

Adroddiad Montro Cyllideb Chwarter 2 06.10.22

Budget Monitoring Report Quarter 2 06.10.22

<p>1</p>	<p>Mae'r Daenlen Monitro Cyllideb sydd wedi'i hamgáu am y cyfnod 1 Ebrill 2022 i 31 Mawrth 2023 yn darparu'r wybodaeth ganlynol: -</p> <ul style="list-style-type: none"> • Ffigurau cyllideb am y cyfnod 2022/23 • Incwm a gwariant gwirioneddol am y cyfnod 1.04.22. i 30.09.22 • Incwm a gwariant rhagamcanol ar gyfer y cyfnod 01.10.22 i 31.03.23 • Crynodeb o'r gwariant gwirioneddol a rhagamcanol ar gyfer y flwyddyn ariannol gyfan. • Yr amrywiannau rhwng y lwfans cyllideb o dan bob pennawd yn erbyn cyfanswm y gwariant a ragwelir. <p>Sylwer: Mae'r adroddiad hwn yn adeiladu ar y trosolwg a nodir yn yr adroddiad monitro cyllideb ar gyfer chwarter un sydd ar gael ar wefan y Cyngor Cymuned</p>	<p>The Budget Monitoring Spreadsheet enclosed for the period 1st April 2022 to 31 March 2023 provides the following information:-</p> <ul style="list-style-type: none"> • Budget figures for the period 2022/23 • Actual income and expenditure for the period 01.04.22. to 30.09.22 • Projected income and expenditure for the period 01.10.22 to 31.03.23 • A summary of actual and projected expenditure for the whole financial year. • The variances between the budget allowance under each heading versus projected total spend. <p>Note: This reported builds on the overview detailed in the budget monitoring report for quarter one available on the Community Council website.</p>
<p>2</p>	<p>Trosolwg</p> <ol style="list-style-type: none"> 1. Mae tudalen 1 o'r daenlen monitro cyllideb yn nodi'r wybodaeth ganlynol – <ol style="list-style-type: none"> a) Ffigurau'r Gyllideb fesul pennawd cyllideb wrth gynhyrchu'r adroddiad gosod cyllideb ym mis Rhagfyr 2021. (a amlygwyd yn eirin gwlanog) b) Costau ychwanegol sydd wedi'u cymryd o'r arian wrth gefn (wedi'i amlygu mewn glas) c) Cyfanswm y gyllideb ddiwygiedig arfaethedig (wedi'i hamlygu mewn inc coch ac nid wedi'i dywyllu). <p>Nid yw hyn wedi effeithio ar gyfanswm y costau arfaethedig ar gyfer y flwyddyn ond mae wedi lleihau'r arian wrth gefn a neilltuwyd ar gyfer y flwyddyn.</p> 2. Mae tudalennau 1 i 4 hefyd yn cynnwys y gwariant rhagamcanol fesul pennawd cyllideb am y flwyddyn. Mae ffigurau Ebrill i Medi yn adlewyrchu gwir gostau . 	<p>Overview</p> <ol style="list-style-type: none"> 1. Page 1 of the budget monitoring spreadsheet sets out the following information – <ol style="list-style-type: none"> a) The Budget figures per budget heading when producing the budget setting report in December 2021. (highlighted in peach) b) Additional costs which have been taken from the contingency funding (highlighted in blue) c) Total proposed revised budget (highlighted in red ink and not shaded). <p>This has not affected the total proposed costs for the year but has reduced the contingency funding set aside for the year.</p> 2. Pages 1 to 4 also include the projected spend per budget heading for the year. April to September figures are based on actual spend.

3. Mae tudalennau 4 a 5 yn rhoi trosolwg o ragolygon y gyllideb a chaiff hwn ei ddiweddarau'n fisol a'i roi i'r Pwyllgor Cyllid bob chwarter. Mae hwn yn nodi'r canlynol:

- Rhagamcan o orwariant yng nghyflog y Clerc. Mae hyn oherwydd bod yr adolygiad cyflog ar gyfer 2021/22 wedi'i gwblhau ym mis Mawrth 2022. Talwyd y cynnydd a'r ôl-dâl ar gyfer 2021/22 gyfan ym mis Ebrill. Mae adolygiad cyflog ar gyfer 2022/23 wedi'i gwblhau ac rydym yn aros am fanylion gan Un Llais Cymru. Mae swm o £350 wedi'i gynnwys yn y gwariant a ragwelir a ddylai gynnwys unrhyw ddyfarniad cyflog.

- Lwfansau Aelodau - Uchafswm gwariant rhagamcanol yw £2850. Mae hyn yn seiliedig ar y Polisi Lwfansau Aelodau a gymeradwywyd ar gyfer 2022/23. Mae gan bob aelod hawl i lwfans gorfodol o £150. Mae lwfansau ychwanegol ar gael i'r Cadeirydd (£500), Cadeirydd y Pwyllgor Cyllid (£125), Cadeirydd y Pwyllgor Parciau (£250). Os bydd aelodau'n arfer eu hawl i wrthod unrhyw daliad, mae'n bosibl y bydd ffigurau gwariant rhagamcanol yn cael eu lleihau.

Dim ond ar gyfer hyd at ddeg o weithwyr/aelodau y mae system gyflogres CThEM a weithredir gan y clerck ar gael. Mae'n debygol felly y bydd angen darparwr cyflogres allanol a bydd cost ychwanegol heb ei gyllidebu ar gyfer hyn.

- Mae Parc Mwd yn dangos gorwariant rhagamcanol o £1634.99 gyda defnydd o'r ddarpariaeth wrth gefn o £500. Mae hyn wedi gostwng o'r rhagamcan yn adroddiad monitro 1 er gwaethaf:-

a) Amcangyfrif Gilks ar gyfer uwchraddio brys i drydan ym Mharc Mwd am gost o £620 ynghyd â TAW. Gellir ariannu'r rhan fwyaf o hyn o'r ddarpariaeth a wnaed eisoes ar gyfer arolygiad Gilks ac o arbedion o'r ddarpariaeth ar gyfer gwaith sy'n gysylltiedig ag arolygiad ROSPA, lle daeth gwaith i mewn o dan y gyllideb, yn enwedig y gost o gael gwared ar y llwyfan.

3. Pages 4 and 5 gives an overview of budget outlook and this is updated monthly and provided to the Finance Committee quarterly. This notes the following

- A projected overspend in Clerk's salary. This is because the salary review for 2021/22 was concluded in March 2022. The increase and back-pay for the whole of 2021/22 was paid in April. Salary review for 2022/23 has been concluded and details are awaited from One Voice Wales. A sum of £350 has been included in projected expenditure which should cover any pay award.

- Members Allowances - Projected maximum spend is £2850. This is based on the Members Allowance Policy approved for 2022/23. Each member is entitled to a mandatory allowance of £150. Additional allowances are available to the Chairman (£500), Chairman of the Finance Committee (£125), Chairman of the Parks Committee (£250). Should members exercise their right to decline any payment, projected expenditure figures may be reduced.

The HMRC payroll system operated by the clerk is only available for up to ten employees/members. It is likely therefore that an external payroll provider will be required and there will be an additional un-budgeted cost for this.

- Parc Mwd is showing a projected overspend of £1634.99 with the use of the contingency provision of £500. This has reduced from the projection in monitoring report 1, despite:-

a) Gilks' estimate for urgent upgrades to electrics at Parc Mwd at a cost of £620 plus VAT. The majority of this can be funded from the provision already made for the Gilks inspection and from savings from the provision for works associated with the ROSPA inspection, where works came in under budget, particularly the cost of removing the platform.

b) Cost ychwanegol o £350 ar gyfer torri yn ôl y gordyfiant yn y triongl a thu ôl i'r pafiliwn sydd eisoes wedi ei ganiatáu – eto darparwyd ar ei gyfer yn y gwaith cysylltiedig â ROSPA.

c) Tra bod costau trydan yn parhau i godi, bydd unrhyw gymorth ariannol gan y Llywodraeth yn gwrthbwysu rhywfaint o'r gorwariant yn y gyllideb hon oherwydd y cynnydd yng nghostau trydan yn ystod y flwyddyn. Dylai hyn gael ei adlewyrchu yn y bil neu'r datganiad nesaf.

- Ymgwymerwyd ag archwiliad maes chwarae ddiwedd Medi a derbyniwyd amcangyfrif o £812.40 ar gyfer gwaith sydd, yn dilyn trafodaeth gyda G L Jones, yn ofynnol fel mater o frys. Gellir talu am y gwaith hwn, ynghyd â chost yr archwiliad, o'r ddarpariaeth bresennol o £1200 yn y gyllideb ar gyfer archwilio ac atgyweiriadau cysylltiedig ac awgrymir y dylid cymeradwyo'r gwaith hwn. Roedd y gorwariant rhagamcanol o £689.65 oherwydd gwaith brys blaenorol ar y maes chwarae fel y nodwyd yn yr adroddiad blaenorol.
- Mae Ynys Wen yn niwtral o ran cost ond serch hynny mae gwariant eleni yn effeithio ar gyllideb 2022/23. Mae £500 wedi'i neilltuo ar gyfer paentio giataiu'r fynwent. Os caiff ei wneud yn fewnol, gallai hyn leihau cost deunyddiau yn unig, a thrwy hynny arbediad
- Mae balans yn yr SDS a gellid defnyddio hwn i wrthbwysu rhai o'r costau ychwanegol a gafwyd yn ystod y flwyddyn.
- Mae'r cloc yn dangos gorwariant cynyddol oherwydd cost y cyflenwad trydan a dyblu'r tâl sefydlog yn unig. Fodd bynnag, tra bod costau trydan yn parhau i godi, bydd unrhyw gymorth ariannol gan y Llywodraeth yn gwrthbwysu rhywfaint o'r gorwariant yn y gyllideb hon oherwydd y cynnydd yng nghostau trydan yn ystod y flwyddyn. Dylai hyn gael ei adlewyrchu yn y bil neu'r datganiad nesaf.
- Tra bod y TAW yn dangos fel llai bydd hyn yn cael ei adennill ym mis Ebrill 2023. Mae

b) An additional cost of £350 for cutting back the overgrowth in the triangle and behind the pavilion which has already been approved – again this was provided for in the ROSPA associated works.

c) Whilst electricity costs continue to rise, any Government funding support will offset some of the overspend in this budget due to the increased cost of electricity during the year. This should be reflected in the next bill or statement.

- The play area inspection was undertaken at the end of September and an estimate has been received for £812.40 for works which, following discussion with G L Jones, is required as a matter of some urgency. This work, together with the cost of the inspection can be covered from the existing provision of £1200 in the budget for inspection and associated repairs and it is suggested that this work should be approved. The projected overspend of £689.65 was due to previous urgent works to the play area as noted in the previous report.
- Ynys Wen is cost neutral but nevertheless expenditure this year affects the 2022/23 budget. There has been a saving of over £400 due to the painting of the gates being done in-house.
- There is a small projected balance in the SDS and this could be used to offset some of the additional costs incurred during the year.
- The clock shows an increasing overspend solely due to the cost of the electricity supply and the doubling of the standing charge. However, whilst the electricity costs continue to rise, any Government funding support will offset some of the overspend in this budget due to the increased cost of electricity during the year. This should be reflected in the next bill or statement.
- Whilst the VAT is showing as a minus this will be recovered in April 2023. The cost of VAT

<p>cost TAW eleni yn sylweddol uwch na'r disgwyl (2240.51), yn bennaf oherwydd bod y contractwr cynnal a chadw tir wedi'i gofrestru ar gyfer TAW ar ôl gosod y gyllideb. Y swm rhagamcanol ar gyfer TAW oedd £1838 wrth osod y gyllideb, o'i gymharu â chyfanswm rhagamcanol o £4078.51. Mae'n bwysig nodi felly bod hyn wedi cael effaith sylweddol ar y swm a ragwelwn i'w gario ymlaen ar gyfer 2023-24.</p> <ul style="list-style-type: none"> • Mae lefelau wrth gefn yn parhau i fod yn isel iawn eleni ac felly dylai'r Cyngor gadw ei sefyllfa o beidio ag achosi unrhyw wariant ychwanegol yn ystod y flwyddyn yn unol â'r cynllun a fabwysiadwyd yn dilyn adroddiad cyllideb mis Mai. • Y rhagfynegiad i'w gario ymlaen y caniateir ar ei gyfer yng nghyllideb 2022/23 ar gyfer 2023/24 yw £3000. Yn seiliedig ar y gwariant a ragwelir ar hyn o bryd, rhagwelir y bydd hyn yn awr yn £2122.87. Mae hyn yn cefnogi'r farn na ddylid cymeradwyo unrhyw wariant ychwanegol a, lle bo'n bosibl, y dylid ceisio gwneud rhai arbedion. 	<p>this year is significantly higher than anticipated (2240.51), mainly due to the ground maintenance contractor becoming VAT registered after the budget had been set. The projected VAT amount was £1838 when setting the budget, versus a projected total of £4078.51. It is therefore important to note that this has had a significant impact on our predicted carry-forward for 2023-24.</p> <ul style="list-style-type: none"> • Contingency levels remain very low this year and therefore the Council should maintain its position of not incurring any additional spending during the year as per the plan adopted following the May budget report. • The predicted carry forward allowed for in the 2022/23 budget for 2023/24 is £3000. Based on current predicted expenditure this is now projected to be £2122.87. This supports the view that no additional spending should be approved and, where possible, some savings should try to be made.
<p>3 Cychwyn Proses Gosod Cyllideb 23/24</p> <p>Mae'r clerc wedi dechrau ar y gwaith o osod cyllideb ddrafft ar gyfer 2023/24.</p> <p>Cynigir mai man cychwyn da fyddai cyllideb ddisymud, h.y. cynnal y ddarpariaeth/gwasanaethau presennol gyda rhywfaint o lwfans ar gyfer chwyddiant a ragwelir. Byddai hyn yn caniatáu gosod praesept gwaelodlin.</p> <p>Byddai angen lwfans ychwanegol ar gyfer unrhyw gistiau ar gyfer storio cit yn amodol ar gadarnhad gan Gadeirydd y Pwyllgor Parciau.</p> <p>Unwaith y bydd hyn yn ei le, gellid ystyried unrhyw waith cyfalaf a ragwelir yn y dyfodol. Hyd yma:-</p> <ol style="list-style-type: none"> 1. Offer maes chwarae:- Mae'r clerc wedi dosbarthu'r adroddiad gan G L Jones ynglŷn â chyflwr yr offer maes chwarae. Yn 2021/22 gwariwyd swm o £4239 ynghyd â TAW ar atgyweiriadau ac yn 2022/23 y gost yw £1727.40. Gosodwyd y rhan fwyaf o'r offer ym 1989 ac felly mae'n 33 oed. Dywed yr adroddiad fod tystiolaeth o grydiad sylweddol i'r offer. 	<p>Commencing the Budget Setting process for 23/24</p> <p>The clerk has commenced work on setting a draft budget for 2023/24.</p> <p>It is proposed that a good starting point would be a stand-still budget, i.e. maintaining existing provision/services with some allowance for projected inflation. This would allow for the setting of a baseline precept.</p> <p>An additional allowance would need to be made for any chests for storage of kit subject to confirmation from the Chairman of the Parks Committee.</p> <p>Once this is in place, consideration could be given to any future capital works anticipated. To date these are:-</p> <ol style="list-style-type: none"> 1. Play area equipment:- The clerk has circulated the report from G L Jones regarding the condition of the play area equipment. In 2021/22 a sum of £4239 plus VAT was spent on repairs and in 2022/23 the cost is £1727.40. The majority of the equipment was fitted in 1989 and is therefore 33 years old. The report states that there is evidence of significant

	<p>Mae'n gwbl hanfodol felly bod y Cyngor Cymuned yn datblygu cynllun ar gyfer disodli hwn yn y dyfodol.</p> <ol style="list-style-type: none"> 2. Mainc newydd yn y triongl ym Mharc Mwd gan fod yr un bresennol mewn cyflwr gwael iawn ac yn anghyflawn. 3. Gwaith posibl i berimedr y triongl yn amodol ar daflen waith y cytunwyd arni. 4. Peth arian cyfatebol os oes angen i unrhyw gynigion i ddatblygu ardal pêl-fasged. 5. Torri coed yn ôl yn y fynwent gan nad yw hyn wedi ei wneud yn ystod 2022/23 ac angen eu cadw dan reolaeth. Byddai hyn yn gost niwtral gan y byddai'n cael ei ariannu o gyfrif Ynys Wen. 6. Unrhyw waith/eitemau ychwanegol a gyflwynir gan aelodau cyn gosod y gyllideb 	<p>corrosion to the equipment. It is therefore absolutely essential that the Community Council develops a plan for future replacement of this.</p> <ol style="list-style-type: none"> 2. Replacement bench in the triangle in Parc Mwd as the current one is in extremely poor condition and incomplete. 3. Possible work to the perimeter of the triangle subject to an agreed schedule of works. 4. Some match funding if necessary to any proposals to develop a basketball area. 5. Cutting back of the trees in the cemetery as this has not been undertaken during 2022/23 and need to be kept under control. This would be cost neutral as it would be funded from the Ynys Wen account. 6. Any additional works/items presented by members prior to budget setting.
4	<p>Lwfans Aelodau Ymgynghoriad Adroddiad Blynyddol Drafft Panel Annibynnol Cymru ar Gydabyddiaeth Ariannol Chwefror 2023</p> <p>Mae'r adroddiad hwn wedi'i ddsbarthu a bydd angen ystyried y goblygiadau ariannol wrth osod y gyllideb.</p>	<p>Independent Remuneration Panel for Wales Draft Annual Report - February 2023</p> <p>This report has been circulated and consideration will need to be given to the financial implications when setting the budget.</p>