

## Finance Panel

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Meeting Venue  
**Committee Room A - County Hall,  
Llandrindod Wells, Powys**

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Meeting Date  
**Friday, 21 February 2020**

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Meeting Time  
**10.00 am**

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For further information please contact  
**Lisa Richard**

[lisa.richards@powys.gov.uk](mailto:lisa.richards@powys.gov.uk)



County Hall  
Llandrindod Wells  
Powys  
LD1 5LG

17 February 2020

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The use of Welsh by participants is welcomed. If you wish to use Welsh please inform us by noon, two working days before the meeting

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### AGENDA

<b>1.</b>	<b>APOLOGIES</b>
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To receive apologies for absence.

<b>2.</b>	<b>NOTES</b>
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To receive the notes of the last meeting.  
(Pages 3 - 8)

<b>3.</b>	<b>FINANCIAL OVERVIEW AND FORECAST - JANUARY 2020</b>
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To consider the report of the Portfolio Holder for Finance.  
(To Follow)

<b>4.</b>	<b>CAPITAL REPORT - JANUARY 2020</b>
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To consider the report of the Portfolio Holder for Finance.  
(To Follow)

<b>5.</b>	<b>FINANCE PANEL REPORT TO COUNCIL</b>
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To receive the final report compiled by the Panel for consideration by Cabinet and the County Council regarding the proposed Budget for 2020/21.  
(Pages 9 - 12)

<b>6.</b>	<b>RA AND RO WELSH GOVERNMENT RETURNS</b>
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To consider the report of the Head of Finance.  
(Pages 13 - 16)

<b>7.</b>	<b>APPOINTMENT TO MID WALES GROWTH DEAL JOINT SCRUTINY WORKING GROUP</b>
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To appoint one Member of the Finance Panel to sit on the Mid Wales Growth Deal Joint Scrutiny Working Group.

<b>8.</b>	<b>WORK PROGRAMME</b>
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To note the forward work programme and consider whether any additional items should be included.  
(Pages 17 - 18)

## MINUTES OF A MEETING OF THE FINANCE PANEL HELD AT COMMITTEE ROOM A - COUNTY HALL, LLANDRINDOD WELLS, POWYS ON FRIDAY, 17 JANUARY 2020

### PRESENT

Mr J Brautigam (Chair), County Councillors JG Morris, A W Davies, Portfolio Holder for Finance, J Gibson-Watt, J Pugh, P Roberts, E Vaughan, R G Thomas and G I S Williams

Officers: Jane Thomas, Head of Finance

<b>1.</b>	<b>APOLOGIES</b>
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Apologies for absence were received from County Councillors M J Dorrance and D A Thomas

<b>2.</b>	<b>NOTES</b>
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#### Documents:

- Notes of the last meeting held on 25 November 2019

#### Discussion:

- Further information on capital receipts was outstanding
- Representation on the Panel considering impact assessments was also outstanding – the Portfolio Holder for Finance explained that a Panel had not been set up and each impact assessment had been considered by the relevant portfolio holder
- Details regarding savings which had not been achieved had not been presented – this would be available with the final report for consideration by County Council

#### Outcomes:

- **Noted**

<b>3.</b>	<b>BUDGET 20/21</b>
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#### Documents:

- Report of the Portfolio Holder for Finance
- Medium Term Financial Strategy
- Finance Resource Model
- Register of Fees and Charges
- Report of Fees and Charges
- Reserves Policy
- Budget Simulator
- Impact Assessments

#### Discussion:

- One department had issued one impact assessment for five separate savings. This was not acceptable, and the Head of Finance agreed to take the issue back to the relevant Head of Service.
- The Finance Panel questioned its role in the budget process as the Panel had only had access to the budget at the same time that it was released to the public giving limited time for scrutiny. Members had expected that they would be involved throughout the process. The future of the Finance Panel must be questionable in these circumstances.
- The Portfolio Holder indicated that draft savings proposals had been considered at the previous meeting but that the process was much later than anyone would have wished given the late arrival of the provisional settlement
- It was suggested that the emphasis should change from cuts to income generation – Integrated Business Planning (IBP) has been introduced and this should focus on outcomes which would include income generation, transformation etc
- The Chair suggested that the Panel should consider the balance of how money is spent. There appeared to be a distorted expenditure pattern compared to other local authorities and the Panel should consider the reasons for this.
- Stats Wales data, shared at the last meeting, highlighted that £10M corporate expenditure had been wrongly allocated. Once this has been correctly allocated across services, this will exacerbate the issue of service expenditure being higher than comparator authorities.
- Members had been invited to a series of seminars in which services had explained in more detail the financial position in their areas
- A new approach had been taken to ensure that IBPs were embedded in both the immediate and longer-term budget plans
- The MTFS has been refreshed and a draft approved in September 2019 – this is a continual process
- Scenario planning has also been introduced to determine the best, worst and most likely scenario
- A budget gap had been identified against Welsh Government funding and proposals to bridge that gap including cost reductions, efficiencies and income generation proposals have been considered
- In November 2019, the WLGA intimated that the settlement may be more favourable, and an improved provisional funding settlement was announced on 16 December 2019. Powys has been allocated a 5.4% increase against an average across Wales of 5.6%
- Despite the increased settlement, a budget gap of £13M is estimated
- The final settlement is due on 25 February 2020
- Powys ranks 5<sup>th</sup> across 22 authorities in achieving Public Accountability Measures
- Budget gap planning to 2024/25 is being undertaken
- The draft budget has taken into consideration a review of comparative data and inescapable cost pressures
- The largest cost reductions were in Social Care. The Head of Service was content that the savings being put forward would be achievable. However, the Panel remained sceptical as this had been promised in previous years but had not been delivered. The Head of Finance noted that transformation of the service continues, and benefits are now

becoming apparent. Improvements have been made including the introduction of new processes. Cost and benefit analyses have been carried out before savings have been included. Early intervention was starting to show improvements in numbers accessing statutory services as well as demonstrating better outcomes for children. The Authority is still funding legacy issues. The number of agency staff remained fairly static but it was noted that this was proportionately smaller.

- The improved settlement represents an additional £6.3M of which £4.2M is ringfenced for teachers' pay and pensions
- It was thought that a reasonable budget had been provided to schools to enable them to manage within budget although there was still further work to do on managing deficits. The budget enabled the situation to be stabilized whilst the service embarks on a transformation programme.
- It was noted that TLRs equated to £1.4M per annum but that no specific allocation had been made for the current year. This particular allowance was not included in the Funding Formula and Members were particularly concerned that schools were being criticised for not managing within their budgets. The Head of Finance reminded the Panel that the Funding Formula delivers funding to schools but does not specify how schools spend that money. Schools are not funded on the basis of the staffing structure in place but are provided with sufficient funds to ensure an equity of provision can be applied across all schools.
- It was noted that the Teachers' Pension Fund actuarial review was not conducted at the same time as the main Pension Fund
- Affordability of council tax was a cause for concern given the level of average wages in the County. This issue would be covered by an impact assessment covering the budget as a whole.
- A 1% change in Council Tax would equate to a change of £800K
- Council Tax represents 30% of income – this is the third highest proportion in Wales with only Monmouth and the Vale of Glamorgan exceeding 30%
- It was noted that a 'median' should be used and not an 'average'
- Consideration should be given to replacing capital borrowing by disposal of assets. A review was being undertaken with a programme of disposals to be available by the end of February 2020.
- It had been hoped that the cost of provision would be studied in more depth as part of the new approach that was being taken in budget planning
- Concerns remained that there was still too much reliance on previous expenditure in setting future budgets
- The Panel thought it highly unlikely that future settlements would improve and that public finances would continue to be constrained
- The planning system was slow and expensive and was a block against economic development and yet further cuts to the service were planned
- The level of expenditure in Children's Services was unsustainable and yet it was politically difficult to cut that funding. Actual funding has increased 60% in three years, but the level of demand has not increased by a corresponding amount. Costs per child were 20% higher than other authorities.
- The £1M additional corporate funding includes increases to the Fire Levy (£400K) and Council Tax Reduction Scheme (£450K). The underspend in

- the current corporate budget relates to slippage on the capital programme and minimum revenue policy.
- Undelivered savings currently stand at £5.3M which is a cause for concern
  - One suggestion made was to increase council tax on holiday properties by 100% rather than the 50% currently implemented – however it was noted that a number of such properties were converting to business rates. The Welsh Government are currently reviewing this policy.
  - The Panel questioned whether 21 Century Schools funding and repairs were in line with the transformation programme. It was confirmed that they were, but that health and safety issues had to be addressed.
  - The issue of capital receipts and use of the Directive was questioned. It had been anticipated that there would be £4.7M of capital receipts this year but, to date, only £0.6M has been raised. The Head of Finance indicated that some capital receipts had been brought forward from the previous year and that the transfer of some assets into the Housing Revenue Account would raise more. It was unlikely that it would be totally achievable in the current year.
  - The Panel questioned whether procedures are in place to generate capital receipts more quickly – the property report was awaited to finalize this
  - It was noted that £1M would be spent on the County Farms Estate and some concern was expressed that the Estate was exempt from savings. The property review that was being undertaken would include the County Farms Estate. Consideration should be given to the return on investment generated and the Estate should be subject to the same level of scrutiny that other services are. It was also noted that the Estate has generated income for the 21st Century Schools programme and has had little investment
  - A blanket 2% increase for pay and price inflation appeared to be rather simplistic – the Head of Finance indicated that pay inflation was apportioned at a flat rate, but service specific inflationary figures were considered by each service as part of their IBP

**The scrutiny officer left the meeting whilst issues surrounding Legal, Democratic and Scrutiny Services were discussed.**

- The Panel remained concerned regarding their role during the creation of the budget. It did not seem as though the Panel was used to the extent it could be. There were areas of principles and alternatives which could have been addressed.
- The role of the Scrutiny Committees has also changed. Those Committees should be considering benchmarking and cost analysis which should improve the process, but also brings into question the role of the Finance Panel.
- It was thought that the role of the Panel should be more strategic whilst the scrutiny committees assess the operation level
- The Head of Finance suggested that it may be useful for the Panel to discuss their role with CIPFA and how to maximise the benefits of the Panel

**Outcomes:**

- **The Panel would prepare a report after Scrutiny Committees have considered their individual budgets for submission to County Council**

<b>4.</b>	<b>FINANCIAL OVERVIEW AND FORECAST</b>
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This item was withdrawn.

<b>5.</b>	<b>CAPITAL REPORT</b>
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This item was withdrawn.

<b>6.</b>	<b>WORK PROGRAMME</b>
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**Mr J Brautigam (Chair)**

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**CYNGOR SIR POWYS COUNTY COUNCIL****Cabinet - 11 February 2020****County Council - 28 February 2020****REPORT AUTHOR: Finance Panel****SUBJECT: Budget Proposals 2020/21**

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**REPORT FOR: Information**

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1. The Finance Panel has only recently considered the budget proposals for the forthcoming year due to the late announcement of the provisional settlement. As a result, the Panel's role in the budget process has been limited, as access to the proposals were only available to them at the same time as they were released to the public. There had been an expectation that there would be involvement through the process and the future role of the Panel must be addressed
2. In recognising the external factors which have affected process, the Finance Panel are pleased that the budget proposed is not as draconian as it might have been had the additional funding from the Welsh Government not been available. As a result, we are pleased to see the increased funding for Education, road maintenance and, with certain reservations, Children's Services.
3. We wish to make the following key points;
  - 3.1 The Authority had identified a budget gap between expected Welsh Government funding and expenditure. Proposals including cost reductions, efficiencies and income generation had been considered. Now that the provisional settlement is more favourable than expected, the Panel consider that other savings, which may have been included prior to this announcement, should still be included for consideration. This would allow alternative budgets to be submitted by opposition groups should they so wish.
  - 3.2 The Panel welcome the improvement in Impact Assessments but recognise that further improvements are still possible. The validity of the IAs are questioned as an analysis of undelivered savings, why they have not been achieved and resulting risks, was not available at the time proposals were scrutinized.
  - 3.3 Impact Assessments indicate a number of areas where delivery of proposals remain high risk and the Panel are concerned that the stated mitigation fails to fully address those risks. e.g. the proposed £500k reduction in the Schools Service budget.

- 3.4 We were assured three months into the financial year that savings were on track, but it became apparent, very shortly after that some services would not be able to deliver savings.
- 3.5 Concerns remain that there is still too much reliance on previous year's expenditure in setting future budgets. We understand that there is a wish to move away from traditional budget setting, but the Panel would wish to see evidence that the cost of provision and outcomes are being given greater consideration.
- 3.6 Taking the budget as a whole, the Panel have undertaken some work which demonstrates that compared to similar local authorities, our expenditure has become skewed towards social care and will become ever more so as a result of this budget. This places greater strain and risk on remaining services. We consider that this discrepancy needs to be examined and addressed in order to recognise the importance of our non-statutory expenditure, such as loss of theatres, libraries and youth services, which can add further pressure on our welfare services.
- 3.7 The Panel is encouraged by the introduction of the Integrated Business Plans but, as yet, have insufficient evidence to conclude if these are effective.
- 3.8 The largest cost reductions will be in in Social Care and the Heads of Service were expecting that those savings put forward will be achievable. We note that as transformation continues, benefits will flow, for example, Early Intervention is starting to show benefits. Concern remains that some savings are predicated on reducing the high level of agency staff costs, but the Panel are well aware the difficulty of recruitment and hence this risk to permanent appointments remains high.
- 3.9 The improved settlement represents additional funding for Education, but it is recognised that a significant portion of this is taken up by for teacher pay and pensions. We have been assured that further work is underway to address school deficits, but further assurance is needed that the transformation programme must now progress after years of indecision.
- 3.10 Schools should be on a repairing budget rather than an investment budget until such time as there is clarity regarding the core school estate. Slippage on 21<sup>st</sup> Century Schools budget is impacting upon the revenue budget.
- 3.11 The Panel welcome an additional £1.4 M that has been included for Teachers Learning and Responsibility payments. Failure to properly recognise this and other cost pressures in last year's budget has caused severe budgetary problems particularly within secondary schools.
- 3.12 Council Tax represents nearly one third of our income – this is the third highest proportion in Wales after Monmouth and the Vale of Glamorgan. Powys' council tax has risen 20.9% over the last three years, this compares with just 15.9% for Wales as a whole and is considerably more that our comparator counties, Pembrokeshire excepted. The proposed increase in Council Tax will mean that there will have been nearly a 15% increase in the last two years when the

budget is implemented and given the Band distribution of properties in the Authority the issue of affordability must be recognised.

- 3.13 Whilst we welcome the intention behind the Budget Simulator, we are concerned the low take up does not properly represent the views of our constituents. In particular we are concerned that there was no option to maintain or reduce levels of Council Tax below 5%.
- 3.14 The level of expenditure in Children's Services is unsustainable – actual funding has increased by 60% in three years, but the level of demand has not increased by a corresponding amount. We are concerned regarding the continuing, spiralling cost of Children's Services and note that overspends seem to be rolled over into the base budget rather than being addressed.
- 3.15 The Panel are pleased to note that Adult Services, having identified significant potential pressures, have managed their budget and are achieving savings despite some cost pressures having materialised.
- 3.16 A blanket 2% increase for pay and price inflation appears to be simplistic although it is noted that service specific inflationary pressures have been considered as part of the Integrated Business Planning process.
- 3.17 The Panel were disappointed in the continuing failure to implement the Capital Programme to the budget timetable. Whilst this has some revenue benefit in the short term, longer term benefits of the Capital Programme are being missed.
- 3.18 Capital receipts are currently running ahead of budget, but the Panel believes that they are still well short of their potential, for example, assets worth several million pounds have been on the disposals list for some time. We believe that a more aggressive selling policy would enable the Authority to take advantage of the WG directive on the use of receipts which is due to expire in March 2022. A more ambitious capital asset strategy is needed not only in respect of revenue potential, but also to offset borrowing requirements going forward which would have a positive effect on the revenue budget. That said, we welcome the property review that is currently being undertaken and focus that will bring to the return on investment.

## **Conclusion**

1. Whilst the reasons for the late finalisation of the draft budget are noted, the Panel are of the opinion that greater use could be made of the Panel in considering areas of principle or alternatives in developing the budget at an early stage. This also applies to other scrutiny committees.

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## **Background Papers used to prepare Report:**

Notes of meetings of the Finance Panel

**Finance Panel members: Mr J Brautigam, (Lead Member), County Councillors A W Davies, M Dorrance, J Gibson-Watt, J G Morris, J Pugh, P Roberts, D A Thomas, R G Thomas, E Vaughan and G Williams**

## CYNGOR SIR POWYS COUNTY COUNCIL.

FINANCE PANEL  
Date 21<sup>st</sup> February,2020

**REPORT AUTHOR:** Head of Finance

**REPORT TITLE:** RA and RO Welsh Government Returns

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**REPORT FOR:** Information

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**1. Background**

- 1.1 Annually, the authority are required to submit RA and RO forms to Welsh Government (WG) informing them of the anticipated budgetary spend of the authority (RA form) and the actual spend of the authority (RO form).
- 1.2 Collation of the data across the 22 local authorities is performed by the WG and this information can then be found on the statswales website - (<https://statswales.gov.wales/v/HSGb>), and use for comparison and benchmarking analysis.

**2. Main Changes**

- 2.1 In 2017-18, the Council changed the compilation of the annual budget to reduce unnecessary workload that had previously been introduced through the Best Value Accounting Code of Practice. The main change was stopping the recharging all of its central corporate service costs across other service areas as part of the budget setting process and through the year, with the exception of the delegated schools budgets and the HRA budget.
- 2.2 The recharging process does take place at a very simple level at year end to aid services in any pricing / charging activities that must include all relevant cost for full cost recovery, and allow benchmarking exercises.
- 2.3 The result of the recharge change meant that circa £14.9m of central service costs were shown on the corporate administration RA lines, whilst previously they had been allocated across services.
- 2.4 WG undertake an analytical review of year on year data comparisons on the RA and did question why the variances had occurred. They were informed of changes and satisfied with the response. The RO returns were unaffected because all appropriate full year corporate spend is appropriately apportioned through a "recharge" out to service areas at year end.
- 2.5 Note the statswales website normally holds two years of RA statistics, and the oldest year is removed when the completed RO for the same year is uploaded. 2019/20 RA data has been uploaded onto the website.

**3. Implications of Changes to RA on Settlement**

- 3.1 Although most benchmarking and analysis is undertaken using the more detailed RO statistics, it is likely that RA comparatives will be used by other local authorities etc.

The statswales data is used by other organisations such as Cipfa, who offer subscriptions to use their software to analyse this and other data.

- 3.2 Appendix A provides a high level view of the current RA analysis for 2018/19. It shows that over £20m of budget is allocated to central administration.
- 3.3 Appendix B provides a revised figure based on apportioning £14.9m of the central administration across service budgets. The variance is also highlighted comparing Appendix A and B for Powys.
- 3.4 The £14.9m administration cost are made up of:
- Business Services - £3.50m
  - ICT Services - £4.10m
  - Financial Services - £3.78m
  - Workforce and Organisational Development £1.70m
  - Legal Services - £0.74m
  - Insurance - £0.65m
  - Chief Executive and Member Support - £0.43m
- 3.5 The £14.9m has been allocated to services as follows:
- Education - £9.08m
  - Social Services - £2.44m
  - Council Fund Housing - £0.27m
  - Local Environmental Services - £0.44m
  - Roads and Transport - £0.99m
  - Libraries, culture etc - £0.82m
  - Planning and Economic Development - £0.36m
  - Central administration - £0.50m
- 3.6 The RA and RO data feeds into the settlement calculation at an all Wales level, the relative weights of the 53 notional service areas are determined by actual expenditure patterns. The method of distribution is based on indicators of need as opposed to direct measures of service utilisation so that authorities are not able to directly influence their settlement. The change above would be negligible at the quantum level.

#### **4. The Future**

- 4.1 For the 2020-21 financial year, the Council are reverting to recharging the central corporate costs during the budgetary process so that recipients can make comparisons of the RA rather than having to wait for the RO information. This will alleviate the above and make information more readily usable at an earlier point in time.

Contact Officer: Jane Thomas, Head of Financial Services
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£M	Gross revenue expenditure											Gross revenue expenditure
	Education	Social Services	Council fund housing	Local environmental services	Roads and transport	Libraries, culture, heritage, sport and recreation	Planning, economic and community development	Local tax collection	Debt financing costs	Central administration	Other revenue expenditure	
Total Unitary Authorities	2,625,794.04	1,839,753.59	1,125,840.42	376,594.45	272,991.96	198,378.27	70,665.12	27,321.86	298,273.62	172,198.45	209,255.00	7,217,066.78
Isle of Anglesey	55,649.00	38,289.00	22,134.00	10,265.00	7,866.00	3,689.00	1,307.00	1,059.00	7,527.00	6,665.00	2,937.24	157,387.24
Gwynedd	103,316.52	72,596.30	37,879.37	17,618.04	14,413.00	6,908.00	3,051.00	913.38	12,888.48	5,918.08	14,584.17	290,086.34
Conwy	93,288.50	69,929.00	43,214.56	14,465.57	9,073.32	8,177.88	2,443.74	950.68	9,435.73	9,204.40	7,416.98	267,600.38
Denbighshire	92,862.16	54,129.25	37,894.88	11,150.43	8,861.66	9,729.08	1,723.47	1,190.75	11,227.69	7,930.63	3,469.44	240,169.44
Flintshire	124,188.08	84,141.05	40,864.98	18,240.10	15,585.19	9,179.27	1,884.40	204.01	12,667.22	7,229.06	4,495.87	318,679.21
Wrexham	105,131.21	76,606.37	48,109.49	21,056.89	8,419.87	8,219.83	3,267.76	613.62	8,946.01	4,868.16	9,509.24	294,748.44
Powys	109,259.37	84,668.28	34,790.65	15,708.56	9,259.16	5,841.99	2,834.18	470.82	8,741.22	20,263.67	16,365.11	308,202.98
Ceredigion	60,941.87	41,186.86	19,353.07	9,518.86	11,217.30	5,361.39	3,073.08	1,353.04	8,797.95	2,863.42	6,425.47	170,092.31
Pembrokeshire	99,859.00	72,154.00	36,872.00	14,714.00	9,186.00	5,321.00	1,701.00	2,625.00	10,476.00	4,527.00	10,486.16	267,921.16
Carmarthenshire	153,220.71	109,924.08	56,916.53	23,588.06	15,924.28	12,088.28	6,343.96	1,102.16	22,747.61	7,640.55	18,273.03	427,769.24
Swansea	191,916.00	139,338.00	109,145.00	22,138.00	21,370.00	18,880.00	561.00	2,133.00	32,709.00	20,448.00	738.73	559,376.73
Neath Port Talbot	116,322.38	95,235.98	57,467.91	19,423.65	13,821.27	7,806.72	6,448.78	2,851.28	18,803.00	7,882.98	6,337.06	352,401.02
Bridgend	123,636.69	76,012.45	57,012.14	14,668.79	11,637.63	9,260.98	4,969.47	834.65	10,364.00	7,985.12	23,086.46	339,468.36
Vale of Glamorgan	115,289.00	68,101.00	41,519.30	13,845.26	8,800.00	6,991.00	2,506.61	1,881.98	9,431.59	3,131.38	12,034.17	283,531.29
Rhondda Cynon Taf	223,812.57	163,255.03	78,015.05	34,685.08	21,168.88	15,742.67	7,822.07	1,829.84	19,909.32	9,594.76	39,270.70	615,105.96
Merthyr Tydfil	53,566.49	39,721.65	22,255.13	8,065.70	5,142.51	4,575.81	2,831.09	1,051.62	6,946.00	3,786.56	856.61	148,799.16
Caerphilly	160,433.91	106,627.25	61,079.04	20,800.04	20,136.23	14,336.48	4,129.43	646.75	11,250.04	7,587.82	12,091.83	419,118.80
Blaenau Gwent	56,616.54	51,594.11	29,267.35	10,331.17	5,925.96	5,605.53	3,063.62	1,036.88	4,688.34	7,348.73	635.05	176,113.28
Torfaen	86,046.30	52,143.29	36,896.57	11,621.32	8,216.26	5,127.67	2,067.37	419.00	10,869.00	4,915.96	1,068.60	219,391.33
Monmouthshire	65,336.42	48,891.60	25,619.18	10,405.20	6,845.19	6,158.37	2,470.01	1,101.74	7,817.38	3,514.24	2,905.34	181,064.68
Newport	131,708.40	98,033.88	57,807.77	16,100.90	11,290.14	9,501.01	4,618.96	597.77	16,574.06	8,508.43	11,466.42	366,207.74
Cardiff	303,392.93	197,175.18	171,726.45	38,183.85	28,832.10	19,876.32	1,547.12	2,454.90	35,457.00	10,384.50	4,801.34	813,831.69

£M	Gross revenue expenditure											Gross revenue expenditure
	Education	Social Services	Council fund housing	Local environmental services	Roads and transport	Libraries, culture, heritage, sport and recreation	Planning, economic and community development	Local tax collection	Debt financing costs	Central administration	Other revenue expenditure	
Total Unitary Authorities	2,634,877.35	1,842,199.52	1,126,113.92	377,031.33	273,979.21	199,200.06	71,024.36	27,321.86	298,273.62	157,790.56	209,255.00	7,217,066.78
Isle of Anglesey	55,649.00	38,289.00	22,134.00	10,265.00	7,866.00	3,689.00	1,307.00	1,059.00	7,527.00	6,665.00	2,937.24	157,387.24
Gwynedd	103,316.52	72,596.30	37,879.37	17,618.04	14,413.00	6,908.00	3,051.00	913.38	12,888.48	5,918.08	14,584.17	290,086.34
Conwy	93,288.50	69,929.00	43,214.56	14,465.57	9,073.32	8,177.88	2,443.74	950.68	9,435.73	9,204.40	7,416.98	267,600.38
Denbighshire	92,862.16	54,129.25	37,894.88	11,150.43	8,861.66	9,729.08	1,723.47	1,190.75	11,227.69	7,930.63	3,469.44	240,169.44
Flintshire	124,188.08	84,141.05	40,864.98	18,240.10	15,585.19	9,179.27	1,884.40	204.01	12,667.22	7,229.06	4,495.87	318,679.21
Wrexham	105,131.21	76,606.37	48,109.49	21,056.89	8,419.87	8,219.83	3,267.76	613.62	8,946.01	4,868.16	9,509.24	294,748.44
<b>Powys</b>	<b>118,342.67</b>	<b>87,114.21</b>	<b>35,064.14</b>	<b>16,145.44</b>	<b>10,246.41</b>	<b>6,663.77</b>	<b>3,193.42</b>	<b>470.82</b>	<b>8,741.22</b>	<b>5,855.78</b>	<b>16,365.11</b>	<b>308,202.98</b>
Ceredigion	60,941.87	41,186.86	19,353.07	9,518.86	11,217.30	5,361.39	3,073.08	1,353.04	8,797.95	2,863.42	6,425.47	170,092.31
Pembrokeshire	99,859.00	72,154.00	36,872.00	14,714.00	9,186.00	5,321.00	1,701.00	2,625.00	10,476.00	4,527.00	10,486.16	267,921.16
Carmarthenshire	153,220.71	109,924.08	56,916.53	23,588.06	15,924.28	12,088.28	6,343.96	1,102.16	22,747.61	7,640.55	18,273.03	427,769.24
Swansea	191,916.00	139,338.00	109,145.00	22,138.00	21,370.00	18,880.00	561.00	2,133.00	32,709.00	20,448.00	738.73	559,376.73
Neath Port Talbot	116,322.38	95,235.98	57,467.91	19,423.65	13,821.27	7,806.72	6,448.78	2,851.28	18,803.00	7,882.98	6,337.06	352,401.02
Bridgend	123,636.69	76,012.45	57,012.14	14,668.79	11,637.63	9,260.98	4,969.47	834.65	10,364.00	7,985.12	23,086.46	339,468.36
Vale of Glamorgan	115,289.00	68,101.00	41,519.30	13,845.26	8,800.00	6,991.00	2,506.61	1,881.98	9,431.59	3,131.38	12,034.17	283,531.29
Rhondda Cynon Taf	223,812.57	163,255.03	78,015.05	34,685.08	21,168.88	15,742.67	7,822.07	1,829.84	19,909.32	9,594.76	39,270.70	615,105.96
Merthyr Tydfil	53,566.49	39,721.65	22,255.13	8,065.70	5,142.51	4,575.81	2,831.09	1,051.62	6,946.00	3,786.56	856.61	148,799.16
Caerphilly	160,433.91	106,627.25	61,079.04	20,800.04	20,136.23	14,336.48	4,129.43	646.75	11,250.04	7,587.82	12,091.83	419,118.80
Blaenau Gwent	56,616.54	51,594.11	29,267.35	10,331.17	5,925.96	5,605.53	3,063.62	1,036.88	4,688.34	7,348.73	635.05	176,113.28
Torfaen	86,046.30	52,143.29	36,896.57	11,621.32	8,216.26	5,127.67	2,067.37	419.00	10,869.00	4,915.96	1,068.60	219,391.33
Monmouthshire	65,336.42	48,891.60	25,619.18	10,405.20	6,845.19	6,158.37	2,470.01	1,101.74	7,817.38	3,514.24	2,905.34	181,064.68
Newport	131,708.40	98,033.88	57,807.77	16,100.90	11,290.14	9,501.01	4,618.96	597.77	16,574.06	8,508.43	11,466.42	366,207.74
Cardiff	303,392.93	197,175.18	171,726.45	38,183.85	28,832.10	19,876.32	1,547.12	2,454.90	35,457.00	10,384.50	4,801.34	813,831.69
Variance	-9083.31	-2445.93	-273.49	-436.88	-987.25	-821.79	-359.24	0.00	0.00	14407.89	0.00	0.00



<b>Finance Panel Work Programme</b>	
<b>Date</b>	<b>Items for consideration</b>
17/01/20	Budget Financial Overview and Forecast - December Capital - December
21/02/20	Financial Overview and Forecast - January Capital Report - January Savings Delivery 2019/20
20/03/20	Financial Overview and Forecast - February Capital report - February
27/04/20	Financial Overview and Forecast - March Capital report - March
28/05/20	Financial Overview and Forecast - April Capital Report - April
26/06/20	Financial Overview and Forecast -May Capital Report - May
29/07/20	Financial Overview and Forecast -June Capital Report - June
11/09/20	Financial Overview and Forecast -July Capital Report - July
05/10/20	Financial Overview and Forecast -August Capital Report - August
19/11/20	Financial Overview and Forecast -October Capital Report - October
10/12/20	Budget 2021/22

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