

ISLE OF ANGLESEY COUNTY COUNCIL

REPORT TO:	EXECUTIVE COMMITTEE
DATE:	1 MARCH 2021
SUBJECT:	REVENUE BUDGET MONITORING, QUARTER 3 2020/21
PORTFOLIO HOLDER(S):	COUNCILLOR ROBIN WYN WILLIAMS
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LOCAL MEMBERS:	n/a

A - Recommendation/s and reason/s

1. On 10 March 2020, the Council set a net budget for 2020/21 with net service expenditure of £142.146m to be funded from Council Tax income, NDR and general grants. This includes a total for general and other contingencies amounting to £1.115m. The budget for the Council Tax Premium was reduced by £0.051m to £1.393m.
2. The budget for 2020/21 included required savings of £0.307m. These have been incorporated into the individual service budgets and achievement or non-achievement of these is reflected in the net (under)/overspends shown. The savings target for 2020/21 was significantly less than prior years due to an increase of 3.8% in funding from Welsh Government. This was a welcome increase following several years of reduced funding, which led to significant savings targets each year of over £2m. The provisional settlement for 2021/22 again shows an increase of 3.4% in Welsh Government funding. The draft budget agreed by the Executive in January 2021 does not require the implementation of any savings targets and requires a Council Tax increase of 3.75%. The position beyond 2021/22 still remains unclear at this stage.
3. The Welsh Government have provided £557m to date to meet the additional costs incurred by Councils in dealing with the pandemic, which has covered the cost of purchasing PPE, supporting the Adult Care Sector, providing additional services for the homeless, helping with the costs of transferring to home working, funding the cost of weekly payments to parents of children who would normally receive free school meals and covering the loss of income incurred by Councils as a result of the closure of services. To date, the Council has claimed £5.88m in additional funding, of which £5.15m has been received. The net expenditure to date and the projected net expenditure to the year end take account of this additional funding.
4. This report sets out the financial performance of the Council's services at the end of Quarter 3, 31 December 2020. The projected position for the year, as a whole is also summarised. As we move closer to the end of the financial year there is an increased level of certainty surrounding the projections made, compared to quarter 2, although it should be noted that, in the current emergency situation, the position can change quickly as the Council continues to respond to the pandemic.
5. The overall projected financial position for 2020/21, including Corporate Finance and the Council Tax fund is an underspend of £1.472m. This is 1.04% of the Council's net budget for 2020/21.

<p>6. It is recommended that:-</p> <p>(i) To note the position set out in Appendices A and B in respect of the Authority's financial performance to date and expected outturn for 2020/21;</p> <p>(ii) To note the summary of Contingency budgets for 2020/21 detailed in Appendix C;</p> <p>(iii) To note the position of the invest to save programmes in Appendix CH;</p> <p>(iv) To note the position of the efficiency savings for 2020/21 in Appendix D;</p> <p>(v) To note the monitoring of agency and consultancy costs for 2020/21 in Appendices DD, E and F.</p>		
B - What other options did you consider and why did you reject them and/or opt for this option?		
n/a		
C - Why is this a decision for the Executive?		
This matter is delegated to the Executive.		
CH - Is this decision consistent with policy approved by the full Council?		
Yes		
D - Is this decision within the budget approved by the Council?		
Yes		
DD - Who did you consult?		What did they say?
1	Chief Executive / Strategic Leadership Team (SLT) (mandatory)	The report has been considered by the SLT and the comments made incorporated into the report
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the SLT and any comments made were considered by the SLT
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Scrutiny	The report has been considered by the Finance Scrutiny Panel and reported on to the Corporate Scrutiny Committee
8	Local Members	N/A
9	Any external bodies / other/s	N/A
E - Risks and any mitigation (if relevant)		
1	Economic	
2	Anti-poverty	
3	Crime and Disorder	
4	Environmental	
5	Equalities	
6	Outcome Agreements	
7	Other	

F - Appendices:

- Appendix A - Revenue Budget Monitoring Report – Quarter 3, 2020/21
- Appendix B - Table of Provisional Outturn 2020/21
- Appendix C - Summary of Contingency Budgets 2020/21
- Appendix CH - Review of the Invest-to-Save projects 2020/21
- Appendix D - Review of Efficiency Savings 2020/21
- Appendix DD - Information regarding monitoring of Agency Staff 2020/21
- Appendix E - Information regarding monitoring of Consultants
- Appendix F - Detailed information regarding the expenditure on Consultants

FF - Background papers (please contact the author of the Report for any further information):

- 2020/21 Revenue Budget (as recommended by this Committee on 2 March 2020 and adopted by the County Council on 10 March 2020).

REVENUE BUDGET MONITORING – QUARTER 3 2020/21

1. General Balance

The Council Fund held £8.760m of earmarked reserves and school reserves amounting to £0.197m at the start of the financial year. The outturn for 2019/20 resulted in a general balance at the start of the current financial year of £7.060m.

The Executive approved the following items to be funded in 2020/21 from the General reserve:-

Executive Meeting	Amount £m	Purpose
Draft opening balance	-7.060	Draft audited general reserve at 31 March 2020.
15 June 2020	0.085	To top up the earmarked reserve of £100k to £185k to fully fund the painting of Beaumaris Pier.
Revised Council Fund General Balance	-6.975	As mentioned above, this may change following any post-audit adjustments.

The current predicted outturn for 2020/21 is an estimated underspend of £1.472m. If this trend continues, the Council general reserve is likely to increase to £8.447m by the year-end. This is higher than the minimum balance recommended for the general reserve which has been set at £7.1m for 2020/21, as approved by the full Council on 10 March 2020. In its draft capital budget, the Executive intends to utilise £0.921m as a contribution to the funding of the capital programme.

2. Financial Performance by Service

2.1 The details of the financial performance by service for the period and the projected out-turn position for each is set out in Appendix B. An underspend of £1.906m on services is predicted as at 31 March 2021. An overspend of £0.160m is estimated on Corporate Finance. In addition, an overspend of £0.274m is predicted on the Collection of Council Tax, of which £0.556m is due to a shortfall on the collection of general Council Tax. However, a surplus of £0.282m on the Council Tax Premium offsets a significant part of the Council Tax shortfall. The current total revenue forecast for 2020/21 is an underspend of £1.472m, which is 1.04% of the Council's total net revenue budget.

2.2 Table 1 below summarises the significant variances (circa £100k or higher):-

Table 1

	(Under)/Overspend £'000
Learning	(1,278)
Adults	(295)
Children's Service	(216)
Property	141
Waste	(290)
HR	(185)
ICT	136
Transformation	(152)
Unbudgeted uncontrollable costs - insurance, capital pension costs and bad debt	142
Council Tax, including Council Tax Premium	274
Other (total of variances less than £100k)	(149)
Total Variance over/(under)spend	(1,472)

3. Explanation of Significant Variances

3.1 Lifelong Learning

3.1.1 Delegated Schools Budget

Once the Council sets the budget for schools, responsibility for the budget is delegated to the schools and annual under or overspend is held in individual school reserves. As the majority of schools were closed for all but one week of the summer term, schools will have incurred less costs than normal e.g. supplies and services, supply teachers and exam fees. Any underspending that will result will feed through to an increase in school balances. The Council is not intending to claw back any of the underspend. The overall position for the delegated schools budget will not be known until the end of the financial year.

Central Education

3.1.2 This service was underspent by £620k (44.27%) at the end of Quarter 3. The forecast for the year-end is an underspend of £1,278k (26.91%). Many of these budgets are demand-led, therefore, with the closure of schools due to the Coronavirus Pandemic, there is no or reduced demand as highlighted below in 3.1.3. These demand-led services may change as we progress further into the academic year and financial year.

3.1.3 There are a number of over and underspends across the Service. The most significant of which are listed below:-

- School meals are forecast to underspend by £358k due to no demand for school meals due to the closure of schools for the first four months of the financial year, the subsequent firebreak lockdown and the current lockdown. The Council subsidises school meals, therefore, reduced demand leads to reduced expenditure against the school meals budget.
- The out-of-county placements budget has seen a reduction in demand since the beginning 2019/20, with eleven children leaving out-of-county placements due to turning 16+ or returning to placements on Anglesey. Only five new placements took place. An underspend of £719k is forecast for out-of-county placements. As this is a demand led budget, the underspends could be significantly reduced should there be an uptake in demand during the remainder of the financial year.
- The early years provision also sees a forecasted underspend of £175k, this is in part due to the closure of some of the providers during the pandemic, which means no grants have been distributed.
- There are some budgets within the service which are under pressure but are covered by the estimated underspend. The joint Môn and Gwynedd Additional Learning Needs service is estimated to overspend by £47k. There are also budget pressures relating to Clwb Gofal (loss of income) and further education.

3.1.2 Culture

- 3.1.2.1** This service was £144k (13.36%) underspent during the period, but the forecast outturn for the year is an overspend of £54k (4.20%). This is due to lost income from the closure of the Oriel, which amounts to £157k. This presumes that Welsh Government stops compensating local authorities for lost income. Funding for the arts is deemed no longer eligible from the Welsh Government Covid-19 Hardship Grant scheme, however, a claim has been made for quarter 3 losses. There is alternative funding to support the arts, the main claim made by the Oriel to the Cultural Resilience Fund has been rejected while some of the smaller claims have been accepted. Libraries is helping to reduce the service's overspend and is expected to underspend by £116k due to vacant posts and a saving on relief staff while the libraries are closed due to Covid-19. There are small overspends expected in culture grants and archives.

3.2 Adults Social Care

- 3.2.1** This service was £1,083k (5.54%) overspent for the period. However, the service is forecast to underspend by £295k (1.10%) for the year. An additional £1.028m budget was provided to the service as part of 2020/21 budget-setting due to Adults Services budgets being under pressure in 2019/20. A contingency for £251k was also included in budget-setting for Adult Services Demand, which has not been taken into account in the forecast as mentioned.

- 3.2.2** The elements within the forecast outturn variance are as follows:-

- Services for the Elderly: Forecast overspend of £31k for the year. There are various elements that create the overspend, there are vacant posts in assessment and care management which creates an underspend of £112k, there has been additional income arising from deferred charges which has resulted in a projected underspend within residential care of £32k. However, these underspends are offset by forecasted overspends of £57k for nursing care due to increase in demand and homecare is expected to overspend by £139k, mainly due to unexpected void costs
- Physical Disabilities (PD): Forecast underspend of £80k – the largest underspends relate to assessment and care management (£93k) due to a vacant post and grant funding for other posts. Equipment and adaptations (£34k). There are less aids and adaptation work being carried out due to the Covid-19 pandemic. Home Support is expected to overspend (£46k).
- Learning Disabilities (LD): Forecast overspend of £297k – residential care is forecast to overspend by £132k due to extra demand for high cost placements for individuals with complex care needs. This is a demand led service and predominantly commissions high cost low volume placements to meet the needs of service users. It is anticipated that day care will overspend by £3k, along with assessment and care management of £13k. Supported and other accommodation is forecast to overspend by £454k. Savings of £300k were expected in this area due to a tendering exercise, however, this was not implemented due to Covid-19. The tendering process has been placed on hold. A large underspend of £231k is forecast for home care as more individuals take-up direct payments and organise their own home care.
- Mental Health (MH): Forecast underspend of £253k – residential care is projected to underspend by £13k, this is a demand led service which, again, is predominantly high cost low volume placements. This is, therefore, subject to change as we progress towards the year end. An underspend of £257k on community support is forecast due to vacant posts. There are overspends predicted within Homecare (£16k) and Supported Living (£31k), which mainly related to an increase in adult placement costs.

- Provider Unit and Management and Support: Forecast underspend of £134k. This is due to vacant posts across the different elements of the unit and unopened day centres due to Covid restrictions.

3.2.3 The Quarter 3 figures indicate significant demand pressures within the quarter. In order to fully investigate the issues, the department will be considering each specific individual line which has led to the significant projected overspend. Within each, the following will be considered:-

- Nature of cyclical trend (year by year and month by month trend);
- Reasons behind the trend;
- Further steps that can be taken to manage demand.

Any feedback will be reported to the Executive and Finance Scrutiny Panel.

3.3 Children's Services

3.3.1 The service was overspent by £291k (3.52%) during the period and is projected to be underspent by £216k (1.97%) at year-end. Most of the sections within Children's Services are underspending, with commissioning and Social Work forecast to underspend by £166k. Children with disabilities are expected to overspend by £110k, which is better than what was forecasted in quarter 2 (£193k).

3.3.2 The Looked After Children's budget was forecasted to underspend in quarter 2 by £449k due to an expected underspend of £1,000k on out-of-county placements. However, in the last few months there has been an increase in the demand in out of county placements and staff being appointed to the small group homes has meant that the year end underspend is now forecasted to be £20k. Children with disabilities services was forecasting an overspend of £193k at the end of quarter 2 due to high cost specialist placements which will, eventually, be moved to the Council's Specialist Small Group Home when it is operational. At the end of quarter 3, the forecast is slightly better in being forecast to overspend by £110k which is due to a combination of a reduction in staffing costs and use of direct payments. The Commissioning and Social Work budget sees a difference of £81k in the underspend for the year, with the forecast now being £166k underspent at year end. This has been the result of additional funding from the transformation fund and careful use of the ICF funding.

3.3.3 Given the pandemic, Children and Families Services have seen a reduction in referrals coming into the service and a slight reduction in the amount of children coming into the care of the Local Authority. It is predicted that referrals will increase and, indeed, we will need to potentially bring some children into care. Therefore, we need to be mindful of the financial demands of these pressures for the forthcoming months.

3.4 Housing (Council Fund)

3.4.1 This service was underspent by £20k (1.34%) during the period and is forecast to underspend by £25k at year-end. Homelessness is showing an underspend of £25k (2.14%) due to a staff vacancy otherwise budgets are expected to be within budget.

3.5 Regulation and Economic Development

3.5.1 Economic and Community (includes Destination and Leisure)

- 3.5.1.1** The service, overall, was underspent by £163k (9.98%) for the period, with a projected outturn being £25k (1.33%) underspent.
- 3.5.1.2** The Economic Development element of the service is projected to underspend by £5k at year-end. This is improved from the overspend of £20k forecasted in quarter 2. The suspension of the Wylfa Newydd project and termination of partnership agreements with Horizon and National Grid are having a negative impact on the service's ability to achieve its income targets against staff recharges. Staff have been redeployed to work on the Authority's response to the Coronavirus situation. However, these costs are not eligible for Welsh Government grant funding. Other budget pressures are graphic design and economic development subscriptions, which could amount to a combined overspend of £35k by year-end. The vacant post for Director of Regulation and Place has helped fund much of these budget pressures.
- 3.5.1.3** The Destination section is forecast to underspend by £50k for the year, which is an increase of £45k from that predicted during quarter 2. There is uncertainty over the service's ability to achieve its income targets for moorings, personal water craft (pwc) registrations and launching. Income from launches had improved while the lockdown eased during the summer. However, moorings and registrations remain a problem. The vacant Destination Manager post and savings on beach wardens and seasonal staff, however, reduce the impact of these budgetary pressures.
- 3.5.1.4** The Leisure section has been hit hard due to closure of all leisure centres in the early part of the year, fire break and the current lockdown restrictions. However, Welsh Government has compensated the service for loss of income up to the end of quarter 3 and will compensate for quarter 4. The department have an overspend for the period of £295k, the monies received from Welsh Government amount to £227k, leaving an overspend of £68k for the department. The year end projection is a £30k overspend.

3.5.2 Planning and Public Protection

- 3.5.2.1** This service was £182k underspent (10.93%) for the period. However, the forecast outturn for the year is an underspend of £63k (2.96%).
- 3.5.2.2** The Public Protection section was underspent by £124k for the period, with the forecast outturn position being £50k underspend, which is better than the forecasted overspend of £36k in quarter 2. The overspend on Dog/pest control is expected to be £20k for the year, mainly due to income targets needing to be adjusted to reflect the change in demand for the service. Environmental Health is forecasted to underspend by £30k, which is better than the expected £18k overspend in quarter 2. This is the result of continuing staff savings as well as grant income. The overspend on Registrars is still forecasted at £35k, this is due to waiting on confirmation as to whether the shortfall on income arising from the pandemic will be funded by Welsh Government. Underspends in Licencing (£45k) and Corporate Health and Safety (£35k) are forecast due to vacant posts.

3.5.2.3 The Planning section was underspent by £58k for the period and is forecast to underspend by £13k at year-end. Planning control was projected to overspend by £30k due to a shortfall on income budgets due to the first half of the lockdown. However, planning fee income has increased in quarter 3 which, in turn, brings the planning control budgets to a breakeven position. Building control was forecast to overspend by £6k in quarter 2, however, again income levels have increased within this section to bring the section to a breakeven position. Underspends of £5k for Planning Policy and £8k for Implementation and Conservation are the results of received grant income and controlling of the sections running costs.

3.6 Highways, Waste and Property

3.6.1 Highways

3.6.1.1 This service was £50k (0.90%) underspent for the period. However, the forecast position at year-end is a £17k underspend (0.27%). This is an improvement from the overspend of £6k predicted during quarter 2.

3.6.1.2 There are several small compensating over and underspends. The most significant overspend is £130k on Fleet due to a shortfall on income from other services due to the Covid restrictions. This overspend has increased by £20k from quarter 2. The car parking income is still expected to be £90k overspent for the year due to the covid crisis however some of the lost car park income has been covered by Welsh Government as a result of the reduction in the number of people using car parks generally but they will not cover the lost income arising from the local decision not to charge a fee after 10 a.m. These overspends are compensated by a number of underspends across other sections. Street works forecast still remains at an underspend of £50k. There is a £55k underspend on departmental support due to a vacant post and savings in transport costs and supplies and services costs. There are also underspends in Public Transport and Môn Community Transport as a result of part year vacant posts and a general reduction on supplies and services.

3.6.1.3 The works budget which includes winter maintenance and storm damage is currently projected to overspend by £30k. As this budget can be affected by winter weather, it is hard to accurately predict if this figure will be affected between now and the year-end. Any significant winter costs could worsen the outturn estimated this quarter, however, the Council does maintain an earmarked reserve of £54k which is available to help fund any significant costs which may arise during the winter period.

3.6.2 Waste

3.6.2.1 The Waste service was £478k (8.33%) underspent for the period, the service is predicted to have an outturn position of £290k underspend (3.61%) at year-end. This is a increase of £85k on the underspend of £205k forecast for quarter 2. With the new Parc Adfer up and running, the forecast for Waste Disposal has increased from £150k underspend in quarter 2 to an underspend of £250k in quarter 3. This is due to the Council benefitting from a lower rate per tonne of disposal since becoming a partner in the Parc Adfer partnership with four of the other North Wales local authorities.

- 3.6.2.2** The forecast for the year-end includes overspends in waste collection (£210k) public conveniences (£10k), Administration (£10k) and compensating underspends within different sections of the service. The overspend on Waste Collection rose by £150k to £210k, which is the result of increase in costs and associated costs for implementing the new contract. The overspend on public conveniences is expected to improve by £10k, to an overspend of £10k due to grant from Welsh Government to help fund Covid-19 costs. Penhesgyn electricity generation station was previously forecast to achieve a balanced budget but is now expected to be underspent by £30k. An underspend of £350k is projected on recycling, this is an increase of £260k from the underspend of £90k forecast in quarter 2. The underspend on recycling is due to a vacant post, surplus income from recyclates and reduced expenditure on supplies and services, as well as the department being successful in applying for additional funding through the Circular Economy Grant. The cleansing service was previously expected to underspend by £10k at quarter 2, but is now forecast to underspend by £40k due to the cleansing contract.
- 3.6.2.3** The underspending on recycling will allow £200k to be transferred to the Council's earmarked reserve, which has been set up to provide funding to tackle the climate emergency declared by the Council on 8 September 2020.

3.6.3 Property

- 3.6.3.1** The Service's position for the period is a £198k (43.69%) underspend but with a forecast for the year-end position being £141k (15.82%) overspent. This is a modest improvement on the overspend of £156k projected during quarter 2.
- 3.6.3.2** The main reason for the projected overspend within the Property services is a forecast underachievement of £160k on capitalised professional fees, arising from delays in the 21 Century Schools programme, part of which is due to the lockdown. A delay in capital projects within the 21st Century Schools programme has reduced the fee earning work within Property in this financial year. However, this work is expected to increase in future financial years when the 21st Century Schools Band B projects are progressed. The utilities expenditure is lower than anticipated, which will provide a £10k underspend for the financial year.

3.7 Transformation

- 3.7.1** The Transformation function overspent by £115k (10.17%) for the period. The projected year-end position is an underspend of £201k (13.74%). This is an increased underspend of £25k on the underspend of £176k forecast for quarter 2.
- 3.7.1.1** The HR function was underspent by £115k (17.76%) for the period and is projected to be £185k (13.74%) underspent at year-end, which is similar to that reported in quarter 2. Vacant posts are expected to result in an underspend of £36k. Central training is forecast to be underspent by £150k. This is due to the Covid-19 outbreak preventing the usual training to take place.

- 3.7.1.2** The ICT Section was overspent by £117k (5.08%) for the period and is expected to be £136k (4.87%) overspent at year-end. Software budgets have historically been insufficient and the budget is still expected to be £137k overspent at year-end. The expansion of citrix licences and VASCOs to enable widespread home-working during the lockdown period and beyond has increased budgetary pressures further, though Welsh Government has supported the Council by providing 50% funding towards increased ICT cost. The function, which includes network and hardware, is forecast to overspend by £199k, this is reduced by underspends of £146k on staffing and agency and consultancy costs, along with £20k on Anglesey Connected.
- 3.7.1.3** The Corporate Transformation was underspent by £117k (19.79%) for the period and is expected to be underspent at the year-end by £152k (17.81%), which is an increase in underspend of £48k from quarter 2. All budget areas are expected to underspend with the most significant being an underspend of £58k on the Ynys Môn and Gwynedd Partnership. Cyswllt Môn is forecast to underspend by £60k, mainly on staffing costs.

3.8 Resources (excluding Benefits Granted)

- 3.8.1** The Resources function budget is £54k (2.11%) underspent for the period, with the projection for outturn being an underspend of £96k (3.09%). This is an improvement from the £66k overspend forecasted in quarter 2, which is a result of a grant received for administering the Covid grants.
- 3.8.2** Revenues and Benefits are expected to be £46k overspent for the year due to reduced court cost income of £153k. The Accountancy section is looking at an overspend of £71k mainly due to bank charges of £36k. Accountancy staffing is expected to overspend by £51k and there is a forecast shortfall on grant staff income of £16k due to the redeployment of the grants team on Covid-19 related work. Internal Audit is expected to have an underspend of £59k arising from staff vacancies. The Procurement section is expected to be £154k underspent due to initiatives in purchasing, i.e. centralised purchasing budgets and procurement card rebates.

3.9 Council Business

- 3.9.1** The function was £100k (8.43%) underspent for the period, but the forecast for the year-end position is an underspend of £13k (0.78%). An increase on the underspend of £7k reported during quarter 2.
- 3.9.2** Legal Services are expected to be overspent by £19k, which is less than the overspend of £25k forecast in quarter 2. This improvement is due to recovery of income levels post lockdown. An overspend of £14k is expected on Legal agency staff to cover staff vacancies/absences.
- 3.9.3** Similarly, Democratic Services are forecasting less costs at quarter 3, with the underspend increased by £2k to an underspend of £32k. There are underspends projected in each of its functions with the largest underspend being within the Committee services (£26k).

3.10 Corporate and Democratic Costs

- 3.10.1** The Corporate and Democratic budget was overspent by £50k (1.93%) for the period, and the forecast year-end position is an overspend of £61k (2.19%). This is an improvement of £110k on the overspend of £171k projected in quarter 2.

3.10.2 There are sections within the department that are forecasting to overspend at year-end, whilst there are some mitigating underspends in other areas. The areas of concern are all within the Corporate other area, which is expected to overspend by £133k compared with £227k during quarter 2. This is due to increased historic pension costs of £148k, following the triennial valuation of the pension fund in March 2019. Staff counselling costs are expected to overspend by £24k, though this is more than reported in quarter 2. An underspend of £25k is expected on the apprenticeship levy and an underspend of £56k is forecast on Members' support and expenses. This is an increase of £21k in the underspend expected during quarter 2, due to online meetings due to Covid-19 restrictions.

3.11 Corporate Management

3.11.1 The function was £33k (7.07%) underspent for the period, with the forecast at year-end being an underspend of £43k (6.87%). This relates to the residual budget following the management restructure in 2019/20 and small underspends on transport and general office supplies.

4. Corporate Finance (including Benefits Granted)

4.1 Corporate Finance, including Benefits Granted, is expected to overspend by £160k (0.93%) at year-end. An overspend of £142k is forecast on benefits granted, due to a rise in the number of Council Tax Reduction Scheme claims as a consequence of the increased Universal Credit claimants which have resulted from the economic fallout of the Covid-19 crisis, although the Welsh Government will be providing some additional funding to meet a proportion of this additional cost.

4.2 The budget for 2020/21 included some items retained centrally as contingency budgets, these amount to £1,115k. The general contingency is £371.5k, which is for ad-hoc unexpected budgetary pressures arising through the year. A salary and grading contingency of £150k is included for unbudgeted salary and grading costs, such as redundancy payments. Contingencies amounting to £593k were included in the budget which can only be used for the costs approved. £251k was included for Adult Services extra demand, this has already been used to fund increased demand for services to the Elderly. A risk contingency for £235k was also included in the budget to contribute towards any pay award for 2020/21 agreed which is over the 2% budgeted for during budget-setting. The pay award has now been agreed at 2.75%. This will cost the Council an additional £340k, therefore, the risk contingency will be used towards the pay award. The balance of £105k will be funded from the salary and grading contingency. An additional allocation to the earmarked contingencies has subsequently been provided for £115k for recovery activity due to Covid-19. This increased the total budget for contingencies to £1,230k. There are also smaller contingencies for the Regional Growth bid, STEM and lone-working. Appendix C provides a summary of the contingencies budget, this shows that £166k has already been vired to approved budgets.

5. Collection of Council Tax

- 5.1** The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2019. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. The current projection is that the Council Tax Fund will underachieve the target by £556k due to continued erosion of the tax base with significant numbers of self-catering properties switching to business rates. Covid-19 is also impacting on the collection of Council Tax and an increase in the bad debt provision has been made to reflect this impact.
- 5.2** The Council Tax Premium budget, which is an additional council tax charge on second homes on Anglesey (since 1 April 2017), may potentially overachieve its budget by £282k. This surplus is lower than expected following the waving of the premium for 6 months as a result of the Covid pandemic.

6. Budget Savings 2020/21

- 6.1** Budget savings of £307k were removed from service budgets for 2020/21. £244k of the savings are likely to be achieved, however, £63k is not expected to be delivered. The most significant shortfall will be within Highways, Waste and Property, where £57k of savings relating to car park income will be difficult to achieve due to delays caused by the Coronavirus pandemic. A full detailed analysis can be seen for each Service in Appendix D.

7. Invest-to-Save

- 7.1** An invest to save programme was undertaken in 2016/17, with an allocation of £983k for individual projects. To date, £814k has been spent or committed from this allocation of funding up to and including 2020/21. All projects are at various stages of development, with some closer to completion than others, although progress to complete these projects has been impacted by the Coronavirus pandemic. The full detail of the expenditure and progress on each of the projects can be seen in Appendix CH. Where the projects are not completed at year-end, they will continue into 2021/22 and the funding will still be available within the invest-to-save reserve.

8. Agency and Consultancy Costs

- 8.1** During the year to date, £470k was spent on Agency staff, with the highest agency costs in social care. These were, in the main, part-funded from staffing budgets as they related to staff vacancies. The full details can be seen at Appendix DD.
- 8.2** Expenditure on consultancy services in quarter 3 was £104k, this is considerably less than the £227k spent on consultancy during quarter 3 last year. This is due to delays in projects and work streams requiring consultants due to the Coronavirus restrictions. The full summary of expenditure per service and additional details of the expenditure can be seen at Appendix E.

9. Welsh Government Covid-19 Grant Funding to date

9.1 The Welsh Government has provided significant financial support to the Welsh local authorities on Coronavirus related additional costs and loss of income, without which the forecast outturn would be a sizeable overspend. Table 2 below shows that, for the first three quarters, the Council claimed £4.182m for additional costs arising from the pandemic, £69k of this was not eligible but £4.113m was considered eligible and £3.793m has already been paid to the Council, leaving a balance of £0.320m remaining for quarters 2 and 3. In addition, Welsh Government has announced that this grant funding will be extended to quarters 3 and 4 of the financial year.

Table 2 Covid-19 related expenditure April to September 2020 funded by Welsh Government

	Adult Social Services £'000	Excess Deaths £'000	Free School Meals £'000	General £'000	Homeless ness £'000	School Cleaning £'000	Community Support £'000	IT / Home Working £'000	Self Isolation £'000	SSP Enhancem ent £'000	Total £'000
Claimed	1,390	23	695	1,262	459	69	69	168	42	5	4,182
Disallowed	1	0	9	14	0	0	36	9	0	0	69
Balance Due	1,389	23	686	1,248	459	69	33	159	42	5	4,113
Paid	1,267	20	585	1,202	445	46	33	159	36	0	3,793
Balance Outstanding	122	3	101	46	14	23	0	0	6	5	320

9.2 Loss of Income from Covid-19 Restrictions Funded by Welsh Government

The Council's income has significantly reduced as a result of Covid-19 restrictions, such as closure of the Leisure centres and the impact on car parking fees during the Lockdown, Fire-break and the current Lockdown period. There is also the risk of further restrictions to help reduce the transmission of Covid-19. Welsh Government has compensated local authorities for eligible income lost due to the Coronavirus. The Council has claimed £1,783k from Welsh Government of which £20k has been disallowed. £1,357k has been paid to date, with a further £406k expected to be paid over the coming weeks. A summary of the income compensated and claimed to 30 December 2020 is shown below in Table 3:-

Table 3 – Welsh Government Grant Funding for Loss of Income from Services during the Pandemic

Summary	Maritime £'000	Museums £'000	Leisure £'000	Open Spaces £'000	Education £'000	Waste Disposal £'000	Car Parks £'000	Adult Services £'000	Public Protection £'000	Rental Income £'000	Markets and Travel Clubs £'000	Total £'000
Claimed	37	125	844	6	317	2	242	33	116	49	12	1,783
Disallowed	0	0	0	0	0	0	0	20	0	0	0	20
Balance Due	37	125	844	6	317	2	242	13	116	49	12	1,763
Paid	37	89	618	6	274	2	222	13	37	49	10	1,357
Balance Outstanding	0	36	226	0	43	0	20	0	79	0	2	406

10. Conclusion

- 10.1** The Coronavirus pandemic has had a significant impact on the normal delivery of services by the Council in 2020/21 and, as such, the financial performance does not reflect what would happen in a normal year. The projected underspend of £1.47m is welcomed and strengthens the Council's financial position moving forward, but would have not been achieved without the additional funding that has been provided by the Welsh Government. It should be noted that the £1.47m is still a projection and a number of matters could impact on the final outturn figure, including the demand for services during the final quarter of the year and the amount of Council Tax that the Council will not be able to ultimately collect.
- 10.2** The position for 2021/22 is also uncertain i.e. how quickly will the Council be able to move out of the lockdown and provide the normal level of service and generate the budgeted level of income. The continued financial support from Welsh Government is an important factor to also consider i.e. if the additional costs and loss of income arising from the pandemic continue at the current level for a significant period, and if the Welsh Government cannot provide the same level of financial support, then the Council will have to fund these additional costs from its own reserves, which highlights the importance of maintaining adequate general and earmarked reserves.

Projected Revenue Outturn for the Financial Year-ending 31 March 2020 – Quarter 3

Service/Function	2020/21 Annual Budget	Q3 2020/21 Budget Year to Date	Q3 Actual & Committed spend	Q3 2020/21 Variance	Q3 Actual & Committed Spend	Estimated Expenditure to 31 March 2021 at Q3	Estimated Outturn 31 March 2021 over/(under) at Q3	2020/21 Projected Over/(Under)spend as a % of Total Budget	Estimated Outturn 31 March 2021 over/(under) at Q2	Draft Over/(under)spend Last Year 2019/20 (Subject to Audit)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000	£'000
<u>Lifelong Learning</u>										
Delegated Schools Budget	47,579	36,799	35,378	(1,422)	-3.86%	47,579	0	0.00%	0	0
Central Education	4,748	1,401	781	(620)	-44.27%	3,470	(1,278)	-26.91%	(1,041)	(272)
Culture	1,285	1,074	930	(144)	-13.36%	1,339	54	4.20%	74	29
<u>Adult Services</u>	26,911	9,548	20,631	1,083	5.54%	26,616	(295)	-1.10%	(309)	1,085
<u>Children's Services</u>	10,951	8,271	8,562	291	-3.52%	10,735	(216)	-1.97%	(543)	156
<u>Housing</u>	1,168	1,471	1,451	(20)	-1.34%	1,143	(25)	-2.14%	(25)	(77)
<u>Highways, Waste & Property</u>										
Highways	6,287	5,547	5,497	(50)	-0.90%	6,270	(17)	0.27%	6	(192)
Property	891	453	255	(198)	-43.69%	1,032	141	15.82%	156	44
Waste	8,030	5,741	5,263	(478)	-8.33%	7,540	(290)	-3.61%	(205)	(208)
<u>Regulation & Economic Development</u>										
Economic Development	1,882	1,635	1,472	(163)	-9.98%	1,857	(25)	-1.33%	15	0
Planning and Public Protection	2,131	1,670	1,488	(182)	-10.93%	2,068	(63)	-2.96%	62	(117)
<u>Transformation</u>										
Human Resources	1,346	1,129	1,014	(115)	-10.17%	1,161	(185)	-13.74%	(185)	(35)
ICT	2,794	2,300	2,417	117	5.08%	2,930	136	4.87%	113	(85)

[illegible]

Service/Function	2020/21 Annual Budget	Q3 2020/21 Budget Year to Date	Q3 Actual & Committed spend	Q3 2020/21 Variance	Q3 Actual & Committed Spend	Estimated Expenditure to 31 March 2021 at Q3	Estimated Outturn 31 March 2021 over/(under) at Q3	2020/21 Projected Over/(Under)spend as a % of Total Budget	Estimated Outturn 31 March 2021 over/(under) at Q2	Draft Over/(under)spend Last Year 2019/20 (Subject to Audit)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000	£'000
Funding										
NDR	(24,313)	(18,702)	(19,722)	0	0.00%	(24,313)	0	0.00%	0	0
Council Tax	(39,749)	0	0	0	0.00%	(39,193)	556	-1.53%	608	207
Council Tax Premium	(1,393)	0	0	0	0.00%	(1,675)	(282)	29.01%	(404)	
Revenue Support Grant	(76,692)	(58,993)	62,212)	0	0.00%	(76,692)	0	0.00%	0	0
Total Funding 2020/21	(142,146)	(77,695)	(81,934)	0	0	(141,872)	274	-0.19%	204	207
Total outturn including impact of funding	0	25,192	17,827	(3,125)	-12.40%	(2,772)	(1,472)	-1.04%	(1,152)	(308)

Summary of the Outturn Position on Contingency Budgets 2020/21

	Budget	Virements	Amended Budget YTD	Committed YTD	Currently Uncommitted Budgets	Budget Forecast
	£	£	£	£	£	£
General Contingency	371,550	- 90,200	281,350	53,560	227,790	-
Salary and Grading	150,000	- 12,727	137,273	9,037	128,236	-
Earmarked Contingency	708,770	- 62,800	645,970	-	645,970	-
Total General and other Contingencies	1,230,320	-165,727	1,064,593	62,597	1,001,996	0

Review of Invest-to-Save Projects 2020/21

Service	Title	Description	Amount Approved £	Allocation for 2020/21 £	Spent 2020/21 £	Remaining budget 2020/21 £	Balance at 31 Dec 2020 £	Project Update
Resources	Electronic Document Management System for Revenues and Benefits	Provide scanning solution and workflow for Revenues and Benefits	170,000	0	0	0	0	Project closed. No further update.
I.T	Local Land and Property Gazetteer (LLPG)	Implement a LLPG system across the Council	10,800	0	0	0	0	Project closed. No further update.
I.T. / Transformation	Customer Relationship Management System	Purchase and implementation of a CRM system	255,000	100,132	53,456	46,676	46,676	The CRM continues to be used extensively with tranche 2 of business support grants being administered through the system as well as a booking system for attending Household Waste Recycling Centres. The CRM is currently being integrated with the line of business system used by the contractor appointed to the waste collection contract for the Authority. Progress on other forms has been impacted by Covid, but work on other forms as nominated by the Transformation Board continues where possible. Update - The integration with the waste systems is progressing well and ahead of the development schedule, the Green Waste collection payment and contract creation is live in the CRM and has had in excess of 500 payments made since launch in November.
I.T. / Resources	Payment Gateway	Purchase and implement a payment gateway which will enable payments to be received via the App	27,000	13,583	0	13,583	13,583	Project closed. No further update.

Service	Title	Description	Amount Approved £	Allocation for 2020/21 £	Spent 2020/21 £	Remaining budget 2020/21 £	Balance at 31 Dec 2020 £	Project Update
Regulation & Economic Development	Improve the Resilience of the Planning Systems	New automated planning systems	118,000	15,374	0	15,374	8,047	The scheduled 'go-live' date for Enterprise was unfortunately missed due to unforeseen errors and glitches within the system which required resolving. Testing has, therefore, continued with a new proposed date of early April to 'go-live'. Works are also in progress to include a new Tree Preservation Order module and Ash Die Back reporting module within Salesforce as well as works to facilitate copies of planning decision notices being sent automatically via e-mail directly from the system to Local Members and Town and Community Councils. All Planning Staff have also been provided with a works mobile telephone to enable improved and efficient remote working.
Resources	Improving Income Collection Systems	Purchase and implement a new income management system which links to the current income streams and allows new income collection methods (AppMôn etc.) to link into the cash management system	150,000	42,799	30,459	12,340	12,340	Full commitments have now been made and within the bid budgets. Implementation recommenced during Quarter 2 following ending of furlough of certain Capita project staff, but momentum will only pick up in Quarter 3. Testing of the new GL export file that could be done remotely is almost complete and arrangements are in place to complete the testing that cannot be done remotely. Once this is complete, automated income reconciliation/e-returns can begin to be implemented, involving new processes for services and bespoke electronic bank statements from the Authority's bankers. Further automated work is being progressed by developing APIs to enable automated income update to ledger through income management for internal services such as leisure, education and highways and externally for DWP. Implementation will be ongoing into the next financial year due to Covid-19 delaying implementation and internal services retendering certain software processes. The remaining budget balance will be used for any unexpected items which remain.

Service	Title	Description	Amount Approved £	Allocation for 2020/21 £	Spent 2020/21 £	Remaining budget 2020/21 £	Balance at 31 Dec 2020 £	Project Update
Lifelong Learning	Modernisation of business and performance processes - Education	Implement unused modules in the ONE Management Information system	67,000	0	0	0	0	Project closed. No further update.
Lifelong Learning	Modernisation of business and performance processes - Oriel Môn	Website for the Oriel	20,000	11,474	0	11,474	11,474	There have been some delays with the company and Covid-19. The website and online shop and EPOS system are now all live and remaining invoices paid January 2021 (Quarter 4).
I.T. / Transformation	Digital First / Digital By Default	Employ a Digital Lead Officer and Digital Services Analyst	£70,000 in year 1 and £50,000 in year 2	50,000	51,463	-1,463	47,667	Both Temporary Digital Technicians are continuing the development work on the forms and supporting forms developed for Covid support.
Public Protection	Improved Digital Connectivity within the Public Protection Service	Implementation of a cloud based system to record inspection visits. The software is an all Wales solution and has been procured via a framework agreement supported by 19 out of 22 Councils in Wales.	£10,000 per year for 4.5 years	10,000	0	10,000	45,000	No progress to report in 2020/21. Due to Covid-19 and pressures on Public Protection, there has been no capacity to proceed.
Total				243,362	135,378	107,984	184,787	

APPENDIX D

Review of Efficiency Savings 2020/21

Service/Function	Budget Savings 2020/21 £'000	Achievable 2020/21 £'000	Possibly Unachievable 2020/21 £'000	Comments
Highways, Waste & Property	68	11	57	<p>Currently, savings of £10k are unlikely to be achieved by reducing the cost of running the Council's vehicle fleet by investing in more fuel efficient vehicles and improving administration procedures to reduce down time. This is due to the significant reduction of fleet vehicle use due to Covid-19. Four LPG vehicles were delivered in July which will be more fuel efficient but the benefit will not materialise until the next financial year.</p> <p>A saving of £47k by increasing car park fees is also unlikely to be achieved. Saving is dependent on:-</p> <ol style="list-style-type: none"> 1. Implementation of cash-less option but this was delayed until 3 August due to Covid-19. 2. Increase in prices - car parks were closed during the first quarter of the financial year due to Covid restrictions. All were subsequently reopened but EMRT decided not to implement charges in urban car parks until the end of September in order to encourage use of Town Centres. Additionally, the Parking Steering Group has resolved not to implement new charges until 2021-22. As these are local decisions, the loss of income will not be eligible in full for WG Covid-19 grant. <p>The Service will aim to absorb the shortfall through underspends elsewhere within the Highways budget.</p> <p>A saving of £11k by rearranging the out of hours rota of the property repairs team is on track to be fully achieved.</p>
Regulation and Economic Development	65	59	6	<p>A saving of £22k has been implemented in full by reducing the Development Control Team's administrative capacity. This has been achieved by the recent investment in the planning system.</p> <p>The expected increase in income of £1k is unlikely to be achieved given the current pandemic and its effect on group gatherings and events.</p> <p>£37k saving by deleting the remainder of the Outdoor Facilities budget following the transfer of the assets from the Council's control has been fully achieved.</p> <p>The fees and charges for maritime services have been increased, although the saving of £5k is not likely to be achieved due to the Covid-19 related restrictions and the shortening of the open season.</p>

Service/Function	Budget Savings 2020/21 £'000	Achievable 2020/21 £'000	Possibly Unachievable 2020/21 £'000	Comments
Housing	101	101	0	A saving of £27k has been achieved by deleting the vacant post of Strategic Development Officer.
				Savings of £4k by reducing the cost of administrative support to the Head of Housing is being achieved.
				A saving of £36k by capitalising the staffing costs relating to the delivery of Disabled Facilities Grant will be achieved.
				Savings of £19k were proposed by adjusting the charges to the Housing Revenue Account to reflect the increase in these costs, are likely to be achieved at year-end review.
				A service budget review identified £15k of un-utilised budget which have now been deleted. There was no overspend at the end of Q2, so this saving is being achieved.
Transformation	5	5	0	A saving of £5k was recognised by deleting budgets for low usage telephone lines and mobile phones. No further line savings have been identified to date but, if not found, the savings will be found from elsewhere in the department's budget, as in 2019/20.
Resources	60	60	0	A saving of £10k was proposed by reducing postage budgets as a result of investments in the Payroll and Housing Benefit systems which has allowed the transfer of information electronically rather than posting paper documents. Expenditure for Q2 is slightly above budget, but this is likely due to the timing of the expenditure.
				A corporate approach to the purchase of some is expected to release a saving of £50k. Expenditure at Q3 is within budget.
Council Business	8	8	0	Reducing the cost of holding Civic events is expected to achieve a saving of £8k for the year. Expenditure at Q3 is within budget.
Total	307	244	63	

Agency costs April to December 2020

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	10,943	Grant	Temporary	Unable to recruit fully qualified EHO for food sampling
	10,943			
Schools	1,843	Core	Temporary	Teaching cover in specialised areas
	1,843			
Waste	54,100	Specific Core Budget	Temporary	Short term staff - not available view HR Matrix
	52,745	Specific Core Budget	Temporary	Additional tasks required short term. Staff not available via HR Matrix
	38,269	Specific Core Budget	Temporary	Additional tasks required short term. Staff not available via HR Matrix
	145,114			
Children Services	56,742	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	109,033	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	24,961	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	190,736			
Adult Services	101,975	Core Budget	Temporary	DOLS project
	17,171	Core Budget	Temporary	To cover vacant posts
	85,617			
Transformation	13,572	Un-utilised staffing budget	Temporary	Maternity
	13,572			
Total	470,410			

APPENDIX E

Summary Consultancy Expenditure Q3 2020/21

Summary Consultancy Expenditure per Service				
Service	Qtr1 £	Qtr2 £	Qtr3 £	Total 2020/21 £
Central Education	8,685	10,033	875	19,593
Culture	0	0	1,950	1,950
Economic & Regeneration	1,125	36,501	54,255	91,881
Property	0	0	0	0
Highways	0	17,655	6,428	24,083
Schools	0	0	0	0
Waste	12,883	40,257	11,033	53,140
HRA	0	1,200	2,500	3,700
Housing	0	0	600	600
Corporate & Democratic	0	0	0	0
Adult Services	0	0	0	0
Children Services	2,466	56	4,811	7,333
Corporate	0	0	0	0
Transformation	630	1,386	13,122	15,138
Council Business	11,847	2,582	0	14,429
Resources	9,515	0	8,450	17,965
Total	47,151	109,671	104,023	260,845
Funded by:				
Core Budget	46,016	72,640	40,379	159,035
Grant	630	1,386	11,018	13,034
External Contribution	505	35,645	52,626	88,776
Reserves	0	0	0	0
Total	47,151	109,671	104,023	260,845

Breakdown of Consultancy Costs Quarter 3 2020/21

	Amount £	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
Total Q1 April - June	47,151					
Total Q2 July - Sept	109,671					
Central Education	875		✓		Core	Professional Fees - Service to the Learning Service
Total Central Education	875					
Culture	900		✓		Unutilised staffing budget	Curriculum Work completed for Oriel Môn
	750			✓	Grant	Film scripting
	300			✓	Core	Resetting the compass - commission fee - deposit
Total Culture	1,950					
Regulation, Economic & Regeneration	500			✓	Core	t.insight and agili.t.assessments
	2,400			✓	External	Production of draft document - phase 1 of the Economic Impact Study
	400			✓	External	Valuation Report on Newry Community Centre
	29,594	✓			External	Morlais TWAO Application
	5,311	✓			External	Morlais Project G2624
	846	✓			External	Applications Support - Holyhead Waterfront
	3,432	✓			External	Wylfa - post examination advice
	2,694	✓			External	Applications Support - Morlais
	4,948			✓	External	Evaluation of Llangejni and Holyhead Strategic Infrastructure Projects
	3,001			✓	External	North Anglesey economic impact - Amlwch EZ Extension Invoice

	Amount £	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	300			✓	Core – planning Income	Rural Enterprise Worker's Dwelling - Gwenfro Isaf Llanbedrgoch
	490			✓	Core	Structural checks
	189	✓			Core	Sampling of lemon chicken
	150	✓			Core	Sanitiser Gel - generic test
Total Economic and Regeneration	54,255					
Highways	975			✓	Grant Funded	Provision of Radiological Protection Advisory Services
	3,953			✓	Core budget	SCRIM survey 2020/21 on Anglesey 185km
	1,500			✓	Core budget	Peer Review Report
Total Highways	6,428					
Waste	1,563	✓		Specific Work	Specific Core Budget	Provision of External Technical Support - Procurement of a new waste collection and cleansing contract
	19	✓		Specific Work	Specific Core Budget	DUoS Offtake
	92	✓		Specific Work	Specific Core Budget	Metering and Settlement fee
	4,845	✓		Specific Work	Specific Core Budget	Penhesgyn Landfill Gas Technical Support
	375	✓		Specific Work	Specific Core Budget	Penhesgyn Landfill - Perimeter Gas Monitoring
	1,798	✓		Specific Work	Specific Core Budget	Penhesgyn Landfill Environment Permit Variation Application SEMP
	1,688	✓		Specific Work	Specific Core Budget	Penhesgyn Landfill Site Financial Provision Review
	55	✓		Specific Work	Specific Core Budget	Analysis charges
	600	✓		Specific Work	Specific Core Budget	Undertake PAS 100 consultancy work at Penhesgyn
Total Waste	11,033					

	Amount £	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
HRA	1,500			Yes	Core	Orchard Intelligent Forms Solution Subscription
	1,000			Yes	Core	AccuServ Orchard Connect - managed services
Total HRA	2,500					
Housing	600			✓	Core	Bwyd Da Môn salary
Total Housing	600					
Children's Services	203			✓	Grant Funded	Youth service 15 places - level 1 food hygiene
	4,609			✓	Grant Funded	Amend existing Kitchen Hygiene Workbook Sept 2020 - CDG011
Total Children's Services	4,811					
Transformation	8,640	✓			Core Budget	Support for the Contensis content management system used for the corporate website
	4,482	✓			Grant	Assesor - Trainee Social Workers
Total Transformation	13,122					
Resources	7,450	✓			Specific Core Budget	Treasury Services Retainer Contracts
	1,000			✓	Specific Core Budget	Annual release upgrade services 2020
Total Council Business	8,450					
Total Q3 - October - December	104,023					
Cumulative total 2020/21 - April to December	260,845					

