

Isle of Anglesey County Council

Report to:	EXECUTIVE
Date:	29 NOVEMBER 2022
Subject:	REVENUE BUDGET MONITORING, QUARTER 2 2022/23
Portfolio Holder(s):	COUNCILLOR ROBIN WYN WILLIAMS – PORTFFOLIO HOLDER FINANCE, CORPORATE BUSINESS & CUSTOMER EXPERIENCE
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Local Members:	N/A

A –Recommendation/s and reason/s

1. On 10 March 2022, the Council set a net budget for 2022/23 with net service expenditure of £158.365m, to be funded from Council Tax income, NDR and general grants. This includes a total for general and other contingencies amounting to £3.109m. The budget for the Council Tax Premium was increased by £0.436m, to £1.950m. A balanced budget was set with the agreed Council Tax rise of 2.00%.
2. As for the previous year, the budget for 2022/23 does not include any requirements on the services to make savings. The increase of 9.2% in funding from Welsh Government was a welcome increase, but did require the Council to commit to budget increases in a number of areas, including social care and homelessness. In addition, the support from Welsh Government in respect of Covid related expenditure ended and any such costs are funded from the Council's core budgets.

This report sets out the financial performance of the Council's services at the end of quarter 2, 30 September 2022. The projected position for the year as a whole is also summarised. It should be noted that predicting the final year-end position at the end of quarter 2 in a normal year is still difficult, the position can change considerably as we move through the remainder of the financial year. For 2022/23, predicting the final year end position is even more difficult because of increasing inflation, rising energy costs, the fact that the staff pay awards for 2022/23 were only agreed in early November 2022, the potential for Covid related costs as we move into the winter months and the impact the cost of living crisis will have on the demand for Council services. The estimated position at the end of the financial year does not take into account the proposed pay awards for teachers (from September 2022) and other staff (backdated to April 2022). Once these costs become known, they will be factored into future projections. An earmarked reserve of £2.2m has been created to provide additional funding to meet these inflationary pressures, but it may not be sufficient to fund all of the additional costs that the Council will be required to pay over the coming months. If costs exceed the level of the earmarked reserve, the additional sum will have to be funded from the Council's general balances.

3. In addition, these figures do not take into consideration winter pressures. Historically, winter pressures can be seen within the Highways and Adult services and it can be hard to quantify the full extent of extra costs which could be incurred this early in the financial year. However, in 2022/23, winter pressures will extend to other services as the cost of living crisis intensifies e.g. homelessness, financial support and debt advice. The full extent of the forecasts and costs will be noted in the quarter 3 and quarter 4 reports respectively.

The overall projected financial position for 2022/23, including Corporate Finance and the Council Tax fund, is a projected underspend of £1.128m. This is 0.71% of the Council's net budget for 2022/23. However, there is a significant amount of uncertainty over the final position due to the reasons noted in 2 and 3 above. In addition the projected underspend is after the Council has used over £3m of reserves to fund additional pressures in Social Care and to fund increased pay costs and other inflation and has received additional grant funding from Welsh Government to help with increasing Social Care costs.

4. Although the headline forecast figure suggests that the Council is currently in a healthy financial position in 2022/23, this is not a true reflection of the situation.
- Firstly, the additional costs (pay, and energy) need to be factored into the forecast;
 - Higher inflation will result in the Council facing higher prices during the second half of the year on the majority of goods and services bought;
 - The winter months historically increase costs and demands for services (Adult Services, Highway Maintenance and Homelessness Prevention);
 - The cost of living crisis is increasing the demand for Council services generally.

It is therefore highly probable that the forecast is overly optimistic and that the position at the end of the financial year will be closer to break even or possibly the budget will be overspent. The underlying position, after taking out the use of reserves and additional grant funding, is significantly worse with an underlying deficit of over £4m which will have to be addressed when setting the 2023/24 budget. This budget shortfall, in addition to continued high inflation, limited scope for additional funding and increased demand for services will make the setting of the budget for 2023/24 extremely challenging, with a real prospect of reductions in service budgets in order to allow the Council to set a balanced budget.

5. It is recommended:-

- (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 2022/23;
- (ii) To note the summary of Contingency budgets for 2022/23, detailed in Appendix C;
- (iii) To note the monitoring of agency and consultancy costs for 2022/23 in Appendices CH and D.
- (iv) To approve transfer of the £100k underspend for increasing broadband in schools to an earmarked reserve to fund the broadband improvements in 2023/24 which have been delayed due to completion of proper procurement processes.

What other options did you consider and why did you reject them and/or opt for this option?

Not applicable

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 – Assessing the potential impact (if relevant):

1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used along with other reports to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable

4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The citizens of Anglesey were consulted as part of the 2022/23 budget setting process and will be consulted on future budgets,
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable
E – Who did you consult?		What did they say?
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	The report has been considered by the Senior Leadership Team at its meeting on 7 November 2022 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 Senior Leadership Team
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Procurement	N/A
8	Scrutiny	The financial position at the end of quarter 1 was reviewed by the Finance Scrutiny Panel at its meeting on 10 November 2022.
9	Local Members	N/A
- Appendices:		
<ul style="list-style-type: none"> • Appendix A – Provisional Revenue Outturn Report for 2022/23 • Appendix B - Table of Provisional Outturn 2022/23 • Appendix C - Summary of Contingency Budgets position for 2022/23 • Appendix CH - Information regarding monitoring of Agency Staff 2022/23 • Appendix D - Information regarding monitoring of Consultants 2022/23 		
Ff - Background papers (please contact the author of the Report for any further information):		
2022/23 Revenue Budget (as recommended by this Committee on 1 March 2022 and adopted by the County Council on 10 March 2022).		

REVENUE BUDGET MONITORING – QUARTER 2

1. General Balance

The Council Fund held £23.181m of earmarked reserves and school reserves amounting to £7.827m at the start of the financial year. The draft outturn for 2021/22 resulted in a general balance at the start of the current financial year of £12.050m. This was an improvement on the opening balance for the previous year, 2020/21, where the general balance stood at £11.437m. The draft underspend of £4.798m contributed to this and movements in reserves, such as the return of earmarked reserves no longer needed. This may, however, be subject to change with any post-audit adjustments expected December 2022 or early in the new year.

The position of general balances at the end of the quarter is as follows:-

	Amount £'m	Purpose
Draft Opening Balance	(12.050)	Draft audited general reserve at 31 March 2022
Additional Funding for Highway Maintenance	0.500	As per Executive decision 3 March 2022
Transfer of funding to specific service reserves	0.261	As per Service Reserves policy approved in 2019/20
Revised Council Fund General Balance	(11.289)	Subject to change following audit of 21/22 Accounts

The current predicted outturn for 2022/23 is an estimated underspend of £1.128m which would result in the Council General Balance increasing to £12.417m by the year-end. The Executive set the minimum level of general balances at £7.9m, for 2022/23, which equates to 5% of the 2022/23 net revenue budget. The level of general balances above this figure provides a higher level of financial resilience, should the financial position worsen during the second half of the year and allows for the use of reserves, to help with the budget position in 2023/24 if required.

The Council has previously earmarked reserves for some of the known risks (winter highway maintenance, education out of county fees and in addition earmarked reserves were created at the end of the 2021/22 financial year to fund increased costs in Social Care (£1.1m) and the general level of inflation (£2.25m). The adequacy of these reserves are discussed later in this report, but their creation has helped to mitigate the risk of an overspend and the need to allocate general balances to fund the overspend at the end of the financial year.

2. Additional Budget Pressures During the Remainder of the Financial Year

The 2022/23 budget was set prior to the significant increase in the level of general inflation and the subsequent pressure to increase pay higher than the sum that was allowed for in the budget. An earmarked reserve of £2.25m was created to provide additional funding to meet rising costs, but this reserve may now be insufficient to meet the rising cost pressures, in particular pay.

The original budget allowed for approximately £2.3m to cover the pay awards for teaching and non-teaching staff. The current pay offer for non-teaching staff of £1,925 to each employee (agreed November 2022), results in an average pay increase of 7.5% and this will increase the pay budget by £3.8m. The pay offer to teachers of 5% from September 2022 (yet to be agreed) will increase the teaching pay bill by £926k, which is £572k higher than was allowed for in the budget. As a result, an additional £2.4m will be required to fund the pay awards should the current offer become the final offer. The funding position is summarised in Table 1 below.

The UK Government have announced a reversal of the increase in National Insurance contributions, which came into effect in April 2022. The reversal is applicable from November 2022 and should result in a reduction in the Council's employer national insurance contributions of £260k.

Table 1 – Funding the 2022/23 Pay Awards

	Non Teaching	Teachers	Total
	£	£	£
Total Cost of the Pay Award	3,853,230	925,930	4,779,160
Inflation allowed for in the 22/23 Budget	(1,946,986)	(354,860)	(2,301,846)
Reduction in Employer NI Contributions	(162,670)	(97,380)	(260,050)
Shortfall in Budget	1,743,574	473,690	2,217,264

In addition to the increased pay costs, the Council is also facing increased costs in a number of areas due to the high level of inflation. The Council is still awaiting the final energy prices, which are effective from October 2022. It is likely that the increases will be considerable, with gas prices anticipated to increase by 160% and electricity prices to increase by over 60%. The combined electricity and gas budget for schools is £1.45m and £1.12m for all other Council services. The anticipated price increases will increase the cost over the second part of the financial year by approximately £1.1m, although much will depend on how cold the winter is. If all of the Inflation reserve was utilised to cover the additional pay awards, this additional energy cost would fall on the Council's general balances to fund.

3. Financial Performance by Service

3.1 The details of the financial performance by service for the period and the projected outturn position for each is set out in Appendix B. An overspend of £0.385m on services is predicted as at 31 March 2023 (not including the impact of the pay award or increased energy prices). An underspend of £0.750m is estimated on Corporate Finance. In addition, an over achievement of income of £0.372m is forecast on the standard Council Tax debit, with a further over achievement of income of £0.391m on the Council Tax premium. The current total revenue forecast for 2022/23 is an underspend of £1.128m, which equates to 0.71% of the Council's total net revenue budget.

3.2 Table 3 below summarises the significant variances (circa £100k or higher):-

Table 3

Service	Over/Underspend	Outturn as % of budget
	£'000	£'000
Adults	313	1%
Children's Services	1,048	9%
Highways	(213)	3%
Waste	(965)	11%
Transformation	(232)	4%
Corporate and Democratic Costs	200	7%
Corporate Finance	(750)	4%
Un budgeted Uncontrollable - (bad debt provision/impairment loss allowance, capital pension costs, insurance, premium on historic refinancing)	400	100%
Funding	(763)	0%
Other (total of variances less than £100k)	(166)	
Total	(1,128)	0.71%

4. Explanation of Significant Variances

4.1 Education, Skills and Young People

4.1.1 Delegated Schools Budget

Once the Council sets the budget for schools, responsibility for the budget is delegated to the schools and annual under or overspends are held in individual school reserves. The balances of the schools reserves now stands at £7.827m, compared to £3.974k at 31 March 2021. However, grants were received by schools in March from the Welsh Government which covered expenses already incurred, which means that their core budget was not spent. Over this financial year, schools will be recovering from the impact of the pandemic and it is anticipated that school balances will fall significantly by the end of the 2022/23 financial year as additional resources are directed to help pupils catch up following the periods of school closures.

Central Education

4.1.2 This service was underspent by £44k (1.62%) at the end of quarter 2 and is predicted to underspend by £78k (1.46%) at year-end. This is an improvement on the estimated overspend of £81k for 2022/23 reported at quarter 1.

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

- School Transport (Taxis and Buses) – forecast overspend of £500k. This has increased significantly from the overspend of £118k reported for quarter 1. This is demand led and, due to ever increasing demand for taxis, an overspend persists. An additional budget has been allocated to this financial year, but an overspend remains. Additionally, Taxi and Bus companies have been given additional support due to the increased cost in fuel, which has also contributed to the overspend. It needs to be noted that all school bus contracts were retendered in October with the new prices factored into the forecast. School taxi contracts are to be retendered in January 2023 and any change in prices has not been factored into the forecast, therefore, this overspend could significantly change by the end of the year.
- The ICT in schools budget is forecast to underspend by £100k by 31 March 2023. This budget is to increase broadband capacity in schools. The project is delayed while procurement processes are completed but this funding will be needed in 2023/24. The Executive is requested to consider approving the transfer of this underspend to an earmarked reserve so that the broadband expansion will have funding in 2023/24.
- The out-of-county placements budget had reduced demand in 2021/22 and, therefore, the budget for 2022/23 is less than that of 2021/22. An underspend of £77k, is forecast for out-of-county placements. This is £16k less than estimated in quarter 1. As the financial year progresses, the number of children requiring out-of-county placements may begin to rise, which will impact the forecasted underspend, but an earmarked reserve of £500k is held to meet any additional costs incurred as a result of increased demand.
- The income target for Clwb Gofal plant is forecasted to underachieve by £64k. This budget is, again, demand led and the numbers attending the clubs have not returned to pre pandemic levels.
- The Central Education budget is forecast to underspend by £486k, a significant increase from the underspend of £103k projected during quarter 1. This is mainly due to an underspend on the appointment of School Business Managers (allocated budget of £300k), with uncertainty if this will go ahead in this financial year. There is also a £51k underspend for a post which has been vacant since April, which has now been filled, and a forecast underspend on consultants (£19k).
- There are also other minor underspends across many budget headings.

4.1.4 Culture

4.1.4.1 This service was £112k (14.03%) underspent during the period, however, the service is predicted to overspend by £15k (1.18%) at the year-end. The overspend forecast for Museums and Galleries is expected to increase from £29k to £65k. This is due to a shortfall on fees and charges income. The cost of utilities, repairs and maintenance could potentially add another £20k to the overspend. There are underspends on staffing which are mitigating the overspend within Museums and Galleries.

4.1.4.2 An underspend of £55k is forecast on Libraries due to a number of vacant posts including on the mobile library. The staffing underspend is £85k, however, the shortfall of £30k on income from schools reduces this to an overall underspend of £55k. In addition, an overspend of £5k on culture grants is forecast at year-end.

4.2 Adults Social Care

4.2.1 This service was £542k (4.36%) overspent for the period, but this expected to reduce to an overspend of £313k (1.05%) for the year 2022/23. This is a significant improvement on the overspend of £753k reported for quarter 1. This improvement is the result of external grants available to fund eligible costs and funding from the social care pressures reserve.

4.2.2 The elements within the outturn variance are as follows:-

- Services for the Elderly: An underlying overspend of £308k is forecast, however, this will reduce to an overspend of £33k after applying grant of £50k and £225k from the social care pressures reserve. The Assessment and Care Management team is expected to underspend by £61k though this includes £26k of agency staff costs. A slight overspend is expected on the residential care for older people, after a virement of £125k from the social care pressures reserve. Nursing care for older people has underlying budgetary pressures which are reduced to an overspend of £5k after allocating £100k from the social care pressures reserve. Home care budget pressures have increased with an overspend of £90k after deducting £50k external grant. This is due to a significant increase in demand for this service.
- Physical Disabilities (PD): This service is forecast to overspend by £135k at year-end. However, the underlying overspend is much higher at £302k but has been reduced by £167k after applying eligible grant funding to residential care services. An overspend of £149k is forecast on home support due to increased demand for home support services.
- Learning Disabilities (LD): An overspend of £353k is predicted for the year. However, there is a significant underlying overspend of £1,585k which is reduced this year by applying eligible grant funding and £785k from the social care pressures reserve. Residential care is forecast to overspend by £2k after allocating £115k grant and £75k from the social care pressures reserve. The day care service is forecast to overspend by £86k for the year. Home care is expected to overspend by £32k after allocating £300k from the social care pressures reserve. It is the service's strategy to increase the number of clients receiving direct payments rather than commissioned home care to empower service users and give them choice and control over their home care needs. Supported and other accommodation is forecast to overspend by £232k after allocating £332k of grant funding and £410k from the social care pressures reserve. The underlying overspend is therefore £974k on supported and other accommodation.
- Mental Health (MH): This service is projected to overspend by £153k at year-end. However, the underlying overspend is £585k which is reduced due to allocation of £332k grant and £100k from the social care pressures reserve. The significant pressure for Mental Health services is residential care which has an underlying overspend of £713k but which is reduced to £281k after applying grant of £332k and £100k from the social care pressures reserve. It's a demand led service and is predominantly high cost, low volume placements. Community support is forecast to underspend by £145k for 2022/23 due to vacant posts.

Supported living is projecting an overspend of £73k by year-end. This overspend mainly relates to the cost of adult placements and echoes the service's aim for clients to be supported within their own homes in the community.

- Provider Unit and Management and Support: This area is forecasting an underspend of £242k at year-end. The forecasted underspend in this area is, in large part, the result of various vacant posts.

4.3 Children's Services

- 4.3.1** The service is overspent by £676k (9.22%) for the period and is forecast to be overspent by £1,048k (8.65%) at year end. This is a worsened position on the estimated overspend of £755K reported at quarter 1. This is due to increased costs of children being looked after of £323k. The more significant under and overspends are highlighted below. It appears that most budget headings within Children's Services have inherent overspends which might result in budget pressures beyond 2022/23.
- 4.3.2** The Looked After Children's budget is overspent by £680k up to quarter 2 and the forecast presently is for year-end is an overspend of £1,163k. This is made up of an overspend of £836k on out-of county placements. This is due to the full-year impact of 5 new placements, changes in placements and despite 4 placements ending. Foster care is forecast to overspend by £201k. Non-standard placements is underspending by £63k though adoption is predicted to overspend by £72k, special guardianships are also impacting on outturn with an overspend of £67k. Small group homes are likely to overspend by £50k due to increased staffing costs.
- 4.3.3** Commissioning and social work is forecast to underspend by £168k for the year due to reduced staffing costs arising from vacant posts. Family Support is expected to be overspent by £162k at year-end. This is mainly due to an overspend in the 'When I'm ready' service. This is likely to increase further when school taxi contracts are renewed later in the year. Integrated family support, however, is expected to underspend by £138k for the year mainly due to staffing underspends. Reviewing and complaints are expected to overspend by £60k due to pressures in the out-of-hours team. Cost pressures for supporting children with disabilities are likely to result in an estimated overspend of £121k for 2022/23.

4.4 Housing (Council Fund)

- 4.4.1** This service was underspent by £83k (6.33%) at the end of quarter 1 but is forecast to be overspent by £30k (1.57%) at outturn. This is a reduction of £55k on the overspend of £85k forecast during quarter 1.
- 4.4.2** Within the Housing budget, the homelessness budget is the significant pressure being faced by the service, with an increasing demand for support as a result of a number of factors. The situation is expected to worsen over the winter as the cost of living crisis increases pressure on household budgets and the impact of the Housing Rental Act which comes into effect from December 2022, which may be encouraging landlords to sell their properties before the Act comes into effect. This is likely to result in tenancies being ended and higher demand for emergency accommodation. The demand for homelessness services will be closely monitored. The position at the end of quarter 2 is that the budget was underspent by £115k, mainly due to the recovery of costs for clients in emergency accommodation through Housing Benefit.
- 4.4.3** Homeless prevention is forecast to overspend by £60k at year-end. While the overspend is cause for concern, these costs have helped service users to avoid being made homeless which is a better outcome for them and reduces expenditure on emergency accommodation. Housing staff budgets are forecast to underspend by £30k which helps reduce the overall overspend.

4.5 Regulation and Economic Development

4.5.1 Economic and Community (includes Destination and Leisure)

- 4.5.1.1** The service, was overspent by £56k (4.66%) at the end of the second quarter and is forecast to overspend by £86k (3.96%) at 31 March 2022. This is an increase of £59k from the overspend of £27k reported for quarter 1.
- 4.5.1.2** The Economic Development element of the service is expected to be overspent by £46k at year end compared with £17k at quarter 1. There is a historic shortfall due to income targets being no longer achievable for projects such as Wylfa Newydd and National Grid. Other budget pressures include centre facilities (£20k), graphic design income shortfall (£10k) and subscriptions (£20k).
- 4.5.1.3** The Destination section is forecasted to be £48k underspent by year end. A small increase since quarter 1. Visitor numbers to the island appear to have dropped from the exceptional highs of last year. This has resulted in recruiting less seasonal staff than first expected therefore an underspend of £20k is expected on staffing. The vacant harbourmaster post in Menai Bridge has led to an underspend of £30k. There are other small over and underspends.
- 4.5.1.4** The Leisure service is forecast to overspend by £88k for the year this is an increase of £38k from quarter 1. Leisure centre direct debit income has recovered to pre-pandemic levels and it is likely that income targets will be achieved though the cost of living might start to impact on leisure memberships. Staffing budgets are expected to overspend by £22k with higher staffing costs at Holyhead Leisure Centre. An overspend of £20k is expected on electricity costs and this is likely to increase depending on the outcome of contract negotiations. Cleaning materials are also likely to overspend by £10k

4.5.2 Planning and Public Protection

- 4.5.2.1** This service is £179k underspent (17.73) for the period but is forecasted to be underspent by £85k (3.53%) at outturn. This is a small increase on the forecasted underspend of £77k reported at quarter 1.
- 4.5.2.2** Public Protection is forecast to underspend by £40k for 2022/23. There are no significant areas of concern within the Public Protection service though an overspend of £15k is expected on dog/pest control due to a shortfall on income targets and general supplies and services costs. Environmental health is forecast to underspend by £45k for the year due to underspends on staffing though this masks budgetary pressures on non-staffing budgets. Transport, supplies and services are higher than expected. There is an unbudgeted £12k on Civica consultancy costs and income targets for fees, charges and contributions are behind profile. Licensing is expected to underspend by £10k mainly due to surplus income.
- 4.5.2.3** The Planning Service is expected to be underspent by £45k at year-end compared with an expected balanced budget reported at quarter 1. An overspend is no longer expected on planning control due to an improvement in planning fees. Planning control is expected to breakeven. An underspend of £30k is forecast in building control due to a vacant post and surplus income on large building regulation fees. Implementation and conservation is expected to underspend by £15k a vacant post.

4.6 Highways, Waste and Property

4.6.1 Highways

4.6.1.1 This service was £580k (14.91%) underspent for the period. The forecasted position at year end is an underspend of £213k (3.17%). This is an increased underspend from the underspend of £54k at quarter 1. Pressure continues on the Fleet budget due to less usage and increased fuel prices and the works budget is under pressure as suppliers pass on increased prices. There are notable underspends on Departmental Control, Car Parks, Development Control and Street Works as income is higher than estimated in quarter 1. They are expected to exceed their annual targets but at a decreasing rate by the end of the financial year. Expenditure on the works budget is behind profiled budget but this is expected to correct itself by the end of the financial year.

4.6.2 Waste

4.6.2.1 The Waste service was £539k (12.77%) underspent for the period and the service is predicted to have an outturn position of a £965k underspend (10.65%). This is an increase of £170k on the underspend of £795k reported in quarter 1. The main cause of this improvement is due to recycling costs improving from an estimated overspend of £50k at quarter 1 to an underspend of £90k.

4.6.2.2 The Waste Management Service is expecting a significant underspend of £965k at the end of the financial year as income from the sale of green waste subscriptions as well as income from the sale of recyclable material continues to be well in excess of income targets. There is a small risk that the Authority may need to pay a £140k fine to Welsh Government for missing its recycling rates last financial year. This would lower the year end projection.

4.6.2.3 The forecast for the year end includes overspends and compensating underspends within different sections of the department. The most notable of the variances include a £310k underspend on the Waste Collection, where income on green waste and the purchase of black bins and bulky waste are overachieved. The Recycling section is also expected to be underspent at year end, the amount forecasted is £400k, this is due to its achieving more than its target income and the prices per tonne for recycled waste continue to be high.

4.6.3 Property

4.6.3.1 The service's position for the period is a £348k underspend, with a forecast for the year end position being overspent by £8k (0.50%). This is an improvement on the overspend of £48k forecast for quarter 1 which has arisen due to part-year vacant posts.

4.6.3.2 The position for a number of budget headings varies, with some showing an overspent position, whilst others are underspending. However, Capitalised salaries are likely to be underachieved in 2022/23 due to staff working on a non-fee project at Canolfan Addysg y Bont. The overall overspend is reduced by underspends on staffing due to vacant posts estimated to be £40k underspent.

4.7 Transformation

4.7.1 The Transformation function overspent by £99k (2.8%) at the end of the period, however, is forecasting to be £232k (3.7%) underspent at outturn. This is a reduced underspend on the £297k reported for quarter 1.

4.7.1.1 The HR function was underspent by £19k (2.31%) for the period, and is projected to be £70k (4.65%) underspent at year-end. The projected underspend is derived from the central training budgets which is a £50k forecast underspend which has increased by £20k since quarter 1. Demand for training is still low and expenditure is still lower than at the same point last year. Staff vacancies contribute to the remainder of the underspending.

4.7.1.2 The ICT section was overspent by £201k (9.32%) for the period, however, the forecast for outturn is an underspend of £53k (1.44%). This is a reduction on the underspend of £176k predicted during quarter 1. The process to transfer the ICT support in-house is ongoing with some vacancies not filled from the start of the financial year and there have also been general difficulties in filling vacant posts within the Service. This has created a one off reduction in staff costs which reduces over time but has contributed significantly to the forecasted underspend for 2022/23. The other main area of expenditure which impacts on the budget position of the Service is software licences. The budget does not cover the current costs due to the initial budget allocation when it was centralised under the ICT service some years ago and also licence costs have increased at a higher rate than the anticipated inflation over the same period. It is forecast that the software licence budget will overspend by £11k at the end of this financial year.

4.7.1.3 The Corporate Transformation Section was underspent by £83k (16.07%) for the period, and is expected to be underspent at the year-end by £109k (9.56%). The increase is due to an underspend of £62k now predicted for 2022/23 on Corporate Transformation which was expected to be a balanced budget during quarter 1. An underspend of £54k is expected on staffing and an underspend of £8k is forecast on supplies and services. Cyswllt Môn is still expected to underspend by £26k though a small decrease on that reported at quarter 1. This is mainly due to an underspend on the staffing budget. The Ynys Môn Gwynedd Partnership is expected to underspend by year-end by £17k, this is £5k less than the forecast at quarter 1 due to an overspend of £6k on the regional strategic partnership.

4.8 Resources (excluding Benefits Granted)

4.8.1 The Resources function budget is £18k (0.95%) overspent for the period, but the projection for the outturn is an underspend of £98k (2.85%). This is a reduction in the estimated underspend of £46k from the underspend of £144k forecast for quarter 1. This reduction is due to an increase in bank charges though most of these charges relate to processing fees for income received by the Council via direct debits and cards.

4.8.2 Staffing issues and the need to use agency staff to deal with a backlog of work within the Audit team has reduced the forecast underspend to £14k. For Revenues and Benefits, the forecast is an underspend of £21k due to vacant posts some of which are covered by agency staff. An overspend of £34k is forecast for the Accountancy team compared with an underspend of £6k during quarter 1. This as mentioned above is due to costs charged to bank charges which are estimated to overspend by £30k. These are not charges for the Council's operational banking but are charges for income processing costs such as the cost of direct debits. An underspend of £19k continues to be expected on financial management. The Procurement Section is expected to be £78k underspent due to initiatives in purchasing, i.e. centralised purchasing budgets and procurement card rebates and lower demand for certain expenditure which are covered by the central procurement budgets as a result of increased home working (paper, photocopiers, stationery, furniture).

4.9 Council Business

4.9.1 The function was £11k (1.08%) underspent for the period, with the forecast for the year-end position being a £44k (2.23%) underspend. This is an increased underspend of £11k from the underspend of £33k forecast for quarter 1. This is due to increased underspends on staffing due to ongoing vacancies and other staff charges, though these are partially offset by increased expenditure on agency staff to cover vacancies.

4.9.2 Legal Services are expected to be overspent by £4k at year end, in large part due to legal agency staff employed to cover staff vacancies / absences and no budget for the trade union post. Though this is an improved position on the £14k overspend reported during quarter 1. Democratic Services are forecasted to underspend by £48k, this is in large part due to vacant posts within the section.

4.10 Corporate and Democratic Costs

4.10.1 This budget covers a range of costs which are not directly attributable to one service. The function was overspent by £67k (3.28%) for the period and the forecast year- end position is an overspend of £200k (6.6%). This is a small improvement on the overspend of £215k reported at quarter 1. This improvement is on corporate other costs though this area is forecast to overspend by £189k. Members Support & Expenses and civic expenditure are forecasting a balanced budget.

4.10.2 The corporate budgets, overall, are showing a forecast overspend of £189k. The Pensions contributions to the pension fund is expected to be £52k less than budgeted, there is an expectation that staff counselling will overspend by £25k based upon current figures. This is a demand led budget, therefore, the figure will fluctuate based upon need. It was identified during the year that it would be possible to make savings across the Authority due to hybrid working, the balance is placed within the corporate budget, however, the savings are included in the corresponding budget within the departments. This will be vired during the financial year. The £200k for hybrid working target will then be accurately reflected against service budgets.

4.11 Corporate Management

4.11.1 The function was £3k (0.87%) underspent for the period and it is forecast to achieve a balanced budget at outturn.

5. Corporate Finance (including Benefits Granted)

5.1 Corporate Finance, including Benefits Granted, is expected to underspend by £750k at year-end (3.82%) compared to an underspend of £307k reported during quarter 1. This change is due an increase in interest receivable on treasury management investments due to investing in higher interest fixed term deposits which are at higher interest rates than instant access deposits, as well as the interest rates on these increasing with each base rate increase. When the fixed term investments have expired these are then reinvested on the higher interest rates.

5.2 The budget for 2022/23 included some items retained centrally as contingency budgets, these amounted to £3,110k. The majority of these budgets will be transferred into Service budgets during the year. Appendix C provides a summary of the contingencies budget, this shows that £538k has already been vired to approved budgets. £1,992k of the remaining £2,571k is committed, with £580k yet to be committed. Much of this is expected to be committed in accordance with the type of contingencies provided for. An estimated underspend of £48k is expected on the contingency budget at year-end.

5.3 The capital financing budget is made up of 3 elements: the sum set aside to meet future repayments (Minimum Revenue Provision - MRP), interest payable on outstanding loans and interest received on cash balances held in the Council's bank accounts and other investments. Delays in capital projects, in particular the 21st Century Schools programme, lowered the Council's borrowing requirement which, in turn, has led to lower MRP and interest costs. As a result, the Capital Financing budget is forecast to underspend to the sum of £501k due to significantly increased interest receivable on bank deposits with a surplus income of £235k, an underspend of £116k on interest payable due to using cash balances (internal borrowing) instead of taking out PWLB loans to fund capital expenditure and an underspend of £150k on MRP.

6. Collection of Council Tax

- 6.1** 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 2021. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates 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. Covid-19 was also impacting on the collection of Council Tax and an increase in the bad debt provision has been made to reflect this impact. Going forward, with the impending recession and costs of living increasing, this budget will need to be monitored closely. The current core Council Tax income is forecasted to be £372k above the budget, but this can change significantly during the year.
- 6.2** The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. Again, the transfer of properties from the domestic to the Business Rates register has reduced the premium payable on second homes but, despite the transfer of properties, overall the numbers of second home properties remained fairly constant and, as a result, the Council Tax premium budget is forecasting a surplus of £391k at the end of the financial year. The total surplus income on Council Tax including the Council Tax Premium is therefore estimated to be £763k at year-end.

7. Budget Savings 2022/23

- 7.1** No Budget Savings were required by the services for the financial year 2022/23.

8. Agency and Consultancy Costs

- 8.1** During the quarter £675k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £333k related to staff cover for vacant posts. Children's Services spent £205k on agency staff to the end of quarter 2 with the Adults service incurring £124k on agency staff. The Waste Service spent £182k for site agents at the recycling centres. The full details can be seen at Appendix CH.
- 8.2** A total of £495k was spent on Consultancy during the period April to September 2022, with £268k funded through grant or external sources. Most services spend modest amounts on consultancy and Economic and Regeneration incurred £243k on consultancy though much of this was funded by external sources of income. A summary of expenditure per service is shown in appendix DD, 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, although this has now ended. The Council is still making payments to individuals and recovering the costs from the Welsh Government through the Hardship Fund mechanism. Table 2 below shows that the Council claimed £0.724m for additional costs arising from the pandemic for this financial year:-

Table 2 Covid-19 related expenditure April to September 2022 funded by Welsh Government

	Free School Meals £	Self Isolation £	SSP Enhancement £	Total £
SUMMARY Claimed	456,680	181,210	121,589	759,479
Disallowed	35,478	-	-	35,478
Balance Due	421,202	181,210	121,589	724,001
Paid	272,500	157,130	54,977	484,607
Balance Outstanding	148,702	24,080	66,612	239,394

10. Conclusion

10.1 The initial projection at the end of the second quarter is that the budget will be underspent by £1.128m for the year ending 31 March 2023. However, there are a number of areas of concern which may not be apparent from this headline figure which weakens the Council's financial position going forward.

10.2 The main areas of concern relate to:-

- i. The fact that the pay offer is significantly higher than allowed for in the budget and are not reflected in the current projection. Although an earmarked reserve is in place which will offset a large part of the additional cost, it may still not be sufficient to meet the overall additional cost. The increased cost also has to be allowed for in the base budget for 2023/24, in addition to the pay award for 2023/24.
- ii. The position in respect of Social Care is of particular concern, with a forecast overspend of £1.361m for Adults and Children's Services. However, the true position is masked by the fact that additional grants and reserves are being used to reduce the overspend. The true position is that the services will overspend by around £3.5m to £4m. This is based on the current level of demand. Any increase in the demand for services will only worsen the position.
- iii. The cost of living crisis will ultimately result in an increase in the demand for Council services (Homelessness, Debt Advice, Mental Health Support, Childrens Service) and may lead to a reduction in income in services such as leisure, culture, planning, parking fees, as people reduce their spending on non-essential items. These potential changes in demand for services may have a negative impact on the Council's financial position. As we move through the remainder of the financial year, the impacts of the above will be factored into future monitoring reports as things become clearer.

10.3 The financial position in 2022/23 will also influence the Council's financial strategy for 2023/24 and beyond, as it will highlight the need to realign budgets to reflect the increases in costs seen in 2022/23 and to reflect the changing demand for services. Any significant overspending will also result in an erosion of the Council's earmarked reserves and general balances and this will reduce the ability to use reserves and balances to help to balance the revenue budget in 2023/24.

Gwasanaeth/Swyddogaeth Service/Function	2022/23 Cyllideb Blynyddol Annual Budget	2022/23 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2022/23 Ch2 Gwir Wariant ac Ymrwymiad au Q2 Actual & Committed spend	2022/23 Ch2 Amrywiad Q2 Variance	2022/23 Ch2 Gwir Wariant ac Ymrwymiad au Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2023	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2023 over/(under)	2022/23 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over (Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(Tan) Wariant Drafft Draft Over/(unders pend)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000	£'000
Costau heb gyllideb, costau na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion/amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs/impairment allowances on services income</i>						400	400	0.00%	200	1,386
Cyfanswm Cyllideb Gwasanaethau Total Service Budgets	138,750	62,035	61,549	(486)	-0.78%	139,135	385	0.28%	750	(2,671)
Ardollau <i>Levies</i>	3,957	3,919	3,919	(0)	-0.01%	3,957	0	0.00%	0	(2)
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	72	0	0	0	0.00%	72	0	0.00%	(1)	0
Cyllido Cyfalaf <i>Capital Financing</i>	7,403	2,075	1,895	(180)	0.00%	6,902	(501)	-6.77%	(45)	(390)
Arian wrth Gefn Cyffredinol ac Eraill <i>General & Other Contingencies</i>	2,572	2,572	1,992	(580)	-22.54%	2,524	(48)	-1.86%	(50)	(567)
Arian wrth Gefn Cyffredinol Y Cyngor <i>Council's General Reserves</i>	0	0	0	0	0.00%	0	0	0.00%	0	300
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(800)	0	0	0	0.00%	(800)	0	0.00%	0	(97)
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	6,413	20	20	(0)	-1.96%	6,212	(201)	-3.13%	(211)	178
Cyfanswm Cyllid Corfforaethol Total Corporate Finance	19,617	8,586	7,826	(760)	-8.85%	18,868	(750)	-3.82%	(307)	(578)

Gwasanaeth/Swyddogaeth Service/Function	2022/23 Cyllideb Blynyddol Annual Budget	2022/23 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2022/23 Ch2 Gwir Wariant ac Ymrwymiad au Q2 Actual & Committed spend	2022/23 Ch2 Amrywiad Q2 Variance	2022/23 Ch2 Gwir Wariant ac Ymrwymiad au Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2023	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2023 over/(under)	2022/23 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over (Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(Tan) Wariant Drafft Draft Over/(unders pend)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000	£'000
Cyfanswm 2022/23 Total 2022/23	158,367	70,621	69,375	(1,246)	-1.76%	158,003	(365)	-0.23%	443	(3,249)
Cyllido Funding										
Trethi Annomestig NNDR	(25,493)	(13,727)	(13,727)	0	0.00%	(25,493)	0	0.00%	0	0
Y Dreth Gyngor Council Tax	(41,866)	0	230	230	0.00%	(42,238)	(372)	0.89%	(573)	172
Premiwm y Dreth Gyngor Council Tax Premium	(1,950)	0	0	0	0.00%	(2,341)	(391)	20.03%	(414)	(332)
Grant Cynnal Refeniw Revenue Support Grant	(89,058)	(47,954)	(47,954)	0	0.00%	(89,058)	0	0.00%	0	(1,389)
Cyfanswm Cyllid 2022/23 Total Funding 2022/23	(158,367)	(61,681)	(61,451)	230	0	(159,130)	(763)	0.48%	(987)	(1,549)
Cyfanswm yr alldro yn cynnwys effaith y cyllido Total outturn including impact of funding	(0)	8,939	7,924	(1,016)	-11.36%	(1,128)	(1,128)	-0.71%	(544)	(4,798)

Summary of the Outturn Position on Contingency Budgets 2022/23

	Budget	Virements	Amended Budget YTD	Committed YTD	Currently Uncommitted Budgets	Budget Forecast
	£	£	£	£	£	£
General Contingency	405,734	-590	405,144	-27,340	432,484	-
Salary and Grading	100,000	-	100,000	540	99,460	-
County Elections	200,000	-152,265	47,735	-	47,735	-47,735
Earmarked Contingency	916,830	-316,830	600,000	600,000	-	-
Pay Inflation	1,000,000	-	1,000,000	1,000,000	-	-
Regional Growth	97,000	-	97,000	97,000	-	-
Trainee Scheme	340,000	-68,080	271,920	271,920	-	-
Climate Change	50,000	-	50,000	50,000	-	-
Total General and other Contingencies	3,109,564	-537,765	2,571,799	1,992,120	579,679	-47,735

Agency costs July to September 2022

Service	Amount £	Source of Funding (Specific Core Budget / Un- utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	21,985	Grant	Temporary	To back fill officers dealing with COVID
	6,002	Grant	Temporary	To back fill officers dealing with export health certificates
	7,857	Core		To back fill officers dealing with export health certificates
	35,845			
Schools	14,757	Core	Temporary	Supply teachers in specialist field
	14,757			
Waste	181,887	Specific Core Budget	Temporary	Additional tasks required short team /Adjustments in costs due to change in rate
	181,887			
Children's Services	205,467	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	205,467			
Adult Services	98,932	Core Budget	Temporary	To cover vacant posts
	25,564	Grant Funded		Cover additional work re Covid and vacant posts
	124,496			
Resources	20,528	Grant	Temporary	Subsidy Work
	24,480	Grant	Temporary	Additional work from WG grants
	38,394	Grant	Temporary	Additional work from WG grants
	28,812	Un-utilised staffing budget	Temporary	To cover vacant posts
	112,213			
Total	674,665			

Summary Consultancy Expenditure Q2 2022/23

Summary Consultancy Expenditure per Service			
Service	Qtr1 £	Qtr2 £	Total 2022/23 £
Central Education	834	12,469	13,302
Culture	4,925	1,500	6,425
Economic & Regeneration	39,147	204,352	243,499
Property	0	4,832	4,832
Highways	11,376	72,418	83,794
Schools	0	0	0
Waste	4,431	13,347	17,779
HRA	0	0	0
Housing	0	0	0
Corporate & Democratic	0	0	0
Adult Services	0	0	0
Children Services	200	6,093	6,293
Corporate	0	0	0
Transformation	9,157	20,026	29,183
Council Business	7,279	37,968	45,247
Resources	20,278	24,770	45,048
Total	97,627	397,774	495,401
Funded by:			
Core Budget	63,016	160,418	223,434
Grant	33,321	199,734	233,055
External Contribution	0	34,972	34,972
Reserves	1,290	2,650	3,940
Total	97,627	397,774	495,401

Detailed Analysis of Consultancy Costs Q2, 2022/23

	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	97,627					
Central Education	2,029			P	Grant	Professional fees for the Education department
	8,740		P		Core	Professional fees for the Education department
	1,700			P	Core	Assessments for Director of Education, Skills and Young People
Total Central Education	12,469					
Culture	1,500			P	Grant	Community Consultation and report- National Lottery grant -Steps to sustainability
Total Culture	1,500					
Economic & Regeneration	3,845	P			Core & PPA	Wylfa - post examination advice
	3,914	P			Core	Traffwll Solar Farm Period: Professional Fees
	15,345	P			PPA	Professional fees for services rendered in connection with: Ecological expertise in connection with the Traffwll solar farm application
	7,300	P			Core	Professional fees for services rendered in connection with: Councils Energy Island Programme
	869	P			Core	Annual Hosting - Onesys Technical Support
	225	P			PPA	Morlais TWAO application - advice to council as host authority
	17,154			P	Grant	IACC Heritage Landscape Project
	5,901			P	Grant	Cybi Island landscape partnership evaluation
	3,745			P	Grant	Fees in relation to the Preparation and Implementation of a comprehensive Ynys Cybi Landscape Partnership Interpretation Plan
	27,735	P			Grant	Amlwch Business Park
	3,520	P			Grant	Gap Analysis & Phase 1 Environmental Site Assessment - Porth Amlwch

	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		
	12,650			P	Grant	LUF - costing's verification of potential LUF beneficiaries` cost plans
	35,000			P	Grant	Anglesey Economics Advice - LUF (Socio Economics) Professional Fees
	5,000			P	Grant	Adfywio Môn UKCRF - Monitoring and Evalutation
	14,794			P	Grant	IACC Heritage Landscape Project
	3,763			P	Core Budget	Ecological advice for Planning Applications
	19,402			P	External	Review Holyhead Waterfront Planning application and report
	19,515			P	Core Budget	Development Management Support
	-275			P	Core	Structural checks (CR for charge in Q1)
	4,950	P			Core	Operation Pinewood Legal Charges
Total Economic & Regeneration	204,352					
Property	4,832			P	Core	Public Conveniences Review
Total Property	4,832					
Highways	1,350			P	Core budget	Consultation work for Cleaning Services
	19,710			P	Grant funded	Holyhead Hydrogen Hub
	1,452			P	Core budget	Levy contribution FAO Parking Services
	1,265			P	Core budget	Nant Newydd Llangefni - Proposed Cycle Route
	3,211			P	Core budget	Undertaking SCRIM survey 2022/2023
	11,516			P	Core budget	Provide Scanner survey for 2022/2023
	23,739			P	Grant funded	WelTAG Stage 1 at Llanfairpwll and Menai Bridge
	1,599			P	Grant funded	Desk based Environmental Assessment
	7,435			P	Grant funded	W-02-24529 - Bron y Felin Llangefni Outline Business Case
	1,142			P	Grant funded	W-03-24814 Llangefni Hydraulic Modelling

	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 Highways	72,418					
Waste	2,596	P		Specific Work	Specific Core Budget	Penhesgyn Landfill Gas Technical Support
	1,228	P		Specific Work	Specific Core Budget	Penhesgyn HWRC Environmental Management System
	2,975	P		Specific Work	Specific Core Budget	Penhesgyn Culvert - Fee Proposal for Engineering Consultancy Services
	1,191	P		Specific Work	Specific Core Budget	Environmental Monitoring and Annual Monitoring Report 2022
	1,610	P		Specific Work	Specific Core Budget	CQA engineer - Installation of replacement monitoring points
	555	P		Specific Work	Specific Core Budget	Environmental Monitoring and Annual Monitoring Report 2022
	1,200	P		Specific Work	Specific Core Budget	Penhesgyn Wetlands Feasibility Study Works
	13	P		Specific Work	Specific Core Budget	Penhesgyn IVC Accident management Plan
	1,980	P		Specific Work	Specific Core Budget	Penhesgyn IVC Bioaerosol RA Update 2022
Total Waste	13,347					
Childrens Services	4,000					Early Years Consolidation
	133					BSL Interpreter service for home visit
	1960					Life Journey Audit and Work Report
Total Childrens Services	6,093					
Transformation	3,187			P	Specific Core Budget	Project management charges - ResourceLink migration to the hybrid cloud
	5,700			P	Specific Core Budget	Whitespace consultancy service
	2,607			P	Specific Core Budget	SIMS consultancy & training
	5,250			P	Specific Core Budget	Granicus CRM consultancy days
	600			P	Specific Core Budget	Electoral software installation

	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		
	2,682	P			Grant	Assessor - Trainee Social Workers
Total Transformation	20,026					
Council Business	37,968			P	Unutilised staffing budget	Locum
Total Council Business	37,968					
Resources	7,720			P	Specific core budget	General Ledger Consultancy
	2,650			P	Reserves	Supporting systems enhancements within Income Team
	10,520			P	Self Isolation admin grant	SIP processing
	3,880			P	Grant	Carers Allowance Grant
Total Resources	24,770					
Total Q2 July - September	397,774					
Cumulative Total April - September	495,401					

