

# CYNGOR SIR CEREDIGION COUNTY COUNCIL

**Report to:** Cabinet

**Date of meeting:** 05/12/23

**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 September 2023 and forecasted year-end position

**For:** Information

**Cabinet Portfolio and Cabinet Member:**  
Councillor Gareth Davies, Cabinet Member for Finance and 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.

At the mid-point in the year, the financial position still remains extremely challenging. A projected year-end position is currently being forecast of a £2.7m overspend (being 1.5% of the 23/24 Revenue budget of £180.1m) after taking account of various mitigating actions. This is a small improvement over the Q1 position which forecast a £2.9m overspend, however the underlying position within the Pyrth Through Age Services has deteriorated significantly in the last quarter by over £1.2m.

The headline challenges remain unchanged, which includes:

- National Payawards being 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, the Enablement service and statutory Social Worker roles.
- 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 adequate scope to be able to mitigate this in year position, however many of the in-year cost pressures will in turn feature in the 24/25 Budget Setting process as base budget challenges.

In recognition of the financial position, Leadership Group implemented a proactive financial management approach in August, having received input and advice from the Section 151 officer. This included measures ranging from using certain earmarked reserves, asking various services to make in year savings and putting financial controls in place on expenditure and recruitment (recognising though that core statutory, contractual and existing obligations need to be met). In light of the current position, these measures will now continue for the remainder of the financial year.

## **2. BUDGET PERFORMANCE – MAIN CHALLENGES**

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

- i) The 23/24 Pay offer for general staff, having been initially rejected by the Unions, has now been accepted as per the full and final offer that was tabled by the National Employers back on 23<sup>rd</sup> February 2023 - £1,925 up to SCP43 and 3.88% above that level. This is planned to be implemented for November's payroll and will be backdated to April 2023. The gross cost is estimated at over £900k, which will be funded through the £360k Pay contingency and the balance mitigated from an earmarked reserve.
- 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). This will be mitigated from an earmarked reserve this year.
- iii) Out of County Children's placements - There has been an increase of 12 placements since the 23/24 Budget was set, which is leading to a forecasted net overspend of c£1.9m and a total spend of c£6.7m (an increase of £200k over Q1).
- iv) The use of agency staff in Residential Homes 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 £469k in Direct Services under Porth Gofal. Further agency staff costs for statutory Social Worker roles have added £345k to the Porth Cynnal projected overspend.
- v) Older Persons placements – An overspend of £1.4m is being projected due to higher than normal increases in placement volumes, particularly between Q4 2022/23 and Q1 2023/24.

At present the only significant area of underspend is the Finance & Procurement service, where a £2.0m underspend is projected. This is mainly due to Treasury management activity being on target to deliver a £1.7m benefit, through a combination of investment income returns and not having undertaken any external borrowing to date.

The financial assumptions already built into the £2.7m projected overspend include:

<b>Assumption</b>	<b>£'000</b>
Use of the Cost & Inflationary Pressures Reserve	1,214
Use of the Contingency & Budget Management Reserve	1,760
Use of the Creating Caring & Healthy Communities Reserve (excluding transitional support in relation to Hafan y Waun)	477
Full use of the Contingency set aside for Pay / Energy	360
<b>TOTAL</b>	<b>3,811</b>

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

All Services (with the exception of Delegated School Budgets which are the responsibility of individual Governing Bodies) are aware that the framework and controls put in place in August will now remain in place for the remainder of the financial year. The approach is intended to slow down, pause or temporary curtail non-essential / non-critical expenditure, whilst recognising that core statutory, contractual and existing obligations will continue to need to be met.

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

There have been no budget movements during Q2, however now that the General staff Payaward for 23/24 has been agreed, the impact of this will need to be reflected in Latest Budgets during Q3.

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. These 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 tender prices and Learning / Physical Disability placement volumes. It is also worth noting that the criminal incident relating to the Llwyn yr Eos School roof is largely not covered by the Council's insurance, therefore there will be a one-off cost to be funded.

The main areas of change since Q1 are:

- Finance & Procurement – Underspend has increased by a further £720k
- Porth Cynnal – Overspend has increased from £1.8m to £2.9m. Within this 1 high value Mental Health placement has added £195k, increased IFA costs add £105k, 1 high value Extended Support placement has added £295k and further use of agency staff for statutory posts has added £345k.
- Schools & Lifelong Learning - £373k underspend now being reported due mainly to the maximisation of available grant funding within Lifelong learning.

- A one-off backdated grant has materialised which will be partly treated corporately (£0.5m) under the Leadership Group budget, to assist with the in-year financial position.

The 23/24 Budget included £3.0m of savings under the Doing Things Differently: A Corporate Approach programme. The current BRAG status of the workstreams is as follows:

		<u>£'000</u>	
<b>Blue</b>	Complete	1,500	49%
<b>Red</b>	Not on track and/or major issues	253	8%
<b>Amber</b>	Partially on track but with some issues	561	18%
<b>Green</b>	On Track	721	24%
		<b>3,035</b>	

In summary £2.2m (73%) is either Fully Complete or On Track. The Workstreams that are Amber or Red are not causing an in year overspend to occur as other compensatory mitigations are in place either in the respective Services or corporately. The workstream seeing the most challenge is the Review of Learner Transport. There are challenges in other workstreams but generally these relate to delivery timescales taking long than anticipated and the original financial delivery profile being too optimistic.

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 September 2023 £'000	Actuals to September 2023 £'000	Variance to September 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Customer Contact & ICT	6,430	2,924	2,648	276		-	It is expected by the service to breakeven during the 2023/24 financial year.
Democratic Services	4,977	2,534	2,427	107		-	At this stage in the year there are no problem areas identified.
Economy & Regeneration	3,913	1,565	1,650	(85)		-	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	11,837	10,443	1,394		2,020	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	8,167	7,873	294		-	The Service continues to face various cost/income pressures up to this half year stage, but with Corporate support for the higher costs of School Transport, and a reconsideration of the spending strategy for the full financial year, it is expected that the service's budget will break even by the end of 2023/24.
Legal & Governance Services	1,649	792	797	(5)		-	At this stage in the year there are no problem areas identified.
People & Organisation	2,321	961	1,005	(44)		(35)	Pension costs are projecting a year-end overspend of £35k.
Policy, Performance & Public Protection	2,468	1,230	1,126	104		-	At this stage in the year there are no problem areas identified.

Continued.....

Service	23/24 Latest Budget £'000	Budget to September 2023 £'000	Actuals to September 2023 £'000	Variance to September 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
<b><u>Pyrth Through Age Services</u></b>							
Porth Cymorth Cynnar	4,060	2,917	2,859	58	43		At this stage in the year, the service is currently expecting a small underspend.
Porth Cynnal	33,676	18,342	20,190	(1,848)	(2,921)		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 and Agency staff costs. This in total is leading to a projected overspend of £2.9m for the year.
Porth Gofal	15,375	6,934	6,945	(11)	(611)		Social care continues to face recruitment challenges, despite the Council's terms and conditions being relatively attractive. This is resulting in significant 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 that took effect from late July, however a complex Enablement case is offsetting a large part of this. Overall there is currently a projected overspend of £611k.
<b>Pyrth Through Age Services</b>	<b>53,111</b>	<b>28,193</b>	<b>29,994</b>	<b>(1,801)</b>		<b>(3,489)</b>	
Schools & Culture	56,512	53,872	53,656	216		373	The Service is projecting an underspend mainly due to the benefit of grant funding within the Lifelong Learning part of the service.
Leadership Group	5,037	2,201	2,955	(754)		(1,561)	Whilst there are some in year Savings workstreams that are not yet fully delivering the original targets set, this is now offset by a one off gain on a backdated grant. 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 £6.7m (which results in a projected overspend of £1.8m).
Levies, C/Tax Premium & Reserves	5,482	2,434	2,434	-		-	It is expected by the service to breakeven during the 2023/24 financial year.
<b>Total Controllable Budget</b>	<b>180,101</b>	<b>116,710</b>	<b>117,008</b>	<b>(298)</b>		<b>(2,692)</b>	

#### **4. CONCLUSION**

Staff pay awards and inflation on contract prices (both revenue and capital) remain 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 signs of relenting yet. The recruitment challenge is also showing no signs of abating and it is particularly noticeable in frontline Social Care (being statutory Social Worker roles and the critical Care & Support Worker roles in our Care Homes).

With the in-year challenge not letting up and cost pressures continuing to rise in the Pyrrh Through Age Services, it is essential that all services abide by the framework and measures that Leadership Group has put in place.

The 24/25 Budget process is now well underway, with the approved Medium Term Financial Plan indicating a budget gap of £8.5m and a savings requirement of £6.4m (using assumptions of a 3.1% WG funding increase and a 5% modelled Council Tax scenario). The in year position poses an upside risk to this scenario which, when taken alongside the Welsh Government's own financial challenges, means that is highly likely there will be very difficult and unpalatable decisions needing to be made in order to set a balanced budget for 2024/25.

#### **Wellbeing of Future Generations:**

**Has an Integrated Impact Assessment been completed? If not, please state why.**

No

#### **Summary of Integrated Impact Assessment:**

<b>Long term:</b>	Not applicable
<b>Collaboration:</b>	Not applicable
<b>Involvement:</b>	Not applicable
<b>Prevention:</b>	Not applicable
<b>Integration:</b>	Not applicable

#### **Recommendation(s):**

**To note the overall Revenue position outlined in the report.**

#### **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 Well-being Objectives:**

The Budget supports the Strategic Objectives of the Council

#### **Finance and 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. Similarly to Q1, 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):**

Risk of insufficient funding if there are significant overspends.

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 articulated that challenge, although the in year financial position is proving to be far more challenging than envisaged at the start of the financial year.

The Council has already formally increased the financial risk score in the Corporate Risk Register.

**Statutory Powers:**

**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 Officer:**

Duncan Hall and Justin Davies

**Date:**

15/11/23



**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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	1,569	1,428	141	(40)	Mae disgwyl i'r adran yma gorwario oherwydd cynnydd mewn gwariant nwyddau ac gwasanaethau erbyn diwedd y flwyddyn ariannol. This area is expected to overspend due an increase in supplies and services expenditure expected at year end.	I / L
Gwasanaethau Cwsmeriaid / Customer Services	1,519	762	681	81	33	Mae disgwyl i'r adran yma tanwario oherwydd swyddi gwag at dechrau'r flwyddyn ariannol. This area is expected to underspend due to staff vacancies at start of financial year.	I / L
Gwasanaethau Cymunedol / Community Services	1,062	540	489	51	7	Mae disgwyl i'r adran yma tanwario oherwydd incwm Archifdy yn uwch nag disgwyl. This area is expected to underspend due to Archives income greater than expected.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	106	53	50	3	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>6,430</b>	<b>2,924</b>	<b>2,648</b>	<b>276</b>	<b>-</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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	1,075	982	93	35	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	1,242	1,202	40	-	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	217	243	(26)	(35)	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>4,977</b>	<b>2,534</b>	<b>2,427</b>	<b>107</b>	<b>-</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 swyddfeydd yn cael eu gwireddu'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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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 Eiddo / Property Services	3,027	1,130	1,212	(82)	(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. 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.	U / H
Twf a Menter / Growth & Enterprise	580	250	105	145	150	Disgwylir gweithredu'r strwythur newydd ar gyfer Twf a Menter fydd yn arwain at rywffaint 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	130	277	(147)	-	Rhagwelir 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 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	55	56	(1)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>3,913</b>	<b>1,565</b>	<b>1,650</b>	<b>(85)</b>	<b>-</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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	2,037	1,983	54	70	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	6,440	207	200	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	1,487	1,333	154	50	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	1,666	687	979	1,700	Rydym yn derbyn llog ychwanegol o'r buddsoddiadau oherwydd y cynnydd mewn cyfraddau llog. Hefyd, rydym yn talu llai ar fenthyciadau na'r hyn a gyllidebwyd ar ei gyfer. There is further additional interest being generated on investments due to the increase in interest rates. In addition there are lower payments on loans than budgeted.	C / M
<b>CYFANSWM / TOTAL</b>	<b>18,900</b>	<b>11,837</b>	<b>10,443</b>	<b>1,394</b>	<b>2,020</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023**

**Prifffyrdd a Gwasanaethau Amgylcheddol / Highways and Environmental Services**

**Swyddog Arweiniol / Corporate Lead Officer : Rhodri Llwyd**

**1. CRYNODEB / SUMMARY**

**Diwedd y Flwyddyn / Year End Forecast:**

Mae'r Gwasanaeth yn parhau i wynebu pwysau costau/incwm amrywiol hyd at y cam hanner flwyddyn ariannol yma, ond efo cefnogaeth Corfforaethol am costau uwch Trafnidiaeth Ysgolion, ac ailystyrieth y startegaeth gwariant am y flwyddyn ariannol llawn, disgwyli'r bydd gyllideb y wasanaeth yn mantoli erbyn diwedd 2023/24 .

The Service continues to face various cost/income pressures up to this half year stage, but with Corporate support for the higher costs of School Transport, and a reconsideration of the spending strategy for the full financial year, it is expected that the service's budget will break even by the end of 2023/24.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September 2023 £'000	Gwir variant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 2023 £'000	Rhagolygon Diwedd y Flwyddyn tan(gor) variant Year End Forecast under/(over) spend £'000	Esoniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U ) Level of risk (L, M or H)
Casglu a Gwaredu Gwastraff / Waste Collection & Disposal	5,506	2,563	2,669	(106)	(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 Prifffyrdd, Gwasanaethau Parcio, Harbws / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(380)	(484)	(396)	(88)	(287)	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	3,347	3,059	288	562	Tanwariant ar trafndiaeth cymdeithasol (am 3/4 flwyddyn), ac hefyd effaith y cyllid y disgwyli'r o LIC i gefnogi costau uwch gwasanaethau bysiau Cyhoeddus. Underspend on social transport (3/4 year), plus impact of the higher funding expected from WG to support increased Public bus services costs.	C/M
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,100	2,093	1,965	128	80	Tanwariant bychan o fewn costau staff ac Peririaneg Arfordirol a Gwaith Draenio Tir. A slight underspend with staff costs and Coastal engineering & Land Drainage.	I/L
Gwasanaethau Prifffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	780	308	269	39	28	Disgwyli'r tanwariant bychan o fewn Gwasanaethau Prifffyrdd (Goleuadau). A slight underspend is expected within Highways Services (Lighting).	I/L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	599	340	307	33	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I/L
<b>CYFANSWM / TOTAL</b>	<b>19,301</b>	<b>8,167</b>	<b>7,873</b>	<b>294</b>	<b>-</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023

Gwasanaethau Cyfreithiol a Llywodraethu / Legal &amp; 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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	321	315	6	-	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	332	330	2	-	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	139	152	(13)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>1,649</b>	<b>792</b>	<b>797</b>	<b>(5)</b>	<b>-</b>		

**Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023****Pobl a Threfniadaeth / People & Organisation****Swyddog Arweiniol / Corporate Lead Officer : Geraint Edwards****1. CRYNODEB / SUMMARY****Diwedd y Flwyddyn / Year End Forecast:**

Mae costau pensiwn yn rhagamcanu gorwariant diwedd blwyddyn o £35k.

Pension costs are projecting a year-end overspend of £35k.

**2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION**

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September £'000	Gwir wariant hyd at Medi 2023 Actuals to September £'000	Amrywiant hyd at Medi 2023 Variance to September £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (I, C neu U ) Level of risk (L, M or H)
Pobl a Threfniadaeth / People & Organisation	2,238	920	963	(43)	(35)	Mae costau pensiwn yn rhagamcanu gorwariant diwedd blwyddyn o £35k. Pension costs are projecting a year-end overspend of £35k.	C/M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	83	41	42	(1)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>2,321</b>	<b>961</b>	<b>1,005</b>	<b>(44)</b>	<b>(35)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023

Polisi, Pherfformiad a Amddiffyn y Cyhoed / Policy, Performance &amp; 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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)
Partneriaethau a Pherfformiad / Partnerships & Performance	987	490	468	22	-	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	678	605	73	-	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	62	53	9	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>2,468</b>	<b>1,230</b>	<b>1,126</b>	<b>104</b>	<b>-</b>		



## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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.

At this stage in the year, the service is currently expecting a small underspend.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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 Cymorth Cynnar / Early Intervention Services	895	1,288	1,236	52	40	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
Gwasanaethau Tai / Housing Services	881	497	468	29	59	Mae'r tanwariant a ragwelir yn ymwneud yn bennaf ag incwm uwch o ran Budd-dal Tai na'r hyn a ddisgwyliwyd 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	525	564	(39)	(56)	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	631	556	540	16	-	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	102	51	51	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>4,060</b>	<b>2,917</b>	<b>2,859</b>	<b>58</b>	<b>43</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023

Porth Cynnal

Swyddog Arweiniol / Corporate Lead Officer :

## 1. CRYNODEB / SUMMARY

## Diwedd y Flwyddyn / Year End Forecast:

Mae'r gwasanaeth yn ymddrin 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 a chostau staff Asiantaeth. Mae cyfanswm hyn yn arwain at ragweld gorwariant o £2.9m 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 and Agency staff costs. This in total is leading to a projected overspend of £2.9m for the year.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September £'000	Gwirariant hyd at Medi 2023 Actuals to September £'000	Amrywiant hyd at Medi 2023 Variance to September £'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	8,166	9,375	(1,209)	(1,814)	<p>Mae'r gorwariant yn ymwneud â chyfuniad o ragweld costau uwch ar gyfer lleoliadau Pobl Hŷn (£1.412m) yn sgil nifer uwch na'r arfer o leoliadau yn Chwarter4 2022/23 (+9) a Chwarter 1 2023/24 (+12) gyda cynydd bach yn Chwarter 2 2023/24. Yn ogystal mae cost anghymesur ar y Cyngor o ran costau Plant ar eu Pen eu hunain yn Ceisio Lloches (£281k), wedi ei osod yn erbyn costau asiantaeth net o ran arbedion Gweithwyr (£107k). Mae cynnydd mewn costau yn ymwneud â diogelwch a chynnydd yn nifer y Lleoliadau Asiantaethau Maeth Annibynnol a chynnydd yn nifer y Lleoliadau Gofalwyr Ffrindiau a Theulu.</p> <p>The overspend relates to a combination of a higher projected cost for Older Persons placements (£1.412m) due to a higher than normal level of placements in Q4 2022/23 (+9) and Q1 2023/24 (+12) with a further small increase in Q2 2023/24. In addition a disproportionate cost is having to be borne by the Council in relation to Unaccompanied Asylum Seeking Children costs (£281k), offset by Employee savings net of agency costs (£107k). There are other cost increases relating to security and an increase in the number of Independent Foster Agency Placements and an increase in the number of Kinship Carer Placements.</p>	U / H
Cymorth Estynedig / Extended Support	13,786	7,420	8,053	(633)	(954)	<p>Y sefyllfa yn Chwarter 1 oedd gorwariant o £507k yn ymwneud yn bennaf â chynnydd yn nifer lleoliadau Anableddau Dysgu ac Anableddau Corfforol ar y cyd â chynnydd mewn costau sy'n deillio o weithredu contractau Cefnogi Byw newydd. Yn ystod Chwarter 2 mae'r sefyllfa wedi gwaethygu gan £347k, yn bennaf o ganlyniad i pecyn cymorth 1:1 yn y cartref (£222k) a cynnydd mewn costau staffio asiantaeth (£85k).</p> <p>The position at Q1 was an overspend of £507k which related to an increased number of Learning Disability and Physical Disability placements combined with an increased cost stemming from letting new Supported Living contracts. During Q2 the position has worsened by £447k, mainly as a result of a package of 1:1 support being given at home (£322k) and increased agency staffing costs (£85k).</p>	U / H
Lles Meddyliol / Mental Wellbeing	3,851	2,098	2,017	81	164	<p>Mae'r tanwariant yn ymwneud yn bennaf â gostyngiad yn nifer y lleoliadau lechyd Meddwl na'r hyn a nodwyd yn y gyllideb.</p> <p>The underspend mainly relates to a lower number of Mental Health placements than budgeted</p>	C / M

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September 2023 £'000	Gwir variant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 2023 £'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 (I, C neu U) Level of risk (L, M or H)
Diogelu / Safeguarding	890	430	505	(75)	(306)	Mae'r gorwariant yn ymwneud yn bennaf â chostau staffio ac asiantaeth ychwanegol yn y tim 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	228	240	(12)	(11)	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>33,676</b>	<b>18,342</b>	<b>20,190</b>	<b>(1,848)</b>	<b>(2,921)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 heriau recriwtio, er bod amodau a thelerau'r Cyngor yn gymharol deniadol. O ganlyniad mae defnydd o sylweddol 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 ar hyn o bryd rhagwelir gorwariant cychwynnol o £611k.

Social care continues to face recruitment challenges, despite the Council's terms and conditions being relatively attractive. This is resulting in significant 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 that took effect from late July, however a complex Enablement case is offsetting a large part of this. Overall there is currently a projected overspend of £611k.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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	2,586	2,693	(107)	(469)	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 (£501k) ac incwm grant ychwanegol a ddisgwyllir yn y Gwasanaeth Maethu (£95k) yn rhannol yn ei erbyn. There remains 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 (£501k) and additional grant income expected in the Fostering service (c£95k).	U / H
Gwasanaethau Tymor Byr ac wedi'u Targeddu / Targeted and Short Term Services	6,876	3,181	2,849	332	403	Mae swyddi gwag yn y Gwasanaeth Galluogi, ac mae'r cyfraddau uwch ar gyfer Gofal Cartref wedi dod i rym yn hwyr ym mis Gorffennaf 2023 o dan drefniadau contract newydd sydd wedi cael ei gyllidebu o 1af Ebrill, gyda'i gilydd yn cyflawni arbedion o ychydig dros £0.7m yn ystod y flwyddyn, fodd bynnag mae cost achos Galluogi cymhleth (£430k) yn erbyn rhan sylweddol o'r arbediad yma. Enablement Service is currently carrying vacancies and the new uplifted Domiciliary Care rates came into force in late July 2023 under new contractual arrangements which had been budgeted from 1st April, together delivering in year savings of just over £0.7m, however the cost of a complex Domiciliary Care case is offsetting a large part of this saving (£0.3m)	C / M
Gwasanaethau Asesu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,885	962	1,199	(237)	(530)	Mae'r gorwariant yn ymwneud yn bennaf â chost ychwanegol staff Asiantaeth. The overspend relates mainly to the additional cost of Agency staff covering vacant posts in this area.	C / M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	474	205	204	1	(15)	Mae'r gwasanaeth yn edrych ymhellach ar fesurau o fewn y flwyddyn i sicrhau arbedion gan gynnwys lleihau cost staff asiantaeth yng nghartrefi'r Awdurdod Lleol. The Service is looking at further in year measures to produce savings including reducing the cost of agency staff within LA homes.	U / H
<b>CYFANSWM / TOTAL</b>	<b>15,375</b>	<b>6,934</b>	<b>6,945</b>	<b>(11)</b>	<b>(611)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 2023

Ysgolion a Dysgu Gydol Oes / Schools &amp; Lifelong Learning

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

## 1. CRYNODEB / SUMMARY

## Diwedd y Flwyddyn / Year End Forecast:

Mae'r Gwasanaeth yn amcan tanwariant yn bennaf oherwydd grantiau ychwanegol o fewn Gwasanaeth Dysgu Gydol Oes.

The Service is projecting an underspend mainly due to the benefit of grant funding within the Lifelong Learning part of the service.

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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)
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. There are no problem areas identified at present	I / L
Gwella Ysgolion / School Improvement	1,887	3,297	3,305	(8)	-	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	233	262	(29)	-	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	2,250	753	670	83	(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 Diwylliannol / Cultural Services	1,137	328	348	(20)	-	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	675	501	174	325	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd, mae'r tanwariant yn ymwneud â chyllidebau gweithwyr, a grantiau SPF There are no problem areas identified at present, the underspend relates to Employee budgets, and SPF Grants	I / L
Ymgysylltu a Chyrhaeddiad / Engagement and Attainment	1,661	676	637	39	45	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, and SPF Grants	I / L
Uned Arlwygo Gorfforaethol / Corporate Catering Unit	1,149	151	118	33	30	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
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	222	432	488	(56)	(20)	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
<b>CYFANSWM / TOTAL</b>	<b>56,512</b>	<b>53,872</b>	<b>53,656</b>	<b>216</b>	<b>373</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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, mae hyn bellach yn cael ei wrthwyo gan ennill unwaith ac am byth ar grant ôl-ddyddiedig. 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 £6.7m (sy'n golygu gorwariant o ragwelir o £1.8m).

Whilst there are some in year Savings workstreams that are not yet fully delivering the original targets set, this is now offset by a one off gain on a backdated grant. 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 £6.7m (which results in a projected overspend of £1.8m).

## 2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Medi 2023 Budget to September £'000	Gwir wariant hyd at Medi 2023 Actuals to September £'000	Amrywiant hyd at Medi 2023 Variance to September £'000	Rhagolygon Diwedd y Flwyddyn tan/(gor) wariant Year End Forecast under/(over) spend £'000	Esboniad o'r gorwariant/tanwariant a ragwelir a lefel y risg Explanation of forecast over/under spend & the level of risk	Lefel y risg (L, C neu U ) Level of risk (L, M or H)
Grŵp Arweiniol / Leadership Group	497	245	227	18	20	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Arbedion Corfforaethol / Corporate Savings	(394)	-	-	-	106	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). Mae budd-dal untro o £500k o hawliad grant ôl-ddyddiedig sydd wedi crisialu yn Ch2 bellach wedi'i gynnwys yma. 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). A £500k one-off benefit from a backdated grant claim that has crystallised in Q2 has now been included here.	C / M
Cyllid wrth gefn / Contingencies	684	81	(12)	93	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.	I / L
Lleoliadau y tu allan i'r Sir / Out of County Placements	4,250	1,875	2,740	(865)	(1,812)	Bu cynnydd o 12 lleoliad newydd ers gosod Cyllideb 23/24. Mae hyn yn arwain at bwysau costau sylweddol o fewn y cyfanswm costau a ragwelwyd sef £6.7m ar gyfer 23/24 (sy'n cymharu â £1.8m yn 2020/21). Disgwylir y bydd y cyfeusterau newydd yn y Sir ar waith o Ebrill 2024 ymlaen, felly defnyddir yr arbediad dros dro yn Porth Gofal yn rhannol yn erbyn hyn (0.6m). There has been an increase of 12 new placements since 23/24 Budget setting. This is leading to a substantial cost pressure with costs projected to be £6.7m 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
<b>CYFANSWM / TOTAL</b>	<b>5,037</b>	<b>2,201</b>	<b>2,955</b>	<b>(754)</b>	<b>(1,561)</b>		

## Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Medi 2023 / Budget Forecast Report September 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 Medi 2023 Budget to September 2023 £'000	Gwir wariant hyd at Medi 2023 Actuals to September 2023 £'000	Amrywiant hyd at Medi 2023 Variance to September 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)
Ardollau / Levies	4,867	2,434	2,434	-	-	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
<b>CYFANSWM / TOTAL</b>	<b>5,482</b>	<b>2,434</b>	<b>2,434</b>	<b>-</b>	<b>-</b>		