

CYLLIDEB 2024 - 2025 BUDGET



Cyngor Sir
CEREDIGION
County Council

CYLLIDEB 2024-25 BUDGET

CYNNWYS / CONTENTS	Tudalen(nau) / Page(s)
Datganiadau Statudol / Statutory Statements	1 - 9
Crynodeb o'r Cyllideb Reoladwy / Summary of Controllable Budget	10
Crynodeb o Wariant Net / Summary of Net Expenditure	11 - 12
Costau Gweithwyr / Employee Costs	13
Mynegai'r Gyllideb Refeniw / Revenue Budget Index	14
Cyngor Sir Ceredigion - Crynodeb o Wariant Net / Ceredigion County Council - Summary of Net Expenditure	15 - 16
Cyllidebau'r Gwasanaethau / Service Budgets	17 - 58
Datganiad Cronfeydd Wrth Gefn a Neilltuwyd a Balansau Cyffredinol / Statement of Earmarked Reserves and General Balances	59 - 60
Y Rhaglen Gyfalaf Afaethedig / Proposed Multi-Year Capital Programme	61 - 66
Atodiad 1 - Cyd-Adroddiad am Gyllideb 2024-25 / Appendix 1 - Joint Report upon the Budget for 2024-25	APP1
Atodiad 2 - Adroddiad y Swyddog Arweiniol Corfforaethol - Cyllid a Chaffael ynghylch Pennu Treth y Cyngor ar gyfer 2024-25 Appendix 2 - Report of the CLO - Finance and Procurement upon Council Tax Setting for 2024-25	APP2
Atodiad 3 - Risgiau Cyllidebol 2024-25 / Appendix 3 - Budget Risks 2024-25	APP3

Datganiad am Wariant a'r Dreth Gyngor Arfaethedig

Mae'r Cyngor yn rhagweld y bydd yn gwario £284.0 miliwn yn 2024-25. Bydd incwm o £33.4 miliwn yn dod wrth Grantiau, £45.0 miliwn wrth Incwm Arall a £12.0 miliwn wrth Gronfeydd Wrth Gefn. Bydd y Gwariant Net yn cael ei ddiwallu gan Grantiau'r Llywodraeth a Thalwyr y Dreth Gyngor.

Gwasanaeth	Gwariant Crynswth £000's	Grantiau £000's	Incwm Arall £000's	Cronfeydd Wrth Gefn £000's	Gwariant Net £000's
Ysgolion a Dysgu Gydol Oes	90,158	(4,911)	(12,836)	(116)	72,295
Porth Cymorth Cynnar	18,280	(7,685)	(1,860)	-	8,735
Cyllid a Chaffael	16,332	(15,166)	(599)	(1,344)	(777)
Gwasanaethau Democrataidd	2,558	-	(1)	-	2,557
Pobl a Threfniadaeth	999	(262)	(38)	-	699
Porth Cynnal	58,435	(1,779)	(13,790)	(456)	42,410
Porth Gofal	27,490	-	(6,320)	(494)	20,676
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,572	(269)	(273)	-	3,030
Priffyrdd a Gwasanaethau Amgylcheddol	36,056	(2,019)	(5,774)	(1,136)	27,127
Economi ac Adfywid	7,765	(1,346)	(3,351)	(293)	2,775
Cyswllt Cwsmeriaid s TGCh	1,529	-	(16)	-	1,513
Gwasanaeth Cyfreithiol a Llywodraethu	730	-	(83)	-	647
Grŵp Arweiniol	6,806	-	-	(1,000)	5,806
Arollau, Premium Treth y Cyngor a Chronfeydd	13,254	-	-	(7,175)	6,079
CYFANSWM	283,964	(33,437)	(44,941)	(12,014)	193,572

Gwariant Net a gyllidir gan: £000's

Crynswth y Cyllid Allanol 135,286

Talwyr y Dreth Gyngor 58,286

193,572

£

Treth Gyngor Sir Band D (Ac eithirio Heddlu Dyfed Powys a Chynghorau Tref/Cymuned)

1,726.05

Statement of Expenditure and Proposed Council Tax

The Council is anticipating to spend £284.0 million in 2024-25. Income of £33.4 million will come from Grants, £45.0 million from Other Income and £12.0 million from Reserves. The Net Expenditure will be met by Government Grants and Council Tax Payers.

Service	Gross Expenditure £000's	Grants £000's	Other Income £000's	Reserves £000's	Net Expenditure £000's
Schools & Lifelong Learning	90,158	(4,911)	(12,836)	(116)	72,295
Porth Cymorth Cynnar	18,280	(7,685)	(1,860)	-	8,735
Finance & Procurement	16,332	(15,166)	(599)	(1,344)	(777)
Democratic Services	2,558	-	(1)	-	2,557
People & Organisation	999	(262)	(38)	-	699
Porth Cynnal	58,435	(1,779)	(13,790)	(456)	42,410
Porth Gofal	27,490	-	(6,320)	(494)	20,676
Policy, Performance & Public Protection	3,572	(269)	(273)	-	3,030
Highways & Environmental Services	36,056	(2,019)	(5,774)	(1,136)	27,127
Economy & Regeneration	7,765	(1,346)	(3,351)	(293)	2,775
Customer Contact & ICT	1,529	-	(16)	-	1,513
Legal & Governance Services	730	-	(83)	-	647
Leadership Group	6,806	-	-	(1,000)	5,806
Levies, Council Tax Premium & Reserves	13,254	-	-	(7,175)	6,079
TOTAL	283,964	(33,437)	(44,941)	(12,014)	193,572

Net Expenditure Financed by: **£000's**

Aggregate External Finance 135,286

Council Tax Payers 58,286

193,572

£

County Council Tax at Band D (Excluding Dyfed-Powys Police and Town/Community Councils)

1,726.05

Eitemau Arbennig Treth y Cyngor 2024-25 Council Tax Special Items

Cyngor Dref neu Cymuned / Town or Community Council	Sylfaen y Dreth / Tax Base	Praesept / Precept £	Treth y Cyngor - Band D / Council Tax - Band D £
Aberystwyth	4,190.91	635,275.00	151.58
Aberaeron	803.98	46,824.00	58.24
Aberteifi / Cardigan	1,877.18	90,022.00	47.96
Llanbedr Pont Steffan / Lampeter	1,008.40	43,000.00	42.64
Cei Newydd / New Quay	850.26	38,260.00	45.00
Borth	790.01	34,599.69	43.80
Ceulanamaesmawr	437.60	16,000.00	36.56
Blaenrheidol	209.80	4,706.00	22.43
Geneu'r Glyn	367.39	10,000.00	27.22
Llanbadarn Fawr	893.28	49,281.00	55.17
Llangynfelin	279.85	8,250.00	29.48
Llanfarian	774.79	22,700.00	29.30
Llangwryfon	262.11	4,500.00	17.17
Llanilar	487.51	7,200.00	14.77
Llanrhystud	464.40	11,600.00	24.98
Melindwr	538.17	7,500.00	13.94
Pontarfynach	255.68	3,500.00	13.69
Tirymynach	824.75	19,500.00	23.64
Trawsgoed	457.90	5,200.00	11.36
Trefeurig	803.35	18,000.00	22.41
Faenor	827.91	33,812.00	40.84
Ysgubor-y-Coed	168.00	3,850.00	22.92
Llanddewi Brefi	307.52	14,400.00	46.83
Llangeitho	376.22	5,500.00	14.62
Lledrod	322.03	2,553.00	7.93
Nantcwnlle	380.93	2,500.00	6.56
Tregaron	563.01	25,000.00	44.40
Ysbyty Ystwyth	217.62	2,500.00	11.49
Ystrad Fflur	317.05	7,574.00	23.89
Ystrad Meurig	172.19	2,410.66	14.00
Ciliau Aeron	431.98	6,000.00	13.89
Henfynyw	528.19	7,000.00	13.25
Llanarth	749.70	10,903.73	14.54
Llandysiliogogo	565.66	12,834.90	22.69
Llanfair Clydogau	304.01	7,000.00	23.03
Llanfihangel Ystrad	689.20	9,950.00	14.44
Llangybi	288.18	4,600.00	15.96
Llanllwchaiarn	506.52	11,566.80	22.84
Llansantffraed	639.73	28,000.00	43.77
Llanwenog	598.16	15,000.00	25.08
Llanwnnen	220.37	3,568.95	16.20
Dyffryn Arth	603.29	14,550.00	24.12
Aberporth	1,177.40	46,298.66	39.32
Beulah	893.63	25,000.00	27.98
Llandyfriog	863.79	26,000.00	30.10
Llandysul	1,277.37	50,737.14	39.72
Llangoedmor	606.22	32,400.00	53.45
Llangrannog	453.40	10,500.00	23.16
Penbryn	781.03	12,500.00	16.00
Troedyraur	686.39	12,000.00	17.48
Y Ferwig	674.49	24,600.00	36.47
CYFANSWM / TOTAL	33,768.51	1,547,027.53	45.81

Cyngor Sir Ceredigion

Gosod Treth y Cyngor 2024-25

Eitemau a gyfrifwyd gan y Cyngor yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992 mewn perthynas â gosod Treth y Cyngor ar gyfer 2024-25.

- (a) £285,511,141 sef y symiau cyfun a amcangyfrifwyd gan y Cyngor ar gyfer yr eitemau a nodwyd yn Adran 32(2)(a) i (e) o'r Ddeddf. Yn cynnwys £180,000 am Gymorth Trethi Annomestig Cenedlaethol.
- (b) £90,392,000 sef y symiau cyfun a amcangyfrifwyd gan y Cyngor ar gyfer yr eitemau a nodwyd yn Adran 32(3)(a) i (c) o'r Ddeddf.
- (c) £195,119,141 sef y swm y mae'r cyfanswm yn (a) uchod yn fwy na'r cyfanswm yn (b) uchod, a amcangyfrifwyd gan y Cyngor, yn unol ag Adran 32(4) o'r Ddeddf, fel ei ofynion cyllideb am y flwyddyn.
- (d) £135,285,976 Sef cyfanswm yr arian y mae'r Cyngor yn amcangyfrif a fydd yn daladwy i'r Cyngor am y flwyddyn Cronfa ar gyfer aiddosbarthu ardrethi annomestig a'r grant cymorth referniw.
- (e) £1,771.86 sef y swm yn (c) uchod, llai'r swm yn (d) uchod, y cyfan wedi'i rannu gan Sylfaen Treth y Cyngor, a gyfrifwyd gan y Cyngor, yn unol ag Adran 33(1) o'r Ddeddf, fel swm elfennol Treth y Cyngor am y flwyddyn.
- (f) £1,547,028 sef swm cyfun pob eitem arbennig y cyfeirwyd ato yn Adran 34(1) o'r Ddeddf.
- (g) £1,726.05 sef y swm yn (e) uchod llai'r canlyniad a gafwyd drwy rannu'r swm yn (f) uchod gan Sylfaen Treth y Cyngor, a gyfrifwyd gan y Cyngor yn unol ag Adran 34(2) o'r Ddeddf, fel swm elfennol Treth y Cyngor am y flwyddyn.

Cyngor Sir - Treth y Cyngor

Band	Band	Band	Band	Band	Band	Band	Band	Band
A	B	C	D	E	F	G	H	I
6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9
£	£	£	£	£	£	£	£	£
1,150.70	1,342.48	1,534.27	1,726.05	2,109.62	2,493.18	2,876.75	3,452.10	4,027.45

Heddlu Dyfed-Powys - Treth y Cyngor

Ar gyfer 2024-25 mae'r Comisiynydd yr Heddlu a Throseddau Dyfed-Powys wedi nodi'r symiau canlynol mewn praecept a gyflwynwyd i'r Cyngor, yn unol ag Adran 47 Deddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol ar gyfer y categorïau anheddau isod:

Band	Band	Band	Band	Band	Band	Band	Band	Band
A	B	C	D	E	F	G	H	I
6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9
£	£	£	£	£	£	£	£	£
221.35	258.25	295.14	332.03	405.81	479.60	553.38	664.06	774.74

Ceredigion County Council

Council Tax Setting 2024-25

Items calculated by the Council in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 for the purpose of calculating the Council Tax for 2024-25.

- (a) £285,511,141 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. This includes £180,000 in respect of National Non-Domestic Rates Relief.

- (b) £90,392,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.

- (c) £195,119,141 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.

- (d) £135,285,976 being the aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of redistributed non-domestic rates and its revenue support grant.

- (e) £1,771.86 being the amount at (c) above, less the amount at (d) above divided by the Council Tax Base, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.

- (f) £1,547,028 being the aggregate amount of all special items referred to in Section 34(1) of the Act.

- (g) £1,726.05 being the amount at (e) above less the result given by dividing the amount at (f) above by the Council Tax Base calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year.

County Council - Council Tax

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	21/9ths
£	£	£	£	£	£	£	£	£
1,150.70	1,342.48	1,534.27	1,726.05	2,109.62	2,493.18	2,876.75	3,452.10	4,027.45

Dyfed-Powys Police - Council Tax

For the year 2024-25 the Police and Crime Commissioner for Dyfed-Powys has stated the following amounts in a precept issued to the Council in accordance with Section 47 of the Police Reform and Social Responsibility Act, for each of the categories of dwellings shown below:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	21/9ths
£	£	£	£	£	£	£	£	£
221.35	258.25	295.14	332.03	405.81	479.60	553.38	664.06	774.74

Treth y Cyngor 2024-25

Cyngor Dref neu Cymuned	Cyngor	Cyngor	Cyfanswm	Cyfanswm Treth y Cyngor heb Braesept yr Heddlu ar gyfer Eiddo ym								
	Sir	Dref neu	Treth y	Mandiau Prasio yn dangos Rhan o'r Dreth Sylfaenol								
	Ceredigion	Cymuned	Cyngor	Band	Band	Band	Band	Band	Band	Band	Band	Band
	Band	Band	Band	A	B	C	D	E	F	G	H	I
D	D	D	6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9	
£	£	£	£	£	£	£	£	£	£	£	£	
Aberystwyth	1726.05	151.58	1877.63	1251.75	1460.38	1669.01	1877.63	2294.88	2712.13	3129.38	3755.26	4381.14
Aberaeron	1726.05	58.24	1784.29	1189.53	1387.78	1586.04	1784.29	2180.80	2577.30	2973.82	3568.58	4163.34
Aberteifi / Cardigan	1726.05	47.96	1774.01	1182.67	1379.78	1576.90	1774.01	2168.24	2562.46	2956.68	3548.02	4139.36
Llanbedr P.S. / Lampeter	1726.05	42.64	1768.69	1179.13	1375.64	1572.17	1768.69	2161.74	2554.77	2947.82	3537.38	4126.94
Cei Newydd / New Quay	1726.05	45.00	1771.05	1180.70	1377.48	1574.27	1771.05	2164.62	2558.18	2951.75	3542.10	4132.45
Borth	1726.05	43.80	1769.85	1179.90	1376.55	1573.20	1769.85	2163.15	2556.45	2949.75	3539.70	4129.65
Ceulanamaesmawr	1726.05	36.56	1762.61	1175.07	1370.92	1566.77	1762.61	2154.30	2545.99	2937.68	3525.22	4112.76
Blaenrheidol	1726.05	22.43	1748.48	1165.65	1359.93	1554.21	1748.48	2137.03	2525.58	2914.13	3496.96	4079.79
Geneu'r Glyn	1726.05	27.22	1753.27	1168.85	1363.65	1558.47	1753.27	2142.89	2532.50	2922.12	3506.54	4090.96
Llanbadarn Fawr	1726.05	55.17	1781.22	1187.48	1385.39	1583.31	1781.22	2177.05	2572.87	2968.70	3562.44	4156.18
Llangynfelin	1726.05	29.48	1755.53	1170.35	1365.41	1560.47	1755.53	2145.65	2535.76	2925.88	3511.06	4096.24
Llanfarian	1726.05	29.30	1755.35	1170.23	1365.27	1560.31	1755.35	2145.43	2535.50	2925.58	3510.70	4095.82
Llangwryfon	1726.05	17.17	1743.22	1162.15	1355.83	1549.53	1743.22	2130.61	2517.98	2905.37	3486.44	4067.51
Llanilar	1726.05	14.77	1740.82	1160.55	1353.97	1547.40	1740.82	2127.67	2514.51	2901.37	3481.64	4061.91
Llanrhystud	1726.05	24.98	1751.03	1167.35	1361.91	1556.47	1751.03	2140.15	2529.26	2918.38	3502.06	4085.74
Melindwr	1726.05	13.94	1739.99	1159.99	1353.32	1546.66	1739.99	2126.66	2513.32	2899.98	3479.98	4059.98
Pontarfynach	1726.05	13.69	1739.74	1159.83	1353.13	1546.44	1739.74	2126.35	2512.95	2899.57	3479.48	4059.39
Tirymynach	1726.05	23.64	1749.69	1166.46	1360.87	1555.28	1749.69	2138.51	2527.33	2916.15	3499.38	4082.61
Trawsgoed	1726.05	11.36	1737.41	1158.27	1351.32	1544.37	1737.41	2123.50	2509.59	2895.68	3474.82	4053.96
Trefeurig	1726.05	22.41	1748.46	1165.64	1359.91	1554.19	1748.46	2137.01	2525.55	2914.10	3496.92	4079.74
Faenor	1726.05	40.84	1766.89	1177.93	1374.24	1570.57	1766.89	2159.54	2552.17	2944.82	3533.78	4122.74
Ysgubor-y-Coed	1726.05	22.92	1748.97	1165.98	1360.31	1554.64	1748.97	2137.63	2526.29	2914.95	3497.94	4080.93
Llanddewi Brefi	1726.05	46.83	1772.88	1181.92	1378.90	1575.90	1772.88	2166.86	2560.82	2954.80	3545.76	4136.72
Llangeitho	1726.05	14.62	1740.67	1160.45	1353.85	1547.27	1740.67	2127.49	2514.30	2901.12	3481.34	4061.56
Lledrod	1726.05	7.93	1733.98	1155.99	1348.65	1541.32	1733.98	2119.31	2504.63	2889.97	3467.96	4045.95
Nantcwnlle	1726.05	6.56	1732.61	1155.07	1347.58	1540.10	1732.61	2117.64	2502.66	2887.68	3465.22	4042.76
Tregaron	1726.05	44.40	1770.45	1180.30	1377.01	1573.74	1770.45	2163.89	2557.31	2950.75	3540.90	4131.05
Ysbyty Ystwyth	1726.05	11.49	1737.54	1158.36	1351.42	1544.48	1737.54	2123.66	2509.78	2895.90	3475.08	4054.26
Ystrad Fflur	1726.05	23.89	1749.94	1166.63	1361.06	1555.51	1749.94	2138.82	2527.69	2916.57	3499.88	4083.19
Ystrad Meurig	1726.05	14.00	1740.05	1160.03	1353.37	1546.71	1740.05	2126.73	2513.40	2900.08	3480.10	4060.12
Ciliau Aeron	1726.05	13.89	1739.94	1159.96	1353.28	1546.62	1739.94	2126.60	2513.24	2899.90	3479.88	4059.86
Henfynyw	1726.05	13.25	1739.30	1159.53	1352.79	1546.05	1739.30	2125.81	2512.32	2898.83	3478.60	4058.37
Llanarth	1726.05	14.54	1740.59	1160.39	1353.79	1547.19	1740.59	2127.39	2514.18	2900.98	3481.18	4061.38
Llandysiliogogo	1726.05	22.69	1748.74	1165.83	1360.13	1554.44	1748.74	2137.35	2525.95	2914.57	3497.48	4080.39
Llanfair Clydogau	1726.05	23.03	1749.08	1166.05	1360.39	1554.74	1749.08	2137.77	2526.45	2915.13	3498.16	4081.19
Llanfihangel Ystrad	1726.05	14.44	1740.49	1160.33	1353.71	1547.11	1740.49	2127.27	2514.04	2900.82	3480.98	4061.14
Llangybi	1726.05	15.96	1742.01	1161.34	1354.89	1548.46	1742.01	2129.13	2516.23	2903.35	3484.02	4064.69
Llanllwchaearn	1726.05	22.84	1748.89	1165.93	1360.24	1554.57	1748.89	2137.54	2526.17	2914.82	3497.78	4080.74
Llansantffraed	1726.05	43.77	1769.82	1179.88	1376.52	1573.18	1769.82	2163.12	2556.40	2949.70	3539.64	4129.58
Llanwenog	1726.05	25.08	1751.13	1167.42	1361.99	1556.56	1751.13	2140.27	2529.41	2918.55	3502.26	4085.97
Llanwnnen	1726.05	16.20	1742.25	1161.50	1355.08	1548.67	1742.25	2129.42	2516.58	2903.75	3484.50	4065.25
Dyffryn Arth	1726.05	24.12	1750.17	1166.78	1361.24	1555.71	1750.17	2139.10	2528.02	2916.95	3500.34	4083.73
Aberporth	1726.05	39.32	1765.37	1176.91	1373.06	1569.22	1765.37	2157.68	2549.98	2942.28	3530.74	4119.20
Beulah	1726.05	27.98	1754.03	1169.35	1364.24	1559.14	1754.03	2143.82	2533.60	2923.38	3508.06	4092.74
Llandyfriog	1726.05	30.10	1756.15	1170.77	1365.89	1561.03	1756.15	2146.41	2536.66	2926.92	3512.30	4097.68
Llandysul	1726.05	39.72	1765.77	1177.18	1373.37	1569.58	1765.77	2158.17	2550.55	2942.95	3531.54	4120.13
Llangoedmor	1726.05	53.45	1779.50	1186.33	1384.05	1581.78	1779.50	2174.95	2570.39	2965.83	3559.00	4152.17
Llangrannog	1726.05	23.16	1749.21	1166.14	1360.49	1554.86	1749.21	2137.93	2526.63	2915.35	3498.42	4081.49
Penbryn	1726.05	16.00	1742.05	1161.37	1354.92	1548.49	1742.05	2129.18	2516.29	2903.42	3484.10	4064.78
Troedraur	1726.05	17.48	1743.53	1162.35	1356.08	1549.81	1743.53	2130.98	2518.43	2905.88	3487.06	4068.24
Y Ferwig	1726.05	36.47	1762.52	1175.01	1370.85	1566.69	1762.52	2154.19	2545.86	2937.53	3525.04	4112.55

Council Tax 2024-25

Town or Community Council	Ceredigion County Council	Town or Community Council	Total Basic Council Tax	Total Council Tax Without Police Precept for Properties in Valuation Bands Showing Fraction of Basic Tax											
				Band	Band	Band	Band	Band	Band	Band	Band	Band			
				D	D	D	A	B	C	D	E	F	G	H	I
				£	£	£	6/9 ths £	7/9 ths £	8/9 ths £	9/9 ths £	11/9 ths £	13/9 ths £	15/9 ths £	18/9 ths £	21/9 ths £
Aberystwyth	1726.05	151.58	1877.63	1251.75	1460.38	1669.01	1877.63	2294.88	2712.13	3129.38	3755.26	4381.14			
Aberaeron	1726.05	58.24	1784.29	1189.53	1387.78	1586.04	1784.29	2180.80	2577.30	2973.82	3568.58	4163.34			
Aberteifi / Cardigan	1726.05	47.96	1774.01	1182.67	1379.78	1576.90	1774.01	2168.24	2562.46	2956.68	3548.02	4139.36			
Llanbedr P.S. / Lampeter	1726.05	42.64	1768.69	1179.13	1375.64	1572.17	1768.69	2161.74	2554.77	2947.82	3537.38	4126.94			
Cei Newydd / New Quay	1726.05	45.00	1771.05	1180.70	1377.48	1574.27	1771.05	2164.62	2558.18	2951.75	3542.10	4132.45			
Borth	1726.05	43.80	1769.85	1179.90	1376.55	1573.20	1769.85	2163.15	2556.45	2949.75	3539.70	4129.65			
Ceulanamaesmawr	1726.05	36.56	1762.61	1175.07	1370.92	1566.77	1762.61	2154.30	2545.99	2937.68	3525.22	4112.76			
Blaenrheidol	1726.05	22.43	1748.48	1165.65	1359.93	1554.21	1748.48	2137.03	2525.58	2914.13	3496.96	4079.79			
Geneu'r Glyn	1726.05	27.22	1753.27	1168.85	1363.65	1558.47	1753.27	2142.89	2532.50	2922.12	3506.54	4090.96			
Llanbadarn Fawr	1726.05	55.17	1781.22	1187.48	1385.39	1583.31	1781.22	2177.05	2572.87	2968.70	3562.44	4156.18			
Llangynfelin	1726.05	29.48	1755.53	1170.35	1365.41	1560.47	1755.53	2145.65	2535.76	2925.88	3511.06	4096.24			
Llanfarian	1726.05	29.30	1755.35	1170.23	1365.27	1560.31	1755.35	2145.43	2535.50	2925.58	3510.70	4095.82			
Llangwryfon	1726.05	17.17	1743.22	1162.15	1355.83	1549.53	1743.22	2130.61	2517.98	2905.37	3486.44	4067.51			
Llanilar	1726.05	14.77	1740.82	1160.55	1353.97	1547.40	1740.82	2127.67	2514.51	2901.37	3481.64	4061.91			
Llanrhystud	1726.05	24.98	1751.03	1167.35	1361.91	1556.47	1751.03	2140.15	2529.26	2918.38	3502.06	4085.74			
Melindwr	1726.05	13.94	1739.99	1159.99	1353.32	1546.66	1739.99	2126.66	2513.32	2899.98	3479.98	4059.98			
Pontarfynach	1726.05	13.69	1739.74	1159.83	1353.13	1546.44	1739.74	2126.35	2512.95	2899.57	3479.48	4059.39			
Tirymynach	1726.05	23.64	1749.69	1166.46	1360.87	1555.28	1749.69	2138.51	2527.33	2916.15	3499.38	4082.61			
Trawsgoed	1726.05	11.36	1737.41	1158.27	1351.32	1544.37	1737.41	2123.50	2509.59	2895.68	3474.82	4053.96			
Trefeurig	1726.05	22.41	1748.46	1165.64	1359.91	1554.19	1748.46	2137.01	2525.55	2914.10	3496.92	4079.74			
Faenor	1726.05	40.84	1766.89	1177.93	1374.24	1570.57	1766.89	2159.54	2552.17	2944.82	3533.78	4122.74			
Ysgubor-y-Coed	1726.05	22.92	1748.97	1165.98	1360.31	1554.64	1748.97	2137.63	2526.29	2914.95	3497.94	4080.93			
Llanddewi Brefi	1726.05	46.83	1772.88	1181.92	1378.90	1575.90	1772.88	2166.86	2560.82	2954.80	3545.76	4136.72			
Llangeitho	1726.05	14.62	1740.67	1160.45	1353.85	1547.27	1740.67	2127.49	2514.30	2901.12	3481.34	4061.56			
Lledrod	1726.05	7.93	1733.98	1155.99	1348.65	1541.32	1733.98	2119.31	2504.63	2889.97	3467.96	4045.95			
Nantcwnlle	1726.05	6.56	1732.61	1155.07	1347.58	1540.10	1732.61	2117.64	2502.66	2887.68	3465.22	4042.76			
Tregaron	1726.05	44.40	1770.45	1180.30	1377.01	1573.74	1770.45	2163.89	2557.31	2950.75	3540.90	4131.05			
Ysbyty Ystwyth	1726.05	11.49	1737.54	1158.36	1351.42	1544.48	1737.54	2123.66	2509.78	2895.90	3475.08	4054.26			
Ystrad Fflur	1726.05	23.89	1749.94	1166.63	1361.06	1555.51	1749.94	2138.82	2527.69	2916.57	3499.88	4083.19			
Ystrad Meurig	1726.05	14.00	1740.05	1160.03	1353.37	1546.71	1740.05	2126.73	2513.40	2900.08	3480.10	4060.12			
Ciliau Aeron	1726.05	13.89	1739.94	1159.96	1353.28	1546.62	1739.94	2126.60	2513.24	2899.90	3479.88	4059.86			
Henfynyw	1726.05	13.25	1739.30	1159.53	1352.79	1546.05	1739.30	2125.81	2512.32	2898.83	3478.60	4058.37			
Llanarth	1726.05	14.54	1740.59	1160.39	1353.79	1547.19	1740.59	2127.39	2514.18	2900.98	3481.18	4061.38			
Llandysiliogogo	1726.05	22.69	1748.74	1165.83	1360.13	1554.44	1748.74	2137.35	2525.95	2914.57	3497.48	4080.39			
Llanfair Clydogau	1726.05	23.03	1749.08	1166.05	1360.39	1554.74	1749.08	2137.77	2526.45	2915.13	3498.16	4081.19			
Llanfihangel Ystrad	1726.05	14.44	1740.49	1160.33	1353.71	1547.11	1740.49	2127.27	2514.04	2900.82	3480.98	4061.14			
Llangybi	1726.05	15.96	1742.01	1161.34	1354.89	1548.46	1742.01	2129.13	2516.23	2903.35	3484.02	4064.69			
Llanllwchaearn	1726.05	22.84	1748.89	1165.93	1360.24	1554.57	1748.89	2137.54	2526.17	2914.82	3497.78	4080.74			
Llansantffraed	1726.05	43.77	1769.82	1179.88	1376.52	1573.18	1769.82	2163.12	2556.40	2949.70	3539.64	4129.58			
Llanwenog	1726.05	25.08	1751.13	1167.42	1361.99	1556.56	1751.13	2140.27	2529.41	2918.55	3502.26	4085.97			
Llanwnnen	1726.05	16.20	1742.25	1161.50	1355.08	1548.67	1742.25	2129.42	2516.58	2903.75	3484.50	4065.25			
Dyffryn Arth	1726.05	24.12	1750.17	1166.78	1361.24	1555.71	1750.17	2139.10	2528.02	2916.95	3500.34	4083.73			
Aberporth	1726.05	39.32	1765.37	1176.91	1373.06	1569.22	1765.37	2157.68	2549.98	2942.28	3530.74	4119.20			
Beulah	1726.05	27.98	1754.03	1169.35	1364.24	1559.14	1754.03	2143.82	2533.60	2923.38	3508.06	4092.74			
Llandyfriog	1726.05	30.10	1756.15	1170.77	1365.89	1561.03	1756.15	2146.41	2536.66	2926.92	3512.30	4097.68			
Llandysul	1726.05	39.72	1765.77	1177.18	1373.37	1569.58	1765.77	2158.17	2550.55	2942.95	3531.54	4120.13			
Llangoedmor	1726.05	53.45	1779.50	1186.33	1384.05	1581.78	1779.50	2174.95	2570.39	2965.83	3559.00	4152.17			
Llangrannog	1726.05	23.16	1749.21	1166.14	1360.49	1554.86	1749.21	2137.93	2526.63	2915.35	3498.42	4081.49			
Penbryn	1726.05	16.00	1742.05	1161.37	1354.92	1548.49	1742.05	2129.18	2516.29	2903.42	3484.10	4064.78			
Troedraur	1726.05	17.48	1743.53	1162.35	1356.08	1549.81	1743.53	2130.98	2518.43	2905.88	3487.06	4068.24			
Y Ferwig	1726.05	36.47	1762.52	1175.01	1370.85	1566.69	1762.52	2154.19	2545.86	2937.53	3525.04	4112.55			

Treth y Cyngor 2024-25

Cyngor Dref neu Cymuned	Cyngor Sir Ceredigion	Cyngor Dref neu Cymuned	Heddlu Dyfed- Powys	Cyfanswm Treth y Cyngor Sylfaenol	Cyfanswm Treth y Cyngor syn daladwy ar Eiddo ym Mandiau Priso yn dangos Rhan o'r Dreth Sylfaenol												
					Band D	Band D	Band D	Band D	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
					£	£	£	£	6ed/9 £	7fed/9 £	8fed/9 £	9fed/9 £	11eg/9 £	13eg/9 £	15fed/9 £	18fed/9 £	21ain/9 £
Aberystwyth	1726.05	151.58	332.03	2209.66	1473.10	1718.63	1964.14	2209.66	2700.69	3191.73	3682.76	4419.32	5155.88				
Aberaeron	1726.05	58.24	332.03	2116.32	1410.88	1646.03	1881.17	2116.32	2586.61	3056.90	3527.20	4232.64	4938.08				
Aberteifi / Cardigan	1726.05	47.96	332.03	2106.04	1404.02	1638.03	1872.03	2106.04	2574.05	3042.06	3510.06	4212.08	4914.10				
Llanbedr P.S. / Lampeter	1726.05	42.64	332.03	2100.72	1400.48	1633.89	1867.30	2100.72	2567.55	3034.37	3501.20	4201.44	4901.68				
Cei Newydd / New Quay	1726.05	45.00	332.03	2103.08	1402.05	1635.73	1869.40	2103.08	2570.43	3037.78	3505.13	4206.16	4907.19				
Borth	1726.05	43.80	332.03	2101.88	1401.25	1634.80	1868.33	2101.88	2568.96	3036.05	3503.13	4203.76	4904.39				
Ceulanamaesmawr	1726.05	36.56	332.03	2094.64	1396.42	1629.17	1861.90	2094.64	2560.11	3025.59	3491.06	4189.28	4887.50				
Blaenrheidol	1726.05	22.43	332.03	2080.51	1387.00	1618.18	1849.34	2080.51	2542.84	3005.18	3467.51	4161.02	4854.53				
Geneu'r Glyn	1726.05	27.22	332.03	2085.30	1390.20	1621.90	1853.60	2085.30	2548.70	3012.10	3475.50	4170.60	4865.70				
Llanbadarn Fawr	1726.05	55.17	332.03	2113.25	1408.83	1643.64	1878.44	2113.25	2582.86	3052.47	3522.08	4226.50	4930.92				
Llangynfelin	1726.05	29.48	332.03	2087.56	1391.70	1623.66	1855.60	2087.56	2551.46	3015.36	3479.26	4175.12	4870.98				
Llanfarian	1726.05	29.30	332.03	2087.38	1391.58	1623.52	1855.44	2087.38	2551.24	3015.10	3478.96	4174.76	4870.56				
Llangwryfon	1726.05	17.17	332.03	2075.25	1383.50	1614.08	1844.66	2075.25	2536.42	2997.58	3458.75	4150.50	4842.25				
Llanilar	1726.05	14.77	332.03	2072.85	1381.90	1612.22	1842.53	2072.85	2533.48	2994.11	3454.75	4145.70	4836.65				
Llanrhystud	1726.05	24.98	332.03	2083.06	1388.70	1620.16	1851.60	2083.06	2545.96	3008.86	3471.76	4166.12	4860.48				
Melindwr	1726.05	13.94	332.03	2072.02	1381.34	1611.57	1841.79	2072.02	2532.47	2992.92	3453.36	4144.04	4834.72				
Pontarfynach	1726.05	13.69	332.03	2071.77	1381.18	1611.38	1841.57	2071.77	2532.16	2992.55	3452.95	4143.54	4834.13				
Tirymynach	1726.05	23.64	332.03	2081.72	1387.81	1619.12	1850.41	2081.72	2544.32	3006.93	3469.53	4163.44	4857.35				
Trawsgoed	1726.05	11.36	332.03	2069.44	1379.62	1609.57	1839.50	2069.44	2529.31	2989.19	3449.06	4138.88	4828.70				
Trefeurig	1726.05	22.41	332.03	2080.49	1386.99	1618.16	1849.32	2080.49	2542.82	3005.15	3467.48	4160.98	4854.48				
Faenor	1726.05	40.84	332.03	2098.92	1399.28	1632.49	1865.70	2098.92	2565.35	3031.77	3498.20	4197.84	4897.48				
Ysgubor-y-Coed	1726.05	22.92	332.03	2081.00	1387.33	1618.56	1849.77	2081.00	2543.44	3005.89	3468.33	4162.00	4855.67				
Llanddewi Brefi	1726.05	46.83	332.03	2104.91	1403.27	1637.15	1871.03	2104.91	2572.67	3040.42	3508.18	4209.82	4911.46				
Llangeitho	1726.05	14.62	332.03	2072.70	1381.80	1612.10	1842.40	2072.70	2533.30	2993.90	3454.50	4145.40	4836.30				
Lledrod	1726.05	7.93	332.03	2066.01	1377.34	1606.90	1836.45	2066.01	2525.12	2984.23	3443.35	4132.02	4820.69				
Nantcwnlle	1726.05	6.56	332.03	2064.64	1376.42	1605.83	1835.23	2064.64	2523.45	2982.26	3441.06	4129.28	4817.50				
Tregaron	1726.05	44.40	332.03	2102.48	1401.65	1635.26	1868.87	2102.48	2569.70	3036.91	3504.13	4204.96	4905.79				
Ysbyty Ystwyth	1726.05	11.49	332.03	2069.57	1379.71	1609.67	1839.61	2069.57	2529.47	2989.38	3449.28	4139.14	4829.00				
Ystrad Fflur	1726.05	23.89	332.03	2081.97	1387.98	1619.31	1850.64	2081.97	2544.63	3007.29	3469.95	4163.94	4857.93				
Ystrad Meurig	1726.05	14.00	332.03	2072.08	1381.38	1611.62	1841.84	2072.08	2532.54	2993.00	3453.46	4144.16	4834.86				
Ciliau Aeron	1726.05	13.89	332.03	2071.97	1381.31	1611.53	1841.75	2071.97	2532.41	2992.84	3453.28	4143.94	4834.60				
Henfynyw	1726.05	13.25	332.03	2071.33	1380.88	1611.04	1841.18	2071.33	2531.62	2991.92	3452.21	4142.66	4833.11				
Llanarth	1726.05	14.54	332.03	2072.62	1381.74	1612.04	1842.32	2072.62	2533.20	2993.78	3454.36	4145.24	4836.12				
Llandysiliogogo	1726.05	22.69	332.03	2080.77	1387.18	1618.38	1849.57	2080.77	2543.16	3005.55	3467.95	4161.54	4855.13				
Llanfair Clydogau	1726.05	23.03	332.03	2081.11	1387.40	1618.64	1849.87	2081.11	2543.58	3006.05	3468.51	4162.22	4855.93				
Llanfihangel Ystrad	1726.05	14.44	332.03	2072.52	1381.68	1611.96	1842.24	2072.52	2533.08	2993.64	3454.20	4145.04	4835.88				
Llangybi	1726.05	15.96	332.03	2074.04	1382.69	1613.14	1843.59	2074.04	2534.94	2995.83	3456.73	4148.08	4839.43				
Llanllwchaearn	1726.05	22.84	332.03	2080.92	1387.28	1618.49	1849.70	2080.92	2543.35	3005.77	3468.20	4161.84	4855.48				
Llansantffraed	1726.05	43.77	332.03	2101.85	1401.23	1634.77	1868.31	2101.85	2568.93	3036.00	3503.08	4203.70	4904.32				
Llanwenog	1726.05	25.08	332.03	2083.16	1388.77	1620.24	1851.69	2083.16	2546.08	3009.01	3471.93	4166.32	4860.71				
Llanwnnen	1726.05	16.20	332.03	2074.28	1382.85	1613.33	1843.80	2074.28	2535.23	2996.18	3457.13	4148.56	4839.99				
Dyffryn Arth	1726.05	24.12	332.03	2082.20	1388.13	1619.49	1850.84	2082.20	2544.91	3007.62	3470.33	4164.40	4858.47				
Aberporth	1726.05	39.32	332.03	2097.40	1398.26	1631.31	1864.35	2097.40	2563.49	3029.58	3495.66	4194.80	4893.94				
Beulah	1726.05	27.98	332.03	2086.06	1390.70	1622.49	1854.27	2086.06	2549.63	3013.20	3476.76	4172.12	4867.48				
Llandyfriog	1726.05	30.10	332.03	2088.18	1392.12	1624.14	1856.16	2088.18	2552.22	3016.26	3480.30	4176.36	4872.42				
Llandysul	1726.05	39.72	332.03	2097.80	1398.53	1631.62	1864.71	2097.80	2563.98	3030.15	3496.33	4195.60	4894.87				
Llangoedmor	1726.05	53.45	332.03	2111.53	1407.68	1642.30	1876.91	2111.53	2580.76	3049.99	3519.21	4223.06	4926.91				
Llangrannog	1726.05	23.16	332.03	2081.24	1387.49	1618.74	1849.99	2081.24	2543.74	3006.23	3468.73	4162.48	4856.23				
Penbryn	1726.05	16.00	332.03	2074.08	1382.72	1613.17	1843.62	2074.08	2534.99	2995.89	3456.80	4148.16	4839.52				
Troedyrour	1726.05	17.48	332.03	2075.56	1383.70	1614.33	1844.94	2075.56	2536.79	2998.03	3459.26	4151.12	4842.98				
Y Ferwig	1726.05	36.47	332.03	2094.55	1396.36	1629.10	1861.82	2094.55	2560.00	3025.46	3490.91	4189.10	4887.29				

Council Tax 2024-25

Town or Community Council	Ceredigion County Council	Town or Community Council	Dyfed-Powys Police	Total Basic Council Tax	Total Council Tax Payable for Properties in Valuation Bands								
					Showing Fraction of Basic Tax								
					Band D	Band D	Band D	Band D	Band A 6/9 ths	Band B 7/9 ths	Band C 8/9 ths	Band D 9/9 ths	Band E 11/9 ths
£	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberystwyth	1726.05	151.58	332.03	2209.66	1473.10	1718.63	1964.14	2209.66	2700.69	3191.73	3682.76	4419.32	5155.88
Aberaeron	1726.05	58.24	332.03	2116.32	1410.88	1646.03	1881.17	2116.32	2586.61	3056.90	3527.20	4232.64	4938.08
Aberteifi / Cardigan	1726.05	47.96	332.03	2106.04	1404.02	1638.03	1872.03	2106.04	2574.05	3042.06	3510.06	4212.08	4914.10
Llanbedr P.S. / Lampeter	1726.05	42.64	332.03	2100.72	1400.48	1633.89	1867.30	2100.72	2567.55	3034.37	3501.20	4201.44	4901.68
Cei Newydd / New Quay	1726.05	45.00	332.03	2103.08	1402.05	1635.73	1869.40	2103.08	2570.43	3037.78	3505.13	4206.16	4907.19
Borth	1726.05	43.80	332.03	2101.88	1401.25	1634.80	1868.33	2101.88	2568.96	3036.05	3503.13	4203.76	4904.39
Ceulanamaesmawr	1726.05	36.56	332.03	2094.64	1396.42	1629.17	1861.90	2094.64	2560.11	3025.59	3491.06	4189.28	4887.50
Blaenrheidol	1726.05	22.43	332.03	2080.51	1387.00	1618.18	1849.34	2080.51	2542.84	3005.18	3467.51	4161.02	4854.53
Geneu'r Glyn	1726.05	27.22	332.03	2085.30	1390.20	1621.90	1853.60	2085.30	2548.70	3012.10	3475.50	4170.60	4865.70
Llanbadarn Fawr	1726.05	55.17	332.03	2113.25	1408.83	1643.64	1878.44	2113.25	2582.86	3052.47	3522.08	4226.50	4930.92
Llangynfelin	1726.05	29.48	332.03	2087.56	1391.70	1623.66	1855.60	2087.56	2551.46	3015.36	3479.26	4175.12	4870.98
Llanfarian	1726.05	29.30	332.03	2087.38	1391.58	1623.52	1855.44	2087.38	2551.24	3015.10	3478.96	4174.76	4870.56
Llangwryfon	1726.05	17.17	332.03	2075.25	1383.50	1614.08	1844.66	2075.25	2536.42	2997.58	3458.75	4150.50	4842.25
Llanilar	1726.05	14.77	332.03	2072.85	1381.90	1612.22	1842.53	2072.85	2533.48	2994.11	3454.75	4145.70	4836.65
Llanrhystud	1726.05	24.98	332.03	2083.06	1388.70	1620.16	1851.60	2083.06	2545.96	3008.86	3471.76	4166.12	4860.48
Melindwr	1726.05	13.94	332.03	2072.02	1381.34	1611.57	1841.79	2072.02	2532.47	2992.92	3453.36	4144.04	4834.72
Pontarfynach	1726.05	13.69	332.03	2071.77	1381.18	1611.38	1841.57	2071.77	2532.16	2992.55	3452.95	4143.54	4834.13
Tirymynach	1726.05	23.64	332.03	2081.72	1387.81	1619.12	1850.41	2081.72	2544.32	3006.93	3469.53	4163.44	4857.35
Trawsgoed	1726.05	11.36	332.03	2069.44	1379.62	1609.57	1839.50	2069.44	2529.31	2989.19	3449.06	4138.88	4828.70
Trefeurig	1726.05	22.41	332.03	2080.49	1386.99	1618.16	1849.32	2080.49	2542.82	3005.15	3467.48	4160.98	4854.48
Faenor	1726.05	40.84	332.03	2098.92	1399.28	1632.49	1865.70	2098.92	2565.35	3031.77	3498.20	4197.84	4897.48
Ysgubor-y-Coed	1726.05	22.92	332.03	2081.00	1387.33	1618.56	1849.77	2081.00	2543.44	3005.89	3468.33	4162.00	4855.67
Llanddewi Brefi	1726.05	46.83	332.03	2104.91	1403.27	1637.15	1871.03	2104.91	2572.67	3040.42	3508.18	4209.82	4911.46
Llangeitho	1726.05	14.62	332.03	2072.70	1381.80	1612.10	1842.40	2072.70	2533.30	2993.90	3454.50	4145.40	4836.30
Lledrod	1726.05	7.93	332.03	2066.01	1377.34	1606.90	1836.45	2066.01	2525.12	2984.23	3443.35	4132.02	4820.69
Nantcwnlle	1726.05	6.56	332.03	2064.64	1376.42	1605.83	1835.23	2064.64	2523.45	2982.26	3441.06	4129.28	4817.50
Tregaron	1726.05	44.40	332.03	2102.48	1401.65	1635.26	1868.87	2102.48	2569.70	3036.91	3504.13	4204.96	4905.79
Ysbyty Ystwyth	1726.05	11.49	332.03	2069.57	1379.71	1609.67	1839.61	2069.57	2529.47	2989.38	3449.28	4139.14	4829.00
Ystrad Fflur	1726.05	23.89	332.03	2081.97	1387.98	1619.31	1850.64	2081.97	2544.63	3007.29	3469.95	4163.94	4857.93
Ystrad Meurig	1726.05	14.00	332.03	2072.08	1381.38	1611.62	1841.84	2072.08	2532.54	2993.00	3453.46	4144.16	4834.86
Cilliau Aeron	1726.05	13.89	332.03	2071.97	1381.31	1611.53	1841.75	2071.97	2532.41	2992.84	3453.28	4143.94	4834.60
Henfynyw	1726.05	13.25	332.03	2071.33	1380.88	1611.04	1841.18	2071.33	2531.62	2991.92	3452.21	4142.66	4833.11
Llanarth	1726.05	14.54	332.03	2072.62	1381.74	1612.04	1842.32	2072.62	2533.20	2993.78	3454.36	4145.24	4836.12
Llandysiliogogo	1726.05	22.69	332.03	2080.77	1387.18	1618.38	1849.57	2080.77	2543.16	3005.55	3467.95	4161.54	4855.13
Llanfair Clydogau	1726.05	23.03	332.03	2081.11	1387.40	1618.64	1849.87	2081.11	2543.58	3006.05	3468.51	4162.22	4855.93
Llanfihangel Ystrad	1726.05	14.44	332.03	2072.52	1381.68	1611.96	1842.24	2072.52	2533.08	2993.64	3454.20	4145.04	4835.88
Llangybi	1726.05	15.96	332.03	2074.04	1382.69	1613.14	1843.59	2074.04	2534.94	2995.83	3456.73	4148.08	4839.43
Llanllwchaearn	1726.05	22.84	332.03	2080.92	1387.28	1618.49	1849.70	2080.92	2543.35	3005.77	3468.20	4161.84	4855.48
Llansantffraed	1726.05	43.77	332.03	2101.85	1401.23	1634.77	1868.31	2101.85	2568.93	3036.00	3503.08	4203.70	4904.32
Llanwenog	1726.05	25.08	332.03	2083.16	1388.77	1620.24	1851.69	2083.16	2546.08	3009.01	3471.93	4166.32	4860.71
Llanwnnen	1726.05	16.20	332.03	2074.28	1382.85	1613.33	1843.80	2074.28	2535.23	2996.18	3457.13	4148.56	4839.99
Dyffryn Arth	1726.05	24.12	332.03	2082.20	1388.13	1619.49	1850.84	2082.20	2544.91	3007.62	3470.33	4164.40	4858.47
Aberporth	1726.05	39.32	332.03	2097.40	1398.26	1631.31	1864.35	2097.40	2563.49	3029.58	3495.66	4194.80	4893.94
Beulah	1726.05	27.98	332.03	2086.06	1390.70	1622.49	1854.27	2086.06	2549.63	3013.20	3476.76	4172.12	4867.48
Llandyfriog	1726.05	30.10	332.03	2088.18	1392.12	1624.14	1856.16	2088.18	2552.22	3016.26	3480.30	4176.36	4872.42
Llandysul	1726.05	39.72	332.03	2097.80	1398.53	1631.62	1864.71	2097.80	2563.98	3030.15	3496.33	4195.60	4894.87
Llangoedmor	1726.05	53.45	332.03	2111.53	1407.68	1642.30	1876.91	2111.53	2580.76	3049.99	3519.21	4223.06	4926.91
Llangrannog	1726.05	23.16	332.03	2081.24	1387.49	1618.74	1849.99	2081.24	2543.74	3006.23	3468.73	4162.48	4856.23
Penbryn	1726.05	16.00	332.03	2074.08	1382.72	1613.17	1843.62	2074.08	2534.99	2995.89	3456.80	4148.16	4839.52
Troedyraur	1726.05	17.48	332.03	2075.56	1383.70	1614.33	1844.94	2075.56	2536.79	2998.03	3459.26	4151.12	4842.98
Y Ferwig	1726.05	36.47	332.03	2094.55	1396.36	1629.10	1861.82	2094.55	2560.00	3025.46	3490.91	4189.10	4887.29

Crynodeb o'r Gyllideb Reoladwy

Gwasanaeth	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Ysgolion a Dysgu Gydol Oes	58,068	56,788	54,576
Porth Cymorth Cynnar	4,066	4,111	5,160
Cyllid a Chaffael	21,417	18,982	18,900
Gwasanaethau Democraidd	5,187	5,023	4,977
Pobl a Threfniadaeth	2,413	2,341	2,321
Porth Cynnal	38,720	33,731	33,870
Porth Gofal	17,537	15,501	16,256
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,518	2,495	2,468
Priffyrdd a Gwasanaethau Amgylcheddol	20,025	19,414	19,471
Economi ac Adfywid	3,724	3,966	3,984
Cyswllt Cwsmeriaid a TGCh	6,673	6,490	6,431
Gwasanaeth Cyfreithiol a Llywodraethu	1,691	1,659	1,649
Grŵp Arweiniol	5,454	4,652	4,556
Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,079	4,948	5,482
CYFANSWM Y GYLLIDEB REOLADWY	193,572	180,101	180,101

Summary of Controllable Budget

Service	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Schools & Lifelong Learning	58,068	56,788	54,576
Porth Cymorth Cynnar	4,066	4,111	5,160
Finance & Procurement	21,417	18,982	18,900
Democratic Services	5,187	5,023	4,977
People & Organisation	2,413	2,341	2,321
Porth Cynnal	38,720	33,731	33,870
Porth Gofal	17,537	15,501	16,256
Policy, Performance & Public Protection	2,518	2,495	2,468
Highways & Environmental Services	20,025	19,414	19,471
Economy & Regeneration	3,724	3,966	3,984
Customer Contact & ICT	6,673	6,490	6,431
Legal & Governance Service	1,691	1,659	1,649
Leadership Group	5,454	4,652	4,556
Levies, Council Tax Premium & Reserves	6,079	4,948	5,482
TOTAL CONTROLLABLE BUDGET	193,572	180,101	180,101

Crynodeb o'r Wariant Net

Gwasanaeth	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddaru 2023-24 £000's	Cyllideb 2023-24 £000's
Ysgolion a Dysgu Gydol Oes	72,295	71,015	67,385
Porth Cymorth Cynnar	8,735	9,054	8,723
Cyllid a Chaffael	(777)	(3,586)	(4,823)
Gwasanaethau Democrataidd	2,557	2,393	2,427
Pobl a Threfniadaeth	699	627	651
Porth Cynnal	42,410	37,421	37,874
Porth Gofal	20,676	18,640	20,581
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,030	3,007	3,336
Priffyrdd a Gwasanaethau Amgylcheddol	27,127	26,516	27,316
Economi ac Adfywid	2,775	3,017	4,187
Cyswllt Cwsmeriaid a TGCh	1,513	1,330	1,259
Gwasanaeth Cyfreithiol a Llywodraethu	647	615	570
Grŵp Arweiniol	5,806	5,104	5,133
Arollau, Premium Treth y Cyngor a Chronfeydd	6,079	4,948	5,482
CYFANSWM GWARIANT NET	193,572	180,101	180,101

Crynswth y Cyllid Allanol	135,286	129,193	129,193
---------------------------	----------------	----------------	----------------

Diwallwyd gan Dalwyr y Dreth Gyngor	58,286	50,908	50,908
-------------------------------------	---------------	---------------	---------------

	Rhif	Rhif	Rhif
Sail y Dreth Gyngor	33,768	32,798	32,798

	£	£	£
Eiddo a ddaw dan Band D y Dreth Gyngor Sir	1,726.05	1,553.60	1,553.60

Treth Band D Cynghorau Cymuned (Cyfartaledd)	45.81	41.98	41.98
--	--------------	--------------	--------------

Treth Band D Heddlu Dyfed-Powys	332.03	312.65	312.65
---------------------------------	---------------	---------------	---------------

Cyfanswm Cyfartaledd y Dreth Gyngor Band D	2,103.89	1,908.23	1,908.23
--	-----------------	-----------------	-----------------

Praeseptau'r Cynghorau Cymuned	1,547,028	1,375,663	1,375,663
--------------------------------	------------------	------------------	------------------

Summary of Net Expenditure

Service	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Schools & Lifelong Learning	72,295	71,015	67,385
Porth Cymorth Cynnar	8,735	9,054	8,723
Finance & Procurement	(777)	(3,586)	(4,823)
Democratic Services	2,557	2,393	2,427
People & Organisation	699	627	651
Porth Cynnal	42,410	37,421	37,874
Porth Gofal	20,676	18,640	20,581
Policy, Performance & Public Protection	3,030	3,007	3,336
Highways & Environmental Services	27,127	26,516	27,316
Economy & Regeneration	2,775	3,017	4,187
Customer Contact & ICT	1,513	1,330	1,259
Legal & Governance Service	647	615	570
Leadership Group	5,806	5,104	5,133
Levies, Council Tax Premium & Reserves	6,079	4,948	5,482
TOTAL NET EXPENDITURE	193,572	180,101	180,101
Aggregate External Funding	135,286	129,193	129,193
Met by Council Taxpayers	58,286	50,908	50,908
	No.	No.	No.
Council Tax Base	33,768	32,798	32,798
	£	£	£
County Council Tax Band D Properties	1,726.05	1,553.60	1,553.60
Community Councils Band D Tax (Average)	45.81	41.98	41.98
Dyfed-Powys Police Band D Tax	332.03	312.65	312.65
Total Average Band D Council Tax	2,103.89	1,908.23	1,908.23
Community Councils Precepts	1,547,028	1,375,663	1,375,663

CYNGOR SIR CEREDIGION / CEREDIGION COUNTY COUNCIL

Costau Gweithwyr

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Ysgolion a Dysgu Gydol Oes	61,846	63,452	57,036
Porth Cymorth Cynnar	6,467	6,505	7,696
Cyllid a Chaffael	6,260	5,070	4,728
Gwasanaethau Democraidd	3,785	3,678	3,632
Pobl a Threfniadaeth	2,905	2,829	2,809
Porth Cynnal	6,309	6,152	6,401
Porth Gofal	15,369	12,970	13,369
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,917	2,846	2,840
Prifffyrdd a Gwasanaethau Amgylcheddol	10,106	9,357	9,251
Economi ac Adfywid	6,673	7,148	7,096
Cyswllt Cwsmeriaid a TGCh	5,210	5,154	5,094
Gwasanaeth Cyfreithiol a Llywodraethu	1,099	1,073	1,068
Grŵp Arweiniol	1,471	466	816
Arollau, Premium Treth y Cyngor a Chronfeydd	0	0	0
IS-GYFANSWM	130,417	126,700	121,836
Cyflogau Aelodau	1,159	1,087	1,087
CYFANSWM	131,576	127,787	122,923

Employee Costs

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Schools & Lifelong Learning	61,846	63,452	57,036
Porth Cymorth Cynnar	6,467	6,505	7,696
Finance & Procurement	6,260	5,070	4,728
Democratic Services	3,785	3,678	3,632
People & Organisation	2,905	2,829	2,809
Porth Cynnal	6,309	6,152	6,401
Porth Gofal	15,369	12,970	13,369
Policy, Performance & Public Protection	2,917	2,846	2,840
Highways & Environmental Services	10,106	9,357	9,251
Economy & Regeneration	6,673	7,148	7,096
Customer Contact & ICT	5,210	5,154	5,094
Legal & Governance Service	1,099	1,073	1,068
Leadership Group	1,471	466	816
Levies, Council Tax Premium & Reserves	0	0	0
	130,417	126,700	121,836
Members Salaries	1,159	1,087	1,087
TOTAL	131,576	127,787	122,923

Gwybodaeth Ychwanegol

Mae costau gweithwyr yn cynnwys cyflogau, Yswiriant Gwladol, Ardoll Brentisiaethau, blwyd-dal, costau cyfweiliadau, costau hyfforddiant costau adleoli, ffioedd meddygol, hysbysebion swyddi, yswiriant i weithwyr llanw a thâl dileu swydd.

Additional Information

Employee costs includes salaries, N.I., apprenticeship levy, superannuation, interview expenses, training costs, relocation expenses, medical fees, recruitment advertising, supply cover insurance and redundancy pay.

MYNEGAI'R GYLLIDEB REFENIW / REVENUE BUDGET INDEX

	Tudalen(au) / Page(s)
Crynodeb Cyngor Sir Ceredigion / Summary of Ceredigion County Council	15 & 16
Ysgolion a Dysgu Gydol Oes / Schools & Lifelong Learning	17 - 19
Porth Cymorth Cynnar / Porth Cymorth Cynnar	20 - 22
Cyllid a Chaffael / Finance and Procurement	23 - 25
Gwasanaethau Democrataidd / Democratic Services	26 - 28
Pobl a Threfniadaeth / People and Organisation	29 - 31
Porth Cynnal / Porth Cynnal	32 - 34
Porth Gofal / Porth Gofal	35 - 37
Polisi, Pherfformiad a Amddiffyn y Cyhoedd / Policy, Performance & Public Protection	38 - 40
Priffyrdd a Gwasanaethau Amgylcheddol / Highways and Environmental Services	41 - 43
Economi ac Adfywid / Economy and Regeneration	44 - 46
Cyswllt Cwsmeriaid a TGCh / Customer Contact & ICT	47 - 49
Gwasanaeth Cyfreithiol a Llywodraethu / Legal and Governance Service	50 - 52
Grŵp Arweiniol / Leadership Group	53 - 55
Ardollau, Premiwm Treth y Cyngor a Chronfeydd / Levies, Council Tax Premium and Reserves	56 - 58

CYNGOR SIR CEREDIGION

Crynodeb o'r Wariant Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	131,576	127,787	122,923
Eiddo	15,685	16,031	19,938
Cludiant	11,260	11,624	10,796
Cyflenwadau a Gwasanaethau	129,892	116,098	119,496
Cyfanswm Gwariant	288,413	271,540	273,153
Incwm Rheoladwy			
Grantiau	33,437	35,493	44,701
Incwm Arall	44,941	38,507	32,173
Gwasanaethau Contract/Ysgolion	4,449	4,680	4,769
Cyfanswm Incwm	82,827	78,680	81,643
Cyllideb cyn Cronfeydd Wrth Gefn	205,586	192,860	191,510
Adio - Trosglwyddiadau i'r Cronfeydd wrth Gefn	190	717	140
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	12,204	13,476	11,549
CYLLIDEB REOLADWY	193,572	180,101	180,101
Adio - Dyraniadau Mewnol	23,946	23,946	34,413
Adio - Taliadau Cyfalaf	17,155	17,668	14,273
Cyfanswm y Gyllideb	234,673	221,715	228,787
Llai - Ad-daliadau Mewnol	41,101	41,614	48,686
GWARIANT NET	193,572	180,101	180,101

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwybodaeth Ychwanegol			
Cyfanswm Gwariant			
Cyfanswm Gwariant	288,413	271,540	273,153
Llai Incwm Mewnol	4,449	4,680	4,769
Gwariant Crynswth	283,964	266,860	268,384

Nodiadau sy'n berthnasol i bob tudalen:

Dyraniadau Mewnol

Dyma daliadau a godir ar wasanaethau eraill o fewn y Cyngor.

Taliadau Cyfalaf

Dyma'r gost referniw o dalu am wariant cyfalaf. Codir tâl dibrisio ar bortffolios i adlewyrchu eu defnydd o asedau sefydlog.

Ad-daliadau Mewnol

Dyma daliadau a wneir i wasanaethau eraill o fewn y Cyngor.

Mae dyraniadau mewnol ac ad-daliadau mewnol yn cynnwys costau Adeiladau Gweinyddol, TG, Cyllid, Yswiriant a Phensiynau.

CEREDIGION COUNTY COUNCIL

Summary of Net Expenditure

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	131,576	127,787	122,923
Premises	15,685	16,031	19,938
Transport	11,260	11,624	10,796
Supplies and Services	129,892	116,098	119,496
Total Expenditure	288,413	271,540	273,153
Controllable Income			
Grants	33,437	35,493	44,701
Other Income	44,941	38,507	32,173
Contract Services/Schools	4,449	4,680	4,769
Total Income	82,827	78,680	81,643
Budget Before Reserves	205,586	192,860	191,510
Add - Transfers to Reserves	190	717	140
Less - Transfers from Reserves	12,204	13,476	11,549
CONTROLLABLE BUDGET	193,572	180,101	180,101
Add - Internal Allocations	23,946	23,946	34,413
Add - Capital Charges	17,155	17,668	14,273
Total Budget	234,673	221,715	228,787
Less - Internal Recharges	41,101	41,614	48,686
NET EXPENDITURE	193,572	180,101	180,101

Additional Information	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Total Expenditure			
Total Expenditure	288,413	271,540	273,153
Less Internal Income	4,449	4,680	4,769
Gross Expenditure	283,964	266,860	268,384

Notes to apply to all pages:

Internal Allocations

These are charges made from other services within the Council.

Capital Charges

These are the revenue cost of paying for capital expenditure. Portfolios are charged depreciation to reflect their use of fixed assets.

Internal Recharges

These are charges made to other services within the Council.

Internal allocations and internal recharges include charges for Admin Buildings, IT, Finance, Insurance and pensions.

Dadansoddi Gwasanaethau - YSGOLION a DYSGU GYDOL OES - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	24,530	4,323	0	20,207	24,237	3,258	(1,250)	19,729	22,805	3,145	0	19,660
Ysgolion Uwchradd	19,717	3,475	0	16,242	18,986	2,048	(1,231)	15,707	19,799	4,156	0	15,643
Ysgolion Pob Oed	15,192	2,678	0	12,514	14,360	2,009	(252)	12,099	15,036	3,012	0	12,024
Gwella Ysgolion	3,166	1,375	(65)	1,726	6,687	4,724	(73)	1,890	6,747	4,838	0	1,909
Seilwaith Addysgol	0	0	0	0	0	0	0	0	874	482	(50)	342
Adnoddau Dysgu	886	482	(51)	353	481	0	(135)	346	0	0	0	0
Anghenion Dysgu Ychwanegol	3,657	1,189	0	2,468	3,442	1,183	0	2,259	3,271	873	0	2,398
Gwasanaethau Diwylliannol	1,669	589	0	1,080	1,839	696	0	1,143	1,627	524	0	1,103
Dysgu Gydol Oes	1,782	1,298	0	484	2,144	1,495	(100)	549	0	0	0	0
Ymgysylltu a Chyrhaeddiad	1,839	155	0	1,684	1,721	48	0	1,673	0	0	0	0
Uned Arlwygo Gorfforaethol	3,611	2,672	0	939	2,574	1,409	0	1,165	3,205	1,917	0	1,288
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	1,039	668	0	371	896	668	0	228	832	623	0	209
Cyfanswm Ysgolion a Dysgu Gydol Oes	77,088	18,904	(116)	58,068	77,367	17,538	(3,041)	56,788	74,196	19,570	(50)	54,576

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	24,530	4,323	0	20,207	24,237	3,258	(1,250)	19,729	22,805	3,145	0	19,660
Secondary Schools	19,717	3,475	0	16,242	18,986	2,048	(1,231)	15,707	19,799	4,156	0	15,643
All-through Schools	15,192	2,678	0	12,514	14,360	2,009	(252)	12,099	15,036	3,012	0	12,024
School Improvement	3,166	1,375	(65)	1,726	6,687	4,724	(73)	1,890	6,747	4,838	0	1,909
Educational Infrastructure	0	0	0	0	0	0	0	0	874	482	(50)	342
Learning Resources	886	482	(51)	353	481	0	(135)	346	0	0	0	0
Additional Learning Needs	3,657	1,189	0	2,468	3,442	1,183	0	2,259	3,271	873	0	2,398
Cultural Services	1,669	589	0	1,080	1,839	696	0	1,143	1,627	524	0	1,103
Lifelong Learning	1,782	1,298	0	484	2,144	1,495	(100)	549	0	0	0	0
Engagement and Attainment	1,839	155	0	1,684	1,721	48	0	1,673	0	0	0	0
Corporate Catering Unit	3,611	2,672	0	939	2,574	1,409	0	1,165	3,205	1,917	0	1,288
Service Management and Strategy	1,039	668	0	371	896	668	0	228	832	623	0	209
Total Schools & Lifelong Learning	77,088	18,904	(116)	58,068	77,367	17,538	(3,041)	56,788	74,196	19,570	(50)	54,576

Dadansoddi Gwasanaethau - YSGOLION a DYSGU GYDOL OES - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	20,207	3,317	0	23,524	19,729	3,317	0	23,046	19,660	3,099	0	22,759
Ysgolion Uwchradd	16,242	3,289	0	19,531	15,707	3,289	0	18,996	15,643	2,979	0	18,622
Ysgolion Pob Oed	12,514	2,301	0	14,815	12,099	2,301	0	14,400	12,024	2,311	0	14,335
Gwella Ysgolion	1,726	813	0	2,539	1,890	813	0	2,703	1,909	794	0	2,703
Seilwaith Addysgol	0	0	0	0	0	0	0	0	342	1,938	0	2,280
Adnoddau Dysgu	353	2,081	0	2,434	346	2,081	0	2,427	0	0	0	0
Anghenion Dysgu Ychwanegol	2,468	396	0	2,864	2,259	396	0	2,655	2,398	346	0	2,744
Gwasanaethau Diwyllianol	1,080	489	0	1,569	1,143	489	0	1,632	1,103	513	0	1,616
Dysgu Gydol Oes	2,468	396	0	2,864	2,259	396	0	2,655	2,398	346	0	2,744
Ymgysylltu a Chyrhaeddiad	1,080	489	0	1,569	1,143	489	0	1,632	1,103	513	0	1,616
Uned Arlwy Gorrforaethol	939	717	0	1,656	1,165	717	0	1,882	1,288	757	0	2,045
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	371	157	0	528	228	157	0	385	209	72	0	281
Cyfanswm Ysgolion a Dysgu Gydol Oes	58,068	14,227	0	72,295	56,788	14,227	0	71,015	54,576	12,809	0	67,385

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	20,207	3,317	0	23,524	19,729	3,317	0	23,046	19,660	3,099	0	22,759
Secondary Schools	16,242	3,289	0	19,531	15,707	3,289	0	18,996	15,643	2,979	0	18,622
All-through Schools	12,514	2,301	0	14,815	12,099	2,301	0	14,400	12,024	2,311	0	14,335
School Improvement	1,726	813	0	2,539	1,890	813	0	2,703	1,909	794	0	2,703
Educational Infrastructure	0	0	0	0	0	0	0	0	342	1,938	0	2,280
Learning Resources	353	2,081	0	2,434	346	2,081	0	2,427	0	0	0	0
Additional Learning Needs	2,468	396	0	2,864	2,259	396	0	2,655	2,398	346	0	2,744
Cultural Services	1,080	489	0	1,569	1,143	489	0	1,632	1,103	513	0	1,616
Lifelong Learning	484	374	0	858	549	374	0	923	0	0	0	0
Engagement and Attainment	1,684	293	0	1,977	1,673	293	0	1,966	0	0	0	0
Corporate Catering Unit	939	717	0	1,656	1,165	717	0	1,882	1,288	757	0	2,045
Service Management and Strategy	371	157	0	528	228	157	0	385	209	72	0	281
Total Schools & Lifelong Learning	58,068	14,227	0	72,295	56,788	14,227	0	71,015	54,576	12,809	0	67,385

Dadansoddi categori - YSGOLION A DYSGU GYDOL OES - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	61,846	63,452	57,036
Eiddo	3,648	5,286	5,122
Cludiant	1,778	1,815	1,441
Cyflenwadau a Gwasanaethau	9,816	6,814	10,597
Cyfanswm Gwariant	77,088	77,367	74,196
Incwm Rheoladwy			
Grantiau	4,911	5,830	15,360
Incwm Arall	12,836	10,482	3,020
Gwasanaethau Contract/Ysgolion	1,157	1,226	1,190
Cyfanswm Incwm	18,904	17,538	19,570
Cyllideb cyn Cronfeydd Wrth Gefn	58,184	59,829	54,626
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	116	3,041	50
CYLLIDEB REOLADWY	58,068	56,788	54,576
Adio - Dyraniadau Mewnol	5,355	5,355	5,541
Adio - Taliadau Cyfalaf	8,872	8,872	7,268
Cyfanswm y Gyllideb	72,295	71,015	67,385
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	72,295	71,015	67,385

Category Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	61,846	63,452	57,036
Premises	3,648	5,286	5,122
Transport	1,778	1,815	1,441
Supplies and Services	9,816	6,814	10,597
Total Expenditure	77,088	77,367	74,196
Controllable Income			
Grants	4,911	5,830	15,360
Other Income	12,836	10,482	3,020
Contract Services/Schools	1,157	1,226	1,190
Total Income	18,904	17,538	19,570
Budget Before Reserves	58,184	59,829	54,626
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	116	3,041	50
CONTROLLABLE BUDGET	58,068	56,788	54,576
Add - Internal Allocations	5,355	5,355	5,541
Add - Capital Charges	8,872	8,872	7,268
Total Budget	72,295	71,015	67,385
Less - Internal Recharges	0	0	0
NET EXPENDITURE	72,295	71,015	67,385

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Dysgu Gydol Oes a Sgiliau	0	0	0	0	0	0	0	0	1,911	1,404	0	507
Gwasanaethau Cymorth Cynnar	3,584	2,654	0	930	4,174	3,272	0	902	3,610	2,681	0	929
Gwasanaethau Tai	5,920	5,048	0	872	5,928	5,032	0	896	0	0	0	0
Uned Cyfeirio Disgyblion	0	0	0	0	0	0	0	0	930	110	0	820
Canolfannau Lles	2,927	1,379	0	1,548	2,800	1,157	(73)	1,570	2,901	1,296	(73)	1,532
Gwasanaethau Cymorth ac Ymyrraeth	1,096	464	0	632	1,101	465	0	636	1,683	417	0	1,266
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	84	0	0	84	108	0	0	108	106	0	0	106
Cyfanswm Porth Cymorth Cynnar	13,611	9,545	0	4,066	14,110	9,926	(73)	4,111	11,141	5,908	(73)	5,160

Service Analysis - PORTH CYMORTH CYNNAR - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Lifelong Learning & Skills	0	0	0	0	0	0	0	0	1,911	1,404	0	507
Early Intervention Services	3,584	2,654	0	930	4,174	3,272	0	902	3,610	2,681	0	929
Housing Services	5,920	5,048	0	872	5,928	5,032	0	896	0	0	0	0
Pupil Referral Unit	0	0	0	0	0	0	0	0	930	110	0	820
Wellbeing Centres	2,927	1,379	0	1,548	2,800	1,157	(73)	1,570	2,901	1,296	(73)	1,532
Support and Intervention Services	1,096	464	0	632	1,101	465	0	636	1,683	417	0	1,266
Service Management and Strategy	84	0	0	84	108	0	0	108	106	0	0	106
Total Porth Cymorth Cynnar	13,611	9,545	0	4,066	14,110	9,926	(73)	4,111	11,141	5,908	(73)	5,160

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Dysgu Gydol Oes a Sgiliau	0	0	0	0	0	0	0	0	507	447	0	954
Gwasanaethau Cymorth Cynnar	930	536	0	1,466	902	536	0	1,438	929	575	0	1,504
Gwasanaethau Tai	872	1,877	0	2,749	896	2,151	0	3,047	0	0	0	0
Uned Cyfeirio Disgyblion	0	0	0	0	0	0	0	0	820	205	0	1,025
Canolfannau Lles	1,548	2,028	0	3,576	1,570	2,028	0	3,598	1,532	1,845	0	3,377
Gwasanaethau Cymorth ac Ymyrraeth	632	220	0	852	636	220	0	856	1,266	491	0	1,757
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	84	8	0	92	108	8	0	116	106	0	0	106
Cyfanswm Porth Cymorth Cynnar	4,066	4,669	0	8,735	4,111	4,943	0	9,054	5,160	3,563	0	8,723

Service Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Lifelong Learning & Skills	0	0	0	0	0	0	0	0	507	447	0	954
Early Intervention Services	930	536	0	1,466	902	536	0	1,438	929	575	0	1,504
Housing Services	872	1,877	0	2,749	896	2,151	0	3,047	0	0	0	0
Pupil Referral Unit	0	0	0	0	0	0	0	0	820	205	0	1,025
Wellbeing Centres	1,548	2,028	0	3,576	1,570	2,028	0	3,598	1,532	1,845	0	3,377
Support and Intervention Services	632	220	0	852	636	220	0	856	1,266	491	0	1,757
Service Management and Strategy	84	8	0	92	108	8	0	116	106	0	0	106
Total Porth Cymorth Cynnar	4,066	4,669	0	8,735	4,111	4,943	0	9,054	5,160	3,563	0	8,723

Dadansoddi categori - PORTH CYMORTH CYNNAR - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,467	6,505	7,696
Eiddo	651	651	648
Cludiant	101	108	376
Cyflenwadau a Gwasanaethau	6,392	6,846	2,421
Cyfanswm Gwariant	13,611	14,110	11,141
Incwm Rheoladwy			
Grantiau	7,685	8,673	3,782
Incwm Arall	1,860	1,253	2,100
Gwasanaethau Contract/Ysgolion	0	0	26
Cyfanswm Incwm	9,545	9,926	5,908
Cyllideb cyn Cronfeydd Wrth Gefn	4,066	4,184	5,233
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	73	73
CYLLIDEB REOLADWY	4,066	4,111	5,160
Adio - Dyraniadau Mewnol	1,638	1,638	2,203
Adio - Taliadau Cyfalaf	3,031	3,305	1,360
Cyfanswm y Gyllideb	8,735	9,054	8,723
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	8,735	9,054	8,723

Category Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,467	6,505	7,696
Premises	651	651	648
Transport	101	108	376
Supplies and Services	6,392	6,846	2,421
Total Expenditure	13,611	14,110	11,141
Controllable Income			
Grants	7,685	8,673	3,782
Other Income	1,860	1,253	2,100
Contract Services/Schools	0	0	26
Total Income	9,545	9,926	5,908
Budget Before Reserves	4,066	4,184	5,233
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	73	73
CONTROLLABLE BUDGET	4,066	4,111	5,160
Add - Internal Allocations	1,638	1,638	2,203
Add - Capital Charges	3,031	3,305	1,360
Total Budget	8,735	9,054	8,723
Less - Internal Recharges	0	0	0
NET EXPENDITURE	8,735	9,054	8,723

Dadansoddi Gwasanaethau - CYLLID a CHAFFAEL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	5,092	863	(175)	4,054	4,614	762	(100)	3,752	4,432	762	0	3,670
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	20,372	13,100	0	7,272	19,847	13,100	0	6,747	19,847	13,100	0	6,747
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	2,694	158	(872)	1,664	1,964	158	(60)	1,746	1,804	158	100	1,746
Cyfrif Cyfalaf Corfforaethol	10,507	1,783	(297)	8,427	8,796	1,758	(301)	6,737	8,717	1,758	(222)	6,737
Cyfanswm Cyllid a Chaffael	38,665	15,904	(1,344)	21,417	35,221	15,778	(461)	18,982	34,800	15,778	(122)	18,900

Service Analysis - FINANCE and PROCUREMENT - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	5,092	863	(175)	4,054	4,614	762	(100)	3,752	4,432	762	0	3,670
Housing Benefits and Council Tax Support Scheme	20,372	13,100	0	7,272	19,847	13,100	0	6,747	19,847	13,100	0	6,747
Insurance, Termination & Other Corporate Costs	2,694	158	(872)	1,664	1,964	158	(60)	1,746	1,804	158	100	1,746
Corporate Capital Account	10,507	1,783	(297)	8,427	8,796	1,758	(301)	6,737	8,717	1,758	(222)	6,737
Total Finance and Procurement	38,665	15,904	(1,344)	21,417	35,221	15,778	(461)	18,982	34,800	15,778	(122)	18,900

Dadansoddi Gwasanaethau - CYLLID a CHAFFAEL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranladau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	4,054	672	2,961	1,765	3,752	672	2,961	1,463	3,670	778	2,636	1,812
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	7,272	541	0	7,813	6,747	541	0	7,288	6,747	332	0	7,079
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,664	242	1,383	523	1,746	381	1,383	744	1,746	338	1,475	609
Cyfrif Cyfalaf Corfforaethol	8,427	0	19,305	(10,878)	6,737	0	19,818	(13,081)	6,737	6,370	27,430	(14,323)
Cyfanswm Cyllid a Chaffael	21,417	1,455	23,649	(777)	18,982	1,594	24,162	(3,586)	18,900	7,818	31,541	(4,823)

Service Analysis - FINANCE and PROCUREMENT - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	4,054	672	2,961	1,765	3,752	672	2,961	1,463	3,670	778	2,636	1,812
Housing Benefits and Council Tax Support Scheme	7,272	541	0	7,813	6,747	541	0	7,288	6,747	332	0	7,079
Insurance, Termination & Other Corporate Costs	1,664	242	1,383	523	1,746	381	1,383	744	1,746	338	1,475	609
Corporate Capital Account	8,427	0	19,305	(10,878)	6,737	0	19,818	(13,081)	6,737	6,370	27,430	(14,323)
Total Finance and Procurement	21,417	1,455	23,649	(777)	18,982	1,594	24,162	(3,586)	18,900	7,818	31,541	(4,823)

Dadansoddi Categori - CYLLID a CHAFFAEL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,260	5,070	4,728
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	32,404	30,150	30,071
Cyfanswm Gwariant	38,665	35,221	34,800
Incwm Rheoladwy			
Grantiau	15,166	15,046	15,046
Incwm Arall	599	599	599
Gwasanaethau Contract/Ysgolion	139	133	133
Cyfanswm Incwm	15,904	15,778	15,778
Cyllideb cyn Cronfeydd Wrth Gefn	22,761	19,443	19,022
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	100	100
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,344	561	222
CYLLIDEB REOLADWY	21,417	18,982	18,900
Adio - Dyraniadau Mewnol	1,265	1,265	7,669
Adio - Taliadau Cyfalaf	190	329	149
Cyfanswm y Gyllideb	22,872	20,576	26,718
Llai - Ad-daliadau Mewnol	23,649	24,162	31,541
GWARIANT NET	(777)	(3,586)	(4,823)

Category Analysis - FINANCE and PROCUREMENT - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,260	5,070	4,728
Premises	0	0	0
Transport	1	1	1
Supplies and Services	32,404	30,150	30,071
Total Expenditure	38,665	35,221	34,800
Controllable Income			
Grants	15,166	15,046	15,046
Other Income	599	599	599
Contract Services/Schools	139	133	133
Total Income	15,904	15,778	15,778
Budget Before Reserves	22,761	19,443	19,022
Add - Transfers to Reserves	0	100	100
Less - Transfers from Reserves	1,344	561	222
CONTROLLABLE BUDGET	21,417	18,982	18,900
Add - Internal Allocations	1,265	1,265	7,669
Add - Capital Charges	190	329	149
Total Budget	22,872	20,576	26,718
Less - Internal Recharges	23,649	24,162	31,541
NET EXPENDITURE	(777)	(3,586)	(4,823)

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democritaidd	2,106	0	0	2,106	2,066	0	0	2,066	2,058	0	0	2,058
Cymorth Corfforaethol i Wasanaethau	2,624	0	0	2,624	2,516	0	0	2,516	2,483	0	0	2,483
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau	458	1	0	457	442	1	0	441	437	1	0	436
Cyfanswm Gwasanaethau Democritaidd	5,188	1	0	5,187	5,024	1	0	5,023	4,978	1	0	4,977

Service Analysis - DEMOCRATIC SERVICES - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,106	0	0	2,106	2,066	0	0	2,066	2,058	0	0	2,058
Corporate Business Support	2,624	0	0	2,624	2,516	0	0	2,516	2,483	0	0	2,483
Service Management & Strategy	458	1	0	457	442	1	0	441	437	1	0	436
Total Democratic Services	5,188	1	0	5,187	5,024	1	0	5,023	4,978	1	0	4,977

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democritaidd	2,106	236	236	2,106	2,066	236	236	2,066	2,058	335	246	2,147
Cymorth Corfforaethol i Wasanaethau	2,624	434	2,970	88	2,516	434	2,970	(20)	2,483	565	3,051	(3)
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	457	130	224	363	441	130	224	347	436	151	304	283
Cyfanswm Gwasanaethau Democritaidd	5,187	800	3,430	2,557	5,023	800	3,430	2,393	4,977	1,051	3,601	2,427

Service Analysis - DEMOCRATIC SERVICES - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,106	236	236	2,106	2,066	236	236	2,066	2,058	335	246	2,147
Corporate Business Support	2,624	434	2,970	88	2,516	434	2,970	(20)	2,483	565	3,051	(3)
Service Management & Strategy	457	130	224	363	441	130	224	347	436	151	304	283
Total Democratic Services	5,187	800	3,430	2,557	5,023	800	3,430	2,393	4,977	1,051	3,601	2,427

Dadansoddi Categori - GWASANAETHAU DEMOCRATAIDD - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	4,944	4,765	4,719
Eiddo	1	1	1
Cludiant	12	12	12
Cyflenwadau a Gwasanaethau	231	246	246
Cyfanswm Gwariant	5,188	5,024	4,978
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	1	1	1
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	1	1	1
Cyllideb cyn Cronfeydd Wrth Gefn	5,187	5,023	4,977
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	5,187	5,023	4,977
Adio - Dyraniadau Mewnol	792	792	1,040
Adio - Taliadau Cyfalaf	8	8	11
Cyfanswm y Gyllideb	5,987	5,823	6,028
Llai - Ad-daliadau Mewnol	3,430	3,430	3,601
GWARIANT NET	2,557	2,393	2,427

Category Analysis - DEMOCRATIC SERVICES - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	4,944	4,765	4,719
Premises	1	1	1
Transport	12	12	12
Supplies and Services	231	246	246
Total Expenditure	5,188	5,024	4,978
Controllable Income			
Grants	0	0	0
Other Income	1	1	1
Contract Services/Schools	0	0	0
Total Income	1	1	1
Budget Before Reserves	5,187	5,023	4,977
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	5,187	5,023	4,977
Add - Internal Allocations	792	792	1,040
Add - Capital Charges	8	8	11
Total Budget	5,987	5,823	6,028
Less - Internal Recharges	3,430	3,430	3,601
NET EXPENDITURE	2,557	2,393	2,427

Dadansoddi Gwasanaethau - POBL a THREFNIADAETH - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	0	0	0	0	0	0	0	0	2,825	608	0	2,217
Adnoddau Dynol	1,435	221	0	1,214	1,385	207	0	1,178	0	0	0	0
Profiad Gweuthiwr	652	115	0	537	631	109	0	522	0	0	0	0
Dysgu a Datblygu	852	276	0	576	849	292	0	557	0	0	0	0
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	86	0	0	86	84	0	0	84	104	0	0	104
Cyfanswm Pobl & Threfniadaeth	3,025	612	0	2,413	2,949	608	0	2,341	2,929	608	0	2,321

Service Analysis - PEOPLE and ORGANISATION - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
People & Organisation	0	0	0	0	0	0	0	0	2,825	608	0	2,217
Human Resources	1,435	221	0	1,214	1,385	207	0	1,178	0	0	0	0
Employee Experience	652	115	0	537	631	109	0	522	0	0	0	0
Learning & Development	852	276	0	576	849	292	0	557	0	0	0	0
Service Management & Strategy	86	0	0	86	84	0	0	84	104	0	0	104
Total People & Organisation	3,025	612	0	2,413	2,949	608	0	2,341	2,929	608	0	2,321

Dadansoddi Gwasanaethau - POBL a THREFNIADAETH - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	0	0	0	0	0	0	0	0	2,217	445	2,115	547
Adnoddau Dynol	1,214	130	768	576	1,178	130	768	540	0	0	0	0
Profiad Gweuthiwr	537	88	607	18	522	88	607	3	0	0	0	0
Dysgu a Datblygu	576	85	647	14	557	85	647	(5)	0	0	0	0
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	86	7	2	91	84	7	2	89	104	6	6	104
Cyfanswm Pobl & Threfniadaeth	2,413	310	2,024	699	2,341	310	2,024	627	2,321	451	2,121	651

Service Analysis - PEOPLE and ORGANISATION - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
People & Organisation	0	0	0	0	0	0	0	0	2,217	445	2,115	547
Human Resources	1,214	130	768	576	1,178	130	768	540	0	0	0	0
Employee Experience	537	88	607	18	522	88	607	3	0	0	0	0
Learning & Development	576	85	647	14	557	85	647	(5)	0	0	0	0
Service Management & Strategy	86	7	2	91	84	7	2	89	104	6	6	104
Total People & Organisation	2,413	310	2,024	699	2,341	310	2,024	627	2,321	451	2,121	651

Dadansoddi Categori - POBL a THREFNIADAETH - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	2,905	2,829	2,809
Eiddo	0	0	0
Cludiant	3	3	3
Cyflenwadau a Gwasanaethau	117	117	117
Cyfanswm Gwariant	3,025	2,949	2,929
Incwm Rheoladwy			
Grantiau	262	264	264
Incwm Arall	38	51	51
Gwasanaethau Contract/Ysgolion	312	293	293
Cyfanswm Incwm	612	608	608
Cyllideb cyn Cronfeydd Wrth Gefn	2,413	2,341	2,321
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,413	2,341	2,321
Adio - Dyraniadau Mewnol	310	310	451
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,723	2,651	2,772
Llai - Ad-daliadau Mewnol	2,024	2,024	2,121
GWARIANT NET	699	627	651

Category Analysis - PEOPLE and ORGANISATION - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	2,905	2,829	2,809
Premises	0	0	0
Transport	3	3	3
Supplies and Services	117	117	117
Total Expenditure	3,025	2,949	2,929
Controllable Income			
Grants	262	264	264
Other Income	38	51	51
Contract Services/Schools	312	293	293
Total Income	612	608	608
Budget Before Reserves	2,413	2,341	2,321
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,413	2,341	2,321
Add - Internal Allocations	310	310	451
Add - Capital Charges	0	0	0
Total Budget	2,723	2,651	2,772
Less - Internal Recharges	2,024	2,024	2,121
NET EXPENDITURE	699	627	651

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gofal wedi'i Gynllunio	26,784	8,618	(343)	17,823	23,405	7,585	(1,034)	14,786	21,991	7,374	(374)	14,243
Cymorth Estynedig	20,315	5,058	(44)	15,213	17,849	4,016	(35)	13,798	17,921	4,017	(54)	13,850
Lles Meddylïol	6,213	1,859	(37)	4,317	6,258	2,372	(29)	3,857	6,220	2,366	(32)	3,822
Diogelu	1,032	34	(29)	969	956	35	(23)	898	958	34	(33)	891
Camddefnyddio Sylweddau	0	0	0	0	537	0	0	537	1,224	591	(22)	611
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	401	0	(3)	398	0	0	(145)	(145)	523	0	(70)	453
Cyfanswm Porth Cynnal	54,745	15,569	(456)	38,720	49,005	14,008	(1,266)	33,731	48,837	14,382	(585)	33,870

Service Analysis - PORTH CYNNAL - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planned Care	26,784	8,618	(343)	17,823	23,405	7,585	(1,034)	14,786	21,991	7,374	(374)	14,243
Extended Support	20,315	5,058	(44)	15,213	17,849	4,016	(35)	13,798	17,921	4,017	(54)	13,850
Mental Wellbeing	6,213	1,859	(37)	4,317	6,258	2,372	(29)	3,857	6,220	2,366	(32)	3,822
Safeguarding	1,032	34	(29)	969	956	35	(23)	898	958	34	(33)	891
Substance Misuse	0	0	0	0	537	0	0	537	1,224	591	(22)	611
Service Management and Strategy	401	0	(3)	398	0	0	(145)	(145)	523	0	(70)	453
Total Porth Cynnal	54,745	15,569	(456)	38,720	49,005	14,008	(1,266)	33,731	48,837	14,382	(585)	33,870

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy i Net

	Cyllideb 2024-25					Cyllideb 2023-24 wedi'i diweddaru					Cyllideb 2023-24				
	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net		Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net		Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	
	£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's	
Gofal wedi'i Gynllunio	17,823	1,812	0	19,635		14,786	1,812	0	16,598		14,243	1,723	0	15,966	
Cymorth Estynedig	15,213	1,004	0	16,217		13,798	1,004	0	14,802		13,850	1,187	0	15,037	
Lles Meddyliol	4,317	431	0	4,748		3,857	431	0	4,288		3,822	469	0	4,291	
Diogelu	969	443	0	1,412		898	443	0	1,341		891	463	0	1,354	
Camddefnyddio Sylweddau	0	0	0	0		537	0	0	537		611	162	0	773	
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	398	0	0	398		(145)	0	0	(145)		453	0	0	453	
Cyfanswm Porth Cynnal	38,720	3,690	0	42,410		33,731	3,690	0	37,421		33,870	4,004	0	37,874	

Service Analysis - PORTH CYNNAL - Controllable to Net

	2024-25 Budget					Updated 2023-24 Budget					2023-24 Budget				
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure		Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure		Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	
	£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's	
Planned Care	17,823	1,812	0	19,635		14,786	1,812	0	16,598		14,243	1,723	0	15,966	
Extended Support	15,213	1,004	0	16,217		13,798	1,004	0	14,802		13,850	1,187	0	15,037	
Mental Wellbeing	4,317	431	0	4,748		3,857	431	0	4,288		3,822	469	0	4,291	
Safeguarding	969	443	0	1,412		898	443	0	1,341		891	463	0	1,354	
Substance Misuse	0	0	0	0		537	0	0	537		611	162	0	773	
Service Management and Strategy	398	0	0	398		(145)	0	0	(145)		453	0	0	453	
Total Porth Cynnal	38,720	3,690	0	42,410		33,731	3,690	0	37,421		33,870	4,004	0	37,874	

Dadansoddi categori - PORTH CYNNAL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,309	6,152	6,401
Eiddo	22	22	22
Cludiant	292	318	319
Cyflenwadau a Gwasanaethau	48,122	42,513	42,095
Cyfanswm Gwariant	54,745	49,005	48,837
Incwm Rheoladwy			
Grantiau	1,779	1,213	1,212
Incwm Arall	13,790	12,795	13,170
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	15,569	14,008	14,382
Cyllideb cyn Cronfeydd Wrth Gefn	39,176	34,997	34,455
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	456	1,266	585
CYLLIDEB REOLADWY	38,720	33,731	33,870
Adio - Dyraniadau Mewnol	3,685	3,685	3,999
Adio - Taliadau Cyfalaf	5	5	5
Cyfanswm y Gyllideb	42,410	37,421	37,874
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	42,410	37,421	37,874

Category Analysis - PORTH CYNNAL - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,309	6,152	6,401
Premises	22	22	22
Transport	292	318	319
Supplies and Services	48,122	42,513	42,095
Total Expenditure	54,745	49,005	48,837
Controllable Income			
Grants	1,779	1,213	1,212
Other Income	13,790	12,795	13,170
Contract Services/Schools	0	0	0
Total Income	15,569	14,008	14,382
Budget Before Reserves	39,176	34,997	34,455
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	456	1,266	585
CONTROLLABLE BUDGET	38,720	33,731	33,870
Add - Internal Allocations	3,685	3,685	3,999
Add - Capital Charges	5	5	5
Total Budget	42,410	37,421	37,874
Less - Internal Recharges	0	0	0
NET EXPENDITURE	42,410	37,421	37,874

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	12,354	4,088	(458)	7,808	9,710	2,785	(707)	6,218	8,087	1,933	(14)	6,140
Gwananaethau Asesu a Brysbennu Integredig	9,072	1,816	0	7,256	8,595	1,623	(71)	6,901	8,776	1,900	0	6,876
Gwasanaethau Tymor Byr ac wedi'u Targeddu	2,441	416	(36)	1,989	2,355	416	(32)	1,907	2,343	416	(42)	1,885
Gwasanaethau Tai	484	0	0	484	0	0	0	0	5,893	5,012	0	881
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	0	475	0	0	475	474	0	0	474
Cyfanswm Porth Gofal	24,351	6,320	(494)	17,537	21,135	4,824	(810)	15,501	25,573	9,261	(56)	16,256

Service Analysis - PORTH GOFAL - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	12,354	4,088	(458)	7,808	9,710	2,785	(707)	6,218	8,087	1,933	(14)	6,140
Targeted and Short Term Services	9,072	1,816	0	7,256	8,595	1,623	(71)	6,901	8,776	1,900	0	6,876
Integrated Triage and Assessment Services	2,441	416	(36)	1,989	2,355	416	(32)	1,907	2,343	416	(42)	1,885
Housing Services	484	0	0	484	0	0	0	0	5,893	5,012	0	881
Service Management and Strategy	0	0	0	0	475	0	0	475	474	0	0	474
Total Porth Gofal	24,351	6,320	(494)	17,537	21,135	4,824	(810)	15,501	25,573	9,261	(56)	16,256

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranladau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	7,808	1,942	0	9,750	6,218	1,942	0	8,160	6,140	2,165	0	8,305
Gwananaethau Asesu a Brysbennu Integredig	7,256	512	0	7,768	6,901	512	0	7,413	6,876	807	0	7,683
Gwasanaethau Tymor Byr ac wedi'u Targeddu	1,989	685	0	2,674	1,907	685	0	2,592	1,885	775	0	2,660
Gwasanaethau Tai	484	0	0	484	0	0	0	0	881	570	0	1,451
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	0	475	0	0	475	474	8	0	482
Cyfanswm Porth Gofal	17,537	3,139	0	20,676	15,501	3,139	0	18,640	16,256	4,325	0	20,581

Service Analysis - PORTH GOFAL - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	7,808	1,942	0	9,750	6,218	1,942	0	8,160	6,140	2,165	0	8,305
Targeted and Short Term Services	7,256	512	0	7,768	6,901	512	0	7,413	6,876	807	0	7,683
Integrated Triage and Assessment Services	1,989	685	0	2,674	1,907	685	0	2,592	1,885	775	0	2,660
Housing Services	484	0	0	484	0	0	0	0	881	570	0	1,451
Service Management and Strategy	0	0	0	0	475	0	0	475	474	8	0	482
Total Porth Gofal	17,537	3,139	0	20,676	15,501	3,139	0	18,640	16,256	4,325	0	20,581

Dadansoddi categori - PORTH GOFAL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	15,369	12,970	13,369
Eiddo	1,129	823	715
Cludiant	318	273	253
Cyflenwadau a Gwasanaethau	7,535	7,069	11,236
Cyfanswm Gwariant	24,351	21,135	25,573
Incwm Rheoladwy			
Grantiau	0	0	4,290
Incwm Arall	6,320	4,824	4,971
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	6,320	4,824	9,261
Cyllideb cyn Cronfeydd Wrth Gefn	18,031	16,311	16,312
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	494	810	56
CYLLIDEB REOLADWY	17,537	15,501	16,256
Adio - Dyraniadau Mewnol	2,903	2,903	3,909
Adio - Taliadau Cyfalaf	236	236	416
Cyfanswm y Gyllideb	20,676	18,640	20,581
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	20,676	18,640	20,581

Category Analysis - PORTH GOFAL - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	15,369	12,970	13,369
Premises	1,129	823	715
Transport	318	273	253
Supplies and Services	7,535	7,069	11,236
Total Expenditure	24,351	21,135	25,573
Controllable Income			
Grants	0	0	4,290
Other Income	6,320	4,824	4,971
Contract Services/Schools	0	0	0
Total Income	6,320	4,824	9,261
Budget Before Reserves	18,031	16,311	16,312
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	494	810	56
CONTROLLABLE BUDGET	17,537	15,501	16,256
Add - Internal Allocations	2,903	2,903	3,909
Add - Capital Charges	236	236	416
Total Budget	20,676	18,640	20,581
Less - Internal Recharges	0	0	0
NET EXPENDITURE	20,676	18,640	20,581

**Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD -
Reoladwy**

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad	1,266	240	0	1,026	1,348	344	0	1,004	1,363	376	0	987
Diogelu'r Cyhoedd	1,677	302	0	1,375	1,709	334	0	1,375	1,691	334	0	1,357
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	117	0	0	117	116	0	0	116	124	0	0	124
	3,060	542	0	2,518	3,173	678	0	2,495	3,178	710	0	2,468

Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	1,266	240	0	1,026	1,348	344	0	1,004	1,363	376	0	987
Public Protection	1,677	302	0	1,375	1,709	334	0	1,375	1,691	334	0	1,357
Service Management and Strategy	117	0	0	117	116	0	0	116	124	0	0	124
Total Policy, Performance & Public Protection	3,060	542	0	2,518	3,173	678	0	2,495	3,178	710	0	2,468

**Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD -
Reoladwy i Net**

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad Diogelu'r Cyhoedd	1,026	229	175	1,080	1,004	229	175	1,058	987	266	151	1,102
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau Pherfformiad a Amddiffyn y Cyhoedd	1,375	448	0	1,823	1,375	448	0	1,823	1,357	753	0	2,110
	117	10	0	127	116	10	0	126	124	0	0	124
Total	2,518	687	175	3,030	2,495	687	175	3,007	2,468	1,019	151	3,336

Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	1,026	229	175	1,080	1,004	229	175	1,058	987	266	151	1,102
Public Protection	1,375	448	0	1,823	1,375	448	0	1,823	1,357	753	0	2,110
Service Management and Strategy	117	10	0	127	116	10	0	126	124	0	0	124
Total Policy, Performance & Public Protection	2,518	687	175	3,030	2,495	687	175	3,007	2,468	1,019	151	3,336

**Dadansoddi categori - POLISI, PHERFFORMIAD a AMDDIFFYN Y CYHOEDD -
Rheoladwy i Net**

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	2,917	2,846	2,840
Eiddo	0	0	0
Cludiant	12	13	13
Cyflenwadau a Gwasanaethau	131	314	325
Cyfanswm Gwariant	3,060	3,173	3,178
Incwm Rheoladwy			
Grantiau	269	372	394
Incwm Arall	273	306	316
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	542	678	710
Cyllideb cyn Cronfeydd Wrth Gefn	2,518	2,495	2,468
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,518	2,495	2,468
Adio - Dyraniadau Mewnol	679	679	1,011
Adio - Taliadau Cyfalaf	8	8	8
Cyfanswm y Gyllideb	3,205	3,182	3,487
Llai - Ad-daliadau Mewnol	175	175	151
GWARIANT NET	3,030	3,007	3,336

**Category Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION -
Controllable to Net**

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	2,917	2,846	2,840
Premises	0	0	0
Transport	12	13	13
Supplies and Services	131	314	325
Total Expenditure	3,060	3,173	3,178
Controllable Income			
Grants	269	372	394
Other Income	273	306	316
Contract Services/Schools	0	0	0
Total Income	542	678	710
Budget Before Reserves	2,518	2,495	2,468
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,518	2,495	2,468
Add - Internal Allocations	679	679	1,011
Add - Capital Charges	8	8	8
Total Budget	3,205	3,182	3,487
Less - Internal Recharges	175	175	151
NET EXPENDITURE	3,030	3,007	3,336

Dadansoddi Gwasanaethau - PRIFYRDD a GWASANAETHAU AMGYLCHEDDOL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	6,814	1,009	0	5,805	6,530	997	0	5,533	6,503	997	0	5,506
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws	1,996	3,056	0	(1,060)	2,043	2,406	0	(363)	2,026	2,356	0	(330)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	11,331	1,702	(1,086)	8,543	10,352	2,097	(543)	7,712	10,002	2,344	38	7,696
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	7,687	2,414	(50)	5,223	7,739	2,447	(146)	5,146	7,597	2,327	(50)	5,220
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	885	137	0	748	914	133	0	781	913	133	0	780
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	766	0	0	766	605	0	0	605	599	0	0	599
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	29,479	8,318	(1,136)	20,025	28,183	8,080	(689)	19,414	27,640	8,157	(12)	19,471

Service Analysis - HIGHWAYS and ENVIRONMENTAL SERVICES - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	6,814	1,009	0	5,805	6,530	997	0	5,533	6,503	997	0	5,506
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	1,996	3,056	0	(1,060)	2,043	2,406	0	(363)	2,026	2,356	0	(330)
Corporate Passenger Transport, Transport Maintenance Unit	11,331	1,702	(1,086)	8,543	10,352	2,097	(543)	7,712	10,002	2,344	38	7,696
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	7,687	2,414	(50)	5,223	7,739	2,447	(146)	5,146	7,597	2,327	(50)	5,220
Highways Services, Road Safety, Regional Transport Management	885	137	0	748	914	133	0	781	913	133	0	780
Service Management and Strategy	766	0	0	766	605	0	0	605	599	0	0	599
Total Highways and Environmental Services	29,479	8,318	(1,136)	20,025	28,183	8,080	(689)	19,414	27,640	8,157	(12)	19,471

Dadansoddi Gwasanaethau - PRIFFYRDD a GWASANAETHAU AMGYLCHEDDOL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	5,805	1,552	0	7,357	5,533	1,552	0	7,085	5,506	1,868	0	7,374
Parciau a gerddi, Glanhau Prifffyrdd, Gwasanaethau Parcio, Harbws	(1,060)	689	0	(371)	(363)	689	0	326	(330)	605	0	275
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	8,543	527	0	9,070	7,712	527	0	8,239	7,696	691	0	8,387
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	5,223	4,209	0	9,432	5,146	4,209	0	9,355	5,220	4,450	0	9,670
Gwasanaethau Prifffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	748	70	0	818	781	70	0	851	780	231	0	1,011
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	766	55	0	821	605	55	0	660	599	0	0	599
Cyfanswm Prifffyrdd a Gwasanaethau Amgylcheddol	20,025	7,102	0	27,127	19,414	7,102	0	26,516	19,471	7,845	0	27,316

Service Analysis - HIGHWAYS and ENVIRONMENTAL SERVICES - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	5,805	1,552	0	7,357	5,533	1,552	0	7,085	5,506	1,868	0	7,374
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(1,060)	689	0	(371)	(363)	689	0	326	(330)	605	0	275
Corporate Passenger Transport, Transport Maintenance Unit	8,543	527	0	9,070	7,712	527	0	8,239	7,696	691	0	8,387
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,223	4,209	0	9,432	5,146	4,209	0	9,355	5,220	4,450	0	9,670
Highways Services, Road Safety, Regional Transport Management	748	70	0	818	781	70	0	851	780	231	0	1,011
Service Management and Strategy	766	55	0	821	605	55	0	660	599	0	0	599
Total Highways and Environmental Services	20,025	7,102	0	27,127	19,414	7,102	0	26,516	19,471	7,845	0	27,316

**Dadansoddi Categori - PRIFFYRDD a GWASANAETHAU AMGYLCHEDDOL -
Reoladwy i Net**

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	10,106	9,357	9,251
Eiddo	1,210	1,219	1,219
Cludiant	8,699	9,034	8,329
Cyflenwadau a Gwasanaethau	9,464	8,573	8,841
Cyfanswm Gwariant	29,479	28,183	27,640
Incwm Rheoladwy			
Grantiau	2,019	2,677	2,924
Incwm Arall	5,774	4,918	4,748
Gwasanaethau Contract/Ysgolion	525	485	485
Cyfanswm Incwm	8,318	8,080	8,157
Cyllideb cyn Cronfeydd Wrth Gefn	21,161	20,103	19,483
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	38
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,136	689	50
CYLLIDEB REOLADWY	20,025	19,414	19,471
Adio - Dyraniadau Mewnol	3,509	3,509	4,367
Adio - Taliadau Cyfalaf	3,593	3,593	3,478
Cyfanswm y Gyllideb	27,127	26,516	27,316
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	27,127	26,516	27,316

**Category Analysis - HIGHWAYS and ENVIRONMENTAL SERVICES -
Controllable to Net**

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	10,106	9,357	9,251
Premises	1,210	1,219	1,219
Transport	8,699	9,034	8,329
Supplies and Services	9,464	8,573	8,841
Total Expenditure	29,479	28,183	27,640
Controllable Income			
Grants	2,019	2,677	2,924
Other Income	5,774	4,918	4,748
Contract Services/Schools	525	485	485
Total Income	8,318	8,080	8,157
Budget Before Reserves	21,161	20,103	19,483
Add - Transfers to Reserves	0	0	38
Less - Transfers from Reserves	1,136	689	50
CONTROLLABLE BUDGET	20,025	19,414	19,471
Add - Internal Allocations	3,509	3,509	4,367
Add - Capital Charges	3,593	3,593	3,478
Total Budget	27,127	26,516	27,316
Less - Internal Recharges	0	0	0
NET EXPENDITURE	27,127	26,516	27,316

Dadansoddi Gwasanaethau - ECONOMI ac ADFYWIO - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	4,592	1,632	(98)	2,862	4,793	1,636	(98)	3,059	4,761	1,610	(98)	3,053
Buddsoddiadau Economaidd Strategol	1,162	724	(100)	338	899	633	(40)	226	0	0	0	0
Twf a Menter	2,355	2,140	0	215	2,889	2,318	(160)	411	3,780	2,949	(200)	631
Gwasanaethau Cynllunio	1,396	1,104	(95)	197	1,335	1,074	(55)	206	1,324	1,032	(55)	237
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau	112	0	0	112	64	0	0	64	63	0	0	63
Cyfanswm Economi ac Adfywio	9,617	5,600	(293)	3,724	9,980	5,661	(353)	3,966	9,928	5,591	(353)	3,984

Service Analysis - ECONOMY and REGENERATION - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	4,592	1,632	(98)	2,862	4,793	1,636	(98)	3,059	4,761	1,610	(98)	3,053
Strategic Economic Investments	1,162	724	(100)	338	899	633	(40)	226	0	0	0	0
Growth & Enterprise	2,355	2,140	0	215	2,889	2,318	(160)	411	3,780	2,949	(200)	631
Planning Services	1,396	1,104	(95)	197	1,335	1,074	(55)	206	1,324	1,032	(55)	237
Service Management & Strategy	112	0	0	112	64	0	0	64	63	0	0	63
Total Economy and Regeneration	9,617	5,600	(293)	3,724	9,980	5,661	(353)	3,966	9,928	5,591	(353)	3,984

Dadansoddi Gwasanaethau - ECONOMI ac ADFYWIO - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranïadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	2,862	1,548	4,176	234	3,059	1,548	4,176	431	3,053	1,871	3,312	1,612
Buddsoddiadau Economaidd Strategol	338	254	0	592	226	254	0	480	0	0	0	0
Twf a Menter	215	798	0	1,013	411	798	0	1,209	631	949	0	1,580
Gwasanaethau Cynllunio	197	617	0	814	206	617	0	823	237	695	0	932
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	112	10	0	122	64	10	0	74	63	0	0	63
Cyfanswm Economi ac Adfywio	3,724	3,227	4,176	2,775	3,966	3,227	4,176	3,017	3,984	3,515	3,312	4,187

Service Analysis - ECONOMY and REGENERATION - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	2,862	1,548	4,176	234	3,059	1,548	4,176	431	3,053	1,871	3,312	1,612
Strategic Economic Investments	338	254	0	592	226	254	0	480	0	0	0	0
Growth & Enterprise	215	798	0	1,013	411	798	0	1,209	631	949	0	1,580
Planning Services	197	617	0	814	206	617	0	823	237	695	0	932
Service Management & Strategy	112	10	0	122	64	10	0	74	63	0	0	63
Total Economy and Regeneration	3,724	3,227	4,176	2,775	3,966	3,227	4,176	3,017	3,984	3,515	3,312	4,187

Dadansoddi categori - ECONOMI AC ADFYWIO - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,673	7,148	7,096
Eiddo	2,138	2,120	2,121
Cludiant	20	23	25
Cyflenwadau a Gwasanaethau	786	689	686
Cyfanswm Gwariant	9,617	9,980	9,928
Incwm Rheoladwy			
Grantiau	1,346	1,418	1,429
Incwm Arall	3,351	3,183	3,102
Gwasanaethau Contract/Ysgolion	903	1,060	1,060
Cyfanswm Incwm	5,600	5,661	5,591
Cyllideb cyn Cronfeydd Wrth Gefn	4,017	4,319	4,337
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	2	2	2
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	295	355	355
CYLLIDEB REOLADWY	3,724	3,966	3,984
Adio - Dyraniadau Mewnol	2,234	2,234	2,238
Adio - Taliadau Cyfalaf	993	993	1,277
Cyfanswm y Gyllideb	6,951	7,193	7,499
Llai - Ad-daliadau Mewnol	4,176	4,176	3,312
GWARIANT NET	2,775	3,017	4,187

Category Analysis - ECONOMY AND REGENERATION - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,673	7,148	7,096
Premises	2,138	2,120	2,121
Transport	20	23	25
Supplies and Services	786	689	686
Total Expenditure	9,617	9,980	9,928
Controllable Income			
Grants	1,346	1,418	1,429
Other Income	3,351	3,183	3,102
Contract Services/Schools	903	1,060	1,060
Total Income	5,600	5,661	5,591
Budget Before Reserves	4,017	4,319	4,337
Add - Transfers to Reserves	2	2	2
Less - Transfers from Reserves	295	355	355
CONTROLLABLE BUDGET	3,724	3,966	3,984
Add - Internal Allocations	2,234	2,234	2,238
Add - Capital Charges	993	993	1,277
Total Budget	6,951	7,193	7,499
Less - Internal Recharges	4,176	4,176	3,312
NET EXPENDITURE	2,775	3,017	4,187

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID a TGCh - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	5,233	1,222	0	4,011	5,141	1,293	-75	3,773	5,138	1,392	0	3,746
Gwasanaethau Cwsmeriaid	1,597	0	0	1,597	1,536	0	0	1,536	1,519	0	0	1,519
Gwasanaethau Cymunedol	1,144	186	0	958	1,261	186	0	1,075	1,248	186	0	1,062
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	107	0	0	107	106	0	0	106	104	0	0	104
Cyfanswm Cyswllt Cwsmeriaid a TGCh	8,081	1,408	0	6,673	8,044	1,479	(75)	6,490	8,009	1,578	0	6,431

Service Analysis - CUSTOMER CONTACT and ICT - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	5,233	1,222	0	4,011	5,141	1,293	-75	3,773	5,138	1,392	0	3,746
Customer Services	1,597	0	0	1,597	1,536	0	0	1,536	1,519	0	0	1,519
Community Services	1,144	186	0	958	1,261	186	0	1,075	1,248	186	0	1,062
Service Management and Strategy	107	0	0	107	106	0	0	106	104	0	0	104
Total Customer Services & ICT	8,081	1,408	0	6,673	8,044	1,479	(75)	6,490	8,009	1,578	0	6,431

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID a TGCh - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	4,011	586	4,434	163	3,773	586	4,434	-75	3,746	778	4,657	-133
Gwasanaethau Cwsmeriaid	1,597	268	1,780	85	1,536	268	1,780	24	1,519	355	1,831	43
Gwasanaethau Cymunedol	958	374	174	1,158	1,075	374	174	1,275	1,062	391	211	1,242
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	107	0	0	107	106	0	0	106	104	3	0	107
Cyfanswm Cyswllt Cwsmeriaid a TGCh	6,673	1,228	6,388	1,513	6,490	1,228	6,388	1,330	6,431	1,527	6,699	1,259

Service Analysis - CUSTOMER CONTACT and ICT - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	4,011	586	4,434	163	3,773	586	4,434	(75)	3,746	778	4,657	(133)
Customer Services	1,597	268	1,780	85	1,536	268	1,780	24	1,519	355	1,831	43
Community Services	958	374	174	1,158	1,075	374	174	1,275	1,062	391	211	1,242
Service Management and Strategy	107	0	0	107	106	0	0	106	104	3	0	107
Total Customer Services & ICT	6,673	1,228	6,388	1,513	6,490	1,228	6,388	1,330	6,431	1,527	6,699	1,259

Dadansoddi Categori - CYSWLLT CWSMERIAID a TGCh - Reoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	5,210	5,154	5,094
Eiddo	23	22	22
Cludiant	22	22	22
Cyflenwadau a Gwasanaethau	2,826	2,846	2,871
Cyfanswm Gwariant	8,081	8,044	8,009
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	16	16	16
Gwasanaethau Contract/Ysgolion	1,392	1,463	1,562
Cyfanswm Incwm	1,408	1,479	1,578
Cyllideb cyn Cronfeydd Wrth Gefn	6,673	6,565	6,431
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	75	0
CYLLIDEB REOLADWY	6,673	6,490	6,431
Adio - Dyraniadau Mewnol	1,011	1,011	1,253
Adio - Taliadau Cyfalaf	217	217	274
Cyfanswm y Gyllideb	7,901	7,718	7,958
Llai - Ad-daliadau Mewnol	6,388	6,388	6,699
GWARIANT NET	1,513	1,330	1,259

Category Analysis - CUSTOMER CONTACT and ICT - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	5,210	5,154	5,094
Premises	23	22	22
Transport	22	22	22
Supplies and Services	2,826	2,846	2,871
Total Expenditure	8,081	8,044	8,009
Controllable Income			
Grants	0	0	0
Other Income	16	16	16
Contract Services/Schools	1,392	1,463	1,562
Total Income	1,408	1,479	1,578
Budget Before Reserves	6,673	6,565	6,431
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	75	0
CONTROLLABLE BUDGET	6,673	6,490	6,431
Add - Internal Allocations	1,011	1,011	1,253
Add - Capital Charges	217	217	274
Total Budget	7,901	7,718	7,958
Less - Internal Recharges	6,388	6,388	6,699
NET EXPENDITURE	1,513	1,330	1,259

Dadansoddi Gwasanaethau - GWASANAETH CYFREITHIOL a LLYWODRAETHU - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	856	102	0	754	865	99	0	766	859	99	0	760
Archwilio Mewol ac Allanol	651	2	0	649	614	0	0	614	616	0	(5)	611
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	288	0	0	288	279	0	0	279	278	0	0	278
Cyfanswm Gwasanaeth Cyfreithiol a Llywodraethu	1,795	104	0	1,691	1,758	99	0	1,659	1,753	99	(5)	1,649

Service Analysis - LEGAL and GOVERNANCE SERVICE - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	856	102	0	754	865	99	0	766	859	99	0	760
Internal & External Audit	651	2	0	649	614	0	0	614	616	0	(5)	611
Service Management and Strategy (incl. Coroners)	288	0	0	288	279	0	0	279	278	0	0	278
Total Legal & Governance Service	1,795	104	0	1,691	1,758	99	0	1,659	1,753	99	(5)	1,649

Dadansoddi Gwasanaethau - GWASANAETH CYFREITHIOL a LLYWODRAETHU - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	754	147	906	(5)	766	147	906	7	760	93	891	(38)
Archwilio Mewol ac Allanol	649	53	353	349	614	53	353	314	611	64	370	305
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	288	15	0	303	279	15	0	294	278	25	0	303
Cyfanswm Gwasanaeth Cyfreithiol a Llywodraethu	1,691	215	1,259	647	1,659	215	1,259	615	1,649	182	1,261	570

Service Analysis - LEGAL and GOVERNANCE SERVICE - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	754	147	906	(5)	766	147	906	7	760	93	891	(38)
Internal & External Audit	649	53	353	349	614	53	353	314	611	64	370	305
Service Management and Strategy (incl. Coroners)	288	15	0	303	279	15	0	294	278	25	0	303
Total Legal & Governance Service	1,691	215	1,259	647	1,659	215	1,259	615	1,649	182	1,261	570

**Dadansoddi Categori - GWASANAETH CYFREITHIOL a LLYWODRAETHU -
Reoladwy i Net**

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	1,099	1,073	1,068
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	695	684	684
Cyfanswm Gwariant	1,795	1,758	1,753
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	83	79	79
Gwasanaethau Contract/Ysgolion	21	20	20
Cyfanswm Incwm	104	99	99
Cyllideb cyn Cronfeydd Wrth Gefn	1,691	1,659	1,654
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	5
CYLLIDEB REOLADWY	1,691	1,659	1,649
Adio - Dyraniadau Mewnol	215	215	182
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	1,906	1,874	1,831
Llai - Ad-daliadau Mewnol	1,259	1,259	1,261
GWARIANT NET	647	615	570

Category Analysis - LEGAL & GOVERNANCE SERVICE - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	1,099	1,073	1,068
Premises	0	0	0
Transport	1	1	1
Supplies and Services	695	684	684
Total Expenditure	1,795	1,758	1,753
Controllable Income			
Grants	0	0	0
Other Income	83	79	79
Contract Services/Schools	21	20	20
Total Income	104	99	99
Budget Before Reserves	1,691	1,659	1,654
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	5
CONTROLLABLE BUDGET	1,691	1,659	1,649
Add - Internal Allocations	215	215	182
Add - Capital Charges	0	0	0
Total Budget	1,906	1,874	1,831
Less - Internal Recharges	1,259	1,259	1,261
NET EXPENDITURE	647	615	570

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Grŵp Arweiniol	512	0	0	512	507	0	0	507	497	0	0	497
Arbedion Corfforaethol	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Cyllid wrth gefn	249	0	0	249	289	0	0	289	684	0	0	684
Rheoli Risg Cyllideb Gyffredinol	1,000	0	(1,000)	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	5,042	0	0	5,042	4,250	0	0	4,250	4,250	0	0	4,250
Cyfanswm Grŵp Arweiniol	6,454	0	(1,000)	5,454	4,652	0	0	4,652	4,556	0	0	4,556

Service Analysis - LEADERSHIP GROUP - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leadership Group	512	0	0	512	507	0	0	507	497	0	0	497
Corporate Savings	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Contingencies	249	0	0	249	289	0	0	289	684	0	0	684
General Budget Risk Management	1,000	0	(1,000)	0	0	0	0	0	0	0	0	0
Out of County Placements	5,042	0	0	5,042	4,250	0	0	4,250	4,250	0	0	4,250
Total Leadership Group	6,454	0	(1,000)	5,454	4,652	0	0	4,652	4,556	0	0	4,556

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Taidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Grŵp Arweiniol	512	254	0	766	507	354	0	861	497	384	0	881
Arbedion Corfforaethol	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Cyllid wrth gefn	249	2	0	251	289	2	0	291	684	62	0	746
Rheoli Risg Cyllideb Gyffredinol	0	0	0	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	5,042	96	0	5,138	4,250	96	0	4,346	4,250	131	0	4,381
Cyfanswm Grŵp Arweiniol	5,454	352	0	5,806	4,652	452	0	5,104	4,556	577	0	5,133

Service Analysis - LEADERSHIP GROUP - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leadership Group	512	254	0	766	507	354	0	861	497	384	0	881
Corporate Savings	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Contingencies	249	2	0	251	289	2	0	291	684	62	0	746
General Budget Risk Management	0	0	0	0	0	0	0	0	0	0	0	0
Out of County Placements	5,042	96	0	5,138	4,250	96	0	4,346	4,250	131	0	4,381
Total Leadership Group	5,454	352	0	5,806	4,652	452	0	5,104	4,556	577	0	5,133

Dadansoddi Categori - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	1,471	466	816
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	4,982	4,185	3,739
Cyfanswm Gwariant	6,454	4,652	4,556
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	0
Cyllideb cyn Cronfeydd Wrth Gefn	6,454	4,652	4,556
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,000	0	0
CYLLIDEB REOLADWY	5,454	4,652	4,556
Adio - Dyraniadau Mewnol	350	350	550
Adio - Taliadau Cyfalaf	2	102	27
Cyfanswm y Gyllideb	5,806	5,104	5,133
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	5,806	5,104	5,133

Category Analysis - LEADERSHIP GROUP - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	1,471	466	816
Premises	0	0	0
Transport	1	1	1
Supplies and Services	4,982	4,185	3,739
Total Expenditure	6,454	4,652	4,556
Controllable Income			
Grants	0	0	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	0	0
Budget Before Reserves	6,454	4,652	4,556
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	1,000	0	0
CONTROLLABLE BUDGET	5,454	4,652	4,556
Add - Internal Allocations	350	350	550
Add - Capital Charges	2	102	27
Total Budget	5,806	5,104	5,133
Less - Internal Recharges	0	0	0
NET EXPENDITURE	5,806	5,104	5,133

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR a CHRONFEYDD - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	5,464	0	0	5,464	4,952	0	(85)	4,867	4,952	0	(85)	4,867
Premiwm Treth y Cyngor	427	0	188	615	0	0	615	615	615	0	0	615
Balansau a Chronfeydd Wrth Gefn	7,363	0	(7,363)	0	5,987	0	(6,521)	(534)	10,068	0	(10,068)	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	13,254	0	(7,175)	6,079	10,939	0	(5,991)	4,948	15,635	0	(10,153)	5,482

Service Analysis - LEVIES, COUNCIL TAX PREMIUM and RESERVES - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	5,464	0	0	5,464	4,952	0	(85)	4,867	4,952	0	(85)	4,867
Council Tax Premium	427	0	188	615	0	0	615	615	615	0	0	615
Balances & Reserves	7,363	0	(7,363)	0	5,987	0	(6,521)	(534)	10,068	0	(10,068)	0
Total Levies, Council Tax, Premium & Reserves	13,254	0	(7,175)	6,079	10,939	0	(5,991)	4,948	15,635	0	(10,153)	5,482

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR a CHRONFEYDD - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyriadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	5,464	0	0	5,464	4,867	0	0	4,867	4,867	0	0	4,867
Premiwm Treth y Cyngor	615	0	0	615	615	0	0	615	615	0	0	615
Balansau a Chronfeydd Wrth Gefn	0	0	0	0	(534)	0	0	(534)	0	0	0	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,079	0	0	6,079	4,948	0	0	4,948	5,482	0	0	5,482

Service Analysis - LEVIES, COUNCIL TAX PREMIUM and RESERVES - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	5,464	0	0	5,464	4,867	0	0	4,867	4,867	0	0	4,867
Council Tax Premium	615	0	0	615	615	0	0	615	615	0	0	615
Balances & Reserves	0	0	0	0	(534)	0	0	(534)	0	0	0	0
Total Levies, Council Tax, Premium & Reserves	6,079	0	0	6,079	4,948	0	0	4,948	5,482	0	0	5,482

**Dadansoddi Categori - ARDOLLAU, PREMIWM TRETH Y CYNGOR a
CHRONFEYDD - Reoladwy i Net**

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	0	0	0
Eiddo	6,863	5,887	10,068
Cludiant	0	0	0
Cyflenwadau a Gwasanaethau	6,391	5,052	5,567
Cyfanswm Gwariant	13,254	10,939	15,635
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	0
Cyllideb cyn Cronfeydd Wrth Gefn	13,254	10,939	15,635
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	188	615	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	7,363	6,606	10,153
CYLLIDEB REOLADWY	6,079	4,948	5,482
Adio - Dyraniadau Mewnol	0	0	0
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	6,079	4,948	5,482
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	6,079	4,948	5,482

**Category Analysis - LEVIES, COUNCIL TAX PREMIUM and RESERVES -
Controllable to Net**

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	0	0	0
Premises	6,863	5,887	10,068
Transport	0	0	0
Supplies and Services	6,391	5,052	5,567
Total Expenditure	13,254	10,939	15,635
Controllable Income			
Grants	0	0	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	0	0
Budget Before Reserves	13,254	10,939	15,635
Add - Transfers to Reserves	188	615	0
Less - Transfers from Reserves	7,363	6,606	10,153
CONTROLLABLE BUDGET	6,079	4,948	5,482
Add - Internal Allocations	0	0	0
Add - Capital Charges	0	0	0
Total Budget	6,079	4,948	5,482
Less - Internal Recharges	0	0	0
NET EXPENDITURE	6,079	4,948	5,482

DATGANIAD O'R CRONFEYDD WRTH GEFN A GLUSTNODWYD A'R GWEDDILLION CYFFREDINOL

CRONFEYDD WRTH GEFN A GLUSTNODWYD

	Gweddill 31-03-2023 £000's	Trosglwyddiadau Tybiedig		Gweddill Tybiedig 31-03-2024 £000's	Trosglwyddiadau Tybiedig		Gweddill Tybiedig 31-03-2025 £000's
		i 2023-24 £000's	o 2023-24 £000's		i 2024-25 £000's	o 2024-25 £000's	
Cyllideb Ddirprwyedig yr Ysgolion - Cynradd	2,594	0	(1,188)	1,406	0	0	1,406
Cyllideb Ddirprwyedig yr Ysgolion - Uwchradd	1,450	0	(1,174)	276	0	0	276
Cyllideb Ddirprwyedig yr Ysgolion - Ysgolion Pob Oed	1,083	0	(209)	874	0	0	874
Cyllideb Ddirprwyedig Ysgolion-Pob Ysgol	5,127	0	(2,571)	2,556	0	0	2,556
Yswiriant- Cyflenwi Athrawon	85	0	(85)	0	0	0	0
Ysgolion a Dysgu Gydol Oes	770	0	(385)	385	0	(116)	269
Ysgolion a Dysgu Gydol Oes	855	0	(470)	385	0	(116)	269
Cyfalaf Corfforaethol	6,196	0	(615)	5,581	0	(3,082)	2,499
Addysg- Menter Cyllid Preifat Penweddig	1,614	0	(301)	1,313	0	(297)	1,016
Cydraddoli Cyllid / Cynllun Gostyngiadau'r Dreth Gyngor	700	0	0	700	0	0	700
Dileu Swyddi Corfforaethol	1,062	0	(190)	872	0	(872)	0
Yswiriant	1,206	100	0	1,306	0	0	1,306
Cyllid- Cyffredinol	480	0	0	480	0	(75)	405
Cyllid a Chaffael	11,258	100	(1,106)	10,252	0	(4,326)	5,926
Gwasanaethau Democraidd	112	0	0	112	0	0	112
Cronfa wrth gefn etholiad y Cyngor Sir	35	0	0	35	0	0	35
Gwasanaethau Democraidd	147	0	0	147	0	0	147
Pobl a Threfniadaeth	17	0	0	17	0	0	17
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Buddsoddiad Pwrth	250	0	0	250	0	0	250
Porth Gofal	50	0	0	50	0	0	50
Model Gydol Oes y Pwrth	302	0	0	302	0	0	302
Polisi a Pherfformiad	127	0	0	127	0	0	127
Priffyrdd a Gwasanaethau Amgylcheddol	1,086	0	0	1,086	0	(1,086)	0
Cynnal a chadw dros y gaeaf / Atgyweirio ar ôl stormydd	155	0	0	155	0	0	155
Diogelu'r Amgylchedd ac Amddifyn rhaq Llifogydd	177	0	(50)	127	0	(50)	77
Gorfodi Parcio Sifil	102	0	0	102	0	0	102
Priffyrdd a Gwasanaethau Amgylcheddol	1,520	0	(50)	1,470	0	(1,136)	334
Cynllun Datblygu Lleol	233	0	(55)	178	0	(95)	83
Economi ac Adfywio	93	2	0	95	2	0	97
Canolfan Bwyd Cymru (Horeb)	198	0	0	198	0	0	198
Y Fargen Dwf	219	0	(40)	179	0	(100)	79
Rhaglen Gwella Gwaith Trin Carthion	452	0	(100)	352	0	(100)	252
Economi ac Adfywio	1,195	2	(195)	1,002	2	(295)	709
TGCh ac Buddsoddiad Digidol	1,000	0	(233)	767	0	0	767
Cyswllt Cwsmeriaid, TGCh a Digidol	181	0	(75)	106	0	0	106
Cyswllt Cwsmeriaid, TGCh a Digidol	1,181	0	(308)	873	0	0	873
Cyfreithiol a Llywodraethu	0	0	0	0	0	0	0
Rheoli Arian Wrth Gefn a'r Gyllideb	4,137	1,700	(2,630)	3,207	0	0	3,207
Chost a Phwysau Chwyddiant	1,322	0	(1,322)	0	0	0	0
Cynllun Tai Cymunedol (Premiwm Treth y Cyngor)	1,797	615	(100)	2,312	188	(500)	2,000
Darparu'r Dechrau Gorau Mewn Bywyd a Galluogi Pobl o Bob Oed i Ddysgu	4,877	0	(3,089)	1,788	0	(1,781)	7
Hybu'r Economi, Cefnogi Busnesau a Galluogi Cyflogaeth	8,000	0	(2,760)	5,240	0	(100)	5,140
Creu Cymunedau Gofalgar ac Iach	2,302	800	(1,048)	2,054	0	(1,950)	104
Creu Cymunedau Cynaliadwy a Gwyrdd sydd wedi'u Cysylltu'n Dda â'i Gilydd	4,640	0	(2,046)	2,594	0	(2,000)	594
Grŵp Arweiniol	27,075	3,115	(12,995)	17,195	188	(6,331)	11,052
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd	48,804	3,217	(17,695)	34,326	190	(12,204)	22,312
GWEDDILL CYFFREDINOL							
Gweddill Cyffredinol sydd wedi'i ddwyn ymlaen				6,714			6,714
Gweddill Cyffredinol sydd wedi'i gario ymlaen	6,714	0	0	6,714	0	0	6,714
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd a'r Gweddillion Cyffredinol	55,518	3,217	(17,695)	41,040	190	(12,204)	29,026

STATEMENT OF EARMARKED RESERVES AND GENERAL BALANCES

EARMARKED RESERVES	Balance 31-03-2023 £000's	Estimated Transfers To 2023-24 £000's	Estimated Transfers From 2023-24 £000's	Estimated Balance 31-03-2024 £000's	Estimated Transfers To 2024-25 £000's	Estimated Transfers From 2024-25 £000's	Estimated Balance 31-03-2025 £000's
Delegated Schools Budget - Primary	2,594	0	(1,188)	1,406	0	0	1,406
Delegated Schools Budget - Secondary	1,450	0	(1,174)	276	0	0	276
Delegated Schools Budget - All Through	1,083	0	(209)	874	0	0	874
Delegated Schools Budget-All Schools	5,127	0	(2,571)	2,556	0	0	2,556
Insurances - Supply Cover	85	0	(85)	0	0	0	0
Schools & Lifelong Learning	770	0	(385)	385	0	(116)	269
Schools & Lifelong Learning	855	0	(470)	385	0	(116)	269
Corporate Capital	6,196	0	(615)	5,581	0	(3,082)	2,499
Education Penweddig PFI	1,614	0	(301)	1,313	0	(297)	1,016
Funding / CTRS Equalisation	700	0	0	700	0	0	700
Corporate Redundancy	1,062	0	(190)	872	0	(872)	0
Insurance	1,206	100	0	1,306	0	0	1,306
Finance - General	480	0	0	480	0	(75)	405
Finance & Procurement	11,258	100	(1,106)	10,252	0	(4,326)	5,926
Democratic Services	112	0	0	112	0	0	112
County Council Election Reserve	35	0	0	35	0	0	35
Democratic Services	147	0	0	147	0	0	147
People & Organisation	17	0	0	17	0	0	17
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Pyrth Investment	250	0	0	250	0	0	250
Porth Gofal	50	0	0	50	0	0	50
Pyrth Through Age Model	302	0	0	302	0	0	302
Policy, Performance & Public Protection	127	0	0	127	0	0	127
Highways & Environmental Services	1,086	0	0	1,086	0	(1,086)	0
Winter Maintenance/Storm Repairs	155	0	0	155	0	0	155
Environmental & Flood Protection	177	0	(50)	127	0	(50)	77
Civil Parking Enforcement	102	0	0	102	0	0	102
Highways & Environmental Services	1,520	0	(50)	1,470	0	(1,136)	334
Local Development Plan	233	0	(55)	178	0	(95)	83
Economy & Regeneration	93	2	0	95	2	0	97
Food Centre Wales (Horeb)	198	0	0	198	0	0	198
Growth Deal	219	0	(40)	179	0	(100)	79
Sewage Treatment Works Improvement Programme	452	0	(100)	352	0	(100)	252
Economy & Regeneration	1,195	2	(195)	1,002	2	(295)	709
ICT & Digital Investment	1,000	0	(233)	767	0	0	767
Customer Contact, ICT & Digital	181	0	(75)	106	0	0	106
Customer Contact, ICT & Digital	1,181	0	(308)	873	0	0	873
Legal & Governance	0	0	0	0	0	0	0
Contingency & Budget Management	4,137	1,700	(2,630)	3,207	0	0	3,207
Cost and Inflationary Pressures	1,322	0	(1,322)	0	0	0	0
Community Housing Scheme (Council Tax Premium)	1,797	615	(100)	2,312	188	(500)	2,000
Providing the Best Start in Life & Enabling Learning at All Ages	4,877	0	(3,089)	1,788	0	(1,781)	7
Boosting the Economy, Supporting Businesses & Enabling Employment	8,000	0	(2,760)	5,240	0	(100)	5,140
Creating Caring & Healthy Communities	2,302	800	(1,048)	2,054	0	(1,950)	104
Creating Sustainable, Green & Well-connected Communities	4,640	0	(2,046)	2,594	0	(2,000)	594
Leadership Group	27,075	3,115	(12,995)	17,195	188	(6,331)	11,052
Total Earmarked Reserves	48,804	3,217	(17,695)	34,326	190	(12,204)	22,312
GENERAL BALANCES							
General Balance b/f				6714			6714
General Balance c/f	6,714	0	0	6,714	0	0	6,714
Total Earmarked Reserves & General Balances	55,518	3,217	(17,695)	41,040	190	(12,204)	29,026

Y Rhaglen Gyfalaf afaethedig ar gyfer 2023/24 - 2026/27

Cyllideb ddiweddaraf 2023/24	Cyllideb arfaethedig 2024/25	Cyllideb ddangosol 2025/26	Cyllideb ddangosol 2026/27
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

Ysgolion a Dysgu Gydol Oes

Rhaglen Ysgolion yr 21ain Ganrif (Band B)	9,564	5,969	-	-
Ysgol Henry Richard	37	-	-	-
Cefnogi cyflwyno Prydau Ysgol am Ddim	798	-	-	-
Canolfan trochi iaith a bloc newydd o ddosbarthiadau	50	200	1,500	3,658
Anghenion Dysgu Ychwanegol - Addasiadau i Adeiladau	458	-	-	-
Prosiect E-sgol	73	-	-	-
To Newydd Llwyn yr Eos	-	-	-	-
Darpariaeth Gofal Plant	1,380	250	-	-
To Newydd yr Amgueddfa	-	576	-	-
Ysgolion - Gwaith Cyfalaf Ychwanegol	2,285	1,100	-	-
Systemau gwresogi o dan y llawr - Ysgolion	60	-	-	-
Gwaith Brys mewn Ysgolion	150	535	150	150
		150		
Cyfanswm - Ysgolion	14,855	8,780	1,650	3,808

Porth Cymorth Cynnar

Hwb Cymunedol - Llanbedr Pont Steffan	245	-	-	-
Gwaith Brys mewn Canolfannau Llesiant	225	200	50	50
Cam 2 Uwchraddio Cyfleusterau Llesiant - Chwaraeon Cymru	537	370	-	-
Caeau Chwaraeon Artiffisial	111	-	-	-
Pyllau Nofio Aberaeron a Chalon Tysul Cyf	89	-	-	-
Grantiau Cyfleusterau i'r Anabl	1,400	1,400	1,400	1,400
Cynlluniau Benthyciadau Gwella Cartrefi a Benthyciadau Troi Tai'n Gartrefi	61	-	-	-
Cynllun Tai Cymunedol	100	600	600	500
Grant Hwyluso i Fyw'n Annibynnol	146	-	-	-
Y Gronfa Gofal Canolraddol - Prynu ac Adnewyddu Eiddo	52	161	-	-
Cronfa Datblygu Tir ac Adeiladau	400	1,288	-	-
Cronfa Tai â Gofal - gan gynnwys Addasiadau Tai a chyllid atodol ar gyfer addasiadau Cyfleusterau i'r Anabl	120	-	-	-
Y Cynllun Grantiau Cartrefi Gwaq Cenedlaethol	82	82	-	-
Cyfanswm - Porth Cymorth Cynnar	3,568	4,101	2,050	1,950

Yr Economi ac Adfywio

Gwaith Trin Carthion	200	456	-	-
Gwaith Brys Arall	100	100	100	100
Adeiladau - Buddsoddi i Arbed Ffyrdd Newydd o Weithio	175	175	175	175
Buddsoddiadau mewn Cynlluniau Ynni	5	1,250	250	-
Rhaglen Datblygu Asedau	180	-	-	-
Neuadd y Farchnad Aberteifi	397	-	-	-
Rhaglen Adnewyddu Pomprennau	50	50	50	50
Grant Gwella Mynediad	103	103	-	-
Grant Adferiad Gwyrdd	32	-	-	-
Y Gronfa Rhwydweithiau Natur - Dalgylch Ardal Gadwraeth Arbennig				
Afon Teifi	445	-	-	-
Stryd Ioan, Ceinewydd - Gwella Mynediad i'r Ardal	45	-	-	-
Arian Cyfalaf Lleoedd Lleol ar gyfer Natur	366	394	-	-
Prosiectau Ffyniant Bro	1,794	7,771	-	-
Cyfanswm - Yr Economi ac Adfywio	3,892	10,299	575	325

Y Rhaglen Gyfalaf afaethedig ar gyfer 2023/24 - 2026/27

Cyllideb ddiweddaraf 2023/24	Cyllideb arfaethedig 2024/25	Cyllideb ddangosol 2025/26	Cyllideb ddangosol 2026/27
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

Prifffyrdd a Gwasanaethau Amgylcheddol

Adnewyddu / Gwella Seilwaith y Prifffyrdd	2,200	2,080	2,080	2,080
Gwasanaethau Amgylcheddol	66	60	60	60
Y Gronfa Drafnidiaeth Leol - Gwellannau i Seilwaith Coridorau Bysiau				
TrawsCymru	950	950	-	-
Y Gronfa Drafnidiaeth Leol - Cyllid Craidd ar gyfer Coridorau Bysiau	250	-	-	-
Trawsnewid - Cerbydau Allyriadau Isef iawn	298	370	-	-
Grant Seilwaith Gwefru Cerbydau Trydan (CLILC)	16	-	-	-
Arian Craidd y Gronfa Teithio Llesol	500	-	-	-
Y Gronfa Teithio Llesol - Cyswllt Waunfawr i IBERS - Cam 1	1,490	-	-	-
Dyranïad Craidd 20myns	739	-	-	-
Llywodraeth Diogel mewn Cymunedau - Llanrhystud	50	-	-	-
Cae'r Henwas (Cwblhau'r Safle)	9	-	-	-
Goleuadau Stryd - Buddsoddi i Arbed	-	110	-	-
Seilwaith Parcio	-	250	-	-
Cynlluniau Lliniaru Llifogydd Dyfrffos Llandre / Y Borth	61	-	-	-
Rheoli Risg Llifogydd ac Erydu Arfordrol, Capel Bangor a Thal-y-bont	121	-	-	-
Dyranïad Mamw ar gyfer Gwaith Diogelu'r Arfordir yn Aberaeron	107	-	-	-
Diogelu'r Arfordir yn Abergwyth	232	-	-	-
Diogelu'r Arfordir yn Llangrannog	24	-	-	-
Diogelu'r Arfordir yn y Borth ac Ynyslas	40	-	-	-
Cynlluniau Diogelu'r Arfordir yn Aberaeron	13,000	18,590	-	-
Cerbydau Newydd fr Fflyd	848	500	1,500	1,500
Gorsaf Trosolwyddo Gwastraff	-	1,025	-	-

Cyfanswm - Prifffyrdd a Gwasanaethau Amgylcheddol 21,001 23,935 3,640 3,640

Porth Gofal

Gwaith Brys - Cartrefi Preswyl	100	100	100	100
Y Gronfa Tai à Gofal - Llety Diogel i Blant	1,182	428	-	-
Uwchraddio Cartrefi Preswyl	280	600	256	-
Buddsoddiad Cyfalaf Cartref Preswyl Hafan y Waun	200	-	-	-
Y Gronfa Tai à Gofal - gan gynnwys Storfia Offer Cymunedol Integredig, gwella offer ac effeithlonrwydd, gwneud asesiadau a darparu synwryddion, a throstr'i loifa i fod yn ystrolig o ddementia yn Hafan Deg.	121	-	-	-
Y Gronfa Gofal Canolraddol - Prosiect Dementia Hafan Deg	379	-	-	-
Cyfanswm - Porth Gofal	2,262	1,128	356	100

Cronfa Ffyniant Gyffredin y Deyrnas Unedig

Cronfa Ffyniant Gyffredin y Deyrnas Unedig (Ceredigion a Phowys)	2,040	6,012	-	-
Cyfanswm - Cronfa Ffyniant Gyffredin y Deyrnas Unedig	2,040	6,012	-	-

Cyswllt Cwsmeriaid

Buddsoddi mewn offer a seilwaith TGCh	390	300	300	380
Cyfanswm - Cyswllt Cwsmeriaid	390	300	300	380

Y Rhaglen Gyfalaf afaethedig ar gyfer 2023/24 - 2026/27

	Cyllideb ddiweddaraf 2023/24	Cyllideb arfaethedig 2024/25	Cyllideb ddangosol 2025/26	Cyllideb ddangosol 2026/27
	CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
	£'000	£'000	£'000	£'000
<u>Cyllid a Chaffael</u>				
Cynllun Grantiau Cymunedol	150	100	100	100
Cyfanswm - Cyllid a Chaffael	150	100	100	100
<u>Polisi, Perfformiad a Diogelu'r Cyhoedd</u>				
Contract Inphase	30	-	-	-
Cyfanswm - Polisi, Perfformiad a Diogelu'r Cyhoedd	30	-	-	-
<u>Diwygio Gwasanaethau</u>				
Cyfarwyddyd Cyfalafu - Diwygio Gwasanaethau	100	-	-	-
CYFANSWM Y RHAGLEN WAITH	48,288	54,655	8,671	10,303
Arian wrth gefn	350	250	350	350
Grantiau newydd a gymeradwywyd / Arian cyfatebol ar gyfer cynlluniau grant	1,751	4,200	4,200	4,200
Cyfanswm - Arian wrth gefn	2,101	4,450	4,550	4,550
CYFANSWM Y RHAGLEN GYFFREDINOL	50,389	59,105	13,221	14,853

Proposed Multi-Year Capital Programme 2023/24 - 2026/27

2023/24 latest	2024/25 proposed	2025/26 indicative	2026/27 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Schools & Lifelong Learning

21st Century Schools programme (Band B)	9,564	5,969	-	-
Ysgol Henry Richards	37	-	-	-
To support the roll out of Free school meals	798	-	-	-
Welsh Medium Immersion Centre and New classroom block	50	200	1,500	3,658
Additional Learning needs Adaptations to Buildings	458	-	-	-
E-sgol project	73	-	-	-
Llwyn y Eos New Roof	-	250	-	-
Childcare Provision	1,380	576	-	-
Museum New Roof	-	1,100	-	-
School - additional Capital works	2,285	-	-	-
Underfloor Heating System - Schools	60	535	-	-
Urgent Works Schools	150	150	150	150
Total - Schools	14,855	8,780	1,650	3,808

Porth Cymorth Cynnar

Community Wellbeing Hub - Lampeter	245	-	-	-
Urgent Works Wellbeing Centres	225	200	50	50
Sports Wales Stage 2 Wellbeing facilities upgrade	537	370	-	-
Artificial Sports Pitches	111	-	-	-
Aberaeron and Calon tysul Ltd Swimming Pools	89	-	-	-
Disabled Facilities Grants	1,400	1,400	1,400	1,400
Home Improvement & Houses into Homes Loan Schemes	61	-	600	-
Community Housing Scheme	100	600	-	500
Enable Grant for Independent Living	146	-	-	-
Intermediate Care Fund- Property Purchases & Renovations	52	161	-	-
Land and Buildings Development Fund	400	1,288	-	-
HCF - Housing with care Fund to include Housing Adaptation, and top up for Disabled Facilities adaptations.	120	-	-	-
National Empty Homes Grant Scheme	82	82	-	-
Total - Porth Cymorth Cynnar	3,568	4,101	2,050	1,950

Economy and Regeneration

Sewage Treatment Works	200	456	-	-
Urgent Works - Other	100	100	100	100
Buildings - Invest to Save New Ways of Working	175	175	175	175
Energy Scheme Investments	5	1,250	250	-
Asset Development Programme	180	-	-	-
Market Hall Cardigan	397	-	-	-
Footbridge Replacement Programme	50	50	50	50
Access Improvement Grant	103	103	-	-
Green Recovery Grant	32	-	-	-
NNF Afon Teifi SAC Catchment	445	-	-	-
New Quay South John Street - Amenity Access Enhancement	45	-	-	-
Local Places for nature Capital	366	394	-	-
Levelling Up Projects	1,794	7,771	-	-
Total - Economy and Regeneration	3,892	10,299	575	325

Proposed Multi-Year Capital Programme 2023/24 - 2026/27

2023/24 latest	2024/25 proposed	2025/26 indicative	2026/27 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Highways and Environmental Services

Highways Infrastructure Renewal / Improvements	2,200	2,080	2,080	2,080
Environmental Services	66	60	60	60
LTF Fund trawsCymru Bus Corridor Infrastructure improvements	950	950	-	-
LTF Bus Corridor Core Funding	250	-	-	-
Ultra Low emissions Vehicle Transformation	298	370	-	-
EV Charging Infrastructure Grant (WLGA)	16	-	-	-
ATF Core funding	500	-	-	-
ATF Waunfawr to IBERS Link Phase 1	1,490	-	-	-
20 mph Core Allocation	739	-	-	-
SRIC Llanrhystud	50	-	-	-
Cae'r Henwas (Site Completion)	9	-	-	-
Street Lighting invest to save	-	110	-	-
Parking infrastructure	-	250	-	-
Flood Alleviation Schemes Llandre/Borth Leat	61	-	-	-
FCERM Capel Bangor & Talybont	121	-	-	-
Aberaeron Coastal Protection Detail Design	107	-	-	-
Aberystwyth Coastal Protection	232	-	-	-
Llangrannog Coastal protection	24	-	-	-
Borth & Ynyslas Coastal Protection	40	-	-	-
Aberaeron Coastal Protection schemes	13,000	18,590	-	-
Fleet Replacement	848	500	1,500	1,500
Waste Transfer Station	-	1,025	-	-
Total - Highways and Environmental Services	21,001	23,935	3,640	3,640

Porth Gofal

Urgent Works - Residential Homes	100	100	100	100
HCF Safe Accommodation for Children	1,182	428	-	-
Residential Homes upgrade	280	600	256	-
Hafan y Waun Capital Investment	200	-	-	-
HCF - Housing with Care Fund to include Integrated Community Equipment Store (ICES) Equipment and Efficiency Improvements, Assessment and sensors and a Dementia Friendly Lounge Conversion at Hafan Deg.	121	-	-	-
ICF Hafan Deg Dementia Project	379	-	-	-
Total - Porth Gofal	2,262	1,128	356	100

UK Shared Prosperity Fund

Uk Shared Prosperity Fund (Powys and Ceredigion)	2,040	6,012	-	-
Total - UK Shared Prosperity Fund	2,040	6,012	-	-

Customer Contact

ICT Kit and Infrastructure investment	390	300	300	380
Total - Customer Contact	390	300	300	380

Proposed Multi-Year Capital Programme 2023/24 - 2026/27

	2023/24 latest	2024/25 proposed	2025/26 indicative	2026/27 indicative
	TOTAL	TOTAL	TOTAL	TOTAL
	£'000	£'000	£'000	£'000
<u>Finance & Procurement</u>				
Community Grant Scheme	150	100	100	100
Total - Finance & Procurement	150	100	100	100
<u>Policy Performance and Public Protection</u>				
Inphase Contract	30	-	-	-
Total Policy Performance and Public Protection	30	-	-	-
<u>Service Reform</u>				
Capitalisation Direction - Service Reform	100	-	-	-
TOTAL WORKING PROGRAMME	48,288	54,655	8,671	10,303
Contingencies	350	250	350	350
New Approved Grants/Match funding for grant schemes	1,751	4,200	4,200	4,200
Total - Contingencies	2,101	4,450	4,550	4,550
 TOTAL OVERALL PROGRAMME	 50,389	 59,105	 13,221	 14,853

CYNGOR SIR CEREDIGION

Adroddiad i'r: Cyngor Llawn

Dyddiad y cyfarfod: 29/02/24

Teitl: Adroddiad ar y Cyd gan yr Arweinydd, Aelod y Cabinet - Cyllid a Chaffael, y Prif Weithredwr a'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ar Gyllideb 2024/25 gan gynnwys y Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn wedi'i diweddarau a'r Dangosyddion Darbodus ar gyfer Rheoli Cyfalaf a Rheoli'r Trysorlys.

Pwrpas yr adroddiad: Cymeradwyo Gofyniad y Gyllideb Refeniw ar gyfer 24/25; pennu lefel Treth y Cyngor at ddibenion y Cyngor Sir ar gyfer 24/25; cymeradwyo'r Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn a'r Dangosyddion Darbodus.

Er: Penderfyniad

Portffolio Cabinet ac Aelod Cabinet:
Y Cyngorydd Bryan Davies Arweinydd y Cyngor
Y Cyngorydd Gareth Davies Aelod o'r Cabinet dros Gyllid a Chaffael
Holl Aelodau'r Cabinet

1. Cefndir

Ar 23/01/24 ystyriodd y Cabinet adroddiad ynglŷn â Gofyniad y Gyllideb Refeniw ddrafft ar gyfer 2024/25 a'r Rhaglen Gyfalaf Aml-flwyddyn wedi'i diweddarau, a gwnaeth argymhellion drafft ar lefel arfaethedig Treth y Cyngor ar gyfer 2024/25 ynghyd â chynigion ar ddefnyddio arian Premiymau Treth y Cyngor.

Roedd yr adroddiad yn amlinellu manylion llawn sefyllfa gyffredinol y Gyllideb ac roedd yn seiliedig ar setliad dros dro Llywodraeth Cymru ar Gyllid i Lywodraeth Leol. Mae'r adroddiad a'r penderfyniadau i'w gweld fan hyn:

[Agenda Cabinet Cyngor Sir Ceredigion ar ddydd Mawrth, 23ain Ionawr, 2024](#)

Wedyn cyfeiriodd y Cabinet yr adroddiad i'r Pwyllgorau Trosolwg a Chraffu i gael eu barn nhw ar y Gyllideb. Ar 01/02/24 cafodd y Pwyllgor Cydlynu Trosolwg a Chraffu gyflwyniadau gan yr Arweinydd, Aelod y Cabinet dros Gyllid a Chaffael a'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ac yna ystyriodd yr adroddiad ynglŷn â Chyllideb ddrafft 24/25 ac argymhellion y Cabinet. Ar 08/02/24 a 09/02/24 cafodd y pedwar Pwyllgor Trosolwg a Chraffu thematig gyflwyniadau gan yr Arweinydd, Aelod y Cabinet dros Gyllid a Chaffael, y Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ac Aelodau Cabinet unigol ar gyfer y priod wasanaethau ac yna gwnaethant ystyried yr adroddiad ynglŷn â Chyllideb ddrafft 24/25 ac argymhellion y Cabinet.

2. Trosolwg

Mae Llywodraeth Cymru wedi datgan yn agored mai ei Chyllideb Ddrafft ar gyfer 24/25 yw'r "*un fwyaf cyfyng a phoenus ers datganoli*". Yn dilyn cyllid ychwanegol a gyhoeddwyd gan Lywodraeth Cymru ar 07/02/24 mae Ceredigion dal ond yn derbyn cynnydd o 2.9% yn ei gyllid craidd (14eg o blith y 22 Awdurdod Lleol). Dyma felly yw Cyllideb fwyaf cyfyng Cyngor Sir Ceredigion hyd yn hyn ac mae'n waeth nag a ragwelwyd yn flaenorol.

Amcangyfrifir bod y pwysau o ran y costau refeniw y mae'r Cyngor yn eu hwynebu yn £18m, sy'n cyfateb i ffactor chwyddiant o 10% ar gyfer Ceredigion yn benodol. Mae hyn yn cymharu â'r sefyllfa lle y mae chwyddiant yn gyffredinol yn rhedeg ar 4% (ffigwr y CPI, Ionawr 2024). Felly mae angen gwneud yn iawn am ddiffyg o £14m yn y gyllideb drwy gyfuniad o Ostyngiadau yn y Gyllideb a chodi'r Dreth Gyngor.

Mae'r Cynghorwyr wedi gorfod wynebu dewisiadau Cyllidebol ofnadwy o anodd wrth bwysu a mesur sut a ble i leihau costau Gwasanaethau'r Cyngor, ar y cyd ag ystyried y lefel briodol o gyllid i'w chodi drwy Dreth y Cyngor. Nid yw mantoli'r Gyllideb wedi bod yn dasg bleserus. O ganlyniad, mae 70 o gynigion i leihau'r Gyllideb wedi'u cynnwys yn Atodiad 2, sydd oll yn angenrheidiol er mwyn llunio cyllideb gytbwys.

Mae'r costau sy'n gysylltiedig â gweithwyr yn bwysau cost sylweddol, sef cyfanswm o £6.1m. Mae hyn yn rhannol oherwydd y dyfarniadau cyflog cenedlaethol sydd bellach wedi'u cadarnhau ar gyfer 23/24, a oedd am yr ail flwyddyn yn olynol yn uwch na darpariaeth y Gyllideb sylfaenol. Nid yw'r broses genedlaethol o ddyfarnu cyflogau ar gyfer 24/25 wedi cychwyn eto, felly amcangyfrifwyd y ddarpariaeth. Fodd bynnag, maent yn cael eu gyrru i raddau helaeth gan y codiad parhaus yn y Cyflog Byw Cenedlaethol gan Lywodraeth y DU (cynnydd o 9.7% i £11.44 yr awr o fis Ebrill 2024 ymlaen) ac ni roddir cyllid ychwanegol uniongyrchol ar ei gyfer. Mae disgwyl felly i'r dyfarniadau cyflog barhau i fod yn uchel ond yn is na'r hyn a welwyd yn 22/23 a 23/24.

Nid yw'r Cyngor yn pennu Dyfarniadau Cyflog cyflogeion ac nid yw'n cymryd rhan mewn trafodaethau ynghylch dyfarniadau cyflog ychwaith. Llywodraeth Cymru sy'n gwneud hyn mewn perthynas â Chyflogau Athrawon a chorff Cyflogwyr Llywodraeth Leol y DU sy'n gwneud hyn mewn perthynas â staff cyffredinol y Cyngor.

Mae'r galw a'r pwysau ar gyllidebau Gofal Cymdeithasol yn parhau i godi - cyfanswm o tua £8.6m ar ben dyfarniadau cyflog y gweithwyr. Mae £2.8m o hwn yn gysylltiedig ag ariannu codiadau chwyddiant ar gyfer gwasanaethau a gomisiynwyd yn allanol (e.e. Gofal yn y Cartref, Taliadau Uniongyrchol a lleoliadau preswyl Pobl Hŷn). Mae hyn yn cynnwys sicrhau bod gweithwyr Gofal Cymdeithasol Cofrestredig yng Ngheredigion yn derbyn y Cyflog Byw Gwirioneddol (sydd wedi codi o £10.90 i £12.00 yr awr – cynnydd o 10.1%).

Ni fu'n bosib ariannu'n llawn yr holl bwysau costau a brofir gan Ysgolion ond darperir yng Nghyllideb 24/25 ar gyfer cynnydd cyfartalog o 3.1%. Cafodd Penaethiaid a Llywodraethwyr eu hysbysu ddiwedd mis Medi 2023 bod angen iddynt gynllunio gan dybio y byddent yn derbyn cynnydd ariannol o 3.1%, yn amodol ar newidiadau yn nifer y disgyblion yn yr ysgolion unigol. Mae'r ymrwymiad o 3.1% yn sefyll, serch y ffaith fod Setliad Llywodraeth Cymru ond yn gynnydd o 2.9%. Mae dal risg ynghylch y cynnydd yng nghyfradd Cyfraniadau Cyflogwyr ar gyfer Cynllun Pensiynau Athrawon, lle rhagdybir bod tua £1.4m o gyllid yn dod drwy gyllid grant penodol.

Am yr ail flwyddyn yn olynol cafwyd cynnydd sylweddol yn Ardoll Tân Awdurdod Tân Canolbarth a Gorllewin Cymru, sy'n rhan o gyllideb a phwysau costau Cyngor Sir Ceredigion. £584k yw'r cynnydd ar gyfer 24/25 – gyda'r Ardoll Tân yn cynyddu o £4.856m i £5.440m (12%). Ar ôl darparu ar gyfer cyllid tybiedig gan Lywodraeth Cymru tuag at gyfraniadau Cyflogwyr ar gyfer Cynllun Pensiynau'r Diffoddwyr Tân, mae'r pwysau costau yn lleihau o £584k i £497k sy'n dal i gyfateb i gynnydd o 1.10% yn Nhreth y Cyngor.

Yn dilyn penderfyniad y Cyngor Llawn ar 14/12/23 i gynyddu'r premiymau Treth y Cyngor y gellir eu codi ar Ail Gartrefi ac Eiddo Gwag Hirdymor, mae'r Cabinet wedi treulio amser yn ystyried y ffordd orau o gynnig defnyddio'r budd ariannol a ddaw o hynny. Mae'r Cabinet yn ymwybodol fod angen cydbwysu'r awydd i glustnodi holl arian premiymau'r Dreth Gyngor ar un llaw, gyda sefyllfa ehangach y Gyllideb ar y llaw arall, a'r gallu i leihau baich Treth y Cyngor ar holl drigolion Ceredigion. Dyna pam y mae'r cynnig hwn gerbron y Cyngor Llawn i'w ystyried, sef cadw'r cynllun Tai Cymunedol gan ddefnyddio 25% o arian y Premiwm (ond gyda chap o £2m rhag i'r gronfa gronni'n ormodol) a bod y 75% sy'n weddill o arian y Premiwm yn cynorthwyo'r gyllideb gyffredinol.

Er yr heriau gweithredol o dro i dro mewn rhai Gwasanaethau, mae Cyngor Sir Ceredigion yn parhau i ddarparu gwasanaethau o safon wrth fodd y rheoleiddwyr allanol. Er enghraifft:

- Mewn cyfarfod diweddar ar sicrwydd ac asesu risg, gwnaeth Arolygiaeth Gofal Cymru (AGC) sylwi ar arweinyddiaeth gref a gwaith partneriaeth cryf ar draws Gofal Cymdeithasol. Roeddent yn falch o weld Gwasanaethau yn canolbwyntio ar lais y plentyn, yn cyflwyno asesiadau cymesur a'r ymrwymiad i gapasiti ychwanegol yn y timau Plant a Gofal a Gynllunnir. Hefyd, cyfeiriodd AGC at y nifer gymharol isel o Blant sy'n Derbyn Gofal yng Ngheredigion a dywedodd fod y gwasanaeth brysbennu i Blant yn gweithio'n dda ledled y model Llesiant Gydol Oed.
- Mae perfformiad ysgolion Ceredigion wedi parhau i gael canmoliaeth oddi wrth Estyn ac nid oes yr un ysgol mewn unrhyw fath o gategori dilynol. Eithriad yn hytrach na'r norm yw hyn ymhlith awdurdodau lleol eraill Cymru.
- Mae'r Cyngor wedi'i asesu gan Archwilio Cymru a barnwyd ei fod yn ariannol gadarn ond gan gydnabod yr heriau ariannol sylweddol sydd o'n blaenau ac sy'n risg fawr. Caiff y risg hon ei chydnabod yn ffurfiol yng Nghofrestr Risgiau'r Cyngor.

ATODIAD 1

£1,908 yw Treth y Cyngor bresennol Band D yng Ngheredigion (i bob elfen) ar gyfer 23/24, sydd ychydig yn uwch na'r Dreth Gyngor gyfartalog ar gyfer Band D yng Nghymru, sef £1,879. Mae lefelau cyfartalog Treth y Cyngor yng Nghymru yn dal yn is na'r cyfartaledd cyfatebol yn Awdurdodau Unedol Lloegr (£2,139 ar gyfer 23/24). Mae elfen bresennol 2023/24 y Cyngor Sir o Dreth y Cyngor Band D yn werth £1,553.60.

Yn sgil y Gyllideb arfaethedig mae Gofyniad o £193.572m yng Nghyllideb 24/25. Ar gyfer Gwasanaethau'r Cyngor, byddai hyn yn arwain at gynnydd arfaethedig o 10.0% yn Nhreth y Cyngor at ddibenion y Cyngor Sir. Fodd bynnag, oherwydd y pwysau ariannol sylweddol sy'n deillio o'r ardoll Tân a osodwyd gan Awdurdod Tân Canolbarth a Gorllewin Cymru, bydd angen ychwanegu cynnydd pellach o 1.1% ar Dreth y Cyngor er mwyn ariannu'r elfen hon yn llawn. O ganlyniad, cyfanswm y cynnydd arfaethedig yn Nhreth y Cyngor fydd 11.10%.

O ganlyniad i'r cynnydd arfaethedig cyffredinol yn Nhreth y Cyngor at ddibenion y Cyngor Sir (gan gynnwys yr ardoll Tân) bydd eiddo Band D yng Ngheredigion yn talu £1,726.05 – cynnydd o £172.45 o gymharu â £1,553.60 ar hyn o bryd. Mae hyn yn cyfateb i £14.37 y mis yn ychwanegol / £3.32 yr wythnos yn ychwanegol. Nid yw'r ffigurau hyn yn cynnwys praesept yr Heddlu na chwaith braesept y Cyngor Tref a Chymuned.

3. Cyllideb Refeniw

Ar 20/02/24, cafodd y Cabinet adborth ffurfiol yn dilyn cyfarfodydd y Pwyllgorau Trosolwg a Chraffu ac o ganlyniad penderfynodd y Cabinet:

1. *Nodi mai Ardoll Tân 24/25 cymeradwy Awdurdod Tân Canolbarth a Gorllewin Cymru ar gyfer Cyngor Sir Ceredigion yw £5.440m, sef cynnydd o £584k (12%). Ar ôl darparu ar gyfer cyllid costau Pensiwn tybiedig gan Lywodraeth Cymru, mae hyn yn cyfateb i gynnydd o 1.1% yn Nhreth y Cyngor i drigolion Ceredigion.*
2. *Bod y Cabinet yn cymeradwyo'r rhestr o Ffioedd a Chostau i fod yn effeithiol o 01/04/24 ymlaen fel yr amlinellir yn:*
 - a) *Atodiad 1*
 - b) *Atodiad 2*
 - c) *Atodiad 3*
 - d) *Atodiad 4*
3. *I argymhell i'r Cyngor Llawn, mewn perthynas â Phremiymau Treth y Cyngor o 01/04/24 ymlaen:*
 - a) *O 01/04/24, dylai 25% o'r holl arian a godir o bremiymau Treth y Cyngor ar Ail Gartrefi ac Eiddo Gwag Hirdymor (net o ad-daliadau / costau Treth y Cyngor) gael ei glustnodi a'i ddefnyddio i gefnogi'r Cynllun Tai Cymunedol, ar yr amod drwy'r amser na fydd cyfanswm y cyllid a ddelir yn y Cynllun Tai Cymunedol yn fwy na £2.0m ac y bydd unrhyw gyllid y tu hwnt i'r lefel hon mewn unrhyw flwyddyn benodol yn cael ei ddefnyddio i gefnogi sefyllfa'r gyllideb gyffredinol.*
 - b) *O 01/04/24, bydd 75% o'r holl arian a godir o bremiymau Treth y Cyngor ar Ail Gartrefi ac Eiddo Gwag Hirdymor (net o ad-daliadau / costau Treth y Cyngor) yn cael ei gadw a'i ddefnyddio i gefnogi sefyllfa'r gyllideb gyffredinol, er mwyn lleihau baich Treth y Cyngor ar drigolion Ceredigion.*
4. *I argymhell i'r Cyngor Llawn, ar gyfer Cyllideb 24/25:*
 - a) *Gofyniad y Gyllideb ar gyfer 24/25 yw £193.572m, sy'n cynnwys yr holl gynigion ar gyfer Lleihau'r Gyllideb a amlinellir yn Atodiad 5, ond gan hepgor Eitem 63 ynghylch y Gwasanaeth Casglu Cynnyrch Hylendid.*
 - b) *Mae lefel Treth y Cyngor arfaethedig 24/25 at ddibenion y Cyngor Sir yn gynnydd o 11.10% (sef 1.1% mewn perthynas â chynnydd Ardoll yr Awdurdod Tân a 10.0% ar gyfer holl Wasanaethau'r Cyngor)*
 - c) *Byddai hyn yn cyfateb i gynnydd Band D o £172.45 (sef £14.37 y mis / £3.32 yr wythnos).*
5. *Cymeradwyo mai'r terfyn i'w gyflwyno ar gyfer gwastraff gweddilliol o 01/04/24 ymlaen fyddai 3 bag du (dim mwy na 60 litr yr un) fesul aelwyd breswyl fesul casgliad bob 3 wythnos..*

Gellir gweld yr adroddiad llawn a'r penderfyniadau yma:

[Agenda'r Cabinet ar ddydd Mawrth, 20fed o Chwefror, 2024](#)

ATODIAD 1

Disgwylir i fanylion Setliad Cyllid Terfynol Llywodraeth Cymru i Lywodraeth Leol gael eu cyhoeddi ar 27/02/23 (ar ôl i'r adroddiad hwn gael ei gyhoeddi), yr un diwrnod ag y disgwylir i Gyllideb Derfynol Llywodraeth Cymru gael ei chyhoeddi. Yr unig newidiadau a ddisgwylir yw:

- £343k ychwanegol ar gyfer Ceredigion mewn perthynas â £14.4m o gyllid ychwanegol oddi wrth Lywodraeth Cymru (rhan o gyllid canlyniadol o £25m y disgwylir iddo gael ei ddyrannu i Gymru);
- 4 grant penodol i'w trosglwyddo i'r Setliad Terfynol, cyfanswm o £2.228m:

	£'000
Menter Benthycia Llywodraeth Leol: Cynllun Amddiffyn Arfordir Aberaeron	1,944
Rheoli'r Perygl o Lifogydd ac Erydu Arfordirol	225
Claddu ac Amlosgi Plant	19
Fframwaith Perfformiad a Gwella Gofal Cymdeithasol	40
CYFANSWM	2,228

Mae'r eitemau hyn eisoes wedi'u cynnwys yn y cyfrifiad o Ofynion Cyllidebol arfaethedig 24/25 a ddangosir yn Atodiad 1 – cyfanswm o £193.572m.

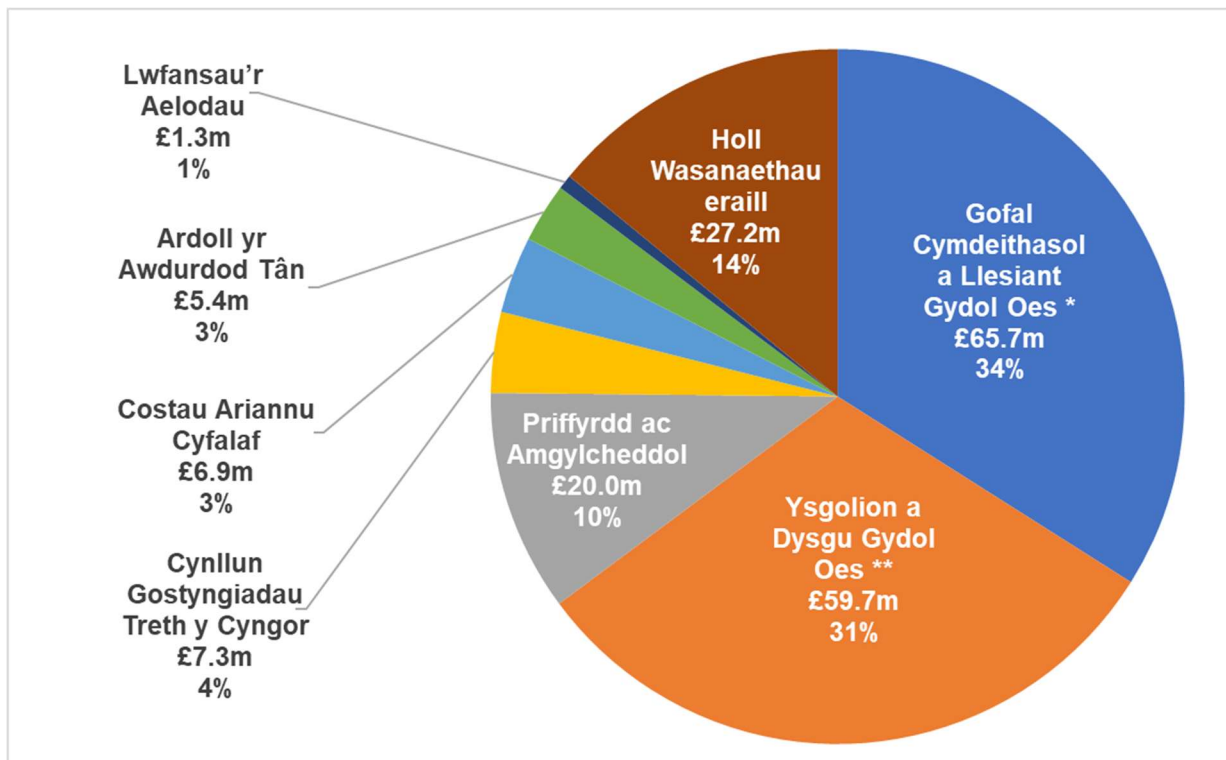
Fel rhan o argymhelliad 4a) y Cabinet, roedd hyn yn cynnwys rhestr o 70 o Gynigion i ostwng y Gyllideb gwerth cyfanswm o £5.819m. Roedd hyn yn cynnwys tair eitem ychwanegol (o gymharu ag adroddiad y Gyllideb ar 23/01/24) a oedd yn gyfanswm o £714k (Eitemau 68, 69 a 70) a gafodd eu hamlinellu yn adroddiad y Cabinet ar 20/02/24. Dangosir y rhestr hon yn ei chyfanrwydd yn Atodiad 2, sydd bellach yn hepgor Eitem 63 ynghylch y Gwasanaeth Casglu Cynnyrch Hylendid ac sydd â chyfanswm diweddaredig o £5.793m.

Dyma grynodedb o Gyllideb arfaethedig 24/25:

	<u>£'000</u>
<u>Adnoddau</u>	
Setliad Cyllid Allanol Cyfun LIC	133,058
Grantiau Penodol i'w trosglwyddo i'r Setliad Terfynol	2,228
Treth y Cyngor (11.10%)	58,286
Adnoddau ar gael	<u>193,572</u>
<u>Cyllideb</u>	
Cyllideb Sylfaenol a ddygwyd ymlaen o'r flwyddyn flaenorol	180,101
Trosglwyddo grantiau'r Setliad Terfynol	2,228
Pwysau Costau'r Gyllideb	17,850
Cynigion ar gyfer Lleihau'r Gyllideb	(5,793)
Cyllideb Ddirprwyedig Ysgolion wedi'i chapio ar gynnydd o 3.1%	(1,539)
Cynllun Gostyngiadau Treth y Cyngor - cynnydd gofynnol	725
Gofyniad Arfaethedig Cyllideb 24/25	<u>193,572</u>

Felly mae'r gyfres o bapurau'r Gyllideb bellach wedi'u paratoi yn unol ag argymhellion y Cabinet. Mae'r Cyllidebau Rheoladwy sy'n deillio o'r rhain wedi'u diweddarau hefyd i adlewyrchu'r gofynion cyfrifyddu ar gyfer dyraniadau/ ailgodi taliadau yn fewnol (e.e. Gwasanaethau Cymorth) a thaliadau Cyfalaf i gyrraedd y Cyllidebau Net. Felly mae manylion y Cyllidebau Rheoladwy a Net arfaethedig i'w gweld yn Atodiad 3.

Ar sail Cyllideb arfaethedig 24/25, gellir dangos cost reoladwy uniongyrchol Gwasanaethau'r Cyngor fel a ganlyn (ac eithrio ailddyrrannu Gwasanaethau Cymorth neu daliadau Cyfalaf megis Dibrisiant):



Fel y gwelir, bydd 75% o gyllideb y Cyngor yn cael ei wario ar Ysgolion a Dysgu Gydol Oes, Gofal Cymdeithasol a Llesiant Gydol Oes, a Phriffyrdd a Gwasanaethau Amgylcheddol. Ar ôl darparu ar gyfer costau sefydlog (ar y cyfan) eraill (sef Lwfansau'r Aelodau, Ardoll yr Awdurdod Tân, Costau Ariannu Cyfalaf a Chynllun Gostyngiadau Treth y Cyngor), mae hyn yn gadael dim ond 14% (£27.2m) ar gyfer holl Wasanaethau eraill y Cyngor.

Gwneir Addasiadau ar gyfer y rhain:

* yn cynnwys *Lleoliadau y Tu Allan i'r Sir* (o'r Grŵp Arweiniol), Ffioedd Cyfreithiol (o Gyfreithiol a Llywodraethu) a Rhaglen Datblygu'r Gweithlu Gofal Cymdeithasol Cymru (o Bobl a Threfniadaeth)

** yn cynnwys *PFI Penweddig* (o *Gyllid a Chaffael*)

4. Beth yn hollol y mae elfen y Cyngor Sir o Dreth y Cyngor yn talu amdano?

Mae Treth y Cyngor yn dreth gyffredinol sy'n seiliedig ar werth eiddo ac nid yw'n gweithredu ar sail Gwasanaeth talu a defnyddio. Bydd preswylwyr yn gweld ac yn defnyddio gwahanol wasanaethau'r Cyngor ar wahanol adegau yn eu bywydau:

- Bydd hyn yn dechrau gyda chofrestru genedigaeth ac yna'n symud ymlaen i gynnwys darparu a chludo i addysg Feithrin, Cynradd ac Uwchradd ac addysg Ôl-16 - boed hynny'n addysg chweched dosbarth neu'n hyfforddiant galwedigaethol. Darperir hefyd Wasanaethau Cerdd a Gwasanaethau Ieuencid.
- Fel oedolyn, gall hyn gynnwys defnyddio canolfannau Chwaraeon, defnyddio Llyfrgell, cerdded Ilwybr Arfordir Ceredigion (a hawliau tramwy cyhoeddus eraill), cofrestru i bleidleisio mewn Etholiad, cyflwyno cais Rheoliadau Cynllunio neu Adeiladu, bwyta mewn sefydliadau bwyd diogel a rheoledig, mynychu Amgueddfa neu Theatr y Cyngor, casglu eich sbwriel (ac yna ei waredu neu ei ailgylchu), defnyddio safle Gwastraff Cartref, gyrru ar Briffyrdd a Phontydd a gaiff eu cynnal a'u cadw (gan gynnwys graeanu'r ffyrdd dros y gaeaf), defnyddio gwasanaeth Bws cyhoeddus, goleuadau stryd ynghynn ar eich stryd a'r gallu i alw'r Gwasanaeth Tân ac Achub mewn argyfwng.
- Yn ddiweddarach, bydd preswlydd yn elwa o brisiau tocynnau teithio rhatach, ond yn y pen draw efallai y bydd angen mynediad at wasanaethau Gofal a Chymorth (gan ddefnyddio staff gofal cymdeithasol gwerthfawr sy'n derbyn cyflog sydd o leiaf yn Gyflog Byw Gwirioneddol yng Nghymru). Gall hyn gynnwys cefnogaeth a chyfarpar er mwyn gallu byw'n Annibynnol, gofal yn y cartref a lle mewn Cartref Gofal Preswyl. Gall hefyd gynnwys, yn y pen draw, Gwasanaeth y Crwner o bosib a chofrestru marwolaeth.

5. Strategaeth Gyfalaf a'r Rhaglen Gyfalaf Aml-flwyddyn

Ni newidiwyd y Strategaeth Gyfalaf (Atodiad 4) na'r Rhaglen Gyfalaf Aml-flwyddyn (Atodiad 5) a ystyriwyd gan y Cabinet ar 23/01/24 ac a oedd wedi'u cynnwys yn nogfen amgaeëdig G yng nghyfarfodydd cyllidebol y Pwyllgorau Trosolwg a Chraffu.

I gynhoi, y Rhaglen Gyfalaf ddiweddaedig a gynigir ar gyfer 23/24 yw £50.4m, a £59.1m ar gyfer 24/25. Cyfanswm y rhaglen gyfalaf arfaethedig ar gyfer y cyfnod rhwng 23/24 a 26/27 yw £138m. Mae'r cyllid craidd oddi wrth Lywodraeth Cymru ar gyfer 24/25 yn dod i gyfanswm o £5.854m.

Mae'r galwadau amrywiol ar y Rhaglen Gyfalaf yn teimlo'n waeth yn sgil y gostyngiad hirdymor yn y cyllid Cyfalaf craidd oddi wrth Lywodraeth Cymru. Mae lefel bresennol y cyllid cyfalaf craidd (£5.8m) yn dal yn is na'r hyn a dderbyniwyd dros 15 mlynedd yn ôl ac mae'n cynrychioli toriad mewn termau real o £5.1m (neu bron i 50%) dros y cyfnod hwnnw.

Mae'n gwbl amlwg bod blwch sylweddol rhwng dyheadau'r Cyngor a'i allu i ariannu'r dyheadau hynny. Er enghraifft, ymhlith yr agweddau nad ydynt wedi'u cyfrifo'n llawn yn y Rhaglen Gyfalaf arfaethedig y mae'r pwysau o ran Cynlluniau Rheoli Asedau'r Priffyrdd, yr Arolygon o Gyflwr Adeiladau, y gofynion o ran cerbydau newydd i'r fflyd (gan gynnwys buddsoddi mewn Sero Net), buddsoddi yn Ffermydd y Sir a gosod cyfarpar TGCh newydd yn yr ysgolion yn y dyfodol.

Bydd y gallu i ddarparu arian cyfatebol ar gyfer cynlluniau mawr yn y dyfodol hefyd yn hynod o heriol. Yn y bôn, mae hyn yn golygu na fydd modd cynnal y lefel bresennol o asedau y mae'r Cyngor yn berchen arnynt (boed hynny'n adeiladau, yn seilwaith neu'n fflyd gerbydau).

6. Dangosyddion Darbodus ar gyfer Rheoli Cyfalaf a Rheoli'r Trysorlys

Mae'r Rhaglen Gyfalaf yn sail i'r Dangosyddion Darbodus arfaethedig sydd wedi'u hatodi (Atodiad 6). Mae hefyd yn angenrheidiol bob blwyddyn i ddirprwyo awdurdod i'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael i weithredu symudiad o fewn cyfanswm y terfyn Awdurdodedig ar gyfer benthyca allanol, a'r ffin Weithredol.

7. Barn y Swyddog Adran 151 (Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael)

O dan Adran 25 Deddf Llywodraeth Leol 2003, mae'n ofynnol i'r Swyddog Adran 151 roi adroddiad yn ffurfiol i'r Cyngor fel rhan o'r broses o bennu'r Gyllideb a hynny ynglŷn â chadernid yr amcangyfrifon a wnaed wrth gyfrifo, a digonolrwydd y cronfeydd ariannol wrth gefn arfaethedig.

O ystyried yr holl faterion sydd wedi'u cynnwys yn yr adroddiad hwn a phroses gysylltiedig y Gyllideb, gallaf gadarnhau bod amcangyfrifon y Gyllideb arfaethedig wedi'u paratoi mewn ffordd gadarn.

Mae Cyllideb 24/25 yn amodol ar gyflawni 70 o gynigion i ostwng y Gyllideb sy'n dod i gyfanswm o £5.793m (sef 3.0% o Gyllideb arfaethedig 24/25 - £193.572m). Mae'r camau perthnasol i gefnogi hyn hefyd yn rhan allweddol o Gynlluniau Busnes y Gwasanaethau ar gyfer 24/25. Bydd y gwaith o gyflawni Arbedion Cyllidebol yn cael ei fonitro'n ddiwyd yn ystod y flwyddyn a hynny drwy'r trefniadau arferol ar gyfer rheoli ariannol a chynllunio busnes. Mae hyn yn cynnwys bod y cyllidebau diweddaraf yn ystod y flwyddyn yn cael eu diweddarau'n rheolaidd, cyflwyno adroddiadau Monitro Ariannol rheolaidd i'r Cabinet, ac adrodd ar eithriadau yn ôl yr angen.

Mae'r Grŵp Arweiniol i gyd a'u Rheolwyr Corfforaethol yn gwbl ymwybodol o'r her ariannol a bydd angen i Wasanaethau fod yn hyblyg wrth reoli'r Gyllideb yn ystod y flwyddyn. Er enghraifft, cymryd camau i liniaru, cywiro neu addasu yn ddigon cynnar yn y flwyddyn os bydd materion annisgwyl yn digwydd codi. Hefyd nid yw'r dyfarniadau cyflog wedi'u pennu eto ar gyfer 24/25 felly bydd yn rhaid i Wasanaethau, unwaith yn rhagor, berchnogi a rheoli'r risg yn y maes yma.

Mae datganiad o Gronfeydd wrth gefn wedi'u clustnodi a Balansau Cyffredinol y Cyngor ynghlwm ar ddiwedd Atodiad 2, a gallaf gadarnhau fod lefel amcangyfrifedig y Balansau Cyffredinol, sef £6.7m, yn ddigonol ar gyfer y flwyddyn ariannol nesaf gan ddod o fewn y rhychwant o 3% i 5% a gynlluniwyd. Roedd y Cronfeydd wrth gefn a glustnodwyd wedi cyrraedd eu hanterth o £54m ar 31/03/22, wedi lleihau i £49m erbyn 31/03/23, a rhagwelir y byddant yn lleihau yn rhagor yn ystod y flwyddyn bresennol a'r un nesaf. Gwneir hyn mewn ffordd bwrpasol a rheoledig gan ddefnyddio Cronfeydd wrth gefn wedi'u clustnodi at ddibenion penodol yn unig, ac nid i gynnal y gyllideb sylfaenol. Er enghraifft, arian cyfatebol ar gyfer Cynlluniau Cyfalaf megis cynllun Amddiffyn Arfordir Aberaeron ac ysgol newydd Dyffryn Aeron.

Mae'r rhagolygon cyllidebol y tu hwnt i 24/25 yn edrych yn heriol iawn os bydd Setliadau Cyllido Llywodraeth Leol yn cael eu cyfyngu i ddim mwy nag 1% o gynnydd y flwyddyn ac efallai'n is na hyn. Gyda'r Canghellor yn cyhoeddi Cyllideb y Gwanwyn ar 06/03/24, y bwriad yw diweddarau'r Strategaeth Ariannol Tymor Canolig yn fanylach ar ôl hynny. Bydd hyn yn hwyluso dull mwy manwl, ystyriol a phenodol o weithio.

Fodd bynnag, ni ddylai'r Cyngor dwyllo'i hun – mae'r rhagolygon ariannol tymor canolig yn llwm tu hwnt. Mae mantoli cyllideb refeniw 24/25 wedi bod yn hynod heriol a bu ond yn bosib gwneud hynny drwy gynyddu Treth y Cyngor yn sylweddol.

Y rhagolygon tymor canolig ar hyn o bryd yw y gallai'r cyllid craidd gan Lywodraeth Cymru gynyddu gan 1.0% ar y mwyaf, ond gallent fod yn setliadau gwastad neu hyd yn oed ostwng ychydig. Byddai senarios o'r math hyn yn golygu na fyddai modd parhau â'r dull presennol o osod y Gyllideb heb ailwerthuso pwrpas sylfaenol y Cyngor a'i berthynas gyda'i drigolion. Fel arall mae'n debygol y bydd angen codi Treth y Cyngor yn uwch eto yn y dyfodol.

Argymhellion:

1. Nodi, ym marn y Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael (Swyddog Adran 151):
 - bod amcangyfrifon y Gyllideb wedi'u paratoi mewn modd cadarn.
 - bod lefel arfaethedig y Cronfeydd Wrth Gefn a Glustnodwyd a'r Balansau Cyffredinol yn ddigonol ar gyfer y flwyddyn ariannol sydd i ddod.
2. Cymeradwyo'r canlynol parthed Premiymau Treth y Cyngor:
 - a) O 01/04/24 ymlaen, y dylai 25% o'r holl arian a godir o bremiymau Treth y Cyngor ar Ail Gartrefi ac Eiddo Gwag Hirdymor (net o ad-daliadau / costau Treth y Cyngor) gael ei glustnodi a'i ddefnyddio i gefnogi'r Cynllun Tai Cymunedol, ar yr amod drwy'r amser na fydd cyfanswm y cyllid a ddelir yn y Cynllun Tai Cymunedol yn fwy na £2.0m ac y bydd unrhyw gyllid y tu hwnt i'r lefel hon mewn unrhyw flwyddyn benodol yn cael ei ddefnyddio i gefnogi sefyllfa'r gyllideb gyffredinol.
 - b) O 01/04/24 ymlaen, y bydd 75% o'r holl arian a godir o bremiymau Treth y Cyngor ar Ail Gartrefi ac Eiddo Gwag Hirdymor (net o ad-daliadau / costau Treth y Cyngor) yn cael ei gadw a'i ddefnyddio i gefnogi sefyllfa'r gyllideb gyffredinol, er mwyn lleihau baich Treth y Cyngor ar drigolion Ceredigion.
3. Cymeradwyo'r canlynol parthed y Gyllideb Refeniw:
 - a) Gofyniad y Gyllideb ar gyfer 24/25 yw £193.572m, fel y nodir yn Atodiad 1, sy'n cynnwys yr holl gynigion ar gyfer Lleihau'r Gyllideb a amlinellir yn Atodiad 2.
 - b) Cyllideb a Rhagolygon diwygiedig 24/25, fel yr amlinellir yn Atodiad 3.
4. Cymeradwyo'r canlynol parthed Dangosyddion Cyfalaf a Darbodus:
 - a) Y Strategaeth Gyfalaf, fel yr amlinellir yn Atodiad 4.
 - b) Y Rhaglen Gyfalaf Aml-flwyddyn, fel yr amlinellir yn Atodiad 5.
 - c) Y Dangosyddion Darbodus, fel yr amlinellir yn Atodiad 6.
 - d) Dirprwyo awdurdod i'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael i weithredu symudiad o fewn cyfanswm y terfyn Awdurdodedig ar gyfer benthyca allanol, a'r ffin Weithredol.
5. Nodi parthed y cynnydd arfaethedig yn Nhreth y Cyngor:
 - a) Mai £5.440m yw'r ardoll y cymeradwyodd Awdurdod Tân Canolbarth a Gorllewin Cymru ar gyfer Cyngor Sir Ceredigion, sef cynnydd o £584k (12%). Ar ôl darparu ar gyfer cyllid tybiedig gan Lywodraeth Cymru tuag at gostau Pensiynau, mae hyn yn cyfateb i gynnydd o 1.1% yn Nhreth y Cyngor.
 - b) Bod y cynnydd arfaethedig yn Nhreth y Cyngor ar gyfer Gwasanaethau eraill y Cyngor (heb yr Ardoll Tân) yn cyfateb i 10.0%.
6. Pennu Treth y Cyngor Band D o £1,726.05 ar gyfer 2024/25 at ddibenion Cyngor Sir Ceredigion, sef cynnydd o £172.45 neu 11.10%.

Rheswm dros y penderfyniad:

Fel bod modd pennu Cyllideb 24/25 a chwblhau elfen y Cyngor Sir o Dreth y Cyngor.

Llesiant Cenedlaethau'r Dyfodol:

Oes Aseiad Effaith Integredig wedi ei gwblhau? Os na, esboniwch pam.

Oes – Mae Aseidiadau Effaith Integredig yn rhan o'r adroddiad ac wedi cael eu hystyried pan fo hynny'n briodol.

Trosolwg a Chraffu:

Mae Cynigion y Gyllideb wedi'u hystyried gan y Pwyllgor Cydlynu Trosolwg a Chraffu a gan y Pwyllgorau Trosolwg a Chraffu unigol a rhoddwyd adroddiad i'r Cabinet ar 20/02/24 ar yr adborth.

Fframwaith Polisi:

Mae'r Gyllideb yn cefnogi pob agwedd ar Strategaeth Gorfforaethol 2022-2027.

Amcanion Llesiant Corfforaethol:

Mae'r Gyllideb yn cefnogi pob agwedd ar Strategaeth Gorfforaethol 2022-2027.

Goblygiadau Cyllid a Chaffael:

Wedi eu nodi yn yr adroddiad.

Goblygiadau Cyfreithiol:

Mae hyn yn rhan o'r broses o osod cyllideb ac o rwymedigaeth gyfreithiol y Cyngor i osod cyllideb erbyn 11 Mawrth. Mae'r Aelodau hefyd wedi derbyn cyngor ffurfiol oddi wrth y Swyddog Monitro ynghylch eu rolau a'u cyfrifoldebau parthed pennu'r Gyllideb a'r goblygiadau posib pe na lwyddir i wneud hynny.

Goblygiadau Staffio:

Mae Cynigion y Gyllideb wedi'u hystyried gan y Pwyllgor Cydlynu Trosolwg a Chraffu a gan y Pwyllgorau Trosolwg a Chraffu unigol. Byddai'r ymgynghori ffurfiol â'r staff yn digwydd yn y ffordd arferol, yn ôl yr angen.

Goblygiadau o ran eiddo / asedau:

Rhan o'r broses o osod y gyllideb.

Risg(iau):

Wedi eu nodi yn adroddiadau'r Gyllideb.

Pwerau Statudol:

Deddf Llywodraeth Leol a Chyllid 1972

Papurau Cefndirol:

Adroddiad drafft ar y Gyllideb i'r Cabinet – 23/01/24

Adroddiad drafft ar y Gyllideb i'r Cabinet – 20/02/24

Atodiadau:

- Atodiad 1: Crynodeb o Ofyniad y Gyllideb
- Atodiad 2: Rhestr lawn o'r cynigion ar gyfer lleihau'r Gyllideb
- Atodiad 3: Cyllidebau Rheoladwy a Net
(gan gynnwys Datganiad o Gronfeydd Wrth Gefn a Glustnodwyd a Balansau Cyffredinol)
- Atodiad 4: Strategaeth Gyfalaf
- Atodiad 5: Rhaglen Gyfalaf Aml-flwyddyn
- Atodiad 6: Dangosyddion Darbodus

Swyddog Arweiniol Corfforaethol:

Duncan Hall - Cyllid a Chaffael

Swyddogion Adrodd:

- Duncan Hall - Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael
- Justin Davies - Rheolwr Corfforaethol: Cyllid Craidd
- Kirsty Dawson - Rheolwr Corfforaethol: Cyfrifeg y Gwasanaethau

Dyddiad:

22/02/24

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Full Council

Date of meeting: 29/02/24

Title: Joint Report of the Leader, Cabinet Member - Finance & Procurement, the Chief Executive and the CLO - Finance & Procurement upon the 24/25 Budget, including the Capital Strategy, the Multi-year Capital Programme and Prudential Indicators for Capital and Treasury Management.

Purpose of the report: To approve the Budget Revenue Budget Requirement for 24/25; to determine the level of Council Tax for County Council purposes for 24/25; to approve the Capital Strategy, the Multi-year Capital Programme and Prudential Indicators.

For: Decision

Cabinet Portfolio and Cabinet Member:

Cllr Bryan Davies Leader of the Council

Cllr Gareth Davies Cabinet Member for Finance & Procurement

All Cabinet Members

1. Background

On 23/01/24, Cabinet considered a report on the draft 24/25 Revenue Budget, an updated Multi-year Capital Programme and made draft recommendations on the proposed level of Council Tax for 24/25 and proposals regarding the use of Council Tax Premiums monies.

That report set out full details of the overall Budget position and was based on the WG Provisional Local Government Finance settlement. The report and decisions can be found at:

[Agenda for Cabinet on Tuesday, 23rd January, 2024](#)

Cabinet then referred the report for the views of the Budget Overview and Scrutiny Committees. On 01/02/24, Overview and Scrutiny Co-ordinating Committee received presentations from the Leader, Cabinet Member for Finance & Procurement and the CLO: Finance & Procurement and then considered the draft 24/25 Budget report and the Cabinet's recommendations. On 08/02/24 and 09/02/24, the four thematic Overview and Scrutiny Committees received presentations from the Leader, Cabinet Member for Finance & Procurement, the CLO: Finance & Procurement and individual Cabinet Members for the respective services and then considered the draft 24/25 Budget report and the Cabinet's recommendations.

2. Overview

Welsh Government have openly stated that their 24/25 Draft Budget is '*the starkest and most painful since devolution*'. Following additional funding announced by WG on 07/02/24, Ceredigion is still only receiving a 2.9% core funding increase (14th out of 22 Local Authorities). It is therefore also Ceredigion County Council's starkest Budget yet and still worse than was previously forecast.

The estimated revenue Cost pressures being faced by the Council for 24/25 total £18m, equivalent to a Ceredigion specific inflation factor of 10%. This compares with general inflation running at 4% (January 2024 CPI figure). A Budget shortfall of £14m has needed to be found from a combination of Budget Reductions and Council Tax increase considerations.

Councillors have therefore had to face incredibly difficult and unpalatable Budget choices as part of weighing up how and where to reduce the cost of Council Services, alongside considering the appropriate level of funding to be raised through Council Tax. Balancing the Budget scales has been an unenviable task. As a result, 70 Budget Reductions proposals are contained within Appendix 2, which are all required in order to produce a balanced budget.

Employee related costs are a significant cost pressure totalling £6.1m. This is in part due to the national Payawards now ratified for 23/24, which for the 2nd year running exceeded the base Budget provision. National Payaward processes for 24/25 have not yet commenced, therefore an estimated provision has been made. However they are driven in large part by the UK Government's continued increase to the National Living Wage (9.7% increase to £11.44 per hour from April 2024), for which no direct additional funding is given. Payawards are therefore expected to remain elevated, albeit below 22/23 and 23/24 levels.

The Council does not set Employee Payawards, nor does it take part in Payaward negotiations, this is done by Welsh Government for Teachers' Pay and by the UK Local Government Employers body for general Council staff.

Demands and pressures on Social Care related budgets continue to increase - totalling some £8.6m over and above Employee Payawards. £2.8m of this relates to funding basic inflation uplifts for Externally Commissioned services (e.g. Domiciliary Care, Direct Payments and Older Persons residential placements). This includes ensuring that registered Social Care workers in Ceredigion continue to be paid at least the Real Living Wage (which has risen from £10.90 to £12.00 per hour – a 10.1% increase).

It has not been possible to fully fund all cost pressures being experienced by Schools, however an average increase of 3.1% is provided for within the 24/25 Budget. Headteachers and Governors were advised in late September 2023 that they needed to plan using a financial assumption of a 3.1% increase, subject to pupil number changes at an individual school level. The 3.1% commitment remains in place despite the WG Settlement funding only being a 2.9% increase. There remains a risk regarding the Teachers' Pension Employers Rate increase, where c£1.4m of funding is having to be assumed as coming via specific grant funding.

For a 2nd year running, there is a considerable increase from the Mid & West Wales Fire Authority for the Fire levy which forms part of Ceredigion County Council's Budget and cost pressures. The increase for 24/25 is £584k – with the Fire levy increasing from £4.856m to £5.440m (12%). After allowing for expected funding via WG for the increased cost of Firefighters Pension Employer Contributions, the cost pressure reduces from £584k to £497k - this is still the equivalent of 1.10% on Council Tax.

Following the decision by Full Council on 14/12/23 to increase the Council Tax premiums chargeable on Second Homes and Long-term Empty Properties, Cabinet have spent time considering how best to propose to utilise the resulting financial benefit. Cabinet are mindful that with such an enormous budget challenge, there was a need to balance the desire to ring-fence all Council Tax premium monies with the wider Budget position and the ability to reduce the Council Tax burden for all Ceredigion residents.

Hence the resulting proposal for Full Council to consider - being to retain the Community Housing scheme using 25% of Premium monies (but with a cap of £2m to avoid any risk of an excessive fund being inadvertently built up) and for the remaining 75% of Premium monies to assist the general budget.

Despite operational challenges at times in some Services, Ceredigion County Council continues to deliver high quality services that meet external regulator satisfaction. For example:

- Care Inspectorate Wales (CIW), at a recent assurance and risk assessment meeting, commented on the strong leadership and strong partnership working across Social Care. They were pleased to see Services focussing on the voice of the child, rolling out proportionate assessments and our commitment to additional capacity to Children and Planned Care teams. CIW also made reference to Ceredigion's comparatively low Looked After Children population and commented that the Children's triage service was working well across the Through Age Wellbeing model.
- The performance of Ceredigion schools has continued to earn praise from Estyn, with no schools being in any form of follow-up category. This record is the exception rather than the norm in relation to other local authorities across Wales.
- The Council is assessed by Audit Wales as being financially stable, albeit recognising that considerable financial challenges lie ahead which are a significant risk. This risk is formally recognised in the Council's Corporate Risk register.

The current 23/24 Band D Council Tax level in Ceredigion (for all components) is £1,908 - which is just above the average Band D Council Tax in Wales at £1,879. Average Council Tax levels in Wales are still lower than the equivalent English Unitary Authorities average (£2,139 for 23/24). The County Council element of the current 23/24 Band D Council Tax is currently £1,553.60.

APPENDIX 1

The proposed Budget results in a 24/25 Budget Requirement of £193.572m. For Council Services this would result in a proposed Council Tax increase for County Council purposes of 10.0%. However due to the significant financial pressure resulting from the Fire levy set by Mid & West Wales Fire Authority, it will be necessary to add a further 1.1% Council Tax increase to be able to fully fund this aspect. Consequently, the overall proposed Council Tax increase is 11.10%.

The overall proposed Council Tax increase for County Council purposes (including the Fire levy) would mean a Band D property in Ceredigion paying £1,726.05 –an increase of £172.45 from the current £1,553.60. This is the equivalent of an extra £14.37 per month / an extra £3.32 per week. These figures exclude the Police precept and also Town & Community Council precepts.

3. Revenue Budget

On 20/02/24, Cabinet received formal feedback from the Overview and Scrutiny Committee meetings and as a result Cabinet resolved:

1. *To note that Mid & West Wales Fire Authority's approved 24/25 Fire levy for Ceredigion County Council is £5.440m, being an increase of £584k (12%). After allowing for assumed Pension costs funding from WG, this equates to a 1.1% Council Tax increase for Ceredigion residents.*
2. *That Cabinet approve the schedule of Fees & Charges to be effective from 01/04/24 as outlined in:*
 - a) *Appendix 1*
 - b) *Appendix 2*
 - c) *Appendix 3*
 - d) *Appendix 4*
3. *To recommend to Full Council, in relation to Council Tax Premiums from 01/04/24, that:*
 - a) *From 01/04/24, 25% of all monies raised from the Council Tax premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) should be ringfenced and used to support the Community Housing Scheme, subject at all times that the total level of funding held in the Community Housing Scheme shall not exceed £2.0m and that any funding beyond this level in any given year shall be used to support the general budget position.*
 - b) *From 01/04/24, 75% of all monies raised from the Council Tax premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) shall be retained and used to support the general budget position, in order to reduce the Council Tax burden on Ceredigion residents.*
4. *To recommend to Full Council, for the 24/25 Budget, that:*
 - a) *The 24/25 Budget Requirement is £193.572m, which includes all the Budget Reduction proposals outlined in Appendix 5, but with the exclusion of Item 63 regarding the AHP Collection Service.*
 - b) *The level of 24/25 proposed Council Tax for County Council purposes is a 11.10% increase (being 1.1% in relation to the Fire Authority Levy increase and 10.0% for all Council Services)*
 - c) *This would equate to a Band D increase of £172.45 (being £14.37 per month / £3.32 per week).*
5. *To approve that the limit to be introduced for residual waste from 01/04/24 onwards would be 3 black bags (no larger than 60 litres each) per residential household per 3 weekly collection.*

The full report and decisions can be found at:

[Agenda for Cabinet on Tuesday, 20th February, 2024](#)

APPENDIX 1

Details of the WG Final Local Government Finance Settlement are expected to be announced on 27/02/23 (after this report will have been published), the same day as the WG Final Budget is expected to be published. The only changes expected are:

- an additional £343k for Ceredigion in relation to £14.4m of additional WG funding (part of an expected £25m Consequential allocation for Wales)
- 4 Specific grants to be transferred into the Final Settlement totalling £2.228m:

	£'000
Local Government Borrowing Initiative: Aberaeron Coastal Defence Scheme	1,944
Flood & Coastal Erosion Risk Management	225
Child Burial & Cremation	19
Social Care Performance & Improvement Framework	40
TOTAL	2,228

These items have already been factored into the proposed 24/25 Budget Requirement calculation, which is shown in Appendix 1 – totalling £193.572m.

As part of Cabinet's recommendation 4a) this included a list of 70 Budget Reduction Proposals totalling £5.819m. This included 3 additional items (compared to the 23/01/24 Budget report) totalling £714k (Items, 68 , 69 & 70) that were outlined in the 20/02/24 Cabinet report. For completeness this list is shown in Appendix 2, which now includes the deletion of Item 63 regarding the AHP service and has an updated total of £5.793m.

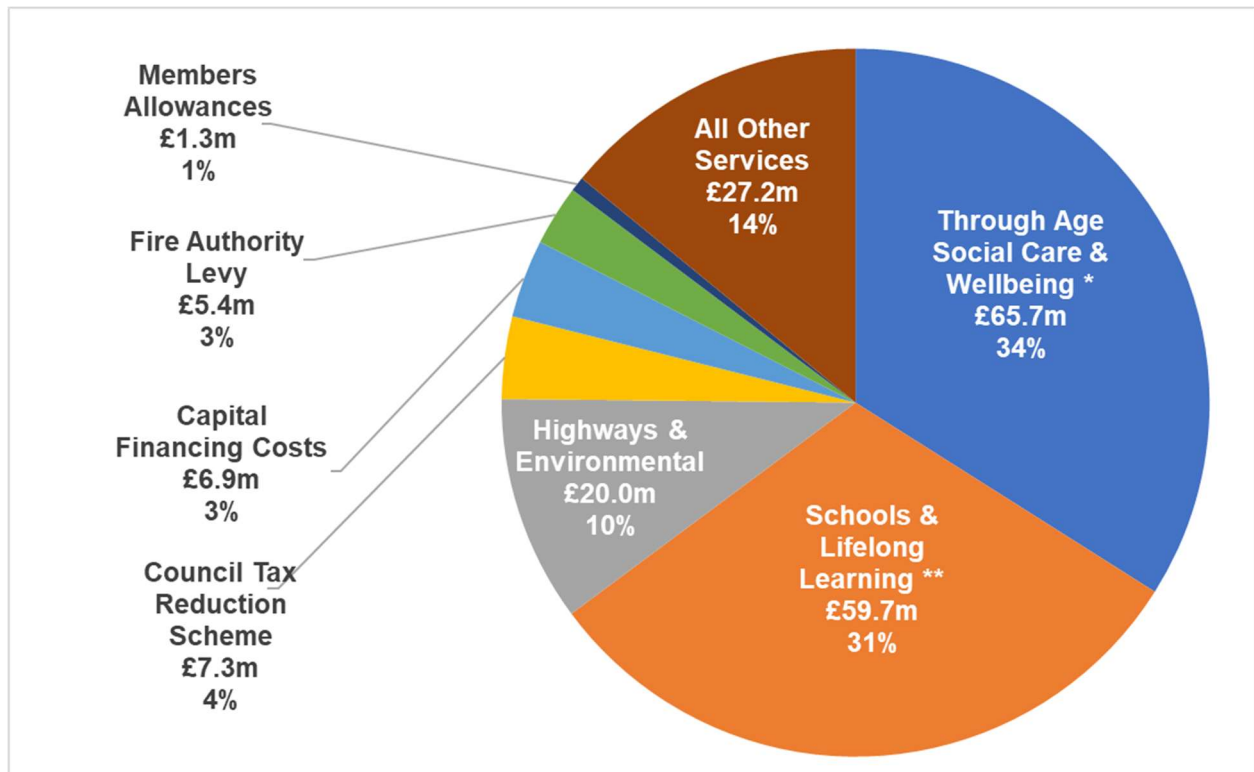
The proposed 24/25 Budget can be summarised as:

	£'000
<u>Resources</u>	
WG AEF Settlement (+2.9%)	133,058
Add Specific Grants transferred into Final Settlement	2,228
Council Tax (11.10%)	58,286
Resources available	<u>193,572</u>
<u>Budget</u>	
Base Budget b/f from previous year	180,101
Final Settlement grant transfers passported	2,228
Budget Cost Pressures	17,850
Budget Reductions Proposals	(5,793)
Delegated Schools Budget capped at 3.1% increase	(1,539)
Council Tax Reduction Scheme increase required	725
Proposed 24/25 Budget Requirement	<u>193,572</u>

APPENDIX 1

The full suite of Budget papers has therefore now been prepared in accordance with Cabinet's recommendations. The resulting Controllable Budgets have also then been updated to reflect accounting requirements for Internal allocations / recharges (e.g. Support Services) and Capital charges to arrive at Net Budgets including these items. The detail of the proposed Controllable and Net Budgets are therefore enclosed as Appendix 3.

Based on the proposed 24/25 Budget, the direct controllable cost of Council Services (excluding any re-allocation of Support Services or Capital charges such as Depreciation) can be illustrated as:



As can be seen 75% of the Council's budget would be spent on Schools & Lifelong Learning, Through Age Social Care & Wellbeing and Highways & Environmental Services.

After providing for other (largely) fixed costs (i.e. Members Allowances, Fire Authority Levy, Capital Financing Costs and the Council Tax Reduction Scheme), this only leaves 14% (£27.2m) for all other Council Services.

Adjustments made for:

* Includes Out of County Placements (from LG), Legal Fees (from L&G) & Social Care Wales Workforce Development Programme (from P&O)

** Includes Penweddig PFI (from F&P)

4. What does the County Council element of Council Tax pay for?

Council Tax is a universal tax based on property values and does not operate on a pay as you use Services basis. Residents will see and access different Council services at different points in their lives:

- At a young age this would start with the registration of a birth and move on to include being transported to and accessing Nursery, Primary and Secondary School education through to Post 16 education, be that 6th Form education or more Vocational training and accessing Music and Youth Services.
- As an adult this could include using a Sports centre, using a Library, walking the Ceredigion Coast path (and other public Rights of way), registering to vote in an Election, putting in a Planning or Building Regulations application, eating in safe and regulated Food establishments, going to the Council's Museum or Theatre, having your Waste collected (and then disposed of or recycled), using a Household Waste site, driving on maintained Highways and Bridges (including roads being gritting during winter months), using a public Bus service, having Streetlights lit on your street and being able to call the Fire & Rescue Service for emergencies.
- In later years, a resident would benefit from Concessionary Fares on public transport, but ultimately may at some point need to access Care & Support services (using valued Social care staff who are paid at least the Real Living Wage in Wales). This could range from support and equipment to enable Independent living through to Domiciliary Home Care through to a placement in a Residential Care Home and ultimately the possible involvement of the Coroner's Service and the registration of a death.

5. Capital Strategy & Multi-Year Capital Programme

There have been no changes to the proposed Capital Strategy (Appendix 4) and the Multi-Year Capital Programme (Appendix 5) that was considered by Cabinet on 23/01/24 and formed Enclosure G in the Overview & Scrutiny Committee Budget meetings.

In summary the updated Capital Programme proposed for 23/24 is £50.4m and for 24/25 is £59.1m. The proposed Capital programme totals £138m over the period 23/24 to 26/27. Core funding from WG for 24/25 totals £5.854m.

Competing demands on the Capital Programme are exacerbated by a long-term reduction in core Capital funding from WG. The current level of core capital funding (£5.85m) is still lower than that received over 15 years ago and represents a real-terms cut of £5.1m (or nearly 50%) over that period.

It is becoming abundantly clear that there is a substantial gap between the Council's aspirations and its funding abilities. For example aspects not fully accounted for in the proposed Capital Programme include pressures from Highways Asset Management Plans, Property Building Condition Surveys, Vehicle Fleet replacement requirements (including Net Zero investment), investment in County Farms and future ICT kit replacement in Schools.

The ability to provide match funding for major schemes going forward will also be incredibly challenging. Fundamentally it will not be possible to maintain the current level of assets that the Council owns (be that buildings, infrastructure or vehicle fleet).

6. Prudential Indicators for Capital & Treasury Management

The Capital Programme forms the basis of the proposed Prudential Indicators which are attached (Appendix 6). It is also necessary each year to delegate authority to the CLO - Finance and Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

7. Opinion of the Section 151 Officer (CLO: Finance & Procurement)

Under Section 25 of the Local Government Act 2003, the Section 151 officer is required to formally report to the Council as part of the Budget setting process on the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.

Taking all the matters contained in this report and the associated Budget process into account, I am able to confirm that the proposed Budget estimates have been prepared in a sufficiently robust manner.

The 24/25 Budget is subject to the delivery and achievement of 70 Budget Reductions Proposals totalling £5.793m (being 3.0% of the proposed £193.572m 24/25 Budget). The relevant actions to support this are also a key part of Service Business Planning for 24/25. The progress in delivering the Budget Reductions proposals will be actively monitored during the year through the usual financial management and business planning arrangements. This includes Latest in year Budgets being updated on a regular basis, regular Financial Monitoring reports to Cabinet and exception reporting as required.

All of Leadership Group and their Corporate Managers are fully aware of the financial challenge and Services will be required to be agile in their approach to Budget Management during the year. For example - taking mitigating, corrective or alternative actions at an early enough stage in the year if unforeseen issues do arise. Payawards are also yet to be determined for 24/25, so again Services will need to own and manage the risk in this area.

A statement of the Council's Earmarked Reserves and General Balances is attached at the end of Appendix 2 and I am able to confirm that the estimated level of General Balances of £6.7m is adequate for the next financial year, falling within the planned range of 3% to 5%. Earmarked Reserves reached their peak of £54m as at 31/03/22, have declined to £49m as at 31/03/23 and are now projected to decline further during the current year and next. This is being done in a controlled and managed way with Earmarked Reserves only being used for specific purposes and not to support the base budget. E.g. match funding for Capital Schemes such as the Aberaeron Coastal Defence scheme and the new Dyffryn Aeron school in the Aeron valley.

Indications for the Budget outlook beyond 24/25 are extremely challenging if Local Government Finance Settlements are to be constrained to no more than 1% per annum and possibly lower than this. With the Chancellor due to announce a Spring Budget on 06/03/24, it is intended to update the Medium Term Financial Strategy in more detail after this. This will allow a more detailed, considered and focussed approach.

However, the Council should be under no illusion that the medium term financial outlook is particularly bleak. Balancing the 24/25 revenue budget has been incredibly challenging and has only been possible with a significant Council Tax increase.

Current Medium-term indications are that future core funding from WG may at best be a 1.0% increase, but could be flat or even small reductions. These type of scenarios will mean it is unlikely to be possible to continue the current approach to Budget setting without a fundamental re-evaluation of the Council's underlying purpose and relationship with its residents. Otherwise higher Council Tax increases are likely to be required in the future.

Recommendations:

1. To note that in the opinion of the CLO: Finance & Procurement (Section 151 Officer):
 - the Budget estimates have been prepared in a sufficiently robust manner.
 - the proposed level of Earmarked Reserves and General Balances is adequate in respect of the forthcoming financial year.
2. To approve the following in relation to Council Tax Premiums:
 - a) That from 01/04/24, 25% of all monies raised from the Council Tax Premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) should be ringfenced and used to support the Community Housing Scheme, subject at all times that the total level of funding held in the Community Housing Scheme shall not exceed £2.0m and that any funding beyond this level in any given year shall be used to support the general budget position.
 - b) That from 01/04/24, 75% of all monies raised from the Council Tax Premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) shall be retained and used to support the general budget position, in order to reduce the Council Tax burden on Ceredigion residents.
3. To approve the following in relation to the Revenue Budget:
 - a) The Revenue Budget Requirement for 24/25 of £193.572m, as set out in Appendix 1, which includes the Budget Reduction Proposals outlined in Appendix 2.
 - b) The detailed Updated 23/24 Budgets and Forecast 24/25 Budgets, as set out in Appendix 3.
4. To approve the following in relation to Capital and Prudential Indicators:
 - a) The Capital Strategy, as set out in Appendix 4.
 - b) The Multi-year Capital Programme, as set out in Appendix 5.
 - c) The Prudential Indicators, as set out in the Appendix 6.
 - d) To delegate authority to the CLO: Finance & Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.
5. To note that in relation to the proposed Council Tax increase:
 - a) Mid & West Wales Fire Authority's approved 24/25 Fire levy for Ceredigion County Council is £5.440m, being an increase of £584k (12%). After allowing for assumed Pension costs funding from WG, this equates to a 1.1% Council Tax increase.
 - b) The proposed Council Tax increase for Council Services (excluding the Fire Levy) equates to 10.0%.
6. To levy a Band D Council Tax of £1,726.05 for 24/25 for Ceredigion County Council purposes, representing an increase of £172.45 or 11.10%.

Reasons for decision:

To enable the 24/25 Budget to be set and to finalise the County Council's element of the Council Tax.

Wellbeing of Future Generations:

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

Yes – Integrated Impact Assessments form part of this report and have been considered as and where directly appropriate.

Overview and Scrutiny:

The Budget Proposals have been considered by the Coordinating Overview and Scrutiny Committee and the individual Overview and Scrutiny Committees and their feedback reported back to Cabinet on 20/02/24.

Policy Framework:

The Budget supports all aspects of the 2022-2027 Corporate Strategy.

Corporate Well-being Objectives:

The Budget supports all aspects of the 2022-2027 Corporate Strategy

Finance and Procurement implications:

Outlined within the report.

Legal Implications:

Part of the Budget setting process and the Council's legal obligation to set a Budget before 11th March. Members have also received formal advice from the Monitoring Officer in relation to their roles and responsibilities in relation to Budget-setting and the potential implications in the event of a failure to do so.

Staffing implications:

The Budget Proposals have been considered by the Co-ordinating Overview and Scrutiny Committee and the individual Overview and Scrutiny Committees. Formal staff consultation would take place in the usual manner where required.

Property / asset implications:

Part of the Budget setting process.

Risk(s):

Outlined within the Budget reports.

Statutory Powers:

Local Government Finance Act 1972.

Background Papers:

Draft Budget report to Cabinet – 23/01/24

Draft Budget report to Cabinet – 20/02/24

Appendices:

- Appendix 1: Budget Requirement Summary
- Appendix 2: Full list of Budget Reduction Proposals
- Appendix 3: Controllable and Net Budgets
(including Statement of Earmarked Reserves & General Balances)
- Appendix 4: Capital Strategy
- Appendix 5: Multi-year Capital Programme
- Appendix 6: Prudential Indicators

Corporate Lead Officer:

Duncan Hall - Corporate Lead Officer: Finance & Procurement

Reporting Officer(s):

- Duncan Hall - Corporate Lead Officer: Finance & Procurement
- Justin Davies - Corporate Manager: Core Finance
- Kirsty Dawson - Corporate Manager: Service Accountancy

Date:

22/02/24

CYNGOR SIR CEREDIGION

Adroddiad i'r:	Cyngor
Dyddiad y Cyfarfod:	29/02/24
Teitl:	Adroddiad y Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ynghylch Pennu Treth y Cyngor ar gyfer 2024/25
Pwrpas yr adroddiad:	Cymeradwyo a phennu Treth y Cyngor ar gyfer 2024/25
Er:	Penderfyniad
Portffolio Cabinet ac Aelod Cabinet:	Cyllid a Chaffael Y Cynghorydd Gareth Davies

1. CYFLWYNIAD

Cyflwynir y manylion sydd yn yr adroddiad hwn gan dybio bod y Cyngor yn gynharach heddiw wedi ystyried cyllideb y Cyngor ar gyfer 2024/25 o £193.572m, a'i gymeradwyo, yn ogystal â phenderfynu codi £1,726.05 mewn Treth y Cyngor ar Eiddo Band D at ddibenion y Cyngor Sir.

Mae'r adroddiad hwn yn ofynnol gan ddeddfwriaeth er mwyn sicrhau bod y Cyngor yn penderfynu lefelau Treth y Cyngor am y flwyddyn sydd i ddod gan gynnwys pob rhan gydran. Mae'n bwysig bod Aelodau'n nodi bod hwn yn adroddiad 'technegol' sy'n ofynnol gan ddeddfwriaeth ac o'r herwydd nid yw'n ailagor unrhyw agwedd ar broses y Gyllideb.

2. PENNU TRETH Y CYNGOR

Ar ôl cael gwybod am anghenion praesept pob Cyngor Tref a Chymuned a phraesept Comisiynydd Heddlu a Throsedd Dyfed-Powys, mae angen i'r Cyngor fynd ati yn awr i gymeradwyo'n ffurfiol yr anghenion cyllidol, a phennu Treth y Cyngor ar gyfer 2024/25.

Bydd y Dreth Gyngor gyfunol ar Fand D ar gyfer 2024/25 yn £2,103.89 sef cynnydd o 10.25% o gymharu â 2023/24. Dyma ddadansoddiad o'r Dreth Gyngor gyfunol ar gyfer Band D sydd fel a ganlyn:

	<u>2023/24</u>	<u>2024/25</u>	<u>Newid</u>
Cyngor Sir Band D	£1,553.60	£1,726.05	11.10%
Cynghorau Cymuned (ar gyfartaledd) Band D	£41.98	£45.81	9.12%
Dyfed-Powys Band D	£312.65	£332.03	6.20%
Cyfanswm Treth y Cyngor Band D ar gyfartaledd	£1,908.23	£2,103.89	10.25%

Mae'r Datganiadau Statudol i'w gweld yn Atodiad A gan gynnwys y canlynol:

- Eitemau arbennig Treth y Cyngor ar gyfer 2024/25

ATODIAD 2

- Pennu Treth y Cyngor ar gyfer 2024/25
- Treth y Cyngor ar gyfer 2024/25 gan gynnwys praeseptau'r Cyngorau Tref/Cymuned a Heddlu Dyfed Powys

<u>Rheswm / Rhesymau dros y penderfyniad:</u>	Pennu lefelau Treth y Cyngor ar gyfer 2024/25
<u>Llesiant Cenedlaethau'r Dyfodol:</u>	Rhan o'r broses o bennu'r gyllideb
<u>Trosolwg a Chraffu:</u>	Mae pob Pwyllgor Craffu wedi ystyried y cynigion ynghylch y gyllideb
<u>Fframwaith Polisi:</u>	Strategaeth Ariannol Tymor Canolig
<u>Amcanion Llesiant Corfforaethol:</u>	I gyd
<u>Goblygiadau Cyllid a Chaffael:</u>	Rhan o'r broses o bennu'r gyllideb
<u>Goblygiadau cyfreithiol:</u>	I gydymffurfio â Deddf Cyllid Llywodraeth Leol 1992
<u>Goblygiadau Staffio:</u>	Rhan o'r broses o bennu'r gyllideb
<u>Goblygiadau o ran eiddo / asedau:</u>	Rhan o'r broses o bennu'r gyllideb
<u>Risg(iau):</u>	Rhan o'r broses o bennu'r gyllideb
<u>Pwerau Statudol:</u>	Deddf Cyllid Llywodraeth Leol 1992
<u>Papurau Cefndir:</u>	Adroddiad i'r Cabinet ynghylch y gyllideb ar 20 Chwefror 2024; Praeseptau Cyngorau Tref a Chymuned 2024/25; Praesept Comisiynydd Heddlu a Throsedd Dyfed-Powys 2024/25
<u>Atodiadau:</u>	Atodiad A
<u>Swyddog Arweiniol Corfforaethol:</u>	Duncan Hall
<u>Swyddogion Adrodd:</u>	Duncan Hall, Justin Davies, Amanda Shepherd
<u>Dyddiad:</u>	22 Chwefror 2024

APPENDIX 2

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to:	Council
Date of meeting:	29/02/24
Title:	Report of the CLO – Finance and Procurement upon Council Tax Setting for 2024/25
Purpose of the report:	To approve and set the Council Tax for 2024/25
For:	Decision
Cabinet Portfolio and Cabinet Member:	Finance and Procurement Cllr Gareth Davies

1. INTRODUCTION

The details within this report are presented on the assumption that the Council will have earlier today considered and approved the Council's Budget for 2024/25 of £193.572m, and resolved to levy a Council Tax for County Council purposes of £1,726.05 for Band D Properties.

This report is required by legislation to ensure the Council resolves Council Tax levels for the forthcoming year to include all component parts. It is important that Members note this is a 'technical' report required by legislation and as such does not reopen any aspect of the Budget process.

2. COUNCIL TAX SETTING

The Council, having been notified of the precept requirements from each of the Town and Community Councils, and the precept of the Police and Crime Commissioner for Dyfed-Powys, now needs to formally approve the statutory budget calculations, and set the Council Tax for 2024/25.

The average of the combined Council Tax at Band D for 2024/25 will be £2,103.89 which represents an increase of 10.25% compared with 2023/24. The breakdown of the combined Council Tax is as follows:

	<u>2023/24</u>	<u>2024/25</u>	<u>Change</u>
County Council Band D	£1,553.60	£1,726.05	11.10%
Community Councils Band D (Average)	£41.98	£45.81	9.12%
Dyfed-Powys Police Band D	£312.65	£332.03	6.20%
Total Average Band D Council Tax	<u>£1,908.23</u>	<u>£2,103.89</u>	<u>10.25%</u>

Enclosed as Appendix A are the Statutory Statements including the following:

- Council Tax Special Items 2024/25
- Council Tax Setting 2024/25

APPENDIX 2

- Council Tax 2024/25 including the Town/Community Councils and Dyfed Powys Police precepts

<u>Reasons for decision:</u>	To set the Council Tax levels for 2024/25
<u>Wellbeing of Future Generations:</u>	Part of the budget setting process
<u>Overview and Scrutiny:</u>	All Scrutiny Committees have considered the budget proposals
<u>Policy Framework:</u>	Medium Term Financial Strategy
<u>Corporate Well-being Objectives:</u>	All
<u>Finance & Procurement implications:</u>	Part of the budget setting process
<u>Legal Implications:</u>	To comply with Local Government Finance Act 1992
<u>Staffing implications:</u>	Part of the budget setting process
<u>Property / asset implications:</u>	Part of the budget setting process
<u>Risk(s):</u>	Part of the budget setting process
<u>Statutory Powers:</u>	Local Government Finance Act 1992
<u>Background Papers:</u>	Budget Report to Cabinet on 20 February 2024; Town and Community Council Precepts for 2024/25; Police and Crime Commissioner for Dyfed-Powys Precept for 2024/25
<u>Appendices:</u>	Appendix A
<u>Corporate Lead Officer:</u>	Duncan Hall
<u>Reporting Officer(s):</u>	Duncan Hall, Justin Davies, Amanda Shepherd
<u>Date:</u>	22 February 2024

Risgiau'r Gyllideb

Dyma'r prif risgiau a nodwyd ar gyfer y gyllideb ynghyd â'r sylwadau priodol, a'r mesurau sydd ar waith i leihau'r risg:

1. Newidiadau i lefel Cyllid Allanol Cyfun Llywodraeth Cymru

Mae swm y Grant Cynnal Refeniw a'r Ardrethi Annomestig a gaiff eu hailddosbarthu bellach yn darparu ychydig o dan 70% o'r cyllid ar gyfer gwariant refeniw net y Gronfa Gyffredinol. Gall newidiadau i'r modd y caiff grantiau eu dosbarthu gael effaith fawr ar gyllid y Cyngor. Gall y Cyngor gyflwyno sylwadau i Lywodraeth Cymru'n uniongyrchol a thrwy Gymdeithas Llywodraeth Leol Cymru er mwyn ceisio dylanwadu ar y newidiadau a wneir.

Gyda'r rhagolygon economaidd llwm a'r awgrymiadau cynnar y bydd lefel dyraniadau Cymru Gyfan yn ystod y 2 flynedd nesaf yn aros yn wastad neu'n cynyddu ychydig iawn yn unig, golyga hyn her ariannol fawr i'r Cyngor. Mae angen Strategaeth Ariannol Tymor Canolig ddiwygiedig a bydd angen iddi gael ei chefnogi gan ailwerthusiad sylfaenol o bwrpas y Cyngor a'i berthynas â'i breswylwyr, os ydy'r Cyngor yn mynd i barhau i fod yn gynaliadwy yn ariannol yn y tymor canolig.

Hefyd, mae elfen o risg ariannol bob amser yn gysylltiedig â chyflawni'r cynlluniau arbedion a byddant yn cael eu monitro'n rheolaidd. Po uchaf yw lefel targedau'r arbedion, yr uchaf yw'r risg, ac eithrio lle maent wedi'u cyflawni ymlaen llaw.

2. Newidiadau annisgwyl cyffredinol mewn gwariant a / neu incwm yn ystod y flwyddyn

Un rheswm pam y mae'r Cyngor yn cadw cronfeydd wrth gefn yw er mwyn cynnig rhywfaint o ddiogelwch yn erbyn newidiadau annisgwyl. Mae system fisol reolaidd ar waith i fonitro'r gyllideb, gydag adroddiadau chwarterol ffurfiol yn cael eu cyflwyno i'r Aelodau ynghyd ag adroddiadau am eithriadau rhwng y cyfnodau hynny. Mae cynnal Cronfa Wrth Gefn Gorfforaethol fechan hefyd yn cynorthwyo gyda lefel benodol o liniaru risg yn ystod y flwyddyn, yn enwedig gan fod y Dyfarniadau Cyflog Staff Cyffredinol yn anodd eu rhagweld a lefelau chwyddiant yn parhau'n uchel.

Mae'r Cyngor yn yswirio yn erbyn y prif risgiau hysbys megis difrod tân, atebolrwydd cyflogwr ac atebolrwydd cyhoeddus.

3. Newidiadau o ran incwm grant penodol

Mae'r Cyngor yn derbyn symiau mawr bob blwyddyn ar ffurf grantiau penodol. Pe bai rheolau'r Llywodraeth yn newid neu pe baem drwy amryfusedd yn methu â chydymffurfio ag amodau grantiau, mae risg bosib y gallem golli incwm grant sylweddol. Mae archwilwyr allanol y Cyngor yn

mynd ati'n gyson i adolygu'r ffordd y mae'r Cyngor yn gweinyddu grantiau, a rhoddir gwelliannau gweithdrefnol ar waith lle bo angen i sicrhau nad ydym yn colli unrhyw incwm grant.

Hefyd mae risg bosib pe bai grantiau refeniw penodol Llywodraeth Cymru'n dod i ben, ond yn aml mae disgwyliad bod angen i'r gwasanaethau a ariennir drwy grantiau o'r fath gael eu cynnal ar yr un lefel. Lle bynnag y bo modd, dylid paratoi strategaethau ymadael i ymdrin â'r canlyniadau pan fydd cyllid grant yn dod i ben. Yn y pen draw, bydd toriad mewn cyllid grant bron bob amser yn golygu bod yn rhaid i Wasanaethau dorri eu brethyn yn unol â hynny. Dim ond drwy eithriad y byddai hyn yn cael ei drin fel mater corfforaethol.

4. Twyll (gan gynnwys Seiberddiogelwch)

Gallai twyll mawr achosi colled ariannol sylweddol i'r Cyngor yn ogystal â gwanhau hyder y cyhoedd. Mae'r Cyngor yn cynnal system o reoliadau ariannol a rheolau sefydlog i reoli'r risg hon ochr yn ochr â threfniadau cynllunio ar gyfer argyfyngau sifil posibl a pharhad busnes. Mae Gweithgor o Swyddogion yn weithredol sy'n canolbwyntio ar faterion sy'n ymwneud â seiberddiogelwch a chydnerthedd busnes sy'n gysylltiedig â hyn. Fel rhan o'i chylch gorchwyl, bydd adain Archwilio Mewnol y Cyngor yn ymchwilio i risgiau posib o ran twyll, yn rhoi cyngor ynghylch arfer dda, ac yn sicrhau bod systemau rheoli mewnol digonol ar waith a'u bod yn cael eu dilyn.

5. Ansoffedd Partïon i Gontractau

Gallai'r Cyngor wynebu colledion yn sgil ansoffedd partneriaid pwysig neu gyflenwyr masnachol. Mae hon yn risg benodol mewn perthynas â thrafodion buddsoddi. Mae'r Cyngor wedi mabwysiadu polisiau Rheoli'r Trysorlys i ledaenu a lleihau'r risgiau yn y maes hwn. Mae partneriaid masnachol a chontractwyr sy'n gweithio i'r Cyngor yn destun asesiadau ariannol ac asesiadau eraill (e.e. adroddiadau Dun & Bradstreet), a gellir cyfyngu maint y contractau sy'n cael eu dyfarnu ar ôl ystyried canlyniadau asesiadau o'r fath.

6. Cronfeydd Pensiwn

a) Mae'r Cyngor yn cyfrannu at Gronfa Bensiwn Llywodraeth Leol Dyfed, ar gyfer staff cyffredinol y Cyngor a'r Cynghorwyr sy'n dewis peidio ag eithrio eu hunain o'r cynllun. Gweinyddir y gronfa gan Gyngor Sir Caerfyrddin. Cynllun buddion wedi'i ddiffinio yw'r cynllun pensiwn ac mae'n gynllun sy'n cael ei gefnogi gan asedau, sy'n golygu mai'r cyflogwr yn unig sy'n ysgwyddo'r risg mewn perthynas ag adenillion buddsoddi a newidiadau demograffig.

Ar hyn o bryd, yn seiliedig ar brisiad Tair Blynedd Mawrth 2022, mae Cronfa Bensiwn Dyfed mewn sefyllfa gyffredinol o warged (h.y. aseswyd yn actiwaraid bod rhwymedigaethau'r presennol a'r dyfodol wedi'u goryllido o fwy na 100%). Gall y Cyngor gynllunio ar gyfer senarios o Warged neu Ddiffyg i'w gwasgaru dros gyfnod o sawl blwyddyn er mwyn

lleihau unrhyw effaith uniongyrchol ar y gyllideb. Y gyfradd bresennol o ran cyfraniadau'r cyflogwr ar gyfer Ceredigion yw 14.6%.

- b) Mae'r Cyngor yn cyfrannu at Gynllun Pensiwn Athrawon ar gyfer yr athrawon sy'n dewis peidio ag eithrio eu hunain o'r cynllun. Gweinyddir y gronfa gan yr Adran Addysg o dan y Llywodraeth ganolog. Mae'r cynllun yn gynllun buddion wedi'i ddiffinio ond mae'n gynllun nas cyllidir, yn wahanol i Gynllun Pensiwn Llywodraeth Leol. Caiff cyfraniadau cyflogwyr eu heffeithio gan newidyn allweddol o'r enw cyfradd ddisgownt SCAPE (*Superannuation Contributions Adjusted for Past Experience*). Arweiniodd yr adolygiad diweddaraf o SCAPE at gynyddu cyfradd cyfraniadau cyflogwyr yn genedlaethol o 23.6% i 28.6% o 01/04/24 ymlaen.

Mae Llywodraeth Cymru wedi nodi bod disgwyl i Lywodraeth y Deyrnas Unedig ddarparu cyllid ar gyfer y cynnydd mewn cyfraniadau cyflogwyr ar gyfer pensiynau athrawon, ond dim tan 24/25. Bydd Llywodraeth Cymru'n ysgrifennu at Brif Ysgrifennydd y Trysorlys i bwysu am sicrwydd ynghylch lefel ac amseriad y cyllid hwn. Drwy gymryd yn ganiataol bod cyllid grant ar y ffordd, mae risg na fydd y cyllid yn dod neu na fydd y cyllid yn ddigon ar gyfer 100% o'r lefel gofynnol.

- c) Mae Awdurdod Tân Canolbarth a Gorllewin Cymru'n cyfrannu at Gynllun Pensiwn Ymladdwyr Tân ar gyfer ymladdwyr tân sydd wedi dewis peidio ag eithrio eu hunain o'r cynllun. Mae'r cynllun yn gynllun buddion wedi'i ddiffinio ond mae hefyd yn gynllun nas cyllidir. Mae risg y byddai unrhyw newid sylweddol yng nghyfradd cyfraniadau cyflogwyr yn arwain at gynydd yn yr ardoll y mae'r Cyngor yn ei dalu i Awdurdod Tân Canolbarth a Gorllewin Cymru.

Yn ogystal, effeithir y cynllun gan y gyfradd ddisgownt SCAPE ac felly bydd cynnydd sylweddol yn y costau i Awdurdod Tân Canolbarth a Gorllewin Cymru o fis Ebrill 2024 ymlaen. Mae Llywodraeth Cymru wedi nodi bod disgwyl i Lywodraeth y Deyrnas Unedig ddarparu cyllid ar gyfer y cynnydd mewn cyfraniadau cyflogwyr ar gyfer pensiynau ymladdwyr tân, ond dim tan 24/25. Bydd Llywodraeth Cymru'n ysgrifennu at Brif Ysgrifennydd y Trysorlys i bwysu am sicrwydd ynghylch lefel ac amseriad y cyllid hwn. Drwy gymryd yn ganiataol y bydd Awdurdod Tân Canolbarth a Gorllewin Cymru'n lleihau'r cynnydd arfaethedig yn yr ardoll tân ar y sail bod cyllid ychwanegol ar y ffordd, mae risg na fydd hyn yn digwydd.

7. Cyfraddau Llog

Mae gan y Cyngor fenthyciadau hirdymor sylweddol ochr yn ochr â buddsoddiadau. Gall newidiadau i'r cyfraddau llog gael effaith sylweddol ar incwm llog ac ar gost benthyciadau newydd sydd eu hangen i gefnogi gwariant cyfalaf newydd.

Mae'r Cyngor yn monitro cyfraddau llog a'u heffaith fel rhan o'r broses ar gyfer monitro'r gyllideb. Yn yr hinsawdd economaidd sydd ohoni gyda

chyfraddau llog yn codi i dros 5% o'r isafbwyntiau hanesyddol blaenorol, ar yr un llaw mae mwy o gyfleoedd ar gyfer lefelau uwch o incwm buddsoddi, ond ar y llaw arall mae costau benthyca hefyd yn uwch. Gweithredwyd strategaeth benthyca mewnol ers blynnyddoedd lawer gan gadw benthyca allanol i lawr drwy ddefnyddio arian parod sy'n caei ei ddal ar gyfrif (sydd mewn gwirionedd yn cynrychioli'r eitemau sydd â chefnogaeth arian parod wrth gefn ar y fantolen megis y cronfeydd wrth gefn a glustnodwyd).

Fodd bynnag mae cyfraddau llog wedi dod i anterth erbyn hyn, ac wrth i'r cyfraddau llog ostwng, a lefel y cronfeydd wrth gefn a glustnodwyd ostwng, bydd y gallu i ennill yr un lefel o incwm buddsoddi yn lleihau.

8. Chwyddiant ar gyflogau

Costau gweithwyr yw elfen fwyaf y gyllideb. Bydd cynnydd mawr mewn cyfraddau cyflogau yn cael effaith niweidiol ar gyllideb y Cyngor. Ar gyfer y rhan fwyaf o'r staff, caiff cyflogau eu trafod ar raddfa genedlaethol naill ai ar lefel y Deyrnas Unedig (Gweinyddol, Proffesiynol, Technegol a Chlercol) neu ar lefel Llywodraeth Cymru (Athrawon) ac nid oes gan y Cyngor unrhyw reolaeth na rhan uniongyrchol yn y trafodaethau a gynhelir. Gan fod chwyddiant yn parhau i fod yn uchel, roedd dyfarniadau cyflog 22/23 a 23/24 ar gyfer staff cyffredinol y Cyngor yn eitemau a oedd yn golygu cost sylweddol ac mae risg yn parhau y bydd dyfarniadau cyflog uchel hefyd i'w gweld yn 24/25 cyn i chwyddiant a'r argyfwng costau byw ddechrau lleihau yn y pen draw. Hefyd, mae rhan fawr o hyn yn cael ei yrru gan y cynnydd sylweddol y mae Llywodraeth y Deyrnas Unedig yn ei wneud i'r Cyflog Byw Cenedlaethol. Drwy roi'r cytundeb statws sengl ar waith a thrwy weithredu gwerthusiad systematig o'r graddio, mae'r Cyngor yn bwriadu cynnal strwythur teg ond fforddiadwy ar gyfer cyflogau.

9. Chwyddiant nad yw'n ymwneud â chyflogau

Rydym dal mewn cyfnod o chwyddiant sy'n uwch na'r cyfartaledd ac mae'r lefelau yn rhai nas gwelwyd ers cyn 2008. Mae gan Fanc Lloegr gyfrifoldeb i gadw chwyddiant ar y trywydd iawn ar tua 2%, fodd bynnag cododd chwyddiant CPI i dros 11% cyn dechrau disgyn yn ôl (adeg ysgrifennu'r adroddiad hwn mae wedi disgyn i 3.9% yn seiliedig ar CPI mis Tachwedd). Caiff hyn effaith ar gontractau presennol â chyflenwyr sy'n cynnwys darpariaethau sy'n gysylltiedig â chwyddiant yn ogystal â phrisio contractau newydd (refeniw a chyfalaf).

Mae cyflenwyr sy'n gweithio yn y sector Gofal Cymdeithasol hefyd yn cael eu heffeithio gan ymrwymiad Llywodraeth Cymru i dalu'r Cyflog Byw Gwirioneddol i Weithwyr Gofal Cymdeithasol cofrestredig, sydd wedi cynyddu'n sylweddol bob blwyddyn, gan achosi costau chwyddiant sylweddol o ran y gwasanaethau gofal a gomisiynir yn allanol.

Mae hon felly yn risg sylweddol i'r gyllideb sydd eisoes yn cael ei gweld yn ymarferol ac sydd heb gael ei gweld i'r un graddau ers sawl degawd.

10. Effeithiau ar ôl COVID-19

Roedd 2020 hyd 2022 yn gyfnod digynsail i'r Cyngor yn ariannol ac yn weithredol oherwydd pandemig COVID-19. Er bod y risg ar raddfa fawr a fodolai wedi chwalu i raddau helaeth, mae effeithiau ar ôl COVID yn dal i gael eu gweld mewn sawl man.

Mae hyn yn amrywio o heriau recriwtio a chadw staff mewn sawl gwasanaeth i bethau ymarferol gweithredol, e.e. mae brigiadau o achosion COVID yn dal i gael eu gweld mewn cartrefi gofal, mae angen lefelau uwch na'r arfer o Athrawon Cyflenwi mewn Ysgolion ac o ran yr achosion sy'n dod i sylw Addysg a Gofal Cymdeithasol, mae mwy ohonynt ac maent yn fwy cymhleth na'r cyfnodau 'normal' cyn COVID. Mae'r olaf o'r rhain yn cynnwys cynnydd sylweddol yn nifer y Plant sy'n Derbyn Gofal sydd wedi'u lleoli y tu allan i'r sir, ynghyd â chynnydd mewn meysydd eraill megis Anghenion Dysgu Ychwanegol a lleoliadau preswyl ar gyfer Anableddau Dysgu ac Iechyd Meddwl.

11. Defnyddio Staff Asiantaeth

Mae'r her recriwtio a chadw staff yn parhau i fod yn arwyddocaol iawn, gyda nifer o feysydd Gofal Cymdeithasol yn benodol yn parhau i ddefnyddio staff asiantaeth. Gwneir hyn er mwyn cyflenwi swyddi Gweithwyr Cymdeithasol proffesiynol sy'n swyddi craidd a statudol, ynghyd â chyflenwi shifftiau yng Nghartrefi Gofal yr Awdurdod Lleol. Gweithredwyd strategaethau Adnoddau Dynol amrywiol gan gynnwys cynnig taliadau atodol ar sail y farchnad i weithwyr cymdeithasol, ond mae'r defnydd a wneir o staff asiantaeth yn parhau i fod yn sylweddol ac mae'n peri risg ariannol sylweddol a pharhaus.

12. Ffosffadau

Cyhoeddodd Cyfoeth Naturiol Cymru dystiolaeth o lefelau ffosffadau ar gyfer Ardal Cadwraeth Arbennig afonol Afon Teifi ynghyd â datganiad sefyllfa / canllawiau cynllunio dros dro ym mis Mai 2021.

Mae effaith hyn yn cwmpasu 45% o dir Ceredigion a bydd hyn yn creu problemau sylweddol o ran datblygu yn yr ardaloedd sydd wedi'u heffeithio nes y bydd y mater wedi'i ddatrys. O safbwynt cul, gallai hyn effeithio ar feysydd megis incwm rheoli adeiladu a ffioedd cynllunio, ond mewn ystyr ehangach gallai achosi goblygiadau pellgyrhaeddol o ran datblygu tai a datblygu economaidd.

Mae'r Cyngor yn aros am fanylion rhaglenni buddsoddi Dŵr Cymru ar gyfer y dyfodol. Gallai buddsoddiad cynnar leihau'r risg a nodwyd.

13. Premiymau Treth y Cyngor

Yn dilyn penderfyniad y Cyngor ar 14/12/23 i gynyddu Premiymau Treth y Cyngor a godir ar Ail Gartrefi ac Eiddo Gwag Hirdymor, diweddarwyd Sylfaen Treth y Cyngor i adlewyrchu'r penderfyniad.

Ar hyn o bryd, ni wyddys beth fydd effaith y newid hwn ac i ba raddau y bydd perchnogion eiddo yn dewis naill ai talu'r lefel newydd o Breimiwm neu'n ceisio ei osgoi neu'n dewis gwerthu eu heiddo. Felly mae risgiau i gyfraddau casglu Treth y Cyngor ynghyd â nifer yr eiddo sy'n destun premiwm, fodd bynnag pennwyd yr amcangyfrifon ar gyfer sylfaen y dreth mewn modd darbodus.

Budget Risks

The following are the identified main risks for the budget together with the appropriate comments, and controls applied to minimise the risk:

1. Changes to the level of WG Aggregate External Finance (AEF)

The sum of the Revenue Support Grant and redistributed Non-Domestic Rates will now provide just under 70% of the funding for the General Fund's net revenue expenditure. Changes to the grant distribution can have a major impact on the Council's finances. The Council can make representations to Welsh Government both directly and through the Welsh Local Government Association to attempt to influence the changes which are made.

With a bleak economic outlook and early indications being for All Wales level allocations in the next 2 years being either flat or minimal increases, then this presents a major financial challenge for the Council. A revised Medium Term Financial Strategy is required which will need to be supported by a fundamental re-evaluation of the Council's underlying purpose and relationship with its residents, if the Council is to remain financially sustainable in the medium term.

In addition there is always an element of financial risk around the delivery of savings plans that will be regularly monitored. The higher the level of Savings targets, the higher the risk apart from where they have been achieved in advance.

2. General Unforeseen changes in expenditure and/or income in the year

One reason that the Council maintains reserves is to give some protection against unforeseen changes. A regular monthly system of budget monitoring is operated with formal quarterly reports to Members together with exception reporting between those periods. Maintaining a small Corporate Contingency also assists with a certain level of in year risk mitigation, particular with General staff Payawards being difficult to forecast and inflation levels still being elevated.

The Council insures against known major risks such as fire damage, employers and public liability.

3. Changes in specific grant income

The Council receives large sums each year in specific grants. There is a potential risk if changes in Government rules, or an inadvertent failure to comply with grant conditions, might result in a significant loss of grant income. The Council's external auditors regularly review the way the Council administers grants, and procedural improvements are put in place where necessary to ensure that there is no loss of grant income.

There is also a potential risk if specific WG revenue grants cease, but there's often an expectation that the services funded via such grants need to be maintained at the same level. Wherever possible, exit strategies should be in place to deal with the consequences when grant funding comes to an end. Ultimately a cut in grant funding will almost always mean Services having to cut their cloth accordingly. Only by exception would this be treated as a corporate issue.

4. Fraud (including Cyber Security)

Major fraud might cause significant financial loss to the Council as well as weakening public confidence. The Council maintains a system of financial regulations and standing orders to control this risk alongside business continuity and civil contingency planning arrangements. There is an active Officer Working Group focussed on Cyber Security related matters and associated business resilience. The Council's Internal Audit section, as part of its remit, will investigate potential Fraud risks, advise on best practice, and ensure that adequate internal control systems are in place and that they are being adhered to.

5. Insolvency of Counterparties

The Council might suffer losses in the event of the insolvency of major partners or commercial suppliers. This is a particular risk in relation to investment transactions. The Council has adopted Treasury Management policies to spread and minimise risks in this area. Commercial partners and contractors working for the Council are subject to financial and other assessments (e.g. Dun & Bradstreet reports), and the size of contracts awarded may be limited after taking into account the outcome of such assessments.

6. Pension Funds

- a) The Council contributes to the Dyfed Local Government Pension Fund in relation to both general Council staff and Councillors who choose not to opt out of the scheme. The fund is administered by Carmarthenshire County Council. The scheme is a defined benefit scheme and is an asset backed funded scheme which means the risk in relation to investment returns and demographic changes falls entirely on the employer.

At present, based on the March 2022 Triennial valuation, the Dyfed Pension Fund is in an overall Surplus position (i.e. current and future liabilities have been actuarially assessed as being over funded by more than 100%). The Council is able to plan for Surplus or Deficit scenarios to be spread over a period of several years to minimise any immediate budgetary impact. The current Employers contribution rate for Ceredigion is 14.6%.

- b) The Council contributes to the Teachers Pension Scheme in relation to Teachers who choose not to opt out of the scheme. The fund is administered by the Department for Education under central Government. The scheme is a defined benefit scheme but is an unfunded scheme, unlike the Local Government Pension Scheme. Employer Contributions are impacted by a key variable called the SCAPE (Superannuation Contributions Adjusted for Past Experience) discount rate. The latest SCAPE review has resulted in the Employers contribution rate increasing nationally from 23.6% to 28.6% from 01/04/24.

WG have stated that Funding for increased Employers contributions for Teachers pensions is expected to be provided by UK Government, but not until 24/25. WG will be writing to the Chief Secretary to the Treasury to press for assurances on the level and timing of this funding. By assuming that grant funding will materialise, there is a risk that it either doesn't or doesn't materialise at 100% of the required level.

- c) Mid & West Wales Fire Authority contributes into the Firefighters Pension Scheme in relation to Fire-fighters who choose not to opt out of the scheme. The scheme is a defined benefit scheme but is also an unfunded scheme. There is a risk that any significant change in the Employers contribution rate would be reflected in an increased Fire levy on the Council from M&WWFA.

The scheme is also impacted but the SCAPE discount rate and therefore there will be a significant increased cost to M&WWFA from April 2024 onwards. WG have stated that Funding for increased Employers contributions for Firefighter pensions is expected to be provided by UK Government, but not until 24/25. WG will be writing to the Chief Secretary to the Treasury to press for assurances on the level and timing of this funding. By assuming that M&WWFA will reduce their proposed Fire levy increase on the basis that additional funding materialises, there is a risk that this doesn't happen.

7. Interest Rates

The Council has significant long term borrowing alongside investments. Changes in interest rates can have a significant effect on interest income, and on the cost of new loans required to support new capital expenditure.

The Council monitors interest rates and their effect as part of the budget monitoring process. In the current economic climate with interest rates back above the 5% level from the previous historic lows, there are greater opportunities for higher levels of investment income, but conversely borrowing costs are also higher. An internal borrowing strategy has been employed for many years by keeping external borrowing down by utilising cash held on account (which in effect represents the cash backed items on the balance sheet such as earmarked reserves).

However with interest rates now having peaked, then as the interest rate curve goes down, coupled with declining levels of earmarked reserves, then the ability to earn the same level of investment income will reduce.

8. Inflation on Pay

Employee costs are the largest element of the budget. A large increase in pay rates will adversely affect the Council's budget. For the majority of staff pay is negotiated nationally either at a UK level (APT&C) or at WG level (Teachers) and the Council has no control or direct part in the negotiations that take place. With inflation remaining elevated, the 22/23 and 23/24 Payawards for general Council staff were significant cost items and a risk persists that elevated Payawards will also be seen in 24/25 before inflation and the Cost of Living crisis starts to eventually reduce. A large part of this is also being driven by the UK Government's substantial increases to the National Living Wage. Through the implementation of the single status agreement and the operation of a systematic evaluation of grading the Council aims to maintain a fair but affordable pay structure.

9. Inflation on Non Pay

We are still in an era of higher than average inflation and levels not seen since before 2008. The Bank of England has a remit to keep inflation on track at c2%, however CPI inflation rose to over 11% before starting to fall back (at the time of writing to 3.9% based on November CPI). This impacts on existing contracts with Suppliers that contain inflation linked provisions and also the pricing of new contracts (both revenue and capital).

Suppliers working in the Social Care Sector are also impacted by the WG's commitment to pay registered Social Care Workers the Real Living Wage, which similar to the National Living Wage is seeing substantial annual increases, which creates significant inflation costs on externally commissioned Care Services.

This is therefore a substantial Budget risk that is now already being seen in practical terms and which hasn't been seen to the same extent for several decades.

10. Post COVID19 impacts

2020 through to 2022 were unprecedented for the Council both financially and operationally due to the COVID19 pandemic. Whilst the large scale risk that existed has largely dissipated, post COVID impacts are being seen in several places.

This is ranging from Recruitment and Retention challenges in several services to operational practicalities where, for example, COVID outbreaks are still being seen in Care Homes, higher than normal levels of Supply Cover is required in Schools and the volume and complexity of cases being

seen in Education and Social Care is significantly higher than in pre COVID 'normal' times. The latter includes a significant rise in Looked after Children in out of county placements as well as increases in other areas such as Additional Learning Needs and residential placements for Learning Disabilities and Mental Health.

11. Use of Agency staff

The Recruitment and Retention challenge remains highly significant, with several areas of Social Care in particular continuing to use Agency staff. This is to cover core statutory professional Social Worker posts as well as shifts within Local Authority Care Homes. Various HR strategies have been implemented including Market Supplements for Social Workers, but yet the level of agency use is still highly significant and is presenting a significant ongoing financial risk.

12. Phosphates

Following Natural Resource Wales publishing evidence of phosphate levels for the River Teifi riverine Special Area of Conservation (SAC) and the issuance of interim Planning position statement / guidance in May 2021.

The effect of this covers 45% of land in Ceredigion and this is going to create significant issues in bringing forward Developments in the areas affected until the matter is fully resolved. In narrow terms this has the potential to affect areas such as Planning Fee and Building Control Income, but in a wider sense has the potential for far reaching Housing and Economic development implications.

Details of future Dwr Cymru Welsh Water investment programmes are awaited. Early investment would potentially reduce the risk identified.

13. Council Tax Premiums

Following the Council's decision on 14/12/23 to increase the Council Tax Premiums applicable to Second Homes and Long Term Empty Properties, the Council Taxbase was updated to reflect the decision.

At present it is unknown what the impact of the change will be and to what extent property owners will choose to either pay the new level of Premium or attempt to avoid it or choose to sell their property. There are therefore risks to Council Tax collection rates as well as the number of properties subject to a premium, however a prudent approach has been taken in the Taxbase estimates.