

TAFLEN BENDERFYNIAD CABINET Y CYNGOR/ COUNCIL CABINET DECISION
NOTICE

Dyddiad/Date 20140610

PWNC / SUBJECT

Eitem 7 Cyfrifon Terfynol 2013/14 – Alldro Refeniw

Item 7 Final Accounts 2013/14 – Revenue Outturn

PENDERFYNIAD / DECISION

- 1.1 Nodi sefyllfa ariannol derfynol adrannau'r Cyngor am 2013/14.
- 1.2 Cymeradwyo'r symiau i'w cario 'mlaen, lle'n briodol, fel a restrir yn Atodiad 1 o'r adroddiad, gan gynnwys cymeradwyo i'r Adran Ymgynghoriaeth gael cario'r tanwariant llawn o £120k ymlaen i'r flwyddyn ariannol newydd, fel eithriad i'r arfer o'i gyfyngu i £100k, oherwydd natur masnachol y gwasanaeth a lefel anrhagweladwy ei incwm.
- 1.3 Cymeradwyo'r trosglwyddiadau ariannol canlynol -
- £32k o gronfa tanwariant yr Adran Gwasanaethau Cymdeithasol, ynghyd a
 - £262k o gronfa gorfforaethol neilltuwyd ar gyfer gorwariant posib yn y maes, a
 - £130k o'r arbedion un-tro yn dilyn o ail strwythuro uwch reolaeth perthnasol - sef cyfanswm uchod o £424k i glirio gorwariant Gwasanaethau Cymdeithasol yn 2013/14, a rhoi dechrau di-ddyled i'r ddwy bennaeth adran newydd ar gychwyn 2014/15.
 - £15k o danwariant yr Adran Gofal Cwsmer i'w neilltuo er mwyn creu cronfa costau diswyddo penodol, i baratoi ar gyfer newidiadau posibl i gontractau glanhau.
 - £191k o'r tanwariant ar Gynlluniau Arbedion Trawsadrannol ar sail un-tro i'r Gronfa Diswyddo corfforaethol.
 - £243k o'r Gyllideb Wrth Gefn i ariannu cost ychwanegol o ddarparu ar gyfer dyledion drwg.
 - £235k o'r Gyllideb wrth Gefn i wneud iawn am y gostyngiad mewn incwm llog, oherwydd tueddiad cyffredinol y farchnad buddsoddi.
 - £221k o ad-daliad ychwanegol dderbyniwyd ar fuddsoddiad Banc Heritable (dyled "Gwlad yr Ia") i'r Gronfa Buddsoddi i Arbed.
 - £851k o'r "gweddill" un-tro o Dreth Cyngor casgladwy i'r Gronfa Ddiswyddo corfforaethol.
 - £579k o'r Gyllideb Arbedion a Wireddwyd Ymlaen Llaw i gronfa benodol ar gyfer cynorthwyo Strategaeth Ariannol 2014/15, a
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- £752k o'r Gyllideb Arbedion a Wireddwyd Ymlaen Llaw i'r Gronfa Buddsoddi i Arbed.
 - £90k o'r Gyllideb Wrth Gefn i gronfa benodol ar gyfer cost sefydlu'r Drefn Gwynion newydd, a
 - £164k o'r Gyllideb Wrth Gefn i'r Balansau Cyffredinol.
 - £295k o'r darpariaeth oedd heb ei ymrwymo ar sail un-tro i'r Gronfa Hyfforddi Staff.
 - £87k o'r "gweddill" un-tro ar amrywiol benawdau corfforaethol eraill i'r Balansau Cyffredinol.
 - £1.727m o'r Cyfrif Cyllid Tai i'w neilltuo, am y tro, mewn cronfa benodol, gyda golwg ar ei ddefnyddio er mwyn lleihau'r rhwymedigaeth pensiwn a etifeddiwyd yn anochel wrth drosglwyddo'r stoc tai.
- 1.4 Nodi'r gostyngiad yn lefel y cyfanswm o gronfeydd penodol, a'r cynnydd ymylol yn lefel balansau cyffredinol y Cyngor yn ystod 2013/14.
- 1.1 *To note the final financial position of the Council's departments for 2013/14.*
- 1.2 *To approve the amounts to be carried forward, where appropriate, as listed in Appendix 1 of the report, including approval for the Consultancy Department to be allowed to carry forward the full £120k underspend into the new financial year, as an exception to the usual £100k limit, due to the commercial nature of the service and their unpredictable level of income.*
- 1.3 *To approve the following financial transfers -*
- *£32k from the Social Services Department's accrued underspend, along with*
 - *£262k from the corporate reserve earmarked for potential overspend in this field, and*
 - *£130k from the one-off savings following a restructuring of relevant senior management – - to clear Social Services' £424k overspend in 2013/14, and give the two new heads of department a debt-free start at the commencement of 2014/15.*
 - *£15k of the Customer Care Department's underspend to be set-aside in order to create a specific redundancy costs reserve, to prepare for possible changes to cleaning contracts.*
 - *£191k from the underspend on Cross-Departmental Savings Plans on a one-off to the corporate Redundancy Reserve.*
 - *£243k from the Contingency Budget to fund the additional cost of providing for bad debts.*
 - *£235k from the Contingency Budget to compensate for the decrease in interest received, due to general investment market trends.*
 - *£221k from additional repayments received on the Heritable Bank investment ("Icelandic" debt) to the Invest to Save Reserve.*
 - *£851k from the one-off "surplus" of collectable Council Tax to the corporate Redundancy Reserve.*
 - *£579k from the Savings Realised in Advance Budget to a specific reserve for*
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- assisting the 2014/15 Financial Strategy, and*
- £752k from the Savings Realised in Advance Budget to the Invest to Save Reserve.
 - £90k from the Contingency Budget to a specific reserve for the cost of establishing the new Complaints Procedure, and
 - £164k from the Contingency Budget to General Balances.
 - £295k from the un-committed budget provision to the Staff Training Reserve on a one-off basis.
 - £87k from the one-off "surplus" on various other corporate budgets to General Balances.
 - £1.727m from the Housing Revenue Account to be set aside, for now, in a specific reserve, with a view to applying this to reduce the pension liability unavoidably inherited on transferring the housing stock.

1.4 To note the reduction in the level of total specific reserves, and the marginal increase in the Council's general balances during 2013/14.

Rhesymau dros y penderfyniad / Reason for the decision:-

Er gwaethaf amgylchiadau anodd a thynhau parhaus, yn gyffredinol, mae sefyllfa ariannol derfynol adrannau'r Cyngor am 2013/14 yn cadarnhau y bu rheolaeth ariannol effeithiol gan yr Aelodau Cabinet perthnasol a'r Tîm Rheoli, ynghyd â disgyblaeth ariannol gan benaethiaid adrannau a rheolwyr cyllidebau.

Yn gyffredinol, bu cyllidebau rhan fwyaf adrannau'r Cyngor dan reolaeth gadarn eto eleni. Roedd sefyllfa ariannol mwyafrif yr adrannau yn lled niwtral, ond bu straen sylweddol ar gyllidebau'r Adran Tai a Gwasanaethau Cymdeithasol yn chwarter olaf y flwyddyn.

Ym mhedwerydd chwarter 2013/14, fe wnaeth gwelliannau yn sefyllfa cyllidebau'r Adran Priffyrdd a Bwrdeistrefol a'r Adran Ymgynghoriaeth ragori ar y disgwyliadau, yn rhannol oherwydd y gaeaf mwyn (Adran Priffyrdd a Bwrdeistrefol), ynghyd â llwyddiant ariannol yn dilyn camau a gymerwyd i wella trefniadau busnes adrannol yr Adran Ymgynghoriaeth.

Ym mwyafrif y cyllidebau lle bu gorwariant yn 2013/14, rhoddwyd ystyriaeth briodol i'r anghenion perthnasol ynghylch cyllidebu 2014/15, ac mae mwyafrif y gorwariant hynny eisoes wedi'i gyfarch yn y strategaeth ariannol ar gyfer 2014/15.

Ar wahân i Gwasanaethau Cymdeithasol, mae sefyllfa gweddill adrannau'r Cyngor yn gyffredinol dderbyniol a gellid neilltuo'r adnoddau corfforaethol sydd ar ôl i atgyfnerthu'r Gronfa Ddiswyddo, y Gronfa Buddsoddi i Arbed, a'r Gronfa Hyfforddi Staff, yn ogystal â gwneud dyraniad un-tro er mwyn sefydlu Trefn Gwynion newydd.

Despite difficult circumstances and sustained tightening, generally, the final financial position of the Council's departments for 2013/14 confirms that there was effective financial management by the relevant Cabinet Members and the Management Team, together with financial discipline by the department heads and

budget managers.

Generally, the budgets of most of the Council's department have been under firm control this year again. The financial situation of the majority of departments was broadly neutral, but there was significant strain on the budgets of the Housing and Social Services Department in the final quarter of the year.

In the fourth quarter of 2013/14, improvements in the budgetary position of the Highways and Municipal and Consultancy Departments exceeded expectations, partly due to the mild winter (Highways and Municipal Department), and financial success following steps taken to improve departmental business arrangements of the Consultancy Department.

In the majority of budgets where there was an overspend in 2013/14, appropriate consideration has been given to the related requirements in the 2014/15 budgetary cycle, and most of that overspend has already been addressed in the financial strategy for 2014/15.

Apart from the Social Services, the position of the rest of the Council departments is generally acceptable and remaining corporate resources may be earmarked to reinforce the Redundancy Reserve, the Invest to Save Reserve, and the Staff Training Reserve, as well as making a one-off allocation to establish a new complaints procedure.

Sylwadau neu bwyntiau croes / Observations or opposing views:-

Yn dilyn cyflwyno'i adroddiad, roedd yr Aelod Cabinet Adnoddau am ddiolch i staff gwasanaethau oedd wedi cyfrannu at yr adroddiad cynhwysfawr hwn. Eglurwyd bod yr adroddiad hwn yn dangos rheolaeth ariannol hynod effeithiol a bod y diwylliant o dynhau rheolaeth gyllidol yn mynd i fod yn hynod o werthfawr yn y cyfnod sydd i ddod. Mynegwyd pryder am ddemograffi'r Sir a'r galw sydd ar yr adran Gwasanaethau Cymdeithasol i ymdrin ag achosion cymhleth. Nodwyd bod yr adran am gymryd camau penodol i ymchwilio yn ofalus i'r rhesymau dros y gorwariant, bod llawer o waith wedi'i wneud eisoes a bod mwy fyth angen ei wneud er mwyn llawn ddeall y sefyllfa. O ystyried yr holl newidiadau diweddar, trafodwyd y syniad o gael adroddiadau chwe misol gan yr Adran Gwasanaethau Cymdeithasol er mwyn rhoi gwybodaeth am y datblygiadau o fewn yr adran.

Following the submission of his report, the Cabinet Member for Resources wished to thank the staff of the services that contributed to this comprehensive report. It was explained that the report demonstrated very effective financial control and that the culture of tightening financial control would be very valuable in coming years. Concern was expressed regarding the County's demography and the demand on the Social Services department to deal with complex cases. It was noted that the department would take specific steps to carefully investigate the reasons for the overspend, that considerable work had already been undertaken and there was now an even greater need to undertake the work in order to ascertain the situation. Given all of the recent changes, the idea of receiving a report every six months from the Social Services Department was considered in order to receive information on developments within the department.
