

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 19/03/24

Title: 23/24 Controllable Revenue Budget - Financial Performance – Quarter 3

Purpose of the report: To report on the 23/24 Revenue Budget - actual position to the end of December 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 23/24 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 quarter 3 point in the year, the financial position still remains extremely challenging, but the position has improved since quarter 2. A projected year-end position is now being forecast of a £1.5m overspend (being 0.8% of the 23/24 Revenue budget of £180.1m) after taking account of various mitigating actions. This is a considerable improvement over the Q2 position, which forecast a £2.7m overspend, and is largely due to the actions taken by Leadership Group and all Budget-holders to mitigate the in year position - including maximising external funding and proactively managing vacant positions.

The headline challenges remain unchanged, which include:

- 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 have featured in the 24/25 Budget Setting process as ongoing base budget challenges.

In recognition of the financial position, Leadership Group implemented a very 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). These actions have resulted in an improved Q3 position and work continues with the aim of improving the position further by year-end, where-ever possible.

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 was finally accepted (£1,925 up to SCP43 and 3.88% above that level) by the Unions in the Autumn and was implemented in November 2023. The gross estimated impact was an additional £894k gross cost, which after factoring in the £360k Pay contingency, leaves £534k to be mitigated in year through reserves. The ongoing base budget effect has been recognised in the 24/25 Budget Process.
- 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 and has then been recognised in the 24/25 Budget Process.
- iii) Out of County Children's placements – As at Q3 there has been an increase of 13 residential placements compared to when the 23/24 Budget was set. This is leading to a forecasted net overspend of c£1.9m and a total spend of c£6.8m (an increase of £134k over Q2).
- 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 £256k in Direct Services under Porth Gofal. Further agency staff costs for statutory Social Worker roles are also leading to additional costs elsewhere across Porth Gofal and Porth Cynnal.
- v) Older Persons placements – An overspend of £1.3m is being projected due to a higher than normal increase in placement volumes, particularly between Q4 22/23 and Q1 23/24.

At present there are underspends in the Finance & Procurement service - where a £2.4m underspend is projected (mainly due to Treasury management activity being on target to deliver a £1.95m benefit) and the Schools & Lifelong Learning Service - where a £767k underspend is forecast (mainly due to the benefit and maximisation of grant funding opportunities).

The financial assumptions already built into the £1.5m projected overspend position include:

Assumption	£'000
Use of the Cost & Inflationary Pressures Reserve	1,178
Use of the Contingency & Budget Management Reserve	1,260
Use of the Creating Caring & Healthy Communities Reserve (including £550k of the £1m earmarked for transitional support in relation to Hafan y Waun)	1,075
Full use of the Contingency set aside for Pay / Energy	360
TOTAL	3,863

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 fully aware of the financial framework and controls put in place in August. 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

The 23/24 Latest Budgets reflect what was included and approved in the 24/25 Budget Setting papers to Full Council on 29/02/24. There have been no further Budget movements and the 23/24 General staff Payaward is now fully reflected.

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.

The main areas of change leading to the c£1.2m improvement from Q2 are:

- Finance & Procurement - Projected underspend has increased by a further £380k to £2.4m (combination of Treasury Management and core Service underspend).
- Schools & Lifelong Learning - Projected underspend has increased by a further £394k to £767k (largely being the benefit and maximising of external funding opportunities).
- Pwrth Through Age Services - Projected overspend has decreased by £363k to £3.1m (largely being the benefit and maximising of external funding opportunities, combined with early signs of decreasing agency costs in most of our Residential Care Homes and a reduction in costs associated with a very complex Domiciliary Care package).

The 23/24 Budget included £3m of savings under the Doing Things Differently: A Corporate Approach programme. The current BRAG status of the workstreams is as follows:

		<u>£'000</u>	
Blue	Complete	1,500	49%
Green	On Track	821	27%
Amber	Partially on track but with some issues	461	15%
Red	Not on track and/or major issues	253	8%
		<u>3,035</u>	

In summary £2.3m (76%) are 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 (e.g. the one-off backdated grant reported in Q2 of which £0.5m will be treated corporately under the Leadership Group budget). The workstream seeing the most challenge is the Review of Learner Transport, although there have been some natural savings in ALN related routes which have delivered 37% (£147k) of the £400k savings targeted in this area. 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	Latest Budget £'000	Budget to December 2023 £'000	Actuals to December 2023 £'000	Variance to December 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Customer Contact & ICT	6,490	4,659	4,483	175		-	It is expected by the service to breakeven during the 2023/24 financial year.
Democratic Services	5,023	3,760	3,616	144		50	At this stage in the year there are no problem areas identified.
Economy & Regeneration	3,966	2,599	2,819	(220)		-	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	18,982	16,406	14,045	2,361		2,400	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	19,414	13,421	13,024	397		-	The Service continues to face various cost/income pressures up to this quarter 3 stage of this financial year, 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	1,659	1,235	1,231	4		-	At this stage in the year there are no problem areas identified.
People & Organisation	2,341	1,237	1,270	(33)		(35)	Pension costs are projecting a year-end overspend.
Policy, Performance & Public Protection	2,495	1,858	1,661	197		110	At this stage in the year there are no problem areas identified and an underspend is now projected due to a combination of additional grant funding and vacancy drag.

Continued.....

Service	Latest Budget £'000	Budget to December 2023 £'000	Actuals to December 2023 £'000	Variance to December 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Pyrth Through Age Services							
Porth Cymorth Cynnar	4,111	3,672	3,529	143	241		At this stage in the year, the service is now expecting an increased underspend due mainly to additional grant funding in the Early Intervention and Support & Intervention Services and an improved financial position for the Wellbeing Centres which includes the benefit of the opening of the new Wellbeing Centre in Lampeter.
Porth Cynnal	33,731	27,404	29,888	(2,484)	(2,909)		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	15,501	11,033	11,338	(305)	(458)		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 £458k.
Pyrth Through Age Services	53,343	42,109	44,755	(2,646)		(3,126)	

Continued.....

Service	Latest Budget £'000	Budget to December 2023 £'000	Actuals to December 2023 £'000	Variance to December 2023 £'000	Year End Forecast under/ (over) spend £'000	Year End Forecast under/ (over) spend £'000	Comment
Schools & Lifelong Learning	56,788	56,294	55,645	649		767	The Service is projecting an underspend mainly due to the benefit of grant funding within the Lifelong Learning part of the service.
Leadership Group	4,652	2,471	3,078	(607)		(1,670)	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 £6.8m (which results in a projected overspend of £1.9m).
Levies, C/Tax Premium & Reserves	4,948	3,652	3,652	-		-	There is an overall shortfall of £534k on the 23/24 General Staff Payaward (after allowing for the £360k Contingency), which is to be funded from monies set aside in reserves for this purpose.
Total Controllable Budget	180,101	149,701	149,279	421		(1,504)	

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 have shown an upward trend during the year, however there are early signs of this starting to abate on out of county Childrens' residential placements. The recruitment challenge is still particularly noticeable in frontline Social Care (being statutory Social Worker roles and the critical Care & Support Worker roles in our Care Homes) with the use and cost of agency staff in these areas still being significant.

Services and their Budget-holders have risen to the in-year challenge required of them by the Section 151 officer and Leadership Group and the c£1.2m improvement between Q2 and Q3 is a considerable achievement. Leadership Group have also requested that CLOs and their Managers continue to look for further opportunities to improve the position during Q4, in order to target a further improved position by year-end to reduce the £1.5m projected overspend where-ever possible.

Wellbeing of Future Generations:

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

No

Summary of Integrated Impact Assessment:

Long term:	Not applicable
Collaboration:	Not applicable
Involvement:	Not applicable
Prevention:	Not applicable
Integration:	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 and Q2, 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.

The 23/24 in year position has been incredibly challenging and many of the financial issues flow through straight into the 24/25 Budget process. The financial risk score has been formally increased to the maximum possible score of 25 in the Corporate Risk Register.

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(s):

Duncan Hall, Justin Davies and Kirsty Dawson

Date:

26/02/24

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	3,773	2,635	2,580	55	(45)	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	1,536	1,143	1,076	67	19	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	1,075	801	753	48	26	Mae disgwyl i'r adran yma tanwario oherwydd llai o gosatu staff, ac incwm uwch o fewn Cofrestryddion. This area is expected due to lower staff costs and higher Registrar income.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	106	80	74	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	6,490	4,659	4,483	175	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwirariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	2,066	1,545	1,430	115	40	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	2,516	1,885	1,828	57	50	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	441	330	358	(28)	(40)	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	5,023	3,760	3,616	144	50		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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 Eiddo / Property Services	3,058	1,846	2,008	(162)	(230)	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
Buddsoddiadau Economaidd Strategol / Strategic Economic Investments	226	200	133	67	75	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Twf a Menter / Growth & Enterprise	339	363	282	81	155	Disgwylir 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	206	190	396	(206)	-	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	137	-	-	-	-	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	3,966	2,599	2,819	(220)	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	3,752	2,695	2,427	268	200	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	6,423	224	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	1,535	1,450	85	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	5,529	3,745	1,784	1,950	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	18,982	16,406	14,045	2,361	2,400		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 parhau i wynebu pwysau costau/incwm amrywiol hyd at y cam chwarter 3 o'r flwyddyn ariannol yma, ond efo cefnogaeth Corfforaethol am costau uwch Trafnidiaeth Ysgolion, ac ailystyrieth y startegaeth gwariant am y flwyddyn ariannol llawn, disgwyliwr bydd gyllideb y wasanaeth yn mantoli erbyn diwedd 2023/24 .

The Service continues to face various cost/income pressures up to this quarter 3 stage of this financial year, 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	5,533	3,948	4,142	(194)	(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, Harbwr / Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(363)	(363)	(94)	(269)	(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	7,712	5,678	5,336	342	562	Tanwariant ar trafndiaeth cymdeithasol (am 3/4 flwyddyn), ac hefyd effaith y cyllid y disgwyliwr 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 Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir / Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,146	3,138	2,808	330	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 Priffyrdd, Diogelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol / Highways Services, Road Safety, Regional Transport Management	781	556	417	139	28	Disgwyliwr tanwariant bychan o fewn Gwasanaethau Priffyrdd (Goleuadau). A slight underspend is expected within Highways Services (Lighting).	I/L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	605	464	415	49	-	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	19,414	13,421	13,024	397	-		

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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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	718	526	496	30	-	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	662	500	507	(7)	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid) / Service Management and Strategy (including Coroners)	279	209	228	(19)	-	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	1,659	1,235	1,231	4	-		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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.

Pension costs are projecting a year-end overspend.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir variant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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)
Adnoddau Dynol / Human Resources	1,178	832	878	(46)	(60)	Mae costau pensiwn yn rhagamcanu gorwariant diwedd blwyddyn o £35k. Pension costs are projecting a year-end overspend of £35k.	C/M
Profiad Gweuthiwr / Employee Experience	522	391	369	22	25	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C/M
Dysgu a Datblygu / Learning and Development	557	(49)	(40)	(9)		Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	C/M
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	84	63	63	-	-	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	2,341	1,237	1,270	(33)	(35)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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. Rhagwelir tanwariant bellach oherwydd cyfuniad o gyllid grant ychwanegol a thanwariant ar gyllidebau cyflogai.

At this stage in the year there are no problem areas identified. An underspend is now projected due to a combination of additional grant funding and an underspend on Employee budgets.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	1,004	741	717	24	25	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. Mae'r tanwariant yn ymwneud yn bennaf ag arian grant ychwanegol. There are no problem areas identified at present. The underspend mainly relates to additional grant funding.	I / L
Diogelu'r Cyhoedd / Public Protection	1,375	1,030	865	165	85	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. Mae'r tanwariant yn ymwneud â llusgo swyddi gwag ar y Gyllideb Cyflogai. There are no problem areas identified at present. The underspend relates to vacancy drag on the Employees Budget.	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	116	87	79	8	-	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	2,495	1,858	1,661	197	110		

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Porth Cymorth Cynnar

Swyddog Arweiniol / Corporate Lead Officer : Greg Jones

1. CRYNODEB / SUMMARY

Diwedd y Flwyddyn / Year End Forecast:

Ar adeg hon y flwyddyn, mae'r Gwasanaeth yn disgwyl cynnydd yn y tanwariant, yn bennaf oherwydd grantiau ychwanegol yn y maes Cymorth Cynnar a Cymorth ac Ymyrraeth ac mae sefyllfa y canolfannau llesiant wedi gwella sy'n cynnwys agoriad y Ganolfan Newydd yn Llanbebr.

At this stage in the year, the service is now expecting an increased underspend due mainly to additional grant funding in the Early Intervention and Support & Intervention Services and an improved financial position for the Wellbeing Centres which includes the benefit of the opening of the new Wellbeing Centre in Lampeter.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	903	1,314	1,203	111	136	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	896	717	714	3	48	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	1,570	1,052	1,053	(1)	19	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 starting 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	637	512	484	28	38	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	105	77	75	2	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
CYFANSWM / TOTAL	4,111	3,672	3,529	143	241		

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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 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir variant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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)
Gofal wedi'i Gynllunio / Planned Care	14,786	11,951	14,012	(2,061)	(2,207)	<p>Mae'r cynnydd yn y gorwariant o chwarter 2 yn ymwneud â 2 leoliad Mam ai Phlentyn. Mae'r gorwariant yn gyffredinol yn ymwneud a chyfuniad o ragweld costau uwch ar gyfer lleoliadau Pobl Hŷn (£1.1m) yn sgil nifer uwch na'r arfer o leoliadau yn Chwarter 4 2022/23 (+9) a Chwarter 1 2023/24 (+12) gyda chynnydd bach yn Chwarter 2 2023/24. Roedd hefyd cynnydd mewn defnydd gweithwyr asiantaeth yn y tîm Asesu Plant & Teuluoedd (£197k). Hefyd, mae cost anghymesur ar y Cyngor o ran costau Plant ar eu Pen eu hunain yn Ceisio Lloches (£319k). Lleoliadau plant eraill (£245k). Taliadau Uniongyrchol Pobl Hŷn (£86k) a gorwariant ar Gwasanaethau cadw cwmni'n (£109k)</p> <p>The overspend increased from Qtr 2 mainly due to 2 Parent and baby placements. The overall overspend is due to a combination of a higher projected cost for Older Persons placements (£1.1m) 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 there is an increase in the use of agency workers in the Childrens & Family Assessment Team +£197k. Also, a disproportionate cost is having to be borne by the Council in relation to Unaccompanied Asylum Seeking Children costs (£319k), Other LAC placements (£245k), Older People Direct Payment overspend (£86k), Sitting service (£109k overspend).</p>	U / H
Cymorth Estynedig / Extended Support	13,797	11,428	11,651	(223)	(466)	<p>Mae'r sefyllfa wedi gwella ers chwarter 2 (gorwariant o £954k). Mae hyn yn bennaf oherwydd 2 taliadau uniongyrchol gwerth uchel yn dod i ben a gostyngiadau mewn costau gwely i rai lleoliadau Anabledd Dysgu. Er hyn, mae'r rhagamcaniad i ddiwedd y flwyddyn dal am orwariant sylweddol oherwydd 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.</p> <p>The position has improved since Q2 (projected overspend of £954k). This is mainly due to two high value direct payments ending and reduced fees for some Learning Disability. However, the year end projection remains as a significant overspend due to an increased number of Learning Disability and Physical Disability placements combined with an increased cost stemming from letting new Supported Living contracts.</p>	U / H

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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)
Lles Meddyliol / Mental Wellbeing	3,857	3,022	2,909	113	140	Mae'r tanwariant yn ymwneud yn bennaf â gostyngiad yn nifer y lleoliadau lechyd 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	899	661	849	(188)	(334)	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	392	342	467	(125)	(42)	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	33,731	27,404	29,888	(2,484)	(2,909)		

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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 £458k.

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 £458k.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	6,218	4,366	4,597	(231)	(256)	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 Targedu / Targeted and Short Term Services	6,901	4,899	4,478	421	566	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 £0.9m yn ystod y flwyddyn, fodd bynnag mae cost achos Galluogi cymhleth (£0.36m) 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 £0.9m, however the cost of a complex Domiciliary Care case is offsetting a large part of this saving (£0.36m)	C / M
Gwasanaethau Asesu a Brysbennu Integredig / Integrated Triage and Assessment Services	1,907	1,444	1,943	(499)	(737)	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

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	475	324	320	4	(31)	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
CYFANSWM / TOTAL	15,501	11,033	11,338	(305)	(458)		

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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 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 Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	19,730	19,730	19,730	-	-	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	15,707	15,707	15,707	-	-	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	12,099	12,099	12,099	-	-	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. Mae'r gorwariant yn ymwneud a chostau salwch	I / L
Gwella Ysgolion / School Improvement	1,890	3,095	3,238	(143)	(79)	There are no problem areas identified at present. Overspend is due to sickness costs	I / L
Adnoddau Dysgu / Learning Resources	346	290	243	47	35	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	2,259	1,735	1,512	223	73	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. Mae lleihad wedi bod mewn costau a llwybrau trafnidiaeth ADY	I / L
Gwasanaethau Diwylliannol / Cultural Services	1,143	566	517	49	54	There are no problem areas identified at present, the underspend relates to Employee budgets	I / L
Dysgu Gydol Oes / Lifelong Learning	549	890	633	257	403	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd, mae'r tanwariant yn ymwneud â chyllidebau gweithwyr, a grantiau SPF	I / L
Ymgysylltu a Chyrhaeddiad / Engagement and Attainment	1,673	1,238	1,115	123	150	There are no problem areas identified at present, the underspend relates to Employee budgets, and SPF Grants	I / L

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION							
Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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)
Uned Arlwygo Gorfforaethol / Corporate Catering Unit	1,164	661	414	247	164	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd, mae'r tanwariant yn ymwneud â Grant UPFSM a'r cynnydd o £2.90 i £3.20 There are no problem areas identified at present, the underspend relates to the UPFSM grant and the increase from £2.90 to £3.20	I / L
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau / Service Management and Strategy	228	283	437	(154)	(33)	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	56,788	56,294	55,645	649	767		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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 wrthbwyso 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 £6.8m (sy'n golygu gorwariant o ragwelir o £1.9m).

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 £6.8m (which results in a projected overspend of £1.9m).

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	507	380	345	35	45	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 - this will be reflected at year end.	C / M
Cyllid wrth gefn / Contingencies	289	216	(7)	223	125	Ni nodwyd unrhyw faes a oedd yn achosi problem ar hyn o bryd. There are no problem areas identified at present.	I / L
Lleoliadau y tu allan i'r Sir / Out of County Placements	4,250	1,875	2,740	(865)	(1,946)	Bu cynnydd lleoliad newydd ers gosod Cyllideb 23/24. Mae hyn yn arwain at bwysau costau sylweddol o fewn y cyfanswm costau a ragwelwyd sef £6.8m 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 (0.6m). There has been an increase in new placements since 23/24 Budget setting. This is leading to a substantial cost pressure with costs projected to be £6.8m 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	4,652	2,471	3,078	(607)	(1,670)		

Adroddiad ar yr hyn a Ragwelir o ran y Gyllideb Rhagfyr 2023 / Budget Forecast Report December 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:

Mae diffyg cyffredinol o £534k ar y Dyfarniad Cyflog Staff Cyffredinol 23/24 (ar ôl caniatáu ar gyfer y Gronfa Wrth Gefn o £360k). Mae hyn i'w ariannu o arian a roddir o'r neilltu mewn cronfeydd wrth gefn at y diben hwn.
There is an overall shortfall of £534k on the 23/24 General Staff Payaward (after allowing for the £360k Contingency), which is to be funded from monies set aside in reserves for this purpose.

2. GWYBODAETH ARIANNOL / FINANCIAL INFORMATION

Gwasanaeth Service	Y Gyllideb Ddiweddaraf Latest Budget £'000	Cyllideb hyd at Rhagfyr 2023 Budget to December 2023 £'000	Gwir wariant hyd at Rhagfyr 2023 Actuals to December 2023 £'000	Amrywiant hyd at Rhagfyr 2023 Variance to December 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	3,652	3,652	-	-	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	(534)	-	-	-	-	Bydd unrhyw drosglwyddiad i / o'r Gronfa Gyffredinol yn cael ei ystyried ar ddiwedd y flwyddyn pan fydd sefyllfa gyffredinol y Cyngor yn hysbys. Mae'r £534k yn ymwneud â'r diffyg net yn y dyfarniad Cyflog Staff Cyffredinol 23/24, ar ôl caniatáu defnyddio'r Gronfa Wrth Gefn o £360k. Any transfer to / from the General Fund will be considered at year end when the overall position for the Council is known. The £534k relates to the net shortfall in the 23/24 General Staff Payaward, after allowing for the use of the £360k Contingency.	C / M
CYFANSWM / TOTAL	4,948	3,652	3,652	-	-		