

**TAFLEN BENDERFYNIAD CABINET
CYNGOR GWYNEDD
CABINET DECISION NOTICE**

Dyddiad/Date: 07/06/2016

PWNC / SUBJECT

Eitem : Cyfrifon Terfynol 2015/16 – Alldro Refeniw

Item : *Final Accounts 2015/16 – Revenue Outturn*

PENDERFYNIAD / DECISION

1. Derbyn a nodi sefyllfa ariannol derfynol adrannau'r Cyngor am 2015/16, a chymeradwyo'r sefyllfa er mwyn galluogi'r Adran Cyllid i symud ymlaen i gynhyrchu, ardystio a chyhoeddi'r datganiadau ariannol statudol erbyn 30 Mehefin ac i'w cyflwyno i'w craffu gan y Pwyllgor Archwilio ar 14 Gorffennaf.
2. Cymeradwyo'r symiau i'w cario 'mlaen (y golofn "Gor/(Tan) Wariant Addasedig" o'r talfyriad yn Atodiad 1), sef –

ADRAN	£'000
Oedolion, Iechyd a Llesiant	(6)
Plant a Theuluoedd	(8)
Addysg	(48)
Economi a Chymuned	5
Priffyrdd a Bwrdeistrefol	(6)
Rheoleiddio	(90)
Ymgynghoriaeth Gwynedd	34
Tîm Rheoli Corfforaethol & Chyfreithiol	(20)
Cyllid	(70)
Cefnogaeth Gorfforaethol	(95)
Cyllidebau Corfforaethol	0

3. Cymeradwyo'r argymhellion a'r trosglwyddiadau ariannol canlynol (amlinellwyd yn Atodiad 2 i'r adroddiad) –

- Yn unol â chais y Pennaeth Adran Oedolion, trosglwyddo cyllidebau o fewn yr Adran Oedolion Iechyd a Llesiant fel y rhestrir yn Atodiad 2, tudalen 18 (effaith net o "£0").

- Neilltuo £150k o'r sefyllfa tanwariant gros yr Adran Rheoleiddio am 2015/16 mewn cronfa ar gyfer datblygu trefn archwilio ac asesu cyflwr pontydd, cwlferi a rhai waliau cynnal.

- Trosglwyddo £150k o'r sefyllfa tanwariant ar Gyllidebau Corfforaethol am 2015/16 i'r gronfa wrth gefn perthnasol i'r Bartneriaeth Gwastraff Gweddilliol Gogledd Cymru ar gyfer gofynion 2016/17, gyda'r gweddill sydd ei hangen ar gyfer 2017/18 i'w

adnabod wrth ystyried y strategaeth ariannol am y flwyddyn honno.

- Trosglwyddo £769k o danwariant ar Gyllidebau Corfforaethol am 2015/16 i gronfa tuag at ariannu strategaeth ariannol 2016/17.

- Defnyddio £292k o danwariant Cyllidebau Corfforaethol am 2015/16 tuag at ariannu strategaeth ariannol 2015/16.

4. Cymeradwyo'r trosglwyddiadau ariannol o gronfeydd penodol fel yr amlinellir yn Atodiad 3 (ynghyd â'r darpariaethau a ryddhawyd yn dilyn adolygiad).

5. Nodi fod hyn am wneud defnydd o (£833k) o falansau'r Cyngor, yn hytrach na'r (£2.019m) gwreiddiol er mwyn cwblhau'r pecyn i ariannu strategaeth ariannol 2015/16.

1. To accept and note the Council departments' final financial situation for 2015/16 and approve the position in order to enable the Finance Department to move forward and produce, endorse and publish the statutory financial statements by 30 June and to be submitted to be scrutinised by the Audit Committee on 14 July.

2. To approve the amounts to be carried forward (the "Revised Over/ (Under) Spend" column of the summary in Appendix 1), namely -

DEPARTMENT	£'000
<i>Adults, Health and Well-being</i>	<i>(6)</i>
<i>Children and Families</i>	<i>(8)</i>
<i>Education</i>	<i>(48)</i>
<i>Economy and Community</i>	<i>5</i>
<i>Highways and Municipal</i>	<i>(6)</i>
<i>Regulatory</i>	<i>(90)</i>
<i>Gwynedd Consultancy</i>	<i>34</i>
<i>Corporate Management Team & Legal</i>	<i>(20)</i>
<i>Finance</i>	<i>(70)</i>
<i>Corporate Support</i>	<i>(95)</i>
<i>Corporate Budgets</i>	<i>0</i>

3. To approve the following recommendations and financial transfers (as outlined in Appendix 2 of the report) -

- *In accordance with the request of the Head of Adults Department, transfer budgets within the Adults, Health and Well-being Department as listed in Appendix 2, page 18 (net effect of "£0").*

- *Allocate £150k of the gross underspend position of the Regulatory Department for 2015/16 to a fund to develop an arrangement for the inspection and assessment of the condition of bridges, culverts and some retaining walls.*

- *Transfer £150k of the Corporate Budgets underspend for 2015/16 to the North Wales Residual Waste Partnership reserve fund for the 2016/17 requirements, with the remainder required in 2017/18 being recognised whilst considering the financial*

strategy for that year.

- *Transfer £769k of the Corporate Budgets underspend for 2015/16 towards financing the 2016/17 financial strategy.*
 - *Use £292k of the Corporate Budgets underspend for 2015/16 towards the 2015/16 financial strategy.*
- 4. To approve the virements from the specific reserves as outlined in Appendix 3 (together with provisions released following the review).*
- 5. To note that this will make use of (£833k) of the Council's balances, rather than the original (£2.019m) in order to complete the package to finance the 2015/16 financial strategy.*

RHESYMAU DROS Y PENDERFYNIAD / REASON FOR THE DECISION

Adroddodd yr Aelod Cabinet Adnoddau fod sefyllfa ariannol derfynol adrannau'r Cyngor am 2015/16 yn cadarnhau y bu rheolaeth ariannol effeithiol gan yr Aelodau Cabinet perthnasol, penaethiaid adrannau a rheolwyr cyllidebau, er gwaethaf y gofynion parhaus i gyflawni arbedion heriol. Erbyn yr adroddiad hwn, mae ein sefyllfa'n well na'r rhagolygon a gyflwynwyd yn yr ail a trydydd chwarter o 2015/16.

Cadarnhaodd yr Aelod Cabinet Adnoddau y bu cyllidebau'r rhan fwyaf o adrannau o dan reolaeth gadarn eto eleni. Yn Atodiad 1 o'r adroddiad i'r cyfarfod, cafwyd talfyriad o sefyllfa derfynol yr holl adrannau gyda'r symiau i'w cario ymlaen yn y golofn "Gor/(Tan) Wariant Addasedig". Yn Atodiad 2 yr adroddiad o'r cyfarfod, nodwyd manylion pellach ynglŷn â'r prif faterion a meysydd ble fu gwahaniaethau sylweddol i'r hyn a adroddwyd yn flaenorol, ynghyd â sawl argymhelliad penodol.

Nodwyd fod sefyllfa ariannol y mwyafrif o'r adrannau yn lled niwtral, ac wedi'i ragamcanu'n gywir yn ystod 2015/16. Ond, dylid cymeradwyo'r gwelliant sylweddol yn sefyllfa ariannol yr Adran Oedolion yn ystod ail hanner y flwyddyn, wrth iddynt arddangos rheolaeth gadarn dros eu cyllidebau. Bu lleihad yn incwm masnachol Ymgynghoriaeth Gwynedd ac mae'r Adran Rheoleiddio yn cyfrannu cyfran sylweddol o'u tanwariant gros i ariannu blaenoriaeth gorfforaethol. Yn gyffredinol, lle mae'r adrannau wedi tanwario, mae'r sefyllfa hwnnw am un tro yn 2015/16 yn unig.

Cadarnhawyd fod yr Adran Addysg drefniadau ar gyfer herio'r ysgolion unigol i gyfiawnhau'r angen am eu balansau, ac maent yn gofyn i'r penaethiaid a chyrrff llywodraethu'r ysgolion perthnasol i egluro'u bwriad i ddefnyddio eu balansau (yn arbennig rheiny sydd gyda balansau dros 5% o'i gyllideb). Croesawir y lleihad yng nghyfanswm sirol o falansau'r ysgolion o £3.5m i £3.3m yn 2015/16, ond nodwyd pryder bod cynifer o ysgolion yn parhau i'w chael yn anodd gweithio o fewn eu cyllideb.

Bu tanwariant un-tro sylweddol ar nifer o benawdau cyllideb gorfforaethol eleni, fel amlinellir yn rhan olaf Atodiad 2 yr adroddiad i'r cyfarfod. Mae'r tanwariant net £292k yma, ynghyd â £894k neilltuwyd yn yr adolygiadau ail a trydydd chwarter, ar gael i gyfrannu tuag at ariannu blaenoriaethau corfforaethol un-tro.

Wrth ddefnyddio'r tanwariant fel argymhellir yn rhan 3 o'r penderfyniad uchod, trwy reolaeth effeithiol o'i gyllidebau, bydd y Cyngor wedi llwyddo i leihau'r defnydd arfaethedig o'i falansau, a bydd balansau cyffredinol y Cyngor wedi gostwng dim ond £833k o £6.4m i £5.6m ar 31/03/2016.

The Cabinet Member for Resources reported that the final financial position of the Council departments for 2015/16 confirmed that there was effective financial management by the relevant Cabinet Members, department heads and budget managers, despite the continued requirements to deliver challenging savings. By this report, our position is better than the projections submitted in the second and third quarters of 2015/16.

The Cabinet Member for Resources confirmed that the budgets of most of the departments have been under firm control this year again. In Appendix 1 of the report to the meeting, a summary was given of the final position of all departments with the amounts to be carried forward in the "Revised Over/ (Under) Spend" column. In Appendix 2 of the report to the meeting, further details were provided relating to the main issues and the fields where there were significant variances to what was reported previously, along with several specific recommendations.

It was noted that the financial position of the majority of these departments was more or less neutral, and had been projected correctly during 2015/16. However, the significant improvement in the financial position of the Adults Department during the second half of the year should be applauded, as they showed firm control over their budgets. There has been a reduction in the commercial income of Gwynedd Consultancy and the Regulatory Department is contributing a substantial proportion of their gross underspend to fund a corporate priority. Generally, where departments have underspent, that position would be for one time in 2015/16 only.

It was confirmed that the Education Department has arrangements to challenge individual schools to justify the need for their balances, and they are asking school heads and the relevant schools' governing bodies to explain their intention to use their balances (particularly those with balances exceeding 5% of their budget). The reduction in the county total of school balances from £3.5m to £3.3m in 2015/16 was welcomed, but concern was noted that so many schools continued to have difficulty working within their budgets.

There have been significant one-off underspend on several corporate budgets headings this year, as outlined in the last part of Appendix 2 of the report to the meeting. This £292k net underspend, together with £894k allocated in the second and third quarter reviews, are available to contribute towards financing one-off corporate priorities.

If the underspend is applied as recommended in paragraph 3 of the decision above, through effective control of its budgets, the Council will have managed to reduce the proposed use of its balances, and the Council's general balances will have reduced by only £833k from £6.4m to £5.6m on 31/03/2016.

SYLWADAU NEU BWYNTIAU CROES / OBSERVATIONS OR OPPOSING VIEWS

Derbyniwyd yr adroddiad a gyflwynwyd gan yr Aelod Cabinet Adnoddau.

The report submitted by the Cabinet Member for Resources was accepted.

BARN Y SWYDDOGION STATUDOL / THE VIEWS OF THE STATUTORY OFFICERS

1. Y Prif Weithredwr / Chief Executive:-

Mae'r adroddiad yn cynnig darlun cyffredinol o reolaeth ariannol gadarn ar adeg pan mae adnoddau wedi crebachu ac yn parhau i wneud hefyd, mae'n werth nodi, bod adrannau wedi bod yn gorfod paratoi ar gyfer arbedion a thoriadau i ddod.

Ar yr un pryd, mae'r Cyngor wedi bod yn cynnal ei berfformiad yn arbennig o dda dros yr un cyfnod ac mae hyn yn bwynt sydd werth ei nodi er mwyn talu teyrnged i'r staff a rheolwyr sydd wedi llwyddo i wneud hyn a rheoli gwariant yn effeithiol mewn cyd-destun ariannol heriol iawn.

The report provides an overview of sound financial management at a time when resources have shrunk and will continue to do so, it is worth noting, that departments have been required to prepare for savings and cuts to come.

At the same time, the Council has been maintaining its performance over the same period, and this is a point worth noting in order to pay tribute to the staff and managers who have managed to do this and manage expenditure effectively in a very challenging financial context.

2. Swyddog Monitro / Monitoring Officer:-

Dim i'w ychwanegu o ran priodoldeb.

Nothing to add from a propriety perspective.

3. Prif Swyddog Cyllid / Chief Finance Officer:-

Rwyf wedi cydweithio gyda'r Aelod Cabinet i baratoi'r adroddiad a gyflwynwyd i'r cyfarfod ac yn cadarnhau cywirdeb y cynnwys.

I have collaborated with the Cabinet Member in the preparation of this report and I confirm the accuracy of the content.

BARN YR AELOD LLEOL / VIEWS OF THE LOCAL MEMBER

Nid yw'n fater lleol.

Not a local matter.
