

CYLLIDEB 2025 - 2026 BUDGET



Cyngor Sir
CEREDIGION
County Council

CYLLIDEB 2025-26 BUDGET

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Datganiad am Wariant a'r Dreth Gyngor Arfaethedig

Mae'r Cyngor yn rhagweld y bydd yn gwario £297.0 miliwn yn 2025-26. Bydd incwm o £45.1 miliwn yn dod wrth Grantiau, £36.2 miliwn wrth Incwm Arall a £6.5 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
Cyswllt Cwsmeriaid s TGCh	1,807	-	(16)	-	1,791
Gwasanaethau Democrataidd	2,837	-	(1)	-	2,836
Economi ac Adfywid	7,955	(1,225)	(3,172)	(193)	3,365
Cyllid a Chaffael	12,637	(11,544)	(602)	(987)	(496)
Priffyrdd a Gwasanaethau Amgylcheddol	36,416	(2,264)	(5,664)	-	28,488
Gwasanaeth Cyfreithiol a Llywodraethu	796	-	(82)	-	714
Pobl a Threfniadaeth	1,128	(262)	(42)	(30)	794
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,967	(496)	(274)	-	3,197
Porth Cymorth Cynnar	19,799	(8,240)	(2,057)	-	9,502
Porth Cynnal	61,300	(1,675)	(14,206)	(136)	45,283
Porth Gofal	29,481	-	(5,407)	(64)	24,010
Ysgolion a Dysgu Gydol Oes	98,824	(16,943)	(4,668)	(120)	77,093
Grŵp Arweiniol	9,437	(2,338)	-	(1,000)	6,099
Arollau, Premium Treth y Cyngor a Chronfeydd	10,573	(74)	-	(4,011)	6,488
CYFANSWM	296,957	(45,061)	(36,191)	(6,541)	209,164

Gwariant Net a gyllidir gan: £000's

Crynswth y Cyllid Allanol 144,225

Talwyr y Dreth Gyngor 64,939

209,164

Treth Gyngor Sir Band D (Ac eithirio Heddlu Dyfed Powys a Chynghorau
Tref/Cymuned) £
1,886.57

Statement of Expenditure and Proposed Council Tax

The Council is anticipating to spend £297.0 million in 2025-26. Income of £45.1 million will come from Grants, £36.2 million from Other Income and £6.5 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
Customer Contact & ICT	1,807	-	(16)	-	1,791
Democratic Services	2,837	-	(1)	-	2,836
Economy & Regeneration	7,955	(1,225)	(3,172)	(193)	3,365
Finance & Procurement	12,637	(11,544)	(602)	(987)	(496)
Highways & Environmental Services	36,416	(2,264)	(5,664)	-	28,488
Legal & Governance Services	796	-	(82)	-	714
People & Organisation	1,128	(262)	(42)	(30)	794
Policy, Performance & Public Protection	3,967	(496)	(274)	-	3,197
Porth Cymorth Cynnar	19,799	(8,240)	(2,057)	-	9,502
Porth Cynnal	61,300	(1,675)	(14,206)	(136)	45,283
Porth Gofal	29,481	-	(5,407)	(64)	24,010
Schools & Lifelong Learning	98,824	(16,943)	(4,668)	(120)	77,093
Leadership Group	9,437	(2,338)	-	(1,000)	6,099
Levies, Council Tax Premium & Reserves	10,573	(74)	-	(4,011)	6,488
TOTAL	296,957	(45,061)	(36,191)	(6,541)	209,164

Net Expenditure Financed by:

£000's

Aggregate External Finance

144,225

Council Tax Payers

64,939

209,164

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

£
1,886.57

Eitemau Arbennig Treth y Cyngor 2025-26 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	4,210.03	656,940.00	156.04
Aberaeron	829.24	50,708.00	61.15
Aberteifi / Cardigan	1,917.01	99,024.20	51.66
Llanbedr Pont Steffan / Lampeter	1,024.63	60,000.00	58.56
Cei Newydd / New Quay	946.14	43,999.00	46.50
Borth	839.90	38,324.70	45.63
Ceulanamaesmawr	439.81	17,000.00	38.65
Blaenrheidol	214.71	4,284.00	19.95
Geneu'r Glyn	363.41	10,500.00	28.89
Llanbadarn Fawr	904.06	60,000.00	66.37
Llangynfelin	279.45	8,250.00	29.52
Llanfarian	790.20	25,000.00	31.64
Llangwryfon	271.82	4,500.00	16.56
Llanilar	493.80	7,500.00	15.19
Llanrhystud	472.87	11,600.00	24.53
Melindwr	550.47	7,500.00	13.62
Pontarfynach	269.25	3,500.00	13.00
Tirymynach	827.82	30,000.00	36.24
Trawsgoed	467.11	5,600.00	11.99
Trefeurig	823.28	20,000.00	24.29
Faenor	827.17	33,782.00	40.84
Ysgubor-y-Coed	178.55	3,850.00	21.56
Llanddewi Brefi	311.35	18,000.00	57.81
Llangeitho	380.13	5,500.00	14.47
Lledrod	325.30	2,808.30	8.63
Nantcwnlle	394.87	2,500.00	6.33
Tregaron	559.61	30,000.00	53.61
Ysbyty Ystwyth	225.02	2,500.00	11.11
Ystrad Fflur	336.21	8,710.00	25.91
Ystrad Meurig	165.10	2,476.50	15.00
Ciliau Aeron	429.40	6,000.00	13.97
Henfynyw	531.50	7,000.00	13.17
Llanarth	753.15	12,539.23	16.65
Llandysiliogogo	587.10	15,401.88	26.23
Llanfair Clydogau	311.45	7,000.00	22.48
Llanfihangel Ystrad	678.25	9,950.00	14.67
Llangybi	285.02	5,290.00	18.56
Llanllwchaiarn	526.90	11,913.80	22.61
Llansantffraed	642.25	30,000.00	46.71
Llanwenog	608.48	13,000.00	21.36
Llanwnnen	225.21	3,747.40	16.64
Dyffryn Arth	607.23	14,550.00	23.96
Aberporth	1,211.61	57,873.00	47.77
Beulah	917.88	35,000.00	38.13
Llandyfriog	869.94	25,000.00	28.74
Llandysul	1,294.87	54,003.85	41.71
Llangoedmor	620.94	35,000.00	56.37
Llangrannog	482.89	11,550.00	23.92
Penbryn	816.65	15,000.00	18.37
Troedyraur	686.92	10,000.00	14.56
Y Ferwig	695.85	27,060.00	38.89
CYFANSWM / TOTAL	34,421.81	1,681,235.86	48.84

Cyngor Sir Ceredigion

Gosod Treth y Cyngor 2025-26

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 2025-26

- (a) £298,637,969 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) £87,793,000 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) £210,844,969 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) £144,224,579 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) £1,935.41 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) £1,681,236 sef swm cyfun pob eitem arbennig y cyfeirwyd ato yn Adran 34(1) o'r Ddeddf.
- (g) £1,886.57 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
£	£	£	£	£	£	£	£	£
1,257.71	1,467.33	1,676.95	1,886.57	2,305.81	2,725.05	3,144.28	3,773.14	4,402.00

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
£	£	£	£	£	£	£	£	£
240.45	280.53	320.60	360.68	440.83	520.98	601.13	721.36	841.59

Ceredigion County Council

Council Tax Setting 2025-26

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 2025-26.

- (a) £298,637,969 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) £87,793,000 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) £210,844,969 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) £144,224,579 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) £1,935.41 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) £1,681,236 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £1,886.57 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 6/9ths £	Band B 7/9ths £	Band C 8/9ths £	Band D 9/9ths £	Band E 11/9ths £	Band F 13/9ths £	Band G 15/9ths £	Band H 18/9ths £	Band I 21/9ths £
1,257.71	1,467.33	1,676.95	1,886.57	2,305.81	2,725.05	3,144.28	3,773.14	4,402.00

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 6/9ths £	Band B 7/9ths £	Band C 8/9ths £	Band D 9/9ths £	Band E 11/9ths £	Band F 13/9ths £	Band G 15/9ths £	Band H 18/9ths £	Band I 21/9ths £
240.45	280.53	320.60	360.68	440.83	520.98	601.13	721.36	841.59

Treth y Cyngor 2025-26

Cyngor Dref neu Cymuned	Cyngor	Cyngor	Cyfanswm Treth y Cyngor Sylfaenol	Cyfanswm Treth y Cyngor heb Braesept yr Heddlu ar gyfer Eiddo ym Mandiau Prasio yn dangos Rhan o'r Dreth Sylfaenol									
	Sir	Dref neu											
	Ceredigion	Cymuned		Band	Band	Band	Band	Band	Band	Band	Band	Band	
				D	D	D	A	B	C	D	E	F	G
					6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9
					£	£	£	£	£	£	£	£	£
Aberystwyth	1886.57	156.04	2042.61	1361.74	1588.69	1815.65	2042.61	2496.53	2950.44	3404.35	4085.22	4766.09	
Aberaeron	1886.57	61.15	1947.72	1298.48	1514.89	1731.31	1947.72	2380.55	2813.38	3246.20	3895.44	4544.68	
Aberteifi / Cardigan	1886.57	51.66	1938.23	1292.15	1507.51	1722.87	1938.23	2368.95	2799.67	3230.38	3876.46	4522.54	
Llanbedr P.S. / Lampeter	1886.57	58.56	1945.13	1296.75	1512.88	1729.00	1945.13	2377.38	2809.64	3241.88	3890.26	4538.64	
Cei Newydd / New Quay	1886.57	46.50	1933.07	1288.71	1503.50	1718.28	1933.07	2362.64	2792.22	3221.78	3866.14	4510.50	
Borth	1886.57	45.63	1932.20	1288.13	1502.82	1717.51	1932.20	2361.58	2790.96	3220.33	3864.40	4508.47	
Ceulanamaesmawr	1886.57	38.65	1925.22	1283.48	1497.39	1711.31	1925.22	2353.05	2780.88	3208.70	3850.44	4492.18	
Blaenrheidol	1886.57	19.95	1906.52	1271.01	1482.85	1694.68	1906.52	2330.19	2753.87	3177.53	3813.04	4448.55	
Geneu'r Glyn	1886.57	28.89	1915.46	1276.97	1489.80	1702.63	1915.46	2341.12	2766.78	3192.43	3830.92	4469.41	
Llanbadarn Fawr	1886.57	66.37	1952.94	1301.96	1518.95	1735.95	1952.94	2386.93	2820.92	3254.90	3905.88	4556.86	
Llangynfelin	1886.57	29.52	1916.09	1277.39	1490.29	1703.19	1916.09	2341.89	2767.69	3193.48	3832.18	4470.88	
Llanfarian	1886.57	31.64	1918.21	1278.80	1491.94	1705.07	1918.21	2344.48	2770.75	3197.01	3836.42	4475.83	
Llangwryfon	1886.57	16.56	1903.13	1268.75	1480.21	1691.67	1903.13	2326.05	2748.97	3171.88	3806.26	4440.64	
Llanilar	1886.57	15.19	1901.76	1267.84	1479.14	1690.45	1901.76	2324.38	2746.99	3169.60	3803.52	4437.44	
Llanrhystud	1886.57	24.53	1911.10	1274.06	1486.41	1698.75	1911.10	2335.79	2760.48	3185.16	3822.20	4459.24	
Melindwr	1886.57	13.62	1900.19	1266.79	1477.92	1689.06	1900.19	2322.46	2744.72	3166.98	3800.38	4433.78	
Pontarfynach	1886.57	13.00	1899.57	1266.38	1477.44	1688.51	1899.57	2321.70	2743.83	3165.95	3799.14	4432.33	
Trymynach	1886.57	36.24	1922.81	1281.87	1495.52	1709.16	1922.81	2350.10	2777.40	3204.68	3845.62	4486.56	
Trawsgoed	1886.57	11.99	1898.56	1265.70	1476.66	1687.61	1898.56	2320.46	2742.37	3164.26	3797.12	4429.98	
Trefeurig	1886.57	24.29	1910.86	1273.90	1486.22	1698.54	1910.86	2335.50	2760.14	3184.76	3821.72	4458.68	
Faenor	1886.57	40.84	1927.41	1284.94	1499.09	1713.25	1927.41	2355.73	2784.04	3212.35	3854.82	4497.29	
Ysgubor-y-Coed	1886.57	21.56	1908.13	1272.08	1484.10	1696.11	1908.13	2332.16	2756.19	3180.21	3816.26	4452.31	
Llanddewi Brefi	1886.57	57.81	1944.38	1296.25	1512.29	1728.34	1944.38	2376.47	2808.55	3240.63	3888.76	4536.89	
Llangeitho	1886.57	14.47	1901.04	1267.36	1478.58	1689.81	1901.04	2323.50	2745.95	3168.40	3802.08	4435.76	
Lledrod	1886.57	8.63	1895.20	1263.46	1474.04	1684.62	1895.20	2316.36	2737.52	3158.66	3790.40	4422.14	
Nantcwnlle	1886.57	6.33	1892.90	1261.93	1472.25	1682.58	1892.90	2313.55	2734.19	3154.83	3785.80	4416.77	
Tregaron	1886.57	53.61	1940.18	1293.45	1509.03	1724.60	1940.18	2371.33	2802.49	3233.63	3880.36	4527.09	
Ysbyty Ystwyth	1886.57	11.11	1897.68	1265.12	1475.97	1686.83	1897.68	2319.39	2741.10	3162.80	3795.36	4427.92	
Ystrad Fflur	1886.57	25.91	1912.48	1274.98	1487.48	1699.98	1912.48	2337.48	2762.48	3187.46	3824.96	4462.46	
Ystrad Meurig	1886.57	15.00	1901.57	1267.71	1479.00	1690.28	1901.57	2324.14	2746.72	3169.28	3803.14	4437.00	
Ciliau Aeron	1886.57	13.97	1900.54	1267.02	1478.20	1689.37	1900.54	2322.88	2745.23	3167.56	3801.08	4434.60	
Henfynyw	1886.57	13.17	1899.74	1266.49	1477.57	1688.66	1899.74	2321.91	2744.07	3166.23	3799.48	4432.73	
Llanarth	1886.57	16.65	1903.22	1268.81	1480.28	1691.75	1903.22	2326.16	2749.10	3172.03	3806.44	4440.85	
Llandysiliogogo	1886.57	26.23	1912.80	1275.20	1487.73	1700.27	1912.80	2337.87	2762.94	3188.00	3825.60	4463.20	
Llanfair Clydogau	1886.57	22.48	1909.05	1272.70	1484.81	1696.93	1909.05	2333.29	2757.52	3181.75	3818.10	4454.45	
Llanfihangel Ystrad	1886.57	14.67	1901.24	1267.49	1478.74	1689.99	1901.24	2323.74	2746.24	3168.73	3802.48	4436.23	
Llangybi	1886.57	18.56	1905.13	1270.08	1481.77	1693.45	1905.13	2328.49	2751.86	3175.21	3810.26	4445.31	
Llanllwchaearn	1886.57	22.61	1909.18	1272.78	1484.92	1697.05	1909.18	2333.44	2757.71	3181.96	3818.36	4454.76	
Llansantffraed	1886.57	46.71	1933.28	1288.85	1503.66	1718.47	1933.28	2362.90	2792.52	3222.13	3866.56	4510.99	
Llanwenog	1886.57	21.36	1907.93	1271.95	1483.94	1695.94	1907.93	2331.92	2755.90	3179.88	3815.86	4451.84	
Llanwnnen	1886.57	16.64	1903.21	1268.80	1480.27	1691.74	1903.21	2326.15	2749.09	3172.01	3806.42	4440.83	
Dyffryn Arth	1886.57	23.96	1910.53	1273.68	1485.97	1698.25	1910.53	2335.09	2759.66	3184.21	3821.06	4457.91	
Aberporth	1886.57	47.77	1934.34	1289.56	1504.48	1719.41	1934.34	2364.20	2794.05	3223.90	3868.68	4513.46	
Beulah	1886.57	38.13	1924.70	1283.13	1496.99	1710.84	1924.70	2352.41	2780.13	3207.83	3849.40	4490.97	
Llandyfriog	1886.57	28.74	1915.31	1276.87	1489.68	1702.50	1915.31	2340.94	2766.56	3192.18	3830.62	4469.06	
Llandysul	1886.57	41.71	1928.28	1285.52	1499.77	1714.03	1928.28	2356.79	2785.30	3213.80	3856.56	4499.32	
Llangoedmor	1886.57	56.37	1942.94	1295.29	1511.17	1727.06	1942.94	2374.71	2806.47	3238.23	3885.88	4533.53	
Llangrannog	1886.57	23.92	1910.49	1273.66	1485.93	1698.21	1910.49	2335.05	2759.60	3184.15	3820.98	4457.81	
Penbryn	1886.57	18.37	1904.94	1269.96	1481.62	1693.28	1904.94	2328.26	2751.58	3174.90	3809.88	4444.86	
Troedraur	1886.57	14.56	1901.13	1267.42	1478.65	1689.89	1901.13	2323.61	2746.08	3168.55	3802.26	4435.97	
Y Ferwig	1886.57	38.89	1925.46	1283.64	1497.58	1711.52	1925.46	2353.34	2781.22	3209.10	3850.92	4492.74	

Council Tax 2025-26

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 D	Band D	Band D	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band 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	1886.57	156.04	2042.61	1361.74	1588.69	1815.65	2042.61	2496.53	2950.44	3404.35	4085.22	4766.09			
Aberaeron	1886.57	61.15	1947.72	1298.48	1514.89	1731.31	1947.72	2380.55	2813.38	3246.20	3895.44	4544.68			
Aberteifi / Cardigan	1886.57	51.66	1938.23	1292.15	1507.51	1722.87	1938.23	2368.95	2799.67	3230.38	3876.46	4522.54			
Llanbedr P.S. / Lampeter	1886.57	58.56	1945.13	1296.75	1512.88	1729.00	1945.13	2377.38	2809.64	3241.88	3890.26	4538.64			
Cei Newydd / New Quay	1886.57	46.50	1933.07	1288.71	1503.50	1718.28	1933.07	2362.64	2792.22	3221.78	3866.14	4510.50			
Borth	1886.57	45.63	1932.20	1288.13	1502.82	1717.51	1932.20	2361.58	2790.96	3220.33	3864.40	4508.47			
Ceulanamaesmawr	1886.57	38.65	1925.22	1283.48	1497.39	1711.31	1925.22	2353.05	2780.88	3208.70	3850.44	4492.18			
Blaenrheidol	1886.57	19.95	1906.52	1271.01	1482.85	1694.68	1906.52	2330.19	2753.87	3177.53	3813.04	4448.55			
Geneu'r Glyn	1886.57	28.89	1915.46	1276.97	1489.80	1702.63	1915.46	2341.12	2766.78	3192.43	3830.92	4469.41			
Llanbadarn Fawr	1886.57	66.37	1952.94	1301.96	1518.95	1735.95	1952.94	2386.93	2820.92	3254.90	3905.88	4556.86			
Llangynfelin	1886.57	29.52	1916.09	1277.39	1490.29	1703.19	1916.09	2341.89	2767.69	3193.48	3832.18	4470.88			
Llanfarian	1886.57	31.64	1918.21	1278.80	1491.94	1705.07	1918.21	2344.48	2770.75	3197.01	3836.42	4475.83			
Llangwryfon	1886.57	16.56	1903.13	1268.75	1480.21	1691.67	1903.13	2326.05	2748.97	3171.88	3806.26	4440.64			
Llanilar	1886.57	15.19	1901.76	1267.84	1479.14	1690.45	1901.76	2324.38	2746.99	3169.60	3803.52	4437.44			
Llanrhystud	1886.57	24.53	1911.10	1274.06	1486.41	1698.75	1911.10	2335.79	2760.48	3185.16	3822.20	4459.24			
Melindwr	1886.57	13.62	1900.19	1266.79	1477.92	1689.06	1900.19	2322.46	2744.72	3166.98	3800.38	4433.78			
Pontarfynach	1886.57	13.00	1899.57	1266.38	1477.44	1688.51	1899.57	2321.70	2743.83	3165.95	3799.14	4432.33			
Trymynach	1886.57	36.24	1922.81	1281.87	1495.52	1709.16	1922.81	2350.10	2777.40	3204.68	3845.62	4486.56			
Trawsgoed	1886.57	11.99	1898.56	1265.70	1476.66	1687.61	1898.56	2320.46	2742.37	3164.26	3797.12	4429.98			
Trefeurig	1886.57	24.29	1910.86	1273.90	1486.22	1698.54	1910.86	2335.50	2760.14	3184.76	3821.72	4458.68			
Faenor	1886.57	40.84	1927.41	1284.94	1499.09	1713.25	1927.41	2355.73	2784.04	3212.35	3854.82	4497.29			
Ysgubor-y-Coed	1886.57	21.56	1908.13	1272.08	1484.10	1696.11	1908.13	2332.16	2756.19	3180.21	3816.26	4452.31			
Llanddewi Brefi	1886.57	57.81	1944.38	1296.25	1512.29	1728.34	1944.38	2376.47	2808.55	3240.63	3888.76	4536.89			
Llangeitho	1886.57	14.47	1901.04	1267.36	1478.58	1689.81	1901.04	2323.50	2745.95	3168.40	3802.08	4435.76			
Lledrod	1886.57	8.63	1895.20	1263.46	1474.04	1684.62	1895.20	2316.36	2737.52	3158.66	3790.40	4422.14			
Nantcwnlle	1886.57	6.33	1892.90	1261.93	1472.25	1682.58	1892.90	2313.55	2734.19	3154.83	3785.80	4416.77			
Tregaron	1886.57	53.61	1940.18	1293.45	1509.03	1724.60	1940.18	2371.33	2802.49	3233.63	3880.36	4527.09			
Ysbyty Ystwyth	1886.57	11.11	1897.68	1265.12	1475.97	1686.83	1897.68	2319.39	2741.10	3162.80	3795.36	4427.92			
Ystrad Fflur	1886.57	25.91	1912.48	1274.98	1487.48	1699.98	1912.48	2337.48	2762.48	3187.46	3824.96	4462.46			
Ystrad Meurig	1886.57	15.00	1901.57	1267.71	1479.00	1690.28	1901.57	2324.14	2746.72	3169.28	3803.14	4437.00			
Ciliau Aeron	1886.57	13.97	1900.54	1267.02	1478.20	1689.37	1900.54	2322.88	2745.23	3167.56	3801.08	4434.60			
Henfynyw	1886.57	13.17	1899.74	1266.49	1477.57	1688.66	1899.74	2321.91	2744.07	3166.23	3799.48	4432.73			
Llanarth	1886.57	16.65	1903.22	1268.81	1480.28	1691.75	1903.22	2326.16	2749.10	3172.03	3806.44	4440.85			
Llandysiliogogo	1886.57	26.23	1912.80	1275.20	1487.73	1700.27	1912.80	2337.87	2762.94	3188.00	3825.60	4463.20			
Llanfair Clydogau	1886.57	22.48	1909.05	1272.70	1484.81	1696.93	1909.05	2333.29	2757.52	3181.75	3818.10	4454.45			
Llanfihangel Ystrad	1886.57	14.67	1901.24	1267.49	1478.74	1689.99	1901.24	2323.74	2746.24	3168.73	3802.48	4436.23			
Llangybi	1886.57	18.56	1905.13	1270.08	1481.77	1693.45	1905.13	2328.49	2751.86	3175.21	3810.26	4445.31			
Llanllwchaearn	1886.57	22.61	1909.18	1272.78	1484.92	1697.05	1909.18	2333.44	2757.71	3181.96	3818.36	4454.76			
Llansantffraed	1886.57	46.71	1933.28	1288.85	1503.66	1718.47	1933.28	2362.90	2792.52	3222.13	3866.56	4510.99			
Llanwenog	1886.57	21.36	1907.93	1271.95	1483.94	1695.94	1907.93	2331.92	2755.90	3179.88	3815.86	4451.84			
Llanwnnen	1886.57	16.64	1903.21	1268.80	1480.27	1691.74	1903.21	2326.15	2749.09	3172.01	3806.42	4440.83			
Dyffryn Arth	1886.57	23.96	1910.53	1273.68	1485.97	1698.25	1910.53	2335.09	2759.66	3184.21	3821.06	4457.91			
Aberporth	1886.57	47.77	1934.34	1289.56	1504.48	1719.41	1934.34	2364.20	2794.05	3223.90	3868.68	4513.46			
Beulah	1886.57	38.13	1924.70	1283.13	1496.99	1710.84	1924.70	2352.41	2780.13	3207.83	3849.40	4490.97			
Llandyfriog	1886.57	28.74	1915.31	1276.87	1489.68	1702.50	1915.31	2340.94	2766.56	3192.18	3830.62	4469.06			
Llandysul	1886.57	41.71	1928.28	1285.52	1499.77	1714.03	1928.28	2356.79	2785.30	3213.80	3856.56	4499.32			
Llangoedmor	1886.57	56.37	1942.94	1295.29	1511.17	1727.06	1942.94	2374.71	2806.47	3238.23	3885.88	4533.53			
Llangrannog	1886.57	23.92	1910.49	1273.66	1485.93	1698.21	1910.49	2335.05	2759.60	3184.15	3820.98	4457.81			
Penbryn	1886.57	18.37	1904.94	1269.96	1481.62	1693.28	1904.94	2328.26	2751.58	3174.90	3809.88	4444.86			
Troedyrour	1886.57	14.56	1901.13	1267.42	1478.65	1689.89	1901.13	2323.61	2746.08	3168.55	3802.26	4435.97			
Y Ferwig	1886.57	38.89	1925.46	1283.64	1497.58	1711.52	1925.46	2353.34	2781.22	3209.10	3850.92	4492.74			

Treth y Cyngor 2025-26

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 Prasio 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	1886.57	156.04	360.68	2403.29	1602.20	1869.22	2136.26	2403.29	2937.36	3471.42	4005.49	4806.58	5607.67				
Aberaeron	1886.57	61.15	360.68	2308.40	1538.94	1795.42	2051.92	2308.40	2821.38	3334.36	3847.34	4616.80	5386.26				
Aberteifi / Cardigan	1886.57	51.66	360.68	2298.91	1532.61	1788.04	2043.48	2298.91	2809.78	3320.65	3831.52	4597.82	5364.12				
Llanbedr P.S. / Lampeter	1886.57	58.56	360.68	2305.81	1537.21	1793.41	2049.61	2305.81	2818.21	3330.62	3843.02	4611.62	5380.22				
Cei Newydd / New Quay	1886.57	46.50	360.68	2293.75	1529.17	1784.03	2038.89	2293.75	2803.47	3313.20	3822.92	4587.50	5352.08				
Borth	1886.57	45.63	360.68	2292.88	1528.59	1783.35	2038.12	2292.88	2802.41	3311.94	3821.47	4585.76	5350.05				
Ceulanaesmawr	1886.57	38.65	360.68	2285.90	1523.94	1777.92	2031.92	2285.90	2793.88	3301.86	3809.84	4571.80	5333.76				
Blaenrheidol	1886.57	19.95	360.68	2267.20	1511.47	1763.38	2015.29	2267.20	2771.02	3274.85	3778.67	4534.40	5290.13				
Geneu'r Glyn	1886.57	28.89	360.68	2276.14	1517.43	1770.33	2023.24	2276.14	2781.95	3287.76	3793.57	4552.28	5310.99				
Llanbadarn Fawr	1886.57	66.37	360.68	2313.62	1542.42	1799.48	2056.56	2313.62	2827.76	3341.90	3856.04	4627.24	5398.44				
Llangynfelin	1886.57	29.52	360.68	2276.77	1517.85	1770.82	2023.80	2276.77	2782.72	3288.67	3794.62	4553.54	5312.46				
Llanfarian	1886.57	31.64	360.68	2278.89	1519.26	1772.47	2025.68	2278.89	2785.31	3291.73	3798.15	4557.78	5317.41				
Llangwryfon	1886.57	16.56	360.68	2263.81	1509.21	1760.74	2012.28	2263.81	2766.88	3269.95	3773.02	4527.62	5282.22				
Llanilar	1886.57	15.19	360.68	2262.44	1508.30	1759.67	2011.06	2262.44	2765.21	3267.97	3770.74	4524.88	5279.02				
Llanrhystud	1886.57	24.53	360.68	2271.78	1514.52	1766.94	2019.36	2271.78	2776.62	3281.46	3786.30	4543.56	5300.82				
Melindwr	1886.57	13.62	360.68	2260.87	1507.25	1758.45	2009.67	2260.87	2763.29	3265.70	3768.12	4521.74	5275.36				
Pontarfynach	1886.57	13.00	360.68	2260.25	1506.84	1757.97	2009.12	2260.25	2762.53	3264.81	3767.09	4520.50	5273.91				
Tirymynach	1886.57	36.24	360.68	2283.49	1522.33	1776.05	2029.77	2283.49	2790.93	3298.38	3805.82	4566.98	5328.14				
Trawsgoed	1886.57	11.99	360.68	2259.24	1506.16	1757.19	2008.22	2259.24	2761.29	3263.35	3765.40	4518.48	5271.56				
Trefeurig	1886.57	24.29	360.68	2271.54	1514.36	1766.75	2019.15	2271.54	2776.33	3281.12	3785.90	4543.08	5300.26				
Faenor	1886.57	40.84	360.68	2288.09	1525.40	1779.62	2033.86	2288.09	2796.56	3305.02	3813.49	4576.18	5338.87				
Ysgubor-y-Coed	1886.57	21.56	360.68	2268.81	1512.54	1764.63	2016.72	2268.81	2772.99	3277.17	3781.35	4537.62	5293.89				
Llanddewi Brefi	1886.57	57.81	360.68	2305.06	1536.71	1792.82	2048.95	2305.06	2817.30	3329.53	3841.77	4610.12	5378.47				
Llangeitho	1886.57	14.47	360.68	2261.72	1507.82	1759.11	2010.42	2261.72	2764.33	3266.93	3769.54	4523.44	5277.34				
Lledrod	1886.57	8.63	360.68	2255.88	1503.92	1754.57	2005.23	2255.88	2757.19	3258.50	3759.80	4511.76	5263.72				
Nantcwnlle	1886.57	6.33	360.68	2253.58	1502.39	1752.78	2003.19	2253.58	2754.38	3255.17	3755.97	4507.16	5258.35				
Tregaron	1886.57	53.61	360.68	2300.86	1533.91	1789.56	2045.21	2300.86	2812.16	3323.47	3834.77	4601.72	5368.67				
Ysbyty Ystwyth	1886.57	11.11	360.68	2258.36	1505.58	1756.50	2007.44	2258.36	2760.22	3262.08	3763.94	4516.72	5269.50				
Ystrad Fflur	1886.57	25.91	360.68	2273.16	1515.44	1768.01	2020.59	2273.16	2778.31	3283.46	3788.60	4546.32	5304.04				
Ystrad Meurig	1886.57	15.00	360.68	2262.25	1508.17	1759.53	2010.89	2262.25	2764.97	3267.70	3770.42	4524.50	5278.58				
Ciliau Aeron	1886.57	13.97	360.68	2261.22	1507.48	1758.73	2009.98	2261.22	2763.71	3266.21	3768.70	4522.44	5276.18				
Henfynyw	1886.57	13.17	360.68	2260.42	1506.95	1758.10	2009.27	2260.42	2762.74	3265.05	3767.37	4520.84	5274.31				
Llanarth	1886.57	16.65	360.68	2263.90	1509.27	1760.81	2012.36	2263.90	2766.99	3270.08	3773.17	4527.80	5282.43				
Llandysiliogogo	1886.57	26.23	360.68	2273.48	1515.66	1768.26	2020.88	2273.48	2778.70	3283.92	3789.14	4546.96	5304.78				
Llanfair Clydogau	1886.57	22.48	360.68	2269.73	1513.16	1765.34	2017.54	2269.73	2774.12	3278.50	3782.89	4539.46	5296.03				
Llanfihangel Ystrad	1886.57	14.67	360.68	2261.92	1507.95	1759.27	2010.60	2261.92	2764.57	3267.22	3769.87	4523.84	5277.81				
Llangybi	1886.57	18.56	360.68	2265.81	1510.54	1762.30	2014.06	2265.81	2769.32	3272.84	3776.35	4531.62	5286.89				
Llanllwchaearn	1886.57	22.61	360.68	2269.86	1513.24	1765.45	2017.66	2269.86	2774.27	3278.69	3783.10	4539.72	5296.34				
Llansantffraed	1886.57	46.71	360.68	2293.96	1529.31	1784.19	2039.08	2293.96	2803.73	3313.50	3823.27	4587.92	5352.57				
Llanwenog	1886.57	21.36	360.68	2268.61	1512.41	1764.47	2016.55	2268.61	2772.75	3276.88	3781.02	4537.22	5293.42				
Llanwnnen	1886.57	16.64	360.68	2263.89	1509.26	1760.80	2012.35	2263.89	2766.98	3270.07	3773.15	4527.78	5282.41				
Dyffryn Arth	1886.57	23.96	360.68	2271.21	1514.14	1766.50	2018.86	2271.21	2775.92	3280.64	3785.35	4542.42	5299.49				
Aberporth	1886.57	47.77	360.68	2295.02	1530.02	1785.01	2040.02	2295.02	2805.03	3315.03	3825.04	4590.04	5355.04				
Beulah	1886.57	38.13	360.68	2285.38	1523.59	1777.52	2031.45	2285.38	2793.24	3301.11	3808.97	4570.76	5332.55				
Llandyfriog	1886.57	28.74	360.68	2275.99	1517.33	1770.21	2023.11	2275.99	2781.77	3287.54	3793.32	4551.98	5310.64				
Llandysul	1886.57	41.71	360.68	2288.96	1525.98	1780.30	2034.64	2288.96	2797.62	3306.28	3814.94	4577.92	5340.90				
Llangoedmor	1886.57	56.37	360.68	2303.62	1535.75	1791.70	2047.67	2303.62	2815.54	3327.45	3839.37	4607.24	5375.11				
Llangrannog	1886.57	23.92	360.68	2271.17	1514.12	1766.46	2018.82	2271.17	2775.88	3280.58	3785.29	4542.34	5299.39				
Penbryn	1886.57	18.37	360.68	2265.62	1510.42	1762.15	2013.89	2265.62	2769.09	3272.56	3776.04	4531.24	5286.44				
Troedyrour	1886.57	14.56	360.68	2261.81	1507.88	1759.18	2010.50	2261.81	2764.44	3267.06	3769.69	4523.62	5277.55				
Y Ferwig	1886.57	38.89	360.68	2286.14	1524.10	1778.11	2032.13	2286.14	2794.17	3302.20	3810.24	4572.28	5334.32				

Council Tax 2025-26

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	Band F 13/9 ths	Band G 15/9 ths	Band H 18/9 ths	Band I 21/9 ths
					£	£	£	£	£	£	£	£	£	£	£	£	£
Aberystwyth	1886.57	156.04	360.68	2403.29	1602.20	1869.22	2136.26	2403.29	2937.36	3471.42	4005.49	4806.58	5607.67				
Aberaeron	1886.57	61.15	360.68	2308.40	1538.94	1795.42	2051.92	2308.40	2821.38	3334.36	3847.34	4616.80	5386.26				
Aberteifi / Cardigan	1886.57	51.66	360.68	2298.91	1532.61	1788.04	2043.48	2298.91	2809.78	3320.65	3831.52	4597.82	5364.12				
Llanbedr P.S. / Lampeter	1886.57	58.56	360.68	2305.81	1537.21	1793.41	2049.61	2305.81	2818.21	3330.62	3843.02	4611.62	5380.22				
Cei Newydd / New Quay	1886.57	46.50	360.68	2293.75	1529.17	1784.03	2038.89	2293.75	2803.47	3313.20	3822.92	4587.50	5352.08				
Borth	1886.57	45.63	360.68	2292.88	1528.59	1783.35	2038.12	2292.88	2802.41	3311.94	3821.47	4585.76	5350.05				
Ceulanamaesmawr	1886.57	38.65	360.68	2285.90	1523.94	1777.92	2031.92	2285.90	2793.88	3301.86	3809.84	4571.80	5333.76				
Blaenrheidol	1886.57	19.95	360.68	2267.20	1511.47	1763.38	2015.29	2267.20	2771.02	3274.85	3778.67	4534.40	5290.13				
Geneu'r Glyn	1886.57	28.89	360.68	2276.14	1517.43	1770.33	2023.24	2276.14	2781.95	3287.76	3793.57	4552.28	5310.99				
Llanbadarn Fawr	1886.57	66.37	360.68	2313.62	1542.42	1799.48	2056.56	2313.62	2827.76	3341.90	3856.04	4627.24	5398.44				
Llangynfelin	1886.57	29.52	360.68	2276.77	1517.85	1770.82	2023.80	2276.77	2782.72	3288.67	3794.62	4553.54	5312.46				
Llanfarian	1886.57	31.64	360.68	2278.89	1519.26	1772.47	2025.68	2278.89	2785.31	3291.73	3798.15	4557.78	5317.41				
Llangwryfon	1886.57	16.56	360.68	2263.81	1509.21	1760.74	2012.28	2263.81	2766.88	3269.95	3773.02	4527.62	5282.22				
Llanilar	1886.57	15.19	360.68	2262.44	1508.30	1759.67	2011.06	2262.44	2765.21	3267.97	3770.74	4524.88	5279.02				
Llanrhystud	1886.57	24.53	360.68	2271.78	1514.52	1766.94	2019.36	2271.78	2776.62	3281.46	3786.30	4543.56	5300.82				
Melindwr	1886.57	13.62	360.68	2260.87	1507.25	1758.45	2009.67	2260.87	2763.29	3265.70	3768.12	4521.74	5275.36				
Pontarfynach	1886.57	13.00	360.68	2260.25	1506.84	1757.97	2009.12	2260.25	2762.53	3264.81	3767.09	4520.50	5273.91				
Tirymynach	1886.57	36.24	360.68	2283.49	1522.33	1776.05	2029.77	2283.49	2790.93	3298.38	3805.82	4566.98	5328.14				
Trawsgoed	1886.57	11.99	360.68	2259.24	1506.16	1757.19	2008.22	2259.24	2761.29	3263.35	3765.40	4518.48	5271.56				
Trefeurig	1886.57	24.29	360.68	2271.54	1514.36	1766.75	2019.15	2271.54	2776.33	3281.12	3785.90	4543.08	5300.26				
Faenor	1886.57	40.84	360.68	2288.09	1525.40	1779.62	2033.86	2288.09	2796.56	3305.02	3813.49	4576.18	5338.87				
Ysgubor-y-Coed	1886.57	21.56	360.68	2268.81	1512.54	1764.63	2016.72	2268.81	2772.99	3277.17	3781.35	4537.62	5293.89				
Llanddewi Brefi	1886.57	57.81	360.68	2305.06	1536.71	1792.82	2048.95	2305.06	2817.30	3329.53	3841.77	4610.12	5378.47				
Llangeitho	1886.57	14.47	360.68	2261.72	1507.82	1759.11	2010.42	2261.72	2764.33	3266.93	3769.54	4523.44	5277.34				
Lledrod	1886.57	8.63	360.68	2255.88	1503.92	1754.57	2005.23	2255.88	2757.19	3258.50	3759.80	4511.76	5263.72				
Nantcwnlle	1886.57	6.33	360.68	2253.58	1502.39	1752.78	2003.19	2253.58	2754.38	3255.17	3755.97	4507.16	5258.35				
Tregaron	1886.57	53.61	360.68	2300.86	1533.91	1789.56	2045.21	2300.86	2812.16	3323.47	3834.77	4601.72	5368.67				
Ysbyty Ystwyth	1886.57	11.11	360.68	2258.36	1505.58	1756.50	2007.44	2258.36	2760.22	3262.08	3763.94	4516.72	5269.50				
Ystrad Fflur	1886.57	25.91	360.68	2273.16	1515.44	1768.01	2020.59	2273.16	2778.31	3283.46	3788.60	4546.32	5304.04				
Ystrad Meurig	1886.57	15.00	360.68	2262.25	1508.17	1759.53	2010.89	2262.25	2764.97	3267.70	3770.42	4524.50	5278.58				
Cilliau Aeron	1886.57	13.97	360.68	2261.22	1507.48	1758.73	2009.98	2261.22	2763.71	3266.21	3768.70	4522.44	5276.18				
Henfynyw	1886.57	13.17	360.68	2260.42	1506.95	1758.10	2009.27	2260.42	2762.74	3265.05	3767.37	4520.84	5274.31				
Llanarth	1886.57	16.65	360.68	2263.90	1509.27	1760.81	2012.36	2263.90	2766.99	3270.08	3773.17	4527.80	5282.43				
Llandysiliogogo	1886.57	26.23	360.68	2273.48	1515.66	1768.26	2020.88	2273.48	2778.70	3283.92	3789.14	4546.96	5304.78				
Llanfair Clydogau	1886.57	22.48	360.68	2269.73	1513.16	1765.34	2017.54	2269.73	2774.12	3278.50	3782.89	4539.46	5296.03				
Llanfihangel Ystrad	1886.57	14.67	360.68	2261.92	1507.95	1759.27	2010.60	2261.92	2764.57	3267.22	3769.87	4523.84	5277.81				
Llangybi	1886.57	18.56	360.68	2265.81	1510.54	1762.30	2014.06	2265.81	2769.32	3272.84	3776.35	4531.62	5286.89				
Llanllwchaearn	1886.57	22.61	360.68	2269.86	1513.24	1765.45	2017.66	2269.86	2774.27	3278.69	3783.10	4539.72	5296.34				
Llansantffraed	1886.57	46.71	360.68	2293.96	1529.31	1784.19	2039.08	2293.96	2803.73	3313.50	3823.27	4587.92	5352.57				
Llanwenog	1886.57	21.36	360.68	2268.61	1512.41	1764.47	2016.55	2268.61	2772.75	3276.88	3781.02	4537.22	5293.42				
Llanwnnen	1886.57	16.64	360.68	2263.89	1509.26	1760.80	2012.35	2263.89	2766.98	3270.07	3773.15	4527.78	5282.41				
Dyffryn Arth	1886.57	23.96	360.68	2271.21	1514.14	1766.50	2018.86	2271.21	2775.92	3280.64	3785.35	4542.42	5299.49				
Aberporth	1886.57	47.77	360.68	2295.02	1530.02	1785.01	2040.02	2295.02	2805.03	3315.03	3825.04	4590.04	5355.04				
Beulah	1886.57	38.13	360.68	2285.38	1523.59	1777.52	2031.45	2285.38	2793.24	3301.11	3808.97	4570.76	5332.55				
Llandyfriog	1886.57	28.74	360.68	2275.99	1517.33	1770.21	2023.11	2275.99	2781.77	3287.54	3793.32	4551.98	5310.64				
Llandysul	1886.57	41.71	360.68	2288.96	1525.98	1780.30	2034.64	2288.96	2797.62	3306.28	3814.94	4577.92	5340.90				
Llangoedmor	1886.57	56.37	360.68	2303.62	1535.75	1791.70	2047.67	2303.62	2815.54	3327.45	3839.37	4607.24	5375.11				
Llangrannog	1886.57	23.92	360.68	2271.17	1514.12	1766.46	2018.82	2271.17	2775.88	3280.58	3785.29	4542.34	5299.39				
Penbryn	1886.57	18.37	360.68	2265.62	1510.42	1762.15	2013.89	2265.62	2769.09	3272.56	3776.04	4531.24	5286.44				
Troedysraur	1886.57	14.56	360.68	2261.81	1507.88	1759.18	2010.50	2261.81	2764.44	3267.06	3769.69	4523.62	5277.55				
Y Ferwig	1886.57	38.89	360.68	2286.14	1524.10	1778.11	2032.13	2286.14	2794.17	3302.20	3810.24	4572.28	5334.32				

Crynodeb o'r Gyllideb Reoladwy

Gwasanaeth	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Cyswllt Cwsmeriaid a TGCh	7,151	6,689	6,673
Gwasanaethau Democraataidd	5,566	5,201	5,187
Economi ac Adfywid	4,264	3,738	3,724
Cyllid a Chaffael	22,248	21,431	21,417
Priffyrdd a Gwasanaethau Amgylcheddol	21,086	19,974	20,025
Gwasanaeth Cyfreithiol a Llywodraethu	1,798	1,695	1,691
Pobl a Threfniadaeth	2,548	2,419	2,413
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,670	2,532	2,518
Porth Cymorth Cynnar	4,673	4,039	4,066
Porth Cynnal	41,463	37,891	38,720
Porth Gofal	20,741	18,367	17,537
Ysgolion a Dysgu Gydol Oes	62,721	57,976	58,068
Grŵp Arweinïol	5,747	5,541	5,454
Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,488	6,079	6,079
CYFANSWM Y GYLLIDEB REOLADWY	209,164	193,572	193,572

Summary of Controllable Budget

Service	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Customer Contact & ICT	7,151	6,689	6,673
Democratic Services	5,566	5,201	5,187
Economy & Regeneration	4,264	3,738	3,724
Finance & Procurement	22,248	21,431	21,417
Highways & Environmental Services	21,086	19,974	20,025
Legal & Governance Service	1,798	1,695	1,691
People & Organisation	2,548	2,419	2,413
Policy, Performance & Public Protection	2,670	2,532	2,518
Porth Cymorth Cynnar	4,673	4,039	4,066
Porth Cynnal	41,463	37,891	38,720
Porth Gofal	20,741	18,367	17,537
Schools & Lifelong Learning	62,721	57,976	58,068
Leadership Group	5,747	5,541	5,454
Levies, Council Tax Premium & Reserves	6,488	6,079	6,079
TOTAL CONTROLLABLE BUDGET	209,164	193,572	193,572

Crynodeb o'r Wariant Net

Gwasanaeth	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Cyswllt Cwsmeriaid a TGCh	1,791	1,529	1,513
Gwasanaethau Democrataidd	2,836	2,571	2,557
Economi ac Adfywid	3,365	2,789	2,775
Cyllid a Chaffael	(496)	(763)	(777)
Priffyrdd a Gwasanaethau Amgylcheddol	28,488	27,076	27,127
Gwasanaeth Cyfreithiol a Llywodraethu	714	651	647
Pobl a Threfniadaeth	794	705	699
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,197	3,044	3,030
Porth Cymorth Cynnar	9,502	8,708	8,735
Porth Cynnal	45,283	41,581	42,410
Porth Gofal	24,010	21,506	20,676
Ysgolion a Dysgu Gydol Oes	77,093	72,203	72,295
Grŵp Arweiniol	6,099	5,893	5,806
Arollau, Premium Treth y Cyngor a Chronfeydd	6,488	6,079	6,079
CYFANSWM GWARIANT NET	209,164	193,572	193,572

Crynswth y Cyllid Allanol	144,225	135,286	135,286
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Diwallwyd gan Dalwyr y Dreth Gyngor	64,939	58,286	58,286
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	Rhif	Rhif	Rhif
Sail y Dreth Gyngor	34,422	33,769	33,769

	£	£	£
Eiddo a ddaw dan Band D y Dreth Gyngor Sir	1,886.57	1,726.05	1,726.05

Treth Band D Cyngorau Cymuned (Cyfartaledd)	48.84	45.81	45.81
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Treth Band D Heddlu Dyfed-Powys	360.68	332.03	332.03
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Cyfanswm Cyfartaledd y Dreth Gyngor Band D	2,296.09	2,103.89	2,103.89
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Praeseptau'r Cyngorau Cymuned	1,681,236	1,547,028	1,547,028
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Summary of Net Expenditure

Service	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Customer Contact & ICT	1,791	1,529	1,513
Democratic Services	2,836	2,571	2,557
Economy & Regeneration	3,365	2,789	2,775
Finance & Procurement	(496)	(763)	(777)
Highways & Environmental Services	28,488	27,076	27,127
Legal & Governance Service	714	651	647
People & Organisation	794	705	699
Policy, Performance & Public Protection	3,197	3,044	3,030
Porth Cymorth Cynnar	9,502	8,708	8,735
Porth Cynnal	45,283	41,581	42,410
Porth Gofal	24,010	21,506	20,676
Schools & Lifelong Learning	77,093	72,203	72,295
Leadership Group	6,099	5,893	5,806
Levies, Council Tax Premium & Reserves	6,488	6,079	6,079
TOTAL NET EXPENDITURE	209,164	193,572	193,572
Aggregate External Funding	144,225	135,286	135,286
Met by Council Taxpayers	64,939	58,286	58,286
	No.	No.	No.
Council Tax Base	34,422	33,769	33,769
	£	£	£
County Council Tax Band D Properties	1,886.57	1,726.05	1,726.05
Community Councils Band D Tax (Average)	48.84	45.81	45.81
Dyfed-Powys Police Band D Tax	360.68	332.03	332.03
Total Average Band D Council Tax	2,296.09	2,103.89	2,103.89
Community Councils Precepts	1,681,236	1,547,028	1,547,028

CYNGOR SIR CEREDIGION / CEREDIGION COUNTY COUNCIL

Costau Gweithwyr

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Cyswllt Cwsmeriaid a TGCh	5,569	5,227	5,210
Gwasanaethau Democraataidd	4,051	3,798	3,785
Economi ac Adfywid	7,031	6,620	6,673
Cyllid a Chaffael	6,169	5,694	6,260
Priffyrdd a Gwasanaethau Amgylcheddol	10,910	10,146	10,106
Gwasanaeth Cyfreithiol a Llywodraethu	1,206	1,103	1,099
Pobl a Threfniadaeth	3,087	2,911	2,905
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,284	3,041	2,917
Porth Cymorth Cynnar	7,014	6,653	6,467
Porth Cynnal	6,285	5,967	6,309
Porth Gofal	17,196	15,717	15,369
Ysgolion a Dysgu Gydol Oes	68,350	64,309	61,846
Grŵp Arweiniol	1,298	478	1,471
Arollau, Premium Treth y Cyngor a Chronfeydd	0	0	0
IS-GYFANSWM	141,450	131,664	130,417
Cyflogau Aelodau	1,265	1,159	1,159
CYFANSWM	142,715	132,823	131,576

Employee Costs

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Customer Contact & ICT	5,569	5,227	5,210
Democratic Services	4,051	3,798	3,785
Economy & Regeneration	7,031	6,620	6,673
Finance & Procurement	6,169	5,694	6,260
Highways & Environmental Services	10,910	10,146	10,106
Legal & Governance Service	1,206	1,103	1,099
People & Organisation	3,087	2,911	2,905
Policy, Performance & Public Protection	3,284	3,041	2,917
Porth Cymorth Cynnar	7,014	6,653	6,467
Porth Cynnal	6,285	5,967	6,309
Porth Gofal	17,196	15,717	15,369
Schools & Lifelong Learning	68,350	64,309	61,846
Leadership Group	1,298	478	1,471
Levies, Council Tax Premium & Reserves	0	0	0
	141,450	131,664	130,417
Members Salaries	1,265	1,159	1,159
TOTAL	142,715	132,823	131,576

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

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CYNGOR SIR CEREDIGION

Crynodeb o'r Wariant Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	142,715	132,823	131,576
Eiddo	13,742	15,779	15,685
Cludiant	11,062	11,046	11,260
Cyflenwadau a Gwasanaethau	134,150	129,718	129,892
Cyfanswm Gwariant	301,669	289,366	288,413
Incwm Rheoladwy			
Grantiau	45,061	47,355	33,437
Incwm Arall	36,191	34,323	44,941
Gwasanaethau Contract/Ysgolion	4,712	4,760	4,449
Cyfanswm Incwm	85,964	86,438	82,827
Cyllideb cyn Cronfeydd Wrth Gefn	215,705	202,928	205,586
Adio - Trosglwyddiadau i'r Cronfeydd wrth Gefn	617	1,001	190
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	7,158	10,357	12,204
CYLLIDEB REOLADWY	209,164	193,572	193,572
Adio - Dyraniadau Mewnol	24,824	23,948	23,948
Adio - Taliadau Cyfalaf	17,432	17,153	17,153
Cyfanswm y Gyllideb	251,420	234,673	234,673
Llai - Ad-daliadau Mewnol	42,256	41,101	41,101
GWARIANT NET	209,164	193,572	193,572

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwybodaeth Ychwanegol			
Cyfanswm Gwariant			
Cyfanswm Gwariant	301,669	289,366	288,413
Llai Incwm Mewnol	4,712	4,760	4,449
Gwariant Crynswth	296,957	284,606	283,964

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 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	142,715	132,823	131,576
Premises	13,742	15,779	15,685
Transport	11,062	11,046	11,260
Supplies and Services	134,150	129,718	129,892
Total Expenditure	301,669	289,366	288,413
Controllable Income			
Grants	45,061	47,355	33,437
Other Income	36,191	34,323	44,941
Contract Services/Schools	4,712	4,760	4,449
Total Income	85,964	86,438	82,827
Budget Before Reserves	215,705	202,928	205,586
Add - Transfers to Reserves	617	1,001	190
Less - Transfers from Reserves	7,158	10,357	12,204
CONTROLLABLE BUDGET	209,164	193,572	193,572
Add - Internal Allocations	24,824	23,948	23,948
Add - Capital Charges	17,432	17,153	17,153
Total Budget	251,420	234,673	234,673
Less - Internal Recharges	42,256	41,101	41,101
NET EXPENDITURE	209,164	193,572	193,572

Additional Information	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Total Expenditure			
Total Expenditure	301,669	289,366	288,413
Less Internal Income	4,712	4,760	4,449
Gross Expenditure	296,957	284,606	283,964

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 - CYSWLLT CWSMERIAID A TGCH - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	5,554	1,259	0	4,295	5,427	1,222	(184)	4,021	5,233	1,222	0	4,011
Gwasanaethau Cwsmeriaid	1,679	0	0	1,679	1,750	0	(150)	1,600	1,597	0	0	1,597
Gwasanaethau Cymunedol	1,249	186	0	1,063	1,147	186	0	961	1,144	186	0	958
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	114	0	0	114	107	0	0	107	107	0	0	107
Cyfanswm Cyswllt Cwsmeriaid a TGCh	8,596	1,445	0	7,151	8,431	1,408	(334)	6,689	8,081	1,408	0	6,673

Service Analysis - CUSTOMER CONTACT & ICT - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	5,554	1,259	0	4,295	5,427	1,222	(184)	4,021	5,233	1,222	0	4,011
Customer Services	1,679	0	0	1,679	1,750	0	(150)	1,600	1,597	0	0	1,597
Community Services	1,249	186	0	1,063	1,147	186	0	961	1,144	186	0	958
Service Management and Strategy	114	0	0	114	107	0	0	107	107	0	0	107
Total Customer Services & ICT	8,596	1,445	0	7,151	8,431	1,408	(334)	6,689	8,081	1,408	0	6,673

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID A TGCH - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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
TGCh	4,295	611	4,634	272	4,021	586	4,434	173	4,011	586	4,434	163
Gwasanaethau Cwsmeriaid	1,679	278	1,820	137	1,600	268	1,780	88	1,597	268	1,780	85
Gwasanaethau Cymunedol	1,063	389	184	1,268	961	374	174	1,161	958	374	174	1,158
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	114	0	0	114	107	0	0	107	107	0	0	107
Cyfanswm Cyswllt Cwsmeriaid a TGCh	7,151	1,278	6,638	1,791	6,689	1,228	6,388	1,529	6,673	1,228	6,388	1,513

Service Analysis - CUSTOMER CONTACT a& ICT - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	4,295	611	4,634	272	4,021	586	4,434	173	4,011	586	4,434	163
Customer Services	1,679	278	1,820	137	1,600	268	1,780	88	1,597	268	1,780	85
Community Services	1,063	389	184	1,268	961	374	174	1,161	958	374	174	1,158
Service Management and Strategy	114	0	0	114	107	0	0	107	107	0	0	107
Total Customer Services & ICT	7,151	1,278	6,638	1,791	6,689	1,228	6,388	1,529	6,673	1,228	6,388	1,513

Dadansoddi Categori - CYSWLLT CWSMERIAID A TGCH - Reoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	5,569	5,227	5,210
Eiddo	21	22	23
Cludiant	22	22	22
Cyflenwadau a Gwasanaethau	2,984	3,160	2,826
Cyfanswm Gwariant	8,596	8,431	8,081
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	16	16	16
Gwasanaethau Contract/Ysgolion	1,429	1,392	1,392
Cyfanswm Incwm	1,445	1,408	1,408
Cyllideb cyn Cronfeydd Wrth Gefn	7,151	7,023	6,673
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	334	0
CYLLIDEB REOLADWY	7,151	6,689	6,673
Adio - Dyraniadau Mewnol	1,051	1,011	1,011
Adio - Taliadau Cyfalaf	227	217	217
Cyfanswm y Gyllideb	8,429	7,917	7,901
Llai - Ad-daliadau Mewnol	6,638	6,388	6,388
GWARIANT NET	1,791	1,529	1,513

Category Analysis - CUSTOMER CONTACT & ICT - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	5,569	5,227	5,210
Premises	21	22	23
Transport	22	22	22
Supplies and Services	2,984	3,160	2,826
Total Expenditure	8,596	8,431	8,081
Controllable Income			
Grants	0	0	0
Other Income	16	16	16
Contract Services/Schools	1,429	1,392	1,392
Total Income	1,445	1,408	1,408
Budget Before Reserves	7,151	7,023	6,673
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	334	0
CONTROLLABLE BUDGET	7,151	6,689	6,673
Add - Internal Allocations	1,051	1,011	1,011
Add - Capital Charges	227	217	217
Total Budget	8,429	7,917	7,901
Less - Internal Recharges	6,638	6,388	6,388
NET EXPENDITURE	1,791	1,529	1,513

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	2,254	0	0	2,254	2,108	0	0	2,108	2,106	0	0	2,106
Cymorth Corfforaethol i Wasanaethau	2,840	0	0	2,840	2,635	0	0	2,635	2,624	0	0	2,624
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	473	1	0	472	459	1	0	458	458	1	0	457
Cyfanswm Gwasanaethau Democritaidd	5,567	1	0	5,566	5,202	1	0	5,201	5,188	1	0	5,187

Service Analysis - DEMOCRATIC SERVICES - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	2,254	0	0	2,254	2,108	0	0	2,108	2,106	0	0	2,106
Corporate Service Support	2,840	0	0	2,840	2,635	0	0	2,635	2,624	0	0	2,624
Service Management & Strategy	473	1	0	472	459	1	0	458	458	1	0	457
Total Democratic Services	5,567	1	0	5,566	5,202	1	0	5,201	5,188	1	0	5,187

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddarau				Cyllideb 2024-25			
	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	2,254	251	251	2,254	2,108	236	236	2,108	2,106	236	236	2,106
Cymorth Corfforaethol i Wasanaethau	2,840	459	3,090	209	2,635	434	2,970	99	2,624	434	2,970	88
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	472	140	239	373	458	130	224	364	457	130	224	363
Cyfanswm Gwasanaethau Democritaidd	5,566	850	3,580	2,836	5,201	800	3,430	2,571	5,187	800	3,430	2,557

Service Analysis - DEMOCRATIC SERVICES - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	2,254	251	251	2,254	2,108	236	236	2,108	2,106	236	236	2,106
Corporate Service Support	2,840	459	3,090	209	2,635	434	2,970	99	2,624	434	2,970	88
Service Management & Strategy	472	140	239	373	458	130	224	364	457	130	224	363
Total Democratic Services	5,566	850	3,580	2,836	5,201	800	3,430	2,571	5,187	800	3,430	2,557

Dadansoddi Categori - GWASANAETHAU DEMOCRATAIDD - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	5,316	4,957	4,944
Eiddo	1	1	1
Cludiant	12	12	12
Cyflenwadau a Gwasanaethau	238	232	231
Cyfanswm Gwariant	5,567	5,202	5,188
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	5,566	5,201	5,187
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	5,566	5,201	5,187
Adio - Dyraniadau Mewnol	840	792	792
Adio - Taliadau Cyfalaf	10	8	8
Cyfanswm y Gyllideb	6,416	6,001	5,987
Llai - Ad-daliadau Mewnol	3,580	3,430	3,430
GWARIANT NET	2,836	2,571	2,557

Category Analysis - DEMOCRATIC SERVICES - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	5,316	4,957	4,944
Premises	1	1	1
Transport	12	12	12
Supplies and Services	238	232	231
Total Expenditure	5,567	5,202	5,188
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	5,566	5,201	5,187
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	5,566	5,201	5,187
Add - Internal Allocations	840	792	792
Add - Capital Charges	10	8	8
Total Budget	6,416	6,001	5,987
Less - Internal Recharges	3,580	3,430	3,430
NET EXPENDITURE	2,836	2,571	2,557

Dadansoddi Gwasanaethau - ECONOMI AC ADFYWIO - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddarau				Cyllideb 2024-25			
	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	4,536	1,655	2	2,883	4,502	1,636	2	2,868	4,592	1,632	(98)	2,862
Buddsoddiadau Economaidd Strategol	824	419	(100)	305	1,163	724	(100)	339	1,162	724	(100)	338
Twf a Menter	2,499	2,107	0	392	2,324	2,105	0	219	2,355	2,140	0	215
Gwasanaethau Cynllunio	1,764	1,104	(95)	565	1,399	1,105	(95)	199	1,396	1,104	(95)	197
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau	119	0	0	119	113	0	0	113	112	0	0	112
Cyfanswm Economi ac Adfywio	9,742	5,285	(193)	4,264	9,501	5,570	(193)	3,738	9,617	5,600	(293)	3,724

Service Analysis - ECONOMY AND REGENERATION - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	4,536	1,655	2	2,883	4,502	1,636	2	2,868	4,592	1,632	(98)	2,862
Strategic Economic Investments	824	419	(100)	305	1,163	724	(100)	339	1,162	724	(100)	338
Growth & Enterprise	2,499	2,107	0	392	2,324	2,105	0	219	2,355	2,140	0	215
Planning Services	1,764	1,104	(95)	565	1,399	1,105	(95)	199	1,396	1,104	(95)	197
Service Management & Strategy	119	0	0	119	113	0	0	113	112	0	0	112
Total Economy and Regeneration	9,742	5,285	(193)	4,264	9,501	5,570	(193)	3,738	9,617	5,600	(293)	3,724

Dadansoddi Gwasanaethau - ECONOMI AND ADFYWIO - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	Cyllideb Reoladwy	Dyriadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau 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	2,883	1,588	4,226	245	2,868	1,548	4,176	240	2,862	1,548	4,176	234
Buddsoddiadau Economaidd Strategol	305	259	0	564	339	254	0	593	338	254	0	592
Twf a Menter	392	838	0	1,230	219	798	0	1,017	215	798	0	1,013
Gwasanaethau Cynllunio	565	632	0	1,197	199	617	0	816	197	617	0	814
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	119	10	0	129	113	10	0	123	112	10	0	122
Cyfanswm Economi ac Adfywio	4,264	3,327	4,226	3,365	3,738	3,227	4,176	2,789	3,724	3,227	4,176	2,775

Service Analysis - ECONOMY AND REGENERATION - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	2,883	1,588	4,226	245	2,868	1,548	4,176	240	2,862	1,548	4,176	234
Strategic Economic Investments	305	259	0	564	339	254	0	593	338	254	0	592
Growth & Enterprise	392	838	0	1,230	219	798	0	1,017	215	798	0	1,013
Planning Services	565	632	0	1,197	199	617	0	816	197	617	0	814
Service Management & Strategy	119	10	0	129	113	10	0	123	112	10	0	122
Total Economy and Regeneration	4,264	3,327	4,226	3,365	3,738	3,227	4,176	2,789	3,724	3,227	4,176	2,775

Dadansoddi categori - ECONOMI AC ADFYWIO - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	7,031	6,620	6,673
Eiddo	1,985	2,063	2,138
Cludiant	21	21	20
Cyflenwadau a Gwasanaethau	705	797	786
Cyfanswm Gwariant	9,742	9,501	9,617
Incwm Rheoladwy			
Grantiau	1,225	1,482	1,346
Incwm Arall	3,172	3,188	3,351
Gwasanaethau Contract/Ysgolion	888	900	903
Cyfanswm Incwm	5,285	5,570	5,600
Cyllideb cyn Cronfeydd Wrth Gefn	4,457	3,931	4,017
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	2	2	2
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	195	195	295
CYLLIDEB REOLADWY	4,264	3,738	3,724
Adio - Dyraniadau Mewnol	2,317	2,234	2,234
Adio - Taliadau Cyfalaf	1,010	993	993
Cyfanswm y Gyllideb	7,591	6,965	6,951
Llai - Ad-daliadau Mewnol	4,226	4,176	4,176
GWARIANT NET	3,365	2,789	2,775

Category Analysis - ECONOMY AND REGENERATION - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	7,031	6,620	6,673
Premises	1,985	2,063	2,138
Transport	21	21	20
Supplies and Services	705	797	786
Total Expenditure	9,742	9,501	9,617
Controllable Income			
Grants	1,225	1,482	1,346
Other Income	3,172	3,188	3,351
Contract Services/Schools	888	900	903
Total Income	5,285	5,570	5,600
Budget Before Reserves	4,457	3,931	4,017
Add - Transfers to Reserves	2	2	2
Less - Transfers from Reserves	195	195	295
CONTROLLABLE BUDGET	4,264	3,738	3,724
Add - Internal Allocations	2,317	2,234	2,234
Add - Capital Charges	1,010	993	993
Total Budget	7,591	6,965	6,951
Less - Internal Recharges	4,226	4,176	4,176
NET EXPENDITURE	3,365	2,789	2,775

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	5,373	836	(200)	4,337	4,836	768	0	4,068	5,092	863	(175)	4,054
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	17,390	9,600	0	7,790	19,372	12,100	0	7,272	20,372	13,100	0	7,272
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	2,322	158	(500)	1,664	2,384	158	(562)	1,664	2,694	158	(872)	1,664
Cyfrif Cyfalaf Corfforaethol	10,441	1,697	(287)	8,457	10,507	1,783	(297)	8,427	10,507	1,783	(297)	8,427
Cyfanswm Cyllid a Chaffael	35,526	12,291	(987)	22,248	37,099	14,809	(859)	21,431	38,665	15,904	(1,344)	21,417

Service Analysis - FINANCE AND PROCUREMENT - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	5,373	836	(200)	4,337	4,836	768	0	4,068	5,092	863	(175)	4,054
Housing Benefits and Council Tax Support Scheme	17,390	9,600	0	7,790	19,372	12,100	0	7,272	20,372	13,100	0	7,272
Insurance, Termination & Other Corporate Costs	2,322	158	(500)	1,664	2,384	158	(562)	1,664	2,694	158	(872)	1,664
Corporate Capital Account	10,441	1,697	(287)	8,457	10,507	1,783	(297)	8,427	10,507	1,783	(297)	8,427
Total Finance and Procurement	35,526	12,291	(987)	22,248	37,099	14,809	(859)	21,431	38,665	15,904	(1,344)	21,417

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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
Gwasanaeth Cyllid a Chaffael	4,337	692	3,261	1,768	4,068	672	2,961	1,779	4,054	672	2,961	1,765
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	7,790	561	0	8,351	7,272	541	0	7,813	7,272	541	0	7,813
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,664	252	1,383	533	1,664	242	1,383	523	1,664	242	1,383	523
Cyfrif Cyfalaf Corfforaethol	8,457	0	19,605	(11,148)	8,427	0	19,305	(10,878)	8,427	0	19,305	(10,878)
Cyfanswm Cyllid a Chaffael	22,248	1,505	24,249	(496)	21,431	1,455	23,649	(763)	21,417	1,455	23,649	(777)

Service Analysis - FINANCE AND PROCUREMENT - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	4,337	692	3,261	1,768	4,068	672	2,961	1,779	4,054	672	2,961	1,765
Housing Benefits and Council Tax Support Scheme	7,790	561	0	8,351	7,272	541	0	7,813	7,272	541	0	7,813
Insurance, Termination & Other Corporate Costs	1,664	252	1,383	533	1,664	242	1,383	523	1,664	242	1,383	523
Corporate Capital Account	8,457	0	19,605	(11,148)	8,427	0	19,305	(10,878)	8,427	0	19,305	(10,878)
Total Finance and Procurement	22,248	1,505	24,249	(496)	21,431	1,455	23,649	(763)	21,417	1,455	23,649	(777)

Dadansoddi Categori - CYLLID A CHAFFAEL - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	6,169	5,694	6,260
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	29,356	31,404	32,404
Cyfanswm Gwariant	35,526	37,099	38,665
Incwm Rheoladwy			
Grantiau	11,544	14,071	15,166
Incwm Arall	602	599	599
Gwasanaethau Contract/Ysgolion	145	139	139
Cyfanswm Incwm	12,291	14,809	15,904
Cyllideb cyn Cronfeydd Wrth Gefn	23,235	22,290	22,761
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	987	859	1,344
CYLLIDEB REOLADWY	22,248	21,431	21,417
Adio - Dyraniadau Mewnol	1,315	1,265	1,265
Adio - Taliadau Cyfalaf	190	190	190
Cyfanswm y Gyllideb	23,753	22,886	22,872
Llai - Ad-daliadau Mewnol	24,249	23,649	23,649
GWARIANT NET	(496)	(763)	(777)

Category Analysis - FINANCE AND PROCUREMENT - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	6,169	5,694	6,260
Premises	0	0	0
Transport	1	1	1
Supplies and Services	29,356	31,404	32,404
Total Expenditure	35,526	37,099	38,665
Controllable Income			
Grants	11,544	14,071	15,166
Other Income	602	599	599
Contract Services/Schools	145	139	139
Total Income	12,291	14,809	15,904
Budget Before Reserves	23,235	22,290	22,761
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	987	859	1,344
CONTROLLABLE BUDGET	22,248	21,431	21,417
Add - Internal Allocations	1,315	1,265	1,265
Add - Capital Charges	190	190	190
Total Budget	23,753	22,886	22,872
Less - Internal Recharges	24,249	23,649	23,649
NET EXPENDITURE	(496)	(763)	(777)

Dadansoddi Gwasanaethau - PRIFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	7,356	954	0	6,402	6,813	1,009	0	5,804	6,814	1,009	0	5,805
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws	2,077	3,066	0	(989)	1,995	3,056	0	(1,061)	1,996	3,056	0	(1,060)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	10,453	1,773	0	8,680	10,216	1,702	0	8,514	11,331	1,702	(1,086)	8,543
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	8,106	2,592	0	5,514	7,827	2,592	0	5,235	7,687	2,414	(50)	5,223
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	750	68	0	682	781	68	0	713	885	137	0	748
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	797	0	0	797	769	0	0	769	766	0	0	766
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	29,539	8,453	0	21,086	28,401	8,427	0	19,974	29,479	8,318	(1,136)	20,025

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	7,356	954	0	6,402	6,813	1,009	0	5,804	6,814	1,009	0	5,805
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	2,077	3,066	0	(989)	1,995	3,056	0	(1,061)	1,996	3,056	0	(1,060)
Corporate Passenger Transport, Transport Maintenance Unit	10,453	1,773	0	8,680	10,216	1,702	0	8,514	11,331	1,702	(1,086)	8,543
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	8,106	2,592	0	5,514	7,827	2,592	0	5,235	7,687	2,414	(50)	5,223
Highways Services, Road Safety, Regional Transport Management	750	68	0	682	781	68	0	713	885	137	0	748
Service Management and Strategy	797	0	0	797	769	0	0	769	766	0	0	766
Total Highways and Environmental Services	29,539	8,453	0	21,086	28,401	8,427	0	19,974	29,479	8,318	(1,136)	20,025

Dadansoddi Gwasanaethau - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddarau				Cyllideb 2024-25			
	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	6,402	1,612	0	8,014	5,804	1,552	0	7,356	5,805	1,552	0	7,357
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws	(989)	704	0	(285)	(1,061)	689	0	(372)	(1,060)	689	0	(371)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	8,680	542	0	9,222	8,514	527	0	9,041	8,543	527	0	9,070
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	5,514	4,409	0	9,923	5,235	4,209	0	9,444	5,223	4,209	0	9,432
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	682	75	0	757	713	70	0	783	748	70	0	818
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	797	60	0	857	769	55	0	824	766	55	0	821
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	21,086	7,402	0	28,488	19,974	7,102	0	27,076	20,025	7,102	0	27,127

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	6,402	1,612	0	8,014	5,804	1,552	0	7,356	5,805	1,552	0	7,357
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(989)	704	0	(285)	(1,061)	689	0	(372)	(1,060)	689	0	(371)
Corporate Passenger Transport, Transport Maintenance Unit	8,680	542	0	9,222	8,514	527	0	9,041	8,543	527	0	9,070
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,514	4,409	0	9,923	5,235	4,209	0	9,444	5,223	4,209	0	9,432
Highways Services, Road Safety, Regional Transport Management	682	75	0	757	713	70	0	783	748	70	0	818
Service Management and Strategy	797	60	0	857	769	55	0	824	766	55	0	821
Total Highways and Environmental Services	21,086	7,402	0	28,488	19,974	7,102	0	27,076	20,025	7,102	0	27,127

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

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	10,910	10,146	10,106
Eiddo	1,141	1,171	1,210
Cludiant	8,823	8,703	8,699
Cyflenwadau a Gwasanaethau	8,665	8,381	9,464
Cyfanswm Gwariant	29,539	28,401	29,479
Incwm Rheoladwy			
Grantiau	2,264	2,167	2,019
Incwm Arall	5,664	5,735	5,774
Gwasanaethau Contract/Ysgolion	525	525	525
Cyfanswm Incwm	8,453	8,427	8,318
Cyllideb cyn Cronfeydd Wrth Gefn	21,086	19,974	21,161
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	1,136
CYLLIDEB REOLADWY	21,086	19,974	20,025
Adio - Dyraniadau Mewnol	3,709	3,509	3,509
Adio - Taliadau Cyfalaf	3,693	3,593	3,593
Cyfanswm y Gyllideb	28,488	27,076	27,127
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	28,488	27,076	27,127

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

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	10,910	10,146	10,106
Premises	1,141	1,171	1,210
Transport	8,823	8,703	8,699
Supplies and Services	8,665	8,381	9,464
Total Expenditure	29,539	28,401	29,479
Controllable Income			
Grants	2,264	2,167	2,019
Other Income	5,664	5,735	5,774
Contract Services/Schools	525	525	525
Total Income	8,453	8,427	8,318
Budget Before Reserves	21,086	19,974	21,161
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	1,136
CONTROLLABLE BUDGET	21,086	19,974	20,025
Add - Internal Allocations	3,709	3,509	3,509
Add - Capital Charges	3,693	3,593	3,593
Total Budget	28,488	27,076	27,127
Less - Internal Recharges	0	0	0
NET EXPENDITURE	28,488	27,076	27,127

Dadansoddi Gwasanaethau - GWASANAETH CYFREITHIOL A LLYWODRAETHU - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	928	102	0	826	859	102	0	757	856	102	0	754
Archwilio Mewol ac Allanol	665	2	0	663	652	2	0	650	651	2	0	649
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	309	0	0	309	288	0	0	288	288	0	0	288
Cyfanswm Gwasanaeth Cyfreithiol a Llywodraethu	1,902	104	0	1,798	1,799	104	0	1,695	1,795	104	0	1,691

Service Analysis - LEGAL & GOVERNANCE SERVICE - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	928	102	0	826	859	102	0	757	856	102	0	754
Internal & External Audit	665	2	0	663	652	2	0	650	651	2	0	649
Service Management and Strategy (incl. Coroners)	309	0	0	309	288	0	0	288	288	0	0	288
Total Legal & Governance Service	1,902	104	0	1,798	1,799	104	0	1,695	1,795	104	0	1,691

Dadansoddi Gwasanaethau - GWASANAETH CYFREITHIOL A LLYWODRAETHU - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	826	153	941	38	757	147	906	(2)	754	147	906	(5)
Archwilio Mewol ac Allanol	663	56	368	351	650	53	353	350	649	53	353	349
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	309	16	0	325	288	15	0	303	288	15	0	303
Cyfanswm Gwasanaeth Cyfreithiol a Llywodraethu	1,798	225	1,309	714	1,695	215	1,259	651	1,691	215	1,259	647

Service Analysis - LEGAL & GOVERNANCE SERVICE - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	826	153	941	38	757	147	906	(2)	754	147	906	(5)
Internal & External Audit	663	56	368	351	650	53	353	350	649	53	353	349
Service Management and Strategy (incl. Coroners)	309	16	0	325	288	15	0	303	288	15	0	303
Total Legal & Governance Service	1,798	225	1,309	714	1,695	215	1,259	651	1,691	215	1,259	647

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

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	1,206	1,103	1,099
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	695	695	695
Cyfanswm Gwariant	1,902	1,799	1,795
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	82	83	83
Gwasanaethau Contract/Ysgolion	22	21	21
Cyfanswm Incwm	104	104	104
Cyllideb cyn Cronfeydd Wrth Gefn	1,798	1,695	1,691
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	1,798	1,695	1,691
Adio - Dyraniadau Mewnol	225	215	215
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,023	1,910	1,906
Llai - Ad-daliadau Mewnol	1,309	1,259	1,259
GWARIANT NET	714	651	647

**Category Analysis - LEGAL & GOVERNANCE SERVICES
- Controllable to Net**

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	1,206	1,103	1,099
Premises	0	0	0
Transport	1	1	1
Supplies and Services	695	695	695
Total Expenditure	1,902	1,799	1,795
Controllable Income			
Grants	0	0	0
Other Income	82	83	83
Contract Services/Schools	22	21	21
Total Income	104	104	104
Budget Before Reserves	1,798	1,695	1,691
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	1,798	1,695	1,691
Add - Internal Allocations	225	215	215
Add - Capital Charges	0	0	0
Total Budget	2,023	1,910	1,906
Less - Internal Recharges	1,309	1,259	1,259
NET EXPENDITURE	714	651	647

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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
Adnoddau Dynol	1,508	233	0	1,275	1,438	221	0	1,217	1,435	221	0	1,214
Profiad Gweuthiwr	700	119	0	581	654	115	0	539	652	115	0	537
Dysgu a Datblygu	908	277	(30)	601	853	276	0	577	852	276	0	576
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	91	0	0	91	86	0	0	86	86	0	0	86
Cyfanswm Pobl a Threfniadaeth	3,207	629	(30)	2,548	3,031	612	0	2,419	3,025	612	0	2,413

Service Analysis - PEOPLE & ORGANISATION - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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
Human Resources	1,508	233	0	1,275	1,438	221	0	1,217	1,435	221	0	1,214
Employee Experience	700	119	0	581	654	115	0	539	652	115	0	537
Learning & Development	908	277	(30)	601	853	276	0	577	852	276	0	576
Service Management & Strategy	91	0	0	91	86	0	0	86	86	0	0	86
Total People & Organisation	3,207	629	(30)	2,548	3,031	612	0	2,419	3,025	612	0	2,413

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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
Adnoddau Dynol	1,275	135	785	625	1,217	130	768	579	1,214	130	768	576
Profiad Gweuthiwr	581	90	623	48	539	88	607	20	537	88	607	18
Dysgu a Datblygu	601	87	664	24	577	85	647	15	576	85	647	14
Rheol'r Gwasanaethau a Strategaeth y Gwasanaethau	91	8	2	97	86	7	2	91	86	7	2	91
Cyfanswm Pobl a Threfniadaeth	2,548	320	2,074	794	2,419	310	2,024	705	2,413	310	2,024	699

Service Analysis - PEOPLE & ORGANISATION - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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
Human Resources	1,275	135	785	625	1,217	130	768	579	1,214	130	768	576
Employee Experience	581	90	623	48	539	88	607	20	537	88	607	18
Learning & Development	601	87	664	24	577	85	647	15	576	85	647	14
Service Management & Strategy	91	8	2	97	86	7	2	91	86	7	2	91
Total People & Organisation	2,548	320	2,074	794	2,419	310	2,024	705	2,413	310	2,024	699

Dadansoddi Categori - POBL A THREFNIADAETH - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	3,087	2,911	2,905
Eiddo	0	0	0
Cludiant	3	3	3
Cyflenwadau a Gwasanaethau	117	117	117
Cyfanswm Gwariant	3,207	3,031	3,025
Incwm Rheoladwy			
Grantiau	262	262	262
Incwm Arall	42	38	38
Gwasanaethau Contract/Ysgolion	325	312	312
Cyfanswm Incwm	629	612	612
Cyllideb cyn Cronfeydd Wrth Gefn	2,578	2,419	2,413
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	30	0	0
CYLLIDEB REOLADWY	2,548	2,419	2,413
Adio - Dyraniadau Mewnol	320	310	310
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,868	2,729	2,723
Llai - Ad-daliadau Mewnol	2,074	2,024	2,024
GWARIANT NET	794	705	699

Category Analysis - PEOPLE & ORGANISATION - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	3,087	2,911	2,905
Premises	0	0	0
Transport	3	3	3
Supplies and Services	117	117	117
Total Expenditure	3,207	3,031	3,025
Controllable Income			
Grants	262	262	262
Other Income	42	38	38
Contract Services/Schools	325	312	312
Total Income	629	612	612
Budget Before Reserves	2,578	2,419	2,413
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	30	0	0
CONTROLLABLE BUDGET	2,548	2,419	2,413
Add - Internal Allocations	320	310	310
Add - Capital Charges	0	0	0
Total Budget	2,868	2,729	2,723
Less - Internal Recharges	2,074	2,024	2,024
NET EXPENDITURE	794	705	699

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

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	1,413	331	0	1,082	1,270	240	0	1,030	1,266	240	0	1,026
Diogelu'r Cyhoedd	1,903	439	0	1,464	1,812	427	0	1,385	1,677	302	0	1,375
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	124	0	0	124	117	0	0	117	117	0	0	117
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,440	770	0	2,670	3,199	667	0	2,532	3,060	542	0	2,518

**Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION
- Controllable**

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	1,413	331	0	1,082	1,270	240	0	1,030	1,266	240	0	1,026
Public Protection	1,903	439	0	1,464	1,812	427	0	1,385	1,677	302	0	1,375
Service Management and Strategy	124	0	0	124	117	0	0	117	117	0	0	117
Total Policy, Performance & Public Protection	3,440	770	0	2,670	3,199	667	0	2,532	3,060	542	0	2,518

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

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau Cyfalaf	Aq-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau Cyfalaf	Aq-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau Cyfalaf	Aq-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	1,082	236	180	1,138	1,030	229	175	1,084	1,026	229	175	1,080
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau Pherfformiad a Amddiffyn y Cyhoedd	1,464	461	0	1,925	1,385	448	0	1,833	1,375	448	0	1,823
	124	10	0	134	117	10	0	127	117	10	0	127
Total	2,670	707	180	3,197	2,532	687	175	3,044	2,518	687	175	3,030

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

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	1,082	236	180	1,138	1,030	229	175	1,084	1,026	229	175	1,080
Public Protection	1,464	461	0	1,925	1,385	448	0	1,833	1,375	448	0	1,823
Service Management and Strategy	124	10	0	134	117	10	0	127	117	10	0	127
Total Policy, Performance & Public Protection	2,670	707	180	3,197	2,532	687	175	3,044	2,518	687	175	3,030

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

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	3,284	3,041	2,917
Eiddo	0	0	0
Cludiant	13	12	12
Cyflenwadau a Gwasanaethau	143	146	131
Cyfanswm Gwariant	3,440	3,199	3,060
Incwm Rheoladwy			
Grantiau	496	393	269
Incwm Arall	274	274	273
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	770	667	542
Cyllideb cyn Cronfeydd Wrth Gefn	2,670	2,532	2,518
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,670	2,532	2,518
Adio - Dyraniadau Mewnol	699	679	679
Adio - Taliadau Cyfalaf	8	8	8
Cyfanswm y Gyllideb	3,377	3,219	3,205
Llai - Ad-daliadau Mewnol	180	175	175
GWARIANT NET	3,197	3,044	3,030

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

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	3,284	3,041	2,917
Premises	0	0	0
Transport	13	12	12
Supplies and Services	143	146	131
Total Expenditure	3,440	3,199	3,060
Controllable Income			
Grants	496	393	269
Other Income	274	274	273
Contract Services/Schools	0	0	0
Total Income	770	667	542
Budget Before Reserves	2,670	2,532	2,518
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,670	2,532	2,518
Add - Internal Allocations	699	679	679
Add - Capital Charges	8	8	8
Total Budget	3,377	3,219	3,205
Less - Internal Recharges	180	175	175
NET EXPENDITURE	3,197	3,044	3,030

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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 Cymorth Cynnar	3,839	2,898	0	941	3,600	2,686	0	914	3,584	2,654	0	930
Gwasanaethau Tai	6,794	5,403	0	1,391	6,617	5,746	0	871	5,920	5,048	0	872
Canolfannau Lles	3,155	1,532	0	1,623	2,845	1,263	0	1,582	2,927	1,379	0	1,548
Gwasanaeth Ieuenctid Ceredigion	1,067	464	0	603	1,055	464	0	591	0	0	0	0
Gwasanaethau Cymorth ac Ymyrraeth	0	0	0	0	0	0	0	0	1,096	464	0	632
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	115	0	0	115	81	0	0	81	84	0	0	84
Cyfanswm Porth Cymorth Cynnar	14,970	10,297	0	4,673	14,198	10,159	0	4,039	13,611	9,545	0	4,066

Service Analysis - PORTH CYMORTH CYNNAR - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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
Early Intervention Services	3,839	2,898	0	941	3,600	2,686	0	914	3,584	2,654	0	930
Housing Services	6,794	5,403	0	1,391	6,617	5,746	0	871	5,920	5,048	0	872
Wellbeing Centres	3,155	1,532	0	1,623	2,845	1,263	0	1,582	2,927	1,379	0	1,548
Ceredigion Youth Service	1,067	464	0	603	1,055	464	0	591	0	0	0	0
Support and Intervention Services	0	0	0	0	0	0	0	0	1,096	464	0	632
Service Management and Strategy	115	0	0	115	81	0	0	81	84	0	0	84
Total Porth Cymorth Cynnar	14,970	10,297	0	4,673	14,198	10,159	0	4,039	13,611	9,545	0	4,066

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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 Cymorth Cynnar	941	561	0	1,502	914	536	0	1,450	930	536	0	1,466
Gwasanaethau Tai	1,391	1,937	0	3,328	871	1,877	0	2,748	872	1,877	0	2,749
Canolfannau Lles	1,623	2,088	0	3,711	1,582	2,028	0	3,610	1,548	2,028	0	3,576
Gwasanaeth Ieuencid Ceredigion	603	234	0	837	591	220	0	811	0	0	0	0
Gwasanaethau Cymorth ac Ymyrraeth	0	0	0	0	0	0	0	0	632	220	0	852
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	115	9	0	124	81	8	0	89	84	8	0	92
Cyfanswm Porth Cymorth Cynnar	4,673	4,829	0	9,502	4,039	4,669	0	8,708	4,066	4,669	0	8,735

Service Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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
Early Intervention Services	941	561	0	1,502	914	536	0	1,450	930	536	0	1,466
Housing Services	1,391	1,937	0	3,328	871	1,877	0	2,748	872	1,877	0	2,749
Wellbeing Centres	1,623	2,088	0	3,711	1,582	2,028	0	3,610	1,548	2,028	0	3,576
Ceredigion Youth Service	603	234	0	837	591	220	0	811	0	0	0	0
Support and Intervention Services	0	0	0	0	0	0	0	0	632	220	0	852
Service Management and Strategy	115	9	0	124	81	8	0	89	84	8	0	92
Total Porth Cymorth Cynnar	4,673	4,829	0	9,502	4,039	4,669	0	8,708	4,066	4,669	0	8,735

Dadansoddi categori - PORTH CYMORTH CYNNAR - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb diweddar 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	7,014	6,653	6,467
Eiddo	708	649	651
Cludiant	106	108	101
Cyflenwadau a Gwasanaethau	7,142	6,788	6,392
Cyfanswm Gwariant	14,970	14,198	13,611
Incwm Rheoladwy			
Grantiau	8,240	8,515	7,685
Incwm Arall	2,057	1,644	1,860
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	10,297	10,159	9,545
Cyllideb cyn Cronfeydd Wrth Gefn	4,673	4,039	4,066
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	4,673	4,039	4,066
Adio - Dyraniadau Mewnol	1,758	1,638	1,638
Adio - Taliadau Cyfalaf	3,071	3,031	3,031
Cyfanswm y Gyllideb	9,502	8,708	8,735
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	9,502	8,708	8,735

Category Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	7,014	6,653	6,467
Premises	708	649	651
Transport	106	108	101
Supplies and Services	7,142	6,788	6,392
Total Expenditure	14,970	14,198	13,611
Controllable Income			
Grants	8,240	8,515	7,685
Other Income	2,057	1,644	1,860
Contract Services/Schools	0	0	0
Total Income	10,297	10,159	9,545
Budget Before Reserves	4,673	4,039	4,066
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	4,673	4,039	4,066
Add - Internal Allocations	1,758	1,638	1,638
Add - Capital Charges	3,071	3,031	3,031
Total Budget	9,502	8,708	8,735
Less - Internal Recharges	0	0	0
NET EXPENDITURE	9,502	8,708	8,735

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddarau				Cyllideb 2024-25			
	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	27,114	8,702	(37)	18,375	25,359	8,379	(341)	16,639	26,784	8,618	(343)	17,823
Cymorth Estynedig	21,707	4,950	(40)	16,717	19,868	4,370	(91)	15,407	20,315	5,058	(44)	15,213
Lles Meddyliol	7,156	2,195	(34)	4,927	6,367	1,857	(35)	4,475	6,213	1,859	(37)	4,317
Diogelu	1,074	34	(17)	1,023	1,025	35	(21)	969	1,032	34	(29)	969
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	429	0	(8)	421	410	0	(9)	401	401	0	(3)	398
Cyfanswm Porth Cynnal	57,480	15,881	(136)	41,463	53,029	14,641	(497)	37,891	54,745	15,569	(456)	38,720

Service Analysis - PORTH CYNNAL - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	27,114	8,702	(37)	18,375	25,359	8,379	(341)	16,639	26,784	8,618	(343)	17,823
Extended Support	21,707	4,950	(40)	16,717	19,868	4,370	(91)	15,407	20,315	5,058	(44)	15,213
Mental Wellbeing	7,156	2,195	(34)	4,927	6,367	1,857	(35)	4,475	6,213	1,859	(37)	4,317
Safeguarding	1,074	34	(17)	1,023	1,025	35	(21)	969	1,032	34	(29)	969
Service Management and Strategy	429	0	(8)	421	410	0	(9)	401	401	0	(3)	398
Total Porth Cynnal	57,480	15,881	(136)	41,463	53,029	14,641	(497)	37,891	54,745	15,569	(456)	38,720

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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
Gofal wedi'i Gynllunio	18,375	1,862	0	20,237	16,639	1,812	0	18,451	17,823	1,812	0	19,635
Cymorth Estynedig	16,717	1,054	0	17,771	15,407	1,004	0	16,411	15,213	1,004	0	16,217
Lles Meddyliol	4,927	446	0	5,373	4,475	431	0	4,906	4,317	431	0	4,748
Diogelu	1,023	458	0	1,481	969	443	0	1,412	969	443	0	1,412
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	421	0	0	421	401	0	0	401	398	0	0	398
Cyfanswm Porth Cynnal	41,463	3,820	0	45,283	37,891	3,690	0	41,581	38,720	3,690	0	42,410

Service Analysis - PORTH CYNNAL - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	18,375	1,862	0	20,237	16,639	1,812	0	18,451	17,823	1,812	0	19,635
Extended Support	16,717	1,054	0	17,771	15,407	1,004	0	16,411	15,213	1,004	0	16,217
Mental Wellbeing	4,927	446	0	5,373	4,475	431	0	4,906	4,317	431	0	4,748
Safeguarding	1,023	458	0	1,481	969	443	0	1,412	969	443	0	1,412
Service Management and Strategy	421	0	0	421	401	0	0	401	398	0	0	398
Total Porth Cynnal	41,463	3,820	0	45,283	37,891	3,690	0	41,581	38,720	3,690	0	42,410

Dadansoddi categori - PORTH CYNNAL - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	6,285	5,967	6,309
Eiddo	20	21	22
Cludiant	267	267	292
Cyflenwadau a Gwasanaethau	50,908	46,774	48,122
Cyfanswm Gwariant	57,480	53,029	54,745
Incwm Rheoladwy			
Grantiau	1,675	1,779	1,779
Incwm Arall	14,206	12,862	13,790
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	15,881	14,641	15,569
Cyllideb cyn Cronfeydd Wrth Gefn	41,599	38,388	39,176
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	136	497	456
CYLLIDEB REOLADWY	41,463	37,891	38,720
Adio - Dyraniadau Mewnol	3,815	3,685	3,685
Adio - Taliadau Cyfalaf	5	5	5
Cyfanswm y Gyllideb	45,283	41,581	42,410
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	45,283	41,581	42,410

Category Analysis - PORTH CYNNAL - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	6,285	5,967	6,309
Premises	20	21	22
Transport	267	267	292
Supplies and Services	50,908	46,774	48,122
Total Expenditure	57,480	53,029	54,745
Controllable Income			
Grants	1,675	1,779	1,779
Other Income	14,206	12,862	13,790
Contract Services/Schools	0	0	0
Total Income	15,881	14,641	15,569
Budget Before Reserves	41,599	38,388	39,176
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	136	497	456
CONTROLLABLE BUDGET	41,463	37,891	38,720
Add - Internal Allocations	3,815	3,685	3,685
Add - Capital Charges	5	5	5
Total Budget	45,283	41,581	42,410
Less - Internal Recharges	0	0	0
NET EXPENDITURE	45,283	41,581	42,410

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	12,834	3,213	(5)	9,616	11,877	3,128	(465)	8,284	12,354	4,088	(458)	7,808
Gwasanaethau Tymor Byr ac wedi'u Targedu	10,122	1,778	0	8,344	9,376	1,903	0	7,473	9,072	1,816	0	7,256
Gwasanaethau Asesu a Brysbennu Integredig	2,753	416	(59)	2,278	2,587	416	(48)	2,123	2,441	416	(36)	1,989
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	503	0	0	503	487	0	0	487	484	0	0	484
Cyfanswm Porth Gofal	26,212	5,407	(64)	20,741	24,327	5,447	(513)	18,367	24,351	6,320	(494)	17,537

Service Analysis - PORTH GOFAL - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	12,834	3,213	(5)	9,616	11,877	3,128	(465)	8,284	12,354	4,088	(458)	7,808
Targeted and Short Term Services	10,122	1,778	0	8,344	9,376	1,903	0	7,473	9,072	1,816	0	7,256
Integrated Triage and Assessment Services	2,753	416	(59)	2,278	2,587	416	(48)	2,123	2,441	416	(36)	1,989
Service Management and Strategy	503	0	0	503	487	0	0	487	484	0	0	484
Total Porth Gofal	26,212	5,407	(64)	20,741	24,327	5,447	(513)	18,367	24,351	6,320	(494)	17,537

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	Cyllideb Reoladwy	Dyranladdau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau 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 Uniongyrchol	9,616	2,022	0	11,638	8,284	1,942	0	10,226	7,808	1,942	0	9,750
Gwasanaethau Tymor Byr ac wedi'u Targedu	8,344	537	0	8,881	7,473	512	0	7,985	7,256	512	0	7,768
Gwananaethau Asesu a Brysbennu Integredig	2,278	710	0	2,988	2,123	685	0	2,808	1,989	685	0	2,674
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	503	0	0	503	487	0	0	487	484	0	0	484
Cyfanswm Porth Gofal	20,741	3,269	0	24,010	18,367	3,139	0	21,506	17,537	3,139	0	20,676

Service Analysis - PORTH GOFAL - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	9,616	2,022	0	11,638	8,284	1,942	0	10,226	7,808	1,942	0	9,750
Targeted and Short Term Services	8,344	537	0	8,881	7,473	512	0	7,985	7,256	512	0	7,768
Integrated Triage and Assessment Services	2,278	710	0	2,988	2,123	685	0	2,808	1,989	685	0	2,674
Service Management and Strategy	503	0	0	503	487	0	0	487	484	0	0	484
Total Porth Gofal	20,741	3,269	0	24,010	18,367	3,139	0	21,506	17,537	3,139	0	20,676

Dadansoddi categori - PORTH GOFAL - Rheoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	17,196	15,717	15,369
Eiddo	823	972	1,129
Cludiant	332	332	318
Cyflenwadau a Gwasanaethau	7,861	7,306	7,535
Cyfanswm Gwariant	26,212	24,327	24,351
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	5,407	5,447	6,320
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	5,407	5,447	6,320
Cyllideb cyn Cronfeydd Wrth Gefn	20,805	18,880	18,031
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	64	513	494
CYLLIDEB REOLADWY	20,741	18,367	17,537
Adio - Dyraniadau Mewnol	3,023	2,903	2,903
Adio - Taliadau Cyfalaf	246	236	236
Cyfanswm y Gyllideb	24,010	21,506	20,676
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	24,010	21,506	20,676

Category Analysis - PORTH GOFAL - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	17,196	15,717	15,369
Premises	823	972	1,129
Transport	332	332	318
Supplies and Services	7,861	7,306	7,535
Total Expenditure	26,212	24,327	24,351
Controllable Income			
Grants	0	0	0
Other Income	5,407	5,447	6,320
Contract Services/Schools	0	0	0
Total Income	5,407	5,447	6,320
Budget Before Reserves	20,805	18,880	18,031
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	64	513	494
CONTROLLABLE BUDGET	20,741	18,367	17,537
Add - Internal Allocations	3,023	2,903	2,903
Add - Capital Charges	246	236	236
Total Budget	24,010	21,506	20,676
Less - Internal Recharges	0	0	0
NET EXPENDITURE	24,010	21,506	20,676

Dadansoddi Gwasanaethau - YSGOLION A DYSGU GYDOL OES - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	27,907	5,887	0	22,020	26,232	5,880	0	20,352	24,530	4,323	0	20,207
Ysgolion Uwchradd	22,278	4,699	0	17,579	20,907	4,686	0	16,221	19,717	3,475	0	16,242
Ysgolion Pob Oed	17,077	3,602	0	13,475	16,044	3,596	0	12,448	15,192	2,678	0	12,514
Gwella Ysgolion	3,434	1,450	(70)	1,914	3,469	1,600	(65)	1,804	3,166	1,375	(65)	1,726
Adnoddau Dysgu	1,042	618	(50)	374	1,028	618	(52)	358	886	482	(51)	353
Anghenion Dysgu Ychwanegol	3,675	1,367	0	2,308	3,528	1,368	0	2,160	3,657	1,189	0	2,468
Gwasanaethau Diwylliannol	1,854	721	0	1,133	1,765	718	0	1,047	1,669	589	0	1,080
Dysgu Gydol Oes	2,134	1,432	0	702	1,950	1,361	0	589	1,782	1,298	0	484
Ymgysylltu a Chyrhaeddiad	2,044	276	0	1,768	1,854	195	0	1,659	1,839	155	0	1,684
Uned Arlwygo Gorfforaethol	3,383	2,297	0	1,086	3,602	2,578	0	1,024	3,611	2,672	0	939
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	1,002	640	0	362	957	643	0	314	1,039	668	0	371
Cyfanswm Ysgolion a Dysgu Gydol Oes	85,830	22,989	(120)	62,721	81,336	23,243	(117)	57,976	77,088	18,904	(116)	58,068

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	27,907	5,887	0	22,020	26,232	5,880	0	20,352	24,530	4,323	0	20,207
Secondary Schools	22,278	4,699	0	17,579	20,907	4,686	0	16,221	19,717	3,475	0	16,242
All-through Schools	17,077	3,602	0	13,475	16,044	3,596	0	12,448	15,192	2,678	0	12,514
School Improvement	3,434	1,450	(70)	1,914	3,469	1,600	(65)	1,804	3,166	1,375	(65)	1,726
Learning Resources	1,042	618	(50)	374	1,028	618	(52)	358	886	482	(51)	353
Additional Learning Needs	3,675	1,367	0	2,308	3,528	1,368	0	2,160	3,657	1,189	0	2,468
Cultural Services	1,854	721	0	1,133	1,765	718	0	1,047	1,669	589	0	1,080
Lifelong Learning	2,134	1,432	0	702	1,950	1,361	0	589	1,782	1,298	0	484
Engagement and Attainment	2,044	276	0	1,768	1,854	195	0	1,659	1,839	155	0	1,684
Corporate Catering Unit	3,383	2,297	0	1,086	3,602	2,578	0	1,024	3,611	2,672	0	939
Service Management and Strategy	1,002	640	0	362	957	643	0	314	1,039	668	0	371
Total Schools & Lifelong Learning	85,830	22,989	(120)	62,721	81,336	23,243	(117)	57,976	77,088	18,904	(116)	58,068

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

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	22,020	3,352	0	25,372	20,352	3,317	0	23,669	20,207	3,317	0	23,524
Ysgolion Uwchradd	17,579	3,319	0	20,898	16,221	3,289	0	19,510	16,242	3,289	0	19,531
Ysgolion Pob Oed	13,475	2,321	0	15,796	12,448	2,301	0	14,749	12,514	2,301	0	14,815
Gwella Ysgolion	1,914	818	0	2,732	1,804	813	0	2,617	1,726	813	0	2,539
Adnoddau Dysgu	374	2,096	0	2,470	358	2,081	0	2,439	353	2,081	0	2,434
Anghenion Dysgu Ychwanegol	2,308	401	0	2,709	2,160	396	0	2,556	2,468	396	0	2,864
Gwasanaethau Diwylliannol	1,133	494	0	1,627	1,047	489	0	1,536	1,080	489	0	1,569
Dysgu Gydol Oes	2,308	401	0	2,709	2,160	396	0	2,556	2,468	396	0	2,864
Ymgysylltu a Chyrhaeddiad	1,133	494	0	1,627	1,047	489	0	1,536	1,080	489	0	1,569
Uned Arlwygo Gorfforaethol	1,086	727	0	1,813	1,024	717	0	1,741	939	717	0	1,656
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	362	162	0	524	314	157	0	471	371	157	0	528
Cyfanswm Ysgolion a Dysgu Gydol Oes	62,721	14,372	0	77,093	57,976	14,227	0	72,203	58,068	14,227	0	72,295

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	22,020	3,352	0	25,372	20,352	3,317	0	23,669	20,207	3,317	0	23,524
Secondary Schools	17,579	3,319	0	20,898	16,221	3,289	0	19,510	16,242	3,289	0	19,531
All-through Schools	13,475	2,321	0	15,796	12,448	2,301	0	14,749	12,514	2,301	0	14,815
School Improvement	1,914	818	0	2,732	1,804	813	0	2,617	1,726	813	0	2,539
Learning Resources	374	2,096	0	2,470	358	2,081	0	2,439	353	2,081	0	2,434
Additional Learning Needs	2,308	401	0	2,709	2,160	396	0	2,556	2,468	396	0	2,864
Cultural Services	1,133	494	0	1,627	1,047	489	0	1,536	1,080	489	0	1,569
Lifelong Learning	702	379	0	1,081	589	374	0	963	484	374	0	858
Engagement and Attainment	1,768	303	0	2,071	1,659	293	0	1,952	1,684	293	0	1,977
Corporate Catering Unit	1,086	727	0	1,813	1,024	717	0	1,741	939	717	0	1,656
Service Management and Strategy	362	162	0	524	314	157	0	471	371	157	0	528
Total Schools & Lifelong Learning	62,721	14,372	0	77,093	57,976	14,227	0	72,203	58,068	14,227	0	72,295

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

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	68,350	64,309	61,846
Eiddo	5,217	4,938	3,648
Cludiant	1,460	1,563	1,778
Cyflenwadau a Gwasanaethau	10,803	10,526	9,816
Cyfanswm Gwariant	85,830	81,336	77,088
Incwm Rheoladwy			
Grantiau	16,943	17,336	4,911
Incwm Arall	4,668	4,436	12,836
Gwasanaethau Contract/Ysgolion	1,378	1,471	1,157
Cyfanswm Incwm	22,989	23,243	18,904
Cyllideb cyn Cronfeydd Wrth Gefn	62,841	58,093	58,184
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	120	117	116
CYLLIDEB REOLADWY	62,721	57,976	58,068
Adio - Dyraniadau Mewnol	5,400	5,355	5,355
Adio - Taliadau Cyfalaf	8,972	8,872	8,872
Cyfanswm y Gyllideb	77,093	72,203	72,295
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	77,093	72,203	72,295

Category Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	68,350	64,309	61,846
Premises	5,217	4,938	3,648
Transport	1,460	1,563	1,778
Supplies and Services	10,803	10,526	9,816
Total Expenditure	85,830	81,336	77,088
Controllable Income			
Grants	16,943	17,336	4,911
Other Income	4,668	4,436	12,836
Contract Services/Schools	1,378	1,471	1,157
Total Income	22,989	23,243	18,904
Budget Before Reserves	62,841	58,093	58,184
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	120	117	116
CONTROLLABLE BUDGET	62,721	57,976	58,068
Add - Internal Allocations	5,400	5,355	5,355
Add - Capital Charges	8,972	8,872	8,872
Total Budget	77,093	72,203	72,295
Less - Internal Recharges	0	0	0
NET EXPENDITURE	77,093	72,203	72,295

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	539	0	0	539	519	0	0	519	512	0	0	512
Arbedion Corfforaethol	(33)	0	0	(33)	(5)	0	0	(5)	(349)	0	0	(349)
Cyllid wrth gefn	549	0	0	549	249	0	0	249	249	0	0	249
Rheoli Risg Cyllideb Gyffredinol	500	2,338	(500)	(2,338)	0	1,263	999	(264)	1,000	0	(1,000)	0
Lleoliadau y tu allan i'r Sir	7,530	0	(500)	7,030	6,542	0	(1,500)	5,042	5,042	0	0	5,042
Cyfanswm Grŵp Arweiniol	9,085	2,338	(1,000)	5,747	7,305	1,263	(501)	5,541	6,454	0	(1,000)	5,454

Service Analysis - LEADERSHIP GROUP - Controllable

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	539	0	0	539	519	0	0	519	512	0	0	512
Corporate Savings	(33)	0	0	(33)	(5)	0	0	(5)	(349)	0	0	(349)
Contingencies	549	0	0	549	249	0	0	249	249	0	0	249
General Budget Risk Management	500	2,338	(500)	(2,338)	0	1,263	999	(264)	1,000	0	(1,000)	0
Out of County Placements	7,530	0	(500)	7,030	6,542	0	(1,500)	5,042	5,042	0	0	5,042
Total Leadership Group	9,085	2,338	(1,000)	5,747	7,305	1,263	(501)	5,541	6,454	0	(1,000)	5,454

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	539	254	0	793	519	254	0	773	512	254	0	766
Arbedion Corfforaethol	(33)	0	0	(33)	(5)	0	0	(5)	(349)	0	0	(349)
Cyllid wrth gefn	549	2	0	551	249	2	0	251	249	2	0	251
Rheoli Risg Cyllideb Gyffredinol	(2,338)	0	0	(2,338)	(264)	0	0	(264)	0	0	0	0
Lleoliadau y tu allan i'r Sir	7,030	96	0	7,126	5,042	96	0	5,138	5,042	96	0	5,138
Cyfanswm Grŵp Arweiniol	5,747	352	0	6,099	5,541	352	0	5,893	5,454	352	0	5,806

Service Analysis - LEADERSHIP GROUP - Controllable to Net

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	539	254	0	793	519	254	0	773	512	254	0	766
Corporate Savings	(33)	0	0	(33)	(5)	0	0	(5)	(349)	0	0	(349)
Contingencies	549	2	0	551	249	2	0	251	249	2	0	251
General Budget Risk Management	(2,338)	0	0	(2,338)	(264)	0	0	(264)	0	0	0	0
Out of County Placements	7,030	96	0	7,126	5,042	96	0	5,138	5,042	96	0	5,138
Total Leadership Group	5,747	352	0	6,099	5,541	352	0	5,893	5,454	352	0	5,806

Dadansoddi Categori - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	1,298	478	1,471
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	7,786	6,826	4,982
Cyfanswm Gwariant	9,085	7,305	6,454
Incwm Rheoladwy			
Grantiau	2,338	1,263	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	2,338	1,263	0
Cyllideb cyn Cronfeydd Wrth Gefn	6,747	6,042	6,454
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	999	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,000	1,500	1,000
CYLLIDEB REOLADWY	5,747	5,541	5,454
Adio - Dyraniadau Mewnol	352	352	352
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	6,099	5,893	5,806
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	6,099	5,893	5,806

Category Analysis - LEADERSHIP GROUP - Controllable to Net

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	1,298	478	1,471
Premises	0	0	0
Transport	1	1	1
Supplies and Services	7,786	6,826	4,982
Total Expenditure	9,085	7,305	6,454
Controllable Income			
Grants	2,338	1,263	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	2,338	1,263	0
Budget Before Reserves	6,747	6,042	6,454
Add - Transfers to Reserves	0	999	0
Less - Transfers from Reserves	1,000	1,500	1,000
CONTROLLABLE BUDGET	5,747	5,541	5,454
Add - Internal Allocations	352	352	352
Add - Capital Charges	0	0	0
Total Budget	6,099	5,893	5,806
Less - Internal Recharges	0	0	0
NET EXPENDITURE	6,099	5,893	5,806

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

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddaru				Cyllideb 2024-25			
	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	5,947	74	0	5,873	5,551	87	0	5,464	5,464	0	0	5,464
Premiwm Treth y Cyngor	0	0	615	615	615	0	0	615	427	0	188	615
Balansau a Chronfeydd Wrth Gefn	4,626	0	(4,626)	0	6,342	0	(6,342)	0	7,363	0	(7,363)	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	10,573	74	(4,011)	6,488	12,508	87	(6,342)	6,079	13,254	0	(7,175)	6,079

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

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	5,947	74	0	5,873	5,551	87	0	5,464	5,464	0	0	5,464
Council Tax Premium	0	0	615	615	615	0	0	615	427	0	188	615
Balances & Reserves	4,626	0	(4,626)	0	6,342	0	(6,342)	0	7,363	0	(7,363)	0
Total Levies, Council Tax, Premium and Reserves	10,573	74	(4,011)	6,488	12,508	87	(6,342)	6,079	13,254	0	(7,175)	6,079

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

	Cyllideb 2025-26				Cyllideb 2024-25 wedi'i diweddarau				Cyllideb 2024-25			
	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
Ardollau	5,873	0	0	5,873	5,464	0	0	5,464	5,464	0	0	5,464
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	0	0	0	0	0	0	0	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,488	0	0	6,488	6,079	0	0	6,079	6,079	0	0	6,079

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

	2025-26 Budget				Updated 2024-25 Budget				2024-25 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	5,873	0	0	5,873	5,464	0	0	5,464	5,464	0	0	5,464
Council Tax Premium	615	0	0	615	615	0	0	615	615	0	0	615
Balances & Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Total Levies, Council Tax, Premium and Reserves	6,488	0	0	6,488	6,079	0	0	6,079	6,079	0	0	6,079

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

	Cyllideb 2025-26 £000's	Cyllideb wedi'i diweddarau 2024-25 £000's	Cyllideb 2024-25 £000's
Gwariant Rheoladwy			
Gweithwyr	0	0	0
Eiddo	3,826	5,942	6,863
Cludiant	0	0	0
Cyflenwadau a Gwasanaethau	6,747	6,566	6,391
Cyfanswm Gwariant	10,573	12,508	13,254

Incwm Rheoladwy			
Grantiau	74	87	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	74	87	0

Cyllideb cyn Cronfeydd Wrth Gefn	10,499	12,421	13,254
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Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	615	0	188
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	4,626	6,342	7,363
CYLLIDEB REOLADWY	6,488	6,079	6,079

Adio - Dyraniadau Mewnol	0	0	0
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	6,488	6,079	6,079

Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	6,488	6,079	6,079

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

	Budget 2025-26 £000's	Updated Budget 2024-25 £000's	Budget 2024-25 £000's
Controllable Expenditure			
Employees	0	0	0
Premises	3,826	5,942	6,863
Transport	0	0	0
Supplies and Services	6,747	6,566	6,391
Total Expenditure	10,573	12,508	13,254

Controllable Income			
Grants	74	87	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	74	87	0

Budget Before Reserves	10,499	12,421	13,254
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Add - Transfers to Reserves	615	0	188
Less - Transfers from Reserves	4,626	6,342	7,363
CONTROLLABLE BUDGET	6,488	6,079	6,079

Add - Internal Allocations	0	0	0
Add - Capital Charges	0	0	0
Total Budget	6,488	6,079	6,079

Less - Internal Recharges	0	0	0
NET EXPENDITURE	6,488	6,079	6,079

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

CRONFEYDD WRTH GEFN A GLUSTNODWYD

	Gweddill 31-03-2024 £000's	Trosglwyddiadau Tybiedig		Gweddill Tybiedig 31-03-2025 £000's	Trosglwyddiadau Tybiedig		Gweddill Tybiedig 31-03-2026 £000's
		2024-25 £000's	2024-25 £000's		2025-26 £000's	2025-26 £000's	
TGCh ac Buddsoddiad Digidol	1,000	0	(184)	816	0	(30)	786
Cronfa Wrth Gefn Adnewyddu Seilwaith TGCh Ysgolion	262	0	0	262	0	0	262
Cyswllt Cwsmeriaid, TGCh a Digidol	256	0	(150)	106	0	0	106
Cyswllt Cwsmeriaid a TGCh	1,518	0	(334)	1,184	0	(30)	1,154
Gwasanaethau Democraataidd	112	0	0	112	0	0	112
Cronfa wrth gefn etholiad y Cyngor Sir	35	0	0	35	0	0	35
Gwasanaethau Democraataidd	147	0	0	147	0	0	147
Cynllun Datblygu Lleol	233	0	(95)	138	0	(95)	43
Economi ac Adfywio	93	2	0	95	2	0	97
Canolfan Bwyd Cymru (Horeb)	651	0	0	651	0	0	651
Y Fargen Dwf	119	0	0	119	0	0	119
Rhaglen Gwella Gwaith Trin Carthion	452	0	(48)	404	0	(375)	29
Economi ac Adfywio	1,548	2	(143)	1,407	2	(470)	939
Cyfalaf Corfforaethol	5,656	0	0	5,656	0	(2,779)	2,877
Addysg- Menter Cyllid Preifat Penweddig	1,313	0	(297)	1,016	0	(287)	729
Cydraddoli Cyllid / Cynllun Gostyngiadau'r Dreth Gyngor	700	0	0	700	0	0	700
Dileu Swyddi Corfforaethol	1,062	0	(562)	500	0	(500)	0
Yswiriant	1,346	0	0	1,346	0	0	1,346
Cyllid- Cyffredinol	525	0	0	525	0	(100)	425
Cyllid a Chaffael	10,602	0	(859)	9,743	0	(3,666)	6,077
Priffyrdd a Gwasanaethau Amgylcheddol	1,104	0	0	1,104	0	0	1,104
Cynnal a chadw dros y gaeaf / Atgyweirio ar ôl stormydd	155	0	0	155	0	0	155
Diogelu'r Amgylchedd ac Amddifyn rhag Llifogydd	177	0	0	177	0	0	177
Gorfodi Parcio Sifil	182	0	0	182	0	0	182
Priffyrdd a Gwasanaethau Amgylcheddol	1,618	0	0	1,618	0	0	1,618
Polisi a Pherfformiad	127	0	0	127	0	0	127
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Porth Cynnal	250	0	0	250	0	0	250
Porth Gofal	404	0	(10)	394	0	0	394
Gwasanaethau Gydol Oes y Pyrth	656	0	(10)	646	0	0	646
Cyllideb Ddirprwyedig yr Ysgolion - Cynradd	1,845	0	(345)	1,500	0	0	1,500
Cyllideb Ddirprwyedig yr Ysgolion - Uwchradd	976	0	(476)	500	0	0	500
Cyllideb Ddirprwyedig yr Ysgolion - Ysgolion Pob Oed	974	0	(174)	800	0	0	800
Cyllideb Ddirprwyedig Ysgolion-Pob Ysgol	3,795	0	(995)	2,800	0	0	2,800
Gwasanaethau Ysgolion, Dysgu Gydol Oes a Diwylliant	596	0	(117)	479	0	(120)	359
Rheoli Arian Wrth Gefn a'r Gyllideb	2,757	0	(1,000)	1,757	0	(500)	1,257
Chost a Phwysau Chwyddiant	788	0	0	788	0	0	788
Cydraddoli Lleoliadau	500	799	(500)	799	0	(500)	299
Cynllun Tai Cymunedol (Premiwm Treth y Cyngor)	2,557	0	(400)	2,157	643	(800)	2,000
Darparu'r Dechrau Gorau Mewn Bywyd a Galluogi Pobl o Bob Oed i Ddysgu	3,370	0	(3,363)	7	0	0	7
Hybu'r Economi, Cefnogi Busnesau a Galluogi Cyfogaeth	7,500	0	(100)	7,400	0	(200)	7,200
Creu Cymunedau Gofalgar ac Iach	2,012	200	(1,000)	1,212	0	(200)	1,012
Creu Cymunedau Cynaliadwy a Gwyrdd sydd wedi'u Cysylltu'n Dda â'i Gilydd	3,893	0	(2,531)	1,362	0	(700)	662
Grŵp Arweiniol	23,377	999	(8,894)	15,482	643	(2,900)	13,225
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd	43,984	1,001	(11,352)	33,633	645	(7,186)	27,092

GWEDDILL CYFFREDINOL

Gweddill Cyffredinol sydd wedi'i ddwyn ymlaen				6,704			6,704
Gweddill Cyffredinol sydd wedi'i gario ymlaen	6,704	0	0	6,704	0	0	6,704
Gweddill Cyffredinol sydd wedi'i ddwyn ymlaen	50,688	1,001	(11,352)	40,337	645	(7,186)	33,796

STATEMENT OF EARMARKED RESERVES AND GENERAL BALANCES

EARMARKED RESERVES

	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	Estimated Transfers To 2025-26 £000's	Estimated Transfers From 2025-26 £000's	Estimated Balance 31-03-2026 £000's
ICT & Digital Investment	1,000	0	(184)	816	0	(30)	786
Schools ICT Infrastructure Replacement	262	0	0	262	0	0	262
Customer Contact	256	0	(150)	106	0	0	106
Customer Contact & ICT	1,518	0	(334)	1,184	0	(30)	1,154
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
Local Development Plan	233	0	(95)	138	0	(95)	43
Economy & Regeneration	93	2	0	95	2	0	97
Food Centre Wales (Horeb)	651	0	0	651	0	0	651
Growth Deal	119	0	0	119	0	0	119
Sewage Treatment Works Improvement Programme	452	0	(48)	404	0	(375)	29
Economy & Regeneration	1,548	2	(143)	1,407	2	(470)	939
Corporate Capital	5,656	0	0	5,656	0	(2,779)	2,877
Education Penweddig PFI	1,313	0	(297)	1,016	0	(287)	729
Funding / CTRS Equalisation	700	0	0	700	0	0	700
Corporate Redundancy	1,062	0	(562)	500	0	(500)	0
Insurance	1,346	0	0	1,346	0	0	1,346
Finance - General	525	0	0	525	0	(100)	425
Finance & Procurement	10,602	0	(859)	9,743	0	(3,666)	6,077
Highways & Environmental Services	1,104	0	0	1,104	0	0	1,104
Winter Maintenance/Storm Repairs	155	0	0	155	0	0	155
Environmental & Flood Protection	177	0	0	177	0	0	177
Civil Parking Enforcement	182	0	0	182	0	0	182
Highways & Environmental Services	1,618	0	0	1,618	0	0	1,618
Policy, Performance & Public Protection	127	0	0	127	0	0	127
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Pyrth Cynnal	250	0	0	250	0	0	250
Porth Gofal	404	0	(10)	394	0	0	394
Pyrth Through Age Services	656	0	(10)	646	0	0	646
Delegated Schools Budget - Primary	1,845	0	(345)	1,500	0	0	1,500
Delegated Schools Budget - Secondary	976	0	(476)	500	0	0	500
Delegated Schools Budget - All Through	974	0	(174)	800	0	0	800
Delegated Schools Budget-All Schools	3,795	0	(995)	2,800	0	0	2,800
Schools, Lifelong Learning & Culture	596	0	(117)	479	0	(120)	359
Contingency & Budget Management	2,757	0	(1,000)	1,757	0	(500)	1,257
Cost and Inflationary Pressures	788	0	0	788	0	0	788
Placements Equalisation	500	799	(500)	799	0	(500)	299
Community Housing Scheme (Council Tax Premium)	2,557	0	(400)	2,157	643	(800)	2,000
Providing the Best Start in Life & Enabling Learning at All Ages	3,370	0	(3,363)	7	0	0	7
Boosting the Economy, Supporting Businesses & Enabling Employment	7,500	0	(100)	7,400	0	(200)	7,200
Creating Caring & Healthy Communities	2,012	200	(1,000)	1,212	0	(200)	1,012
Creating Sustainable, Green & Well-connected Communities	3,893	0	(2,531)	1,362	0	(700)	662
Leadership Group	23,377	999	(8,894)	15,482	643	(2,900)	13,225
Total Earmarked Reserves	43,984	1,001	(11,352)	33,633	645	(7,186)	27,092

GENERAL BALANCES

General Balance b/f				6,704			6,704
General Balance c/f	6,704	0	0	6,704	0	0	6,704
Total Earmarked Reserves & General Balances	50,688	1,001	(11,352)	40,337	645	(7,186)	33,796

Y Rhaglen Gyfalaf afaethedig ar gyfer 2024/25 - 2027/28

Cyllideb ddiweddaraf 2024/25	Cyllideb arfaethedig 2025/26	Cyllideb ddangosol 2026/27	Cyllideb ddangosol 2027/28
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

Ysgolion a Dysgu Gydol Oes

Rhaglen Ysgolion yr 21ain Ganrif (Band B)	7,460	-	-	-
Ysgol Henry Richard	24	-	-	-
Canolfan trochi iaith a bloc newydd o ddosbarthiadau	40	1,710	3,658	-
Anghenion Dysgu Ychwanegol - Addasiadau i Adeiladau	451	-	-	-
To Newydd Llwyn yr Eos	105	-	-	-
Darpariaeth Gofal Plant	1,426	-	-	-
To Newydd yr Amgueddfa	100	1,000	-	-
Ysgolion - Gwaith Cyfalaf Ychwanegol	2,289	-	-	-
Ysgol Gyfun Aberaeron - Wal gynnal	26	250	-	-
Systemau gwresogi o dan y llawr - Ysgolion	120	250	-	-
Gwaith Brys mewn Ysgolion	120	150	150	150

Cyfanswm - Ysgolion

150	12,161	3,510	3,808	150
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Porth Cymorth Cynnar

Gwaith Brys mewn Canolfannau Llesiant	267	50	50	50
Adnoddau Canolfannau Llesiant	-	100	100	100
Chwaraeon Cymru Cam 2 - Uwchraddio Cyfleusterau Llesiant	221	-	-	-
Chwaraeon Cymru - Gwelliannau Effeithlonrwydd Ynni Pyllau Nofio	-	272	-	-
Grantiau Cyfleusterau i'r Anabl	1,400	1,400	1,400	1,400
Cynlluniau Benthyciadau Gwella Cartrefi a Benthyciadau Troi Tai'n Gartrefi	45	-	-	-
Cynllun Tai Cymunedol	400	800	500	-
Grant Hwyluso i Fyw'n Annibynnol	146	-	-	-
Y Gronfa Gofal Canolraddol - Prynu ac Adnewyddu Eiddo	4	161	-	-
Cronfa Datblygu Tir ac Adeiladau	1,453	-	-	-
Cronfa Tai à Gofal CTG Amcan 3 (Porth Cymorth Cynnar)	148	-	-	-
Y Cynllun Grantiau Cartrefi Gwag Cenedlaethol	82	82	-	-

Cyfanswm - Porth Cymorth Cynnar

4,166	2,865	2,050	1,550
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Yr Economi ac Adfywio

Gwaith Trin Carthion	125	375	-	-
Gwaith brys - Adeiladau	70	50	100	100
Gwaith brys - Tir	-	150	150	50
Adeiladau - Buddsoddi i Arbed Ffyrdd Newydd o Weithio	175	175	-	-
Adeiladau - Adnewyddu Eifennau Allweddol	-	600	600	525
Buddsoddiadau mewn Cynlluniau Ynni	500	1,002	250	250
Uwchraddio Llinellau Digidol	40	100	-	-
Cyflymydd Cysylltedd Gwledig	46	-	-	-
Rhaglen Datblygu Asedau	180	-	-	-
Neuadd y Farchnad Aberteifi	108	-	-	-
Rhaglen Adnewyddu Pomprennau	50	50	50	50
Grant Gwella Mynediad	110	-	-	-
Grant Adferiad Gwyrdd	11	-	-	-
Ystrad Fflur	60	-	-	-
Arian Cyfalaf Lleodedd Lleol ar gyfer Natur	620	-	-	-
Arfor Rhaglen 2	200	-	-	-
Pympiau Sgrifw Ystad Ddiwydiannol Glan yr Afon	150	150	-	-
Prosiectau Ffyniant Bro	4,499	2,630	-	-

Cyfanswm - Yr Economi ac Adfywio

6,944	5,282	1,150	975
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Y Rhaflen Gyfalaf afaethedig ar gyfer 2024/25 - 2027/28

Cyllideb ddiweddara/1 2024/25	Cyllideb arfaethedig 2025/26	Cyllideb ddangosol 2026/27	Cyllideb ddangosol 2027/28
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

Prifffyrdd a Gwasanaethau Amgylcheddol

Adnewyddu / Gwella Seilwaith y Prifffyrdd
Gwelliannau Prifffyrdd (Menter Benthycu Lleol)
Gwasanaethau Amgylcheddol
Y Gronfa Drafnidiaeth Leol - Gwelliannau i Seilwaith Coridorau Bysiau
TrawsCymru
Trawsnewid - Cerbydau Allyriadau Isel Iawn
Grant Seilwaith Gwefru Cerbydau Trydan (CLILC)
Pwyntiau Gwefru yng Nglangyrafon, Penrhos aytb
Arian Craidd Y Gronfa Teithio Llesol 2024-25
Y Gronfa Teithio Llesol - Cyswllt Waunfawr i IBERS - Cam 1
Dyranid Craidd 20mya
Lwybrau mwy diogel mewn cymunedau Cyswllt Troedfodd SRIC Rhiwgoch
io Aberaeron BA2024/25
Goleuadau Stryd - Buddsoddi i Arbed
Seilwaith Parcio
Cynlluniau Liniaru Llifogydd Dyfrifos Llandre / Y Borth
Rheoli Risg Llifogydd ac Erydu Arfordirol Capel Bangor a Thal-y-bont
Rheoli Risg Llifogydd ac Erydu ~Gwaith mlyn 24/25 Cyfrifos Taliesin
Ffyrdd heb eu matwysiadu - Nant Seilo, Penrhyncoch
Lwybr Ystwyth Llanilar
Diogelu'r Arfordir yn Aberystwyth
Diogelu'r Arfordir yn Llanqrannog
Diogelu'r Arfordir yn y Borth ac Ynyslas
Cynlluniau Diogelu'r Arfordir yn Aberaeron
Cerbydau Newydd i'r Ffild

2,080	2,080	2,080	2,080
-	2,328	-	-
60	60	60	60
950	-	-	-
490	-	-	-
129	-	-	-
731	-	-	-
500	-	-	-
300	-	-	-
135	-	-	-
358	-	-	-
110	-	-	-
250	-	-	-
46	-	-	-
55	-	-	-
55	-	-	-
57	-	-	-
50	-	-	-
270	-	-	-
22	-	-	-
38	-	-	-
22,134	4,477	-	-
935	1,181	1,750	1,750

Cyfanswm - Prifffyrdd a Gwasanaethau Amgylcheddol

29,765	10,126	3,890	3,890
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Porth Gofal

Gwaith Brys - Cartrefi Preswyl
Y Gronfa Tai a Gofal - Llety Ddiogel i Blant
Uwchraddio Cartrefi Preswyl
Buddsoddiad Cyfalaf Cartref Preswyl Hafan y Waun
Y Gronfa Gofal Canolraddol - Prosiect Dementia Hafan Deu
Cronfa Tai a Gofal CTG gyda Amcan 3 Cronfa Gofal Porth Gofal

90	100	100	100
1,179	-	-	-
530	506	250	250
200	-	-	-
30	-	-	-
113	-	-	-

Cyfanswm - Porth Gofal

2,442	606	350	350
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Cronfa Ffyniant Gyffredin y Deyrnas Unedig

Cronfa Ffyniant Gyffredin y Deyrnas Unedig (Ceredigion a Phowys)

3,847	3,943	-	-
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Cyfanswm - Cronfa Ffyniant Gyffredin y Deyrnas Unedig

3,847	3,943	-	-
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Cyswllt Cwsmeriaid

Buddsoddi mewn offer a seilwaith TGCh
Digidol360 Refeniw a Buddion
TGCh- Rhaflen feddalwedd Ceri

300	300	300	380
76	-	-	-
80	-	-	-

Cyfanswm - Cyswllt Cwsmeriaid

456	300	300	380
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Y Rhaglen Gyfalaf afaethedig ar gyfer 2024/25 - 2027/28

	Cyllideb ddiweddaraf 2024/25	Cyllideb arfaethedig 2025/26	Cyllideb ddangosol 2026/27	Cyllideb ddangosol 2027/28
	CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
	£'000	£'000	£'000	£'000
<u>Cyllid a Chaffael</u>				
Cynllun Grantiau Cymunedol	100	100	100	100
Cyfanswm - Cyllid a Chaffael	100	100	100	100
<u>Diwygio Gwasanaethau</u>				
Cyfarwyddyd Cyfalafu - Diwygio Gwasanaethau	100	-	-	-
CYFANSWM Y RHAGLEN WAITH	59,981	26,582	11,648	7,315
Arian wrth gefn	100	250	250	250
Grantiau newydd a gymeradwywyd / Arian cyfatebol ar gyfer cynlluniau grant	1,826	4,200	4,200	4,200
Cyfanswm - Arian wrth gefn	1,926	4,450	4,450	4,450
CYFANSWM Y RHAGLEN GYFFREDINOL	61,907	31,032	16,098	11,765

Proposed Multi-Year Capital Programme 2024/25 - 2027/28

2024/25 latest	2025/26 proposed	2026/27 indicative	2027/28 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Schools & Lifelong Learning

21st Century Schools programme (Band B)	7,460	-	-	-
Ysgol Henry Richards	24	-	-	-
Welsh Medium Immersion Centre and New classroom block	40	1,710	3,658	-
Additional Learning needs Adaptations to Buildings	451	-	-	-
Llwyn y Eos New Roof	105	-	-	-
Childcare Provision	1,426	-	-	-
Museum New Roof	100	1,000	-	-
Schools - additional Capital works	2,289	-	-	-
Aberaeron Comprehensive School - Retaining Wall	26	250	-	-
Underfloor Heating System - Schools	120	250	-	-
Urgent Works Schools	120	150	150	150
Total - Schools	12,161	3,360	3,808	150

Porth Cymorth Cynnar

Urgent Works Wellbeing Centres	267	50	50	50
Wellbeing Centres Facilities	-	100	100	100
Sports Wales Stage 2 Wellbeing facilities upgrade	221	-	-	-
Sports Wales - Swimming Pools Energy Efficiency Improvements	-	272	-	-
Disabled Facilities Grants	1,400	1,400	1,400	1,400
Home Improvement & Houses into Homes Loan Schemes	45	-	-	-
Community Housing Scheme	400	800	500	-
Enable Grant for Independent Living	146	-	-	-
Intermediate Care Fund- Property Purchases & Renovations	4	161	-	-
Land and Buildings Development Fund	1,453	-	-	-
HCF Housing with Care Fund Objective 3 (Porth Cymorth Cynnar)	148	-	-	-
National Empty Homes Grant Scheme	82	82	-	-
Total - Porth Cymorth Cynnar	4,166	2,865	2,050	1,550

Economy and Regeneration

Sewage Treatment Works	125	375	-	-
Urgent Works - Buildings	70	50	100	100
Urgent Works - Land	-	150	150	50
Buildings - Invest to Save New Ways of Working	175	175	-	-
Buildings - Key Component Renewal	-	600	600	525
Energy Scheme Investments	500	1,002	250	250
Digital Lines Upgrade	40	100	-	-
Rural Connectivity Accelerator	46	-	-	-
Asset Development Programme	180	-	-	-
Market Hall Cardigan	108	-	-	-
Footbridge Replacement Programme	50	50	50	50
Access Improvement Grant	110	-	-	-
Green Recovery Grant	11	-	-	-
Strata Florida	60	-	-	-
Local Places for nature Capital	620	-	-	-
Arfor 2 Programme	200	-	-	-
Glan yr Afon Industrial Estate Screw Pumps	150	150	-	-
Levelling Up Projects	4,499	2,630	-	-
Total - Economy and Regeneration	6,944	5,282	1,150	975

Proposed Multi-Year Capital Programme 2024/25 - 2027/28

2024/25 latest	2025/26 proposed	2026/27 indicative	2027/28 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Highways and Environmental Services

Highways Infrastructure Renewal / Improvements	2,080	2,080	2,080	2,080
Highways Improvements (Local Borrowing Initiative)	-	2,328	-	-
Environmental Services	60	60	60	60
LTF Fund trawsCymru Bus Corridor Infrastructure improvements	950	-	-	-
Ultra Low emissions Vehicle Transformation	490	-	-	-
EV Charging Infrastructure Grant (WLGA)	129	-	-	-
Electric Points in Glanyafon Penrhos etc	731	-	-	-
ATF Core funding	500	-	-	-
ATF Waunfawr to IBERS Link Phase 1	300	-	-	-
20 mph Core Allocation	135	-	-	-
SRIC Rhiwgoch footway link to Aberaeron FY2024/25	358	-	-	-
Street Lighting invest to save	110	-	-	-
Parking infrastructure	250	-	-	-
Flood Alleviation Schemes Llandre/Borth Leat	46	-	-	-
FCERM Capel Bangor & Talybont	55	-	-	-
FCERM ~Small scale Works 24/25 Taliesin Culvert	55	-	-	-
Unadopted Roads - Nant Seilo, Penrhyncoch	67	-	-	-
Ystwyth Trail Llanilar	50	-	-	-
Aberaeron Coastal Protection	270	-	-	-
Llangrannog Coastal Protection	22	-	-	-
Borth & Ynyslas Coastal Protection	38	-	-	-
Aberaeron Coastal Protection schemes	22,134	4,477	-	-
Fleet Replacement	935	1,181	1,750	1,750
Total - Highways and Environmental Services	29,765	10,126	3,890	3,890

Porth Gofal

Urgent Works - Residential Homes	90	100	100	100
HCF Safe Accommodation for Children	1,179	-	-	-
Residential Homes upgrade	830	506	250	250
Hafan y Waun Capital Investment	200	-	-	-
ICF Hafan Deg Dementia Project	30	-	-	-
HCF Housing with Care Fund Objective 3 Porth Gofal	113	-	-	-
Total - Porth Gofal	2,442	606	350	350

UK Shared Prosperity Fund

Uk Shared Prosperity Fund (Powys and Ceredigion)	3,847	3,943	-	-
Total - UK Shared Prosperity Fund	3,847	3,943	-	-

Customer Contact

ICT Kit and Infrastructure investment	300	300	300	380
Digital360 Revenues & Benefits	76	-	-	-
ICT- Ceri software System	80	-	-	-
Total - Customer Contact	456	300	300	380

Proposed Multi-Year Capital Programme 2024/25 - 2027/28

2024/25 latest	2025/26 proposed	2026/27 indicative	2027/28 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Finance & Procurement

Community Grant Scheme

100	100	100	100
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Total - Finance & Procurement

100	100	100	100
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Service Reform

Capitalisation Direction - Service Reform

100	-	-	-
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TOTAL WORKING PROGRAMME

59,981	26,582	11,648	7,315
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Contingencies

New Approved Grants/Match funding for grant schemes

100	250	250	250
1,826	4,200	4,200	4,200

Total - Contingencies

1,926	4,450	4,450	4,450
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TOTAL OVERALL PROGRAMME

61,907	31,032	16,098	11,765
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CYNGOR SIR CEREDIGION

Adroddiad i'r: Cyngor

Dyddiad y cyfarfod: 03/03/25

Teitl: Adroddiad ar y Cyd gan yr Arweinydd, Aelod Cabinet - Cyllid a Chaffael, y Prif Weithredwr a'r Swyddog Arweiniol Corfforaethol - Cyllid a Chaffael ar y Gyllideb 25/26, gan gynnwys y Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn a'r Dangosyddion Darbodus ar gyfer Rheoli Cyfalaf a Rheoli'r Trysorlys.

Pwrpas yr adroddiad: Cymeradwyo Gofyniad Cyllideb y Gyllideb Refeniw ar gyfer 25/26; pennu lefel Treth y Cyngor at ddibenion y Cyngor Sir ar gyfer 25/26; cymeradwyo'r Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn a'r Dangosyddion Darbodus.

Er: Penderfyniad

Portffolio'r Cabinet a'r Aelod Cabinet:

Y Cyngorydd Bryan Davies Arweinydd y Cyngor

Y Cyngorydd Gareth Davies Aelod Cabinet dros Gyllid a Chaffael

Holl Aelodau'r Cabinet

1. Cefndir

Ar 22/01/25, ystyriodd y Cabinet adroddiad ar y Gyllideb Refeniw ddrafft 25/26, Rhaglen Gyfalaf Aml-flwyddyn wedi'i diweddarau a gwnaeth argymhellion drafft ar lefel arfaethedig Treth y Cyngor ar gyfer 25/26 ynghyd â chynigion ar ddefnyddio arian Premiymau Treth y Cyngor.

Roedd yr adroddiad hwnnw'n nodi 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 ar gyfer y Cabinet ddydd Mawrth, 21 Ionawr, 2025, 10.00 am](#)

[Agenda'r Cabinet ar ddydd Mawrth, 21ain Ionawr, 2025, 10.00 am](#)

Wedyn cyfeiriodd y Cabinet yr adroddiad i'r Pwyllgorau Trosolwg a Chraffu Cyllidebol i gael eu barn nhw ar y Gyllideb.

Ar 03/02/25, 06/02/25 a 07/02/25 yn y drefn honno, derbyniodd y Pwyllgor Cydlynu Trosolwg a Chraffu a'r pedwar Pwyllgor Trosolwg a Chraffu thematig gyflwyniadau gan yr Arweinydd, Aelod Cabinet dros Gyllid a Chaffael a'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ac yna ystyriodd yr adroddiad ynglŷn â Chyllideb ddrafft 25/26 ac argymhellion y Cabinet (gan gynnwys 2 opsiwn gwahanol ar gyfer

buddsoddi yn y Gwasanaeth Gorfodi Cynllunio yn ogystal â Buddsoddiad yn y Gwasanaeth Casglu Gwastraff). Roedd cyfle i dderbyn cwestiynau a mewnbwn gan Aelodau'r Cabinet a swyddogion ynghylch y meysydd gwasanaeth perthnasol. Yna darparodd pob pwyllgor adroddiad yn ôl i'r Cabinet ar 18/02/25, a ystyriwyd gan y Cabinet fel rhan o'r broses o gwblhau eu hargymhellion i'r Cyngor Llawn.

2. Trosolwg

Canlyniad Setliad Dros Dro 25/26 Llywodraeth Leol oedd fod Ceredigion yn derbyn cynnydd ariannol o 3.6% (y 15fed safle o blith 22 Awdurdod Lleol), a oedd hefyd, yn anffodus, yn cyfateb i Geredigion dderbyn y cynnydd isaf y pen o boblogaeth ledled Cymru gyfan. Mae'r Setliad Llywodraeth Leol Terfynol, o ganlyniad i gyflwyno cyllido gwaelodol, yn arwain at gynnydd ariannol o 3.8% a fydd yn cynorthwyo ystyriaethau Treth y Cyngor.

Amcangyfrifir bod y pwysau cost refeniw y mae'r Cyngor yn eu hwynebu ar gyfer 25/26 yn gyfanswm o £11.8m, sy'n cyfateb i ffactor chwyddiant yn gyffredinol i Geredigion o 6.1%. Mae hyn yn cymharu â chwyddiant cyffredinol sydd bellach yn rhedeg ar 3% (ffigur CPI Ionawr 2025).

Mae diwygiadau'r Canghellor i Yswiriant Gwladol Cyflogwyr (YG) o fis Ebrill 2025 yn faich aruthrol ac mae'n newidyn allweddol yn y gyllideb wrth ystyried y pwysau o ran costau'r Cyngor. Amcangyfrifir bod yr effaith ariannol net i'r Cyngor ar hyn o bryd yn £1.6m, sy'n cyfateb i gynnydd o 2.9% yn Nhreth y Cyngor. O fewn y ffigurau hynny mae £937k i gefnogi'r sector Gofal Cymdeithasol a gomisiynwyd yn allanol (gyda'r agwedd hon yn unig yn cyfateb i gynnydd o 1.75% yn Nhreth y Cyngor).

Mae costau dyfarniadau cyflogau yn newidyn allweddol yn y gyllideb. Nid yw'r Cyngor yn gosod Dyfarniadau Cyflog gweithwyr, ac nid yw'n cymryd rhan mewn trafodaethau Dyfarniadau Cyflog, gwneir hyn ar gyfer Cyflogau Athrawon gan Lywodraeth Cymru a gan gorff Cyflogwyr Llywodraeth Leol y DU ar gyfer staff y Cyngor Cyffredinol. Rhagdybir y bydd y dyfarniadau cyflog ar gyfer 25/26 yn dychwelyd i lefel fwy cyfatebol â chwyddiant CPI cyfredol ac amcangyfrifir y bydd y gost tua £2.9m.

Mae galwadau a phwysau ar gyllidebau sy'n gysylltiedig â Gofal Cymdeithasol yn dangos rhai arwyddion o ostwng, gyda'r pwysau costau craidd sylfaenol ar draws y Gwasanaethau Mynediad £1.052m yn is o'i gymharu â 24/25. Mae hyn gan eithrio cynnydd mewn costau arfaethedig ar gyfer gwasanaethau Gofal Cymdeithasol a gomisiynir yn allanol (e.e. Gofal Cartref, Taliadau Uniongyrchol, lleoliadau preswyl i Bobl Hŷn a lleoliadau Byw â Chymorth) lle neilltuir £2.4m ar eu cyfer, sydd ei angen i dalu am y cynnydd yn y Cyflog Byw Gwirioneddol i £12.60 yr awr ar gyfer Gweithwyr Gofal Cymdeithasol cofrestredig yn ogystal ag elfen Yswiriant Gwladol y Cyflogwr. Mae cyllideb lleoliadau y Tu Allan i'r Sir i Blant yn cael ei rheoli ar wahân fel cyllideb gorfforaethol, ac mae pwysau cost sylweddol yn y maes hwn (£2.275m) er gwaethaf datblygiad cyfleusterau sirol a fydd dod i fodolaeth yn fuan.

Mae digon o gyllid yng Nghyllideb Ddirprwyedig yr Ysgolion yn gyffredinol i gwmpasu'r effaith sy'n hysbys o ddyfarniadau cyflog 24/25, effaith dybiedig

dyfarniadau cyflog 25/26, effaith newidiadau o ran cyfraniadau Yswiriant Gwladol y Cyflogwyr o fis Ebrill 2025 ymlaen a'r angen i ariannu'n llawn y cynnydd yng Nghyfradd y Cyflogwr o ran Pensiwn Cyflogwyr o fis Ebrill 2024 ymlaen. Effaith hyn fydd cynnydd o 5.1% yng Nghyllideb Dirprwyedig Ysgolion (ac eithrio'r cyllid a drosglwyddwyd i'r Setliad Dros Dro) a fydd yn codi i 8.3% unwaith y bydd cyllid a drosglwyddir i'r Setliad Dros Dro ac a fydd yn cael ei symud draw wedi'i gynnwys (ar gyfer Cyflog a Phensiynau Medi 2024). Ar lefel ysgolion unigol, bydd nifer y disgyblion yn effeithio ar y sefyllfa.

Mae Awdurdod Tân Canolbarth a Gorllewin Cymru bellach wedi cymeradwyo eu Cyllideb 25/26 sy'n arwain at ardoll Tân sy'n rhan o Gyllideb Cyngor Sir Ceredigion. Mae'r canlyniad yn is na'r hyn a gafwyd yn ystod y blynyddoedd diwethaf, fodd bynnag, mae'n parhau i arwain at gynnydd o 7.3% o ran cyfran Ceredigion. Mae hyn yn golygu bod angen Cyllideb Ardoll Tân o £5.7m ar gyfer 25/26, sy'n cyfateb i tua 0.6% ar Dreth y Cyngor.

Ym mis Rhagfyr 2023, cytunodd y Cyngor i ddull fesul cam i ymdrin â premïymau Treth y Cyngor y gellir eu codi ar Ail Gartrefi, gyda'r ail gam sef 150% yn dod i rym o fis Ebrill 2025. Amcangyfrifir y bydd y penderfyniad hwn yn darparu £1.1m o fudd ar gyfer Cyllideb 25/26 sy'n lleihau'r cynnydd heblaw am hynny yn Nhreth y Cyngor. O 01/04/24, mae 25% o'r holl arian a godir o Bremïymau Treth y Cyngor ar Ail Gartrefi ac Eiddo Gwag Tymor Hir yn cael eu neilltuo a'u defnyddio i gefnogi'r [Cynllun Tai Cymunedol](#) yn amodol ar gap o £2.0m i'w gadw yn y gronfa wrth gefn cysylltiedig a glustnodwyd.

Yn ystod y 18 mis diwethaf, cynhaliwyd nifer sylweddol o arolygiadau allanol o'r Cyngor naill ai drwy reoleiddwyr allanol neu ddulliau annibynnol eraill. Ar y cyfan mae'r rhain wedi bod yn gadarnhaol iawn ac yn canmol perfformiad y Cyngor. Maent yn cynnwys:

Casgliad Asesiad Perfformiad y Panel Adolygu Cymheiriaid:

'Ceir tystiolaeth gref bod y Cyngor yn cyflawni ei swyddogaethau yn effeithiol ac o ystyried y galw mawr am wasanaethau ar hyn o bryd a'r pwysau ariannol hynod heriol, mae Cyngor Sir Ceredigion yn awdurdod lleol sy'n cael ei redeg yn dda.'

Casgliad Estyn:

'Mae awdurdod Ceredigion wedi sicrhau darpariaeth addysgol sefydlog o safon uchel i ddysgwyr, a hynny dros gyfnod estynedig. Mae hyn yn bennaf oherwydd arweinyddiaeth gadarn; strategaethau ac uchelgeisiau clir a bwriadus; a chydweithio agos ymysg swyddogion yr awdurdod, aelodau etholedig, ysgolion a phartneriaid eraill.'

Dywedodd Archwilio Cymru:

- 'Mae gan y Cyngor hanes cryf o gyflawni arbedion wedi'u cynllunio a mynd i'r afael â'i bwysau cyllidebol' a 'Mae'r Cyngor yn defnyddio ei gronfeydd wrth gefn mewn ffordd gynlluniedig a strategol' a 'Mae'r Cyngor wedi gwneud penderfyniadau i gefnogi ei gynaliadwyedd ariannol dros y tymor byr i'r tymor canolig.'*

O ganlyniad i Setliad Terfynol Llywodraeth Cymru, bydd y Gyllideb arfaethedig yn arwain at Ofynion yng Nghyllideb 25/26 o £209.164m a chynnydd yn Nhreth y Cyngor o 9.3% yn hytrach na 9.9%. Esbonnir hyn ymhellach yn ddiweddarach yn yr adroddiad. Byddai'r cynnydd arfaethedig yn Nhreth y Cyngor yn gyffredinol at ddibenion y Cyngor Sir (gan gynnwys yr ardoll Tân) yn golygu bod eiddo Band D yng Ngheredigion yn talu £1,886.57 - cynnydd o £160.52 (£13.38 y mis) ar gyfer 25/26.

3. Cyllideb Refeniw

Ar 18/02/25, derbyniodd y Cabinet adborth ffurfiol o gyfarfodydd y Pwyllgorau Trosolwg a Chraffu ac o ganlyniad roedd penderfyniadau'r Cabinet yn cynnwys:

4. *I argymhell i'r Cyngor Llawn:*

- a) *mai Gofyniad y Gyllideb ar gyfer 25/26 yw £209.234m.*
 - b) *mai'r cynnydd yn Nhreth y Cyngor 25/26 at ddibenion y Cyngor Sir fydd 9.9%, gan gyfateb i gynnydd o £170.88 (sef £14.24 y mis) ar gyfer eiddo Band D.*
 - c) *bod y Rhaglen Gyfalaf Aml-flwyddyn ddiweddaedig, fel y'i cyflwynwyd i'r Cabinet ar 21/01/25, yn cael ei chymeradwyo.*
 - d) *bod y Strategaeth Gyfalaf, fel y'i cyflwynwyd i'r Cabinet ar 21/01/25, yn cael ei chymeradwyo.*
5. *Os bydd y Setliad Terfynol yn wahanol i'r Setliad Dros Dro (hynny yw, yn cynnwys Cyllid Gwaelodol), nodi y bydd Cyllideb ddiweddaedig ac argymhelliad diweddaedig parthed Treth y Cyngor yn cael eu cyflwyno i'r Cyngor Llawn.*

Gellir gweld yr adroddiad a'r penderfyniadau llawn yma:

[Agenda ar gyfer y Cabinet ddydd Mawrth, 18 Chwefror, 2025, 10.00 am](#)

[Agenda'r Cabinet ar ddydd Mawrth, 18 Chwefror, 2025, 10.00 am](#)

Yn dilyn hyn, cyhoeddodd Llywodraeth Cymru eu Cyllideb Derfynol a hefyd y Setliad Cyllid Llywodraeth Leol Terfynol ar 20/02/25:

[Cytundeb cyllideb yn sicrhau £100m ychwanegol ar gyfer gwasanaethau cyhoeddus | WG Newyddion](#)

[Setliad refeniw a chyfalaf llywodraeth leol 2025 i 2026 | LLYW.CYMRU](#)

Mae'r agweddau allweddol sy'n berthnasol i Geredigion yn cynnwys:

- Mae LIC wedi cyflwyno Cyllid Gwaelodol ar gyfer 25/26 ac mae hyn wedi'i osod ar 3.8%. Mae hyn o fudd i 9 awdurdod lleol gan gynnwys Ceredigion. Mae Llywodraeth Cymru wedi ychwanegu £8.2m yn ychwanegol i'r Setliad Terfynol i ariannu hyn, ond dim ond £287k yw'r budd ariannol i Geredigion.
- Mae eitemau eraill o fewn Cyllideb Derfynol Llywodraeth Cymru yn cynnwys:

ATODIAD 1

- £30m o gyllid refeniw ar gyfer grant penodol 'Trawsnewid Llwybrau Gofal Newydd' i hybu buddsoddiad mewn gofal cymunedol sylfaenol. Manylion y grant a dyraniad Ceredigion i'w gadarnhau.
- £30m o gyllid refeniw ychwanegol ar gyfer Dechrau'n Deg i ddarparu gofal plant i blant dwy flwydd oed ledled Cymru (ymestyn i bob ardal Awdurdod Lleol). Manylion y grant a dyraniad Ceredigion i'w gadarnhau.
- £5m o gyllid cyfalaf ar gyfer Offer Chwarae i wella meysydd chwarae a chyfleusterau chwarae. Proses ymgeisio a gofynion cymwys i'w cadarnhau.
- £5m ar gyfer cyllid grant cyfalaf ar gyfer Canolfannau Hamdden i osod systemau gwresogi carbon isel. Proses ymgeisio i'w gadarnhau.
- £15m i ariannu cynllun peilot ar gyfer pobl ifanc 21 oed ac iau i dalu £1 yn unig am docyn bws sengl yng Nghymru.

Mae'r Cabinet eisoes wedi penderfynu y byddai unrhyw fudd o Gyllidebu Gwaelodol yn y Setliad Terfynol yn cael ei ddefnyddio i leihau'r cynnydd arfaethedig yn Nhreth y Cyngor.

O ganlyniad, argymhelliad diwygiedig y Cabinet i'r Cyngor Llawn yw:

- mai Gofyniad y Gyllideb ar gyfer 25/26 yw £209.164m.*
- mai'r cynnydd yn Nhreth y Cyngor 25/26 at ddibenion y Cyngor Sir fydd 9.3%, gan gyfateb i gynnydd o £160.52 (sef £13.38 y mis) ar gyfer eiddo Band D.*

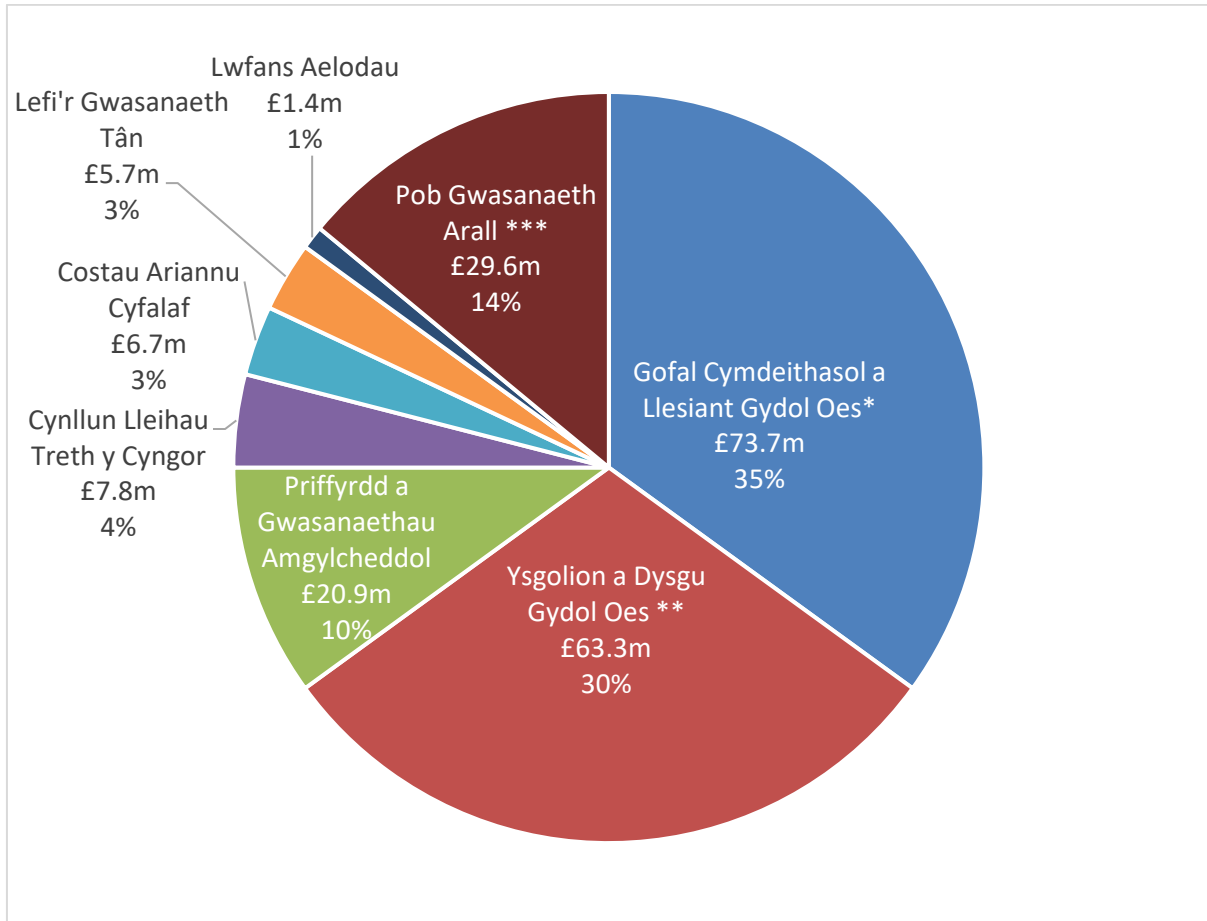
Mae hyn o ganlyniad i'r sefyllfa ganlynol:

	<u>25/26</u> <u>£'000</u>
Adnoddau	
Cynnydd Setliad Terfynol Cyllid Allanol cyfun LIC (+3.8%)	144,225
Treth y Cyngor (9.3%)	64,939
Adnoddau ar gael	209,164
Cyllideb	
Cyllideb Sylfaen a ddygwyd ymlaen o'r flwyddyn flaenorol	193,572
Grantiau a drosglwyddwyd i Setliad wedi'u trosglwyddo i Wasanaethau	3,533
Pwysau Costau'r Gyllideb	11,794
Cynigion ar gyfer Lleihau'r Gyllideb (Atodiad 2)	(1,080)
Buddsoddi mewn Gwasanaethau (Casglu Gwastraff / Gorfodaeth Cynllunio)	827
Cynllun Gostyngiadau Treth y Cyngor	518
Gofyniad Arfaethedig y Gyllideb	209,164

Felly, mae'r gyfres lawn o bapurau'r Gyllideb bellach wedi'u paratoi yn unol ag argymhelliad diwygiedig uchod y Cabinet. Mae'r Gyllidebau Rheoladwy sy'n deillio o'r rhain wedi'u diweddarau hefyd i adlewyrchu gofynion cyfrifyddu ar gyfer dyraniadau/ad-daliadau Mewnol (e.e. Gwasanaethau Cymorth) a thaliadau cyfalaf

i gyrraedd y Cyllidebau Net, gan gynnwys yr eitemau hyn. Felly, mae manylion y Cyllidebau Rheoladwy a Net arfaethedig i'w gweld yn Atodiad 3.

Ar sail Cyllideb arfaethedig 25/26, gellir dangos cost reoladwy uniongyrchol Gwasanaethau'r Cyngor fel a ganlyn (ac eithrio unrhyw ailddyrranu Gwasanaethau Cymorth neu daliadau cyfalaf fel Dibrisiant):



Fel y gwelir, byddai 75% o gyllideb y Cyngor yn cael ei wario ar Ysgolion a Dysgu Gydol Oes, Gofal Cymdeithasol a Llesiant Gydol Oes a Gwasanaethau Priffyrdd a'r Amgylchedd.

Ar ôl darparu ar gyfer costau sefydlog (yn bennaf) eraill (h.y. Lwfansau Aelodau, Ardoll Awdurdodau Tân, Costau Ariannu Cyfalaf a Chynllun Gostyngiadau Treth y Cyngor), dim ond 14% (£29.6m) sy'n weddill ar gyfer holl Wasanaethau eraill y Cyngor.

Gwnaed addasiadau ar gyfer:

- * Cynnwys Lleoliadau y Tu Allan i'r Sir (o GA), Ffioedd Cyfreithiol (o Ca LI) a Rhaglen Datblygu'r Gweithlu Gofal Cymdeithasol Cymru (o PaTh)
- ** Yn cynnwys PFI Penweddig (o CaC)
- *** Addasiad Cyllideb y Grŵp Arweinyddiaeth i ddosrannu cyllid yr Yswiriant Gwladol Cyflogwyr tybiedig i'r holl Wasanaethau

4. Beth 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:

- Yn ifanc, byddai 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 addysg chweched dosbarth neu'n hyfforddiant galwedigaethol a mynediad at Wasanaethau Cerdd a Gwasanaethau Ieuencid.
- Fel oedolyn, gall hyn gynnwys defnyddio canolfannau Chwaraeon, defnyddio Llyfrgell, cerdded llwybr 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

Mae sawl elfen sy'n rhan o o'r cynnydd yn Nhreth y Cyngor gan Gyngor Sir Ceredigion ar gyfer 25/26, **gyda'r cynnydd craidd yn Nhreth y Cyngor er mwyn cynnal gwasanaethau presennol y Cyngor yn 4.3%**. Fodd bynnag, mae cynnydd yn ogystal yn yr ardoll Tân (a osodwyd gan Awdurdod Tân Canolbarth a Gorllewin Cymru), effaith y cynnydd mewn Yswiriant Gwladol Cyflogwyr (a osodir gan y Canghellor) ynghyd â'r gefnogaeth drawsbleidiol ar gyfer buddsoddi yn y Gwasanaeth Gorfodi Cynllunio (£346k) a'r gwasanaeth casglu gwastraff (£481k):

	Cynnydd Treth y Cyngor %	Cynnydd mewn Treth Band D y Cyngor fesul mis
Cynnydd craidd	4.3%	£6.18
Ardoll Awdurdod Tân Canolbarth a Gorllewin Cymru	0.6%	£0.81
Yswiriant Gwladol Cyflogwyr	2.9%	£4.17
Buddsoddiad mewn Casglu Gwastraff a Gorfodi Cynllunio	1.5%	£2.22
CYFANSWM	9.3%	£13.38

Sylwch nad yw'r ffigurau hyn yn cynnwys prae-septau'r Heddlu a'r Cynghorau Tref a Chymuned.

5. Cynllun Gostyngiadau Treth y Cyngor

Mae tua 5,100 o aelwydydd yng Ngheredigion a mynediad i'r Cynllun Gostyngiadau Treth y Cyngor ar hyn o bryd, sy'n diogelu'r rhai sydd ar incwm isel iawn a/neu'n hawlio Budd-daliadau ac yn darparu gostyngiad i'r rhai sy'n ei hawlio i dderbyn o hyd at 100% o'u gofyniad Treth y Cyngor mewn rhai amgylchiadau.

Mae'n fudd-dal prawf modd, felly bydd y swm y bydd person yn ei derbyn yn dibynnu ar incwm, cyfalaf ac amgylchiadau. Mae hyn yn golygu, hyd yn oed os yw rhywun yn gweithio, efallai y byddant yn dal i fod yn gymwys am rhywfaint o help. Fodd bynnag, nid ydynt yn gymwys i dderbyn cymorth os oes ganddynt gyfalaf o £16,000 neu fwy (ac eithrio gwerth y prif gartref).

Mae Cyfrifiannell Hawliau, sydd ar gael i'w defnyddio gan unrhyw un er mwyn gwirio a allent fod yn gymwys i dderbyn cymorth i'w gweld ar wefan y Cyngor:

<https://www.ceredigion.gov.uk/resident/benefits/>

<https://www.ceredigion.gov.uk/preswylwr/budd-daliadau/>

6. Strategaeth Gyfalaf a Rhaglen Gyfalaf Aml-flwyddyn

Ni fu unrhyw newidiadau i'r Strategaeth Gyfalaf arfaethedig (Atodiad 4) a'r Rhaglen Gyfalaf Aml-flwyddyn (Atodiad 5) a ystyriwyd gan y Cabinet ar 21/01/25 ac a ystyriwyd hefyd yng nghyfarfodydd Cyllideb y Pwyllgorau Trosolwg a Chraffu.

I grynhoi, y Rhaglen Gyfalaf ddiweddaedig a gynigir ar gyfer 24/25 yw £62m, a £31m ar gyfer 25/26. Cyfanswm y rhaglen gyfalaf arfaethedig ar gyfer y cyfnod rhwng 24/25 a 27/28 yw £121m. Mae'r cyllid craidd oddi wrth Lywodraeth Cymru ar gyfer 25/26 yn dod i gyfanswm o £6.466m.

Gyda'r setliad Cyfalaf gan Lywodraeth Cymru yn arwain at gynnydd o 10.5% mewn cyllid Cyfalaf craidd (£612k y flwyddyn ychwanegol), mae hyn o gymorth, ond mae'n dal i olygu bod lefel y cyllid cyfalaf craidd (sydd bellach yn £6.5m ar gyfer 25/26) yn is o ran arian parod na'r hyn a dderbyniwyd dros 15 mlynedd yn ôl (£7m yn 2008/09 a fyddai bellach yn werth dros £11m pe bai wedi cadw i fyny â chwyddiant yn gyffredinol).

Mae'r argymhellion allweddol o fewn y Rhaglen Gyfalaf ddiweddaraf yn cynnwys:

- £2.3m wedi'i gynnwys ar gyfer Menter Benthycy Priffyrdd Llywodraeth Leol gan Lywodraeth Cymru ar gyfer yn 25/26 er mwyn ariannu Gwelliannau i'r Priffyrdd. Roedd Cyllideb Derfynol LIC yn cynnwys £120m dros 2 flynedd ar gyfer hyn (pwysoliad 60:40), felly mae'n awgrymu y gallai cyfran Ceredigion fod oddeutu £2.75m yn 25/26 a £1.85m ychwanegol yn 26/27. Nid oes unrhyw gynigion grant wedi'u derbyn hyd yma, felly bydd unrhyw newidiadau'n cael eu gwneud i ddiweddariad y Rhaglen Gyfalaf nesaf ar ôl diwedd y flwyddyn.

- Dyraniadau Cyfalaf UKSPF ar gyfer 25/26 - Cyfanswm o £3.9m ar gyfer Canolbarth Cymru gan mai Ceredigion yw'r awdurdod arweiniol (gan ddosrannu £2.5m i Bowys a £1.4m i Geredigion).
- O fewn cyllideb cerbydau newydd y Fflyd mae £3m wedi'i glustnodi ar gyfer newid cerbydau casglu gwastraff craidd (ar gyfer 26/27 a 27/28 o bosib). Fodd bynnag, mae hyn yn destun ystyriaeth fanwl bellach wrth i wahanol agweddau ar fodel Casglu Gwastraff ddod yn fwy amlwg dros amser, gan gynnwys effaith rheoliadau Cyfrifoldeb Estynedig Cynhyrchwyr a fydd yn dod i rym yn ystod 2025.
- Pwyslais parhaus ar fesurau Effeithlonrwydd Ynni gyda chyllid o £2m wedi'i neilltuo dros gyfnod y rhaglen.
- Canolfan Trochi Cyfrwng Cymraeg (Ysgol Gymraeg) – Mae'r Cynllun wedi'i gynnwys yn y Rhaglen, ond mae bwlch ariannu yn destun trafodaethau parhaus gyda Llywodraeth Cymru.
- Cyllid o £1.7m ar gyfer adnewyddu elfennau allweddol (e.e. toeau a boeleri) sy'n dod i ddiwedd eu hoes.
- Buddsoddiad parhaus yng Nghartrefi Gofal Preswyl y Cyngor - £2m drwy gyfnod y rhaglen.

7. 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.

8. 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.

Mae'r Gyllideb 25/26 yn amodol ar gyflwyno a chyflawni Cynigion i Ostwng y Gyllideb sy'n dod i gyfanswm o £1.080m fel yr amlinellir yn Atodiad 2. Mae hyn gryn dipyn yn is na'r 70 eitem, gwerth cyfanswm o £5.8m, a welwyd yng Nghyllideb 24/25. Bydd y datblygiadau o ran cyflawni'r cynigion i Ostwng Gyllideb 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 a'r Rheolwyr Corfforaethol yn gwbl ymwybodol o'r her ariannol parhaus, ond mae dull rheoli ariannol cryf ac ystwyth sydd wedi'i wreiddio'n dda o fewn Tîm Ceredigion. Er enghraifft - cymryd camau i liniaru, cywiro neu neu

addasu yn ddigon cynnar yn y flwyddyn os bydd materion annisgwyl yn digwydd codi a sicrhau'r budd mwyaf posibl o gyfleoedd ariannu grantiau allanol. Nid yw dyfarniadau cyflog wedi'u pennu eto ar gyfer 25/26 ac efallai na fydd gwybodaeth am gyllid gan Lywodraeth Cymru tuag at gostau Yswiriant Gwladol Cyflogwyr yn hysbys tan y Gwanwyn / Haf, felly bydd rhywfaint o risg i'r gyllideb nes bod y materion hyn yn cael eu hamlygu.

Mae datganiad o Gronfeydd wrth gefn wedi'u clustnodi a Balansau Cyffredinol y Cyngor ynghlwm ar ddiwedd Atodiad 3, 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. Gyda'r swm o fewn y Balansau Cyffredinol yn parhau i fod yn statig, bydd effaith cyllideb referniw gynyddol yw golygu bod y ganran yn disgyn dros gyfnod o amser. Gyda'r rhagolygon o'r sefyllfa i lawr i 3.2% erbyn 31/03/26, mae'n debygol y bydd angen ystyried cynyddu'r Balansau Cyffredinol cyn bo hir.

O ran y cronfeydd wrth gefn a glustnodwyd penodol, cydnabyddwyd eisoes eu bod wedi cyrraedd eu hanterth yn ystod COVID ac y byddent yn disgyn mewn dull reoladwy gofalus wrth i'r defnydd arfaethedig o gronfeydd wrth gefn ddod yn eu blaen (e.e. arian cyfatebol Cynlluniau Cyfalaf - cynllun Amddiffyn Arfordir Aberaeron ac ysgol newydd Dyffryn Aeron). Mae'r rhagamcanion cyfredol yn dal i ddangos bod cronfeydd wrth gefn sydd wedi'u clustnodi yn uwch ar 31/03/26 na'r sefyllfa cyn COVID pan oedd cronfeydd wrth gefn a oedd wedi'u clustnodi, fel arfer oddeutu £20m.

Mae'n ymddangos fod rhagolygon y Gyllideb y tu hwnt i 25/26 yn parhau i fod yn heriol, gyda chyflwr cyffredinol economi'r DU yn ddiffygiol / twf economaidd gwastad a chwyddiant yn codi yn y tymor byr mae gan Lywodraeth y DU her ariannol sylweddol ar ei dwylo. Disgwylir i'r Canghellor gyhoeddi Cyllideb y Gwanwyn ar 26/03/25 a mae Adolygiad o wariant aml-flwyddyn hefyd yn parhau. Felly, bwriedir diweddarau'r Strategaeth Ariannol Tymor Canolig yn fanylach ar ôl y digwyddiadau hyn er mwyn hwyluso dull mwy manwl, ystyriol a phenodol.

Er gwaethaf y gallu i gynhyrchu cyllideb gytbwys, mae'r rhagolygon ariannol tymor canolig yn parhau i fod yn llwm ac mae'r cyllidebau referniw a chyfalaf yn parhau i fod dan bwysau sylweddol. Mae'r gofrestr Risg Gorfforaethol yn cydnabod hyn gyda'r Risg Ariannol yn parhau i fod ar 25 - y sgôr uchaf posibl. Mae angen ystyriaeth bellach er mwyn datblygu strategaeth tymor ariannol tymor canolig i'r tymor hir a fyddai'n sicrhau bod cynaliadwyedd ariannol hirdymor y Cyngor yn cael ei sicrhau.

Gan ystyried yr holl faterion a gynhwysir yn yr adroddiad hwn a'r broses Gyllidebol ehangach, gallaf gadarnhau bod amcangyfrifon arfaethedig y Gyllideb wedi'u paratoi mewn modd sy'n ddigon cadarn.

Argymhellion:

1. Nodi, ym marn y Swyddog Arweiniol corfforaethol: Cyllid a Chaffael (Swyddog Adran 151):
 - bod amcangyfrifon y Gyllideb wedi'u paratoi mewn modd ddigon 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 y Gyllideb Refeniw:
 - a) Gofyniad y Gyllideb Refeniw ar gyfer 25/26 yw £209.164m, fel y nodir yn Atodiad 1, sy'n cynnwys y Cynigion ar gyfer lleihau'r Gyllideb a amlinellir yn Atodiad 2.
 - b) Cyllidebau a Rhagolwg 24/25 manwl diwygiedig 25/26, fel yr amlinellir yn Atodiad 3.
3. 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.
4. Nodi parthed y cynnydd arfaethedig yn Nhreth y Cyngor ar gyfer elfen Cyngor Sir Ceredigion:
 - a) Y cynnydd yn Nhreth y Cyngor craidd ar gyfer Gwasanaethau'r Cyngor yw 4.3%.
 - b) Mai £5.836m yw'r Ardoll Tân y cymeradwyodd Awdurdod Tân Canolbarth a Gorllewin Cymru ar gyfer Cyngor Sir Ceredigion 25/26 (cynnydd o 7.3%). Mae hyn yn arwain at bwysau o ran costau o £301k ar Gyllideb y Cyngor 25/26 ac mae'n cyfateb i gynnydd o 0.6% yn Nhreth y Cyngor.
 - c) Mai effaith penderfyniadau'r Canghellor ar Yswiriant Gwladol y Cyflogwyr yn cyfateb i gynnydd o 2.9% yn Nhreth y Cyngor.
 - d) Mae buddsoddi yn y Gwasanaethau Casglu Gwastraff a Gorfodi Cynllunio yn cyfateb i gynnydd o 1.5% yn Nhreth y Cyngor.
5. Pennu Treth y Cyngor Band D o £1,886.57 ar gyfer 25/26 at ddibenion Cyngor Sir Ceredigion, sef cynnydd o £160.52 (£13.38 y mis) neu 9.3%.

Rheswm dros y penderfyniad:

Fel bod modd pennu Cyllideb 25/26 a chwblhau elfen y Cyngor Sir o'r Dreth y Cyngor.

Llesiant Cenedlaethau'r Dyfodol:

A oes asesiad effaith integredig wedi'i gwblhau? Os na, esboniwch pam.

Na - Mae'r gostyngiadau arfaethedig ar gyfer cyllideb 25/26 yn gyfyngedig ac nid ydynt yn cynnwys unrhyw newid mewn polisi.

Mae'r Pwyllgorau Trosolwg a Chraffu ar y Gyllideb wedi cael cyfle i roi ystyriaeth i'r materion Hirdymor, Integreiddio, Cynnwys ac Atal sy'n codi o'r argymhellion cyllidebol manwl fel rhan o'u hystyriaethau manwl o'r Gyllideb.

Trosolwg a Craffu:

Mae Cynigion y Gyllideb wedi'u hystyried gan y Pwyllgor Cydlynu Trosolwg a Chraffu a gan y Pwyllgorau Trosolwg a Chraffu unigol a rhoddyd adroddiad i'r Cabinet ar 18/02/25 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'r Pwyllgorau Trosolwg a Chraffu unigol.

Goblygiadau o ran eiddo / asedau:

Rhan o'r broses o osod y gyllideb.

Risg(iau):

Wedi eu hamlinellu yn adroddiadau'r gyllideb.

Pwerau Statudol:

Deddf Llywodraeth Leol a Chyllid 1972.

Papurau Cefndir:

Adroddiad drafft ar y Gyllideb i'r Cabinet – 21/01/25

Adroddiad drafft ar y Gyllideb i'r Cabinet – 18/02/25

Atodiadau:

Atodiad 1: Crynodeb o Ofyniad y Gyllideb

Atodiad 2: Rhestr lawn o'r Cynigion ar gyfer Lleihau Cyllideb

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 - Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael

Swyddog)ion) Adrodd:

- Duncan Hall - Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael
Justin Davies - Rheolwr Corfforaethol: Cyllid Corfforaethol
Debbie Evans - Rheolwr Corfforaethol: Cyfrifeg y Gwasanaethau

Dyddiad:

21/02/25

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Full Council

Date of meeting: 03/03/25

Title: Joint Report of the Leader, Cabinet Member - Finance & Procurement, the Chief Executive and the CLO - Finance & Procurement upon the 25/26 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 25/26; to determine the level of Council Tax for County Council purposes for 25/26; 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 22/01/25, Cabinet considered a report on the draft 25/26 Revenue Budget, an updated Multi-year Capital Programme and made draft recommendations on the proposed level of Council Tax for 25/26 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, 21st January, 2025, 10.00 am](#)

[Agenda Cabinet ar Dydd Mawrth, 21ain Ionawr, 2025, 10.00 am](#)

Cabinet then referred the report for the views of the Budget Overview and Scrutiny Committees.

On 03/02/25, 06/02/25 and 07/02/25 respectively, the Overview and Scrutiny Co-ordinating Committee and the four thematic Overview and Scrutiny Committees received presentations from the Leader, Cabinet Member for Finance & Procurement and the CLO: Finance & Procurement and then considered the draft 25/26 Budget report and the Cabinet's recommendations (including 2 different

options for investment in the Planning Enforcement Service as well as investment in the Waste Collection Service). There was an opportunity for questions and input from Cabinet Members and officers regarding the relevant service areas. Each committee then provided a report back to the Cabinet on 18/02/25, which Cabinet considered as part of finalising their recommendations for Full Council.

2. Overview

The Provisional 25/26 Local Government Settlement resulted in Ceredigion receiving a 3.6% funding increase (ranked 15th out of 22 Local Authorities), which unfortunately also equated to Ceredigion receiving the lowest increase per head of population across all of Wales. The Final Local Government Settlement, by virtue of a funding floor being applied, results in a 3.8% funding increase which will assist with Council Tax considerations.

The estimated revenue Cost pressures being faced by the Council for 25/26 total £11.8m, equivalent to a Ceredigion specific inflation factor of 6.1%. This compares with general inflation now running at 3% (January 2025 CPI figure).

The Chancellor's changes to Employers National Insurance (NI) from April 2025 is a considerable burden and a key budget variable within the Council's Cost pressures. The net financial impact to the Council is currently estimated to be c£1.6m, which is the equivalent to a 2.9% Council Tax increase. Within those figures is £937k to support the externally commissioned Social Care sector (with this aspect alone being the equivalent of a 1.75% Council Tax increase).

Payaward costs are a key budget variable. 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. For 25/26 pay awards are assumed to fall back more in line with current CPI inflation and are estimated to cost c£2.9m.

Demands and pressures on Social Care related budgets are showing some signs of decreasing, with the underlying core cost pressures across the Pwrth Services being £1.052m lower compared with 24/25. This excludes the cost of proposed uplifts for externally commissioned Social Care services (e.g. Domiciliary Care, Direct Payments, Older Persons residential placements and Supported Living settings) for which £2.4m is being set aside, which is needed to cover the increase in the Real Living Wage to £12.60 per hour for registered Social Care Workers as well as the Employers National Insurance issue. The Children's Out of County placements budget is managed separately as a corporate budget, and there is a significant cost pressure in this area (£2.275m) despite the development of in county facilities due to come on stream shortly.

The Delegated Schools Budget has sufficient funding at an overall level to cover the known impact of 24/25 Pay awards, the estimated impact of 25/26 Pay awards, the impact of the Employers NI changes from April 2025 and the full funding of the April 2024 Employers Pension contribution rate increase. The resulting impact is a 5.1% increase in the Delegated Schools budget (excluding funding transferred into

the Provisional Settlement) which rises to 8.3% once funding transferred into the Provisional Settlement and passported across is included (for Sept 2024 Pay + Pensions). At an individual School level, the position will be impacted by Pupil numbers.

Mid & West Wales Fire Authority have now approved their 25/26 Budget which results in a Fire levy which forms part of Ceredigion County Council's Budget. The outcome is lower than in recent years, however it still results in a 7.3% increase for the Ceredigion's share. This means a Fire levy Budget of £5.7m is required for 25/26, which is the equivalent of c0.6% on Council Tax.

In December 2023, the Council agreed to a stepped approach to Council Tax premiums chargeable on Second Homes, with the second step to 150% becoming effect from April 2025. This decision provides an estimated £1.1m benefit to the 25/26 Budget which lowers an otherwise higher Council Tax increase. From 01/04/24, 25% of all monies raised from the Council Tax Premiums on Second Homes and Long-Term Empty Properties are being ringfenced and used to support the [Community Housing Scheme](#) subject to a cap of £2.0m to be held in the associated earmarked reserve.

During the last 18 months or so, there have been a significant number of external inspections of the Council by either external regulators or other independent means. These have largely been very positive and complimentary about the Council's performance. This has included:

The Peer Review Panel Performance Assessment concluded:

'There is strong evidence that the Council discharges its functions effectively' and that 'considering the current high service demands and very challenging financial pressures, Ceredigion County Council is a well-run local authority'.

Estyn concluded that:

'Ceredigion has ensured stable, high-quality educational provision for learners over an extended period. This is mainly due to robust leadership; clear and purposeful strategies and ambitions; and close co-operation among the authority's officers, elected members, schools and other partners'.

Audit Wales have commented that:

'The Council has a strong track record of delivering planned savings and addressing its budget pressures' and 'The Council uses its reserves in a planned and strategic way' and 'The Council has taken decisions to support its financial sustainability over the short to medium term.'

As a result of the WG Final Settlement the proposed Budget would result in a 25/26 Budget Requirement of £209.164m and a Council Tax increase of 9.3% instead of 9.9%. This is explained in more detail later in the report. The overall proposed Council Tax increase for County Council purposes (including the Fire levy) would mean a Band D property in Ceredigion paying £1,886.57 - an increase of £160.52 (£13.38 per month) in 25/26.

3. Revenue Budget

On 18/02/25, Cabinet received formal feedback from the Overview and Scrutiny Committee meetings and as a result the Cabinet decisions included:

4. *To recommend to Full Council that:*
 - a) *the 25/26 Budget Requirement is £209.234m.*
 - b) *the level of the 25/26 Council Tax for County Council purposes is a 9.9% increase, which would equate to a Band D increase of £170.88 (being £14.24 per month).*
 - c) *the updated Multi Year Capital Programme, as presented to Cabinet on 21/01/25, is approved.*
 - d) *the Capital Strategy, as presented to Cabinet on 21/01/25, is approved.*
5. *To note that if the Final Settlement is different to the Provisional Settlement (i.e. the inclusion of a Funding Floor), then a revised Budget and Council Tax recommendation will be presented to Full Council.*

The full report and decisions can be found at:

[Agenda for Cabinet on Tuesday, 18th February, 2025, 10.00 am](#)

[Agenda Cabinet ar Dydd Mawrth, 18fed Chwefror, 2025, 10.00 am](#)

WG then announced their Final Budget and also the Final Local Government Finance Settlement on 20/02/25:

[Budget agreement secures extra £100m for public services | WG News](#)

[Local government revenue and capital settlement 2025 to 2026 | GOV.WALES](#)

The key aspects relevant to Ceredigion include:

- WG have introduced a Funding Floor for 25/26 and this has been set at 3.8%. This benefits 9 Local authorities including Ceredigion. WG have added an additional £8.2m into the Final Settlement to fund this, but the financial benefit to Ceredigion is only £287k.
- Other items within the WG Final Budget included:
 - £30m revenue funding for a 'New Pathways of Care Transformation' specific grant to boost investment in community base care. Grant details and Ceredigion allocation tbc.
 - £30m extra revenue funding for Flying Start to deliver childcare to 2 year olds across Wales (an extension for all Local Authority areas). Grant details and Ceredigion allocation tbc.
 - £5m Capital funding for Play Equipment to improve play spaces and refurbish playgrounds. Application process and eligible entities tbc.
 - £5m for Capital grant funding for Leisure Centres to install low carbon heating systems. Application process tbc.
 - £15m to fund a pilot scheme for young people aged 21 and under to pay only £1 for a single bus fare in Wales.

Cabinet have previously determined that any benefit from a Funding Floor in the Final Settlement would be used to reduce the proposed Council Tax increase.

As a result Cabinet's revised recommendation to Full Council is that:

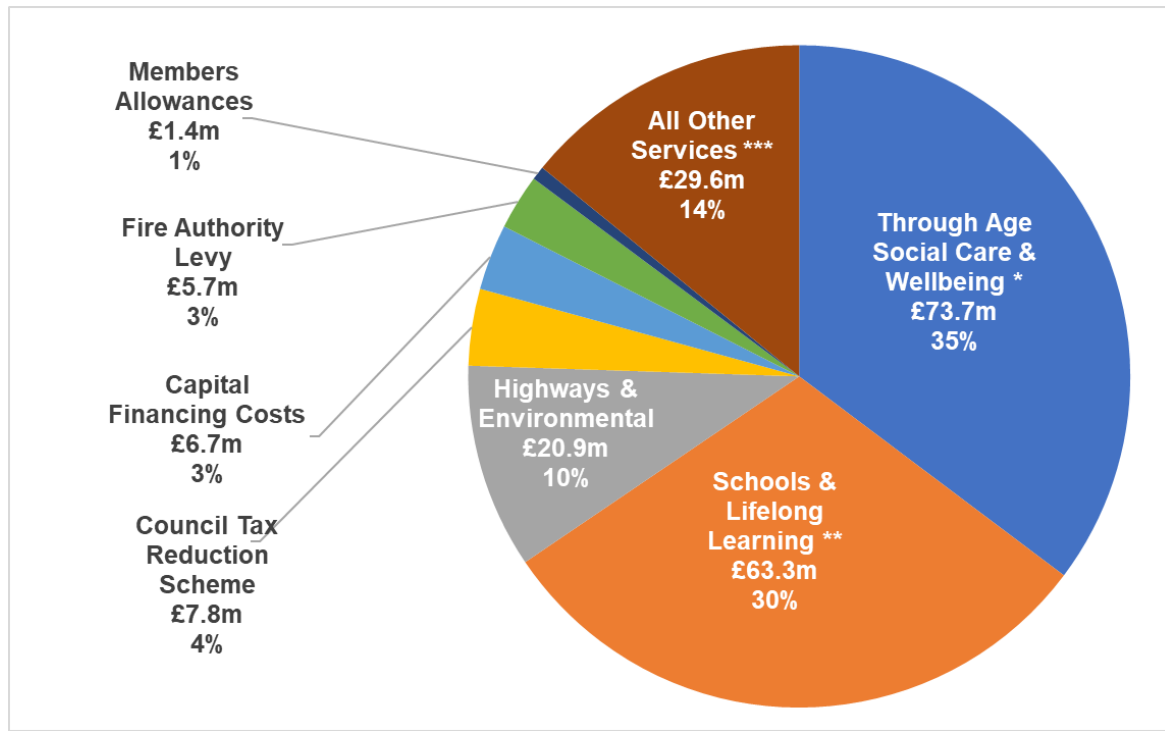
- a) the 25/26 Budget Requirement is £209.164m.*
- b) the level of the 25/26 Council Tax for County Council purposes is a 9.3% increase, which would equate to a Band D increase of £160.52 (being £13.38 per month).*

This is as a result of the following position:

	<u>25/26</u> <u>£'000</u>
Resources	
WG AEF Final Settlement Increase (+3.8%)	144,225
Council Tax (9.3%)	64,939
Resources available	209,164
Budget	
Base Budget b/f from previous year	193,572
Grants transferred into Settlement passported to Services	3,533
Budget Cost Pressures	11,794
Budget Reductions Proposals (Appendix 2)	(1,080)
Investment in Services (Waste Collection / Planning Enforcement)	827
Council Tax Reduction Scheme	518
Proposed Budget Requirement	209,164

The full suite of Budget papers has therefore now been prepared in accordance with Cabinet's revised recommendation above. 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 25/26 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 follows:



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% (£29.6m) 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)

*** Leadership Group Budget adjusted to apportion assumed Employers National Insurance funding to all Services

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.

There are several elements that make up the Ceredigion County Council component of the Council Tax increase for 25/26, **with the core Council Tax increase in order to maintain existing Council Services being 4.3%**. However, in addition, there is the Fire levy increase (set by Mid & West Wales Fire Authority), the impact of the increase in Employers National Insurance (imposed by the Chancellor) plus then the cross-party support for investment in the Planning Enforcement Service (£346k) and the Waste Collection service (£481k):

	Council Tax %age Increase	Increase in Band D Council Tax per month
Core increase	4.3%	£6.18
Mid & West Wales Fire Authority Levy	0.6%	£0.81
Employers National Insurance	2.9%	£4.17
Investment in Waste Collection & Planning Enforcement	1.5%	£2.22
TOTAL	9.3%	£13.38

Note these figures exclude the Police and Town & Community Council precepts.

5. Council Tax Reduction Scheme

There are c5,100 households in Ceredigion who currently access the Council Tax Reduction Scheme, which provides protection for those on very low incomes and / or claim Benefits and provides for claimants to receive a reduction of up to 100% of their Council Tax liability in certain circumstances.

It is a means tested benefit, so the amount a person will get will depend on their income, capital and circumstances. This means that even if someone is working, they may still qualify for some help. However, having capital of £16,000 or more (excluding the value of the main home) would mean someone is ineligible for support.

The Council's website has an Entitlement Calculator which anyone can use to see if they may potentially qualify for support:

<https://www.ceredigion.gov.uk/resident/benefits/>

<https://www.ceredigion.gov.uk/preswylwr/budd-daliadau/>

6. 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 were considered by Cabinet on 21/01/25 and also considered in the Overview & Scrutiny Committee Budget meetings.

In summary the updated Capital Programme proposed for 24/25 is £62m and for 25/26 is £31m. The proposed Capital programme totals £121m over the period 24/25 to 27/28. Core funding from WG for 25/26 totals £6.466m.

With the Capital settlement from WG leading to a 10.5% increase in core Capital funding (extra £612k pa) this assists, but still means that the level of core capital funding (now £6.5m for 25/26) is still lower in cash terms than that received over 15 years ago (£7m in 2008/09 which would now be worth over £11m if it had kept pace with general inflation).

Key proposals within the latest Capital Programme include:

- £2.3m included for the WG Highways Local Government Borrowing Initiative in 25/26 to fund Highways Improvements. The WG Final Budget included £120m for this over 2 years (weighted 60:40), so indicatively the Ceredigion share could now be c £2.75m in 25/26 and a further c£1.85m in 26/27. No grant offers have been received as yet, so any amendments will be done in the next Capital Programme update after year-end.
- The UKSPF Capital allocations for 25/26 - Total of £3.9m for Mid Wales as Ceredigion is the lead authority (splitting down to £2.5m Powys and £1.4m Ceredigion).

- Within the Fleet replacement budget there is £3m earmarked for core Refuse vehicles replacement (nominally in 26/27 & 27/28). However this is subject to a further detailed consideration as various aspects of the Waste Collection model become clearer over time, including the impact of Extended Producer Responsibility regulations due to come in during 2025.
- A continued emphasis on Energy Efficiency measures with funding of £2m set aside over the life of the programme.
- Welsh Medium Immersion Centre (Ysgol Gymraeg) – The Scheme is included in the Programme, but a funding gap is the subject of ongoing discussions with WG.
- £1.7m of funding for key Buildings Component renewals (e.g. Roofs and Boilers) that are coming to end of life.
- A continued investment in the Council's Residential Care Homes - £2m over the life of the programme.

7. 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.

8. 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.

The 25/26 Budget is subject to the delivery and achievement of Budget Reduction Proposals totalling £1.080m as outlined in Appendix 2. This is considerably lower than the 70 items totalling £5.8m seen in the 24/25 Budget. 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.

Leadership Group and Corporate Managers are fully aware of the ongoing financial challenges, but there is a strong and agile financial management approach which is well embedded within Team Ceredigion. For example - taking mitigating, corrective or alternative actions at an early enough stage in the year if unforeseen issues do arise and maximising the benefit of external grant funding opportunities. Payawards are yet to be determined for 25/26 and the outcome of WG funding towards Employers National Insurance costs may not be known until Spring / Summer, therefore there will be some level of budget risk until these matters crystallise.

A statement of the Council's Earmarked Reserves and General Balances is attached at the end of Appendix 3 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%. With the amount in General Balances remaining static, the impact of an increasing revenue budget is that the %age declines over a period of time. With the position forecast to be down at 3.2% by 31/03/26, it is likely that an increase in General Balances will need to be considered before too long.

With specific Earmarked reserves, it was always recognised levels had peaked during COVID and would decline in a carefully managed way as the planned use of certain reserves occurred (E.g. Capital Schemes match funding - Aberaeron Coastal Defence scheme and the new Dyffryn Aeron school). Current projections still show earmarked reserves being higher as at 31/03/26 than the position pre COVID when earmarked reserves were typically c£20m.

Indications for the Budget outlook beyond 25/26 appear to remain challenging, with the general state of the UK economy current being lacklustre / flatlining economic growth and inflation rising in the near term, the UK Government has a considerable financial challenge on its hands. The Chancellor is due to announce a Spring Budget on 26/03/25 plus a multi-year spending Review is also ongoing. It is therefore intended to update the Medium Term Financial Strategy in more detail after these events to allow a more detailed, considered and focussed approach.

Notwithstanding that it is possible to produce a balanced budget, the medium term financial outlook remains poor and both the revenue and capital budgets remain under considerable pressure. The Corporate Risk register recognises this with the Financial Risk remaining at 25 – the highest possible score. Further consideration is required to develop a medium to long term financial term strategy that would ensure that the Council's long term financial sustainability is assured.

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

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 the Revenue Budget:
 - a) The Revenue Budget Requirement for 25/26 of £209.164m, as set out in Appendix 1, which includes the Budget Reduction Proposals outlined in Appendix 2.
 - b) The detailed Updated 24/25 Budgets and Forecast 25/26 Budgets, as set out in Appendix 3.
3. 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.
4. To note that in relation to the proposed Council Tax increase for the Ceredigion County Council component:
 - a) The core Council Tax increase for Council Services is 4.3%.
 - b) The Mid & West Wales Fire Authority's approved 25/26 Fire levy for Ceredigion County Council is £5.836m (being an increase of 7.3%). This results in a £301k cost pressure on the Council's 25/26 Budget and is equivalent to a 0.6% Council Tax increase.
 - c) The impact of the Chancellor's decisions on Employers National insurance is equivalent to a 2.9% Council Tax increase.
 - d) Investment in the Waste Collection & Planning Enforcement Services is equivalent to a 1.5% Council Tax increase.
5. To levy a Band D Council Tax of £1,886.57 for 25/26 for Ceredigion County Council purposes, representing an increase of £160.52 (£13.38 per month) or 9.3%.

Reasons for decision:

To enable the 25/26 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.
No - The proposed 25/26 Budget reductions are limited and do not involve any change in policy.

The Budget Overview and Scrutiny Committees have had the opportunity to give consideration to the Long term, Integration, Involvement and Prevention issues arising from the detailed budget proposals as part of their detailed Budget considerations.

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 18/02/25.

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.

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 – 21/01/25

Draft Budget report to Cabinet – 18/02/25

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: Corporate Finance
- Debbie Evans - Corporate Manager: Service Accountancy

Date:

21/02/25

CYNGOR SIR CEREDIGION

Adroddiad i'r:	Cyngor
Dyddiad y Cyfarfod:	03/03/25
Teitl:	Adroddiad y Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ynghylch Pennu Treth y Cyngor ar gyfer 2025/26
Pwrpas yr adroddiad:	Cymeradwyo a phennu Treth y Cyngor ar gyfer 2025/26
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 2025/26 o £209.164m, a'i gymeradwyo, yn ogystal â phenderfynu codi £1,886.57 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 Throseddu 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 2025/26.

Bydd y Dreth Gyngor gyfunol ar Fand D ar gyfer 2025/26 yn £2,296.09 sef cynnydd o 9.1% o gymharu â 2024/25. Dyma ddadansoddiad o'r Dreth Gyngor gyfunol ar gyfer Band D sydd fel a ganlyn:

	<u>2024/25</u>	<u>2025/26</u>	<u>Newid</u>
Cyngor Sir Band D	£1,726.05	£1,886.57	9.3%
Cynghorau Cymuned (ar gyfartaledd) Band D	£45.81	£48.84	6.6%
Dyfed-Powys Band D	£332.03	£360.68	8.6%
Cyfanswm Treth y Cyngor Band D ar gyfartaledd	£2,103.89	£2,296.09	9.1%

ATODIAD 2

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

- Eitemau arbennig Treth y Cyngor ar gyfer 2025/26
- Pennu Treth y Cyngor ar gyfer 2025/26
- Treth y Cyngor ar gyfer 2025/26 gan gynnwys praeseptau'r Cyngorau Tref/Cymuned a Heddlu Dyfed Powys

<u>Rheswm / Rhesymau dros y penderfyniad:</u>	Pennu Iefelau Treth y Cyngor ar gyfer 2025/26
<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 18 Chwefror 2025; Praeseptau Cyngorau Tref a Chymuned 2025/26; Praesept Comisiynydd Heddlu a Throseddau Dyfed-Powys 2025/26
<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>	24/02/25

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 03/03/25

Title: Report of the CLO – Finance and Procurement upon Council Tax Setting for 2025/26

Purpose of the report: To approve and set the Council Tax for 2025/26

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 2025/26 of £209.164m, and resolved to levy a Council Tax for County Council purposes of £1,886.57 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 2025/26.

The average of the combined Council Tax at Band D for 2025/26 will be £2,296.09 which represents an increase of 9.1% compared with 2024/25. The breakdown of the combined Council Tax is as follows:

	<u>2024/25</u>	<u>2025/26</u>	<u>Change</u>
County Council Band D	£1,726.05	£1,886.57	9.3%
Community Councils Band D (Average)	£45.81	£48.84	6.6%
Dyfed-Powys Police Band D	£332.03	£360.68	8.6%
Total Average Band D Council Tax	£2,103.89	£2,296.09	9.1%

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

- Council Tax Special Items 2025/26

APPENDIX 2

- Council Tax Setting 2025/26
- Council Tax 2025/26 including the Town/Community Councils and Dyfed Powys Police precepts

<u>Reasons for decision:</u>	To set the Council Tax levels for 2025/26
<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 18 February 2025; Town and Community Council Precepts for 2025/26; Police and Crime Commissioner for Dyfed-Powys Precept for 2025/26
<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>	24/02/25

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.

Mae'r rhagolygon economaidd tebygol yn dal i gynnig her ariannol sylweddol i'r Cyngor. Bydd Strategaeth Ariannol Tymor Canolig ddiweddaedig yn cael ei hystyried yn dilyn Datganiad ariannol nesaf y Canghellor ar 26/03/25. Bydd angen i hon ystyried hefyd adroddiadau lleol a chenedlaethol Archwilio Cymru ar gynaliadwyedd ariannol Llywodraeth Leol.

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 Contractau

Gallai'r Cyngor wynebu colledion yn sgil ansolfedd 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.

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 gor-gyllido 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 cyllid wedi dod i law erbyn hyn yn ystod 24/25 a hefyd wedi ei drosglwyddo i Setliad 25/26 Llywodraeth Cymru ar gyfer cost y cynnydd hwn, fel ei fod bellach yn cael ei ariannu o gyllideb sylfaen y Cyngor.
- 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 cyllid wedi dod i law erbyn hyn yn ystod 24/25 a hefyd wedi ei drosglwyddo i Setliad 25/26 Llywodraeth Cymru ar gyfer cost y cynnydd hwn, fel ei fod bellach yn cael ei ariannu o gyllideb sylfaen y Cyngor.

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. Mae Banc Lloegr wedi dechrau gostwng Cyfradd Swyddogol y Banc sy'n 4.75% wrth ysgrifennu'r hyn o eiriau. Rhagwelir rhagor o ostyngiadau graddol ond mae costau benthycy wedi codi yn ddiweddar. Gweithredwyd strategaeth benthycy mewnol ers blynyddoedd lawer gan gadw benthycy 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 cyflogau (gan gynnwys Yswiriant Gwladol y Cyflogwyr)

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 (NJC - Y Cyd-gyngor Cenedlaethol ar gyfer Gwasanaethau Llywodraeth Leol) neu ar lefel Llywodraeth Cymru (Athrawon) ac nid oes gan y Cyngor unrhyw reolaeth na rhan uniongyrchol yn y trafodaethau a gynhelir.

Gyda llog yn parhau i fod yn uchel, mae'r dyfarniadau Tâl yn y blynyddoedd diwethaf wedi bod yn eitemau sylweddol o ran costau. Mae'r risg yn parhau y bydd dyfarniadau Tâl yn parhau i fod yn uchel yn 25/26 er bod llog y CPI (Mynegai Prisiau Defnyddwyr) bellach o dan 3%. Caiff hyn ei yrru i raddau helaeth gan godiadau sylweddol Llywodraeth y DU yn y Cyflog Byw Cenedlaethol. Drwy weithredu'r cytundeb statws sengl a gwerthuso graddau yn systematig, nod y Cyngor yw cynnal strwythur tâl sy'n deg ond fforddiadwy.

Ym mis Hydref 2024 cyhoeddodd y Canghellor gynnydd sylweddol yn Yswiriant Gwladol y Cyflogwyr o fis Ebrill 2025 ymlaen drwy newid y gyfradd (o 13.8% i 15.0%) yn ogystal â'r trothwy ar gyfer dechrau talu Yswiriant Gwladol (i lawr o £9,100 i £5,000). Cynghorir Awdurdodau Lleol y bydd eu staff cyflogedig yn dod o dan ddiffiniad y Swyddfa Ystadegau Gwladol o Gyflogeion y Sector Cyhoeddus, felly dylai cyllid ddod tuag at y costau uwch. Fodd bynnag, ni fydd hyn yn cael ei benderfynu hyd nes y bydd blwyddyn ariannol 25/26 wedi dechrau a bydd yn dibynnu ar faint o gyllid y bydd Trysorlys EM yn ei ddarparu i Lywodraeth Cymru ac yn ei dro faint o hwnnw fydd yn cael ei ddosbarthu i Lywodraeth Leol. Felly mae ansicrwydd o hyd ynghylch faint o gyllid a dderbynnir ar gyfer amrywiad cyllidebol mor fawr a gwnaed rhagdybiaeth ofalus yn amcangyfrifon y Gyllideb. Yn ogystal, ni ddisgwylir unrhyw gyllid o gwbl ar gyfer costau anuniongyrchol megis y rhai sy'n effeithio ar ddarparwyr allanol allweddol yn y sector Gofal Cymdeithasol.

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 2.6% 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.

Felly mae chwyddiant nad yw'n ymwneud â chyflogau yn parhau i fod yn risg gyllidebol, yn enwedig o ran effaith Yswiriant Gwladol Cyflogwyr ar gyflenwyr a sut maen nhw'n dewis dygymod ag ef. Mae'r chwyddiant ar gyfer Ceredigion yn dal i fod yn sylweddol uwch na'r mesuriad CPI cenedlaethol.

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. 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 rhywfaint o hyblygrwydd wedi dod i'r amlwg mewn rhai meysydd ond disgwylir am fanylion llawn rhaglenni buddsoddi Dŵr Cymru at y dyfodol.

Gallai buddsoddiad cynnar leihau'r risg a nodwyd. Serch hynny, rhagwelir rhagor o gyfyngiadau pan fydd tystiolaeth a chanllawiau yn cael eu cyhoeddi ar gyfer Ardaloedd Cadwraeth Arbennig Morol yn gynnar yn 2025.

13. Premiymau Treth y Cyngor

Roedd penderfyniad y Cyngor ar 14/12/23 i gynyddu Premiymau Treth y Cyngor yn achos Ail Gartrefi ac Eiddo Gwag Hirdymor yn newidiad sylweddol o ran polisi.

Mae nifer y tai sy'n destun Premiwm Treth y Cyngor yn y gwahanol gategoriâu yn cael ei fonitro'n ofalus ac yn rheolaidd er mwyn deall y tueddiadau posib ac i weld pa newid ymddygiadol sy'n digwydd mewn gwirionedd ar lawr gwlad (e.e. Pa gyfran o berchnogion tai fydd yn dewis talu'r Premiwm ar y lefel newydd a faint fydd yn ceisio'i osgoi neu yn dewis gwerthu'r eiddo). Mae'n ddyddiau cynnar o hyd i'r polisi newydd, yn enwedig gyda'r cynnydd i'r cam nesaf o 150% a fydd yn berthnasol ar gyfer Ail Gartrefi o fis Ebrill 2025 ymlaen.

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.

14. Mesurau Diogelwch Tân

O ganlyniad i ddeddfwriaeth yn dilyn trychineb Grenfell, mae Gwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru wedi cynyddu nifer yr arolygiadau diogelwch tân mewn ysgolion, cartrefi gofal ac adeiladau allweddol eraill y Cyngor.

Mae'r archwiliadau tân diweddaraf wedi tynnu sylw at y ffaith fod angen cryn dipyn o waith er mwyn i holl adeiladau'r Cyngor gydymffurfio â'r rheoliadau. Mae costau refeniw a chyfalaf sylweddol yn gysylltiedig â sicrhau bod holl adeiladau'r Cyngor yn cydymffurfio'n llwyr.

Mae'r Cyngor yn gweithio gyda Gwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru i lunio cynlluniau gweithredu ar gyfer pob adeilad wrth iddynt gael eu harchwilio a'u harolygu. Mae hyn yn cynnwys creu Strategaeth Tân ar gyfer pob eiddo unigol fel bod modd blaenoriaethu gwaith diogelwch tân gan gydnabod mai ond hyn a hyn o adnoddau sydd ar gael.

15. Heriau Cyfreithiol Allanol

Wrth i sefyllfa'r Gyllideb fynd yn anoddach (ac wrth i benderfyniadau'r Aelodau fynd yn anoddach hefyd ac yn fwy dadleuol eu natur oherwydd yr effaith fawr bosib ar wasanaethau rheng flaen) bydd y risg y caiff y penderfyniadau hyn eu herio yn allanol yn codi hefyd. Gall effaith hyn amrywio, o gael effaith ar adnoddau sydd eisoes dan bwysau i ailystyried penderfyniadau unigol os yw'r sail ar gyfer hynny yn ddigon cadarn.

Fodd bynnag, mae angen i'r Cyngor sicrhau bod ei Wasanaethau'n effeithlon ac yn effeithiol felly byddai osgoi gwneud newidiadau i Wasanaethau pan mae dulliau mwy arloesol ac effeithlon o gyflenwi ar gael yn rhywbeth na fyddai'n cynnig gwelliant parhaus a gwerth am arian i'r trethdalwr.

16. Cyfrifoldebau Estynedig Cynhyrchwyr o ran Pecynnu

Mae Llywodraeth y DU, drwy DEFRA, yn cyflwyno rheoliadau newydd mewn perthynas â Chyfrifoldebau Cynhyrchwyr (Deunyddiau Pecynnu a Gwastraff Pecynnu). O ganlyniad, bydd cynhyrchwyr deunyddiau pecynnu na ellir eu hailgylchu yn dechrau talu ardoll ar eu cynhyrchion unwaith y daw'r rheoliadau i rym.

Bydd y rheoliadau hefyd yn mynnu bod rhan o'r arian a godir drwy'r ardoll hon yn cael ei hailddosbarthu i Awdurdodau Lleol ledled y DU er mwyn eu helpu gyda'r gost o gasglu a gwaredu gwastraff. Mae hon yn gyfres gymhleth o newidiadau ac nid yw'n eglur sut yn union fydd y system newydd yn gweithio o ddydd i ddydd na chwaith beth fydd yn ei olygu'n ariannol (gan gynnwys ei effaith ar gyllid grant presennol Llywodraeth Cymru – Grant Rheoli Gwastraff Cynaliadwy).

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.

The likely economic outlook still represents a significant financial challenge for the Council. An updated Medium Term Financial Strategy will be considered after the Chancellor's next fiscal Statement due on 26/03/25. This will also need to take account of Audit Wales' local and national reports on the financial sustainability of Local Government.

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.

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. Funding has now been received during 24/25 and also transferred into the 25/26 WG Settlement in relation the cost of this increase, so that it is now funded in the Council's base budget.
- 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. Funding has now been received during 24/25 and also transferred into the 25/26 WG Settlement in relation the cost of this increase, so that it is now funded in the Council's base budget.

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. The Bank of England has started to reduce the Official Bank Rate which at the time of writing is at 4.75%. Further gradual reductions are forecast but borrowing costs have increased recently. 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).

With interest rates now starting to reduce, coupled with declining levels of earmarked reserves, then the ability to earn the same level of investment income will reduce.

8. Inflation on Pay (including Employers' National Insurance)

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 (NJC) or at WG level (Teachers) and the Council has no control or direct part in the negotiations that take place.

With inflation remaining elevated, Pay awards in recent years have been significant cost items and a risk persists that elevated Pay awards could still be seen in 25/26 even with CPI inflation now down below 3%. 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.

In October 2024 the Chancellor announced a significant increase in Employers' National Insurance from April 2025 through a change in both the rate (from 13.8% to 15.0%) plus also the threshold when it starts becoming payable (down from £9,100 to £5,000). Local Authorities are being advised that their employed staff will fall under the ONS definition of Public Sector Employees therefore there should be funding forthcoming towards the increased costs. However this will not be determined until the 25/26 financial year has started and will depend on the level of funding that HM Treasury provide to Welsh Government and in turn how much of that is distributed to Local Government. Therefore, there remains uncertainty as to how much funding will be received for such a large budget variable and a prudent assumption has been made in the Budget estimates. In addition no funding is expected at all for any indirect costs such as those affecting key external providers in the Social Care sector.

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 2.6% 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.

Inflation on Non Pay therefore remains a Budget risk, particularly regarding the impact of the Employers' National Insurance increase on Suppliers and how they choose to deal with it. Inflation in Ceredigion typically still remains significantly higher than the national CPI measure.

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, 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.

Some head room has since emerged in some areas but full details future Dwr Cymru Welsh Water investment programmes are awaited. Early investment would potentially reduce the risk identified. However, additional constraints are envisaged when evidence and guidance is released for Marine Special Areas of Conservation which are expected in early 2025.

13. Council Tax Premiums

The Council's decision on 14/12/23 to increase the Council Tax Premiums applicable to Second Homes and Long Term Empty Properties was a significant policy change.

The number of properties subject to a Council Tax Premium in the different categories is being closely monitored on a regular basis in order to understand any potential trends and to see what behavioural change etc is actually happening in practice (e.g. What proportion of property owners will choose to pay the new level of Premium versus attempting to avoid it or choosing to sell their property). It remains early days for the new policy, particularly with the further stepped increase to 150% applicable for Second Homes from April 2025.

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.

14. Fire Safety Protection Measures

As a result of legislation following the Grenfell disaster, Mid & West Wales Fire and Rescue Service have increased the number of fire safety inspections in Schools, Care homes and other key Council buildings.

The most recent fire inspections have highlighted that there is a considerable amount of works required in order that all Council buildings comply with the regulations. There are substantial revenue and capital costs associated with ensuring full absolute compliance across all Council buildings.

The Council is working with M&WWFRS to create action plans for each building as they are inspected and reviewed. This involves creating an individual Fire Strategy for each individual property to enable fire safety works to be prioritised in recognition that resources are finite.

15. External Legal Challenges

As the Budget position gets more challenging (and therefore the decisions required by Members also become more challenging and potentially more contentious in their nature due to the greater potential impact on front line services), the risk of potential external challenge to some of those decisions may also rise. The impact of this can range from impacting on already stretched resources to a re-consideration of individual decision(s) if the grounds are strong enough.

However the Council needs to ensure its Services are efficient and effective, therefore avoiding changes to Services when there are more innovative and efficient delivery approaches available would not demonstrate continuous improvement and value for money for the taxpayer.

16. Extended Producer Responsibilities for Packaging

The UK Government, through DEFRA, are bringing in new regulations in relation to Producer Responsibility Obligations (Packaging and Packaging Waste). As a result, the producers of non-recyclable packaging across the UK will start paying a levy on their products using certain non-recyclable materials once the regulations come into force.

The regulations will also provide that part of the monies raised through this levy will be re-distributed to Local Authorities across the UK in order to help them with the costs of their waste collection and waste disposal streams. This is a complex set of changes and it remains unclear exactly how the new system will actually work in practice or what it will mean financially (including any impact in relation to WG's current grant funding being provided through the Sustainable Waste Management grant).