

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Adults, Health and Well-being Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<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	18,771	514	0	514	(760)
Domiciliary Care	7,978	7,975	(3)	0	(3)	(266)
Others	401	1,382	981	0	981	1,292
	26,636	28,128	1,492	0	1,492	266
Physical Disabilities Services	2,794	2,387	(407)	0	(407)	(471)
Learning Disabilities Services	24,075	25,265	1,190	0	1,190	724
Mental Health Services	4,171	4,364	193	0	193	224
Other Services (Adults)	3,839	3,655	(184)	0	(184)	(54)
<b><u>Adults Services Total</u></b>	<b>61,515</b>	<b>63,799</b>	<b>2,284</b>	<b>0</b>	<b>2,284</b>	<b>689</b>
<b><u>Provider Services (shows net budget)</u></b>						
Residential Care	225	561	336	0	336	53
Day Care	(16)	(202)	(186)	0	(186)	(180)
Community Care	384	2,212	1,828	0	1,828	1,780
Others	13	33	20	0	20	11
<b><u>Provider Services Total</u></b>	<b>606</b>	<b>2,604</b>	<b>1,998</b>	<b>0</b>	<b>1,998</b>	<b>1,664</b>

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Adran Oedolion, Iechyd a Llesiant</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Other Services</u></b>						
Departmental Central Services (including Department savings)	3,560	3,683	123	0	123	286
Use of reserve funds	0	(520)	(520)	0	(520)	(397)
Closure of 2022/23 Accounts Adaptation	0	0	0	(3,785)	(3,785)	0
<b><u>Other Services Total</u></b>	<b>3,560</b>	<b>3,163</b>	<b>(397)</b>	<b>(3,785)</b>	<b>(4,182)</b>	<b>(111)</b>
<b><u>Adults, Health and Well-being Total</u></b>	<b>65,681</b>	<b>69,566</b>	<b>3,885</b>	<b>(3,785)</b>	<b>100</b>	<b>2,242</b>

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

**Older People's Services** - In 'Other', pressures on supported accommodation and direct payments. In residential and nursing, higher fee costs by private providers has led to an overspend by the end of the year. Increasing pressure on domiciliary care but it is within the budget. In addition, difficulties in realising savings has contributed to the picture.

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

**Learning Disabilities Services** - a number of new, costly supported accommodation cases and pressures on residential and nursing and direct payments, but this is reduced by fewer support plans.

**Mental Health Services** - the pressures on the residential and nursing and supported accommodation budget continues.

**Provider Services** - increased use of agency staff and therefore included in the overspend that is reported. Staffing above budget level and income deficit are issues in community care, whilst higher electricity costs have led to a £133k overspend by residential homes. The impact of Covid has disrupted the Day Care provision, this continues to be the case and thus is underspending.

**Departmental Central Services** - staff turnover and a reduction in expenditure reducing the impact of failures to realise savings of £518k.

**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.

**The Department's Savings Overview** - failure to achieve savings is a prominent factor in the department's overspend, with savings to the value of £921k still not realised.

The department has used all of its reserve funds, to the value of £520k, to reduce the overspend reported to £3.9 million.

**It is recommended** that the Adults, Health and Well-being Department receives one-off financial support of £3,785k to restrict the level of overspend that is to be carried forward by the Department to £100k, to assist the department to move on and face the challenges of 2023/24.

**REVENUE BUDGET 2022/23 - FINAL ACCOUNTS**

<b>Children and Families Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	784	679	(105)	0	(105)	(7)
Operational	2,497	2,648	151	0	151	201
Placements						
Out-of-County Placements	5,064	5,442	378	0	378	(71)
Fostering through an Agency	1,696	1,522	(174)	0	(174)	(89)
Fostering - Internal	2,613	2,252	(361)	0	(361)	(299)
Support Services and Others	1,786	1,826	40	0	40	59
	11,159	11,042	(117)	0	(117)	(400)
Post-16	1,366	1,402	36	0	36	41
Specialist/Derwen	2,235	2,715	480	0	480	431
Youth Justice	256	217	(39)	0	(39)	(38)
Early Years	139	57	(82)	0	(82)	(2)
Youth	812	680	(132)	0	(132)	(189)
Others	1,987	1,968	(19)	0	(19)	(1)
Use of the department's underspend fund	0	(97)	(97)	0	(97)	0
<b><u>Children and Families Total</u></b>	<b>21,235</b>	<b>21,311</b>	<b>76</b>	<b>0</b>	<b>76</b>	<b>36</b>

## **Children and Families**

**Service Management** - additional grants received by the end of the year as well as grants to fund core spending.

**Operational** - pressure on support plans but its impact was mitigated by a number of maternity leave periods.

**Placements** - the average number of Out-of-County Placements this year is 25.7, which is higher than 23.3 for 2021/22, with the average cost being £211k per case. The average number of Agency Fostering is 31 and is consistent with the 31 in 2021/22 and is underspending by £174k. In Internal Fostering, as a result of an increase in the number of asylum seekers without parents or guardians, the income receipt from the Home Office for them has resulted in an underspend of (£361k).

**Post-16** - two intensive packages have now ended and a reduction in the pressure and intensity of other packages.

**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 which is responsible for £90k of the overspend.

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

**Early Years** - grants to fund core spending and higher income in Plas Pawb by the end of the year.

**Youth** - a grant receipt against the core expenditure as well as an underspend after remodelling the service. The new-look service is being established and therefore the underspend is reducing.

The department has used all of its £97k underspend fund to reduce the overspend reported.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Adran Addysg</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Maes:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Devolved Schools	85,951	85,951	0	0	0	0
Devolved Schools - Additional Costs from Staff and Electricity Inflation Above Budget	0	1,304	1,304	0	1,304	1,645
Schools Quality Services	(1,610)	(1,671)	(61)	0	(61)	(38)
Infrastructure and Support Services						
Transportation	6,017	6,568	551	0	551	482
Ancillary Services	1,135	935	(200)	0	(200)	30
Others	(418)	(456)	(38)	0	(38)	(167)
	6,734	7,047	313	0	313	345
Leadership and Management	2,404	2,145	(259)	0	(259)	(274)
Additional Learning Needs and Inclusion	4,872	4,783	(89)	0	(89)	16
Use of school balances	0	0	0	(1,304)	(1,304)	0
<b>Education Total</b>	<b>98,351</b>	<b>99,559</b>	<b>1,208</b>	<b>(1,304)</b>	<b>(96)</b>	<b>1,645</b>

## Education

**Devolved Schools - Additional Staff Inflation and Electricity Costs above the Budget** - additional cost of inflation on the salaries of teachers, assistants, administrative staff is £690k above the budget this year. The impact of higher electricity costs is £614k. Considering that the schools have already benefited from almost a million in energy savings, derived from Covid and the associated lockdown periods, it is therefore considered appropriate to use school balances of £1,304k to fund the additional pressures this year.

**Schools Quality Service** - combination of grant receipts and spending cuts.

**Transportation** - overspend of £304k on school taxis and trains, although £146k of additional permanent money has been allocated to the field in 2021/22 and a further £150k in 2022/23. The increasing pressures on the school buses budget is also continuing with an overspend of £199k.

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. However, grant receipts and vacant posts are responsible for the underspend by the end of the year.

**Infrastructure and Support Services - Others** - one-off spending reducing the underspend on a number of various budgets.

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

**Additional Learning Needs and Inclusion service** - mixed picture which is a combination of vacant posts and underspend on several varied headings, in preparation for savings schemes that will be operational from 2023/24 onwards, whilst circumstances relating to one specific centre continues and accounts for an overspend of £206k.

**It is recommended** that the Cabinet approves that £1,304k of additional electricity inflation and salaries of school assistants and administrative staff costs that is above the budget is funded from the balances of individual schools.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Economy and Community Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	380	372	(8)	0	(8)	0
Community Regeneration and Support Programmes	1,116	1,076	(40)	0	(40)	(37)
Maritime and Country Parks	(99)	(78)	21	0	21	(65)
Byw'n lach and Other Leisure Contracts	1,109	1,717	608	0	608	1,023
Economic Development Programmes	2	16	14	0	14	0
Marketing and Events	487	490	3	0	3	5
Gwynedd Libraries	1,506	1,429	(77)	0	(77)	(23)
Museums, Arts and Gwynedd Archives	774	835	61	0	61	59
Use of the department's underspend fund	0	(32)	(32)	0	(32)	(123)
Closure of 2022/23 Accounts Adaptation	0	0	0	(550)	(550)	0
<b><u>Economy and Community Total</u></b>	<b>5,275</b>	<b>5,825</b>	<b>550</b>	<b>(550)</b>	<b>0</b>	<b>839</b>

## Economy and Community

**Community Regeneration and Support Programmes** - underspend on staff costs and on a number of budget headings.

**Maritime and Country Parks** – exceeded income targets on the beaches and Hafan Pwllheli following favourable weather and therefore it was a busy season. Staff turnover at the Harbours and Hafan, Pwllheli has also assisted the situation. Increasing costs of electricity and one-off spending means that there has been an overspend by the end of the year.

**Byw'n Iach and Sports 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 impact 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 impact 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. The value of the support needed is £550k, which is a reduction from the £839k projected during the year. Electricity costs £163k above the budget but other budgets are underspending.

**Gwynedd Libraries** - vacant posts and less expenditure on a number of the budget headings, but this is reduced as a result of a £23k overspend on electricity.

**Museums, Arts and Gwynedd Archives** - income deficit after Neuadd Dwyfor was closed for the final quarter of the financial year.

The department has used £32k of its underspend fund to reduce the overspend reported.

**It is recommended** that the Cabinet approves financial support to the value of £550k to the Byw'n Iach Company.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Highways and Municipal Department (including Trunk roads)</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Highways Services (including Trunk roads)	10,390	11,344	954	0	954	15
Engineering Services	400	517	117	0	117	115
Municipal Services						
Waste	11,767	13,177	1,410	0	1,410	1,220
Others	5,232	5,658	426	0	426	390
Use of reserve funds	0	(300)	(300)	0	(300)	0
Contribution by Consultancy Department	0	(73)	(73)	0	(73)	0
Closure of 2022/23 Accounts Adaptation	0	0	0	(2,434)	(2,434)	0
<b>Highways and Municipal Total</b>	<b>27,789</b>	<b>30,323</b>	<b>2,534</b>	<b>(2,434)</b>	<b>100</b>	<b>1,740</b>

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

**Highways Services** - one-off spending and increased pressures on the budget by the end of the year as well as the impact of the delay to realise savings schemes.

**Engineering Services** - a delay in realising savings schemes including CCTV savings, which will now be realised in 2023/24 and a failure to realise Pont yr Aber savings.

**Waste** - a number of matters are responsible for the overspend, but mainly on waste and recycling collection. 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 the waste field in recent years, an external review was commissioned by WRAP Cymru. The report and recommendations on ways to improve the service are already being considered by the Department with steps to respond to the situation to be implemented in the new year.

**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. Higher incomes are predicted by the bereavement services which reduces the overspend reported.

The department has used £300k of their reserves and transferred the underspend of the Consultancy Department in order to reduce somewhat the reported overspend.

**It is recommended** that the Highways and Municipal Department receives one-off financial support of £2,434k to restrict the level of overspend that is to be carried forward by the Department to £100k, to assist the department to move on and face the challenges of 2023/24.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Environment Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Department Management	788	846	58	0	58	(6)
Planning and Building Control Service	498	370	(128)	0	(128)	(108)
Street Care and Transport Services						
Network Management (Transportation)	85	(295)	(380)	0	(380)	(411)
Parking and Parking Enforcement	(2,222)	(1,888)	334	0	334	172
Integrated Transport	1,806	2,181	375	0	375	379
	(331)	(2)	329	0	329	140
Countryside and Access	768	767	(1)	0	(1)	(6)
Public Protection	2,000	1,748	(252)	0	(252)	(208)
<b>Environment Total</b>	<b>3,723</b>	<b>3,729</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>(188)</b>

## Environment

**Department Management** - one-off spending and reduced income.

**Planning and Building Control Service** - a number of factors including an increase in Building Control income, further improvements to Planning income after substantial planning applications were submitted during the year, but an income deficit in Land Charges. Underspend on various budgets including statutory notices, professional services and appeals.

**Street Care Services and Transport Network Control (Transportation)** - exceeding street work fees income, as well as empty posts and an underspend on a number of budget headings.

**Parking and Parking Enforcement** - parking income deficit of £395k which is reduced by an underspend on other budgets.

**Integrated Transport** - overspend of £487k and public bus contracts, but higher incomes and various underspend reduce the overspend reported. It is recommended that the review into the Transport provision should continue following a delay as a result of the Covid crisis.

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

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Consultancy Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Roads and Engineering Services	(166)	(200)	(34)	0	(34)	(72)
Sustainable Urban Drainage Systems Unit (SuDS)	22	22	0	0	0	0
Flood Risk Management Unit	463	443	(20)	0	(20)	0
Building Service	(117)	(136)	(19)	0	(19)	3
Contribution Towards Highways and Municipal Overspend	0	73	73	0	73	0
<b>Consultancy Total</b>	<b>202</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(69)</b>

### **Consultancy**

**Roads and Engineering Services** - vacant posts and exceeding income from external organisations such as other Councils and Welsh Government. Additional costs at the end of the year have reduced the underspend reported.

**Flood Risk Management Unit** - additional grant receipts have funded the core spending at the end of the year.

**Building Service** - vacant posts and staff turnover continues, but without disrupting as much on income receipts compared to what was projected during the year.

As the Highways and Municipal and Consultancy Departments have now merged to create the new Highways, Engineering and YGC Department, the underspend of the Consultancy Department will be transferred to assist the position of the Highways and Municipal Department for 2022/23.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Housing and Property Department</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	277	245	(32)	0	(32)	(29)
Housing Services						
Homelessness	3,915	6,669	2,754	0	2,754	2,874
Private Sector Housing	461	415	(46)	0	(46)	(67)
Others	447	210	(237)	0	(237)	(123)
	4,823	7,294	2,471	0	2,471	2,684
Property Services						
Property	2,007	2,056	49	0	49	63
Caretaking, Catering and Cleaning	5	(1)	(6)	0	(6)	10
	2,012	2,055	43	0	43	73
Closure of 2022/23 Accounts Adaptation	0	0	0	(2,482)	(2,482)	0
<b>Housing and Property Total</b>	<b>7,112</b>	<b>9,594</b>	<b>2,482</b>	<b>(2,482)</b>	<b>0</b>	<b>2,728</b>

## Housing and Property

**Housing Services, Homelessness** - the trend of significant pressure on the Temporary Accommodation service in Homelessness continues to be intense. During 2021/12, 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. During the year, a further increase was seen in the demand, as well as higher average costs as the availability of temporary accommodation in the county has reached its capacity. The reported net overspend of £2.8m 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** - an increase in the costs of Pest Control vehicles and one-off spending above the budget level in Property. In Caretaking, Catering and Cleaning, a combination of income deficit and more underspend on various budgets.

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 £2.5 million this year. **It is recommended** that the Council Tax Premium Fund is used to meet this year's overspend.

**REVENUE BUDGET 2022/23 - FINAL ACCOUNTS**

<b>Central Departments</b>	2022/23 Budget	2022/23 Position	<b>Gross Over / (Under) Spend 2022/23</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2022/23</b>	Estimated Over / (Under) Spend- November 2022/23 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	2,276	2,259	(17)	0	(17)	(18)
Finance (and Information Technology)	7,406	7,396	(10)	0	(10)	(14)
Corporate Support	8,115	8,099	(16)	0	(16)	(19)
<b>Central Departments Total</b>	<b>17,797</b>	<b>17,754</b>	<b>(43)</b>	<b>0</b>	<b>(43)</b>	<b>(51)</b>

**Central Departments**

**Corporate Management Team & Legal** - the impact of vacancies of the two Corporate Directors for part of the year along with an increased use of agency solicitors in Legal as a result of staff turnover and vacant posts. An increase was also seen in the Coroner's costs during the year.

**Finance (and Information Technology)** - a combination of reasons accounting for the underspend including an underspend on vacant posts, income for administering various grants and a higher income receipt in a number of fields. Banking costs overspend as more payments by customers are made by card and therefore the associated banking fees are payable by the Council.

**Corporate Support** - underspend on staff turnover and on several headings across the department, including member travelling costs. Increasing pressures on the counselling and physiotherapy budget were obvious during the year. Although an income deficit of £67k was anticipated in the Printroom during the end of November Review, after further income was received, the deficit reduced to £28k by the end of the financial year.

<b>REVENUE BUDGET 2022/23 - FINAL ACCOUNTS</b>						
<b>Corporate (Reflects variances only)</b>	<b>2022/23 Budget</b>	<b>2022/23 Position</b>	<b>Gross Over / (Under) Spend 2022/23</b>	<b>Use of Other Sources or Other Adjustments Recommended</b>	<b>Adjusted Over / (Under) Spend 2022/23</b>	<b>Estimated Over / (Under) Spend- November 2022/23 Review</b>
<b>Field:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Council Tax	*	*	(1,061)	1,061	0	0
Council Tax Reductions	*	*	(563)	563	0	0
Capital Costs	*	*	(513)	513	0	(310)
Funding Capital Schemes			(3,899)	3,899	0	0
Interest Received	*	*	(1,252)	1,252	0	(1,292)
Returned Budgets and Bids	*	*	(329)	329	0	(179)
Pay Inflation Pressure Above Budget	*	*	1,305	(1,305)	0	1,315
Savings Provision	*	*	(1,200)	1,200	0	(1,200)
Requirements of Financial Side Effects of Covid	*	*	1,076	(1,076)	0	467
Others	*	*	(1,266)	1,266	0	(281)
<b><u>Cyfanswm Corfforaethol</u></b>	<b>*</b>	<b>*</b>	<b>(7,702)</b>	<b>7,702</b>	<b>0</b>	<b>(1,480)</b>

## **Corporate**

**Council Tax** - the trend of additional tax output continues, since legislative changes result in more housing being subject to council tax as they are not eligible for non-domestic rates, as well as prudent projections when setting the 2022/23 budget. Nevertheless, the Valuer's Office permitted 452 properties to transfer from Council Tax to Non-domestic rates (469 in 2021/22, 506 in 2020/21, 397 in 2019/20, 453 in 2018/19). £6m of Council Tax Premium has been earmarked for consideration for the Housing Strategy in 2022/23.

**Council Tax Reductions** - prudent projections set and a further reduction in the numbers claiming a reduction in Gwynedd compared to previous years, which corresponds to the general trend across Wales.

**Capital Costs** - a combination of factors create the underspend, including a one-off income receipt as well as the impact of the current treasury management policy which has meant that it was possible to avoid external borrowing, thus avoiding the associated costs.

**Funding Capital Schemes** - as a result of numerous grant receipts to fund capital as well as slippages with plans in the capital programme, this means that the original funding intended needs to be replaced by transferring £3,899k of revenue funding to a fund in order to finance the capital programme in 2023/24.

**Interest Received** - the increase in interest rates during the year means that the projected interest receipts exceed the expected budget.

**Pay Inflation Pressure Above Budget** - following confirmation of the national level of salary increases for Local Government workers in the autumn, it can be confirmed that the value of the increase is £1.3m above the budget, which is substantially higher than the 4% inflation Councils were advised to budget for when setting the budget for 2022/23 which was considered to be prudent at the time.

**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 £1,090k.

**Others** - the pressures on some budgets not as much as anticipated.

**It is recommended** that the Departments that are overspending in 2022/23 should be supported by funding them using the following sources:

**Adults, Health and Well-being Department, Highways and Municipal Department, Byw'n Iach - Economy and Community Department**

- £2,851k net underspend on Corporate budgets
- £3,918k following the fund harvesting exercise detailed in Appendix 3

**Education Department and Housing and Property Department**

- to use £1,304k of School Balances to fund the additional costs of electricity inflation and salaries of assistants and administrative staff which is above budget level in schools
- to use £2,482k from the Council Tax Premium Fund to finance the additional pressures in the field of Homelessness
- that (£3,899k) of capital plans to be funded from revenue are transferred to a fund to enable the re-profiling of the resource - with the remainder of the net underspend on Corporate budgets of (£952k) is earmarked to the Transformation Fund to support the Council's priorities.