3,827	3,767	60		(35)	At this stage in the year the main challenge is the payaward cost within the Corporate Service Support.
Economy & Regeneration	3,637	3,133	3,031	102		75	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 and Energy prices.
Finance & Procurement	18,800	16,062	14,771	1,291		1,250	An underspend of £1.25m 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 £1m.
Highways & Environmental Services	18,078	13,196	13,816	(620)		(340)	The Service continues to face various cost pressures as at December 2022, leading to a projected overspend of £340k. This is after making allowance for inflationary pressures on Fuel & Vehicle parts being funded from corporate reserves (estimate £250k), and the same approach on Learner transport (estimate £160k+), plus the use of corporate COVID funding to temporarily cover shortfalls in Trade Waste Income (£185k).
Legal & Governance Services	1,566	1,137	1,180	(43)		(90)	An increase in Social Care related legal costs is causing concern for the Legal Budget, the situation is being closely monitored.
People & Organisation	2,161	1,436	1,486	(50)		(25)	A small overspend is expected by the Service.
Policy, Performance & Public Protection	2,340	1,772	1,590	182		170	At this stage in the year there are no problem areas identified. There has been a combination of vacant posts and additional grant funding leading to an overall favourable variance.

Continued.....

Service	Latest Budget £'000	Budget to Dec 2022 £'000	Actuals to Dec 2022 £'000	Variance to Dec 2022 £'000	Year End Forecast Under/ (over) spend £'000		Comment
<u>Pyrth Through Age Services</u>							
Porth Cymorth Cynnar	4,355	4,574	4,600	(26)	-		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. Additional grant funding is helping to achieve an overall balance budget position.
Porth Cynnal	28,602	22,072	23,210	(1,138)	(1,485)		The Service anticipates an overspend position of £1.5m, 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	10,235	10,360	(125)	(41)		The Service anticipates an overspend by year end of £41k. This is a reduction from the forecast overspend of £318k at Q2 primarily due to additional grant income being awarded in January 2023 (£182k). There are currently operational challenges in a number of areas particularly Residential Homes and Home Care and vacant posts being covered by agency staff.
Pyrth Through Age Services	46,560	36,881	38,170	(1,289)		(1,526)	
Schools & Culture	50,887	51,847	51,597	250		100	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.
Leadership Group	6,981	3,576	3,721	(145)		430	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	3,156	3,156	-		-	At this stage in the year there are no problem areas identified.
Total Controllable Budget	165,843	140,287	140,325	(38)		9	

4. OTHER WG RELATED NATIONAL SCHEMES

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

£150 Cost of Living Scheme	£3.224m cumulative payments to date. Final phase of the Discretionary Scheme remains open - Council Tax - Ceredigion County Council .
£200 Winter Fuel Payment Scheme	£1.355m cumulative payments to date. Scheme closed 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 remain significant and considerable. This is also set against the backdrop of wider national economic challenges being faced by the UK as a whole, with general inflation still remaining elevated at 10.1% (January 2023). 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. The 23/24 Budget process has already recognised the impact of various recurring cost pressures on the base budget. Risks still remain around WG funding for any increase in the September 2022 Teachers Pay-award, although the greater risk is likely to be the ongoing effect rather than the in-year position to 31/03/23.

Whilst the 23/24 WG Local Government Finance settlement increase of 8.1% was higher than anticipated and welcomed, the early indications for 24/25 of only a 3.1% increase combined with the uncertainties around future pay settlements, means there are still considerable financial challenges beyond the conclusion of the 23/24 Budget process.

Wellbeing of Future Generations:	Has an Integrated Impact Assessment been completed? If, not, please state why	No - Report is for information
	Long term:	Not Applicable
	Integration:	Not Applicable
	Collaboration:	Not Applicable
	Involvement:	Not Applicable
	Prevention:	Not Applicable

Recommendations(s):	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 all Strategic Objectives.
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:	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.
Risk(s):	Risk of insufficient funding if there are significant overspends. The Council has already formally increased the financial risk score in the Corporate Risk Register.
Background Papers:	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 and Justin Davies
Date:	24/02/23

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 break even by the end of the 2022/23 financial year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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)
TGCh / ICT	3,713	2,432	2,199	233	40	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	1,024	1,011	13	(20)	Mae disgwyl i'r adran yma gorwario oherwydd costau Cyflenwadau a Gwasanaethau. This area is expected to overspend due to Supplier and Services Costs.	I / L
Gwasanaethau Cymunedol / Community Services	968	730	752	(22)	(20)	Mae incwm Llyfrgelloedd yn llai na'r disgwyl. The income in Libraries is lower than expected.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	104	78	78	-	-	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	6,150	4,264	4,040	224	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	1,664	1,625	39	(15)	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	1,687	1,681	6	(35)	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	476	461	15	15	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	4,628	3,827	3,767	60	(35)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 a Phrisiau ynni.

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 and Energy prices.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	2,175	2,157	18	(10)	Collir incwm rhent yn y swyddfeydd. Bydd costau ynni yn cynnydd 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	734	659	75	100	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	177	135	42	(15)	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	47	80	(33)	-	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	3,637	3,133	3,031	102	75		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 £1.25m 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 £1m.

An underspend of £1.25m 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 £1m.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	2,464	2,319	145	150	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	6,072	215	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	1,300	1,128	172	-	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	6,011	5,252	759	1,000	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
CYFANSWM / TOTAL	18,800	16,062	14,771	1,291	1,250		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 yn parhau i wynebu pwysau costau amrywiol hyd at Rhagfyr 2022, gan arwain at orwariant rhagamcanol o £340k. 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 trafndiaeth i Ddysgwyr (amcangyfrif o £160k+), yn oghystal a'r defnydd o gyllid corfforiaethol COVID i dalu am ddiffygion dros dro mewn Incwm Gwastraff Masnach (£185k).

The Service continues to face various cost pressures as at December 2022, leading to a projected overspend of £340k. This is after making allowance for inflationary pressures on Fuel & Vehicle parts being funded from corporate reserves (estimate £250k), and the same approach on Learner transport (estimate £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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	3,628	3,615	13	-	Pwysau incwm masnach i'w gael ei ariannu o Grofeydd Corfforiaethol. Pressure from lower trade income is to be funded from Corporate Reserves	I/L
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbwrs / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	-	(111)	42	(153)	(155)	Pwysau incwm is o'r Gwasanaethau Parcio ac Harbwrs. Pressure from lower Parking Services and Harbour income.	C/M
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth / Corporate Passenger Transport, Transport Maintenance Unit	6,579	4,639	4,710	(70)	103	Mae pwysau costau cynyddol rhagamcanol yn sgil trafndiaeth, rhannau cerbydau a thanwydd, i'w ariannu o'r cronfeydd corfforiaethol, ac fe fydd tanariant ar trafndiaeth cymdeithasol. The projected increased cost pressures from transport, vehicle spares and fuel is to be funded from corporate reserves, and an underspend on social transport.	C/M
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,153	4,124	4,577	(453)	(288)	Pwysau incwm Asiantaeth Cefnfydd ac prosiectau cyfalaf is. Pressure from lower Trunk Road and capital projects income.	C/M
Gwasanaethau Priffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	656	480	393	87	-	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	436	479	(43)	-	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	18,078	13,196	13,816	(619)	(340)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 cwmdeithasol yn achosi pryder I'r gyllideb gyfreithiol, ceir y sefyllfa ei monitro yn agos.

An increase in Social Care related legal costs is causing concern for the Legal Budget, the situation is being closely monitored.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	692	520	539	(19)	(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	596	409	427	(18)	(10)	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	208	214	(6)	-	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	1,566	1,137	1,180	(43)	(90)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 2022

Pobl a Threfniadaeth / People & Organisation

Swyddog Arweiniol / Corporate Lead Officer: Geraint Edwards

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae gorwariant bychan disgwyl gan y gwasanaeth.

A small overspend is expected by the Service.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	2,080	1,376	1,426	(50)	(25)	Mae disgwyl i'r adran yma gorwario oherwydd codiad cyflog yn uwch na'r disgwyl ac yr angen am fwy o hyfforddiant tân.. This area is expected to overspend due to a higher than expected pay award and a requirement for additional fire training.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	81	60	60	-	-	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	2,161	1,436	1,486	(50)	(25)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 sy'n arwain at amrywiad positif.

At this stage in the year there are no problem areas identified. There has been a combination of vacant posts and additional grant funding leading to an overall favourable variance.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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)
Partneriaethau a Pherfformiad / Partnerships & Performance	950	707	594	113	110	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	972	935	37	25	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	124	93	61	32	35	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	2,340	1,772	1,590	182	170		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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. Mae cyllid grant ychwanegol yn helpu i sicrhau mantolen gyffredinol yn y gyllideb.

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. Additional grant funding is helping to achieve an overall balance budget position.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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)
Dysgu Gydol Oes a Sgiliau / Lifelong Learning & Skills	405	820	692	128	100	Mae cyllid grant ychwanegol yn helpu i sicrhau mantolen gyffredinol yn y gyllideb. Additional grant funding is helping to achieve an overall balance budget position.	I / L
Gwasanaethau Cymorth Cynnar / Early Intervention Services	835	1,191	1,174	17	-	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	540	562	(22)	-	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	1,092	1,081	11	(100)	Nid yw'r lefelau incwm hyd yma wedi dychwelyd i'r lefelau cyn COVID ac ar ddiwedd Chwarter 3, 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 2. Mae'r dyfarniad cyflog i staff gweinyddol, proffesiynol, technegol a chlerigol wedi cael effaith benodol ar y gwasanaeth hwn am fod nifer o'r swydd 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 Q3 stage, albeit the rate of shortfall has improved a little since Q2. 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

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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 Cymorth ac Ymyrraeth / Support and Intervention Services	1,095	925	1,004	(79)	(25)	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
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	8	6	87	(81)	25	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C / M
CYFANSWM / TOTAL	4,355	4,574	4,600	(26)	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 £1.5m, 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 anwadal ac mae'r rhagolygon yn seiliedig ar ymwybiadau 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 £1.5m, 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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	9,515	10,481	(966)	(1,210)	Yn bennaf oherwydd gorwariant ar Gofal Preswyl pobl hyn o £776k oherwydd lleoliadau newydd, cynnydd yn CCY (Cyfraniad Cost Ychwanegol) a estynu cytundebau dros i 31/03/23. Gorwariant o £304k ar Plant sy'n derbyn Gofal oherwydd lleoliadau newydd dan gynnwys costau Plant ar eu pen eu hunain yn ceisio lloches heb ei fodloni gan y grant yn llawn. Rhagwelir gorwariant o £109k ar Dalaiadau Uniongyrchol Pobl Hyn. 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 £776k on Older people residential care due to new placements, ACC (Additional Cost Contribution) increases and extension of temp contracts to 31/03/23. Overspend on LAC due to new placements including UASC costs not met in full by grant £304k. Overspend forecasted on OP Direct payments of £109k. 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	8,656	8,938	(282)	(295)	Yn bennaf oherwydd rhagwelir gorwariant o £876k o ran gwelyau ym maes Anableddau Dysgu a hynny o achos y cynnydd mewn lleoliadau a'r strwythur ffioedd newydd. Rhagwelir gorwariant o £288k o ran y Tim Byw â Chymorth/cefnogaeth pwrpasol. Danwariant ar Dalaiadau Uniongyrchol oherwydd cynnydd yn adfachu a trosglwyddo £348k o'r cronfeydd wrth gefn. Mainly due to Learning Disability beds projected overspend of £876k due to a combination of an increase in placements and a new fee structure. Supported Living/bespoke Support overspend £288k, offset by underspends on Direct payments of £541k due to increase in clawback, transfer from reserves £348k.	U / H

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir variant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 2022 £'000	Rhagolygon Diwedd y Ffiwyddyn tan/(gor) variant 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	2,520	2,458	62	70	Yn bennaf oherwydd gorwariant ar welyau Iechyd Meddwl/All-Sirol (£219k) oherwydd lleoliadau newydd yn y cwarter (£168k i'w ariannu drwy'r cronfeydd wrth gefn), tanwariant ar staffio oherwydd GIR £73k Mainly due to overspend on Mental Health beds/Out of County (£219k) due to new placements in the quarter (£168k to be funded through reserves), underspends on the team due to RIF funding £73k	C / M
Diogelu / Safeguarding	831	623	663	(40)	(105)	Gorwariant oherwydd costau asiantiaeth heb ei rhagweld yn cwarter 2. Overspend due to agency costs not anticipated in Qtr 2.	C / M
Camddefnyddio Sylweddau / Substance Misuse	568	423	262	161	187	Tanwariant ar Gyfiawnder Ieuentid (£89k) ac IFSS /Ymyl Gofal (£98k). Underspends on Youth Justice (£89k) and IFSS/Edge of Care (£98k).	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	441	335	408	(73)	(132)	Gorwariant oherwydd costau asiantiaeth. Overspend due to agency costs.	C / M
CYFANSWM / TOTAL	28,602	22,072	23,210	(1,138)	(1,485)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 £41k ar ddiwedd y flwyddyn. Mae hyn yn lleihad o'r gorwariant o £318k a rhagwelwyd ar ddiwedd Cwarter 2, y prif resymau am hyn yw incwm grant ychwanegol ym Mis Ionawr 2023 (£182k). 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 asiantaeth.

The Service anticipates an overspend by year end of £41k. This is a reduction from the forecast overspend of £318k at Q2 primarily due to additional grant income being awarded in January 2023 (£182k). 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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 2022 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant 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	3,327	3,523	(196)	(265)	Mae'r gorwariant yn bennaf oherwydd gwariant sylweddol ar gostau staffio asiantaeth o fewn y cartrefi preswyl (£682k), lleihad mewn incwm y cartrefi (£128k) a chynnydd mewn costau staffio'r cartrefi (£50k). Mae rhain wedi cael ei gwrthwyso'n rhannol gyda thanwariant ar ganolfannau dydd (£579k), oherwydd prinder defnyddwyr gwasanaethau a swyddi gwag. The overspend mainly relates to a significant expenditure on agency staff within the residential homes (£682k), reduction in the residential homes income (£128k) and an increase in staffing costs in the residential homes (£50k). These have been partially offset by underspends in the day centres' budget (£579k), due to not being fully operational and vacant staff posts.	U / H
Gwasanaethau Tymor Byr ac wedi'u Targedu / Targeted and Short Term Services	5,782	4,469	4,168	301	370	Mae'r tanwariant yn bennaf oherwydd tanwariant ar Ofal yn y Cartref oherwydd rhestr aros pecynnau (£754k). Mae wedi'i wrthwyso'n rhannol gan orwariant yn y Tim Galluogi +£170k oherwydd staff ychwanegol a gyflogir i leihau'r rhestr aros gofal yn y cartref. Yn ogystal, mae gorwariant ar Maes Y Mor oherwydd cynydd yn y tâl wrth yr awr ac nifer yr oriau (£129k). Rydym hefyd yn rhagweld gorwariant ar y storfia offer (c£85k). Mainly due to underspend on Homecare due to waiting list of packages £754k offset partly by overspend in the Enablement Team +£170k due to additional staff employed to address the homecare waiting list. In addition there is an overspend on Maes Y Mor of £129k due to an increase in the hourly rate and hours. There is also a predicted overspend on the Equipment Store c £85k	U / H
Gwasanaethau Asesu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,646	1,377	1,536	(159)	(245)	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 gwrthwyso'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.	U / H

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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 Tai / Housing Services	830	730	740	(10)	173	Mae'r tanwariant oherwydd grant ychwanegol 'Neb Heb Help' a chafwyd yn Ionawr '23 (£182k). The underspend is due to an additional 'No One Left Out' grant received in January '23 (£182k).	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	442	332	393	(61)	(74)	Yn bennaf oherwydd y ffactor swyddi gwag anghyraeddadwy o £35k a gorwariant ar daliadau Trydydd Sector o £26k. Mainly due to the unacheivable vacancy factor of £35k and overspend on Third Sector payments of £26k.	I / L
CYFANSWM / TOTAL	13,603	10,235	10,360	(125)	(41)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 2022

Ysgolion a Diwylliant / Schools & 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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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	3,676	3,593	83	75	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	154	85	69	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	1,535	1,511	24	(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	821	798	23	-	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	1,019	493	422	71	125	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheolir Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	196	450	470	(20)	(50)	Mae'r gorwariant yn perthyn â chydabyddiaeth 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
CYFANSWM / TOTAL	50,887	51,847	51,597	250	100		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 Rhagfyr 2022 Budget to December 2022 £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December 2022 £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December 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)
Grŵp Arweiniol / Leadership Group	504	378	339	39	50	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	-	-	-	650	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	671	30	641	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	1,794	2,619	(825)	(1,100)	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	733	733	-	-	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	6,981	3,576	3,721	(145)	430		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2022 / Budget Forecast Report December 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 Rhagfyr 2022 Budget to December £'000	Gwir wariant hyd at Rhagfyr 2022 Actuals to December £'000	Amrywiant hyd at Rhagfyr 2022 Variance to December £'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	3,156	3,156	-	-	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 gwagedd 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
Gwagedd 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	4,055	3,156	3,156	-	-		

