



# Complete Agenda

Democratic Services  
Swyddfa'r Cyngor  
CAERNARFON  
Gwynedd  
LL55 1SH

Meeting

## **GOVERNANCE AND AUDIT COMMITTEE**

Date and Time

**10.00 am, THURSDAY, 13TH OCTOBER, 2022**

Location

**Virtual Meeting**

Contact Point

**Lowri Haf Evans**

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(DISTRIBUTED 06/10/22)

# **GOVERNANCE AND AUDIT COMMITTEE**

## **MEMBERSHIP (18)**

### **Plaid Cymru (8)**

#### **Councillors**

Menna Baines    Jina Gwyrfai    Elfed Wyn ap Elwyn  
Meryl Roberts    Medwyn Hughes    Paul John Rowlinson  
Huw Rowlands    vacant seat

### **Independent (4)**

#### **Councillors**

John Brynmor Hughes    Angela Russell  
Richard Glyn Roberts    Rob Triggs

### **Lay Members (6)**

Hywel Eifion Jones  
Mrs Clare Hitchcock  
Mr Elwyn Rhys Parry  
Mrs Sharon Warnes

Sedd Wag x 2

### **Ex-officio Member**

**Chair and Vice Chair of Council**

# **A G E N D A**

## **1. APOLOGIES**

To receive apologies for absence.

## **2. DECLARATION OF PERSONAL INTEREST**

To receive any declaration of personal interest.

## **3. URGENT ITEMS**

To note any items which are urgent business in the opinion of the Chairman so they may be considered.

## **4. MINUTES**

4 - 9

The Chairman shall propose that the minutes of the meeting of this committee, held on 8<sup>th</sup> September 2022, be signed as a true record.

## **5. LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021**

10 - 15

To accept the report and progress and request a further report to the February Committee

## **6. CAPITAL PROGRAMME 2022/23 – END OF AUGUST 2022 REVIEW**

16 - 25

To receive the information, consider the risks regarding the Capital Programme, and scrutinise the decisions for the Cabinet

## **7. REVENUE BUDGET 2022/23 – END OF AUGUST 2022 REVIEW**

26 - 48

To receive the information, consider the risks arising from the forecast expenditure against the budget, and scrutinise the decisions to be presented to Cabinet regarding budget management by the Council and its departments

## **8. SAVINGS OVERVIEW: PROGRESS REPORT ON REALISING SAVINGS SCHEMES**

49 - 60

To receive the information, consider the general risks arising from the savings slippages

# Agenda Item 4

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## GOVERNANCE AND AUDIT COMMITTEE 08-09-2022

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### **Present:**

### **Councillors:**

Menna Baines, Elfed Wyn ap Elwyn, Meryl Roberts, Medwyn Hughes, Paul Rowlinson, Huw Rowlands, John Brynmor Hughes, Angela Russell, Richard Glyn Roberts and Rob Triggs.

### **Lay Members:**

Sharon Warnes (Chair), Hywel Eifion Jones, Clare Hitchcock and Rhys Parry.

### **Officers:**

Dewi Morgan (Head of Finance Department), Ffion Madog Evans (Senior Finance Manager), Caren Rees Jones (Group Accountant - Capital and Management), Siân Pugh (Group Accountant - Corporate and Projects), Alun Williams (Senior Business Manager) and Eirian Roberts (Democracy Services Officer).

### **Others invited:**

Councillor Ioan Thomas (Cabinet Member for Finance)  
Alan Hughes (Audit Wales)

### **1. APOLOGIES**

Apologies were received from Councillor Jina Gwyrfaï.

### **2. DECLARATION OF PERSONAL INTEREST**

Councillor Rob Triggs asked whether he should declare a personal interest in item 5 - Statement of Accounts 2021-22, because he received a Fire Service pension, and that there was a reference in the report to pension funds. In response, the Head of Finance noted that this was not an interest that affected the budget in terms of the member's ability to participate in the discussion.

### **3. URGENT ITEMS**

In reference to the Prime Minister's intention to make an announcement later that day regarding her plans to address the huge increases in fuel costs, a member asked whether there would be an opportunity for this committee to discuss the matter at a future meeting. It was suggested that this was a matter to raise under item 7 - the Committee's Forward Programme.

### **4. MINUTES**

The Chair accepted the minutes of the previous meeting of this committee, held on 30 June 2022, as a true record.

### **5. STATEMENT OF ACCOUNTS 2021/22**

Submitted - the report of the Head of Finance, submitting the statutory Statement of Accounts (pre-audit draft) for the 2021/22 financial year. It was noted that:-

- The draft accounts were currently being audited, and that the final version would be submitted following the audit, for approval at this committee's meeting on 17 November 2022.
- That there was no statutory requirement for elected members to approve the draft version of the Statement of Accounts. Nevertheless, it was considered that submitting the draft statement to this committee for information was good practice, and was an opportunity for members to ask the financial officers about the content and equip themselves with relevant information in order to consider the relevant risks and other matters that will be subject to audit, within context.

The Cabinet Member for Finance gave members an update on their responsibilities, as well as an outline of where we had reached along the journey. The Senior Finance Manager then expanded upon the content of the report.

The Chair thanked the Department for the detailed work, and invited questions and observations from members. During the discussion, the following matters were raised:-

- The Cabinet Member and Senior Finance Manager were thanked for providing very clear presentations, which drew attention to a number of very important matters in a comprehensible way.
- Referring to the need to value more property as a result of the fact that inflation was so high, it was asked whether there were any changes in terms of valuing highway assets, and whether this was likely to create any delay in terms of auditing the accounts. In response, it was noted that highways appeared under 'infrastructure' in Note 15 of the Accounts (Property, Tools and Equipment). It was explained that highways were not being re-valued, and that they were in on their historical cost. If the Council did a piece of work on any road, it went in on at cost, and was valued in accordance with the policy in Note 1 of the Accounts over 40 years. It was noted further that work was afoot in England to change the system as this 'possibly' did not reflect the value of the road, and one of the proposals under consideration was that the net figure was only included, instead of the detailed analysis as in Note 15. Also, there may be other options, but this was not an easy matter since the information held by councils about the expenditure incurred on roads was based on historical cost alone, since a valuation had never been carried out on them. Furthermore, it was asked whether this would affect this year's audit of this Council's Accounts. In response, it was noted that it could have an impact, but that the discussions were continuing.
- It was asked whether the more detailed valuing was going to be a pattern for the future. In response, it was explained that the high levels of inflation had affected this, and whilst inflation levels remained high, it was likely that there would be greater demand for this due to these volatile prices. This matter was also being discussed as it was an extra burden on Councils during a financially turbulent time; although Gwynedd was more fortunate than other councils in this respect, since we had our own internal valuer to carry out the work. It was also noted that the matter was still being discussed at the moment and that new guidance would be released soon, which would give a greater explanation of the matter.
- It was enquired whether the old road from Llanwnda to Caernarfon, which was now in the hands of Gwynedd Council following the opening of the new bypass, would be reflected in any way in the accounts. In response, it was explained that additional funding was included in the settlement to reflect the fact that the road had been downgraded from its trunk road status, and had transferred from the Trunk Road Agency to the County Council.
- In response to a question regarding the source of the funding of £4.4m on the Aberdyfi Harbour Walls, it was explained that there were a number of plans in the flooding and coastal field which had permission borrow, with support coming through the settlement to pay for them, and that this was already in the capital programme.

- With reference to Table 3 of the Accounts - Summary of Capital Expenditure and its Funding - it was asked why the Environment expenditure was so much higher in 2021/22 than it was in 2020/21. In response, it was explained that the main reason for that was because the Department had received £8.3m from the Local Transport Fund in 2021/22, compared with £2m in 2020/21. It was also noted, contrary to the revenue expenditure, that the capital spending of the departments could vary substantially from one year to the next, subject to the projects in the pipeline.
- It was noted that it appeared that the Council was being very prudent in increasing its reserves, but it was asked whether officers were concerned about the year to come, considering the current financial uncertainty. In response, it was noted that when the budget had been set for the current financial year, that it was anticipated that the inflation level of salary costs and general levels of inflation was around 4%, which was a figure that was considered to be prudent at the time. However, as the inflation figure was much higher than what had been budgeted for, and if everything else remained the same, the Council would overspend this year. It was explained that the Council had been prudent and had made a number of difficult decisions over the years to ensure that we had reserves, in case a financial shock hits us. In the current financial year, the Council had reserves and general balances that would mitigate the shock of additional energy costs and higher than anticipated costs. However, reserves were not long-term answers, therefore, for the next year, the Accountancy Team was already looking in detail at the base from which we were working. As the inflation figure was much higher this year than what was anticipated, the Council would have to increase the base for the years to come, and when setting the budget for next year, the Council would have to consider what was affordable and possibly cut the cloth to fit the money that was available. It was confirmed, however, that it was not anticipated that the Council would be in a position of having to close schools / organisations some days of the week, as other councils did, and the committee was given assurance that the reserves that had already been earmarked would carry us through the hard winter ahead.
- In reference to Note 10.29 of the Accounts - Council Tax Premium Account - a request was made for examples of projects under this heading. In response, it was noted that although some capital schemes had slipped over the years, that a detailed analysis was included in the Housing Action Plan, which had been adopted by the Cabinet in December 2020, of the intended use of the Council Tax Premium money.
- It was enquired whether it would be possible to know, when this committee would discuss the Council Tax Premium on 17 November, what proportion of the £13m came from premium that had been paid by Gwynedd residents. In response, it was confirmed that this information could be provided in the report to the committee.

**RESOLVED to accept and note the Council's Statement of Accounts (subject to audit) for 2021/22.**

## **6. AUDIT WALES REPORTS**

Submitted – the joint report of the Council's Business Support Service Manager and the Lead Auditor, Audit Wales, attaching Audit Wales' Quarter 1 update on the work of the review bodies (Appendix 1) and a national report on 'Direct Payments for Adult Social Services' (Appendix 2).

Alan Hughes (Audit Wales) was welcomed to the meeting, and he elaborated on the content of the Quarter 1 report.

Members invited questions and observations. During the discussion, the following matters were raised:-

- In response to a question, it was confirmed that the final report on the Assurance and Risk Assessment work would be ready in 2023 (page 114 of the agenda). It was explained that there were 2 elements to the work, namely considering the elements for assurance and the places where the risk existed. Normally, the work was focused around December / January, before a discussion was held with councils on where the greatest benefit was in order to shape the local plan for the year to come, and it was this shaping that had helped influence the audit plan for this year. With that, by looking at matters such as Un-arranged Care, Digital and Review of the Effectiveness of Scrutiny that emerged from last year's work, the auditors would go through the procedure of assessing assurance and risk again, and seek to come to a conclusion about where the assurance elements were. There was also some risk, and the risk could be national, regional or local. Work would take place throughout the year, looking at the financial situation towards the end of the year when the accounts would be drafted, so that the figures could be taken from them. This was one of the pieces of work that were currently underway, which was to look at the financial pattern within the Councils.
- In reference to work that was happening over a more long-term period, it was asked whether there were any interim messages that could assist the committee with its work, instead of waiting until the end of the process. In response, it was noted that there was a recommendation in the Direct Payments report for Adult Social Care regarding data, and that there was a reference in the last 4 reports prepared by Audit Wales in Gwynedd, to a better use of data. A report considered the performance report procedure and it included a reference to using data to promote decision-making, etc. as a part of looking at how recommendations derived from external audit, etc., were completed. Also, there were regular reports which updated the committee on the response to the recommendations. It was unlikely that the data would move off the radar very soon and it was believed that there was a need to make the best use of it in order to make decisions.
- In response to a question, it was explained that the Review of the Effectiveness of Scrutiny was a local piece of work, and although it was a subject that also arose in other councils, and that examples of similar work would be available on Audit Wales' website, as it was a subject that was audited from time to time in the councils.
- It was asked whether it would be suitable for this committee to see the final report regarding the scrutiny review. In response, it was explained that this fell into the grey area between what was an audit, risk and governance matter and what was a pure scrutiny matter. However, this committee had a statutory role to keep an overview of how the Council was run, and it was believed that it was possible to look at how the scrutiny arrangements fell into the governance category, and thus was within the scope of the committee. It was also emphasised that the role of this committee would be to satisfy itself that the Council had appropriate arrangements in place to respond to the main messages and recommendations, instead of scrutinising the report.

Then, Alan Hughes (Audit Wales) set-out the context to the 'Direct Payments for Adult Social Care' report, and the Senior Business Manager elaborated further on the content of the report.

Members invited questions and observations. During the discussion, the following matters were raised:-

- With reference to page 158 of the agenda, where the indicator 4 table compared years 2016/17 with 2018/19, it was noticed that Gwynedd was one of the five authorities that had seen the greatest reduction in the percentage of people who received direct payments. It was asked how this compared with the years since then, and it was also asked whether social workers were doing enough to draw people's attention to the provision. In response, it was noted that the numbers had remained relatively stable over the Covid period, in particular, it seems, as people felt that this was not something extra that they would wish to take on during the period. However, there was a need to

keep track of the figures, and grow the service over the coming years. It was explained that many councils had internalised the team that managed direct payments, and over the coming months, this Council would look at different options, such as internalising the service or passing on the service to an external commissioner. In terms of the point regarding social workers, it was noted that this varied and depended on the confidence of the social worker in promoting the payments as an option. It was also noted that one of the service's priorities over the next weeks would be to provide information and training to social workers so that they were completely confident in terms of promoting the provision as an option, and being able to respond to any questions or concerns. It was also suggested that the confidence of the social workers could be increased by giving them an opportunity to see how other teams operated, e.g. teams from Anglesey that worked from Ysbyty Gwynedd.

- Reference was made to the key facts on page 133 of the agenda, which noted that the proportion of adults receiving social care services via Direct Payments in 2018-19 varied from 1.6% (137) in Gwynedd to 12.9% (336) in Ceredigion, and it was asked whether the figure had changed substantially by now. In response, it was noted that Gwynedd had 198 individuals receiving the payments by now, including individuals and children. With that, the figure had increased since 2018/19, but not as much as had been hoped.
- It was asked whether the patients who received direct payments found it difficult to find people to care for them, and whether this was the reason why the numbers were low in Gwynedd. In response, it was confirmed that this was a problem at the moment. It was noted, in other counties, that individuals worked for companies or for the local council, and then worked for individuals who received direct payments during the night. There was a need to look in more detail at this option, but indeed, the lack of assistants was a problem at the moment, and was likely to put people off if they were looking into the possibility of direct payments, but were unable to find anyone to care for them. An attempt was made to get the company that was commissioned by the Council to keep a register of available assistants, so that individuals were able to obtain information about who could assist them. It was also noted, since it was not mandatory for those employed to be registered, that individuals could employ a friend or neighbour, and this sometimes offered an answer when it was difficult to find a care company to provide the service.
- It was suggested by a member that this chiselled at the welfare state, by placing responsibility on the individual, rather than on organisations.
- It was asked to what extent did direct payments allow to increase the salary scale (namely £12.62 per hour) for personal assistants, as there was a lack of workers in the field in the county and beyond. In response, it was noted that Gwynedd paid one of the highest rates in Wales when the data was collected, but it was obvious that the current unit cost needed to be revisited since one of the main barriers to finding a carer was the salary scale.
- In response to a question regarding the possibility of individuals starting care micro-enterprises locally, it was noted that the Council was working with a company called Community Catalysts at this point in time. The company's intention was to establish these micro-enterprises, and this had highlighted the need to revisit the pay scale, rather than the person receiving the direct payments commenting that the pay levels were low. Therefore, if revisiting the rate, it would have to be revisited for all, and not just for those who were coming in through new work only.

The Chair thanked Alan Hughes (Audit Wales) and the Senior Business Manager for presenting the report. It was noted that the field was more complex than the report on paper could convey, and suggested that the committee encouraged the officers to press on with the work programme.

Alan Hughes (Audit Wales) noted that direct payments was a field to promote and he encouraged everyone to read Section 4 of the report, which provided a taster of the type of support that direct payments could provide in order to improve people's well-being.

**RESOLVED to accept the report.**

## **7. THE COMMITTEE'S FORWARD PROGRAMME**

Submitted - the report of the Head of Finance, attaching a draft of the committee's work programme for the year to come, up to February 2023.

The Head of Finance noted:-

- That although the Controls Improvement Working Group's report was a standing item on the committee's agenda, it would not appear unless a meeting of the working group had been held during the cycle in question.
- In accordance with the new role of this committee in keeping an overview of the Council's arrangements and how complaints were dealt with, that the officers aimed to submit a scrutiny report to the committee on 17 November.

The Chair asked whether it would be possible for members of the committee to receive training on any unfamiliar fields before they scrutinised reports on those subjects. In response, it was confirmed that this was possible, and members were asked to inform officers if they wished to receive training on any specific field.

Members invited questions and observations. During the discussion, the following matters were raised:-

- A request was made for assurance that the pack on the Budget for the meeting on 9 February included a report on the current situation in relation to the reserves in every field, along with a report on the general balances. In response, it was confirmed that this committee would receive the same pack as would be submitted to the Cabinet Members to make a recommendation to the full Council. It was explained that the role of this committee would be to challenge and take an overview and ensure that the pack submitted to the Cabinet included the comprehensive information needed for those members to make their recommendation. Also, if an element of reserves would need to be used to bridge the financial deficit next year, the pack would outline the risks associated with that.
- A request was made to include a standing item on the agenda of every meeting of the committee, providing updates on matters raised at previous meetings, as it was not possible to raise matters from the minutes. In response, it was noted that it was possible to include an item on the agenda of every meeting to provide an update to members on the implementation of decisions, and it was agreed to look into this for the next meeting.

**RESOLVED to accept the report, with the observations presented during the discussion.**

The meeting commenced at 10.00am and concluded at 11.45am.

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**CHAIR**

# Agenda Item 5

<b>MEETING</b>	<b>Governance and Audit Committee</b>
<b>DATE</b>	<b>13 October 2022</b>
<b>TITLE</b>	<b>LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021</b>
<b>PURPOSE OF THE REPORT</b>	<b>To update the Committee on the progress of the Work Programme</b>
<b>RECOMMENDATION</b>	<b>To accept the report</b>
<b>AUTHOR</b>	<b>Iwan Evans – Monitoring Officer</b>

## 1. Introduction

I have reported on the work programme for implementation of the Local Government and Elections (Wales) Act 2021 as it came into effect. There were a number of actions stemming from the provisions of the Act. From its initial Royal Assent, the provisions came into force through to mid-2022. With some exceptions the provisions are now in force. There are elements of the Statutory Guidance which are yet to be issued but it is not anticipated that they will be materially different from the consultation drafts.

## 2. The Act

The Act received Royal Assent on 20 January 2021. It has nine main parts that relate to Principal Councils Town and Community Councils and other Authorities.

PART 1 - ELECTIONS

PART 2 - GENERAL POWER OF COMPETENCE FOR LOCAL AUTHORITIES

PART 3 - PROMOTING ACCESS TO LOCAL GOVERNMENT

PART 4 - LOCAL AUTHORITY EXECUTIVES, MEMBERS, OFFICERS AND COMMITTEES

PART 5 - COLLABORATIVE WORKING BY PRINCIPAL COUNCILS

PART 6 - PERFORMANCE AND GOVERNANCE OF PRINCIPAL COUNCILS

PART 7 - MERGERS AND RESTRUCTURING OF PRINCIPAL AREAS

PART 8 - LOCAL GOVERNMENT FINANCE

PART 9 - MISCELLANIOUS

A summary of the contents of the Act can be read in the report to the Council on the 4<sup>th</sup> of March 2021

[Item 13 - Local Government and Elections Wales Act 2021.pdf \(llyw.cymru\)](#)

## 2. Work Programme

The Act has already been placed in the Corporate Risk Register because of its significance. The Work Programme - (Appendix 1) involves a range of tasks which primarily involve Corporate Support and Legal Services. The Programme gives an overview and assurance on the implementation behind which there is ongoing detailed work which is required to bring these provisions into effect. I have worked with a joint project team to sustain the work. Most of the Project Plan has now been completed. I can highlight the main matters which need to be moved to a conclusion and for which there is a timetable.

1. Public Participation Strategy

2. Petitions Scheme
3. Guide to the Constitution.

We are also moving to complete work on publication of the revised Constitution reflecting the approved changes.

**Decision Sought**

**Accept the report and progress and request a further report to the February Committee**

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Appendix 1

(Council = Full Council, Cab=Cabinet, AGC=Audit and Governance Committee, DSC=Democratic Services Committee SC=Standards Committee)

<b>Provisions</b>	<b>Leading Department / Service</b>	<b>Preparatory Steps / Resources</b>	<b>Principal Meetings</b>
<b>Part 1 Elections</b>	Legal Services	Matter for nominations for elections. And administrating electoral registration Awareness raising	Blends with the DSC's work to promote democratic involvement
<b>Part 2 Chapter 1 General Power of competence for Local Authorities</b>	Legal Services	Briefing note on the powers explaining their nature etc.  <u>Departmental Briefing Note -</u> Brief the Council and Cabinet as part of awareness of the Act.	
<b>Part 3 Promoting Access to Local Government,</b>	Corporate Support	Legal Services to lead on reviewing the Constitution	Council, DSC AGC
<b>Part 4 - Local Authority Executives, Members, Officers and Committees</b>	Corporate Support Service	Legal Services to lead on reviewing the Constitution and Code of Conduct issues, The Democratic and Language Service to lead on matter relating to remote attendance and publication of agendas etc.	Report to AGC, DC and Council
<b>Part 5 Collaborative Working by Principal Councils</b>	Leadership Team	Brief Council and Cabinet as part of awareness of the Act.  Report on the implications of establishing regulations to Cabinet and Scrutiny Committees	Cabinet and Scrutiny
<b>part 6 - Performance and Governance of Principal Councils and the Duty of a Principal Council to Continuously Review its Performance</b>	Leadership Team and Finance Service in terms of Audit Committee arrangements	Brief Council and Cabinet as part of awareness of the Act. AGC to lead	AGC and Council
<b>Part 7 - Mergers and Restructuring of Principal Areas</b>	Leadership Team	Brief Councillors and Cabinet as part of awareness for information	
<b>Part 8 - Local Government Finance</b>	Finance Service		
<b>Part 9 - Miscellaneous</b>	Corporate Support Service		Report to the Appointments Committee and the Council as appropriate

Appendix 1

Provisions	Description	Provision in Force	Leading Department / Service	Preparation Steps / Resources	Timetable
<b>Part 1 Elections</b>	<ol style="list-style-type: none"> <li>1. Extend the Franchise to those aged 16 upwards and also eligible foreign citizens. Duty to raise awareness of the right.</li> <li>2. The right for council officers to stand in an election without requiring them to resign if they are unsuccessful (with the exception of officers in politically restricted posts).</li> <li>3. The right of a Council to choose the 'First Past the Post' or STV voting systems.</li> </ol>	In force.	<ol style="list-style-type: none"> <li>1.2 Legal Services (Elections and Electoral Registration Team)</li> <li>3. Chief Executive.</li> </ol>	<ol style="list-style-type: none"> <li>1. Using grant funding to employ staff we have been able to develop models of communication and promotion to continue with awareness raising.</li> <li>2. These have been incorporated into electoral systems .</li> <li>3. This relates to the 2027 local elections but has lead in procedure should the Council wish to consider a review.</li> </ol>	<ol style="list-style-type: none"> <li>1 and 2 – Continuous</li> <li>3. To be established</li> </ol>
<b>Part 2 Chapter 1 General Power of competence for Local Authorities</b>	Grants a general power of competence to Principal Councils and eligible Town and Community Councils. The Council is dependent on a statutory right to undertake any activity. This provision gives general unlimited power to act to a specific function .	In force.	Legal Services	Departmental and Cabinet Member Briefing Note	Complete
<b>Part 3 Promoting Access to Local Government,</b>	<ol style="list-style-type: none"> <li>1. Right to hold formal meetings on a hybrid and virtual basis, but a Policy needs to be adopted</li> <li>2. Provide remote attendance for member on a statutory basis</li> <li>3. Incorporate changes in matters such as publishing meeting agendas and dealing with matters such as publishing decisions.</li> <li>4 A duty to encourage public participation in matters such as decision-making</li> </ol>	In force.	Head of Corporate Support Service  8 . Monitoring Officer	<ol style="list-style-type: none"> <li>1 – 3 have been implemented Cabinet and Council decisions December 2021.</li> <li>4 and 5 Participation Strategy being prepared in accordance with the timetable.</li> </ol>	<ol style="list-style-type: none"> <li>4-5 Cabinet report 22 November – Public consultation 8 December – 12 January – Cabinet</li> </ol>

	<p>5. The requirement to adopt a Participation Strategy</p> <p>6. The requirement to adopt a Petitions Scheme</p> <p>7 Statutory requirement to web-cast a range of meetings.</p> <p>8. The requirement to publish Guidelines to the Constitution</p>			<p>6 Petition Scheme being prepared in accordance with timetable</p> <p>7 Web casting implemented.</p> <p>8. Guideline to Constitution to be published in accordance with the timetable</p>	<p>to make recommendation for adoption by Council on 2 March 2023.</p> <p>6. Cabinet on 25 October to recommend scheme for Council on 1 December.</p> <p>8. Guidelines to be published by 31 December.</p>
<p><b>Part 4 - Local Authority Executives, Members, Officers and Committees</b></p>	<ol style="list-style-type: none"> <li>1. To establish the post described as "Chief Executive" on a statutory footing with specific responsibilities.</li> <li>2. Allow appointing members as Cabinet Members assistants</li> <li>3. Allow job-sharing for Cabinet members</li> <li>4. Allow job sharing for Chairs and Vice-chairs</li> <li>5. Group Leaders to have statutory responsibility for the conduct of their members</li> <li>6. Give the Annual Standards Committee report to the Council a statutory footing.</li> </ol>	<p>With the exception of 4, in force.</p>	<ol style="list-style-type: none"> <li>1. Head of Corporate Support Services</li> <li>2- 6 Monitoring Officer</li> </ol>	<ol style="list-style-type: none"> <li>1-3 incorporated into Constitution</li> <li>4 Requires Regulations</li> <li>5 Draft Protocol being prepared for discussion with Group Leaders and adoption by Standards Committee</li> <li>6. Annual report already being prepared and submitted to Full Council.</li> </ol>	<p>Standards Committee to adopt Protocol on 21 November.</p>
<p><b>Part 5 Collaborative Working by Principal Councils</b></p>	<p>Ministerial power to establish Corporate Joint Committees ("CJCs"). These are a new type of local government body. They will be bodies in their own right with their own legal status.</p> <p>4 Corporate Joint Committees have been established one of which is the North Wales Corporate Joint Committee. It has the functions of preparing a Strategic Development Plan, Regional Transport Plan and has power in relation to economic wellbeing</p>	<p>In force</p>	<p>The Corporate Joint Committee has been established and assumed responsibility for it's work and establishment programme.</p>	<p>Members have been briefed on the programme and progress.</p>	

<b>PART 6 - Performance and Governance of Principal Councils and the Duty of a Principal Council to continuously review its performance</b>	<ol style="list-style-type: none"> <li>1. Establish the concept of statutory annual performance reports and consultation as part of the process</li> <li>2. Appoint a "Panel" for assessing the Council's performance -</li> <li>3. The need for setting Improvement Objectives (Best Value) is being removed</li> <li>4. The requirement for 1/3 members of the Audit and Governance Committee to be lay members including the Chair -</li> <li>5. Establishing and naming a Governance and Audit Committee is now statutory</li> <li>6. Governance and Audit Committee to adopt the function of complaints procedure overview</li> </ol>	In force	<p>Head of Corporate Support Services in relation to the performance management aspects.</p> <p>Monitoring Officer to implement changes 4, 5 and 6 to the Constitution.</p>	These matter have been implemented and incorporated into the Councils performance arrangements for the Constitution.	
<b>Part 7 - Mergers and Restructuring of Principal Areas</b>	To establish a framework for a process of merging councils should such plans come forward	In force	Chief Executive	Brief Council and Cabinet as part of awareness for information	Already happened
<b>Part 8 - Local Government Finance</b>	<ol style="list-style-type: none"> <li>1. Power to require information relating to hereditaments, relevant information in determining whether a person is liable to pay non-domestic rates.</li> <li>2, Removal of power to provide for Imprisonment of Council Tax Debtors which incorporates in an Act what is already operational through Regulations.</li> </ol>	In force	Finance Service	Noted and implemented	Already happened
<b>Part 9 - Miscellaneous</b>	<ol style="list-style-type: none"> <li>1. Afford the Head of Democracy Services post statutory chief officer protection status.</li> <li>2. Removal of restriction that prevents the Monitoring Officer from being the Head of Democracy Services.</li> <li>3. Provisions relating to merging and demerging Public Services Boards.</li> </ol>	In force	<p>Corporate Support Service</p> <p>Monitoring Officer to carry out mandatory adaptations to the Constitution.</p>	In force and noted.	

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# Agenda Item 6

MEETING:	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
DATE:	<b>13 OCTOBER 2022</b>
TITLE:	<b>CAPITAL PROGRAMME 2022/23 – END OF AUGUST 2022 REVIEW</b>
PURPOSE:	<b>Monitoring Report on the Expenditure and Financing of the Capital Programme</b>
ACTION:	<b>Receive the information, consider the risks regarding the Capital Programme, and scrutinise the decisions for the Cabinet</b>
CABINET MEMBER:	<b>COUNCILLOR IOAN THOMAS</b>
CONTACT OFFICER:	<b>FFION MADOG EVANS, SENIOR FINANCE MANAGER</b>

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1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Governance and Audit Committee is expected to scrutinise some financial matters including budget monitoring reports, as appropriate.
2. The attached report (Capital Programme 2022/23 – End of August 2022 Review) will be presented to the Cabinet on 25 October 2022 for decisions regarding the revised programme and its financing.
3. The Cabinet Member for Finance and the Chairman of the Governance and Audit Committee have asked us to present this report to the Governance and Audit Committee to be scrutinised.
4. The Governance and Audit Committee is asked to note the position and any risks regarding the Council's capital programme, scrutinise the decisions for the Cabinet, and comment as necessary.

## **Appendices:**

Cabinet report 25/10/2022: Capital Programme 2022/23 – End of August 2022 Review

**REPORT TO THE CABINET**  
25 OCTOBER 2022

**Cabinet Member:** Councillor Ioan Thomas, Finance Cabinet Member

**Subject:** Capital Programme 2022/23 –  
End of August Review (31 August 2022 position)

**Contact Officer:** Ffion Madog Evans, Senior Finance Manager

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**The decision sought**

- To accept the report on the end of August review (31 August 2022 position) of the capital programme.
  - Approve the revised financing as shown in part 4 of the report, that is:
    - use of various sources, worth a total of £26,751,000, to fund actual slippages from 2021/22,
    - no change in the use of borrowing,
    - an increase of £7,396,000 in the use of grants and contributions,
    - no change in the use of capital receipts,
    - an increase of £2,156,000 in the use of revenue contributions,
    - an increase of £13,000 in the use of the capital reserve, and
    - an increase of £538,000 in the use of renewal and other reserves.
- 

**1. Introduction / Summary**

This technical report is presented as part of the 2022/23 budget review procedure. The main purpose of the report is to present the revised capital programme and to approve the relevant financing sources. There is a summary in parts 3 and 4 of the report, with the recommendations in part 6:

Part 3: Analysis by Department of the £136.338m capital programme for the 3 years 2022/23 – 2024/25.

Part 4: The sources of finance for the net increase of approximately £36.854m since the opening budget with £26.751m of the increase due to slippages from 2021/22 (previously reported as part of the slippages in the year-end review on 14 June 2022).

Part 5: Detail on additional grants since the establishment of the original budget.

The Cabinet has the authority to adapt the capital programme. Approval is sought for the proposed programme (part 3) and financing (part 4).

The remainder of the report is for information.

## 2. Main Findings

The main findings that arise from the revised position are:

- There are firm schemes in place to invest approximately £79.8m in 2022/23 on capital projects, with £21.1m (27%) of it being financed by attracting specific grants.
- The effect of the recent financial challenges on the capital programme can still be seen in the reported figures in Appendix C, with only 11% of the budget having been spent by the end of August this year, compared to 16% for the same period a year ago and 13% two years ago.
- An additional £12.1m of proposed expenditure has been re-profiled from 2022/23 to 2023/24 and 2024/25, but no loss of funding was caused to the Council where schemes have slipped.

## 3. Capital Programme 2022/23 to 2024/25

See below the revised proposed capital programme as at the end of August 2022.

DEPARTMENT	END OF AUGUST REVIEW				INCREASE / (DECREASE) SINCE THE OPENING BUDGET	SLIPPAGES ADJUSTMENT	OTHER CHANGES
	2022/23	2023/24	2024/25	TOTAL			
	£'000	£'000	£'000	£'000			
Education	11,412	14,579	2,955	28,946	6,030	2,901	3,129
Environment	7,926	190	100	8,216	6,927	3,924	3,003
Corporate Support	-	-	-	-	-	-	-
Finance	1,828	837	619	3,284	546	546	-
Economy and Community	2,971	927	150	4,048	1,803	832	971
Housing and Property	28,201	8,577	7,007	43,785	8,565	5,772	2,793
Adults, Health and Wellbeing	4,151	2,875	-	7,026	3,041	3,011	30
Children and Supporting Families	1,421	250	-	1,671	1,189	1,004	185
Highways and Municipal	11,088	2,399	5,686	19,173	3,734	3,205	529
Consultancy	5,506	3,082	-	8,588	1,469	1,457	12
Corporate	5,267	3,271	3,063	11,601	3,550	4,099	(549)
<b>TOTAL</b>	<b>79,771</b>	<b>36,987</b>	<b>19,580</b>	<b>136,338</b>	<b>36,854</b>	<b>26,751</b>	<b>10,103</b>

#### 4. Changes to the Sources of Finance

The budget for the three year programme shows an increase of £36.854m since the opening budget position. The proposed sources of financing for this are noted below:

SOURCE OF FINANCE	END OF AUGUST REVIEW				INCREASE / (DECREASE) SINCE THE OPENING BUDGET	SLIPPAGES ADJUSTMENT	OTHER CHANGES
	2022/23	2023/24	2024/25	TOTAL			
	£'000	£'000	£'000	£'000			
Supported Borrowing	8,238	9,173	9,173	26,584	1,358	1,358	-
Other Borrowing	7,592	5,195	3,137	15,924	1,635	1,635	-
Grants and Contributions	21,143	8,258	54	29,455	16,440	9,044	7,396
Capital Receipts	774	39	0	813	63	63	-
Departmental & Corporate Revenue	3,261	30	0	3,291	2,253	97	2,156
Capital Fund	13,061	5,392	0	18,453	8,916	8,903	13
Renewals & Other Funds	25,702	8,900	7,216	41,818	6,189	5,651	538
<b>TOTAL</b>	<b>79,771</b>	<b>36,987</b>	<b>19,580</b>	<b>136,338</b>	<b>36,854</b>	<b>26,751</b>	<b>10,103</b>

#### 5. Additional Grants

Since setting the original budget at the end of March, the Council succeeded in attracting the following additional grants totalling £7,422k. A number of adjustments including a reduction of £26k for schemes lower than the original forecast brings the total movement to £7,396k (see Appendix A for more information) :

- £1,570k Free School Meals Capital Grant
- £897k Sustainable Communities for Learning Grant – Community Use of Schools
- £850k Road Safety Capital Grant from Welsh Government
- £692k Grant from Wales Council for Voluntary Action (WCVA) towards countryside schemes
- £587k Local Transport Fund (LTF) and the Active Travel Fund Grant (ATF) Grants from Welsh Government
- £558k Brilliant Basics Grant from Welsh Government towards resurfacing of Y Glyn Car Park, Llanberis and other Country Park schemes
- £346k Placemaking fund Grant from Welsh Government – to improve properties
- £336k Natural Resources Wales (NRW) Grants towards a number of different countryside schemes including the Coastal Path
- £303k Welsh Government Grant towards countryside schemes

including sustainable landscapes

- £291k Housing Grants from Welsh Government including Phase 2 Homelessness Grant and Transforming Towns
- £247k Housing Enable Grant from Welsh Government to facilitate independent living
- £235k Gypsy and Travellers Grant from Welsh Government
- £184k Grant from Welsh Government towards a scheme to deal with Ash Dieback
- £169k Welsh Government Flying Start Grant - Maenofferen Nursery Scheme
- £157k Land Release Fund Grant from Welsh Government

## **6. Recommendations**

**The Cabinet is asked to:**

- **accept the 2022/23 to 2024/25 revised programme, and**
- **approve the relevant sources of finance (part 4 above).**

## **7. Reasons for Recommending the Decision**

It is necessary to ensure appropriate financing arrangements for the Council's plans to spend on capital, and the Cabinet must approve the capital programme and its sources of funding.

Incorporating funding via grant is a point of order, but it is also necessary to deal with situations where there has been a change in expenditure profiles between years and the value of capital receipts and contributions.

These are recommendations to ensure definite sources of funding for the 2022/23 – 2024/25 capital schemes.

## **8. Relevant Considerations**

These are technical issues regarding the financing of schemes and relevant implications and debates have already been addressed when the individual schemes were adopted.

## **9. Next Steps and Timetable**

To implement the recommendations to finance the programme.

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## **Appendices**

- Appendix A: Main changes per source of finance
- Appendix B: Movement from 2022/23 to 2023/24
- Appendix C: First 5 months' expenditure in 2022/23

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## Details of Main Changes

See below the relevant schemes that have caused the main changes to the sources of finance since the previous review :

	2022/23	2023/24- 2024/25
	£'000	£'000
<b>Grants and Contributions</b>		
• Free School Meals Capital Grant ( <i>Education Department</i> )	1,570	
• Sustainable Communities for Learning Grant – Community Use of Schools ( <i>Education Department</i> ).	897	
• Placemaking fund Grant from Welsh Government – to improve properties ( <i>Economy and Community Department</i> ).	346	
• Brilliant Basics Grant from Welsh Government towards resurfacing of Y Glyn Car Park, Llanberis and other Country Park schemes ( <i>Economy and Community Department</i> ).	558	
• Welsh Government Flying Start Grant - Maenofferen Nursery Scheme ( <i>Children and Families Department</i> ).	169	
• Grant from Welsh Government towards a scheme to deal with Ash Dieback ( <i>Highways and Municipal Department</i> ).	184	
• Road Safety Capital Grant from Welsh Government towards several different 20 mph schemes ( <i>Environment Department</i> ).	850	
• Local Transport Fund (LTF) and the Active Travel Fund Grant (ATF) Grants from Welsh Government towards several different schemes ( <i>Environment Department</i> ).	587	
• Natural Resources Wales (NRW) Grants towards a number of different countryside schemes including the Coastal Path ( <i>Environment Department</i> ).	336	
• Welsh Government Grant towards countryside schemes including sustainable landscapes ( <i>Environment Department</i> ).	303	
• Grant from Wales Council for Voluntary Action (WCVA) towards countryside schemes including Local Places for Nature ( <i>Environment Department</i> ).	692	

<ul style="list-style-type: none"> <li>• Housing Enable Grant from Welsh Government to facilitate independent living (<i>Housing and Property Department</i>).</li> </ul>	247
<ul style="list-style-type: none"> <li>• Gypsy and Travellers Grant from Welsh Government towards the Llandygai Gypsy Site (<i>Housing and Property Department</i>).</li> </ul>	235
<ul style="list-style-type: none"> <li>• Land Release Fund Grant from Welsh Government (<i>Housing and Property Department</i>).</li> </ul>	157
<ul style="list-style-type: none"> <li>• Housing Grants from Welsh Government including Phase 2 Homelessness Grant and Transforming Towns (<i>Housing and Property Department</i>).</li> </ul>	291
<b>Departmental and Corporate Revenue</b>	
<ul style="list-style-type: none"> <li>• Contributions from schools towards various schemes including vehicles (<i>Education Department</i>).</li> </ul>	112
<ul style="list-style-type: none"> <li>• Match funding contributions/additional funding towards several schemes (<i>Environment Department</i>).</li> </ul>	135
<ul style="list-style-type: none"> <li>• Transferring an element of the revenue budget to fund Repairs and Maintenance schemes which are now capital by nature (<i>Housing and Property Department</i>).</li> </ul>	1,879
<b>Renewals and Other Funds</b>	
<ul style="list-style-type: none"> <li>• Match funding contributions/additional funding towards several schemes (<i>Economy and Community Department; Environment Department; Housing and Property Department</i>).</li> </ul>	177
<ul style="list-style-type: none"> <li>• Vehicles and equipment renewals (<i>Children and Families Department; Highways and Municipal Department</i>).</li> </ul>	362

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### Details of Budget Re-profiling

See below the main schemes that have been re-profiled since the original budget:

	2022/23 £'000	2023/24 £'000
Schools' Schemes (Sustainable Communities for Learning and Others) ( <i>Education Department</i> )	(5,114)	5,114
Caernarfon Town and Coastlines Regeneration ( <i>Economy and Community Department</i> )	(140)	140
Maritime, Country Parks' and Leisure Schemes ( <i>Economy and Community Department</i> )	(142)	142
Neuadd Dwyfor Investment Scheme ( <i>Economy and Community Department</i> )	(465)	465
Maesgeirchen Integrated Centre Scheme ( <i>Children and Families Department</i> )	(250)	250
Penygroes Health and Care Hub ( <i>Adults, Health and Wellbeing Department</i> )	(1,625)	1,625
Residential Homes and Adults Day Care Establishments' Schemes ( <i>Adults, Health and Wellbeing Department</i> )	(625)	625
Programme to Reduce Highways Deterioration ( <i>Highways and Municipal Department</i> )	1,000	(1,000)
Flood Alleviation Schemes ( <i>Consultancy Department</i> )	(3,039)	3,039
Car Park Resurfacing ( <i>Environment Department</i> )	(69)	69
Disabled and Office Adaptation Schemes ( <i>Housing and Property Department</i> )	(123)	123
Council's Carbon Management Schemes ( <i>Housing and Property Department</i> )	(1,514)	1,514

**Note:**

The above re-profiling will not result in any loss in grant.

There is a variety of valid reasons behind the re-profiling in many cases, but the delay prior to implementing these schemes can mean that the services have to cope for longer with current assets which have not been improved.

## Capital Expenditure First 5 Months 2022/23

SUMMARY	CAPITAL PROGRAMME FULL YEAR (reviewed August)	ACTUAL EXPENDITURE FOR THE 5 MONTHS TO
	2022/23 £'000	31/08/2022 £'000
Education	11,412	1,759
Environment	7,926	323
Corporate Support	-	-
Finance (and Information Technology)	1,828	381
Economy and Community	2,971	742
Housing and Property	28,201	2,724
Adults, Health and Wellbeing	4,151	75
Children and Supporting Families	1,421	257
Highways and Municipal	11,088	2,791
Consultancy	5,506	68
Corporate	5,267	-
<b>TOTAL</b>	<b>79,771</b>	<b>9,120</b>

**Note:**

The percentage that has been spent this year (11%) is lower than the position this time last year (amount spent in 5 months in 2021/22 was 16%), and lower than two years ago (13% in 2020/21).

# Agenda Item 7

MEETING:	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
DATE:	<b>13 OCTOBER 2022</b>
TITLE:	<b>REVENUE BUDGET 2022/23 – END OF AUGUST 2022 REVIEW</b>
PURPOSE:	<b>Monitoring Report on the Latest Financial Position</b>
ACTION:	<b>Receive the information, consider the risks arising from the forecast expenditure against the budget, and scrutinise the decisions to be presented to Cabinet regarding budget management by the Council and its departments</b>
CABINET MEMBER:	<b>COUNCILLOR IOAN THOMAS</b>
CONTACT OFFICER:	<b>FFION MADOG EVANS, SENIOR FINANCE MANAGER</b>

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1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Governance and Audit Committee is expected to scrutinise some financial matters, including budget monitoring reports, as appropriate.
2. The attached report (Revenue Budget 2022/23 – End of August 2022 Review) will be submitted to the Cabinet on 25 October 2022.
3. The Cabinet Member for Finance and the Chairman of the Governance and Audit Committee have asked us to present this report to the Governance and Audit Committee to be scrutinised.
4. The Governance and Audit Committee is requested to note the situation and the relevant risks regarding the budgets of the Council and its departments, consider the decisions for the Cabinet and comment as necessary.

## **Appendices:**

Cabinet report 25/10/2022: Revenue Budget 2022/23 – End of August 2022 Review

**REPORT TO THE CABINET**  
25 OCTOBER 2022

**Cabinet Member:** Councillor Ioan Thomas, Cabinet Member – Finance

**Subject:** Revenue Budget 2022/23 - End of August 2022 Review

**Contact officer:** Ffion Madog Evans, Senior Finance Manager

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## 1. Decision sought

The Cabinet is requested:

- To accept the report on the end of August 2022 review of the Revenue Budget, and consider the latest financial position regarding the budgets of each department/service.
- To note that the financial impact of Covid on some fields continues in 2022/23, although the impact is not as substantial in 2022/23 compared to the last two years, which are a combination of additional costs, income losses and a slippage in the savings programme.
- To note that significant overspend is anticipated in the Adults, Health and Well-being Department, Education Department, Economy and Community Department, Highways and Municipal Department and the Housing and Property Department this year. The specific reasons that affect departments are detailed in section 5 of the report, but the impact of increased inflation and electricity prices is a particularly prominent factor.
- Given the significant overspend anticipated by the Adults, Health and Well-being Department and the Highways and Municipal Department, to note the Chief Executive's intention to call a meeting of relevant officers in order to get to the root of the overspend. To ensure that definite steps are taken to bring the situation within control before the end of the financial year, and report to the Cabinet on the response plan.
- Although it is premature to transfer money from funds until the financial position is finalised at the end of the year, it is recommended that the procedure in terms of using funds to fund the financial deficit at the time will be:
  - initially use School Balances to fund the increase in electricity prices in schools
  - secondly, use £4.5 million from the post-Covid recovery arrangements fund established to fund the associated financial challenges that face the Council
  - finally, finance the rest from the Financial Strategy Reserve.

## **2. Introduction / Background**

It is the Cabinet's responsibility to take action, as necessary, to secure appropriate control over the Council's budgets (e.g. approval of significant virements or supplementary budgets).

This end of August report is submitted on the latest review of the Council's revenue budget for 2022/23, and a summary of the position per Department is outlined in **Appendix 1**. The current projections suggest that the Departments of Adults, Health and Well-being, Children and Families, Education, Economy and Community, Highways and Municipal and Housing and Property will overspend by the end of the year. The impact of increased inflation, particularly electricity prices that are above the budget, is detailed in Appendix 1. Significant overspend by five of the six departments is reported, while other Council departments are operating within their budget.

In **Appendix 2**, further details are provided relating to the main issues and the budget headings where significant variances are anticipated, along with specific recommendations where appropriate.

## **3. Covid**

The financial side effect of the Covid crisis has been substantial to the Council, with a combination of additional costs along with loss of income, to the value of over £20 million in 2020/21 and a further £17.5 million in 2021/22. Local Authorities were able to claim from Welsh Government's hardship fund for compensation in 2020/21 and 2021/22, but as the fund has now come to an end, pressures fall on the Council in 2022/23.

Although the impact is not as substantial in 2022/23 compared to the last two years, additional costs, income losses and a slippage in the savings programme as a result of Covid continue in some fields.

## **4. The Savings Situation**

After reviewing the savings situation, it appears that over £33.4 million, namely 94% of the amended savings schemes since 2015, have now been realised. Without a doubt, a delay was seen in the realisation of some savings schemes as a result of the Covid crisis.

It was seen that the delay in realising the savings was most prominent in the Adults, Health and Well-being Department with schemes to the value of £930k, whilst the Highways and Municipal Department had £533k.

## **5. Council Departments**

Increased prices, particularly the impact of higher electricity prices, seem to be very prominent in departments. There are significant overspend projections for various reasons in five departments this year. The main issues within the departments are as follows:

### **5.1 Adults, Health and Well-being Department**

Latest projections suggest over £1.9 million of overspend, which is a combination of many factors including failure to realise savings to the value of £930k. Pressures on supported accommodation and direct payment packages are issues in Older People's Services. Staff costs and lack of income are problematic within Community Care.

### **5.2 Education Department**

An overspend of £1.3m is anticipated by the Education Department which results from the impact of higher electricity costs for a six-month period from October 2022 onwards on the schools. Considering that the schools have already benefited from almost a million in energy savings which have derived from Covid and the associated lockdown periods, it is therefore considered appropriate to use school balances to fund the additional pressures this year.

### **5.3 Byw'n Iach**

Due to the side effect of Covid, the Byw'n Iach Company received financial aid from the Welsh Government's hardship fund valued at £1.4 million in 2021/22 and £2.7 million in 2020/21. Such support is not available from the Government this year. However, as the side effect of Covid continues in 2022/23 and disrupts the ability to generate income, the Council confirmed necessary financial support to maintain Cwmni Byw'n Iach services by extending the assurance period provided to the Company until the end of 2022/23. According to latest projections, the value of the aid required is £842k. Higher electricity costs are responsible for the remaining overspend of Byw'n Iach.

#### **5.4 Highways and Municipal Department**

The annual trend of overspend in the municipal field continues, with the most prominent problems in the field of waste collection and disposal. The department is also facing difficulty in realising savings in a number of fields to the value of £533k.

#### **5.5 Housing and Property**

Implications of a change in legislation relating to Homelessness involve significant financial pressures this year. Although an allocation of £1.5m from the Council's post-Covid arrangements fund was provided to assist the situation, a net overspend of £3.2 million is anticipated this year.

#### **5.6 Corporate**

Prudent projections when setting the 2022/23 budget are responsible for additional tax outputs and also contributing to the underspend on Council Tax Reductions. The latest increase in interest rates means that the projections of receiving £1.1 million interest is more favourable.

### **6. General Conclusion**

Overspend position is as a result of many factors including failure to realise savings, the financial side effect of Covid, increasing electricity prices and a number of other prominent matters within the departments this year. It is anticipated that use must be made of Schools and Council reserves to fund the financial deficit of £7.1 million projected for 2022/22.

### **7. Next steps and timetable**

To act on the recommendations submitted and present a follow-up report to the Cabinet on 24 January 2023 regarding the situation at the end of November 2022.

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#### **Appendices**

Appendix 1 - Summary of departmental budgets' net positions

Appendix 2 - Details of budgets and the significant variances

**Revenue Budget 2022/23 - Summary of the position per Department**

	End of August Review				<i>Impact of Inflationary Increases Above the Budget 2022/23</i> £ '000
	Proposed Budget 2022/23 £'000	Gross Estimated Over / (Under) Spend 2022/23 £ '000	Recommended Adjustments £'000	Estimated Adjusted Over / (Under) Spend 2022/23 £ '000	
Adults, Health and Well-being	64,424	1,920	0	1,920	287
Children and Families	21,286	88	0	88	0
Education	102,043	1,312	0	1,312	1,668
Economy and Community	5,928	1,231	0	1,231	757
Highways and Municipal	28,244	1,836	0	1,836	528
Environment	4,268	(13)	0	(13)	75
Gwynedd Consultancy	9	(30)	0	(30)	0
Housing and Property	9,389	3,283	0	3,283	273
Corporate Management Team and Legal	2,163	(27)	0	(27)	0
Corporate Support	8,155	(42)	0	(42)	19
Finance (and Information Technology)	7,449	(21)	0	(21)	0
<b>Corporate Budgets</b> <i>(Differences only)</i>	*	(2,483)	0	(2,483)	2,400
<b>Totals (net)</b>	<b>253,358</b>	<b>7,054</b>	<b>0</b>	<b>7,054</b>	<b>6,007</b>
<i>Use of General Funds / Balances</i>				(7,054)	
				<b>(7,054)</b>	<b>0</b>

**REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW**

<b>Adults, Health and Well-being Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Adults Services</u></b>						
Older People's Services						
Residential and Nursing - Homes	18,257	17,703	(554)		(554)	(676)
Domiciliary Care	7,978	7,789	(189)		(189)	366
Others	294	1,550	1,256		1,256	739
	26,529	27,042	513	0	513	429
Physical Disabilities Services	2,794	2,284	(510)		(510)	(125)
Learning Disabilities Services	23,893	24,108	215		215	284
Mental Health Services	4,141	4,399	258		258	443
Other Services (Adults)	3,784	3,743	(41)		(41)	(108)
<b><u>Adults Services Total</u></b>	<b>61,141</b>	<b>61,576</b>	<b>435</b>	<b>0</b>	<b>435</b>	<b>923</b>
<b><u>Provider Services</u></b> <b><u>(shows net budget)</u></b>						
Residential Care	0	122	122		122	(399)
Day Care	0	(165)	(165)		(165)	(135)
Community Care	0	1,550	1,550		1,550	950
Others	0	35	35		35	(10)
<b><u>Provider Services Total</u></b>	<b>0</b>	<b>1,542</b>	<b>1,542</b>	<b>0</b>	<b>1,542</b>	<b>406</b>

**REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW**

<b>Adults, Health and Well-being Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Other Services</u></b>						
Departmental Central Services ( <i>including Department savings</i> )	3,224	3,564	340	0	340	370
Covid-19 expenditure in the Adults Care field	0	0	0	0	0	0
Care Workforce Additional Expenditure due to Covid-19	59	59	0		0	164
		(397)	(397)		(397)	0
<b><u>Other Services Total</u></b>	<b>3,283</b>	<b>3,226</b>	<b>(57)</b>	<b>0</b>	<b>(57)</b>	<b>(1,398)</b>
<b><u>Adults, Health and Well-being Total</u></b>	<b>64,424</b>	<b>66,344</b>	<b>1,920</b>	<b>0</b>	<b>1,920</b>	<b>(69)</b>

## Adults, Health and Well-being

**Older People's Services** - In 'Other' impact of the increasing demand on supported accommodation and day services reduced by underspend on residential and nursing and domiciliary care. Difficulties in realising savings also contributes to this picture.

**Physical Disabilities Services** - reduced demand for domiciliary care; however, increased pressure on direct payments.

**Learning Disabilities Services** - new cases in the field and increasing pressure on direct payments which is being reduced by fewer support plans.

**Mental Health Services** - the trend of increased pressures on residential and nursing continues with new costly cases.

**Provider Services** - staffing above budget level and lack of income are issues in community care. Whilst the increasing prices of electricity has led to an overspend by residential homes. The impact of Covid continues to disrupt the Day Care provision and it is therefore underspending.

**Departmental Central Services** - savings to the value of £545k still not realised, but the impact being reduced by staff turnover.

**2022/23 Budget** - this year, the department received bids to the value of over £3.4 million for the increased pressures on the 2022/23 budget, including for the Residential and Nursing, Learning Disability, and Older People fields.

**Savings** - failure to achieve savings is a prominent factor in the department's overspend, with savings to the value of £930k still not realised.

The department has used £397k of its underspend fund to reduce the overspend reported to £1.9 million.

Given the substantial overspend anticipated by the Adults, Health and Well-being Department this year, to note the Chief Executive's intention to call a meeting with the relevant officers in an attempt to get to the root of the Department's overspend, so that definitive steps are taken in an attempt to bring the situation under control before the end of the financial year, and to report to the Cabinet on the response plan.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Children and Families Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	605	562	(43)		(43)	(53)
Operational	2,462	2,608	146		146	57
Placements						
Out-of-County Placements	5,064	4,729	(335)		(335)	342
Agency Fostering	1,696	1,680	(16)		(16)	(129)
Fostering – Internal	2,613	2,513	(100)		(100)	(32)
Support Services and Others	1,772	1,889	117		117	(14)
	11,145	10,811	(334)	0	(334)	167
Post-16	1,358	1,553	195		195	24
Specialist/Derwen	2,265	2,592	327		327	162
Youth Justice	266	227	(39)		(39)	(51)
Early Years	140	119	(21)		(21)	(74)
Youth	919	711	(208)		(208)	(247)
Others	2,126	2,191	65		65	(82)
<b>Children and Families Total</b>	<b>21,286</b>	<b>21,374</b>	<b>88</b>	<b>0</b>	<b>88</b>	<b>(97)</b>

## Children and Families

**Operational** - expenditure is higher as the numbers who receive the support of support plans are higher and therefore have implications on other costs, including travelling.

**Placements** - reduction in the average number of Out-of-County Placements this year, namely 23 in comparison with 23.25 for 2021/22. Although the average number of Agency Fostering is 34.5 at the end of August in comparison with 31 in 2021/22, it is anticipated that the cost will be within the budget. In Internal Fostering, a combination of permanent bid receipts and income from the Home Office means that an underspend of (£100k) is anticipated. In Other Support Services, salaries above the organisation in the Placements Team and higher costs of the North Wales Adoption Service are responsible for the overspend.

**Post-16** - increase in the pressure on the service with 5 individuals receiving support to the value of £100k each per annum.

**Specialist/Derwen** - the increasing overspend trend continues as a result of an increase in the demand for support plans and specialist support. A change in the emphasis in terms of how the service is provided, and the increased pressure on direct payments is now obvious.

**Youth Justice** - staff turnover means that there is an underspend on this heading.

**Early Years** – the use of grants funding core expenditure, with the receipt of grants in the childcare field responsible for the underspend.

**Youth** - a grant receipt against the core expenditure as well as an underspend after remodelling the service. The service's activity has been disrupted by the impact of Covid and there is less expenditure as a result.

**Others** - employment costs and higher costs for services.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Education Department</b>	<b>2022/23 Proposed Budget</b>	<b>2022/23 Estimated Position</b>	<b>Estimated Over / (Under) Spend 2022/23</b>	<b>Use of Other Sources or Other Adjustments Recommended</b>	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	<b>Net Over / (Under) Spend Final Position 2021/22</b>
<b>Field:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Devolved Schools	85,493	87,001	0		0	0
Devolved Schools - Additional Electricity Costs			1,508		1,508	0
Schools Quality Services	(1,046)	(1,161)	(115)		(115)	(345)
Infrastructure and Support Services						
Transportation	6,017	6,228	211		211	106
Ancillary Services	738	778	40		40	423
Others	3,158	3,065	(93)		(93)	(87)
	9,913	10,071	158	0	158	442
Leadership and Management	2,469	2,241	(228)		(228)	(129)
Additional Learning Needs and Inclusion	5,214	5,203	(11)		(11)	(28)
<b>Education Total</b>	<b>102,043</b>	<b>103,355</b>	<b>1,312</b>	<b>0</b>	<b>1,312</b>	<b>(60)</b>

## Education

**Devolved Schools - Additional Electricity Costs** - for the six months from October 2022 onwards, the impact of higher electricity costs on the schools. Considering that the schools have already benefited from almost a million in energy savings which have derived from Covid and the associated lockdown periods, it is therefore considered appropriate to use school balances to fund the additional pressures this year.

**Schools Quality Services** - grant receipts, staff turnover, reducing expenditure and a reduction in the demand on some budgets are responsible for the underspend.

**Transportation** - although £146k of permanent additional funding has been allocated to the school taxis and trains in 2021/22 and a further £150k in 2022/23, an overspend of £208k is anticipated this year. Additional pressure was seen on the budget after Grŵp Llandrillo Menai educational courses were moved to Llangefni as well as the increase in the demand for taxis for the special school pupils of Hafod Lon and Pendalar.

The Transport field has been the subject of a strategic review to try to control the increase in expenditure, it is suggested that the need for further work by the Education Department and Environment Department continues, so that it is possible to take advantage of opportunities for efficiencies.

**Infrastructure and Support Services - Ancillary Services** - a Welsh Government plan to fund free school meals for reception and Year 1 children from September 2022 and Year 2 from January 2023, means that the income deficit trend that was seen over the past years on school meals is not apparent this year. An increase in food costs, lack of income and higher staffing costs can be seen in the care element of the breakfast clubs. Vacant posts and less pressure on other budgets reduces the level of overspend.

**Infrastructure and Support Services - Others** - less demand on a number of various budgets.

**Leadership and Management** - staff turnover and underspend on a number of budget headings.

**Additional Learning Needs and Inclusion** - mixed picture which is a combination of vacant posts and underspend on several varied headings, while circumstances involving one specific centre continue and responsible for an overspend of £217k.

The Cabinet is asked to note that the overspend of the Education Department is as a result of an overspend on electricity costs at the schools, it is recommended that the Cabinet considers whether the additional electricity costs for this year should be funded from the balances of the individual schools.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Economy and Community Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	383	383	0		0	0
Community Regeneration and Support Programmes	1,009	1,024	15		15	66
Maritime and Country Parks	3	(86)	(89)		(89)	(189)
Byw'n Iach and Other Leisure Contracts	1,596	2,774	1,178		1,178	(12)
Economic Development Programmes	71	71	0		0	111
Marketing and Events	296	301	5		5	11
Gwynedd Libraries	1,689	1,665	(24)		(24)	(77)
Museums, Arts and Gwynedd Archives	881	1,027	146		146	18
<b><u>Economy and Community Total</u></b>	<b>5,928</b>	<b>7,159</b>	<b>1,231</b>	<b>0</b>	<b>1,231</b>	<b>(72)</b>

## Economy and Community

**Maritime and Country Parks** – a combination of reasons responsible for the underspend including exceeding income in the beaches and Hafan Pwllheli following favourable weather and therefore a busy season. Staff turnover at the Harbours and Hafan, Pwllheli has also assisted the situation but the increasing electricity costs is reducing the underspend reported.

**Byw'n Iach and Other Leisure Contracts** - the Leisure provision was transferred to the Byw'n Iach Company on 1 April 2019, but responsibility for the running costs of properties remained with the Council. Due to the side effect of Covid, the Byw'n Iach Company received financial aid from the Welsh Government's hardship fund valued at £1.4 million in 2021/22 and £2.7 million in 2020/21. Such support is not available from the Government this year. However, as the side effect of Covid continues in 2022/23 and disrupts the ability to generate income, the Council confirmed necessary financial support to maintain Cwmni Byw'n Iach services by extending the assurance period provided to the Company until the end of the 2022/23 financial year. According to latest projections, the value of the aid required is £842k. Higher electricity costs are responsible for the remaining overspend.

**Gwynedd Libraries** - a combination of underspend on staff, travelling and office costs.

**Museums, Arts and Gwynedd Archives** - it is not anticipated that plans to the value of £70k in Neuadd Dwyfor will be realised this year as the side-effects of Covid has had a negative impact on Neuadd Dwyfor's income levels and since it will also be closed for a two-month period during the financial year for phase 2 work on the building. Problems in Storiol continue, with a deficit of £49k projected for the year. The increasing cost of electricity also contributes to the overspend reported.

The Cabinet is asked to note that the overspend in the Economy and Community Department is as a result of financial aid to the value of £842k to Byw'n Iach, as well as an increase in electricity costs.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Highways and Municipal Department (including Trunk roads)</b>	<b>2022/23 Proposed Budget</b>	<b>2022/23 Estimated Position</b>	<b>Estimated Over / (Under) Spend 2022/23</b>	<b>Use of Other Sources or Other Adjustments Recommended</b>	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	<b>Net Over / (Under) Spend Final Position 2021/22</b>
<b>Field:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Highways Services (including Trunk roads)	10,585	10,603	18		18	267
Engineering Services	384	593	209		209	23
Municipal Services						
Waste	12,215	13,366	1,151		1,151	362
Others	5,060	5,518	458		458	94
<b>Highways and Municipal Total</b>	<b>28,244</b>	<b>30,080</b>	<b>1,836</b>	<b>0</b>	<b>1,836</b>	<b>0</b>

### **Highways and Municipal (including Trunk roads)**

**Highways Services** - a reduction in the works commissioned by the main clients along with a delay to realise savings schemes.

**Engineering Services** - failure to realise savings schemes including CCTV, Aber bridge and Barmouth Bridge savings but discussions are continuing to seek a resolution.

**Waste** - number of matters responsible for the overspend, but mainly waste collection and recycling. Additional circuits have resulted in overspending on employment and fleet costs. Sickness and overtime levels are also problematic, while there are additional costs in terms of vehicle hire. Overspend on the costs of handling recycling materials but the income on sales of recycling materials exceeds the budget. Reduction in residual waste means that the associated costs are lower. Higher electricity costs and problems in realising savings in the field also contribute to the level of overspend reported.

Following the increased overspend trend in waste collection in recent years, the Department has now received an external report from WRAP Cymru which provides recommendations on ways to improve this service. The report will receive managerial consideration by the Department.

**Other Municipal Services** - a mixed picture which is a combination of factors, with some of the main reasons including saving schemes still not found and land maintenance and public toilets income losses. Additional pressure on street cleaning, cleaning public toilets, commercial waste budgets and also rising electricity costs are evident. Higher incomes are predicted by the bereavement services which reduces the overspend reported.

Given the substantial overspend anticipated by the Highways and Municipal Department, to note the Chief Executive's intention to call a meeting with the relevant officers in an attempt to get to the root of the Department's overspend, so that definitive steps are taken in an attempt to bring the situation under control before the end of the financial year, and to report to the Cabinet on the response plan.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Environment Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Department Management	836	863	27		27	20
Planning and Building Control Service	586	491	(95)		(95)	(41)
Street Care and Transport Services						
Network Management (Transportation)	309	(68)	(377)		(377)	(481)
Parking and Parking Enforcement	(1,830)	(1,484)	346		346	190
Integrated Transport	1,803	2,070	267		267	195
	282	518	236	0	236	(96)
Countryside and Access	765	761	(4)		(4)	29
Public Protection	1,799	1,622	(177)		(177)	(103)
<b><u>Environment Total</u></b>	<b>4,268</b>	<b>4,255</b>	<b>(13)</b>	<b>0</b>	<b>(13)</b>	<b>(100)</b>

## Environment

**Planning and Building Control Services** - the income projections have improved again this year after substantial applications were submitted over the past months. Underspend on various budgets including statutory notices, professional services and appeals.

**Streetcare and Network Management (Transport)** - exceeding the streetworks fees income, as well as vacant posts and underspend on many of the budget headings.

**Parking and Parking Enforcement** - lack of parking income of £270k and overspend electricity costs which is reduced by an underspend of staff and training budgets.

**Integrated Transport** - overspend of £366k and public bus contracts, but higher incomes and various underspend reduce the overspend reported. It is suggested that the review into the Transport provision should continue following a delay as a result of the Covid crisis.

**Public Protection** - empty posts and less expenditure on a number of the budget headings this year, including food and water samples, services and supplies.

**REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW**

<b>Consultancy Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Roads and Engineering Services	(552)	(588)	(36)		(36)	(14)
Sustainable Urban Drainage Systems Unit (SuDS)	0	0	0		0	0
Flood Risk Management Unit	607	607	0		0	(92)
Building Service	(46)	(40)	6		6	(3)
<b><u>Consultancy Total</u></b>	<b>9</b>	<b>(21)</b>	<b>(30)</b>	<b>0</b>	<b>(30)</b>	<b>(100)</b>

**Consultancy**

**Roads and Engineering Services** - vacancies and exceeded income from external organisations such as other Councils and Welsh Government.

**Building Service** - underspend on staff resulting in a lack of income generation.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Housing and Property Department</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	242	213	(29)		(29)	(49)
Housing Services						
Homelessness	3,270	6,480	3,210		3,210	28
Private Sector Housing	446	421	(25)		(25)	(44)
Others	436	361	(75)		(75)	(49)
	4,152	7,262	3,110	0	3,110	(65)
Property Services						
Property	5,015	5,209	194		194	(142)
Caretaking, Catering and Cleaning	(20)	(12)	8		8	(24)
	4,995	5,197	202	0	202	(166)
Closure of Accounts Adjustments					0	180
<b><u>Housing and Property Total</u></b>	<b>9,389</b>	<b>12,672</b>	<b>3,283</b>	<b>0</b>	<b>3,283</b>	<b>(100)</b>

### **Housing and Prope**

**Housing Services, Homelessness** - the trend of significant pressure on the Temporary Accommodation service in Homelessness is intensifying. During the year, the Welsh Government compensated us for £2.9 million of the relevant additional expenditure of £3.3 million from the Covid hardship fund. However, this year the Welsh Government grant is worth only £475k towards the cost. The current financial year has seen a further increase in demand, along with higher average costs as landlords have increased prices and the availability of temporary accommodation in the county has reached capacity. The reported net overspend of £3.2m on Homelessness follows an allocation of £1.5m from the Council's covid recovery arrangements fund to the service.

**Housing Services, Private Sector Housing and Others** - underspend on staff costs and on a number of budget headings.

**Property Services** - overspend resulting from an increase in electricity prices but reduced by vacancies within the Property service. Combination of reduced expenditure on services and supplies and income losses in the Caretaking, Catering and Cleaning field.

The Cabinet is asked to note that the overspend of the Housing and Property Department is as a result of a change in legislation in relation to Homelessness, with the implications leading to a net overspend of £3.2 million this year.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Central Departments</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	2,163	2,136	(27)		(27)	(33)
Finance (and Information Technology)	7,449	7,428	(21)		(21)	(96)
Corporate Support	8,155	8,113	(42)		(42)	(63)
<b>Total Central Departments</b>	<b>17,767</b>	<b>17,677</b>	<b>(90)</b>	<b>0</b>	<b>(90)</b>	<b>(192)</b>

### **Central Departments**

**Corporate Management Team and Legal** - the impact of vacancies of the two Corporate Directors for part of the year along with staff turnover and vacancies in Legal, which is reduced by the use of agency solicitors.

**Finance (and Information Technology)** – combination of reasons responsible for the underspend, including one-off underspend due to vacant posts, as well as income for administering various grants and higher income received in several fields.

**Corporate Support** - staff turnover and underspend on a number of headings across the department contributes to the general underspend position. The underspend reported is reduced by forecasts of a £66k income shortfall by the Printroom.

<b>REVENUE BUDGET 2022/23 - END OF AUGUST REVIEW</b>						
<b>Corporate (Reflects variances only)</b>	2022/23 Proposed Budget	2022/23 Estimated Position	<b>Estimated Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Estimated Adjusted Over / (Under) Spend 2022/23</b>	Net Over / (Under) Spend Final Position 2021/22
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax	*	*	(962)		(962)	0
Council Tax Reductions	*	*	(913)		(913)	0
Capital Costs	*	*	(310)		(310)	0
Interest Received	*	*	(1,145)		(1,145)	0
Pay inflation above budget	*	*	3,544		3,544	0
Reserve provision for inflation	*	*	(1,637)		(1,637)	0
Savings provision	*	*	(1,200)		(1,200)	0
Requirements of Financial Side Effects of Covid	*	*	474		474	0
Others	*	*	(334)		(334)	0
<b><u>Corporate Total</u></b>	*	*	<b>(2,483)</b>	<b>0</b>	<b>(2,483)</b>	<b>0</b>
<i>Use of General Funds / Balances</i>				<b>(7,054)</b>		

## Corporate

**Council Tax** - up to the end of August, the Valuer's Office permitted 139 properties to transfer from Council Tax to Non-domestic Tax (469 in 2021/20, 506 in 2020/21, 397 in 2019/20, 453 in 2018/19). Nevertheless, a favourable situation is anticipated from the output of the additional tax due to prudential projections when setting the 2022/23 budget. £6m of Council Tax Premium has been programmed to be received during 2022/23 to be earmarked for consideration for the Housing Strategy.

**Council Tax Reductions** - a reduction in the numbers who claim the reduction in Gwynedd compared with previous years as well as setting prudential estimates.

**Capital Costs** - current treasury management policy means that external borrowing can be avoided, consequently creating underspend.

**Interest Receipts** - the latest increase in interest rates means that the projections interest receipts exceeds the expected budget.

**Chwyddiant Tâl Uwchlaw'r Gyllideb** - mae'r ffigyrau diweddaraf yn awgrymu y bydd oblygiadau'r cynnydd cyflogau a argymhellir yn genedlaethol yn £3.5m, sydd yn sylweddol uwch na'r 4% a gynghorwyd i Gynghorau ei gyllidebu wrth sefydlu'r gyllideb am 2022/23 a ystyrid i fod yn ddarbodus ar y pryd.

**Reserve provision for Inflation** - a budget was provided to fund potential additional pressure stemming from inflation.

**Savings Provision** - following the failure of certain departments to realise savings in some fields, a corporate provision has been set up for the purpose, which is available for appropriate distribution.

**Requirements of Financial Side Effects of Covid** - the requirement above the £1.4m provided in the budget for Covid is £474k, which is to be funded from a fund.

**Others** - bids returned and pressures on a number of budgets not as much as what was projected.

**Use of General Funds / Balances** - in order to fund the Council's financial position, by the end of the year it is anticipated that £7.1m from the Council's funds will have to be used. The latest forecasts suggest that £1.5m needs to be used from Schools Balances for overspend on electricity in the schools, £4.5 from the post-Covid recovery arrangements fund and the rest, namely £1.1m from the Financial Strategy Fund.

Although it is premature to transfer money from funds until the financial situation is finalised at the end of the year, it is recommended that the procedure in terms of using funds to fund the financial deficit at the time will:

- firstly, Schools Balances to fund the increase in electricity prices in the schools
- secondly, use £4.5 million from the post-Covid recovery arrangements fund established to fund the associated financial challenges that face the Council
- finally, the rest to be funded from the Financial Strategy Fund.

# Agenda Item 8

**MEETING:** GOVERNANCE AND AUDIT COMMITTEE

**DATE:** 13 OCTOBER 2022

**TITLE:** SAVINGS OVERVIEW:  
PROGRESS REPORT ON REALISING SAVINGS SCHEMES

**PURPOSE:** Report on the Latest Position

**ACTION:** Receive the information, consider the general risks arising from the savings slippages

**CABINET MEMBER:** COUNCILLOR IOAN THOMAS

**CONTACT OFFICER:** FFION MADOG EVANS, SENIOR FINANCE MANAGER

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1. In accordance with the requirements of the Local Government (Wales) Measure 2011, the Governance and Audit Committee is expected to scrutinise some financial matters as appropriate.
2. The attached report (Savings Overview: Progress report on realising savings schemes) will be submitted to the Cabinet on 25 October 2022.
3. The Cabinet Member for Finance, and the Chairman of the Governance and Audit Committee have asked us to present this report to the Governance and Audit Governance Committee to be scrutinised.
4. The Governance and Audit Committee is requested to note the position and the relevant risks regarding the Savings Overview, consider the decisions for the Cabinet and comment as necessary.

**Appendices:**

Cabinet Report 25/10/2022: Savings Overview: Progress report on realising savings schemes

## REPORT TO THE CABINET

<b>Date</b>	<b>25 October 2022</b>
<b>Cabinet Member</b>	<b>Councillor Ioan Thomas, Cabinet Member – Finance</b>
<b>Subject</b>	<b>Savings Overview: Progress Report on Realising Savings Schemes</b>
<b>Contact Officer</b>	<b>Ffion Madog Evans, Senior Finance Manager</b>

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### 1. THE DECISION SOUGHT

- 1.1 To accept the information in the report and to note the progress towards realising the savings schemes for 2022/23, 2021/22 and previous years.
- 1.2 To note that the impact of Covid-19 contributed to slippage in the savings program, as the Council had given priority to responding to the crisis over the initial period of the crisis.

### 2. INTRODUCTION / BACKGROUND

- 2.1 This report is an overview report on the Council's savings' position for 2022/23, 2021/22 and previous years.
- 2.2 Progress against savings schemes worth £595,000 in 2022/23 and £966,720 in 2021/22, together with the savings yet to be achieved from previous years, will be reported following a review of the position at the end of August 2022.
- 2.3 It can now be reported that savings of over £33.4 million have been realised since 2015/16, which is 94% of the required £35.4m over the period. We achieved to realise over 62% of the revised savings for 2021/22 with 41% of the savings for 2022/23 already realised or on track to deliver in a timely manner this year.
- 2.4 Delivering on the individual schemes is the responsibility of relevant Cabinet members, who challenge the performance of the departments, including the progress of the savings schemes. It is the responsibility of the Cabinet Member for Finance to keep an overview of the full picture.

### 3. RE-ASSESS SAVINGS

- 3.1 The Council has financial planning arrangements that have already identified significant efficiency savings in order to minimise service cuts for Gwynedd residents. In January 2022, the savings schemes were reviewed to assess which historic schemes were now unachievable, and a revised program of savings was drawn up for 2022/23 following the writing off, slippage and re-profiling of the savings schemes.

3.2 With regard to the 2022/23 savings schemes, the Cabinet decided on 10 February 2022 to move the delivery profile for schemes worth £1,290,250 to 2023/24 and subsequent years, recognising that the situation has changed so much that savings schemes worth £489,750 cannot be delivered by deleting them from the budget, leaving £595,000 of savings to be realised in 2022/23. See Table 1 below.

**Table 1: Savings written off or deferred to 2022/23 :**

	Original £	Deferred £	Written off £	Balance £
2022/23 schemes	2,375,000	1,290,250	489,750	595,000

**4. DEPARTMENTAL SAVINGS SCHEMES 2015/16 – 2020/21**

4.1 **Appendix 1** summarises each department's attainment at the point of closing the accounts for 2021/22 against the savings target that had been set for them from 2015/16 - 2020/21, **a total of nearly £34m. It can be reported that £32.5m, or 96% of these schemes have been realised**, but a risk of realising the savings on a few schemes remains.

4.2 This marginal slippage mainly derives from some 2019/20 and 2020/21 schemes, and the challenge of realising them continues.

4.3 There has been a slippage in 23 schemes with the majority being small, worth a total of £721k but the Departments do not foresee a problem in their realisation.

4.4 The remaining 7 schemes totalling £652k have risks to deliver. 4 schemes from the Adults, Health and Well-being Department (total of £449k), 1 from the Highways and Municipal Department (£133k) 1 from the Economy and Communities Department (£45k) and 1 from the Housing and Properties Department (£25k). Responding to the Covid crisis has meant slipping some elements of savings schemes, but it may now be necessary to consider whether the savings are truly achievable or whether alternative schemes and approaches need to be proposed to realise the savings.

4.5 Since the closing of the 2021/22 accounts and by the August 2022 review a further £199,620 worth of schemes from the period 2015/16 – 2020/21 have been realised.

**5. DEPARTMENTAL SCHEMES 2021/22**

5.1 **Appendix 2** summarises the situation in terms of realising the savings schemes for 2021/22. Based on the closure of the accounts for the year, of the 24 schemes worth nearly £967k that have been profiled for the year, 13, **worth nearly £517k or 53% have been realised**. 11 schemes are either slipping or have some risks to achieve.

5.2 A total of £246k worth of savings schemes are slipping but are now moving forward while there are £204k worth of schemes where Departments are anticipating risks to achieve the savings.

- 5.3 Of the schemes at risk of delivering the Adults, Health and Well-being Department has 1 scheme with a target of £33,750, namely *To review the operating arrangements within the Adults Department*. The Department is working to move the scheme forward but there are still risks with elements of the work.
- 5.4 The savings from 1 scheme from the Highways and Municipal Department namely *Increasing fees for business waste collection* (£75k) had not been realised when closing the 2021/22 accounts but by the August 2022 review the Department has succeeded in realising it.
- 5.5 The scheme *Generating income by preventing fraud* worth £20k from the Finance Department has risks of realising. The Covid crisis led to a delay in realisation following the suspension of interviews relating to fraudulent claims in the Benefits area over the period of the crisis. They continue without being restarted as a result of the current circumstances, so a further delay in realisation is anticipated.
- 5.6 There is a risk of achieving the savings of the scheme *To reduce dependence on temporary accommodation by investing in purpose-built accommodation* by the Housing and Property Department which has a target of £75k in 2021/22. Since the introduction of this scheme, far-reaching changes have taken place within the field of homelessness. Before 2020/21 the Welsh Government's policy was to house according to need, but since the Covid pandemic the policy was changed so that Local Authorities house everyone. Although the Housing Strategy offers solutions in the long term, the financial situation due to homelessness in the short term is challenging for the Department.
- 5.7 Due to other priorities during 2021/22, there has not been as much progress on realising the year's savings schemes.
- 5.8 Since closing the 2021/22 accounts and by the August 2022 review, £107,500 worth of further schemes relevant to the 2021/22 period have been realised.

## **6. DEPARTMENTAL SCHEMES 2022/23**

- 6.1 **Appendix 3** summarises the position in terms of realising the savings schemes for 2022/23. The total savings target is £595k with a value of £133k, which is 22% of schemes already having realised and a further £113k, or 19% are on track to deliver on time by the end of the financial year.
- 6.2 Of the 8 savings schemes that have been profiled for 2022/23, 2 have already been realised with a further 2 on track to fully realise in a timely manner. There have been slippages on 2 schemes totalling £130k but they are progressing which includes 1 scheme from the Finance Department and 1 from the Highways and Municipal Department.
- 6.3 Risks are foreseen to deliver savings of 2 schemes worth a total of £220k which includes the *Dwyfor Arts Centre* scheme (£70k) by Economy and Community Department and *Change of waste collection work arrangements to smaller shifts and circuits* scheme (£150k) by the Department Highways and Municipal.

**7. DEPARTMENTAL SCHEMES 2023/24 ONWARDS**

7.1 The savings schemes for 2023/24 onwards are listed, per Department in **Appendix 4**, but it is currently premature to report on the status of these schemes.

**8. CONCLUSION**

8.1 It is inevitable that realising £33.4m in savings (out of a total of £35.4m) since April 2015 has been challenging and I am grateful to all of the departments and Cabinet Members for ensuring this success.

8.2 The table below summarises the latest position of savings schemes since April 2015 with 94% of all schemes having been realised.

**Table 2: Summary of the status of all savings schemes since April 2015**

<b>Status of Savings</b>	<b>Portal</b>	<b>£m</b>	<b>%</b>
Have realised	1	33.4	94.4
On track to achieve savings in full and on time	2	0.1	0.3
Delay, but moving forward	3	0.8	2.3
Some risks to achieve - slip or fail	4	0.8	2.3
Significant risks to realise in full or partially	5	0.3	0.7
<b>Total savings</b>		<b>35.4</b>	

8.3 Therefore, I ask the Cabinet to note the achievement outlined in this report towards realising the savings schemes. In addition, to note that the impact of Covid contributed to slippage in the savings program and supporting the departments to move forward with the savings program.

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**Appendices:**

- Appendix 1 - Overview of 2015/16 - 2020/21 Savings Schemes per Department
- Appendix 2 - Overview of 2021/22 Savings Schemes per Department
- Appendix 3 - Overview of 2022/23 Savings Schemes per Department
- Appendix 4 - Overview of 2023/24 onwards Savings Schemes per Department

## OVERVIEW OF 2015/16 TO 2020/21 SAVINGS SCHEMES PER DEPARTMENT

Department	Total Savings 2015/16 to 2020/21	Realised Schemes	Schemes that have slipped but in the process of implementation.		Schemes with some risks in achieving the savings		Head of Finance Department's comments
	£	£	£ - number		£ - number		
Education	1,691,360	1,691,360	-		-		All schemes of the period have been achieved.
Schools	4,235,000	4,235,000	-		-		All schemes of the period have been achieved.
Environment	2,751,213	2,695,593	55,620	3	-		There has been slippage on three schemes; <i>Achieve savings through cheaper purchasing</i> (£20k), <i>Increase water quality assessment fee to reflect the cost of providing the service</i> (£12.5k) and <i>Rationalisation and Integration of the back office in the Environment Department</i> (£23.12k).
Corporate Support	2,351,468	2,351,468	-		-		All schemes of the period have been achieved.
Finance	1,756,636	1,736,636	20,000	1	-		Slippage in realising savings of £20k on the <i>Income generation through fraud prevention</i> scheme.
Economy and Community	2,896,422	2,766,422	85,000	3	45,000	1	There has been a slippage with 2 schemes <i>Reconcile/review parking fees</i> totalling £60k and <i>Delete 1 post from the Tourism and Marketing Service</i> worth £25k. There is a risk of realising the remaining savings of £45k on the <i>Establish parking fees on Dinas Dinlle beach and increase launch fees across Gwynedd beaches from £10 to £15</i> scheme.

## OVERVIEW OF 2015/16 TO 2020/21 SAVINGS SCHEMES PER DEPARTMENT

Department	Total Savings 2015/16 to 2020/21	Realised Schemes	Schemes that have slipped but in the process of implementation.		Schemes with some risks in achieving the savings		Head of Finance Department's comments
	£	£	£ - number		£ - number		
Adults, Health and Well-being  Page 55	6,969,411	6,218,051	302,360	6	449,000	4	There are some risks of achieving the savings of 4 schemes namely <i>Integration and Transformation of Older People's Services</i> which has a target of £210k in 2019/20 and several factors are contributing to the ongoing challenge of achieving it, <i>Collaboration with the third sector to take over day care provision in Criccieth and Blaenau Ffestiniog</i> (£75k), <i>Reviewing physical disability care packages by meeting objectives in an alternative way</i> (£100k) and <i>Automate the Department's financial processes</i> (£64k) but the Department is working to progress these. A further 6 schemes totalling over £302k have slipped but the Department is acting to move these forward; the largest 3 being <i>Review of Continuing Healthcare packages</i> (£150k), <i>Improving work processes by undertaking the Ffordd Gwynedd review and using the finance modules of the new IT system within the Adults Department</i> (£40k) and <i>Restructuring the Business Service</i> (£49k).
Children and Supporting Families	2,295,738	2,295,738	-	-	-	-	All schemes for the period have been achieved.
Highways and Municipal	6,038,160	5,667,410	237,750	8	133,000	1	There has been a delay with the <i>Fleet Arrangements</i> scheme (£133k) due to the re-opening of negotiations with the Unions and then the Covid situation. This scheme is now receiving additional attention and it is hoped to move forward in 2022/23. A further 8 schemes totalling nearly £238k have slipped but the Department is working to move these forward, the largest schemes being <i>Recycling Centres: levy on traders and levy on disposal of DIY materials</i> (£90k) <i>Departmental Restructuring</i> (£50k).
Consultancy	602,670	602,670	-	-	-	-	All schemes for the period have been achieved.

## OVERVIEW OF 2015/16 TO 2020/21 SAVINGS SCHEMES PER DEPARTMENT

Department	Total Savings 2015/16 to 2020/21	Realised Schemes	Schemes that have slipped but in the process of implementation.		Schemes with some risks in achieving the savings		Head of Finance Department's comments
	£	£	£ - number		£ - number		
Corporate Management Team and Legal	403,240	383,220	20,020	2	-	-	There is a slippage on 2 schemes namely <i>Savings in the Coroner's budget</i> scheme, worth £13.8k, as it is based on a projection that was made a few years ago but it has not yet taken place and the <i>Two day reduction of administration support to the Election and Legal Services</i> scheme (£6.22k).
Housing and Property	641,180	616,180	-		25,000	1	There is a risk of realising savings of £25k in 2020/21 on the <i>Reduce reliance on temporary accommodation by investing in purpose-built accommodation</i> scheme. See point 5.6 in the report.
Sub-total	<b>32,632,498</b>	<b>31,259,748</b>	<b>720,750</b>	<b>23</b>	<b>652,000</b>	<b>7</b>	
Managerial Savings	1,200,360	1,200,360	-		-	-	All schemes of the period have been achieved.
<b>TOTAL - 2021/22 FINAL ACCOUNTS</b>	<b>33,832,858</b>	<b>32,460,108</b>	<b>720,750</b>	<b>23</b>	<b>652,000</b>	<b>7</b>	<b>In financial terms (£), 96% of 2015/16 – 2020/21 savings schemes have been realised.</b>
<b>TOTAL - AUGUST 2022 REVIEW</b>	<b>33,832,858</b>	<b>32,659,728</b>	<b>501,130</b>	<b>14</b>	<b>672,000</b>	<b>8</b>	<b>In financial terms (£), 97% of 2015/16 – 2020/21 savings schemes have been realised.</b>

## OVERVIEW OF 2021/22 SAVINGS SCHEMES PER DEPARTMENT

Department	Total 2021/22 Savings		Realised Schemes		Schemes that have slipped but in the process of implementation.		Schemes with some risks in achieving the savings		Head of Finance Department's comments
	£ - number		£ - number		£ - number		£ - number		
Schools	65,000	1	65,000	1	-		-		The one scheme that had a target in 2021/22 has been realised.
Environment	73,750	4	16,250	2	57,500	2	-		There has been a slippage on two schemes; <i>The Provision of electric car charging points in car parks</i> worth £37.5k and <i>Achieving savings by buying cheaper (e.g. office and IT equipment)</i> worth £20k.
Corporate Support	117,750	4 *	45,250	2	72,500	2	-		There has been a slippage on 2 schemes; <i>The Deletion of one HR officer post and one HR consultant post (20% staff reduction) by changing our operating model</i> (£60k in 2021/22) and <i>Deleting the Organisation Development Service</i> (£12.5k in 2021/22).
Finance	100,000	4	35,000	2	45,000	1	20,000	1	There are risks of achieving the savings of the <i>Generating income through fraud prevention</i> scheme (£20k in 2021/22). There has been a delay in realising £45k of savings on one scheme, namely <i>Tax savings on the new Additional Voluntary Contributions in the Pension field for Council employees</i> .
Economy and Community	-		-		-		-		No profiled savings target for 2021/22.
Adults, Health and Well-being	78,750	2	-		45,000	1	33,750	1	The Department anticipates some risks in realising the savings of the <i>Review the operational arrangements within the Adults Department</i> scheme (£33.75k) because barriers on other schemes and Covid have impeded the ability to move the scheme forward. The <i>Better co-ordination of service with the Department for Children and Families at the point of transfer age</i> scheme has been delayed but is progressing (£45k).
Children and Supporting Families	23,170	1	23,170	1	-		-		The one scheme that had a target in 2021/22 has been realised.

Department	Total 2021/22 Savings		Realised Schemes		Schemes that have slipped but in the process of implementation.		Schemes with some risks in achieving the savings		Head of Finance Department's comments
	£ - number		£ - number		£ - number		£ - number		
Highways and Municipal	206,250	3 *	105,000	1	26,250	1	75,000	1	At the time of closing the 2021/22 accounts there was a delay in realising savings of £75k on the scheme <i>Increasing fees for waste collection from businesses</i> . Also, there has been a slippage in realising the savings of the <i>Barmouth Bridge - not paying Network Rail for the right of way over the bridge</i> scheme (£26.25k in 2021/22). The Department is still in discussions with Network Rail.
Consultancy	-		-		-		-		No profiled savings target for 2021/22.
Corporate Management Team and Legal	-		-		-		-		No profiled savings target for 2021/22.
Housing and Property	302,050	5	227,050	4	-		75,000	1	<i>There is a risk of realising savings of £75k in 2021/22 on the Reduce dependency on temporary accommodation by investing in purpose-built accommodation</i> scheme. See point 5.6 in the report.
<b>TOTAL - 2021/22 FINAL ACCOUNTS</b>	<b>966,720</b>	<b>24</b>	<b>516,720</b>	<b>13</b>	<b>246,250</b>	<b>7</b>	<b>203,750</b>	<b>4</b>	<b>In financial terms (£), 53% of 2021/22 savings schemes have already been realised and there has been a delay with 25% of schemes but these are moving forward.</b>

<b>TOTAL - AUGUST 2022 REVIEW</b>	<b>966,720</b>	<b>24</b>	<b>624,220</b>	<b>16</b>	<b>213,750</b>	<b>5</b>	<b>128,750</b>	<b>3</b>	<b>In financial terms (£), 65% of 2021/22 savings schemes have already been realised and there has been a delay with 22% of schemes but these are moving forward.</b>
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\* scheme partially realised in one financial year but yet to be realised in full.

## OVERVIEW OF 2022/23 SAVINGS SCHEMES PER DEPARTMENT

Department	Total 2022/23 Savings		Realised Schemes		Schemes on track to be completed on time		Schemes slipping and with some risks in achieving the savings		Head of Finance Department's comments
	£ - number		£ - number		£ - number		£ - number		
Education	-		-		-		-		No profiled savings target for 2022/23.
Environment	12,500	1	-		12,500	1	-		The one scheme profiled for 2022/23 is on track for a timely delivery.
Corporate Support	100,000	1	100,000	1	-		-		The one scheme profiled for 2022/23 has been realised.
Finance	25,000	1	-		-		25,000	1	There has been a delay with the <i>Generating income by preventing fraud</i> scheme.
Economy and Community	70,000	1	-		-		70,000	1	The scheme relating to Neuadd Dwyfor has risks of realising the savings.
Adults, Health and Well-being	100,000	1	-		100,000	1	-		The one scheme profiled for 2022/23 is on track for a timely delivery.
Children and Supporting Families	-		-		-		-		No profiled savings target for 2022/23.
Highways and Municipal	287,500	3 *	32,500	1			255,000	2	There are risks of realising savings of £150k on the <i>Changing waste collection work arrangements to smaller shifts and circuits scheme</i> . The <i>Changing CCTV system monitored by officers into an 'officer free' system</i> scheme (£105k), has seen a delay.
Consultancy	-		-		-		-		No profiled savings target for 2022/23.
Corporate Management Team and Legal	-		-		-		-		No profiled savings target for 2022/23.
Housing and Property	-		-		-		-		No profiled savings target for 2022/23.
<b>TOTAL</b>	<b>595,000</b>	<b>8</b>	<b>132,500</b>	<b>2</b>	<b>112,500</b>	<b>2</b>	<b>350,000</b>	<b>4</b>	<b>In financial terms (£), 22% of 2022/23 savings schemes have already been realised and a further 19% are on track to be delivered on time by the end of the financial year.</b>

\* scheme partially realised in one financial year but yet to be realised in full.

**APPENDIX 4**

**OVERVIEW OF 2023/24 ONWARDS SAVINGS SCHEMES PER DEPARTMENT**

Department	2023/24	2024/25	2025/26	Total 2023/24 to 2025/26 Savings	
	£	£	£	£ - <i>number</i>	
Economy and Community	170,000	15,000	-	185,000	2
Adults, Health and Well-being	935,250	-	200,000	1,135,250	4
Children and Supporting Families	23,840	-	-	23,840	1
<b>TOTAL</b>	<b>1,129,090</b>	<b>15,000</b>	<b>200,000</b>	<b>1,344,090</b>	<b>7</b>