

CEREDIGION COUNTY COUNCIL

Report to:	Cabinet
Date of meeting:	05/09/23
Title:	2023/24 Controllable Revenue Budget - Financial Performance
Purpose of the report:	To report on the 2023/24 Revenue Budget - actual position to the end of June 2023 and forecasted year-end position
For:	Decision
Cabinet Portfolio and Cabinet Member:	Cllr Gareth Davies, Cabinet Member for Finance & Procurement

1. SUMMARY

This report updates Cabinet on the financial performance for all Services in relation to the 2023/24 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.

Even at this relatively early stage in the financial year a challenging in year financial position is already been seen. This is despite a 23/24 Budget Setting process that recognised an unprecedented £22m of cost pressures (being the equivalent of 13.4% inflation) and a 7.3% increase in Council Tax.

A projected year-end position is currently being forecast of an overspend of £2.9m (being 1.6% of the 23/24 Revenue budget of £180.1m), which is after taking account of various mitigating actions. This reflects a broader national position, with WG referencing a shortfall of £900m which would equate to c4.5% of its own £20bn Budget. Any sense of optimism on the financial horizon is rapidly diminishing.

There are a number of challenges being seen across Services including:

- National Payawards remaining elevated and unaffordable.
- Significant increase in Home to School Learner Transport costs
- Significant increase in the volume of Out of County Children's placements
- Significant costs regarding agency staff in our Local Authority Residential Homes and the Enablement service
- Significant increase in the volume of Older Persons Social Care placements

The Council has a financially resilient balance sheet, with £48.8m of earmarked reserves and £6.7m in General Balances as at 31/03/23. Therefore, there is more than adequate scope to be able to mitigate this in year position and there is no danger that a balanced position can't be achieved by year-end. However, many of these reserves do have projects and schemes earmarked from them.

Therefore in order to ensure a financially resilient position is maintained, Leadership Group are taking a proactive financial management approach, including receiving input and advice from the Section 151 officer, to aim to reduce the overall Projected overspend wherever possible using a range of mitigation measures, as there remains a risk that some of the trends already being seen at the Q1 stage could still escalate further during the remainder of this financial year and into next year.

2. BUDGET PERFORMANCE – MAIN CHALLENGES

The following section expands further on the 5 main areas of significant cost pressures:

- i) The latest 23/24 Pay offer for general staff (which has been rejected by the Unions) would cost £960k more than the budget provision made in Services. The 23/24 Budget included an allowance in Service Budgets for an average payaward of 6.3%.
- ii) The cost of statutory Home to School Learner transport provision has increased by 43% in relation to new contracts competitively tendered for services from September 2023 onwards. This has created a part year effect cost pressure of £543k (and a full year effect for the 24/25 budget process of £839k).
- iii) Out of County Children's placements - There has been an increase of 11 placements since the 23/24 Budget was set, which is leading to a forecasted net overspend of £1.7m.
- iv) The use of agency staff in Residential Homes and the Enablement service has increased significantly compared to 22/23 due to continued recruitment challenges for Care & Support Worker roles, not helped further by COVID outbreaks still occurring. This is the overriding factor within a net overspend of £520k in Direct Services under Porth Gofal.
- v) Older Persons placements – An overspend of £1.3m is being projected due to 2 consecutive quarters of higher than normal increases in placement volumes.

At present the only significant area of projected underspend is under the Finance & Procurement service, where a £1.3m underspend is projected. This is largely predicated on the Treasury management budgets where investment income returns, which are achieving higher than the budget set (by an extra £900k) and not having undertaken any external borrowing (£200k saving expected) are providing a welcome benefit to the overall budget position.

In order to mitigate the overall position a number of measures have already been employed, including planning to use one-off funds in certain earmarked reserves and asking certain services to achieve in year savings.

A summary of the financial assumptions already built into the current £2.9m projected overspend position is:

Assumption	£'000
Use of the Cost & Inflationary Pressures Reserve	1,214
Use of the Contingency & Budget Management Reserve	1,260
Use of the Creating Caring & Healthy Communities Reserve (excluding any transitional support in relation to Hafan y Waun)	477
Full use of the Contingency set aside for Pay / Energy	360
In year savings targets set for:	
• Highways & Environmental Services	241
• Schools & Lifelong Learning	150
• Direct Services (Porth Gofal)	520
TOTAL	4,222

This demonstrates how challenging the underlying in year financial position is. Without these mitigation measures being employed the Projected overspend position would be significantly higher.

As a final set of measures, in order to protect against any further worsening of the financial position and to provide further mitigation against the current position, Leadership Group, with the input and advice of the Section 151 officer, have put a framework in place across all Services (with the exception of Delegated School Budgets which are the responsibility of individual Governing Bodies).

The framework includes constraining expenditure where possible for the remainder of the current financial year. This will apply to non-staffing revenue expenditure and also external recruitment activity, but is being done in a managed and controlled way to recognise that core statutory, contractual and existing obligations will continue to need to be met and for example activity that underpins income or is funded by grant(s) can continue. The approach is intended to slow down, pause or temporary curtail non-essential / non-critical expenditure. Taking no action in light of a significant projected overspend is unfortunately not an option and would go against the advice of the Section 151 officer.

3. BUDGET PERFORMANCE – SERVICE POSITIONS

The main area of change in Q1 budgets, since the 2023/24 Budget was set, has been the new Council structure following the departure of the CLO: Schools & Culture.

The new Schools & Lifelong Learning Service has been formed, with elements of Porth Cymorth Cynnar (mainly the Pupil Referral Unit and Lifelong Learning) merging with the old Schools & Culture service. The Housing service has also moved across to Porth Cymorth Cynnar from Porth Gofal.

In addition to this there have been a small number of budget movements to allocate Fees & Charges related savings items from the Leadership Group budget to the individual respective CLO Service budgets, which was always the intention when the budget was set.

In financial terms these budget movements can be summarised as:

Service	23/24 Original Budget £'000	Fees & Charges Targets allocated from LG £'000	Impact of new Council structure £'000	23/24 Latest Budget £'000
Porth Cymorth Cynnar	5,160		(1,100)	4,060
Porth Cynnal	33,870		(194)	33,676
Porth Gofal	16,256		(881)	15,375
Schools & Culture	54,576	(239)	(54,337)	-
Schools & Lifelong Learning	-		56,512	56,512
Customer Contact & ICT	6,431	(1)		6,430
Economy & Regeneration	3,984	(71)		3,913
Highways & Environmental	19,471	(170)		19,301
Leadership Group	4,556	481		5,037
TOTAL of Services shown	144,304	-	-	144,304

Notwithstanding the more significant areas of concern that have already been highlighted, there are a number of services that are also facing other challenges, albeit smaller in scale. Nevertheless these can still compound up when several smaller items are going in an adverse direction.

Some of these other challenges include the cost of Unaccompanied Asylum Seeking Children, Planning Fees income, Trade Waste income, Waste Collection frontline operational costs, Car Parking income, Property related income, Supported Living new tender prices and Learning / Physical Disability placement volumes.

A breakdown of the 23/24 Controllable Budget position by Service is shown overleaf, with further explanation and detail then shown in Appendices A to N:

Service	23/24 Latest Budget £'000	Budget to June 2023 £'000	Actuals to June 2023 £'000	Variance to June 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Customer Contact	6,430	1,862	1,642	220		-	It is expected by the service to breakeven during the 2023/24 financial year.
Democratic Services	4,977	1,236	1,202	34		-	At this stage in the year there are no problem areas identified.
Economy & Regeneration	3,913	1,135	1,077	58		-	Income targets for Planning fees and Office rentals are currently not being fully achieved. However this is currently being offset by temporary savings in the Growth & Enterprise service whilst a new staffing structure is being put in place. The Service is therefore aiming to breakeven overall, with some assistance from reserves to cover the projected Planning Fee shortfall.
Finance & Procurement	18,900	9,912	9,347	565		1,300	The service expects to underspend for the year, mostly stemming from Treasury management savings due to the benefit of rising interest rates on Investment Income and no external borrowing has been undertaken in the year to date.
Highways & Environmental Services	19,301	4,058	3,882	176		-	The Service is facing various in year cost and income pressures even at this early stage of the financial year. These total a net projected overspend of £784k, with the largest factor being on statutory Learner transport contracts from September 2023 (£543k). Temporary mitigation from reserves will be applied for this aspect, leaving the service needing to find in year savings of not less than £241k.
Legal & Governance Services	1,649	363	364	(1)		-	At this stage in the year there are no problem areas identified.
People & Organisation	2,321	281	270	11		-	At this stage in the year there are no problem areas identified.
Policy, Performance & Public Protection	2,468	620	559	61		-	At this stage in the year there are no problem areas identified.

Continued.....

Service	23/24 Latest Budget £'000	Budget to June 2023 £'000	Actuals to June 2023 £'000	Variance to June 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
<u>Pyrth Through Age Services</u>							
Porth Cymorth Cynnar	4,060	2,473	2,528	(55)	55		At this stage in the year, the service is currently expecting a small underspend which is on the Housing service.
Porth Cynnal	33,676	9,482	9,847	(365)	(1,822)		The service mainly deals with the higher end complex cases and placements. Cost pressures resulting from higher costs and/or higher volumes are being seen in the areas of Older Persons Placements, Supported Living, Learning Disability & Physical Disability placements, which in total lead to a net projected overspend of £1.8m for the year.
Porth Gofal	15,375	2,827	3,041	(214)	(463)		Social care continues to face a recruitment challenge, despite the Council's terms and conditions being relatively attractive. This is resulting in the continued use of agency staff in LA Residential Homes, the Enablement Service and critical frontline Social Worker roles. There is a significant underspend in Domiciliary Care, due to the new contractual arrangements taking effect from in late July, however a complex Enablement case is offsetting a large part of this. Overall there is an initial projected overspend of £983k, however the service will be targeting in year savings of at least £520k, to include further reductions in the use of agency staff in LA Care Homes.
Pyrth Through Age Services	53,111	14,782	15,416	(634)		(2,230)	
Schools & Culture	56,512	51,692	51,709	(17)		-	The service is seeking savings on Learner transport and is targeting finding at least of £150k of in year savings in order to achieve a breakeven position.
Leadership Group	5,037	1,189	1,546	(357)		(1,949)	Whilst there are some in year Savings workstreams that are not yet fully delivering the original targets set, the more fundamental challenge is an exponential rise in the number and total cost of Out of County Children's placements which is currently projected to reach a total gross spend for 23/24 of £6.6m (which results in a projected overspend of £1.7m).
Levies, C/Tax Premium & Reserves	5,482	1,219	1,219	-		-	It is expected by the service to breakeven during the 2023/24 financial year.
Total Controllable Budget	180,101	88,349	88,233	117		(2,879)	

4. CONCLUSION

For at least the 4th consecutive year, the Council is facing yet another set of unprecedented financial challenges.

Despite official inflation rates starting to decrease (CPI for July was 'down' to 6.8%), staff pay awards and inflation on contract prices (both revenue and capital) remain extremely elevated. The level of complexity and volume of challenging placements / cases within both Social Care and also Education continue to show an upward trend, with no obvious signs of relenting yet. The recruitment challenge is also showing no signs of abating and whilst it is particularly noticeable in frontline Social Care (being anything from professional Social Workers to the critical Care & Support Worker roles), many other services are not immune.

The Council has started the year with a financially resilient position and with Leadership Group taking a collective and proactive approach to managing the in year financial position, it puts the Council in the best place possible to continue to tackle the financial challenges head on. However the challenge this year has now gone up several notches and the importance of all services abiding by the framework and measures that Leadership Group has now put in place is critical.

Looking ahead to the 24/25 Budget process, which will be starting shortly, the latest iteration of the Medium Term Financial Plan is already showing an indicative budget gap of £8.5m and an indicative savings requirement of £6.4m (using assumptions of a 3.1% WG funding increase and a 5% modelled Council Tax scenario). If the in-year position of both the Council and WG does not start to show signs of improving, then there is a very real prospect of those projections being the absolute minimum position needing to be achieved. It is also becoming quite clear that to sustain quality services in the current financial environment it is going to require a higher core ongoing level of funding.

Has an Integrated Impact Assessment been completed? No
If, not, please state why

Wellbeing of Future Generations:

Summary:

Long term: Not Applicable
Integration: Not Applicable
Collaboration: Not Applicable
Involvement: Not Applicable
Prevention: Not Applicable

Recommendations(s):

1. **To note the overall Revenue position outlined in the report, including the mitigation measures being employed to manage a challenging in year financial position.**

2. To approve the Budget movements required as result of the alignment of Budgets to the latest Council Structure as summarised in Section 2.

Reasons for decision:	To recognise the financial position and to ensure the right measures are put in place to ensure the Council achieves a balanced financial position for the 2023/24 financial year.
Overview and Scrutiny:	Considered during the Budget setting process
Policy Framework:	Medium Term Financial Strategy
Corporate Priorities:	The Budget supports the Strategic Objectives of the Council
Financial & Procurement implications:	Noted within the report
Legal implications:	Part of the Section 151 officer's role and responsibility for the proper administration of the Council's financial affairs under Local Government Finance Act 1972. This report contains key advice provided by the Section 151 officer due to the challenging in-year financial position being faced.
Staffing implications:	Continued elevated levels of Payawards contain to pose a risk of needing to review Council and Service priorities.
Property / Asset implications:	n/a
Risk(s):	<p>Risk of insufficient funding if there are significant overspends.</p> <p>There is a high probability that the 24/25 Budget process will be as challenging as the 23/24 Budget Process and the updated Medium Term Financial plan has started to articulate that challenge, although the in year financial position is proving to be far more challenging than envisaged at the start of the financial year.</p> <p>The Council has already formally increased the financial risk score in the Corporate Risk Register.</p>
Background Papers:	Revenue Budget 2023/24
Appendices:	Appendix A: Customer Contact & ICT 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 & Lifelong Learning
Appendix M: Leadership Group
Appendix N: Levies, Council Tax Premium & Reserves

Corporate Lead Officer: Duncan Hall
CLO: Finance & Procurement

Reporting Officers: Duncan Hall and Justin Davies

Date: 18/08/23

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Cyswllt Cwsmeriaid a TGCh / Customer Contact & ICT

Swyddog Arweiniol / Corporate Lead Officer : Alan Morris

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Disgwylir gan y gwasanaeth bydd y gyllideb yn mantoli yn ystod y flwyddyn ariannol 2023/24.

It is expected by the service to breakeven during the 2023/24 financial year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	3,743	1,189	1,084	105	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Cwsmeriaid / Customer Services	1,519	386	336	50	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Cymunedol / Community Services	1,062	261	197	64	-	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	106	26	25	1	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	6,430	1,862	1,642	220	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

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, nid oes problemau wedi'u nodi.

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

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir variant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaethau Democraidd / Democratic Services	2,058	506	471	35	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	2,483	621	628	(7)	(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	436	109	103	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	4,977	1,236	1,202	34	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Economi ac Adfywio / Economy and Regeneration

Swyddog Arweiniol / Corporate Lead Officer : Russell Hughes-Pickering

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Nid yw'r targedau incwm ar gyfer ffioedd Cynllunio a rhentu swyddfeidd yn cael eu gwredu'n llawn. Fodd bynnag caiff hyn ei osod yn erbyn yr arbedion dros dro yn y gwasanaeth Twf & Menter gan fod strwythur staffio newydd yn cael ei sefydlu ar hyn o bryd. Felly nod y Gwasanaeth yw adennill y costau yn gyffredinol gyda rhywfaint o gymorth o'r cronfeydd wrth gefn er mwyn unioni'r diffyg a ragwelir yn y ffioedd cynllunio.

Income targets for Planning fees and Office rentals are currently not being fully achieved. However this is currently being offset by temporary savings in the Growth & Enterprise service whilst a new staffing structure is being put in place. The Service is therefore aiming to breakeven overall, with some assistance from reserves to cover the projected Planning Fee shortfall.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June £'000	Gwirariant hyd at Mehefin 2023 Actuals to June £'000	Amrywiant hyd at Mehefin 2023 Variance to June £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Gwasanaethau Eiddo / Property Services	3,027	683	751	(68)	(150)	Rhagwelir y bydd diffyg yn nharged incwm y gwasanaeth ar hyn o bryd. Er bod ffynonellau incwm newydd ar gyfer adeiladau swyddfa yn dechrau dod i mewn byddwn ond yn medru gweld effaith rhannol y flwyddyn yn 23/24. Dylid medru bwrw ymlaen â gwaith pellach pan fydd yr Adolygiad o weithio hybrid wedi dod i ben yn ffurfiol. The service's income target is currently projected to fall short. Whilst new income streams for Office buildings are starting to come on stream, a part year affect will only be seen in 23/24. Further work should be able to progress once the Review of Hybrid working formally concludes.	U / H
Twf a Menter / Growth & Enterprise	580	362	186	176	150	Disgwyli'r gweithredu'r strwythur newydd ar gyfer Twf a Menter fydd yn arwain at rywfaint o arbedion dros dro hyd nes bydd y strwythur yn llawn. The implementation of the new G&E structure is expected leading to some temporary savings until the structure is fully populated.	C / M
Gwasanaethau Cynllunio / Planning Services	195	63	114	(51)	-	Rhagwelir yn gynnar yn y flwyddyn y bydd diffyg tebygol yn yr incwm ffioedd cynllunio o £175k, ond gellir unioni hyn gan y cronfeydd wrth gefn a rheoli cyllidebau os bydd angen. Planning Application Fee Income is projected to fall short by £175k at this early stage in the year, but this will be covered by the Contingency & Budget Management reserve if/as required.	U / H
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	111	27	26	1	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	3,913	1,135	1,077	58	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Cyllid a Chaffael / Finance and Procurement

Swyddog Arweiniol / Corporate Lead Officer : Duncan Hall

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Disgwylir gan y gwasanaeth y byddant wedi tanwario ar gyfer y flwyddyn, yn bennaf o'r arbedion rheoli Trysorlys o ganlyniad i fanteision cynnydd mewn cyfraddau llog o ran Incwm Buddsoddi ac ni ymgwymerwyd â benthyciadau allanol yn y flwyddyn hyd yma.

The service expects to underspend for the year, mostly stemming from Treasury management savings due to the benefit of rising interest rates on Investment Income and no external borrowing has been undertaken in the year to date.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir variant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	3,670	1,026	945	81	50	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor / Housing Benefits and Council Tax Support Scheme	6,747	6,647	6,525	122	150	Mae'r tanwariant a ragwelir yn ymwneud â Chynllun Cymorth Treth y Cyngor. The forecast underspend relates to the Council Tax Support Scheme	I / L
Yswiriant, Terfynu a Chostau Corfforaethol Eraill / Insurance, Termination & Other Corporate Costs	1,746	1,098	1,039	59	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Cyfrif Cyfalaf Corfforaethol / Corporate Capital Account	6,737	1,141	838	303	1,100	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 budgeted.	C / M
CYFANSWM / TOTAL	18,900	9,912	9,347	565	1,300		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

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 wynebu pwysau incwm a chost amrywiol o fewn y flwyddyn hyd yn oed mor gynnar a hyn yn y flwyddyn ariannol. Mae cyfanswm y rhain yn rhagweld gwariant net o £784k, gyda'r elfen fwyaf ar y contractau cludiant dysgwyr statudol o fis Medi 2023 (£543k). Caiff arian dros dro ei ddefnyddio o'r cronfeydd wrth gefn er mwyn lliniaru hyn ac o'r herwydd bydd angen i'r gwasanaeth gael gafael ar arbedion o fewn y flwyddyn fydd nid yn llai na £241k.

The Service is facing various in year cost and income pressures even at this early stage of the financial year. These total a net projected overspend of £784k, with the largest factor being on statutory Learner transport contracts from September 2023 (£543k). Temporary mitigation from reserves will be applied for this aspect, leaving the service needing to find in year savings of not less than £241k.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	5,506	1,161	1,162	(1)	(383)	Pwysau incwm masnach is, ac effaith costau rheoli'r amhariadau casgluadaw gwastraff. Pressure from lower trade income, and the impact of managing the waste collection interruptions.	C/M
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbwrws / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(380)	(186)	(185)	(1)	(338)	Pwysau incwm is o'r Gwasanaethau Parcio ac Harbyrau, yn ogystal a chostau uwch o fewn gyllideb yr Harbyrau. Pressure from lower Parking Services and Harbour income, as well as higher costs within the Harbours budget.	C/M
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth / Corporate Passenger Transport, Transport Maintenance Unit	7,696	1,726	1,545	181	(63)	Mae hyn yn adlewyrchu tanwariant ar gludiant Gofal Cymdeithasol (£120k) a disgwylir sefyllfa positif ar yr arian ar gyfer Trawsnewid Bysiau gan Lywodraeth Cymru (£360k), ond effaith andwyol sylweddol o ganlyniad i gostau cludiant Dysgwyr statudol. Mae'r elfen olaf yn deillio o dendrau ar gyfer contractau Medi 2023, ac y mae hyn ar sail flwyddyn gyfan yn £839k yn uwch na'r gyllideb (effaith rhannol blwyddyn o 23/24 yw £543k). This reflects an underspend on Social Care transport (£120k) and a positive position expected on WG Bus Transformation funding for public bus routes (£360k), but a significant adverse impact from higher statutory Learner transport costs. The latter stems from tenders for September 2023 contracts, which on a full year basis are £839k higher than budget (part year effect for 23/24 is £543k).	U / H
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,100	917	910	7	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
Gwasanaethau Priffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	780	220	225	(5)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	599	220	225	(5)	784	Rydym yn tybio y bydd cyfraniad o £543k o'r gronfa wrth gefn a'r pwysau Cost a Chwyddiant er mwyn unioni dros dro y cynnydd yn y costau cludiant Dysgwyr statudol. Yn ogystal bydd angen i'r gwasanaeth glustnodi o leiaf £241k o'r arbedion o fewn y flwyddyn er mwyn mantoli'r sefyllfa. A £543k contribution is assumed from the Cost & Inflationary pressures reserve to temporarily mitigate the increase in statutory Learner transport costs. In addition, the service needs to identify at least £241k of in-year savings in order to breakeven.	C/M
CYFANSWM / TOTAL	19,301	4,058	3,882	176	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Gwasanaethau Cyfreithiol a Llywodraethu / Legal & Governance Services

Swyddog Arweiniol / Corporate Lead Officer : Elin Prysor

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar yr adeg hon o'r flwyddyn, nid oes problemau wedi'u nodi.
At this stage in the year there are no problem areas identified.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	713	147	157	(10)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Archwilio / Audit Services	659	166	162	4	-	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 (gan gynnwys Crwneriaid) / Service Management and Strategy (including Coroners)	277	50	45	5	-	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	1,649	363	364	(1)	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Pobl a Threfniadaeth / People & Organisation

Swyddog Arweiniol / Corporate Lead Officer : Geraint Edwards

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar yr adeg hon o'r flwyddyn, nid oes problemau wedi'u nodi.

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

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	2,238	260	249	11	-	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	83	21	21	-	-	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	2,321	281	270	11	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

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.

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

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U) Level of risk (L, M or H)
Partneriaethau a Pherfformiad / Partnerships & Performance	987	248	228	20	-	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	1,357	341	304	37	-	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	124	31	27	4	-	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	2,468	620	559	61	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Porth Cymorth Cynnar

Swyddog Arweiniol / Corporate Lead Officer : Greg Jones

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar hyn o bryd yn y flwyddyn mae'r gwasanaeth yn disgwyl ychydig o danwariant ar y gwasanaeth Tai.
At this stage in the year, the service is currently expecting a small underspend which is on the Housing service.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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 Cymorth Cynnar / Early Intervention Services	890	493	485	8	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Tai / Housing Services	881	1,278	1,360	(82)	55	Mae'r tanwariant a ragwelir yn ymwneud yn bennaf ag incwm uwch o ran Budd-dal Tai na'r hyn a ddisgwylwyd ar gyfer llety dros dro. The projected underspend mainly relates to higher than expected Housing Benefit income for temporary accommodation.	I / L
Canolfannau Lles / Wellbeing Centres	1,551	420	392	28	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. Mae incwm yn dechrau dangos arwyddion positif yn y Canolfannau Llesiant ac y mae bellach yn cyflawni lefelau cyn COVID. There are no problem areas identified at present. Income is start to show encouraging signs in the Wellbeing Centres and is now hitting pre COVID levels.	C / M
Gwasanaethau Cymorth ac Ymyrraeth / Support and Intervention Services	626	257	265	(8)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	112	25	26	(1)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	4,060	2,473	2,528	(55)	55		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Porth Cynnal

Swyddog Arweiniol / Corporate Lead Officer : Audrey Somerton-Edwards

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth yn ymdrin yn bennaf ag achosion a lleoliadau cymhleth haen uwch. Rydym yn gweld pwysau costau o ganlyniad i gostau uwch a/ neu niferoedd uwch ym meysydd Lleoliadau Pobl Hŷn, Cefnogi Byw, lleoliadau Anableddau Dysgu ac Anableddau Corfforol. Mae cyfanswm hyn yn arwain at ragweld gorwariant o £1.8m ar gyfer y flwyddyn.

The service mainly deals with the higher end complex cases and placements. Cost pressures resulting from higher costs and/or higher volumes are being seen in the areas of Older Persons Placements, Supported Living, Learning Disability & Physical Disability placements, which in total lead to a net projected overspend of £1.8m for the year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwirariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'000	Knagolygon 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)
Gofal wedi'i Gynllunio / Planned Care	14,763	4,732	5,019	(287)	(1,313)	Mae'r gorwariant yn ymwneud â chyfuniad o ragweld costau uwch ar gyfer lleoliadau Pobl Hŷn (£1.348m) yn sgil nifer uwch na'r arfer o leoliadau yn Chwarter4 2022/23 (+9) a Chwarter 1 2023/24 (+12) a'r cost anghymesur sydd ar y Cyngor o ran costau Plant ar eu Pen eu hunain yn Ceisio Lloches (£224k), wedi ei osod yn erbyn costau asiantaeth net o ran arbedion Gweithwyr (£259k). The overspend relates to a combination of a higher projected cost for Older Persons placements (£1.348m) due to a higher than normal level of placements in Q4 2022/23 (+9) and Q1 2023/24 (+12) and a disproportionate cost having to be borne by the Council in relation to Unaccompanied Asylum Seeking Children costs (£224k), offset by Employee savings net of agency costs (£259k).	U / H
Cymorth Estynedig / Extended Support	13,786	3,461	3,620	(159)	(507)	Mae'r gorwariant yn ymwneud yn bennaf â chynnydd yn nifer lleoliadau Anableddau Dysgu (£369k) ac Anableddau Corfforol (£117k) ar y cyd â chynnydd mewn costau sy'n deillio o weithredu contractau Cefnogi Byw newydd (£81k). The overspend mainly relates to an increased number of Learning Disability (£369k) and Physical Disability placements (£117k) combined with an increased cost stemming from letting new Supported Living contracts (£81k).	U / H
Lles Meddyliol / Mental Wellbeing	3,851	974	877	97	258	Mae'r tanwariant yn ymwneud yn bennaf â gostyngiad yn nifer y lleoliadau Iechyd Meddwl na'r hyn a nodwyd yn y gyllideb. The underspend mainly relates to a lower number of Mental Health placements than budgeted	C / M
Diogelu / Safeguarding	890	201	199	2	(260)	Mae'r gorwariant yn ymwneud yn bennaf â chostau staffio ac asiantaeth ychwanegol yn y tîm diogelu. The overspend mainly relates to additional agency and staffing costs in the Safeguarding team	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	386	114	132	(18)	-	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	33,676	9,482	9,847	(365)	(1,822)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Porth Gofal

Swyddog Arweiniol / Corporate Lead Officer : Donna Pritchard

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae gofal cymdeithasol yn parhau i wynebu her recriwtio, er bod amodau a thelerau'r Cyngor yn gymharol deniadol. O ganlyniad mae defnydd parhaus o staff asiantaeth yng Nghartrefi Gofal yr Awdurdod Lleol, y Gwasanaeth Galluogi a rolau Gweithwyr Cymdeithasol critigol ar y rheng flaen. Mae cryn tanwariant mewn Gofal Cartref yn sgil trefniadau contract newydd yn weithredol o ddiwedd mis Gorffennaf. Fodd bynnag mae cost achos Galluogi cymhleth wedi ei osod yn erbyn rhan fwyaf o hyn. Yn gyffredinol rhagwelir gorwariant cychwynnol o £983k, fodd bynnag bydd y gwasanaeth yn targedu arbedion o fewn y flwyddyn o £520k o leiaf, er mwyn cynnwys gostyngiadau pellach yn nefnydd staff asiantaeth yng Nghartrefi Gofal yr Awdurdod Lleol.

Social care continues to face a recruitment challenge, despite the Council's terms and conditions being relatively attractive. This is resulting in the continued use of agency staff in LA Residential Homes, the Enablement Service and critical frontline Social Worker roles. There is a significant underspend in Domiciliary Care, due to the new contractual arrangements taking effect from in late July, however a complex Enablement case is offsetting a large part of this. Overall there is an initial projected overspend of £983k, however the service will be targeting in year savings of at least £520k, to include further reductions in the use of agency staff in LA Care Homes.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U) Level of risk (L, M or H)
Gwasanaethau Uniongyrchol / Direct Services	6,140	1,240	1,475	(235)	(520)	Mae lefel sylweddol o wariant yn parhau ar staff Asiantaeth mewn Cartrefi Preswyl yr Awdurdod Lleol (ar hyn o bryd rhagwelir y bydd yn cost oddeutu c£1.0m yn fwy na'r gyllideb staffio sydd ar gael) a gellir ond gosod arbedion a ragwelir yn y Gwasanaeth Dydd (£426k) ac incwm grant ychwanegol a ddisgwyllir yn y Gwasanaeth Maethu (£110k) yn rhannol yn ei erbyn. There is still a significant level of spend on Agency staff in LA Residential Homes (currently projected to cost c£1.0m more than the available staffing budget), which is being only partially offset by projected savings in Day Services (£426k) and additional grant income expected in the Fostering service (£110k).	U / H
Gwasanaethau Tymor Byr ac wedi'u Targedu / Targeted and Short Term Services	6,876	1,012	897	115	59	Bydd cyfraddau uwch ar gyfer Gofal Cartref yn dod i rym yn hwyr ym mis Gorffennaf 2023 o dan drefniadau contract newydd felly bydd effaith rhannol blwyddyn yma o ganlyniad i arbediad dros dro o ychydig dros £0.5m, fodd bynnag mae cost achos Galluogi cymhleth (£430k) yn erbyn rhan sylweddol o'r arbediad yma. New uplifted Domiciliary Care rates will come into force from late July 2023 under new contractual arrangements, therefore there is a part year effect resulting in a temporary saving of just over £0.5m, however the cost of a complex Enablement case (£430k) is offsetting a large part of this saving.	C / M
Gwananaethau Asesu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,885	481	571	(90)	(499)	Mae'r gorwariant yn ymwneud yn bennaf â chost ychwanegol staff Asiantaeth. The overspend relates mainly to the additional cost of Agency staff.	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	474	94	98	(4)	497	Bydd y Gwasanaeth yn edrych ymhellach ar fesurau o fewn y flwyddyn i sicrhau arbedion gan gynnwys lleihau cost staff asiantaeth yng nghartrefi'r Awdurdod Lleol, gydag isafswm targed fod Gwasanaethau Lleol yn cyflawni sefyllfa sy'n unioni'r achos. The Service will be looking at further in year measures to produce savings including reducing the cost of agency staff within LA homes, with a minimum target that Direct Services achieves a breakeven position.	U / H
CYFANSWM / TOTAL	15,375	2,827	3,041	(214)	(463)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Ysgolion a Dysgu Gydol Oes / Schools & Lifelong Learning

Swyddog Arweiniol / Corporate Lead Officer : Elen James & Clive Williams

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth yn parhau i chwilio am arbedion ar gludiant Dysgwyr ac yn targedu cael gafael ar o leiaf £150k o arbedion o fewn y flwyddyn er mwyn sicrhau bod y sefyllfa'n cael ei unioni.
The service is seeking savings on Learner transport and is targeting finding at least of £150k of in year savings in order to achieve a breakeven position.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	19,644	19,644	19,644	-	-	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 gorfodi ysgolion i ddefnyddio eu cronfeydd wrth gefn.	I / L
Ysgolion Uwchradd / Secondary Schools	15,636	15,636	15,636	-	-	All funding is delegated to School Governing Bodies wef 1 April. The increase in salary and energy costs is requiring schools to utilise their reserves.	I / L
Ysgolion Pob Oed / All-through Schools	12,047	12,047	12,047	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd, mae'r tanwariant yn ymwneud â chyllidebau gweithwyr. There are no problem areas identified at present, the underspend relates to Employee budgets	I / L
Gwella Ysgolion / School Improvement	1,887	3,324	3,285	39	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	342	140	159	(19)	-	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	2,420	252	209	43	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Gwasanaethau Diwylliannol / Cultural Services	1,137	311	303	8	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Dysgu Gydol Oes / Lifelong Learning	537	166	199	(33)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Ymgysylltu a Chyrhaeddiad / Engagement and Attainment	1,638	388	377	11	25	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd, mae'r tanwariant yn ymwneud â chyllidebau gweithwyr. There are no problem areas identified at present, the underspend relates to Employee budgets	I / L
Uned Arlwygo Gorfforaethol / Corporate Catering Unit	1,149	(291)	(268)	(23)	-	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	75	75	118	(43)	(100)	Nod y gwasanaeth yw mantoli'r sefyllfa ar y cyfan ond bydd angen cael gafael ar arbedion o fewn y flwyddyn o nid yn llai na £150k i gyflawni hyn. The service will be aiming to breakeven as a whole, but will need to find in year savings of not less than £150k to achieve this.	C / M
CYFANSWM / TOTAL	56,512	51,692	51,709	(17)	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

Arweiniol / Leadership

Brif Weithredwr / Chief Executive : Eifion Evans

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Er bod rhai arbedion o ran ffrydiau gwaith o fewn y flwyddyn nad ydynt hyd yma'n cyflawni'n llawn y targedau a osodwyd yn wreiddiol, yr her fwyaf yw cynnydd cyflymach yn nifer a chyfanswm cost lleoliadau Plant y tu allan i'r Sir gan y rhagwelir y bydd yn cyrraedd cyfanswm gwariant gros ar gyfer 23/24 o £6.3m (sy'n golygu gorwariant o ragwelir o £1.7m).

Whilst there are some in year Savings workstreams that are not yet fully delivering the original targets set, the more fundamental challenge is an exponential rise in the number and total cost of Out of County Children's placements which is currently projected to reach a total gross spend for 23/24 of £6.6m (which results in a projected overspend of £1.7m).

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir wariant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'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	497	124	113	11	-	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	(394)	-	-	-	(375)	Roedd y targed gwreiddiol yn £875k, ac fe'i gostyngwyd i £394k yn dilyn symudiadau i'r gwasanaethau perthnasol o ran ffioedd a thaliadau a rhan o darged y Cludiant i Ddysgwyr. Mae'r gweddill yn ymwneud yn bennaf ag Arbedion Ynni (£125k) a Chludiant Dysgwyr (£253k). Caiff y sefyllfa ei monitro yn ystod gweddill y flwyddyn. The original target was £875k, reduced to £394k following virements to respective services for Fees & Charges and part of the Learner Transport target. The balance left mainly relates to Energy Savings (£125k) and Learner Transport (£253k). The position will be monitored during the remainder of the year.	C / M
Cyllid wrth gefn / Contingencies	684	2	2	-	125	Mae £360k yn ymwneud ag arian wrth gefn o ran Egni / Codiad Cyflog y bydd ei angen yn llawn ar gyfer Codiad Cyflog Cyffredinol yn 2023/24. Rhagwelir tanwariant ar hyn o bryd ar y gweddill. £360k relates to Payaward / Energy Contingency which will be fully required for the 2023/24 General Payaward. An underspend is currently anticipated on the remainder.	C / M
Lleoliadau y tu allan i'r Sir / Out of County Placements	4,250	1,063	1,431	(368)	(1,699)	Bu cynnydd o 11 lleoliad newydd ers gosod Cyllideb 23/24. Mae hyn yn arwain at bwysau costau sylweddol o fewn y cyfanswm costau a ragwelwyd sef £6.6m ar gyfer 23/24 (sy'n cymharu â £1.8m yn 2020/21). Disgwylir y bydd y cyfleusterau newydd yn y Sir ar waith o Ebrill 2024 ymlaen, felly defnyddir yr arbediad dros dro yn Porth Gofal yn rhannol yn erbyn hyn (£633k). There has been an increase of 11 new placements since 23/24 Budget setting. This is leading to a substantial cost pressure with costs projected to be £6.6m for 23/24 (which compares with £1.8m in 2020/21). The new in county facilities are expected to start coming on stream from April 2024 onwards, so the temporary saving in Porth Gofal will be used as a partial offset (£0.6m).	U / H
CYFANSWM / TOTAL	5,037	1,189	1,546	(357)	(1,949)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Mehefin 2023 / Budget Forecast Report June 2023

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:

Disgwylir gan y gwasanaeth bydd y gyllideb yn mantoli yn ystod y flwyddyn ariannol 2023/24.

It is expected by the service to breakeven during the 2023/24 financial year.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Mehefin 2023 Budget to June 2023 £'000	Gwir variant hyd at Mehefin 2023 Actuals to June 2023 £'000	Amrywiant hyd at Mehefin 2023 Variance to June 2023 £'000	Rhagolygon Diwedd y Flwyddyn 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)
Ardollau / Levies	4,867	1,219	1,219	-	-	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	615	-	-	-	-	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. Cynllun Tai Cymunedol Newydd a gymeradwywyd gan y Cabinet ar 06/06/23. The amount available to be spent will be dependent on the premium collected during the year after allowing for any refunds. New Community Housing scheme approved by Cabinet on 06/06/23.	I / L
Balansau a Chronfeydd wrth gefn / Balances & Reserves	-	-	-	-	-	Bydd unrhyw drosglwyddiad i / o'r Gronfa Gyffredinol yn cael ei ystyried ar ddiwedd y flwyddyn pan fydd sefyllfa gyffredinol y Cyngor yn hysbys. Any transfer to / from the General Fund will be considered at year end when the overall position for the Council is known.	C / M
CYFANSWM / TOTAL	5,482	1,219	1,219	-	-		