



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2010 Rhif 683 (Cy.66)

2010 No. 683 (W.66)

**LLYWODRAETH LEOL,
CYMRU**

**LOCAL GOVERNMENT,
WALES**

Rheoliadau Cyfrifon ac Archwilio
(Cymru) (Diwygio) 2010

The Accounts and Audit (Wales)
(Amendment) Regulations 2010

NODYN ESBONIADOL

EXPLANATORY NOTE

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005 ("Rheoliadau 2005"). Mae Rheoliadau 2005 yn gwneud darpariaeth o ran cyfrifon ac archwilio cyrff llywodraeth leol yng Nghymru y mae'n ofynnol i'w cyfrifon gael eu harchwilio yn unol â Rhan 2 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 ("Deddf 2004") (ac eithrio byrddau prawf lleol).

These Regulations amend the Accounts and Audit (Wales) Regulations 2005 ("the 2005 Regulations"). The 2005 Regulations make provision with respect to the accounts and audit of local government bodies in Wales whose accounts are required to be audited in accordance with Part 2 of the Public Audit (Wales) Act 2004 Act ("the 2004 Act") (other than local probation boards).

Gwneir y Rheoliadau hyn o dan adrannau 39 a 58 o Ddeddf 2004.

These Regulations are made under sections 39 and 58 of the 2004 Act.

Daw'r Rheoliadau hyn i rym ar 31 Mawrth 2010 ac felly maent yn effeithiol o ran cyfrifon ar gyfer y flwyddyn ariannol 2009/2010 (ac eithrio fel a nodir yn wahanol yn y Nodyn hwn).

These Regulations come into force on 31 March 2010 and thus have effect in relation to accounts for the 2009/2010 financial year (except as indicated otherwise in this Note).

Mae rheoliad 4 yn darparu diffiniad o is-gydbwyllgor ac mae'n dynodi pa ddogfen sy'n disgrifio arferion cyfrifyddu priodol, at ddibenion y Rheoliadau hyn, ar gyfer byrddau draenio mewnol.

Regulation 4 provides for a definition of a minor joint committee and identifies which document describes proper accounting practices, for the purposes of these Regulations, for internal drainage boards.

Mae rheoliadau 6 a 7 yn ailstrwythuro'r darpariaethau yn Rheoliadau 2005 ynghylch (a) pa gyrff sydd i baratoi datganiadau o gyfrifon a (b) y nodyn ar dâl y staff sydd i fynd gyda datganiadau o'r fath. Mae Rheoliadau 2005 yn ei gwneud yn ofynnol bod nodyn yn cael ei wneud o nifer yr holl gyflogeion yr oedd cyfanswm eu tâl yn fwy na £60,000 y flwyddyn, i'w rhestru rhwng bachau graddfeydd o £10,000. Mae rheoliad 7 yn ymestyn y gofyniad hwn i swyddogion heddlu, ac mae hefyd yn newid y bachau yn y raddfa i luosrifau o £5,000. Mae'n eithrio swyddogion sy'n cael eu dal gan y gofyniad newydd i ddatgelu manylion tâl unigol.

Regulations 6 and 7 restructure the provisions in the 2005 Regulations concerning (a) which bodies are to prepare statements of accounts and (b) the note of staff remuneration which is to accompany such statements. The 2005 Regulations require that note is to be made of the number of all employees whose total remuneration was more than £60,000 per year, to be listed in brackets of a scale of £10,000. Regulation 7 extends this requirement to police officers, and also changes the brackets in the scale to multiples of £5,000. It excludes officers who are caught by the new requirement for disclosure of individual remuneration details.

Mae'r Rheoliadau hyn hefyd yn cyflwyno gofyniad newydd i ddatgelu manylion tâl unigol y cyflogeion hŷn a'r swyddogion heddlu perthnasol ar gyfer pob blwyddyn ariannol, o dan y categorïau canlynol:

- (i) cyflogau, ffioedd a lwfansau;
- (ii) bonysau;
- (iii) lwfans treulïau;
- (iv) iawndal am golli cyflogaeth;
- (v) cyfraniad pensiwn;
- (vi) unrhyw enillion eraill; a
- (vii) yn achos swyddogion heddlu perthnasol, unrhyw daliadau eraill a wnaed iddynt.

Mae 'cyflogai' yn cynnwys deiliad swydd o dan gorff llywodraeth leol (ond nid cynghorydd etholedig). Cyflogai hŷn yw person y mae ei gyflog dros £150,000 y flwyddyn, neu y mae ei gyflog yn £60,000 o leiaf y flwyddyn (i'w gyfrifo pro rata i gyflogai rhan-amser) a'i fod:

- (a) yn bennaeth dynodedig gwasanaeth cyflogedig, yn brif swyddog statudol neu'n brif swyddog anstatudol corff llywodraeth leol, a bod i'r termau hynny yr ystyr a roddir gan Ddeddf Llywodraeth Leol a Thai 1989;
- (b) yn bennaeth staff corff llywodraeth leol nad oes ganddo bennaeth dynodedig gwasanaeth cyflogedig; neu
- (c) yn berson a chanddo gyfrifoldebau dros reoli corff llywodraeth leol i'r graddau bod gan y person bŵer i gyfarwyddo neu reoli prif weithgareddau'r corff.

Mae 'swyddog heddlu perthnasol' yn brif gwnstabl ac unrhyw swyddog arall o'r heddlu sy'n uwch na rheng uwcharolygydd y mae ei gyflog yn £150,000 neu fwy y flwyddyn.

Mae'r diffiniad a roddir i "cyfraniad at bensiwn y person" yn ei gwneud yn glir mai'r ffigur i'w ddatgelu yw cyfran cyfraniad y corff llywodraeth leol i'r cynllun cyfrannu perthnasol a all fod yn gysylltiedig â'r cyflogai hŷn neu'r swyddog heddlu perthnasol ac nad yw'n cynnwys unrhyw gyfraniad a wnaed gan y cyflogai hŷn neu gan y swyddog heddlu perthnasol.

Nid yw'r rhwymedigaeth i ddatgelu tâl cyflogeion hŷn a swyddogion heddlu perthnasol yn gymwys ar gyfer cyfrifon a gafodd eu paratoi am y flwyddyn ariannol 2009/2010 mewn achosion yr oedd gan y person o dan sylw fudd cytundeb cyfrinachedd o ran y tâl a dderbyniwyd.

Mae Byrddau Draenio Mewnol, sy'n gyfrifol am ddraenio tir mewn rhai rhannau o'r wlad o dan Ddeddf Draenio Tir 1991 (p. 59), yn paratoi eu cyfrifon blynyddol ar sail sy'n cydnabod yn llawn ddyled pensiwn yn y dyfodol sydd wedi cronni ar gyfer y

These Regulations also introduce a new requirement for the disclosure of the individual remuneration details of senior employees and relevant police officers for each financial year, under the following categories:

- (i) salary, fees and allowances;
- (ii) bonuses;
- (iii) expenses allowance;
- (iv) compensation for loss of employment;
- (v) pension contribution;
- (vi) any other emoluments; and
- (vii) in the case of relevant police officers, any other payments made to them.

'Employee' includes an office holder under a local government body (but not an elected councillor). A senior employee is a person whose salary is more than £150,000 per year, or whose salary is at least £60,000 per year (to be calculated pro rata for a part-time employee) and who is:

- (a) the designated head of paid service, a statutory chief officer or a non-statutory chief officer of a local government body, those terms having the meaning given by the Local Government and Housing Act 1989;
- (b) the head of staff for a local government body which does not have a designated head of paid service; or
- (c) any person having responsibility for the management of the local government body to the extent that the person has power to direct or control the major activities of the body.

A 'relevant police officer' is a chief constable and any other police officer above the rank of superintendent whose salary is £150,000 or more per year.

The definition given to "contribution to the person's pension" makes clear that the figure to be disclosed is the proportion of the local government body's contribution to the relevant contribution scheme which can be related to the senior employee or relevant police officer and does not include any contribution made by the senior employee or relevant police officer.

The obligation to disclose the remuneration of senior employees and relevant police officers does not apply for accounts prepared for the financial year 2009/2010 in cases where the person concerned has the benefit of a confidentiality agreement in respect of the remuneration received.

Internal Drainage Boards, which are responsible for the drainage of land in some parts of the country under the Land Drainage Act 1991 (c. 59), prepare their annual accounts on a basis which fully recognises the future pension liability that has accrued for that year in

flwyddyn honno o ran eu cyflogeion. Yn yr arferion cyfrifyddu y mae awdurdodau lleol yn eu dilyn disodlir y dyledion hynny gan gyfraniad y cyflogwr y mae'n ofynnol iddo ei wneud i'r gronfa bensiwn a symiau eraill sy'n ddyledus i'w talu yn y flwyddyn. Mae rheoliad 8 o'r Rheoliadau hyn yn cymhwysu'r un egwyddor i fyrddau draenio.

Mae rheoliad 9 yn darparu y bydd yn ofynnol i is-gydbwyllgor baratoi cyfrif incwm a gwariant a mantolen ar gyfer pob blwyddyn ariannol. Mae hefyd yn cynyddu'r trothwy o £100,000 i £200,000 ar gyfer y cynghorau cymuned y mae eu gwariant gros yn llai na £1m. Felly—

- mewn achos pan fo gwariant y cyngor cymuned yn £200,000 neu fwy, caiff cyngor o'r fath ddewis p'un ai paratoi datganiad o gyfrifon neu gyfrif incwm a gwariant a datganiad o falansau, ac
- mewn achos pan fo gwariant y cyngor cymuned yn llai na £200,000, caiff cyngor o'r fath ddewis p'un ai paratoi cofnod o dderbyniadau a thaliadau neu gyfrif incwm a gwariant a datganiad o falansau.

Mae rheoliad 10 yn ailstrwythuro'r darpariaethau yn Rheoliadau 2005 sy'n gosod rhwymedigaethau ar gyfrif llywodraeth leol i baratoi datganiadau o gyfrifon etc yn unol â Rheoliadau 2005. Mae hefyd yn ailstrwythuro ac yn ymestyn y rhwymedigaethau sydd ar swyddogion cyllid cyfrifol i lofnodi ac ardystio'r datganiadau etc ar adegau priodol.

Mae rheoliad 11 yn diwygio'r ddarpariaeth yn Rheoliadau 2005 ynghylch cymeradwyo cyfrifon, i'r perwyl y bydd yn rhaid i gorff llywodraeth leol gymeradwyo'r cyfrifon ar gyfer y flwyddyn ariannol flaenorol erbyn 30 Medi. Rhaid cael ail gymeradwyaeth os rhoddwyd y gymeradwyaeth gyntaf cyn gorffen yr archwiliad o'r cyfrifon hynny.

Rhaid i'r cyfrif llywodraeth leol y mae Rheoliadau 2005 yn gymwys iddynt gyhoeddi eu cyfrifon neu gyhoeddi'r wybodaeth ofynnol. Mae rheoliad 13 yn diwygio'r ddarpariaeth bresennol i'r perwyl mai'r dyddiad perthnasol i'r holl gyfrif ar gyfer cyhoeddi fydd 30 Medi.

Mae rheoliad 15 yn diwygio'r darpariaethau yn Rheoliadau 2005 ynglŷn â'r dogfennau sydd i fod ar gael i'w gweld gan y cyhoedd ar ôl gorffen yr archwiliad. Mae rheoliad 18 yn gwneud darpariaeth drosiannol ar gyfer cynghorau cymuned sydd ag incwm neu wariant gros sy'n llai na £1m, awdurdodau iechyd porthladdoedd, pwyllgorau cynllunio trwyddedu a byrddau draenio mewnol. Ni fydd y gofynion canlynol yn cael effaith hyd nes y cyfrifon ar gyfer y flwyddyn ariannol 2012/2013—

respect of their employees. In the accounting practices followed by local authorities such liabilities are replaced by the employer contribution they are required to make to the pension fund and other amounts due to be paid in the year. Regulation 8 of these Regulations applies the same principle to drainage boards.

Regulation 9 provides that a minor joint committee will be required to prepare an income and expenditure account and a balance sheet for each financial year. It also increases from £100,000 to £200,000 the threshold for community councils whose gross expenditure is less than £1m. Thus—

- in the case where the community council's expenditure is £200,000 or more, such a council may choose whether to prepare a statement of accounts or an income and expenditure account and a statement of balances, and
- in the case where the community council's expenditure is less than £200,000, such a council may choose whether to prepare a record of receipts and payments or an income and expenditure account and a statement of balances.

Regulation 10 re-structures the provisions in the 2005 Regulations which impose obligations on local government bodies to prepare statements of accounts etc in accordance with the 2005 Regulations. It also re-structures and extends the obligations on responsible finance officers to sign and certify the statements etc at appropriate times.

Regulation 11 amends the provision in the 2005 Regulations concerning approval of accounts, so that a local government body must approve the accounts for the previous financial year by 30 September. A second approval must be obtained if the first approval was given before the conclusion of the audit of those accounts.

The local government bodies to whom the 2005 Regulations apply must publish their accounts or publish requisite information. Regulation 13 amends the existing provision so that the relevant date for publication for all bodies is to be 30 September.

Regulation 15 amends the provision in the 2005 Regulations concerning the documents which are to be made available for public inspection after the conclusion of audit. Regulation 18 makes transitional provision for community councils with gross income or expenditure of less than £1m, port health authorities, licensing planning committees and internal drainage boards. The following requirements will not have effect until the accounts for the 2012/2013 financial year—

- y gofyniad bod swyddogion ariannol cyfrifol yn llofnodi ac yn ardystio cyfrifon erbyn 30 Mehefin (yn y cyfamser, 30 Medi fydd hyn) (gweler rheoliad 8B(2)(a) o Reoliadau 2005 fel y'i mewnosodir gan y Rheoliadau hyn);
- y gofynion bod y cyrff hyn yn cymeradwyo cyfrifon ac yn cyhoeddi eu cyfrifon (neu'r wybodaeth ofynnol) erbyn 30 Medi (yn y cyfamser, 31 Rhagfyr fydd hyn) (gweler rheoliadau 9(3) ac 11 o Reoliadau 2005 fel y'u diwygir gan y Rheoliadau hyn).

Gwneir rhai mân ddiwygiadau i Reoliadau 2005.

- the requirement for responsible financial officers to sign and certify accounts by 30 June (in the meantime this will be 30 September) (see regulation 8B(2)(a) of the 2005 Regulations as inserted by these Regulations);
- the requirements for these bodies to approve accounts and publish their accounts (or requisite information) by 30 September (in the meantime this will be 31 December) (see regulations 9(3) and 11 of the 2005 Regulations as amended by these Regulations).

Some minor amendments are made to the 2005 Regulations.

2010 Rhif 683 (Cy.66)

**LLYWODRAETH LEOL,
CYMRU**

**Rheoliadau Cyfrifon ac Archwilio
(Cymru) (Diwygio) 2010**

Gwnaed 4 Mawrth 2010

*Gosodwyd gerbron Cynulliad
Cenedlaethol Cymru* 10 Mawrth 2010

Yn dod i rym yn unol â rheoliad 2

Mae Gweinidogion Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i Gynulliad Cenedlaethol Cymru gan adrannau 39 a 58 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(1) ac sydd bellach wedi'u breinio ynddynt hwy(2) ac ar ôl ymgynghori yn unol ag adran 39(2) o'r Ddeddf honno ag Archwilydd Cyffredinol Cymru, y cymdeithasau hynny o awdurdodau lleol y mae'n ymddangos iddynt eu bod yn ymwneud â hyn a'r cyrff hynny o gyfrifwyr y mae'n ymddangos i Weinidogion Cymru eu bod yn briodol:

Enwi

1. Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2010.

Cychwyn

2.–(1) Yn ddarostyngedig i baragraff (3), mae'r Rheoliadau hyn yn dod i rym ar 31 Mawrth 2010.

(2) Mae paragraff (3) yn gymwys pan fo, yn rhinwedd cytundeb yr ymrwymwyd ynddo eisoes, ac sy'n parhau mewn grym hyd at neu ar ôl y dyddiad y gwneir y Rheoliadau hyn, rhwng corff llywodraeth leol a'r canlynol—

- (a) cyflogai hŷn; neu
- (b) swyddog heddlu perthnasol,

(1) 2004 p. 23.

(2) Cafodd y swyddogaethau hyn o eiddo Cynulliad Cenedlaethol Cymru eu trosglwyddo i Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32).

2010 No. 683 (W.66)

**LOCAL GOVERNMENT,
WALES**

**The Accounts and Audit (Wales)
(Amendment) Regulations 2010**

Made 4 March 2010

*Laid before the National
Assembly for Wales* 10 March 2010

*Coming into force in accordance with
regulation 2*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the National Assembly for Wales by sections 39 and 58 of the Public Audit (Wales) Act 2004(1) and now vested in them(2) and after consulting, in accordance with section 39(2) of that Act, the Auditor General for Wales, such associations of local authorities as appear to the Welsh Ministers to be concerned and such bodies of accountants as appear to the Welsh Ministers to be appropriate:

Title

1. The title of these Regulations is The Accounts and Audit (Wales) (Amendment) Regulations 2010.

Commencement

2.–(1) Subject to paragraph (3), these Regulations come into force on 31 March 2010.

(2) Paragraph (3) applies where, by virtue of an agreement entered into before, and continuing in force until on or after the date on which these Regulations are made, between a local government body and—

- (a) a senior employee; or
- (b) a relevant police officer,

(1) 2004 c. 23.

(2) These functions of the National Assembly for Wales were transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

mae dyletswydd o gyfrinachedd yn ddyledus gan y corff o ran y tâl a delir i'r cyflogai hŷn neu'r swyddog heddlu perthnasol neu'r tâl a dderbynnir ganddynt.

(3) Pan fo'r paragraff hwn yn gymwys, nid yw'r diwygiadau a wneir gan reoliadau 6 a 7 o'r Rheoliadau hyn i reoliad 7 o Reoliadau Cyfrifon ac Archwilio (Cymru) 2005(1) ("Rheoliadau 2005") yn dod i rym tan 1 Ebrill 2010, i'r graddau y byddai'r diwygiadau hynny yn ei gwneud yn ofynnol i dorri dyletswydd cyfrinachedd sy'n ddyledus gan y corff llywodraeth leol, o dan y cytundeb yn rhinwedd yr hwn y mae'r paragraff hwn yn gymwys, mewn perthynas â thâl sydd i'w gynnwys yng nghyfrifon y corff llywodraeth leol.

(4) Yn y rheoliad hwn—

- (a) mae i "corff llywodraeth leol" yr un ystyr ag a roddir iddo yn Rheoliadau 2005; a
- (b) mae i "cyflogai hŷn", "swyddog heddlu perthnasol" a "tâl" yr ystyr a roddir i'r ymadroddion hynny gan reoliad 7A(4) a fewnosdir yn Rheoliadau 2005 gan reoliad 7 o'r Rheoliadau hyn.

Diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005

3. Diwygir Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005 yn unol â rheoliadau 4 i 18.

Dehongli a chymhwyso

4.—(1) Yn rheoliad 2(1) (dehongli a chymhwyso), mewnosoder y diffiniadau canlynol yn y manau priodol—

"ystyr "cyd-bwyllgor" ("*joint committee*") yw cyd-bwyllgor o ddau neu fwy o awdurdodau lleol;" ac

"ystyr "is-gydbwyllgor" ("*minor joint committee*") yw cyd-bwyllgor y mae ei incwm neu wariant gros (p'un bynnag yw'r uchaf) ar gyfer y flwyddyn ac ar gyfer pob un o'r ddwy flynedd yn union cyn hynny yn llai na £1,000,000;"

(2) Ar ôl rheoliad 2(2), mewnosoder—

"(2A) Mae unrhyw gyfeiriad yn y Rheoliadau hyn at arfer priodol(2) o ran bwrdd draenio mewnol, yn golygu'r arferion cyfrifyddu a geir yn "Governance and Accountability in Internal Drainage Boards in England: A Practitioners Guide 2006" (fêl y'i diwygiwyd yn Nhachwedd 2007) a ddyroddwyd ar y cyd gan Gymdeithas yr Awdurdodau Draenio ac Adran yr Amgylchedd,

there is a duty of confidentiality owed by the body in relation to the remuneration paid to or received by the senior employee or relevant police officer.

(3) Where this paragraph applies, the amendments made by regulations 6 and 7 of these Regulations to regulation 7 of the Accounts and Audit (Wales) Regulations 2005(1) ("the 2005 Regulations") do not come into force until 1 April 2010, in so far as those amendments would require a breach of the duty of confidentiality owed by the local government body, under the agreement by virtue of which this paragraph applies, in relation to remuneration to be included in the accounts of the local government body.

(4) In this regulation—

- (a) "local government body" has the same meaning as in the 2005 Regulations; and
- (b) "senior employee", "relevant police officer" and "remuneration" have the meaning given to those expressions by regulation 7A(4) which is inserted into the 2005 Regulations by regulation 7 of these Regulations.

Amendment of the Accounts and Audit (Wales) Regulations 2005

3. The Accounts and Audit (Wales) Regulations 2005 are amended in accordance with regulations 4 to 18.

Interpretation and application

4.—(1) In regulation 2(1) (interpretation and application), insert the following definitions in the appropriate places—

""joint committee" ("*cyd-bwyllgor*") means a joint committee of two or more local authorities;" and

""minor joint committee" ("*is-gydbwyllgor*") means a joint committee whose gross income or expenditure (whichever is the higher) for the year is, and each of the two immediately preceding years was, less than £1,000,000;"

(2) After regulation 2(2) insert—

"(2A) Any reference in these Regulations to a proper practice(2) in relation to an internal drainage board, means the accounting practices contained in the "Governance and Accountability in Internal Drainage Boards in England: A Practitioners Guide 2006" (as revised in November 2007) issued jointly by the Association of Drainage Authorities and the Department for Environment,

(1) O.S. 2005/368 (Cy.34) fêl y'i diwygiwyd gan O.S. 2007/388 (Cy.39) a 2008/912.

(2) Gellir canfod arferion priodol mewn perthynas â chyrff penodol mewn rheoliadau a wnaed o dan adran 21 o Ddeddf Llywodraeth Leol 2003 (p.26). Nid yw adran 21 yn gymwys i fyrdau draenio mewnol.

(1) S.I. 2005/368 (W.34) as amended by S.I. 2007/388 (W.39) and 2008/912.

(2) Proper practices in relation to certain bodies may be identified in regulations made under section 21 of the Local Government Act 2003 (c.26). Section 21 does not apply to internal drainage boards.

Bwyd a Materion Gwledig (ac mae'r cyfryw ddogfen, drwy'r Rheoliadau hyn, i'w chymhwyso i fwrdd draenio mewnol yng Nghymru fel y mae'n gymwys i fwrdd draenio mewnol yn Lloegr)."

Cofnodion cyfrifyddu a systemau rheoli

5. Yn rheoliad 5(3)(c) (cofnodion cyfrifyddu a systemau rheoli), yn lle "Gynulliad Cenedlaethol Cymru" rhodder "Weinidogion Cymru" ac yn lle "Cynulliad Cenedlaethol Cymru" rhodder "Gweinidogion Cymru".

Datganiad o gyfrifon

6. Yn lle rheoliad 7 rhodder—

"7.—(1) Rhaid i gorff y mae paragraffau (2) a (3) yn gymwys iddo baratoi yn unol ag arferion priodol o ran cyfrifon ddatganiad o gyfrifon ar gyfer pob blwyddyn, gyda rhagair esboniadol, y mae'n rhaid iddo gynnwys y datganiadau cyfrifyddu canlynol hynny sy'n berthnasol i swyddogaethau'r corff—

- (a) cyfrif refeniw tai;
- (b) cronfa bensiwn diffoddwyr tân, os oes un;
- (c) unrhyw ddatganiadau eraill sy'n ymwneud â phob cronfa arall y mae'n ofynnol i'r corff o dan unrhyw ddarpariaeth statudol gadw cyfrif ar wahân ynglŷn â hi.

(2) Mae'r paragraff hwn yn gymwys i'r cyrff canlynol—

- (a) cyngor sir neu gyngor bwrdeistref sirol;
- (b) cyd-awdurdod;
- (c) pwyllgor awdurdod lleol (gan gynnwys cyd-bwyllgor nad yw'n is-gydbwyllgor);
- (ch)awdurdod Parc Cenedlaethol ar gyfer Parc Cenedlaethol;
- (d) awdurdod heddlu ar gyfer ardal heddlu;
- (dd)awdurdod tân ac achub.

(3) O ran cyngor cymuned, os yw'r incwm neu'r gwariant gros (p'un bynnag yw'r uchaf) ar gyfer y flwyddyn yn £1,000,000 neu fwy, ac os oedd felly ar gyfer pob un o'r ddwy flynedd yn union cyn hynny, bydd gofynion paragraff (1) uchod a rheoliad 7A yn gymwys i'r cyngor hwnnw mewn perthynas â'r cyfnod hwnnw.

(4) Os yw'n ofynnol i gyngor sir neu gyngor bwrdeistref sirol gan adran 74 o Ddeddf 1989 gynnal Cyfrif Refeniw Tai, rhaid i'r datganiad o gyfrifon sy'n ofynnol gan baragraff (1) gynnwys nodyn a baratowyd yn unol ag arferion priodol mewn perthynas ag unrhyw Lwfans Atgyweiriadau Mawr a dalwyd i'r cyngor sir neu gyngor bwrdeistref sirol o dan adran 31 o Ddeddf 2003 yn rhoi manylion incwm a gwariant ac unrhyw falans

Food and Rural Affairs (which document is, by these Regulations, to apply to an internal drainage board in Wales as it applies to an internal drainage board in England)."

Accounting records and control systems

5. In regulation 5(3)(c) (accounting records and control systems), for "National Assembly for Wales" in both cases substitute "Welsh Ministers".

Statement of accounts

6. For regulation 7 substitute—

"7.—(1) A body to which paragraphs (2) and (3) apply must prepare in accordance with proper practices in relation to accounts a statement of accounts for each year, prefaced by an explanatory foreword, which must include such of the following accounting statements as are relevant to the functions of the body—

- (a) housing revenue account;
- (b) firefighters' pension fund, if any;
- (c) any other statements relating to each and every other fund in relation to which the body is required by any statutory provision to keep a separate account.

(2) This paragraph applies to the following bodies—

- (a) a county council or a county borough council;
- (b) a joint authority;
- (c) a committee of a local authority (including a joint committee which is not a minor joint committee);
- (d) a National Park authority for a National Park;
- (e) a police authority for a police area;
- (f) a fire and rescue authority.

(3) Where in relation to a community council, the gross income or expenditure (whichever is the higher) for the year is, and for each of the two immediately preceding years was, £1,000,000 or more, the requirements of paragraph (1) above and regulation 7A apply to that council in respect of that period.

(4) Where a county council or a county borough council is required by section 74 of the 1989 Act to maintain a Housing Revenue Account the statement of accounts required by paragraph (1) must include a note prepared in accordance with proper practices in relation to any Major Repairs Allowance grant paid to the county council or county borough council under section 31 of the 2003 Act detailing income and expenditure and

ar unrhyw gyfrif a ddefnyddiwyd i gofnodi'r grant."

any balance on any account used to record the grant."

Datganiad o dâl

7. Ar ôl rheoliad 7, mewnosoder—

"Datganiad o dâl

7A.—(1) Rhaid bod nodyn yn mynd gyda'r datganiad o gyfrifon sy'n ofynnol gan reoliad 7(1) sy'n nodi—

- (a) ac eithrio mewn perthynas â phersonau y mae paragraff (b) yn gymwys iddynt, nifer y cyflogeion neu swyddogion heddlu yn y flwyddyn y mae'r cyfrifon yn ymwneud â hi yr oedd eu tâl yn dod o fewn pob un o'r bachau graddfa mewn lluosrifau o £5,000 gan ddechrau gyda £60,000;
- (b) y tâl, a osodir yn unol â'r categorïau a restrir ym mharagraff (3), gan gorff llywodraeth leol yn ystod y flwyddyn ariannol berthnasol ar gyfer—
 - (i) cyflogeion hŷn, neu
 - (ii) swyddogion heddlu perthnasol,

o ran eu cyflogaeth gan y corff llywodraeth leol neu yn rhinwedd eu swydd fel swyddog heddlu, p'un ai ar sail barhaol neu dros dro.

(2) Rhaid dynodi pwy yw'r personau y mae eu tâl i gael ei nodi o dan baragraff (1)(b) drwy enw'r swydd yn unig, ac eithrio bod yn rhaid dynodi'r personau hynny y mae eu cyflog yn £150,000 y flwyddyn neu fwy wrth eu henw.

(3) Y categorïau yw:

- (a) cyfanswm y cyflog, ffioedd neu lwfansau a delir i'r person neu a dderbynnir ganddo;
- (b) cyfanswm y bonysau a delir i'r person neu a dderbynnir ganddo;
- (c) cyfanswm y symiau a delir fel lwfans treuliau y mae modd codi treth incwm arnynt yn y Deyrnas Unedig ac a dalwyd i'r person neu y gallai'r person eu derbyn;
- (ch) cyfanswm unrhyw iawndal am gollu cyflogaeth a dalwyd i'r person neu y gallai'r person ei dderbyn, ac unrhyw daliadau eraill a dalwyd i'r person neu y gallai'r person eu derbyn mewn cysylltiad â therfynu ei gyflogaeth gan y corff llywodraeth leol, neu, yn achos swyddog heddlu perthnasol, cyfanswm unrhyw daliad a wnaed i swyddog heddlu perthnasol sy'n peidio â dal swydd cyn diwedd penodiad am dymor penodol;
- (d) cyfraniad y corff perthnasol at bensiwn y person;

Declaration of remuneration

7. After regulation 7 insert—

"Declaration of remuneration

7A.—(1) The statement of accounts required by regulation 7(1) must be accompanied by a note of—

- (a) except in relation to persons to whom paragraph (b) applies, the number of employees or police officers in the year to which the accounts relate whose remuneration fell in each bracket of a scale in multiples of £5,000 starting with £60,000;
- (b) the remuneration, set out according to the categories listed in paragraph (3), by the local government body during the relevant financial year of—
 - (i) senior employees, or
 - (ii) relevant police officers,

in respect of their employment by the local government body or in their capacity as a police officer, whether on a permanent or temporary basis.

(2) The persons whose remuneration is to be noted under paragraph (1)(b) must be identified by way of job title only, except that those persons whose salary is £150,000 or more per year must also be identified by name.

(3) The categories are:

- (a) the total amount of salary, fees or allowances paid to or receivable by the person;
- (b) the total amount of bonuses paid to or receivable by the person;
- (c) the total amount of sums paid by way of expenses allowance that are chargeable to United Kingdom income tax, and were paid to or receivable by the person;
- (d) the total amount of any compensation for loss of employment paid to or receivable by the person, and any other payments made to or receivable by the person in connection with the termination of their employment by the local government body, or, in the case of a relevant police officer, the total amount of any payment made to a relevant police officer who ceases to hold office before the end of a fixed term appointment;
- (e) the relevant body's contribution to the person's pension;

(dd) cyfanswm gwerth unrhyw fuddiannau yr amcangyfrifir bod y person wedi ei dderbyn ac eithrio mewn arian nad yw'n dod o fewn (a) i (ch) uchod, yw enillion y person, ac a dderbynnir gan y person o ran ei gyflogaeth gan y corff llywodraeth leol neu yn rhinwedd ei swydd fel swyddog heddlu; ac

(e) o ran swyddogion heddlu perthnasol, unrhyw daliadau, p'un a chawsant eu gwneud o dan Reoliadau'r Heddlu 2003(1) neu fel arall, nad ydynt yn dod o fewn (a) i (dd) uchod.

(4) Yn y rheoliad hwn—

ystyr "cyfraniad at bensiwn y person" yw swm sydd i'w gyfrifo fel a ganlyn—

(a) o ran cyfraniadau i gynllun pensiwn llywodraeth leol a sefydlwyd o dan adran 7 o Ddeddf Blwydd-daliadau 1972(2), cyfanswm—

(i) graddfa gyffredin cyfraniad cyflogwr wedi'i phennu mewn tystysgrif graddfeydd ac addasiadau a baratwyd o dan reoliad 36 (prisiadau actiwaraid a thystysgrifau) o Reoliadau Cynllun Pensiwn Llywodraeth Leol (Gweinyddu) 2008(3), sef y swm sy'n briodol i'r corff hwnnw wedi'i gyfrifo yn unol â'r dystysgrif a rheoliad 39(4) (cyfraniadau cyflogwr) o'r Rheoliadau hynny, wedi'i luosi â chyflog pensiynadwy'r person; a

(ii) os yw'n gymwys, y swm priodol o fewn ystyr rheoliad 40(4) (taliad cyflogwr yn dilyn penderfyniad i gynyddu aelodaeth neu ddyfarnu pensiwn ychwanegol) o'r Rheoliadau hynny;

(b) o ran cyfraniadau i gynllun pensiwn y diffoddwyr tân a sefydlwyd o dan y Deddfau Gwasanaethau Tân 1947 a 1959(5), canran cyfanswm y cyflog pensiynadwy wedi'i gyfrifo at ddibenion paragraff G2(3) a (4) o Atodlen 2 i Orchymyn Cynllun Pensiwn y Diffoddwyr

(f) the total estimated value of any benefits received by the person otherwise than in cash that do not fall within (a) to (d) above, are emoluments of the person, and are received by the person in respect of their employment by the local government body or in their capacity as a police officer; and

(g) in relation to relevant police officers, any payments, whether made under the Police Regulations 2003(1) or otherwise, which do not fall within (a) to (f) above.

(4) In this regulation—

"contribution to the person's pension" means an amount to be calculated as follows—

(a) in relation to contributions to the local government pension scheme established under section 7 of the Superannuation Act 1972(2), the sum of—

(i) the common rate of employer's contribution specified in a rates and adjustments certificate prepared under regulation 36 (actuarial valuations and certificates) of the Local Government Pension Scheme (Administration) Regulations 2008(3), being the amount appropriate for that body calculated in accordance with the certificate and regulation 39(4) (employer's contributions) of those Regulations, multiplied by the person's pensionable pay; and

(ii) if applicable, the appropriate sum within the meaning of regulation 40(4) (employer's payment following resolution to increase membership or award additional pension) of those Regulations;

(b) in relation to contributions to the firefighters' pension scheme established under the Fire Services Acts 1947 and 1959(5), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraph G2(3) and (4) of Schedule 2 to the Firemen's Pension

(1) O.S. 2003/527.

(2) 1972 p.11.

(3) O.S. 2008/239.

(4) Amnewidiwyd rheoliad 40 gan O.S. 2009/3150.

(5) 1947 p.41 a 1959 p.44. Diddymwyd y ddwy Ddeddf hon gan Ddeddf y Gwasanaethau Tân ac Achub 2004 (c. 21) a oedd yn cynnwys arbedion o ran cynlluniau pensiwn a sefydlwyd odanynt.

(1) S.I. 2003/527.

(2) 1972 c.11.

(3) S.I. 2008/239.

(4) Regulation 40 was substituted by S.I. 2009/3150.

(5) 1947 c.41 and 1959 c.44. Both these Acts have been repealed by the Fire and Rescue Services Act 2004 (c. 21) which contained savings in respect of pension schemes established under them.

Tân 1992(1), wedi'i luosi â chyflog pensiynadwy'r person;

- (c) o ran cyfraniadau i gynllun pensiwn y diffoddwyr tân a sefydlwyd o dan Ddeddf y Gwasanaethau Tân ac Achub 2004(2), canran cyfanswm y cyflog pensiynadwy wedi'i gyfrifo at ddibenion paragraffau (2) a (3) o Reol 2 o Ran 13 o Atodlen 1 i Orchymyn Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2007(3), wedi'i luosi â chyflog pensiynadwy'r person;

- (ch) o ran cyfraniadau i gynlluniau pensiwn yr heddlu a sefydlwyd o dan Reoliadau Pensiynau'r Heddlu 1987(4) neu Reoliadau Pensiynau'r Heddlu 2006(5), canran o'r cyflog pensiynadwy a bennwyd yn rheoliad 5(1) o Reoliadau Cronfa Bensiwn yr Heddlu 2007(6), wedi'i luosi â chyflog pensiynadwy'r person;

mae "cyflogai" yn cynnwys deiliad swydd o dan y corff llywodraeth leol, ond nid yw'n cynnwys person sy'n gynghorydd etholedig, ac mae "cyflogaeth" i'w ddehongli yn unol â hynny;

ystyr "swyddog heddlu perthnasol" yw—

- (a) o ran heddlu a gynhelir o dan adran 2 o Ddeddf yr Heddlu 1996(7), y prif gwnstabl, a
- (b) unrhyw swyddog heddlu hŷn arall y mae ei gyflog yn £150,000 y flwyddyn neu'n fwy;

ystyr "tâl" yw pob swm a dalwyd i berson neu a dderbyniwyd ganddo, ac mae'n cynnwys symiau sy'n ddyledus fel lwfansau treuliau (i'r graddau y mae modd codi treth incwm ar y symiau hynny yn y Deyrnas Unedig), ac amcangyfrif o werth ariannol unrhyw fuddiannau eraill a gafodd cyflogai heblaw mewn arian;

ystyr "cyflogai hŷn" yw cyflogai y mae ei gyflog yn £150,000 neu fwy y flwyddyn,

Scheme Order 1992(1), multiplied by the person's pensionable pay;

- (c) in relation to contributions to the firefighters' pension scheme established under the Fire and Rescue Services Act 2004(2), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraphs (2) and (3) of Rule 2 of Part 13 of Schedule 1 to the Firefighters' Pension Scheme (Wales) Order 2007(3), multiplied by the person's pensionable pay;

- (d) in relation to contributions to police pension schemes established under the Police Pensions Regulations 1987(4) or the Police Pensions Regulations 2006(5), the percentage of pensionable pay specified in regulation 5(1) of the Police Pension Fund Regulations 2007(6), multiplied by the person's pensionable pay;

"employee" includes a holder of an office under the local government body, but does not include a person who is an elected councillor, and "employment" is to be construed accordingly;

"relevant police officer" means—

- (a) in relation to a police force maintained under section 2 of the Police Act 1996(7), the chief constable, and
- (b) any other senior police officer whose salary is £150,000 per year or more;

"remuneration" means all amounts paid to or receivable by a person, and includes sums due by way of expenses allowance (so far as those sums are chargeable to United Kingdom income tax), and the estimated money value of any other benefits received by an employee otherwise than in cash;

"senior employee" means an employee whose salary is £150,000 or more per year,

(1) O.S. 1992/129. Mewnosodwyd paragraffau G2(3) a (4) gan erthygl 2 o Orchymyn Cynllun Pensiwn Diffoddwyr Tân (Cymru) (Diwygio) (O.S. 2007/1074) (Cy.112) a pharagraff 39(b) o Atodlen 1 iddo. Newidiodd erthygl 4 o Orchymyn Deddf y Gwasanaethau Tân ac Achub 2004 (Cynllun Pensiwn y Dynion Tân) (Cymru) 2004 (O.S. 2004/2918) (Cy.257) enw'r cynllun o "Cynllun Pensiwn Dynion Tân" i "Cynllun Pensiwn y Dynion Tân (Cymru)".

(2) 2004 p.21.

(3) O.S. 2007/1072 (Cy.110).

(4) O.S. 1987/257.

(5) O.S. 2006/3415.

(6) O.S. 2007/1932. Diwygiwyd rheoliad 5(1) gan reoliadau 42 a 46 o Reoliadau Pensiynau'r Heddlu (Diwygio) 2008 (O.S. 2008/1887).

(7) 1996 p.16.

(1) S.I. 1992/129. Paragraphs G2(3) and (4) were inserted by article 2 of, and paragraph 39(b) of Schedule 1 to, the Firefighters' Pension Scheme (Wales) (Amendment) Order 2007 (S.I. 2007/1074) (W.112). Article 4 of the Fire and Rescue Services Act 2004 (Firefighters' Pension Scheme (Wales) Order 2004 (S.I. 2004/2918) (W.257) changed the name of the scheme from "Firemen's Pension Scheme" to "Firefighters' Pension (Wales) Scheme".

(2) 2004 c.21.

(3) S.I. 2007/1072 (W.110).

(4) S.I. 1987/257.

(5) S.I. 2006/3415.

(6) S.I. 2007/1932. Regulation 5(1) was amended by regulations 42 and 46 of the Police Pensions (Amendment) Regulations 2008 (S.I. 2008/1887).

(7) 1996 c.16.

neu gyflogai y mae ei gyflog yn £60,000 neu fwy y flwyddyn (i'w gyfrifo pro rata am bob cyflogai a gyflogir am lai o oriau nag oriau llawnamser arferol y corff llywodraeth leol o dan sylw) sy'n dod o fewn o leiaf un o'r categorïau canlynol—

- (a) person a gyflogir gan gorff llywodraeth leol y mae adran 2 o Ddeddf Llywodraeth Leol a Thai 1989(1) yn gymwys iddo ac—
 - (i) wedi'i ddynodi'n bennaeth gwasanaeth cyflogedig o dan adran 4 o'r Ddeddf honno;
 - (ii) mae'n brif swyddog statudol o fewn ystyr adran 2(6)(2) o'r Ddeddf honno; neu
 - (iii) mae'n brif swyddog anstatudol o fewn ystyr adran 2(7) o'r Ddeddf honno;
- (b) y person sy'n bennaeth staff dros unrhyw gorff llywodraeth leol nad yw adran 4 o Ddeddf Llywodraeth Leol a Thai 1989 yn gymwys iddo; neu
- (c) person a chanddo gyfrifoldeb dros reoli corff llywodraeth leol i'r graddau bod pŵer gan y person i gyfarwyddo neu reoli prif weithgareddau'r corff (yn benodol y gweithgareddau sy'n ymwneud â gwario arian), p'un ai ar ei ben ei hun neu ynghyd â phersonau eraill; ac

ystyr "swyddog heddlu hŷn" yw aelod o'r heddlu sy'n dal rheng sy'n uwch na rheng uwcharolygydd."

Byrddau draenio mewnol

8. Ar ôl rheoliad 7A (datganiad o dâl), mewnosoder—

"Byrddau draenio mewnol

7B. Rhaid i fwrdd draenio mewnol godi ar gyfrif refeniw swm sy'n hafal i daliadau buddiannau ymdeol a chyfraniadau i gronfeydd pensiwn sy'n daladwy am y flwyddyn honno ac yn unol â'r canlynol—

or an employee whose salary is £60,000 or more per year (to be calculated pro rata for an employee employed for fewer than the usual full time hours for the local government body concerned) who falls within at least one of the following categories—

- (a) a person employed by a local government body to which section 2 of the Local Government and Housing Act 1989(1) applies who—
 - (i) has been designated as head of paid service under section 4 of that Act;
 - (ii) is a statutory chief officer within the meaning of section 2(6)(2) of that Act; or
 - (iii) is a non-statutory chief officer within the meaning of section 2(7) of that Act;
- (b) the person who is the head of staff for any local government body to which section 4 of the Local Government and Housing Act 1989 does not apply; or
- (c) a person who has responsibility for the management of the local government body to the extent that the person has power to direct or control the major activities of the body (in particular activities involving the expenditure of money), whether solely or collectively with other persons; and

"senior police officer" means a member of a police force holding a rank above that of superintendent."

Internal drainage boards

8. After regulation 7A (declaration of remuneration), insert—

"Internal drainage boards

7B. An internal drainage board must charge to a revenue account an amount equal to the retirement benefits payments and contributions to pension funds which are payable for that year in accordance with—

(1) 1989 p.42.

(2) Diwygiwyd adran 2(6) gan adran 18 o Ddeddf Plant 2004 ac Atodlen 2 iddi (p. 31); adran 582 o Ddeddf Addysg 1996 ac Atodlen 37 iddi (p. 56); ac adran 127 o Ddeddf Awdurdod Llundain Fwyaf 1999 (p. 29). Cafodd hefyd ei ddiddymu'n rhannol gan adran 180 o Ddeddf Llywodraeth Leol etc (yr Alban) 1994 ac Atodlenni 13 a 14 iddi (p.39) ac adran 54 o Ddeddf y Gwasanaethau Tân ac Achub 2004 ac Atodlen 2 iddi (p. 21).

(1) 1989 c.42.

(2) Section 2(6) was amended by section 18 of, and Schedule 2 to, the Children Act 2004 (c. 31); section 582 of, and Schedule 37 to, the Education Act 1996 (c. 56); and section 127 of the Greater London Authority Act 1999 (c. 29). It was also partially repealed by section 180 of, and Schedules 13 and 14 to, the Local Government etc (Scotland) Act 1994 (c. 39) and section 54 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 (c. 21).

- (a) Rheoliadau Cynllun Pensiwn Llywodraeth Leol (Buddiannau, Aelodaeth a Chyfraniadau) 2007(1); a
- (b) Rheoliadau Llywodraeth Leol (Terfynu Cyflogaeth yn Gynnar) (Iawndal drwy Ddisgresiwn) (Cymru a Lloegr) 2000(2) neu Reoliadau Llywodraeth Leol (Terfynu Cyflogaeth yn Gynnar) (Iawndal drwy Ddisgresiwn) (Cymru a Lloegr) 2006(3)."

- (a) the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007(1); and
- (b) the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000(2) or the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006(3)."

Datganiadau cyfrifyddu eraill

9.–(1) Diwygir rheoliad 8 (datganiadau cyfrifyddu eraill) fel a ganlyn.

- (2) Ym mharagraff (2)–
 - (a) hepgorer is-baragraff (b);
 - (b) ar ddiwedd is-baragraff (c) mewnosoder–
"; ac
(ch)cyd-bwyllgor sydd yn is-gydbwyllgor".
- (3) Ym mharagraff (3)–
 - (a) yn is-baragraff (a), yn lle "£100,000" rhodder "£200,000";
 - (b) yn is-baragraff (a), yn lle "a (2)" rhodder "a 7A";
 - (c) yn is-baragraff (b), yn lle "£100,000" rhodder "£200,000"; ac
 - (ch) yn is-baragraff (c), yn lle "£100,000" rhodder "£200,000";
- (4) Hefgorer paragraff (4).

Paratoi a llofnodi datganiad o gyfrifon etc

10. Ar ôl rheoliad 8, mewnosoder–
- "Paratoi datganiad o gyfrifon etc**
- 8A. Rhaid i gorff llywodraeth leol sicrhau bod–
- (a) y datganiad o gyfrifon, neu
 - (b) os nad yw'n ofynnol i ddatganiad o gyfrifon gael ei baratoi, y cyfrif incwm a gwariant a'r datganiad o falansau, neu
 - (c) os nad yw'n ofynnol i gyfrif incwm a gwariant a datganiad o falansau gael eu paratoi, y cofnod o dderbyniadau a thaliadau'r corff,

Other accounting statements

9.–(1) Regulation 8 (other accounting statements) is amended as follows.

- (2) In paragraph (2)–
 - (a) omit sub-paragraph (b);
 - (b) at the end of sub-paragraph (c) insert–
"; and
(d) a joint committee which is a minor joint committee".
- (3) In paragraph (3)–
 - (a) in sub-paragraph (a), for "£100,000" substitute "£200,000";
 - (b) in sub-paragraph (a), for "and (2)" substitute "and 7A";
 - (c) in sub-paragraph (b), for "£100,000" substitute "£200,000"; and
 - (d) in sub-paragraph (c), for "£100,000" substitute "£200,000".
- (4) Omit paragraph (4).

Preparation and signing of statement of accounts etc

10. After regulation 8 insert–
- "Preparation of statement of accounts etc**
- 8A. A local government body must ensure that–
- (a) the statement of accounts, or
 - (b) where no statement of accounts is required to be prepared, the income and expenditure account and the statement of balances, or
 - (c) where no income and expenditure account and statement of balances are required to be prepared, the record of receipts and payments of the body,

(1) O.S. 2007/1166, a ddiwygiwyd gan O.S. 2008/1083, 2008/2425, 2009/3150 a 2010/234.

(2) O.S. 2000/1410, a ddiwygiwyd gan O.S. 2001/3649, 2002/769, 2003/1022 a 2005/3069, ac a ddirymwyd gan O.S. 2006/2914 gydag arbedion.

(3) O.S. 2006/2914, a ddiwygiwyd gan O.S. 2009/3150.

(1) S.I. 2007/1166, amended by S.I. 2008/1083, 2008/2425, 2009/3150 and 2010/234.

(2) S.I. 2000/1410, amended by S.I. 2001/3649, 2002/769, 2003/1022 and 2005/3069, and revoked by S.I. 2006/2914 with savings.

(3) S.I. 2006/2914, amended by S.I. 2009/3150.

yn cael ei baratoi yn unol â'r Rheoliadau hyn.

Llofnodi etc ddatganiad o gyfrifon etc

8B.—(1) Rhaid i swyddog ariannol cyfrifol corff llywodraeth leol—

- (a) yn achos corff sydd wedi paratoi cofnod o dderbyniadau a thaliadau, lofnodi a dyddio'r cofnod hwnnw, ac ardystio ei fod yn cyflwyno'n briodol dderbyniadau a thaliadau'r corff hwnnw ar gyfer y flwyddyn y mae'r cofnod yn ymwneud â hi;
- (b) yn achos corff sydd wedi paratoi cyfrif incwm a gwariant a datganiad o falansau, lofnodi a dyddio'r cyfrif a'r datganiad, ac ardystio eu bod yn cyflwyno'n deg sefyllfa ariannol y corff ar ddiwedd y flwyddyn y maent yn ymwneud â hi ac incwm a gwariant y corff hwnnw ar gyfer y flwyddyn honno;
- (c) yn achos cyngor cymuned y mae rheoliad 7(3) yn gymwys iddo, neu gyngor cymuned sydd wedi dod i benderfyniad yn unol â rheoliad 8(3)(a), lofnodi a dyddio'r datganiad o gyfrifon ac ardystio ei fod yn cyflwyno'n deg sefyllfa ariannol y cyngor ar ddiwedd y flwyddyn y mae'n ymwneud â hi ac incwm a gwariant y cyngor hwnnw ar gyfer y flwyddyn honno;
- (ch) yn achos unrhyw gorff arall, lofnodi a dyddio'r datganiad o gyfrifon, ac ardystio ei fod yn cyflwyno golwg deg a chywir o sefyllfa ariannol y corff ar ddiwedd y flwyddyn y mae'n ymwneud â hi ac incwm a gwariant y corff hwnnw ar gyfer y flwyddyn honno.

(2) Rhaid i'r swyddog ariannol cyfrifol gydymffurfio â pharagraff (1)—

- (a) cyn y 30 Mehefin sy'n dilyn diwedd blwyddyn; a
- (b) yn union cyn bod y gymeradwyaeth y cyfeirir ati yn rheoliad 9(3) yn cael ei rhoi.

(3) Rhaid i'r swyddog ariannol cyfrifol hefyd gydymffurfio â pharagraff (1) yn union cyn bod unrhyw gymeradwyaeth y cyfeirir ati yn rheoliad 9(4) yn cael ei rhoi.

(4) Os na fydd y swyddog ariannol cyfrifol yn gydymffurfio â pharagraff (2) neu (3), rhaid i'r corff llywodraeth leol:

- (a) cyhoeddi datganiad ar unwaith yn nodi'r rhesymau am ei fethiant i gydymffurfio; a
- (b) cytuno ar gwrs gweithredu i sicrhau cydymffurfiaeth cyn gynted ag y bo'n ymarferol."

is prepared in accordance with these Regulations.

Signing etc of statement of accounts etc

8B.—(1) The responsible financial officer of a local government body must—

- (a) in the case of a body which has prepared a record of receipts and payments, sign and date that record, and certify that it properly presents that body's receipts and payments for the year to which the record relates;
- (b) in the case of a body which has prepared an income and expenditure account and statement of balances, sign and date the account and statement, and certify that they present fairly the financial position of the body at the end of the year to which they relate and that body's income and expenditure for that year;
- (c) in the case of a community council to which regulation 7(3) applies or a community council which has determined in accordance with regulation 8(3)(a), sign and date the statement of accounts, and certify that it presents fairly the financial position of the council at the end of the year to which it relates and of that council's income and expenditure for that year;
- (d) in the case of any other body, sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year.

(2) The responsible financial officer must comply with paragraph (1)—

- (a) before the 30 June following the end of a year; and
- (b) immediately before the approval referred to in regulation 9(3) is given.

(3) The responsible financial officer must also comply with paragraph (1) immediately before any approval referred to in regulation 9(4) is given.

(4) If the responsible financial officer does not comply with paragraph (2) or (3), the local government body must:

- (a) publish immediately a statement setting out reasons for his or her non-compliance; and
- (b) agree to a course of action to ensure compliance as soon as practicable."

Cymeradwyo datganiad o gyfrifon

11. Yn lle rheoliad 9 rhodder–

"Cymeradwyo datganiad o gyfrifon etc

9.–(1) Yn y rheoliad hwn ystyr "cyfrifon" yw'r datganiad o gyfrifon, y cyfrif incwm a gwariant a'r datganiad o falansau, neu'r cofnod o dderbyniadau a thaliadau fel sy'n ofynnol gan reoliad 7(1) neu 8(1) neu (3).

(2) Rhaid i gorff llywodraeth leol gymeradwyo'r cyfrifon yn unol â'r rheoliad hwn.

(3) Rhaid i gymeradwyaeth yn unol â pharagraff (2) ddiwydd cyn gynted ag y bo'n rhesymol ymarferol a beth bynnag cyn 30 Medi yn dilyn yn union ar ôl diwedd blwyddyn.

(4) Os cymeradwywyd y cyfrifon yn unol â pharagraff (3) cyn gorffen archwiliad o'r cyfrifon hynny, rhaid cymeradwyo'r cyfrifon cyn gynted ag y bo'n rhesymol ymarferol ar ôl derbyn unrhyw adroddiad oddi wrth yr archwilydd sy'n cynnwys casgliadau terfynol yr archwilydd ac a ddyroddwyd cyn gorffen yr archwiliad.

(5) Mae'r gymeradwyaeth sy'n ofynnol gan baragraff (4) yn ychwanegol at gymeradwyaeth sy'n unol â pharagraff (3).

(6) Rhaid i'r gymeradwyaeth sy'n ofynnol gan baragraffau (3) a (4) ddod drwy benderfyniad pwyllgor corff llywodraeth leol neu fel arall drwy benderfyniad y corff sy'n cyfarfod fel corff cyflawn.

(7) Ar ôl cael cymeradwyaeth yn unol â pharagraff (3) a (4), rhaid i'r cyfrifon gael eu llofnodi a'u dyddio gan y person a lywyddodd yn y pwyllgor neu'r cyfarfod y rhoddwyd y gymeradwyaeth ynddo.

(8) Pan fo unrhyw ddiwygiad sylweddol yn cael ei wneud i'r cyfrifon, rhaid i'r swyddog ariannol cyfrifol roi adroddiad o'r diwygiad hwnnw i'r corff llywodraeth leol neu i bwyllgor y corff hwnnw yn union cyn i'r corff neu'r pwyllgor gymeradwyo'r cyfrifon yn unol â rheoliad 9(3) neu (4)."

Cyhoeddi datganiad o gyfrifon etc

12. Yn rheoliad 10 (cyhoeddi datganiad o gyfrifon etc)–

- (a) ym mharagraff (1), hepgorer y geiriau "Yn ddarostyngedig i baragraff (3),";
- (b) ym mharagraff (2)(a) yn lle "(7)(3)" rhodder "7(2)";
- (c) ym mharagraff (2)(b), yn lle "7(4)" rhodder "7(3)";
- (ch) hepgorer paragraff (3).

Approval of statement of accounts

11. For regulation 9 substitute–

"Approval of statement of accounts etc

9.–(1) In this regulation "accounts" means the statement of accounts, the income and expenditure account and the statement of balances, or the record of receipts and payments, as required by regulation 7(1) or 8(1) or (3).

(2) A local government body must approve the accounts in accordance with this regulation.

(3) Approval pursuant to paragraph (2) must take place as soon as reasonably practicable and in any event before the 30 September immediately following the end of a year.

(4) If the accounts were approved pursuant to paragraph (3) before the conclusion of an audit of those accounts, the accounts must be approved as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the audit and which is issued before the conclusion of the audit.

(5) The approval required by paragraph (4) is in addition to approval pursuant to paragraph (3).

(6) The approval required by paragraphs (3) and (4) must be by a resolution of a committee of the local government body or otherwise by a resolution of the body meeting as a whole.

(7) Following approval in accordance with paragraph (3) and (4), the accounts must be signed and dated by the person presiding at the committee or meeting at which that approval was given.

(8) Where any material amendment is made to the accounts, the responsible financial officer must report such amendment to the local government body or the committee of that body immediately before the body or committee is to approve the accounts pursuant to regulation 9(3) or (4)."

Publication of statement of accounts etc

12. In regulation 10 (publication of statement of accounts etc)–

- (a) in paragraph (1), omit the words "Subject to paragraph (3),";
- (b) in paragraph (2)(a), for "7(3)" substitute "7(2)";
- (c) in paragraph (2)(b), for "7(4)" substitute "7(3)";
- (d) omit paragraph (3).

Cyhoeddi cyfrif incwm a gwariant a derbyniadau a thaliadau

13. Yn rheoliad 11(1) a (3) (cyhoeddi cyfrif incwm a gwariant a derbyniadau a thaliadau), ym mhob achos, yn lle "31 Rhagfyr" rhodder "30 Medi".

Hysbysiad ysgrifenedig o wrthwynebiad arfaethedig

14. Yn rheoliad 16 (hysbysiad ysgrifenedig o wrthwynebiad arfaethedig)–

- (a) hepgorer "arfaethedig" o'r pennawd;
- (b) ym mharagraff (1)–
 - (i) dileer "arfaethedig";
 - (ii) yn lle "bwriadu dibynnu" rhodder "dibynnu"; ac
- (c) hepgorer paragraff (2).

Hysbysiad o orffen yr archwiliad

15. Yn rheoliad 17 (hysbysiad o orffen yr archwiliad), hepgorer paragraffau (3) a (4).

Cyd-bwyllgorau etc

16. Yn rheoliad 19 (cyd-bwyllgorau etc)–

- (a) ym mharagraff (1)(b) yn lle "rheoliad 7(3)" rhodder "rheoliad 7(2)"; a
- (b) ym mharagraff (2), yn lle "Cynulliad Cenedlaethol Cymru" rhodder "Gweinidogion Cymru".

Tramgwyddau

17. Yn rheoliad 21(2) (tramgwyddau), ar ôl "7," mewnosoder "7A,".

Darpariaeth drosiannol

18. Ar ôl rheoliad 22 mewnosoder–

"Darpariaeth drosiannol

23.–(1) Mae'r rheoliad hwn yn gymwys i'r cyrff y cyfeirir atynt yn rheoliad 8(2)(a) i (c) a (3).

(2) O ran y blynyddoedd sy'n dod i ben ar 31 Mawrth 2010 a 2011–

- (a) rhaid darllen y cyfeiriadau at 30 Mehefin yn rheoliad 8B fel cyfeiriadau at 30 Medi; a
- (b) rhaid darllen y cyfeiriadau at 30 Medi yn rheoliadau 9 a 11 fel cyfeiriadau at 31 Rhagfyr."

Publication of income and expenditure account and receipts and payments

13. In regulation 11(1) and (3) (publication of income and expenditure account and receipts and payments), in each case, for "31 December" substitute "30 September".

Written notice of proposed objection

14. In regulation 16 (written notice of proposed objection)–

- (a) omit "proposed" from the heading;
- (b) in paragraph (1)–
 - (i) for "a proposed" substitute "an";
 - (ii) for "proposes to rely" substitute "relies"; and
- (c) omit paragraph (2).

Notice of conclusion of audit

15. In regulation 17 (notice of conclusion of audit), omit paragraphs (3) and (4).

Joint committees etc

16. In regulation 19 (joint committees etc)–

- (a) in paragraph (1)(b), for "regulation 7(3)" substitute "regulation 7(2)"; and
- (b) in paragraph (2), for "National Assembly for Wales" substitute "Welsh Ministers".

Offences

17. In regulation 21(2) (offences), after "7," insert "7A,".

Transitional provision

18. After regulation 22 insert–

"Transitional provision

23.–(1) This regulation applies to bodies referred to in regulation 8(2)(a) to (c) and (3).

(2) In respect of the years ending with 31 March 2010 and 2011–

- (a) the references to 30 June in regulation 8B are to be read as references to 30 September; and
- (b) the references to 30 September in regulations 9 and 11 are to be read as references to 31 December."

Carl Sargeant

Y Gweinidog dros Gyfiawnder Cymdeithasol a
Llywodraeth Leol, un o Weinidogion Cymru

Minister for Social Justice and Local Government, one
of the Welsh Ministers

4 Mawrth 2010

4 March 2010

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