

Pecyn Dogfennau



Mark James LLM, DPA, DCA
Prif Weithredwr,
Chief Executive,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

DYDD GWENER, 6 GORFFENNAF 2018

AT: HOLL AELODAU'R PWYLLGOR ARCHWILIO

YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R **PWYLLGOR ARCHWILIO** SYDD I'W GYNNAL YN **SIAMBR, NEUADD Y SIR, CAERFYRDDIN AM 10.30 AM AR DYDD GWENER, 13^{EG} GORFFENNAF, 2018**, ER MWYN CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD ATODEDIG.

Mark James DYB

PRIF WEITHREDWR



AILGYLCHWCH OS GWELWCH YN DDA

Swyddog Democrataidd:	Janine Owen
Ffôn (Llinell Uniongyrchol):	02167 224030
E-bost:	JanineOwen@sirgar.gov.uk
Cyf:	AD016-001

PWYLLGOR ARCHWILIO

AELODAETH:
8 AELOD O'R CYNGOR AC 1 AELOD ALLANOL Â PHLEIDLAIS

GRŴP PLAID CYMRU – 4 AELOD

1. Y Cyngorydd Kim Broom
2. Y Cyngorydd Gareth John
3. Y Cyngorydd Emlyn Schiavone
4. Y Cyngorydd Elwyn Williams

GRŴP LLAFUR – 2 AELOD

1. Y Cyngorydd Tina Higgins [Cadeirydd]
2. Y Cyngorydd Bill Thomas

GRŴP ANNIBYNNOL – 2 AELOD

1. Y Cyngorydd Giles Morgan [Is-Gadeirydd]
2. Y Cyngorydd Edward Thomas

AELOD Â PHLEIDLAIS ALLANOL (1)

Mrs. Julie James

AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB
2. DATGANIADAU O FUDDIANNAU PERSONOL.
3. PENODI CADEIRYDD AR GYFER BLWYDDYN Y CYNGOR 2018/19
4. PENODI IS-GADEIRYDD AR GYFER BLWYDDYN Y CYNGOR 2018/19.
5. CYNLLUN ARCHWILIO MEWNOL 2017/18 & 2018/19 5 - 26
6. ADRODDIAD BLYNYDDOL ARCHWYLIAD MEWNOL 2017/18 27 - 42
7. BLAENRHAGLEN GWAITH Y PWYLLGOR ARCHWILIO 43 - 52
8. ASESIAD ALLANOL O ARCHWILIAD MEWNOL 53 - 64
9. DIWEDDARIAD AR CEFNOGI POBL 65 - 72
10. DIWEDDARIAD CYNLLUN GWEITHREDU AMGUEDDFEYDD 73 - 84
11. COFRESTR RISG CORFFORAETHOL 85 - 90
12. YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-
 - 12 .1 ADRODDIADAU LLEOL SWYDDFA ARCHWILIO CYMRU 91 - 104
 - 12 .2 CYNGOR SIR GAERFYRDDIN DIWEDDARIAD PWYLLGOR ARCHWILIO - GORFFENNAF 2018 105 - 124
 - 12 .3 ADRODDIADAU CENEDLAETHOL SWYDDFA ARCHWILIO CYMRU 125 - 282
13. DATGANIAD CYFRIFON 2017-2018 283 - 430
14. DATGANIAD CYFRIFON CRONFA BENSIWN DYFED 2017-2018 431 - 468
15. DATGANIAD ARIANNOL AWDURDOD HARBWR PORTH TYWYN 2017-18 469 - 480
16. COFNODION GRWPIAU PERTHNSAOL IR PWYLLGOR ARCHWYLIO 481 - 490
17. LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD Y PWYLLGOR A GYNHALIWDYD AR 23 MAI 2018 491 - 496

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

13 GORFFENNAF 2018

CYNLLUN ARCHWILIO MEWNOL 2017/18 & 2018/19

Y Pwrpas:

Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2017/18 & 2018/19.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Cyflwynir adroddiad cynnydd yn rheolaidd bob tro mae'r Pwyllgor Archwilio yn cyfarfod.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cynghorydd David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

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EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

INTERNAL AUDIT PLAN UPDATE 2017/18 & 2018/19

BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide Members with progress of the Internal Audit Plan. The following Reports are attached:

REPORT A (i) Internal Audit Plan 2017/18 & 2018/19 – Progress Report

REPORT A(ii) Internal Audit Plan 2017/18 – Recommendations Scoring Matrix

REPORT B Summary of Completed Final Reports 2017/18 Relating to Key Financial Systems (April 2017 to date)

A Summary of Final Reports for the Key Systems completed during the last Quarter is attached.

1	Main Accounting
2	Budget Setting & Budget Monitoring

REPORT C – Priority 1 Recommendations Relating to Reviews of Other Systems and Establishment Audits

This Section includes Reviews completed since April 2017 where Systems have one or more Fundamental Control Weaknesses or involve Reviews which the Chair of Audit Committee and the Audit & Risk Manager have agreed should be brought to the Committee

1	Property Management
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DETAILED REPORT ATTACHED?

YES:-

- Appendix Ai – Internal Audit Plan 2017/18
- Appendix Aii – Internal Audit Plan 2018/19

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance YES	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh Head of Revenues and Financial Compliance

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2017/18			REPORTING					
2017/18			Issues				Score	Assurance Level
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues		
	Chief Executive							
1117001	Corporate Strategy/Policy Making	Complete	0	0	0	0	0	N/A
1117002	Partnership Arrangements	Complete	0	0	0	0	0	N/A
1117003	Annual Governance Statement	Complete	0	3	0	3	9	Acceptable
1117004	HR Function - Recruitment / Safer Recruitment DBS	Complete	0	0	0	0	0	N/A
1117005	Health & Safety	Complete	0	2	1	3	7	Acceptable
1117006	Staffing Policies	Complete	0	0	0	0	0	N/A
1117007	Declaration of Interest	Commenced				0	0	
1117008	Community Safety	Complete	0	0	0	0	0	N/A
1117009	Electoral Services	Complete	0	3	0	3	9	Acceptable
1117010	Markets	Commenced				0	0	
1117011	Sponsorship /Tourism/Marketing	Complete	0	0	0	0	0	N/A
1117012	Property Management	Complete	2	3	0	5	19	Low
1117013	Estate Management	Complete	0	0	0	0	0	N/A
1117014	European Programme	Draft Report Issued				0	0	
1117015	Economic Development	Complete	0	0	0	0	0	N/A
1117016	City Deal - Governance Arrangements	Complete	0	0	0	0	0	N/A
1117017	Wellness Centre	Complete	0	0	0	0	0	N/A
1117018	Community Regeneration	Complete	0	0	0	0	0	N/A
1117019	RLP	Complete	0	0	0	0	0	N/A
1117020	Performance/Governance/Improvement Plans	Complete	0	0	0	0	0	N/A
1117021	Physical Regeneration	Draft Report Issued				0	0	
1117022	Well Being of Future Generations Act	Complete	0	0	0	0	0	High
1117023	Welsh Language Standards	Complete	0	1	0	1	3	Acceptable
1117024	Information Governance / Retention of records / CFP	Draft Report Issued				0	0	
1117025	Property & Major Projects	Complete	0	0	0	0	0	N/A
1117026	Financial Management Other	Complete	0	0	0	0	0	N/A
	Grants							
1117027	Business Development	Draft Report Issued				0	0	
1117028	Third Party Grants Monitoring	Complete	0	0	0	0	0	N/A
1117029	Grants Data Base	Complete	0	0	0	0	0	N/A
	Computer Audits							
2117001	Computer Assisted Audit Testing(CAATs)	Complete	0	0	0	0	0	N/A
2117002	- Agresso Developments	Field Work Complete				0	0	
2117003	- Resource Link	Complete	0	0	0	0	0	High
2117004	- Payment Cards	Field Work Complete				0	0	
2117005	- Education & Children Services	Complete	0	0	0	0	0	N/A
2117006	National Fraud Initiative	Complete	0	0	0	0	0	N/A
2117007	Asset Management (Central/Other)	Commenced				0	0	
2117008	Collaborative Working					0	0	
2117009	Networks inc WiFi	Complete	0	3	1	4	10	Acceptable
2117010	Business Continuity Planning	Field Work Complete				0	0	
2117011	Installations	Complete	0	2	1	3	7	Acceptable
2117012	Active Directory	Complete	0	1	4	5	7	Acceptable
2117013	Schools	Commenced				0	0	
2117014	Other Systems - (Not TASK)	Complete	0	2	0	2	6	Acceptable
2117015	Digital Transformation	Complete	0	0	0	0	0	N/A
2117016	Agile Working	Complete	0	0	0	0	0	N/A
	Education & Children							
	School Improvement							
3117001	School Effectiveness Support Services	Complete	0	0	0	0	0	N/A
	Education Services							
3117002	Special Educational Needs	Pre Audit Meeting				0	0	
3117003	School Redundancy & EVR	Complete	0	2	1	3	7	Acceptable
	Strategic Development							
3117004	School Milk & Uniform Grants	Complete	0	4	0	4	12	Low
3117005	School Meals & Primary Free Breakfast Services	Complete	0	2	2	4	8	Acceptable
	Curriculum & Well being							
3117006	Youth Service	Complete	0	0	0	0	0	N/A
3117007	Youth Service short term grants	Complete	0	0	0	0	0	N/A
3117008	Adult & Community Learning	Draft Report Issued						
	Children's Services							
3117009	Safeguarding	Commenced				0	0	
3117010	Financial Management Other (Used for self assessment ques	Complete	0	0	0	0	0	N/A

INTERNAL AUDIT PLAN 2017/18			REPORTING					
2017/18			Issues					
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Score	Assurance Level
Schools:								
3117011	Cross Hands C.P. School.	Draft Report Issued				0	0	
3117012	Drefach C.P. School.	Draft Report Issued				0	0	
3117013	Llangain C.P. School.	Complete	0	1	2	3	5	Acceptable
3117014	Banccfosfelin C.P. School.	Complete	0	0	1	1	1	High
3117015	Pontyberem C.P. School.	Complete	0	0	0	0	0	High
3117016	Gwynfryn C.P. School.	Field Work Complete				0	0	
3117017	Carway C.P. School.	Field Work Complete				0	0	
3117018	Pontiets C.P. School	Field Work Complete				0	0	
3117019	Five Roads C.P. School	Field Work Complete				0	0	
3117020	Maesybont C.P. School.	Field Work Complete				0	0	
3117021	Blaenau C.P. School	Complete	0	0	6	6	6	Acceptable
3117022	Ysgol G. Mynyddygarreg	Field Work Complete				0	0	
3117023	Trimsaran C.P. School	Complete	0	1	7	8	10	Acceptable
3117024	Copperworks Infant & Nursery School	Complete	0	0	0	0	0	N/A
3117025	Pen Rhos C.P. School.	Complete	0	3	6	9	15	Low
3117026	Peniel C.P. School.	Complete	0	1	0	1	3	Acceptable
3117027	Bro Banw	Commenced				0	0	
3117028	Saron C.P. School	Complete	0	1	0	1	3	Acceptable
3117029	Llangadog C.P. School	Field Work Complete				0	0	
3117030	Ysgol Y Dderwen, Carmarthen	Complete	0	0	1	1	1	High
3117031	Llanmiloe C.P. School	Draft Report Issued				0	0	
3117032	Bryn C.P. School	Draft Report Issued				0	0	
3117033	Y Felin (Felinfoel)	Complete	0	2	0	2	6	Acceptable
3117034	Ysgol Brynsierfel, Llanelli.	Complete	0	3	1	4	10	Acceptable
3117035	Llangunnor C.P. School.	Complete	0	3	0	3	9	Acceptable
3117036	Ysgol Gymraeg Teilo Sant, Llandeilo.	Field Work Complete				0	0	
3117037	Penygaer C.P. School.	Complete	0	1	2	3	5	Acceptable
3117038	Bigyn C.P. School.	Complete	0	0	0	0	0	N/A
3117039	Richmond Park C.P. School.	Complete	0	1	4	5	7	Acceptable
3117040	Ysgol Griffith Jones	Complete	0	0	4	4	4	Acceptable
3117041	St. Mary's R.C.P. School. Llanelli.	Complete	0	3	1	4	10	Acceptable
3117042	St. Mary's R.C.P. School, Carmarthen.	Complete	0	1	7	8	10	Acceptable
3117043	Model V.A.P. School.	Complete	0	4	3	7	15	Low
3117044	Ysgol Bro Dinefwr	Field Work Complete				0	0	
3117045	St John Lloyd	Complete	0	0	4	4	4	Acceptable
3117046	Dyffryn Taf	Complete	0	1	3	4	6	Acceptable
3117047	Ysgol Gyfun Emlyn	Field Work Complete				0	0	
3117048	Bro Myrddin	Complete	0	3	2	5	11	Low
Grants								
3117049	School Uniform	Complete	0	3	5	8	14	Low
3117050	Post 16	Complete	0	0	0	0	0	N/A
3117051	Education - EIG - Q1 Audit	Complete	0	0	0	0	0	N/A
3117052	Education - EIG - Q2 Audit	Complete	0	0	0	0	0	N/A
3117053	Education - EIG - Q3 Audit	Complete	0	2	0	2	6	Acceptable
3117054	Education - EIG - Q4 Audit	Complete	0	0	0	0	0	N/A
3117055	Education - EIG - Final Annual Audit	Complete	0	0	0	0	0	N/A
3117056	Education - PDG	Complete	0	0	0	0	0	N/A
3117057	Education & Children Grants - PDG Q4	Complete	0	0	0	0	0	N/A
3117058	Youth Work Strategy Grant	Complete	0	0	1	1	1	N/A
Corporate Services								
4117001	Main Accounting	Complete	0	0	0	0	0	High
4117002	Budget Setting	Complete	0	1	2	3	5	Acceptable
4117003	Budget Monitoring / Budget Manual Compliance	Complete	0	0	0	0	0	N/A
4117004	VAT	Draft Report Issued				0	0	
4117005	Capital Accounting incl.Fixed Asset Register	Field Work Complete				0	0	
4117006	Treasury Management - Loans	Complete	0	1	0	1	3	Acceptable
4117007	Investments - Carmarthenshire CC	Complete	0	0	0	0	0	N/A
4117008	Investments - Dyfed Pension Fund	Field Work Complete				0	0	
4117009	Pensions Payroll System	Complete	0	0	0	0	0	High
4117010	Housing Benefits	Field Work Complete				0	0	
4117011	Council Tax	Draft Report Issued				0	0	
4117012	NNDR	Draft Report Issued				0	0	
4117013	Payroll System	Complete	0	2	3	5	9	Acceptable
4117014	Creditor Payments	Field Work Complete				0	0	
4117015	Debtors System	Complete	0	0	0	0	0	N/A
4117016	Cash Receipting	Draft Report Issued				0	0	
4117017	Banking	Complete	0	0	2	2	2	High
4117018	Travel & Subsistence System	Draft Report Issued				0	0	
4117019	Trust Funds	Complete	0	2	1	3	7	Acceptable
4117020	Burry Port Harbour - Accounts Return for WAO	Complete	0	6	1	7	19	Low
4117021	Teachers Salaries	Complete	0	2	1	3	7	Acceptable
4117022	Asset Disposal / Acquisition	Field Work Complete				0	0	
4117023	Financial Management Other	Complete	0	0	0	0	0	N/A

INTERNAL AUDIT PLAN 2017/18			REPORTING						
2017/18			Issues						
Job No	Departments	Status	No. of 3 * Issues	No. of 2 * Issues	No. of 1 * Issues	Total No. Issues	Score	Assurance Level	
	Communities								
5117001	Disability/Adaptations/Renewals/ARBED	Complete	0	0	0	0	0	N/A	
5117002	Houses for Homes	Complete	0	0	0	0	0	High	
5117003	Tenancy Management	Complete	0	0	0	0	0	N/A	
5117004	Homelessness	Complete	0	0	0	0	0	N/A	
5117005	Rents	Complete	0	0	0	0	0	High	
5117006	Contract Management/Partnerships	Complete	0	0	0	0	0	N/A	
5117007	Direct Payments	Complete	0	0	2	2	2	High	
5117008	Residential Care Authority & Private Homes	Draft Report Issued				0	0		
5117009	Day Care	Draft Report Issued				0	0		
5117010	Learning Disabilities	Complete	0	0	0	0	0	High	
5117011	Safeguarding	Complete	0	0	0	0	0	High	
5117012	Service User Assets	Complete	0	1	0	1	3	Acceptable	
5117013	Care Plans	Complete	0	0	0	0	0	N/A	
5117014	Independent Living Fund	Complete	0	1	1	2	4	Acceptable	
5117015	Joint Equipment Store	Complete	0	2	2	4	8	Acceptable	
5117016	Amman Valley Leisure Centre	Draft Report Issued				0	0		
5117017	Carmarthen Leisure Centre	Complete	0	2	2	4	8	Acceptable	
5117018	Llanelli Leisure Centre	Draft Report Issued				0	0		
5117019	Newcastle Emlyn Leisure Centre	Complete	0	1	5	6	8	Acceptable	
5117020	Pembrey Country Park / MCP / Country Parks	Complete	0	1	7	8	10	Acceptable	
5117021	Ski Centre	Draft Report Issued				0	0		
5117022	Countryside Access	Draft Report Issued				0	0		
5117023	St Clears Craft Centre	Complete	0	1	2	3	5	Acceptable	
5117024	West Area Leisure	Draft Report Issued				0	0		
5117025	Pendine Outdoor Education Centre	Complete	0	10	1	11	31	Low	
5117026	Financial Management Other	Complete	0	0	0	0	0	N/A	
	Grants								
5117027	Supporting People - Outcomes	Complete	0	0	0	0	0	N/A	
5117028	Supporting People - Financials	Complete	0	0	0	0	0	N/A	
5117029	Communities (time used for Supp People)	Complete	0	0	0	0	0	N/A	
	Environment								
	Property:								
6117001	Property Maintenance	Complete	0	1	2	3	5	Acceptable	
6117002	Property Management	Complete	0	0	0	0	0	N/A	
6117003	Tenancy Management / Housing Voids	Draft Report Issued				0	0		
6117004	Provision / livestock markets	Field Wor Complete				0	0		
6117005	Grounds Maintenance	Complete	0	4	0	4	12	Low	
6117006	Waste Services	Draft Report Issued				0	0		
6117007	Environmnetal Enforcement	Complete	0	0	0	0	0	High	
	Highways and Transport:								
6117008	Highway Maintenance (incl. Trunk Roads)	Complete	0	3	0	3	9	Acceptable	
6117009	Public transport	Complete	0	0	0	0	0	High	
6117010	Fleet/Plant Management	Complete	0	0	0	0	0	High	
	Planning Services:								
6117011	Building Control	Complete	0	0	0	0	0	High	
6117012	106 Agreements	Complete	0	0	0	0	0	High	
6117013	Heritage	Complete	0	0	0	0	0	High	
	Policy & Development Departmental:								
6117014	Management Systems - Total	Complete	0	0	0	0	0	N/A	
6117015	Procurement	Complete	0	0	0	0	0	N/A	
6117016	Financial Management Other	Complete	0	0	0	0	0	N/A	
	Grants								
6117017	Departmental Grants	Complete	0	0	0	0	0	N/A	
	Procurement / Contracts								
7117001	Departmental Procurement Revenue Contracts	Draft Report Issued				0	0		
7117002	Corporate Procurement	Field Work Complete				0	0		
7117003	Framework contracts	Field Work Complete				0	0		
7117004	Regional Framework contracts	Field Work Complete				0	0		
7117005	Specific Projects	Complete	0	0	0	0	0	High	
7117006	Capital Maintenance	Complete	0	0	0	0	0	N/A	
7117007	21st Century Schools	Complete	0	0	0	0	0	High	
7117008	Post Contract	Complete	0	0	0	0	0	N/A	
7117009	Contract Partnering Selection	Draft Report Issued				0	0		
7117010	Capital Grant Management	Complete	0	0	0	0	0	High	
7117011	Departmental Contract Management	Complete	1	0	0	1	5	Low	
7117012	Cost Management	Complete	0	0	0	0	0	N/A	
7117013	Financial Management Other	Complete	0	0	0	0	0	N/A	
	Additional Work								
5117030	Pendine Investigation	Complete	0	0	0	0	0	N/A	
4117024	Self Assessment	Complete	0	0	0	0	0	Compliant	
2117017	Ceredigion Payroll	Complete	0	0	0	0	0	N/A	
5117030	Pendine Investigation Phase II	Complete	0	0	0	0	0	N/A	
2217001	FOIA	Complete	0	0	0	0	0	N/A	
	Swansea City Council Investigation	Complete	0	0	0	0	0	N/A	
	Neath Port Talbot Investigation	Complete	0	0	0	0	0	N/A	
3117059	PDG Q3	Complete	0	1	0	1	3	Acceptable	
3117059	PDG Q1	Complete	0	0	0	0	0	Acceptable	
3117059	PDG Q2	Complete	0	0	0	0	0	Acceptable	

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2017/18										
2017/18	% Plan Completion to Date	90%			% Target Mar 2018				90.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Chief Executive									
1117001	Corporate Strategy/Policy Making	8	*	*	*	*	N/A	N/A	8.0	Complete
1117002	Partnership Arrangements	8	*	*	*	*	N/A	N/A	8.0	Complete
1117003	Annual Governance Statement	8	*	*	*	*	*	*	8.0	Complete
1117004	HR Function - Recruitment / Safer Recruitment DBS	8	*	*	*	*	N/A	N/A	8.0	Complete
1117005	Health & Safety	8	*	*	*	*	*	*	8.0	Complete
1117006	Staffing Policies	5	*	*	*	*	N/A	N/A	5.0	Complete
1117007	Declaration of Interest	8	*	*	*	*	*	*	0.0	Commenced
1117008	Community Safety	5	*	*	*	*	*	*	5.0	Complete
1117009	Electoral Services	5	*	*	*	*	*	*	5.0	Complete
1117010	Markets	5	*	*	*	*	*	*	0.0	Commenced
1117011	Sponsorship /Tourism/Marketing	5	*	*	*	*	N/A	N/A	5.0	Complete
1117012	Property Management	8	*	*	*	*	*	*	8.0	Complete
1117013	Estate Management	8	*	*	*	*	*	*	8.0	Complete
1117014	European Programme	8	*	*	*	*	*	*	7.2	Draft Report Issued
1117015	Economic Development	10	*	*	*	*	N/A	N/A	10.0	Complete
1117016	City Deal - Governance Arrangements	8	*	*	*	*	*	*	8.0	Complete
1117017	Wellness Centre	8	N/A	N/A	N/A	N/A	N/A	N/A	8.0	Complete
1117018	Community Regeneration	8	*	N/A	N/A	N/A	N/A	N/A	8.0	Complete
1117019	RLP	5	*	N/A	N/A	N/A	N/A	N/A	5.0	Complete
1117020	Performance/Governance/Improvement Plans	8	*	*	*	*	N/A	N/A	8.0	Complete
1117021	Physical Regeneration	8	*	*	*	*	*	*	7.2	Draft Report Issued
1117022	Well Being of Future Generations Act	5	*	*	*	*	*	*	5.0	Complete
1117023	Welsh Language Standards	5	*	*	*	*	*	*	5.0	Complete
1117024	Information Governance / Retention of records / CFP	8	*	*	*	*	*	*	7.2	Draft Report Issued
1117025	Property & Major Projects	10	*	*	*	*	N/A	N/A	10.0	Complete
1117026	Financial Management Other	5	*	*	*	*	N/A	N/A	5.0	Complete
	Grants									
1117027	Business Development	5	*	*	*	*	*	*	4.5	Draft Report Issued
1117028	Third Party Grants Monitoring	5	*	N/A	N/A	N/A	N/A	N/A	5.0	Complete
1117029	Grants Data Base	5	*	N/A	N/A	N/A	N/A	N/A	5.0	Complete
	Total Audit Days for Department	200							184.1	
	Computer Audits									
2117001	Computer Assisted Audit Testing(CAATs)	25	*	*	*	*	*	*	25.0	Complete
2117002	- Agresso Developments	5	*	*	*	*	*	*	3.8	Field Work Complete
2117003	- Resource Link	10	*	*	*	*	*	*	10.0	Complete
2117004	- Payment Cards	5	*	*	*	*	*	*	3.8	Field Work Complete
2117005	- Education & Children Services	5	*	*	*	*	N/A	N/A	5.0	Complete
2117006	National Fraud Initiative	35	*	N/A	*	*	N/A	N/A	35.0	Complete
2117007	Asset Management (Central/Other)	10	*	*	*	*	*	*	0.0	Commenced
2117008	Collaborative Working	10	*	*	*	*	*	*	0.0	
2117009	Networks inc WiFi	10	*	*	*	*	*	*	10.0	Complete
2117010	Business Continuity Planning	10	*	*	*	*	*	*	7.5	Field Work Complete
2117011	Installations	10	*	*	*	*	*	*	10.0	Complete
2117012	Active Directory	10	*	*	*	*	*	*	10.0	Complete
2117013	Schools	10	*	*	*	*	*	*	0.0	Commenced
2117014	Other Systems - (Not TASK)	10	*	*	*	*	*	*	10.0	Complete
2117015	Digital Transformation	10	*	*	*	*	N/A	N/A	10.0	Complete
2117016	Agile Working	10	*	*	*	*	N/A	N/A	10.0	Complete
	Total Days Computer Audits	185							150.0	

INTERNAL AUDIT PLAN 2017/18										
2017/18	% Plan Completion to Date	90%		% Target Mar 2018					90.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Education & Children									
	School Improvement									
3117001	School Effectiveness Support Services	8	*	*	*	*	N/A	N/A	8.0	Complete
	Education Services									
3117002	Special Educational Needs	8	*	*	*	*	*	*	0.0	Pre Audit Meeting
3117003	School Redundancy & EVR	8	*	*	*	*	*	*	8.0	Complete
	Strategic Development									
3117004	School Milk & Uniform Grants	5	*	*	*	*	*	*	5.0	Complete
3117005	School Meals & Primary Free Breakfast Services	12	*	*	*	*	*	*	12.0	Complete
	Curriculum & Well being									
3117006	Youth Service	8	*	*	*	*	N/A	N/A	8.0	Complete
3117007	Youth Service short term grants	3	*	*	*	*	N/A	N/A	3.0	Complete
3117008	Adult & Community Learning	5	*	*	*	*	*	*	4.5	Draft Report Issued
	Children's Services									
3117009	Safeguarding	8	*	*	*	*	*	*	0.0	Commenced
3117010	Financial Management Other (Used for self assessment que	5	*	*	*	*	N/A	N/A	5.0	Complete
	Schools:									
3117011	Cross Hands C.P. School.	3	*	*	*	*	*	*	2.7	Draft Report Issued
3117012	Drefach C.P. School.	3	*	*	*	*	*	*	2.7	Draft Report Issued
3117013	Llangain C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117014	Banccfosfelin C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117015	Pontyberem C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117016	Gwynfryn C.P. School.	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117017	Carway C.P. School.	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117018	Pontiets C.P. School	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117019	Five Roads C.P. School	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117020	Maesybont C.P. School.	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117021	Blaenau C.P. School	3	*	*	*	*	*	*	3.0	Complete
3117022	Ysgol G. Mynyddgarreg	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117023	Trimsaran C.P. School	3	*	*	*	*	*	*	3.0	Complete
3117024	Copperworks Infant & Nursery School	3	*	*	*	*	*	*	3.0	Complete
3117025	Pen Rhos C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117026	Peniel C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117027	Bro Banw	3	*	*	*	*	*	*	0.0	Commenced
3117028	Saron C.P. School	3	*	*	*	*	*	*	3.0	Complete
3117029	Llangadog C.P. School	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117030	Ysgol Y Dderwen, Carmarthen	3	*	*	*	*	*	*	3.0	Complete
3117031	Llanmiloe C.P. School	3	*	*	*	*	*	*	2.7	Draft Report Issued
3117032	Bryn C.P. School	3	*	*	*	*	*	*	2.7	Draft Report Issued
3117033	Y Felin (Felinfoel)	3	*	*	*	*	*	*	3.0	Complete
3117034	Ysgol Brynsierfel, Llanelli.	3	*	*	*	*	*	*	3.0	Complete
3117035	Llangunnor C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117036	Ysgol Gymraeg Teilo Sant, Llandeilo.	3	N/A	N/A	*	*	*	*	2.3	Field Work Complete
3117037	Penygaer C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117038	Bigyn C.P. School.	3	N/A	N/A	*	N/A	N/A	N/A	3.0	Complete
3117039	Richmond Park C.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117040	Ysgol Griffith Jones	3	*	*	*	*	*	*	3.0	Complete
3117041	St. Mary's R.C.P. School. Llanelli.	3	*	*	*	*	*	*	3.0	Complete
3117042	St. Mary's R.C.P. School, Carmarthen.	3	*	*	*	*	*	*	3.0	Complete
3117043	Model V.A.P. School.	3	*	*	*	*	*	*	3.0	Complete
3117044	Ysgol Bro Dinefwr	7	N/A	N/A	*	*	*	*	5.3	Field Work Complete
3117045	St John Lloyd	7	*	*	*	*	*	*	7.0	Complete
3117046	Dyffryn Taf	7	*	*	*	*	*	*	7.0	Complete
3117047	Ysgol Gyfun Emlyn	7	N/A	N/A	*	*	*	*	5.3	Field Work Complete
3117048	Bro Myrddin	7	*	*	*	*	*	*	7.0	Complete
	Grants									
3117049	School Uniform	5	*	*	*	*	*	*	5.0	Complete
3117050	Post 16	5	*	*	*	*	*	*	5.0	Complete
3117051	Education - EIG - Q1 Audit	5	*	*	*	*	*	*	5.0	Complete
3117052	Education - EIG - Q2 Audit	5	*	*	*	*	*	*	5.0	Complete
3117053	Education - EIG - Q3 Audit	5	*	*	*	*	*	*	5.0	Complete
3117054	Education - EIG - Q4 Audit	5	*	*	*	*	*	*	5.0	Complete
3117055	Education - EIG - Final Annual Audit	5	*	*	*	*	*	*	5.0	Complete
3117056	Education - PDG	5	*	*	*	*	*	*	5.0	Complete
3117057	Education & Children Grants - PDG Q4	5	*	*	*	*	*	*	5.0	Complete
3117058	Youth Work Strategy Grant	5	*	*	*	*	*	*	5.0	Complete
	Total Audit Days for Department	254							223.8	

INTERNAL AUDIT PLAN 2017/18										
2017/18	% Plan Completion to Date	90%			% Target Mar 2018				90.0%	
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
Corporate Services										
4117001	Main Accounting	10	*	*	*	*	*	*	10.0	Complete
4117002	Budget Setting	5	*	*	*	*	*	*	5.0	Complete
4117003	Budget Monitoring / Budget Manual Compliance	5	*	*	*	*	*	*	5.0	Complete
4117004	VAT	8	*	*	*	*	*	*	7.2	Draft Report Issued
4117005	Capital Accounting incl.Fixed Asset Register	8	*	*	*	*	*	*	6.0	Field Work Complete
4117006	Treasury Management - Loans	5	*	*	*	*	*	*	5.0	Complete
4117007	Investments - Carmarthenshire CC	5	*	*	*	*	*	*	5.0	Complete
4117008	Investments - Dyfed Pension Fund	5	*	*	*	*	*	*	3.8	Field Work Complete
4117009	Pensions Payroll System	10	*	*	*	*	*	*	10.0	Complete
4117010	Housing Benefits	10	*	*	*	*	*	*	7.5	Field Work Complete
4117011	Council Tax	10	*	*	*	*	*	*	9.0	Draft Report Issued
4117012	NNDR	10	*	*	*	*	*	*	9.0	Draft Report Issued
4117013	Payroll System	20	*	*	*	*	*	*	20.0	Complete
4117014	Creditor Payments	20	*	*	*	*	*	*	15.0	Field Work Complete
4117015	Debtors System	20	*	*	*	*	*	*	20.0	Complete
4117016	Cash Receipting	5	*	*	*	*	*	*	4.5	Draft Report Issued
4117017	Banking	5	*	*	*	*	*	*	5.0	Complete
4117018	Travel & Subsistence System	10	*	*	*	*	*	*	9.0	Draft Report Issued
4117019	Trust Funds	8	*	*	*	*	*	*	8.0	Complete
4117020	Burry Port Harbour - Accounts Return for WAO	5	*	*	*	*	*	*	5.0	Complete
4117021	Teachers Salaries	8	*	*	*	*	*	*	8.0	Complete
4117022	Asset Disposal / Acquisition	8	*	*	*	*	*	*	6.0	Field Work Complete
4117023	Financial Management Other	5	*	*	*	*	N/A	N/A	5.0	Complete
Total Audit Days for Department		205							177.95	
Communities										
5117001	Disability/Adaptations/Renewals/ARBED	8	*	*	*	*	*	*	8.0	Complete
5117002	Houses for Homes	8	*	*	*	*	*	*	8.0	Complete
5117003	Tenancy Management	8	N/A	N/A	N/A	N/A	N/A	N/A	8.0	Complete
5117004	Homelessness	8	*	*	*	*	N/A	N/A	8.0	Complete
5117005	Rents	8	*	*	*	*	*	*	8.0	Complete
5117006	Contract Management/Partnerships	10	N/A	N/A	N/A	N/A	N/A	N/A	10.0	Complete
5117007	Direct Payments	10	*	*	*	*	*	*	10.0	Complete
5117008	Residential Care Authority & Private Homes	8	*	N/A	*	*	*	*	7.2	Draft Report Issued
5117009	Day Care	8	*	N/A	*	*	*	*	7.2	Draft Report Issued
5117010	Learning Disabilities	5	*	*	*	*	*	*	5.0	Complete
5117011	Safeguarding	10	*	*	*	*	*	*	10.0	Complete
5117012	Service User Assets	8	*	*	*	*	*	*	8.0	Complete
5117013	Care Plans	5	*	*	*	*	N/A	N/A	5.0	Complete
5117014	Independent Living Fund	5	*	*	*	*	*	*	5.0	Complete
5117015	Joint Equipment Store	5	*	*	*	*	*	*	5.0	Complete
5117016	Amman Valley Leisure Centre	4	*	*	*	*	*	*	3.6	Draft Report Issued
5117017	Carmarthen Leisure Centre	4	*	*	*	*	*	*	4.0	Complete
5117018	Llanelli Leisure Centre	4	*	*	*	*	*	*	3.6	Draft Report Issued
5117019	Newcastle Emlyn Leisure Centre	4	*	*	*	*	*	*	4.0	Complete
5117020	Pembrey Country Park / MCP / Country Parks	12	*	*	*	*	*	*	12.0	Complete
5117021	Ski Centre	5	*	*	*	*	*	*	4.5	Draft Report Issued
5117022	Countryside Access	5	*	*	*	*	*	*	4.5	Draft Report Issued
5117023	St Clears Craft Centre	3	*	*	*	*	*	*	3.0	Complete
5117024	West Area Leisure	5	*	*	*	*	*	*	4.5	Draft Report Issued
5117025	Pendine Outdoor Education Centre	8	*	*	*	*	*	*	8.0	Complete
5117026	Financial Management Other	5	*	*	*	*	*	*	5.0	Complete
Grants										
5117027	Supporting People - Outcomes	5	*	N/A	*	*	*	*	5.0	Complete
5117028	Supporting People - Financials	10	*	*	*	*	*	*	10.0	Complete
5117029	Communities (time used for Supp People)	10	*	*	*	*	N/A	N/A	10.0	Complete
Total Audit Days for Department		198							194.1	

INTERNAL AUDIT PLAN 2017/18										
2017/18	% Plan Completion to Date	90%			% Target Mar 2018					90.0%
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Environment									
	Property:									
6117001	Property Maintenance	8	*	*	*	*	*	*	8.0	Complete
6117002	Property Management	5	*	*	*	*	N/A	N/A	5.0	Complete
6117003	Tenancy Management / Housing Voids	8	*	*	*	*	*	*	7.2	Draft Report Issued
6117004	Provision / livestock markets	5	*	*	*	*	*	*	3.8	Field Work Complete
6117005	Grounds Maintenance	5	*	*	*	*	*	*	5.0	Complete
6117006	Waste Services	8	*	*	*	*	*	*	7.2	Draft Report Issued
6117007	Environmental Enforcement	5	*	*	*	*	*	*	5.0	Complete
	Highways and Transport:									
6117008	Highway Maintenance (incl. Trunk Roads)	8	*	*	*	*	*	*	8.0	Complete
6117009	Public transport	5	*	*	*	*	*	*	5.0	Complete
6117010	Fleet/Plant Management	5	*	*	*	*	*	*	5.0	Complete
	Planning Services:									
6117011	Building Control	5	*	*	*	*	*	*	5.0	Complete
6117012	106 Agreements	5	*	*	*	*	*	*	5.0	Complete
6117013	Heritage	5	*	*	*	*	*	*	5.0	Complete
	Policy & Development Departmental:									
6117014	Management Systems - Total	5	*	*	*	*	N/A	N/A	5.0	Complete
6117015	Procurement	3	*	*	*	*	*	*	3.0	Complete
6117016	Financial Management Other	5	*	*	*	*	*	N/A	5.0	Complete
	Grants									
6117017	Departmental Grants	10	*	*	*	*	*	N/A	10.0	Complete
	Total Audit Days for Department	100							97.15	
	Procurement / Contracts									
7117001	Departmental Procurement Revenue Contracts	10	*	*	*	*	*	*	9.0	Draft Report Issued
7117002	Corporate Procurement	15	*	*	*	*	*	*	11.3	Field Work Complete
7117003	Framework contracts	15	*	*	*	*	*	*	11.3	Field Work Complete
7117004	Regional Framework contracts	10	*	*	*	*	*	*	7.5	Field Work Complete
7117005	Specific Projects	7	*	*	*	*	*	*	7.0	Complete
7117006	Capital Maintenance	5	*	*	*	*	N/A	N/A	5.0	Complete
7117007	21st Century Schools	5	*	*	*	*	*	*	5.0	Complete
7117008	Post Contract	7	*	*	*	*	N/A	N/A	7.0	Complete
7117009	Contract Partnering Selection	5	*	N/A	*	*	*	*	4.5	Draft Report Issued
7117010	Capital Grant Management	5	*	*	*	*	*	*	5.0	Complete
7117011	Departmental Contract Management	8	*	*	*	*	*	*	8.0	Complete
7117012	Cost Management	8	*	*	*	*	*	N/A	8.0	Complete
7117013	Financial Management Other	10	*	*	*	*	N/A	N/A	10.0	Complete
	Total Audit Days for Department	110							98.5	
	Total Approved Plan Days	1252							1125.6	

INTERNAL AUDIT PLAN 2017/18										
2017/18	% Plan Completion to Date	90%			% Target Mar 2018					90.0%
Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status
	Fire									
8117001	Network Security	5	*	*	*	*	*	*	5.0	Complete
8117002	Internet Security	5	*	*	*				0.0	Commenced
8117003	Agresso	3	*	*	*				0.0	Commenced
8117004	Data Protection	5	*	*	*				0.0	Commenced
8117005	NFI	5	*	*	*	*	*	*	5.0	Complete
8217001	Main Accounting	5	*	*	*	*	*	*	5.0	Complete
8217002	VAT	5	*	*	*	*	*	*	5.0	Complete
8217003	Capital Accounting incl.Fixed Asset Register	5	N/A	N/A	N/A	N/A	N/A	N/A	5.0	Complete
8217004	Treasury Management - Loans	2	*	*	*	*	*	*	2.0	Complete
8217005	Treasury Management - Investments	4	*	*	*	*	*	*	4.0	Complete
8217006	Pensions Payroll System	5	*	*	*	*	*	*	5.0	Complete
8217007	Payroll System	5	*	*	*	*	*	*	5.0	Complete
8217008	Creditor Payments	5	*	*	*	*	*	*	5.0	Complete
8217009	Debtors System	5	*	*	*	*	*	*	5.0	Complete
8217010	Banking	4	*	*	*	*	*	*	4.0	Complete
8217011	Travel & Subsistence System	5	*	*	*	*	*	*	5.0	Complete
8217012	Procurement	5	*	*	*	*	*	*	5.0	Complete
8217013	Asset Disposal / Acquisition / Asset Management	5	*	*	*	N/A	N/A	N/A	5.0	Complete
8217014	3*grants	10	*	*	*	*	*	*	9.0	Draft Report Issued
									0.0	
	Total Audit Days for Department	93							79.0	
	Additional Work Not Included in Original Plan									
5117030	Pendine Investigation	25	*	*	*	*	*	*	25.0	Complete
4117024	Self Assessment	25	*	*	*	*	N/A	N/A	25.0	Complete
2117017	Ceredigion Payroll	14	*	*	*	*	*	*	14.0	Complete
5117030	Pendine Investigation Phase II	5	*	*	*	*	N/A	N/A	5.0	Complete
2217001	FOIA	4	*	*	*	*	N/A	N/A	4.0	Complete
	Swansea City Council Investigation	2	*	*	*	*	N/A	N/A	2.0	Complete
	Neath Port Talbot Investigation	2	*	*	*	*	N/A	N/A	2.0	Complete
3117059	PDG Q3	5	*	N/A	*	*	*	*	5.0	Complete
3117059	PDG Q1	5	*	*	*	*	*	*	5.0	Complete
3117059	PDG Q2	5	*	*	*	*	*	*	5.0	Complete
									0.0	
	Total Additional Work	185							171.0	
	Total Audit Plan Time	1437					% Complete to Date	90.2%	1296.6	
	Productivity of Total Audit Plan Days as a Percentage of Approved Plan Days							103.6%		

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INTERNAL AUDIT PLAN 2018/19											
2018/19	% Plan Completion to Date	4.8%			% Target Jun 2018					5.0%	
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status	
	Chief Executive										
1118001	Annual Governance Statement	11							0.0		
1118002	PMP Function - Recruitment / Safer Recruitment DBS	8							0.0		
1118003	Ethics	15							0.0		
1118004	Performance Management	8							0.0		
1118005	Whistleblowing	5							0.0		
1118006	Financial Management Other	5							0.0		
	Total Audit Days for Department	52							0		
	Information & Communications Audit										
2118001	Computer Assisted Audit Testing(CAATs)	25							0.0		
2118002	Resource Link	10							0.0		
2118003	Agresso	5							0.0		
2118004	Pensions	6							0.0		
2118005	Revenues/ Benefits / DIPS	8							0.0		
2118006	Education & Children Services Systems	10							0.0		
2118007	Communities Systems	15							0.0		
2118008	Environment Systems	15							0.0		
2118009	IT Procurement	10	*						0.0	Pre Audit Meeting	
2118010	Cloud Computing	10							0.0		
2118011	Data Protection	10							0.0		
2118012	Digital Transformation / Agile Working / Information	20							0.0		
2118013	Financial Management Other	6							0.0		
	Total Days Computer Audits	150							0.0		
	Regeneration & Policy										
3118001	Customer Services	10							0.0		
3118002	Press Office / Communication	10							0.0		
3118003	Modern Records	10							0.0		
3118004	Property & Estate Management	15							0.0		
3118005	New Funding Programmes (eg ESI)	10							0.0		
3118006	City Deal	10							0.0		
3118007	Wellness Centre	10							0.0		
3118008	Corporate Plan / Business Plans	10							0.0		
3118009	Regeneration Strand 1	10							0.0		
3118010	Regeneration Strand 2	8							0.0		
3118011	Regeneration Strand 3	8							0.0		
3118012	Regeneration Strand 4	10							0.0		
3118013	Complaints	10	*	*					0.0	Terms of Reference Issued	
3118014	Data Protection	10							0.0		
3118015	Financial Management Other	5							0.0		
	Grants										
3118016	R&P Third Party Grants	10							0.0		
	Total Audit Days for Department	156							0.0		
	Education & Children										
	School Improvement										
4118001	ERW inc arrangements for EIG & PDG	10							0.0		
	Education Services										
4118002	Challenge Advisors	10							0.0		
4118003	School Improvement	10							0.0		
	Strategic Development										
4118004	Information & Improvement	10							0.0		
4118005	Business Support	10							0.0		
	Curriculum & Well being										
4118006	Education Other Than At School (EOTAS)	5							0.0		
4118007	Families First Grant (Youth)	5	*	*	*	*	N/A	N/A	5.0	Complete	
4118008	School Consultants	10							0.0		
4118009	Learning Transformation - eg Cynnydd, Cam Nesa	10							0.0		
	Children's Services										
4118010	Corporate Parenting	10							0.0		
4118011	Family Support	5							0.0		
4118012	Safeguarding	10							0.0		
4118013	Financial Management Other	5							0.0		

INTERNAL AUDIT PLAN 2018/19											
2018/19	% Plan Completion to Date		4.8%				% Target Jun 2018				5.0%
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status	
Schools:											
4118014	Schools DBS	5							0.0		
4118015	Schools Recruitment & Teachers salaries	10							0.0		
4118016	Schools - Monitoring deficits & surpluses	10							0.0		
4118017	School Meals, Free Meals & Primary Free Breakfast Services	10							0.0		
4118018	Schools Questionnaires Q1	8	*	*	*				0.0	Commenced	
4118033	Schools Questionnaires Q2	6							0.0		
4118034	Schools Questionnaires Q3	8							0.0		
4118035	Schools Questionnaires Q4	8							0.0		
4118019	School visits Q1	8							0.0		
4118036	School visits Q2	6							0.0		
4118037	School visits Q3	8							0.0		
4118038	School visits Q4	8							0.0		
Grants											
4118020	Post 16	8							0.0		
4118021	Education - EIG - Final Annual Audit	5							0.0		
4118022	Education - EIG - Q1 Audit	10	*	*	*	*	N/A	N/A	10.0	Complete	
4118023	Education - EIG - Q2 Audit	5							0.0		
4118024	Education - EIG - Q3 Audit	5							0.0		
4118025	Education - EIG - Q4 Audit	5							0.0		
4118026	Education - PDG - Final Annual Audit	5							0.0		
4118027	Education - PDG - Q1	8							0.0		
4118028	Education - PDG - Q2	5							0.0		
4118029	Education - PDG - Q3	5							0.0		
4118030	Education - PDG - Q4	5							0.0		
4118031	14 to 19 Learning Pathways	10	*	*	*	*	N/A	N/A	10.0	Complete	
4118032	Youth Work Strategy Grant	10							0.0		
Total Audit Days for Department		291							25		
Corporate Services											
5118001	Budget Setting / Delivery of Efficiencies	10							0.0		
5118002	VAT	8							0.0		
5118003	Treasury Management - Loans	5							0.0		
5118004	Housing Benefits	10							0.0		
5118005	Payroll System	15							0.0		
5118006	Creditor Payments	15							0.0		
5118007	Debtors System	15	*	*	*				0.0	Commenced	
5118008	Cash & Bank	10							0.0		
5118009	Travel & Subsistence System	10							0.0		
5118010	Deputyships	15							0.0		
5118011	Trust Funds	15							0.0		
5118012	Burry Port Harbour - Accounts Return for WAO	8							0.0		
5118013	Financial Management Other	5							0.0		
Total Audit Days for Department		141							0.0		
Communities											
6118001	Home Care	10							0.0		
6118002	Residential Care Authority & Private Homes Q1	3	N/A	N/A	*	*			2.3	Field Work Complete	
6118023	Residential Care Authority & Private Homes Q2	3							0.0		
6118024	Residential Care Authority & Private Homes Q3	2							0.0		
6118025	Residential Care Authority & Private Homes Q4	2							0.0		
6118003	Supported Living	10							0.0		
6118004	Learning Disabilities	5	N/A	N/A	*				0.0	Commenced	
6118005	Safeguarding	10							0.0		
6118006	Affordable Homes	10							0.0		
6118007	Licensing and other fees	10	*						0.0	Pre Audit Meeting	
6118008	Museums	10	*	*	*				0.0	Commenced	
6118009	Libraries	10	*	*	*	*			7.5	Field Work Complete	
6118010	Amman Valley Leisure Centre	8							0.0		
6118011	Carmarthen Leisure Centre	10							0.0		
6118012	Llanelli Leisure Centre	10							0.0		
6118013	Pembrey Country Park / MCP / Country Parks	10							0.0		
6118014	Ski Centre	10							0.0		
6118015	Theatres	8							0.0		
6118016	South Area Leisure / Education & Workforce	8							0.0		
6118017	Pendine Outdoor Education Centre	8							0.0		
6118018	Llesiant Delta Wellbeing Ltd - LATC	20							0.0		
6118019	Housing Company	20							0.0		
6118020	Financial Management Other	5							0.0		
Grants											
6118021	Supporting People	15	*	*	*	*	*	*	15.0	Complete	
6118022	Communities	10	*	*	*	*	*	*	10.0	Complete	
Total Audit Days for Department		227							34.75		

INTERNAL AUDIT PLAN 2018/19											
2018/19	% Plan Completion to Date	4.8%			% Target Jun 2018					5.0%	
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Final Report Issued	Days to Date	Status	
	Environment										
	Property:										
7118001	Property Maintenance	15							0.0		
7118002	Property & Estate Management (sale of assets)	15							0.0		
7118003	Energy Strategy	10							0.0		
	Waste and Environment:										
7118004	Grounds Maintenance	10							0.0		
7118005	Cleansing Services	10							0.0		
	Highways and Transport:										
7118006	Highway Maintenance (incl. Trunk Roads)	10							0.0		
7118007	Other Streetwork	10							0.0		
7118008	Street lighting	10							0.0		
7118009	Parking Inc. Enforcement	8							0.0		
	Planning Services:										
7118010	Local Development Plan	10							0.0		
	Policy & Development Departmental:										
7118011	Management Systems - Total	10							0.0		
7118012	Financial Management Other	5							0.0		
	Grants										
7118013	Environment Departmental Grants	20							0.0		
	Total Audit Days for Department	143							0.0		
	Procurement / Contracts										
8118001	Framework contracts	15							0.0		
8118002	Specific Projects (new and post contact review)	20							0.0		
8118003	Departmental Contract Management	20							0.0		
8118004	Community Benefits	10							0.0		
8118005	Category Management	10							0.0		
8118006	Financial Management Other	5							0.0		
	Total Audit Days for Department	80							0		
	Total Approved Plan Days	1240				% Complete to Date	4.8%		59.8		
	Additional Work										
	Mid and West Wales Fire Authority	95							0.0		
2118014	Ceredigion IT	15							0.0		
1118007	Ceredigion Ethics	15							0.0		
	Total Additional Work	125							0.0		
	Total Audit Plan Time	1365				% Complete to Date	4.4%		59.8		
	Productivity of Total Audit Plan Days as a Percentage of Approved Plan Days						4.8%				

Mae'r dudalen hon yn wag yn fwriadol

DEPARTMENT Corporate Services	AUDIT REVIEW Main Accounting	AUDIT REF 4117001
PLANNED DAYS 10	ACTUAL DAYS 10	Frequency of Audit ANNUAL

BACKGROUND

One of the main objectives of the Main Accounting function is the maximisation of the Authority's financial resources, and the establishment and monitoring of sound and efficient financial control within the Authority.

The systems within the function are fundamental to the Authority and, as such, are subject to an annual review.

SCOPE

The Main Accounting System was reviewed to ensure that:

- Recommendations in the previous Internal Audit report had been actioned;
- Virements and journals are appropriate and authorised as expected;
- System balances are brought forward correctly;
- Financial Management System access levels are appropriate; and
- The coding structure is applied in accordance with recognised procedures.

SUMMARY OF RESULTS

The review of Main Accounting was classified as medium risk to the Authority but following completion of this review, the risk classification will be reduced to low risk.

Review of the Main Accounting System identified that current procedures are robust with all expected key controls established and operating to a good standard. As a result, it can be reported that the Main Accounting Section demonstrates very good control over its functions.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	None	High
Priority 2 – Strengthen Existing Controls	None	
Priority 3 – Minor Issues	None	

DEPARTMENT Corporate Services	AUDIT REVIEW Budget Setting & Monitoring	AUDIT REF 4117002
PLANNED DAYS 5	ACTUAL DAYS 5	Frequency of Audit ANNUAL

BACKGROUND

One of the main objectives of the Budget Setting & Monitoring function is the maximisation of the Authority's financial resources, and the establishment and monitoring of sound and efficient financial control within the Authority.

The systems within the function are fundamental to the Authority and, as such, are subject to an annual review. The systems include budget setting, budget monitoring and final account preparation.

SCOPE

The Budget Setting & Monitoring function was reviewed to ensure that:

- Recommendations in the previous Internal Audit report had been actioned;
- Budgets are approved, recorded and controlled appropriately; and
- Budgets are monitored in accordance with the budget manual and budget managers are appropriately trained and experienced to undertake their duties.

SUMMARY OF RESULTS

Budget setting and monitoring has previously been included within the Authority's Main Accounting review. This audit included elements of the previous reviews along with more focus on the budget monitoring process. Prior to the commencement of this review the risk rating was classified as medium risk to the Authority. This is due to the results of previous Main Accounting audits. Following completion of the testing and the issues identified, the risk classification will remain as medium.

Testing highlighted that current arrangements operate to an acceptable standard, with only a few issues being identified; the implementation of the recommendations detailed in the action plan will ensure improvements on the existing level of control.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	None	Acceptable
Priority 2 – Strengthen Existing Controls	1	
Priority 3 – Minor Issues	2	

<p>DEPARTMENT Environment / Regeneration & Policy</p>	<p>AUDIT REVIEW Property Management</p>	<p>AUDIT REF 1117012</p>
<p>PLANNED DAYS 8</p>	<p>ACTUAL DAYS 8</p>	<p>Frequency of Audit</p>
<p>BACKGROUND</p> <p>Carmarthenshire County Council has a number of properties for which the Authority has arranged with a number of organisations for the provision and development of a range of services within the County, or are let to tenants to generate income to supplement the Council's budgets.</p> <p>Arrangements are put in place by the Property Division / Regeneration & Policy Department to let and manage these properties. Where services are provided on behalf of the Authority, these arrangements also ensure such third parties are appointed appropriately and subsequently monitored by either themselves or the relevant Department to ensure the terms of such agreements are being fully complied with.</p> <p>SCOPE</p> <p>The review covered the controls and procedures in operation to assess the extent to which:</p> <ul style="list-style-type: none"> ➤ There is a robust system in place for the recording and monitoring of information held on properties with agreements / leases; and ➤ The Authority's policies and procedures for the allocation of agreements / leases are fully complied with. <p>SUMMARY OF RESULTS</p> <p>The review of the systems and procedures associated with Property Management had previously been assessed as being of high risk to the Authority during the Audit planning process. Due to the issues that have been identified during the current Internal Audit review, the review of Property Management will remain as being of high risk to the Authority.</p> <p>The Property Management role was restructured on 1st April, 2016, with properties now being managed by both the Property Division in the Environment Department and the Regeneration & Policy Department.</p> <p>The specific issues classified as fundamental weaknesses identified are as follows:</p> <ul style="list-style-type: none"> ➤ Testing on a sample of leased properties identified concerns in the management and administration of the Authority's assets, in areas such as: <ul style="list-style-type: none"> ▪ agreements were not always up to date, ▪ reviews and renewals of agreements were not always up to date, ▪ evidence was not always available to demonstrate that best value had been obtained or the authority 		

As a result there can be limited assurance that the controls in place are sufficiently robust in order to demonstrate adequate clarity and accountability over the lease of the Authority's properties. Formal procedures should be established for the monitoring of properties with leases / agreements to ensure the terms and conditions are being fully complied with, and rent reviews and renewals are undertaken promptly.

- Adequate monitoring of properties with agreements / leases is not always undertaken. In particular, the finance element of leased properties is not being managed appropriately. Procedures should be established to ensure the financial elements of contracts are actioned appropriately and all income due is collected promptly. Adequate records to support such actions should be maintained and these should be reviewed by an appropriate senior member of staff

The implementation of the recommendations, relating to the specific issues identified, will ensure improvements on the existing level of control.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	2	Low
Priority 2 – Strengthen Existing Controls	3	
Priority 3 – Minor Issues	None	

PWYLLGOR ARCHWYLIO

13 GORFFENAF 2018

ADRODDIAD BLYNYDDOL ARCHWYLIAD MEWNOL 2017/18

Adroddiad Blynyddol Archwylid Mewnol 2017/18 ir Pwyllgor.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Mae angen yr Adroddiad Blynyddol i fodloni gofynion Safonau Archwylid Mewnol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cynghorydd David Jenkins – Adnoddau.

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:

Pennaeth Archwilio, Risg a
Chaffael Dros dro

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

INTERNAL AUDIT ANNUAL REPORT 2017/18

This report provides an opinion of the adequacy and effectiveness of the Council's control environment for the year April 2017 to March 2018, based on the work undertaken in the 2017/18 Internal Audit Plan, agreed by Audit Committee

The following Report is attached:

1. Internal Audit Annual Report 2017/18.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance YES	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh Head of Revenues and Financial Compliance

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

Internal Audit Annual Report 2017/18

1. INTRODUCTION

The Public Sector Internal Audit Standards (PSIAS) established in 2013 are the agreed professional standards for Internal Audit in Local Government.

PSIAS sets out the requirement for the Head of Internal Audit to report to Officers and the Audit Committee to help inform their opinion on the effectiveness of the Authority's Framework of Governance, Risk Management and control.

This report provides an opinion by the Head of Internal Audit of the adequacy and effectiveness of the Council's control environment for the year April 2017 to March 2018, based on the work undertaken in the 2017/18 Internal Audit Plan, agreed by Audit Committee.

The annual opinion by the Head of Internal Audit contributes to the completion of the Annual Governance Statement (AGS), which forms part of the Annual Statement of Accounts

2. OVERALL OPINION

No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This statement is intended to provide reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

In arriving at the overall opinion, the Head of Audit has taken into account:

- the results of all work undertaken as part of the 2017/18 Internal Audit Programme
- the results of follow-up action of Internal Audit Reviews from current and previous years; and
- the acceptance of actions by Management (especially those deemed significant).

It is my opinion that the Authority has an 'Adequate' control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place, Risk Management and the control framework is generally sound and operated reasonably consistently. The Authority has an established Constitution, has developed Policies and approved Financial Procedure Rules that provide advice and guidance to all staff and members. I am

satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the Authority's internal control environment.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

3. INTERNAL AUDIT

The Head of Revenues and Financial Compliance is responsible for ensuring the effective delivery of the Internal Audit function in accordance with the principles agreed with the Authority's Chief Financial Officer (section 151 Officer) and in accordance with the Internal Audit Strategy 2014-2017.

The Authority maintains an effective Internal Audit function. The **Strategic and Annual Audit Plans** are approved by Audit Committee annually and regular reports are made to the Audit Committee throughout the year on progress and any significant weaknesses identified.

4. STAFFING

There were 9.8 FTE staff on the establishment during 2017/18 and the Section currently has only recently filled the vacant posts.

Overall sickness accounted for a loss of 9 productive days, equating to approximately 0.5% of available productive days, compared to 2.7% for the previous year. In addition to the sickness there was a maternity leave accounting for a further loss of 222 days. During the year vacant posts accounted for the loss of 290 days. Taking sickness, maternity leave and vacant posts 28% productive days were lost during the year, compared to 7.5% last year.

The Unit was led by the Head of Revenues and Financial Compliance and has 5 Teams covering IT Systems, Contracting / Procurement, and three Service Based Teams. The audit of the main financial systems (fundamental systems) is shared between the three Service Based Teams.

No Agency Staff were hired during the year.

6. ANNUAL AUDIT PLAN 2017/18

The 2017/18 Annual Plan agreed at the Audit Committee on 24th March 2017 continues to provide a broad coverage of the Authority services and systems.

The Annual Audit Plan for 2017/18 included 185 reviews and was compiled on a "risk basis" i.e. taking account of the nature of the service, value and previous findings.

75% of those reviews originally programmed were completed by 31st March 2018 thereby falling short of the 92% target, and on the 80% delivery the previous year.

Recommendations arising from internal audit work are graded according to the risk levels of the weaknesses identified, with recommended actions as follows:

- **Priority 1 - Fundamental Weaknesses**
Control issues to be addressed as a high priority. These relate to issues that are fundamental and material to the system of internal control at a service level.
- **Priority 2 - Strengthen Existing Controls**
Action required to avoid exposure to significant risks. These relate to issues that procedures do exist but require strengthening.
- **Priority 3 - Minor Issues**
Action required which should result in enhanced control or better value for money. These are issues arising that would, if corrected, improve the internal control environment in general but are not vital to the overall system of internal control.

At the completion of each audit review an overall opinion as to the level of assurance that can be provided is given. Following each audit, report recipients are asked to complete an action plan showing whether they agree with the recommendations made and how they plan to implement them.

During the period April 2017 to March 2018 a total of 262 recommendations have been made, these include recommendations made in draft reports at the time of this report. All recommendations are discussed and agreed with the relevant service departments.

The Reports outcomes are summarised in Table 1 below.

Table 1 – Analysis of Recommendations

Ratings	Number of Recommendations
Priority 1 *** Fundamental Control Issues to be addressed as a High Priority	3 (See Table 2 for a summary of the issues and an update on the status)
Priority 2 ** Control Issues required to strengthen existing procedures	143
Priority 3 * Minor issues	116

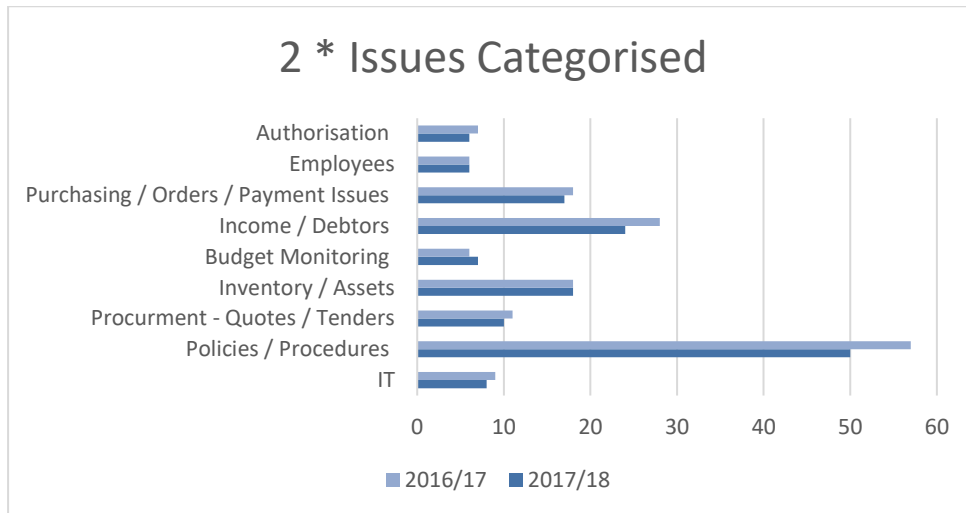
The Audit Committee are kept informed of the progress of Internal Audit reviews and significant issues brought to their attention as necessary. Table 2 below summarises the Priority 1 Fundamental Issues brought to the Audit Committee attention during the 2017/18 audit year to date.

Table 2 – Priority 1 - Fundamental Issues

Review	3* Issues Reported to Date for Audit Year 2017/18	Update
Coastal Facilities	Three areas of concern were noted in the initial review. In summary there was a general non-compliance with a range of the Authority's established procedures such as non-compliance with financial procedure rules, (including contract and quotation procedure rules and Transport & Engineering Unit Policy):	First reported to Audit Committee in March 2016. Audit Committee requested quarterly updates from the service as to the progress made in implementing the changes required to address the issues raised. These continue to do so now on a 6 monthly basis.
Supporting People	This review identified the weaknesses in the management and administration of the Supporting People Grant. This was in the main due to the issues previously identified and reported during 2015/16 and 2016/17.	First reported to Audit Committee in December 2015. Since then the Supporting People Manager has been reporting quarterly to the Audit Committee on the progress made in implementing the required changes to address the issues identified in the audit report. Following the Audit Committee in January 2017 Members agreed to change the reporting requirement to 6 monthly,

Review	3* Issues Reported to Date for Audit Year 2017/18	Update
		this continues to be the reporting requirement.
Museums	<p>Audit review identified concerns in the way that assets were being managed and administered. The main areas of concern were:</p> <ul style="list-style-type: none"> • a lack of a comprehensive up to date inventory of assets; • delay in the full implementation of the computerised system CALM; • a lack of adequate documentation available to support loan items; • a lack of adequate insurance arrangements. <p>A follow-up review was undertaken and whilst it was identified that many of the issues remained outstanding it was noted that a significant amount of work had been undertaken to put actions in place.</p>	An Action Plan was presented to Audit Committee in March 2017 along with the Audit Report. The Action plan provided a timetable of actions to be taken over the next year to address the issues identified. The Audit Committee request an update in the September 2017 meeting and then on a 6 monthly basis.
Departmental Contract Management	The Transport Division, in conjunction with the Procurement Section, should establish interim arrangements for the collection and banking of monies from car-parks, to ensure that the Authority's Contract Procedure Rules are being complied.	A procurement exercise was undertaken and a new contract awarded on 29th May 2018
Property Management	<p>Procedures for the management and administration of the Authority's leased properties must be reviewed and improved in order to ensure good control over the Authority's assets is achieved.</p> <p>In addition, formal procedures should be established for the monitoring of properties with leases / agreements to ensure the terms and conditions are being fully complied with, and rent reviews and renewals are undertaken promptly.</p>	Reported to Audit Committee July 2018
Property Management	<p>Procedures should be established to ensure the financial elements of contracts are actioned appropriately and all income due is collected promptly.</p> <p>Adequate records to support such actions should be maintained and these should be reviewed by an appropriate senior member of staff</p>	Reported to Audit Committee July 2018

The graph below shows the categorisation of the 2* issues raised in 2017/18 and compared to 2016/17



As can be seen the majority of issues relate to Policies and Procedures. The concerns raised were mainly in relation to:

- non-compliance with current policies and procedures
- policies not being applied consistently
- policies were unclear

Further to the analysis above each report notes what assurance we conclude for each review. The definitions are as follows:

Table 3 – Description for Assurance Levels

Assurance Level	Description for Assurance Level	Scores
High	Good controls consistently applied Low risk of not meeting objectives Low risk of fraud, negligence, loss, damage to reputation	0 to 2
Acceptable	Moderate Controls, some areas of non-compliance with agreed controls Medium / low risk of not meeting objectives Medium / low risk of fraud, negligence, loss, damage to reputation	3 to 10 with no 3* recommendations
Low	Inadequate controls High Risk of not meeting objectives High risk of fraud, negligence, loss, damage to reputation	> 10 or including one or more 3* recommendations

Taking into account final and draft reports to date the assurance levels gained are summarised in Table 4. It can be seen that of all the reviews to date 15% are considered to provide Low Assurance, as compared to 10% of the reports in 2016/17.

Table 4 – Assurance

Level of Assurance	Number of 2017/18 Reports	Number of 2016/17 Reports	Number of 2015/16 Reports
High	23	34	61
Acceptable	57	79	53
Low	14	12	25

The Final Internal Audit Reports once agreed with Heads of Service / Managers / Head Teachers are given to the appropriate Directors, Executive Board Members, Chair and Vice Chair of Audit Committee and Chair of School Governing Bodies for them to fully understand the key findings of each review and to be made aware of all recommendations. In addition to this arrangement the recommendations, agreed actions and responsible officers for 2017/18 audit year onwards are being placed on the Carmarthenshire’s PIMS electronic database system. This will provide a place where all responsible officers and their Senior Managers can access and review their recommendations, as well as providing Internal Audit with a tool to monitor and review actions.

7. ANNUAL GOVERNANCE STATEMENT (AGS)

The Governance Statement for the year ended 31st March 2018 forms part of the Statement of Accounts. The Annual Governance Statement explains how the Authority has complied with the various elements of the Governance Framework.

The Annual Governance Statement 2017/18 has been signed by both the Leader and Chief Executive and is presented within the Statement of Accounts for 2017/18.

A Corporate Governance Group comprising two Executive Board Members and key officers has been established to inform and monitor progress on issues affecting Governance. The Chair of Audit Committee also attends as an Observer.

The Group have met throughout the year and the Minutes have been referred to Audit Committee.

8. QUALITY ASSURANCE

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer. Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group. The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority. The self-assessment and the external assessment concluded that the Internal Audit Service is generally conforming.

Internal Audit continues to undertake quality assurance reviews as required by the Public Sector Internal Audit Standards (PSIAS) 2013.

Peer Review covers both Fundamental and Non Fundamental (Departmental / Establishment) Audits.

The Peer Reviews follow a prescribed process and appraises:

- Quality of audit work
- Quality of supervision
- Compliance with standards
- Compliance with the Audit Manual
- How Internal Audit function benefits the organisation
- Achievement of performance standards / indicators

8 Fundamental Reviews and 15 Non Fundamental Reviews were subject to Peer Review, which equates to approximately 24% of the reviews undertaken.

Results of the Peer Reviews completed indicate that the Audits reviewed complied with the requirements of the Public Sector Internal Audit Standards (PSIAS) 2013.

Staff complete an “**Ethical Standards Declaration**” for each review they undertake. This ensures that there are not issues that may affect their independence, objectivity and delivery of the review and that they have not conflicted with the principles detailed within the corporate “**Employee Declaration**” document.

9. FRAUD

Internal Audit's direct responsibility for providing an ongoing fraud detection and prevention service is restricted to “Non Benefit Fraud”. There is a Specialist Unit in the Revenues Unit of the Financial Services Division, which deals with all Benefit Fraud.

The Anti-Fraud and Anti-Corruption Strategy was approved by Audit Committee on 20th September 2012 and is available on the Authority's Intranet. This Strategy is in the process of being updated.

Internal Audit aims to provide a pro-active approach to fraud and staff are mindful of the potential for fraud in relation to all systems under review. All Internal Audit staff have received Fraud awareness training.

The Authority participates in the “**National Fraud Initiative**”, where data on Payroll, Creditors, Housing Benefit, Pensions, Insurance Claims, Blue Badges and VAT issues are matched nationally every 2 years to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was undertaken during 2017/18.

Internal Audit undertake a pro-active analysis of financial transactions linked to Payroll and Creditors to identify any potential anomalies for further investigation. The results of the analysis are reviewed and used to identify possible system weaknesses. Results are shared with the appropriate manager. There were no significant issues identified during the 2017/18 review, which is a significant improvement on previous years.

Undoubtedly one of the most effective methods of preventing or minimising fraud is through ensuring robust systems are in operation, which reduce the opportunity for individuals to defraud the Authority.

Internal Audit continues to provide training to a range of staff. Fraud awareness is a key area covered as part of the training.

10. SERVICE RISK AREAS

The following Service Risk Areas are considered areas for attention during 2018/19:

10.1 Grants / Project Management

The Authority continues to receive significant funding through grants. With fewer grants being audited by External Audit, Internal Audit are called upon to provide certificates to Welsh Government on certain claims but also departments requiring assurances that their arrangements are robust.

The Officers' Grants Panel, which included the Audit representations continues to monitor performance.

Internal Audit allocates specific time in the Annual Internal Audit Plan to review Grants, given the financial and reputational risks to the Authority.

Regular Reports are taken to the Grants Panel to ensure that adequate control is maintained.

10.2 Partnering / Collaboration

The Council works closely with partners on the Public Service Board which is spearheading greater partnering and collaboration locally.

Close working with Health and Local Authority Regional Groups is continuing, which is bringing together services in imaginative ways leading to greater alignment and co-ordination of budgets.

Internal Audit continues to provide advice on risk, controls and systems to ensure the Authority is properly safeguarded.

10.3 Procurement

Welsh Government initiatives continue to have an impact on the Authority. There is increased pressure to greater collaborative procurement.

There will inevitably be significant changes to procedures as a result of a move to greater use of technology linked to e-Procurement.

The change to Category Management along with Joint Working arrangements with Pembrokeshire will also be an area that will need to be considered, as this is a significant change to the working arrangements within the Procurement team,

Internal Audit have a positive working relationship with the Corporate Procurement Unit and are actively involved in the Procurement Working Groups.

Reviews of Departmental Procurement have identified issues with regard to compliance and these have been discussed with the relevant Heads of Service and the Corporate Procurement Unit.

10.4 Efficiency Agenda

The Efficiency Agenda places pressure on the Authority in terms of delivering services, achieving efficiencies and re-prioritising to meet demands. There are also pressures to reconfigure back-office support services whilst maintaining control and addressing risks from fraud. Internal Audit have a positive working relationship with the Transformation, Innovation and Change (TIC) Unit and are actively involved in TIC Working Groups.

10.5 City Deal

The City Deal will be governed by a Joint Committee arrangement composed of the Leaders of the local authorities of Carmarthenshire, Swansea (Chair), Neath Port Talbot and Pembrokeshire. The City Deal met in shadow form during the 2017/18 year pending formalisation of the Joint Committee Agreement. Carmarthenshire CC's Chief Executive is the lead Accountable Officer for the City Deal and the authority hosts the Regional Office function on behalf of the Joint Committee. As the hosts of the City Deal Carmarthenshire need to ensure that there are monitoring arrangements in place and assess the impact of the Deal. Internal Audit has a role to play in reviewing these arrangements, and provide assurance on our internal arrangements.

Helen L Pugh
Head of Revenues and Financial Compliance
June 2018

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

13 GORFFENAF 2018

BLAENRHAGLEN GWAITH Y PWYLLGOR ARCHWILIO

Y Pwrpas:

Adroddiad Blynyddol Archwiliad Mewnol 2018/19 ir Pwyllgor.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Blaenrhaglen Blynyddol i hysbysu'r Aelodau or Pwyllgor Archwyllo am yr eitemau agenda yw trafod am y flwyddyn 2018/19.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL**Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL****Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL****YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cynghorydd David Jenkins - Adnoddau

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y**Gwasanaeth:**

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol**Rhif ffôn:** 01267 246223**Cyfeiriad E-bost:**HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

AUDIT COMMITTEE FORWARD WORK PROGRAMME

To provide Members with a Forward Work Programme for the 2018/19 Audit Committee cycle to ensure that all appropriate committees have a published up to date programme owned by the Committee Members

The following Report is attached:

1. Forward Work Programme

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance NONE	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh Head of Revenues and Financial Compliance

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2018-21	AC 28-03-16	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

FORWARD WORK PROGRAMME - Audit Committee

Audit Committee 2018/19

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Jul-18	Sep-18	Dec-18	Mar-19
Appointment of Audit Committee: · Chair · Vice Chair	Corporate Services	Audit Committee	✓			
Annual Audit Report	Corporate Services	Head of Revenues and Financial Compliance	✓			
Forward Work Programme	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit Plan Update · To receive the progress report · To receive the Scoring Matrix for finalised reviews	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓
Internal Audit indicative three year plan	Corporate Services	Head of Revenues and Financial Compliance				✓
Assurance Reviews: - Fundamental financial systems - 3* reports	Corporate Services	Head of Revenues and Financial Compliance	As required			
Progress Report - Delivery of External Audit Recommendations	Regeneration & Policy	Performance Planning Section		✓		
Progress Report - Delivery of Internal Audit Recommendations	Corporate Services	Head of Revenues and Financial Compliance				✓
Progress reports as requested by Audit Committee · Supporting People · Museums · Coastal facilities	Communities	Safeguarding & Commissioning Manager Head of Leisure Head of Leisure	✓ ✓	✓		
Approval of Audit Charter	Corporate Services	Head of Revenues and Financial Compliance		✓		
Approval of Strategies / Rules & Regulations	Corporate Services	Head of Revenues and Financial Compliance	As and when required			
Approval of Risk and Business Continuity Strategy	Corporate Services	Head of Revenues and Financial Compliance				✓

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FORWARD WORK PROGRAMME - Audit Committee

Audit Committee 2018/19

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Jul-18	Sep-18	Dec-18	Mar-19
Approval of Anti-Fraud and Corruption Strategy	Corporate Services	Head of Revenues and Financial Compliance				✓
Receive the Corporate Risk Register	Corporate Services	Head of Revenues and Financial Compliance		✓		✓
Opportunity for Members to discuss Risks		Risk owners		✓	✓	
Statement of Accounts including Annual Governance Statement for Carmarthenshire CC & Dyfed Pension Fund <ul style="list-style-type: none"> · To be received · To be approved 	Corporate Services	Head of Financial Services	✓	✓		
Burry Port Harbour Accounting Statement 2015-16 <ul style="list-style-type: none"> · To be received · To be approved 	Corporate Services	Head of Financial Services	✓	✓		
Audit enquiries to those charged with governance and management for: <ul style="list-style-type: none"> · Carmarthenshire CC · Dyfed Pension Fund 	Corporate Services	Head of Financial Services		✓		
Single Tender Action	Corporate Services	Director of Corporate Services				
Minutes for noting: <ul style="list-style-type: none"> · Grants Panel · Corporate Governance Group · Risk Management Steering Group 	Corporate Services	Head of Revenues and Financial Compliance Head of Financial Services	✓	✓	✓	✓

FORWARD WORK PROGRAMME - Audit Committee

Audit Committee 2018/19

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Jul-18	Sep-18	Dec-18	Mar-19	
Wales Audit Office:	Corporate Services	Wales Audit Office					
· Audit Plan Update			✓	✓	✓	✓	
· Annual Improvement Report				✓			
· Financial Statements – ISA260 Report presented to those charged with Governance)in relation to the Statement of Accounts for o Carmarthenshire CC o Dyfed Pension Fund					✓		
· Letter of Representation o Carmarthenshire CC o Dyfed Pension Fund					✓		
· Annual Audit Letter: o Carmarthenshire CC o Dyfed Pension Fund						✓	
· Thematic Study: Well-being of Future Generations - Baseline assessment			✓				
· Thematic Study: Well-being of Future Generations -Scrutiny Review			✓				
· Thematic Study: Service User Review							
· LG Improvement Study - Intermediate Care Fund							
· LG Improvement Study - Using Data Effectively					✓		
· LG Improvement Study - How well do public bodies provide services to rural communities					✓		
· Local Project work			✓	✓			
· Auditor General’s fees o Financial Audits: § Carmarthenshire CC § Dyfed Pension Fund o Performance Audit							✓

Mae'r dudalen hon yn wag yn fwiadol

Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer	Dates										
			Feb-16	Jul-17	Autumn '17	Dec-17	Feb-17	Jul-18	Autumn 18	Dec-18	Feb-19	Jun-19	
Audit Committee Self-Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓		✓					✓			
Meeting with Auditors	Corporate Services				✓	✓			✓		✓		
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓					✓				✓	
Statement of Accounts & Annual Governance Statement	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓					✓				✓
Audit Committee Development Session	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓									
Category Management	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance			✓								

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR ARCHWYLIO

13 GORFFENNAF 2018

ASESIAD ALLANOL O ARCHWILIAD MEWNOL

Y Pwrpas:

Sicrwydd Ansawdd.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Cydymffurfiaid â Safonau Archwiliad Mewnol y Sector Gyhoeddus.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL**Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL****Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL****YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cynghorydd David Jenkins - Adnoddau

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y**Gwasanaeth:**

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

EXTERNAL ASSESSMENT OF INTERNAL AUDIT

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer.

Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group.

The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh Head of Revenues and Financial Compliance

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

Public Sector Internal Audit Standards (PSIAS)
External Assessment of Carmarthenshire County Council
Internal Audit Service
March 2018

Date of Assessment Fieldwork	March 2018
Date of Report Issue	27/03/2018
Report Status	Final
Report Author	Andrew Wathan Chief Internal Auditor for Newport City Council & Monmouthshire County Council
Issued to	Helen Pugh Head of Revenues and Compliance

1. Introduction

- 1.1 The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.
- 1.2 The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer.
- 1.3 Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group.

2. Purpose

- 2.1 The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority.

3. Results

- 3.1 Carmarthenshire County Council used the Chartered Institute of Internal Auditors (IIA) self assessment compliance checklist. In summary there are 45 best practice lines within this checklist to ensure compliance with the PSIAS. A self-assessment review of conformance against the PSIAS was undertaken during 2017/18 by Helen Pugh, Head of Revenues and Compliance, who at the time was in effect the Head of Audit.
- 3.2 Following the validation, the Internal Audit Service of Carmarthenshire County Council is currently generally conforming to 34 (76%) of the requirements of the Standards, with partial conformance with 10 (22%) requirements and 1 (2%) standard was not applicable.
- 3.3 The following table summarises the outcome of the external assessment:

Standard	Conformance				Total
	GC	PC	NC	N/A	
1. Definition of Audit Risk	Y				
2. Code of Ethics	Y				
3. Attribute Standards					
1000. Purpose, Authority and Responsibility		2			2
1100. Objectivity and Independence	3	2			5
1200. Proficiency and Due Professional Care	3				3
1300. Quality Assurance and Improvement Programme	1	5			6
4. Performance Standards					
2000. Managing the Internal Audit Activity	7			1	8
2100. Nature of Work	2	1			3
2200. Engagement Planning	5				5
2300. Performing the Engagement	4				4
2400. Communicating Results	7				7
2500. Monitoring Progress	1				1
2600. Communicating the Acceptance of Risks	1				1
Total	34	10		1	45

3.4 The main areas of partial compliance are in respect of the following areas.

Standard 1000: Purpose, Authority and Responsibility

3.5 Internal Audit has an Audit Charter which defines its purpose, authority and responsibility and meets most of the requirements of the Standards. The Audit Charter should be updated to incorporate the Mission and Definition of Internal Audit, recognise the mandatory nature of the Standards and acknowledge the 'board' as the Audit Committee.

3.6 The Charter was last updated during 2016/17 and was approved by the Audit Committee in September 2016. The Standards require that the Charter is reviewed and updated periodically by the Head of Audit; for example this could be specified within the Charter as being updated every 3 years.

Standard 1100: Independence and Objectivity

- 3.7 The Standards highlight a number of ways of identifying the organisational independence of Internal Audit including the Audit Committee being responsible for approving the risk-based Audit Plan. As the current Head of Audit has other responsibilities within her remit the Internal Audit team should clearly demonstrate independence and objectivity when auditing areas within her responsibility.

Standard 1200: Proficiency and due Professional Care

- 3.8 In order to demonstrate that the work of Internal Audit is undertaken professionally and consistently, the Standards state that auditors must possess the knowledge, skill and other competencies to perform their individual responsibilities. One way of evidencing this would be for auditors to confirm that they have undertaken their work in accordance with the Standards; job controls sheets could be updated to include a statement to be signed off by the auditor to verify that they have recognised this.

Standard 1300: Quality Assurance and Improvement Programme

- 3.9 The Standards require that a Quality Assurance and Improvement Programme (QAIP) is developed which covers all aspects of the internal audit activity and enables conformance with all aspects of the Standards to be evaluated. The processes which form the contents of the QAIP are largely in place with the completion of the self-assessment checklist being an important element of the QAIP as are the various performance targets and measures that are currently in place to monitor Internal Audit's activities. However, as yet, these haven't been formally set out in a QAIP document.
- 3.10 The Standards require an external assessment, at least once every five years and the self-assessment checklist asks various questions regarding the performance and reporting of that assessment. Consideration should be given to using the CIPFA checklist for consistency with the Welsh Chief Auditors' Group.
- 3.11 The need for an external assessment within this timeframe has been recognised and has been discussed with the Chair of the Audit Committee. However, no report has been taken to the Audit Committee setting out the options for the external assessment and highlighting the qualifications and independence of the external assessor or assessment team as required by the Standards. The Head of Revenues and Compliance intends to take a comprehensive report to the Audit Committee once this external assessment report has been received and finalised.

Standard 2100: Nature of Work

- 3.12 Where possible, the Standards say that Internal Audit should seek to rely on other sources of assurances to assist the effective delivery of the annual assurance opinion. The Head of Audit has said that other sources of assurance are considered as part of the annual audit planning process but is not formally recorded or reported to the Audit Committee in the Internal Audit Plan report. The Standards identifies an Assurance Mapping exercise as best practice in terms of identifying other sources of assurance although it is felt that the requirements of the Standards can be met without the need for a full Assurance Mapping exercise.
- 3.13 The Standards suggest that the Internal Audit Plan should include a review of the Council's ethics related objectives, programmes and activities as well as how the information technology governance supports the Council's strategies and objectives. However, the Standards also says that the Head of Audit should consider the proportionality of work in these areas against other areas of assurance work.
- 3.14 Internal Audit plays a significant role in the investigation of frauds with time being included in the Audit Plan for special investigations however there has been no evaluation of the fraud risk across the Council or how the fraud risk is managed as required by the Standards.
- 3.15 Some other areas of partial conformance with the Standards were identified during the external review but they are not felt to be significant due to the particular circumstances of internal audit in local government and therefore are not included in this report.

4. Impact of non-compliance and steps to be taken to ensure compliance.

- 4.1 Any non-conformance with the Standards and the impact must be disclosed to senior management and the Audit Committee.
- 4.2 In terms of the review that has been undertaken, it is considered that Carmarthenshire County Council's Internal Audit service generally conforms with the PSIAS and the impact of the partial-conformance is not considered to be significant. Overall, it is felt that Internal Audit complies with the Standards in all significant areas and operates independently and objectively.
- 4.3 The attached Action Plan shows the recommendations arising from the external assessment to address the issues identified in this report and to ensure increased compliance with the Standards.

Carmarthenshire County Council – Public Sector Internal Audit Standards

External Assessment – March 2018

Action Plan

Standard	Action to address non / partial compliance	Responsible for implementation	Timescale
1000	<p>Charter needs updating in line with PSIAS</p> <p>IA Charter needs to incorporate the Mission and Definition of IA and the Core Principles as per PSIAS.</p> <p>Needs to recognise the mandatory nature of PSIAS.</p> <p>Needs to recognise the Audit Committee as “the board”</p> <p>IA Charter needs to be reviewed periodically</p>	<p>The Internal Audit Charter will be reviewed and updated, as appropriate. The revised Charter will be presented to Audit Committee.</p> <p>Head of Revenues and Financial Compliance / Principal Auditor</p>	September 2018
1100	<p>Clearly demonstrate auditor independence and objectivity when auditing areas Head of Revenues and Compliance has responsibility for</p>	<p>An Internal Audit Escalation Protocol has been drawn up to clearly demonstrate appropriate reporting lines to ensure auditor independence and objectivity is maintained.</p> <p>Head of Revenues and Financial Compliance / Principal Auditor</p>	Completed
1210	<p>Consider updating all job control sheets to include requirement to comply with PSIAS</p>	<p>Consideration will be given to updating job control sheets to include the requirement to comply with PSIAS.</p>	September 2018

		Head of Revenues and Financial Compliance / Principal Auditor	
1300	A quality assurance and improvement program that covers all aspects of the internal audit activity needs to be developed and maintained	Quality Assurance in respect of peer review and external assessment are reported to Audit Committee in the Annual Report. Consideration will be given to developing a formal Quality Assurance and Improvement Program (QAIP). Head of Revenues and Financial Compliance / Principal Auditor	June 2019
1311	Consider using CIPFA checklist for self-assessment	Consideration will be given to utilising the CIPFA checklist for self-assessment in future to be in line with other authorities. The IIA self-assessment was used and considered to be comprehensive. Head of Revenues and Financial Compliance / Principal Auditor	June 2023
2120	Evaluate the potential for the occurrence of fraud and how the organisation manages fraud risk.	An assessment of the potential fraud risk to the organisation will be considered. An anti-fraud and anti-corruption culture will continue to be promoted within the organisation. Anti-fraud and Corruption Strategy to be updated. Head of Revenues and Financial Compliance / Principal Auditor	December 2018

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO

13 GORFFENAF 2018

DIWEDDARIAD AR CEFNOGI POBL

Y Pwrpas:

I nodi'r gwelliannau yn Cynllun Gweithredu Cefnogi Pobl

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I gymeradwyo'r gwelliannau a'r amcanion gwaith parhaol

Y Rhesymau:

Cais wrth y Pwyllgor Archwilio yn y cyfarfod ar 6 Ionawr 2017 am adroddiad gwelliant yw cyflwyno bob chwe mis.

Ymgynghorwyd â'r pwyllgor craffu perthnasol - Amherthnasol

Angen i'r Bwrdd Gweithredol wneud penderfyniad - Amherthnasol

Angen i'r Cyngor wneud penderfyniad - Amherthnasol

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Y Cyng J. Tremlett – Gofal Cymdeithasol ac Iechyd

Y Gyfarwyddiaeth:**Adran Cymunedau****Enw Pennaeth y Gwasanaeth:****C Harrison****Awdur yr Adroddiad:****C Harrison****Swyddi:**

Pennaeth Adran

Rhifau ffôn: 01267 246217**Cyfeiriadau E-bost:**Chris.harrison@pembrokeshire.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

SUPPORTING PEOPLE PROGRAMME GRANT UPDATE

BRIEF SUMMARY OF PURPOSE OF REPORT.

The attached update summarises the work done to date by the Supporting People Team to continue to improve its grant and contract management processes as identified in the Internal Audit of the Supporting People Programme Grant 2016/17.

It is submitted that good progress is being made and will be monitored by the Supporting People Planning Group.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **C Harrison**

Head of Strategic Joint Commissioning

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance NONE	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **C Harrison**

Head of Strategic Joint Commissioning

1. Scrutiny Committee

NA

2. Local Member(s)

NA

3. Community / Town Council

NA

4. Relevant Partners

NA

5. Staff Side Representatives and other Organisations

NA

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol

Audit Committee – 13th July 2018

Supporting People Programme Grant Update

Introduction

A six monthly update has been requested by the Audit Committee detailing the progress of improvements to the administration of the Supporting People Programme Grant (SPPG) as identified by Internal Audit in their annual reviews.

General Issues affecting SPPG

Since the last update report there have been a number of developments in the proposals for the future of SPPG and other grants that are managed by the local authority that focus on tackling poverty.

In 2018/19 seven local authorities have been designated as pathfinder authorities and have 100% funding flexibility between 10 grants. These are Newport, Cardiff, Torfaen, Rhondda Cynon Taf, Merthyr, Conwy and Bridgend. The remaining 15 local authorities will have enhanced flexibility of 15% movement across a smaller number of grants in 2018/19. These process will be evaluated and a report presented to Welsh Government by the Autumn 2018. This is intended to pave the way for the implementation of a new Early Intervention and Prevention Support (EIPS) grant as from April 2019.

In the last update, it was reported that the Welsh Audit Office had reviewed the administration of the SPPG by Welsh Government and that improvements had been identified and recommended. The report was referred to the Welsh Assembly's Public Accounts Committee. A report of the Committee's report was published in May 2018 which also makes a number of recommendations for the improved administration of the grant. A response from Welsh Government officials has yet to be published and this will be anticipated with interest.

The above hopefully gives some context to the environment that the Supporting People Team is working in at present and how this seems to be constantly changing.

Updates on issues raised in Internal Audit reports

Outcomes

Issue: Accurate collection and verification of outcomes

It was reported in the update that was presented on 15th December 2017 that the Welsh Government were due to publish revised guidance for the administration of the Programme that included a revised outcomes framework. During the last 6 months, the Welsh Government has stated that due to the possible implementation of the EIPS, the revised outcomes framework will not be introduced.

The SPPG award letter including the terms and conditions for 2018/19 included provision for audit certification of the SPPG outcomes reported for the collection periods 1st January 2017 – 30th June 2017 and 1st July 2017 – 31st December 2017. The audit certificate to be returned to Welsh Government by 31st March 2018.

It was noted in the feedback from Internal Audit that the process for collecting and analysing the resulting data had improved resulting in the possibility of errors being input at source being reduced.

Due to the work of the Supporting People Team, there is now a greater understanding of the importance of submitting correct outcomes by service providers. This has ensured that the dataset has improved.

It is also acknowledged that the outcomes process can be improved further. The new SNAP collection survey has been in place since 1st January 2018 and this will be tested in the verification of outcomes that will take place during July and August 2018.

Management Charges

Issue: Management charges should be no more than 10%

As was reported in the last update, work is on-going on this issue. As new services are being developed and procured, there is a requirement for the bidding agency to evidence that their management charges are 10% or under.

A recent tendering exercise for a supported lodgings service for young people had this stipulation built into the tender paperwork. The successful bidder submitted their costs with this evidenced.

This approach will also be used in future tender exercises starting with the domestic abuse tender that will be opened in the autumn of 2018.

Budget Monitoring

Issue: a requirement for regular and systematic investigation of the budget to reduce any underspend and to take early steps, as far as practicable, to reallocate funds.

The SPPG budget was monitored in line with the new budget process that has been implemented. The process has helped identify potential underspends earlier and a number of new pilot projects have been funded from this. I am pleased to report that 97.5% of the budget was spent. A proposal has been lodged with Welsh government for this to be used to fund three projects in 2018/19. If successful, the percentage of the SPPG budget that will have been spent will be 99.1%.

The 2018/19 SPPG grant offer letter confirmed that the level of SPPG received would be the same as the previous year at £6,495,309 and therefore the spend plan that was submitted to Welsh Government is deliverable. The introduction of the 15% virement to other tackling poverty programmes will help ensure that grant monies will stay in Carmarthenshire rather than being sent back to Welsh Government.

The budget setting and spend plan exercises that were carried out in early January 2018 has enabled the Supporting People Team to put plans in place to fully commit the 2018/19 SPPG budget with a number of exciting new SPPG eligible projects being commissioned during the year that will meet the strategic needs identified by the work of the Team.

The budget monitoring process is being continued into the new grant year though more development work is needed to streamline it as far as is practicable to ensure that a balance is struck between the required control of the budget and making resources available to undertake the remaining areas of administration of the grant and to undertake the commissioning workplan to ensure that services remain efficient, effective and strategically relevant to the needs of citizens of Carmarthenshire.

Conclusion

The Internal Audit review of SPPG for the financial year 2017/18 is soon to get underway and the Supporting People Team is looking forward to be able to evidence that the administration of the SPPG in Carmarthenshire is improving.

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR ARCHWYLIO
13 GORFFENAF 2018**

DIWEDDARIAD CYNLLUN GWEITHREDU AMGUEDDFEYDD

Y PWRPAS:

I nodi'r gwelliannau yn y cynllun.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I gymeradwyo'r gwelliannau a'r amcanion gwaith parhaol

Y Rhesymau:

Cais wrth y Pwyllgor Archwilio yn y cyfarfod ar 24 Mawrth 2017 am adroddiad gwelliant yw cyflwyno bob chwarter, ag yna i bob chwe mis.

Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad Amherthnasol

Angen i'r Cyngor wneud penderfyniad AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng Peter Hughes-Griffiths – Diwylliant, Chwaraeon a Thwrystiaeth

Y Gyfarwyddiaeth:

Adran Cymunedau

Enw Pennaeth y

Gwasanaeth:

Ian Jones

Awdur yr Adroddiad:

Ian Jones

Swyddi:

Pennaeth Adran

Rhifau ffôn:

Cyfeiriadau E-bost:

**EXECUTIVE SUMMARY
AUDIT COMMITTEE**

13TH JULY 2018

MUSEUMS ACTION PLAN UPDATE

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The attached action plan summarises the agreed work and progress to date by the Museums Team to improve its processes following the Internal Audit Summary presented to the Audit Committee meeting on 24th March 2017.

DETAILED REPORT ATTACHED ?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Ian Jones

Head of Leisure

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	YES	YES	YES	YES	YES

1. Legal

Appropriate advice is now being sought from Legal, Property Management, Finance, Health & Safety, Internal Audit and Risk to ensure revised procedures are legally compliant.

2. Finance

Significant focus of review to ensure that Financial Procedure Rules are fully complied with.

3. ICT

New technology to be introduced where this improves control.

4. Risk Management

Increased focus on evaluating exposure to risk and addressing weaknesses identified.

5. Staffing Implications

Action Plan addresses concerns identified re recruitment and safety of staff.

6. Physical Assets

Leisure to work closer with Environment Department to ensure proper arrangements for maintenance and control of physical assets.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Ian Jones

Head of Leisure

1. Scrutiny Committee

N/A

2. Local Member(s)

N/A

3. Community / Town Council

N/A

4. Relevant Partners

N/A

5. Staff Side Representatives and other Organisations

N/A

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

N/A

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Summary Report re Museums Action Plan		Audit Committee Meeting Agenda and Minutes - March 2017

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

Proposed Action	Milestone Tasks	Responsible Person	Partners to consult / engage	Target Date	Success Indicator	Progress
<p>R1.</p> <p>All documented procedures need to be completed to ensure all key functions undertaken on a day to day basis are included and that they are fully compliant with the requirements of Financial Procedure Rules;</p> <p>Subsequently training of all staff should be undertaken to ensure they are conversant with the procedures.</p>	Leisure BSU Officer to support the review of documentation relating to financial procedures, which are published in operational manuals for each staffed museum site.	Marion Male (Business Retail Officer)	Lindsey Roberts (BSU)	June 2017		<p>COMPLETED.</p> <ul style="list-style-type: none"> Lindsey Roberts reviewed documentation with Marion Male, June 2017. New cash handling procedures introduced at museum sites March 2018 to comply with revised financial procedures. Financial matters will be reviewed during the next scheduled Internal Audit.
	Documentation Procedural Manual due for revision by June 2017 for Museum Accreditation.	Morigan Mason (Museums Development Manager) Gavin Evans (Curator)	Museums Archives Libraries Division of Welsh Government	June 2017	Museum Accreditation.	<p>COMPLETED.</p> <ul style="list-style-type: none"> All museum policies and procedures relating to collections management reviewed and updated by October 2017. Full Accreditation status awarded to Carmarthenshire County Museum and Parc Howard Museum. The Accreditation Scheme sets nationally agreed standards for UK museums. To qualify, museums must meet standards on how they are managed, for the services they offer and on how they care for collections.
	Acquisition and Disposal Policy for revision for Museum Accreditation.	Morigan Mason (Museums Development Manager); Gavin Evans (Curator)	MALD Welsh Government	June 2017	Museum Accreditation.	<p>COMPLETED.</p> <p>As above.</p>
	Communicate procedures through staff training (particularly relating to items donated to the museum service).	Morigan Mason Gavin Evans		March 2017	Numbers of staff attending training.	<p>Procedures established – ONGOING.</p> <ul style="list-style-type: none"> Training delivered 27/03/17 to 7 staff. New procedures published in Museum Service <i>Collections Care and Conservation Plan (2017)</i> used routinely in staff induction and staff refresher training. Museum Attendant team induction and refresher training 17/1/18 for 9 staff.

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

						<ul style="list-style-type: none"> Further training required associated with financial procedures, date t.b.c.
	Collections rationalisation.	Morigan Mason	External consultant. Other museums and stakeholders.	June 2017	Rationalisation policy and plan completed.	Procedures established – ONGOING. <ul style="list-style-type: none"> Revised Collections Development Policy 2017-2022 (dealing with acquisition and disposal) formally approved 24/10/2017 by EBM. Submitted as part of Museum Accreditation return October 2017. Updated Leisure Services Asset Disposal Guidelines. See also 'Collections Rationalisation' under item 3 below.
2. Collection documentation A comprehensive, up to date register should be maintained of all assets held at the Authority's Museums. (Also see R3) This should incorporate a list of all assets valued at over £10k in order to facilitate the Annual Asset Verification Exercise undertaken by the Corporate Property Section,	Undertake a collections risk assessment to include 'disassociation' (the separation of object from museum record or provenance).	Morigan Mason Gavin Evans	Sarah Paul ACR (MALD Welsh Government advisor)	March 2017	Risk assessment submitted as Appendix to Carmarthenshire Museums Strategic Plan 2017-2022.	COMPLETED. <ul style="list-style-type: none"> Risk assessment of collections in store completed January 2017. This informed the Carmarthenshire Museums Strategic Plan 2017-2022 approved by Executive Board 31 July 2017. Subsequent work undertaken as part of the <i>Development of Carmarthenshire Museum Service Collections Centre</i> study by John Marjoram and Halahan Associates indicates that some collections were acquired historically with poor provenance (e.g., Parc Howard transfer from Llanelli Borough Council and the Carmarthenshire Antiquarian Society collection which founded the County Museum collection). Records indicate that available leads were pursued at the time of acquisition.
	Any documentation backlog will be identified through the Accreditation return process and an action plan drawn up to address it.	Gavin Evans			June 2017	

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

<p>The list of assets should be subject to physical check by an independent person at least on an annual basis.</p> <p>A record of such checks should be maintained.</p> <p>It is important that the accession register is maintained up to date and that the location of all volumes of the accession register are known.</p>	All assets known to be over £10k are identified on the Collections Management System	Gavin Evans				<p>COMPLETED. 54 items with a known value above £10K identified on Corporate Asset list, cross-referenced on to CALM.</p>
	The list of assets will undergo a physical check as part of a condition survey and thereafter annually.	Joanna Cook, monitored by an independent person.		May 2019	Full collection audit completed, movement control procedures established and adhered to, and annual 'spot check' programme in place.	<p>Procedures established - ONGOING</p> <ul style="list-style-type: none"> • Conservation Officer appointed Nov. 2017. • Store audits are underway. Each object is individually checked, photographed and the location updated. • 1600+ objects audited between Jan-Apr 2018. • Additional 1145 objects checked and relocated to a temporary store between Jan-Apr 2018. • There are over 38,000 objects remaining to be verified, including data clean-up, photography, verifying and recording the physical location of each object. At current capacity the process will take up to 8 years.
	Digitise all museum object records on to CALM collections management database. Subject to funding for 9 month fixed term post.	Morigan Mason Gavin Evans		Funding May 2017. Digitisation complete by March 2018.	Documentation Assistant post appointed. Backlog of paper records digitised.	<p>Procedures established - ONGOING</p> <ul style="list-style-type: none"> • Risk Management grant of £7326 awarded April 2017 to support a temporary Documentation Assistant post. Appointment commenced Feb.18. • 800 records completed and locations verified by 8/6/18. • An assessment of current records identifies over 5100 paper records remain to be digitised. It is estimated that this will take 256 days to complete, which is greater than the current contract allows for (135 contract days remaining).
	Photograph all objects and attach images to	Gavin Evans	Axiell (CALM)	2020	Numbers of objects photographed.	<p>Procedures established - ONGOING</p> <ul style="list-style-type: none"> • Firearms collection of 79 pieces photographed by external consultant and

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

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	CALM database for identification.				Number of photographs attached CALM database.	<p>records updated as part of Museum Firearms Licence renewal process Oct. 2017 (MM).</p> <ul style="list-style-type: none"> 400 display items of Llanelly Pottery at Parc Howard photographed as part of external conservation assessment (MM). 1600+ ceramics and artworks photographed and attached to computer catalogue records. 35,921 objects remain to be photographed.
	Identify secure electronic back-up system to replace requirement for traditional Accession Register.	Gavin Evans	IT CCC Archives	Jan 2018	New documentation / digitisation procedures in place.	<p>ONGOING</p> <ul style="list-style-type: none"> Hard copy Accession Register retained to ensure continuity of established practice and 'back up' in the event of IT systems becoming outdated and key data lost during migration (See <i>Documentation Policy Statement 2017-2022</i> approved by EBM 24/10/2017). The Collections Management Database and Accession Register backlog will be updated in line with the Documentation Plan 2017 (GE). Long term data storage capacity for museum collections management database to be confirmed.
	Ensure all objects are appropriately labelled.	Conservation Officer		2022	Numbers of object labelled.	<p>IN PROGRESS</p> <ul style="list-style-type: none"> Most objects are labelled; this action relates to the audit process and ensuring any missing numbers are corrected. Conservation Officer appointment made and commenced duties 6/11/2017. Object labelling is part of the Care of Collections & Conservation Plan in preparation for relocating items to a dedicated Collections Centre.

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morrigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

	Identify a solution to the county's museum collections storage crisis so that locations can be accurately recorded.	Jane Davies Morrigan Mason	Heritage Lottery Fund EBM MALD	2022	Museum Accreditation. Risk assessment. Internal audit.	IN PROGRESS <ul style="list-style-type: none"> Collection Centre Design Criteria published May 2018. Search for suitable location underway. Report on 'Development of Carmarthenshire Museum Service Collections Centre' published Nov. '17. Risk assessment of collections in store completed Jan. 2017. This informed the Carmarthenshire Museum Service Strategic Plan 2017-2022 approved by Executive Board 31 July 2017.
3. Valuation and insurance. As previously recommended 'Appropriate insurance cover should be put in place for all artefacts held at the Authority's museums. This should be undertaken in liaison with the Authority's Risk Management Section.' Museum collections fall under property cover only, which extends to replacing the	Comprehensive risk assessment to identify the particular risks presented by each collection group.	Joanna Cook, Conservation Officer		Subject to post appointment.		COMPLETED <ul style="list-style-type: none"> Risks and needs of various collections groups identified in 'Development of Carmarthenshire Museum Service Collections Centre' study by John Marjoram and Halahan Associates. Draft complete report received 29/11/17. Museum Service Conservation Officer appointment made and commenced duties 6/11/2017.
	Put in place measures to manage risk (emergency planning).	Morrigan Mason Gavin Evans Joanna Cook	MALD CCC Archives Harwell	June 2017 Revised to Dec.2018	Museum Accreditation	ONGOING Carmarthenshire MuseumS Service Emergency Plan (Oct 2017) ready for testing and staff familiarisation.
	Commission security survey of all museum sites and other sites where collections are held, focusing on where there is a concentration of high value items and other identified risks.	Morrigan Mason / Consultant. Audit, Risk & Procurement	Dyfed Powys Police	April 2018	Report submitted to DMT.	COMPLETED Security reviews completed for Carmarthenshire County Museum and Parc Howard Museum (June 2017) by PC Rob Chapman, Designing Out Crime Officer, Dyfed Powys Police. New temporary museum store had security review Jan.2018.
	Collections rationalisation programme.	Morrigan Mason	MALD	2020	Rationalisation Policy and Plan implemented.	ONGOING <ul style="list-style-type: none"> Revised Collections Development Policy 2017-2022 (dealing with acquisition and

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

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182

Component materials of an item.					<p>Collections better managed.</p> <p>Numbers of items identified for disposal.</p>	<p>disposal) formally approved 24/10/2017 by EBM. Submitted as part of Museum Accreditation return October 2017.</p> <ul style="list-style-type: none"> Leisure Services Asset Disposal Guidelines updated. 'Development of Carmarthenshire Museum Service Collections Centre' report includes a section on opportunities for collections rationalisation. <p>Rationalisation should follow procedures identified in the MA Code of Ethics involving extensive consultation with stakeholders. Capacity issues are under consideration.</p>
	With the information from the above steps draw on internal and external expertise to provide valuations of items of high commercial value. Some historical expertise is required because value is linked to provenance. In some cases conservation value is preferable.	Gavin Evans Joanna Cook	Auctioneers. Conservators.	April 2019	<p>Numbers of items valued.</p> <p>All risks insurance in place or a commitment to self-insure based on the value of the object, not its component materials.</p>	<p>ONGOING</p> <ul style="list-style-type: none"> This process will follow on from the completion of the digitisation and audit, during which time high priority collections or individual items will be identified for independent valuation or, in the case of historic value, items may be attributed a conservation value. 400 items of Llanelly Pottery valued independently July 2017.
	Agree on an approach to valuing the remainder of the collection.	Morigan Mason / Julie Standeven		April 2019	A value attributed to the remainder of the collection.	NOT STARTED
4. Loans inward and outward	Formal procedures for loans to be reviewed.	Gavin Evans		June 2017	Museum Accreditation	COMPLETED Documentation Procedural Manual revision completed September 2017 (GE).
A record of all items put out on loan / received on loan should be maintained,	Identify all active loans inward and outward dating back to the 1970s and review paperwork and ensure collections management database is current.	Gavin Evans		June 2017	All loan documentation accurate and current.	COMPLETED All loans paperwork has been reviewed to identify active and expired loans.

Carmarthenshire Museums: Action Plan in response to Internal Audit (2016/17)

Prepared by Morigan Mason, Museums Development Manager (March 2017); Reviewed December 2017; Reviewed June 2018.

<p>This should be subject to review at least on an annual basis,</p> <p>In addition, a loan agreement should be completed for each loan item which should be signed by both parties.</p>	<p>Loan agreements that have expired or are due to expire in 12 months will be reviewed and renewed. And reviewed thereafter annually.</p>	Gavin Evans		<p>January 2018. Revised to Nov. 2018</p>		<p>ONGOING A process of contacting lenders to renew expired loans is underway.</p>
	<p>Confirm values of loans inward and outward.</p>	Gavin Evans	Auctioneers	<p>Oct. 2017</p>	<p>All inward/outward loans valued and insurance cover confirmed.</p>	<p>IN PROGRESS and ONGOING</p>
	<p>Contact institutions to confirm loan status, insurance cover and update paperwork.</p>	Gavin Evans	Borrowing institutions.	<p>Oct. 2017</p>	<p>All paperwork complete and current.</p>	<p>ONGOING A process of contacting lenders to renew expired loans is underway.</p>
	<p>Loans inward/outward condition checked annually.</p>	Joanna Cook		<p>February 2018 Revised to Oct 2019</p>	<p>Record of all checks.</p>	<p>IN PROGRESS and ONGOING This action relates primarily to a small number of items on display, which undergo weekly visual checks. Full condition checks by the museum Conservation Officer will be completed once the loans register is updated.</p>

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWYLIO**13 GORFFENNAF 2018****COFRESTR RISG CORFFORAETHOL****Y Pwrpas:**

Diweddariad ar risg

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn gwybodaeth diweddaraf ar risg a nodwyd gan y Pwyllgor Archwilio yn cyfarfod Mawrth 2018

Y Rhesymau:

Yn unol â chais Aelodau'r Pwyllgor Archwilio gwybodaeth diweddaraf ar y ddau risg a benodwyd ganddynt.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL**Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL****Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL****YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Y Cyngorydd David Jenkins – Adnoddau.

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

HLPugh@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

CORPORATE RISK REGISTER

The Audit Committee received for consideration the Corporate Risk Register at its March 2018 meeting. Reference was made to two risks within the report which had missing information. The Committee agreed that it would be beneficial to have an update on the risks in question and to receive an update from Officers on the risks relating to 'Delivering Effective Safeguarding arrangements' and 'Effective Management of Demand for Social Care' at the next Audit Committee.

DETAILED REPORT ATTACHED ?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Helen Pugh** **Head of Revenues and Financial Compliance**

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance NONE	ICT NONE	Risk Management Issues YES	Staffing Implications NONE	Physical Assets NONE
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Risk Management: Audit Committee requires assurance that the Risks identified are being managed

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Helen Pugh** **Head of Revenues and Financial Compliance**

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit

Mae'r dudalen hon yn wag yn fwriadol

**Carmarthenshire County Council - Extract from:
Corporate Risk Register**

Corporate Risk Register

Corporate Risk Register

Corporate Management Team

Date: , 1 July, 2018

Risk (Threat to achievement of business objective)	Assessment of Uncontrolled Risk (Assume NO controls in place)			Risk Control Measures	Assigned To	March 2017 Register			Updated Risk - February 2018			Summary of change
	Impact	Probability	Risk Rating			Impact	Probability	Risk Rating	Impact	Probability	Risk Rating	
CR20170010 - Deliver Effective Safeguarding Arrangements for both Children and Vulnerable Adults (Detail in separate Safeguarding Risk Register)	Catastrophic 5	Probable 5	Significant 25	<ul style="list-style-type: none"> Continue to improve the quality of Care Plans ensuring a multi-agency assessment Ensure Sexual Exploitation Risk Assessments (SERAFs) and Missing Persons Risk Assessments are completed as required Review our assessments in light of the implementation of the Social Services and Well-being Act (2014) Implement the "Signs of Safety" model within Carmarthenshire and incorporate into practice Continue to work with partners to improve appropriate accommodation options and housing support for all vulnerable young people (aged 16-25). Implement new arrangements for our leaving care services in accordance with the Social Services and Well-being Act 2014 Ensure that all councillors are equipped to act as corporate parents to looked after children Ensure the Independent Reviewing Service (IRO) becomes more outcome focused Carmarthenshire's Multi Agency Adult Safeguarding Board Duty Safeguarding Service operating within normal working hours Trained Standby Officers for out of hours emergencies during evenings and weekends Clear point of access has been provided to the public and professionals for accepting Adult Protection referrals 	Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith Stefan Smith Jake Morgan Jake Morgan Jake Morgan Jake Morgan	 5 2 10	 5 2 10	↔				
CR20170017 - Effective Management of demand for Social Care (Adult & Children)	Significant 3	Likely 4	High 12	<ul style="list-style-type: none"> Establish effective systems to ensure thresholds for access and eligibility criteria are understood and consistently applied by staff and partners Deliver implementation plan for Social Services and Wellbeing Act Collaborate with partners to deliver information, advice, assistance and preventive services Recommission Families First and Flying Start programmes to deliver early intervention with children and families Work with partners, local community action groups and local people to build resilient communities and community models of support Promote and develop social enterprises and cooperatives to provide preventative services, care and support 	Stefan Smith/ Avril Bracey Stefan Smith/ Avril Bracey Stefan Smith Avril Bracey Avril Bracey	 3 3 9	 3 3 9	↔				

Mae'r dudalen hon yn wag yn fwiadol

Y PWYLLGOR ARCHWILIO

13 GORFFENNAF 2018

ADRODDIAD LLEOL SWYDDFA ARCHWILIO CYMRU**Argymhellion / penderfyniadau allweddol sy'n ofynnol:**

Derbyn a nodi adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Rhesymau:

Derbyn adroddiad Swyddfa Archwilio Cymru

Pwyllgor craffu perthnasol i ymgynghori ag ef: dd/b**A oes angen Penderfyniad gan y Bwrdd Gweithredol?** Nac oes**A oes angen Penderfyniad gan y Cyngor?** Nac oes**DEILIAD PORTFFOLIO YR AELOD GWEITHREDOL O'R BWRDD GWEITHREDOL:-**

Y Cyngorydd David Jenkins - Adnoddau

Y Gyfarwyddiaeth:
Gwasanaethau CorfforaetholAwdur yr Adroddiad:
Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

WALES AUDIT OFFICE LOCAL REPORT

BRIEF SUMMARY OF PURPOSE OF REPORT.

To receive the Wales Audit Office National report related to:

- Evaluation of the Council's Review of People Performance Management 2017.

DETAILED REPORT ATTACHED ?

YES:-

- Evaluation of the Council's Review of People Performance Management 2017 – Carmarthenshire County Council

The report is a Wales Audit Office Report and any implications are detailed within the report.

I confirm that other than those implications listed below there are no implications for the Authority arising from this report. If necessary, the Authority will need to respond to implications arising from the report where applicable.

Signed: **Randal Hemingway** **Head of Financial Services**

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: **Randal Hemingway** **Head of Financial Services**

1. **Scrutiny Committee – N/A**
2. **Local Member(s) – N/A**
3. **Community / Town Council – N/A**
4. **Relevant Partners – N/A**
5. **Staff Side Representatives and other Organisations – N/A**

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Evaluation of the Council's Review of People Performance Management 2017 – Carmarthenshire County Council

Audit year: 2017-18

Date issued: April 2018

Document reference: 510A2018-19

This document has been prepared for the internal use of Carmarthenshire County Council as part of work performed/to be performed in accordance with statutory functions.

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

The team who delivered the work comprised Gareth W. Lewis, Alison Lewis and Jeremy Evans directed by Huw Rees.

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Summary report

Summary

- 1 Internal Audit findings in 2016 highlighted concerns to Carmarthenshire County Council (the Council) about the performance and operational management arrangements for its staff in two service areas. The Council, reacting to these concerns, identified the need to review its processes to ensure correct and effective procedures were in place for managing people's performance.
- 2 The Council created an internal review group called the Corporate People Performance Management Review Working Group (the review group). This group of officers, drawn from several services, were asked to examine two detailed cases; put forward clear actions for improvements; and put suitable monitoring arrangements in place. The two cases were examples where failings in people management had led to employee dismissals; losses in revenue or assets; and negative publicity for the Council.
- 3 We assessed the effectiveness of the Council's arrangements by asking the following question: Has the Council been effective in its review of people management processes?
- 4 Our review examined the Council's evaluation of the two cases to see if the Council had:
 - carried out an effective review of the relevant people management processes;
 - looked at the case studies in detail and identified flaws and proposed learning points;
 - reported openly and honestly on its findings;
 - put forward clear actions for improvement with identified accountabilities; and
 - put in place suitable review arrangements to check progress against the actions for improvement.
- 5 Between February 2017 and July 2017, we attended the meetings of the Council's internal review group and received their final report on 10 July 2017. The group presented the final report to the Council's Corporate Management Team on 10 October 2017. On 6 February 2018, we attended the meeting of the Council's People Strategy Group where the review group formally handed over the final report. The Strategy Group is responsible for the creation of a plan to act on the recommendations and for reviewing progress and assessing if the recommendations made by the review group have been addressed.
- 6 In this review, we concluded that the Council has completed an effective review of people performance management and reported its findings but it has taken too long to act on the recommendations. We came to this conclusion because:

- the Council has carried out a thorough and comprehensive review of its people performance management processes and developed clear and targeted recommendations; and
- over seven months has elapsed since the review concluded, but no action has yet been taken to address the report's recommendations.

Detailed report

The Council has completed an effective review of people performance management and reported its findings but it has taken too long to act on the recommendations

The Council has carried out a thorough and comprehensive review of its people management processes and developed clear and targeted recommendations

- 9 The Corporate People Performance Management Review Working Group established clear terms of reference in its first meeting. The terms set out what the group would do, who would be included and what the possible outcomes could look like. The Council encouraged the review group to be inquisitive, open and honest in its discussions. A strong, positive direction was given, enabling the review group to decide for itself the focus of the review work, how long it would take and how many meetings it needed. The Corporate People Management Review Working Group met for the first time on 7 February 2017.
- 10 The members of the group were a mix of senior managers from a wide range of front-line and support services. Throughout the review, group members were forthcoming and provided robust, practical challenge. They were comfortable proposing suggestions for improvement and recommendations.
- 11 The group invited extra people to attend meetings to add relevant and useful material. For example, in the first meeting, the group quickly identified the need for the Head of Internal Audit and the Lead HR Business Partner to present their detailed knowledge of the two cases being studied. This was useful as it allowed all group members to gain a full understanding of what had happened in the two cases quickly. The group then invited the Head of Internal Audit and the Lead HR Business Partner to the following meetings to provide detailed insight, add value to the discussion and propose recommendations. More documentation and information was made available to the group. For example, a report produced by an external contractor on one of the case studies provided valuable, additional insight for group members.
- 12 Chairing of the regular meetings of the group was good. The meetings had focused agendas, and specific records of action. Comprehensive, accurate meeting notes were circulated quickly after each meeting to all relevant parties.
- 13 Each meeting began with a review of the actions from the last meeting to assess progress. Meetings ended by summarising the actions identified during that meeting. Timescales and owners were assigned for each action. These steps provided clarity and accountability for all actions the group identified.

- 14 The group's meetings contained thorough, open and robust discussions and the environment felt safe and productive. The emphasis in the meetings was on producing a comprehensive review that identified flaws and reflected on the lessons learned and putting forward actions for improvement. The design of the actions for improvement was to lessen the chance of similar events happening again in the future.
- 15 The group identified a set of emerging themes from the two cases early on. They documented the identified theme, explained how that theme had come about across the two cases, and ideas for potential recommendations. This document provided structure for the group's discussions and developed as the meetings progressed and the themes became clearer.
- 16 The group identified that existing work was underway on some of the emerging themes as part of 'normal' Council business. So, the group added a column to the emerging themes document which listed the 'work to date' under each theme to identify what the Council was already doing. This work allowed the group to avoid suggesting action that duplicated existing work.

Over seven months has elapsed since the review concluded, but no action has yet been taken to address the report's recommendations

- 17 The group finished its report on 10 July 2017. However, because of meeting postponements and staff absences, the Council's Corporate Management Team did not receive the report until 10 October 2017.
- 18 The report put forward ten clear recommendations that had been robustly challenged and shaped by the debate during the meetings of the review group. The recommendations are shown in **Exhibit 1**.

Exhibit 1: summary of recommendations

The table shows the ten recommendations put forward by the Council's Corporate People Performance Management Review Working Group (the text is taken from the Council's report).

Summary of recommendations
<p>Recommendation 1</p> <p>Directors/Heads of Service undertake a desk top review of service structures, particularly within high risk customer facing areas, to identify any potential risk areas to reduce the likelihood of similar failings occurring as a result of flat structures.</p>
<p>Recommendation 2</p>

Summary of recommendations

Directors/Heads of Service to undertake a desk top risk assessment of dispersed service delivery teams including agile working and remotely located teams as well as teams with a distinct identity or external/individual brand (ie Families First) to identify potential risks of disconnection from the corporate organisation.

Recommendation 3

Building on the existing review of the induction process it is recommended that 'new manager's guide' be developed to complement the new 'employee guide' currently under development. The 'new manager's guide' is to be used during induction to identify areas of training and development and is to include a checklist for managers signposting them to the relevant technical and people management information, tools and support. This checklist should include but is not exclusive to:

- Technical management:
 - Financial regulations
 - Procurement rules
 - Corporate priorities
 - Code of conduct
 - Budget management
 - Performance management
 - Relevant checks and balances
 - Legal/statutory requirements
- People management:
 - Workforce planning
 - People management
 - Emotional intelligence
 - Recruitment and selection (including job profile development)
 - Appraisals and reviews
 - Induction and probation
 - Agile working
 - Declarations of interest
 - Managing change

Recommendation 3a

Ensure that managerial training needs identified at induction stage are streamlined into, and reviewed during, the appraisal process.

Recommendation 4

Introduce workforce and succession planning as a key element of the Executive Board and Heads of Service Business Plan sessions to reinforce work currently being undertaken by HR business partners and strengthen accountability.

Recommendation 5

Review the process for creating job profiles in order to increase the focus on behavioural standards/core competencies and reduce task orientated criteria. Develop clear guidelines/support for managers for creating job profiles of this nature.

Recommendation 6

Summary of recommendations

Review the appraisal process to focus on behaviours and core competencies and develop a suite of tools to support managers to flexibly implement appraisal principles within different structures and service profiles.

Recommendation 7

In line with recommendations of the Internal Audit Review of Declaration of Interests, Gifts and Hospitality 2017, the guidance on declarations of interest should be reviewed and, if appropriate, updated. The use of meta compliance and/or Resource Link should be explored as a means of ensuring the necessary awareness of the requirements with managers and staff.

Recommendation 8

All internal audit recommendations to be monitored via PIMS, subject to successful system testing.

Recommendation 9

A risk register to be developed by the People Strategy Group based upon the recommendations made in the report.

- 19 Not all the recommendations contained owners or time frames but the group intended to pass the report to the Council's People Strategy Group to produce a detailed action plan. The final report states the recommendations will be submitted to the People Strategy Group to:
- develop an action plan to achieve each of the recommendations;
 - upload the actions within the action plan to the Council's Performance Information Management System to monitor progress;
 - report on the progress of these actions on a quarterly basis; and
 - develop a risk register for the recommendations.
- 20 We agreed with the Council that the report's recommendations needed urgent action. But it has taken seven months to progress the report to the action planning stage. Despite finishing the report on 10 July 2017 and presenting it to Corporate Management Team on 10 October 2017, the report was not handed over to the Council's People Strategy Group until 6 February 2018.
- 21 The Council's action plan is still outstanding. A delay in taking action against the recommendations may mean that those failings identified in the two review cases could be repeated. However, the Council has added the action 'to monitor and evaluate recommendations made by the People Performance Review Working Group' to its Governance Issues Action Plan. This is part of the Council's Annual Governance Statement and shows the importance the Council is placing on this work.

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PWYLLGOR ARCHWILIO**13^{FED} GORFFENAF 2018**

CYNGOR SIR GAERFYRDDIN DIWEDDARIAD PWYLLGOR ARCHWILIO – GORFFENAF 2018

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn adroddiad Swyddfa Archwilio Cymru a nodir uchod.

Y Rhesymau:

Mae Swyddfa Archwilio Cymru yn gwneud gwaith archwilio ariannol a pherfformiad yn y Cyngor. Mae'r adroddiad yn crynhoi eu gwaith archwilio hyd at Gorffennaf 2018.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Y Cyng. David Jenkins - Adnoddau

Y Gyfarwyddiaeth:

Gwasanaethau

Corfforaethol

Awdur yr Adroddiad:

Swyddfa Archwilio Cymru

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

CARMARTHENSHIRE COUNTY COUNCIL AUDIT COMMITTEE UPDATE – JULY 2018

BRIEF SUMMARY OF PURPOSE OF REPORT.

The Wales Audit Office carries out both financial audit and performance audit work at the Council. This report summarises the progress on their audit work as at July 2018.

DETAILED REPORT ATTACHED?

YES :

- Wales Audit Office Work Programme - Update to the Audit Committee – Carmarthenshire County Council

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

I confirm that other than those implications listed below there are no implications for the Authority arising from this report. If necessary, the Authority will need to respond to implications arising from the report where applicable.

Signed: **Randal Hemingway** **Head of Financial Services**

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: **Randal Hemingway** **Head of Financial Services**

1. **Scrutiny Committee – N/A**
2. **Local Member(s) – N/A**
3. **Community / Town Council – N/A**
4. **Relevant Partners – N/A**
5. **Staff Side Representatives and other Organisations – N/A**

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WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Wales Audit Office Work Programme - Update to the Audit Committee – Carmarthenshire County Council

Audit year: 2018

Date issued: June 2018

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Wales Audit Office Work Programme – Update to the Audit Committee

About this document

- 1 This document provides the Audit Committee of Carmarthenshire County Council (the Council) with an update on current and planned Wales Audit Office work. It covers financial and performance audit work together with information on the Auditor General's programme of local government related studies.

Audit plan

- 2 The dates we presented our audit plans for 2017 and 2018 are set out in Exhibit 1.

Exhibit 1: audit plan.

Area of work	Current status
Audit Plan 2017	Presented to Audit Committee 24 March 2017
Audit Plan 2018	Presented to Audit Committee 23 March 2018

Financial audit update

- 3 The financial audit work included in our 2017 audit plan is now complete. In our 2017-18 audit plan we reported that there was one Welsh Government grant claim that we had not been able to certify by the 31st December 2017 deadline. The Flying Start revenue claim was signed off on an unqualified basis on 17th May 2018.
- 4 For 2017-18 Welsh Government has extended the pilot Grant claims financial audit to all Local Authorities where a single Summary Statement of Certified WG Grants will need to be prepared and audited. The Flying Start revenue claim will be one of the claims included in this Summary Statement. We understand management are putting improvements in place to ensure that the delays completing this

- audit in 2016-17 are not repeated in 2017-18. If delays are encountered in relation to the Flying Start revenue scheme it could potentially delay the certification of the entire Summary statement. We are currently working with management on these new requirements and will provide further updates to the Audit Committee once the work has been completed for 2017-18.
- 5 There will still be a small number of Welsh Government grant schemes and other grant claims that will be subject to specific audit requirements, for example Housing Benefits, Teachers Pensions return, National non domestic rates return and 21st Century Schools.
 - 6 Exhibit 2 provides members of the Audit Committee with a brief overview of progress against the planned financial audit key outputs and milestones set out in our 2018 audit plan.

Exhibit 2: financial audit update

Planned output	Scope	Current status
Financial Statements 2017-18	Audit of the Council’s 2017-18 financial statements.	Opinion to be issued September 2018.
Whole of Government Accounts 2017-18	Audit of the Councils 2017-18 whole of government accounts	Opinion to be issued September 2018.
Certification of Grants 2017-18	Certification of grants and returns 2017-18	Audit work to be completed between September and December 2018.
Annual Audit Letter	Report summarising our 2017-18 financial audit work.	Planned for December 2018.

Performance audit update

Exhibit 3 summarises the progress of the performance audit work set out in the 2017 audit plan and provides a brief overview of progress against the planned performance outputs and milestones set out in our 2018 audit plan.

Exhibit 3: performance audit update

Topic	Scope	Status	Timescale
Performance audit work - 2017 audit plan			
Evaluation of the Council's Review of People Performance Management	<p>Following work by Internal Audit function, the Council recognised the need to complete a review of its processes for managing people's performance. The Council established an internal working group with cross-service representation to review two detailed cases. The WAO review assessed the effectiveness of the Council's arrangements for reviewing its people management processes by observing the work of the Council's internal working group.</p> <p>We concluded that the Council has completed an effective review of people performance management and reported its findings but it has taken too long to act on the recommendations.</p>	Final report issued to the Council.	Report issued - April 2018.
Wellbeing and Future Generations Baseline Assessment	<p>The Year One Commentary: We will gather evidence on how the 44 bodies are beginning to respond to the requirements of the WFG Act and identify examples of notable, emerging practice. The work will be designed to support improvement and inform future audit work under the Act.</p>	<p>National Report produced – Reflecting on year One: How Have Public Bodies Responded to the Well-being of Future Generations (Wales) Act 2015?</p> <p>http://www.audit.wales/publication/reflecting-year-one</p>	National report published - May 2018.

Topic	Scope	Status	Timescale
Overview and Scrutiny – Fit for the Future?	This review examined the impact of the WFG Act on the work of scrutiny committees including PSB scrutiny, facilitating improvement and sharing of good practice. We concluded that while supportive of overview and scrutiny the Council's arrangements for the scrutiny function need strengthening to help meet current and future challenges.	Final report issued	Report issued - June 2018
Audit Committee Review	The review will evaluate whether the Council's audit committee is effectively discharging its remit against the requirements laid down in relevant legislation, guidance and its own constitution. It will also review whether the actions agreed at the audit committee's remit review session in July 2016 have been progressed.	Draft report issued to Council June 2018	Report due June/July 2018.
Service User Perspective Review	This project has been taken forward into the Audit Plan 2018 and scope extended (see performance audit work – 2018 Audit Plan below).	See below - 2018 audit plan.	See below - 2018 a Audit Plan.
Annual Improvement Report (AIR)	Annual report summarising the audit work undertaken in the last year which also includes a summary of the key findings from reports issued by 'relevant regulators'.	Report being drafted.	July 2018.
Performance audit work - 2018 audit plan			

Topic	Scope	Status	Timescale
Improvement audit and assessment work including improvement planning and reporting audit	Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance.	Work to be undertaken after the Council publish their report in June 2018.	Certificates to be issued July 2018.
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources.	Work planned to be undertaken throughout the audit year to inform the 2019-2020 audit programme.	No written output.
Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations	Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet one or more of its wellbeing objectives, which we will discuss and agree with the Council during early 2018-19.	Work planned to be undertaken September 2018 – February 2019.	By March 2019.
Thematic Review - Environmental Health	Review of the arrangements the Council has put in place to deliver environmental health services, building on the study previously undertaken by the Auditor General as part of the 'delivering with less' themed studies.	Timing of the work to be agreed with the Council.	By March 2019.
Thematic Review - Corporate Safeguarding Arrangements	Review of the effectiveness of corporate safeguarding arrangements, building on the study previously undertaken by the Auditor General in this area.	Timing of the work to be agreed with the Council.	By March 2019.
Service User Perspective Review	This project will test the service-user interface at all authorities. The review will evaluate what it feels like (as a member of the public) to deal	Draft project brief issued to the Council June 2018	Work to be undertaken July – September 2018 (the

Topic	Scope	Status	Timescale
	with council services, involving a selection of services and scenarios. Carmarthenshire County Council has a Transformation, Innovation and Change (TIC) Programme. One element of this programme is the Digital Transformation Project. Part of this project is focused on 'channel shift'. Our work will review the effectiveness of the Council's approach to the channel shift project. It will also seek to gain a service user perspective on the elements of the channel shift project that are focused on service users.		timing of the service user element to be agreed with the Council). Output by March 2019.
Review of Risk Management Arrangements	A review of the Council's arrangements to identify, manage and monitor risks.	Draft project brief issued to the Council June 2018.	March 2019.
Annual improvement Report	Annual report summarising the audit work undertaken in the last year, which also includes a summary of the key findings from reports issued by 'relevant regulators'.	Work planned to be undertaken April 2018 – May 2019.	By July 2019.

WAO Local Government Improvement Studies

- 8 The Wales Audit Office also undertakes a programme of local government studies funded from the Welsh Consolidated Fund, which lead to national reports rather than local reports. Exhibit 4 summarises the present position on the programme of studies currently underway.

Exhibit 4: local government improvement studies programme of work

Topic	Scope	Status	Timescale
2016-17 Local Government Improvement Studies – 2016 audit plan			
Strategic commissioning of learning disability services by local authorities	<p>This review focussed on assessing if local authorities have effective approaches to commissioning accommodation for adults with learning disabilities (those aged over 16).</p> <p>We concluded that local authorities are generally meeting the accommodation needs of adults with learning disabilities, but existing commissioning arrangements are unlikely to be fit for purpose in the future.</p>	<p>Published: May 2018 http://www.audit.wales/strategic-commissioning-learning-disabilities</p> <p>Carmarthenshire CC was not a fieldwork site in this study.</p>	National report published May 2018.
Housing Adaptations	<p>We looked at whether public bodies, with responsibilities for delivering housing adaptations, have an effective strategic approach that delivers value for money.</p> <p>We concluded that user satisfaction with housing adaptations masks a hugely complicated, reactive and inequitable system that is not delivering for all those who may need it.</p>	<p>Published: February 2018 http://www.audit.wales/publication/housing-adaptations</p> <p>Carmarthenshire CC was not a fieldwork site in this study.</p>	National report published February 2018.
How local government manages demand - homelessness	We looked at well local government manages demand for homelessness	Published: January 2018	National report published January 2018.

Topic	Scope	Status	Timescale
	<p>services, considering the wider principle of prevention.</p> <p>We concluded that local authorities are reacting to the problems caused by homelessness with varying degrees of success, but there is limited focus on preventing the fundamental causes of homelessness.</p>	<p>http://www.audit.wales/publication/how-local-government-manages-demand-homelessness</p> <p>Carmarthenshire CC was one of five fieldwork sites in this study.</p>	
2017-18 Local Government Improvement Studies – 2017 audit plan			
Services to rural communities	This review will assess how well public bodies are working together to assess needs, identify priorities, deliver and maintain the provision of key operational services to meet the needs of people in rural communities.	<p>Currently drafting the report.</p> <p>Carmarthenshire CC was one of 11 fieldwork sites in this study.</p>	National report due to be published in 3 rd /4 th quarter of 2018.
How local government uses data	This review will identify how well local authorities are currently performing in collecting, analysing and using data to support decision making and the use of resources.	Data tool questionnaires were distributed to all councils in October 2017. Currently drawing conclusions.	National report due to be published in the 3 rd /4 th quarter of 2018.
2018-19 Local Government Improvement Studies – 2018 audit plan			
First point of contact assessments under the Social Services and Well-being Act	The study will review the first point of contact and assessments for adult social care.	<p>Scoping and project set up.</p> <p>Carmarthenshire CC will be one of five fieldwork sites in this study.</p>	National report due to be published in the 3 rd /4 th quarter of 2018.

Topic	Scope	Status	Timescale
Tackling Violence Against Women, Domestic Abuse and Sexual Violence	Our review will focus on determining whether local authorities and their partners are effectively working together to prevent gender-based violence and domestic abuse, and protecting all of the people involved.	Scoping and project set up. Carmarthenshire CC will not be a fieldwork site in this study.	National report due to be published in 3 rd /4 th quarter of 2018.
Planning Service: Improving the Wellbeing of Wales	Our review will provide independent assurance that planning authorities are supporting sustainable development and delivering for the future long-term wellbeing of their communities and for Wales.	Scoping and project set up. Carmarthenshire CC will not be a fieldwork site in this study.	National report due to be published in the 3 rd /4 th quarter of 2018.

WAO National Studies

- 9 The Audit Committee may also be interested in the WAO national studies programme that are related to local government. Exhibit 5 provides information on our national studies that have relevance to local authority organisations.

Exhibit 5: local authority-related national studies

Topic	Findings	Status
Interpretation and translation services	The study looked at the steps that councils and health are using interpretation and translation to support people who do not speak English or Welsh (including deaf people who use BSL).	Report published April 2018. http://www.audit.wales/publication/speak-my-language-overcoming-language-and-communication-barriers-public-services

Topic	Findings	Status
	We concluded that organisations varied in the degree to which they understood the needs of their communities and ensured their services were accessible to people needing interpretation and translation services.	
Youth services	This project is part of a joint programme of work with Estyn, HIW and CSSIW. The WAO work will involve a factual description of the well-being of young people based on the available data. Our report will also highlight key lessons for the Welsh Government to learn in taking an integrated approach to improving the well-being of young people.	Report due Winter 2018-19 (currently in fieldwork).
EU Structural Funds 2014-2020	This project looks at WEFO's management of the 2014-20 programme in light of previous reviews and the consequences of Brexit.	Report due Summer 2018 (currently being drafted).
EU Rural Development Programme 2014-2020	This project looks at WG's management of the 2014-20 programme in light of the consequences of Brexit.	Report due Summer 2018 (currently being drafted).
Waste Management - Module 1: Waste Prevention	This project looks at the generation of all waste, including the waste collected by councils. It looks at the effectiveness of waste prevention targets within the national strategy towards zero waste.	Report due Summer 2018 (currently being drafted).
Waste Management – Module 2: Waste Recycling	This project looks at municipal recycling (the waste the council collects from residents and traders), focussing on performance against the recycling targets. A future look at how the targets may change.	Report due Summer 2018 (currently going through external clearance).
Waste Management – Module 3: Waste Infrastructure	This project looks at the procurement of waste infrastructure to treat waste in response to the diminishing tonnages allowed per council in the landfill allowance.	Report due Summer 2018 (currently being drafted).

Topic	Findings	Status
Integrated care fund	The review will examine if the Integrated Care Fund is being used effectively to deliver sustainable services that achieve better outcomes for service users. Interviews will be undertaken with a selection of officers on each of the Regional Partnership Boards and Welsh Government officials.	Terms of reference issued March 2018. National report due to be published January 2019.

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Y PWYLLGOR ARCHWILIO

13 GORFFENNAF 2018

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Rhesymau: Derbyn adroddiad Swyddfa Archwilio Cymru		
Pwyllgor craffu perthnasol i ymgynghori ag ef: dd/b		
A oes angen Penderfyniad gan y Bwrdd Gweithredol?		Nac oes
A oes angen Penderfyniad gan y Cyngor?		Nac oes
DEILIAD PORTFFOLIO YR AELOD GWEITHREDOL O'R BWRDD GWEITHREDOL:- Y Cyngorydd David Jenkins - Adnoddau		
Adroddiad Swyddfa Archwilio Cymru		

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

WALES AUDIT OFFICE NATIONAL REPORT

BRIEF SUMMARY OF PURPOSE OF REPORT

To receive the Wales Audit Office National report related to:

- Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities
- Well Being of Future Generation (Wales) Act 2015: Reflecting on year one
- Speak my language: Overcoming language and communication barriers in public services.

DETAILED REPORT ATTACHED ?

YES:

- **Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities**
- **Reflecting on Year One: How Have Public Bodies Responded to the Well-being of Future Generations (Wales) Act 2015?**
- **Speak my language: Overcoming language and communication barriers in public services**

IMPLICATIONS

The report is a Wales Audit Office Report and any implications are detailed within the report.

I confirm that other than those implications listed below there are no implications for the Authority arising from this report. If necessary, the Authority will need to respond to implications arising from the report where applicable.

Signed: **Randal Hemingway** Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: **Randal Hemingway** Head of Financial Services

1. Scrutiny Committee – N/A
2. Local Member(s) – N/A
3. Community / Town Council – N/A
4. Relevant Partners – N/A
5. Staff Side Representatives and other Organisations – N/A

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Strategic Commissioning of Accommodation Services for Adults with Learning Disabilities



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

I have prepared and published this report in accordance with the
Public Audit Act (Wales) 2004.

The Wales Audit Office study team was managed by Nick Selwyn and comprised Steve Frank, Gareth Jones, Euros Lake, Duncan Mackenzie, Sara Leahy and Sara Woollatt under the direction of Jane Holownia

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The Auditor General also audits local government bodies in Wales, conducts local government value for money studies and inspects for compliance with the requirements of the Local Government (Wales) Measure 2009.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Summary Report

Local authorities are generally meeting the accommodation needs of adults with learning disabilities, but existing commissioning arrangements are unlikely to be fit for purpose in the future

- 1 Social care services can be crucial in helping people with a learning disability to live their life in the way they choose, and the level of support offered will depend on an assessment of an individual and their condition. Some people require very little help or support, and have little or no need to access services, whereas others require full-time care and support in every aspect of their lives. Support can be many things, including helping somebody to get up and get dressed, to develop friendships and relationships, or to do meaningful activities and be part of the local community.

What we mean by people with learning disabilities¹:

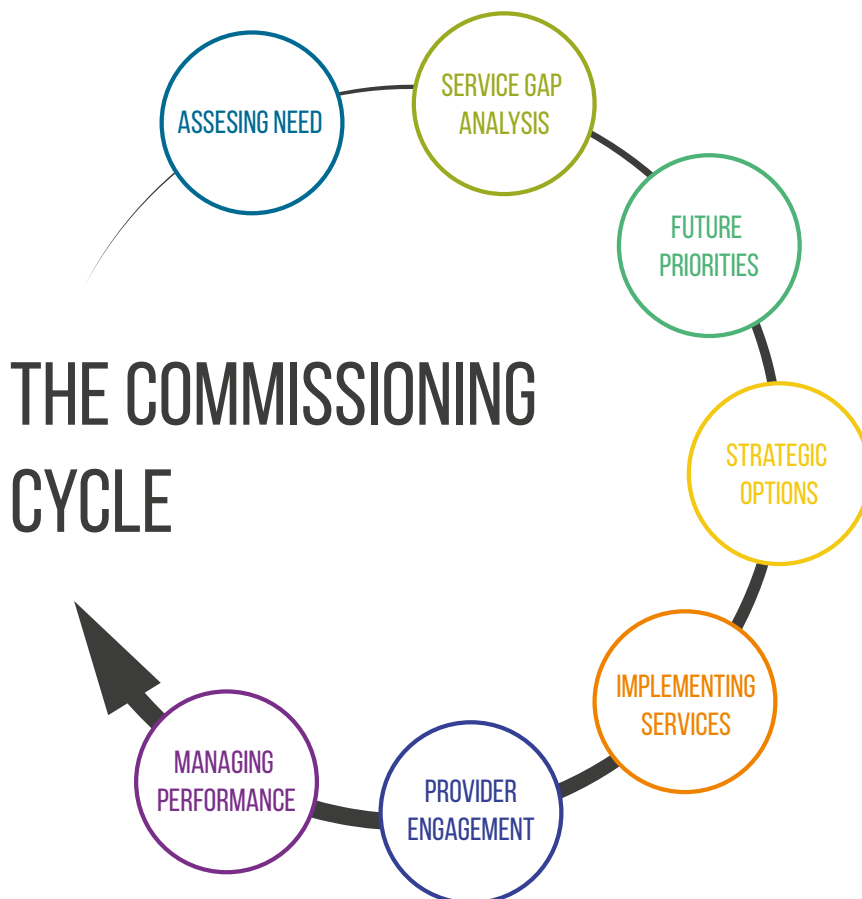
A learning disability is a reduced intellectual ability and difficulty with everyday activities – for example household tasks, socialising or managing money – which affects someone for their whole life. People with a learning disability tend to take longer to learn and may need support to develop new skills, understand complicated information and interact with other people. The level of support someone needs depends on the individual. For example, someone with a mild learning disability may only need support with things like getting a job. However, someone with a severe or profound learning disability may need full-time care and support with every aspect of their life – they may also have physical disabilities.

- 2 Most people with learning disabilities can lead independent lives with the right support, but as resources reduce, effective planning and provision of care and support services is becoming increasingly important and challenging. The pressure to find greater efficiencies whilst improving wellbeing is driving local authorities to look for different ways to deliver better outcomes for people. Person-centred planning, regular reviews by skilled care managers, and external input by partners, staff, advocates and families can all be used to create services that provide better outcomes in a more cost-effective way.

¹ www.mencap.org.uk/about-us

- 3 Most people with learning disabilities can lead independent lives with the right support and, therefore, as resources reduce, effective planning and provision of care and support services is becoming an increasingly important aspect of public policy in Wales. Commissioning is the process by which social care services are planned, purchased and monitored. Effective commissioning of learning disabilities involves putting the individual at the centre of the process of identifying needs, and helping them make choices about how they are supported to live their lives.
- 4 Whilst commissioning models vary, most definitions of commissioning identify some core inter-connected stages, as set out in **Exhibit 1** below. These include assessing people’s needs; setting priorities and developing commissioning strategies to meet those needs; buying goods and securing services from providers to address need; consulting and involving a range of stakeholders, including people with learning disabilities and communities at key stages in the process; monitoring and evaluating outcomes; and revising plans, needs assessments and services in light of evaluation.

Exhibit 1 – Key stages of the commissioning cycle



Source: Wales Audit Office.

- 5 The overall spend on learning disabilities in Wales has risen in real terms (considering inflation) by 6.8% since 2008-09. In 2015-16, the 22 local authorities' gross expenditure for people with learning disabilities (adults under 65) was £398.5 million. Recognising the importance of investing resources properly, authorities are increasingly focussing on how to maximise the benefit of the services they commission.
- 6 This review has focussed on assessing if local authorities have effective approaches to commissioning accommodation for adults with learning disabilities (those aged over 16)². Our review methods are set out in [Appendix 1](#). These include audit fieldwork at five local authorities; a detailed analysis of current performance and expenditure; modelling future growth and costs; website and document reviews; and interviews with a range of national organisations. Based on the findings of this audit, the Auditor General has concluded that local authorities are generally meeting the accommodation needs of adults with learning disabilities, but existing commissioning arrangements are unlikely to be fit for purpose in the future.

Summary of our findings

- 7 Local authorities are underestimating the complexity and level of challenge in meeting the long-term accommodation needs of people with learning disabilities and their carers. Despite progress in many areas, local authorities and their partners must do more to integrate services and resolve a number of complex challenges if they are to achieve the ambition of sustainable accommodation-based services.
- 8 Current investment by local authorities is keeping step with demand and authorities are continuing to meet the needs of people with learning disabilities. However, we estimate that authorities will need to increase investment by £365 million in accommodation in the next twenty years to address both a growth in the number of people with learning disabilities who will need housing, and the increase in the number with moderate or severe needs. Given that a third of authorities have reduced expenditure and services in recent years, this challenge will be particularly onerous.

2 This report considers adult social care and support for people aged 16 and over. Where the data included in this report refers to people aged 18 we highlight this. People can define things in different ways so where there is a difference in meaning we have taken expert advice on the most appropriate definition. Our report does not prescribe particular solutions, staffing levels or cost models.

CURRENT NUMBERS ASSISTED BY LOCAL AUTHORITIES:



3.15 MILLIONS

Estimated population
of Wales in 2015

Estimated number adults of Wales
in 2015 with a learning disability

58,308



12,014 adults with a
learning disability
in Wales provided with services by
local authorities in 2015-16



Three in every 100
people in Wales have
a learning disability

In 2015-16 there were 239.5



staff

employed by local authorities to plan
and commission social care services

This ranged from 0 staff
in one authority to 33 in another.

- 9 Local authorities need better quality financial and population data to ensure they make the most informed decisions. Too many local authorities do not have a shared understanding of the scale of the task in maintaining people's wellbeing, and are not involving people with learning disabilities, partners and service providers in finding a sustainable and cost effective way forward.
- 10 **Part 1** of this report examines whether local authorities take a well-considered and planned approach to commissioning accommodation services for people with learning disabilities. We consider how good local authorities are at planning based on patterns of demand, and considering how much is currently spent on different types of service. We also estimate the levels of investment needed to keep pace with demographic change.
- 11 **Part 2** examines whether local authorities have the right systems in place to commission and deliver accommodation-based services. This part considers workforce planning, joint commissioning and how effectively local authorities engage with people with learning disabilities and service providers in considering options and agreeing future priorities.
- 12 Finally, **Part 3** considers how well local authorities monitor and review the impact of the commissioning of accommodation services for learning disabilities. This includes how effectively local authorities monitor and scrutinise what they do, and therefore how well they understand what works well and why.

Recommendations

- 13 Our work has identified a series of recommendations for improvement and these are set out below. In [Appendix 11](#), we have also proposed a checklist to help local authority scrutiny members undertake a self-assessment and identify options to improve commissioning of learning disability services.

Recommendations

- R1 People with a learning disability have a right to live independently. The last 50 years have seen significant changes in the provision of accommodation and support. Service provision has moved to a model that enables people to live in the community in ordinary houses throughout Wales ([paragraphs 1.3 to 1.10](#)). **We recommend that local authorities continue to focus on preventing people becoming dependent on more expensive placements in care homes by providing effective support at home and a range of step up accommodation by:**
- **improving the evaluation of prevention activity so local authorities understand what works well and why;**
 - **utilising the mapping of prevention services under the Social Services and Well-being (Wales) Act 2014 that covers other agencies and service providers;**
 - **improving the signposting of additional help so carers and support networks can be more resilient and self-reliant. This should include encouraging carers to make long-term plans for care to maintain and protect their dependant’s wellbeing; and**
 - **sharing risk analysis and long term planning data with other local authorities, service providers, and partners to agree a shared understanding of the range of options.**
- R2 Population projections show that the number of people with a learning disability will increase in the future, and those aged over 65 and those with a moderate or severe learning disability will rise significantly ([paragraphs 1.3 to 1.10](#)). **We recommend that local authorities improve their approach to planning services for people with learning disabilities by building on the Regional Partnership Boards population assessments for people with learning disabilities and agreeing future priorities.**

Recommendations

R3 Welsh Government produced guidance to local authorities, entitled 'developing a commissioning strategy for people with a learning disability' to support authorities in producing strategic plans for the commissioning of learning disability services. In conjunction with codes of practice developed following the Social Services and Well-being (Wales) Act 2014, Welsh Government requires local authorities to develop integrated commissioning options with Local Health Board services. The aim is to provide a joined-up and cost-effective approach to the commissioning of services but our review-highlighted weaknesses in current arrangements ([paragraph 2.4 to 2.12](#)). **We recommend that local authorities do more to integrate commissioning arrangements with partners and providers and take account of the work of the National Commissioning Board by:**

- understanding the barriers that exist in stopping or hindering further integration;
- improving the quality of joint strategic plans for learning disability services ([see also paragraphs 3.11-3.14](#));
- establishing investment models and sustainable financial structures, joint workforce planning and multi-year budgeting; and
- developing appropriate governance and data sharing frameworks with key local partners that include a clear process for managing risk and failure.

Recommendations

R4 Local authorities' engagement with people with learning disabilities and their carers is variable. Whilst many authority services have positive relationships with advocacy groups, some are less successful in involving these groups and carers in evaluating the quality of services (paragraph 2.18 to 2.20). **We recommend that local authorities do more to involve people with learning disabilities and their carers in care planning and agreeing pathways to further independence by:**

- consistently including people with learning disabilities and their carers in the writing, monitoring and development of care plans;
- systematically involving carers and advocacy groups in evaluating the quality of services;
- involving people with learning disabilities in procurement processes; and
- ensuring communications are written in accessible and appropriate language to improve the understanding and impact of guidance and information.

R5 Local Authorities could do more to involve service providers in commissioning and make the tendering process more effective by making it easier to navigate and more outcome focused. However, providers are not as effectively engaged as they should be (paragraph 2.28 to 2.38). **We recommend that local authorities collaborate with providers, the third sector and suppliers in understanding challenges, sharing data, and pooling expertise by:**

- improving the quality range, and accessibility of tendering information; and
- working with providers to shape local markets by coming to a common understanding of the opportunities, risks, and future priorities in providing learning disabilities services.

Recommendations

- R6 Most local authorities do not have effective arrangements to monitor and evaluate their commissioning of learning disability services (paragraphs 3.3 to 3.15). **We recommend that local authorities develop a more appropriate set of performance indicators and measures of success that make it easier to monitor and demonstrate the impact of service activity by:**
- **co-designing measures, service and contract performance indicators with service providers, people with learning disabilities and their carers;**
 - **ensure commissioners have sufficient cost and qualitative information on the full range of placement and care options available;**
 - **equipping commissioners with data to demonstrate the long term financial benefits of commissioning choices, this includes having the right systems and technology;**
 - **integrating the outcomes and learning from reviews of care plans into performance measures;**
 - **evaluating and then learning from different types of interventions and placements; and**
 - **including learning disability services in local authority scrutiny reviews to challenge performance and identify improvements.**

Part 1

The approach to commissioning accommodation for people with learning disabilities is potentially unsustainable

1.1 With increased financial pressures at a time of austerity, it is even more important that authorities balance providing people with learning disabilities with safe and good quality accommodation with making the best use of resources and delivering value for money. To do this well, commissioning staff and planners need to use population and demographic projections to gauge future demand for accommodation services which best meet the aspirations of people with learning disabilities. In this part of the report, we consider current demand for accommodation services for people with learning disabilities. We also consider current expenditure and analyse costs to both determine the economy of current provision, and to understand regional and socio-economic variations. Finally, we model future accommodation demand, highlighting some challenges for some authorities, and project the potential additional costs authorities will need to address going forward.

The number of people with learning disabilities provided with accommodation by local authorities is growing and current authority provision is keeping step with demand. The changing profile of demand raises some challenges for authorities in the future

1.2 The Welsh Government does not collect comprehensive information on the number of people with learning disabilities in the population and neither are learning disabilities recorded in the census. It is, however, possible to estimate the number of people with learning disabilities in Wales drawing on information from Daffodil³. In 2015 It was estimated that there were 58,300 adults with learning disabilities in Wales. Currently around 20% of the estimated total adult population of people with learning disabilities are provided with local authority social care services. The number of adults with learning disabilities in receipt of social care services has increased by just over 900 people since 2008-09⁴. Proportionally, provision for younger people is falling and the number of people with learning disabilities aged 65 and over in receipt of social care services is increasing. [Appendix 2](#) provides a detailed analysis of the data.

3 The web-based system developed by the Institute of Public Care for the Welsh Government. Daffodil supports public sector organisations to plan services providing population projections to identify potential need for care.

4 We have used 2008-09 as the starting point for our analysis as it is the last year before the UK coalition government 2010-2015 introduced austerity measures.

1.3 People with a learning disability have a right to live independently. Backed up by commitments in Welsh Government⁵ and local authority policies, the last 50 years have seen significant changes in the way accommodation and support is provided. Service provision has moved away from an institutional model to one which promotes people living in the community in ordinary houses. In 2015-16, local authorities funded over 12,000 placements to accommodation based services for adults with learning disabilities. Exhibit 2 below shows that the bulk of these placements – 10,006 – were for community based accommodation services. The remaining placements were to residential care homes and other forms of accommodation.

Exhibit 2 – Learning disability placements for all local authorities in 2015-16 and percentage change in provision since 2008-09

Local authorities are providing more people with learning disabilities with social care services, particularly placements in community based services.

Type of accommodation	Aged 16-64	Change	Aged 65+	Change	Total (all aged 16+)	Change since 2008-09
Own home	1,399	-12%	276	42%	1,675	-5.9%
Living with parents or family	5,456	2%	156	73%	5,612	3.2%
Foster home	84	-33%	8	-20%	92	-32.3%
Lodgings / supported living	2,217	27%	410	63%	2,627	31.8%
Accommodation in the community	9,156	4.1%	850	31.4%	10,006	10.4%
Health service accommodation	115	7%	17	42%	132	10%
Local authority care homes	40	-57%	20	-47%	60	-54%
Private or voluntary care homes	1,109	4%	244	-2%	1,353	2.5%
Residential accommodation	1,264	-0.7%	281	-5.7%	1,591	1.3%
Other accommodation	426	270%	37	118%	463	250.1%
All accommodation	10,846	7%	1,168	35%	12,014	8.7%

Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

⁵ Learning Disability Strategy - Section 7 Guidance on Service Principles and Service Responses, Welsh Government, August 2004.

- 1.4 Welsh Government projections from Daffodil predicts that the number of people in Wales aged 18 and over who will have a learning disability will increase from 58,300 in 2015, to 63,114 in 2035, an increase of 8.2%. In terms of the distribution of the population with learning disabilities, [Appendix 3 and 4](#) summarises Daffodil projections by local authority area. In summary, Daffodil projections suggest that more people will require help and support from local authorities to live independently by 2035 because:
- a twenty authorities will see a rise in the number of people with learning disabilities and five local authority areas will have significant increases;
 - b the number of people aged over 65 with learning disabilities will rise from 12,986 to 17,996, a 38.5% increase⁶ and are likely to place greater demands on local authorities for assistance; and
 - c the number of people in Wales aged 18 and over diagnosed with a 'moderate or severe' learning disability will increase in 12 of the 22 local authorities. In particular, a greater proportion of people with severe or moderate learning disabilities will require assistance, especially where parents and families become less able to provide care.

Expenditure on learning disabilities accommodation services have grown in recent years and authority investment has kept pace with demand. However, it is difficult to determine why there is a wide variation in authority spending

- 1.5 Local authorities spend large amounts of public money on learning disability services. At a Wales level, gross expenditure for people with learning disabilities (adults under 65) has risen by 16.5% from £336.3 million in 2008-09 to £398.5 million in 2015-16. In real terms, considering inflation, this equates to an all Wales increase of 6.8% over the period. [Appendix 3](#) provides a detailed analysis of the change in local authority expenditure.
- 1.6 The Welsh Government collects a range of data on accommodation services for people with learning disabilities. This includes overall expenditure on social care, and the number of placements made on annual basis to the different types of accommodation. However, Welsh Government does not collate and report on the cost by authority of the different types of social care accommodation and it is therefore not possible to compare expenditure for the different forms of accommodation to help determine economy in service provision.

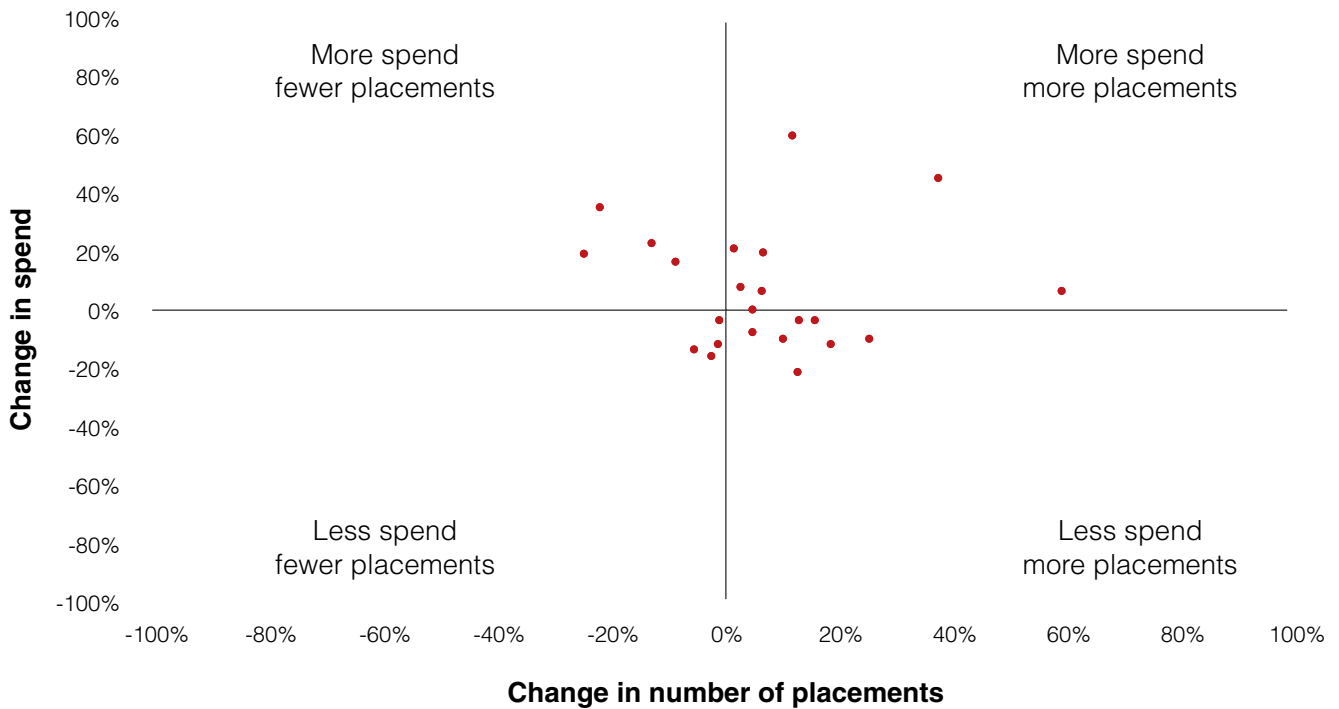
6 The increase in the number of people aged over 65 with moderate or severe learning disabilities is primarily a result of increased life expectancy, especially among people with Down's syndrome, and the growing numbers of people with complex and multiple disabilities who now survive into older adulthood.

1.7 To understand how authorities are managing their funding of learning disabilities provision, we have analysed expenditure as follows:

- a Firstly, we plotted the change in expenditure and placements from 2008-09 to 2015-16 to determine if there is a link between high cost and high numbers and/or frequency of placements. Exhibit 3 below maps the real terms change in expenditure against the number of placements by local authority between 2008-09 and 2015-16. Our analysis shows that there is no clear pattern between expenditure and placements. Spending more does not always result in more placements. Similarly, spending less does not always result in fewer placements.

Exhibit 3 – Change in number of learning disabilities accommodation placements for adults under 65 (x axis) against change in gross expenditure (real terms) between 2008-09 and 2015-16 (y axis)

The chart shows the change in spend and number of placements for each of the 22 local authorities in Wales between 2008-09 and 2015-16. Each quadrant of the chart represents a different pattern of change over time (as labelled). The Exhibit shows that there is no obvious correlation between expenditure and number of placements.



Source: Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

- b Secondly, we have mapped overall average⁷ authority expenditure on health board footprints to determine if there are regional commissioning markets in operation. **Appendix 6** shows that the average cost per placement ranges from roughly £22,000 to just under £71,000. Overall, we conclude that based on averages, there are no clear and discernible 'regional markets'.
- c Thirdly, we have grouped authorities by geographical and socio-economic type, classifying authorities as either: valleys; mixed urban and rural; city; or mostly rural. **Appendix 7** summarises this analysis and highlights that overall, the range of cost is too wide to suggest geographical or socio-economic factors significantly influence cost.
- d Finally, we analysed variations in expenditure and changes in provision to determine which, if any, service model – community or residential based services – are cheaper or more expensive. **Appendix 8** compares average cost per placement and the prevalence of different types of provision for the authorities with lowest and highest average cost per placement. From our analysis, we conclude that there is no clear relationship between average placement cost and type of social care accommodation.

1.8 Drawing on the above evidence we estimate that there is no discernible pattern or rationale such as market conditions, regional issues or service model type that helps explain or justify variations in expenditure. Consequently, we consider that the cost of learning disability placements are more likely driven by other factors, which are explored in detail in Parts 2 and 3 of this report. In particular:

- a the effectiveness and approach of each authority's commissioning team, their skills and abilities to negotiate, challenge and set appropriate costs;
- b the number and range of staff employed and their engagement with and management of external care providers;
- c the availability of providers within the market and how effective local authority commissioning teams are at increasing provider capacity;
- d the systems and approaches used to commission services, especially the link between corporate approaches to procurement and social care commissioning;

⁷ Because data is not collected that identifies how much is spent on the different types of learning disability accommodation we are only able to compare performance between authorities using the overall average spend per placement for all learning disabilities social care accommodation. We recognise that averages can have some weaknesses, especially where data is skewed by wide variations in expenditure within an authority. Nonetheless, using average spend per placement allows us to explore whether there are underlying issues that may influence cost of services.

- e the robustness of needs assessments and strategic planning which underpin the choices made by authorities; and
- f the strength of scrutiny and oversight of the commissioning system to determine what is working and what needs to improve.

1.9 Others also echo our conclusions. For example, the Wales Mental Health and Learning Disabilities Collaborative Commissioning Group National Collaborative Commissioning Unit (the 'Unit') in the NHS in Wales has reviewed the costs of residential placements for mental health and learning disabilities and found a range of costs for similar care placements. This analysis is set out in **Exhibit 4** below and highlights that providers charge local authorities different amounts for broadly the same type of service. The Unit concluded that the 'prices charged for existing residential placements on a care setting by care setting basis lack transparency, are inconsistent and have limited relationships to any service specifications.' This suggests that current weaknesses in commissioning arrangements allow providers to maximise charges for services rather than operate to a defined cost model.

Exhibit 4 – The cost of weekly care packages for people with learning disabilities

The Exhibit summarises the range of weekly costs for three different models of provision in care homes and highlights that the charges made by providers for broadly the same type of service range widely.

Placement type	Range of costs per weekly placement	
	Minimum cost	Maximum cost
Care home, learning disabilities, without continuous staffing	£1,216	£1,628
Care home, learning disabilities, with continuous staffing	£681	£3,250
Care home, learning disabilities, with continuous nursing staffing	£1,330	£2,766

Source: Director of National Collaborative Commissioning Unit, presentation to CIPFA Annual Conference 2017.

Our modelling suggests that at an all Wales level provision is keeping step with projected growth but a third of authorities face major choices in how they address future accommodation demand

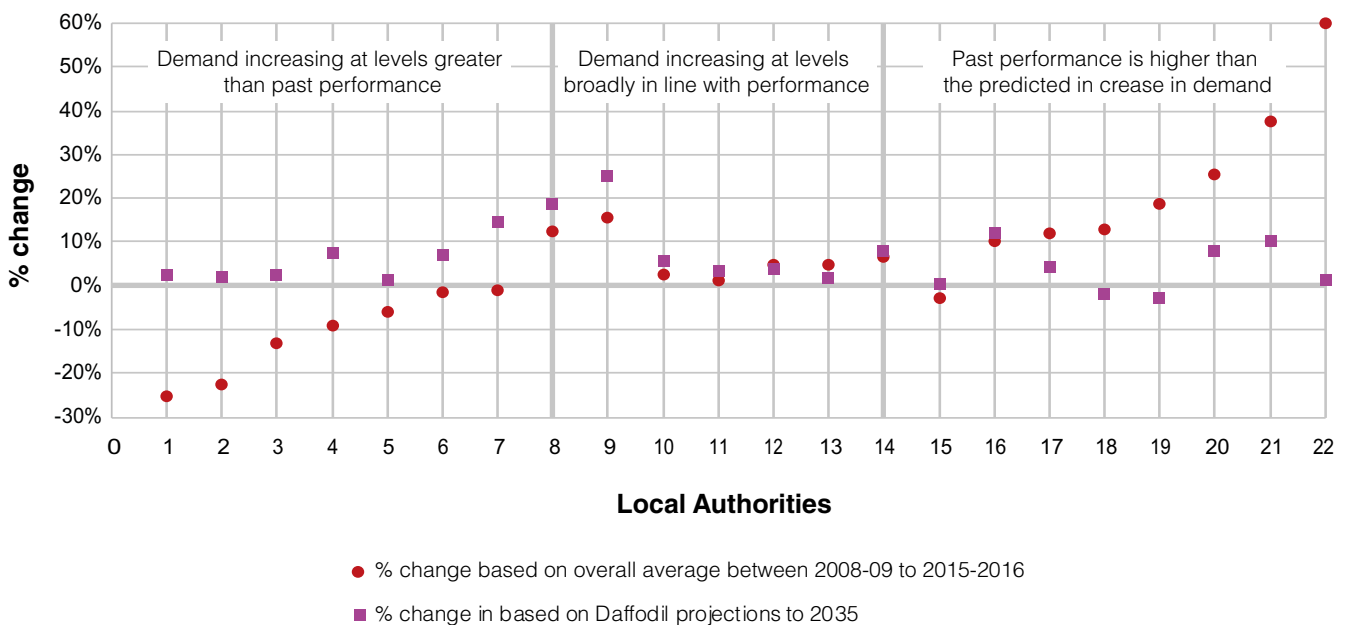
- 1.10 Framing future service delivery on current standards and approaches can sometimes result in demand being over or under estimated. Predicting future demand can be influenced by the assumptions that underpin any analysis, and projected demand does not always turn into actual demand. However, by assuming that services operate with little or no change to eligibility criteria, and broadly continue as currently provided, allows us to consider how well placed local authorities are to respond to potential future demand.
- 1.11 Assuming no change to eligibility criteria we have modelled in [Exhibit 5](#) the likely change in demand for social care accommodation provision for people with learning disabilities at an all Wales and local authority level⁸. We use a scatter graph to represent and compare current performance in provision of social care accommodation services, with the predicted change in numbers requiring those services by 2035. Where the two markers coincide, past performance is well aligned with projected demand and authorities are in a good position to manage projected population increases for social care accommodation. Conversely, where the two markers diverge, then authorities either need to increase capacity to address the projected growth in accommodation demand or need to taper future growth.

8 Our analysis draws on two separate sets of data. Firstly, we looked at the average percentage increase in provision of services to people with learning disabilities between 2008-09 and 2015-16. Using this data, we estimate that demand for accommodation will rise by 8.7% over the 20-year period. Secondly, the projected increase in demand based on the anticipated growth in the number of people with learning disabilities, as determined by the Daffodil data, projects that accommodation demand will increase by 8.2%.

1.12 In summary, our analysis highlights that nine local authorities (numbers 1 to 9) may need to increase the provision of social care accommodation services to address a predicted growth in demand by 2035. These are authorities where either accommodation services have reduced between 2008-09 and 2015-16 or the change in accommodation provision in this period is below the projected level of demand they need to address in the future. Seven authorities (numbers 10 to 16) past performance broadly matches predicted growth in accommodation. This suggests that current approaches to managing demand are well suited, or should require minimal change in accommodation provision to meet the projected change in the number of people with learning disabilities. Finally, six authorities (numbers 17 to 22) have increased learning disability accommodation placements in the recent past but their projected population of people with learning disabilities in the next 20 years may require them to rethink and taper services.

Exhibit 5 – Modelling of current performance (2015-16 base data) in provision of social care accommodation services for adults with learning disabilities against the predicted change in numbers potentially requiring accommodation services by 2035 (derived from Daffodil)

A third of authorities need to increase their investment in learning disability services to meet the projected population growth by 2035.



Source: Wales Audit Office analysis of Welsh Government published data available on StatsWales and Daffodil.

LOOKING FORWARD WE PROJECT THAT BY 2035:

The number of people with learning disabilities that local authorities will need to help will rise by



Local authorities will need to invest an additional

£365 MILLIONS

Our research shows that local authorities are at different places in how they commission services for people with learning disabilities and face different challenges in the next 20 years

9

authorities need to increase the amount of accommodation they make available to meet the needs of people with learning disabilities

7

authorities are well placed with little change required to services in the future

6

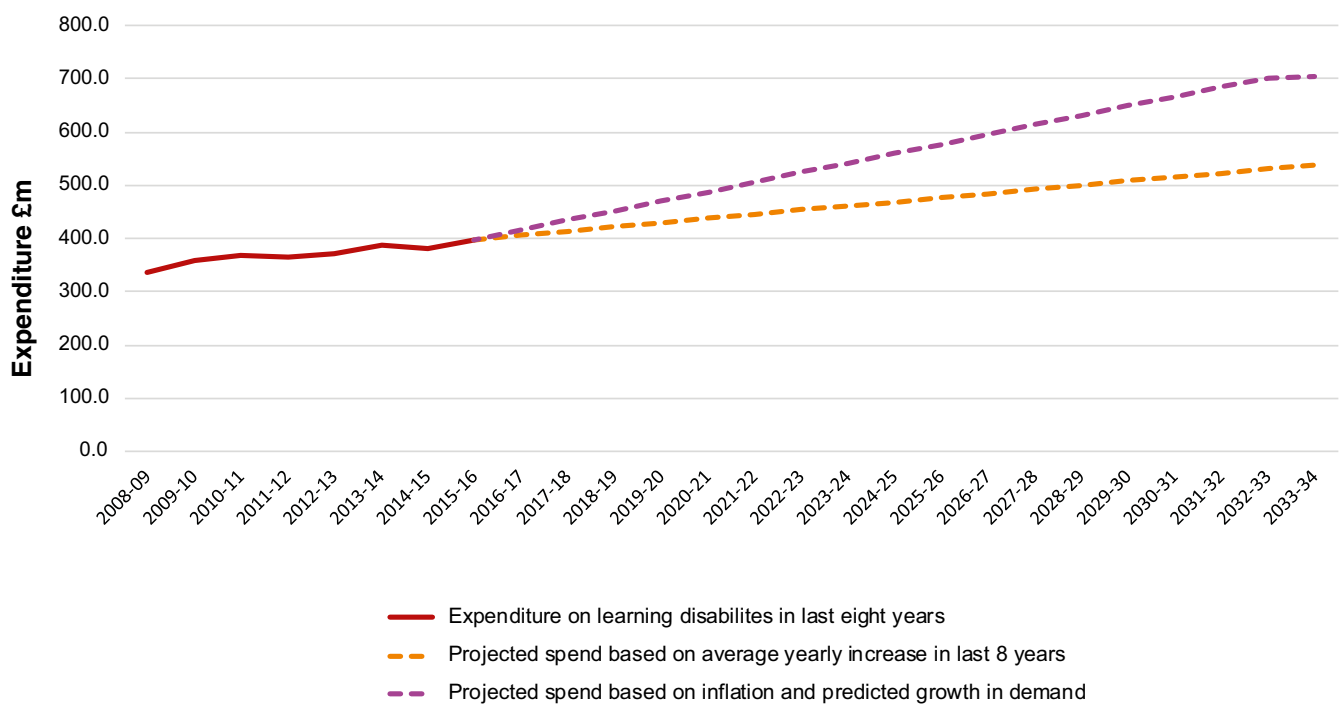
authorities are projected to have an oversupply of accommodation and need to rethink and taper services

Current levels of expenditure on learning disabilities accommodation services is insufficient to keep pace with inflation and growing demand

- 1.13 Comparing current patterns of expenditure against predicted increases in demand enables us to determine how well placed local authorities are to meet the financial demand of future accommodation needs. **Exhibit 6** overleaf compares current levels of expenditure on accommodation services against potential future costs on two measures: the predicted level of expenditure based on the average yearly budget increase between 2008-09 and 2015-16; and the projected increase in expenditure needed to keep pace with inflation and the growth in demand.
- 1.14 Our modelling in **Exhibit 6** highlights that local authorities will need to increase expenditure on learning disability accommodation services in the region of £365 million by 2035 (**Appendix 9** summarises our calculations showing how we have derived this figure). To keep pace with growing demand, and to make best use of current resources, authorities will need to both improve their commissioning systems and processes to offset our estimated increase in cost, but also invest greater sums of money to meet rising demand. This will prove challenging in the current financial climate for public services. Below, in Parts 2 and 3 of our report, we provide an overview of current commissioning arrangements, commenting on the effectiveness of current practices and how well placed authorities are to commission sustainably in the future.

Exhibit 6 – Modelling of projected increase in expenditure of social care accommodation services for adults with learning disabilities by 2035

Our modelling concludes that comparing recent local authority expenditure patterns against projected inflation and increasing demand shows that current local authority investment on accommodation services will need to be significantly increased to keep pace with inflation and meet projected demand in 2035.



Source: Wales Audit Office.

Part 2

Local authorities generally do not have effective arrangements to commission accommodation services for people with learning disabilities

- 2.1 The best commissioners have the confidence to challenge the status quo, take on radical change, collaborate effectively with external stakeholders, gain a deep understanding of needs, and target resources effectively to meet those needs.
- 2.2 In January 2011, Welsh Government produced guidance to local authorities⁹, to support the production of strategic plans for the commissioning of learning disability services. This guidance is used by local authorities, in conjunction with codes of practice developed following the Social Services and Well-being (Wales) Act 2014, to develop commissioning options that are integrated with wider social care strategies. The aim of the guidance is to ensure partners provide a joined-up and cost-effective approach to the commissioning of accommodation services. Local authorities' commissioning strategies should communicate how they will achieve this and therefore we have considered how well they have developed their plans together with the views of the people tasked with delivering the strategies.
- 2.3 In this Part of the report we consider how effectively local authorities are organising themselves to meet current demand for accommodation of adults with learning disabilities.

Not all local authorities have developed strategic commissioning options in line with Welsh Government guidance and the introduction of the Social Services and Well-being (Wales) Act 2014

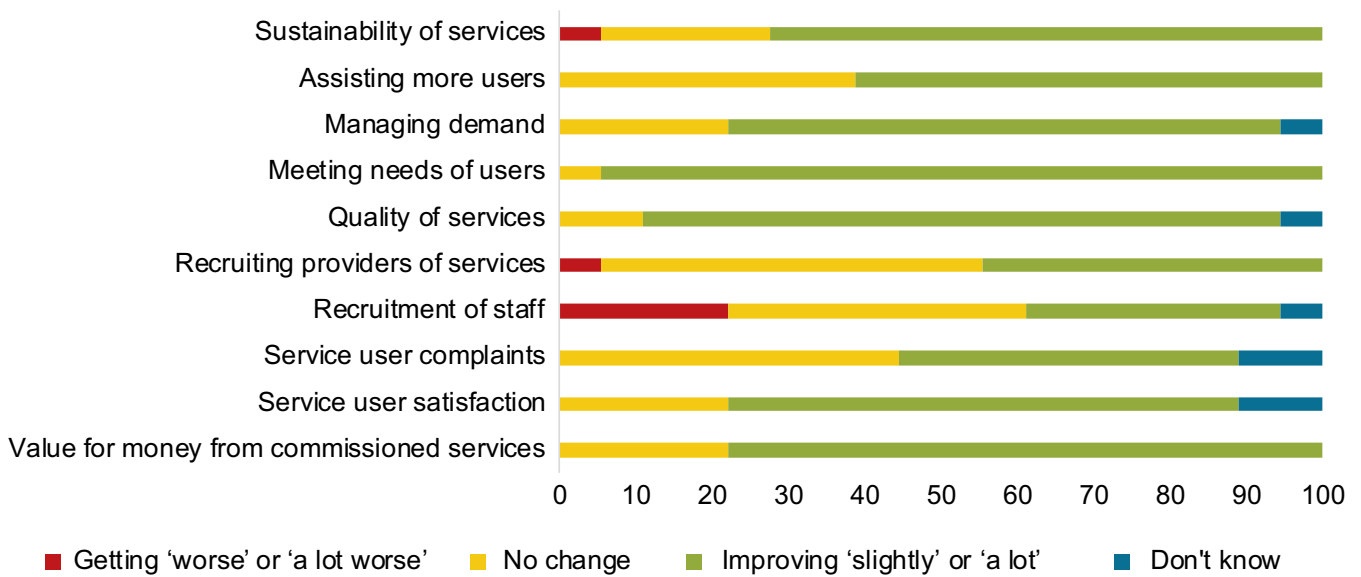
- 2.4 Authorities are striving to develop their approach to commissioning and there is clear evidence of improvements in strategic planning. Nineteen of the 22 local authorities have developed a specific commissioning strategy for learning disability services, and most authorities believe that their commissioning strategy has resulted in services improving. **Exhibit 7** overleaf highlights the benefits authorities recognise they have achieved as a result of commissioning strategies. Despite positive conclusions, some local authorities noted some local and regional commissioning challenges, commenting specifically on:
 - a difficulties recruiting staff, particularly across North Wales;
 - b a shortage of accommodation to meet more complex needs;
 - c existing providers being unable to meet increasing demand for more complex solutions;

⁹ <http://gov.wales/docs/dhss/publications/110301LearningDisCommStraten.pdf>

- d difficulties balancing the need for finding savings and more cost-effective service provision against the increasing demand for more complex packages of care; and
- e problems in implementing a cultural shift away from existing day-care provision that many older people with learning disabilities are accustomed to, and feel comfortable with, to community based services.

Exhibit 7 – The views of service managers with responsibility for learning disability services on the impact of their commissioning strategy

In most service areas, the majority of local authorities feel that their Commissioning Strategies have improved the quality of the social care services they provide to people with learning disabilities and better meet the needs of people with learning disabilities.



Source: Wales Audit Office Survey of local authority service managers with responsibility for social care learning disability services, May 2017.

- 2.5 The combination of pressure on budgets and new legislation from Welsh Government is encouraging authorities to modernise commissioning approaches. The Social Services and Well-being (Wales) Act 2014 (the Act) provides a legal framework for people with a learning disability who require care and support, and for transforming social services in Wales. Of particular relevance to people with a learning disability, the Act provides those receiving services with greater freedom to decide which services they need.
- 2.6 The suitability and availability of appropriate accommodation is critical in meeting the needs and future demands of people with learning disabilities and their carers. The findings of our survey of local authority service managers show that overall there is continuing policy support for community-based services that support independent living compared to more residential based services. For example, 21 of the 22 local authorities are prioritising supported housing services in the future, and 16 authorities favour increasing the number of people with learning disabilities who live in their own homes or reside with parents and family members.



- 2.7 However, whilst the Act promotes people's independence to give them a stronger voice and control, responses have mostly focussed on improving strategies and written documentation. In addition, whilst local authorities want to move away from services focussed on day care and residential services towards more bespoke and flexible community based accommodation services that best meet the needs of individual users, these aspirations are not always being delivered.
- 2.8 For example, a number of national organisations we spoke to who work with people with a learning disability and their families and carers, told us that authorities have long discussed changing service models, but they have seen little evidence of positive change on the ground or in the services commissioned by authorities. Interviewees also told us that authorities do not always take account of the contribution that other services, such as leisure and education, can play in delivering better outcomes for people with learning disabilities. One senior manager in a learning disabilities support organisation we spoke to told us the intention to improve service delivery models has been around 'for all of my 30 years in the sector'. Others stated that opportunities such as supported employment are far more satisfying than 'filling time' activities such as day care, which often do not produce effective outcomes for people with learning disabilities. The need to give staff wider and more specialised skills in locating and developing job opportunities for people with learning disabilities is recognised in a growing number of local authority plans and strategies.
- 2.9 Despite these shortcomings, authorities are improving their strategic focus on commissioning. For instance, Rhondda Cynon Taf County Borough Council has a Commissioning Strategy and Statement of Intent for Learning Disabilities, which is supported by a Commissioning, Procurement and Management Strategy. The aim of these two strategies is to provide a unified strategic framework for commissioning, procurement and contract management within the local authority. The Commissioning Strategy has been developed jointly with Cwm Taf Local Health Board. Staff we spoke to acknowledged that the Social Services and Well-being (Wales) Act 2014 has driven the change in thinking about service provision.

2.10 Likewise, the City and County of Cardiff have a number of operational plans that support the delivery of their Learning Disability Commissioning Strategy¹⁰. These include an overarching Statement of Strategic Commissioning that sets out the values, principles and purposes of all commissioning undertaken by the Council, and more specific documents covering Older People's services, an Autistic Spectrum Disorder strategy and a joint Day Opportunities strategy. As a result, the up to date information and intelligence places the local authority in a better position to commission services.

Commissioning strategies are not always resulting in cost effective service options that meet the needs of people with learning disabilities

2.11 The World Health Organization states that the health inequalities experienced by people with a learning disability are partly caused by poor quality social care and on average people with learning disabilities have poorer health and die younger than other people¹¹. Therefore local authorities should do all they can to secure the most effective and appropriate accommodation service to meet the wellbeing of individuals and a local authorities' formal arrangements with carers and providers of learning disability services form an important part of an effective strategic approach that assures good value for money.

2.12 From the documentation we examined, together with our interviews with commissioning staff and national organisations, we found inconsistencies with how authorities balance cost and quality of accommodation services. We also found a lack of common understanding between commissioners, corporate procurement teams and providers in what they are trying to achieve.

¹⁰ www.cardiff.moderngov.co.uk/learningDisabilityCommissioningStrategy

¹¹ See www.who.int/mediacentre/factsheets/fs352/en/

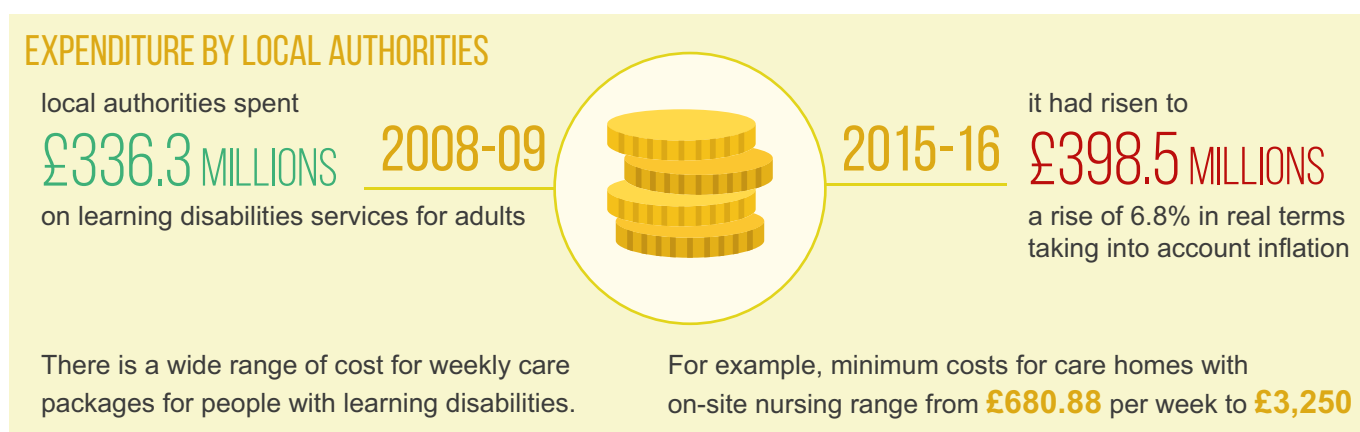
- 2.13 Our examination of national research and documentation shows authorities' commissioning arrangements do not give sufficient reassurances that they have the right systems in place to deliver their strategic commissioning intentions. Too many commissioning strategies give a poor indication of current and longer term user and carer needs, insufficient market analysis, limited provider input, and a weak analysis of current levels of spending and policy choices. As a result, baseline positions remain incomplete. Therefore, action plans may not be pointed at the right things and often focus on a list of intentions rather than strategic actions that drive and improve commissioning activity.
- 2.14 The Wellbeing of Future Generations principles¹² (the 'five ways of working') are increasingly being integrated in commissioning and procurement strategies, but progress in involving providers is still developing. Cardiff City and County Council has produced a procurement strategy, which explicitly aims to maximise economic, social, environmental and cultural wellbeing. Ensuring that small and medium sized enterprises are able to access tendering opportunities is currently under review by commissioning staff. The Western Bay Learning Disability Commissioning Strategy provides a more integrated strategic approach to reduce inconsistencies and health. This strategy defines the problems it is trying to solve, how it will improve current service delivery, and advocates the use of pooled budgets.
- 2.15 Local authorities increasingly recognise that they need to improve the efficiency and cost stability of commissioning. Nonetheless, some positive examples exist. Rhondda Cynon Taf County Borough Council's 2016 Learning Disability Joint Statement of Strategic Intent includes a strong focus on market shaping. This includes differentiating between universal, early intervention, and intensive intervention services so commissioners are clear about what services are available to allow for comparisons between packages of care. As a result, providers can more quickly fill any gaps in provision.

12 See <http://gov.wales/docs/dsjlg/publications/150623-guide-to-the-fg-act-en.pdf>

2.16 Local authorities are also developing their commissioning strategies to look for ways to collaborate and get greater value for money. The Social Services Improvement Agency's 2014 report entitled Transforming Learning Disability Services in Wales¹³ finds 'there is potential to develop the functions of commissioning to deliver better outcomes for people with a learning disability and reduce avoidable costs.' Report recommendations include more outcome-based reviews and an integrated approach across the NHS and Local Government to the planning, commissioning and delivery of learning disability services in Wales. However, we found that the need to lower costs is still perceived to be the greatest influence. This creates barriers to innovation and effective commissioning.

Regional joint working between local authorities is steadily developing, but engagement with Health Boards is variable

2.17 Welsh Government guidance on developing commissioning strategies for learning disability services and the Social Services and Well-being (Wales) Act 2014 state that local authorities should work with their local health boards when producing their commissioning strategies and developing and delivering learning disability services, including accommodation. From our survey of local authority service managers we found that roughly two thirds of respondents jointly commission services with their Local Health Board and stated that these arrangements are 'effective' or 'very effective'.



¹³ See Transforming Learning Disability Services in Wales.

Exhibit 8 – Whole time equivalent social care planning and commissioning staff for all Welsh local authorities and social care services in 2015-16

The exhibit summarises the range of staff employed by local authorities to undertake all social care planning and commissioning. The average across Wales is 10.9 Full Time Equivalents (FTEs) to undertake social care planning and commissioning activity and ranges from no specialist staff to 33.2 (FTEs).

Range	Commissioning Manager	Operational staff	Support officer	Other Staff
Minimum	0 in six LAs	0 in five LAs	0 in five LAs	0 in ten LAs
Maximum	Four in one LA	13 in one LA	15 in one LA	16 in One LA
Wales total	33	89	74	44

Source: <http://gov.wales/statistics-and-research/local-authority-social-services-staff-numbers>

2.18 However, even those who commented positively on joint working with health colleagues flagged some challenges. For example, joint working focussing too much on operational matters relating to individual packages of care rather than considering how best to deliver longer-term sustainable accommodation services; and poor engagement between partners resulting in poor ownership and support of decisions for people with learning disabilities.

2.19 In addition, many commissioning managers we spoke to see regionalisation of the commissioning of learning disability services as one way of delivering financial and improvements in the quality of services. Progress in this area has however been slow to date and some senior authority managers remain unconvinced about regionalisation due to the additional demands on their time, concern over responsibilities and risk, lingering doubts about the support to smaller suppliers and reluctance to pool budgets.

- 2.20 Hywel Dda Health Board has strong links with the three local authorities in its area (Pembrokeshire, Carmarthenshire and Ceredigion) and has developed a strategic intent document and a market position statement for learning disability services. As an example of this improving relationship, Ceredigion County Council has continued to develop its strategy, working regionally with the Mid and West Wales Health and Social Care Regional Collaborative, supported by an independent review of service planning and mapping¹⁴. The review started in 2014 and has evolved significantly since the Social Services and Well-being (Wales) Act 2014 came into force, focussing on an assessment of partners' capabilities and includes a number of service options for the future.
- 2.21 Likewise, in North Wales, Betsi Cadwaladr is looking to develop a learning disabilities strategy with all six local authorities in its footprint, which will sit alongside a regional mental health strategy. Similarly, the three local authorities in the Western Bay consortium – Bridgend, Neath Port Talbot and Swansea – all work closely with Abertawe Bro Morgannwg University Health Board (ABMU) and local authority and regional strategies have benefitted from health board input.

Resources to support planning and commissioning of services vary widely

- 2.22 The number of staff employed by local authorities to undertake all social care planning and commissioning vary widely. Whilst the number of staff engaged in activities has increased from 230.35 in 2014-15 to 239.56 in 2015-16, the number of managers has fallen. **Exhibit 8** summarises the range of staff in local authorities with responsibility for planning and commissioning social care services (there is no published information specifically on learning disabilities).

¹⁴ Mid and West Wales Health & Social Care Regional Collaborative Learning Disabilities Partnership/2014

- 2.23 The number of specialist commissioning staff employed by local authorities bears little relation to an authority's level of expenditure, the number of people with learning disabilities assisted or the range of services provided. For example, the average number of people with learning disabilities per member of social care planning and commissioning staff ranges from 14 in Pembrokeshire to 600 in Conwy. The average across Wales is 56.6 people with learning disabilities per FTE member of social care planning and commissioning staff. Likewise, the spend per learning disabilities client per member of social care planning and commissioning staff ranges from £0.585 million to £17.5 million. The average for Wales is £1.663 million.
- 2.24 There is some correlation between the number of commissioning managers employed by a local authority and their views on their capacity to commission. Comparing the results of our survey of local authority learning disability managers with the above data published by [StatsWales](#) on staff numbers, shows that those authorities with more than two commissioning managers think they have better capacity, and those with no planning or commissioning manager consider themselves less well placed to commission in the future. The recent report of the Care and Social Services Inspectorate Wales 2016 on care and support for people with learning disabilities¹⁵ noted, 'the quality of care and support for many people with learning disabilities in Wales is largely dependent on the effectiveness of the front line social services and health staff who support them'.

¹⁵ <http://cssiw.org.uk/our-reports/national-thematic-report/2016/national-inspection-care-and-support-for-people-with-learning-disabilities/?lang=en>

Local authority engagement is not always responding to the needs of people with learning disabilities and their carers

- 2.25 Engagement and consultation with people with learning disabilities and their families or carers, and with service providers can go a long way towards developing and maintaining high quality, appropriate accommodation services. If done well, it can inform local authority decision-making with detailed information from people with learning disabilities on their requirements and aspirations, and from service providers on their capacity, expertise and input for designing and delivering new accommodation services. Our interviews with commissioners, providers and national representatives suggest that where better value for money is being delivered, it is in part due to increasing user input into commissioning processes.
- 2.26 Our survey found that local authorities are using a number of techniques to engage and consult with people with learning disabilities and service providers, mostly through workshops, focus groups and other meetings. Our fieldwork also identified some good examples of how local authorities are involving people with learning disabilities who receive authority services in their procurement process, including as members of interview panels when selecting providers.
- 2.27 However, only twelve local authorities formally engage with service user representative groups to help shape and improve planning and to inform their decision-making. Opportunities exist to widen out engagement activity to include other less formal and more immediate ways of engagement, such as social media.
- 2.28 Importantly, local authorities recognise that engaging directly with people with learning disabilities who use social care services and responding to their needs is important. Most authorities highlighted that engagement has allowed them to identify options to improve how they commission learning disability services. For example, through their engagement work, both Torfaen and Rhondda Cynon Taf County Borough Councils have been able to quantify the needs and expectations of different age groups and are using this information to re-design services.

- 2.29 Providers we spoke to think that local authorities still have an emphasis on procurement rather than wider commissioning. Some local authorities have a clear focus on developing the provider market, looking to add social value¹⁶ from their investment, and improving wellbeing through commissioning. Whilst budgetary pressures have also influenced decisions, part of this change has also been driven by a change in expectation from some people with learning disabilities and their families and carers. There is, therefore, an increasing recognition by local authorities of the need to widen and improve the choice of suppliers and quality of services commissioned from providers. However, only half of authorities provide training and mentoring to providers to support and enable them to understand the expectations and requirements of the authority when they apply for contracts. Despite tender documentation giving a higher weighting towards the quality of services, there is often a lack of common understanding about what 'quality' means for people with learning disabilities.
- 2.30 A positive dialogue with service providers and the third sector is a key component of the Practice Guide for Leading Integrated and Collaborative Commissioning produced by the National Commissioning Board Wales¹⁷ in August 2017. From our review we found that considerable work remains to make this vision a reality. For example, Commissioning activity could be improved by developing a common and collective understanding of capacity and long term needs working jointly with providers.
- 2.31 However, the findings of our survey shows there are opportunities to improve current working practices. For instance, whilst 17 authorities keep tendering processes as short as possible and a 17 clearly set out how tenders will be reviewed, only 11 use standard nationally available good practice forms and information to mainstream their activity. Some providers see the amount of documentation required by local authorities as overly bureaucratic. As a result, the range of providers that respond to tenders can often be limited. We found potential for local authorities to make the tendering process fairer and easier for potential new suppliers.

16 Social value is a way of thinking about how scarce resources are allocated and used. It involves looking beyond the price of each individual contract and looking at what the collective benefit to a community is when a public body chooses to award a contract. Social value asks the question: 'If £1 is spent on the delivery of services, can that same £1 be used to also produce a wider benefit to the community?'

17 The National Commissioning Board has been established with the broad purpose of improving the quality of commissioning in Wales and developing effective practice in relation to integrated commissioning between local authorities and local health boards. The Board's membership is made up of representatives from: Local Authority, NHS, the National Provider Forum, Third Sector (WCVA), Wales Procurement Officers, Social Care Wales, CSSIW, WLGA, Improvement Agencies and Welsh Government.

- 2.32 Local authorities could therefore do more to redefine their relationships with providers to commission, rather than procure services. Local authorities' procurement processes may lead to unintended consequences with unplanned preference given to those organisations who are able to write high quality bids. Whilst commissioning managers may prefer to favour local companies, they told us that current national procurement conditions, as well as the Social Services and Well-being (Wales) Act 2014, require local authorities to consider national companies regardless of the potential support to economic wellbeing of the local area and job creation.
- 2.33 Despite some local authorities considering they have a sufficient number of appropriate suppliers, others think more needs to be done to encourage local companies. For example, one authority service manager noted that the 'Impression is that lots of new providers are looking to work... It's an issue around capacity for smaller, local companies to apply.' Likewise, another commented that the 'number of providers has been relatively static... We need to be innovative in how we commission with more of a dialogue in terms of third sector provision now.' However, one acknowledged that commissioning can often be undermined by a 'Clash between social care commissioners, corporate procurement and legal officers'.
- 2.34 Local authorities' management of the provider market is slowly evolving away from the traditional 'client contractor' model towards a more collaborative approach. The National Commissioning Board (NCB) for Wales¹⁸ thinks that greater efficiency and innovation could be encouraged by authorities collaborating more effectively with providers. Partnering¹⁹ is rarely used, and incentives for improving performance are not apparent in the contract documentation we examined. Few local authorities use preferred provider frameworks. Some tender documentation ask providers for examples of how they will innovate and do things differently, but many do not. Contract lengths vary and tendering for shorter contracts can be prohibitively expensive for smaller providers. Rollover contracts and annual arrangements are common. In some areas, the choice of providers is constrained resulting in limited choice and competition. As a result, some local authorities are missing opportunities to strengthen and enhance provision to improve service quality and maximise value for money.

18 See [Commissioning for People with Learning Disability.pdf2017](#)

19 The Institute of Chartered Accountants of England and Wales define partnering as establishing a long term relationship based on mutual trust and collaboration, and on sharing of both risks and rewards. Partnering arrangement between suppliers and customers will focus on what each party does best, by integrating financial and other resources, and establishing specific roles for each participant. Please see their 2014 report Finance Business Partnering: A Guide.

- 2.35 Local authorities' understanding of the capabilities and capacity of the provider market varies. A good understanding of quality and capacity is important in supporting local authorities to shape and improve the quality and cost of social care provision. Traditionally, local authorities have focused on ensuring that there is a sufficient supply of different types of learning disability services. However, with people wanting more control over their own care budgets, greater choice and better access to services, authorities now need to shift their focus towards market shaping and market facilitation. Service providers we spoke to told us about the potentially high costs of developing new services and the need to fill gaps in provision. Market shaping of learning disability services is slowly emerging but there are gaps in understanding local market capacity. The Public Policy Institute for Wales' 2015 report *The Care Home Market in Wales: Mapping the Sector*²⁰, identifies gaps in information about services, ownership, financial stability, staffing and quality of care. Poor information management can hinder the design, planning, and ongoing monitoring of social care provision.
- 2.36 There are nevertheless examples of improvement. The Joint Commissioning strategy for adults with learning disabilities in Powys 2015-2020 sets a number of intentions including greater support for social enterprise to develop the provider market, an analysis of longer-term needs, and outcomes aimed for from collaboration. The strategy also includes actions to create wider opportunities for people with learning disabilities and their carers to access complimentary support and information.
- 2.37 Likewise, the City and County of Cardiff have completed a supplier and gap analysis and identified the need to develop more supported living services. Several authorities also work with people with learning disabilities to identify any gaps in services. Wrexham County Borough Council's Social Care Market Statement sets out how it can use commissioning to improve the local care market. Some local authorities have a clear focus on developing the provider market, adding social value and improving wellbeing through commissioning. These include Devon's joint NHS Devon/Devon County Council Strategy for Commissioning Social Value²¹.

²⁰ <https://sites.cardiff.ac.uk/ppiw/files/2015/11/The-Care-Home-Market-in-Wales-mapping-the-sector.pdf>.

²¹ [Democracy.Devon.CIG Details and Devonhealthandwellbeing](#).

- 2.38 Market shaping is a challenge for local authorities across the UK. The Local Government Association's 2016 report Market shaping and commissioning²² sets out a baseline position in England for learning disability commissioners and notes that 'many councils identified understanding and development of the market as a key priority'. This mirrors the findings from our interviews with providers and local authority staff who highlighted the need to reach a common understanding and for local authorities to develop commissioning frameworks in collaboration.
- 2.39 Providers also note that more effective commissioning often happens when staff are given the opportunity to take well-managed risks and have more autonomy to make changes. We found that local authorities consider they have better skills than capacity with ten local authorities reporting that they do not have the capacity to commission. This suggests the skills and expertise that local authorities can draw on is more of a factor than the numbers of commissioning staff they employ.

²² www.local.gov.uk/our-support/our-improvement-offer/care-and-health-improvement/care-and-support-reform/implementation/general-duties/market-shaping

Part 3

Ineffective evaluation of outcomes for learning disability services means local authorities are not always able to demonstrate the positive impact of their accommodation commissioning choices

- 3.1 Local authorities attach importance to the data about the care needs of people with learning disabilities and the extent to which good outcomes are being achieved through the accommodation they provide. However, too often local authorities measure what is easy rather than what is appropriate. What really matters is to focus on the outcomes that services achieve for people, and having the right outcomes is key to successful commissioning. Clear conclusions about the impact of particular accommodation choices, interventions or support on wellbeing is proving elusive for local authorities because of their lack of systematic monitoring and evaluation of commissioning arrangements and review of individuals' care plans. In this Part of the report, we consider the effectiveness of monitoring and evaluation arrangements to oversee the performance of authorities in commissioning learning disability accommodation services.

Many local authorities have not set clear outcome measures to judge the impact of their commissioning activity

- 3.2 We found limited evidence of outcome based commissioning, despite local authorities often noting that they are commissioning to improve outcomes. Local authorities current approaches continue to focus too much on input and output and transactional indicators such as counting the number of accommodation based care packages, the cost of these services or the satisfaction of people with learning disabilities. Whilst these are relatively easy to track and report against, and provide a useful starting point to judge services, they do not measure what really matters for people with learning disabilities and provide little insight into the quality of services or the beneficial impact of commissioning choices on an individual or their carer's wellbeing.
- 3.3 This is partly a reflection of the difficulties local authorities experience in both understanding and defining what outcomes look like for people with learning disabilities. For example, only half of the local authorities who responded to our survey stated that they had set outcomes for learning disabilities in both corporate and service specific plans and strategies. Our review of strategic documents for learning disabilities echoed our survey findings, with many local authorities yet to set an appropriate and balanced range of outcome measures, which means that they are unable to evaluate the impact of their work.

- 3.4 Working with people with learning disabilities and their carers to find out what is working and why it is an important aspect of the commissioning. Local authorities have a duty to ensure that people with learning disabilities' care and support arrangements will meet their needs effectively and that accommodation is appropriate to meet their needs. Responsibilities and requirements for reviewing an individual's care plan are clear. Part 4 of the Social Services and Wellbeing (Wales) Act 2014 Code of Practice relating to the review of care plans²³ states that 'a local authority must prepare and maintain a care and support plan or a support plan...the plans must be kept under review'. The lack of regular reviews means a client's needs may or may not be met by current interventions, and the impact on their wellbeing may be unsubstantiated. The lack of review may also lead to people with learning disabilities not being provided with the most appropriate placements to meet their needs.
- 3.5 The Care and Social Service Inspectorate of Wales (CSSIW) in their National Inspection of Care and Support for People with Learning Disabilities report from June 2016 noted 'delays with reviews of care plans... missing detail about the substance of care plans' and 'reviews of care plans were less rigorous and ambitious where people were in relatively stable placements'. These conclusions were echoed in our fieldwork where local authority staff and provider representatives told us that the review of care plans is often not systematic or consistent. Local authorities' evaluation of care plans do not make the link between provider activity and improvements in wellbeing. Overall, we concluded that local authorities do not always systematically review care plans to evidence improvements in people's wellbeing, nor do authorities evaluate common themes and regular findings across all their care plans.
- 3.6 Strengthening engagement with people with learning disabilities and their carers about the accommodation services that they receive is acknowledged as an area for improvement by all local authorities we undertook fieldwork with. We found that only two-thirds of local authorities use service user satisfaction to review the performance of providers. One local authority service manager noted, 'the system is output-driven, and cannot quantify the importance of service user's views. How can you balance value for money with the impact of a change in provider? Also, they have lots of evaluative data from users, contract monitoring, etc. but are not very good at aggregating this to measure overall quality and impact, or drive improvements in services'.

²³ socialcare.wales/hub/reviewingCarePlans

3.7 Providers we spoke to identify a wide range of inconsistent approaches from local authorities in monitoring contracts. They noted the lack of systematic involvement and engagement of those using services in the scrutiny of service delivery. Local authorities that do involve users in contract negotiations, including the final provider selection process, such as the City and County of Cardiff, can point to improvements in client satisfaction and the availability of a wider range of services. However, local authorities are not always making full use of satisfaction and complaints information from people with learning disabilities. Advocacy groups we spoke to noted that from their experience local authorities could generally do more to gather feedback in a strategic way rather than conduct consultation as a 'set piece, one off conversation'.

Variable oversight and scrutiny of performance hinders evaluation

3.8 The benefits of effective scrutiny are well understood by local authorities and national bodies and most authorities regularly report performance of their learning disabilities services. Our survey of local authority service managers with responsibility for learning disabilities found that all authorities regularly reported performance to elected Members and that in 18 authorities' officers felt that elected members effectively scrutinised learning disability services. This is echoed by our fieldwork where we found that elected Members are taking an increasing interest in learning disabilities recognising that increasing the role and impact of scrutiny can improve the focus on outcomes for people.

3.9 However, we also found that scrutiny engagement continues to focus too much on current service provision rather than long term planning and evaluating the outcomes delivered for people with learning disabilities and their carers. For instance, our examination of a wide range of council Scrutiny and Committee reports about learning disabilities show very limited discussion and challenge from Members and too much focus on service inputs and outputs rather than an evaluation of impact and outcomes. One local authority service manager concluded that scrutiny of learning disabilities within their authority was 'hit and miss – in the last 18 months we have been to scrutiny twice around people with Learning Disabilities. There is more interest but if that is effective, I would not like to say... It comes down to people's own experiences and interest in some areas as to whether they can scrutinise effectively'.

Our research shows that there is no discernible pattern or rationale such as market conditions, regional issues or service model type that helps explain or justify variations in expenditure. Consequently, we consider that the cost of learning disability placements are more likely driven by other factors, in particular:



the effectiveness and approach of each authority's commissioning team, their skills and abilities to negotiate, challenge and set appropriate costs



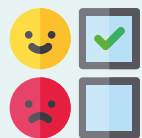
the number and range of staff employed and their engagement with and management of external care providers



the systems and approaches used to commission services, especially the link between corporate approaches to procurement and social care commissioning



the robustness of needs assessments and strategic planning which underpin the choices made by authorities



the strength of scrutiny and oversight of the commissioning system to determine what is working and what needs to improve

3.10 Better performing local authorities encourage active and regular scrutiny, and have effective systems and processes that enable oversight. Whilst some scrutiny reports such as Gwynedd Council's 2015 Scrutiny Committee report and discussion on the Changes in the Learning Disability Services show that Members are asking probing questions and seeking reassurances about the longer term sustainability of services, a number of scrutiny reports we reviewed do not cover this level of strategic consideration. For example, a number of scrutiny reviews of learning disabilities do not consider the impact of austerity, the introduction of the Wellbeing of Future Generations legislation, nor the recent changes to benefits and carers' allowance on people with learning disabilities and their carers. As a result, oversight of performance can be limited and commissioners of learning disability services are not always presented with effective challenge or up to date evidence based research.

- 3.11 Our survey found that the effectiveness of authorities in monitoring the work of providers was variable. Whilst 19 local authorities regularly review provider performance, only nine authorities widened their evidence base to draw on the findings of reviews conducted by other local authorities in Wales. Whilst monitoring financial performance and contract spending is acknowledged as important by all local authorities, only 12 benchmark the cost of commissioning learning disability services from providers with other Welsh local authorities.
- 3.12 Fourteen authorities state that they have set and regularly evaluate provider performance against agreed strategic priority targets and outcomes. We found from our review of scrutiny papers and strategy documents that evaluating wellbeing outcomes tends to be based on numbers and/or anecdotal feedback and too often reported performance does not adequately consider quality of life or changes in behaviour such as better personal resilience. The lack of clear measures of success means that authorities cannot clearly evidence financial benefits and improving quality of services resulting from their commissioning activity and choices. The Centre for Public Scrutiny's 2017 report on using scrutiny to drive outcomes and improve the quality of life for people with learning disabilities²⁴ concluded that 'people's experience of external scrutiny in relation to learning disability was very mixed... and 'Access to good data and insight is essential to be able to understand the health and social needs of people with learning disabilities'.
- 3.13 Although many local authority services have positive relationships with advocacy groups, some authorities are less successful in involving carers and support groups in scrutinising and commenting on the quality of services. Advocacy groups we spoke to want to see more regular involvement in performance monitoring and communication that is written in appropriate and accessible language and expressed concerns that current systems to oversee performance are not effective.

²⁴ www.sclid.org.uk/wp-content/uploads/2017/03/Scrutiny-Report-1.3.17.pdf

Appendices



Appendix 1: Study Methodology

Review of literature

We have reviewed a wide range of documents, including:

- Welsh Government policy and guidance documents;
- local authority procurement and commissioning guidance, as well as plans and strategies for learning disability services; and
- other relevant research and guidance produced by the National Commissioning Board, the ADSS, Welsh Local Government Association (WLGA) and research bodies.

National Interviews

We interviewed representatives of the National Commissioning Board, the Care Council for Wales (now Social Care Wales), Learning Disability Wales, All Wales People First, Mencap Wales, the all Wales forum for carers and parents and other third sector providers.

Data and statistical analysis

We have collated and analysed a wide range of performance indicator returns and budget data available online at the Office for National Statistics and StatsWales and population projections produced by the Institute of Public Care for the Welsh Government.

Local authority and housing association fieldwork

We visited five local authorities in 2016-17. The local authorities selected represented a mix of city, urban, rural and valleys authorities, which are geographically spread across Wales.. The fieldwork sites were:

- City of Cardiff County Council;
- Ceredigion County Council;
- Wrexham County Borough Council;
- Rhondda Cynon Taf County Borough Council;` and
- Anglesey County Council

During the visits, we interviewed a range of staff and elected members.

Surveys

We undertook a survey with senior managers with responsibilities within local authorities for learning disability services.

Appendix 2: Number of people aged 16 and over with learning disabilities assisted by local authority social services 2008-09 and 2015-16

The Exhibit shows that whilst the number of people with learning disabilities who are provided with social care services has increased by 8.4% in the last eight years, assistance is beginning to reduce and fell by 1.2% between 2014-15 and 2015-16. Proportionally the number of people aged 65 and over require greater levels of support.

Exhibit 9 – number of people aged 16 and over with learning disabilities assisted by local authority social services 2008-09 and 2015-16

Year	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Number of people aged 16 and over assisted	11,046	11,578	11,355	11,803	12,260	12,272	12,168	12,014
% change over time against 2008-09 base year for those aged 16 and over	N/A	4.8%	2.8%	6.8%	11%	11.1%	10.1%	8.7%
% change comparing performance year by year for those aged 16 and over	N/A	4.8%	-1.9%	4%	3.9%	0.1%	0.8%	-1.2%
Number of people aged 65 and over assisted	862	931	934	1,001	1,046	1,107	1,129	1,168
% change over time against 2008-09 base year for those aged over 65	N/A	8%	8.4%	16.1%	21.4%	28.4%	31%	35.6%
% change comparing performance year by year for those aged over 65	N/A	8%	0.3%	7.2%	4.5%	5.8%	2%	3.5%

Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

Appendix 3: Real terms change in expenditure on learning disability accommodation services by local authority for people aged 16 and above between 2009-10 and 2015-16

Exhibit 10 – Real terms change in expenditure on learning disability accommodation services by local authority for people aged 16 and above between 2009-10 and 2015-16

Local Authority	2008-09 £'000	2009-10 £'000	2010-11 £'000	2011-12 £'000	2012-13 £'000
Anglesey	8,892	11,421	10,967	10,733	10,124
Blaenau Gwent	9,687	8,429	9,206	8,880	9,893
Bridgend	13,746	14,646	14,232	14,511	15,305
Caerphilly	20,209	20,619	20,624	19,991	20,021
Cardiff	35,114	36,840	38,328	38,180	39,158
Carmarthenshire	20,106	22,587	23,790	24,691	27,280
Ceredigion	9,426	9,655	9,974	10,122	11,486
Conwy	14,663	16,263	17,536	17,306	16,463
Denbighshire	12,068	11,822	12,828	12,679	14,272
Flintshire	16,156	19,949	20,458	20,718	19,374
Gwynedd	12,900	13,934	14,191	14,135	14,033
Merthyr Tydfil	4,874	5,415	4,624	4,812	5,363
Monmouthshire	10,814	10,846	11,276	11,103	10,268
Neath Port Talbot	15,894	19,806	19,386	19,914	20,904
Newport	17,049	19,779	22,216	19,838	19,126
Pembrokeshire	10,895	12,355	13,584	14,579	15,786
Powys	17,481	16,370	17,488	18,443	19,461
Rhondda Cynon Taf	26,273	27,553	27,694	27,214	25,420
Swansea	19,466	18,928	17,214	17,052	17,694
Torfaen	9,268	9,308	9,600	8,038	7,651
Vale of Glamorgan	11,772	12,867	12,830	13,064	12,880
Wrexham	19,588	20,663	20,280	19,522	18,907
Wales	336,341	360,056	368,326	365,527	370,869

Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

2013-14 £'000	2014-15 £'000	2015-16 £'000	Change £'000	Change in real terms %
8,168	8,753	9,568	676	-3
9,652	9,183	9,510	-177	-11.5
16,049	16,062	17,853	4,107	17
20,191	19,866	20,714	505	-7.6
41,269	39,863	37,729	2,615	-3.2
27,646	28,967	32,544	12,438	45.9
12,178	12,603	12,720	3,294	21.6
17,066	17,013	17,429	2,766	7.1
14,723	14,368	12,111	43	-9.6
19,411	20,136	22,135	5,979	23.5
15,315	15,462	17,190	4,290	20.1
5,868	5,733	4,800	-73	-11.3
10,126	9,850	10,135	-679	-15.5
21,178	19,145	21,124	5,230	19.8
18,140	20,017	18,293	1,244	-3.3
17,347	17,842	19,433	8,538	60.7
20,824	21,046	26,346	8,865	35.8
27,756	27,735	29,327	3,054	0.6
19,795	17,759	19,457	-9	-9.9
9,305	9,228	8,927	-341	-13.2
13,522	13,356	14,118	2,346	8.1
20,716	18,091	17,090	-2,498	-21.4
386,247	382,078	398,553	62,212	6.8

Appendix 4: Population projections for the number of people with a learning disability in by local authority in Wales by 2035

Exhibit 11 – The number of people with a learning disability aged 18+ years will rise in 20 of the 22 local authority areas

Local Authority	Population aged 18yrs + with a learning disability		Predicted change 2015 to 2035	
	2015	2035	number	%
Blaenau Gwent	1,305	1,266	-39	-3.0
Isle of Anglesey	1,306	1,282	-24	-1.8
Monmouthshire	1,718	1,721	3	0.2
Conwy	2,169	2,196	27	1.2
Torfaen	1,696	1,720	24	1.4
Rhondda Cynon Taf	4,358	4,422	64	1.5
Powys	2,518	2,575	57	2.3
Neath Port Talbot	2,633	2,696	63	2.4
Flintshire	2,853	2,925	72	2.5
Ceredigion	1,489	1,538	49	3.3
Caerphilly	3,327	3,454	127	3.8
Pembrokeshire	2,297	2,393	96	4.2
The Vale of Glamorgan	2,377	2,517	140	5.9
Merthyr Tydfil	1,116	1,195	79	7.1
Bridgend	2,650	2,855	205	7.7
Denbighshire	1,766	1,903	137	7.8
Gwynedd	2,340	2,530	190	8.1
Carmarthenshire	3,493	3,850	357	10.2
Swansea	4,653	5,208	555	11.9
Newport	2,736	3,134	398	14.5
Wrexham	2,587	3,076	489	18.9
Cardiff	6,920	8,657	1,737	25.1
Wales	58,308	63,114	4,806	8.2

Source: www.daffodilcymru.org.uk/index.php?pageNo=354

Appendix 5: Population projections for the number of people with a learning disability and those with moderate or severe learning disabilities in Wales between 2015 and 2035 by age group

Whilst there is a predicted decrease in the number of people aged under 65 with a learning disability or a 'moderate or severe' learning disability, there is a predicted increase in the numbers of people aged 65yrs + who have a learning disability.

Exhibit 12 – Population projections for the number of people with a learning disability and those with moderate or severe learning disabilities in Wales between 2015 and 2035 by age group

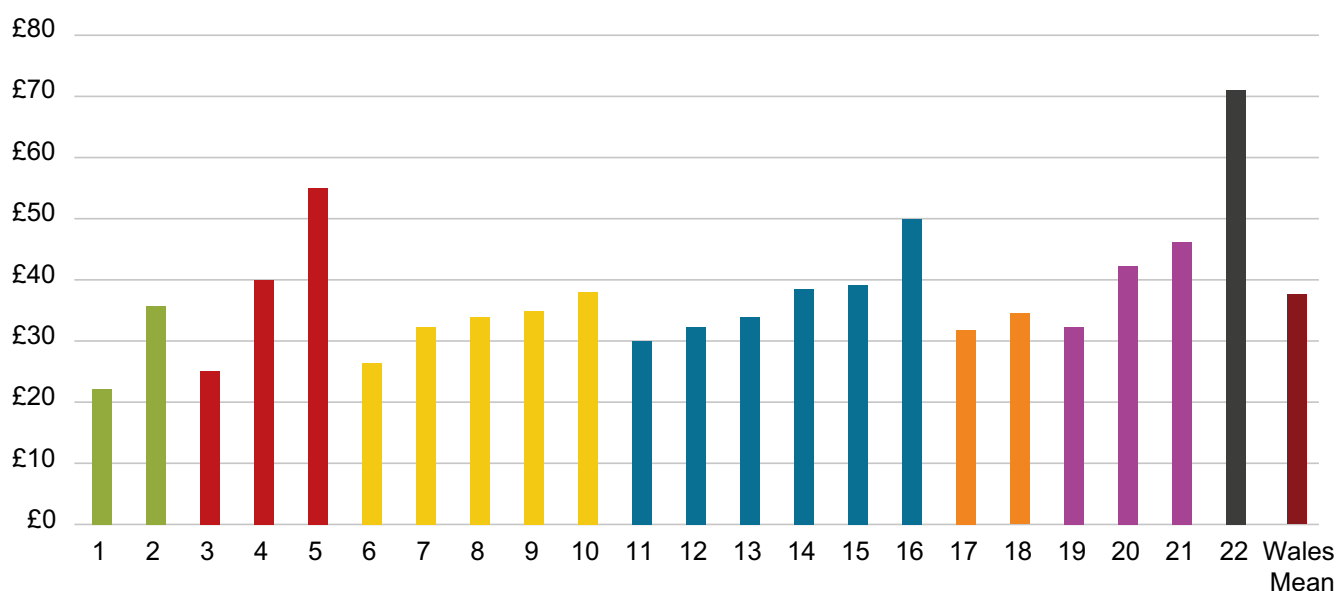
Age range	All learning disabilities				'Moderate or severe' learning disability			
	2015	2035	Change over time		2015	2035	Change over time	
			Number	%			Number	%
18-24 yrs	8,032	7,702	-330	-4%	1,852	1,837	-15	-1%
25-34 yrs	9,632	9,441	-191	-2%	2,069	2,028	-41	-2%
35-44 yrs	8,913	10,370	1,457	+16%	2,240	2,618	378	+17%
45-54 yrs	10,104	9,351	-753	-7%	2,265	2,141	-124	-5%
55-64 yrs	8,641	8,255	-386	-4%	1,873	1,769	-104	-6%
65-74 yrs	7,420	8,653	1,233	+17%	1,210	1,395	+185	+15%
75 yrs+	5,566	9,343	3,777	+68%	565	910	+345	+61%

Source: www.daffodilcymru.org.uk/index.php?pageNo=354

Appendix 6: Average spend per learning disabilities accommodation placement for adults aged 16-65 in 2015-16 by local authority grouped on Health Board footprint

The data highlights that expenditure in some health board areas is broadly similar but in others there are wide variations in average expenditure. Overall, we conclude that there is no clear link between cost and health board area.

Exhibit 13 – Average spend per learning disabilities accommodation placement for adults aged 16 – 65 in 2015-16 by local authority grouped on Health Board footprint

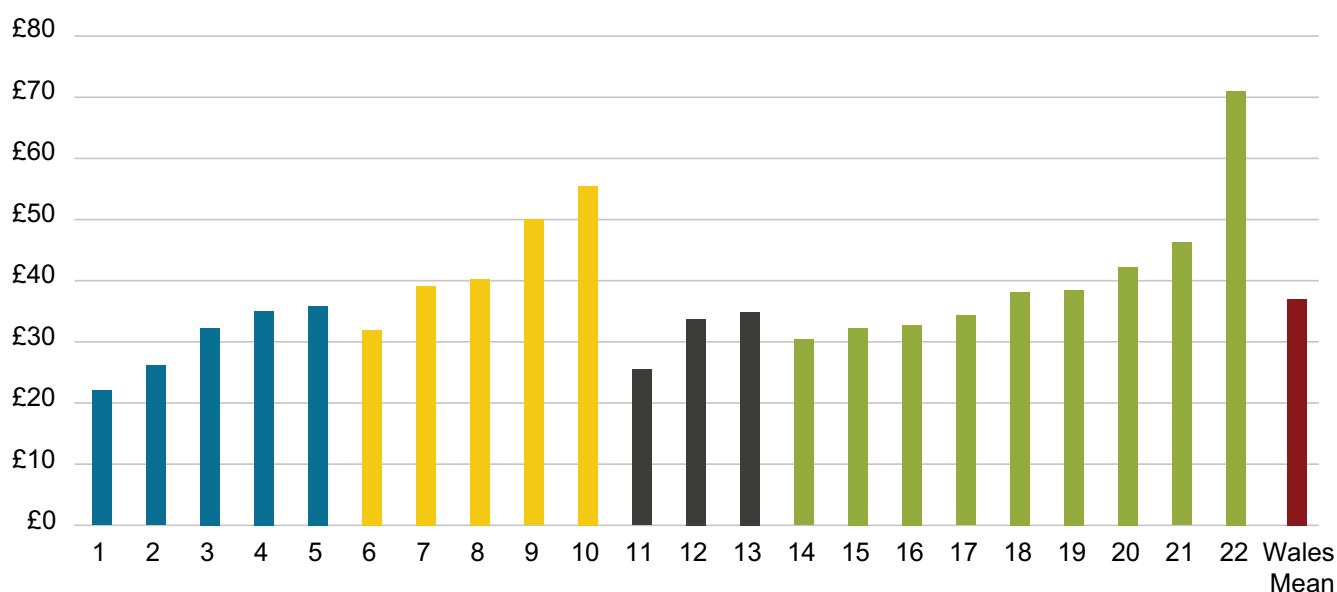


Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

Appendix 7: Average spend per learning disabilities accommodation placement for adults aged 16 – 65 in 2015-16 grouped by local authority geographical and socio-economic characteristics

The three city authorities and five valley authorities' expenditure cover a relatively small cost range. However, for the other groupings there are wider variations in average expenditure. Overall, we conclude that cost is not necessarily influenced by local authorities' socio economic characteristics.

Exhibit 14 – Average spend per learning disabilities accommodation placement for adults aged 16 – 65 in 2015-16 grouped by local authority geographical and socio-economic characteristics



Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

Appendix 8: Comparison of the three authorities with lowest and highest average cost per accommodation placement with their ranking for the use of different types of social care provision for people with learning disabilities in 2015-16

The Exhibit shows the potential link between the average cost of placements and the ranking of different types of social care placement. The ranking is based on '1' denoting the authority proportionally has the largest percentage of people with learning disabilities in this placement type and those ranked '22' the lowest percentage of usage. The Exhibit shows that there is no clear relationship between average placement cost and type of social care accommodation provided.

Exhibit 15 – Comparison of the three authorities with lowest and highest average cost per accommodation placement with their ranking for the use of different types of social care provision for people with learning disabilities in 2015-16

Type of placement	Ranking of the three authorities with the lowest average level of expenditure per client			Ranking of the three authorities with the highest average level of expenditure per client		
	Authority A – average spend of £22,120 per placement	Authority B – average spend of £25,367 per placement	Authority C – average spend of £26,343 per placement	Authority D – average spend of £49,966 per placement	Authority E – average spend of £55,298 per placement	Authority F – average spend of £70,822 per placement
Own home	1	11	4	22	21	7
Living with parents or family	17	8	5	3	11	21
Foster home	3	13	=21	=21	4	10
Lodgings/ supported living	21	5	18	7	16	1
Health service accommodation	20	8	5	21	19	18
Local authority care homes	2	3	=21	=21	7	20
Private or voluntary care homes	19	7	16	6	10	8
Other accommodation	=16	14	17	21	2	=16

Source: Wales Audit Office analysis of Welsh Government data taken from StatsWales.

Appendix 9: Projected expenditure on social care accommodation services for people with learning disabilities by 2035

Exhibit 16 – Projected expenditure on social care accommodation services for people with learning disabilities by 2035

Category	Our calculation	Number
Population changes	We have assumed that the projected 8.2% increase in people with learning disabilities produced by Daffodil by 2035 will result in a similar proportion who will require local authority social care services in 2035 (in addition to the existing 12,014 currently receiving services). This equates 985 new people with learning disabilities requiring assistance by 2035.	985
Forecasting the value of £1 in 2015-16 at 2035 prices (real terms value)	In 2015-16 the mean (the average of the averages) learning disabilities, placement cost across all 22 local authorities' was £37,592. Using the GDP deflators at market prices to determine the value of £1 in 2035, we have compared the value of £1 in 2015 and 1995 (20 years gap) which assumes that the value of £1 will equate to roughly £0.64 in 2035. The predicted 2035 real terms cash equivalent for an average placement cost is calculated as follows: $£37,592 \times £0.64 = £58,737$ per placement.	£58,737
Cost of projected population change	$£58,737 \times 985$ new people with learning disabilities.	£57.856 million
Existing expenditure keeping track and taking into account inflation	$£58,737 \times 12,014$ people with learning disabilities = £705.666 million. Minus 2015-16 spend of £398.500 million = £307.160 million.	£307.160 million
Total	£57.856 million + £307.160 million = £65.016 million	£365.016 million

Source: Wales Audit Office.

Appendix 10: Checklist for Elected members to oversee the Strategic Commissioning of learning disability accommodation services

Exhibit 17 – Checklist for Elected members to oversee the Strategic Commissioning of learning disability accommodation services

Key aspects of Strategic Commissioning	Characteristics of effective strategic commissioning	We are good at this	We need to improve this	We do not do this
Strategic Planning <ul style="list-style-type: none"> • Assessing needs • Reviewing service provision • Deciding priorities 	We undertake an appropriate needs assessment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We review our own current provision as well as the provision in the wider marketplace.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We understand the needs of people with learning disabilities and carers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We consult with people with learning disabilities and other stakeholders about current provision.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We involve people with learning disabilities and other stakeholders to gather ideas for future provision and agree expected outcomes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We involve service providers and suppliers in gathering ideas for future provision and agreeing expected outcomes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We have a strategy and/or framework in place, which clearly sets out our vision for current and future service provision.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We engage with other relevant sectors and providers when developing our commissioning strategies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	We collect and analyse the right data to enable us to identify where we need to invest our resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Key aspects of Strategic Commissioning	Characteristics of effective strategic commissioning	We are good at this	We need to improve this	We do not do this
Commissioning services <ul style="list-style-type: none"> • Designing services • Shaping structure of supply • Planning capacity and managing demand 	We ensure that our tender process is accessible for all potential collaborators.			
	We can demonstrate we have the capacity and skills to undertake the strategic commissioning process.			
	We actively look for ways to invite collaboration.			
	We consider service level and specialist input in our commissioning process at key stages.			
	We give staff the opportunity to take well-managed risks and explore innovative practices.			
	We have appropriate governance arrangements and contracts in place with providers.			
	Our planned solutions take a long-term view.			
	We actively shape the supply and provider market.			
	We use all of the information on potential demand to understand need and to drive change in service design.			
	We hold accurate and comprehensive data on people with learning disabilities to allow us to design future services.			
We commission for services that are designed to improve outcomes, not just reduce cost.				

Key aspects of Strategic Commissioning	Characteristics of effective strategic commissioning	We are good at this	We need to improve this	We do not do this
Monitoring and evaluation <ul style="list-style-type: none"> • Managing performance • Supporting choice • Seeking public and users views 	We can clearly evidence financial benefits of our commissioning process.			
	We have the metrics in place to evidence the improvements gained through the commissioning process.			
	We analyse data to evidence improvements in people's wellbeing and social outcomes.			
	We prioritise outcome based commissioning over output based commissioning.			
	We involve people with learning disabilities in agreeing what and where we need to improve.			
	Our strategic commissioning strategy clearly articulates our outcome measures.			
	Performance is effectively monitored and scrutinised internally and externally.			

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Reflecting on Year One: How Have Public Bodies Responded to the Well-being of Future Generations (Wales) Act 2015?



Archwilydd Cyffredinol Cymru
Auditor General for Wales

Swyddfa Archwilio Cymru
Wales Audit Office



integration



long-term



collaboration



involvement



Tudalen 191



I have prepared and published this report in accordance with the Government of Wales Act 1998 and the Public Audit (Wales) Act 2004.

The Wales Audit Office study team was managed by Catryn Holzinger under the direction of Jane Holownia.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.



'I am pleased to hear public bodies talking about the Well-being of Future Generations Act with enthusiasm and optimism. I have been encouraged to hear them describe how they intend to change culture, as well as policies and processes. The examples they have shared with my office give a sense that they are starting to make the changes needed for them to effectively apply the sustainable development principle.'

I do recognise and appreciate the range of internal and external challenges that make implementing

new legislation difficult. However, there is a risk that for some, the Well-being of Future Generations Act is perceived as 'another thing to do'. Unless those bodies and individuals adopt a mind-set where they see sustainable development as an approach that can help them address major budget and service challenges, rather than an additional burden, they will be unable to make the most of the opportunity the Act affords.'

Huw Vaughan Thomas
Auditor General for Wales

Contents

Public bodies support the principles of the Well-being of Future Generations (Wales) Act 2015 and are taking steps to change how they work.

Background and purpose

The Well-being of Future Generations Act and the Auditor General for Wales	5
Why we have undertaken this review	6
What we did	8

Main report

The Act sets out a bold ambition for public services in Wales and many public bodies see it as an opportunity to change their culture and improve how they work	9
Public bodies are able to provide examples of how they are using the Act to change how they work, but they are not yet able to describe how they are systematically applying the sustainable development principle	15
Public bodies need to set out how they will continue developing their approach to the Act so that they can deliver on the ambition and maximise the opportunities it affords	28

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Background and purpose

The Well-being of Future Generations Act and the Auditor General for Wales

- 1 The Well-being of Future Generations (Wales) Act 2015 (the Act) aims to create a Wales that we all want to live in, now and in the future. It requires 44 public bodies to carry out sustainable development, which is defined as:

‘...the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the well-being goals.’¹

In carrying out sustainable development, public bodies must set well-being objectives and take all reasonable steps to meet them.

- 2 The Act defines the sustainable development principle as acting in a manner:

‘...which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.’²

- 3 To act in this manner, public bodies must take account of the ‘five ways of working’. These are:

- looking to the long term so that they do not compromise the ability of future generations to meet their own needs;
- taking an integrated approach so that they look at all the well-being goals in deciding on their well-being objectives;
- involving a diversity of the population in the decisions that affect them;
- working with others in a collaborative way to find shared, sustainable solutions; and
- understanding the root causes of issues to prevent them from occurring or getting worse.³

In this way, the Act aims to improve what public bodies do and the way they do it so that they can collectively improve the well-being of Wales.

1 Part 2 2 **Well-being of Future Generations (Wales) Act 2015**

2 Part 2 5 (1) **Well-being of Future Generations (Wales) Act 2015**

3 Welsh Government, **Shared Purpose: Shared Future Statutory Guidance on the Well-being of Future Generations (Wales) Act 2015, 2016**

- 4 The Auditor General for Wales (the Auditor General) is statutorily required to examine public bodies to assess the extent to which they have acted in accordance with the sustainable development principle when:
 - a setting their well-being objectives; and
 - b taking steps to meet them.

The Auditor General must provide a report on his examinations to the National Assembly for Wales at least a year before each Assembly election. The first such report must be published by 2020, before the 2021 Assembly election.

- 5 The Future Generations Commissioner for Wales (the Commissioner) also has a part to play in ensuring public bodies are accountable for implementing the Act. The Commissioner is responsible for monitoring and assessing the extent to which public bodies are meeting their well-being objectives. The Auditor General and Commissioner have committed to work together to deliver their responsibilities.⁴

Why we have undertaken this review

- 6 The Act sets out a bold ambition for public bodies in Wales. It aims to drive a long term change in their culture and the outcomes they achieve. As the main provisions of the Act came into force in 2016, it is inevitable that public bodies will need time to effect that change. Therefore, while the Auditor General is required to examine all public bodies and report on them by 2020 he has emphasised that this is a transition period and recognises that all public bodies are on a learning path.
- 7 For this reason, the Auditor General decided to undertake a preliminary piece of work, in advance of commencing his formal examinations. This review aims to:
 - provide an overview of how the 44 public bodies are responding to the Act;
 - identify and disseminate emerging practice to help public bodies learn and improve; and
 - help inform the focus of future audit work under the Act.

⁴ The Auditor General and Commissioner signed a [Memorandum of Understanding](#) in December 2017

- 8 Given the nature of the Auditor General’s duty (see [paragraph 4](#)), this review has placed a particular emphasis on how public bodies are beginning to apply the sustainable development principle. The Wales Audit Office was also particularly keen to explore how public bodies had applied the sustainable development principle when setting their well-being objectives, given they were required to set them for the first time by April 2017.
- 9 This report, therefore, provides the Auditor General’s commentary on how public bodies have responded to the Act in the first year. It gives some early feedback, without prescribing expectations for how public bodies should be undertaking their new responsibilities.
- 10 Overall, the Auditor General has concluded that:

Public bodies support the principles of the Well-being of Future Generations (Wales) Act 2015 and are taking steps to change how they work
- 11 The Commissioner has published a report in parallel to this report: Well-being in Wales: The journey so far looks at the well-being objectives that public bodies have set and provides advice on how they can best demonstrate they are taking effective steps to meet them.⁵
- 12 In addition to this review, the Wales Audit Office has played an active role in helping public bodies learn about the Act through the shared learning seminars that are run by the Good Practice Exchange.⁶

5 Well-being of Future Generations Commissioner, **Well-being in Wales: The journey so far**, 2018.

6 Wales Audit Office, Good Practice Exchange, [Shared Learning Seminars: past events](#)

What we did

13 The Wales Audit Office has sought to understand public bodies' views on the Act, how they are beginning to respond and how they plan to continue improving. The main question we sought to answer was:

What is the public body doing to respond to the Well-being of Future Generations (Wales) Act 2015 to ensure it can deliver its well-being duty and act in accordance with the sustainable development principle?

Specifically, we considered the following questions:

- how does the public body view the requirements of the legislation and the implications for how it works?
- what key actions has it taken to deliver its well-being duty and embed the sustainable development principle in how it works?
- what is it doing to identify further opportunities to deliver its well-being duty and embed the sustainable development principle?

14 To enable us answer these questions, we:

- asked public bodies to respond to a 'call for evidence' ([Appendix 1](#)) in summer 2017. This provided an opportunity for them to tell us about the work they are doing in their own words. It gave them the flexibility to tell us about the things they felt were important, recognising that each public body will respond to the Act in a different way.
- spoke to leaders, board chairpersons (or equivalents) and chief executives (or equivalents) of the public bodies.
- reviewed key documents, such as well-being statements.

15 We also asked public bodies to share examples of how they are applying the Act. Some of these examples are referenced later in this report. They are not intended to promote the right or best way of applying the Act, but rather to share the variety of ways that public bodies are beginning to respond. Many of the examples given are at relatively early stages of implementation and those bodies are continuing to learn and refine the approaches.

Main report

The Act sets out a bold ambition for public services in Wales and many public bodies see it as an opportunity to change their culture and improve how they work

The Well-being of Future Generations Act sets out a bold ambition for public services in Wales

- 16 The Act has been described by many as a ground-breaking piece of legislation, which is far-reaching and pioneering in both its nature and intent. The Act is new for Wales, but it is also unique internationally.
- 17 The Act's broad scope shows there is a clear intention for it to provide a framework for the way public services operate and deliver. It has been designed to promote sustainable development and enable government and other public bodies to meet the significant challenges facing them and the communities they serve.

'No other nation is taking these bold steps to legislate for long term well-being goals...

... It will serve as the central theme of all our policies and legislation.'

Jeff Cuthbert
Minister for Communities and Tackling Poverty, 2014⁷

'The Bill is perhaps the most ambitious piece of legislation that the Welsh Government has ever attempted. It will require a fundamental shift in how we seek to tackle our biggest challenges as a nation.'

Carl Sargeant
Natural Resources Minister, 2014⁸

7 Statement by the Welsh Government, Jeff Cuthbert, Minister for Communities and Tackling Poverty, 2014

8 Carl Sargeant, Natural Resources Minister, [Wales in 2050: What kind of Wales do we want to live in?](#), Wales Online 2014

'The Well-being of Future Generations Act gives us the encouragement, the permission and the obligation to make the changes needed to deliver the Wales we want'

The Office of the Future Generations Commissioner⁹

- 18 However, the Act is not a complete departure from the policy and practice that preceded it. For example, the public services boards, well-being plans and well-being assessments set out by the Act are a progression from Local Service Boards, single integrated plans and needs assessments. The Act accords with well-established principles of good governance and policy making. Furthermore, pre-existing legislation required public bodies to consider sustainable development. For example, local authorities were required to consider how they contributed towards the achievement of sustainable development as part of their improvement responsibilities. The national park authorities have a longstanding duty to 'foster the social and economic well-being of local communities'.¹⁰ Natural Resources Wales must pursue the sustainable management of natural resources and apply the principles of sustainable management of natural resources in the exercise of its functions.¹¹ Given this context, it is perhaps unsurprising that there are differing views on the scale and pace of change the Act necessitates.
- 19 The Auditor General has also been clear that the essence of the Act is about changing behaviours and mind-sets. He has recognised that, while the Act is ground-breaking, it is also daunting because effecting that kind of change is not easy. Importantly, the Auditor General has emphasised that public bodies and wider stakeholders are on a journey together.

9 Office of the Future Generations Commissioner website <https://futuregenerations.wales/making-it-happen/>

10 Section 11A (1) The National Park and Access to the Countryside Act 1949

11 There are nine principles; adaptive management, scale, collaboration and engagement, public participation, evidence, multiple benefits, long term, preventative action and building resilience. Natural Resources Wales, **Managing today's natural resources for tomorrow's generations: Well-being Statement 2017-18**

Are we going to rely too much on the past and not think through what we need to do to radically change, to develop new ways of approaching the aims and goals of the legislation?

... Don't expect from the auditor, or from Sophie, a clear 'this is how to do it' - so you can go away and tick the boxes. It's not like that. It is, however, a journey in which I'm engaged, you're engaged and Sophie is engaged.

Huw Vaughan Thomas
Auditor General for Wales, 2016¹²

- 20 The Commissioner has emphasised that change needs to go beyond the duties and to focus on behaviours. She sees her role as being a supportive one in the early stages of the Act coming into force but has said she will challenge 'business as usual' and does not accept the notion that 'we are "doing this already"'.¹³

This Act is just what was needed to unsettle the status quo, ruffle a few feathers, and bring public services back to the purpose they were set up for in the first place – to improve the lives and well-being of people here in Wales, today, and for every tomorrow to come...

...we're open and realistic about the fact that this culture change is not going to happen overnight. As we move through turbulent and ever-changing times, the road towards the well-being goals is never going to be straightforward and easy.

Sophie Howe
Future Generations Commissioner for Wales, 2016¹⁴

¹² Auditor General for Wales, Shaping Accountability for Future Generations conference speech, 2016

¹³ Future Generations Commissioner for Wales, **Well-being in Wales: The journey so far**, 2018

¹⁴ Future Generations Commissioner for Wales, Shaping Accountability for Future Generations conference speech, 2016

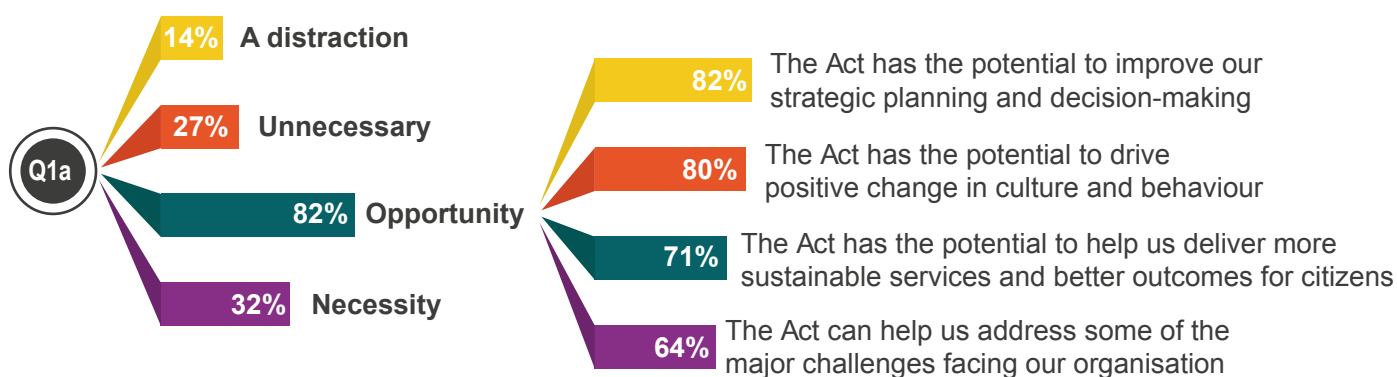
- 21 It will be important for public bodies and stakeholders to continue to discuss the scale of change they think is required and the rate of progress that can reasonably be expected. This discussion will foster a greater collective understanding and help shape challenge and accountability for delivering the Act.

Public bodies see the Act as an opportunity to change their culture and improve how they work

- 22 We have sought to understand how public bodies' perceive the Act. This is because perceptions of the Act will, to a large extent, determine how public bodies respond. We asked public bodies 'how would describe the Act and what it means for your organisation?' We asked whether they saw it as a distraction, unnecessary, an opportunity or a necessity. We explored this as part of our call for evidence and during our interviews.
- 23 Overall, public bodies described the Act in positive terms. The majority, across all sectors, said that they saw it as an 'opportunity'. This was most commonly because they saw the Act as having the potential to improve 'strategic planning and decision-making' and to 'drive positive change in culture and behaviour'.
- 24 Many health bodies also described how the Act can add value by encouraging a broader view of how to improve the health of the population, including by tackling health inequalities and increasing the focus on preventative work. They saw the Act as being important in driving a collective response to these challenges. Similarly, fire and rescue authorities highlighted how the Act provides an opportunity to strengthen collaboration and increase preventative work.
- 25 Some public bodies went further and said that they saw the Act as a 'necessity'. Health bodies, central government and sponsored bodies and fire and rescue authorities were, proportionally, more likely to describe it in this way. This tended to be because they felt the Act could help deliver more sustainable services and better outcomes for citizens.
- 26 However, while most bodies said they saw the Act as an opportunity, a few also saw it as 'unnecessary', predominantly because they felt the Act legislates for things they were already doing or seeking to do. They saw it as a reinforcement of or progression from previous policy, legislation or recognised good practice. Nevertheless, bodies were often positive about the opportunity to review what they do and how they do it in light of the Act.

- 27 Many local authority responses show they feel the Act has affirmed progress they were already making, such as developments in strategic planning and collaboration. Some of these local authorities had been part of the WLGA's 'Early Adopters' programme.¹⁵ While most local authorities were keen to recognise the value of the Act, some also questioned the timing of its introduction. They stated that it would be particularly difficult to implement, given reductions in capacity and resources.
- 28 Very few bodies said they saw the Act as a 'distraction'. Those that did indicated that it was because they will need to devote time and resources to implementation, rather than because they saw the principles as unhelpful.

Exhibit 1 – Call for evidence. Q1a: How would you describe the Act and what it means for your organisation?¹⁶



- 29 While some public bodies may have been applying or working towards the principles of the Act prior to its introduction, their challenge is to reflect on where the Act is pushing them to go further. They will need to reflect on strengths and weaknesses and opportunities to improve how they apply the five ways of working. They will need to consider whether they need to apply the five ways of working more consistently or more systematically.
- 30 Furthermore, it is important to remember that the five ways of working are not an end in themselves. The ways of working are a means of helping public bodies maximise their contribution to the well-being goals. For example, the fact that public bodies are collaborating is not sufficient; they should also seek to improve the social, economic, environmental and cultural well-being through that collaboration.

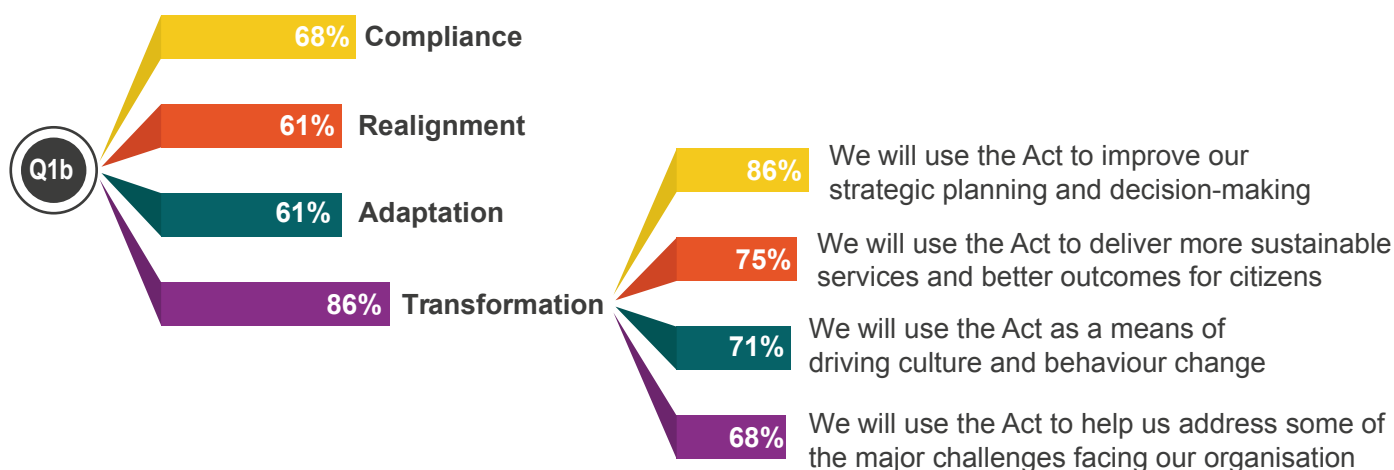
¹⁵ [The WLGA worked with 11 councils and all of Wales' national park authorities as early adopters.](#)

¹⁶ [Public bodies were able to tick as many boxes as they considered relevant.](#)

In future work, the Wales Audit Office will distinguish between those bodies that have been making progress in applying the principles of the Act for some time and those that describe themselves as having done so, but have failed to recognise the change it is seeking to bring about.

- 31 We also asked public bodies ‘How would you describe the change you intend to make to deliver the Act?’. We asked whether they intend to focus on compliance, realigning or adapting existing activities or transforming what they do. As with the previous question, we asked this as part of our call for evidence and during interviews.
- 32 Almost all public bodies appear to have been keen to emphasise that they will ensure compliance in addition to realigning, adapting or transforming what they do. Their responses show that they do not see these categories as being in conflict.
- 33 While there was a more even spread of responses than for the previous question, public bodies most commonly stated that they would use the Act to help them transform how they work, specifically by improving strategic planning and decision making. They also intend to use the Act to help them address the major challenges they face, deliver more sustainable services and better outcomes and to drive culture and behaviour change.

Exhibit 2 – Call for evidence. Q1b: How would you describe the change you intend to make to deliver the Act?¹⁷



¹⁷ Public bodies were able to tick as many boxes as they considered relevant.

- 34 Public bodies' responses show that they generally see the Act as an opportunity and recognise it has broad-ranging application. They see it as having the potential for improving what they do and the way they do it.

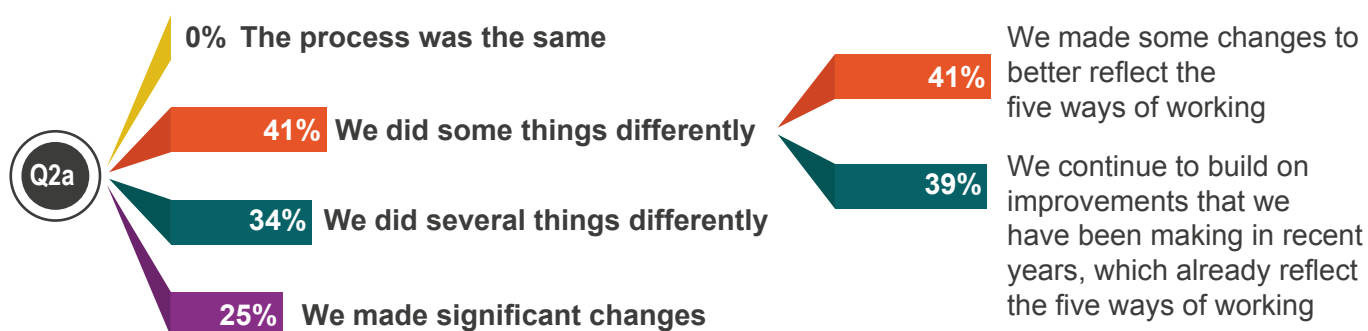
Public bodies are able to provide examples of how they are using the Act to change how they work, but they are not yet able to describe how they are systematically applying the sustainable development principle

Most public bodies set their first well-being objectives in 2017 and were able to provide some examples of how they applied the five ways of working as part of that process

- 35 Public bodies were required to set their first well-being objectives by April 2017. The Act prescribed a challenging planning timetable for setting well-being objectives and it is important to remember that none of the 44 bodies were starting with a blank sheet. Some bodies were required to publish their first well-being objectives mid-way through an existing planning cycle. Local authorities, fire and rescue authorities and national park authorities had to meet the requirements of the Local Government (Wales) Measure 2009. They were required to publish their well-being objectives shortly before the local government elections.
- 36 The timetable has been particularly challenging for public services boards. They were required to publish a well-being assessment by May 2017; to seek the Commissioner's views on their draft objectives; and to consult on and then publish the final well-being plan by May 2018. The fact that individual bodies were required to publish their objectives before public services boards has also been highlighted as barrier to integration by some (see [paragraph 50](#)).
- 37 As a result of these challenges, public bodies took different approaches to aligning or integrating their well-being objectives with existing strategies and corporate objectives. They have tended either to replace their previous corporate objectives with their well-being objectives or set well-being objectives in addition to their corporate objectives.
- 38 A few bodies chose not to set well-being objectives by the statutory deadline. They have instead stated their intention to publish well-being objectives in the near future rather than create an additional tier of corporate objectives or 'retrofit' the requirements of the Act to existing plans and strategies. Other bodies reviewed their existing corporate objectives against the requirements of the Act and considered them to be fit for purpose or in need of small amendments.

- 39 A few public bodies said that they intended to revise their well-being objectives soon after setting them. Reasons include:
- new membership in local authorities, following the 2017 local government elections;
 - opportunities to align planning processes as other plans and strategies come to an end, such as the Integrated Medium Term Plans in health;
 - opportunities to ensure the well-being objectives reflect public services boards' well-being objectives post May 2018; and
 - a desire to improve on the process of setting well-being objectives.
- 40 This will be a continuing area of focus for the Wales Audit Office, given the Auditor General will need to assess how well-being objectives have been set as part of future examination work.
- 41 We asked public bodies 'How different was the process compared to the process for setting corporate objectives in the past?'. We asked them whether the process was the same, whether they did some or several things differently or whether they made significant changes.
- 42 No public bodies said the process was the same as for previous years. Most said that they had done some or several things differently. Few said that they felt the process was much improved compared to previous years.

Exhibit 3 – Call for evidence. Q2a: Your organisation has set, or is in the process of setting, well-being objectives. How different was the process compared to the process for setting corporate objectives in the past?



- 43 While bodies most commonly indicated that they did some or several things differently, they often failed to give a detailed explanation of ‘how’ or provide specific examples of how all of the five ways of working have been applied. References to how the five ways of working have been applied tended to relate to collaboration, involvement or integration.
- 44 Most local authorities said that they had drawn on work they had done through the public services boards to help them develop their well-being objectives. They described how they had used the Public Services Board’s well-being assessment as part of their evidence base, as did some health bodies.
- 45 Most local authorities made reference to how they had engaged the public in developing their well-being objectives. It was not always clear how this differed from engagement and consultation they had undertaken in the past. However, some described how they had drawn on the engagement undertaken by the Public Services Board as part of the development of the well-being assessment.
- 46 Most health bodies said they had engaged internal and external stakeholders as part of the process of developing their well-being objectives, though few made reference to engaging the public (beyond drawing on the results of any engagement included in the well-being assessment). A few said they intended to undertake greater involvement when they revise their well-being objectives.
- 47 Similarly, central government and sponsored bodies tended to involve staff and stakeholders in the development of their well-being objectives and some stated that they had involved a wider circle than they had in previous years. However, only a few of these bodies directly involved the public in developing their well-being objectives, though others have since launched large scale public engagement processes.
- 48 Some bodies said that they had taken a more ‘integrated’ approach by involving different internal and external stakeholders to help them identify how they could make a broader contribution across the well-being goals. However, the Commissioner’s analysis of well-being objectives found that:
- ‘Overwhelmingly, objectives have a tone of improving the economic and social well-being of localities, with little emphasis on the environment or culture – despite the need to demonstrate how well-being objectives contribute to each of the seven goals.’
- 49 Therefore, while public bodies may feel that they have improved the process, this has not necessarily resulted in well-being objectives that reflect all of the aspects of well-being.

- 50 Some bodies, notably health bodies, made reference to the statutory timetable and the fact that it poses a challenge to collaboration and integration, given that it requires individual bodies to publish their well-being objectives before public services boards publish theirs. A few said they intend to review their own well-being objectives following the publication of the Public Services Board's objectives.
- 51 There was limited information on how public bodies had used the 'long term' way of working to help them set their well-being objectives and less on 'prevention' (notwithstanding this may be implicit, given the references to drawing on Public Services Board's well-being assessments¹⁸). However, there are references to preventative activities within plans. They include references to delivering the Social Services and Well-being Act (Wales) 2014 and aligning the two piece of legislation at a local level. Fire and rescue authorities, in particular, emphasised that prevention is a well-established and successful way of working for them and gave examples, such as work with health and police partners on falls prevention and home fire safety. However, while public bodies may be undertaking preventative work, it is generally unclear how they have taken prevention into account as part of the process of developing their well-being objectives.
- 52 While public bodies may feel they have applied the five ways of working to a greater extent, it is not always clear how the process was different or what has changed as a result. The Commissioner's analysis highlights that:
- 'At the moment, public bodies are committing to well-being objectives that largely resemble the corporate objectives they would have set prior to 2017.'
- 53 The Commissioner has also concluded that well-being statements 'are not yet transparent and that makes it difficult to build up trust with others and enable them to meaningfully get involved in the business of the organisation'. The Commissioner expects public bodies to involve people in writing these reports so that they are more accessible in future.¹⁹

18 The Future Generations Commissioner for Wales has previously highlighted weaknesses in how well-being assessments have taken account of future trends. The report 'Well-being in Wales: Planning today for a better tomorrow' states that 'The majority of assessments did not meaningfully consider the long-term, future trends or multigenerational policy challenges' and 'implicit messages from the data needed further exploration to better understand the causes and effects of key issues and trends'. Future Generations Commissioner for Wales, **Well-being in Wales: Planning today for a better tomorrow**, 2017

19 Future Generations Commissioner for Wales, **Well-being in Wales: The journey so far**, 2018

In future, the Wales Audit Office will expect to clearly see how the sustainable development principle and five ways of working have been used to determine a public bodies' well-being objectives.

The Wales Audit Office will assess the extent to which all of the five ways of working are being considered and applied systematically through the process of setting well-being objectives. The ways of working should not be seen as a hierarchy or as unrelated to each other.

RESOURCE

Making a Difference: Investing in Sustainable Health and Well-being for the People of Wales

Public Health Wales produced the report 'Making a Difference: Investing in Sustainable Health and Well-being for the People of Wales', which offers research evidence and expert opinion in support of preventing ill health and reducing inequalities to achieve a sustainable economy, thriving society and optimum health and well-being for the present and future generations in Wales.

View the report [here](#).

Public bodies are beginning to take steps to apply the sustainable development principle across their work

- 54 As already described, public bodies, Public Services Board members and local authorities in particular, have, in general, devoted time and capacity to ensuring they meet the statutory timetable for publishing well-being objectives, well-being assessments and developing well-being plans.²⁰
- 55 However, in order to deliver on the spirit and ambition of the Act, public bodies need to consider how they carry out sustainable development in everything they do. We asked public bodies to tell us what they were doing to embed the sustainable development principle in other areas of work.

²⁰ Local authorities, fire and rescue authorities, health boards and Natural Resources Wales are the statutory members of public services boards. [Further details on public services board membership.](#)

- 56 The activity they described broadly falls into the following categories:
- culture and behaviour change
 - governance
 - strategic planning, performance and risk management
 - project/ service delivery
- 57 Most bodies gave examples of how they had sought to improve awareness and understanding of the Act. This was generally through training, such as:
- inclusion in corporate induction for staff, board members or elected members;
 - inclusion in leadership and management programmes; or
 - specific training for staff, board, cabinet or committee members.
- 58 Beyond this, there were limited examples of how public bodies have sought to begin to change culture and behaviour. Some bodies made reference to:
- using mentors or critical friends to provide advice and help promote the five ways of working;
 - encouraging individuals to assess or reflect on how they are applying the five ways of working;
 - gathering and sharing case studies to make the Act 'real' for people in different parts of the organisation and help them apply it in their day-to-day roles;
 - developing ways of recognising and rewarding the application of the five ways of working; or
 - making managers accountable for delivering outcomes so that they see their responsibilities as cross-cutting.

Public bodies will need to consider how they can best 'drive positive change in culture and behaviour', given they see this as one of the main opportunities afforded by the Act (see [paragraph 23](#) and example of how Welsh Government is seeking to develop people, leadership and culture).

CASE STUDY

Developing people, leadership and culture at Welsh Government

The Welsh Government refreshed its learning and development programme last year to ensure the Act is represented in induction, leadership and more specialist training. The Permanent Secretary has since initiated a wider review of the performance management, progression arrangements, leadership training and other development programmes. The ‘future-proofing initiative’ will take a fresh look at how Welsh Government manage, recognise, develop and reward people, putting the Cabinet’s delivery priorities and the five ways of working at the heart of what is expected of teams and individuals. All recruitment exercises to the senior Civil Service now require candidates to have a knowledge and understanding of the Act as the context for our work. The initiative is focused on developing a capable, confident and resilient civil service that can work in new ways, collaborate across traditional portfolio boundaries and involve stakeholders and citizens to achieve better outcomes for Wales.

- 59 Some bodies, in particular, local authorities, gave examples relating to governance. This perhaps reflects public bodies’ view that the Act provides an opportunity to improve decision making (see [paragraph 23 and 33](#)). It might also reflect the fact that making changes to governance arrangements may help affect change across large organisations.
- 60 Some local authorities, central government and sponsored bodies and a few others made reference to impact assessment tools. These are often referred to as ‘Integrated Impact Assessments’ or ‘Well-being Impact Assessments’ and they seek to integrate sustainable development into the planning and decision-making process. They build on processes that have been developed to assess the impact that changes in policy or practice might have on areas such as equality, children’s rights or environmental sustainability. As with all impact assessments, it is important for those public bodies who use them to ensure that:
- they are undertaken from the start, rather than towards the end of the process;
 - there is a good quality evidence base, which includes quantitative and qualitative information (underpinned by effective involvement);
 - they draw on the skills and knowledge of a range of individuals;
 - they are designed to support genuine reflection and they are seen as a means of generating ideas for improvement, as well as mitigating negative impacts;

- there is challenge or quality assurance;
- they are genuinely taken into account as part of decision making and scrutiny; and
- the results and mitigations are monitored.²¹

CASE STUDY

Developing a Well-being Impact Assessment at Denbighshire County Council

Denbighshire Council has developed an online and interactive Well-being Impact Assessment that links research to evidence. The approach consists of a series of questions that challenge people to reflect on their approach and find ways to embed the sustainable development principle. Next, people are asked to consider what the impact is likely to be across a range of themes and issues. People are encouraged to complete it as a group, involving staff at different levels from different services and even partners.

What have you learned?

As a result of the new approach, we are seeing a more thorough approach to impact assessments. Members have better quality and more balanced information and residents have transparent and detailed information to challenge us on our decisions. This has led to proposals changing course; with a renewed focus on community involvement. The new approach is leading to culture change in our organisation: we are growing in awareness of the impact of what we do.

How do you intend to continue developing the Well-being Impact Assessment?

We are continuing to take an action-learning approach as our Well-being Impact Assessment matures. We are planning to share the website by making it freely available for communities to use.

²¹ Further information and transferrable learning points can be found on the [NHS Equality Impact Assessment](#)

- 61 Other governance changes included updating decision or committee report templates and business plan templates or updating documents such as the Constitution, Code of Corporate Governance or Code of Conduct.
- 62 Very few bodies made explicit reference to the seven areas 'where the change needs to happen' that are set out in statutory guidance.²² However, there were references to changes to planning, performance or risk management, as well as workforce planning (see relevant paragraphs on culture and behaviour change).
- 63 Some bodies have sought to incorporate the requirements of the Act into their service and business planning by, for example, changing templates or guidance and updating self-evaluation processes. A few bodies also referred to updating risk management strategies and risk registers to reflect the well-being goals.
- 64 In addition, there were a small number of references to reflecting the well-being goals and five ways of working in:
- grants, procurement and commissioning arrangements
 - transformation/ change programmes
 - capital bidding and business cases for investment.
- 65 Most bodies gave practical examples of how they were applying the five ways of working in project or service delivery. In general, these examples predated the Act, but the bodies felt they were nonetheless a good representation of how the Act could be put into practice. There were a few examples where bodies had explicitly considered the goals and five ways of working.

CASE STUDY

National Parks Wales: Together for health and well-being

The three national parks in Wales describe themselves as 'health assets' in recognition of how they can help individuals and communities maintain or improve their health and well-being. They are working together and with other partners to raise awareness of the health and well-being benefits of the parks, develop evidence-based policy and practice and maximise opportunities for people to access the natural environment. Further information and details on projects can be found on the national parks' [website](#)

²² The seven areas are corporate planning, financial planning, workforce planning, procurement, assets, risk management and performance management. Welsh Government, **Shared Purpose: Shared Future Statutory Guidance on the Well-being of Future Generations (Wales) Act 2015**, 2016

CASE STUDY

Arts Council of Wales, Ideas: People: Places

The Arts Council has set up the 'Ideas: People: Places' programme, which comprises seven place-based projects across, funding a local consortium of organisations (including organisations they have not worked with before such as Housing Associations and commercial developers) to work with local communities to re-imagine their local area over a three-year period. They have sought to challenge their usual methodologies and have seen outcomes change as a result.

How has applying the five ways of working helped you?

The programme was about working in localities to build on communities' assets. The five ways of working provided the perfect legislative framework for this. It encouraged us to be bold and test out a pioneering approach and made it possible for us to approach other public bodies to become partners.

What have you learned?

We want to go beyond working 'with' communities to supporting work 'by' communities. This is a key theme for us – opening up from the top down, patriarchal, bureaucratic approach to be more inclusive and representative.

We learned we need to resist the urge to achieve outcomes quickly by defining them ourselves and then throwing money at them. Making funding available over a three-year period without defining outcomes and processes helped achieve unanticipated outcomes and cost a lot less than something planned in the usual way.

Working with new partners highlighted that we have built institutional processes and procedures that do not make partnership working easy. However these kinds of issues are ultimately helpful when they surface as they can be addressed and designed out in the future.

Creativity is very important in regeneration work. So often we are missing opportunities to design out our current issues and problems for future generations and involve residents in creating the spaces that they want to [live, work and play in.](#)

- 66 A few bodies told us that they have put arrangements in place to develop, oversee and implement their approach to the Act. This includes measures such as identifying a senior level champion, establishing a board or steering group, assessing their 'preparedness' and developing action plans.
- 67 Some bodies were open about the fact that they still had work to do to continue developing and improving their approach to implementing the Act. Others went further, explaining that the work they had done to date had been about putting the building blocks in place and their next steps would focus on culture change and service delivery.
- 68 A few bodies referred to the lack of time and space to reflect, given pressures on capacity and the Act's planning timetable. Some view the planning and reporting requirements as traditional and as being at odds with the policy intention. Some think the legislation could drive a compliance focus, rather than stimulating the innovative and outcome-focused response that is hoped for. There is also some concern that external review, whether undertaken by the Wales Audit Office, the Commissioner or other inspection and regulation bodies could drive a compliance focus (see also [paragraph 89](#)).
- 69 The Auditor General recognises and appreciates the range of internal and external challenges which make implementing new legislation difficult. However, there is a risk that for some, the Act is perceived as 'another thing to do'. Unless those bodies and individuals adopt a mindset where they see sustainable development as an approach that can help them address major budget and service challenges, rather than an additional burden, they will be unable to make the most of the opportunity the Act affords.

The Auditor General has been clear that it will take time for public bodies to fully apply the principles of the Act. The Wales Audit Office welcomes honest self-reflection on progress and will take account of the fact that it will take time for bodies to thoroughly consider how to apply the Act and deliver real and meaningful change. Over the medium and long term, the Wales Audit Office will expect public bodies to be able to demonstrate how the Act is shaping what they do.

The Auditor General's future examination work will assess the extent to which public bodies are applying the sustainable development principle. It will focus on how public are applying the ways of working and will not focus on the application of specific processes or on compliance with the planning and reporting timetable.

CASE STUDY

Cardiff and Vale University Health Board's 'Wellbeing Project'

Cardiff and Vale UHB are establishing a Bee Garden in the Orchard at University Hospital Llandough (UHL) with multiple benefits. The project will be developed in collaboration with staff, patients, carers, school children, and academics in health to support the UHB's approach to developing sustainable futures.

The landscape, design, and planting of specific flowers will enable local researchers to test for the link with antibacterial strength honey, building on the work of Professor Les Bailleand and his colleagues from the School of Pharmacy, College of Biomedical and Life Sciences, Cardiff University. They have identified a number of novel plant-derived antibacterial compounds in honey that killed antibiotic resistant hospital super bugs, such as MRSA. With the largest NHS Research & Development team in Wales, there may also be opportunities for trials of the potential therapeutics across Cardiff and the Vale of Glamorgan.

The project will enhance the biodiversity of the Orchard and support the pollination of the trees. Bees are an essential aspect of a healthy orchard, ensuring everyone on the UHL site and the local community have access to space that will enhance the benefits of health and well-being, while supporting patients on their journey of recovery and rehabilitation.

CASE STUDY

Natural Resources Wales: Coordinating collaboration and engagement on the Gavenny River

The Gavenny River is a short river in South East Wales flowing from its source through Abergavenny and into the Usk Special Area of Conservation. Evidence suggests the river is failing to achieve its required GOOD status as set out by the Water Framework Directive. Natural Resources Wales collaborated and engaged with the local community who showed a significant interest and willingness to be involved in finding solutions to environmental pressures. The opportunities that emerged were not limited to water quality improvements alone, with people showing an interest in developing and managing adjoining habitats for conservation and amenity value.

Bringing a wide range of stakeholders together broadened the outputs and added significant value. Stakeholder-led sustainable land management options were incorporated into Natural Resources Wales' Flood Risk Management maintenance schedules. The project delivered multiple benefits, such as the sustainable management of an area of urban greenspace, donation of felled timber to the local woodland group and local forest school for woodland craft and resale as well as improving the resilience of the ecosystem.

CASE STUDY

Social Prescribing in Torfaen

Social prescribing provides an intervention that seeks to address patients' requirements for non-medical support in the community. Torfaen's model of social prescribing was developed in response to a need to better connect primary care with a range of services that exist across the community and public sector to tackle the underlying causes of ill health and promote self-help. It is a partnership between the Aneurin Bevan University Health Board and Torfaen County Borough Council.

The service is based in GP surgeries so it is positioned as a viable alternative to medical intervention. There are 'social prescribers' based within each participating practice for half a day a week. They receive referrals from anyone based in primary care or from patients themselves. The referral criteria covers anyone experiencing a social issue that is impacting on their physical and / or mental health. Referrals are then made to community services and broadly fall into the following categories:

- healthy lifestyle
- family and early years
- health protection and personal safety
- welfare
- self-care and independent living
- work, learning and skills
- community development and leisure

Many of the individuals accessing the service are vulnerable with complex circumstances. Underlying needs are identified through a reciprocal conversation, the outcomes they want are co-produced and they are helped to understand how they, with support, can take action to achieve them.

Public bodies need to set out how they will continue developing their approach to the Act so that they can deliver on the ambition and maximise the opportunities it affords

Public bodies have identified some actions to continue embedding the Act but they are unclear about how they will measure changes in culture and ways of working

- 70 While recognising it will take time to effect meaningful change, we were keen to understand what public bodies plan to do to continue embedding the sustainable development principle.
- 71 We asked them to describe what success would look like. This question was interpreted in a variety of ways and elicited a range of responses. Some bodies referred to formal performance monitoring. They tended to suggest that fully embedding the sustainable development principle would result in improvements in outcomes, which would be the main measure of success. They referenced the measures they have put in place for their well-being objectives or existing measures, such as the national indicators or Public Health Outcomes Framework.^{23 24 25}
- 72 Others chose to describe what the organisation would look and feel like and how they would work differently. Their examples included:
- different types of questions and challenge at board, cabinet, scrutiny and committee meetings;
 - improved understanding of sustainable development and the sustainable development principle across the organisation, demonstrated by widespread application as part of people's day-to-day roles;
 - better relationships with communities and improved community resilience;
 - more sustainable services, workforce and finances;
 - changing to service models that are more person-centred and preventative; and
 - increased integration with partners, including through shared assets, pooled resources and joint initiatives.

²³ See also the Future Generations Commissioner for Wales, **Well-being in Wales: The journey so far 2018** and the Commissioner's expectations of how public bodies will measure and report on progress towards well-being objectives and the effectiveness of steps to meet them.

²⁴ [Information on the national indicators.](#)

²⁵ [More information on the Public Health Outcomes Framework.](#)

73 In general, public bodies did not provide a specific description of how they would assess their progress in applying the sustainable development principle. Public bodies did not, by and large, describe how they intended to measure change in behaviours and working. However, there were a few examples and references to plans to capture narratives and case studies. Measuring behaviour change is difficult, but it will be important for bodies to obtain some insight into how much progress they are making in applying the sustainable development principle. An example of how Aneurin Bevan University Health Board is seeking to understand how staff are applying the sustainable development principle is given below.

CASE STUDY

Aneurin Bevan UHB's Well-being of Future Generations Act Self Assessment Tool

As part of its overarching Well-being of Future Generations Act Embedding Programme, ABUHB has developed a self-assessment process to help it embed the Act across its work. It has set out 'ambition statements' that describe how each division and function should apply the five ways of working over the long term. Divisions and functions then use the self-assessment to help them understand where they are in relation to these statements so that can identify what they can do, individually and collectively, to make progress.

The self-assessment process is underpinned by a number of important design principles including:

- the ambition statements will be co-created and owned by NHS professionals;
- the process is not intended to be an assessment of performance or compliance;
- the self-assessment will be a mechanism for teams and individuals to explore best practice, opportunities and barriers;
- the whole process should add value and become embedded into routine planning;
- the process will be an important mechanism to raise awareness and understanding of the Act; and
- it should not be a one-off exercise but used as a way to encourage continuous improvement.

ABUHB focused the self-assessment on its enabling divisions, such as Finance, Workforce and Organisational Development and Facilities, for the first phase. Patient-facing divisions and other functions are part of phases 2 and 3, scheduled for 2018-19 and 2019-20.

- 74 When asked how they were going to deliver the change needed, most public bodies' answers related to the categories previously identified; culture and behaviour change, governance, strategic planning, performance and risk management or project/ service delivery.
- 75 Some bodies stated that they intended to continue progressing work in these areas. For example, they plan to continue:
- improving their impact assessments and updating report templates;
 - embedding the Act into service planning and performance management frameworks and guidance;
 - training and awareness raising, including extending training to new groups of elected members, board members or staff; or
 - developing key strategic documents; a few bodies referenced their intention to develop shared objectives.

Similarly, other bodies stated that they would commence work in these areas.

- 76 A few bodies gave examples of projects or initiatives they planned to take forward, which they felt reflected the Act.
- 77 There were also some specific references to the five ways of working. A few bodies described how they intended to change their relationships with communities and improve community resilience. Smaller sponsored bodies tended to provide actions relating to improving or developing mechanisms that support collaboration or involvement. This included finding an effective means of engaging with public services boards. While they recognise the opportunity, there are significant constraints on their capacity to engage with all 19 (see [paragraph 83](#)).
- 78 A few bodies provided more detail on future plans or emphasised priority areas and activities.
- 79 Given the challenges that have already been outlined, the general lack of clarity and detail on how public bodies will drive this work forward and assess their progress might be expected. However, they will need to give more consideration to these questions if they are to use the Act to 'transform how they work' (see [paragraph 33](#)).

There are challenges to implementing the Act and stakeholders have a role in helping to address them

- 80 Public bodies identified a number of external barriers, which other stakeholders should take account of or look to address. Short term funding was, emphatically, the most common barrier they identified. Public bodies were clear that it hampers their ability to plan effectively over the long term. Some sponsored bodies stated that the annual remit letter poses the same challenge. Linked to this, they cited a lack of flexibility over how grant funding can be spent and disproportionate monitoring requirements as inhibiting long term planning and a focus on outcomes.
- 81 Some bodies also described the challenge of legislative complexity and the difficulty of joining-up statutory requirements in practice. Specifically, they referred to the need to find a practical means of meeting the requirements of the Act whilst also meeting the requirements of the Social Services and Well-being (Wales) Act 2015, the Environment (Wales) Act 2016 or planning legislation. A few suggested that legislative complexity and the 'burden' of meeting multiple requirements could result in a compliance-based response.
- 82 There were some concerns about existing national reporting requirements and a focus on indicators, which were considered to detract from a focus on long term outcomes and preventative benefits. In addition, a few bodies expressed concerns that audit and regulatory requirements could drive a focus on compliance with a process, rather than promoting the spirit of the Act (see [paragraphs 68, 88 and 89](#)).
- 83 Public bodies were mostly positive about the opportunity afforded by public services boards. However, they also highlighted some challenges that need to be overcome if they are to be as effective as intended. These included:
- the complexity of the partnership governance environment. This has resource implications for bodies that need to support multiple partnerships, including multiple public services boards and Regional Partnership Boards. Being represented at or influencing each Public Services Board is resource intensive or, for some, not possible.²⁶
 - some potentially influential partners are not yet engaged in public services boards.

²⁶ In April 2016, seven statutory regional partnerships came into being under the Social Services and Well-being (Wales) Act 2014. Their purpose is to drive the strategic regional delivery of social services in close collaboration with health.

- the different levels of commitment from different members of public services boards.
 - public services boards have different ways of working, which can be difficult for bodies that are members of multiple public services boards.
- 84 Furthermore, a number of bodies stressed that these challenges are amplified by diminished and diminishing resources, pressure on leadership capacity and reductions in capacity across organisations.
- 85 Public bodies said that they would value the following external support to help them further embed the Act:
- practice sharing, including on how the five ways of working are being applied, sharing of examples with demonstrable benefits or return on investment and more sharing at a national level and across sectors;
 - training, including on behaviour change techniques and applying the five ways of working;
 - guidance on ‘the areas where change needs to happen’; corporate planning, financial planning, workforce planning, procurement, assets, risk management and performance management (as set out in statutory guidance);
 - more focused support and advice to public bodies on their well-being objectives, similar to that which public services boards receive; and
 - facilitation of wider engagement and more joint learning across Public Services Board members.
- 86 The Act gives public bodies in Wales a common purpose and requires a collective effort. Public bodies will need to develop a long term approach if they are to effect the level of change the Act requires and they say they recognise. Furthermore, external stakeholders, Wales Audit Office included, will need to consider how they can play their part in removing barriers and providing the necessary support.
- 87 One way that external stakeholders can do this is by creating space for innovation, allowing for ‘failure’ and recognising learning. The Auditor General has continued to emphasise the importance of well-managed risk taking.

‘So long as they [public bodies] go into developing services and trying new things understanding the risks; having identified them and taken steps to manage them as well as they can, then I as Auditor General will not be seeking to cast blame. Rather, I will be seeking to find ways that we can learn from both failure and success.’

Auditor General for Wales
Risk taking in the public sector, 2017²⁷

- 88 The Commissioner has already provided challenge and support to Welsh Government on a number of national policy areas in order to help give public bodies ‘more freedom to apply the Act’.²⁸ Examples of this are included in **Well-being in Wales: The journey so far**.
- 89 The Auditor General has worked collaboratively with public bodies to develop a proportionate and meaningful approach to his examinations which adds value and promotes learning. He has continued to reinforce that his examinations will not be about complying with a checklist. They will instead seek to understand ways of working, reflecting his duty and the spirit of the Act.
- 90 The Auditor General will undertake examinations across the 44 bodies in 2018-19 and 2019-20. This work will focus on the steps that public bodies are taking to meet their well-being objectives. It will explore how bodies are applying sustainable development principle in this context. The examinations will inform the Auditor General’s first statutory report under the Act, which will be laid before the National Assembly for Wales in 2020.

²⁷ Auditor General for Wales, Risk taking in public sector, 2017 www.youtube.com/watch?v=NRhT_ppMenbM

²⁸ Future Generations Commissioner for Wales, **Well-being in Wales: The journey so far**, 2018

It is a journey in which I'm engaged, you're engaged and Sophie is engaged...

... We're needing to find our way as auditors as well, to develop an approach that makes sense and which helps the whole of the public sector. So, I am with you, I am not working outside and looking in.

Huw Vaughan Thomas
Auditor General for Wales, 2016²⁹

So it is trust; trust that we are working together on that journey and, from us, a verification that that journey is taking place and that we are sharing with you.

Huw Vaughan Thomas
Auditor General for Wales, 2016³⁰

²⁹ Auditor General for Wales, Shaping Accountability for Future Generations conference speech, 2016.

³⁰ Auditor General for Wales, Shaping Accountability for Future Generations conference speech, 2016.

Appendix 1: Year one commentary: call for evidence questions

Question 1: The Well-being of Future Generations Act became law in 2015 and the main provisions, including the well-being duty, came into force from April 2016.

1a How would you describe the Act and what it means for your organisation? Please tick as many boxes as you consider relevant.		
A	A distraction	The Act will not help us address the major challenges facing the organisation.
		We will need to devote time and resources meaning there is a cost and an opportunity cost to the organisation.
B	Unnecessary	The Act doesn't offer a new or useful way of viewing what we do or how we work.
		Much of the Act is sensible and valuable but it legislates for things we were already seeking to do.
		Much of the Act is sensible and valuable but it legislates for things we were already doing.
C	Opportunity	The Act can help us address some of the major challenges facing our organisation.
		The Act has the potential to improve our strategic planning and decision-making.
		The Act has the potential to help us deliver more sustainable services and better outcomes for citizens.
		The Act has the potential to drive positive change in culture and behaviour.
D	Necessity	We need the Act to help us address some of the major challenges facing our organisation.
		We need the Act to improve our strategic planning and decision-making.
		We need the Act to help us deliver more sustainable services and better outcomes for citizens.
		We need the Act to enable us to deliver the right culture and behaviours.
E	None of the above	

1a Please provide any explanatory comments on the above.

Answer 1a

<p>1b How would you describe the change you intend to make to deliver the Act? Please tick as many boxes as you consider relevant.</p>		
A	Compliance	We will ensure we meet key statutory requirements and that we can demonstrate we have done so.
B	Realignment	We will ensure the changes we were/are planning to make are aligned to the Act.
C	Adaptation	We will use the Act to help us reconsider how we work and what we are seeking to achieve.
		We will use the Act as a means of helping us make progress in areas where we need to make improvements.
D	Transformation	We will use the Act to help us address some of the major challenges facing our organisation.
		We will use the Act to improve our strategic planning and decision-making.
		We will use the Act to deliver more sustainable services and better outcomes for citizens.
		We will use the Act as a means of driving culture and behaviour change.
E	None of the above	

1b Please provide any explanatory comments on the above.

Answer 1b	

Question 2a: Your organisation has set, or is in the process of setting, well-being objectives. How different was the process compared to the process for setting corporate objectives in the past?		
A	The process was the same.	The process was the same as the process for setting corporate objectives in previous years in your organisation.
B	We did some things differently.	We will ensure the changes we were/are planning to make are aligned to the Act.
		We made some changes to better reflect the five ways of working.
C	We did several things differently.	We made some notable improvements as a result of the Act, applying the five ways of working.
D	We made significant changes.	We applied the five ways of working to a far greater degree as a result of the Act.
		Having made significant changes, we feel the process for setting well-being objectives was much improved on the process for setting corporate objectives in previous years.
E	None of the above	

Question 2b:

If you answered A or E, please explain why.

If you answered B-D, please describe what was/is different about this process compared to the process for setting corporate objectives in the past and what impact it had. Please make reference to how you applied the five ways of working.

Answer 2b

Question 3: Other than applying the sustainable development principle when setting your well-being objectives, what other key actions have you taken to embed the sustainable development principle in how you work and what impact are they having? Please focus on the key actions you would like to bring to our attention.

Answer 3

Question 4a: What are the key actions you intend to take to continue embedding the sustainable development principle in how you work? Please focus on the key actions you would like to bring to our attention.

Answer 4a

Question 4b: How will you know that you have embedded the sustainable development principle in how you work? Please describe this in terms of the impact you would expect to see.

Answer 4b

Question 5: Are there any internal barriers to implementing the Act and embedding the sustainable development principle, and if so, what are they? Please make reference to the main internal barriers.

Answer 5

Question 6: Are there any external barriers to implementing the Act and embedding the sustainable development principle, and if so, what are they? Please make reference to the main external barriers.

Answer 6

Question 7: What external support would help you further embed the sustainable development principle?

Answer 7

Question 8: Are there any examples of practice you would like to share with us that have not already been referenced? These could relate to service or project delivery or to governance and corporate processes. They could relate to your own organisation or to a collaborative project.

Please feel free to attach any relevant documents or case studies.

Answer 8

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Auditor General for Wales

Speak my language: Overcoming language and communication barriers in public services



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU



This report has been prepared for presentation to the National Assembly under the Government of Wales Act 1998 and Public Audit (Wales) Act 2004.

The Wales Audit Office study team comprised Philippa Fido, Claire Flood-page, Rachel Harries, James Ralph, Nigel Blewitt, with additional input from our good practice and communications teams. Matthew Mortlock directed the team's work reporting to Anthony Barrett, Assistant Auditor.

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The Auditor General is independent of the National Assembly and government. He examines and certifies the accounts of the Welsh Government and its sponsored and related public bodies, including NHS bodies. He also has the power to report to the National Assembly on the economy, efficiency and effectiveness with which those organisations have used, and may improve the use of, their resources in discharging their functions.

The Auditor General also audits local government bodies in Wales, conducts local government value for money studies and inspects for compliance with the requirements of the Local Government (Wales) Measure 2009.

The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Summary report

KEY FACTS



84,500

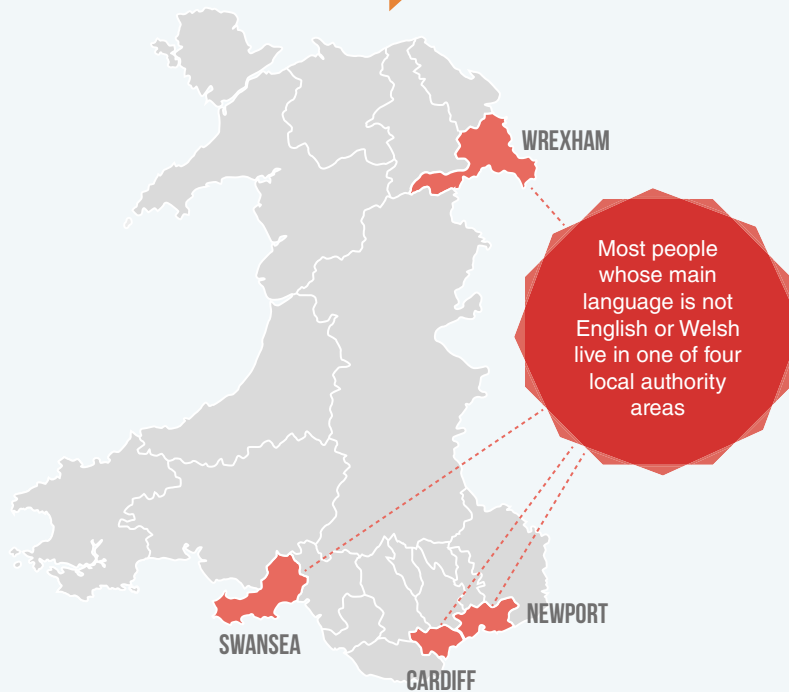
people in Wales have a main language that is not English or Welsh

19,500

do not speak English or Welsh well

3,500

do not speak English or Welsh at all



CHINESE
8,000

POLISH
17,000

MORE THAN 80
other main languages are spoken in Wales

ARABIC
7,000

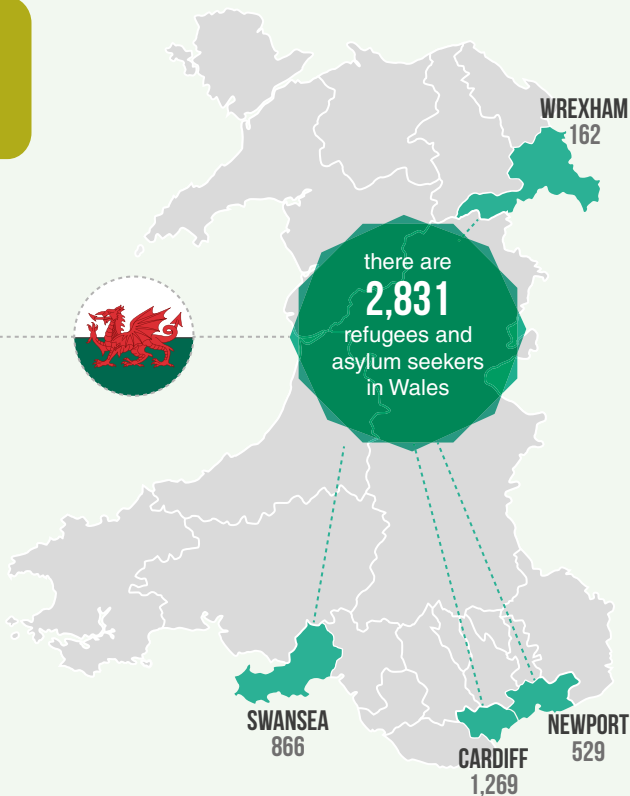
BENGALI
5,000

Source: 2011 Census, figures rounded to nearest 500.

REFUGEES AND ASYLUM SEEKERS



there are
2,831
refugees and
asylum seekers
in Wales



Most research suggests that asylum seekers do not have good English/Welsh skills on arrival

96 PEOPLE
settled in Wales under the Syrian Vulnerable Persons Resettlement Programme.

The number of refugees and asylum seekers has doubled in Wales since 2011

1,398
Q1 2011

2,831
Q1 2017

The terms 'asylum-seeker' and 'refugee' refer to people with a different legal status.

Asylum-seekers are people who have lodged a claim for asylum in the UK under the 1951 Convention relating to the Status of Refugees.



Refugees are people whose claim for asylum has been approved.

Source: Home Office Immigration statistics, last quarter 2017

SENSORY LOSS



The term 'people with sensory loss' refers to:

- People who are Deaf; deafened or hard of hearing;
- People who are Blind or partially sighted;
- People who are Deafblind: those whose combined sight and hearing impairment cause difficulties with communication, access to information and mobility.

7,200 BSL USERS

in Wales, of whom,
4,000 are deaf.

(source - British Deaf
Association, 2017)



1,118 PEOPLE

said sign
language was their
main language

(source - 2011
Census)



100,000 PEOPLE

are blind or
partially sighted

(source - RNIB
Cymru)



575,000

people experience
deafness or hearing
impairment

(source - Action
on Hearing Loss
Cymru, 2017)

British Sign Language is a visual language unrelated to English. The Deaf community in the UK who use sign language are a distinct cultural and linguistic group with several regional dialects. During our work, we found that many people including service deliverers had little understanding of Deaf culture or sign language.

Sign language interpreters help Deaf people to communicate. Other support includes lip speakers, palantypist who convert speech to text and note takers.

Summary

Background

- 1 Around 20,000 people living in Wales do not speak English or Welsh as a first language. Of these, around 3,500 have little or no knowledge of English or Welsh. This figure, taken from the 2011 Census, includes 1,138 people whose main or only language is British Sign Language. However, charities working with D/deaf¹ people suggest that there are around 4,000 people using British Sign Language.
- 2 Public bodies must ensure that everyone, regardless of their language and communication needs, can access services. Relevant duties are set out in the Equality Act 2010, the Social Services and Well-being Act (Wales) 2014 and the Well-being of Future Generations (Wales) Act 2015. If public bodies do not meet these duties, they risk complaints and legal action. Moreover, people will have poorer outcomes and experiences.
- 3 Providing effective interpretation and translation services for people who do not speak English or Welsh as their first language or are Deaf and use sign language is one way that public bodies can look to meet their equality-related duties. **Box 1** provides information about interpretation and translation.

Box 1 – About interpretation and translation

The terms ‘**interpretation**’ and ‘**translation**’ are often used interchangeably but are different activities:

- **Interpretation** is to translate orally or into sign language the words of a person speaking one language to another. It can be face to face; by telephone if the interpreter joins a conference call; or Video Remote Interpreting where the interpreter can be seen on a PC, tablet or smartphone.
- **Translation** is changing written text from one language to another. Increasingly, translation software is used to provide translation, for example to translate web pages from one language to another.

As well as interpreters, D/deaf people can also benefit from other communication support including lip speakers, note-takers and palantypists who convert speech to text.

Source: Wales Audit Office

¹ The term D/deaf includes Deaf people who use sign language and deaf people who are hard of hearing but who have English as their first language and may lip-read and/or use hearing aids.

- 4 Public bodies can employ staff as interpreters or buy services from third sector and commercial providers. They may ask staff with language skills to help with communication but good practice suggests that this should only happen in an emergency until a professional interpreter is available.
- 5 There has been concern about the availability of interpreters in Wales for some time: in 2009, the Welsh Government provided a grant of £120,000 to set up the Wales Interpretation and Translation Service (WITS). WITS is a central service available to any public body in Wales. Currently, 30 organisations are WITS 'partners' which gives them a say in the overall management of the service.
- 6 Initially, Gwent Police hosted WITS and was responsible for its day-to-day management. An audit commissioned by Gwent Police in 2014 identified concerns about the management and governance of WITS, some of which stemmed from the rapid growth of the service. As part of its response to the audit, Gwent Police approached Cardiff Council to take on responsibility for hosting. WITS formally transferred to Cardiff Council in July 2017.

Our work

- 7 In 2015, we responded to issues that had been raised with the Auditor General about the procurement of BSL (British Sign Language) interpretation by a Health Board. Based on the work we did at that time, we did not identify any specific concerns about the approach taken by the Health Board. However, we later decided to look more broadly at how public bodies, particularly local government and NHS bodies providing front-line services, provide interpretation and translation services for BSL and other languages to enable people facing these communication barriers to access services. We have not considered as part of our work wider integration and community cohesion policy responses that could support people to learn a different language. Our focus has been on the provision of interpretation and translation services to those who need them.
- 8 In this work, we carried out research and interviewed people from representative groups, policymakers in Wales and providers of interpretation and translation services. We also drew on information from two shared learning events that we facilitated in early 2017. We reviewed policy documents provided by councils and health boards as well as other relevant strategic documents; strategic equality plans which all public bodies are required to produce; Population Needs Assessments produced by councils and health boards for the first time in 2017; and the well-being assessments produced by Public Services Boards ([Appendix 1](#)).

- 9 We did not review English/Welsh interpretation and translation. The Welsh language has official status in Wales, and particular standards and legislation apply². The Welsh Language Commissioner oversees compliance with the Welsh Language Standards.
- 10 We recognise that many people experience communication barriers in accessing public services for reasons other than language. This includes people who are hard of hearing, people with sight loss, people with dual sensory loss (a combination of sight and hearing loss) and people with learning disabilities, learning difficulties or autism³. While not included in the scope of this report, initiatives to improve communication – such as simplifying language, raising awareness of communication needs and developing accessible websites – will benefit this much wider group of service users.

Our findings and conclusions

- 11 Although we did not look in depth at the services offered in councils or NHS bodies, it was clear that organisations varied in the degree to which they understood the needs of their communities and ensured their services were accessible to people needing interpretation and translation services. Of the 15 councils and seven NHS bodies that responded to our request for information, only half had a formal policy on the use of interpretation and translation services. However, all respondents said they had provided training for some or all of their staff on language needs and/or sensory loss. We did not assess the uptake or effectiveness of this training.
- 12 We do not know the full cost of interpretation and translation services for languages other than Welsh. However, public bodies spent £2.2 million through WITS in 2016-17. They also spent £55,000 with other companies through UK Government framework contracts. These figures do not include contracts with commercial companies or third sector organisations not procured through the frameworks or the costs of employing staff as interpreters or translators.

2 The Welsh Language Measure (2011) builds on previous Welsh language legislation. Organisations should not treat the Welsh language less favourably than English and they have a duty to promote and facilitate the use of Welsh. The Welsh Language Commissioner has responsibility for monitoring and enforcing the Welsh Language Standards in Wales.

3 For example, it has previously been estimated that there are about 100,000 blind and partially sighted people in Wales (NHS Wales, All Wales Standards for Accessible Communication and Information for People with Sensory Loss, July 2013). There are around 31,000 autistic people in Wales (Welsh Government, Refreshed Autistic Spectrum Disorder Strategic Action Plan, December 2016). The British Dyslexia Association (2018) estimates that 10% of the population (310,000 people in Wales) have dyslexia, the commonest learning difficulty, 4% (124,000 people) severely so.

- 13 Public bodies need to make sure that people who do not speak English or Welsh as a first language can access interpreters and translation to enable them to use public services. Organisations should also ensure that they are taking steps to inform people of their right to request interpreters and information in an accessible format. We have developed a checklist to help public bodies review their provision of interpretation and translation services (Box 4). We also identified a number of challenges for interpretation and translation services that public bodies need to take account of when they plan and procure such services.

Recommendations

Ensuring that people who face language and communication barriers can access public services

- R1 Public bodies are required to ensure that people can access the services they need. **To take account of the requirements of the 2010 Equality Act and other legislation, we recommend that public bodies regularly review the accessibility of their services to people who do not speak English or Welsh as a main language including Deaf people who use sign language. This assessment can include using our checklist.**

Developing interpretation and translation services in Wales

- R2 Our work with public bodies, interpretation and translation service providers and service users has identified some challenges for interpretation and translation services. **We recommend that the Welsh Government work with public bodies, representative groups and other interested parties to make sure that:**
- **the supply of interpreters is sufficient especially for languages in high demand such as BSL and Arabic;**
 - **interpreters with specialist training are available to work in mental health services and with people who have experienced trauma or violence; and**
 - **quality assurance and safeguarding procedures are in place.**

Recommendations

Accessible Information Standard

R3 The NHS Wales Accessible Communication and Information Standards for People with Sensory Loss published in 2013 apply only to the health service. Similarly, the new Accessible Information Standard requires GP surgeries to ask about, collect and flag the communication needs of patients with sensory loss. From March 2018, information can be shared in an e-referral within NHS Wales. **We recommend that the Welsh Government consider:**

- **widening the scope of both the 2013 All Wales Accessible Communication and Information Standards for People with Sensory Loss and the new Accessible Information Standard to:**
 - a **patients whose main language is not English or Welsh;**
 - b **patients who have language and communication barriers due to disability, learning difficulties or autism; and**
 - c **parents and carers who have language or communication barriers.**
- **if the 2013 All Wales Accessible Communication and Information Standards could be adapted to cover other public services.**

Part 1

Making services accessible to people who face language and communication barriers



- 1.1 In this part of the report, we look at the legislative requirements facing public bodies to make their services accessible to people who do not speak English or Welsh as their first language. We also report our findings about the ways in which public bodies are ensuring that their services are accessible to these language communities.

Legislation and policy

The Equality Act 2010 and the Public Sector Equality Duty

- 1.2 Public bodies are at risk of complaints and legal action if they fail to communicate effectively with people who do not speak English or Welsh. The Public Services Ombudsman for Wales has dealt with some such complaints in the NHS. Cases include one where the Ombudsman found that the lack of an interpreter during a birth contributed to errors and several where people have received an incomplete explanation of their care. In another case, the Ombudsman found that a Deaf patient received less good care at the end of their life because a Health Board failed to make reasonable adjustments to meet their communication needs.
- 1.3 The Equality Act 2010 placed a statutory responsibility on public service providers to promote equality of opportunity and eliminate discrimination. This responsibility is known as the Public Sector Equality Duty (**Box 2**).

Box 2 – The Equality Act 2010 and the Public Sector Equality Duty

The Equality Act 2010 brought together all previous anti-discrimination legislation and introduced the Public Sector Equality Duty. The Duty requires public bodies and those providing services on their behalf in England, Scotland and Wales to have regard to:

- eliminating unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act;
- advancing equality of opportunity between people from different groups; and
- fostering good relations between people from different groups – this involves tackling prejudice and promoting understanding between people from different groups.

Research for the Equality and Human Rights Commission Wales in 2016⁴ concluded that the Public Sector Equality Duty works effectively in Wales and that the Wales-specific duties support progress on equalities work.

Source: Wales Audit Office

⁴ Martin Mitchell, Kelsey Beninger, Nilufer Rahim and Gareth Morrell, **Review of the Public Sector Equality Duty in Wales**, July 2016.

1.4 The Equality Act requires public bodies to publish a Strategic Equality Plan setting out their equality objectives and the actions to meet them. More than half (24 of 41) of the Strategic Equality Plans we reviewed discussed actions for people who are D/deaf or use British Sign Language and 20 of 41 mentioned issues connected with sensory loss. More than half (26 of 41) included references to providing services in languages other than Welsh or English. Ten out of 41 Strategic Equality Plans referred to refugees or asylum seekers specifically. These included the areas covering the four councils where most asylum seekers reside. For example, in their joint Strategic Equality Plan, the Gwent Police and the Gwent Police and Crime Commissioner commit to working with new migrants and asylum seekers to improve confidence and trust in policing within the community. Others – including the dispersal areas of Swansea, Cardiff and Wrexham – referred to the language needs of Black and Minority Ethnic Communities more generally.

Other relevant Wales-specific legislation

1.5 Other legislation introduced by the Welsh Government should influence the way in which public bodies engage with and respond to the specific needs of people facing language barriers.

Well-being of Future Generations (Wales) Act 2015

1.6 The Well-being of Future Generations (Wales) Act 2015 places a duty on public bodies to work together to meet the needs of their communities to meet seven well-being goals including building a more equal Wales and inclusive cohesive communities. One of the Act's requirements is that Public Service Boards must publish a well-being assessment of their communities' needs. Each Public Services Board decides what issues to include in its needs assessment. In reviewing the contents of the first assessments published in May 2017, we found that nine of 19 Public Services Boards⁵ referred to the needs of D/deaf people, those with sensory loss more generally or to BSL. Twelve Public Services Boards' assessments referred to language needs (other than Welsh) of some communities and seven to the needs of migrants, asylum seekers or refugees. These included the assessments covering the four areas with the most asylum seekers and refugees.

5 Generally, PSBs cover single local authority areas. Anglesey and Gwynedd councils and Denbighshire and Conwy councils chose to form joint PSBs.

Social Services and Well-being (Wales) Act 2014

- 1.7 The Social Services and Well-being (Wales) Act 2014 aims to improve the way in which individuals' care needs are assessed and met. Local authorities are required to provide information, advice and assistance to a person in a way that is accessible to them to enable them be actively involved in their assistance and support plan. They are also required to have a register of those who live locally and are sight impaired, severely sight impaired, hearing impaired, severely hearing impaired or have both sight and hearing impairments that, in combination, have a significant effect on their lives. We did not assess the extent to which local authorities are meeting these requirements in this work. The Welsh Government had identified sensory loss as a core theme in its guidance for the assessment. All seven Population Needs Assessments published in April and May 2017⁶ included references to the needs of and services for people with sensory loss.
- 1.8 Two of seven Population Needs Assessments referred to the language needs of refugees, migrants, or asylum seekers when accessing public services. For example, the Cardiff and Vale of Glamorgan Integrated Health and Social Care Partnership outlined key issues facing asylum seekers and refugees when accessing public services in its Population Needs Assessment. Issues included lack of accessible information and limited use of interpreters in mental health settings. The Assessment also includes areas that need further action, such as improved access to specialist mental health services for people who do not speak English or Welsh. The Greater Gwent Health, Social Care and Well-being partnership also included an assessment of the needs of refugees and asylum seekers in its Population Needs Assessment.

NHS Wales, All Wales Standards for Accessible Communication and Information for People with Sensory Loss 2013

- 1.9 In 2012, a working group set up by the Welsh Government reported on the communication barriers experienced by people who experience sensory loss in healthcare. Its recommendations led to the publication of NHS Wales standards for accessible communication and information in November 2013⁷. The standards set out what people with sensory loss should expect when they access healthcare. The standards apply to adults, young people and children and cover communication, workforce and training, healthcare standards and complaints.

⁶ Population Needs Assessments cover the communities living within the area encompassed by each of the seven local health boards.

⁷ NHS Wales, **All Wales Standards for Accessible Communication and Information for People with Sensory Loss**, July 2013.

1.10 The Welsh Government monitors NHS bodies' progress towards meeting the standards each year. Its unpublished reviews for 2015-16 and 2016-17 concluded that all NHS bodies were working towards achieving the standards⁸. Progress however is variable; it has generally been greater in secondary care than in primary, and emergency and unscheduled care ([Appendix 2](#)). A report by Action on Hearing Loss Cymru in March 2018⁹ on access to GPs for people with hearing loss highlighted some of the issues that remain. For example, 54% of 380 survey respondents said that they had left the GP surgery unclear about their diagnosis or how to take their medication. The report demonstrated difficulties around making appointments in particular: 29% of survey respondents had to ask someone to call the GP surgery for them and 36% had to visit the surgery to make appointments because they could not use the phone and online access or other forms of communication were not available.

Welsh Government policies on refugees and asylum seekers

1.11 The Welsh Government is responsible for policies such as health, education and housing that are essential for the effective integration of asylum seekers and refugees¹⁰. The UK Government is responsible for immigration and asylum policy, including asylum decisions.

8 Welsh Government, Update on Accessible Communication and Information for People with Sensory Loss, May 2016, unpublished report.

9 Action on Hearing Loss Cymru, **Good practice?: Why people in Wales who are deaf or have hearing loss are still not getting accessible information from their GP**, March 2018.

10 The terms 'asylum seeker' and 'refugee' have precise meanings. An asylum-seeker has exercised their legal right to claim asylum under the 1951 UN Convention relating to the Status of Refugees. A refugee is a person who 'owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality, and is unable to or, owing to such fear, is unwilling to avail himself of the protection of that country'. It also includes people not recognised as refugees but who have been granted indefinite leave to remain, humanitarian protection or discretionary leave to remain.

1.12 The Welsh Government's **Refugee Inclusion Strategy** (Circular 14/2008, June 2008) set out its vision in which refugees are supported to become fully active members of society, taking part in and contributing to Welsh life. The strategy recognised that language is vital to inclusion and included proposals to address the shortage of interpreters working in Wales and plans to monitor and evaluate interpretation services. Successive Refugee and Asylum Seeker Delivery Plans have supported the strategy¹¹. The Welsh Government is currently consulting on a new plan¹². The Strategic Migration Partnership for Wales, set up in 2001 by the Home Office and hosted by the Welsh Local Government Association, supports the Welsh Government, councils and other local partners delivering services to refugees and asylum seekers.

Different approaches to providing interpretation and translation

Employing staff who can act as interpreters and translators when needed

1.13 Where there is enough demand, public bodies can employ staff who can act as interpreters or translators. For example, Newport City Council set up the Gwent Education Minority-Ethnic Service where staff employed to support pupils who do not speak English in schools are also trained to act as interpreters across public services more generally. GEMS interpreters are the first-choice interpreters for some public bodies in the Gwent area, including Newport City Council and Aneurin Bevan University Health Board.

1.14 As described in **Case Study 1**, Cardiff Council listed speaking a community language as a desirable criterion when it recruited staff to work in its community hubs providing information and advice services. Other public bodies keep a register of staff able to work in other languages. For example, health boards will publish details of general practitioners able to work in other languages as well as through the medium of Welsh.

¹¹ Welsh Government, **Refugee and Asylum Seeker Delivery Plan**, March 2016.

¹² Welsh Government, **Nation of Sanctuary – Refugee and Asylum Seeker Plan**, March 2018.

Case Study 1 – Cardiff Council recruited staff who could speak community languages for its advice services

Five years ago, Cardiff Council reorganised advice and community services on a neighbourhood model. Eleven Hubs across the city now provide library services, housing advice and council tax queries, free school meals and bus pass applications, work skills training and information about adult community learning.

Cardiff Council realised that its diverse community needed advice services in languages other than English and Welsh. It listed knowledge of a second community language as 'desirable skill' when it recruited staff to work in the Hubs.

The Council reports that it incurred no additional costs by employing some people able to act as interpreters when required as part of their role as many high calibre applicants also had the desired language skills. Rather, it suggested to us that it has saved money on interpreters as well as providing a better service to citizens. The Council believes that the initiative has raised the Council's profile as a good employer within the language communities.

Source: Cardiff Council, 2017

- 1.15 In total, six of the 12 councils that provided information told us that they employed staff to provide some form of service in languages other than English or Welsh. None gave precise numbers but included staff employed in social services and education such as teaching assistants and teachers for pupils who do not speak English or Welsh. Some public bodies may not have sufficient demand to justify employing staff. However, even where there is sufficient demand or they have staff with language skills, public bodies will need to use external organisations to provide interpretation and translation services to meet peaks in demand, staff being unavailable or for rarer languages.

The Wales Interpretation and Translation Service

Background to the Wales Interpretation and Translation Service

- 1.16 The Wales Interpretation and Translation Service (WITS) was set up after concern about the quality and number of interpreters available to public bodies in Wales (**Box 3**). Research for the Welsh Government's Making the Connections Fund in 2004 recommended setting up a one-stop shop for interpretation and translation for public bodies and third sector organisations in Wales. The aim was to provide a quality service with standard costs, which would become self-funding.
- 1.17 While it took some time for the 2004 Making the Connections recommendation to be realised, Cardiff Council and Gwent Police established WITS as a public sector collaboration in November 2009, using an initial grant of £120,000 from the Making the Connections Fund. Under the terms of the grant, WITS was expected to become self-funding within three months. The Welsh Government has had no further direct involvement in the funding or management of WITS.

Box 3 – The Equality Act 2010 and the Public Sector Equality Duty

WITS provide a one-stop booking service for face-to-face interpretation and translation through a register of self-employed interpreters. WITS provide telephone interpretation through contracts with Language Line and The Big Word, both multi-national companies providing a full range of interpretation and translation services. These arrangements allow WITS to provide a 24-hour, seven days a week service.

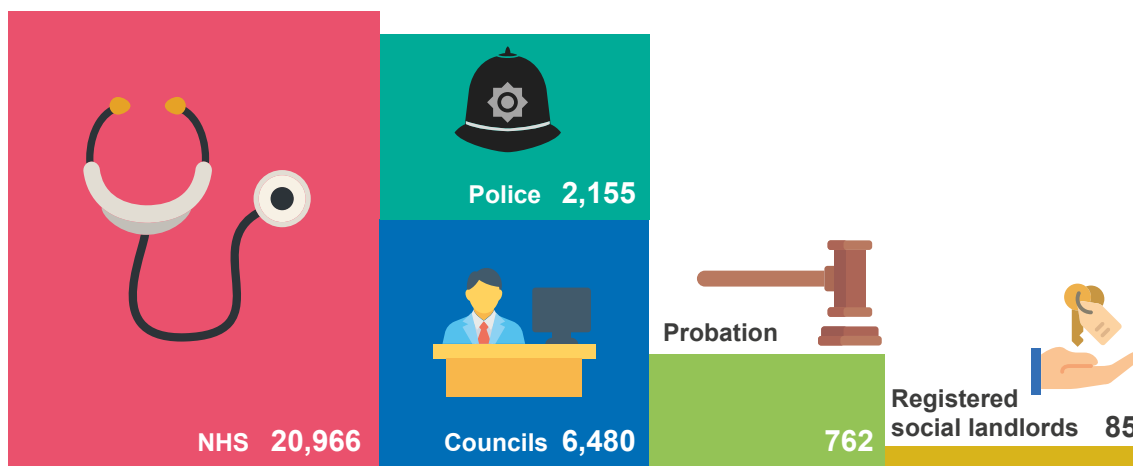
Public bodies can enter partnership agreements with WITS. Attending quarterly Partnership Board meetings gives them a say in managing the service. Currently there are 30 WITS partners: 14 of the 22 local authorities in Wales; all seven health boards and two NHS trusts; all four police forces; and three housing associations.

Source: Wales Audit Office and WITS, January 2018

Use of the Wales Interpretation and Translation Service

1.18 In 2016-17, WITS received 31,107 requests for interpreters, a substantial increase on the previous year (25,000). WITS interpreters fulfilled 30,448 bookings, over two-thirds (69%) of which were at NHS bodies (Figure 1). In total, 28 organisations used WITS in the year, although ten accounted for 90% of the bookings¹³.

Figure 1 – Number of fulfilled WITS bookings by sector, 2016-17



Note: These figures include some bookings (less than 94) for the Welsh language.

Source: WITS

13 Cardiff and Vale University Health Board, Cardiff County Council, Betsi Cadwaladr University Health Board, South Wales Police, Aneurin Bevan University Health Board, Swansea Council, Abertawe Bro Morgannwg University Health Board, Newport Council, Cwm Taf University Health Board and Wales Community Rehabilitation Company.

1.19 WITS received bookings for interpreters in 82 languages during 2016-17, most commonly Polish, Arabic and BSL (Figure 2). There were 21 languages where WITS received 10 or less requests for interpretation over the year including eight languages with only one request.

Figure 2 – Wales Interpretation and Translation Service, languages requested, 2016-17¹

Language	Number of requests	% of total requests
Polish	4,420	14.2
Arabic	4,381	14.1
British Sign Language	2,773	8.9
Mandarin	1,940	6.2
Czech	1,885	6.1
Bengali	1,829	5.9
Romanian	1,415	4.5
Farsi	1,100	3.5
Slovak	1,099	3.5
Kurdish Sorani	980	3.2
Other ²	9,285	29.8
Total	31,107	100

Note:

1. This figure shows the number of requests rather than the number of bookings fulfilled (the lower number in Figure 1).
2. 'Other' includes 94 requests for Welsh language interpretation. WITS will also provide note-takers or palantypists (speech to text) on request. It told us that it has not had a request for lip-speakers recently.

Source: WITS

1.20 WITS has reported an annual turnover of around £2.2 million for both 2015-16 and 2016-17. The 2016-17 turnover represents an average cost of £72 per booking including travel costs.

Governance and management challenges for WITS

- 1.21 Gwent Police initially hosted WITS and was responsible for its day-to-day management. An audit commissioned by Gwent Police in 2014 identified several management and governance issues, some of which stemmed from the rapid growth of WITS. These included clarifying the responsibilities and liabilities incurred by operating WITS, providing evidence that interpreters had up-to-date security and professional checks in place and updating the terms of reference for the Partnership Board. Gwent Police developed an action plan to address the findings of the audit report.
- 1.22 As part of its response, it approached Cardiff Council to take on responsibility for hosting WITS. WITS formally transferred to the Council in July 2017. Some temporary WITS staff employed by Gwent Police applied successfully for permanent WITS posts and became Council employees. The Council has introduced performance indicators and quality control measures for the WITS call-handling service similar to those used in its other call centres. The Council has also started to develop an e-booking service and a portal through which interpreters will access booking information rather than sharing information by insecure email.
- 1.23 WITS now has a formal governance structure, managed by an Advisory Board, chaired by a Director from Cardiff Council (Figure 3). Formalising the changed partnership arrangements has taken longer than originally estimated. At the time of writing (March 2018), each partner organisation was being asked to sign new partnership agreements detailing the roles and responsibilities of partners and the liabilities incurred by partners and the host body (Paragraph 1.28). Until finalised, WITS operates under interim arrangements agreed by partner organisations.

Figure 3 – WITS governance structure (March 2018)

WITS' objective is to meet the population's linguistic needs by providing a service that:

- Caters for the whole of Wales
- Addresses the different service needs of each organisation
- Addresses all foreign language needs
- Addresses relevant Welsh language needs
- Addresses relevant British Sign Language needs
- Is available 24/7
- Offers training and employment opportunities to local people
- Is cost effective for local public service providers

All partner organisations are represented on the Advisory Board. Not all attend regularly: it has been agreed that meeting will go ahead if seven partners – including three from the top quartile of spend – are present. The Board oversees WITS' development and progress and sets its strategic direction. It approves the budget and annual plan and fees. It considers serious breaches of the code of conduct and complaints.

The host organisation (currently Cardiff Council) is responsible for implementing the Advisory Board's recommendations. The host organisation employs a WITS manager who reports to the Board and whose costs are met by the partners.

Day-to-day management of WITS is delegated to the WITS management team.

Source: WITS (December 2017)

The challenge WITS faces in growing its business

- 1.24 By 2014, various third sector and private organisations were using WITS. WITS stopped providing services to these organisations after the 2015 audit questioned if this practice was lawful as the Police are not able to enter commercial relationships with private companies. This concern contributed to Gwent Police's decision to approach Cardiff Council to take on hosting WITS as councils are able to run profit-making services. The Council recognises that in future there will be potential to expand WITS by developing services for third and private sector organisations as well as by expanding its share of the public sector market.
- 1.25 The fees and charges for WITS services have remained the same for several years. Cardiff Council recognises that there is scope to review charges on an annual basis in line with practices for other council fees. In recent years, a shortfall in fees has been made up from reserves. However, under current arrangements, the Advisory Board would need to agree any increase in fees. It is unclear if partners will be prepared to raise costs that, ultimately, will affect their own budgets. Generally, it is important that the cost of services remains competitive although benchmarking by Gwent Police in 2015-16 suggested that costs were lower or equal to those of other third-sector and commercial organisations.

The challenge WITS faces in employing interpreters

- 1.26 At the time of the 2015 audit report, WITS had a register of over 1,000 self-employed interpreters. The auditors found that very few interpreters had undergone the required level of security vetting to work with vulnerable children and adults. Subsequently, Gwent Police identified only around 400 of those registered were regularly working for WITS. It employed a temporary member of staff to conduct security clearance and Disclosure and Barring Service checks retrospectively for these interpreters. WITS also checked the interpreters' qualifications. This retrospective vetting work cost £15,000. Cardiff Council procured an agency to manage the recruitment, vetting and payment of interpreters from July 2017.

- 1.27 In summer 2017, a dispute arose between the Council and interpreters about payment. Specifically, interpreters were unhappy about the Council's decision that tax and national insurance contributions should be deducted at source. Previously, interpreters had been paid in full and had been responsible for their tax and National Insurance Contributions¹⁴. The Council believed that this change in practice should not result in interpreters paying more tax or National Insurance overall. However, some BSL interpreters refused to undertake work for WITS under these arrangements. WITS was unable to fulfil 35 bookings in July and August 2017. The Council has provided information to HM Revenue and Customs on the terms of employment and is waiting for a response to clarify this matter. In the interim, tax is not being deducted at source. The Council reports that all of the interpreters have returned to undertaking WITS bookings.
- 1.28 Another important issue identified in the 2015 audit report was that neither Gwent Police nor WITS partners were clear about their liabilities in relation to WITS. Few interpreters had professional liability insurance; sometimes this was because they were unqualified and could not obtain insurance whereas others did not do sufficient work to justify the cost of insurance. Under the new collaboration agreement drawn up by Cardiff Council, WITS will have to carry the insurance risk and be responsible as a partnership should any claims be made. This means that partners will extend their professional indemnity and public liability insurance policies. Longer term, WITS wants interpreters to have their own professional indemnity insurance and public liability insurance.

¹⁴ The HMRC regulations in question (Inland Revenue 35) ensure that people who are not on an organisation's payroll but are employed through an intermediary pay broadly the same tax and National Insurance contributions as an employee would do. Public bodies are required to decide if these regulations apply to anyone employed in this way.

Services provided by private companies and third sector bodies

- 1.29 Many commercial companies also offer interpretation and translation services. Any public body can contract with them directly or through several UK Government framework contracts for interpretation and translation services. Courts, the Prison Service and the Department for Work and Pensions in Wales use these framework contracts but other public bodies can do so. The Welsh Government, councils and health boards spent £55,000 through these frameworks in 2016-17.
- 1.30 Our information request found that all but one of the 15 councils and all seven NHS bodies that responded had contracts with at least one organisation for interpretation and translation other than WITS. In total, seven organisations other than WITS were mentioned as currently contracted to provide interpretation and translation. However, we could not identify how many bookings were made through these companies or the cost as detailed information was not consistently available.
- 1.31 Some public bodies also contracted with third sector organisations for BSL interpretation. These operating in Wales include Action on Hearing Loss Cymru, Centre of Sign-Sight-Sound (formerly North Wales Deaf Association) and Wales Council for Deaf People. Each employs interpreters from a small pool of about 40 people working regularly in Wales¹⁵. Faced with a large number of requests for BSL interpretation, WITS experimented by directly employing a BSL interpreter at one point. However, WITS found that the post did not provide value for money: although costs were reduced for organisations based in South Wales, the demand did not cover the cost of the post. We did not identify total expenditure on BSL interpretation by public bodies although the number of organisations involved suggests that there may be scope to investigate whether public bodies are getting value for money from this spend.

¹⁵ The National Register of Communication Professionals working with Deaf and Deafblind People (NRCPD) estimates that there are around 900 BSL interpreters in the UK. Figures about Wales are from personal correspondence.

Part 2

Challenges for interpretation and translation services



- 2.1 This section of the report considers some of the challenges faced in providing interpretation and translation services. This section addresses some of those problems and reflects issues raised with us during the course of our work.

Ensuring interpreters are available

- 2.2 People we spoke to during our work told us that interpreters are not always available when needed. Recent research¹⁶ found that 42% of Deaf sign languages users said that communication was inadequate at their last GP appointment because an interpreter was not available. Organisations can maximise the likelihood that an interpreter will be available by providing as much notice as possible of appointments and offering some flexibility on timings. Sometimes this can allow the interpreter to undertake more than one appointment with different people and reduce interpreters' travel costs.
- 2.3 There can be particular problems ensuring that interpreters are available for languages for which there is high demand:
- a) **BSL** – The small number of BSL interpreters working in Wales means that it can be difficult to meet demand and, as a result, BSL interpreters can attract premium rates from the various organisations that provide BSL interpretation. For example, WITS pay BSL interpreters a slightly higher rate than other language interpreters. BSL interpreters are paid for a minimum of three hours whereas other interpreters are paid on hourly basis.
 - b) **Arabic** – The number of asylum seekers arriving in recent years from Syria, the Middle East and North Africa has increased demand for Arabic interpreters across the UK. WITS is responding to this by fast tracking applications from Arabic speakers.
- 2.4 Getting interpreters at short notice or in emergencies is a long-standing concern. Many organisations use telephone interpretation in these circumstances although, increasingly, charities and commercial organisations are investing to develop Video Remote Interpreting (see for example **Case Study 2**). Some representative groups of the D/deaf community are cautiously welcoming this initiative for emergencies but do not want it to replace face-to-face interpretation in most situations.

16 Action on Hearing Loss Cymru Good practice?: **Why people in Wales who are deaf or have hearing loss are still not getting accessible information from their GP**, March 2018.

Case Study 2 – Centre of Sign-Sight-Sound – DAISY project

The Centre of Sign-Sight-Sound is developing the DAISY (Digital Accessible Information System) project to provide remote access to interpreters and other communication support. DAISY enables quick access to a BSL/English Interpreter for Deaf service users and to a lip speaker or note taker for people who are hard of hearing. It aims to help Deaf people to live independently and make informed choices.

The service uses Skype software on tablets, laptops and smartphones so the service could be widely available at low cost. Avoiding travel costs for the interpreter makes BSL interpretation or other support more affordable. This helps the Deaf community access interpreters and other communication support more readily than now.

The Centre of Sign-Sight-Sound is working with Betsi Cadwaladr University Health Board to develop DAISY. However, the Centre believes that DAISY could be used much more widely wherever people need BSL interpreters or note-takers.

Other organisations in Wales are developing different video remote interpreting for sign language services. Cwm Taf University Health Board has worked with the Centre of Sign-Sight-Sound and the Wales Council for Deaf People. Abertawe Bro Morgannwg University Health Board has also introduced Video Remote Interpreting, working with the Wales Council for Deaf People. NHS Wales 111 Service has a contract with a private company to provide telephone interpreting or video remote interpreting for people who do not speak English or Welsh. NHS 111 Wales is reviewing its service for people who are D/deaf with representative groups.

Source: Centre of Sign-Sight-Sound, July 2017 and the Wales Audit Office

- 2.5 Some organisations (including the Department for Work and Pensions) use telephone or video remote interpreting for most situations, other than for BSL or if people are otherwise vulnerable. In Scotland, the Scottish Government has procured a tele-interpretation app for the public sector (Interpreter Now). The app gives widespread access to video remote interpreting in sign language and other languages through a smartphone, tablet or computer. These types of technologies are developing rapidly and may be more widely used in future.

Ensuring interpreters are booked for every appointment when needed

2.6 Service users and providers told us that interpreters are not always booked when needed. Sometimes this is unavoidable, for example, a person may believe themselves proficient in English or Welsh but as an appointment unfolds, they can find their language skills are not sufficient for a conversation about specialised care. Mostly, councils and health boards place the onus on the person to say if they need an interpreter when they make an appointment. This requires individuals to know that they are entitled to have an interpreter and to be able to ask for one to be booked. This opportunity may be made clear in the appointment letter or on the organisation's website ([Case Study 3](#)). However, several organisations pointed out to us that this approach could fail if the person or their representative cannot read the letter or website in English or Welsh in the first instance. People are often expected to telephone, which is difficult for many people who do not speak English or Welsh or who are D/deaf.

Case Study 3 – Communication cards – Betsi Cadwaladr University Health Board and Welsh Ambulance Service NHS Trust

Betsi Cadwaladr University Health Board created an **Accessible Health Communication Card** for D/deaf people who need communication support to use in primary care and hospitals. The Card allows patients who are Deaf, deafened or hard of hearing to record their communication needs, prompts staff on what action to take and gives some communication tips. The card is part of Betsi Cadwaladr UHB's Sensory Loss Toolkit to help staff meet the communication needs of people with sensory loss.

The Welsh Ambulance Service NHS Trust introduced a bilingual **Medical Information Card** in 2013. It helps Deaf and hard of hearing people relay important information such as their preferred method of communication, next of kin, medication and medical history. The card is the size of a credit card and can be kept in a purse or wallet.

Source: Betsi Cadwaladr University Health Board, Welsh Ambulance Service NHS Trust and NHS Wales Centre for Equality and Human Rights

- 2.7 Another commonly expressed frustration was that a person's language and communication needs are not routinely recorded, for example by placing a flag or note that an interpreter is required on the person's case notes or electronic record. Therefore, unless the person realises that they need to book an interpreter for each separate appointment, they may attend a second appointment expecting the interpreter to be there but find that one has not been booked. Having to get an interpreter at short notice reduces the chance that the original interpreter is available. This means that the relationship between interpreter, individual and professional does not develop in the same way and that second and subsequent appointments take longer than they might otherwise do.
- 2.8 A new Accessible Information Standard for people with sensory loss was introduced into GP surgeries in November 2017. This national initiative, led by the Welsh Government, builds on the 2013 All Wales Standards for Communication and Information for People with Sensory Loss. The Standard requires GP surgeries to capture, record and flag electronically the communication and information needs of patients with sensory loss. The second phase of the project means that from March 2018, information on communication needs will be shared with any e-referral to secondary care. However, these requirements do not extend to speakers of other languages, people with other communication difficulties or to social care providers. The Accessible Information Standard in England¹⁷ by contrast extends to publicly funded adult social care as well as NHS England and is for service users, patients, carers and parents with a disability, impairment or sensory loss.

Developing a common understanding of the interpreter's role

- 2.9 Interpreters and the organisations that employ them can have a different understanding of the interpreter's role. Strictly speaking, interpretation is simply telling one person what another person is saying. However, we heard of examples where interpreters go beyond this, for example making appointments for the individual or checking their understanding after an appointment. In these cases, the interpreter is moving beyond their role into providing support or advocacy.

¹⁷ The Health and Social Care Act 2012 (section 250) introduces an Accessible Information Standard in England. The Standard applied from 31 July 2016.

2.10 While interpreters will do this with the best of intentions, there are risks for them and for service users. Firstly, the service user can become overly dependent on an interpreter who may not always be available. Secondly, an interpreter can encourage the person to become overly dependent on them to create more work. Finally, professional liability insurance is unlikely to cover costs arising from advice given inappropriately in the event of a claim against the interpreter.

Offering people a choice of interpreter where practically possible

2.11 Representative groups of both the D/deaf community and asylum seekers and refugees stress that people want to be able to express a preference for an individual interpreter. This enables trusting relationships to build over time notwithstanding the risks noted above. Initially, WITS did not offer the opportunity for people to ask for a particular interpreter. After representations from the D/deaf community in particular, WITS does now offer this in most circumstances but partners must request the person when making a booking. WITS cannot guarantee that the chosen interpreter will be available though as interpreters are self-employed and can choose when and where they will work.

Matching people with an interpreter of the same gender where practically possible

2.12 Due to the sensitive nature of many of the interactions that people have with public bodies, they may feel more comfortable with an interpreter of the same gender. For example, many female refugees and asylum seekers will have experienced violence in their country of origin or in the UK. Specialist training is available for interpreters working with people who have experienced sexual or violent crimes and research has shown that women are more likely to disclose being a victim of violence if the interpreter is also female¹⁸. Men may also feel more comfortable talking about health issues to another man.

2.13 None of the organisations' policies that we have reviewed stated that gender matching is standard practice or mentioned circumstances in which staff may want to consider seeking a gender-match for interpreters. The ability to request an interpreter of the same gender could be stated in policies and in public information more explicitly as WITS and other interpretation providers will try to match interpreters on request.

¹⁸ Hubbard A., Payton J. and Robinson A., **Uncharted territory: Violence against migrant, refugee and asylum-seeking women in Wales**, Wales Strategic Migration partnership and Cardiff University, 2013.

Making sure that interpretation services are good quality

- 2.14 Generally, public bodies need to know that the service they provide is good quality. This can be inherently difficult for interpretation and translation services: for example, staff will find it difficult to judge the quality of any interaction between an interpreter and a patient if they do not understand the language. Nevertheless, this is an important way of monitoring quality. Only nine of the 22 NHS bodies and councils who responded to our information request monitored the quality of interpretation services by requesting feedback from staff and/or service users.
- 2.15 Cardiff Council carried out a customer satisfaction survey of organisations using WITS at the end of 2017. WITS undertook workshops in November and December 2017 and March 2018 in North and South Wales with members of the D/deaf community to seek for feedback on their experiences of WITS' services. Previously WITS relied on discussions at its quarterly Partnership Board meetings or complaints to identify issues or concerns about its service. Cardiff Council also surveys WITS' interpreters on their views and experience of working for WITS. These surveys will provide a benchmark against which to measure improvement. Currently, WITS does not carry out routine quality control of its interpreters' work or ask service users for their views.
- 2.16 Complaints are another way of improving service quality. However, the 2012 working group's report on Accessible Health Care for People with Sensory Loss¹⁹ noted that people with sensory loss are often reluctant to make a complaint. Sometimes this is because they cannot access the complaints system, for example if they would have to telephone or if they need support make a complaint. Sometimes people are reluctant to complain because of issues involving personal dignity or respect. Another issue raised with us is that the tight knit nature of many language communities can make it hard to complain about interpreters especially if they are highly regarded people in the communities. These factors may limit the usefulness of complaints as an indicator of service quality.
- 2.17 We are aware that Cardiff Council has recognised that WITS needs to make its own complaints system accessible following concerns raised in meetings with representatives from the D/deaf community in late 2017 and early 2018. WITS has recently discussed an action plan with its Advisory Board that includes introducing a more accessible complaints process. WITS is also responding to other concerns to improve its service to Deaf people in the context of the wider statutory duties on public bodies (Paragraphs 1.2 – 1.7).

¹⁹ Accessible Health Care for People with Sensory Loss Working Group, **Accessible Health Care for People with Sensory Loss in Wales: final report 2012**.

Developing interpreters' professional and language skills

- 2.18 One of the aims in establishing WITS was to increase the number of qualified interpreters working in Wales. Cardiff Council reports that all of the BSL interpreters working with WITS have interpretation qualifications. All are registered with the National Register of Communication Professionals working with Deaf and Deafblind People (NRCPD).
- 2.19 However, many interpreters of other languages do not have formal qualifications. They can choose to register with the National Register of Public Service Interpreters (NRPSI) but this is not compulsory to work as an interpreter in the UK and carries a fee. WITS told us that it is not always possible to use a registered or qualified interpreter because of the scarcity of some language interpreters. WITS has worked with Cardiff University to put on accredited training for those wishing to be public-service interpreters. However, the primary interpretation qualification takes a long time to achieve and is quite costly. This can be off-putting to some interpreters, particularly if they do not do a lot of interpreting perhaps because there is little demand for their language or because they have other employment.

Specialist interpretation for mental health services

- 2.20 Deaf charities estimate that D/deaf people are at least twice as likely to experience depression and anxiety than the general population²⁰. The British Society for Mental Health and Deafness received a grant from the Big Lottery Wales' People and Places Programme to provide mental health awareness training for D/deaf people. It is working in partnership with the British Deaf Association Wales and Public Health Wales NHS Trust to make an accredited Mental Health First Aid programme accessible for D/deaf people, including interpretation for BSL users. The programme aims to help D/deaf people and those involved with the community gain the skills to identify mental health problems and respond fittingly.
- 2.21 Mental illness is common among refugees and asylum seekers, many of whom have experienced trauma and loss in their country of origin. Furthermore, after arriving in the UK, many migrants, asylum seekers and refugees are cut off from social support, especially if they are dispersed to an area with few people from the same community. For those who seek treatment for mental illness, effective talking therapies such as cognitive behaviour therapy are impossible without an interpreter.

²⁰ The deaf health charity SignHealth estimates that D/deaf people are at least twice as likely to experience depression and anxiety than the general population. Some research has estimated an even higher prevalence of mental illness, especially among people with acquired hearing loss (Matthews L. Hearing Loss, tinnitus and mental health: a literature review, Action on Hearing Loss, January 2013).

2.22 The Welsh Government and NHS bodies as well as WITS are aware of the need to train interpreters to work in mental health settings. In February 2017, the Welsh Government issued guidance to health boards²¹. It has provided funding of £40,000 to train mental health practitioners in child and adolescent and adult mental health services in relation to the delivery of trauma focused care to asylum seekers and refugees. The Welsh Government's current consultation document 'Nation of Sanctuary – Refugee and Asylum Seeker Plan' proposes actions that would help people access mental health services in their asylum journey. Several initiatives are trying to make mental health services more accessible to adults, children and adolescents who do not speak English or Welsh. For example, MIND Cymru's Vulnerable Migrant Programme ran for three years to March 2018 to explore how services can be accessible to asylum seekers and refugees. This has included overcoming language barriers and understanding how treatment programmes can be changed to take account of cultural differences in understanding mental health²².

21 NHS Wales Welsh Health Circular, Good Practice Guidance on the Provision of Mental Health Support for Asylum Seekers and Refugees Dispersed to Wales, February 2017.

22 Mind Cymru, Improving mental health services for vulnerable migrants in Wales: changing context, emerging practice. Report of the Second Year, November 2017.

Part 3

Developing interpretation and translation services



3.1 In summer 2017, we asked councils and NHS bodies to tell us about the actions they have taken to make services accessible to people who face language barriers. The areas we asked about included policy documents, information and training for staff, information for service users and digital communication. This section of the report provides details from the 15 councils and seven NHS bodies that responded. Based on this and other information, we developed a checklist to help organisations in their planning for services.

Actions underway in Councils and NHS bodies in Wales

- 3.2 Our work showed that, while all councils and NHS bodies are providing interpretation and translation services for people who do not speak English or Welsh, the extent to which they have developed formal policies and procedures varies. This was in line with the findings of the Welsh Government's assessment of NHS bodies' progress towards meeting the NHS All Wales Standards for Accessible Communication and Information for People with Sensory Loss ([Appendix 2](#)).
- 3.3 All of the 15 councils and seven NHS bodies that responded to our information request had provided some training for at least some of their staff such as face-face training and guidance as well as displaying posters, e-training and putting information on their intranet. Examples include a sensory loss e-learning module produced by NHS Wales that is available through the NHS Wales learning platform. Velindre NHS Trust has introduced a BSL programme tailored to reflect the work of staff in the Trust providing cancer services. The Welsh Ambulance Service NHS Trust has also developed a BSL learning package for its staff. Betsi Cadwaladr University Health Board produced a Sensory Loss toolkit that provides information for staff about how to communicate with and help people with sensory loss in their hospitals. It also has step-by-step instructions about how to organise communication support. The toolkit won an Excellence Wales award from Action on Hearing Loss Cymru.
- 3.4 However, less than half of the organisations responding had a formal policy detailing their duties and/or citizen's rights in relation to interpretation and translation. The policies differed in detail but all provided information about the process for booking interpretation and translation.

- 3.5 Around half (7 of 15) of councils that replied to our information request have carried out work to make their websites more accessible. Most often, this was by incorporating an e-translation²³ tool or screen readers²⁴ (**Case Study 4**).
- 3.6 We reviewed the home pages of health boards and trusts at the beginning of 2018. Four of the seven health boards and Public Health Wales NHS Trust have adopted a standard format for their websites developed by the NHS Wales Informatics Service. This follows Government accessibility and web-content accessibility guidelines. Users can alter the font size easily and use screen-readers. Other health boards have developed formats that are more individual although still follow the guidelines. Cardiff and the Vale University Health Board have incorporated an e-translation tool (Google Translate) into their home page. This makes it easy to for users to translate web pages into many of common languages. The home page for the Welsh Ambulance Service NHS Trust has a link 'Deaf and Hard of Hearing' on its Home Page that has BSL content as well as information about the emergency text service and the medical information card (**Case Study 3**) to help people communicate in an emergency. The ability to translate the site into the other main languages spoken in Wales is clearly indicated at the bottom of the home page.
- 3.7 Where information is relevant to people who do not speak English or Welsh or experience sensory loss, there are good examples of organisations making it available in many formats. For example, the Welsh Government published 2013 NHS Wales Standards for Accessible Communication and Information for people with Sensory Loss (**Paragraphs 1.8 and 1.9 and Appendix 2**) in BSL, large print, audio, Braille and Easy Read.
- 3.8 In two other recent reports²⁵, we have highlighted opportunities for public bodies to improve the accessibility of their public information in specific areas of service delivery. For example, our work on housing adaptations highlighted that while delivery organisations provide information on housing adaptations in both Welsh and English, a significant number do not provide information in other accessible formats.

²³ E-translation (or machine translation) is an online or electronic tool that substitutes words or phrases in one language for another. In the past, this has been described as 'clumsy'. However, the accuracy of translations is improving, especially in the most common languages and new applications are emerging such as speak-translate and real-time translation.

²⁴ Screen readers 'speak' text to make it accessible to people with vision impairment, people with learning difficulties including dyslexia and people with poor literacy.

²⁵ Auditor General for Wales, **How Local Government manages demand – Homelessness**, January 2018; and Auditor General for Wales, **Housing Adaptations**, February 2018.

Case Study 4 – The Wales Audit Office’s work to make its public website accessible

The Wales Audit Office wanted to make sure that its public website is accessible to everyone. It commissioned the Digital Accessibility Centre to audit its website in 2015. Their report highlighted several issues and recommended improvements. The website now incorporates software providing text to speech interpretation in 40 languages and translation into 99 languages as well as other features that make it more accessible.

Although work to fix the website took longer than planned, doing it in-house allowed staff to learn how to produce accessible web content. The Wales Audit Office knows that it can do more to make other communications more accessible. Recently it has reviewed its font size for print and is developing new templates so its publications meet best practice for print.

Source: Wales Audit Office

Checklist for interpretation and translation services

- 3.9 To support future developments, we have compiled a checklist of issues that public bodies may need to consider when planning how to meet the needs of people who do not speak English or Welsh based on our work (Box 4). In doing this, we have referred to, but do not seek to reproduce, the advice and guidance available elsewhere and in the NHS-specific All Wales Standards for Accessible Communication and Information for People with Sensory Loss (Paragraphs 1.8 and 1.9).

Box 4 – Checklist for interpretation and translation services

1. Understanding the communication needs of the local population

- a Has the organisation assessed the communication needs of the local population to estimate the likely demand for interpretation and translation services including the languages spoken locally?
- b Has the organisation reviewed how accessible its services are to people who do not speak English or Welsh, including Deaf people who use BSL, including seeking feedback from service users and representative groups?

Box 4 – Checklist for interpretation and translation services (cont.)

2. Policy and procedures

- a Has the organisation developed a policy covering:
 - Legislative requirements to ensure that services are accessible.
 - Requirement to use professional interpreters rather than relying on bilingual staff, family or friends.
 - Circumstances in which staff may rely on someone other than a professional interpreter such as emergencies.
 - Types of interpretation available and the circumstances in which staff should use face-to-face interpreters, telephone interpreters and video remote interpreting.
 - The process for booking face-to-face, telephone and video remote interpreting.
 - How to access interpreters at short notice or in emergencies.
- b Are arrangements in place to monitor the quality of interpreters and translation?
- c Is there an accessible complaints process?

3. Sourcing interpretation and translation services

- a Has the organisation considered the best options for it to source interpretation and translation services (whether through WITS, UK Government frameworks, by contracting directly with other service providers or a mix of these options)?
- b Does the organisation monitor the demand for and the cost of interpretation and translation services including any added costs incurred for late notice or emergency bookings, short-notice cancellations or missed appointments?
- c Has the organisation considered if it needs to source specialist interpreters, for example for work with people who are mentally ill or who have experienced violence or trauma?
- d Does the organisation know which staff – if any – have language skills to provide services in another language or to assist with communication in an emergency until a professional interpreter is available?

Box 4 – Checklist for interpretation and translation services (cont.)

4. Training for staff about working with people whose first language is not English or Welsh

- a Has the organisation considered and responded to the training needs of staff to ensure that they can communicate effectively with people whose first language is not English or Welsh?
- b Has the organisation evaluated the effectiveness of its staff training?
- c Do staff know how to book an interpreter?
- d Do staff know how to work with interpreters, for example booking longer appointment times or what is the interpreter's appropriate role?

5. Providing information for service users who do not speak English or Welsh as their main language

- a Are service users whose first language is not English or Welsh (including people who may use the services) made aware they can request an interpreter or translation, for example by information on the organisation's website, in posters/letters and through representative groups?
- b Are service users made aware they can express a preference for a particular interpreter?
- c Does the organisation seek feedback from service users who have used an interpreter?
- d Does the organisation clearly tell service users with different language needs how to make a complaint either about the interpreter, lack of accessible information or the service they have received more generally?
- e Has the organisation made sure that its website and other digital communication is accessible to those who do not speak English or Welsh?

Source: Wales Audit Office

Appendices

Appendix 1 – Our methods

Appendix 2 – Performance against
the 2013 All Wales
Standards for Accessible
Communication and
Information for People
with Sensory Loss



Appendix 1 – Our methods

This study focuses on people who do not speak English or Welsh including Deaf people who use BSL. We recognise that many other people have different communication barriers, for example people with learning disabilities or people who are deaf or hard of hearing, people with a combination of hearing and sight loss or people with poor literacy. Many of the steps to improve access for people who do not speak English or Welsh as a first language will help these wider groups (for example through using plain English and by increasing awareness of communication barriers generally) but this was not the focus of our work.

Following research and consultation with policy-makers and representatives of people who use interpretation and translation services, we hosted two shared learning seminars in February and March 2017 so representatives of particular groups and staff involved in delivering services could share their experiences and learn from each other. We followed up some case study examples from the seminars (**Box 5**) and more detail is available on the Wales Audit Office Shared Learning web pages ([Making services more accessible to people who do not speak English or Welsh](#)).

Box 5 – Case studies

1. Abertawe Bro Morgannwg University Health Board – Health Access Team
2. South Wales Police – Emergency and non-emergency contact, Keep Safe Cymru
3. Dyfed Powys Police – Emergency calls, The Pegasus Scheme
4. Dyfed Powys Police – Non-emergency text number
5. Arriva Trains Wales – Orange Wallet Scheme
6. Welsh Ambulance Service NHS Trust – Pre-hospital app
7. Taff Housing – Supporting people resettling in Cardiff and the Vale of Glamorgan through the Home Office’s Syrian Vulnerable Persons Resettlement Programme
8. Cardiff Council – Providing advice services to speakers of other languages in Community Hubs
9. Wales Audit Office – Making the public website accessible

In Summer 2017, we contacted councils and NHS bodies in Wales requesting information about their policy and actions to enable wider access to public services for people who do not speak English or Welsh as their first language or face language and communication barriers due to sensory loss. We had responses from 15 councils, four health boards and the three NHS trusts.

We reviewed the Strategic Equality Plans of 41 organisations – all 22 councils, the seven health boards and three NHS trusts, the three national park authorities, the four police forces and three fire authorities in Wales – to see what reference, if any was made to people who do not speak English or Welsh as a their first language or who experience language barriers because of sensory loss. We searched specifically for references to refugees, asylum seekers, migrants and Black and Minority Ethnic groups as well as language. Also for references to ‘Deaf’, ‘deafened’, ‘hearing impaired’ or ‘sensory loss’. We conducted the same review of the seven Population Needs Assessments published by the Joint Health, Social Care and Well-being Partnerships in 2017 and the 19 well-being assessments published by Public Services Boards for the first time in Spring 2017.

We had a number of meetings with officers from WITS. We followed the changes brought in following an audit report in March 2015 and the transfer of hosting responsibilities from Gwent Police to Cardiff Council. We contacted other interpretation and translation services to give them the opportunity to provide information on their services and work in Wales.

During this work, we also met with staff from the Wales Council for Deaf People and the Centre of Sign-Sight-Sound (formerly North Wales Deaf Association) in Summer 2017. We discussed the work with the Wales Council for Voluntary Action’s Equalities and Human Rights Coalition and received detailed information on initiatives underway from several organisations.

We also held discussions with officers from the Welsh Government and the Wales Strategic Migration Partnership, hosted by the Welsh Local Government Association.

Overall expenditure on interpretation and translation services

We know that public bodies in Wales spent £2.2 million through WITS and £55,000 through the UK Government procurement frameworks on interpretation and translation services in 2016-17 (Paragraphs 1.19 and 1.29). Expenditure through WITS includes a small amount (estimated at not more than £7,000) on Welsh language interpretation.

However, these figures do not include the cost of interpretation or translation procured through contracts with other private companies or third sector organisations. Overall, we were unable to establish the total expenditure on interpretation and translation for languages, in part because we only received information on expenditure from 12 councils, four health Boards and three NHS Trusts bodies. Some of the figures provided were either incomplete or inconsistent; for example, some paid a fee for each booking while others had a fixed contract for interpretation services. Information provided by councils did not include interpretation and translation for asylum seekers settled in Wales under the Syrian Vulnerable Persons Resettlement Programme as these costs are met from the Home Office's block grant to the host authority.

No information was provided on the number of employees whose primary role was interpretation or translation. Organisations also did not provide any assessment of the opportunity costs incurred by staff doing interpretation work rather than their primary role.

Appendix 2 – Performance against the NHS Wales’ 2013 All Wales Standards for Accessible Communication and Information for People with Sensory Loss

The Welsh Government monitors health bodies’ progress towards meeting the All Wales Standards for Accessible Communication and Information for People with Sensory Loss annually. Its unpublished reviews of information provided by the Health Boards and Trusts for 2015-16 and 2016-17 concluded that all have made progress towards achieving the Standards but performance is variable. All apart from Public Health Wales had an action plan towards achieving the Standards by March 2016. All could show that they had undertaken some form of needs assessment in hospital care. The following paragraphs summarise some of the findings from the reviews.

Secondary health care

All of the health boards and trusts except Powys Teaching Health Board have rolled out some form of awareness raising and/or training to staff. Various initiatives include how to use specialised equipment; information to raise awareness of the needs and issues faced by people with sensory loss and training staff in BSL. In 2016, the University Dental Hospital won an award in the Cardiff & Vale UHB’s Staff Recognition Awards for its awareness and training for front line staff in sensory loss.

All have put measures in place to improve their communication with people with sensory loss. Four health boards were piloting or rolling out text messaging for appointments and one health board is piloting a buzzer system to call patients for their outpatient appointment. Most have installed communication mechanisms such as hearing aid loops, Sondio amplification units, sensory mats, BSL interpreters and guidance on written patient information. Some have systems to alert staff to patients’ sensory needs such as sensory loss symbols on patient records/status boards and documenting communication needs in referral letters. Powys Teaching Health Board’s initiative to flag the access and linguistic needs of patients via e-referral and the Patient Admission System has been adopted as an exemplar.

Primary health care

Generally, primary care providers had done less to implement the Standards than secondary care. Initiatives underway and completed include:

- a **Raising staff awareness** of sensory loss issues and/or the Standards through training, awareness raising sessions and guidance documents;
- b **Introducing communication tools** for people with sensory loss who want to use primary care services. Examples include communication cards, booking BSL interpreters and piloting the use of awareness raising symbols. More specifically, the Accessible Information Standard for people with sensory loss was introduced into GP surgeries from November 2017.

It is a national, Welsh Government led, project that enables GP surgeries to capture, record, transfer and flag the communication and information needs of sensory loss patients. An additional phase will be added to the project by the end of March 2018 to enable those identified communication and information needs to be shared via e-referral when the GP refers patients to secondary care; and

- c **Making information about health and wellbeing accessible** for example by including BSL video clips on websites and adapting education programmes so that participation is inclusive. In regards to the latter, Abertawe Bro Morgannwg University Health Board has won an NHS Wales Award (Citizens at the Centre of Service Redesign & Delivery) in 2015 for its redesigned health and wellbeing courses that are now accessible to Deaf BSL users.

Issues identified as needing to be addressed in March 2017 included ensuring that appointment systems are more accessible to people with sensory loss. One health board noted an on-going problem with interpreters for emergency appointments. A more general concern in three of seven health boards was making public and patient areas in primary health buildings more accessible especially in older buildings and ensuring hearing loops are available.

Emergency and unscheduled health care

NHS bodies vary in the extent to which they have taken action to improve access to emergency and unscheduled care. Initiatives include:

- a staff training/awareness sessions;
- b using equipment such as listening devices, information cards, updating websites to assist people with sensory loss and identifying a lead or champion for sensory loss issues; and
- c the Welsh Ambulance Service NHS Trust has developed an app to help communication with patients and others who do not speak English or Welsh or who have sensory loss or other communication needs ([Case Study 6, Speak My Language Shared Learning](#)).

However, in March 2017, three health boards reported that they needed to address the issue of access to unscheduled and emergency care and especially outside of core hours.

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PWYLLGOR ARCHWILIO**13 GORFFENAF 2018****DATGANIAD CYFRIFON 2017-2018****Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

- 1) I dderbyn Datganiad Cyfrifon Cyngor Sir Caerfyrddin 2017/18
- 2) I gymeradwyo'n adolygol y symudiadau o ac i'r Cronfeydd Wrth Gefn.
Yn benodol y trosglwyddiadau i'r:
Gronfa Ymddeol yn Gynnar(Corfforaethol)
Gronfa Datblygiadau Mawr
Arian Cyfalaf y Rhaglen Moderneiddio Addysg
- 3) Cymeradwyo'n ôl-weithredol creu cronfa Y Fargen Ddinesig

Y Rhesymau:

Cydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Y Cyng. David Jenkins

Y Gyfarwyddiaeth:**Gwasanaethau Corfforaethol****Enw Pennaeth y Gwasanaeth :**
Randal Hemingway**Awdur yr Adroddiad:**
Randal Hemingway**Swyddi:****Pennaeth**
Gwasanaethau Cyllidol**Rhif ffôn: 01267 224886****Cyfeiriadau E-bost:**
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EXECUTIVE SUMMARY
AUDIT COMMITTEE
13TH JULY 2018

STATEMENT OF ACCOUNTS 2017-2018

The Statement of Accounts for 2017/18 brings together all the financial transactions of the Authority for the year, and also details the Authority's assets and liabilities as at the 31st March 2018.

The Authority has maintained the overall Council Fund net expenditure within budget during 2017/18, and you will note the following results are reported in the Movement in Reserves Statement:

Council Fund (Generally available for new expenditure). Transfer to balances £480k
Balances held by schools under local management schemes. Transfer from balances £195k.
Housing Revenue Account. Increase in balance £6,103m , including £3.8m to support the Authority's Affordable Homes Strategy

Whilst a number of service areas across the authority experienced demand led pressures during the year, these have been offset by under-spends in other service areas; specifically on capital financing costs and a higher than estimated collection level on Council Tax.

The resultant outturn has meant that the Authority transferred £480k to its general reserves, against a budgeted transfer of £200k from the reserves.

In the preparation of these accounts there have been movements to and from earmarked reserves. In particular transfers to:

The Corporate Retirement Fund: £750k to support the Authority's redundancy and early retirement policy, enabling the Authority to provide for the actuarial strain on the pension Fund which arises from any early retirement or redundancy.

The Major Development Fund; Transfer of £2.041m to support major developments in the future.

MEP Capital Funding: £3.533m set aside in the 2017-2018 budget to meet the cost of prudential borrowing to finance the Modernising Education Provision programme. This will now be utilised in 2018-2019.

The City Deal Reserve: Transfer £2m to meet potential future expenditure in respect of City deal projects.

Members are therefore asked to retrospectively approve these movements and approve the creation of the City Deal Reserve.

DETAILED REPORT ATTACHED ?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Randal Hemingway**

Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	YES	NONE	NONE	NONE	NONE

Legal

Compliance with the Accounts and Audit Regulations 2014

Finance

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £480k to balances on the Council Fund as opposed to a budgeted transfer of £200k from Council Fund Balances, and a transfer of £6,103m to the Housing Revenue Account balance which includes £3.8m to support the Authority's Affordable Homes Strategy.

At the balance sheet date the Council Fund General Balances stood at £9,783m, the Housing Revenue Account £20,114m and the balances held by schools under LMS £1,515m

The reserves created and included within the Statement of Accounts have been set up to meet future liabilities.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Randal Hemingway

Interim Head of Financial Services

1.Scrutiny Committee – Not applicable

2.Local Member(s) – Not applicable

3.Community / Town Council – Not applicable

4.Relevant Partners – Not applicable

5.Staff Side Representatives and other Organisations – Not applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2017		Corporate Services Department, County Hall, Carmarthen



DATGANIAD CYFRIFON

**AM Y FLWYDDYN YN DIWEDDU
31^{ain} MAWRTH 2018**

**CHRIS MOORE FCCA
CYFARWYDDWR Y GWASANAETHAU CORFFORAETHOL
NEUADD Y SIR
CAERFYRDDIN**

Cyhoeddwyd yn amodol ar Archwiliad

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1 ADRODDIAD NARATIF

Mae'r Datganiad Cyfrifon canlynol yn dwyn at ei gilydd, ar ffurf gryno, drafodion ariannol yr Awdurdod am y flwyddyn 2017-18.

Mae tudalennau canlynol yr adroddiad hwn yn dangos Cyfrifon yr Awdurdod am y flwyddyn 2017-18. Fe'u lluniwyd yn unol a'r Côt Ymarfer 2017-18 ar gyfer Cadw Cyfrifon Awdurdodau Lleol (y Côt).

1.1 Mae'r cyfrifon hyn yn cynnwys y datganiadau ariannol canlynol:

Dadansoddiad Gwariant a Chyllid

Mae'r datganiad yn dangos y cydbwysedd rhwng sut mae gwariant blynyddol yn cael ei ddefnyddio a'i gyllido o adnoddau (grantiau'r llywodraeth, rhenti, y dreth gyngor ac ardrethi busnes) gan awdurdodau lleol a'r adnoddau hynny a ddefnyddir neu a enillir gan awdurdodau yn unol ag arferion cyfrifyddu a dderbynnir yn gyffredinol, fel y dangosir yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Datganiad Incwm a Gwariant Cynhwysfawr

Mae'r datganiad hwn yn dangos y gost gyfrifyddol yn y flwyddyn am ddarparu gwasanaethau yn unol ag arferion cyfrifyddu cyffredinol derbyniol, yn hytrach na'r swm a ariennir o drethi. Mae awdurdodau'n codi trethi i dalu am wariant yn unol â rheoliadau; gall hyn fod yn wahanol i'r gost gyfrifyddol. Dangosir sefyllfa'r trethiant yn y Dadansoddiad Gwariant a Chyllid a'r Datganiad Symudiadau yng Nghronfeydd.

Datganiad am y Symudiadau yng Nghronfeydd yr Awdurdod

Mae'r datganiad hwn yn dangos y newidiadau yn y flwyddyn i'r gwahanol gronfeydd y mae'r Awdurdod yn eu dal, wedi'u dadansoddi'n 'gronfeydd defnyddiadwy' (h.y. y rhai y gellir eu defnyddio i ariannu gwariant neu leihau trethi lleol) a chronfeydd eraill. Mae'r llinell Darpariaeth Gwasanaethau'n dangos diffyg o £38.787 miliwn, sef gwir gost economaidd darparu gwasanaethau'r Awdurdod, a dangosir mwy o fanylion am hyn yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Y Fantolen

Mae hon yn dangos asedau a rhwymedigaethau'r Awdurdod ar 31 Mawrth 2018.

Y Datganiad Llif Arian

Mae'r Datganiad Llif Arian yn dangos y newidiadau i arian parod yr Awdurdod ac arian sy'n gyfwerth ag arian parod yr Awdurdod yn ystod y cyfnod adrodd.

Datganiad Incwm a Gwariant y Cyfrif Refeniw Tai a Datganiad Newidiadau i'r Cyfrif Refeniw Tai

Mae hwn yn dangos yr incwm a'r gwariant ar dai Cyngor (sydd wedi ei gynnwys yng nghyfrif incwm a gwariant yr awdurdod cyfan) a sut y mae cysoni gwarged/diffyg ariannol y flwyddyn â'r symudiadau ym malans y Cyfrif Refeniw Tai am y flwyddyn.

Cronfa'r Degwm Dyfed a Chronfeydd Ymddiriedolaethau Eraill

Mae'r cyfrifon hyn yn dangos y trafodion ariannol a'r asedau net mewn perthynas â'r symiau o fewn yr ymddiriedolaethau.

Mae'r cyfrifon yn cael eu hategu gan y Datganiad o Bolisiau Cyfrifydda (Nodyn 6.1 – Nodiadau i'r Cyfrifon).

1.2 Cyllideb Refeniw

Mae prif gydrannau cyllideb yr Awdurdod ar gyfer 2017-18 a sut y maent yn cymharu â'r union incwm a gwariant wedi'u nodi isod:

Gwasanaeth	Cyllideb Gweithio				Gweithredol				Amrywiad am y Flwyddyn
	Gwariant	Incwm	Net na ellir ei reoli	Net	Gwariant	Incwm	Net na ellir ei reoli	Net	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Prif Weithredwr	24,208	(7,815)	(3,540)	12,853	25,423	(9,180)	(3,540)	12,703	(151)
Addysg a Phlant	159,766	(21,554)	30,289	168,501	184,233	(45,857)	30,289	168,665	164
Gwasanaethau Corfforaethol	79,482	(51,162)	(4,446)	23,874	81,535	(53,532)	(4,446)	23,558	(317)
Cymunedau	134,503	(53,133)	15,494	96,864	135,480	(54,163)	15,494	96,811	(53)
Amgylchedd	113,685	(75,344)	22,034	60,375	114,498	(76,107)	22,034	60,425	50
Gwariant Adrannau	511,643	(209,008)	59,831	362,465	541,168	(238,839)	59,831	362,160	(306)
Llog Net ac Addasiadau Cyfrifyddu Cyfalaf				(20,605)				(22,793)	(2,188)
Newidiadau i'r gronfa bensiw				(16,962)				(16,962)	0
Absenoldebau Cronedig				15				15	0
Ardollau a Chyfraniadau:									
Parc Cenedlaethol Bannau Brycheiniog				138				138	0
Awdurdod Tân				9,349				9,349	0
Gwariant Net				334,401				331,907	(2,494)
Cyfraniadau i/(o) Weddillion Cyffredinol				(200)				480	680
I/(o'r) Cronfeydd Adrannol				0				209	209
Trosglwyddiad i Gronfa'r Fargen Ddinesig				0				2,000	2,000
Trosglwyddiad i Gronfeydd wrth gefn a glustnodwyd eraill				0				890	890
Cyllideb Net				334,201				335,486	1,286
Grant Cynnal Refeniw				(191,881)				(191,881)	0
Ardrethi Annonmestig				(60,295)				(60,295)	0
Treth Y Cyngor				(82,024)				(83,310)	(1,286)
				0				0	0

Ar ddiwedd y flwyddyn, dangosodd y sefyllfa ariannol fod yna danwariant o £306,000 ar lefel y gwasanaeth.

Cafwyd gorwariant o £164,000 o ran cyllideb yr Adran Addysg, ar ôl gwrthbwysu tanwariant o ganlyniad i swyddi gwag a secondiadau yn erbyn gorwariant yn bennaf oherwydd Ymdeoliad Cynnar Gwirfoddol mewn ysgolion a chostau dileu swyddi, nifer gynyddol o achosion gofal yn mynd i'r system gyfreithiol, a diffyg yn incwm CLG y Gwasanaeth Cerdd gan ysgolion. Cafwyd anawsterau o ran cyllideb Adran yr Amgylchedd, yn bennaf yn yr Is-adran Priffyrdd a Thrafnidiaeth o ganlyniad i fethu â chyflawni targedau incwm yn y Gwasanaethau Parcio a mwy o waith cynnal a chadw dros y gaeaf yn y gwasanaeth priffyrdd, a arweiniodd at orwariant net o £50,000.

Mae'r tanwariant mewn adrannau eraill, ynghyd â'r arbedion o ran costau cyllido cyfalaf a lefel uwch na'r disgwyl wrth gasglu'r Dreth Gyngor, yn golygu bod yr Awdurdod wedi

trosglwyddo £480,000 i'r cronfeydd wrth gefn cyffredinol am y flwyddyn ariannol 2017-18 o gymharu â throsglwyddo £200,000 o'r cronfeydd wrth gefn a gyllidebwyd.

CYFRIF REFENIW TAI	Cyllideb Gweithio			Gweithredol			Amrywiad am y flwyddyn £'000
	Gwariant	Incwm	Net	Gwariant	Incwm	Net	
	£'000	£'000	£'000	£'000	£'000	£'000	
Cyfrif Refeniw Tai Wedi'i neilltuo ar gyfer Strategaeth Cartrefi Fforddiadwy	36,957	(39,245)	(2,288)	33,344	(39,447)	(2,310)	(3,815)
CRT Net	0	0	0	3,793	0	3,793	3,793
Trosglwyddiadau i/(o'r) Balansau CRT	36,957	(39,245)	(2,288)	37,137	(39,447)	(2,310)	(22)
	0	0	2,288	0	0	2,310	22

Roedd tanwariant o £22,000 o ran y Cyfrif Refeniw Tai ar gyfer y flwyddyn yn dilyn trosglwyddiad o £3.8 miliwn i gefnogi Strategaeth Cartrefi Fforddiadwy.

Y prif amrywiadau oedd:

- refeniw uwch o £334,000 ar gyfer Atgyweiriadau a Gwaith Cynnal a Chadw a hynny'n bennaf oherwydd ei fod yn darparu mwy o dai gwag.
- Cynnydd yn Nghostau Goruchwyllo a Rheoli - £33,000
- costau cyllido cyfalaf - £54,000 mwy na gyllidebwyd, oherwydd cynnydd bach yn y cyfraddau llog a gostyngiad yn y swm a fenthycwyd o ganlyniad i danwariant ar y rhaglen gyfalaf.
- gostyngiad yn y ddarpariaeth ar gyfer dileu dyledion o £254,000, yn seiliedig ar ddadansoddi hen ddyledion a lefelau ôl-ddyledion.
- incwm uwch gan renti o ganlyniad i setlo hawliadau yswiriant.

1.3 Arian Wrth Gefn

Yn yr amgylchedd o newid a her sy'n wynebu Llywodraeth Leol heddiw, mae'r Awdurdod wedi ymrwmo i gynnal lefel resymol o arian wrth gefn. Ar ddiwedd y flwyddyn roedd y symiau wrth gefn fel a ganlyn:

	£'000	£'000
Cronfa'r Cyngor		
A ddelir gan ysgolion yn unol â Rheoliadau Rheoli		
Ysgolion Lleol (RHYLL)	1,515	
Ar gael yn gyffredinol ar gyfer gwariant newydd	9,783	11,298
Cyfrif Refeniw Tai		20,114
		<u>31,412</u>

Yn ogystal â'r arian wrth gefn cyffredinol mae gan yr Awdurdod £81.140 miliwn o arian wrth gefn a glustnodwyd ar gyfer dibenion penodol.

1.4 Benthyca

Cafwyd £21.0 miliwn o fenthyciadau newydd o Bwrdd Benthyciadau Gweithfeydd Cyhoeddus (BBGC) yn 2017-18.

Ar 31 Mawrth 2018, cyfanswm yr arian a fenthycwyd i'r Awdurdod oedd £400 miliwn, a oedd yn llai na therfyn awdurdodedig yr Awdurdod, sef £532 miliwn. Cynhwysir fwy o manylion yn Nodyn 6.47 i'r Cyfrifon.

Mae gweithdrefnau a therfynau'r Awdurdod ar gyfer benthyciadau wedi'u hamlinellu ym Mholisi a Strategaeth Rheoli y Trysorlys, sy'n cael ei gymeradwyo gan y Cyngor bob blwyddyn.

1.5 Cronfa Bensiynau

Mae'r Gronfa Bensiynau yn clustogi'r gwahaniaethau amseru sy'n deillio o'r trefniadau gwahanol i gyfrifyddu ar gyfer budd-daliadau ôl cyflogaeth ac ar gyfer ariannu budd-daliadau yn unol â darpariaethau statudol. Mae'r balans debyd yn y Gronfa Bensiwn sef £321 miliwn felly'n dangos diffyg sylweddol yn y budd-daliadau a enillwyd gan gyflogeion y gorffennol a chyflogeion y presennol, a'r adnoddau mae'r Awdurdod wedi'u neilltuo i'w talu. Bydd y trefniadau statudol yn sicrhau y bydd arian wedi cael ei neilltuo erbyn yr adeg y bydd yn rhaid talu'r budd-daliadau.

1.6 Yr Hinsawdd Economaidd Bresennol

Mae'n ofynnol i'r datganiadau cyfrifyddu adlewyrchu'r amgylchiadau ar ddiwedd y flwyddyn ariannol.

Mae holl asedau'r Awdurdod yn cael eu hailbrisio ar sail gylchol ac mewn llawer o achosion felly mae'r prisiad cyfredol (a wnaethpwyd diwethaf ym mlynnyddoedd y gorffennol) yn debygol o adlewyrchu gwerth presennol yr asedau ar y farchnad neu'n adlewyrchiad teg ohono.

Mae'r flwyddyn ariannol wedi bod yn gyfnod o ansicrwydd gwleidyddol ac economaidd sylweddol ar lefel cenedlaethol. Y ffactorau mwyaf oedd/sydd yn effeithio ar y Cyngor oedd/yw:

- Canlyniad yr Etholiad Cyffredinol ym mis Mehefin 2017, a arweiniodd at senedd grog. Cytunodd Plaid yr Unoliaethwyr Democrataidd ar "gytundeb hyder a chyflenwi" a oedd yn galluogi'r Blaid Geidwadol i ffurfio llywodraeth, er bod mwyafrif bach iawn ganddi;
- Posiblwydd o ysgafnhau'r agenda cyni a llacio'r cyfyngiadau ar gyflogau sector cyhoeddus;
- Cynnydd graddol ond cyson yng nghyfradd sylfaenol chwyddiant o lefelau hanesyddol isel, ac ansicrwydd eang ynghylch cyflymder newid cyfraddau llog;
- Ansicrwydd parhaus a sylweddol o ran y telerau mewn perthynas â'r Deyrnas Unedig yn gadael yr Undeb Ewropeaidd, a'r goblygiadau ar gyfer economi'r Deyrnas Unedig (gan gynnwys yr effaith ar refferniw sector cyhoeddus), telerau unrhyw drefniadau masnach a thollau yn y dyfodol a'r posibilwydd ar gyfer unrhyw ffrydiau cyllid grant yn y dyfodol i gymryd lle rhaglenni presennol yr UE; â'r
- Cyhoeddiad Prif Weinidog Cymru ynghylch ei fwriad i roi'r gorau i'r swydd yn ddiweddarach yn y flwyddyn, a'r ansicrwydd presennol ynghylch ei olynydd, a'r hyn y gallai ei olygu o ran cyllid i'r Awdurdodau Lleol yng Nghymru yn y dyfodol.

Yn fwyaf diweddar cytunodd y Cyngor ar Gynllun Ariannol Tymor Canolig tair blynedd yr Awdurdod ym mis Chwefror 2018 a chafodd ei seilio ar amcangyfrifon ynghylch ymrwymadau hysbys a'i lunio yng nghyd-destun setliad ariannol 2018-19. Awgrymodd Ysgrifennydd blaenorol y Cabinet yn y setliad dros dro y byddai gostyngiad cyffredinol yng nghyllid Llywodraeth Cymru i awdurdodau lleol o -1.5% yn 2019-20, ac wedi hynny cafodd y ffigur hwn ei newid i -1% fis yn ddiweddaraf pan oedd yn siarad yng nghynhadledd Cymdeithas Llywodraeth Leol Cymru 2017. Nid oes unrhyw wybodaeth bellach wedi dod i law.

Cynhaliwyd ein sefyllfa ariannol gyffredinol ar lefel ddarvoudus. Mae mwyafrif o'n cronfeydd wrth gefn wedi'u clustnodi at ddibenion penodol - boed hynny ar gyfer rhoi sylw i rwymedigaethau yn awr neu yn y dyfodol e.e. cronfeydd ar gyfer yswiriant, neu ar gyfer cyllido cynlluniau cyfalaf penodol.

1.7 **Cyfalaf**

Yn 2017-18 gwariodd yr Awdurdod tua £66.4 miliwn ar brosiectau cyfalaf. Cyllidwyd y gwariant hwn â chyfuniad o fenthyciadau, derbyniadau cyfalaf defnyddiadwy, grantiau llywodraeth a chyfraniadau eraill, arian wrth gefn a chyllido referniw uniongyrchol.

Gwariwyd £21.4 miliwn ar Dai ac mae'r meysydd gwario wedi'u nodi isod:

Sector Cyhoeddus

Adnewyddu ac ailddatblygu'r Stoc Dai a phwrcasu stoc tai ychwanegol.

£17.9m

Sector Preifat

Grantiau Cyfleusterau i'r Anabl

£2.3m

Gwelliannau eraill

£1.2m

Mae'r prif feysydd gwariant ar wasanaethau heblaw gwasanaethau Tai fel a ganlyn:

	£'m	
Addysg a Gwasanaethau Plant	23.0	Ysgolion Newydd, Adnewyddiadau a Gwelliannau i ysgolion presennol a Phrosiectau Gwasanaethau Plant
Hamdden	2.0	Hawliau Tramwy, Chwaraeon a Hamdden, Celfyddydau a Diwylliant a llyfrgelloedd.
Seilwaith	9.3	Ffyrdd, Pontydd, Llwybrau Beicio, Diogelwch ar y Ffyrdd, Meysydd Parcio a Gwarchod y Glannau
Fflyd	0.9	Bysiau lles newydd a offer cynnal a chadw tiroedd
Datblygu Economaidd	3.8	Prosiectau Corfforol Adfywio Ledled y Sir, Datblygiadau Cymunedol a Cyd Fentrau
Gwasanaethau Cymdeithasol	0.6	Cartrefi Gofal a Datblygiadau Dysgu yr Anabl
Corfforaethol	5.4	Mân Waith Cyfalaf a Datblygiadau Strategaeth TG

1.8 **Gwybodaeth Ychwanegol**

Mae gwybodaeth ychwanegol am y cyfrifon ar gael oddi wrth Pennaeth y Gwasanaethau Ariannol, Adran Y Gwasanaethau Corfforaethol, Neuadd y Sir, Caerfyrddin, SA31 1JP.

2 DATGANIAD O'R CYFRIFOLDEBAU DROS Y DATGANIAD CYFRIFON**Cyfrifoldebau'r Awdurdod**

Mae'n ofynnol i'r Awdurdod:

- Wneud trefniadau i weinyddu ei faterion ariannol mewn modd priodol ac i sicrhau bod un o'i swyddogion yn gyfrifol am weinyddu'r materion hynny. Yn yr Awdurdod hwn, Cyfarwyddwr y Gwasanaethau Corfforaethol yw'r swyddog hwonnw.
- Rheoli ei faterion mewn modd sy'n gwneud y defnydd mwyaf darbodus, effeithiol ac effeithlon o adnoddau a diogelu ei asedau.
- Cymeradwyo'r Datganiad Cyfrifon.

Cyfrifoldebau Cyfarwyddwr y Gwasanaethau Corfforaethol

Cyfarwyddwr y Gwasanaethau Corfforaethol sy'n gyfrifol am baratoi Datganiad yr Awdurdod o'i Gyfrifon sydd, yn unol â'r arferion cyfrifo priodol fel y'u pennwyd yn Côt Ymarfer CIPFA/LASAAC ar Gyfrifon Awdurdodau Lleol yn y Deyrnas Unedig ("y Côt Ymarfer"),

Wrth baratoi'r Datganiad Cyfrifon hwn, mae Cyfarwyddwr y Gwasanaethau Corfforaethol:

- Wedi dewis polisïau cyfrifydda addas ac wedyn wedi'u cymhwyso'n gyson;
- Wedi gwneud penderfyniadau ac amcangyfrifon a oedd yn rhesymol a doeth;
- Wedi cydymffurfio â'r Côt Ymarfer;
- Wedi cadw cofnodion cyfrifydda priodol, amserol a chyfredol;
- Wedi cymryd camau rhesymol er atal a darganfod twyll ac unrhyw afreoleidd-dra arall.

Ardystio'r Cyfrifon

Yr wyf yn ardystio fod y Datganiad Cyfrifon a welir ar dudalennau 33 i 136 yn rhoi golwg gywir a theg ar sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31 Mawrth 2018 ac o'i incwm a'i wariant am y flwyddyn yn diweddu 31 Mawrth 2018.

Chris Moore FCCA
Cyfarwyddwr y Gwasanaethau Corfforaethol

Dyddiad: 14 Mehefin 2018




3 DATGANIAD LLYWODRAETHU BLYNYDDOL

Crynodeb Gweithredol Sicrwydd

Lefel Sicrwydd Llywodraethu Corfforaethol - Derbyniol

Mae trefniadau Llywodraethu Corfforaethol y Cyngor yn dderbyniol.

Lefel y Sicrwydd ar ôl yr Adolygiad	Disgrifiad o Lefel y Sicrwydd
Derbyniol	Rheolaethau cymedrol, rhai meysydd lle mae diffyg cydymffurfio o ran rheolaethau y cytunwyd arnynt Risg ganolig/isel o beidio â chyflawni'r amcanion Risg ganolig/isel o dwyll, esgeulustod, colled, niwed i enw da

Nifer yr ymddygiadau a'r camau gweithredu yn y safon sy'n dangos llywodraethu da			
Nifer yr ymddygiadau	Tystiolaeth lawn	Rhannol	Dim tystiolaeth
			
91	54	35	2

Y Prif Ganfyddiad - Dylid adolygu'r Côt Llywodraethu Corfforaethol a'i ddiweddarau â'r 7 egwyddor allweddol newydd i gydymffurfio â fframwaith newydd CIPFA/SOLACE 'Delivering Good Governance in Local Government'.

3.1 Cwmpas y Cyfrifoldeb

Mae Cyngor Sir Caerfyrddin (yr Awdurdod) yn gyfrifol am sicrhau yr ymgwymerir â'i waith yn unol â'r gyfraith a safonau priodol. Rhaid iddo sicrhau hefyd y diogelir cyllid cyhoeddus, y rhoddir cyfrif priodol amdano ac y'i defnyddir yn ddarvoudus, yn effeithlon ac yn effeithiol a sicrhau gwelliant parhaus yn hyn o beth.

Mae'r Awdurdod yn gyfrifol am sefydlu trefniadau priodol ar gyfer Llywodraethu ei waith, gan hwyluso cyflawni ei swyddogaethau'n effeithiol, gan gynnwys bod â threfniadau priodol ar gyfer rheoli risg.

Mae'r Awdurdod yn manylu ar y modd y mae'n ymdrin â phob agwedd ar Lywodraethu drwy ei Gyfansoddiad sy'n diffinio safonau, rolau a chyfrifoldebau'r Weithrediaeth, Aelodau'r Awdurdod, ei Bwyllgorau a'i Swyddogion. Mae'r Cyfansoddiad yn cynnwys Cynllun Dirprwyo sy'n amlinellu'r broses gwneud penderfyniadau, gan ystyried y ddeddfwriaeth berthnasol.

Ffurfiwyd **Grŵp Llywodraethu Corfforaethol** sy'n cynnwys swyddogion allweddol a 2 Aelod o'r Bwrdd Gweithredol er mwyn darparu gwybodaeth a monitro'r camau a gymerir o ran materion sy'n effeithio ar Lywodraethu. Mae hyn yn cynnwys y **Côt Llywodraethu Corfforaethol**, a gafodd ei gymeradwyo gan y Cyngor ym mis Mehefin 2012 a'i ddiweddarau gan y Pwyllgor Archwilio ym mis Mawrth 2016. Gwahoddir Cadeirydd y Pwyllgor Archwilio fel sylwedydd yng nghyfarfodydd y Grŵp Llywodraethu Corfforaethol.

Mae'r Côt Llywodraethu Corfforaethol yn cydnabod polisïau a phrosesau sy'n cyd-fynd ag egwyddorion Fframwaith CIPFA / SOLACE '**Delivering Good Governance in Local Government**' (Nodiadau canllaw ar gyfer Awdurdodau Lleol Cymru Rhifyn 2016 - Cyhoeddwyd Medi 2016). Mae'r fframwaith hwn yn clustnodi 7 prif egwyddor llywodraethu da sy'n ategu gofynion Deddf Llesiant Cenedlaethau'r Dyfodol.

Mae'r datganiad hwn yn egluro sut mae'r Awdurdod wedi cydymffurfio â gwahanol elfennau'r Fframwaith Llywodraethu

3.2 Y Fframwaith Llywodraethu

Mae'r Fframwaith Llywodraethu yn cynnwys y systemau a'r prosesau, y diwylliannau a'r gwerthoedd hynny sy'n cyfarwyddo ac yn rheoli'r Awdurdod ynghyd â'r modd y mae'n atebol i'r gymuned, yn ymgysylltu â hi ac yn ei harwain. Mae'r Fframwaith yn galluogi'r Awdurdod i fonitro i ba raddau y cyflawnwyd ei amcanion strategol ac i ystyried a yw'r amcanion hynny wedi arwain at gyflenwi gwasanaethau priodol a chost-effeithiol.

Mae'r system Rheoli Mewnol yn rhan bwysig o'r fframwaith hwnnw ac fe'i lluniwyd i reoli risg i lefel resymol. Ei nod yw clustnodi a blaenoriaethu'r risgiau o ran cyflawni polisïau, nodau ac amcanion yr Awdurdod. Mae'n asesu tebygolrwydd ac effaith y risgiau a glustnodwyd ac yn rheoli risgiau unigol yn briodol.

3.3 Yr Amgylchedd Llywodraethu

Mae Fframwaith Llywodraethu CIPFA/SOLACE yn pennu 7 egwyddor graidd ar gyfer Llywodraethu Corfforaethol. 'Saith egwyddor CIPFA' yw:

1. **Uniondeb a Gwerthoedd** - *Ymddwyn ag uniondeb, arddangos ymrwymiad cryf i werthoedd moesegol, a pharchu grym y gyfraith*
2. **Bod yn Agored ac Ymgysylltu** - *Sicrhau bod yn agored ac ymgysylltu'n drylwyr â rhanddeiliaid*
3. **Gwneud gwahaniaeth** - *Diffinio deilliannau o ran manteision economaidd, cymdeithasol, ac amgylcheddol cynaliadwy*
4. **Sicrhau ein bod yn cyflawni'r hyn y mae'n fwriad gennym i'w wneud** - *Penderfynu ar yr ymyriadau angenrheidiol i gyflawni'r deilliannau bwriadedig i'r graddau gorau posibl*
5. **Gwerthfawrogi ein pobl; ymgysylltu, arwain a chefnogi** - *Datblygu'r capasiti a'r gallu i arwain ac unigolion*
6. **Rheoli risgiau, perfformiad a chyllid** - *Rheoli risgiau a pherfformiad drwy reolaeth fewnol gadarn a rheolaeth ariannol gyhoeddus gref*
7. **Tryloywder ac atebolrwydd da** - *Gweithredu arferion da o ran tryloywder, adrodd, ac archwilio er mwyn darparu atebolrwydd effeithiol*

Ar gyfer 2018/19 mae'r Cyngor wedi llunio Amcan Llesiant ynghylch Adeiladu Gwell Cyngor a Gwneud Gwell Defnydd o Adnoddau ac mae'r 7 egwyddor uchod yn is-benawdau yn y cynllun gweithredu. Yn ystod 2016/17 cyflwynwyd adroddiad gennym am gynnydd Llywodraethu Corfforaethol mewn perthynas â'r saith egwyddor uchod ond nid fel Amcan Llesiant.

Mae'r Awdurdod yn mynd i'r afael â'r 7 egwyddor graidd fel a ganlyn:

3.3.1 Uniondeb a Gwerthoedd - *Ymddwyn ag uniondeb, arddangos ymrwymiad cryf i werthoedd moesegol, a pharchu grym y gyfraith.*

3.3.1.1 Y Pwyllgor Safonau

Mae'r Pwyllgor Safonau'n goruchwyllo safonau ymddygiad yr Aelodau, yn trefnu hyfforddiant i Aelodau'r Cyngor ac i Aelodau'r Cynghorau Tref a'r Cynghorau Cymuned ynghylch y Côd Ymddygiad. Mae hefyd yn ystyried ceisiadau am ollyngiadau i gymryd rhan mewn cyfarfodydd lle bo Aelodau wedi nodi buddiannau personol neu rhagfarnol yn y mater dan sylw.

Darparwyd hyfforddiant ar y Côd Ymddygiad i Aelodau ac Aelodau Cyfetholedig i'r cynghorwyr sir gan Swyddog Monitro, Dirprwy Swyddogion Monitro ac Uwch-gyfreithwyr yr Awdurdod, lle roedd Cadeirydd y Pwyllgor Safonau yn bresennol, fel rhan o'r Rhaglen Sefydlu yn dilyn etholiadau'r Cyngor Sir ym mis Mai 2017, er mwyn sicrhau bod yr Aelodau yn ymwybodol o'r safonau sy'n ofynnol ganddynt wrth wneud penderfyniadau ac yn eu rôl fel cynghorwyr. Dosbarthwyd canllaw hwylus ynghylch y Côd a oedd hefyd ar gael ar-lein.

Yn ystod y flwyddyn ariannol caniatwyd 9 o ollyngiadau gan y Pwyllgor i gynghorwyr sir gymryd rhan mewn materion lle roedd ganddynt fuddiannau personol a rhagfarnol.

3.3.1.2 Gwerthoedd Craidd

Cafodd Gwerthoedd Craidd y Cyngor eu hadnwyddu yn ystod 2015/16 ar y cyd â'r staff, yr aelodau etholedig, yr uwch-reolwyr a'r undebau llafur. Maent yn rhoi sail i flaenoriaethau o ran y gwasanaeth ac yn ganllaw i ddatblygu gwasanaethau cynhwysol sy'n ymateb i anghenion cwsmeriaid, gan gefnogi a gwerthfawrogi ein staff ar yr un pryd. Mae ein gwerthoedd yn ategu ac yn arwain ein ffordd o weithio, ein ffordd o wella a'n ffordd o wneud penderfyniadau yn ein cymuned:

1. Gweithio fel un tîm

Rydym yn cydnabod y gallwn wneud y defnydd gorau o'n hadnoddau ar gyfer ein cymunedau drwy gydweithio a chreu cysylltiadau adeiladol

2. Canolbwyntio ar ein cwsmeriaid

Rydym yn gweithio i wella bywydau pobl yn ein cymunedau a dyma ein pwyslais a'n prif ddiben.

3. Gwrando er mwyn gwella

Byddwn yn ymgysylltu â'n cymunedau, ein partneriaid a'n holl randdeiliaid ac yn gwrando arnynt i lywio ein cynlluniau gwella.

4. Ymdrechu i ragori

Byddwn yn wylidwrus ac yn sicrhau ein bod yn cyflawni hyd eithaf ein gallu a'n bod bob amser yn chwilio am ffyrdd o wella'r hyn a wnawn.

5. Ymddwyn ag Uniondeb

Byddwn yn meddwl am yr hyn sy'n iawn i'w wneud wrth ystyried y dewisiadau mewn sefyllfa waith.

6. Cymryd cyfrifoldeb personol

Byddwn ni i gyd yn ystyried sut yr ydym yn cefnogi'r gwerthoedd hyn a'u rhoi ar waith er mwyn iddynt ategu ac arwain ein ffordd o weithio.

I ategu'r gwaith a wnaed ynghylch y Gwerthoedd Craidd rydym wedi cyflwyno cyfres o Safonau Ymddygiad ac wedi datblygu modiwl e-ddysgu sydd ar gael ar 'Learning Curve' yr Awdurdod. Mae'r modiwl hwn yn cael ei gyflwyno i'n holl staff ar hyn o bryd er mwyn sicrhau bod ein Gwerthoedd Craidd yn cael eu sefydlu ym mhob rhan o'r Awdurdod.

3.3.1.3 Y Cyfansoddiad

Pan gafodd llywodraeth leol ei moderneiddio yn dilyn Deddf Llywodraeth Leol 2000, mabwysiodd yr Awdurdod fath newydd ar Gyfansoddiad ar y ffurf a hyrwyddwyd gan Lywodraeth Cynulliad Cymru. Ers hynny, mae'r cyfansoddiad hwnnw wedi'i adolygu'n rheolaidd i sicrhau ei fod yn diwallu anghenion yr Awdurdod a'i reoleiddwyr o ran tryloywder y llywodraethu, atebolrwydd a gwneud penderfyniadau.

Cyhoeddir y Cyfansoddiad ar wefan y Cyngor. Yn ei hanfod, mae'r ddogfen yn egluro sut y mae'r Cyngor yn gweithredu a sut y mae'n gwneud penderfyniadau. Mae 8 rhan i'r cyfansoddiad, sef:

1. *Crynodeb ac Eglurhad* – golwg gyffredinol gryno ar y Cyngor a'i gyrrff gwneud penderfyniadau
2. *Yr Erthyglau* – disgrifiad manylach o'r Cyngor a'i rannau cyfansoddol.
3. *Swyddogaethau/Pwerau Dirprwyedig* - Mae'r rhan hon yn egluro pa aelodau sy'n gyfrifol am ba benderfyniadau. Nodir yn benodol a yw penderfyniadau'n rhai y caiff y Cyngor yn unig, neu'r Bwrdd Gweithredol yn unig, eu gwneud a nodir pa benderfyniadau a ddirprwywyd *i swyddogion yn unol â Chynllun Dirprwyo*.
4. *Y Rheolau Gweithdrefn* - yn cynnwys y rheolau ynghylch cynnal cyfarfodydd y Cyngor a'i *Bwyllgorau* (a elwir yn gyffredin yn "**Rheolau Sefydlog**"), y rheolau ynghylch trafodion y Bwrdd Gweithredol a'r Pwyllgorau Craffu, y rheolau ynghylch mynediad i **wybodaeth, y Rheolau o ran Gweithdrefnau Contractau, Rheolau'r Weithdrefn Ariannol a'r Rheolau Cyflogi Swyddogion**.
5. *Codau a Phrotocolau* - Mae'r **Côd Ymddygiad ar gyfer Aelodau**, sy'n ddogfen statudol, ymhlith y *Codau sydd wedi'u cynnwys yn y Rhan hon*. Yn hyn o beth, mae rheolau caeth iawn ynghylch ymddygiad aelodau o ran eu rôl yn Gynghorwyr a'u rôl o ran gwneud penderfyniadau. Yn benodol, os oes gan aelodau fuddiant personol a rhagfarnol mewn unrhyw fater a drafodir mewn cyfarfodydd mae'n rhaid iddynt ddatgelu'r buddiant a gadael y cyfarfod (oni bai iddynt gael gollyngiad i gymryd rhan yn y cyfarfod).
6. a) *Cynllun Lwfansau'r Cynghorwyr a'r Aelodau Cyfetholedig* - Mae hwn yn pennu Proffiliau Swyddi a Manylebau Person yr Aelodau, Aelodau'r Bwrdd Gweithredol a Chadeiryddion ac Is-gadeiryddion Pwyllgorau, ynghyd â nodi manylion y taliadau y mae gan yr aelodau hawl i'w derbyn. O ran taliadau i'r Aelodau, roedd Panel Annibynnol Cymru ar Gydnabyddiaeth Ariannol, sef y corff a sefydlwyd i bennu taliadau Aelodau (a elwir bellach yn 'gyflogau') wedi defnyddio'i bwerau newydd, o 1 Ebrill 2012, i bennu'r union symiau a delir yn hytrach na phennu'r taliadau mwyaf y gellid eu gwneud. Diben y pennu hwn oedd sicrhau taliadau mwy cyson ledled Cymru.
- b) *Strwythurau Rheoli*
7. *Enwau a Chyfeiriadau'r Cynghorwyr*
8. *Aelodaeth Ddwyieithog y Bwrdd Gweithredol a'r Pwyllgorau*

Mae'r Cyfansoddiad yn ddogfen fyw ac mae'r Cyngor yn cael adroddiadau ynghylch newidiadau unigol iddo ac yn gwneud penderfyniadau yn eu cylch fel y bo'r angen, ar ôl i Grŵp Adolygu'r Cyfansoddiad eu hystyried. Y prif newidiadau a wnaed i'r Cyfansoddiad yn ystod blwyddyn 2017/18 oedd y newidiadau sy'n ofynnol gan *Reoliadau Maint a Chyfansoddiad Pwyllgorau Awdurdodau Cynllunio Lleol (Cymru) 2017* a oedd yn cyfyngu aelodaeth Pwyllgorau Cynllunio i gynnwys heb fod yn llai nag 11 aelod a heb fod yn fwy na 21 aelod, (ond ni ddylai fod yn fwy na chworwm o 50% o aelodaeth gyffredinol y Cyngor), yn cyfyngu aelodaeth o wardiau aml-aelod i un aelod o'r ward, yn cael gwared â'r gallu i enwebu aelodau dirprwyol ac yn gosod chworwm o 50% ar gyfer cyfarfodydd.

Adolygodd y Cyngor Sir ei gydbwysedd gwleidyddol ac aelodaeth y pwyllgorau yn dilyn yr etholiadau llywodraeth leol ym mis Mai 2017.

3.3.1.4 Y Grŵp Llywodraethu Corfforaethol

Fel y nodir yn Adran 3.1, ffurfiwyd Grŵp Llywodraethu Corfforaethol i gydlynu trefniadau llywodraethu'r Awdurdod, eu rheoli ac adrodd yn eu cylch. Roedd y Grŵp yn cynnwys:

- Yr Aelod o'r Bwrdd Gweithredol dros Adnoddau
- Aelod o'r Bwrdd Gweithredol - Rheolwr Busnes
- Cadeirydd y Pwyllgor Archwilio (yn sylwedydd)
- Cyfarwyddwr y Gwasanaethau Corfforaethol (Swyddog Adran 151)
- Pennaeth Gweinyddiaeth a'r Gyfraith (Y Swyddog Monitro)
- Pennaeth y Gwasanaethau Ariannol
- Cyfarwyddwr Adfywio a Pholisi
- Y Prif Weithredwr Cynorthwyol (Rheoli Pobl)
- Pennaeth Refeniw a Chydymffurfiaeth Ariannol
- Rheolwr Gwasanaethau'r Gweithwyr
- Dirprwyon enwebedig a ganiateir

Mae'r grŵp yn gyfrifol am ddiweddarau'r Côt Llywodraethu ac am lunio'r Datganiad Llywodraethu Blynyddol.

Yn ogystal, mae'r Grŵp bellach yn goruchwyllo gwaith y Grŵp Rheoli Gwybodaeth.

3.3.1.5 Y Swyddog Monitro

Mae'r Swyddog Monitro (Pennaeth Gweinyddiaeth a'r Gyfraith) yn gyfrifol am ddiweddarau'r Cyfansoddiad i sicrhau ei fod yn adlewyrchu'r gofynion deddfwriaethol diweddaraf ac anghenion llywodraethu'r Awdurdod. Mae hefyd yn gyfrifol am sicrhau y cydymffurfir yn llawn â'r darpariaethau ar bob lefel o weithgareddau'r Awdurdod. Yn Brif Swyddog Cyfreithiol, a chyda chefnogaeth y tîm cyfreithiol mewnol, caiff y Swyddog Monitro fynd i holl gyfarfodydd yr Awdurdod, gan gynnwys y Bwrdd Gweithredol a Thîm Rheoli Corfforaethol yr Awdurdod. Mae'r Swyddog Monitro mewn sefyllfa dda i fod yn flaenweithgar o ran helpu'r Aelodau a'r Swyddogion, mewn sefyllfaoedd ffurfiol ac anffurfiol, i gydymffurfio â'r gyfraith a gweithdrefnau'r Awdurdod ei hun. Y Swyddog Monitro yw'r Pennaeth Gwasanaeth sy'n bennaf gyfrifol am yr Uned Gwasanaethau Democrataidd ac ef/hi hefyd sy'n gyfrifol am y cofnod swyddogol o'r broses benderfyniadau democrataidd, ac am ei gyhoeddi.

Mae'r Swyddog Monitro yn gweithio'n agos gyda Phennaeth y Gwasanaeth Cyflogedig a Swyddog Adran 151 yn unol â darpariaethau Deddf Llywodraeth Leol a Thai 1989. Bydd yn adrodd i'r Cyngor neu i'r Bwrdd Gweithredol os bydd o'r farn y bydd unrhyw gynnig sydd gerbron yn arwain at dorri'r gyfraith.

Mae Rhwydwaith Cymru Gyfan o Swyddogion Monitro sy'n cwrdd bob tri mis i drafod pynciau amserol ac i rannu'r arfer gorau, ac mae'r Swyddog Monitro'n mynychu'r cyfarfodydd hyn.

3.3.2 **Bod yn Agored ac Ymgysylltu** - *Sicrhau bod yn agored ac ymgysylltu'n drylwyr â rhanddeiliaid*

3.3.2.1 Ymgynghori ac Ymgysylltu â Dinasyddion a Defnyddwyr Gwasanaethau

Mae gan yr Awdurdod ddull sydd wedi'i sefydlu ers tro ar gyfer ymgynghori ac ymgysylltu â dinasyddion a defnyddwyr gwasanaethau. Mae ganddo **Banel Dinasyddion, Rhwydwaith 50+** i ymgynghori â phobl hŷn, **Fforwm Ieuencid** a grwpiau ymgynghori penodol niferus i ofyn barn pobl â nodweddion gwarchodedig penodol fel y nodir yn **Neddf Cydraddoldeb**

2011. Hefyd, mae'r Cyngor yn cyhoeddi ei holl ymgynghoriadau cyfredol yn yr adran Lleoli ar wefan y Cyngor.

Hefyd mae'r Awdurdod yn gwneud defnydd helaeth o **Arolwg Cenedlaethol Cymru**, sef arolwg blynyddol a gomisiynir gan Lywodraeth Cymru. Defnyddir y canlyniadau i helpu'r Awdurdod i hunanasesu ei wasanaethau ac maent yn cael eu cynnwys yn yr Adroddiad Blynyddol a'r Cynllun Gwella.

Mae'r Awdurdod wedi bod yn gweddarlledu holl gyfarfodydd y Cyngor Llawn er mis Mai 2013, cyfarfodydd y Pwyllgor Cynllunio er mis Tachwedd 2014, a chyfarfodydd y Bwrdd Gweithredol er mis Medi 2015.

Mae'r Awdurdod yn ymgynghori'n helaeth ynghylch ei Gyllideb bob blwyddyn. Mae hyn yn cynnwys seminarau, digwyddiadau Insight ar gyfer pobl ifanc, arolygon ar-lein, y cyfryngau cymdeithasol, a chyfarfodydd rhanddeiliaid â Chynghorau Tref a Chymuned, y Cyngor Ieuenctid ac Undebau. Ystyrir canlyniadau'r ymgynghoriadau ac fe'u cyflwynir i'r Bwrdd Gweithredol a'r Cyngor Sir yn rhan o Adroddiad Strategaeth y Gyllideb.

3.3.2.2 Ymdrin â Chwynion

Mae gan yr Awdurdod weithdrefn gorfforaethol ar gyfer **Cwynion a Chanmoliaeth gan Gwsmeriaid**, a chaiff ystadegau a dadansoddiad o'r cwynion a ddaw i law eu cyflwyno i bob Pwyllgor Craffu ac yn flynyddol gan y Pwyllgor Safonau. Mae'r Weithdrefn Gwynion yn unol â Pholisi Pryderon a Chwynion Enghreifftiol Llywodraeth Cymru, a chafodd ei hadolygu a'i diwygio yn 2016/17.

Mae gan yr Awdurdod Dîm Cwynion canolog a fydd yn sicrhau y cydymffurfir â'r gofynion a nodwn yn ein Gweithdrefn ac yn sicrhau cysondeb ar draws yr Awdurdod cyfan. Yn ystod 2017/18, cytunwyd y byddai Cwynion ynghylch Gofal Cymdeithasol i Oedolion yn cael eu rheoli gan yr Adran Cymunedau.

Darperir adroddiadau i'r Tîm Rheoli Corfforaethol a'r Pwyllgorau Craffu ddwywaith y flwyddyn, a darperir adroddiadau mwy manwl i'r adrannau pan fo'r angen, er mwyn monitro tueddiadau, clustnodi problemau a gwella gwasanaethau ar sail profiadau'r cwsmeriaid.

Ymchwiliodd ac ymatebodd yr Awdurdod i 855 o gwynion yn ystod 2017/18 o gymharu â 731 o gwynion yn ystod 2016/17. Hefyd rhoddodd y Tîm Cwynion sylw i 714 o ymholiadau a cheisiadau pellach am gymorth.

3.3.2.3 Ombwdsmon Gwasanaethau Cyhoeddus Cymru

Mae Ombwdsmon Gwasanaethau Cyhoeddus Cymru yn ystyried cwynion y cyhoedd ynghylch ymddygiad Aelodau a chamweinyddu. Cyhoeddir ei adroddiad yn flynyddol.

Cyflwynir adroddiadau Adran 16 yr Ombwdsmon (h.y. adroddiadau er budd y cyhoedd) i'r Cyngor Sir fel sy'n ofynnol yn ôl y gyfraith. Ni chyflwynwyd unrhyw Adroddiadau Budd y Cyhoedd yn erbyn yr Awdurdod yn ystod y flwyddyn 2017/18.

3.3.2.4 Sicrhau Cyfathrebu Allanol Effeithiol

Mae'r tîm Marchnata a'r Cyfryngau yn hyrwyddo gwaith y Cyngor ac yn cefnogi ymgysylltu'n rhagweithiol ag aelodau'r cyhoedd, gan eu helpu i gael gwybodaeth am wasanaethau'r Cyngor lle bynnag a phryd bynnag y mae'n gyfleus iddynt.

Ar gyfartaledd, mae tudalennau gwefan newydd yr Awdurdod yn cael eu hagog 4,600 o weithiau bob dydd, a hynny gan drigolion a busnesau. Mae 300+ o bobl wedi anfon adborth neu wedi gofyn cwestiwn ers i'r wefan fynd yn fyw ym mis Chwefror 2018. Rydym yn gwella'r wefan yn barhaus ar sail awgrymiadau gan y cyhoedd a staff. Rydym yn ychwanegu mwy o wasanaethau ar-lein ac yn adolygu'r e-ffurflenni presennol i sicrhau eu bod yn hawdd eu defnyddio. Hefyd lansiodd FyNgyfrif ar yr un pryd â'r wefan, a hyd yn hyn mae 3,000 o bobl wedi cofrestru ar gyfer y gwasanaeth hwn.

Mae'r Gwasanaethau Cwsmeriaid wedi sicrhau ei bod yn haws i bobl gael gwybodaeth a chymorth ar draws holl wasanaethau'r Cyngor. Cafodd model Hwb newydd ei dreialu'n llwyddiannus yn wreiddiol yn Llanelli ac mae bellach yn cael ei roi ar waith mewn ardaloedd eraill. Mae'n cynnig apwyntiadau a drefnwyd ymlaen llaw a chynghor galw heibio, yn ogystal â mynediad i hyfforddiant a chymorth cyflogaeth. Mae Hwb symudol hefyd yn cefnogi cymunedau gwledig. Mae'r defnydd cynyddol o'r cyfryngau cymdeithasol yn fodd i ymgysylltu'n agored a siarad â'r cyhoedd, ac yn ogystal â bod yn ddull o hyrwyddo gwasanaethau'r Cyngor mae hefyd yn ddull effeithiol o ran gwasanaethau cwsmeriaid wrth i nifer cynyddol o bobl ddefnyddio'r cyfryngau cymdeithasol i gyfathrebu â ni.

Mae bron 8,000 yn dilyn prif gyfrif Facebook y Cyngor ac mae oddeutu 8,000 yn dilyn ei brif gyfrif Twitter hefyd. Mae miloedd yn rhagor yn dilyn ac yn ymgysylltu â chyfrifon cyfryngau cymdeithasol eraill yr Awdurdod, gan gynnwys marchnadoedd Sir Gaerfyrddin, llyfrgelloedd, chwaraeon a hamdden, theatrau, Parc Gwledig Pen-bre a mwy.

Mae'r tîm Marchnata a'r Cyfryngau yn gweithio gyda'r Bwrdd Gweithredol a'r Timau Rheoli Adranol i gynllunio cyfathrebu'n rhagweithiol, gan helpu meysydd gwasanaeth i ymgysylltu â'r bobl iawn, ar yr adeg iawn, yn y modd iawn.

3.3.3 **Gwneud gwahaniaeth** - *Diffinio deilliannau o ran manteision economaidd, cymdeithasol, ac amgylcheddol cynaliadwy*

3.3.3.1 Y Pwrpas a'r Weledigaeth

Mae gan yr Awdurdod ddull cadarn o gydweithio â phartneriaid allweddol ac mae'n aelod statudol o Fwrdd Gwasanaethau Cyhoeddus Sir Gaerfyrddin. Mae Deddf Llesiant Cenedlaethau'r Dyfodol yn gosod dyletswydd llesiant ar gyffwrdd cyhoeddus penodol ledled Sir Gaerfyrddin i weithredu ar y cyd drwy'r Bwrdd Gwasanaethau Cyhoeddus. Mae gan y Bwrdd Gwasanaethau Cyhoeddus y dasg o wella llesiant economaidd, cymdeithasol, amgylcheddol a diwylliannol Sir Gaerfyrddin. www.yisirgaragarem.cymru

- Rhaid i'r Bwrdd Gwasanaethau Cyhoeddus gyhoeddi Cynllun Llesiant sy'n pennu ei amcanion lleol er mwyn gwella llesiant economaidd, cymdeithasol, amgylcheddol a diwylliannol y sir a'r camau mae'n bwriadu eu cymryd i gyflawni'r amcanion hynny. Bydd Cynllun Llesiant cyntaf Sir Gaerfyrddin yn cael ei gyhoeddi ym mis Mai 2018.
- Nid bwriad Amcanion Llesiant Bwrdd Gwasanaethau Cyhoeddus Sir Gaerfyrddin yw mynd i'r afael â'r gwasanaethau craidd a darpariaeth y partneriaid unigol, yn hytrach eu bwriad yw gwella ac ychwanegu gwerth drwy weithredu ar y cyd. Mae'n rhaid i bob un o bartneriaid statudol y Bwrdd Gwasanaethau Cyhoeddus (y Cyngor, Bwrdd Iechyd, Gwasanaeth Tân ac Achub, a Chyfoeth Naturiol Cymru) gyhoeddi eu Hamcanion Llesiant eu hunain.

Bu inni lunio Cynllun Gwella ar gyfer 2016/17 ac ym mis Hydref 2017 bu inni gyhoeddi Adroddiad Blynyddol ar ein perfformiad ar gyfer y flwyddyn honno. Cawsom dystysgrif cydymffurfiaeth gan Swyddfa Archwilio Cymru ar gyfer y ddwy ddogfen.

3.3.3.2 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

Deddf newydd yw hon a gyflwynwyd gan Lywodraeth Cymru a fydd yn newid agweddau ar sut ydym yn gweithio. Pwrpas cyffredinol y Ddeddf yw sicrhau bod trefniadau llywodraethu cyrff cyhoeddus ar gyfer gwella llesiant Cymru, yn ystyried anghenion cenedlaethau'r dyfodol. Mae'r Ddeddf wedi'i llunio i wella llesiant economaidd, cymdeithasol, amgylcheddol a diwylliannol Cymru, yn unol ag egwyddorion datblygu cynaliadwy. Mae'r gyfraith newydd yn nodi:-

- i. Bod yn rhaidd i ni ddatblygu'n gynaliadwy, gan wella llesiant economaidd, cymdeithasol, amgylcheddol a diwylliannol Cymru. Yr egwyddor datblygu cynaliadwy yw: *'... bod yn rhaid i'r corff cyhoeddus weithredu mewn modd sy'n ceisio sicrhau bod anghenion y presennol yn cael eu diwallu heb effeithio ar allu cenedlaethau'r dyfodol i ddiwallu eu hanghenion eu hunain.'*
- ii. Bod yn rhaidd i ni arddangos 5 ffordd o weithio:
 - Y Tymor Hir
 - Integredig
 - Cynhwysol
 - Cydweithredol
 - Ataliol
- iii. Bod yn rhaidd i ni weithio tuag at gyflawni'r 7 nod llesiant cenedlaethol sydd yn y Ddeddf. Gyda'i gilydd, maent yn creu gweledigaeth a rennir y gall cyrff cyhoeddus weithio tuag ati:
 - Cymru lewyrchus
 - Cymru gydnerth
 - Cymru iachach
 - Cymru sy'n fwy cyfartal
 - Cymru o gymunedau cydlynus
 - Cymru â diwylliant bywiog lle mae'r Gymraeg yn ffynnu
 - Cymru sy'n gyfrifol ar lefel fyd-eang

Fel corff cyhoeddus mae'n rhaid i ni gyhoeddi ein Hamcanion Llesiant, sy'n mwyhau ein cyfraniad i'r Nodau Llesiant Cenedlaethol hyn.

Rhestr o Amcanion Llesiant Sir Gaerfyrddin 2017/18:

- Helpu i roi'r dechrau gorau mewn bywyd i bob plentyn a gwella eu profiadau yn gynnar mewn bywyd
- Helpu plant i ddilyn ffyrdd iach o fyw (Gordewdra ymysg Plant)
- Parhau i wella cyrhaeddiad pob dysgwr
- Lleihau nifer yr oedolion ifanc Nad ydynt mewn Addysg, Cyflogaeth na Hyfforddiant
- Trechu tlodi drwy wneud popeth o fewn ein gallu i'w atal, gan helpu pobl i gael gwaith a gwella bywydau'r rheiny sy'n byw mewn tlodi
- Creu mwy o swyddi a thwf ledled y sir
- Cynyddu faint o dai rhent a thai fforddiadwy sydd ar gael
- Helpu pobl i fyw bywydau iach (mynd i'r afael ag ymddygiad peryglus a gordewdra ymysg oedolion)

- Cefnogi cysylltiadau da â ffrindiau, y teulu a chymunedau mwy diogel
- Cefnogi'r nifer cynyddol o bobl hŷn er mwyn iddynt gadw'u hurddas a'u hannibyniaeth wrth iddynt heneiddio
- Ymagwedd ledled y Cyngor tuag at gefnogi Heneiddio'n Dda yn Sir Gaerfyrddin
- Gofalu am yr amgylchedd nawr ac ar gyfer y dyfodol
- Gwella seilwaith a chysylltedd y priffyrdd a thrafnidiaeth
- Hyrwyddo'r Iaith Gymraeg a Diwylliant Cymru
- Adeiladu Gwell Cyngor a Gwneud Gwell Defnydd o Adnoddau (Newydd ar gyfer 2018)

Roeddem wedi cynnwys ein Datganiad Llesiant Statudol pan gyhoeddwyd ein Hamcanion Llesiant Statudol ar 1 Ebrill 2017. Mae hwn yn pennu ein trefniadau llywodraethu i gefnogi ein deilliannau cynlluniedig.

Datganiad Llesiant

- i. Rydym yn teimlo bod ein Hamcanion Llesiant yn cyfrannu'n helaeth at gyflawni ein Nodau Llesiant Cenedlaethol. Mae ein Hamcanion Llesiant yn ymwneud ag agweddau gwahanol ar gwrs bywyd ac yn rhoi sylw i lesiant mewn ffordd systematig.
- ii. Mae'r Amcanion Llesiant hyn wedi deillio o adborth sylweddol yn sgil ymgynghori ac amrywiaeth o ffynonellau gwybodaeth gwahanol ynghylch angen, data perfformiad ac adborth rheoleiddiol. Wrth ddatblygu cynlluniau gweithredu i gyflawni'r amcanion hyn byddwn yn cynnwys pob math o bobl sydd â diddordeb yn eu cyflawni.
- iii. Bydd y camau a gymerwn i gyflawni'r Amcanion Llesiant (ein cynlluniau gweithredu) yn ceisio sicrhau y defnyddir cymaint ag sy'n bosibl ar ddulliau tymor hir, integredig, cynhwysol, cydweithredol ac ataliol.
- iv. Mae gan aelod o'r Bwrdd Gweithredol gyfrifoldeb penodol dros y Ddeddf yn gyffredinol. Hefyd bydd gan bob aelod o'r Bwrdd Gweithredol sy'n ddeiliad portffolio gyfrifoldeb dros Amcanion Llesiant/KIOP perthnasol.
- v. I sicrhau ein bod yn cymryd y camau gweithredu hyn byddwn yn defnyddio ein dangosfwrdd System Monitro Gwybodaeth am Berfformiad (PIMS), a ddatblygwyd yn fewnol. Caiff pob cynllun gweithredu ei fonitro ac adroddir yn ei gylch yn chwarterol i'r timau rheoli adrannol, y Tîm Rheoli Corfforaethol, a'r Bwrdd Gweithredol. Hefyd adroddir ynghylch cynnydd i'r Pwyllgorau Craffu. Bydd y Cyngor yn paratoi adroddiad blynyddol am ei Amcanion Llesiant ac yn diwygio'r amcanion os bydd angen.
- vi. Caiff cynnwys y cynlluniau gweithredu, er mwyn cyflawni'r Amcanion Llesiant, ei ariannu'n ddigonol ac mae'n rhan annatod o gynlluniau busnes Gwasanaethau (gweler manylion ariannol Atodiad 4). I gyflawni'r amcanion hyn bydd gwasanaethau yn 'uno' ac yn cydweithio, yn gweithio gyda phartneriaid, ac yn cynnwys dinasyddion o bob math yn llawn.
- vii. Mae ein hamcanion yn rhai tymor hir ond bydd ein cynlluniau gweithredu yn cynnwys cerrig milltir a fydd yn galluogi monitro a sicrhau cynnydd.
- viii. I sicrhau bod modd cyflawni ein Hamcanion Llesiant ac i gyrraedd disgwyliadau'r Ddeddf, byddwn yn addasu trefniadau craffu, cynllunio ariannol, rheoli asedau, asesu risg, rheoli perfformiad a threfniadau craffu.

Ble mae angen i newid ddigwydd mewn Llywodraethu Corfforaethol

Mae'r Ddeddf yn nodi.....' set graidd o weithgareddau sy'n gyffredin i lywodraethu corfforaethol cyrff cyhoeddus (*Rhannu Pwrpas: Rhannu Dyfodol Para. 47*). Mae cymhwyso gofynion y Ddeddf i'r gweithgareddau hyn yn debygol o sicrhau'n fwyaf effeithiol y math o newid sy'n ofynnol'.

- | | |
|--|-------------------------|
| 1. Cynllunio Corfforaethol a Chynllunio Gwasanaethau | 2. Cynllunio Ariannol |
| 3. Rheoli Asedau | 4. Cynllunio'r Gweithlu |
| 5. Caffael | 6. Rheoli Risg |
| 7. Rheoli Perfformiad | |

3.3.3.3 Adroddiad Blynyddol yr Arweinydd a'r Flaenraglen Waith

Yn dilyn yr etholiadau llywodraeth leol ym mis Mai 2017 cafodd yr Arweinydd blaenorol ei ailbenodi yn y Cyfarfod Cyffredinol Blynyddol ar 24 Mai 2017.

Cyhoeddodd yr Arweinydd ei Aelodau o'r Bwrdd Gweithredol i'r Cyngor yn y Cyfarfod Cyffredinol Blynyddol, a'r dyraniad seddi newydd rhwng Plaid a'r Grŵp Annibynnol, sef 7 sedd ar y Bwrdd Gweithredol i Grŵp Plaid a 3 i'r Grŵp Annibynnol, a'r swydd Dirprwy Arweinydd yn cael ei roi i'r Grŵp Annibynnol.

Ym mis Ionawr 2018, cymeradwyodd y Bwrdd Gweithredol ei gynllun 'Symud Ymlaen yn Sir Gaerfyrddin: y 5 mlynedd nesaf'. Mae'r cynllun yn nodi bron i 100 o gynlluniau, gwasanaethau neu brosiectau â blaenoriaeth y mae'r Bwrdd Gweithredol am eu cyflawni dros y pum mlynedd nesaf. Mae Strategaeth Gorfforaethol newydd yr Awdurdod yn cael ei datblygu yn unol â Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 a bydd yn cynnwys y prif brosiectau a rhaglenni yn y cynllun hwn.

3.3.3.4 Strategaeth Gorfforaethol Newydd Yn dilyn cyhoeddi Cynllun 5 Mlynedd y Bwrdd Gweithredol, fel y nodir uchod, manteisiodd y Cyngor ar y cyfle i gyhoeddi Strategaeth Gorfforaethol Newydd (Mehfin 2018). Mae'n cydgrynhoi'r cynlluniau canlynol yn un ddogfen:-

1. Mae'n disodli Strategaeth Gorfforaethol 2015-20
2. Mae'n cynnwys ein Hamcanion Gwella, yn unol â gofynion Mesur Llywodraeth Leol 2009 (Gweler Atodiad 1).
3. Mae'n cynnwys ein Hamcanion Gwella, yn unol â gofynion Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015. Am y tro cyntaf yng Nghymru, ceir gweledigaeth a rennir a set o nodau i bob corff cyhoeddus weithio tuag atynt. Bwriad ein Hamcanion Gwella yw mwyhau ein cyfraniad at y rhain (Gweler Atodiad 1).
4. Mae'n cynnwys prosiectau a rhaglenni allweddol Bwrdd Gweithredol Cyngor Sir Gaerfyrddin am y 5 mlynedd nesaf, fel y nodir yn 'Symud Ymlaen yn Sir Gaerfyrddin: y 5 mlynedd nesaf'.

3.3.3.5 Y camau a gymerwyd o ran Deddf Llesiant Cenedlaethau'r Dyfodol. Cynhaliodd Swyddfa Archwilio Cymru adolygiad Sylwebaeth Blwyddyn Un ynghylch y camau a gymerwyd gennym o ran y Ddeddf ac roedd yr adborth llafar yn ffafriol. Hefyd cynhaliodd

Archwilio Mewnol adolygiad o'r camau a gymerwyd gennym mewn perthynas â'r gofynion a daeth i gasgliad ffafriol.

3.3.4 **Sicrhau ein bod yn cyflawni'r hyn y mae'n fwriad gennym i'w wneud** - *Penderfynu ar yr ymyriadau angenrheidiol i gyflawni'r deilliannau bwriadedig i'r graddau gorau posibl*

3.3.4.1 Rheoli Perfformiad/Y Swyddogaeth Graffu

Mae Aelodau Etholedig yr Awdurdod yn ymwneud yn fawr â rheoli perfformiad, ar lefel y Bwrdd Gweithredol yn ogystal â lefel y Pwyllgorau Craffu. Yn aml, bydd data am berfformiad yn symbylu astudiaethau manwl gan y Pwyllgorau Craffu, a hynny fel rheol drwy Grwpiau Gorchwyl a Gorffen. Mae'r rhain wedi cyfrannu'n flaenweithgar at ddatblygu polisïau a gwella gwasanaethau ar achlysuron niferus yn y blynyddoedd diwethaf.

Mae Swyddfa Archwilio Cymru yn cyflwyno adroddiad i'r Cyngor Llawn bob blwyddyn ynghylch pa mor effeithiol yw'r Awdurdod.

Mae system soffistigedig yr Awdurdod ar gyfer Rheoli Perfformiad yn cael ei defnyddio'n helaeth gan Swyddogion ac Aelodau. Caiff ei defnyddio hefyd gan y Tîm Rheoli Corfforaethol a'r Bwrdd Gweithredol Rhagarweiniol yn fodd 'amser real' (trwy'r cyfleuster Dangosfwrdd) o fonitro perfformiad. Caiff gwybodaeth fanwl ei chodi o'r system a'i defnyddio gan Bwyllgorau Craffu'r Awdurdod. Defnyddir y data i glustnodi meysydd penodol lle bydd y Pwyllgorau'n gwneud astudiaethau mwy dwys i fonitro perfformiad ac i wneud argymhellion polisi. Mae'r Awdurdod yn bartner ar y Bwrdd Gwasanaethau Cyhoeddus ac mae Pwyllgor Craffu - Polisi ac Adnoddau y Cyngor yn cael Adroddiad Perfformiad Blynyddol gan Gadeirydd y Bwrdd Gwasanaethau Cyhoeddus.

Mae Dangosfyrddau System Monitro Perfformiad a Gwella (PIMS) yn cael eu datblygu i ddadansoddi gwybodeg o ran perfformiad meysydd/prosiectau penodol sy'n cynnwys Diogelu Corfforaethol a phrosiectau TIC ac ar gyfer rheolwyr adrannol - gyda golwg ar ddatblygu Dangosfyrddau mwy cyfannol lle y bo'n briodol.

3.3.5 **Gwerthfawrogi ein pobl; ymgysylltu, arwain a chefnogi** - *Datblygu'r capasiti a'r gallu i arwain ac unigolion*

Yn dilyn etholiadau llywodraeth leol Cymru ym mis Mai 2017, mae gan Gyngor Sir Caerfyrddin 30 o gynghorwyr sir newydd, ac mae pecyn hyfforddiant, datblygu a sefydlu cynhwysfawr yn cael ei ddarparu iddynt ac i aelodau sy'n dychwelyd.

3.3.5.1 Pwyllgorau Gwasanaethau Democraidd

Pwyllgor statudol yw hwn ac iddo gylch gwaith sy'n cynnwys hybu a chefnogi llywodraethu da. Mae agwedd bwysig ar y nod hwnnw'n cael ei sicrhau drwy ddarparu cyfleoedd hyfforddi a datblygu rhesymol i'r Aelodau a thrwy benodi Cadeirydd y Pwyllgor yn Hyrwyddwr Datblygu'r Aelodau. Yn hynny o beth, cafodd y rhaglen sefydlu ei hadolygu a'i chymeradwyo gan y Pwyllgor yn ei gyfarfod ym mis Mawrth 2017 mewn perthynas â'r hyfforddiant i'w ddarparu i'r Aelodau ar ôl yr etholiadau ym mis Mai 2017, a gwerthusodd y Pwyllgor adborth yr Aelodau ynghylch yr hyfforddiant hwnnw yn ddiweddarach yn y flwyddyn.

Hefyd ystyriodd y Pwyllgor ganlyniad yr arolwg i'r Aelodau ynghylch amseroedd cyfarfodydd a daeth i'r casgliad ei bod yn well gan y rhan fwyaf o'r Aelodau fod trefniadau cyfarfodydd yn aros fel y maent, a chynhaliwyd arolwg ynghylch anghenion TG yr Aelodau.

3.3.5.2 Rheoli ein Gweithlu

Mae gan Gyngor Sir Caerfyrddin tua 8,000 o weithwyr ac mae pob un ohonynt yn cyfrannu at gyflawni ein Blaenoriaethau Corfforaethol.

Cefnogir ein staff gan yr Is-adran Rheoli Pobl, sy'n cynnal ystod o Bolisïau a Gweithdrefnau i sicrhau bod yr holl staff yn cael eu rheoli'n deg ac mewn modd cyson. Mae'r Prif Bolisïau a Gweithdrefnau yn cynnwys:

- Polisi Iechyd a Diogelwch
- Polisi Recriwtio a Dethol Staff gan gynnwys recriwtio diogel
- Gweithdrefn Sefydlu
- Polisi Datgelu Camarfer
- Polisiâu Achwyniadau a Disgyblu
- Côt Ymddygiad ar gyfer y Swyddogion
- Y Polisi Ad-drefnu
- Y Strategaeth ar gyfer Pobl
- Polisi Tâl
- Polisi Gweithio Ystwyth

Caiff ein staff eu hannog i ddatblygu ac mae hyn yn gydnaws â'n hamcanion fel sefydliad a achredwyd gan gynllun **Buddsoddwyr mewn Pobl**. Ategir datblygiad ein gweithlu gan y canlynol:

- Proses Arfarnu
- Strategaeth Dysgu a Datblygu
- Annog Datblygiad Proffesiynol Parhaus (DPP)
- Cynllunio Gweithlu Effeithiol
- Y Strategaeth ar gyfer Pobl

Yn dilyn gweithredu'r Cytundeb Statws Unffurf yn 2011/12, mae grŵp bach o swyddogion yn dal i gadw golwg gyffredinol ar reoli newid ac ar strwythur cyflogau a graddau y Cyd-gyngor Cenedlaethol (yr NJC), ac yn rhoi cyngor i reolwyr ynghylch gwobrwyo'n gyffredinol. Nod y grŵp hwn yw sicrhau bod uniondeb y strwythur cyflogau, buddion a graddau'n cael ei gynnal.

Hefyd, mae'r Cyngor yn cyhoeddi Polisi Tâl erbyn mis Ebrill bob blwyddyn, fel sy'n ofynnol dan Adran 38 o'r Ddeddf Lleoliaeth. Pwrpas y datganiad yw bod yn dryloyw ynghylch ymagwedd y Cyngor at bennu cyflog ei weithwyr (ac eithrio'r rhai sy'n gweithio yn ysgolion yr awdurdod lleol). Cytunir ar y Polisi Tâl gan y Cyngor Llawn a chaiff ei gyhoeddi ar wefan yr Awdurdod.

Cynhaliodd yr Awdurdod archwiliadau cyflog cyfartal blynyddol, ac nid yw'r diweddaraf o'u plith yn awgrymu bod unrhyw dystiolaeth o wahaniaethu yn y strwythurau cyflog nac yn y lwfansau a delir. Fel rheol, mae'r gwahaniaethau mewn cyflog yn ganlyniad i rannu'r rhywiau yn ôl y mathau o swyddi yn hytrach na gweithredu lwfansau.

Mae'r Awdurdod yn ceisio mwyhau cyfleoedd gweithio ystywyth i gefnogi ein hamcanion Strategol trwy:

- **Moderneiddio'r gwasanaethau a ddarperir:** mae defnyddio technoleg newydd i ddarparu gwasanaethau yn rhoi cyfleoedd i symleiddio prosesau a bod yn agosach i'n cwsmeriaid.
- **Recriwtio a Chadw:** bydd gwahanol arferion gwaith yn ein helpu i recriwtio a chadw ein gweithwyr.

- **Strategaeth Adeiladau:** bydd gweithio ystwyth yn helpu i leihau anghenion adeiladau a defnyddio adeiladau'n fwy effeithiol.
- **Agenda gweithio'n hyblyg:** bydd gweithio ystwyth yn cefnogi'r agenda cydbwysedd bywyd-gwaith ehangach, gan gefnogi gweithlu mwy cynhwysol.
- **Amgylcheddol:** gall gweithio ystwyth arwain at lai o deithiau car, llai o dagfeydd traffig adeg oriau brig, a gweithlu mwy cynhwysol.

Mae'r pwyntiau uchod yn cynrychioli'r egwyddorion strategol sy'n ategu ein Polisi Gweithio Ystwyth.

Mae ein Polisi Datgelu Camarfer yno i ddiogelu ein Gweithwyr os bydd angen iddynt roi gwybod am bryder difrifol sydd ganddynt ynghylch gwasanaeth y mae'r Cyngor yn ei ddarparu neu ymddygiad Gweithiwr arall, Cynghorydd neu unigolyn arall sy'n gweithredu ar ran y Cyngor. Mae'r Awdurdod yn ystyried Datgelu Camarfer yn fater difrifol iawn ac mae wedi datblygu a chyflwyno modiwl E-ddysgu cynhwysfawr iawn sydd ar adran 'Learning Curve' ein MEWNRWYD, sydd newydd gael ei diwygio. Cynyddir ymwybyddiaeth o'r polisi ei hun drwy'r fewnwyd, llythyrau newyddion Adrannau, posteri, e-byst at yr holl staff, a hefyd rydym yn llunio canllaw byr sydd ar gael i'r gweithwyr hynny nad ydynt ar e-bost. Mae swyddogion datgelu camarfer wedi cael hyfforddiant diweddarau i atgyfnerthu eu rôl o fod yn bwynt cyswllt cychwynnol ar gyfer rheoli pryderon. Mae Ymgynghorwyr Adnoddau Dynol, ymgynghorwyr cyfreithiol, a swyddogion datgelu camarfer wedi cael hyfforddiant allanol i gryfhau'r cysylltiadau rhwng polisïau Adnoddau Dynol eraill a datgelu camarfer.

3.3.5.3 Y Cynllun Dirprwyo i Swyddogion

Mae'r Cynllun Dirprwyo yn rhestru'r penderfyniadau a ddirprwyir i swyddogion, boed hynny gan y Cyngor neu gan y Bwrdd Gweithredol. Wrth arfer y pwerau a ddirprwyir iddynt, rhaid i'r swyddogion gydymffurfio â'r gofynion statudol a Fframwaith Polisi a Chyllideb y Cyngor, ymysg gofynion eraill. Rhaid i unrhyw benderfyniadau arwyddocaol gael eu cofnodi a bod ar gael i'r Pwyllgor Craffu perthnasol os gwneir cais amdanynt. Bellach cyhoeddir penderfyniadau gweithredol gan swyddogion.

3.3.6 **Rheoli risgiau, perfformiad a chyllid** - *Rheoli risgiau a pherfformiad drwy reolaeth fewnol gadarn a rheolaeth ariannol gyhoeddus gref*

3.3.6.1 Rheoli Risg

Mae gan yr Awdurdod Grŵp Llywio Rheoli Risg sy'n adrodd yn uniongyrchol i'r Bwrdd Gweithredol, i'r Pwyllgor Archwilio ac i Dîm Rheoli y Prif Swyddogion. Caiff y Grŵp Llywio Rheoli Risg ei gadeirio gan y Pennaeth Refeniw a Chydymffurfiaeth Ariannol. Ar y grŵp mae Aelod Penodedig Rheoli Risg sy'n Aelod o'r Bwrdd Gweithredol (sef yr Aelod o'r Bwrdd Gweithredol dros Adnoddau), a Swyddogion Penodedig Rheoli Risg Adrannol.

Nod yr Awdurdod yw sicrhau bod rheolaeth dda ar risg yn dod yn rhan annatod o'i holl brosesau. Mae adran benodol yn Adroddiadau'r Pwyllgorau ar gyfer trafod ac egluro unrhyw oblygiadau o safbwynt Rheoli Risg.

Caiff Risgiau Corfforaethol, Gwasanaethau a Phrosiectau eu cofnodi ar Gofrestr Risgiau. Rydym yn defnyddio "**Meddalwedd ar y we ar gyfer Cofrestru Risgiau**", sy'n caniatáu i adrannau fewnbynnu, cyrchu, diweddarau a rheoli gwybodaeth ynghylch Risgiau Gwasanaethau a Phrosiectau. Mae'r Gofrestr Risg Gorfforaethol yn cael ei chyflwyno i'r Pwyllgor Archwilio.

3.3.6.2 Y Grŵp Llywio Rheoli Risg

Mae'r Grŵp Llywio Rheoli Risg wedi'i ystyried yn enghraifft dda iawn o'r modd y gellir datblygu Rheoli Risg a sicrhau bod Rheoli Risg yn rhan annatod o holl benderfyniadau'r sefydliad. Mae'r Grŵp yn cwrdd bob tri mis ac yn cael ei gefnogi gan waith ei Is-grwpiau h.y. Cynlluniau Wrth Gefn, Risgiau Eiddo ac Atebolrwydd, Risgiau'r Fflyd Gerbydau a grŵp Teledu Cylch Cyfyng.

3.3.6.3 Y Pwyllgorau Craffu

Mae'r Swyddogaeth Graffu yn chwarae rhan werthfawr iawn o ran sicrhau gwell perfformiad a herio. Mae'n amlwg fod y rôl Graffu o ran y "Grwpiau Gorchwyl a Gorffen" wedi cael dylanwad cadarnhaol ar ddatblygu polisïau.

Mae gan yr Awdurdod system ddatblygedig iawn o reoli perfformiad. Mae'r Pwyllgorau Craffu'n cael adroddiad Chwarter 1 a Chwarter 3 ac Adroddiad Blynyddol am berfformiad, sy'n cynnwys diweddariad am yr holl Ddangosyddion Perfformiad a'r Camau Gweithredu Allweddol sydd yn y Cynllun Gwella.

Mae gan bob Pwyllgor Craffu y grym cyfansoddiadol i 'alw i mewn' unrhyw benderfyniadau a wnaed gan y weithrediaeth, boed gan y Bwrdd Gweithredol cyfan neu gan aelodau unigol o'r Bwrdd Gweithredol yn eu meysydd portffolio eu hunain. Er mwyn caniatáu 'galw i mewn', ni fydd unrhyw benderfyniad y mae'r Bwrdd Gweithredol neu Aelodau o'r Bwrdd Gweithredol yn ei wneud yn dod i rym tan 3 diwrnod ar ôl cyhoeddi'r penderfyniad a'i ddsbarthu i aelodau'r Pwyllgor Craffu perthnasol drwy neges e-bost.

Yn unol â Mesur Llywodraeth Leol 2011, Aelodau o Grŵp yr Wrthblaid yw Cadeiryddion y Pwyllgor Craffu – Cymunedau a Phwyllgor Craffu – yr Amgylchedd.

3.3.6.4 Gweinyddiaeth Ariannol (Swyddog Adran 151)

Cyfarwyddwr y Gwasanaethau Corfforaethol yw'r swyddog sy'n gyfrifol am weinyddu busnes yr Awdurdod o dan Adran 151 o Ddeddf Llywodraeth Leol 1972 ac mae'n gyffredinol gyfrifol am weinyddiaeth ariannol y Cyngor Sir.

Mae'r Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (CIPFA) wedi cyhoeddi **"Statement on the Role of the Chief Financial Officer in Local Government"**. Mae'r datganiad yn disgrifio rôl a chyfrifoldebau'r Prif Swyddog Ariannol. Mae'n nodi 5 prif egwyddor (gweler isod) sy'n diffinio'r gweithgareddau craidd a'r ymddygiad sydd i'w disgwyl gan y Prif Swyddog Ariannol mewn sefydliadau gwasanaeth cyhoeddus a'r trefniadau y mae angen eu gwneud i ategu'r rheini. Drwy benodi'r Cyfarwyddwr Gwasanaethau Corfforaethol, mae Cyngor Sir Caerfyrddin yn cydymffurfio'n llwyr â'r Datganiad.

Egwyddor 1 - Mae'r Prif Swyddog Ariannol mewn Awdurdod Lleol yn aelod allweddol o'r Tîm Arweinyddiaeth, gan ei helpu i ddatblygu a gweithredu strategaeth ac i ddarparu adnoddau ar gyfer amcanion strategol yr Awdurdod a'u cyflawni, a hynny mewn modd cynaliadwy ac er budd y cyhoedd.

Egwyddor 2 - Rhaid i'r Prif Swyddog Ariannol mewn Awdurdod Lleol ymwneud yn weithgar â'r holl benderfyniadau busnes o bwys, a gallu dylanwadu ar y penderfyniadau hynny, er mwyn sicrhau y rhoddir ystyriaeth lawn i'r goblygiadau, y cyfleoedd a'r risgiau sy'n bodoli nawr a'r rhai tymor hir, a sicrhau eu bod yn cyd-fynd â strategaeth ariannol gyffredinol yr Awdurdod.

Egwyddor 3 - Rhaid i'r Prif Swyddog Ariannol mewn Awdurdod Lleol arwain gwaith yr Awdurdod cyfan o ran hyrwyddo a chyflawni rheolaeth ariannol dda er mwyn diogelu arian cyhoeddus bob amser a sicrhau y'i defnyddir yn briodol, yn ddarbodus, yn effeithlon ac yn effeithiol.

Egwyddor 4 - Rhaid i'r Prif Swyddog Ariannol mewn Awdurdod Lleol arwain a chyfarwyddo swyddogaeth ariannol sydd â'r adnoddau i'w gwneud yn addas i'r pwrpas.

Egwyddor 5 - Rhaid i'r Prif Swyddog Ariannol mewn Awdurdod Lleol feddu ar gymwysterau proffesiynol a phrofiad addas.

Mae Is-adran y Gwasanaethau Ariannol yn rhoi cymorth i Adrannau ac yn cydgyssylltu a chefnogi'r broses ar gyfer paratoi'r gyllideb a monitro ariannol.

Yn ei waith, mae'r Awdurdod yn dilyn cyfres benodol o Reolau o ran Gweithdrefnau Ariannol a Rheolau o ran Gweithdrefnau Contractau sy'n cael eu cynnal gan yr Adran Gwasanaethau Corfforaethol. Bydd unrhyw newidiadau'n cael eu cymeradwyo gan y Pwyllgor Archwilio.

3.3.6.5 Panel Cronfa Bensiwn Dyfed

Cyngor Sir Caerfyrddin yw'r Awdurdod Gweinyddu a benodwyd yn statudol ar gyfer Cronfa Bensiwn Dyfed. Mae Pwyllgor y Gronfa Bensiwn yn cynnwys 3 Aelod o'r Cyngor Sir ynghyd â dirprwy sydd wedi'i enwebu i wasanaethu yn absenoldeb Aelod. Mae'r cyfrifoldebau canlynol gan Banel y Gronfa Bensiwn:

- Adolygu perfformiad Cronfa Bensiwn Dyfed, penderfynu ar gyfeiriad strategol pob mater sy'n ymwneud â buddsoddi'r Gronfa a monitro pob agwedd ar y swyddogaeth fuddsoddi.
- Penderfynu ar faterion Awdurdod Gweinyddu'r Gronfa Bensiwn.

Yn ystod 2017-18, cafodd Panel y Gronfa Bensiwn gefnogaeth gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Phennaeth y Gwasanaethau Ariannol, Is-adran y Gwasanaethau Ariannol, a Chynghorydd Buddsoddi Annibynnol. Cyfarwyddwr y Gwasanaethau Corfforaethol oedd y swyddog Adran 151.

Mae Polisi Llywodraethu'r Gronfa yn manylu ar drefniadau llywodraethu'r Gronfa.

Mae gan y Bwrdd Pensiynau Lleol, a sefydlwyd yn 2015-16 o dan Ddeddf Pensiynau Gwasanaethau Cyhoeddus 2013, rôl oruchwylio neu graffu. Y bwriad yw iddo gynorthwyo'r Awdurdod Gweinyddu i sicrhau cydymffurfiaeth â rheoliadau a gofynion a bennwyd gan y Rheoleiddiwr Pensiynau a chan yr Adran Cymunedau a Llywodraeth Leol.

Wedi i Lywodraeth Ei Mawrhydi gymeradwyo Cronfa Fuddsoddi Cymru ym mis Tachwedd 2016, ac yn sgil sefydlu Cydbwyllgor Llywodraethu Partneriaeth Pensiwn Cymru, cynhaliwyd proses gaffael helaeth i benodi Gweithredwr Trydydd Parti i'r Gronfa a reoleiddir gan yr Awdurdod Ymddygiad Ariannol i reoli buddsoddiadau'r 8 cronfa yng Nghymru. Ym mis Tachwedd 2017 cymeradwyodd Cydbwyllgor Llywodraethu Partneriaeth Pensiwn Cymru benodi *Link Asset Services* yn weithredwr. Ers hynny, mae *Link Asset Services* wedi bod yn datblygu cynnig buddsoddi cychwynnol yr Is-gronfa Partneriaeth a'r cais Prosbectws i'w gyflwyno i'r Awdurdod Ymddygiad Ariannol.

Mae Cyngor Sir Caerfyrddin wedi cael ei ddewis fel Awdurdod Cynnal i ddarparu cymorth gweinyddol ac ysgrifenyddol, ac i roi'r penderfyniadau a wneir gan y Cyd-bwyllgor Llywodraethu ar waith.

Ar gyfer 2017/18 mae'r Awdurdod wedi llunio Datganiad Cyfrifon ar wahân i Gronfa Bensiwn Dyfed ac felly mae modd cael mwy o wybodaeth am lywodraethu a gweithgarwch y Gronfa a Phartneriaeth Pensiwn Cymru yn y ddogfen hon.

3.3.6.6 Y Fargen Ddinesig

Caiff y Fargen Ddinesig ei llywodraethu gan drefniant Cydbwyllgor sy'n cynnwys Arweinwyr awdurdodau lleol Sir Gaerfyrddin, Abertawe (Cadeirydd), Castell-nedd Port Talbot a Sir Benfro. Roedd y Fargen Ddinesig yn cwrdd ar ffurf gysgodi yn ystod blwyddyn 2017/18 hyd nes ffurfioli Cytundeb y Cydbwyllgor. Prif Weithredwr Cyngor Sir Caerfyrddin yw Swyddog Atebol arweiniol y Fargen Ddinesig ac mae gan yr Awdurdod swyddogaeth y Swyddfa Ranbarthol ar ran y Cydbwyllgor.

3.3.7 Tryloywder ac atebolrwydd da - *Gweithredu arferion da o ran tryloywder, adrodd, ac archwilio er mwyn darparu atebolrwydd effeithiol*

3.3.7.1 Y Pwyllgor Archwilio, y Pwyllgor Safonau a Phwyllgor y Gwasanaethau Democrataidd

Mae'r Pwyllgor Archwilio yn elfen allweddol o'r Llywodraethu Corfforaethol ac mae'r Pwyllgor yn rhoi sicrwydd ynghylch y trefniadau sydd gan yr Awdurdod ar gyfer rheoli risg, cynnal amgylchedd rheoli effeithiol ac adrodd am berfformiad ariannol yn ogystal ag anariannol.

Mae'r Pwyllgor Safonau (y mae mwyafrif ei aelodau yn Aelodau Allanol) yn hybu safonau uchel o ymddygiad ar gyfer Aelodau yn ogystal â chadw golwg gyffredinol ar y prosesau sydd gan yr Awdurdod i ymdrin â chwynion a'i weithdrefn Datgelu Camarfer.

Hefyd mae gan yr Awdurdod Bwyllgor Gwasanaethau Democrataidd (5 o Aelodau Etholedig) a Phen-naeth Gwasanaethau Democrataidd statudol a phenodedig. Mae cylch gwaith y Pwyllgor, fel y'i pennwyd gan yr Awdurdod, yn cynnwys sicrhau bod cyfleoedd hyfforddi a datblygu rhesymol i'r Aelodau, penodi Hyrwyddwr Datblygu'r Aelodau, a hybu a chefnogi llywodraethu da.

3.3.7.2 Archwilio Mewnol

Mae'r adolygiad o effeithiolrwydd y system Rheoli Mewnol a'r trefniadau Llywodraethu yn cael ei lywio gan waith yr Archwilwyr Mewnol, sy'n rhoi sicrwydd i'r Awdurdod. Mae'n ofynnol i'r gwasanaeth Archwilio Mewnol gyflawni ei waith yn unol â'r safonau a nodwyd yn **Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS)** a sefydlwyd yn 2013. Y rhain yw'r safonau proffesiynol y cytunwyd arnynt ar gyfer Archwilio Mewnol mewn Llywodraeth Leol.

Yn unol â gofynion y Safonau, mae'r Pennaeth Archwilio Mewnol yn llunio adroddiad blynyddol i'r Pwyllgor Archwilio ei ystyried. Mae fformat yr Adroddiad Blynyddol yn cydymffurfio â gofynion y Côd Ymarfer.

Y farn gyffredinol yw bod yr Awdurdod yn gweithredu amgylchedd rheoli 'Digonol'. Ceir trefniadau Llywodraethu clir sydd â chyfrifoldebau Rheoli a Strwythurau Pwyllgorau pendant ar waith. Mae Rheoli Risg a'r fframwaith rheoli yn gadarn ar y cyfan ac yn cael eu gweithredu'n eithaf cyson. Mae gan yr Awdurdod Gyfansoddiad sefydledig, ac mae wedi datblygu Polisiâu a chymeradwyo Rheolau Gweithdrefn Ariannol sy'n rhoi cyngor ac

arweiniad i'r holl staff ac aelodau. Mae gwaith sicrwydd digonol wedi ei gyflawni i ddod i gasgliad rhesymol ynghylch digonolrwydd ac effeithiolrwydd amgylchedd rheoli mewnol yr Awdurdod. Lle bo gwendidau wedi eu clustnodi drwy adolygiadau, mae Archwilio Mewnol wedi gweithio gyda'r rheolwyr i gytuno ar gamau unioni priodol ac amserlen ar gyfer gwella

Mae gan yr Awdurdod swyddogaeth Archwilio Mewnol effeithiol. Caiff y **Cynlluniau Archwilio Strategol a Blynyddol** eu cymeradwyo gan y Pwyllgor Archwilio bob blwyddyn a rhoddir adroddiadau rheolaidd i'r Pwyllgor Archwilio drwy'r flwyddyn ynghylch y cynnydd a wnaed ac unrhyw Wendidau Sylweddol a glustnodwyd.

Daeth y Safonau Archwilio Mewnol Sector Cyhoeddus (PSIAS) i rym o 1 Ebrill 2013 gan ei gwneud yn ofynnol i asesiad allanol gael ei gynnal ynghylch pob gwasanaeth archwilio mewnol. Mae'n rhaid i'r asesiad hwnnw gael ei wneud gan adolygydd annibynnol cymwys o'r tu allan i'r sefydliad o leiaf unwaith bob pum mlynedd.

Roedd y ddau ddull posibl o gynnal asesiadau allanol a amlinellwyd yn y Safonau yn cynnwys naill ai asesiad allanol llawn neu hunanasesiad mewnol sy'n cael ei ddilysu gan adolygydd allanol. Dewisodd Cyngor Sir Caerfyrddin fabwysiadu'r dull hunanasesu a gaiff ei ddilysu gan aseswr allanol profiadol sy'n meddu ar gymwysterau addas a'r wybodaeth angenrheidiol o ran rhoi'r PSIAS ar waith, fel y cytunwyd â Grŵp Prif Archwilywyr Cymru. Diben yr asesiad allanol yw helpu i wella'r modd y darperir y gwasanaeth archwilio i sefydliad. Bwriedir i'r asesiad fod yn broses gefnogol sy'n nodi cyfleoedd i ddatblygu ac sy'n helpu i wella gwerth y swyddogaeth archwilio i'r Awdurdod yn y pen draw. Daeth yr hunanasesiad a'r asesiad allanol i'r casgliad fod y Gwasanaeth Archwilio Mewnol yn cydymffurfio'n gyffredinol.

Yn ogystal â'r gwaith a gynlluniwyd, mae'r Uned Archwilio Mewnol yn ymchwilio i dwyll ac yn rhagweithio i ganfod twyll.

3.3.7.3 Archwilio Allanol (Swyddfa Archwilio Cymru)

Swyddfa Archwilio Cymru, sef Archwilydd Allanol yr Awdurdod, sy'n adolygu ac yn rhoi sylwadau ar agweddau ariannol ar y Llywodraethu Corfforaethol, sy'n cynnwys cyfreithlondeb y trafodion ariannol, y sefyllfa ariannol, y systemau Rheolaeth Ariannol Fewnol a'r safonau ymddygiad ariannol a thwyll ac arferion llwgr

Caiff yr holl adroddiadau eu cyflwyno i'r pwyllgorau perthnasol, a hefyd rydym yn cadw cofnod o'r adroddiadau a'r argymhellion rheoleiddiol.

3.3.7.4 Asedau Gwybodaeth

Cyfarwyddwr Adfywio a Pholisi y Cyngor yw **Uwch-berchennog Risg Gwybodaeth** yr Awdurdod. Mae Grŵp Llywodraethu Gwybodaeth Corfforaethol yn cwrdd yn rheolaidd er mwyn diogelu gwybodaeth yr Awdurdod a'i chadw'n ddiogel. Darperir cofnodion y cyfarfodydd hyn i'w hystyried i'r Tîm Rheoli Corfforaethol.

Mae amryw o fesurau diogelu ar waith i warchod rhag colli neu ryddhau gwybodaeth bersonol. Mae'r mesurau diogelu hyn yn cynnwys amgryptio cyfrifiaduron côl, cyfryngau storio cofau a dyfeisiau eraill. Mae'r Awdurdod yn cyflogi:

- Swyddog Diogeledd TG sy'n cynghori ynghylch diogeledd data. Hefyd cyflogir swyddogion ymgynghorol ac ymgynghorwyr allanol o bryd i'w gilydd i brofi trefniadau diogeledd y Cyngor a chynghori yn eu cylch.

- Swyddog Diogelu Data sy'n cynghori ynghylch cydymffurfio â'r gyfraith ac sy'n sicrhau bod polisïau a gweithdrefnau ar waith ac y cydymffurfir â hwy.

Caiff y mesurau diogelu hyn eu hadolygu'n barhaus ac maent yn cynnwys atebion technegol ynghyd â hyfforddiant i staff sy'n ymwneud â rheoli a thrin data sensitif.

Mae Swyddog Diogelu Data yr Awdurdod yn gweithio'n agos gyda'r Gwasanaethau TGCh a gwasanaethau ac adrannau perthnasol eraill ar hyn o bryd i asesu a pharatoi ar gyfer cyflwyno'r Rheoliad Diogelu Data Cyffredinol newydd sy'n dod i rym ym mis Mai 2018. Mae hyfforddiant ar gyfer rheolwyr trydedd haen yn cael ei gyflwyno ac mae modiwl e-ddysgu wedi cael ei gyhoeddi i bob aelod o staff.

3.3.7.5 Adolygu Effeithiolrwydd

Cynhelir adolygiad rheolaidd o effeithiolrwydd ein trefniadau Llywodraethu (gan gynnwys y system Rheoli Mewnol) a hynny gan y Grŵp Llywodraethu Corfforaethol drwy ei waith.

Mae'r adolygiad yn cael gwybodaeth i'w lywio gan reolwyr yr Awdurdod sy'n gyfrifol am ddatblygu a chynnal yr amgylchedd llywodraethu, gan Adroddiad Blynyddol y Pennaeth Archwilio Mewnol a hefyd gan sylwadau'r Archwilwyr Allanol (Swyddfa Archwilio Cymru).

Er mwyn mesur pa mor effeithiol yw'r fframwaith llywodraethu gofynnir am dystiolaeth a datganiadau sicrwydd gan y canlynol

- Y Cyngor
- Yr Arweinyddiaeth / Y Bwrdd Gweithredol
- Aelodau'r Bwrdd Gweithredol
- Y Cynllun Dirprwyo i Swyddogion
- Y Pwyllgor Archwilio / y Pwyllgorau Craffu / y Grŵp Llywio Rheoli Risg
- Y Pwyllgor Safonau
- Archwilio Mewnol
- Archwilio Allanol
- Ombwdsmon Gwasanaethau Cyhoeddus Cymru

3.3.7.6 Y Cyngor

Mae'r Cyngor yn cwrdd bob mis ac yn gwneud penderfyniadau ynghylch swyddogaethau'r Cyngor. Cyhoeddir ei Agendâu o leiaf 3 diwrnod cyfan cyn y cyfarfodydd, ac mae ei gyfarfodydd yn agored i'r cyhoedd (yn amodol ar eithriadau) ac ar y we. Cyhoeddir ei gofnodion ac maent ar gael i'r cyhoedd.

Daeth Adroddiad Gwella Blynyddol 2016-17 Swyddfa Archwilio Cymru, a gyhoeddwyd ym mis Mehefin 2017, i'r casgliad bod y Cyngor yn bodloni ei ofynion statudol mewn perthynas â gwelliant parhaus. Disgwylir Adroddiad Gwella Blynyddol Swyddfa Archwilio Cymru 2017/18 ddiwedd Mehefin/dechrau Gorffennaf.

3.3.7.7 Yr Arweinyddiaeth / Y Bwrdd Gweithredol

Mae'r Bwrdd Gweithredol yn gwneud penderfyniadau ynghylch swyddogaethau'r weithrediaeth o fewn y fframwaith polisi a chyllideb a bennir gan y Cyngor. Cyhoeddir yr Agenda o leiaf 3 diwrnod cyfan cyn ei gyfarfodydd a chynhelir y cyfarfodydd yn gyhoeddus (yn amodol ar eithriadau statudol) ac ar y we. Cyhoeddir ei gofnodion a gall ei benderfyniadau gael eu 'galw i mewn' gan y Pwyllgor Craffu perthnasol (gweler paragraff 3.3.6.3).

Yn dilyn yr etholiad llywodraeth leol yn 2017 ffurfiwyd Gweinyddiaeth Glymblaid rhwng Grŵp Plaid a'r Grŵp Annibynnol â 7 sedd i Grŵp Plaid a 3 sedd i'r Grŵp Annibynnol.

Mae'r Awdurdod yn cwrdd â'r Cynghorau Tref a'r Cynghorau Cymuned ddwywaith y flwyddyn mewn Fforwm ffurfiol.

3.3.7.8 Aelodau o'r Bwrdd Gweithredol

Mae gan Aelodau o'r Bwrdd Gweithredol bwerau gwneud penderfyniadau mewn perthynas â'u meysydd portffolio eu hunain. Cyhoeddir eu penderfyniadau ac maent yn amodol ar gael eu 'galw i mewn' gan y Pwyllgorau Craffu perthnasol (gweler paragraff 3.3.6.3). Mae'r portffolios wedi cael eu newid yn dilyn etholiadau 2017.

3.3.7.9. Y Pwyllgor Archwilio

Mae'r Pwyllgor Archwilio yn cwrdd drwy gydol y flwyddyn i roi sicrwydd annibynnol i'r Awdurdod ynghylch pa mor effeithiol yw'r Rheoli Mewnol a'r Fframwaith Rheoli Risg.

Mae'r Pwyllgor Archwilio yn gyfrifol hefyd am gymeradwyo Datganiad Cyfrifon yr Awdurdod.

O dan **Fesur Llywodraeth Leol Cymru 2011** mae'n orfodol fod gan Awdurdodau Lleol Bwyllgor Archwilio. Yn ôl y Mesur mae'n rhaid cael Aelod Allanol annibynnol â Phleidlais ar y Pwyllgor Archwilio.

Mae Proffiliau Swyddi ar gael ar gyfer Cadeirydd y Pwyllgor Archwilio ac Aelodau'r Pwyllgor Archwilio. Yn unol â Mesur Llywodraeth Leol 2011, mae Cadeirydd y Pwyllgor Archwilio yn Aelod o Grŵp yr Wrthblaid.

3.4 Materion Llywodraethu i Fynd i'r Afael â hwy

Mae angen ystyried a mynd i'r afael â'r materion Llywodraethu ychwanegol canlynol yn ystod y 12 mis nesaf:

1. Sicrhau bod yr adrannau'n monitro ac yn cymryd camau gweithredu o ran yr holl Argymhellion a Chynigion Rheoliadol cytunedig a dilys. Datblygu dangosfwrdd/swyddogaeth PIMS i alluogi hyn.
2. **Ar gyfer 2017/18** - Cyhoeddi Adroddiad Blynyddol am ein Hamcanion Llesiant 2017/18 erbyn **31 Hydref 2018**.
3. **Ar gyfer 2018/19**
 - Cyhoeddi Strategaeth Gorfforaethol 2018-23 newydd erbyn 30 Mehefin 2018 a monitro Cynlluniau Gweithredu drwy PIMS
 - Sicrhau bod ein Hamcanion Llesiant yn cael eu hystyried fel rhan o'r broses Pennu Cyllideb.
 - Cyhoeddi polisi tâl erbyn mis Ebrill 2019 yn unol ag Adran 38 o'r Ddeddf Lleoliaeth
 - Datblygu model cyflogau a'i roi ar waith i gynnwys y cytundeb cyflog cenedlaethol ar y cyd ag undebau llafur
 - Monitro a gwerthuso camau gweithredu Ffrwd Waith/Grŵp Strategaeth y Bobl yn ymwneud ag argymhellion Swyddfa Archwilio Cymru o ran Rheoli Perfformiad Pobl
 - Cyflwyno polisi gwirio diwygiedig o ran y Gwasanaeth Datgelu a Gwahardd
 - Diweddarau'r Côt Llywodraethu er mwyn sicrhau ei fod yn cydymffurfio â safonau CIPFA a Deddf Llesiant Cenedlaethau'r Dyfodol.
 - Y Fargen Ddinesig - monitro ac asesu effaith y Fargen Ddinesig

Yn ystod y flwyddyn sydd i ddod rydym yn bwriadu cymryd camau i fynd i'r afael â'r materion uchod er mwyn gwella ein trefniadau Llywodraethu ymhellach. Yn Atodiad 2, atodwyd Cynllun Gweithredu yn crynhoi'r Camau Gweithredu uchod, y Swyddogion Cyfrifol a'r Dyddiadau Targed. Rydym wedi ein bodloni y bydd y camau hyn yn mynd i'r afael â'r angen am welliannau a byddwn yn monitro'r modd y cânt eu rhoi ar waith a'u gweithredu fel rhan o'n hadolygiad blynyddol nesaf.

Cymeradwyo

Arweinydd y Cyngor

Dyddiad: 14 Mehefin 2018

Prif Weithredwr

Dyddiad: 14 Mehefin 2018

ATODIAD 1**Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW
IDDYNT AC A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL**

Y FFYN- HONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD	STATWS
DLIB 2013/14 Rhif 5b	Adolygu Rheolau'r Weithdrefn Ariannol a sicrhau bod Rheolwyr Cyllideb yn llwyr ymwybodol o'u cyfrifoldebau	Pennaeth Archwilio, Rheoli Risg a Chaffael	Rheolau'r Weithdrefn Ariannol i'w diweddarau a'u cymeradwyo gan y Pwyllgor Archwilio	Ar waith
DLIB 2014/15 Rhif 6	Ymateb i Reoliad Diogelu Data Cyffredinol newydd yr Undeb Ewropeaidd (GDPR) (sy'n disodli Deddf Diogelu Data 1998)	Y Cyfarwyddwr Adfywio a Polisi	Mae Swyddog Diogelu Data yr Awdurdod yn gweithio'n agos gyda'r Gwasanaethau TGCh a gwasanaethau ac adrannau perthnasol eraill i asesu gofynion a pharatoi ar gyfer cyflwyno'r rheoliadau newydd sy'n dod i rym ym mis Mai 2018. Mae hyfforddiant a chymorth yn cael eu darparu i staff yn ôl yr angen.	Ar waith
DLIB 2014/15 Rhif 8	Monitro cynnydd o ran gweithredu gwelliannau o ran rheoli'r Grant Cefnogi Pobl	Pennaeth Tai a Diogelu'r Cyhoedd	Mae monitro ar waith drwy adroddiadau chwarterol i'r Pwyllgor Archwilio. Mae'r cynnydd wedi bod yn gadarnhaol ac mae newidiadau wedi cael eu gweithredu. Bellach mae'r Pwyllgor Archwilio wedi gofyn am adroddiadau chwe-misol.	Ar waith Adroddiad yn dal i cael ei gyflwyno i'r Pwyllgor Archwilio, bellach bob 6 mis
DLIB 2015/16 Rhif 1	Ymateb i Ddeddf newydd Llesiant Cenedlaethau'r Dyfodol a datblygu perthynas waith effeithiol ar y cyd â phartneriaid yn y Bwrdd Gwasanaethau Cyhoeddus.	Y Cyfarwyddwr Adfywio a Polisi	Bwrdd Gwasanaethau Cyhoeddus wedi'i sefydlu ym mis Mai 2016. Mae Cynllun Llesiant y Bwrdd Gwasanaethau Cyhoeddus wedi cael ei gyhoeddi a'i gymeradwyo.	Cwblhawyd
DLIB 2015/16 Rhif 2	Monitro Cydymffurfiaeth â Safonau'r Gymraeg.	Y Cyfarwyddwr Adfywio a Polisi	Safonau newydd wedi'u cyflwyno ar draws yr Awdurdod. Bydd monitro cydymffurfiaeth yn digwydd yn barhaus.	Cwblhawyd

<i>Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW IDDYNT AC A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL</i>				
Y FFYN-HONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD	STATWS
DLIB 2015/16 Rhif 3	Sicrhau bod Cynllun Gweithredu, mewn perthynas â chynigion gwella a fynegwyd yn Asesiad Corfforaethol 2015/16, yn cael ei gwblhau a'i fonitro.	Y Cyfarwyddwr Adfywio a Polisi	Cytunwyd ar Gynllun Gweithredu 25 pwynt. Cafodd ei gynnwys yn ein Hadroddiad Blynyddol a Chynllun Gwella (ARIP) am 2016/17 a'i fonitro drwy gydol y flwyddyn. Roedd y Cynllun Gweithredu hwn ar ddangosfwrdd y Tîm Rheoli Corfforaethol a'r Bwrdd Gweithredol Rhagarweiniol. Mae Adroddiad Gwella Blynyddol Swyddfa Archwilio Cymru ar gyfer 2016/17 yn cynnwys dilyniant i'r Asesiad Corfforaethol.	Cwblhawyd
DLIB 2015/16 Rhif 7	Asesu a monitro effaith Partneriaeth y Fargen Ddinesig ar yr Awdurdod	Y Cyfarwyddwr Adfywio a Polisi	Cafodd Bargen Ddinesig Bae Abertawe ei llofnodi gan Lywodraethau Cymru a'r DU ar 20 Mawrth 2017. Cyngor Sir Caerfyrddin fydd y Swyddfa Ranbarthol a'r corff arweiniol atebol. Cafodd Cytundeb y Cyd-bwyllgor ei gyflwyno i'r Bwrdd Gweithredol ar 4 Mehefin 2018. Disgwylir y llofnodi terfynol pan bydd y pedwerydd Awdurdod yn cyflwyno i'w Bwrdd Gweithredol yn Gorffennaf 2018.	Cwblhawyd
DLIB 2015/16 Rhif 9	Datblygu Strategaeth Rheoli Risg a Strategaeth Dilyniant Busnes newydd	Pennaeth Archwilio, Rheoli Risg a Chaffael	Drafftiiwyd a chytunwyd â'r Aelod o'r Bwrdd Gweithredol (Hyrwyddwr Risg) - dilyn y broses gymeradwyo bellach	Ar waith
DLIB 2016/17 Rhif 1	Sicrhau bod yr adrannau'n monitro ac yn cymryd camau gweithredu o ran yr holl Argymhellion a Chynigion Rheoliadol cytunedig a dilys. Datblygu dangosfwrdd / swyddogaeth PIMS i alluogi hyn.	Cyfarwyddwr Adfywio a Pholisi		Disgwylir erbyn - Gorffennaf 2018

Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW IDDYNT AC A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL

Y FFYN-HONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD	STATWS
DLIB 2016/17 Rhif 2	Ar gyfer 2016/17 – Cyhoeddi Adroddiad Blynyddol am berfformiad 2016/17 a'n cynnydd o ran ail flwyddyn ein Strategaeth Gorfforaethol.	Cyfarwyddwr Adfywio a Pholisi		Cwblhawyd
DLIB 2016/17 Rhif 3	Ar gyfer 2017/18 <ul style="list-style-type: none"> • Cyhoeddi ein Hamcanion Llesiant • cyhoeddi ein Cynlluniau Gweithredu ar ein Hamcanion Llesiant ar gyfer 2017/18 a monitro eu gweithrediad • bodloni disgwyliadau Llywodraethu Corfforaethol Deddf Llesiant Cenedlaethau'r Dyfodol • yn ystod y flwyddyn parhau i fabwysiadu a chryfhau 5 ffordd o weithio 	Y Prif Weithredwr Cynorthwyol (Adfywio a Pholisi)	Cwblhawyd a chyhoeddwyd yr amcanion Monitro a chyflwyno adroddiadau bob chwarter Mae'r adroddiad blynyddol yn cynnwys blwyddyn un yr Amcanion Llesiant Comisiynydd wedi cyhoeddi'r adroddiad	Cwblhawyd
DLIB 2016/17 Rhif 4	Sicrhau bod ein Hamcanion Llesiant yn llywio'r broses Pennu Cyllideb.	Y Prif Weithredwr Cynorthwyol (Adfywio a Pholisi)	Un o ddisgwyliadau allweddol y Ddeddf yw bod y Strategaeth Gorfforaethol yn rhoi sylw i sut mae'r adnoddau yn cyd-fynd â'r blaenoriaethau	Ar waith
DLIB 2016/17 Rhif 5	Sicrhau mwy o integreiddio rhwng y Gwasanaeth a Chynllunio Ariannol fel y cytunir â Swyddfa Archwilio Cymru yn yr Adroddiad Cynllunio Ariannol	Pennaeth y Gwasanaethau Ariannol	Sicrhau bod cynlluniau busnes yn cyd-fynd â data perfformiad a chynllunio ariannol. Trafodaeth mewn seminarau i'r Aelodau	Cwblhawyd

**Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW
IDDYNT AC A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL**

Y FFYN- HONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD	STATWS
DLIB 2016/17 Rhif 6	Adolygu a monitro prosesau diogelu cyflogaeth mewn perthynas â: <ul style="list-style-type: none"> • Cadw cofnod Adnoddau Dynol o ran cwynion ac archwiliadau mewn perthynas â staff; • Darparu geirda ar gyfer swyddi sy'n rhan o weithgaredd a reoleiddir; Gwiriadau cyn-cyflogi ar gyfer swyddi sy'n rhan o weithgaredd a reoleiddir.	Y Cyfarwyddwr Cymunedau	Mesurau perfformiad allweddol yn cael eu hystyried bob chwarter. Adolygodd Archwilio Mewnol y trefniant eto eleni gan nodi gwelliannau yn y prosesau	Ar waith
DLIB 2016/17 Rhif 7	Adolygu'r Polisi Recriwtio a Dethol i sicrhau cydymffurfiaeth â deddfwriaeth cyflogaeth a chefnogi'r adolygiad o'r broses recriwtio	Rheolwr y Gwasanaethau Pobl	Drafftwyd Yn destun ymgynghoriad ar hyn o bryd.	Ar waith
DLIB 2016/17 Rhif 8	Cyhoeddi Polisi Tâl erbyn mis Ebrill 2018 yn unol ag Adran 38 o'r Ddeddf Lleoliaeth	Y Prif Weithredwr Cynorthwyol (Rheoli Pobl)	Gwaith wedi ei ddechrau. Eisoës yn cydymffurfio â gofynion Llywodraeth Cymru.	Cwblhawyd
DLIB 2016/17 Rhif 9	Monitro a gwerthuso argymhellion a wnaed gan Grŵp Gorchwyl a Gorffen Adolygu Rheoli Pobl	Y Prif Weithredwr Cynorthwyol (Adfywio a Pholisi)	Bydd y Grŵp Strategaeth Pobl yn monitro'r camau a bennwyd gan eu grŵp.	Cwblhawyd

ATODIAD 2

MATERION LLYWODRAETHU - CYNLLUN GWEITHREDU			
MATERION LLYWODRAETHU NEWYDD A NODWYD ELENI YN Y DATGANIAD LLYWODRAETHU BLYNYDDOL			
CYF. Y MATER	Y CAM GWEITHREDU	Y SWYDDOG CYFRIFOL	Y DYDDIAD TARGED
DLIB 2017/18 Rhif 1	Ar gyfer 2017/18 - Cyhoeddi Adroddiad Blynyddol am berfformiad 2017/18 mewn perthynas â'n Hamcanion Llesiant	Y Cyfarwyddwr Adfywio a Polisi	31 Hydref 2018
DLIB 2017/18 Rhif 2	Ar gyfer 2018/19 Cyhoeddi ein Strategaeth Gorfforaethol newydd sy'n cydgrynhoi nifer o gynlluniau. 1. Mae'n disodli Strategaeth Gorfforaethol 2015-20 2. Mae'n cynnwys ein Hamcanion Gwella, yn unol â gofynion Mesur Llywodraeth Leol 2009 3. Mae'n cynnwys ein Hamcanion Gwella, yn unol â gofynion Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015. 4. Mae'n cynnwys prosiectau a rhaglenni allweddol Bwrdd Gweithredol Cyngor Sir Caerfyrddin am y 5 mlynedd nesaf, fel y nodir yn 'Symud Ymlaen yn Sir Gaerfyrddin: y 5 mlynedd nesaf'.	Y Cyfarwyddwr Adfywio a Polisi	Mehefin 2018
DLIB 2017/18 Rhif 3	Sicrhau bod ein Hamcanion Llesiant yn llywio'r broses Pennu Cyllideb.	Y Cyfarwyddwr Adfywio a Polisi Pennaeth y Gwasanaethau Ariannol	Rhagfyr 2018
DLIB 2017/18 Rhif 4	Cyhoeddi polisi tâl erbyn mis Ebrill 2019 yn unol ag Adran 38 o'r Ddeddf Lleoliaeth	Y Prif Weithredwr Cynorthwyol – Rheoli Pobl	Ebrill 2019
DLIB 2017/18 Rhif 5	Datblygu model cyflogau a'i roi ar waith i gynnwys y cytundeb cyflog cenedlaethol ar y cyd ag undebau llafur	Y Prif Weithredwr Cynorthwyol – Rheoli Pobl	Ebrill 2019

MATERION LLYWODRAETHU - CYNLLUN GWEITHREDU**MATERION LLYWODRAETHU NEWYDD A NODWYD ELENI YN
Y DATGANIAD LLYWODRAETHU BLYNYDDOL**

CYF. Y MATER	Y CAM GWEITHREDU	Y SWYDDOG CYFRIFOL	Y DYDDIAD TARGED
DLIB 2017/18 Rhif 6	Monitro a gwerthuso camau gweithredu Ffrwd Waith/Grŵp Strategaeth y Bobl yn ymwneud ag argymhellion Swyddfa Archwilio Cymru o ran Rheoli Perfformiad Pobl	Y Prif Weithredwr Cynorthwyol – Rheoli Pobl	Mawrth 2019
DLIB 2017/18 Rhif 7	Cyflwyno polisi gwirio diwygiedig o ran y Gwasanaeth Datgelu a Gwahardd	Y Prif Weithredwr Cynorthwyol – Rheoli Pobl	Mawrth 2019
DLIB 2017/18 Rhif 8	Diweddarau'r Côt Llywodraethu er mwyn sicrhau ei fod yn cydymffurfio â safonau CIPFA a Deddf Llesiant Cenedlaethau'r Dyfodol.	Pennaeth Refeniw a Chydymffurfiaeth Ariannol	Mawrth 2019
DLIB 2017/18 Rhif 9	Y Fargen Ddinesig - monitro ac asesu effaith y Fargen Ddinesig	Y Cyfarwyddwr Adfywio a Pholisi Cyfarwyddwr y Gwasanaethau Corfforaethol	

5 DATGANIADAU CYLLIDOL

Mae'r datganiadau cyllidol yn cynnwys y canlynol:

5.1 DADANSODDIAD GWARIANT A CHYLLID

Mae'r Dadansoddiad Gwariant a Chyllid yn dangos sut mae'r gwariant blynyddol yn cael ei ddefnyddio a'i gyllido o adnoddau (grantiau'r llywodraeth, rhenti a'r dreth gyngor) gan awdurdodau lleol o gymharu â'r adnoddau hynny a ddefnyddir neu a enillir gan awdurdodau yn unol ag arferion cyfrifyddu a dderbynnir yn gyffredinol. Hefyd mae'n dangos sut mae'r gwariant hwn yn cael ei ddyrannu rhwng adrannau'r Cyngor at ddibenion gwneud penderfyniadau. Caiff incwm a gwariant y cyfrifir amdanynt o dan arferion cyfrifyddu a dderbynnir yn gyffredinol eu cyflwyno'n fwy llawn yn y Datganiad Incwm a Gwariant Cynhwysfawr.

5.2 Y DATGANIAD INCWM A GWARIANT CYNHWYSFAWR

Mae'r datganiad hwn yn dangos y gost cyfrifyddu yn ystod y flwyddyn o ddarparu gwasanaethau yn unol â'r arferion cyfrifyddu a dderbynnir yn gyffredinol yn hytrach na'r swm sydd i'w ariannu o'r trethiant. Bydd Awdurdodau yn codi'r trethiant i dalu am wariant yn unol â'r rheoliadau: gallai hyn fod yn wahanol i'r gost cyfrifyddu. Dangosir sefyllfa'r trethiant yn y Datganiad Symudiadau yng Nghronfeydd yr Awdurdod. Dangosir sefyllfa'r trethiant yn y Dadansoddiad Gwariant a Chyllid a'r Datganiad Symudiadau yng Nghronfeydd.

5.3 DATGANIAD AM Y SYMUDIADAU YNG NGHRONFEYDD YR AWDURDOD

Mae'r datganiad hwn yn dangos y symudiadau yn ystod y flwyddyn yn y gwahanol gronfeydd sydd gan yr Awdurdod. Maen nhw wedi'u dadansoddi yn ôl 'cronfeydd defnyddiadwy' (hynny yw cronfeydd y gellir eu defnyddio ar gyfer gwariant neu i leihau trethi lleol) a chronfeydd eraill. Mae'r Datganiad yn dangos sut mae symudiadau blwyddyn cronfeydd yr Awdurdod wedi'u rhannu'n enillion a cholledion yn unol ag arferion cyfrifyddu a dderbynnir yn gyffredinol a'r addasiadau statudol sydd eu hangen i ddychwelyd y cyfrifon i'r symiau oedd yn daladwy i'r dreth gyngor a rhenti preswylfeydd am y flwyddyn. Mae'r llinell Cynnydd/Gostyngiad Net yn dangos Balans statudol Cronfa'r Cyngor a symudiadau Balans y Cyfrif Refeniw Tai yn ystod y flwyddyn yn dilyn yr addasiadau hyn.

5.4 Y FANTOLEN

Mae'r Fantolen yn dangos gwerth yr asedau a'r rhwymedigaethau sydd gan yr Awdurdod ar ddyddiad y fantolen. Mae asedau net yr Awdurdod (hynny yw, yr asedau namyn y rhwymedigaethau) yn cyfateb i'r cronfeydd sydd gan yr Awdurdod. Mae dau ddsbarth o gronfeydd. Y dosbarth cyntaf yw'r cronfeydd defnyddiadwy, hynny yw, y cronfeydd y gall yr Awdurdod eu defnyddio i ddarparu gwasanaethau. Mae angen bod yn ddarbodus wrth dynnu o'r cronfeydd a thalu sylw i unrhyw gyfyngiadau statudol ar y defnydd sydd i'w wneud ohonynt (ee y Cronfeydd Cyfalaf na cheir eu defnyddio ond ar gyfer gwariant cyfalaf neu i ad-dalu dyled). Yn yr ail ddsbarth mae'r cronfeydd hynny *na* all yr Awdurdod eu defnyddio i ddarparu gwasanaethau. Yn eu plith mae cronfeydd sydd ag enillion neu golledion ar bapur yn unig (ee y Gronfa Ailbrisiad, lle byddai'r symiau ond ar gael i ddarparu gwasanaethau pe byddai'r asedau'n cael eu gwerthu); a chronfeydd sydd â'r gwahaniaethau amseru a ddangosir yn y llinell 'Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau' yn y Datganiad Symudiadau yng Nghronfeydd yr Awdurdod.

5.5 Y DATGANIAD LLIF ARIAN

Mae'r Datganiad Llif Arian yn dangos y newidiadau yn arian parod ac arian cyfwerth yr Awdurdod yn ystod y cyfnod adrodd. Mae'r datganiad yn dangos sut mae'r Awdurdod yn creu ac yn defnyddio arian ac adnoddau cyfwerth ag arian drwy ddsbarthu'r llif arian yn weithgareddau gweithredol, buddsoddi ac ariannu. Mae swm y llif arian net sy'n deillio o'r gweithgareddau gweithredol yn bwysig i ddangos i ba raddau y mae gweithrediadau'r Awdurdod yn cael eu hariannu gan drethi ac incwm grant neu gan y rhai sy'n derbyn gwasanaethau gan yr Awdurdod. Mae gweithgareddau buddsoddi yn cynrychioli'r graddau y mae arian wedi'i ddefnyddio ar gyfer adnoddau y bwriedir iddynt gyfrannu at wasanaethau'r Awdurdod yn y dyfodol. Mae llif yr arian o'r gweithgareddau ariannu yn ddefnyddiol i broffwydo faint fydd y rhai sy'n darparu cyfalaf i'r Awdurdod (hynny yw, benthyca) yn ei hawlio yn y dyfodol.

5.1 DADANSODDIAD GWARIANT A CHYLLID**Y gwahaniaeth rhwng (Gwarged)/Diffyg Cronfa'r Cyngor (CC) a'r Cyfrif Refeniw Tai (CRT) a (Gwarged)/Diffyg y Datganiad Incwm a Gwariant Cynhwysfawr**

2017-18

	Gwariant Net a chodir ar y CC a'r CRT £'000	Cyfanswm Addasiadau £'000	Gwariant Net yn y Datganiad Incwm a Gwariant Cynhwysfawr £'000
Adran			
Prif Weithredwr	9,035	2,601	11,636
Addysg a Phlant	143,210	24,867	168,077
Gwasanaethau Corfforaethol	20,318	1,084	21,402
Cymunedau	86,435	12,831	99,266
Amgylchedd	43,222	12,459	55,681
Cyfrif Refeniw Tai	(20,097)	15,405	(4,692)
Yswiriant a Chorfforaethol	5,141	(4,476)	665
Cost y Gwasanaethau	287,264	64,771	352,035
Incwm a Gwariant Arall	(300,658)	(12,590)	(313,248)
(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(13,394)	52,181	38,787
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd (Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	6,812		
	(6,582)		
Balans CC a CRT ar 31ain Mawrth 2017: (Gwarged)/Diffyg	(23,315)		
Balans CC a CRT ar 31ain Mawrth 2018:	(29,897)		
2016-17			
Adran			
Prif Weithredwr	8,344	1,244	9,588
Addysg a Phlant	146,143	19,783	165,926
Gwasanaethau Corfforaethol	19,774	(624)	19,150
Cymunedau	86,242	7,706	93,948
Amgylchedd	41,637	9,361	50,998
Cyfrif Refeniw Tai	(18,973)	14,964	(4,009)
Yswiriant a Chorfforaethol	2,369	(3,345)	(976)
Cost y Gwasanaethau	285,536	49,089	334,625
Incwm a Gwariant Arall	(296,987)	(15,478)	(312,465)
(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(11,451)	33,611	22,160
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd (Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	6,035		
	(5,416)		
Balans CC a CRT ar 31ain Mawrth 2016: (Gwarged)/Diffyg	(17,899)		
Balans CC a CRT ar 31ain Mawrth 2017:	(23,315)		

Gweler nodyn 6.5 i gael Esboniad o'r addasiadau rhwng gwariant net sy'n daladwy i Gronfa'r Cyngor a'r Cyfrif Refeniw Tai a gwariant net yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Mae symiau 2016-17 wedi'u hail-ddatgan ar gyfer adrannau Prif Weithredwr a Gwasanaethau Corfforaethol i adlewyrchu trosglwyddiad rhwng y ddwy adran.

5.2 Y DATGANIAD INCWM A GWARIANT CYNHWYSFAWR

2016-17			2017-18		
Cyfanswm y Gwariant Gros £'000 (ail-ddatgan)	Cyfanswm yr Incwm Gros £'000 (ail-ddatgan)	Cyfanswm y Gwariant Net £'000 (ail-ddatgan)	Cyfanswm y Gwariant Gros £'000	Cyfanswm yr Incwm Gros £'000	Cyfanswm y Gwariant Net £'000
Adran					
14,696	(5,108)	9,588	17,299	(5,663)	11,636
204,707	(38,781)	165,926	210,350	(42,273)	168,077
71,399	(52,249)	19,150	73,389	(51,987)	21,402
148,120	(54,172)	93,948	158,108	(58,842)	99,266
75,420	(24,422)	50,998	80,357	(24,676)	55,681
33,820	(37,829)	(4,009)	34,421	(39,113)	(4,692)
(964)	(12)	(976)	672	(7)	665
547,198	(212,573)	334,625	574,596	(222,561)	352,035
Cost Net y Gwasanaethau					
Praeseptau ac Ardollau:					
	138	Parc Cenedlaethol Bannau Brycheiniog			138
	9,172	Awdurdod Tân Canolbarth a Gorllewin Cymru			9,349
	5,283	Cynghorau Cymuned			5,397
	14,191	Awdurdod Heddlu Dyfed Powys			15,313
	2,268	(Enillion)/colledion ar werthu asedau nad ydynt yn gyfredol (Gwarged)/Diffyg ar y Gweithgareddau Masnachu na cynhwysir yng Nghost Net y Gwasanaethau			(21)
	(369)			Nodyn 6.6	5,161
	30,683	Gwariant Gweithredol Arall			35,337
	17,636	Llog i'w Dalu a Costau Tebyg			17,613
	9,687	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net			9,425
	(386)	Incwm Buddsoddi a Llôg			(429)
	333	Incwm a gwariant yng nghyswllt eiddo buddsoddi a newidiadau yn y gwerth teg		Nodyn 6.11	2,113
	0	Incwm Arall			(229)
	27,270	Incwm a Gwariant Cyllido a Buddsoddi			28,493
	(195,966)	Grant Cynnal Refeniw		Nodyn 6.39	(191,881)
	(100,023)	Treth y Cyngor		Nodyn 6.7	(104,020)
	(55,720)	Enillion Net y Trethi Annomestig		Nodyn 6.8	(60,295)
	(18,709)	Grantiau a chyfraniadau cyfalaf		Nodyn 6.39	(20,882)
	(370,418)	Trethiant ac Incwm Grantiau Amhenodol			(377,078)
	22,160	(Gwarged)/Diffyg ar Darparu Gwasanaethau			38,787
	(9,150)	(Gwarged) neu Ddiffyg ar ôl ailbriso'r asedau Eiddo, Offeriant a Chyfarpar			11,777
	83,368	Ailfesur y rhywmedigaeth/(ased) buddion diffiniedig net			(67,425)
	74,218	Incwm a Gwariant Cynhwysfawr Arall			(55,648)
	96,378	Cyfanswm Incwm a Gwariant Cynhwysfawr			(16,861)

Mae Cost Net y Gwasanaethau, y Gwariant Gros a'r Incwm Gros am 2016-17 wedi'u hailddatgan i ddebydu costau a gaiff eu hadennill yn fewnol. Nid oes unrhyw newid wedi bod i'r Gwariant Net o ganlyniad i ailddatgan hyn.

Mae'r Gwariant Gros, yr Incwm Gros a'r Gwariant Net am 2016-17 wedi'u hailddatgan ar gyfer Adran y Prif Weithredwr a'r Gwasanaethau Corfforaethol i adlewyrchu trosglwyddiad gwasanaeth rhwng y ddwy adran.

5.3 DATGANIAD AM Y SYMUDIADAU YNG NGHRONFEYDD YR AWDURDOD

	Balans Cronfa'r Cyngor	Cronfeydd Wrth Gefn sydd wedi'u Clustnodi	Cyfrif Refeniw Tai	Cronfa Wrth Gefn Derbyniadau Cyfalaf	Cronfa Wrth Gefn Atgyweiriadau Mawr	Gronfa Grantiau Cyfalaf Heb eu Defnyddio	CYFANSWM CRONFEYDD Y GELLIR EU DEFNYDDIO	Cronfeydd na ellir eu defnyddio	CYFANSWM CRONFEYDD YR AWDURDOD
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balans ar 31 Mawrth 2016	(8,779)	(69,808)	(9,120)	(18,633)	0	(863)	(107,203)	(620,380)	(727,583)
Symudiadau yn y cronfeydd yn ystod 2016/17									
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau Incwm a Gwariant	22,520	0	(360)	0	0	0	22,160	0	22,160
Cynhwysfawr Arall	0	0	0	0	0	0	0	74,218	74,218
Cyfanswm Incwm a Gwariant Cynhwysfawr	22,520	0	(360)	0	0	0	22,160	74,218	96,378
Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau (nodyn 6.4)	(28,786)	0	(4,825)	3,658	0	272	(29,681)	29,681	0
(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i'r Cronfeydd a Glustnodwyd	(6,266)	0	(5,185)	3,658	0	272	(7,521)	103,899	96,378
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.23)	5,741	(6,035)	294	0	0	0	0	0	0
(Cynnydd)/Gostyngiad yn y flwyddyn	(525)	(6,035)	(4,891)	3,658	0	272	(7,521)	103,899	96,378
Balans ar 31 Mawrth 2017	(9,304)	(75,843)	(14,011)	(14,975)	0	(591)	(114,724)	(516,481)	(631,205)
Symudiadau yn y cronfeydd yn ystod 2017/18									
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau Incwm a Gwariant	40,227	0	(1,440)	0	0	0	38,787	0	38,787
Cynhwysfawr Arall	0	0	0	0	0	0	0	(55,648)	(55,648)
Cyfanswm Incwm a Gwariant Cynhwysfawr	40,227	0	(1,440)	0	0	0	38,787	(55,648)	(16,861)
Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau (nodyn 6.4)	(47,418)	0	(4,763)	6,358	0	27	(45,796)	45,796	0
(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i'r Cronfeydd a Glustnodwyd	(7,191)	0	(6,203)	6,358	0	27	(7,009)	(9,852)	(16,861)
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.23)	6,712	(6,812)	100	0	0	0	0	0	0
(Cynnydd)/Gostyngiad yn y flwyddyn	(479)	(6,812)	(6,103)	6,358	0	27	(7,009)	(9,852)	(16,861)
Balans ar 31 Mawrth 2018	(9,783)	(82,655)	(20,114)	(8,617)	0	(564)	(121,733)	(526,333)	(648,066)

5.4 Y FANTOLEN

31/03/17 £'000			£'000	31/03/18 £'000
		Nodiadau		
1,321,435	Eiddo, Offeriant a Chyfarpar	6.9	1,306,643	
2,246	Asedau Treftadaeth	6.10	2,246	
25,290	Eiddo Buddsoddi	6.11	22,552	
1,961	Buddsoddiadau Tymor Hir	6.12	1,953	
6,128	Dyledwyr Tymor Hir	6.13	7,926	
<u>1,357,060</u>	Asedau Tymor Hir			<u>1,341,320</u>
22,155	Buddsoddiadau Tymor Byr	6.14	22,184	
0	Asedau a Ddelir i'w Gwerthu	6.15	0	
977	Stocrestrau	6.16	1,030	
50,794	Dyledwyr Tymor Byr	6.17	53,494	
16,022	Arian Parod ac Arian Cyfwerth	6.18	18,782	
<u>89,948</u>	Asedau Cyfredol			<u>95,490</u>
(13,203)	Benthyciadau Tymor Byr	6.19	(10,018)	
(57,723)	Credydwyr Tymor Byr	6.20	(59,814)	
(1,755)	Darpariaethau	6.21	(2,056)	
<u>(72,681)</u>	Rhwymedigaethau Cyfredol			<u>(71,888)</u>
(3,757)	Darpariaethau	6.21	(3,216)	
(378,071)	Benthyciadau Tymor Hir	6.22	(392,936)	
(361,294)	Rhwymedigaethau Tymor Hir Arall	6.45	(320,704)	
<u>(743,122)</u>	Rhwymedigaethau Tymor Hir			<u>(716,856)</u>
<u>631,205</u>	Asedau Net			<u>648,066</u>
9,304	Balans Cronfa'r Cyngor		9,783	
14,011	Cyfrif Refeniw Tai	7.2	20,114	
	Cronfeydd Wrth Gefn Cronfa'r Cyngor sydd wedi'u			
74,133	Clustnodi	6.23	81,140	
	Cronfeydd Cronfa'r Cyngor a ddelir gan ysgolion yn unol			
1,710	â RHYLL	6.23	1,515	
0	Atgyweiriadau Mawr	6.23	0	
14,975	Cronfa Wrth Gefn Derbyniadau Cyfalaf Defnyddiadwy	6.24	8,617	
591	Grantiau Cyfalaf nas Cymhwyswyd	6.25	564	
<u>114,724</u>	Cyfanswm Cronfeydd Defnyddiadwy			<u>121,733</u>
331,384	Cronfa Ailbrisiad	6.26	308,873	
552,106	Cyfrif Addasiadau Cyfalaf	6.27	543,920	
(884)	Cyfrif Addasiadau Offerynnau Ariannol	6.28	(937)	
336	Cronfa Derbyniadau Cyfalaf Gohiriedig	6.29	332	
(361,294)	Cronfa Bensiynau	6.30	(320,704)	
(5,167)	Cyfrif Absenoldebau Cronedig	6.31	(5,151)	
<u>516,481</u>	Cronfeydd na ellir eu defnyddio			<u>526,333</u>
<u>631,205</u>	Cyfanswm Cronfeydd			<u>648,066</u>

5.5 Y DATGANIAD LLIF ARIAN

2016-17 £'000		Nodiadau	2017-18 £'000
130,179	Trethiant		131,492
343,073	Grantiau		333,248
14,468	Rhenti		15,221
188	Llog a Dderbyniwyd		165
93,378	Derbyniadau arall o gweithgareddau gweithredol		105,846
581,286	Mewnlifoedd Arian a cynhyrchwyd o gweithgareddau gweithredol		585,972
(202,567)	Arian a Dalwyd i Weithwyr ac ar eu Rhan		(211,970)
(28,241)	Budd-dal Tai a Dalwyd Allan		(27,310)
(48,002)	Taliadau NNDR i'r Gronfa Genedlaethol		(47,433)
(19,474)	Praeseptau a Dalwyd		(20,710)
(17,737)	Llog a Dalwyd		(17,822)
(238,461)	Taliadau arall am gweithgareddau gweithredol		(232,400)
(554,482)	All-lifoedd Arian a cynhyrchwyd o gweithgareddau gweithredol		(557,645)
26,804	Llif arian net o'r Gweithgareddau Gweithredol	6.49	28,327
	Prynu Eiddo, Offeriant a Chyfarpar, Eiddo Buddsoddi a Asedau		
(56,004)	Anniriaethol		(54,512)
(317,400)	Prynu buddsoddiadau tymor hir a tymor byr		(418,900)
(9,850)	Taliadau arall am gweithgareddau buddsoddi		(11,693)
	Enillion o Gwerthu eiddo, offeriant a chyfarpar, eiddo buddsoddi a asedau		
2,998	anniriaethol		1,940
303,333	Enillion o'r buddsoddiadau tymor hir a tymor byr		418,879
21,922	Derbyniadau arall o gweithgareddau buddsoddi		26,855
(55,001)	Llif arian net o'r Gweithgareddau Buddsoddi		(37,431)
17,657	Derbyniadau arian parod o fenthyca tymor byr a tymor hir		21,895
(5,727)	Ad-daliadau benthyca tymor byr a tymor hir		(10,011)
(2,562)	Taliadau arall am gweithgareddau ariannu		(20)
9,368	Llif arian net o'r Gweithgareddau Ariannu		11,864
(18,829)	Cynnydd neu ostyngiad net mewn arian neu adnoddau cyfwerth ag arian		2,760
34,851	Arian ac adnoddau cyfwerth ag arian ar ddechrau'r cyfnod adrodd		16,022
16,022	Arian ac adnoddau cyfwerth ag arian ar ddiwedd y cyfnod adrodd	6.18	18,782

6 NODIADAU I'R CYFRIFON

6.1 Datganiad O'r Polisïau Cyfrifydda

Cyffredinol

Mae'r Datganiad Cyfrifon yn crynhoi trafodion Cyngor Sir Caerfyrddin a Cronfa Bensiwn Dyfed am flwyddyn ariannol 2017-18 a'i sefyllfa ar ddiwedd y flwyddyn ariannol, sef 31 Mawrth 2018.

Mae'n ofynnol i'r Awdurdod baratoi Datganiad o Gyfrifon blynyddol o dan Reoliadau Cyfrifon ac Archwilio (Cymru) 2014, sy'n ei gwneud yn ofynnol iddynt gael eu paratoi yn unol ag arferion cyfrifyddu priodol. Yn bennaf, defnyddir y Côd Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2017/18 a'r *Côd Ymarfer Cyfrifyddu Gwerth Gorau 2017/18*, wedi'u hategu gan y Safonau Adrodd Ariannol Rhyngwladol.

Y confensiwn cyfrifyddu a fabwysiedir yn y Datganiad o Gyfrifon yw, yn bennaf, cost hanesyddol, wedi'i addasu gan ailbrizio rhai categorïau o asedau anghyfredol ac offerynnau ariannol.

Mae meysydd o fewn y cyfrifon nad ydynt yn cydymffurfio â'r cyhoeddiad uchod wedi'u nodi yn ôl yr angen.

6.1.1 Croniadau Incwm a Gwariant

Rhoddir cyfrif am weithgaredd yn y flwyddyn y mae'n digwydd yn hytrach na phryd y mae arian yn cael ei dalu neu'n cael ei dderbyn. Yn arbennig:

- Caiff referniw o werthu nwyddau ei gydnabod pan fo'r Awdurdod yn trosglwyddo risgiau a buddion arwyddocaol perchnogaeth i'r prynwr ac y bo'n debyg y bydd buddion economaidd neu botensial gwasanaeth cysylltiedig â'r trafodyn yn dod i'r Awdurdod.
- Caiff referniw o ddarparu gwasanaethau ei gydnabod pan all yr Awdurdod fesur yn ddibynadwy ganran cwblhau'r trafodyn ac y bo'n debyg y bydd buddion economaidd neu botensial gwasanaeth cysylltiedig â'r trafodyn yn dod i'r Awdurdod.
- Cofnodir gwariant ar nwyddau a gyflenwir pan gânt eu defnyddio - os oes bwlch rhwng dyddiad derbyn nwyddau a'r dyddiad defnyddio, fe'u nodir fel Stocrestrau ar y fantolen.
- O ran gwaith, cofnodir gwariant pan yw'n cael ei gwblhau. Cyn hynny, nodir 'cynllun ar waith' ar y Fantolen.
- Caiff treuliau mewn perthynas â gwasanaethau a geir (gan gynnwys gwasanaethau a ddarperir gan gyflogeion) eu cofnodi fel gwariant pan geir y gwasanaethau yn hytrach na phan wneir y taliadau.
- Mae'r llog a delir am fenthyciadau ac a dderbynnir yn sgil buddsoddiadau yn cael ei gyfrif ar sail y gyfradd log effeithiol ar gyfer yr offeryn ariannol perthnasol yn hytrach na'r llif arian a bennir neu a benderfynir gan y contract.
- Pan yw'r referniw a'r gwariant wedi cael eu cydnabod ond yr arian parod heb ei dderbyn neu ei dalu, bydd y swm perthnasol yn cael ei gofnodi yn y Fantolen fel dyled neu gredyd. Os oes amheuaeth a fydd dyledion yn cael eu talu, nodir balans y dyledwyr a bydd swm sy'n cyfateb i'r incwm na fydd yn cael ei gasglu o bosib yn cael ei gynnwys yn y cyfrif referniw.

- Un eithriad i'r egwyddor hon yw pan fydd taliadau refeniw penodol yn daliadau chwarterol (e.e. trydan, nwy) lle mae'r cyfrifon refeniw yn cynnwys pedwar taliad. Mae'r polisi hwn yn cael ei ddefnyddio'n gyson bob blwyddyn ac felly nid yw'n cael effaith sylweddol ar gyfrifon y flwyddyn.
- Bydd incwm a gwariant yn cael eu nodi fel credyd neu ddebyd yng nghyfrif refeniw y gwasanaeth perthnasol, oni bai eu bod yn dderbyniadau cyfalaf neu'n wariant cyfalaf

6.1.2 **Eiddo, Offeriant a Chyfarpar**

Caiff asedau sydd â sylwedd ffisegol ac a ddelir i'w defnyddio i gynhyrchu neu gyflenwi nwyddau neu wasanaethau, i'w rhentu i eraill, neu at ddibenion gweinyddol, ac y disgwylir iddynt gael eu defnyddio yn ystod mwy nag un flwyddyn ariannol, eu dosbarthu'n Eiddo, Offeriant a Chyfarpar.

Cydnabod: Caiff gwariant ar gaffael, creu neu wella Eiddo, Offeriant a Chyfarpar ei gyfalafu ar sail croniadau, ar yr amod ei bod yn debyg y bydd y buddion economaidd neu botensial gwasanaeth yn y dyfodol sy'n gysylltiedig â'r eitem yn dod i'r Awdurdod ac y gellir mesur cost yr eitem yn ddibynadwy. Caiff gwariant sy'n cynnal ond nad yw'n ychwanegu at botensial ased i gyflenwi buddion economaidd neu botensial gwasanaeth yn y dyfodol (h.y. atgyweiriadau a gwaith cynnal a chadw) ei godi fel traul pan y'i gwneir.

Mesur: I ddechrau caiff asedau eu mesur ar gost, sy'n cynnwys y pris prynu a/neu unrhyw wariant y gellir ei briodoli'n uniongyrchol i roi'r ased mewn cyflwr gweithio at y defnydd a fwriedir iddo.

Mae asedau yn cael eu trosglwyddo i'r fantolen ar y sail a argymhellir gan CIPFA ac yn unol â Safonau Gwerthuso a Phrisio Sefydliad Brenhinol y Syrfewyr Siartredig (RICS). Mae asedau yn cael eu dosbarthu i'r grwpiau sy'n ofynnol o dan y Côd Ymarfer ar Gyfrifon Awdurdodau Lleol, ar y sail ganlynol:

- seilwaith, asedau cymunedol ac asedau sy'n cael eu hadeiladu – cost hanesyddol dibrisiedig
- aneddiadau – gwerth teg, a bennir gan ddefnyddio sail gwerth defnydd sy'n bodoli ar gyfer tai cymdeithasol
- yr holl asedau eraill – gwerth teg, a bennir fel y swm a fyddai'n cael ei dalu am yr ased gyda'i ddefnydd sy'n bodoli (gwerth defnydd sy'n bodoli).
- Lle na fo tystiolaeth seiliedig ar y farchnad o werth teg oherwydd natur arbenigol ased, defnyddir cost amnewid dibrisiedig i gael amcangyfrif o'r gwerth teg

Ac eithrio asedau seilwaith ac asedau cymunedol, mae asedau sefydlog yn cael eu hail brisio yn ôl rhaglen dreigl bum mlynedd ac mae unrhyw newid mawr mewn gwerth asedau yn cael ei addasu yn y cyfrifon ar gyfer y flwyddyn y digwydd y cyfryw newid.

Mae'r amserlen hanesyddol o adbrasio asedau wedi'i nodi isod:

Prif Weithredwr, Adfywio	2013-14
Ysgolion	2014-15
Stoc Dai a Costau Darparu o'r Newydd Dibrisiedig Asedau	2015-16
Gofal Cymdeithasol, Hamdden, Amgylchedd	2016-17
Amgylchedd	2017-18

Mae asedau a geir o dan brydlesau cyllid yn cael eu cyfalafu yng nghyfrifon yr Awdurdod, ynghyd â'r rhwymedigaeth i dalu rhenti yn y dyfodol.

Gwneir credydau i'r gronfa ailbrisiu wrth gefn i gyd-fynd â'r cynnydd mewn prisiadau ac i gydnabod enillion sydd heb eu gwireddu. Fel eithriad, gallai enillion gael eu credydu i'r Datganiad Incwm A Gwariant Cynhwysfawr pan fyddant yn codi yn sgil tynnu yn ôl allan golled amharu a roddwyd yn flaenorol ar gyfrif refeniw gwasanaeth.

Amhariad :

Mae asedau'n cael eu hasesu ar ddiwedd pob blwyddyn i benderfynu a oes unrhyw arwydd bod yr ased wedi ei amharu. Lle bo arwyddion yn bodoli ac amcangyfrifir bod unrhyw wahaniaethau posibl o bwys, amcangyfrifir gwerth adferadwy'r ased a, lle bo hyn yn llai na gwerth cario'r ased, caiff colled amhariad ei chydabod ar gyfer y diffyg.

Lle canfyddir colledion amhariad, cyfrifyddir ar eu cyfer trwy:

- lle bo balans enillion ailbrisiad ar gyfer yr ased yn y Gronfa Ailbrisiadau, caiff gwerth cario'r ased ei ysgrifennu i lawr yn erbyn y balans hwnnw (hyd at swm yr enillion cronedig)
- lle na fo balans yn y Gronfa Ailbrisiadau neu falans annigonol, caiff gwerth cario'r ased ei ysgrifennu i lawr yn erbyn y llinell wasanaeth berthnasol / llinellau gwasanaeth perthnasol yn y Datganiad Incwm a Gwariant Cynhwysfawr.
- lle bo colled amhariad yn cael ei gwrthdroi wedyn, mae'r gwrthdroad yn cael ei gredu i'r llinell wasanaeth berthnasol / llinellau gwasanaeth perthnasol yn y Datganiad Incwm a Gwariant Cynhwysfawr, hyd at swm y golled wreiddiol, wedi'i gymhwyso ar gyfer y dibrisiad a fyddai wedi cael ei godi pe na bai'r golled wedi cael ei chydabod.

Gwarediadau ac Asedau Anghyfredol a Ddelir i'w Gwerthu

Pan ddaw'n debyg y caiff gwerth cario ased ei adennill yn bennaf trwy werthiant yn hytrach na thrwy barhau i'w ddefnyddio, caiff ei ailddosbarthu'n Ased a Ddelir i'w Werthu. Mae'r ased yn cael ei ailbrisiu'n syth cyn ei ailddosbarthu ac yna ei gario ar y swm isaf o'r swm hwn a gwerth teg llai costau gwerthu'r ased. Lle bo gostyngiad wedyn yn y gwerth teg llai costau gwerthu'r ased, caiff y golled ei chofnodi yn y llinell Gwariant Gweithredu Arall yn y Datganiad Incwm a Gwariant Cynhwysfawr. Caiff enillion yn y gwerth teg eu cydnabod dim ond hyd at swm unrhyw golledion a gydnabyddwyd o'r blaen yn y Gwarged neu Ddiffyg ar Ddarpariaeth Gwasanaethau.

Ni chodir dibrisiad ar Asedau a Ddelir i'w Gwerthu.

Os nad yw asedau'n bodloni'r meini prawf mwyach i gael eu dosbarthu'n Asedau a Ddelir i'w Gwerthu, cânt eu hailddosbarthu'n asedau anghyfredol eto a'u prisio ar y swm isaf o'u gwerth cario cyn iddynt gael eu dosbarthu'n Asedau a Ddelir i'w Gwerthu, wedi'i gymhwyso ar gyfer dibrisiad, amorteiddiad neu ailbrisiadau a fyddai wedi cael eu cydnabod pe na baent wedi cael eu dosbarthu'n Asedau a Ddelir i'w Gwerthu, a'u gwerth adferadwy ar ddyddiad y penderfyniad i beidio â'u gwerthu.

Nid yw asedau sydd i gael eu hepgor neu eu sgrapio yn cael eu hailddosbarthu'n Asedau a Ddelir i'w Gwerthu. Pan fo ased yn cael ei waredu neu ei ddatgomisio, mae gwerth cario'r ased yn y Fantolen yn cael ei ysgrifennu i ffwrdd i'r llinell Gwariant Gweithredu Arall yn y Datganiad Incwm a Gwariant Cynhwysfawr fel rhan o'r ennill neu golled wrth ei waredu. Mae derbyniadau o warediadau (os oes rhai) yn cael eu credydu i'r un llinell yn y Datganiad Incwm

a Gwariant Cynhwysfawr, hefyd fel rhan o'r enillion neu golledion wrth ei waredu (h.y. eu debydu yn erbyn gwerth cario'r ased ar adeg ei waredu). Mae unrhyw enillion ailbrisiad a gronnir ar gyfer yr ased yn y Gronfa Ailbrisiadau'n cael eu trosglwyddo i'r Cyfrif Cymhwysio Cyfalaf.

Mae symiau a cheir ar gyfer gwaredu mwy na £10,000 yn cael eu categoreiddio fel derbyniadau cyfalaf a'u credydu i'r Gronfa Derbyniadau Cyfalaf. Yna ni ellir defnyddio'r rhain ond ar gyfer buddsoddi cyfalaf newydd neu eu neilltuo i leihau angen sylfaenol yr Awdurdod i fenthyg arian. Mae derbyniadau'n cael eu neilltuo i'r Gronfa o Balans Cronfa'r Cyngor yn y Datganiad Newidiadau i Gronfeydd.

Ni chaiff gwerth dileu gwarediadau ei godi yn erbyn y dreth gyngor, oherwydd darperir yn llawn am gost asedau sefydlog o dan drefniadau ar wahân ar gyfer ariannu cyfalaf. Mae symiau'n cael eu neilltuo i'r Cyfrif Addasu Cyfalaf o Balans Cronfa'r Cyngor Gyffredinol yn y Datganiad Newidiadau i Gronfeydd.

Dibrisiant

Darperir am ddibrisiad ar yr holl asedau Eiddo, Offeriant a Chyfarpar trwy ddyrannu eu symiau dibrisiadwy yn systematig dros eu hoesoedd defnyddiol. Gwneir eithriad am asedau sydd heb oes ddefnyddiol benodol y gellir ei bennu (h.y. tir rhydd-ddaliadol a rhai Asedau Cymunedol) ac asedau nad ydynt ar gael i'w defnyddio eto (h.y. asedau sy'n cael eu hadeiladu).

Caiff dibrisiad ei gyfrifo ar y seiliau canlynol:

- aneddiadau ac adeiladau eraill – dyraniad llinol dros oes ddefnyddiol yr eiddo fel y'i hamcangyfrifir gan y prisiwr
- cerbydau, peiriannau, celfi a chyfarpar – naill ai dyraniad llinol dros oes ddefnyddiol yr ased neu fel canran o werth pob dosbarth o asedau yn y Fantolen, fel y cynghorir gan swyddog sydd â chymwysterau priodol
- seilwaith – dyraniad llinol dros 40 o flynyddoedd

Yn ogystal, dibrisir enillion adbrisiu, a bydd swm sy'n gyfwerth â'r gwahaniaeth rhwng y dibrisiant gwerth cyfredol a roddir ar asedau a'r dibrisiant a fyddai wedi cael ei roi ar sail eu cost hanesyddol yn cael ei drosglwyddo bob blwyddyn o'r Cyfrif wrth Gefn - Adbrisiadau i'r Cyfrif Addasiad Cyfalaf.

Cyfrifyddu Cydrannol

Defnyddir cyfrifyddu cydrannol pan fydd gan ased unigol un neu ragor o rannau hanfodol ac iddynt oes economaidd sylweddol wahanol i'r prif ased. Felly byddai cydrannau'r prif ased yn dibrisio ar gyfraddau gwahanol.

Er mwyn pennu a oes gwahaniaeth o bwys yn y tâl dibrisio, mae'r Awdurdod yn cynnal dadansoddiad sensitifrwydd mewn perthynas â'i brosiectau cyfalaf mwyaf. Mae'r tâl yn cael ei gyfrifo ar sail yr ased cyfan o'i gymharu â thâl ar sail y cydrannau. Caiff y tâl ar sail cydrannau ei ddefnyddio os oes gwahaniaeth o bwys rhwng y ddau gyfrifiad.

6.1.3 **Eiddo Buddsoddi**

Eiddo buddsoddi yw'r eiddo hwnnw a ddefnyddir dim ond i ennill rhenti a/neu am arbrisant cyfalaf. Nid yw'r diffiniad yn cael ei fodloni os caiff yr eiddo ei ddefnyddio mewn unrhyw ffordd i hwyluso cyflenwi gwasanaethau neu gynhyrchu nwyddau neu'n cael ei ddal i'w werthu.

Caiff eiddo buddsoddi ei fesur yn y lle cyntaf ar gost ac wedyn ar werth teg, ar sail y swm y gellid cyfnewid yr ased amdano rhwng partïon gwybodus ar hyd braich. Ni chaiff yr eiddo ei ddibrisio ond caiff ei ailbriso bob blwyddyn yn ôl amgylchiadau'r farchnad ar ddiwedd y flwyddyn. Caiff enillion a cholledion wrth ailbriso eu cofnodi yn y llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr. Caiff yr un peth ei wneud gydag enillion a cholledion wrth waredu'r eiddo.

Caiff y rhenti a geir am eiddo buddsoddi eu credydu i'r llinell Incwm Ariannu a Buddsoddi ac maent yn arwain at ennill i Falans y Gronfa Gyffredinol. Fodd bynnag, nid yw'r trefniadau statudol yn caniatáu i enillion a cholledion ailbrisiadau a gwarediadau gael effaith ar Falans y Gronfa Gyffredinol. Felly caiff yr enillion a'r colledion eu tynnu allan o Falans y Gronfa Gyffredinol yn y Datganiad Newidiadau i Gronfeydd a'u cofnodi yn y Cyfrif Addasu Cyfalaf ac (ar gyfer unrhyw dderbyniadau o werthiant sy'n fwy na £10,000) y Gronfa Derbyniadau Cyfalaf.

6.1.4 **Asedau Treftadaeth**

Mae gwahanol fathau o Asedau Treftadaeth ac maent wedi'u nodi yn y cyfrifon fel a ganlyn.

- **Cyn-asedau Cymunedol**

Mae'r asedau treftadaeth hynny a oedd gynt yn cael eu cynnwys mewn asedau cymunedol wedi cael eu trosglwyddo i'r categori newydd ar gyfer Asedau Treftadaeth. Fe'u cofnodir ar sail y gost hanesyddol ac maent yn cynnwys Castell Caerfyrddin, regalia dinesig a darnau o waith celf.

- **Gwaith Celf Seilwaith**

Yn flaenorol câi'r asedau hyn eu nodi fel seilwaith ac roeddent un ai'n rhan o brosiect cyfalaf mawr neu'n ddarnau o waith celf ynddynt eu hunain ar gylchfannau neu yng nghanol trefi. A hwythau'n gyn-asedau seilwaith, fe'u cofnodir ar sail y gost hanesyddol.

- **Arddangosion Amgueddfeydd/Cofnodion Archif**

Mae gan yr Awdurdod gasgliad mawr o arddangosion amgueddfeydd a deunydd archif na chawsant eu cynnwys yn y Fantolen. Nid yw gwybodaeth am gost yr eitemau hyn ar gael yn hawdd ac ym marn yr Awdurdod ni fyddai'r budd o drefnu i briso'r eitemau hyn yn cyfiawnhau'r gost o wneud hynny.

6.1.5 **Asedau Anniriaethol**

Asedau nad oes iddynt sylwedd ffisegol yw'r rhain ond asedau a ddaw â buddion economaidd i'r Awdurdod yn y dyfodol, sef asedau megis trwyddedau meddalwedd neu asedau a grëir yn fewnol ac sydd wedi'u cyfalafu.

Ar hyn o bryd nid oes gan yr Awdurdod asedau anniriaethol. Caiff gwelliannau ('*enhancements*') eu categoreiddio bob blwyddyn a byddai unrhyw asedau anniriaethol yn cael eu nodi fel rhan o'r ymarfer blynyddol hwn.

6.1.6 **Taliadau sy'n Cael eu Cynnwys yn y Refeniw am Asedau Sefydlog**

Caiff y symiau canlynol eu debydu i wasanaethau, gwasanaethau cymorth a chyfrifon masnachu er mwyn cofnodi cost dal asedau sefydlog yn ystod y flwyddyn:

- dibrisiad yr asedau a ddefnyddiwyd gan y gwasanaeth perthnasol
- colledion ailbrisiad ac amhariad ar asedau mae'r gwasanaeth yn eu defnyddio lle nad oes unrhyw enillion cronedig yn y Gronfa Ailbrisiadau y gellir dileu'r colledion yn eu herbyn
- amorteiddio asedau sefydlog anniriaethol y gwasanaeth.

Nid yw'n ofynnol i'r Awdurdod godi treth gyngor i dalu am golledion dibrisiad, ailbrisiad ac amhariad nac amorteiddiadau. Fodd bynnag, mae'n ofynnol iddo roi cyfraniad blynyddol o'i refeniw tuag at leihau ei ofynion benthycia i gyd. Felly mae'r cyfraniad ym malans y Gronfa Gyffredinol (Darpariaeth Isafswm Refeniw neu Brifswm Cronfa Fenthyciadau) yn cymryd lle colledion dibrisiad, ailbrisiad ac amhariad ac amorteiddiadau, trwy drafodyn addasu gyda'r Cyfrif Addasu Cyfalaf yn y Datganiad Newidiadau i Gronfeydd ar gyfer y gwahaniaeth rhwng y ddau.

6.1.7 **Gwariant Refeniw a Gyllidir gan Gyfalaf dan Statud**

Mae gwariant a wnaethpwyd yn ystod y flwyddyn y gellir ei gyfalafu o dan ddarpariaethau statudol ond nad yw'n arwain at greu asedau anghyfredol wedi cael ei godi fel gwariant ar y gwasanaeth perthnasol yn y cyfrif Datganiad Incwm a Gwariant Cynhwysfawr yn y flwyddyn. Lle bo'r Awdurdod wedi penderfynu talu cost y gwariant hwn o adnoddau cyfalaf sy'n bodoli eisoes neu drwy gael benthyciad, mae trosglwyddiad yn y Datganiad Newidiadau i Gronfeydd o Falans Cronfa'r Cyngor i'r Cyfrif Addasu Cyfalaf wedyn yn tynnu allan y symiau a godwyd yn y Datganiad Newidiadau ar Falans Cronfa'r Cyngor fel nad oes unrhyw effaith ar lefel y Dreth Gyngor.

6.1.8 **Arian Parod ac Arian Gyfwerth**

Mae'r arian gyfwerth yn fuddsoddiadau sy'n rhwydd eu drosglwyddo i symiau arian parod heb newid ei werth. Caiff arian parod ei dynnu a'i adneuo gan ddibynnu ar ddiffyg neu warged arian parod ar y diwrnod. Mae pob cyfrif galw wedi cael eu dynodi at y diben hwn. Mae'r Arian Parod Cyfatebol hefyd yn cynnwys buddsoddiadau cyfnod penodedig sy'n aeddfedu cyn pen tri mis neu lai ar ôl y dyddiad caffael.

6.1.9 **Grantiau a Chyfraniadau'r Llywodraeth**

Caiff grantiau gan lywodraethau a chyfraniadau gan drydydd partïon a rhoddion, pa un ydynt yn cael eu talu fel ernes, fel rhandaliadau neu fel ôl-daliadau, eu cydnabod fel taliadau dyledus i'r Awdurdod pan fo sicrwydd rhesymol:

- y bydd yr Awdurdod yn cydymffurfio â'r amodau sy'n gysylltiedig â'r taliadau, ac
- y bydd y grantiau neu'r chyfraniadau'n dod i law.

Ni chaiff symiau a gydnabyddir fel taliadau dyledus i'r Cyngor eu credydu i'r Datganiad Incwm a Gwariant Cynhwysfawr hyd nes i'r amodau sy'n gysylltiedig â'r grant neu'r cyfraniad gael eu bodloni. Mae'r amodau yn nodi ei bod yn ofynnol i'r buddion economaidd yn y dyfodol neu'r potensial gwasanaeth a gorfforir yn yr ased sy'n cael ei gaffael gan ddefnyddio'r grant neu'r cyfraniad gael eu defnyddio gan y derbynnydd fel y rhagnodir, neu fod yn rhaid i'r buddion economaidd yn y dyfodol neu'r potensial gwasanaeth gael eu dychwelyd i'r trosglwyddwr.

Mae symiau o arian a flaendalwyd fel grantiau a chyfraniadau nad yw'r amodau ar eu cyfer wedi cael eu bodloni'n cael eu cario yn y Fantolen fel credydwy. Pan gaiff yr amodau eu bodloni, caiff y grant neu'r cyfraniad ei gredu i'r llinell wasanaeth berthnasol (grantiau a chyfraniadau refeniw priodoladwy) neu Incwm Trethi a Grantiau Amhenodol (grantiau refeniw heb eu neilltuo a'r holl grantiau cyfalaf) yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Lle caiff grantiau cyfalaf eu credu i'r Datganiad Incwm a Gwariant Cynhwysfawr, cânt eu tynnu allan o Falans Cronfa'r Cyngor yn y Datganiad Newidiadau i Gronfeydd. Lle nad yw'r grant wedi cael ei ddefnyddio eto i ariannu gwariant cyfalaf, caiff ei gofnodi yn y gronfa Grantiau Cyfalaf Heb eu Defnyddio. Lle mae wedi cael ei ddefnyddio, caiff ei gofnodi yn y Cyfrif Addasu Cyfalaf. Caiff symiau yn y gronfa Grantiau Cyfalaf Heb eu Defnyddio eu trosglwyddo i'r Cyfrif Addasu Cyfalaf ar ôl iddynt gael eu defnyddio i ariannu gwariant cyfalaf.

6.1.10 **Prydlesu**

Caiff prydlesi eu dosbarthu fel prydlesi cyllid lle bo telerau'r brydles yn trosglwyddo'n arwyddocaol yr holl risgiau a buddion sydd ynghlwm wrth berchnogaeth ar yr eiddo, offeriant neu gyfarpar o'r prydleswr i'r prydlesai. Mae pob prydles arall yn cael ei dosbarthu fel prydles weithredol. Lle bo prydles yn cynnwys tir ac adeiladau, caiff elfennau'r tir a'r adeiladau eu hystyried ar wahân at ddibenion dosbarthu. Cyfrifyddir ar gyfer trefniadau nad oes ganddynt statws cyfreithiol prydles ond sy'n cyfleu hawl i ddefnyddio ased yn gyfnewid am dâl o dan y polisi hwn lle bo cyflawni'r trefniant yn dibynnu ar ddefnyddio asedau penodol.

Mae adolygiad o bob brydles yr Awdurdod (fel y prydlesai ac fel y prydleswr) wedi cael ei gynnal. Ar hyn o bryd mae'r holl brydlesi'n cael eu trin fel prydlesi gweithredol. Ychydig iawn o brydlesi bach a ganfuwyd y gellid o bosibl eu hailddosbarthu'n brydlesi cyllid. Mae'r rhain yn gysylltiedig â chyfarpar ac yn anarwyddocaol yn nhermau eu gwerth a'u hyd. Ni fyddai'r addasiadau ailddosbarthu'n effeithio'n sylweddol ar sefyllfa ariannol yr Awdurdod, nac ar allu'r sawl sy'n darllen y cyfrifon i weld holl weithgareddau economaidd y Cyngor a'r graddau y mae'n agored i risg.

Yr Awdurdod fel y Prydleswr – prydlesi gweithredol

Caiff rhenti sy'n cael eu talu o dan brydlesi gweithredol eu codi i'r Datganiad Incwm a Gwariant Cynhwysfawr fel un o dreuliau'r gwasanaethau sy'n cael budd o ddefnyddio'r eiddo, offeriant neu gyfarpar sy'n cael eu prydlesu.

Yr Awdurdod fel y Deiliad Prydlesi – prydlesi gweithredol

Lle bo'r Awdurdod yn rhoi prydles weithredol dros eiddo, caiff yr ased ei gadw yn y Fantolen. Caiff incwm o renti ei gredu i'r gwasanaeth priodol yn y Datganiad Incwm a Gwariant Cynhwysfawr.

6.1.11 **Rhwymedigaethau Ariannol**

Caiff rhwymedigaethau ariannol eu cydnabod ar y Fantolen pan ddaw'r Awdurdod yn barti i ddarpariaethau contractiol offeryn ariannol ac ar y dechrau cânt eu mesur yn ôl gwerth teg a'u cario yn unol â'u cost amorteiddiedig. Mae'r hyn a godir bob blwyddyn i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr ar gyfer y llog sy'n daladwy yn cael ei seilio ar werth cario'r rhwymedigaeth, wedi'i luosi gan y gyfradd llog weithredol ar gyfer yr offeryn. Y gyfradd llog weithredol yw'r gyfradd sy'n disgowntio'n union daliadau arian parod amcangyfrifedig yn y dyfodol dros oes yr offeryn i'r swm y cafodd ei gydnabod yn wreiddiol yn unol ag ef.

Ar gyfer y rhan fwyaf o'r benthyciadau sydd gan yr Awdurdod, mae hyn yn golygu mai'r swm a gyflwynir yn y Fantolen yw'r prifswm ad-daladwy sy'n ddyledus (a hefyd llog cronedig); ac mai'r llog a godir i'r Datganiad Incwm a Gwariant Cynhwysfawr yw'r swm taladwy am y flwyddyn yn unol â chytundeb y benthyciad.

Caiff enillion a cholledion ar adbrynu benthyciadau neu eu setlo'n gynnar eu credydu a'u debydu i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr ym mlwyddyn eu hadbrynu neu eu setlo. Fodd bynnag, lle bo'r adbrynu wedi digwydd fel rhan o ailstrwythuro'r portffolio benthyciadau sy'n golygu addasu neu gyfnewid offerynnau sy'n bodoli eisoes, mae'r premiwm yn cael ei ddiwynnu o gost amorteiddiedig y benthyciad newydd neu addasedig ac mae'r disgownt yn cael ei ychwanegu ati, ac mae'r dibrisiant i'r Datganiad Incwm a Gwariant Cynhwysfawr yn cael ei ledaenu dros oes y benthyciad trwy addasiad i'r gyfradd llog weithredol.

Lle bo premiymau a disgowntiau wedi cael eu codi i'r Datganiad Incwm a Gwariant Cynhwysfawr, mae'r rheoliadau'n caniatáu i'r effaith ar Falans Cronfa'r Cyngor gael ei ledaenu dros flynyddoedd i ddod. Mae gan yr Awdurdod bolisi o ledaenu'r ennill neu'r golled dros y tymor oedd ar ôl ar y benthyciad yr oedd y premiwm yn daladwy arno neu yr oedd y disgownt yn dderbyniadwy arno pan gafodd ei ad-dalu. Mae cysoni'r symiau a godir i'r Datganiad Incwm a Gwariant Cynhwysfawr gyda'r tâl net sy'n ofynnol yn erbyn Balans y Gronfa Gyffredinol yn cael ei gyflawni trwy drosglwyddiad i'r neu o'r Cyfrif Addasu Offerynnau Ariannol yn y Datganiad Newidiadau i Gronfeydd.

6.1.12 **Asedau Ariannol**

Benthyciadau a Symiau Derbyniadwy

Caiff benthyciadau a symiau derbyniadwy eu cydnabod ar y Fantolen pan ddaw'r Awdurdod yn barti i ddarpariaethau contractiol offeryn ariannol ac ar y dechrau cânt eu mesur yn ôl gwerth teg. Wedyn cânt eu mesur yn unol â'u cost amorteiddiedig. Mae credydau blynyddol i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr ar gyfer y llog derbyniadwy yn cael eu seilio ar werth cario'r ased wedi'i luosi gan y gyfradd llog weithredol ar gyfer yr offeryn. Ar gyfer y rhan fwyaf o'r benthyciadau mae'r Awdurdod wedi'u rhoi, mae hyn yn golygu mai'r swm a gyflwynir yn y Fantolen yw'r prifswm derbyniadwy sy'n ddyledus (a hefyd llog cronedig) ac mai'r llog sy'n cael ei gredu i'r Datganiad Incwm a Gwariant Cynhwysfawr yw'r swm derbyniadwy am y flwyddyn yng nghytundeb y benthyciad.

Lle bo'r Awdurdod wedi rhoi benthyciadau ar gyfraddau is na chyfraddau'r farchnad (benthyciadau meddal), caiff unrhyw golled sylweddol ei chofnodi yn y Datganiad Incwm a Gwariant Cynhwysfawr (wedi'i debydu i'r gwasanaeth priodol) am werth presennol y llog a fydd yn cael ei hepgor dros oes yr offeryn, gan arwain at gost amorteiddiedig is na'r prifswm dyledus. Mae'r llog yn cael ei gredu i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr ar gyfradd llog weithredol ychydig yn uwch na'r gyfradd dderbyniadwy gan y sefydliadau gwirfoddol, gyda'r gwahaniaeth yn cynyddu cost amorteiddiedig y benthyciad yn y Fantolen. Mae darpariaethau statudol yn ei gwneud yn ofynnol mai effaith benthyciadau meddal ar Falans y Gronfa Gyffredinol yw'r llog derbyniadwy am y flwyddyn ariannol – mae cysoni'r symiau a gaiff eu debydu a'u credydu i'r Datganiad Incwm a Gwariant Cynhwysfawr gyda'r ennill net sy'n ofynnol yn erbyn Balans y Gronfa Gyffredinol yn cael ei gyflawni trwy drosglwyddiad i'r neu o'r Cyfrif Addasu Offerynnau Ariannol yn y Datganiad Newidiadau i Gronfeydd.

Lle nodir bod amhariad ar asedau oherwydd tebygrwydd sy'n deillio o ddigwyddiad yn y gorffennol na fydd taliadau sy'n ddyledus o dan y contract yn cael eu gwneud, caiff yr ased ei ysgrifennu i lawr a chodir tâl ar y gwasanaeth perthnasol (am symiau derbyniadwy sy'n benodol i'r gwasanaeth hwnnw) neu i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr. Caiff y golled amhariad ei mesur fel y gwahaniaeth rhwng gwerth cario a gwerth presennol y llifoedd arian yn y dyfodol wedi'u diwygio, wedi'u disgowntio ar gyfradd llog weithredol wreiddiol yr ased.

Caiff unrhyw enillion a cholledion sy'n deillio wrth ddatgydnabod ased eu credydu neu eu debydu i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr.

6.1.13 **Stocrestrau a Chontractau Hirdymor**

Caiff stocrestrau eu cynnwys yn y Fantolen ar yr isaf o'r gost a'r gwerth gwireddadwy net. Mae cost stocrestrau'n cael ei dynodi gan ddefnyddio'r fformiwla gostio gyfartalog bwysoledig.

Cyfrifyddir ar gyfer contractau hirdymor ar sail codi gwerth y gwaith a'r gwasanaethau a gafwyd o dan y contract yn ystod y flwyddyn ariannol ar y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau.

6.1.14 **Cost y Gwasanaethau Cynnal**

Caiff costau gorbenion a gwasanaethau cymorth eu codi ar y rheiny sy'n cael budd o'r cyflenwad neu'r gwasanaeth. Defnyddir egwyddor costio amsugol llwyr – sef bod cost lawn gorbenion a gwasanaethau cymorth yn cael ei rhannu rhwng defnyddwyr yn ôl cyfran y buddion a dderbyniwyd.

6.1.15 **Darpariaethau**

Caiff darpariaethau eu gwneud lle bo rhywbeth wedi digwydd sy'n gosod rhwymedigaeth ar yr Awdurdod sy'n debyg o alw am setliad trwy drosglwyddo buddion economaidd, ac y gellir gwneud amcangyfrif dibynadwy o swm y rhwymedigaeth. Er enghraifft, efallai bod y cyngor yn rhan o achos llys a allai arwain yn y pen draw at wneud setliad neu dalu iawndal.

Caiff darpariaethau eu codi fel traul i'r llinell wasanaeth briodol yn y Datganiad Incwm a Gwariant Cynhwysfawr yn y flwyddyn y daw'r Awdurdod i wybod am y rhwymedigaeth a chânt eu mesur yn ôl yr amcangyfrif gorau - ar ddyddiad y fantolen - o'r gwariant gofynnol i setlo'r rhwymedigaeth, gan gymryd risgiau ac elfennau ansicr perthnasol i ystyriaeth.

Pan gaiff taliadau eu gwneud yn y pen draw, cânt eu codi ar y ddarpariaeth sydd wedi'i chreu yn y Fantolen. Caiff setliadau amcangyfrifedig eu hadolygu ar ddiwedd pob blwyddyn ariannol - lle daw'n llai na thebygol y bydd angen trosglwyddo buddion economaidd yn awr (neu gwneir setliad llai nag a ragwelwyd), caiff y ddarpariaeth ei gwrthdroi a'i chredydu'n ôl i gyfrif referniw'r gwasanaeth perthnasol.

Lle disgwylir bod rhywun arall (e.e. yn sgil hawliad yswiriant) yn talu canran o'r taliad, neu'r holl daliad, sydd ei angen i setlo darpariaeth, caiff hyn ond ei gydnabod fel incwm yn y cyfrif referniw gwasanaeth priodol os yw'n hollol bendant y bydd ad-daliad yn dod i law pe setlir y rhwymedigaeth.

6.1.16 **Cronfeydd Wrth Gefn**

Mae'r Awdurdod yn neilltuo symiau penodol fel cronfeydd wrth gefn at ddibenion polisi yn y dyfodol neu i ddarparu ar gyfer hapddigwyddiadau. Caiff cronfeydd wrth gefn eu creu trwy neilltuo symiau o Balans Cronfa'r Cyngor yn y Datganiad Newidiadau i Gronfeydd. Pan fo angen talu gwariant sydd i gael ei ariannu o gronfa wrth gefn, caiff ei godi ar y gwasanaeth priodol yn y flwyddyn honno i sgorio yn erbyn y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr. Yna caiff y gronfa wrth gefn ei neilltuo'n ôl i Falans y Gronfa Gyffredinol yn y Datganiad Newidiadau i Gronfeydd fel na chodir unrhyw beth yn erbyn y dreth gyngor ar gyfer y gwariant.

Caiff rhai cronfeydd penodol eu cadw er mwyn rheoli'r prosesau cyfrifyddu ar gyfer asedau anghyfredol, offerynnau ariannol, budd-daliadau ymddeoliad a chyflogeion, ac nid ydynt yn adnoddau y gall yr Awdurdod eu defnyddio – caiff y cronfeydd hyn eu hesbonio yn y polisïau perthnasol.

6.1.17 **Budd-daliadau i Gyflogeion**

Budd-daliadau sy'n daladwy yn ystod eu cyflogaeth

Budd-daliadau tymor byr i gyflogeion yw'r rheiny y mae'n rhaid eu setlo cyn pen 12 mis ar ôl diwedd y flwyddyn. Maent yn cynnwys budd-daliadau fel cyflogau, gwyliau blynyddol â thâl ac absenoldeb salwch â thâl i'r cyflogeion presennol a chânt eu cydnabod fel traul am wasanaethau yn y flwyddyn mae'r cyflogeion yn rhoi gwasanaeth i'r Awdurdod. Gwneir cronriad ar gyfer cost hawliau i wyliau y mae cyflogeion yn eu hennill ond heb eu cymryd cyn diwedd y flwyddyn, y gall cyflogeion eu cario ymlaen i'r flwyddyn ariannol nesaf. Gwneir y cronriad ar y cyfraddau cyflog sy'n berthnasol yn y flwyddyn gyfrifyddu ganlynol, sef y cyfnod mae'r cyflogai'n cymryd y budd-dal ynddi. Codir y cronriad i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau, ond yna caiff ei wrthdroi allan trwy'r Datganiad Newidiadau i Gronfeydd er mwyn i'r budd-daliadau gwyliau gael eu codi i referniw yn y flwyddyn ariannol y cymerir yr absenoldeb gwyliau ynddi.

Budd-daliadau dod â swyddi i ben

Budd-daliadau dod â swyddi ben yw'r symiau sy'n daladwy o ganlyniad i benderfyniad gan yr Awdurdod i ddod â chyflogaeth swyddog i ben cyn y dyddiad ymddeol arferol neu benderfyniad swyddog i dderbyn dileu ei swydd yn wirfoddol, a chânt eu codi ar sail cronriadau i'r llinell Costau Heb eu Dosbarthu yn y Datganiad Incwm a Gwariant Cynhwysfawr pan fo modd dangos bod yr Awdurdod wedi ymrwmo i ddileu cyflogaeth swyddog neu grŵp o swyddogion neu wneud cynnig i annog dileu swyddi'n wirfoddol.

Lle bo budd-daliadau dod â swyddi i ben yn golygu gwella pensiynau, mae darpariaethau statudol yn ei gwneud yn ofynnol codi'r swm sy'n daladwy gan yr Awdurdod i'r gronfa bensiwn neu'r pensiwnwr yn y flwyddyn, nid y swm a gyfrifir yn unol â'r safonau cyfrifyddu perthnasol, ar Falans y Gronfa Gyffredinol. Yn y Datganiad Newidiadau i Gronfeydd, mae angen neilltuadau i ac o'r Gronfa Wrth Gefn Bensiynau er mwyn dileu'r debydau a chredydau tybiannol ar gyfer budd-daliadau dod â swyddi i ben o ran gwelliannau i bensiynau, a rhoi yn eu lle ddebydau ar gyfer yr arian parod a dalwyd i'r gronfa bensiwn a phensiynwyr ac unrhyw symiau o'r fath sy'n daladwy ond heb eu talu ar ddiwedd y flwyddyn.

Budd-daliadau Ôl Gyflogaeth

Mae gweithwyr y Cyngor yn aelodau o ddau gynllun pensiwn ar wahân:

- Cynllun Pensiwn Athrawon, a weinyddir gan *Capita Teachers' Pensions* ar ran yr Adran Addysg.
- Cynllun Pensiwn Llywodraeth Leol, a weinyddir gan Gyngor Sir Caerfyrddin.

Mae'r ddau gynllun yn darparu budd-daliadau penodol i'r aelodau (cyfandaliadau ymddeol a phensiynau), a enillwyd wrth iddynt weithio i'r Cyngor.

Fodd bynnag, mae'r trefniadau ar gyfer cynllun yr athrawon yn golygu na ellir nodi'r rhwymedigaethau ar gyfer y budd-daliadau hyn yn benodol i'r Awdurdod. Felly cyfrifyddir ar gyfer y cynllun fel pe bai'n gynllun cyfraniadau diffiniedig ac ni chaiff unrhyw rwymedigaeth o ran talu budd-daliadau yn y dyfodol ei chydabod yn y Fantolen a chodir cyfraniadau'r

cyflogwr sy'n daladwy i bensiynau athrawon yn y flwyddyn ar y gwasanaeth addysg yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Cynllun Pensiwn Dyfed

Mae Cynllun Pensiwn Dyfed yn cael ei gyfrif yn gynllun budd-daliadau penodol.

Mae rhwymedigaethau Cronfa Pensiwn Dyfed, sydd i'w priodoli i'r Cyngor, yn cael eu cynnwys yn y Fantolen ar sail actiwaraid gan ddefnyddio'r dull rhagamcanu unedau – h.y. asesiad o'r hyn a delir yn y dyfodol mewn perthynas â'r budd-daliadau ymddeol y mae'r gweithwyr wedi'u hennill hyd yn hyn, yn seiliedig ar ragdybiaethau ynghylch cyfraddau marwolaeth, cyfraddau trosiant gweithwyr, ac ati, a rhagamcanion enillion gweithwyr presennol.

Caiff gwerth y rhwymedigaethau ei ddisgowntio i gyfateb â phrisiau cyfredol gan ddefnyddio cyfradd ddisgownt 2.6% (sy'n seiliedig ar y gyfradd enillion ddangosol ar fondiau corfforaethol safon uchel [Bond Corfforaethol AA]).

Mae asedau Cronfa Pensiwn Dyfed sydd yn briodol i'r Cyngor yn cael eu cynnwys yn y Fantolen yn ôl eu gwerth teg:

- gwarannau a ddyfynnwyd – y pris cynnig
- gwarannau na ddyfynnwyd – amcangyfrif proffesiynol
- gwarannau cyfunol – y pris cynnig
- eiddo – gwerth y farchnad.

Mae'r newid yn rhwymedigaethau net pensiynau yn cael ei rannu mewn i'r cydrannau canlynol:

Cost gwasanaethau sef:

- costau gwasanaeth cyfredol - y cynnydd yn y rhwymedigaethau yn sgil y blynyddoedd o wasanaeth a enillwyd eleni - wedi'u pennu i'r Datganiad Incwm a Gwariant Cynhwysfawr y gwasanaethau sy'n cyflogi'r gweithwyr.
- cost gwasanaeth y gorffennol – y cynnydd yn y rhwymedigaethau yn deillio o benderfyniadau yn y flwyddyn gyfredol y mae eu heffaith yn gysylltiedig â blynyddoedd gwasanaeth a enillwyd mewn blynyddoedd cynharach – yn cael ei debydu i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr fel rhan o'r Costau Heb eu Dosbarthu.
- y llog net ar y rhwymedigaeth buddion diffiniedig net (yr ased), h.y. cost y llog net i'r Awdurdod – y newid yn ystod y cyfnod yn y rhwymedigaeth buddion diffiniedig net (yr ased) sy'n deillio o dreigl amser, wedi'i gofnodi dan linell Incwm a Gwariant Cyllido a Buddsoddi y Datganiad Incwm a Gwariant Cynhwysfawr – cyfrifir hyn drwy gymryd y gyfradd ostyngol a ddefnyddir i fesur yr ymrwymiad buddion diffiniedig ar ddechrau'r cyfnod a'i defnyddio ar gyfer y rhwymedigaeth buddion diffiniedig net (yr ased) ar ddechrau'r cyfnod – gan ystyried unrhyw newidiadau yn y rhwymedigaeth buddion diffiniedig net (yr ased) yn ystod y cyfnod o ganlyniad i'r cyfraniadau a'r buddion a delir.

Ailfesur sef:

- yr adenillion ar asedau'r cynllun – ac eithrio'r symiau sydd wedi'u cynnwys yn y llog net ar y rhwymedigaeth/(ased) buddion diffiniedig net – i'w cofnodi dan y Gronfa Bensiynau dan y pennawd Incwm a Gwariant Cynhwysfawr Eraill.
- enillion a cholledion actiwaraidd – newidiadau yn y rhwymedigaeth bensiynau net sy'n digwydd oherwydd nad yw pethau wedi cyd-fynd â'r rhagdybiaethau a wnaed adeg y prisio actiwaraidd diwethaf neu oherwydd bod yr actiwaraidd wedi diweddarau eu rhagdybiaethau – i'w cofnodi dan y Gronfa Bensiynau dan y pennawd Incwm a Gwariant Cynhwysfawr Eraill.
- cyfraniadau a dalwyd i Gronfa Bensiwn Dyfed – arian parod a dalwyd fel cyfraniadau cyflogwr i'r gronfa bensiwn i setlo rhwymedigaethau; ni chyfrifir amdanynt fel traul.

Mewn perthynas â budd-daliadau ymddeoliad, mae darpariaethau statudol yn ei gwneud yn ofynnol i godi'r swm sy'n daladwy gan yr Awdurdod i'r gronfa bensiwn neu'n uniongyrchol i'r pensynwr yn y flwyddyn, nid y swm a gyfrifir yn unol â'r safonau cyfrifyddu perthnasol, ar Falans Cronfa'r Cyngor. Yn y Datganiad Newidiadau i Gronfeydd, mae hyn yn golygu bod yna neilltuadau i ac o'r Gronfa Wrth Gefn Bensiynau er mwyn dileu'r debydau a chredydau tybiannol ar gyfer budd-daliadau ymddeoliad a rhoi yn eu lle ddebydau ar gyfer yr arian parod a dalwyd i'r gronfa bensiwn a phensiynwyr ac unrhyw symiau o'r fath sy'n daladwy ond heb eu talu ar ddiwedd y flwyddyn. Felly mae'r balans negyddol sy'n codi ar y Gronfa Wrth Gefn Bensiynau yn mesur yr effaith fuddiannol ar y Gronfa Gyffredinol o fod yn ofynnol i gyfrifyddu ar gyfer budd-daliadau ymddeoliad ar sail llifoedd arian yn hytrach nag wrth i gyflogeion ennill budd-daliadau.

Budd-daliadau Dewisol

Mae gan yr Awdurdod hefyd bwerau cyfyngedig i ddewis talu budd-daliadau ymddeol i weithiwr sy'n ymddeol yn gynnar. Os bernir y bydd unrhyw rwymedigaeth yn codi yn sgil talu budd-dal i unrhyw aelod o staff (gan gynnwys athrawon) caiff ei gronni yn y flwyddyn y penderfynwyd gwneud y taliad a'i gyfrif yn unol â'r polisiau sy'n gymwys i Gronfa Bensiwn Dyfed.

6.1.18 Buddiannau mewn Cwmnïau ac Endidau eraillCWM Environmental

Mae gan yr Awdurdod fuddiannau perthnasol yn *CWM Environmental* a hynny ar ffurf is-gwmnïau sy'n ei gwneud yn ofynnol i ddarparu cyfrifon grŵp. Fodd bynnag nid oes Cyfrifon Grŵp wedi cael eu paratoi, gan na fyddai'r cyfuno yn cael effaith sylweddol ar sefyllfa ariannol yr Awdurdod, nac ar allu'r sawl sy'n darllen y cyfrifon i weld yr holl weithgareddau economaidd a'r risgiau y mae'r Awdurdod yn agored iddynt.

Egni Sir Gâr Cyfyngedig

Cyngor Sir Caerfyrddin yw Ymddiriedolwr Gwarchod cofrestredig Egni Sir Gâr Cyfyngedig ac mae ganddo un aelod ar y bwrdd.

Llesiant Delta Wellbeing

Ym mis Ionawr 2018, cytunodd Bwrdd Gweithredol y Cyngor:

- i sefydlu Cwmni Masnachu Awdurdod Lleol o'r enw "Llesiant Delta Wellbeing" er mwyn trosglwyddo a thyfu'r gwasanaeth Llinell Gofal.

- fod y cynllun busnes yn cael ei roi gerbron y Bwrdd Gweithredol unwaith eto er mwyn ei gymeradwyo cyn ei weithredu, a ddigwyddodd ym mis Mai 2018.

Yn unol â'r gymeradwyaeth hon, mae cwmni wedi cael ei sefydlu sydd ym mherchnogaeth lwy'r y Cyngor, lle mae swyddogion y Cyngor yn gyfarwyddwyr a goruchwyliaeth gref ar waith gan grŵp llywodraethu sy'n cynnwys pedwar aelod, sef yr aelod o'r Bwrdd Gweithredol sy'n ddeiliad y portffolio, Cyfarwyddwr y Gwasanaethau Cymdeithasol, Swyddog Adran 151 a Swyddog Monitro'r Cyngor.

Gan nad oedd y cwmni'n weithredol yn ystod y flwyddyn ariannol, nid oes ffigurau wedi'u cynnwys yn Natganiad Cyfrifon 2017-2018.

Cartrefi Croeso Cyfyngedig

Ym mis Tachwedd 2017, cytunodd Bwrdd Gweithredol y Cyngor i sefydlu cwmni tai er mwyn adeiladu tai i'w gwerthu a'u rhentu yn Sir Gaerfyrddin a bod yn gatalydd ar gyfer gweithgareddau adfywio pellach. Cytunodd y Bwrdd Gweithredol fod y cynllun busnes yn cael ei roi ger eu bron unwaith eto i'w gymeradwyo ganddynt cyn cael ei weithredu.

O ganlyniad, cafodd y cwmni ei greu ac mae ym mherchnogaeth lwy'r y Cyngor. Mae Cyfarwyddwr y Gwasanaethau Cymdeithasol a'r Cyfarwyddwr Adfywio a Pholisi wedi cael eu penodi yn gyfarwyddwyr y cwmni. Gan nad oedd y cwmni'n weithredol yn ystod y flwyddyn ariannol, nid oes ffigurau wedi'u cynnwys yn Natganiad Cyfrifon 2017-2018.

6.1.19 **Gweithrediadau a Reolir ar y Cyd ac Asedau a Reolir ar y Cyd**

Gweithrediadau a reolir ar y cyd yw gweithgareddau y mae'r Awdurdod yn eu cyflawni ar y cyd gyda mentrwyr eraill sy'n golygu defnyddio asedau ac adnoddau'r mentrwyr yn hytrach na sefydlu endid ar wahân. Mae'r Awdurdod yn cydnabod ar ei Fantolen yr asedau mae'n eu rheoli a'r rhwymedigaethau arno ac yn debydu a chredydu'r gwariant mae'n ei wneud a'r gyfran o'r incwm mae'n ei hennill o weithgarwch y gweithgaredd yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Asedau a reolir ar y cyd yw eitemau o eiddo, offeriant neu gyfarpar a reolir ar y cyd gan yr Awdurdod a mentrwyr eraill, gyda'r asedau'n cael eu defnyddio i gael buddiannau i'r mentrwyr. Nid yw'r gyd-fenter yn golygu sefydlu endid ar wahân. Mae'r Awdurdod yn cyfrifyddu ar gyfer ei gyfran ef yn unig o'r asedau a reolir ar y cyd, y rhwymedigaethau arno a'r treuliau mae'n gorfod eu talu ar ei ran ei hun neu ar y cyd gydag eraill mewn perthynas â'i fudd yn y gyd-fenter a'r incwm mae'n ei ennill o'r fenter.

Rydym wedi clustnodi'r trefniad canlynol y gallai y diffiniad uchod fod yn berthnasol iddynt at ddibenion y cyfrifon:-

- ERW – consortiwm addysg rhanbarthol Canolbarth a De-orllewin Cymru

	ERW	
	2017-18	
	Cyfanswm £'000	Rhan CSG £'000
Gwariant	433	91
Incwm	(254)	(53)
Net Pensions Interest (Gwarged)/Diffyg am y flwyddyn	37	7
	216	45
Asedau Cyfredol	5	1
Rhwymedigaethau Cyfredol	477	100
Rhwymedigaethau Tymor Hir	(292)	(61)
Cyfanswm Asedau llai Rhwymdigaethau	190	40
Cronfeydd	190	40
Cyfanswm Cyllido	190	40

Mae trefniadau potensial eraill yn cynnwys Y Consortiwn Comisiynu ar gyfer Plant Cymru ymhlith eraill. At ddiben llunio'r cyfrifon hyn, ni ychwanegwyd cofnodion mewn perthynas â'r trefniadau hyn ac eithrio'r gwariant a'r incwm uniongyrchol sy'n berthnasol i bob cynllun. Nid yw'r addasiadau yn rhai perthnasol ac ni fyddent yn effeithio ar sefyllfa ariannol yr Awdurdod, nac ar allu'r sawl sy'n darllen y cyfrifon i weld holl weithgaredd economaidd yr Awdurdod a'r risg y mae'n agored iddi.

6.1.20 **Rhwymedigaeth Amodol**

Mae rhwymedigaeth amodol yn codi lle bo rhywbeth wedi digwydd sy'n gosod rhwymedigaeth bosibl ar yr awdurdod na fydd ei bodolaeth yn cael ei chadarnhau ond wrth i bethau ansicr yn y dyfodol, nad ydynt yn llwyr o dan reolaeth yr awdurdod, ddigwydd neu beidio.

Mae rhwymedigaethau amodol hefyd yn codi mewn amgylchiadau lle câi darpariaeth ei gwneud fel arall ond naill ai nad yw'n debygol y byddai angen all-lif adnoddau neu na ellir mesur swm y rhwymedigaeth yn ddibynadwy.

Ni chaiff rhwymedigaethau amodol eu cydnabod yn y Fantolen ond yn hytrach eu datgelu mewn nodyn i'r cyfrifon.

6.1.21 **TAW**

Nid yw'r incwm a'r gwariant yn cynnwys unrhyw symiau TAW, gan fod pob TAW yn daladwy i Gyllid a Thollau ei Mawrhydi, a gellir adennill ganddynt hwy bob TAW a dalwyd.

6.1.22 **Cynllun Effeithlonrwydd Ynni'r Ymrwymiad Lleihau Carbon**

Mae'n ofynnol i'r Awdurdod gymryd rhan yng Nghynllun Effeithlonrwydd Ynni'r Ymrwymiad Lleihau Carbon. Ar hyn o bryd mae'r cynllun hwn yn ei ail gyfnod, a ddaw i ben ar 31 Mawrth 2019. Mae'n ofynnol i'r Awdurdod brynu lwfansau, un ai'n rhagolygol neu'n ôl-weithredol, a'u hildio ar sail allyriadau h.y. y carbon deuocsid a gynhyrchir pan ddefnyddir ynni. Wrth i garbon deuocsid gael ei allyrru (h.y. pan ddefnyddir ynni) cydnabyddir rhwymedigaeth a chost. Bydd y rhwymedigaeth yn cael ei thalu drwy ildio lwfansau. Mesurir y rhwymedigaeth ar sail yr amcangyfrif gorau o'r gwariant a fyddai'n ofynnol i gyflawni'ch ymrwymadau, fel rheol yn unol â phris presennol y farchnad o ran nifer y lwfansau sy'n ofynnol i dalu'ch rhwymedigaeth ar y dyddiad adrodd. Mae'r gost i'r Awdurdod yn cael ei chydabod a'i nodi dan gostau gwasanaethau'r Awdurdod ac fe'i dosrennir i'r gwasanaethau ar sail yr ynni a ddefnyddir.

6.2 Dyfarniadau Beirniadol wrth Ddefnyddio Polisiâu Cyfrifyddu

Wrth ddefnyddio'r polisiâu cyfrifyddu a nodir yn Nodyn 6.1, bu'n rhaid i'r Awdurdod wneud rhai dyfarniadau penodol ynglŷn â thrafodion cymhleth neu'r rheiny sy'n destun ansicrwydd ynglŷn â digwyddiadau yn y dyfodol. Dyma'r dyfarniadau beirniadol a wneir yn y Datganiad o Gyfrifon:

Mae'r ansicrwydd yn parhau ynglŷn a lefelau cyllid a'r potensial o ad-drefniant llywodraeth leol yn y dyfodol, yn ogystal ag ansicrwydd ynghylch goblygiadau'r bleidlais i adael yr Undeb Ewropeaidd. Fodd bynnag, mae gan yr Awdurdod strategaeth gyllidebol dair blynedd gadarn gyda chynigion o ran effeithlonrwydd a rhesymoli gwasanaethau er mwyn sicrhau cyllideb fantoledig, ac felly mae wedi penderfynu nad yw'r ansicrwydd hwn yn ddigon eto i roi arwydd y gallai fod amhariad ar asedau'r Awdurdod oherwydd angen pellach i gau cyfleusterau a lleihau lefelau'r ddarpariaeth gwasanaethau.

Ym mis Hydref 2008 methodd sector bancio Gwlad yr Iâ â chyflawni ei rwymedigaethau. Roedd £4 miliwn a hefyd llog o arian y Cyngor wedi'i fuddsoddi yng nghwmni Kaupthing, Singer and Friedlander (KSF) ar y pryd. Erbyn diwedd 2017-18 roedd y gweinyddwyr wedi ad-dalu £3.42 miliwn a hefyd llog. Gweler Nodyn 6.47.

Ar hyn o bryd mae ysgolion gwirfoddol a reolir ac ysgolion gwirfoddol a gynorthwyir wedi'u heithrio o fantolen yr Awdurdod ers 2009-10. Er bod gan yr Awdurdod rwymedigaethau a risgiau o ran costau eiddo megis gwaith atgyweirio a chynnal a chadw, nid yw'r Awdurdod yn berchen ar yr ysgolion ac nid oes hawl ganddo i unrhyw ddarpar fuddion economaidd sydd ynghlwm wrth yr asedau.

6.3 Tybiaethau a Wnaethpwyd am y Dyfodol a Ffynonellau Mawr Eraill Ansicrwydd wrth Amcangyfrif

Yn y Datganiad o Gyfrifon ceir ffigurau amcangyfrifedig sydd wedi'u seilio ar dybiaethau mae'r Awdurdod wedi'u gwneud am y dyfodol neu sy'n ansicr mewn rhyw ffordd arall. Gwneir amcangyfrifon gan gymryd mewn i ystyriaeth profiad hanesyddol, tueddiadau cyfredol a ffactorau perthnasol eraill. Fodd bynnag, oherwydd na ellir pennu balansau â sicrwydd, gallai'r gwir ganlyniadau fod yn sylweddol wahanol i'r tybiaethau a'r amcangyfrifon.

Mae'r eitemau ym Mantolen yr Awdurdod ar 31 Mawrth 2018 y mae risg sylweddol y cânt eu haddasu'n sylweddol yn y flwyddyn ariannol i ddod fel a ganlyn:

Eitem	Elfennau ansicr	Effaith os bydd y gwir ganlyniadau'n wahanol i'r tybiaethau
Rhwymedi -gaeth Pensiynau	Mae'r amcangyfrif o'r rhwymedigaeth net i dalu pensiynau'n dibynnu ar nifer o ddyfarniadau cymhleth sy'n ymwneud â'r gyfradd ddisgowntio a ddefnyddir, y gyfradd yr amcangyfrifir y bydd cyflogau'n codi, newidiadau i oed ymddeol, cyfraddau marwolaethau a'r enillion a ddisgwylir ar asedau'r gronfa bensiwn. Mae cwmni o actiwariaid ymgynghorol wedi cael ei gyflogi i roi cyngor arbenigol i'r Awdurdod am y tybiaethau i gael eu defnyddio.	Gellir mesur effeithiau newidiadau i dybiaethau unigol ar y rhwymedigaeth bensiynau net. Er enghraifft, pe bai tybiaeth y gyfradd ddisgowntio yn codi 0.1%, byddai'r rhwymedigaeth bensiynau'n gostwng £24.4 miliwn am 2017-18. Y swm oedd yn cael ei gario o ran y rhwymedigaeth bensiynau net ar 31 Mawrth 2018 oedd £321 miliwn. Fodd bynnag, mae'r tybiaethau'n rhyngweithio mewn ffyrdd cymhleth. Yn ystod 2017-18 dywedodd actiwariaid yr Awdurdod fod y rhwymedigaethau pensiynau net wedi lleihau £54.6 miliwn diweddarau'r rhagdybiaethau.

6.4 Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Ariannu yn unol â'r Rheoliadau

Mae'r nodyn hwn yn sôn am yr addasiadau gaiff eu gwneud i gyfanswm yr incwm a gwariant cynhwysfawr a gydnabyddir gan yr Awdurdod yn ystod y flwyddyn. Caiff yr addasiadau eu gwneud yn unol â'r arferion cyfrifyddu priodol i'r adnoddau a enwir yn y darpariaethau statudol fel rhai sydd ar gael i'r Awdurdod i dalu am ei wariant cyfalaf a referniw yn y dyfodol.

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2017-18	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:						
Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:						
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(30,919)	(11,508)	0	0	0	42,427
Colledion ar ôl ailbriso Eiddo, Offeriant a Chyfarpar	(13,980)	(3,447)	0	0	0	17,427
Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad	(2,516)	0	0	0	0	2,516
Grantiau cyfalaf a chyfraniadau a chymhwyswyd	14,158	473	0	0	0	(14,631)
Gwariant referniw a ariannwyd o'r cyfalaf o dan statud	(1,993)	(2)	0	0	0	1,995
Symiau'r asedau nad ydynt yn gyfredol a ddiddymwyd drwy waredu neu werthu fel rhan o'r elw/colled i'r Datganiad Incwm a Gwariant Cynhwysfawr	(1,775)	(67)	0	0	0	1,842
Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:						
Darpariaeth statudol ar gyfer ariannu buddsoddiadau cyfalaf	8,384	4,276	0	0	0	(12,660)
Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	5,468	0	0	0	0	(5,468)

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2017-18	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:						
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	62	0	0	0	(62)	0
Grantiau a gymhwyswyd i'r cyllid cyfalaf a drosglwyddwyd i'r Cyfrif Addasiadau Cyfalaf	0	0	0	0	89	(89)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:						
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr.	1,809	54	(1,863)	0	0	0
Derbyniadau Cyfalaf Statudol	24	0	(72)	0	0	48
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	0	0	8,296	0	0	(8,296)
Cyfraniad o'r Gronfa Derbyniadau Cyfalaf tuag at y costau gweinyddol o waredu asedau nad ydynt yn gyfredol.	0	0	1	0	0	(1)
Derbyniadau Cyfalaf a Neilltuwyd	0	0	0	0	0	0
Trosglwyddo o'r Gronfa Derbyniadau Cyfalaf Gohiriedig ar ôl derbyn arian.	0	0	(4)	0	0	4

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2017-18	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Atgyweiriadau Mawr:						
Gwrthdroi'r Lwfans Atgyweiriadau Mawr a gredydwyd i'r Cyfrif Refeniw Tai	0	6,190	0	(6,190)	0	0
Defnyddio'r Gronfa Atgyweiriadau Mawr i ariannu'r gwariant cyfalaf newydd	0	0	0	6,190	0	(6,190)
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:						
ariannol a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr yn wahanol i'r costau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol.	(1)	(52)	0	0	0	53
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:						
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr. (gweler Nodyn 6.45)	(50,134)	(1,222)	0	0	0	51,356
Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn.	23,979	542	0	0	0	(24,521)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:						
Swm sy'n dangos sut mae'r taliadau i swyddogion a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr ar sail gronedig yn wahanol i'r taliadau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol.	16	0	0	0	0	(16)
Cyfanswm yr Addasiadau	(47,418)	(4,763)	6,358	0	27	45,796

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2016-17	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:						
Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:						
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(30,304)	(11,185)	0	0	0	41,489
Colledion ar ôl ailbriso Eiddo, Offeriant a Chyfarpar	(4,306)	(4,439)	0	0	0	8,745
Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad	(752)	0	0	0	0	752
Grantiau cyfalaf a chyfraniadau a chymhwyswyd	12,398	58	0	0	0	(12,456)
Gwariant refeniw a ariannwyd o'r cyfalaf o dan statud	(1,722)	(9)	0	0	0	1,731
Symiau'r asedau nad ydynt yn gyfredol a ddiddymwyd drwy waredu neu werthu fel rhan o'r elw/colled i'r Datganiad Incwm a Gwariant Cynhwysfawr	(4,987)	(139)	0	0	0	5,126
Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:						
Darpariaeth statudol ar gyfer ariannu buddsoddiadau cyfalaf	7,313	4,207	0	0	0	(11,520)
Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	5,038	782	0	0	0	(5,820)

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2016-17	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:						
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	82	0	0	0	(82)	0
Grantiau a gymhwyswyd i'r cyllid cyfalaf a drosglwyddwyd i'r Cyfrif Addasiadau Cyfalaf	0	0	0	0	354	(354)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:						
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr.	2,740	118	(2,858)	0	0	0
Derbyniadau Cyfalaf Statudol	48	0	(135)	0	0	87
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	0	0	6,644	0	0	(6,644)
Cyfraniad o'r Gronfa Derbyniadau Cyfalaf tuag at y costau gweinyddol o waredu asedau nad ydynt yn gyfredol.	0	0	9	0	0	(9)
Derbyniadau Cyfalaf a Neilltuwyd	0	0	4	0	0	(4)
Trosglwyddo o'r Gronfa Derbyniadau Cyfalaf Gohiriedig ar ôl derbyn arian.	0	0	(6)	0	0	6

Nodiadau i'r Cvfrifon

	Cronfeydd y gellir eu defnyddio					
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Cronfa Atgyweiriadau Mawr	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2016-17	£'000	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Atgyweiriadau Mawr:						
Gwrthdroi'r Lwfans Atgyweiriadau Mawr a gredydwyd i'r Cyfrif Refeniw Tai	0	6,170	0	(6,170)	0	0
Defnyddio'r Gronfa Atgyweiriadau Mawr i ariannu'r gwariant cyfalaf newydd	0	0	0	6,170	0	(6,170)
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:						
Swm sy'n dangos sut mae'r costau ariannol a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr yn wahanol i'r costau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol.	154	(52)	0	0	0	(102)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:						
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr. (gweler Nodyn 6.45)	(36,785)	(832)	0	0	0	37,617
Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn.	23,703	502	0	0	0	(24,205)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:						
Swm sy'n dangos sut mae'r taliadau i swyddogion a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr ar sail gronedig yn wahanol i'r taliadau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol.	(1,406)	(6)	0	0	0	1,412
Cyfanswm yr Addasiadau	(28,786)	(4,825)	3,658	0	272	29,681

6.5 Nodyn i'r Dadansoddiad Gwariant a Chyllid

2017-18

Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Cyllido

	Addasiadau ar gyfer		Newidiadau Net ar gyfer	
	Dibenion Cyfalaf £'000	Addasiadau Pensiynau £'000	Gwahaniaethau Eraill £'000	Cyfanswm Addasiadau £'000
Adran				
Prif Weithredwr	743	1,875	(17)	2,601
Addysg a Phlant	19,199	5,611	57	24,867
Gwasanaethau Corfforaethol	749	345	(10)	1,084
Cymunedau	7,652	5,204	(25)	12,831
Amgylchedd	9,872	2,595	(8)	12,459
Cyfrif Refeniw Tai	14,957	448	0	15,405
Yswiriant a Chorfforaethol	(4,476)	0	0	(4,476)
Cost y Gwasanaethau Net	48,696	16,078	(3)	64,771
Incwm a Gwariant Arall	(23,387)	10,757	40	(12,590)
Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr	25,309	26,835	37	52,181

2016-17

	Addasiadau ar gyfer		Newidiadau Net ar gyfer	
	Dibenion Cyfalaf £'000	Addasiadau Pensiynau £'000	Gwahaniaethau Eraill £'000	Cyfanswm Addasiadau £'000
Adran				
Prif Weithredwr	622	613	9	1,244
Addysg a Phlant	17,830	681	1,272	19,783
Gwasanaethau Corfforaethol	(85)	(548)	9	(624)
Cymunedau	6,042	1,624	40	7,706
Amgylchedd	8,530	796	35	9,361
Cyfrif Refeniw Tai	14,851	107	6	14,964
Yswiriant a Chorfforaethol	(3,345)	0	0	(3,345)
Cost y Gwasanaethau Net	44,445	3,273	1,371	49,089
Incwm a Gwariant Arall	(25,556)	10,140	(62)	(15,478)
Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr	18,889	13,413	1,309	33,611

Esboniad Naratif**Addasiad at Ddibenion Cyfalaf**

Llinellau gwasanaeth - ychwanegu enillion a cholledion ailbriso, dibrisiant, ac amharu a didynnu cyllid refeniw uniongyrchol

Mae Gwariant ac Incwm Arall yn cynnwys y canlynol:

Gwariant Gweithredu Arall - Addasiadau ar gyfer gwarediadau cyfalaf gyda throsglwyddiad incwm a geir drwy waredu asedau a'r symiau a gaiff eu dileu o ran yr asedau hynny. Mae'n ychwanegu/didynnu costau i weithrediadau masnachu na'i chynhwysir yn y llinellau gwasanaeth.

Incwm a Gwariant Cyllido a Buddsoddi - didynnu'r taliadau statudol ar gyfer cyllido cyfalaf

(MRP) a chaiff cyfraniadau refeniw eraill eu didynnu o incwm a gwariant arall gan na chaiff y rhain eu codi o dan arferion cyfrifyddu a dderbynnir yn gyffredinol.

Trethiant, ac incwm a gwariant grant amhenodol - mae grantiau cyfalaf yn cael eu haddasu ar gyfer incwm nad yw'n cael ei godi o dan arferion cyfrifyddu a dderbynnir yn gyffredinol. Caiff grantiau refeniw eu haddasu o'r rhai sy'n dderbyniadwy yn ystod y flwyddyn i'r rheiny sy'n dderbyniadwy heb amodau neu roedd yr amodau ar eu cyfer wedi eu bodloni gydol y flwyddyn. Mae credydau ar gyfer grantiau cyfalaf sy'n dderbyniadwy yn ystod y flwyddyn heb amodau neu roedd yr amodau ar eu cyfer wedi eu bodloni gydol y flwyddyn.

Newid Net ar gyfer Addasiadau Pensiynau

Llinellau gwasanaeth - cyfraniadau gan y cyflogwr a wneir gan yr Awdurdod yn cael eu gwaredu fel y caniateir yn ôl y gyfraith ac yn cael eu disodli gan y costau gwasanaeth presennol a'r costau gwasanaeth yn y gorffennol.

Mae Gwariant ac Incwm Arall yn cynnwys y canlynol:

Incwm Cyllido a Buddsoddi - mae'r llog net ar y rhwymedigaeth buddion diffiniedig yn cael ei godi ar y Datganiad Incwm a Gwariant Cynhwysfawr.

Gwahaniaethau Eraill

Llinellau gwasanaeth - addasiadau ar gyfer tâl gwyliau a drosglwyddwyd i'r gronfa gronedig absenoldeb.

Incwm a Gwariant Cyllido a Buddsoddi - addasiadau i'r Gronfa Gyffredinol ar gyfer y gwahaniaethau amseru ar gyfer premiymau a gostyngiadau.

6.6 Gweithrediadau Masnachu

Mae gan yr Awdurdod amryw o weithrediadau masnachu, a restrir yn y tabl isod. Mae trosiant y gweithgareddau masnachu hyn yn deillio yn bennaf o renti, ffioedd a thaliadau a godir ac maent naill ai'n ymgymeriadau gyda'r cyhoedd a thrydydd partion eraill neu'n weithrediadau masnachu mewnol, a sefydlwyd yn wreiddiol fel Gwasanaethlu. Nid yw cartrefi preswyl y Gwasanaethau Cymdeithasol yn gweithredu fel gweithgaredd masnachu o fewn yr Awdurdod. Ar hyn o bryd, mae'r holl gostau sydd i'w priodoli i redeg y cartrefi hyn yn cael eu cynnwys yn uniongyrchol yng nghyllideb y Gwasanaethau Cymdeithasol. Ceir ffigurau alldro gwirioneddol y gweithrediadau masnachu hyn isod:

2016-17 Cyfanswm Gwariant Gros £'000	2016-17 Cyfanswm Incwm Gros £'000	2016-17 Cyfanswm (Incwm)/ Gwariant Net £'000		2017-18 Cyfanswm Gwariant Gros £'000	2017-18 Cyfanswm Incwm Gros £'000	2017-18 Cyfanswm (Incwm)/ Gwariant Net £'000
31,524	(32,206)	(682)	Gweithgareddau/Adran	29,799	(30,407)	(608)
			Gwasanaethau Eiddo			
			Atgyweirio a Chynnal			
1,131	(1,492)	(361)	Cerbydau	1,080	(1,097)	(17)
3,965	(3,445)	520	Glanhau Adeiladau	4,178	(3,478)	700
5,202	(5,191)	11	Rheoli'r Fflyd	5,076	(5,140)	(64)
1,447	(1,725)	(278)	Dylunio Sifil	1,313	(1,553)	(240)
688	(311)	377	Yr Ystâd Wledig	4,511	(306)	4,205
993	(597)	396	Marchnadoedd Nwyddau	1,645	(581)	1,064
1,321	(1,673)	(352)	Safleoedd Diwydiannol	1,870	(1,749)	121
46,271	(46,640)	(369)		49,472	(44,311)	5,161

6.7 Treth y Cyngor

Daw incwm Treth y Cyngor trwy godi tâl ar eiddo preswyl yn ôl gwerth yr eiddo ac mae'r gwerth hwnnw wedi'i rannu yn naw band prisio yr amcangyfrifwyd eu gwerth ar 1 Ebrill, 2003. Cyfrifir y taliadau drwy rannu faint o incwm y bydd ei angen ar Gyngor Sir Caerfyrddin, Comisiynydd Heddlu a Throsedd Dyfed-Powys a'r Cynghorau Tref a Chymuned â sylfaen Treth y Cyngor. Sylfaen Treth y Cyngor yw cyfanswm nifer yr anheddau ym mhob band prisio, wedi'i addasu yn ôl rhyw gyfran i drosi'r rhif i swm cyfatebol ar gyfer band D ac addasu ar gyfer disgownt. Sylfaen Treth y Cyngor am 2017-18 oedd 71,598.56 (70,928.91 ar gyfer 2016-17).

Mae biliau Treth y Cyngor yn seiliedig ar y lluosyddion canlynol ar gyfer y bandiau o A i I. Mae'r tabl canlynol yn dangos y lluosydd sy'n berthnasol i bob band, ynghyd â'r nifer cyfwerth o breswylfeydd Band 'D' ym mhob band. Yn ogystal, mae un band is (A-) a luniwyd i gynnig y gostyngiad priodol mewn perthynas â phreswylfeydd i bobl ag anabledd, lle mae deddfwriaeth yn caniatáu gostyngiad o ran pennu band, i'r band sy'n union o dan y band y gosodwyd y breswylfa ynddo yn ôl ei gwerth gwirioneddol.

Band	A-	A	B	C	D	E	F	G	H	I
Lluosydd	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9
Preswylfeydd Band D	19	4,875	15,979	13,846	12,484	14,117	8,242	3,232	535	106

Dadansoddiad o'r enillion net o Dreth y Cyngor:

	2016-17	2017-18
	£'000	£'000
Treth y Cyngor sy'n Gasgladwy	100,781	104,642
Symudiad yn Lwfans Amhariad	(758)	(622)
Enillion Net o Dreth y Cyngor (gan gynnwys praeseptau)	100,023	104,020

6.8 Trethi Annomestig Cenedlaethol (NNDR)

Trefnir yr NNDR yn ôl dealltwriaeth genedlaethol. Y Cyngor sy'n gyfrifol am gasglu'r trethi oddi wrth drethdalwyr ei ardal ond wedyn mae'n talu'r arian i gronfa'r NNDR a weinyddir gan Lywodraeth Cymru. Mae'r Llywodraeth yn aiddosbarthu'r symiau sy'n daladwy yn ôl i'r awdurdodau lleol ar sail swm penodol am bob pen o'r boblogaeth. Mae busnesau lleol yn talu trethi sy'n cael eu cyfrifo drwy luosi eu gwerthoedd trethol â gwerthoedd penodol a ddarparwyd gan Lywodraeth Cymru (49.9c am 2017-18 a 48.6c ar gyfer 2016-17).

Ar 31 Mawrth 2018 cyfanswm y trethi annomestig oedd £117,601,498 (£122,690,223 ar 31 Mawrth 2017).

6.9 Eiddo, Offeriant a Chyfarpar

Symudiadau yn 2017-18	Tai Cyngor	Tir ac Adeiladau	Cerbydau peiriannau ac Offer	Seilwaith	Asedau Cymunedol	Asedau Dros Ben	Asedau'n cael eu hadeiladu	CYFANSWM
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gwerth Llyfr Gros 01/04/17	336,124	738,020	21,129	290,821	5,652	34,555	31,809	1,458,110
Ychwanegiadau	17,817	14,870	3,650	5,924	1	96	15,140	57,498
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbrision	37	7,404	0	0	0	1,561	0	9,002
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbrision	(32)	(19,995)	0	0	(479)	(274)	0	(20,780)
Y Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	22	1,169	0	0	0	62	0	1,253
Y Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(3,469)	(11,142)	(629)	(2,104)	(627)	(387)	(322)	(18,680)
Datgydnabod Gwaredu	0	0	(363)	0	0	0	0	(363)
Ailddosbarthiadau: i ac o Asedau i'w werthu	(67)	(82)	0	0	0	(1,375)	0	(1,524)
Ailddosbarthiadau: i ac o Eiddo Buddsoddi	0	0	0	0	740	468	0	1,208
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu i Eiddo Buddsoddi	0	0	0	0	0	0	(284)	(284)
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu	569	13,665	0	1,371	80	3,063	(18,748)	0
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(2)	(7,071)	(1,105)	(1,089)	(58)	(786)	0	(10,111)
Gwerth Llyfr Gros 31/03/18	350,999	736,838	22,682	294,923	5,309	36,983	27,595	1,475,329
Y Dibrisiant a'r Amhariad Cronedig ar 01/04/17	(10,887)	(40,776)	(7,262)	(76,354)	(468)	(928)	0	(136,675)
Y Tâl Dibrisiant	(11,509)	(21,510)	(2,498)	(6,386)	(23)	(501)	0	(42,427)
Y Dibrisiant a Symudwyd i'r Gronfa Ailbriso	2	7,071	1,105	1,089	58	786	0	10,111
Datgydnabod Gwaredu	0	0	305	0	0	0	0	305
Ailddosbarthiadau: Dibrisiant ac Amhariadau i Eiddo Buddsoddi	0	0	0	0	0	0	0	0
Symudiadau eraill o ran dibrisiant ac amhariadau	0	14	0	0	(7)	(7)	0	0
Dibrisiant Cronnol i 31/03/18	(22,394)	(55,201)	(8,350)	(81,651)	(440)	(650)	0	(168,686)
Gwerth Llyfr Net ar 31/03/18	328,605	681,637	14,332	213,272	4,869	36,333	27,595	1,306,643

Nodiadau i'r Cyfrifon

Symudiadau yn 2016-17	Tai Cyngor	Tir ac Adeiladau	Cerbydau peiriannau ac Offer	Seilwaith	Asedau Cymunedol	Asedau Dros Ben	Asedau'n cael eu hadeiladu	CYFANSWM
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gwerth Llyfr Gros 01/04/16	326,472	751,829	14,897	276,390	3,782	21,813	19,165	1,414,348
Ychwanegiadau	14,148	10,599	10,027	4,970	367	15	18,041	58,167
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbriso	97	21,676	0	0	5	396	0	22,174
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbriso	(11)	(12,793)	0	0	0	(220)	0	(13,024)
Y Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	0	5,413	0	0	0	628	0	6,041
Y Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(4,439)	(9,693)	(282)	0	0	(372)	0	(14,786)
Datgydnabod Gwaredu	0	(2,082)	(2,949)	0	0	0	0	(5,031)
Ailddosbarthiadau: i ac o Asedau i'w werthu	(42)	0	0	0	0	(2,458)	0	(2,500)
Ailddosbarthiadau: i ac o Eiddo Buddsoddi	0	(293)	0	0	0	91	0	(202)
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu i Eiddo Buddsoddi	0	0	0	0	0	0	(871)	(871)
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu	(99)	(21,032)	9	9,461	1,498	14,689	(4,526)	0
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(2)	(5,604)	(573)	0	0	(27)	0	(6,206)
Gwerth Llyfr Gros 31/03/17	336,124	738,020	21,129	290,821	5,652	34,555	31,809	1,458,110
Y Dibrisiant a'r Amhariad Cronedig ar 01/04/16	296	(25,192)	(8,881)	(70,063)	(395)	(16)	0	(104,251)
Y Tâl Dibrisiant	(11,185)	(21,951)	(1,745)	(6,291)	(34)	(283)	0	(41,489)
Y Dibrisiant a Symudwyd i'r Gronfa Ailbriso	2	5,604	573	0	0	27	0	6,206
Datgydnabod Gwaredu	0	29	2,791	0	0	0	0	2,820
Ailddosbarthiadau: Dibrisiant ac Amhariadau i Eiddo Buddsoddi	0	39	0	0	0	0	0	39
Symudiadau eraill o ran dibrisiant ac amhariadau	0	695	0	0	(39)	(656)	0	0
Dibrisiant Cronnol i 31/03/17	(10,887)	(40,776)	(7,262)	(76,354)	(468)	(928)	0	(136,675)
Gwerth Llyfr Net ar 31/03/17	325,237	697,244	13,867	214,467	5,184	33,627	31,809	1,321,435

Nodiadau i'r Cyfrifon

Dibrisiant

Defnyddiwyd yr oesau defnyddiol a'r cyfraddau dibrisio canlynol wrth gyfrifo dibrisiant:

Ased	Oes (Blynyddoedd)
Tai Cyngor	30
Tir <i>(gan gynnwys Asedau Cymunedol)</i>	diddiwedd
Adeiladau <i>(gan gynnwys Asedau Cymunedol)</i>	30
Offeriant, Celfi a Chyfarpar	5 i 10
Cerbydau	1 i 10
Seilwaith	40

Ailbrisiadau

Mae'r Awdurdod yn cynnal rhaglen dreigl sy'n sicrhau bod yr holl Eiddo, Offeriant a Chyfarpar yn cael eu hailbriso o leiaf bob pum mlynedd. Cafodd yr holl brisiadau eu gwneud yn fewnol. Prisiwyd y tir a'r adeiladau yn unol â'r dulliau a'r sylfeini ar gyfer amcangyfrif a bennwyd gan safonau proffesiynol Sefydliad Brenhinol y Syrfewyr Siartredig. Caiff y cerbydau, y peiriannau, y celfi, a'r offer eu priso ar sail cost hanesyddol dibrisiedig.

Datganiad o'r Asedau Sefydlog a gedwir yn ôl eu gwerth presennol 2017-18

Mae'r datganiad canlynol yn dangos y camau a gymerwyd o ran rhaglen dreigl yr Awdurdod i ailbriso asedau sefydlog. Ymgymerir â'r gwaith priso gan briswyr yr Awdurdod sy'n perthyn i Sefydliad Brenhinol y Syrfewyr Siartredig. Pennir sylfaen y priso yn y datganiad o bolisiau cyfrifydda.

	Tai Cyngor	Tir ac Adeiladau Eraill	Cerbydau Peiriannau ac Offer	Asedau Gwarged	CYFANSWM
	£'000	£'000	£'000	£'000	£'000
Symudiad yn gwerth teg ar:					
Y Blynyddoedd Blaenorol	523,305	699,680	16,379	23,554	1,262,918
31 Mawrth 2014	19,476	(19,640)	1,851	(2,612)	(925)
31 Mawrth 2015	19,668	(40,940)	(683)	(1,269)	(23,224)
31 Mawrth 2016	(235,977)	112,729	(2,650)	2,140	(123,758)
31 Mawrth 2017	9,652	(13,809)	6,232	12,742	14,817
31 Mawrth 2018	14,875	(1,182)	1,553	2,428	17,674
Gwerth Llyfr Gros ar 31/03/18	350,999	736,838	22,682	36,983	1,147,502

Ymrwymadau Cyfalaf

Ar 31 Mawrth 2018 roedd y Cyngor wedi ymrwymo drwy gontract i waith cyfalaf oedd yn werth tua £21.3 miliwn. Roedd y prif gontractau yn cynnwys y cynlluniau canlynol.

	£'000
<u>CYMUNEDAU</u>	
Tai Sector Cyhoeddus	1,008
Parc Gwledig Penbre	799
Archif Caerfyrddin	2,247
Cwrs ffordd gaeedig ar gyfer rasio beics	409
<u>AMGYLCHEDD</u>	
Ffordd Gyswllt Gorllewin Caerfyrddin	2,135
Gweithdai Ystad Ddiwydiannol Glanamman	37
Parc Dewi Sant - Bloc 4	876
<u>ADDYSG A GWASANAETHAU PLANT</u>	
Rhaglen Moderneiddio Addysg	
Porth Tywyn	131
Carreg Hirfaen	10
Gorslas	5,458
Llangadog	3,112
Llannon - Symudol	34
Parc Y Tywyn	1,043
Pen Rhos	170
Pontyberem	1,377
Trimsaran	331
Canolfan Gweithgareddau Cymdeithasol Heol Goffa	8
Bro Dinefwr	438
Coedcae	425
Dyffryn Aman	182
Ysgol St John Lloyd	548
<u>DATBLYGU ECONOMAIDD</u>	
Prosiect denu twristiaid Pentywyn	489
	<u>21,267</u>

6.10 Asedau Treftadaeth**Crynodeb Pum Mlynedd o'r Ychwanegiadau a'r Prisiadau**

	Casgliadau Celf £'000	Regalia Dinesig £'000	Arddangosion Amgueddfa £'000	Cerfluniau Cyhoeddus £'000	Henebion £'000	Archifau £'000	Arall £'000	Cyfanswm £'000
Blynyddoedd Blaenorol	30	16	33	720	1,273	30	3	2,105
2013-14	0	0	31	2	1	0	0	34
2014-15	0	0	7	39	63	0	0	109
2015-16	0	0	0	0	0	0	(2)	(2)
2016-17	0	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0	0
Y Swm Gros a Gariwyd o ran Cost neu Brisiad 31/03/18	30	16	71	761	1,337	30	1	2,246

Asedau Treftadaeth: Casgliadau archifau

Sefydlwyd y gwasanaeth archifau yn 1959 er mwyn casglu cofnodion o bwysigrwydd hanesyddol. Ers hynny mae'r gwasanaeth wedi crynhoi 8785 o adneuron o gofnodion, a gall pob adnau fod cyn lleied ag un eitem neu gymaint â sawl mil. Mae'r holl eitemau'n unigryw. Mae'r cofnodion a ddelir yn cael eu categorio o dan wahanol benawdau.

Deddf Cofnodion Cyhoeddus 1958:

Treth Tir 1797, Treth Aelwyd 1670, Arolwg Tir y Goron 1560 a Chyfrifiad Sir Gaerfyrddin 1841-1911. Llysoedd Chwarter Sir Gaerfyrddin: Llyfrau Gorchmynion/Cofnodion 1748 - 1752, 1794 - 1813, ac 1820 - 1971. Ffeiliau a phapurau achosion 1833-1971; Llyfrau nodiadau'r barnwyr, llyfrau'r rheithgorau, cofrestr yr ystus, cofrestrau collfarnau a llyfrau apêl, o'r bedwaredd ganrif ar bymtheg a'r ugeinfed ganrif. Cofnodion cyhoeddus a oedd ar gadw gan y Clerc Heddwch.

Cofrestrau etholiadol Sir Gaerfyrddin o 1851 ymlaen (etholaethau Sir Gaerfyrddin a Llanelli o 1918 tan heddiw)

Cynlluniau rheilffyrdd, ffyrdd, camlesi, porthladdoedd a gwaith cyhoeddus arall 1808-1950

Deddfau Cau Tiroedd a phenderfyniadau 1810-1873

Cofnodion y Cwmnïau Tyrpeg yn ymwneud â Sir Gaerfyrddin

Y Sesiynau Bach: cofnodion a chofrestrau yn Sir Gaerfyrddin yn y bedwaredd ganrif ar bymtheg a'r ugeinfed ganrif.

Cofnodion Ysbytai: cofnodion, adroddiadau, cofnodion ariannol a chynlluniau ar gyfer gwahanol ysbytai.

Cymdeithas y Tiriogaethwyr: Cofnodion Cymdeithas y Tiriogaethwyr a'r Lluoedd Cynorthwyol.

Cofnodion Llongau: Cytundebau criwiau a llyfrau lög swyddogol llongau a gofrestrwyd yn Llanelli 1863-1913: Cofrestrau llongau a chychod pysgota ym mhorthladdoedd Llanelli 1824-1957 a Chaerfyrddin 1839-1849.

Cofnodion Prasio Tir: Rhestrau prasio a luniwyd dan Ddeddf Cyllid 1910 gan Gomisiynwyr Cyllid y Wlad: mae hyn yn cynnwys prisiadau manwl ar gyfer eiddo ym mhob plwyf yn Sir Gaerfyrddin.

COFNODION SWYDDOGOL

Y Cyngor Sir: Cyngor Sir Gaerfyrddin 1889-1974, cofnodion trwyddedau cerbydau modur 1907-1974; Cofnodion Cyngor Sir Dyfed 1973-1996; Cofnodion Cyngor Sir Caerfyrddin 1997-2011

Cofnodion Addysg: Llyfrau lög amrywiol ysgolion 1862-1976; cofnodion byrddau ysgolion 1871-1903; cofnodion rheolwyr ysgol 1872-1973; rhai cofrestrau derbyn o'r bedwaredd ganrif ar bymtheg a'r ugeinfed ganrif

Bwrdd y Gwarcheidwaid a'r Tloty: Cofnodion a chofnodion ariannol Gwarcheidwaid Undeb Sir Gaerfyrddin o'r bedwaredd ganrif ar bymtheg tan 1948; Undeb Llandeilo Fawr 1836-1948; Undeb Llanymddyfri 1840-1950; Undeb Llanelli circa 1840-1948; Cofnodion Tloty Penlan, Caerfyrddin 1866-1975; Abercennen Llandeilo 1839-1969; Llanelli 1913-1950.

Cofnodion Bwrdeistref: Cofnodion ar gyfer Bwrdeistrefi Caerfyrddin, Cydweli, Lacharn, Llanymddyfri, a Llanelli, yn cynnwys cofnodion, llyfrau trethi, gweithredoedd, rhenti, cyfrifon, a deunydd arall.

Cynghorau Dosbarth: Cofnodion, llyfrau trethi, cofnodion ariannol, gohebiaeth a chynlluniau Cyngor Dosbarth Gwledig Llandeilo / Cyngor Dosbarth Trefol Llandeilo, Cyngor Dosbarth Trefol Cwmaman circa 1860-1974, a Chyngor Dosbarth Trefol Rhydaman 1903-1974.

Yr Awdurdod Dŵr: cofnodion, adroddiadau, cyfrifon a gohebiaeth Bwrdd Pysgodfeydd Afon Tywi 1867-1951.

Cynghorau Plwyf: Cofnodion, gweithredoedd, llyfrau trethi, cofnodion ariannol a gohebiaeth o lawer o blwyfi 1894-1974.

Cofnodion Eglwysig: Yr Eglwys yng Nghymru: cofrestrau bedyddiadau, priodasau a chladdedigaeithau holl blwyfi Sir Gaerfyrddin o'r unfed ganrif ar bymtheg hyd at yr ugeinfed ganrif; cofnodion festri, cyfrifon wardeiniaid eglwysi, papurau goruchwylwyr, llyfrau trethi a mapiau degwm ar gyfer rhai plwyfi o'r ddeunawfed ganrif hyd at yr ugeinfed ganrif. Rhaniadau a mapiau'r degwm 1848 tan tua 1920. Yr Anghydfurfwr: Microffilmiau o gofrestrau anghydfurfiol a gedwir yn y Swyddfa Cofnodion Cyhoeddus; cofnodion gwreiddiol rhai capeli o'r ddeunawfed ganrif hyd at yr ugeinfed ganrif.

CASGLIADAU PREIFAT:

Mae llawer o'r casgliadau hyn yn eiddo i'r rhoddwr gwreiddiol o hyd ac ar fenthyg am gyfnod amhenodol i'r gwasanaeth archifau. Ymhlith yr eitemau pwysicaf y mae achres Fychaniaid Gelli Aur a grëwyd yn 1641, a ystyrir yn un o'r enghreifftiau gorau o'i math; Llyfrau Achau Gelli Aur - pedair cyfrol o achresi teuluoedd Cymreig a grynhowyd tua 1703 - ond sy'n cyfeirio at ffynonellau sy'n dyddio o'r unfed ganrif ar ddeg; Llythyrau Terfysgoedd Beca.

Cofnodion Teuluoedd ac Ystadau: Casgliadau o'r bedwaredd ganrif ar ddeg hyd at yr ugeinfed ganrif yn ymwneud â nifer o ystâdau ar draws y sir. Mae'r rhain yn cynnwys gweithredoedd, rhenti, gohebiaeth, cofnodion ariannol, mapiau, dyddiaduron a chofnodion gwleidyddol a phersonol.

Cyfreithwyr: Cofnodion a gasglwyd gan y cwmnïoedd yn Sir Gaerfyrddin, yn cynnwys gweithredoedd, rhenti, gohebiaeth, a mapiau yn cwmpasu sawl ystâd fawr.

Cofnodion Busnesau: John Francis a'i fab, gwerthwyr tai: mae'r cofnodion yn cynnwys gweithredoedd, ewyllysiau, rhenti a mapiau sy'n ymwneud â nifer o ystadau, ynghyd â chasgliad o fwy na 1,000 o gatalogau gwerthu. Ymhlith y cofnodion busnes eraill y mae rhai Waddle Engineering Llanelli, Bragdy Buckleys Llanelli, y diwydiant gwlan yn Nyffryn Teifi, Glofa Glo Caled Emlyn, ac Ymddiriedolaeth Harbwr Llanelli.

Cymdeithasau: Cymdeithas Hynafiaethwyr Sir Gaerfyrddin - casgliad sy'n cynnwys cofnodion bwrdeisiol; cofnodion yr heddlu; cofnodion eglwysig; cofnodion yn ymwneud â Deddf y Tlodion; cofnodion addysg; mapiau; cynlluniau rheilffyrdd a chyfres o lyfrau lloffion sy'n cynnwys gweithredoedd, toriadau, lluniau a defnyddiau hynafiaethol o'r drydedd ganrif ar ddeg hyd at yr ugeinfed ganrif. Hefyd mae'r cofnodion eraill yn cynnwys cofnodion Sefydliad y Merched Sir Gaerfyrddin, Cymdeithas Helwyr y Siroedd Unedig, Plaid Lafur Etholaeth Llanelli, RNLI Glanyfferi, a changen Caerfyrddin o ASLEF yn yr ugeinfed ganrif ynghyd â chofnodion undebau llafur eraill.

Mapiau'r Arolwg Ordnans: Yn cynnwys gwahanol fapiau sy'n ymwneud â Sir Gaerfyrddin ac sy'n dyddio o'r bedwaredd ganrif ar bymtheg.

Papurau Newydd: Carmarthen Journal 1810 - tan heddiw, The Welshman 1846 -1950, South Wales Guardian a'r Amman Valley Chronicle.

Fel rheol mae'r holl gofnodion uchod ar gael at ddefnydd y cyhoedd, ond ar hyn o bryd oherwydd bod ffwng yn yr ystafelloedd diogel, bu'n rhaid symud y cofnodion er mwyn i waith adfer gael ei wneud, felly nid ydynt ar gael ar hyn o bryd. Cyn y dychwelir y casgliadau, bydd angen sicrhau bod lle addas ar gael neu fel arall ystyried atebion eraill megis gweithio gyda chyrrff eraill i ddarparu'r gwasanaeth. Nid yw'r union amserlenni yn hysbys ar hyn o bryd ond yn y cyfamser, bwriedir adneuo rhai o'r casgliadau yn Archifau Morgannwg ac Archifau Prifysgol Abertawe yn ystod blwyddyn galendr 2016 er mwyn iddynt fod ar gael i ymchwilyr.

Asedau Treftadaeth: Rhagor o wybodaeth am gasgliadau amgueddfeydd Cyngor Sir Gaerfyrddin

Mae Gwasanaethau Amgueddfeydd Sir Gaerfyrddin yn cynnwys pum amgueddfa ac un ystafell dreftadaeth.

Er bod casgliadau Amgueddfa Sir Gaerfyrddin ac Oriel Gelf ac Amgueddfa Parc Howard yn cael eu dadansoddi ar wahân, mae rhai'r Amgueddfa Cyflymder, Amgueddfa Tref Gaerfyrddin, ac Amgueddfa Bro Aman wedi eu cynnwys yn y wybodaeth am Amgueddfa Sir Gaerfyrddin.

Parc Howard

Agorodd Parc Howard yn 1912. Mae'r rhan fwyaf o'r eitemau yn y casgliadau wedi cael eu rhoi. Maent yn adleisio gorffennol Llanelli. Mae casgliad Parc Howard yn cael ei storio yn yr amgueddfa.

Diwylliant Materol: yn cynnwys yr holl eitemau yn y casgliad ac eithrio Celfyddyd Gain a Crochenwaith

Mae gan y casgliad hwn amrywiaeth eang o eitemau diwylliant materol sy'n adleisio hanes Llanelli o'r ddeunawfed ganrif ymlaen. Ymhlith yr eitemau amlycaf y mae 'Olwyn Sbâr Stepney', nwyddau o'r diwydiannau haearn, tun, a dur lleol, ynghyd ag esiampl o'r can cwrw cyntaf, a wnaed ar gyfer Bragdy Felin-foel. Hefyd mae'r casgliad yn rhoi sylw i wisgoedd, i chwaraeon, y diwydiant bragu a chrefydd yn lleol, i'r Ail Ryfel Byd ac i hanes dinesig y dref a'i phobl enwocaf. O blith y 3,000 o wrthrychau diwylliant materol yng nghasgliad Parc Howard, arddangosir tua 11% ohonynt ar yr un pryd.

Y Casgliad Celfyddyd Gain

Mae'r casgliad hwn yn cynnwys bron 500 o weithiau celf, gan gynnwys paentiadau olew, gweithiau celf ar bapur, a cherfluniau. Daeth y rhan fwyaf o baentiadau pwysicaf y casgliad o gasgliad y Fonesig Stepney, a wnaeth brydlesu'r amgueddfa a'r parc yn wreiddiol i Gyngor Bwrdeistref Llanelli. Mae'r casgliad yn cynnwys darnau gan yr artistiaid o Lanelli, James Dickson Innes a Charles William Mansel Lewis, yn ogystal â gwaith mawr gan Hubert von Herkomer. Hefyd mae paentiadau gan John Bowen a Tony Evans, sef dau artist lleol o bwys yn yr ugeinfed ganrif. O blith y 491 o weithiau celf arddangosir rhyw 8.5% ohonynt, yn cynnwys darnau mwyaf pwysig y casgliad, ar yr un pryd. Caiff yr eitemau eraill eu cadw dan glo mewn storfa ond mae modd i ysgolheigion gael golwg arnynt ac fe'u dangosir mewn arddangosfeydd cylchredol.

Y Casgliad Crochenwaith

Mae'r casgliad hwn yn cynnwys y casgliad mwyaf o Grochenwaith Llanelli. Arddangosir bron 80% o'r casgliad hwn o 721 o eitemau ar yr un pryd. Mae casgliad Crochenwaith Llanelli wedi cael ei grynhoi ers 1912 a hynny drwy gyfuniad o brynu eitemau a'u derbyn yn rhoddion. Mae cynnwys y casgliad yn amrywio o nwyddau a grëwyd yn ystod y blynyddoedd cynnar hynny o weithgynhyrchu yn yr 1840au i rai o'r blynyddoedd olaf yn yr 1920au. Ymhlith y nwyddau cynharaf o bwys y mae casgliad o lithoffanau a phenddelw o John Wesley, yn ogystal ag enghreifftiau o batrymau a ffurfiau ar grochenwaith a addurnwyd â throsglwyddion. Arddangosir oddeutu 30% o'r rhain ar yr un pryd. Os nad yw'r crochenwaith yn cael ei arddangos fe'i cedwir dan glo mewn storfa ond mae modd i ysgolheigion gael golwg arno.

Amgueddfa Sir Gaerfyrddin

Dechreuwyd y casgliadau gan Gymdeithas Hynafiaethwyr Sir Gaerfyrddin ac agorwyd yr Amgueddfa yn 1908, felly mae hon yn un o'r amgueddfeydd hynaf yng Nghymru. Mae casgliadau Amgueddfa'r Sir nad ydynt yn cael eu harddangos yn cael eu storio yn yr amgueddfa ac mewn storfa fawr yn Amgueddfa Ddiwydiannol Cydweli.

Diwylliant Materol: mae hwn yn cynnwys yr holl eitemau ac eithrio'r casgliadau Archeoleg, Ethnograffeg, a Chelfyddyd Gain.

Mae hanes Sir Gaerfyrddin ers yr oesoedd canol yn cwmpasu bywyd gwledig a bywyd trefol diwydiannol, ac mae'r casgliadau'n adleisio'r ddeuoliaeth hon. Mae'r casgliadau'n cynnwys celfi megis seldiau, crochenwaith lleol, offer a pheiriannau amaethyddol a diwydiannol (yn cynnwys y diwydiant glo carreg), gwisgoedd, sampleri, cwiltiau, llwyau caru, lluniau, arteffactau milwrol, nwmismateg, pethau cofiadwy, a chynnwys bwthyn lleol, ac yn rhoi sylw i chwaraeon, addysg, traddodiad, ffydd, chwedlau gwerin, a bywyd masnachol. Yn hynod arwyddocaol y mae'r ffris o Gofeb Picton, arteffactau milwrol, cynnwys y bwthyn, a chopi o'r cyfieithiad Cymraeg cyntaf o'r Testament Newydd, yn ogystal â seldiau Sir Gaerfyrddin gyda'u llestri gwreiddiol. O blith bron 30,000 o wrthrychau sy'n rhan o'r casgliad diwylliant materol arddangosir tua 9% ohonynt ar yr un pryd. Caiff gwrthrychau nad ydynt yn cael eu harddangos eu cadw dan glo mewn storfa ond mae modd i ysgolheigion gael golwg arnynt. Mae'r Neuadd Sirol yng Nghaerfyrddin yn cadw darnau arwyddocaol o gelfi sefydlog a symudol a wnaed ar gyfer y neuadd gan David Morley o Gaerfyrddin, yn ogystal â phortreadau o bobl leol amlwg a phaentiadau eraill.

Casgliad Archeoleg

Mae'r casgliad archeoleg yn gasgliad rhanbarthol sylweddol sy'n cynnwys eitemau o arwyddocâd lleol, rhanbarthol, Cymreig, Prydeinig, a rhyngwladol. Dwy ran sydd i'r casgliad hwn sef deunydd yn bennaf o gasgliad Cymdeithas Hynafiaethwyr Sir Gaerfyrddin (1907 – 1939) ac eitemau yn sgil cloddio rheoledig mawr (1967 tan heddiw) a hynny'n bennaf gan Ymddiriedolaeth Archeoleg Dyfed a CADW. Mae'r archifau hyn yn cynnwys cofnodion papur, ffotograffau, a chofnodion digidol. Mae dyddiadau'r eitemau hyn yn amrywio o ganol yr Oes Baleolithig hyd at yr ugeinfed ganrif.

Ymhlith yr eitemau pwysicaf y mae: Offer siert o Ogof Coygan o ganol yr Oes Baleolithig/diwedd y cyfnod Neanderthalaidd (50,000 o flynyddoedd yn ôl) (o bwys rhyngwladol), gleiniau wedi'u tyllu a ffigurynnau siâl Mesolithig o Nab Head (o bwys rhyngwladol), celc o waith metal o'r Oes Efydd (o bwys rhanbarthol), ffiguryn pren Brythonaidd-Rufeinig o Ystrad Fflur (o bwys rhyngwladol), tlws Brythonaidd-Rufeinig o Gaerfyrddin (o bwys cenedlaethol), cadwyn aur Frythonaidd-Rufeinig o Ddolau Cothi (o bwys cenedlaethol), archifau cloddio o'r Oes Rufeinig, o Gaerfyrddin ac o Ddolau Cothi/Pumsaint (y ddau o bwys cenedlaethol), meini hir arysgrifenedig o'r canol oesoedd cynnar (o bwys rhyngwladol), archifau cloddio o gestyll Dryslwyn a Lacharn ac o Barc y Brodyr Llwyd, Caerfyrddin (o bwys cenedlaethol), a theils llawr yn Hendy-gwyn (o bwys cenedlaethol). Gyda'i gilydd mae'r casgliad o Gastell Lacharn a Pharc y Brodyr Llwyd yn drawstoriad cyfeirio da o'r hyn a ddefnyddid yn ystod y rhan fwyaf o'r canol oesoedd yn ne-orllewin Cymru. Mae mwy na 30,000 o eitemau. 1.3% o'r eitemau a arddangosir ar yr un pryd.

Casgliad Byd Natur a Daear

Casgliad bach yw hwn o blanhigion ac anifeiliaid, creigiau, ffosiliau, a mineralau, a'r rheiny'n rhai lleol yn bennaf, sydd wedi datblygu'n araf iawn ers i'r amgueddfa gychwyn.

Ymysg yr eitemau byd natur cynnar y mae esgyrn fertebraid, sbesimenau tacsidermi, casgliad o wyau ac anifeiliaid di-asgwrn cefn, ac ambell enghraifft o blanhigion wedi'u cywasgu. Mae'r herbariwm o'r ail ganrif ar bymtheg/deunawfed ganrif yn eitem o bwys. Anifeiliaid stwffiedig yn bennaf yw'r eitemau diweddarach (o'r 1970au) a arddangosir.

Mae'r casgliad daear yn dyddio o ddyddiau cynnar yr amgueddfa ac efallai o'r 1970au/80au pryd y mae'n debyg i rai casgliadau lleol ddod i law.

Mae 1700 o eitemau daeargol yn rhan o'r casgliad hwn ac arddangosir 67 ohonynt (4%).

Ethnograffeg

Casgliad bach yw hwn o 300 o eitemau a roddwyd gan deuluoedd sydd â chysylltiad â Chymdeithas Hynafiaethwyr Sir Gaerfyrddin. Mae'r amrywiol eitemau'n adleisio gweithgareddau'r teuluoedd a'r unigolion hyn ledled yr Ymerodraeth ar ddiwedd Oes Fictoria/yn ystod y cyfnod Edwardaidd. Nid oes dim o'r casgliad yn cael ei arddangos ar hyn o bryd ond mae wedi cael ei arddangos yn ddiweddar.

Celfyddyd Gain

Mae'r casgliad hwn yn cynnwys paentiadau olew, gweithiau ar bapur, a cherfluniau. Yn rhan o'r casgliad hwn y mae un o'r casgliadau mwyaf o baentiadau olew sydd mewn amgueddfa yng Nghymru. Mae'r gweithiau celf yn lleol yn yr ystyr eu bod gan artistiaid lleol a Chymreig, a bod sylw'n cael ei roi i bynciau lleol. Ymhlith y gweithiau celf amlycaf y mae'r portreadau o Syr Richard Vaughan o Gelli Aur, Madam Bevan, a David Morley. Mae nifer fawr o weithiau o'r ugeinfed ganrif gan artistiaid o Sir Gaerfyrddin, yn enwedig gan Edward Morland Lewis, B.A. Lewis a Stanley Lewis. O blith tua 2000 o weithiau celf, mae oddeutu 216 neu 11% ohonynt yn cael eu harddangos naill ai yn amgueddfa'r sir neu mewn adeiladau cyhoeddus.

Amgueddfa Ddiwydiannol Cydweli

Mae'r amgueddfa hon yn cynnwys canolfan ddiwydiannol lle mae adeiladau, peiriannau, ac arddangosfeydd. Cyngor Sir Gaerfyrddin sy'n berchen ar yr amgueddfa, ond mae'n cael ei phrydlesu i ymddiriedolaeth annibynnol. Mae'r safle hefyd yn gartref i storfa fawr Gwasanaeth Amgueddfeydd Sir Gaerfyrddin.

6.11 Eiddo Buddsoddi

Cyfrifyddwyd ar gyfer yr eitemau canlynol o incwm a gwariant yn y llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr:

	2016-17	2017-18
	£'000	£'000
Incwm rhenti o eiddo buddsoddi	(981)	(964)
Treuliau gweithredol uniongyrchol yn deillio o eiddo buddsoddi (Ennill)/colled net	277	434
	(704)	(530)
Gwariant Anuniongyrchol (Enillion)/Colledion net o addasiadau i'r gwerth teg	284	127
	753	2,516
Incwm a gwariant yng nghyswllt eiddo buddsoddi a newidiadau yn y gwerth teg	333	2,113

Mae'r tabl canlynol yn rhoi crynodeb o'r newid i werth teg eiddo buddsoddi dros y flwyddyn:

	2016-17	2017-18
	£'000	£'000
Balans ar ddechrau'r flwyddyn	22,927	25,290
Ychwanegiadau:		
Gwelliannau	2,086	961
Gwarediadau	(5)	(259)
Enillion/(Colledion) net o addasiadau i'r gwerth teg	(752)	(2,516)
Trosglwyddiadau:		
(I)/O Eiddo, Peiriannau a Chyfarpar	1,034	(924)
	25,290	22,552

6.12 Buddsoddiadau Tymor Hir

	31 Mawrth 2017	31 Mawrth 2018
	£'000	£'000
Cwm Environmental Ltd.	329	329
Egni Sir Gar Cyfyngedig	900	900
Banciau a Isgwmnioedd a feiddienir yn llwyr - 100%	732	724
	<u>1,961</u>	<u>1,953</u>

Is-gwmni sy'n perthyn yn llwyr i'r Awdurdod yw CWM Environmental Ltd. Sefydlwyd y cwmni yn unol â Deddf Diogelu'r Amgylchedd 1990 ar gyfer Gwaredu Gwastraff.

Breiniwyd y cwmni gyda'r Swyddfa Gymreig ar 10 Mawrth 1997 ac roedd buddiannau'r Awdurdod ar 31 Mawrth 2018 fel â ganlyn:

	£'000
Cyfalaf Cyfranddaliadau	<u>329</u>

Mae'r buddsoddiad wedi'i gynnwys yn y buddsoddiadau tymor hir ar y Fantolen ac nid yw'r Awdurdod wedi rhoi ymrwymiad i'r cwmni y bydd yn talu unrhyw ddiffygion neu golledion cronol.

Mae *CWM Environmental Cyf.* yn gweithredu dau is-gwmni a feddienir yn llwyr sydd â'r cyfranddaliadau canlynol:

Pembrokeshire Recycling Company Ltd	£1.00
Carmarthenshire Recycling Company Ltd	£1.00

Mae *Pembrokeshire Recycling Company Ltd* a *Carmarthenshire Recycling Company Ltd* wedi'i cofrestru yng Nghymru a Lloegr ac yn gwmni cwsq.

Mae'r Cwmni wedi cynhyrchu Adroddiadau Blynyddol ar wahân am y flwyddyn yn diweddu 31 Rhagfyr 2017, sy'n cynnwys barn archwilio bendant gan ei Archwilwyr, Broomfield & Alexander Limited. Mae crynodeb o'r canlyniadau masnachu am y flwyddyn yn diweddu 31 Rhagfyr 2017 wedi ei nodi isod ynghyd â'r asedau net ar y dyddiad hwnnw ar gyfer *CWM Environmental Cyf.*:

	am y flwyddyn yn diweddu 31 Rhagfyr 2017 £'000
Trosiant	13,396
Llai: Cost y Gwerthiannau	(10,538)
Elw Gros	<u>2,858</u>
Argostau	(3,258)
Elw/(Colled) Net cyn treth	<u>(400)</u>
Treth ar elw/colled	43
Elw a Gedwir/(Colled)	<u>(357)</u>
Asedau Net ar 31 Rhagfyr 2017	<u>5,370</u>

Gellir cael copi o'r adroddiad blynyddol oddi wrth y Swyddfa Gofrestredig yn y cyfeiriad canlynol:

Uned MRF, Heol Alltynap,
Ystad Ddiwydiannol Cillefwr,
Tre Ioan, Caerfyrddin
SA31 3RA

Er bod CWM Environmental ar ffurf is-gwmnïau sy'n ei gwneud yn ofynnol i ddarparu cyfrifon grŵp, nid oes Cyfrifon Grŵp wedi cael eu paratoi, gan na fyddai'r cyfuno yn cael effaith sylweddol ar sefyllfa ariannol yr Awdurdod, neu allu darllynydd y cyfrifon i weld y gweithgareddau economaidd cyflawn a'r risgiau y mae'r Cyngor yn agored iddynt.

Ym mis Ionawr 2017, cafodd adroddiad ei gymeradwyo gan Fwrdd Gweithredol y Cyngor a oedd yn argymhell newid busnes gweithrediadau gwastraff y Cyngor, sy'n cael ei weithredu gan CWM Environmental ar hyn o bryd, yn gwmni newydd sy'n cydymffurfio â gofynion Teckal. Disgwylir y bydd hyn yn ychwanegu budd sylweddol i'r Cyngor o ran darparu yn y dyfodol, yn ogystal â sicrhau arferion llywodraethu cryfach. Gan fod newidiadau wedi cael eu gwneud cyn dyddiad diwedd y flwyddyn, nid oes unrhyw newidiadau wedi bod i'r ffigurau yn natganiad cyfrifon 2017-18.

Bu i Gyngor Sir Caerfyrddin fuddsoddi yn y prosiect ffotofoltaidd solar a sefydlwyd gan Egni Sir Gâr Cyfyngedig, sef cymdeithas budd cymunedol a gofrestrwyd gyda'r Awdurdod Ymddygiad Ariannol (rhif 7193). Roedd y cynllun wedi gosod panelau ffotofoltaidd solar ar 17 o adeiladau annomestig ym mhorthfolio'r Cyngor yn 2016.

Gwerthodd y gymdeithas gyfrannau i gyllido'r gwariant cyfalaf a gofynion cyfalaf gweithredol cysylltiedig â datblygu, gosod, a chynnal a chadw'r paneli. Gosodwyd paneli haul ffotofoltäig yn ystod trydydd chwarter 2016. Cyfanswm y trydan a gynhyrchwyd o'r portffolio cyfan dros y flwyddyn ddiwethaf oedd 518MWhs (megawatt-hours), sy'n cyfateb yn fras i arbediad o fwy na £35,508 o ran biliau trydan llai i'r tenantiaid. Mae hyn yn cyfateb i 278 tonnelli o garbon deuocsid.

Cafodd Cytundeb Pryniadau Cyfrannau ei sefydlu rhwng Cyngor Sir Caerfyrddin ac Egni Sir Gâr Cyfyngedig

	£'000
Cyfranddaliadau 'A' cyffredin	100
Cyfranddaliadau 'B' cyffredin	800
Cyfanswm Cyfalaf Cyfranddaliadau	<u>900</u>

Mae gan bob cyfranddaliad werth mewn enw o £1.00 yr un.

6.13 Dyledwyr Tymor Hir

	31 Mawrth 2017	31 Mawrth 2018
	£'000	£'000
Morgeisi a godwyd ar Werthiannau Tai Cyngor	5	1
Troi Tai'n Gartrefi (mwy na blwyddyn o hyd)	194	268
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Cyngor Sir Caerfyrddin)	508	743
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Darparwyr Allanol)	1,244	1,671
Cyfraniad Cyfalaf at fenthyciadau i bobl sy'n prynu eu cartref cyntaf	1,147	1,098
Dwr Cymru Welsh Water	14	14
Benthyciadau Ceir	128	71
Benthyciad Gardd Fotaneg Genedlaethol Cymru	0	1,190
Benthyciad Scarlets	2,616	2,616
Benthyciad Eglwys Cymunedol Towy	207	189
Erail	65	65
	6,128	7,926

Mae menter Troi Tai'n Gartrefi Llywodraeth Cymru yn darparu benthyciadau di-log i sicrhau bod tai gwag yn cael eu defnyddio unwaith eto. Bydd y taliadau hyn i landlordiaid yn creu cronfa benthyciadau ailgylchadwy y gellir ei defnyddio yn ystod cyfnod y cynllun sy'n dod i ben ar 31/03/2030.

Ym mis Tachwedd 2017, cytunodd y Bwrdd Gweithredol i ymestyn benthyciad di-log yr Awdurdod i'r Ardd Fotaneg am 2 flynedd arall hyd at 31 Mawrth 2020. Mae'r trafodyn hwn wedi cael ei drin fel 'benthyciad meddal', lle mae cyfradd y llog a godir yn is na chyfraddau'r farchnad. Addaswyd y Datganiad Incwm a Gwariant Cynhwysfawr i ystyried y llog a ildwyd sydd i bob pwrpas yn lleihau'r swm dyledus yn gost amorteiddiedig gan leihau'r swm dyledus a gofnodwyd. Bwriedir i'r balans gynrychioli'r hyn y gellid ei gael am y benthyciad. Dros gyfnod y benthyciad, bydd y gost amorteiddiedig yn codi'n ôl i'r swm llawn sy'n ddyledus, sef £1.350 miliwn ar y dyddiad cwblhau ad-dalu, ac o ganlyniad bydd yn ôl-gofnodi'r llog a ildwyd.

Cytunodd y Cyngor Sir, fel rhan o'r Cytundeb Datblygu gyda Chlwb Rygbi Llanelli Cyf. (y clwb), i roi benthyciad i'r clwb swm o £2.4 miliwn am gyfnod o 15 mlynedd. Ym mis Hydref 2010, cytunodd y Cyngor Sir i amrywiad i delerau'r benthyciad, lle cafodd taliadau llog gwerth £216,000 eu gohirio tan ddiwedd cyfnod y benthyciad yn 2023. Ym mis Hydref 2013, cytunodd y Bwrdd Gweithredol ar amrywiad yn nhelerau'r benthyciad sef gostwng y llog a godir amdano o gyfradd osodedig o 7% i gyfradd amrywiadwy o 3.5% yn ogystal â'r gyfradd llog sylfaenol (sy'n 0.5% ar hyn o bryd) gan bennu na fyddai'r gyfradd yn codi'n uwch na 10%.

Rhodddwyd £270,000 yn fenthyciad blwydd-dal ar gyfradd llog amrywiol sef 2.5% uwchlaw y gyfradd sylfaenol (sy'n 0.5% ar hyn o bryd) am gyfnod o 15 mlynedd i Eglwys Gymunedol Tywi yn Rhagfyr 2012 i'w helpu i wireddu prosiect Canolfan Xcel.

6.14 Buddsoddiadau Tymor Byr

Buddsoddiadau sydd i'w had-dalu o fewn deuddeng mis yw'r rhain ac fe'u dadansoddir fel â ganlyn:

	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000
Banciau a Isgwmnioedd a feiddienir yn llwyr - 100%	17,148	12,166
Llywodraeth Leol	5,007	10,018
	22,155	22,184

6.15 Asedau a Ddelir i'w Gwerthu

	Asedau Cyfredol	
	2016-17 £'000	2017-18 £'000
Balans ar ddechrau'r flwyddyn	410	0
Asedau sydd newydd eu dosbarthu fel asedau a ddelir i'w gwerthu:		
- Eiddo, Peiriannau a Chyfarpar	2,500	1,524
Asedau a werthwyd	(2,910)	(1,524)
Balans dyledus ar ddiwedd y flwyddyn	0	0

6.16 Stocrestrau

	Amgylchedd £'000	Addysg a Phlant £'000	Hamdden £'000	Eraill £'000	Cyfanswm £'000
2016-17					
Balans ar 31 Mawrth 2016	795	83	118	10	1,006
Pryniannau	1,840	1,980	123	125	4,068
Cydnabuwyd fel traul yn y flwyddyn	(1,886)	(1,970)	(106)	(123)	(4,085)
Balansau a ddilëwyd	0	0	(6)	0	(6)
Newidiadau net eraill yn y flwyddyn	1	0	0	(7)	(6)
Balans ar 31 Mawrth 2017	750	93	129	5	977
2017-18					
Pryniannau	2,888	2,055	109	162	5,214
Cydnabuwyd fel traul yn y flwyddyn	(2,783)	(2,060)	(139)	(165)	(5,147)
Balansau a ddilëwyd	0	(1)	(16)	0	(17)
Newidiadau net eraill yn y flwyddyn	3	0	0	0	3
Balans ar 31 Mawrth 2018	858	87	83	2	1,030

6.17 Dyledwyr Tymor Byr

	31 Mawrth 2017 £'000	31 Mawrth 2017 £'000
Refeniw a Thollau EM	3,131	3,452
Llywodraeth Ganolog	12,382	18,976
Heddlu, Brigad Dân, Parc Cenedlaethol ac Awdurdodau Lleol	8,152	8,140
Cyrff Gwasanaeth Iechyd Gwladol	4,887	3,900
Talwyr Treth y Cyngor	4,407	3,472
Tenantiaid Tai	1,186	1,200
Cysylltiedig â'r Gweithwyr	104	58
Amrywiol	16,545	14,296
	50,794	53,494

6.18 Arian Parod ac Arian Cyfwerth

Mae balans yr Arian Parod a'r Arian Cyfwerth yn cynnwys yr elfennau canlynol:

2016-17		2017-18
£'000		£'000
745	Arian parod a ddelir gan yr Awdurdod	276
(2,727)	Cyfrifon cyfredol yn y banc	(2,503)
18,004	Adneuon tymor byr gyda banciau a chronfeydd marchnad arian	17,007
0	Adneuon tymor byr gyda Awdurdodau Lleol	4,002
16,022	Cyfanswm Arian Parod ac Arian Cyfwerth	18,782

6.19 Benthyciadau Tymor Byr

Benthyciadau sydd i'w had-dalu o fewn deuddeng mis yw'r rhain ac fe'u dadansoddir fel â ganlyn:

	31 March	31 March
	2017	2018
	£'000	£'000
Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	12,835	9,611
Benthyciadau'r Farchnad	64	64
Salix a Buddsoddi er mwyn Arbed	304	343
	13,203	10,018

6.20 Credydwy'r Tymor Byr

	31 Mawrth	31 Mawrth
	2017	2018
	£'000	£'000
Refeniw a Thollau EM	(4,126)	(4,399)
Llywodraeth Ganolog	(2,799)	(2,090)
Heddlu, Brigâd Dân, Parc Cenedlaethol ac Awdurdodau Lleol	(4,081)	(2,388)
Cyrff Gwasanaeth Iechyd Gwladol	(642)	(998)
Tenantiaid Tai	(441)	(542)
Talwyr Treth y Cyngor	(2,765)	(2,102)
Cysylltiedig â'r Gweithwyr	(7,710)	(7,610)
Amrywiol	(35,159)	(39,685)
	(57,723)	(59,814)

6.21 Darpariaethau

Mae'r crynodeb isod yn dangos y symudiad yn lefel y darpariaethau yn ystod 2017-18:

	1 Ebrill 2017 £'000	Gwerth- droad £'000	Ychwa- negiad £'000	Defnydd £'000	31 Mawrth 2018 £'000
Adran Y Gwasanaethau Corfforaethol	175	(40)	40	0	175
Adran Amgylchedd	752	0	736	(349)	1,139
Addysg a Phlant	126	0	152	(126)	152
Adran y Prif Weithredwr	88	0	0	0	88
Adran Cymunedau	1,938	(1,391)	930	0	1,477
Colledion ar Buddsoddiadau	781	(53)	0	0	728
Municipal Mutual Insurance (MMI)	133	0	13	0	146
Darpariaeth Ôl-ofal Safleoedd	999	0	0	(137)	862
Yswiriant	520	(15)	0	0	505
	5,512	(1,499)	1,871	(612)	5,272

Balansau ar 31 Mawrth 2018	Rhwymedi gaethau Cyfredol (< 1 blwyddyn) £'000	Rhwymedi gaethau Tymor Hir (> 1 blwyddyn) £'000	Cyfanswm £'000
	Adran Y Gwasanaethau Corfforaethol	175	
Adran Amgylchedd	886	253	1,139
Addysg a Phlant	152	0	152
Adran y Prif Weithredwr	39	49	88
Adran Cymunedau	46	1,431	1,477
Colledion ar Buddsoddiadau	4	724	728
Municipal Mutual Insurance (MMI)	122	24	146
Darpariaeth Ôl-ofal Safleoedd	127	735	862
Yswiriant	505	0	505
	2,056	3,216	5,272

Diben y Prif Ddarpariaethau**Adran y Gwasanaethau Corfforaethol**

Gwneir darpariaeth am waith adfer ar adeiladau gwag o £135,000 ac hefyd darpariaeth ar gyfer goramser i gau'r cyfrifon.

Adran Amgylchedd

Gwneir darpariaethau o £14,000 ar gyfer gwaith adfer o achos ymsuddiad ym Mharc y Goron, £21,000 o arian cadw ar gyfer cronfa ddŵr Trebeddrod, £82,000 o ddrwgddyledion – Gwastraff Masnach, £131,000 ar gyfer drwgddyledion posibl o ran marchnadoedd da byw, £526,000 ar gyfer taliadau trosglwyddo asedau cymeradwy, £192,000 ar gyfer ad-daliad

Buddsoddi er mwyn Arbed Goleuadau Cyhoeddus, a £173,000 ar gyfer lwfansau Rhaglen Lleihau Carbon o ran allyriadau a gynhyrchir yn 2017-18.

Addysg a Phlant

Gwnaed darpariaeth o £152,000 i gyflawni cyfrifoldebau'r awdurdod o ran Ymrwymiad Lleihau Carbon ar gyfer 2017-18 mewn perthynas ag ysgolion.

Prif Weithredwr

Darpariaeth o £39,000 ar gyfer her gyfreithiol bosibl i daliadau a godwyd am ffioedd chwilio personol a darpariaeth o £49,000 ar gyfer drwgddyledion bosibl ar Eiddo Masnachol.

Cymunedau

Gwneir darpariaeth o £864,000 ar gyfer y posibilrwydd o ddileu dyledion cyfraniadau preswylwyr a £293,000 ar gyfer y posibilrwydd o ddiffyg yn yr incwm oddi wrth y Bwrdd Iechyd. Gwneir darpariaeth o £215,000 ar gyfer costau cyfreithiol/bargyfreithwyr ar gyfer erlyniadau sy'n ymwneud â safonau masnach ac iechyd anifeiliaid, £31,000 ar gyfer Gweithio Ystwyth, a £15,000 ar gyfer astudiaeth Tai Iach. Gwneir darpariaeth benodol o £60,000 mewn perthynas â dyledion anadferadwy ar incwm rhent o eiddo.

Colledion ar Buddsoddiadau

Ym mis Hydref 2008, methodd sector bancio Gwlad yr Iâ â chyflawni ei rwymedigaethau ariannol. Mae darpariaeth wedi ei wneud yn y cyfrifon am symiau a amcangyfrifir na ellir ei adenill. Gweler Nodyn 6.47.

Municipal Mutual Insurance (MMI)

O ran blynnyddoedd y polisi cyn 1992/93, gallai'r holl awdurdodau lleol y mae MMI wedi'u hyswrio wynebu'r posibilrwydd o rwymedigaeth yswiriant yn ymwneud â chau MMI ar 30 Medi 1992. Ym mis Ionawr 2012, sbardunodd Cyfarwyddwyr MMI y "Cynllun Trefniant Ariannol ar gyfer MMI" a chyhoeddwyd yr hysbysiad ardoll ar 1 Ionawr 2014. Roedd yr ardoll gychwynnol yn 15% a chynyddodd i 25% ar ddiwedd 2015-16. Tra bo rhwymedigaeth net yn parhau ar fantolen MMI, mae Gweinyddwr y Cynllun yn parhau i fonitro'r sefyllfa o ran hawliadau a bydd yn hysbysu credydwy'r cynllun os oes angen addasu'r ardoll. Gan fod y mater yn dal yn gyfredol, cedwir y ddarpariaeth yn y cyfrifon.

Ôl-ofal Safleoedd Tirlenwi

Mae dyletswydd ar endidau sy'n gweithredu safleoedd tirlenwi wneud gwaith adfer a darparu ôl-ofal priodol, gan gynnwys monitro a rheoli'r nwyon a'r trwytholchion a gynhyrchir ar y safleoedd hyn. Mae'r ddarpariaeth hon yn gydnabyddiaeth o'r costau ôl-ofal a ragamcanir ar gyfer safleoedd tirlenwi caeëdig Wernddu a Nant-y-caws.

Y Ddarpariaeth Yswiriant

Mae'r ddarpariaeth hon ar gyfer hawliadau yswiriant sydd wedi cael eu cofrestru ac sy'n debygol o ddod i ran yr Awdurdod.

6.22 Dadansoddiad o Fenthyciadau Tymor Hir

Y Cyfanswm sy'n Ddyledus	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000	Dyddiadau Aeddfedu
Ffynonellau'r Benthyciadau			
Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	371,108	385,421	2018-2068
Benthyciadau'r Farchnad (Nodyn i)	3,116	3,115	2018-2055
Benthyciadau di-log (Nodyn ii)	3,847	4,400	2018-2033
	378,071	392,936	

(i) Benthyciad FMS Wertmanagement AoR yw hwn sydd yn fenthyciad LOBO (Opsw'n Rhoi Benthyciad Cymryd Benthyciad). Nodir y Cyfradd Llog Cyfatebol. Benthyciad cyfradd llog banc graddedig ydyw, a 4.72 % yw ei gyfradd llog presennol. Caiff yr un sy'n rhoi'r benthyciad ddewis amrywio'r gyfradd llog bob dyddiad talu llog. Os dewisa'r un sy'n rhoi'r benthyciad wneud hynny, caiff yr Awdurdod ddewis derbyn y gyfradd llog newydd neu ad-dalu'r benthyciad i'r un a'i rhoddodd. Mae'n rhaid addasu'r cyfrifon i unioni'r gwahaniaeth rhwng y gyfradd a godir a'r gyfradd a delir er mwyn dangos gwir gost y benthyciad yn y cyfnod benthycia.

(ii)

Benthyciadau di-log Cyfanswm dyledus ar:	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000
SALIX	100	27
Buddsoddi i arbed	1,287	1,018
Benthyciadau Gwella Cartrefi	1,292	1,292
Benthyciadau Canol Trefi	1,168	2,063
	3,847	4,400

Darperir y Cynllun Benthyciadau Gwella Cartrefi o dan statud gan Lywodraeth Cymru. Diben y cynllun yw rhoi benthyciadau i berchen-feddianwyr a'r sector rhentu preifat er mwyn gwella eiddo neu fod eiddo gwag yn cael ei ddefnyddio unwaith eto. Mae'r cyllid ar gael tan 31 Mawrth 2030 a chynigir yr arian ymlaen llaw i drydydd partion ar sail benthyciad di-log i'w had-dalu.

Rhoddir Benthyciadau Canol Trefi drwy statud gan Lywodraeth Cymru. Pwrpas y cynllun yw darparu benthyciadau i leihau nifer y safleoedd a'r eiddo gwag a segur a'r rheiny nad ydynt yn cael eu defnyddio'n llawn yng nghanol y trefi, a chefnogi arallgyfeirio yng nghanol y trefi drwy annog defnyddiau mwy cynaliadwy ar gyfer safleoedd ac eiddo gwag, megis defnyddiau preswyl a hamdden ac ar gyfer gwasanaethau allweddol. Bydd cyfnod y cyllid tan 31 Mawrth 2033 ac ad-delir taliadau i drydydd partion yn ddi-log.

6.23 Cronfeydd Wrth Gefn Cronfa'r Cyngor sydd wedi'u Clustnodi

Mae crynodeb o'r cronfeydd wrth gefn a sefydlwyd gan yr awdurdod hwn neu ei ragflaenwyr wedi'i nodi isod:

	1 Ebrill 2016 £'000	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2017 £'000	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2018 £'000
Yswiriant	7,886	3,575	(1,516)	9,945	1,913	(1,117)	10,741
Cronfa Datblygiadau Mawr	32,146	6,643	(1,304)	37,485	2,043	(810)	38,718
Cronfa Buddsoddiad Cyfalaf	86	0	0	86	0	0	86
Cronfa Cytundeb Canlyniadau	1,337	0	(1,328)	9	0	(9)	0
Arian Cyfalaf y Rhaglen Moderneiddio /	2,164	3,685	(2,400)	3,449	3,533	(3,042)	3,940
Cronfa Datblygu	1,195	630	(311)	1,514	333	(220)	1,627
Y Fargen Ddinesig	0	0	0	0	2,000	0	2,000
Buddsoddi er mwyn Arbed -							
Goleuadau Cyhoeddus	0	0	0	0	1,850	0	1,850
Cronfa Salix	251	210	(305)	156	162	(184)	134
Cronfa Ymddeoliad Corfforaethol	3,143	0	(301)	2,842	751	(634)	2,959
Gwerthuso Swyddi	1,402	0	(999)	403	0	0	403
Swyddi Afraid	888	8	(88)	808	87	(11)	884
Seilwaith TG	1,093	121	(140)	1,074	0	(153)	921
System Rheolaeth Ariannol	73	44	0	117	0	0	117
Parc Dewi Sant - St David's Park	446	65	0	511	0	(43)	468
Cŷd Fentrau	1,515	190	(537)	1,168	148	(68)	1,248
Cynlluniau sy'n derbyn Cyllid Allanol	1,801	441	(536)	1,706	987	(659)	2,034
Cefnogi Busnesau Sir Caerfyrddin	143	0	0	143	124	0	267
Tŷ Llanelli	60	350	0	410	0	(333)	77
Gardd Fotaneg Genedlaethol	130	0	(65)	65	0	(30)	35
Cronfa Trosglwyddo Asedau Cymuned	239	0	(27)	212	0	(32)	180
Rheoli'r Fflyd	312	1,330	(266)	1,376	1,087	(512)	1,951
Cyllid Cyfalaf Priffyrdd	798	49	0	847	131	0	978
Budd-daliadau Treth y Cyngor/Tai	1,631	0	0	1,631	0	0	1,631
Cynlluniau Gwasanaethau Tai	665	939	(381)	1,223	1,442	(1,041)	1,624
Datblygiad Gweithwyr	384	505	(231)	658	0	(193)	465
Cronfeydd Adrannau	6,070	1,634	(1,537)	6,167	1,750	(2,244)	5,673
Eraill	273	25	(170)	128	15	(14)	129
	66,131			74,133			81,140
A ddelir gan ysgolion yn unol â RHYLL	3,677	931	(2,898)	1,710	1,583	(1,778)	1,515
	3,677			1,710			1,515
CRT:							
Atgyweiriadau Mawr	0	6,170	(6,170)	0	6,190	(6,190)	0
Cyfanswm	0			0			0

Nodiadau i'r Cyfrifon

Yswiriant

Neilltuwyd cronfeydd er mwyn cyllido costau hawliadau a cholledion eraill a allai ddod i ran yr Awdurdod (gweler nodyn 6.38).

Cronfa Datblygiadau Mawr

Cafodd y gronfa hon ei chreu i gefnogi prosiectau datblygu cyfalaf mawr yn y Sir a chaiff ei ddefnydd ei hadlewyrchu yn y rhaglen gyfalaf 5 mlynedd.

Cronfa Buddsoddiad Cyfalaf

Sefydlwyd y gronfa hon gyda'r nôd o ddarparu dull o ychwanegu at Raglen Gyfalaf yr Awdurdod.

Arian Cyfalaf MDdA

Pennwyd swm i dalu costau'r benthyciadau darbodus sy'n cyllido rhaglen Moderneiddio'r Ddarpariaeth Addysg a chaiff ei ddefnydd ei hadlewyrchu yn y rhaglen gyfalaf 5 mlynedd.

Cronfa Datblygu

Nôd y gronfa hon yw cynorthwyo'r Awdurdod yn ei gynlluniau hir dymor drwy bennu adnoddau ar gyfer prosiectau nad oedd modd ymgymryd â hwy gyda dyraniadau arferol y gyllideb.

Y Fargen Ddinesig

Cyllid sydd wedi'i neilltuo ar gyfer gwariant posibl yn y dyfodol mewn perthynas â phrosiectau'r Fargen Ddinesig, megis costau datblygu prosiect, costau benthycia a llog a chyfraniad Sir Gaerfyrddin at gostau gweithredu cyffredinol y Fargen Ddinesig (gan gynnwys y Swyddfa Ranbarthol) yn unol â Chydygtundeb Dinas-ranbarth Bae Abertawe.

Buddsoddi er mwyn Arbed - Goleuadau Cyhoeddus

Arian wrth gefn wedi cael ei neilltuo i ddarparu cymorth ariannol ychwanegol ar gyfer prosiect Buddsoddi er mwyn Arbed Llywodraeth Cymru i newid lampau stryd yn oleuadau LED pyladwy. Gwaddol y fenter fydd gostyngiad mewn costau ynni a threthi carbon cysylltiedig drwy raglen 3 blynedd lle caiff tua 12,000 o lanternau sodiwm eu troi'n oleuadau LED sy'n defnyddio llai o ynni, a fydd yn cynnwys trefniadau lle mae'r goleuadau'n cael eu pylu am ran o'r nos yn unig.

Cronfa Salix

Mae Salix, sef menter gymdeithasol annibynnol sy'n darparu cyllid ar gyfer technolegau profedig sy'n gost-effeithiol wrth arbed CO₂, wedi darparu grant ar gyfer yr awdurdod i ganiatáu i fenthyciadau gael eu rhoi i ysgolion / adrannau i ariannu cynlluniau sy'n arbed ynni. Mae'r benthyciadau hyn yn cael eu had-dalu o'r arbedion a geir yn sgil hynny, ac mae'r gronfa yn cael ei hail-lenwi er mwyn i ysgolion / adrannau eraill elwa o'r cynllun.

Cronfa Ymddeoliad Corfforaethol

Sefydlwyd y Gronfa hon i gefnogi polisi'r Awdurdod o ran swyddi afraid ac ymddeoliad cynnar, gan alluogi'r Awdurdod i ddarparu ar gyfer y straen actiwaraid ar y Gronfa Bensiwn a achosir gan ymddeoliad cynnar neu swyddi afraid.

Gwerthuso Swyddi

Mae'r Awdurdod wedi rhoi canlyniadau'r ymarferiad Gwerthuso Swyddi ar waith ac wedi creu'r gronfa hon i gynorthwyo â chynnal strwythurau'r Statws Unffurf.

Swyddi Afraid

Sefydlwyd y gronfa hon gan yr Adrannau i gwrdd â'r costau posib a allai godi wedi i gontractau tymor penodol staff ddod i ben pan fydd y cynlluniau a gyllidir yn allanol yn diweddu.

Seilwaith TG

Sefydlwyd y gronfa hon er mwyn ategu'r bwriad i newid gweinyddion a seilwaith TG yr Awdurdod.

System Rheolaeth Ariannol

Fe'i sefydlwyd i ddarparu ar gyfer y buddsoddiad sylweddol yn y System Rheolaeth Ariannol newydd. Mae oedi yn recriwtio wedi effeithio ar ddatblygiad y system ond disgwylir y bydd y balans yn cael ei ddefnyddio yn 2018-19.

Parc Dewi Sant

Crëwyd y gronfa hon i gyllido rhaglen barhaus o welliannau sy'n ofynnol er mwyn gallu defnyddio'r adeiladau yn swyddfeydd. Cafodd yr incwm a gynhyrchwyd yn sgil yr adeiladau hyn ei neilltuo yn y gronfa wrth gefn hon er mwyn cyllido'r gwaith hwn.

Cŷd Fentrau

Mae'r Awdurdod wedi llunio nifer o gytundebau Mentrau ar y Cŷd gyda Llywodraeth Cymru. Mae'r incwm rhent a dderbynnir mewn perthynas â'r rhain yn cael ei roi i'r naill ochr er mwyn talu am rwymedigaethau yn y dyfodol.

Cynlluniau sy'n derbyn Cyllid Allanol

Cynnig arian cyfatebol ar gyfer prosiectau sydd ar waith neu gynlluniau a fydd yn derbyn cyllid allanol yn y dyfodol.

Cefnogi Busnesau Sir Gaerfyrddin

Neilltuwyd arian wrth gefn er mwyn rhoi cymorth ariannol i fusnesau sy'n talu ardrethi yn Sir Gaerfyrddin ac sy'n cael anawsterau drwy gynnig benthyciadau tymor byr iddynt am 18 mis neu gyfnod llai.

Tŷ Llanelli

Darparu'r cyllid y cytunwyd arno ar gyfer prosiect Tŷ Llanelli, er mwyn cynorthwyo â chynaliadwyedd y cyfleuster newydd hwn a ystyrir yn rhan annatod o'r cynlluniau hirdymor i adfywio canol y dref.

Gardd Fotaneg Genedlaethol

Y Gronfa Wrth Gefn a neilltuwyd i ddarparu cymorth ariannol i'r Ardd Fotaneg.

Cronfa Trosglwyddo Asedau Cymunedol

Gwelodd yr awdurdod y gallai rhai gwasanaethau neu gyfleusterau lleol gael eu gweithredu'n fwy effeithiol gan Grwpiau Cymunedol neu Gynghorau Cymuned. Sefydlwyd y gronfa hon i wella cyfleusterau neu i gynnig cymhelliad ariannol er mwyn symud ymlaen â'r prosiectau hyn.

Rheoli'r Fflyd

Sefydlwyd y Gronfa hon i gydraddoli'r gost gydol oes o weithredu a chynnal a chadw cerbydau'r Cyngor, i ddefnyddwyr gwasanaethau dros gyfnodau y cytunwyd arnynt.

Cyllid Cyfalaf Priffyrdd (Cynllun Menter Benthyca Llywodraeth Leol)

Sefydlwyd y gronfa er mwyn talu costau benthyca i gyllido rhaglen cynnal a chadw a gwelliannau cyfalaf Priffyrdd.

Budd-daliadau Treth y Cyngor/Tai

Mae'r gronfa wrth-gefn hon wedi'i chlustnodi i ddigoni'r costau posibl y bydd Sir Gaerfyrddin yn mynd iddynt yn sgil y gostyngiadau blynyddol yn y grant Gweinyddu Budd-daliadau Tai, a diwygiadau lles.

Cynlluniau Gwasanaethau Tai

Mae'r gronfa yma wedi ei sefydlu i gynorthwyo prosiectau Tai yn cynnwys Cefnogi Pobl, dod â thai gwag yn ôl i ddefnydd â'r Cynllun Adsefydlu Syriaid.

Datblygiad Gweithwyr

Arian wrth gefn a neilltuwyd i ddarparu 4 haen o hyfforddiant a lleoliadau gwaith yn y Cyngor er mwyn cynorthwyo pobl leol, gan gynnwys pobl ifanc sydd â fawr ddim neu ddim hanes cyflogaeth, i ennill cymwysterau a chael swydd er mwyn gwella eu rhagolygon cyflogaeth.

Cronfeydd Adrannau

Mae gan yr Awdurdod bolisi sy'n caniatáu dyraniadau i gronfeydd wrth gefn adrannau, wedi'u hariannu gan danwariant yn ystod y flwyddyn y gellir eu dyrannu ar gyfer prosiectau/gwasanaethau penodol unwaith yn unig. Mae'r ymagwedd hon yn hybu defnydd gofalus o arian cyhoeddus.

6.24 Cronfa Wrth Gefn Derbyniadau Cyfalaf

	2016-17 £'000	2017-18 £'000
Balans Agoriadol	18,633	14,975
Trosglwyddo elw arian parod ar werthiant a gredydwyd fel enillion/colledion wrth eu gwerthu i'r Datganiad Incwm a Gwariant Cynhwysfawr Derbyniadau Cyfalaf Stadudol	2,858	1,863
Trosglwyddo o'r Gronfa Derbyniadau Cyfalaf Gohiriedig ar ôl derbyn arian.	135	72
	6	4
	<u>21,632</u>	<u>16,914</u>
Derbyniadau Cyfalaf a Neilltuwyd	(4)	0
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	(6,644)	(8,296)
Cyfraniad o'r Gronfa Derbyniadau Cyfalaf tuag at y costau gweinyddol o waredu asedau nad ydynt yn gyfredol.	(9)	(1)
Balans wrth Gau	<u>14,975</u>	<u>8,617</u>

Mae'r gronfa wrth gefn derbyniadau cyfalaf defnyddiadwy yn cynrychioli'r derbyniadau cyfalaf sydd ar gael i gyllido gwariant cyfalaf mewn blynyddoedd i ddod, ar ôl neilltuo'r symiau statudol ar gyfer ad-dalu benthyciadau allanol. Defnyddiwyd yr holl lwfans atgyweiriadau mawr a dderbyniwyd oddi wrth Llywodraeth Cynulliad Cymru yn ystod y flwyddyn. Nid oedd arian gweddill i'w gario ymlaen mewn perthynas â'r grant hwn.

6.25 Grantiau Cyfalaf Heb eu Ddefnyddio

	2016-17 £'000	2017-18 £'000
Balans Agoriadol	863	591
Ychwanegiadau	83	62
	<u>946</u>	<u>653</u>
Grantiau a Chyfraniadau wedi'u cymhwyso	(355)	(89)
Balans Cau	<u>591</u>	<u>564</u>

6.26 Cronfa Ailbrisiad

Mae'r Gronfa Ailbrisiad yn cynnwys yr enillion a wnaed gan yr Awdurdod sy'n deillio o'r cynnydd yng ngwerth ei Eiddo, Offeriant a Chyfarpar. Gostyngir y balans pan fydd asedau gydag enillion cronedig yn:

- cael eu hailbrisiu tuag i lawr neu eu hamharu a'r enillion yn cael eu colli
- cael eu defnyddio i ddarparu gwasanaethau a'r enillion yn cael eu colli drwy ddibrisiad,
- neu yn cael eu gwaredu a'r enillion yn cael eu gwireddu.

Mae'r Gronfa ond yn cynnwys yr enillion drwy ailbrisiad sydd wedi cronni ers 1 Ebrill 2007, y dyddiad y cafodd y Gronfa ei chreu. Caiff enillion cronedig sy'n huanu o ddyddiad cynharach eu cynnwys ym mantolen y Cyfrif Addasiadau Cyfalaf.

2016-17		2017-18
£'000		£'000
333,733	Balans ar 1 Ebrill	331,384
22,174	Ailbrisiu asedau i fyny	9,002
(13,024)	Ailbrisiu asedau i lawr a cholledion amhariad nas codwyd i'r Warged/Diffyg ar y Ddarpariaeth Gwasanaethau	(20,779)
9,150	Gwaged neu ddiffyg wrth ailbrisiu asedau anghyfredol nas cofnodwyd yn y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	(11,777)
(10,095)	Gwahaniaeth rhwng dibrisiad gwerth teg a dibrisiad cost hanesyddol	(10,012)
(1,404)	Enillion cronedig ar asedau sydd wedi cael eu gwerthu neu eu sgrapio	(722)
(11,499)	Y swm a ysgrifennwyd i ffwrdd i'r Cyfrif Addasu Cyfalaf	(10,734)
331,384	Balans ar 31 Mawrth	308,873

6.27 Cyfrif Addasiadau Cyfalaf

Mae'r Cyfrif Addasiadau Cyfalaf yn llyncu'r gwahaniaethau amseru sy'n deillio o'r trefniadau cyfrifyddu gwahanol ar gyfer defnyddio asedau nad ydynt yn gyfredol ac ar gyfer ariannu caffael, adeiladu neu wella'r asedau hynny yn unol â'r darpariaethau statudol. Bydd y costau caffael, adeiladu neu wella yn cael eu tynnu o'r Cyfrif gan fod dibrisiant, colledion oherwydd niwed a dibrisiant asedau anniriaethol yn cael eu codi ar y Datganiad Incwm a Gwariant Cynhwysfawr (gyda symiau cysoni o'r Gronfa Ailbrisiad i drosi ffigurau gwerth teg yn sail costau hanesyddol). Bydd y symiau a neilltuwyd gan yr Awdurdod i dalu am y costau caffael, adeiladu a gwella yn cael eu rhoi yn y Cyfrif. Mae'r Cyfrif yn cynnwys enillion a cholledion cronedig ar Eiddo Buddsoddi a hefyd enillion a wireddwyd ar asedau a roddwyd nad ydynt eto wedi'u defnyddio gan yr Awdurdod. Mae'r Cyfrif hefyd yn cynnwys yr enillion drwy ailbrisiad sydd wedi cronni ar Eiddo, Offeriant a Chyfarpar cyn 1 Ebrill 2007, y dyddiad y cafodd y Gronfa Ailbrisiad ei chreu i gadw'r cyfryg enillion.

Yn Nodyn 6.4 ceir manylion am ffynhonnell yr holl drafodion yn y Cyfrif, ac eithrio'r rheini sy'n ymwneud â'r Gronfa Ailbrisiad.

2016-17 £'000		2017-18 £'000
555,560	Balans Gwreiddiol ar 1 Ebrill	552,106
	Gwrthdroi eitemau sy'n ymwneud â gwariant cyfalaf a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:	
(31,394)	Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(32,415)
(8,745)	Colledion drwy Ailbrisi Eiddo, Offeriant a Chyfarpar	(17,427)
(1,732)	Gwariant refeniw a ariannwyd drwy gyfalaf o dan statud Symiau'r asedau nad ydynt yn gyfredol a ddiddymwyd drwy waredu neu werthu fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	(1,995)
<u>(5,126)</u>		<u>(1,842)</u>
508,563		498,427
1,404	Symiau addasu a ddiddymwyd o'r Gronfa Ailbrisiad	722
509,967	Y swm net a ddiddymwyd o gost yr asedau nad ydynt yn gyfredol a ddefnyddiwyd yn ystod y flwyddyn	499,149
4	Derbyniadau Cyfalaf a Neilltuwyd	0
(87)	Symudiadau ychwanegol o fewn y flwyddyn	(48)
6,644	Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	8,296
9	Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu'r gost o werthu	1
6,170	Defnyddio'r Gronfa Atgyweiriadau Mawr i ariannu gwariant cyfalaf newydd	6,190
12,456	Grantiau a chyfraniadau cyfalaf a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr a gymhwyswyd i ariannu cyfalaf	14,631
354	Cymhwyso grantiau i ariannu cyfalaf o'r Cyfrif Grantiau Cyfalaf na Chymhwyswyd	89
11,521	Darpariaeth statudol ar gyfer ariannu buddsoddiad newydd a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	12,660
<u>5,820</u>	Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	<u>5,468</u>
552,858		546,436
(752)	Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad a (ddebydwyd) neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	(2,516)
<u><u>552,106</u></u>	Balans ar 31 Mawrth	<u><u>543,920</u></u>

6.28 Cyfrif Addasiadau Offerynnau Ariannol

Mae'r Cyfrif Addasiadau Offerynnau Ariannol yn llyncu'r gwahaniaethau amseru sy'n deillio o'r gwahanol drefniadau cyfrifyddu yn achos incwm a gwariant sy'n ymwneud ag offerynnau ariannol penodol. Mae hefyd yn ysgwyddo colledion neu'n manteisio ar enillion yn achos pob darpariaeth statudol. Mae'r Awdurdod yn defnyddio'r Cyfrif i reoli premiymau sydd i'w talu wrth glirio benthyciadau'n gynnar. Caiff y premiymau eu tynnu o'r Datganiad Incwm a Gwariant Cynhwysfawr ar y pryd, ond wedyn byddan nhw'n cael eu gwrthdroi o Falans Gronfa'r Cyngor i'r Cyfrif drwy'r Datganiad Symudiadau yng Nghronfeydd yr Awdurdod. Gydag amser, caiff y gwariant ei roi'n ôl ym Malans Gronfa'r Cyngor yn unol â'r trefniadau statudol ar gyfer ysgafnhau'r baich ar y dreth gyngor. Yn achos yr Awdurdod, y cyfnod hwn yw'r tymor oedd yn weddill ar y benthyciadau pan gawsant eu clirio. O ganlyniad, caiff y balans ar y Cyfrif ar 31 Mawrth 2018 ei godi ar y Gronfa'r Cyngor dros y 5 mlynedd nesaf.

2016-17		2017-18
£'000		£'000
(986)	Balans ar 1 Ebrill	(884)
	Swm sy'n dangos sut mae'r costau ariannol a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr yn wahanol i'r costau sydd i'w codi yn ystod y flwyddyn yn unol â'r	
102	gofynion statudol	(53)
(884)	Balans ar 31 Mawrth	(937)

6.29 Cronfa Derbyniadau Cyfalaf Gohiriedig

Mae'r Gronfa Derbyniadau Cyfalaf Gohiriedig yn dal yr enillion a wireddwyd drwy waredu asedau nad ydynt yn gyfredol, ond lle nad oes setliad ariannol wedi'i wneud hyd yma. O dan y trefniadau statudol, nid yw'r Awdurdod yn ystyried bod yr enillion hyn yn rhai y gellir eu defnyddio i ariannu gwariant cyfalaf newydd hyd nes bydd yr arian wedi'i dderbyn. Pan fydd y setliad ariannol gohiriedig yn digwydd, caiff yr arian ei drosglwyddo i'r Gronfa Derbyniadau Cyfalaf.

2016-17		2017-18
£'000		£'000
342	Balans ar 1 Ebrill	336
	Trosglwyddo i'r Gronfa Derbyniadau Cyfalaf ar ôl derbyn yr arian	
(6)		(4)
336	Balans ar 31 Mawrth	332

6.30 Cronfa Bensiynau

Mae'r Gronfa Bensiynau yn llyncu'r gwahaniaethau amseru sy'n deillio o'r gwahanol drefniadau cyfrifyddu ar gyfer buddiannau ôl-gyflogaeth ac ar gyfer ariannu buddiannau yn unol â'r darpariaethau statudol. Mae'r Awdurdod yn rhoi cyfrif am y buddiannau ôl-gyflogaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr gan fod y buddiannau'n cael eu hennill gan gyflogeion dros flynyddoedd o wasanaeth. Mae'n diweddarau'r rhwymedigaethau a gydnabyddir i adlewyrchu chwyddiant, y newid yn y rhagdybiaethau a'r elw a gafwyd drwy fuddsoddi unrhyw adnoddau a neilltuwyd i dalu'r costau. Serch hynny, yn unol â'r trefniadau statudol rhaid i'r buddiannau a enillir gael eu hariannu gan fod yr Awdurdod yn talu cyfraniadau cyflogwyr i gronfeydd pensiwn neu'n talu unrhyw bensiynau y mae'n uniongyrchol gyfrifol amdanynt. Felly, mae balans y debyd ar y Gronfa Bensiynau yn dangos diffyg sylweddol yn y buddiannau a enillir gan gyn-gyflogeion a chyflogeion presennol a'r adnoddau y mae'r Awdurdod wedi'u neilltuo i'w bodloni. Bydd y trefniadau statudol yn sicrhau y bydd y cyllid wedi'i neilltuo erbyn yr adeg y bydd angen talu'r buddiannau.

2016-17 £'000		2017-18 £'000
(264,514)	Balans ar 1 Ebrill	(361,294)
(83,368)	Ailfesur y rhwymedigaeth/(ased) buddion diffiniedig net	67,425
	Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Gwarged neu Ddiffyg ar Ddarparu	
(37,617)	Gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr.	(51,356)
	Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn	24,521
24,205		24,521
<u>(361,294)</u>	Balans ar 31 Mawrth	<u>(320,704)</u>

6.31 Cyfrif Absenoldebau Cronedig

Mae'r Cyfrif Absenoldebau Cronedig yn llyncu'r gwahaniaethau a fyddai fel arall yn codi ar Falans Gronfa'r Cyngor o'r cronni ar gyfer absenoldebau a enillwyd ond nas cymerwyd yn ystod y flwyddyn, ee gwyliau blynyddol a gariwyd ymlaen ar 31 Mawrth. Yn unol â'r trefniadau statudol rhaid i'r effaith ar Falans Gronfa'r Cyngor gael ei ddi-ddymu drwy drosglwyddo i'r Cyfrif neu ohono.

2016-17 £'000		2017-18 £'000
(3,755)	Balans ar 1 Ebrill	(5,167)
	Setlo neu ganslo cronniadau a wnaed ar ddiwedd y flwyddyn flaenorol	5,167
3,755		(5,151)
<u>(5,167)</u>	Symiau a gronnwyd ar ddiwedd y flwyddyn gyfredol	<u>(5,151)</u>
	Swm sy'n dangos sut mae'r taliadau i swyddogion a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr ar sail gronedig yn wahanol i'r taliadau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol	16
(1,412)		16
<u>(5,167)</u>	Balans ar 31 Mawrth	<u>(5,151)</u>

6.32 Gwariant ac Incwm yn cael eu Dadansoddi yn ôl Natur

Caiff gwariant ac incwm yr Awdurdod eu dadansoddi fel a ganlyn. Mae hwn yn cynnwys gwariant ac incwm o fewn a thu hwnt i gost gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr, ac mae'n gyson â'r gwarged neu'r diffyg o ran darpariaeth gwasanaethau.

2016-17		2017-18
£'000		£'000
	Gwariant	
250,913	Treuliau cyflogeion	266,847
256,316	Treuliau gwasanaeth arall	262,481
30,843	Ad-daliadau gwasanaethau cymorth	30,868
50,234	Dibrisiant a thaliadau tebyg	59,854
56,806	Llog i'w Dalu a Chostau Tebyg	52,037
28,784	Praeseptau ac Ardollau	30,197
2,268	(Enillion)/colledion ar werthu asedau nad ydynt yn gyfredol	(21)
676,164	Cyfanswm y Gwariant	702,263
	Incwm	
(147,510)	Ffioedd, taliadau ac incwm arall o wasanaethau	(148,317)
(29,536)	Llog ac Incwm Buddsoddiadau	(23,544)
(155,743)	Incwm Treth y Cyngor ac Enillion net y Trethi Annomestig	(164,315)
(321,215)	Grantiau a Chyfraniadau	(327,300)
(654,004)	Cyfanswm Incwm	(663,476)
22,160	(Gwarged)/ddiffyg ar ddarparu gwasanaethau	38,787

6.33 Cyllideb Gyfun

Mae'r Awdurdod wedi sefydlu cytundeb cyllideb gyfun ar y cyd â Bwrdd Iechyd Lleol Hywel Dda ar gyfer darparu storfa offer cymunedol integredig. Mae gan yr Awdurdod a'r Bwrdd gytundeb ar waith, lle mae'r partneriaid yn cyfrannu cyllid gwerth £148,768 a £381,960, yn eu tro, at y gyllideb y cytunwyd arni.

Mae unrhyw ddiffyg neu warged yn y gyllideb gyfun ar ddiwedd y flwyddyn ariannol yn cael ei ddyrannu i bob partner ar sail traean a dau draean.

	2016-17		2017-18	
	£'000	£'000	£'000	£'000
Cyllid sy'n cael ei gyfrannu at y gyllideb gyfun:				
yr Awdurdod	150		193	
y Bwrdd Iechyd Lleol	<u>382</u>		<u>382</u>	
		532		575
Y gwariant sydd wedi'i dalu o'r gyllideb gyfun:		(512)		(601)
Y gwarged/(diffyg) net sy'n deillio o'r gyllideb gyfun yn ystod y flwyddyn		<u>20</u>		<u>(26)</u>
Cyfran yr Awdurdod o'r gwarged/(diffyg) net sy'n deillio o'r gyllideb gyfun		<u>10</u>		<u>(13)</u>

6.34 Lwfansau'r Aelodau

Talodd yr Awdurdod y symiau canlynol i Aelodau o'r cyngor yn ystod y flwyddyn:

	2016-17	2017-18
	£	£
Lwfansau	1,240,069	1,239,086
Treuliau	42,702	50,554
Cyfanswm	<u>1,282,771</u>	<u>1,289,640</u>

Mae rhagor o wybodaeth am Lwfansau Aelodau i'w chael ar wefan yr Awdurdod, www.sirgar.llyw.cymru o dan y pennawd Lwfansau Cyngorwyr.

6.35 Enillion Gweithwyr

Nifer y gweithwyr yr oedd eu cyflogau heb gynnwys cyfraniadau pensiwn yn £60,000 neu fwy oedd:

Band Cyflogau	Nifer y Gweithwyr 2016-17	Nifer y Gweithwyr 2017-18	Ymadawodd yn 2017-18
60,000 i 64,999	36	41	0
65,000 i 69,999	16	17	0
70,000 i 74,999	10	7	0
75,000 i 79,999	6	4	1
80,000 i 84,999	3	4	0
85,000 i 89,999	12	8	0
90,000 i 94,999	2	6	0
95,000 i 99,999	3	5	0
100,000 i 104,999	3	4	2
105,000 i 109,999	1	0	0
Cyfanswm Nifer y Gweithwyr:	92	96	3

Mae gwerth y taliadau yn cynnwys taliadau afreidedd/terfynu.

Cynhwysir yn y band uchod dri athro a gyflogir gan ysgolion gwirfoddol a gynorthwyr.

Nid yw'r bandiau uchod yn cynnwys uwch-swyddogion sy'n aelodau o Dîm Rheoli'r Awdurdod y rhestrir eu manylion yn y tabl canlynol.

Enillion Uwch Swyddogion ble mae eu cyflog yn £150,000 neu'n fwy y flwyddyn

Nodir yn y tabl isod enillion Uwch Swyddogion sy'n derbyn cyflog sy'n £150,000 neu'n fwy, gan gynnwys cyfraniadau pensiwn neu daliadau cyfwerth.

Swydd		Cyflog (yn cynnwys ffioedd a lwfansau)	Cyfraniadau Pensiwn	Lwfansau Treuliau
Mr M V James	16/17	170,424	0	193
Prif Weithredwr a Swyddog Canlyniadau	17/18	191,699	0	209

Mae'r ffigurau cyflog uchod yn cynnwys ffioedd mewn perthynas ag etholiadau'r Cyngor Sir a Chynghorau Tref a Chymuned.

Enillion Uwch Swyddogion ble mae eu cyflog rhwng £60,000 a £150,000 y flwyddyn

Swydd		Cyflog (yn cynnwys ffioedd a lwfansau)	Cyfraniadau Pensiwn
Cyfarwyddwr Amgylchedd	16/17	116,764	15,125
	17/18	120,565	18,278
Cyfarwyddwr Cymunedau	16/17	134,198	17,311
	17/18	135,540	20,466
Cyfarwyddwr y Gwasanaethau Corfforaethol	16/17	117,696	15,183
	17/18	121,045	18,278
Cyfarwyddwr Addysg a Phlant (i)	16/17	95,981	12,382
	16/17	37,906	4,876
	17/18	118,566	17,840
Pennaeth Gwasanaethau Addysg (i)	16/17	65,921	8,496
Cyfarwyddwr Adfywio a Pholisi (ii)	17/18	76,349	11,529

Ni roddwyd iawndal am golli swydd, buddion mewn nwyddau neu daliadau bonws i'r swyddogion a nodwyd yn nhablau enillion yr Uwch Swyddogion. Ni dalwyd lwfansau treuliau i Uwch Swyddogion lle mae'r cyflog rhwng £60,000 a £150,000 y flwyddyn.

Er mwyn rhoi gwerth ar y cyfraniadau pensiwn sy'n berthnasol i uwch-swyddogion, defnyddiwyd 15.1%, sef y Gyfradd Gyfrannu Gyffredin ar gyfer tâl pensiynadwy yn 2017-18 (12.9% yn 2016-17). Nid yw'r gyfradd hon yn ystyried yr Adennill Diffygion sy'n un o rwymedigaethau'r Awdurdod ac nad yw'n ymwneud yn benodol â'r gweithiwr.

- (i) Ymddeolodd y Cyfarwyddwr Addysg a Gwasanaethau Plant ym mis Rhagfyr 2016. Penodwyd y Cyn Bennaeth Gwasanaethau Addysg wedi hyn yn Gyfarwyddwr Dros Dro, a gwnaethpwyd hwn yn benodiad parhaol ym mis Tachwedd 2017.
- (ii) Cafodd y swydd Cyfarwyddwr Adfywio a Pholisi ei greu yn Awst 2017.

Roedd cymhareb cyflog y Prif Weithredwr a'r cyflog canolrifol yng Nghyngor Sir Gaerfyrddin fel a ganlyn:

	2016-17	2017-18
Cyflog y Prif Weithredwr	£170,617	£191,908
Cyflog canolrif yr holl weithwyr	£21,274	£21,962
Cymhareb Cyflog y Prif Weithredwr i cyflog canolrif yr holl weithwyr	8.02 : 1	8.74 : 1

6.36 Pecynnau Ymadael

Yn ystod 2017-18 gwariodd yr Awdurdod yn sylweddol ar gostau dileu swyddi a dalwyd i'r rhai a oedd yn gadael, ynghyd â chostau taliadau digolledu i'r Gronfa Bensiwn Llywodraeth Leol o ran costau hawlio pensiynau yn gynnar. Yn ystod y cyfnod hwn, gweithredodd yr Awdurdod gynllun terfynu cyflogaeth gwirfoddol er mwyn cynorthwyo i gyflawni arbedion gofynnol.

Mae'r holl gostau sy'n gysylltiedig â'r buddion terfynu wedi'u cynnwys fel rhan o ddiffiniadau'r gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Mae'r costau uchod wedi'u nodi yn y tabl isod.

Band cost y pecyn ymadael (gan gynnwys taliadau arbennig)	Nifer y dileu swyddi gorfodol		Eraill sy'n gadael – y nifer a gytunwyd		Cyfanswm y Pecynnau Ymadael yn ôl bandiau cost		Cost gyfan y Pecynnau Ymadael ym mhob band	
	2016/17	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17 £	2017/18 £
£0 - £20,000	74	31	39	47	113	78	734,506	652,663
£20,000 - £40,000	11	2	17	17	28	19	770,803	493,608
£40,000 - £60,000	2	0	3	5	5	5	250,519	257,794
£60,000 - £80,000	1	0	11	7	12	7	865,684	516,976
£80,000 - £100,000	0	0	2	3	2	3	166,698	261,378
£100,000 - £150,000	0	0	2	6	2	6	235,951	687,738
CYFANSWM	88	33	74	85	162	118	3,024,160	2,870,157

6.37 Costau Archwiliad

Yn 2017-18 gwariodd Cyngor Sir Caerfyrddin y canlynol mewn perthynas â ffioedd archwiliad ac arolwg cyllidol, sy'n daladwy i Swyddfa Archwilio Cymru:

	2016-17 £'000	2017-18 £'000
Gwasanaeth Archwiliad Cyllidol	184	184
Mesur Llywodraeth Lleol	116	100
Ardystio Hawliadau a Ffurflenni am Grantiau	72	63
Archwiliad Harbwr Porth Tywyn	1	1
Cyfanswm	373	348

6.38 Cost Yswiriant

Defnyddir y cronfa yswiriant i dalu costau hawliadau a cholledion eraill y gallai'r Awdurdod fod yn gyfrifol amdanynt. Er bod yr Awdurdod yn prynu ystod o yswiriannau, mae'n parhau i fod yn gyfrifol am ran o'r risg yn sgîl y ffaith ei fod yn derbyn "Gordaliadau Polisi" ac yn pennu "Terfynau Indemniad".

Gosodir "Terfyn ar Golledion" ar Bolisiau Atebolrwydd ac Eiddo sef yr uchafswm agrededig y gallai'r Awdurdod fod yn gyfrifol amdano a bwrw nad eir y tu hwnt i'r Terfynau Indemniad (gweler isod).

Gall cwmni yswiriant bennu terfyn ar yr uchafswm y mae'n cytuno i'w dalu a'r enw a roddir ar hynny yw "Terfynau Indemniad".

Mae'r Tabl isod yn dangos yr hyn y gallai'r Awdurdod fod yn gyfrifol amdano drwy glustnodi'r prif bolisiau, y gordal perthnasol o ran pob hawliad, y Terfyn ar Golledion cyffredin a'r Terfynau Indemniad oedd yn berthnasol am y cyfnod rhwng 1 Gorffennaf 2017 a 30 Mehefin 2018:

Disgrifiad	Gordal Polisi (fesul hawliad/digwyddiad)	Terfyn Colledion	Terfynau Indemniad
Atebolrwydd	Atebolrwydd Cyhoeddus £255,500 Atebolrwydd Cyflogwr £132,000	£3,216,150	£30,000,000
Eiddo	Eiddo Addysg - £250,000 Eiddo Cyffredinol - £50,000 Eiddo Tai – £50,000	£1,000,000	Swm Yswirio £1,930,541,596
Moduron	£1,000 yr hawliad (difrod i'w hun h.y. Cerbydau'r Cyngor) Nid yw gordal yn berthnasol i Ddifrod i Eiddo 3 ^{ydd} Parti neu Hawliadau am Anafiadau Personol	Amherthnasol	* Difrod i'w Gerbydau ei Hun – Pris y Farchnad * Difrod i Gerbyd neu Eiddo 3 ^{ydd} Parti - £5 miliwn fesul hawliad * Marwolaeth neu Anafiadau i 3 ^{ydd} Parti – Diderfyn

6.39 Incwm Grantiau

Credydodd yr Awdurdod y grantiau, cyfraniadau a rhoddion canlynol i'r Datganiad Incwm a Gwariant Cynhwysfawr.

	2016-17 £'000	2017-18 £'000
Credydwyd i Wasanaethau		
Addysg a Gwasanaethau Plant:		
Cyllid Ôl 16 a DOG gan APADGOS	6,344	5,921
Dechrau'n Deg	3,847	3,915
Grant Cymorth	1,977	1,952
Grant Gwella Addysg	7,771	7,642
Grant Amddifadiad	4,505	4,761
Cronfa Gymdeithasol Ewrop	211	673
Gwasanaethau Cymdeithasol Oedolion:		
Cefnogi Pobl	6,238	6,486
Grant Gofal Iechyd Parhaus	1,103	1,033
Cronfa Gofal Canolraddol	1,656	1,951
Grant Wanless	688	844
Grant Cyfalaf Cyffredinol	2,294	3,556
Tim Cymunedol Anableddau Dysgu	3,060	3,039
Gwasanaethau Priffyrdd a Thrafnidiaeth:		
Cymhorthdal Tocynnau Teithio Rhatach	2,001	1,868
Grant Gwasanaethau Trafnidiaeth Lleol	760	767
Cynllun Datblygu Gwledig	206	560
Gwasanaethau Diwylliannol, Amgylcheddol, Rheoleiddio a Chynllunio:		
Grant Rheoli Gwastraff Cynaliadwy	3,750	3,659
CDRE (ERDF)	90	92
Cronfa Gymdeithasol Ewrop	448	489
Cynllun Datblygu Gwledig	204	299
Clwstwr Cymunedau yn Gyntaf	659	457
Cyngor Chwaraeon Cymru	513	514
Gwasanaethau Canolog i'r Cyhoedd:		
Budd-daliadau Tai	51,250	50,717
Grantiau eraill a ariennir gan Lywodraeth Cymru *	3,423	6,353
Grantiau eraill *	3,542	6,989
Cyfanswm	106,540	114,537

* Mae balansau cymharol 2016-17 ar gyfer y Grant Dewis Gwaith, Grant Penodol ar gyfer Adnewyddiadau ac effeithlonrwydd ynni ARBED wedi eu cynnwys mewn: Grantiau eraill – ariannwyd gan Lywodraeth Cymru (£598,000) a grantiau eraill (£418,000).

	2016-17 £'000	2017-18 £'000
Grant Cynnal Refeniw	195,966	191,881
Grantiau a Chyfraniadau Cyfalaf		
Grant Ysgolion yr 21ain Ganrif/Grant Gwella Adeiladu Ysgolion	5,225	4,248
Lwfans Atgyweiriadau Mawr	6,170	6,190
Grantiau Trafnidiaeth	3,116	5,906
Cronfa Gwella Priffyrdd	0	2,006
Grant Cyfalaf Cyffredinol	1,265	0
CDRE (ERDF)	17	149
Lleoedd Llewyrchus Llawn Addewid	1,090	0
Grantiau a Chyfraniadau Eraill **	1,826	2,383
Cyfanswm	18,709	20,882

** Mae'r balansau cymharol 2016-17 am Dechrau'n Deg, Arian Cyfatebol a Dargedir, Cronfa Gofal Canolraddol a'r grant Amddiffyn Arfordir wedi'u cynnwys yn Grantiau a Chyfraniadau Eraill (£567,000).

Mae'r Awdurdod wedi cael nifer o grantiau, cyfraniadau a rhoddion nad ydynt wedi cael eu cydnabod fel incwm eto gan fod amodau'n gysylltiedig â hwy a fydd yn ei gwneud yn ofynnol i arian neu eiddo gael ei ddychwelyd i'r rhoddwr. Mae'r balansau ar ddiwedd y flwyddyn fel a ganlyn:

	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000
Derbyniadau Grantiau Refeniw ymlaen llaw		
Cymunedol - amrywiol	80	65
Amgylcheddol - amrywiol	41	41
Addysg - amrywiol	121	78
Prif Weithredwr - amrywiol	0	41
	242	225

6.40 Trafodion gyda Phartïon Cysylltiedig

Mae'n ofynnol i'r Awdurdod ddatgelu trafodion sylweddol gyda phartïon cysylltiedig – cyrff neu unigolion sydd â'r potensial i reoli neu ddylanwadu ar yr Awdurdod neu i'r Awdurdod eu rheoli neu ddylanwadu arnynt. Mae datgelu'r trafodion hyn yn caniatáu i'r darllenwyr asesu i ba raddau y gallai'r Awdurdod fod wedi cael ei gyfyngu o ran ei allu i weithredu'n annibynnol neu y gallai fod wedi sicrhau'r gallu i gyfyngu ar allu parti arall i fargeinio'n rhydd gyda'r Awdurdod.

Llywodraeth Ganolog

Mae gan y Llywodraeth Ganolog reolaeth effeithiol dros weithrediadau cyffredinol yr Awdurdod – mae'n gyfrifol am ddarparu'r fframwaith statudol mae'r Cyngor yn gweithredu o dano, yn darparu'r rhan fwyaf o'i gyllid ar ffurf grantiau ac yn rhagnodi telerau nifer o'r trafodion sydd gan y Cyngor gyda phartïon eraill (e.e. budd-daliadau tai). Caiff y grantiau a geir oddi wrth adrannau llywodraethau eu nodi yn Nodyn 6.39.

Cyrff Cyhoeddus Eraill

Mae gan yr Awdurdod drefniant cyllideb gyfun gyda Bwrdd Iechyd Lleol Hywel Dda ar gyfer darparu storfa cyfarpar cymunedol integredig. Mae'r trafodion yn cael eu dangos yn Nodyn 6.33.

Cronfa Bensiwn Dyfed

Mae Cronfa Bensiwn Dyfed yn cael ei weinyddu gan Gyngor Sir Caerfyrddin. Mae'r trafodion rhwng y ddau gorff yn cael eu dangos yn Nodyn 6.45. Mae Credydwy'r Tymor Byr (Nodyn 6.20) yn cynnwys swm o £6.7 miliwn sydd yn ddyledus i Gronfa Bensiwn Dyfed ar 31 Mawrth 2018. (£4.9 miliwn ar 31 Mawrth 2017).

Partneriaeth Pensiwn Cymru

Mae Gweithredwr Cronfa Fuddsoddi Cymru wedi cael ei benodi gan Bartneriaeth Pensiwn Cymru i reoli buddsoddiadau a lleihau treuliau rheoli buddsoddiadau ar gyfer yr 8 cronfa pensiwn sydd yng Nghymru. Cyngor Sir Caerfyrddin yw'r Awdurdod Cynnal i ddarparu cymorth gweinyddol ac ysgrifenyddol a gweithredu penderfyniadau a wneir gan Gyd-bwyllgor Llywodraethu Partneriaeth Pensiwn Cymru.

CWM Environmental Limited

Mae CWM Environmental Limited yn is-gwmni ym mherchnogaeth lwyr Cyngor Sir Caerfyrddin. Ceir manylion buddsoddiadau yn Nodyn 6.12 o dan Fuddsoddiadau Tymor Hir.

Egni Sir Gar Cyfyngedig

Cyngor Sir Caerfyrddin yw Ymddiriedolwr Gwarchod cofrestredig Egni Sir Gâr Cyfyngedig. Ceir manylion buddsoddiadau yn Nodyn 6.12 o dan Fuddsoddiadau Tymor Hir.

Cartrefi Croeso Cyfyngedig

Cwmni Tai ym mherchnogaeth lwyr Cyngor Sir Caerfyrddin yw Cartrefi Croeso Cyfyngedig. Nid oedd y cwmni'n weithredol yn ystod y flwyddyn ariannol 2017-18 felly nid oes unrhyw ffigurau wedi'u cynnwys o fewn Datganiad Cyfrifon 2017-18.

Llesiant Delta Wellbeing

Cwmni a sefydlwyd i drosglwyddo a thyfu gwasanaeth Llinell Gofal yw Llesiant Delta Wellbeing. Mae'r cwmni ym mherchnogaeth Iwyr Cyngor Sir Caerfyrddin. Nid oedd y cwmni'n weithredol yn ystod y flwyddyn ariannol 2017-18 felly nid oes unrhyw ffigurau wedi'u cynnwys o fewn Datganiad Cyfrifon 2017-18.

Buddiannau Aelodau

Mae gan yr Awdurdod drefniadau mewn lle sy'n gofyn i'r aelodau a'r swyddogion i adnabod a datgelu trafodion gyda phartion cysylltiedig.

Mae gan aelodau'r cyngor rheolaeth uniongyrchol dros polisiau cyllidebol a gweithredol y cyngor. Dangosir cyfanswm lwfansau'r aelodau a dalwyd yn 2017-18 yn Nodyn 6.34.

Talodd yr awdurdod grantiau gwerth £59,000 i sefydliadau yr oedd gan naw aelod fuddiant ynddynt. Rhoddwyd y grantiau gan ystyried datganiadau o fuddiant mewn ffordd briodol. Ni chymerodd yr aelodau perthnasol ran mewn unrhyw drafodaeth na phenderfyniad ynghylch y grantiau.

Buddiannau'r Swyddogion

Yn ystod 2017-18, parhaodd y Prif Weithredwr Cynorthwyol (Cwsmeriaid a Pholisi) gynrychioli Cyngor Sir Caerfyrddin ar Fwrdd Coleg Sir Gâr.

Nodir crynodeb o drafodion Cyngor Sir Caerfyrddin â Choleg Sir Gâr isod:

	2016-17	2017-18
	£'000	£'000
Gwariant	481	494
Incwm	966	967
	2017	2018
Balansau eto i'w talu ar 31ain Mawrth:	£'000	£'000
Credydwr	2	48
Dyledwr	563	591

Mae'r gwariant yn cynnwys talu Coleg Sir Gâr am ddarparu cyrsiau galwedigaethol 14-19.

Mae'r incwm yn cynnwys cyllid gan Goleg Sir Gâr am ddarparu Cyrsiau Dysgu Oedolion yn y Gymuned ac am y cytundeb Cludiant i Fyfyryr.

6.41 Gwariant Cyfalaf ac Ariannu Cyfalaf

Caiff cyfanswm y gwariant cyfalaf a wnaethpwyd yn y flwyddyn ei ddangos yn y tabl isod ynghyd â'r adnoddau a ddefnyddiwyd i'w ariannu. Lle bo gwariant cyfalaf i gael ei ariannu yn y blynyddoedd i ddod trwy godi symiau i refeniw wrth i asedau gael eu defnyddio gan yr Awdurdod, mae'r gwariant yn arwain at gynnydd yn y Gofyniad Ariannu Cyfalaf, sy'n mesur y gwariant cyfalaf a wnaethpwyd yn hanesyddol gan yr Awdurdod nad yw wedi cael ei ariannu eto. Caiff y Gofyniad Ariannu Cyfalaf ei ddadansoddi yn ail ran y nodyn hwn.

	2016-17	2017-18
	£'000	£'000
Buddsoddiad Cyfalaf		
Eiddo, Offeriant a Chyfarpar	58,167	57,498
Eiddo Buddsoddi	2,086	960
Benthyciadau Tymor Hir	3	0
Buddsoddiadau	900	0
Gwariant Refeniw a Ariannwyd o Gyfalaf o dan Statud	4,945	7,968
	<u>66,101</u>	<u>66,426</u>
Ffynonellau Ariannol		
Derbyniadau Cyfalaf	6,653	8,297
Grantiau llywodraeth a Chyfraniadau Arall	21,840	26,794
Symiau a neilltuwyd o refeniw	4,440	3,140
Cyfraniadau refeniw uniongyrchol	1,734	2,417
Benthyciadau	31,434	25,778
	<u>66,101</u>	<u>66,426</u>
Gofyniad Ariannu Cyfalaf Agoriadol	454,325	471,326
Esboniad o'r Newidiadau yn y Flwyddyn		
Cynnydd yn yr angen sylfaenol i fenthycia (a gynhelir gan gymorth ariannol gan lywodraethau)	3,724	3,572
Cynnydd yn yr angen sylfaenol i fenthycia (nas cynhelir gan gymorth ariannol gan lywodraethau)	13,277	9,547
Cynnydd/(gostyngiad) yn y Gofyniad Ariannu Cyfalaf	17,001	13,119
	<u>471,326</u>	<u>484,445</u>

6.42 Prydlesi**Yr Awdurdod fel y Prydlesai**

Prydlesi Gweithredol

Mae'r Awdurdod yn rhenti eiddo ar brydles o dan brydlesi gweithredol at y dibenion canlynol:

- i ddarparu gwasanaethau cymunedol, megis cyfleusterau chwaraeon, gwasanaethau twristiaeth a chanolfannau cymunedol
- at ddibenion datblygu economaidd i ddarparu safleoedd fforddiadwy addas i fusnesau lleol.

Y canlynol yw'r taliadau lleiaf am brydlesi sy'n daladwy yn y dyfodol o dan brydlesi na ellir eu canslo:-

	2016-17	2017-18
	£'000	£'000
Dim hwyrach na blwyddyn	723	743
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	2,227	1,996
Yn hwyrach na phum mlynedd	4,453	4,085
	<u>7,403</u>	<u>6,824</u>

Isod mae'r gwariant a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr yn ystod y flwyddyn mewn perthynas â'r prydlesi hyn:

	2016-17	2017-18
	£'000	£'000
Taliadau isaf prydlesi	1,024	987

Yr Awdurdod fel y Prydleswr

Prydlesi Gweithredol

Mae'r Awdurdod yn gosod eiddo ar brydles o dan brydlesi gweithredol at y dibenion canlynol:

- i ddarparu gwasanaethau cymunedol, megis cyfleusterau chwaraeon, gwasanaethau twristiaeth a chanolfannau cymunedol
- at ddibenion datblygu economaidd i ddarparu safleoedd fforddiadwy addas i fusnesau lleol.

Isod mae'r incwm a credydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr yn ystod y flwyddyn mewn perthynas â'r prydles hyn:

	2016-17 £'000	2017-18 £'000
Dim hwyrach na blwyddyn	1,043	1,123
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	3,077	2,979
Yn hwyrach na phum mlynedd	<u>22,154</u>	<u>25,102</u>
	<u>26,274</u>	<u>29,204</u>

Nid yw'r taliadau prydles lleiaf a dderbynnir yn cynnwys rhenti sy'n amodol ar ddigwyddiadau a gynhelir ar ôl llofnodi'r brydles.

Yn 2017/18 roedd y rhenti amodol y gallai'r Awdurdod eu derbyn yn £112,666 (£109,171 yn 2016/17).

Mae'r Awdurdod hefyd yn dal gwahanol asedau cyfalaf, yn bennaf cerbydau, peiriannau ac offer swyddfa a ariennir o dan delerau prydles gweithredol ac y cyfrifyddir ar eu cyfer fel y cyfryw, gyda'r rhenti'n cael eu codi fel gwariant ar y gwasanaeth perthnasol yn y Datganiad Incwm a Gwariant Cynhwysfawr.

6.43 Colledion Amhariad

Gwnaethpwyd asesiad ar ddiwedd y flwyddyn sy'n dangos nad oes unrhyw achosion o amhariad i asedau'r Awdurdod.

6.44 Cyfrifyddu ar gyfer Cynlluniau Pensiynau fel Cynlluniau Cyfraniadau Diffiniedig

Mae athrawon sy'n cael eu cyflogi gan yr Awdurdod yn aelodau o'r Cynllun Pensiwn Athrawon, sy'n cael ei weinyddu gan yr Adran Addysg. Mae'r Cynllun yn darparu budd-daliadau penodedig i athrawon ar ôl iddynt ymddeol, ac mae'r awdurdod yn cyfrannu at y costau trwy roi cyfraniadau sydd wedi'u seilio ar ganran o gyflogau pensiynadwy'r aelodau.

Cynllun Buddion Diffiniedig Aml-gyflogwr yw'r cynllun. Ni chyllidir y cynllun ac mae'r Adran Addysg yn defnyddio cronfa dybiannol yn sail i gyfrifo cyfradd gyfrannu'r cyflogwyr a delir gan yr awdurdodau lleol. Prisir y gronfa dybiannol bob pedair blynedd.

Yn dechnegol cynllun budd-daliadau diffiniedig yw'r Cynllun. Fodd bynnag, mae'r Cynllun heb ei ariannu ac mae'r Adran Addysg yn defnyddio cronfa dybiannol fel y sail i gyfrifo'r gyfradd cyfraniadau cyflogwyr y mae awdurdodau lleol yn ei thalu. Ni all yr Awdurdod ganfod ei gyfran o sefyllfa ariannol sylfaenol a pherfformiad y Cynllun mewn ffordd ddigon dibynadwy at ddibenion cyfrifyddu. At ddibenion y Datganiad o Gyfrifon hwn, felly, cyfrifyddir ar ei chyfer ar yr un sail â chynllun cyfraniadau diffiniedig.

Yn 2017-18 talodd Cyngor Sir Caerfyrddin £10.1 miliwn i'r Adran Addysg mewn perthynas â chostau pensiwn athrawon, sef 16.48% o dâl pensiynadwy athrawon a darlithwyr. Y ffigurau am 2016-17 oedd £10.1 miliwn a 16.48%. Nid oedd unrhyw gyfraniadau heb eu talu ar ddiwedd y flwyddyn. Amcangyfrifir mai £10.0 miliwn fydd y cyfraniadau i'w talu yn y flwyddyn ariannol nesaf.

Yn ogystal, mae'r Cyngor Sir yn gyfrifol am bob taliad pensiwn sy'n ymwneud â blynyddoedd ychwanegol y mae wedi'u dyfarnu ynghyd â'r codiadau cysylltiedig. Yn 2017-18 roedd y rhain yn dod i swm o £0.414 miliwn.

Mae'r awdurdod yn gyfrifol am gostau unrhyw fudd-daliadau ychwanegol a roddir wrth ymddeol yn gynnar y tu allan i delerau'r Cynllun Athrawon. Mae'r budd-daliadau hyn wedi'u cronni'n llawn yn y rhwymedigaeth pensiynau a ddisgrifir uchod.

6.45 Cynlluniau Pensiwn Budd-daliadau Diffiniedig

Fel rhan o delerau ac amodau cyflogaeth ei swyddogion a chyflogeion eraill, mae'r Awdurdod yn rhoi cyfraniadau tuag at gost budd-daliadau ôl-gyflogaeth. Er na fydd y budd-daliadau hyn yn daladwy nes y bydd y gweithwyr yn ymddeol, mae'r awdurdod wedi ymrwymo i wneud y taliadau. Mae'n rhaid datgelu'r rhwymediaethau i wneud y taliadau hyn pan fydd gweithwyr yn ennill eu hawliau at y dyfodol.

Mae Cronfa Bensiwn Dyfed yn aelod o Gynllun Pensiwn Llywodraeth Leol. Gweinyddir ef gan Gyngor Sir Caerfyrddin ac mae'n gynllun budd-daliadau penodol, sy'n golygu fod yr awdurdod a'r gweithwyr yn talu cyfraniadau i gronfa. Cyfrif lefel y cyfraniadau i sicrhau cydbwysedd rhwng y rhwymedigaeth o ran pensiynau a'r asedau a fuddsoddyd.

Gweithredir Cronfa Bensiwn Dyfed dan fframwaith rheoleiddio'r Cynllun Pensiwn Llywodraeth Leol, a Phanel Cronfa Bensiwn Dyfed sy'n gyfrifol am lywodraethu'r cynllun. Pennir polisi yn unol â Rheoliadau'r Gronfa Bensiwn. Penodir rheolwyr buddsoddi'r gronfa gan y Pwyllgor ac fe'u cynghorir gan Ymgynghorydd Buddsoddi annibynnol a swyddogion Cyngor Sir Caerfyrddin.

Y risgiau pennaf i'r Awdurdod yn sgil y cynllun yw'r rhagdybiaethau o ran gweddill oes, newidiadau statudol yn y cynllun, newidiadau yn strwythur y cynllun (h.y. bod llawer o arian yn cael ei godi o'r cynllun), newid o ran chwyddiant, arenillion bondiau a pherfformiad y buddsoddiadau ecwiti a ddelir gan y cynllun. Caiff y rhain eu lliniaru i raddau gan y gofynion statudol i glustnodi i'r Gronfa Gyffredinol a'r Cyfrif Refeniw Tai y symiau sy'n ofynnol yn statudol fel y disgrifir yn y nodyn polisiâu cyfrifyddu.

Buddion yn ôl Disgresiwn ar ôl Ymddeol

Mae buddion yn ôl disgresiwn ar ôl ymddeol, pan ymddeolir yn gynnar, yn drefniant buddion diffiniedig nas cyllidir, a thano cydnabyddir rhwymedigaethau pan roddir dyfarniadau. Nid oes asedau wedi'u cronni gan y cynllun i dalu am y rhwymedigaethau pensiwn hyn.

Trafodyn yn ymwneud â budd-daliadau ôl-gyflogaeth

Mae cost budd-daliadau ymddeol yn cael eu cydnabod yng Nghostau'r Gwasanaethau pan fo'r gweithwyr yn ennill cyflog yn hytrach na phan fo'r gweithiwr yn eu derbyn fel pensiwn. Fodd bynnag mae'r tâl a gynhwysir yn nhreth y cyngor yn seiliedig ar yr arian sy'n daldawy yn ystod y flwyddyn, felly mae gwir gost budd-daliadau ymddeol yn cael eu tynnu yn ôl allan o'r Cyfrif Incwm a Gwariant yn y Datganiad Symudiad ar Falans Cronfa'r Cyngor.

Gwnaed y trafodion canlynol yn y Cyfrif Incwm a Gwariant a Datganiad Symudiad ar Falans Cronfa'r Cyngor yn ystod y flwyddyn:

	2016-17	2017-18
	£'000	£'000
Datganiad Incwm a Gwariant Cynhwysfawr		
Costau y Gwasanaethau		
Cost y Gwasanaeth Cyfredol	26,294	40,095
Enillion Gwasanaeth Blaenorol	271	111
Setliadau a Chwtogiadau	1,365	1,725
Incwm a Gwariant Cyllido a Buddsoddi		
Cost y Llog Net	<u>9,687</u>	<u>9,425</u>
Cyfanswm y Budd-daliadau Ôl-gyflogaeth a godwyd i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	37,617	51,356
Budd-daliadau Ôl-gyflogaeth eraill a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr		
Ailfesur y rhwymedigaeth buddion diffiniedig net sef:		
Yr adenillion ar asedau'r cynllun	(163,781)	(11,566)
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	(17,482)	0
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	(16,312)	0
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	<u>280,943</u>	<u>(55,859)</u>
Cyfanswm y Budd-daliadau Ôl-gyflogaeth a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	<u>120,985</u>	<u>(16,069)</u>
Datganiad Newidiadau i Gronfeydd		
Gwrthdroi symiau net a godwyd i'r Warged neu Ddiffyg ar gyfer Darpariaeth Gwasanaethau ar gyfer Budd-daliadau Ôl-gyflogaeth yn unol â'r cod	(37,617)	(51,356)
Y Swm gwirioneddol a gynhwyswyd yn Balans Cronfa'r Cyngor ar gyfer pensiynau eleni:		
Cyfraniadau Cyflogwyr sy'n daladwy i'r Cynllun	24,205	24,521

Asedau a Rhwymedigaethau mewn perthynas â Budd-daliadau Ôl-gyflogaeth**Cyngor Sir Gâr**

Cysoni Symudiadau yng Ngwerth Teg Asedau'r Cynllun:

	2016-17	2017-18
	£'000	£'000
Balans ar 1 Ebrill	839,426	1,030,154
Y llog ar asedau'r cynllun	30,174	25,699
Yr enillion a brofwyd mewn perthynas â'r asedau	163,781	11,566
Costau Gweinyddiaeth	(691)	(700)
Cyfraniadau'r cyflogwr	24,205	24,521
Cyfraniadau gan aelodau'r cynllun	7,327	7,354
Budd-daliadau a dalwyd	(34,068)	(36,289)
Balans ar 31 Mawrth	<u>1,030,154</u>	<u>1,062,305</u>

Cysoni gwerth rhwymedigaethau'r cynllun ar hyn o bryd:

	2016-17	2017-18
	£'000	£'000
Balans ar 1 Ebrill	(1,103,940)	(1,391,448)
Cost y Gwasanaeth Cyfredol	(26,294)	(40,095)
Cost llog	(39,170)	(34,424)
Cyfraniadau gan aelodau'r cynllun	(7,327)	(7,354)
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	17,482	0
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	16,312	0
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	(280,943)	55,859
Cwtogiadau	(1,365)	(1,725)
Budd-daliadau a dalwyd	34,068	36,289
Costau gwasanaeth blaenorol	(271)	(111)
Balans ar 31 Mawrth	<u>(1,391,448)</u>	<u>(1,383,009)</u>
Rhwymedigaethau Net y Cynllun	<u>(361,294)</u>	<u>(320,704)</u>

Mae asedau'r Gronfa Bensiwn yn cynnwys:

			<u>Dyfynnwyd</u>	2016-17	2017-18
				£'000	£'000
Ecwitis	DU	le		253,417	215,647
	Cronfeydd Cyfun tramor	Na		224,574	239,019
	UD	le		98,895	106,231
	Canada	le		5,151	5,312
	Siapan	le		33,995	36,118
	Ymyl Y Mor Tawel	Na		30,905	27,620
	Marchnadoed sy'n datblygu	Na		78,292	83,922
	Cyfun Tramor	le		1,030	0
	Ewropeaidd (heblaw DU)	le		0	36,118
	Bondiau	Cysylltiedig â Mynegai'r DU	le		99,925
Corfforaethol DU		Na		99,925	101,981
Eiddo	Cronfeydd Eiddo	Na		95,804	99,857
Arian	Offerynnau arian	le		0	0
	Cyfrifon Arian	le		6,181	3,187
	Asedau Cyfredol Net	Na		2,060	3,187
Cyfanswm				<u>1,030,154</u>	<u>1,062,305</u>

Hanes y Cynllun

	2013-14	2014-15	2015-16	2016-17	2017-18
	£'000	£'000	£'000	£'000	£'000
Gwerth presennol y rhwymedigaethau yn y Cynllun Pensiwn Llywodraeth Leol	(926,948)	(1,126,044)	(1,103,940)	(1,391,448)	(1,383,009)
Gwerth teg yr asedau yn y Cynllun Pensiwn Llywodraeth Leol	740,531	849,893	839,426	1,030,154	1,062,305
Gweddillion/(diffyg) yn y cynllun	<u>(186,417)</u>	<u>(276,151)</u>	<u>(264,514)</u>	<u>(361,294)</u>	<u>(320,704)</u>

Mae'r rhwymedigaethau'n dangos yr ymrwymadau sylfaenol sydd gan yr awdurdod yn y tymor hir i dalu budd-daliadau ôl-gyflogaeth. Mae cyfanswm net y rhwymedigaeth, sef £321 miliwn, yn cael effaith sylweddol ar werth net yr awdurdod fel y'i cofnodir yn y fantolen. Fodd bynnag, mae trefniadau statudol ar gyfer ariannu'r diffyg yn golygu bod sefyllfa ariannol yr awdurdod dal yn iach, gyda'r diffyg yn y cynllun llywodraeth leol yn cael ei wrthbwysio gan gyfraniadau mwy dros weddill bywyd gwaith y cyflogeion (h.y. cyn bod yn rhaid talu'r taliadau) yn ôl asesiad gan actiwari'r cynllun.

£23.8 miliwn yw cyfanswm y cyfraniadau disgwylidig gan yr Awdurdod i'r Cynllun Pensiwn Llywodraeth Leol yn ystod y flwyddyn hyd at 31 Mawrth 2019.

Y sail ar gyfer amcangyfrif asedau a rhwymedigaethau

Mae'r rhwymedigaethau wedi cael eu hasesu ar sail actiwaraidd gan ddefnyddio'r dull credydu unedau rhagamcanol, amcangyfrif o'r pensiynau y bydd yn rhaid eu talu yn y blynyddoedd i ddod gan ddibynnu ar dybiaethau ynglŷn â chyfraddau marwolaethau, lefelau cyflogau, enillion ar fuddsoddiadau, chwyddiant yn y dyfodol ac ati. Mae asedau a rhwymedigaethau Cronfa'r Cyngor Sir yn y Fantolen a chostau gwasanaeth y presennol a'r gorffennol a geir yn y Datganiad Incwm a Gwariant Cynhwysfawr wedi cael eu hasesu gan Mercer Ltd, cwmni annibynnol o actiwaraid, gyda'r amcangyfrifon ar gyfer y Gronfa'n cael eu seilio ar y prisiaid llawn diweddaraf o'r cynllun ar 31 Mawrth 2016.

Dangosir y prif ragdybiaethau a ddefnyddiwyd yn y cyfrifiadau isod:

	2016-17	2017-18
	%	%
Rhagdybiaethau Ariannol:		
Cyfradd chwyddiant CPI	2.3	2.1
Cyfradd y cynnydd mewn cyflogau	3.80	3.60
Cyfradd y cynnydd mewn pensiynau	2.3	2.2
Y gyfradd ar gyfer rhwymedigaethau cynlluniau disgownt	2.5	2.6

	2016-17	2017-18
	%	%
Rhagdybiaethau o ran hyd oes:		
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr presennol:		
Dynion	22.8	22.9
Menywod	25.5	25.6
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr y dyfodol:		
Dynion	25.0	25.1
Menywod	27.8	27.9

Mae'r amcangyfrif o'r ymrwymadau buddion diffiniedig yn sensitif i'r rhagdybiaethau actiwaraidd a amlinellir yn y tabl uchod. Mae'r dadansoddiadau sensitifrwydd isod wedi'u pennu ar sail y newidiadau sy'n rhesymol bosibl o ran y rhagdybiaethau a ddigwydd ar ddiwedd cyfnod yr adroddiad ac maent yn tybio, yn achos pob newid, fod y rhagdybiaeth a ddadansoddiwyd yn newid tra bo pob rhagdybiaeth arall yn aros yr un fath. Mae'r rhagdybiaethau o ran gweddill oes, er enghraifft, yn tybio bod disgwyliad oes yn codi neu'n disgyn i ddynion a menywod. Yn ymarferol, mae hyn yn annhebygol o ddigwydd, a gall newid yn rhai o'r rhagdybiaethau fod yn gysylltiedig â'i gilydd. Mae'r amcangyfrifon yn y dadansoddiadau sensitifrwydd wedi dilyn polisiau cyfrifyddu'r cynllun, h.y. ar sail actiwaraidd gan ddefnyddio'r dull credydu unedau rhagamcanol. Nid oedd dulliau a mathau y rhagdybiaethau a ddefnyddiwyd wrth lunio'r dadansoddiadau sensitifrwydd isod yn wahanol i'r rhai a ddefnyddiwyd yn y cyfnod blaenorol.

Yr Effaith ar Ymrwymiad Buddion
Diffiniedig y Cynllun

	Codiad yn Rhagdybiaeth £'000	Gostyngiad yn Rhagdybiaeth £'000
Gweddill oes (1 flwyddyn o gynnydd neu ostyngiad)	27,548	(27,548)
Cyfradd chwyddiant (0.1% y flwyddyn o gynnydd neu ostyngiad)	25,480	(25,480)
Cyfradd y cynnydd mewn cyflogau (0.1% y flwyddyn o gynnydd neu ostyngiad)	4,767	(4,767)
Cyfradd y cynnydd mewn pensiynau (0.1% y flwyddyn o gynnydd neu ostyngiad)	25,480	(25,480)
Y gyfradd ar gyfer rhwymedigaethau cynlluniau disgownt (0.1% y flwyddyn o gynnydd neu ostyngiad)	(25,018)	25,018

6.46 Rhwymedigaethau Amodol

Mae'r Awdurdod yn gweithredu fel asiant casglu ar ran Dŵr Cymru mewn perthynas â thaliadau dŵr a charthffosiaeth tenantiaid y Cyfrif Refeniw Tai. Yn gyfnewid am y gwasanaeth hwn mae'r Awdurdod wedi bod yn derbyn comisiwn sydd wedi'i drin fel ffrwd incwm i'r Cyfrif Refeniw Tai. Mae'r trefniant hwn wedi cael ei gwestiynu yn sgil dyfarniad Llys yn ystod 2015-16 (Kim Jones yn erbyn Bwrdeistref Southwark yn Llundain) a ddywedodd fod Awdurdodau Lleol sy'n casglu trethi dŵr drwy gyfrwng y Cyfrif Refeniw Tai yn gwneud hynny fel cyflenwr dŵr ac nid fel asiant i'r cyflenwr dŵr. Yn draddodiadol ystyrid hyn yn drefniant asiantaeth, ond roedd dyfarniad y Llys yn dynodi bod yr Awdurdod perthnasol wedi bod yn gweithredu fel cyflenwr dŵr, sydd â goblygiadau ariannol sylweddol i'r rheiny sy'n cael eu heffeithio o ran ffi'r asiantaeth a lle bo camau gweithredu wedi cael eu cymryd yn erbyn dyledion rhent y gellid ystyried eu bod yn cynnwys trethi dŵr. Cyngor cyfreithiol yr Awdurdod yw y byddid yn dod i'r casgliad bod ein cytundeb yn gytundeb asiantaeth bona fide pe byddai'n cael ei herio ac fel ag yr oedd ar 31 Mawrth 2018 nid ydym wedi derbyn unrhyw ohebiaeth yn ymwneud â hawliadau posibl. Fodd bynnag, er mwyn cadarnhau hyd yn oed ymhellach fod yr Awdurdod yn casglu'r arian hwn fel asiantiaid ar gyfer Dŵr Cymru ac osgoi'r posibilrwydd o heriau cyfreithiol yn y dyfodol, mae'r Cyngor yn dechrau ar contract newydd ar hyn o bryd gyda'r cyflenwr dŵr a fydd yn sicrhau ei fod yn gweithredu fel asiant.

Tra bod yr Awdurdod yn prynu ystod o yswiriant, mae rhan o'r risg yn aros gyda'r Awdurdod (gweler nodyn 6.38). Mae nifer o hawliadau yswiriant wedi cael eu cofrestru ond heb eu cwblhau eto. Ble mae'n debygol y bydd costau yn dod i ran yr Awdurdod, cydnabuwyd y gwariant yn y Datganiad Cynhwysfawr o Incwm a Gwariant ac fel symudiad yn y Ddarpariaeth Yswiriant (gweler nodyn 6.21). Mae'n bosibl yr aiff yr Awdurdod i gostau yn ymwneud â hawliadau cofrestredig eraill neu hawliadau nad ydynt eto wedi cael eu cyflwyno. Neilltuwyd arian mewn Cronfa Yswiriant Wrth Gefn (gweler nodyn 6.23) at y diben hwn.

6.47 Offerynnau Ariannol**Nodiadau Datgelu ynghylch Atebolrwydd Ariannol, Asedau Ariannol a Risgiau****Balansau Offerynnau Ariannol**

Mae'r benthyciadau a'r buddsoddiadau a ddatgelir yn y Fantolen yn cynnwys y categorïau canlynol o offerynnau ariannol:

	Tymor Hir		Cyfredol	
	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000
Atebolrwydd Ariannol (prifswm)	377,955	392,821	10,012	7,029
Llog Cronedig	0	0	3,191	2,989
Addasiadau Eraill o ran Cyfrifyddu	116	115	0	0
Atebolrwydd ariannol yn ôl cost amorteiddiedig	378,071	392,936	13,203	10,018
Cyfanswm y benthyciadau				
Benthyciadau a symiau i'w derbyn (prifswm)	584	576	22,046	22,004
Llog Cronedig	148	148	109	180
Benthyciadau a symiau i'w derbyn yn ôl cost amorteiddiedig	732	724	22,155	22,184
Buddsoddiad mewn ecwiti annyfynedig am y gost	1,229	1,229	0	0
Cyfanswm y buddsoddiadau	1,961	1,953	22,155	22,184
Benthyciadau meddal a roddwyd (nodyn i)	1,268	1,190	0	0

- (i) Rhoddodd y Cyngor fenthyciad i Ardd Fotaneg Genedlaethol Cymru a oedd yn is na chyfraddau'r farchnad (benthyciadau meddal). Mae'r benthyciad hwn am £1.35 miliwn heb log a cafodd ei ymestyn yn 2017/18. Disgwylir y bydd wedi ei ad-dalu erbyn 2019/20. Pan roddir benthyciadau meddal, cofnodir colled yn y Datganiad Incwm A Gwariant Cynhwysfawr (wedi'i debydu i'r gwasanaeth priodol) am werth presennol y llog a gaiff ei ildio am oes yr offeryn, sy'n golygu bod y gost amorteiddiedig yn is na'r prifswm sydd eto i'w ad-dalu. Mae'r llog yn cael ei greydu ar gyfradd effeithiol ymylol uwch na'r gyfradd a dderbynnir oddi wrth y sefydliadau gwirfoddol, ac mae'r gwahaniaeth yn cynyddu cost amorteiddiedig y benthyciad yn y Fantolen. Mae'n ofynnol yn ôl darpariaethau statudol mai effaith benthyciadau meddal ar Falans y Gronfa Gyffredinol yw'r llog i'w dderbyn am y flwyddyn ariannol - mae'r gwaith o gysoni symiau sy'n cael eu debydu a'u creydu i'r Datganiad Incwm Gwariant Cynhwysfawr i'r enillion net sydd eu hangen yn erbyn Balans y Gronfa Gyffredinol yn cael ei reoli drwy drosglwyddo i'r Cyfrif Addasiadau Offerynnau Ariannol neu o'r cyfrif hwn. Mae'r wybodaeth fanwl am fenthyciadau meddal fel a ganlyn:

	Benthyciadau meddal	
	31-Mar-17	31-Mar-18
Balans Agoriadol	1,190	1,268
+ Benthyciadau newydd a roddwyd	0	0
- Addasiad Gwerth Teg	0	233
+ Benthyciadau a ad-dalwyd	78	155
Balans a gariwyd ymlaen	1,268	1,190
Gwerth Nominal a gariwyd ymlaen	1,350	1,350

Rhagdybiaethau Prasio

Mae'r gyfradd llog a ddefnyddir ar gyfer gwerth teg y benthyciad meddal hwn wedi'i phennu drwy ystyried cost gyffredinol benthycia yr Awdurdod, sef 5%, ac ychwanegu lwfans ar gyfer y risg na chaiff y benthyciad ei ad-dalu.

Enillion/Colledion yn sgil Offerynnau Ariannol

Mae'r enillion a'r colledion a nodir yn y Cyfrif Incwm a Gwariant ac yn Natganiad Cyfanswm yr Enillion a Cholledion mewn perthynas ag offerynnau ariannol fel a ganlyn:

	Rhwymedigaethau Ariannol		Asedau Ariannol		Cyfanswm	
	Rhwymedigaethau a fesurir yn ôl y gost amorteiddiedig		Benthyciadau a Symiau sydd i'w Derbyn			
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
	£'000	£'000	£'000	£'000	£'000	£'000
Cost y llog	(17,636)	(17,613)	0	0	(17,636)	(17,613)
Colledion yn sgil Amharu	0	0	0	0	0	0
Y llog sy'n daladwy a thaliadau tebyg	(17,636)	(17,613)	0	0	(17,636)	(17,613)
Incwm Llog	0	0	386	429	386	429
Incwm buddsoddi a llog	0	0	386	429	386	429
Enillion/(colled) net am y flwyddyn	(17,636)	(17,613)	386	429	(17,250)	(17,184)

Cario Gwerth Teg yr Asedau a'r Atebolrwydd yn ôl y Costau Amorteiddio

Mae atebolrwydd ariannol ac asedau ariannol megis benthyciadau a symiau i'w derbyn yn cael eu cario ar y fantolen yn ôl y gost amorteiddio. Gellir asesu eu gwerth teg drwy gyfrifo gwerth presennol y llif arian sy'n digwydd dros weddill bywyd yr offerynnau gan ddefnyddio'r tybiaethau canlynol:

- O ran benthyciadau gan y Bwrdd Benthyciadau Gwaith Cyhoeddus (BBGC) a benthyciadau eraill sy'n daladwy, defnyddiwyd cyfraddau ad-daliadau cynnar y BBGC i roi'r gwerth teg yn unol â gweithdrefnau'r BBGC ar gyfer adbrynu dyledion;

- O ran benthyciadau i'w derbyn defnyddiwyd cyfraddau meincnod cyffredin y farchnad i roi'r gwerth teg;
- Pan fo offeryn i'w dalu ymhen llai na 12 mis neu mae'n ddyled fasnachol neu'n swm arall i'w dderbyn bernir mai'r gwerth teg fydd y prifswm sydd heb ei dalu neu'r swm ar y bil;
- Cymerir mai'r swm ar yr anfoneb neu'r bil fydd gwerth teg y dyledion a symiau eraill i'w derbyn.

Mae'r gwerthoedd teg a gyfrifwyd fel a ganlyn:

	31 Mawrth 2017		31 Mawrth 2018	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Dyled BBGC	383,943	598,350	395,033	606,194
Dyled heb fod i BBGC	7,330	12,929	7,921	15,825
Cyfanswm yr atebolrwydd ariannol	391,273	611,279	402,954	622,019

Mae'r gwerth teg yn uwch na'r swm a gariwyd gan fod portffolio benthyciadau yr Awdurdod yn cynnwys nifer o fenthyciadau cyfradd sefydlog lle mae cyfradd y llog sy'n daladwy yn uwch na'r cyfraddau sydd ar gael ar y farchnad ar fenthyciadau cyffelyb ar ddyddiad y fantolen.

	31 Mawrth 2017		31 Mawrth 2018	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Benthyciadau'r farchnad arian < 1	22,155	22,155	22,184	22,184
Benthyciadau'r farchnad arian > 1	732	732	724	724
Cyfanswm y buddsoddiadau	22,887	22,887	22,908	22,908
Dyledion Masnachol	17,416	17,416	17,252	17,252
Cyfanswm y Benthyciadau a symiau i'w derbyn	40,303	40,303	40,160	40,160

Pennwyd gwerth teg yr atebolrwydd ariannol drwy gyfeirio at reolau adbryniant BBGC a chyfraddau adbryniant cyffredin BBGC ar y dyddiad y lluniwyd pob mantolen ac maent yn cynnwys y llog cronedig. Defnyddiwyd yr un gweithdrefnau a'r cyfraddau llog i bennu gwerth teg dyledion nad oeddent yn rhai BBGC ac mae hyn yn rhoi amcangyfrif cadarn o werth teg yr offerynnau hynny.

Cafodd gwerth teg y benthyciadau a'r symiau i'w derbyn eu pennu drwy gyfeirio at arferion tebyg, fel uchod, sy'n rhoi amcangyfrif da o werth teg offeryn ariannol ac mae'n cynnwys y llog cronedig. Defnyddiwyd cyfraddau buddsoddi mynegiannol ar y dyddiad y lluniwyd pob mantolen i roi'r cyfraddau cyfatebol cyffredin ar y farchnad. Dylai'r cyfraddau gael eu pennu gan faint y gwerthiant a'r cymar, ond nid yw'n ymarferol i ddefnyddio'r ffigurau hynny ac nid yw'r gwahaniaeth yn debygol o fod o bwys.

Mae gwerth teg benthyciadau'r Bwrdd Benthyciadau Gwaith Cyhoeddus (BBGC) o £606.194 miliwn yn mesur effaith economaidd y telerau a gytunwyd â'r BBGC o'u cymharu ag amcangyfrifon o'r telerau a fyddai'n cael eu cynnig ar gyfer trafodion yn y farchnad ar ddyddiad y Fantolen. Mae'r gwahaniaeth rhwng y swm a gariwyd a'r gwerth teg yn mesur y llog ychwanegol y bydd yr awdurdod yn ei dalu dros gyfnodau'r benthyciadau sy'n weddill o dan y cytundebau â'r BBGC, o'i gymharu â'r hyn y byddai'n ei dalu pe bai'r benthyciadau ar gyfraddau cyffredin y farchnad, cyfraddau llog adbryniant BBGC.

Fodd bynnag, mae gan yr awdurdod allu parhaus i fenthycia ar gyfraddau gostyngol gan y BBGC yn hytrach na'r marchnadoedd. Ffordd arall o fesur y llog ychwanegol y bydd yr awdurdod yn ei dalu o ganlyniad i'w ymrwymadau gyda'r BBGC o ran benthyciadau cyfradd sefydlog yw cymharu telerau'r benthyciadau hyn â'r cyfraddau benthycia newydd sydd ar gael gan y BBGC, cyfraddau Sicrwydd y BBGC. Os byddai gwerth yn cael ei gyfrifo ar y sail hon, byddai'r swm a gariwyd o £395.033 miliwn yn werth £517.834 miliwn. Ond, os byddai'r awdurdod yn ceisio osgoi'r golled oedd yn cael ei rhagweld drwy ad-dalu'r benthyciadau i'r BBGC, byddai'r BBGC yn codi tâl cosb am adbrynu'n gynnar, yn ogystal â chodi premiwm am y llog ychwanegol na fyddai'n cael ei dalu mwyach. Y pris ymadael ar gyfer benthyciadau'r BBGC gan gynnwys y tâl cosb fyddai £606.194 miliwn, yn cynnwys prif dâl o £392.108 miliwn; llog cronedig o £2.925 miliwn a thâl cosb o £211.161 miliwn.

Mae prisio offerynnau ariannol wedi cael eu dosbarthu'n dair lefel yn unol â safon a dibynadwyedd y wybodaeth a ddefnyddir i benderfynu ar werthoedd teg.

- Mewnbynnau Lefel 1 – prisiau a ddyfynnwyd nas addaswyd mewn marchnadoedd actif ar gyfer asedau neu rwymedigaethau sydd union yr un peth, y gall yr awdurdod eu cyrchu ar y dyddiad mesur
- Mewnbynnau Lefel 2 – mewnbynnau ac eithrio prisiau a ddyfynnwyd sydd wedi'u cynnwys yn Lefel 1 sy'n weladwy ar gyfer yr ased neu'r rhwymedigaeth, naill ai'n uniongyrchol neu'n anuniongyrchol
- Mewnbynnau Lefel 3 – mewnbynnau anweladwy ar gyfer yr ased neu'r rhwymedigaeth

At ddibenion rhwymedigaethau ariannol y Cyngor hwn a'i asedau ariannol, mae lefel 2 yn berthnasol.

Mesuriadau gwerth teg cyrchol gan ddefnyddio 31 Mawrth 2018	Prisiau a ddyfynn- wyd mewn march- nadoedd actif ar gyfer asedau sydd union yr un peth (Lefel 1) £'000	Mewnbynnau gweladwy sylweddol eraill (Lefel 2) £'000	Mewnbyn- nau gweladwy sylweddol (Lefel 3) £'000	Cyfanswm £'000
Atebolrwydd ariannol				
Atebolrwydd ariannol a ddelir yn ôl cost amorteiddiedig				
BBGC	0	606,194	0	606,194
nid y BBGC	0	15,825	0	15,825
Cyfanswm	0	622,019	0	622,019
Asedau Ariannol				
Benthyciadau a Symiau i'w derbyn	0	22,908	0	22,908
Cyfanswm	0	22,908	0	22,908

Mesuriadau gwerth teg cylchol gan ddefnyddio 31 Mawrth 2017	Prisiau a ddyfynn- wyd mewn march- nadoedd actif ar gyfer asedau sydd union yr un peth (Lefel 1) £'000	Mewnbynnau gweladwy sylweddol eraill (Lefel 2) £'000	Mewnbyn- nau gweladwy sylweddol (Lefel 3) £'000	Cyfanswm £'000
Atebolrwydd ariannol				
Atebolrwydd ariannol a ddelir yn ôl cost amorteiddiedig				
BBGC	0	598,350	0	598,350
nid y BBGC	0	12,929	0	12,929
Cyfanswm	0	611,279	0	611,279
Asedau Ariannol				
Benthyciadau a Symiau i'w derbyn	0	22,887	0	22,887
Cyfanswm	0	22,887	0	22,887

Datgelu natur a Maint y Risg yn codi o Offerynnau Ariannol

Risgiau Allweddol

Mae gweithgareddau'r Awdurdod yn golygu ei fod yn agored i nifer o risgiau ariannol. Y risgiau allweddol yw:

- Risg credyd – y posibilrwydd y bydd partïon eraill yn methu â thalu symiau sy'n ddyledus i'r Awdurdod;
- Risg hylifedd – y posibilrwydd na fydd gan yr Awdurdod arian ar gael i fodloni ei ymrwymadau i wneud taliadau;
- Risg ail gyllido – y posibilrwydd y bydd yn rhaid i'r Awdurdod adnewyddu offeryn ariannol wedi iddo aeddfedu a hynny ar gyfraddau llog neu delerau anfantaisiol.
- Risg y farchnad – y posibilrwydd y bydd yr Awdurdod yn gwneud colled ariannol o ganlyniad i newidiadau mewn mesurau megis symudiadau mewn cyfraddau llog.

Gweithdrefnau Cyffredinol ar gyfer Rheoli Risg

Mae gweithdrefnau cyffredinol yr Awdurdod ar gyfer rheoli risg yn canolbwyntio ar natur anrhagweladwy y marchnadoedd ariannol, a phennu cyfyngiadau i leihau'r risgiau hyn. Pennir y gweithdrefnau ar gyfer rheoli risg gan fframwaith cyfreithiol sydd wedi'i nodi yn *Neddf Llywodraeth Leol 2003* a'r rheoliadau cysylltiedig. Mae'r rhain yn ei gwneud yn ofynnol bod yr Awdurdod yn cydymffurfio â Chôd Darbodus CIPFA, Côd Ymarfer CIPFA ar Reoli Trysorlys y Gwasanaethau Cyhoeddus a'r Canllawiau Buddsoddi a gyhoeddwyd drwy'r Ddeddf. Yn gyffredinol mae'r gweithdrefnau hyn yn ei gwneud yn ofynnol bod yr Awdurdod yn rheoli risg fel a ganlyn:

- drwy fabwysiadu'n ffurfiol ofynion y fersiynau Diwygiedig o Gôd Darbodaeth CIPFA a Chôd Ymarfer CIPFA ynghylch Rheoli'r Trysorlys.
- Mabwysiadu'n ffurfiol Datganiad Polisi y trysorlys a cymalau Reoli Trysorlys;

- Cymeradwyo'n flynyddol ymlaen llaw ddangosyddion darbodus ar gyfer y tair blynedd ddilynol yn cyfyngu ar:
 - Benthyciadau cyffredinol yr Awdurdod;
 - Terfynau uchaf ac isaf o ran cyfraddau llog sefydlog ac amrywiol y bydd yn agored iddynt
 - Terfynau uchaf ac isaf o ran trefniadau ad-dalu ei gymysgedd o fenthyciadau y bydd yn agored iddynt;
 - Uchafswm y buddsoddiadau blynyddol sy'n cymryd mwy na blwyddyn i aeddfedu.
- Cymeradwyo strategaeth fuddsoddi ar gyfer y flwyddyn i ddod, gan nodi'r meini prawf ar gyfer buddsoddi a dewis cymheiriaid buddsoddi yn unol â Chanllawiau'r Llywodraeth;

Mae'n ofynnol rhoi gwybod am y rhain ac iddynt gael eu cymeradwyo pan/cyn cyllideb flynyddol yr Awdurdod i bennu Treth y Cyngor neu cyn dechrau'r flwyddyn y maent yn berthnasol iddynt. Cynhwysir manylion y materion hyn yn yr adroddiad blynyddol ar y polisïau a'r strategaeth ar gyfer rheoli'r trysorlys sy'n amlinellu'r ymagwedd fanwl at reoli risg mewn perthynas â buddsoddiad yr Awdurdod mewn offerynnau ariannol. Cyflwynir adroddiad blynyddol ar yr union berfformiad hefyd. Gweithredir y polisïau hyn gan yr Adran Buddsoddiadau Pensiwn a'r Trysorlys.

Cafodd y strategaeth flynyddol ynghylch rheoli'r trysorlys, sy'n cynnwys y dangosyddion darbodaeth, ei chymeradwyo gan y Cyngor ar 22 Chwefror 2017 ac mae ar gael ar wefan y Cyngor. Y canlynol oedd y prif faterion yn y strategaeth:

- Pennwyd mai £532 miliwn fyddai'r Terfyn Awdurdodedig am 2017-18. Hwn yw'r uchafswm ar gyfer benthyciadau allanol neu rwymedigaethau eraill tymor hir.
- Disgwylid mai £484 miliwn fyddai'r Ffin Weithredol. Hon yw'r ddyled a'r rhwymedigaethau tymor hir eraill a ragwelir yn ystod y flwyddyn.
- Yr uchafsymiau a bennwyd ar gyfer y gyfradd llog sefydlog a'r gyfradd llog amrywiol a fyddai'n daladwy oedd £444 miliwn ac £20 miliwn yn seiliedig ar ddyled net y Cyngor.

Mae'r Awdurdod yn cynnal egwyddorion ysgrifenedig ar gyfer rheoli risg yn gyffredinol, ynghyd â pholisïau ysgrifenedig ar gyfer meysydd penodol megis risg cyfraddau llog, risg credyd, a buddsoddi arian dros ben drwy Arferion Rheoli y Trysorlys. Mae'r Arferion hyn yn ofynnol gan y Côt Ymarfer a chânt eu hadolygu'n rheolaidd.

Risg Credyd

Buddsoddiadau

Perir risg credyd gan arian yn cael ei adnau mewn banc a sefydliadau ariannol a'r peryglon credyd y mae cwsmeriaid yr Awdurdod yn agored iddynt. Lleiheir y risg cymaint ag y bo modd drwy'r Strategaeth Fuddsoddi Flynyddol (sy'n rhan o Adroddiad yr Awdurdod ynghylch y Polisi a'r Strategaeth sy'n ymwneud â Rheoli'r Trysorlys), sy'n mynnu na roddir arian ar adnau yng ngofal sefydliadau ariannol oni bai eu bod yn bodloni meini prawf penodedig ynghylch isafswm credyd, yn unol â'r Gwasanaethau Mesur Statws Credyd sy'n cael eu cynnig gan Fitch, Moody's a Standard & Poor's. Mae'r Strategaeth Fuddsoddi Flynyddol hefyd yn pennu'r uchafswm a'r cyfnod hwyaf y gellir buddsoddi mewn sefydliad ariannol o bob categori. Nid yw arian yn cael ei adnau mewn banciau a sefydliadau ariannol os nad ydynt yn bodloni isafswm gofynion y meini prawf ar gyfer buddsoddi a amlinellir uchod.

Mae Rhestr Cymheiriaid Cymeradwy'r Cyngor yn dangos y meini prawf sy'n ofynnol ar gyfer cymheiriaid buddsoddi. Y canlynol yw'r meini prawf:-

- Mae Terfyn Uchaf lle bo Statws Credyd ar gyfer y Tymor Byr o F1, P-1 neu A-1 yn berthnasol, ynghyd â Statws Credyd ar gyfer y Tymor Hir, sef AA-, Aa3 ac AA-. £10 miliwn yw'r uchafswm buddsoddi.
- Mae Terfyn Canol yn berthnasol i statws credyd ar gyfer y Tymor Byr o F1, P-1 neu A-1. £7 miliwn yw'r uchafswm buddsoddi.
- Mae Banciau yn y Deyrnas Unedig sy'n rhai rhannol wladol wedi'u cynnwys fel cymheiriaid buddsoddi, cyhyd ag y bônt yn parhau i gael y gefnogaeth briodol gan Lywodraeth y Deyrnas Unedig.
Yr Uchafswm Buddsoddi £7 miliwn
- Terfynau eraill
 - Awdurdod Lleol. £10 miliwn yw'r uchafswm buddsoddi.
 - Cronfa Safon AAA o'r Farchnad Arian. £5 miliwn yw'r uchafswm buddsoddi.
 - Swyddfa Rheoli Dyled £40 miliwn.

Mae cwsmeriaid ar gyfer nwyddau a gwasanaethau'n cael eu hasesu, gan gymryd i ystyriaeth eu sefyllfa ariannol, profiad blaenorol a ffactorau eraill, a chaiff terfynau credyd unigol eu gosod yn unol â graddfeydd mewnol yn unol â pharamedrau a osodir gan y cyngor.

Ni ellir asesu'n gyffredinol y graddau mwyaf y mae credyd yn risg i'r Awdurdod mewn perthynas â'i fuddsoddiadau mewn banciau a chymdeithasau adeiladu, sef £19,000, oherwydd bydd y risg y bydd unrhyw sefydliad yn methu â thalu taliadau llog neu ad-dalu'r prifswm yn benodol i bob sefydliad unigol. Mae profiad diweddar wedi dangos mai anaml y mae endidau o'r fath yn methu â chyflawni eu hymrwymiaidau. Mae risg methu ag adennill arian yn berthnasol i holl adneuron yr Awdurdod, ond ac eithrio'r adnau gwerth £4 miliwn gyda KSF (a nodir ar ddiwedd y Nodyn yma), nid oedd unrhyw dystiolaeth ar 31 Mawrth 2018 bod hyn yn debyg o grisialu.

Mae'r dadansoddiad canlynol yn rhoi crynodeb o'r graddau mwyaf y mae credyd yn risg i'r Cyngor ar asedau ariannol eraill, wedi'i seilio ar brofiad o ddiffygdalu, wedi'i addasu i adlewyrchu'r amgylchiadau cyffredol yn y farchnad.

	Profiad Swm Hanesyddol ar gyfer ar o ddiffygdalu 31 Mawrth 2018 £'000	Addasiadau ar gyfer cyflwr y farchnad 31 Mawrth 2018 %	Amcangyfrif o uchafswm y diffygdalu y bydd yn agored iddo £'000
<u>Adneuron gyda banciau a sefydliadau ariannol</u>			
Cymheiriaid safon AAA	10,000	0.00	0
Cymheiriaid safon AA	14,000	0.02	4
Cymheiriaid safon A	19,000	0.06	15
Cymheiriaid safon BBB	0	0.17	0
Dyledion Masnachol	<u>17,252</u>	3.50	<u>604</u>
	<u>60,252</u>		<u>623</u>

Mae'r buddsoddiad o £0.58 miliwn yn Kaupthing, Friedlander and Singer (KSF) wedi'i eithrio o'r ffigurau uchod gan fod amhariad yn berthnasol i'r buddsoddiad hwn a darperir manylion llawn am hyn ar diwedd y nodyn yma.

Ni chafwyd unrhyw achosion o dorri meini prawf y Cyngor ar gyfer partion i gontractau yn ystod y cyfnod adrodd ac nid yw'r Cyngor yn disgwyl unrhyw golledion eraill oherwydd diffyg perfformiad gan unrhyw un o'i bartion i gontractau mewn perthynas ag adneuon a bondiau.

Dyledion Masnachol

Mae ffigur y dyledwyr masnach, sef y £17.252 miliwn a nodir uchod, yn cynnwys £9.683 miliwn sy'n hwy'r yn cael ei dalu. Gellir dadansoddi'r symiau y mae'r dyddiad ar gyfer eu talu wedi pasio yn ôl oed fel a ganlyn:

	31 Mawrth 2017 £'000	31 Mawrth 2018 £'000
Llai na tri mis	2,247	1,863
Rhwng tri a chwe mis	840	1,049
Rhwng chwe mis a blwyddyn	1,434	1,513
Mwy na blwyddyn	4,763	5,257
	<u>9,284</u>	<u>9,682</u>

Mae'r Cyngor yn cyflwyno tâl cyfreithiol ar eiddo lle, er enghraifft, mae'r cleientiaid angen cymorth gan y gwasanaethau cymdeithasol ond nad ydynt yn gallu fforddio talu'n syth. £601,000 oedd cyfanswm y warant gyfochrog ar 31 Mawrth 2018.

Risg Hylifedd

Mae gan yr Awdurdod fynediad parod at fenthyciadau gan y Marchnadoedd Arian i fodloni unrhyw anghenion beunyddiol o ran llif arian, ac er mai darparu mynediad at gronfeydd tymor hwy wna'r BBGC mae hefyd yn gweithredu fel benthyciwr cyfle olaf i gynghorau (er na fydd yn darparu arian i gyngor sy'n gweithredu'n anghyfreithiol). Mae Deddf Cyllid Llywodraeth Leol 1992 yn ei gwneud yn ofynnol hefyd bod yr Awdurdod yn darparu cyllideb gytbwys sy'n sicrhau bod digon o arian yn cael ei godi i dalu am y gwariant blynyddol. Felly nid oes unrhyw risg o bwys na fydd yn gallu codi arian i fodloni ei ymrwymadau o dan offerynnau ariannol.

Mae'r Awdurdod yn rheoli ei sefyllfa o ran hylifedd drwy'r gweithdrefnau rheoli risg a nodir uchod (pennu a chymeradwyo dangosyddion darbodus a chymeradwyo polisïau a strategaeth rheoli'r trysorlys) a yn ogystal â thrwy system gynhwysfawr i reoli llif arian, yn unol â'r Côt Ymarfer. Nod hyn yw sicrhau y bydd arian ar gael pan fydd ei angen.

Ail gyllido a Risg Aeddfedrwydd

Mae'r Awdurdod yn cynnal portffolio sylweddol o ddyledion a buddsoddiadau. Er mai'r gweithdrefnau ar gyfer risgiau ail gyllido a ddefnyddir mewn perthynas â'r gweithdrefnau llif arian a nodir uchod, mae'r risg yn y tymor hwy i'r Awdurdod yn ymwneud â rheoli'r buddsoddiad mewn offerynnau ariannol newydd pan fydd y rhai presennol yn aeddfedu. Mae'r risg hwn yn berthnasol pan fo atebolrwydd ariannol tymor hir ac asedau ariannol tymor hir yn aeddfedu.

Cyfyngiadau'r dangosydd darbodus a gymeradwywyd ar gyfer trefniadau ad-dalu benthyciadau a'r cyfyngiadau a osodir ar fuddsoddiadau sy'n hwy na blwyddyn yw'r paramedrau allweddol a ddefnyddir i ymdrin â'r risg hwn. Mae polisïau a'r strategaeth a

gymeradwywyd gan yr Awdurdod ar gyfer rheoli'r trysorlys yn ymdrin â'r prif risgiau ac mae tîm y trysorlys yn ymdrin â'r risgiau gweithredol o fewn y paramedrau a gymeradwywyd. Mae hyn yn cynnwys:

- monitro proffil aeddfedrwydd atebolrwydd ariannol a newid y proffil naill ai drwy fenthyciadau newydd neu aildrefnu'r ddyled bresennol; a
- mae monitro proffil aeddfedrwydd y buddsoddiadau i sicrhau bod digon o hylifedd ar gael i fodloni anghenion beunyddiol yr Awdurdod o ran llif arian, a thaenu buddsoddiadau tymor hir yn sefydlogi taliadau aeddfedrwydd ac elw ar gyfer anghenion llif arian dros dymor hir.

Isod, ceir dadansoddiad ynghylch aeddfedrwydd y rhwymedigaethau ariannol, ynghyd ag uchafswm ac isafswm yr hyn a allai fod yn daladwy gan yr Awdurdod.

	2016-17			2017-18		
	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2017 £'000	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2018 £'000
	%	%		%	%	
Llai na blwyddyn	15	0	13,203	15	0	10,018
1-2 flynedd	25	0	7,029	25	0	5,292
2-5 mlynedd	50	0	23,857	50	0	29,566
5-10 mlynedd	50	0	42,978	50	0	39,979
Mwy na 10 mlynedd	100	0	304,206	100	0	318,098
			391,273			402,953

Mae dadansoddiad o aeddfedrwydd atebolrwydd ariannol fel a ganlyn:

	2016-2017 £'000	2017-2018 £'000
Llai na blwyddyn	22,155	22,184
Mwy na blwyddyn	732	724
	22,887	22,908

Mae'r holl ddyledion a symiau eraill i'w talu i fod i gael eu talu mewn llai na blwyddyn ac nid yw'r £17.252 miliwn o ddyledion masnachol wedi'u cynnwys yn y tabl uchod.

Risg y Farchnad

Risg Cyfradd Llog – Mae'r Awdurdod yn agored i symudiadau yn y cyfraddau llog ar ei fenthyciadau a'i fuddsoddiadau. Mae symudiadau mewn cyfraddau llog yn cael effaith gymhleth ar yr Awdurdod, yn dibynnu ar sut y mae cyfraddau llog sefydlog a chyfraddau amrywiol yn symud ar draws gyfnodau gwahanol yr offerynnau ariannol. Er enghraifft byddai codiad yn y cyfraddau llog sefydlog a'r cyfraddau amrywiol yn cael yr effeithiau canlynol:

- benthyciadau cyfradd amrywiol – bydd cost y llog a godir ar y Cyfrif Incwm a Gwariant yn codi;
- benthyciadau cyfradd sefydlog – bydd gwerth teg yr atebolrwydd benthg yn disgyn(dim effaith ar balansau refeniw);
- buddsoddiadau cyfradd amrywiol – bydd incwm y llog a gredydir i'r Cyfrif Incwm a Gwariant yn codi; a

- buddsoddiadau cyfraddau sefydlog – bydd gwerth teg yr asedau yn disgyn (dim effaith ar balansau refeniw).

Nid yw benthyciadau yn cael eu cario ar y fantolen yn ôl eu gwerth teg, felly ni fyddai enillion a cholledion nominal ar fenthyciadau cyfradd sefydlog yn effeithio ar y Datganiad Incwm a Gwariant Cynhwysfawr. Fodd bynnag bydd newidiadau yn y llog a delir ac a dderbynnir ar fenthyciadau a buddsoddiadau cyfradd amrywiol yn cael eu cynnwys yn y Cyfrif Incwm a Gwariant ac yn effeithio ar Falans y Gronfa Gyffredinol, yn amodol ar ddylanwadau grantiau'r Llywodraeth. Bydd symudiadau yng ngwerth teg buddsoddiadau cyfradd sefydlog yn cael eu hadlewyrchu yn Datganiad am y symudiadau yng Nghronfeydd, os na fydd y buddsoddiadau wedi cael eu dynodi yn rhai Gwerth Teg drwy'r Cyfrif Incwm a Gwariant.

Mae gan yr Awdurdod nifer o strategaethau ar gyfer rheoli risg cyfraddau llog. Mae Strategaeth Flynyddol Rheoli'r Trysorlys a'r Rhaglen Cyfalaf 5 mlynedd yn dwyn ynghyd ddangosyddion darbodus y Cyngor a gweithrediadau disgwylidig y trysorlys, gan gynnwys disgwylid y bydd y cyfraddau llog yn symud. O'r Strategaeth hon pennir dangosydd darbodus i ddarparu'r terfynau uchaf ac isaf o ran cyfraddau llog sefydlog ac amrywiol y bydd yr Awdurdod yn agored iddynt.

Mae'r risg o wneud colled ar gyfraddau llog yn cael ei liniaru'n rhannol gan grant y Llywodraeth sy'n daladwy ar gyfer cyllido costau.

Pe byddai pob cyfradd llog wedi bod 1% yn uwch (a bod yr holl amrywiadau eraill yn gyson) byddai'r effaith ariannol fel a ganlyn:

	£'000
Cynnydd yn y llog i'w dalu ar fenthyciadau cyfradd amrywiol	0
Cynnydd yn y llog i'w dderbyn ar fuddsoddiadau cyfradd amrywiol	(320)
Cynnydd yn y grant derbyniadwy gan Lywodraethau i ariannu costau	(163)
Effaith ar y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	(483)
Cyfran o'r holl effaith a ddebydwyd i'r Cyfrif Refeniw Tai*	220
Gostyngiad yng ngwerth teg asedau buddsoddi cyfradd sefydlog	0
Effaith ar Incwm a Gwariant Cynhwysfawr Arall	(263)
Gostyngiad yng ngwerth teg rhwymedigaethau benthyciadau cyfradd sefydlog (dim effaith ar y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau nac Incwm a Gwariant Cynhwysfawr Arall)	92,026

Oddeutu'r un effaith â'r uchod a gâi gostyngiad o 1% yn y cyfraddau llog ond y byddai'r symudiadau i'r gwrthwyneb. Seilir y tybiaethau hyn ar yr un fethodoleg ag a ddefnyddir yn y Nodyn – Cario Gwerth Teg yr Asedau a'r Atebolrwydd yn ôl y Costau Amorteiddio

Risg Prisiau – Nid yw'r Awdurdod, ac eithrio'r Gronfa Bensiwn, yn buddsoddi mewn cyfranddaliadau ecwiti. Nid yw felly'n agored i golledion yn codi oherwydd symudiadau mewn prisiau.

Risg Cyfnewidfa Dramor – Nid oes gan yr Awdurdod unrhyw asedau nac atebolrwydd ariannol mewn arian tramor. Nid yw felly yn agored i golledion yn codi o oherwydd symudiadau yn y cyfraddau cyfnewid.

Kaupthing Singer and Friedlander Ltd (KSF)

Ar ddechrau mis Hydref 2008, roedd banc Kaupthing o Wlad yr Iâ wedi methu a rhoddwyd Kaupthing, Singer and Friedlander, sef ei is-gwmni yn y Deyrnas Unedig yn nwylo'r gweinyddwyr. Roedd gan yr Awdurdod £4 miliwn ar gadw yn y banc, gyda amrywiaeth o ddyddiadau aeddfedrwydd a cyfraddau llog.

Fe wnaeth yr Awdurdod ddarpariaeth yn 2008-09 mewn perthynas â amhariad disgwyledig yn y dyfodol rhag ofn byddai'r rheoliadau yn darfod ar 31 Mawrth 2018 a'r Cyngor yn gorfod ysgwyddo'r effaith o'r amhariad. Yn 2017-18 rhyddhawyd £53,000 o'r ddarpariaeth ac mae £728,000 yn cael ei gynnal wrth gefn ar gyfer newidiadau yn y dyfodol. Mae'r ffigwr yma yn cynnwys prifswm o £580,000 a llog o £148,000.

Ar hyn o bryd, mae holl arian y sefydliad hwn ynghlwm wrth y broses y mae'r gweinyddwyr a'r derbynwyr yn ei chyflawni. Y gweinyddwyr/derbynwyr fydd yn penderfynu ar y symiau a delir i'r adneuwr, megis yr Awdurdod, a phryd y gwneir y taliadau hynny.

O ran Kaupthing, Singer & Friedlander Ltd, cafodd cyfanswm o £3.420 miliwn (85.5%) prifswm a £210,000 llog ei ad-dalu i 2017-18. Disgwylir y bydd ad-daliad pellach o 0.75% (amcangyfrif) yn dod i law, gan olygu mai 86.25% fydd cyfanswm y difidendau y rhagwelir y byddant yn cael eu talu.

Mae'r sefyllfa gyfredol o ran taliadau gwirioneddol a gafwyd a symiau amcangyfrifedig i'w talu yn y dyfodol fel y'i dangosir yn y tabl.

Dyddiad	Ad-daliad
Wedi eu derbyn yn barod	85.50%
Chwarter 2 2018-19	0.10%
Chwarter 2 2019-20	0.65%

Mae'r adferiadau'n cael eu mynegi fel canran o'r hyn y mae'r Awdurdod yn ei hawlio dan y gweinyddu ariannol, sy'n cynnwys y llog a gronid hyd 7 Hydref 2008.

6.48 Harbwr Porth Tywyn

Mae ystod o bwerau a dyletswyddau statudol wedi'u rhoi i Gyngor Sir Caerfyrddin er mwyn gwella, cynnal a rheoli harbwr Porth Tywyn, a hynny drwy Orchymyn Adolygu Harbwr Porth Tywyn 2000. Yn unol â Deddf Harbyrau 1964, mae'n ofynnol i awdurdodau harbwr statudol lunio datganiad cyfrifon blynyddol ynghylch gweithgareddau'r harbwr. Ar hyn o bryd, caiff gweithgareddau'r harbwr eu cynnwys yn natganiad cyfrifon yr Awdurdod, a'r ffigurau perthnasol yw:

2016-17 £'000	<u>Gwariant</u>	2017-18 £'000
43	Costau sy'n gysylltiedig â Chyflogeion	86
23	Costau sy'n gysylltiedig ag Eiddo	57
65	Cyflenwadau a Gwasanaethau	26
55	Adennill Costau Gwasanaethau Cefnogi	33
170	Diprisiant a Chostau tebyg	3,215
356	Cyfanswm Gwariant	3,417
	<u>Incwm</u>	
(99)	Ffioedd a'r Costau y gellir eu Hadennill	(63)
(2)	Incwm Arall	(1)
(101)	Cyfanswm Incwm	(64)
255	Costau Net	3,353

2016-17		2017-18
£'000	<u>Yr Asedau a ddelir:</u>	£'000
3,143	Seilwaith, Tir ac Adeiladau	988
670	Peiriannau / Cerbydau / Cyfarpar	0
55	Asedau sy'n cael eu hadeiladu	12
<u>3,868</u>		<u>1,000</u>

Mae datganiad balans a chyfrif incwm a gwariant blynyddol ar wahân wedi'u llunio ar gyfer Harbwr Porth Tywyn yn unol â'r trothwy 'corff llai' a ddiffinnir yn Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014. Mae'r datganiad ar wahân ar gael oddi wrth Pennaeth y Gwasanaethau Ariannol, Adran y Gwasanaethau Corfforaethol, Neuadd y Sir, Caerfyrddin, SA31 1JP.

O 1 Ebrill 2018 ymlaen, mae Cyngor Sir Caerfyrddin wedi rhoi prydles hirdymor i The Marine & Property Group Ltd, sydd wedi cymryd cyfrifoldeb dros gynnal a rheoli Harbwr Porth Tywyn. Bydd hyn yn arwain at ddatblygu'r harbwr a buddsoddi rhagor ynddo, a fydd yn cynyddu ei hyfywedd ariannol a'i gynaliadwyedd yn y dyfodol.

O ganlyniad i brisiad y brydles, mae'r sail ar gyfer prisio'r harbwr wedi newid o gost hanesyddol ddibrisiedig i gost gwerth teg, sef gwerth buddiant rhydd-ddaliad yr harbwr.

6.49 Cysoniad y Gwarged Net â'r Llif Arian Net o'r Gweithgareddau Refeniw

2016-17		2017-18
£'000		£'000
(22,160)	Gwarged/(Diffyg) am y Flwyddyn	(38,787)
41,489	Dibrisiant	42,427
8,745	Amhariad a Phrasiadau Disgynnol	17,427
2,182	Cynydd/(Gostyngiad) yn y Credydwy	2,091
(3,404)	(Cynydd)/Gostyngiad yn y Dyledwyr	(4,498)
29	(Cynydd)/Gostyngiad yn Stocrestrau	(53)
(13,412)	Symudiad o ran Atebolwydd Pensiwn	(26,835)
13,335	Trafodion eraill heblaw arian	36,555
<u>26,804</u>	Llif Arian Net o'r Gweithgareddau Gweithredol	<u>28,327</u>

6.50 Safonau Cyfrifyddu sydd wedi'u cyhoeddi ond heb eu mabwysiadu hyd yn hyn.

Os oes Safon newydd wedi'i chyhoeddi ond heb gael ei mabwysiadu gan y Côt hyd yn hyn, mae'n ofynnol i'r Awdurdod ddatgelu gwybodaeth am effaith y newid o ran cyfrifyddu. Y newidiadau a gyflwynwyd yng Nghôd 2018/19 yw:

- Mae IFRS 15 - Refeniw o gontractau â chwsmeriaid, sy'n weithredol o 2018-19, yn cyflwyno fframwaith cynhwysfawr newydd i gydnabod refeniw sy'n fodel pum cam sydd wedi'i seilio ar egwyddorion ar gyfer cydnabod refeniw sy'n deillio o gontractau â chwsmeriaid. Mae'n disodli IAS 18 Refeniw ac IAS 11 Contractau Adeiladu ac mae wedi'i seilio ar egwyddor greiddiol sy'n ei gwneud yn ofynnol i'r drefn o gydnabod

refeniw ddangos achos o nwyddau neu wasanaethau a addawyd yn cael eu trosglwyddo i'r cwsmer ar ffurf swm sy'n adlewyrchu'r gydnabyddiaeth y mae'r corff yn disgwyl y bydd ganddo hawl iddi, yn gyfnewid am y nwyddau neu'r gwasanaethau hynny.

- Mae IFRS 9 - Offerynnau Ariannol, yn cymryd lle IAS39 ac mae wedi cael ei rhoi ar waith yng Nghôd Ymarfer 2018-19. Cyflwynir dull newydd o ddsbarthu asedau ariannol a'u mesur. Yr ail brif newid fydd cyflwyno model colledion credyd disgwylidig ar gyfer mathau penodol o asedau, yn hytrach na diffygiannau asedau yn sgil digwyddiad penodol.
- Mae'r gofynion adrodd trosiannol ar gyfer IFRS 9 a IFRS 15 wedi cael eu mabwysiadu sy'n golygu nad yw'r flwyddyn flaenorol yn cael ei hailddatgan.
- IFRS 16 – prydlesi – Cyhoeddir safon newydd ynghylch prydlesi ar 1 Ionawr 2019, a fydd yn effeithio ar ddsbarthu prydlesi gweithredol a phrydlesi cyllidol ar gyfer prydleswyr, ac yn arwain at gynnydd sylweddol posibl yn nifer yr asedau ar brydles sy'n cael eu cydnabod ar y fantolen, yn ogystal â'r rhwymedigaethau sy'n gysylltiedig â'r asedau hynny. Mae CIPFA yn ystyried ffyrdd newydd o asesu sut y bydd y safon yn effeithio ar awdurdodau lleol ar hyn o bryd ac mae ymgynghoriad ar waith. Y disgwyl yw na fydd y safon hon yn cael ei mabwysiadu tan 2019-20 yn y fan gyntaf.

Ni ragwelir y bydd y newidiadau uchod yn cael effaith wirioneddol ar y wybodaeth a ddarparwyd yn natganiadau ariannol y Cyngor.

7 Y CYFRIF REFENIW TAI (CRT)**7.1 Datganiad Incwm a Gwariant CRT**

2016-17 £'000		2017-18 £'000
	Gwariant	Nodiadau
	Atgyweiro a Chynnal a Chadw	
2,431	- Ymatebol	1,948
4,635	- Cynlluniwyd/Cylchredol	5,096
2,677	- Tai Gwag	3,054
6,798	Goruwchwilio a Rheoli	7,701
1,265	Taliadau Cymorth Canolog	1,290
272	Rhenti, Ardrethi Trethi a chostau eraill	319
223	Newidiadau i'r lwfans ar gyfer drwgddyledion	218
15,624	Dibrisiant ac Amhariad Asedau nad ydynt yn gyfredol	8.11 14,956
9	Gwariant Refeniw a Gyllidir gan Gyfalaf dan Statud	1
34	Costau Rheoli Dyledion	35
33,968	Cyfanswm Gwariant	34,618
	Incwm	
(36,229)	Rhenti Anheddau	8.1 (37,622)
(109)	Rhenti nad ydynt yn Annedd	(117)
(28)	Lesdeiliaid	8.2 (29)
(740)	Ffioedd Gwasanaethau	8.2 (749)
(135)	Grantiau	8.6 (135)
(499)	Incwm Arall	(495)
(520)	Comisiwn - Trethi Dwr	8.7 (446)
(38,260)	Cyfanswm Incwm	(39,593)
(4,292)	Cost Net Gwasanaethau y CRT fel y mae wedi ei gynnwys yn y Datganiad Incwm a Gwariant	(4,975)
283	Cyfran Gwasanaethau y CRT o'r Craidd Corfforaethol a Democraidaidd	283
(4,009)	(Incwm)/Cost net Gwasanaethau CRT	(4,692)
	Cyfran CRT yr incwm a gwariant gweithredol a gynhwysir yn Datganiad Incwm a Gwariant Cynhwysfawr	
21	(Cynydd) neu ostyngiad ar werthu Asedau nad ydynt yn gyfredol CRT	12
9,681	Y Llôg sy'n daladwy a chostau cyffelyb	9,734
(49)	Y Llôg a geir a'r incwm buddsoddi	(64)
224	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net	233
(6,228)	Grantiau a chyfraniadau cyfalaf derbyniadwy	(6,663)
(360)	(Gwarged) neu Diffyg am y flwyddyn ar Wasanaethau CRT	(1,440)

7.2 Datganiad Newidiadau i'r Cyfrif Refeniw Tai

Mae'r amcanion cyffredinol ar gyfer y Datganiad Newidiadau i'r Cyfrif Refeniw Tai a'r egwyddorion cyffredinol ar gyfer ei lunio yr un peth â'r rheiny'n gyffredinol ar gyfer y Datganiad Newidiadau i Gronfeydd, y mae wedi'i gynnwys ynddo. Mae'r datganiad yn cymryd yr alldro ar Ddatganiad Incwm a Gwariant y Cyfrif Refeniw Tai ac yn ei gysoni i'r warged neu ddiffyg ar gyfer y flwyddyn ar Falans y Cyfrif Refeniw Tai, wedi'i gyfrifo'n unol â gofynion Deddf Llywodraeth Leol a Thai 1989.

2016-17			2017-18	2017-18
£'000			£'000	£'000
(9,120)	Balans ar y CRT ar ddiwedd y flwyddyn blaenorol			(14,011)
(360)	(Gwarged) neu ddiffyg ar gyfer y flwyddyn ar Gyfrif Incwm a Gwariant y CRT		(1,440)	
(4,825)	Addasiadau rhwng sail cyfrifyddu a sail ariannu o dan y statud	7.3	(4,763)	
(5,185)	Cynnydd neu (ostyngiad) net cyn trosglwyddiadau i neu o gronfeydd		(6,203)	
294	Trosglwyddiadau (i) neu o gronfeydd	7.4	100	
(4,891)	(Cynnydd) neu ostyngiad yn y flwyddyn ar y CRT			(6,103)
(14,011)	Balans ar y CRT ar ddiwedd y flwyddyn gyfredol			(20,114)

7.3 Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Ariannu yn unol â'r Rheoliadau

2016-17			2017-18
£'000			£'000
(52)	Amorteiddio Premimau a Disgowntiau		(52)
(6)	Trosglwyddiadau i / (o'r) Cyfrif Absoneldebau Cronedig		0
(30)	Cynnydd neu ostyngiad ar werthu Asedau CRT anghyfredol		(14)
(330)	Cyfran CRT o'r cyfraniadau i / o'r Gronfa Pensiynau		(680)
782	Gwariant Cyfalaf cyllidwyd gan CRT		0
(5,189)	Trosglwyddiadau i / o'r Cyfrif Addasiad Cyfalaf		(4,017)
(4,825)			(4,763)

7.4 Trosglwyddiadau i neu (o'r) Cronfeydd Wrth Gefn wedi'u Clustnodi

2016-17				2017-18		
£'000	£'000	£'000		£'000	£'000	£'000
Trfs from	Trfs to	Net		Trfs from	Trfs to	Net
274	(26)	248	Cronfa Yswiriant	202	(138)	64
0	0	0	Datblygiad Gweithwyr	0	(7)	(7)
41	0	41	Salix	42	0	42
5	0	5	Cronfa Ymddeoliad Corfforaethol	1	0	1
320	(26)	294		245	(145)	100

8 NODIADAU I'R DATGANIAD INCWM A GWARIANT Y CYFRIF REFENIW TAI (CRT)**Cyflwyniad**

Cofnod yw'r Cyfrif Refeniw Tai o'r incwm a'r gwariant refeniw sy'n gysylltiedig â stoc dai awdurdod. Prif ddiben y Cyfrif yw sicrhau bod y rhenti a godir ar denantiaid yn cyfateb i'r gwariant ar reoli tenantiaethau ac ar gynnal a chadw tai. Yn sgil hyn cyfrif statudol yw'r Cyfrif Refeniw Tai, sydd wedi ei neilltuo rhag gweddill Cronfa'r Cyngor, fel na ellir defnyddio arian treth y cyngor i gynorthwyo â rhenti (neu i'r gwrthwyneb).

8.1 Incwm Rhenti Grôs

Dyma gyfanswm yr incwm rhent a ddisgwyllir yn ystod y flwyddyn ar ôl caniatáu am adeiladau gwag a.y.y.b. Yn 2017-18 y cyfanswm oedd £37.6 miliwn (£36.2 miliwn am 2016-17). Ar 31 Mawrth 2018 roedd 2.78% o'r eiddo a oedd ar gael i'w gosod, yn wag (1.99% yn 2016-17). Cyfartaledd y rhenti oedd £81.65 yr wythnos yn 2017-18 (£78.79 yn 2016-17).

8.2 Taliadau Gwasanaethau a Lesddeiliaid

Hwn yw incwm yr Awdurdod o daliadau am wasanaethau a chyfleusterau yn gysylltiedig â darparu tai ac eiddo arall o fewn y Cyfrif Refeniw Tai – £778,000 yn 2017-18 (£768,000 yn 2016-17).

8.3 Ad-daliadau

Mae'r Cynllun Budd-daliadau Tai yn rhoi cymorth gyda rhenti i'r rhai hynny sydd ar incwm isel. Y cyfanswm oedd £22.7 miliwn yn 2017-18 (£22 miliwn am 2016-17). Mae 64.5% o denantiaid y Cyngor yn cael rhywfaint o gymorth gyda chostau rhent a Threth y Cyngor (64.9% yn 2016-17).

8.4 Y Stoc Dai

Roedd y Cyngor yn gyfrifol am reoli 9,063 o anheddau ar gyfartaledd yn ystod 2017-18 (9,019 yn 2016-17). Roedd y stoc ar 31 Mawrth 2018 fel â ganlyn:

	2016-17	2017-18
Tai	4,887	4,923
Fflatiau/Rhandai/Fflat un ystafell	1,967	1,987
Byngalos	2,181	2,181
	9,035	9,091

Gellir crynhoi'r newid yn y stoc fel â ganlyn:

	2016-17	2017-18
Y Stoc Agoriadol ar 1 Ebrill	9,002	9,035
Gwerthiannau	0	(1)
Dymchweliadau/Dilewyd	0	0
Adeiladu o'r Newydd/Prynu/Trosi	33	57
Y Stoc wrth Gau 31 Mawrth	9,035	9,091

8.5 Ôl-ddyledion Rhent

	Ar 31 Mawrth 2017	Ar 31 Mawrth 2018
	£'000	£'000
Ôl-ddyledion	1,887	1,778
Ôl-ddyledion fel Canran o'r Incwm Gros o Renti	5.11%	4.62%

O gymharu â'r flwyddyn flaenorol mae yna leihad o 0.04% yn ôl-ddyledion y tenantiaid presennol, o ran y ganran o ddebyd gros sydd i'w gasglu. Mae'r perfformiad y tu allan i'r ffiniau o ran yr hyn a ystyrir yn lefel arferion da (2%) sef 2.55%. O gymharu â'r flwyddyn flaenorol mae yna leihad o 0.4% yn ôl-ddyledion y cyn-denantiaid, o ran y ganran o'r debyd gros sydd i'w gasglu. Ar ôl cymeryd y £342,000 dyledion a ddilëir i ystyriaeth, roedd dal i fod lleihad o 0.4% yn y perfformiad.

Roedd y ddarpariaeth ar gyfer Drwgddyledion ar 31 Mawrth 2018 yn £848,954 ar gyfer rhent (£933,019 yn cynnwys trethi dŵr). Y rhifau cyfatebol ar gyfer 2016-17 oedd £995,446 ar gyfer rhent (£1,050,633 yn cynnwys trethi dŵr).

8.6 Grantiau

Derbyniwyd Grant Cynnal Pobl £135,000 oddi wrth Lywodraeth Cymru yn ystod 2017-18 (£135,000 yn 2016-17) o ganlyniad i ddsbarthu costau gwasanaethau cynnal i denantiaid a arferai fod mewn un cronfa.

8.7 Comisiwn

Mae'r Awdurdod yn casglu trethi dŵr ar ran Dŵr Cymru Welsh Water ac yn derbyn comisiwn ar yr arian sy'n ddyledus. Yn 2017-18 roedd hwn yn £446,000 (£520,000 yn 2016-17) heb y golled yn sgil eiddo gwag. Gwerth y trethi dŵr a gasglwyd oedd £3.5 miliwn yn 2017-18 (£3.8 miliwn yn 2016-17).

8.8 Gwariant Cyfalaf

Cyfanswm y Gwariant Cyfalaf yn 2017-18 ar dir a phreswylfeydd sydd ynghlwm wrth y Cyfrif Refeniw Tai oedd £17.929 miliwn (£14.851 miliwn yn 2016-17). Bu i'r cytundeb i adael y cymhorthdal Cyfrif Refeniw Tai osod terfyn ar y benthycia y gallem ei wneud mewn perthynas â'n gweithgareddau Cyfrif Refeniw Tai (£228 miliwn ar hyn o bryd).

	2016-17	2017-18
	£'000	£'000
Cyllidwyd hyn fel â ganlyn :-		
Lwfans Atgyweiriadau Sylweddol	6,170	6,190
Benthyciadau	7,660	11,266
Derbyniadau Cyfalaf - Gwerthiant Preswylfeydd/Tir	175	0
Grantiau	11	25
Derbyniadau Cyfalaf - Prifswm Morgais	6	1
Incwm Amrywiol	47	447
Cyllid Refeniw Uniongyrchol	782	0
	14,851	17,929
Gwariwyd ar:		
Tai	14,145	17,223
Tir	477	477
Eraill	229	229
	14,851	17,929

8.9 Derbyniadau Cyfalaf

Roedd cyfanswm y Derbyniadau Cyfalaf yn 2017-18 yn £0.057 miliwn (£0.115 miliwn yn 2016-17). Mae'r tabl isod yn dangos y math o dderbyniad a faint ohono a ddefnyddiwyd i gyllido gwariant cyfalaf, faint ohono a ddefnyddiwyd i ad-dalu dyledion a faint ohono gafodd ei drosglwyddo i gronfeydd wrth gefn.

	Cronfa wrth				Cronfa wrth			
	Cyllido	Ad-dalu	gefn der-	Cyfan-	Cyllido	Ad-dalu	gefn der-	Cyfan-
	Gwariant	dyledion	byniadau	swm	Gwariant	dyledion	byniadau	swm
2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gwerthu Preswyl- feydd y Cyngor	59	0	0	59	0	0	0	0
Gwerthu Tir	43	0	0	43	0	0	54	54
Morgais a fenthycwyd	1	4	0	5	0	0	4	4
Arall	8	0	0	8	0	0	(1)	(1)
	111	4	0	115	0	0	57	57

8.10 Cyfrifyddu ar gyfer Costau Pensiynau yn unol ag IAS19

Caiff didyniadau gwirioneddol ar gyfer cyfraniadau pensiynau ac unrhyw addasiad ar gyfer cost gwasanaeth cyfredol eu dangos yng nghost net y gwasanaeth. Caiff costau llog net eu cynnwys yn y warged/diffyg ar wasanaethau'r Cyfrif Refeniw Tai ac yna eu haddasu yn y datganiad newidiadau i gronfeydd, er mwyn sicrhau mai dim ond debydau/credydau statudol rhagnodedig wedi'u cyfrifyddu'n unol â Deddf Llywodraeth Leol a Thai 1989 a gaiff eu cymhwyso i'r Cyfrif Refeniw Tai.

Gwnaed y trafodion canlynol yn ystod y flwyddyn:-

	2016-17	2017-18
	£'000	£'000
<u>Datganiad Incwm a Gwariant CRT</u>		
Cost y Gwasanaeth:		
Cost y Gwasanaeth Cyfredol	608	989
Incwm a Gwariant Cyllido a Buddsoddi		
Costau llog Net	905	850
Cyfanswm y Budd-daliadau ôl gyflogaeth a godwyd i'r warged neu (ddiffyg) am y flwyddyn ar Gwasanaethau CRT	1,513	1,839
<u>Datganiad Newidiadau i Gronfeydd</u>		
Gwrthdroi symiau net a godwyd i'r warged neu (ddiffyg) am y flwyddyn ar Gwasanaethau CRT ar gyfer Budd-daliadau ôl gyflogaeth yn unol â'r côd	(832)	(1,222)
Swm gwirioneddol a godwyd yn erbyn Balans CRT ar gyfer pensiynau yn y flwyddyn:		
Cyfraniadau Cyflogwr sy'n daladwy i'r cynllun	502	542
	(330)	(680)

8.11 Dibrisiant

Mae'n ofynnol bod awdurdodau'n cofnodi dibrisiant a cholledion amharu ar bob eiddo sy'n rhan o'r Cyfrif Refeniw Tai ac a gyfrifwyd yn unol ag arferion priodol, gan gynnwys eiddo heblaw preswylfeydd. Nid yw Eitem 8 Penderfyniad yn datgan y dylid debydu'r dibrisiant o Gyfrif Incwm a Gwariant y Cyfrif Refeniw Tai (nac ychwaith y dylid ei dynnu yn ôl allan yn y Datganiad o'r Symudiadau ym malans y Cyfrif Refeniw Tai). Fodd bynnag, derbyniwyd yn gyffredinol bod cyflwyno cyfrifydda adnoddau yn y Cyfrif Refeniw Tai yn 2005/06 yn golygu bod modd bodloni'r gofynion statudol ar sail 'dim effaith net'. Gellir gwneud y debydau a'r credydau disgwyliedig gan arferion priodol (ond heb eu pennu yn y ddeddf) i'r Cyfrif Refeniw Tai ar yr amod y cânt eu tynnu yn ôl wedyn ac y defnyddir symiau statudol wrth gyfrifo balans y Cyfrif Refeniw Tai.

Felly mae dibrisiad a cholledion amharu (yn sgil defnyddio'r asedau) mewn perthynas ag asedau'r Cyfrif Refeniw Tai wedi cael eu debydu i'r Cyfrif Incwm a Gwariant yn unol â darpariaethau cyffredinol SORP a'u tynnu yn ôl allan yn y Symudiadau ym malans y Cyfrif Refeniw Tai. Yn lle'r tâl dibrisiad, cofnodwyd Darpariaeth Refeniw Isaf y Cyfrif Refeniw Tai ar ffurf credyd o'r Cyfrif Cyllid Cyfalaf i osgoi effeithio lefelau rhenti.

Mae preswylfeydd y Cyfrif Refeniw Tai yn cael eu hailbrisio bob pum mlynedd, a cafodd hyn eu wneud diwethaf ar 1 Ebrill 2015.

Dibrisiant a Cholledion Amhariad:

	2016-17	2017-18
	£'000	£'000
Y Dibrisiant o ran Preswylfeydd	11,185	11,509
Amhariadau a Cholledion Adbriso	4,439	3,447
	<u>15,624</u>	<u>14,956</u>

Amhariadau a Cholledion Adbriso ar:

	2016-17	2017-18
	£'000	£'000
Tai	4,000	3,065
Tir	46	41
Eraill	393	341
	<u>4,439</u>	<u>3,447</u>

9 CYFRIF CRONFA'R DEGWM DYFED

Mae Cronfa'r Degwm Dyfed yn gynllun sydd yn bennaf yn rhoi grantiau tuag at gostau cynnal a chadw addoldai. Er hynny, gall elusennau cofrestredig sy'n dod â budd i drigolion wneud cais am gymorth tuag at gostau rhedeg, neu gost prosiect penodol neu gost prynu offer. Yn ogystal â chynorthwyo elusennau cenedlaethol, mae'r Gronfa'n cefnogi elusennau lleol sy'n gyfrifol am ddarparu cyfleusterau hamdden neu wasanaethau eraill sydd o les i'r Gymuned.

Adeg Ad-drefnu Llywodraeth Leol yn 1996 rhannwyd y Gronfa ymhlith yr Awdurdodau Unedol newydd. Roedd y swm a oedd ar gael i bob Awdurdod yn cael ei gyfrifo yn ôl y canrannau canlynol y cytunwyd arnynt:

Cyngor Sir Caerfyrddin	41%
Cyngor Sir Ceredigion	25%
Cyngor Sir Benfro	34%

Cytunwyd mai Cyngor Sir Caerfyrddin fyddai'n gyfrifol am weinyddu'r portffolio buddsoddiadau.

Mae'r cyfrifon canlynol yn rhoi adroddiad ar y trafodion ariannol yn ystod y flwyddyn a sefyllfa asedau'r gronfa gyfan, sy'n cael ei gweinyddu gan Gyngor Sir Caerfyrddin ar ddiwedd y flwyddyn. Mae'r ail set o gyfrifon yn rhoi manylion cyfran rhan Gyngor Sir Caerfyrddin o Gronfa'r Degwm Dyfed ar wedi cymhwyso'r ganran a bennwyd yn sgil Ad-drefnu Llywodraeth Leol.

9.1 Cyfrifon Cronfeydd a weinyddir gan Gyngor Sir Caerfyrddin

Cyfrif Refeniw

2016-17 £'000 31/03/17		2017-18 £'000 31/03/18
	Incwm	
(14)	Rhentu Adeiladau/Tir	(14)
(72)	Incwm o Fuddsoddiadau	(82)
(2)	Incwm arall	0
<hr/>		<hr/>
(88)		(96)
	Gwariant	
110	Grantiau i gyrff Gwirfoddol a Chyrff Eraill	112
17	Rheoli a Gweinyddiaeth	20
4	Ffioedd Proffesiynol	0
<hr/>		<hr/>
43	(Gwarged)/Diffyg y Cyfrif Refeniw am y Flwyddyn	36
(46)	Elw Net ar Werthu Buddsoddiadau	(74)
(571)	Newid mewn (enillion)/colledion heb eu realeiddio ar fuddsoddiadau	86
0	Newid mewn (enillion)/colledion heb eu realeiddio ar asedau nad ydynt yn gyfredol	0
<hr/>		<hr/>
<u>(574)</u>	(Gwarged)/Diffyg Net am y Flwyddyn	<u>48</u>

Datganiad Asedau Net

2016-17		2017-18
£'000		£'000
31/03/17		31/03/18
3,733	Buddsoddiadau	3,595
950	Tir ac Adeiladau Eraill	950
<u>4,683</u>		<u>4,545</u>
0	Dyledwyr	0
692	Arian	734
(140)	Credydwyr	(92)
<u>5,235</u>	Asedau Net	<u>5,187</u>

Cynrhychiolir gan

431	Cyfrif Addasiad Cyfalaf	431
500	Cronfa Wrth Gefn Adbrisiadau	500
2,197	Y Gronfa Gyfalaf	2,145
552	Y Gronfa Refeniw	642
1,555	Y Gronfa Elw/(Colledion) heb ei realeiddio	1,469
<u>5,235</u>	Balans y Gronfa wrth Gau	<u>5,187</u>

Cysoniad y Symudiadau yn Asedau Net y Gronfa

2016-17		2017-18
£'000		£'000
4,661	Yr Asedau net Agoriadol	5,235
(43)	Gwarged/(Diffyg) y Cyfrif refeniw am y Flwyddyn	(36)
46	Elw Net ar Werthu Buddsoddiadau	74
571	Cronfa Elw/(Colled) heb ei realeiddio - Buddsoddiadau	(86)
0	Cronfa Elw/(Colled) heb ei realeiddio - Asedau nad ydynt yn gyfredol	0
<u>5,235</u>	Asedau Net y Gronfa wrth Gau	<u>5,187</u>

9.2 Cyfrifon Cronfeydd ar gyfer Efen Cyngor Sir Caerfyrddin
Cyfrif Refeniw

2016-17		2017-18
£'000		£'000
31/03/17		31/03/18
	Incwm	
(6)	Rhentu Adeiladau/Tir	(6)
(29)	Incwm Buddsoddiad	(33)
0	Incwm arall	0
(35)		(39)
	Gwariant	
45	Grantiau i Gyrrff Gwirfoddol a Chyrrff Eraill	55
6	Rheoli a Gweinyddiaeth	7
1	Ffioedd Proffesiynol	0
17	(Gwarged)/Diffyg y Cyfrif refeniw am y Flwyddyn	23
(19)	Elw Net ar Werthu Buddsoddiadau	(30)
(234)	Newid mewn (enillion)/colledion heb eu realeiddio ar fuddsoddiadau	35
0	Newid mewn (enillion)/colledion heb eu realeiddio ar asedau nad ydynt yn gyfredol	0
(236)	(Gwarged)/Diffyg Net am y Flwyddyn	28

Datganiad Asedau Net

2016-17		2017-18
£'000		£'000
1,531	Buddsoddiadau	1,474
389	Tir ac Adeiladau Eraill	389
1,920		1,863
0	Dyledwyr	0
137	Arian	146
(86)	Credydwyr	(66)
1,971	Asedau Net	1,943
	Cynrhychiolir gan	
177	Cyfrif Addasiad Cyfalaf	177
205	Cronfa Wrth Gefn Adbrisiadau	205
901	Y Gronfa Gyfalaf	880
51	Y Gronfa Refeniw	79
637	Y Gronfa Elw/(Colled) heb ei realeiddio	602
1,971	Balans y Gronfa wrth Gau	1,943

Cysoniad y Sumudiadau yn Asedau Net y Gronfa

2016-17		2017-18
£'000		£'000
1,735	Yr Asedau Net Agoriadol	1,971
(17)	Gwarged/(Diffyg) y Cyfrif Refeniw am y Flwyddyn	(23)
19	Elw Net ar Werthiannau wedi'u hail fuddsoddi	30
234	Cronfa Elw/(Colled) heb ei realeiddio - Buddsoddiadau	(35)
0	Cronfa Elw/(Colled) heb ei realeiddio - Asedau nad ydynt yn gyfredol	0
<u>1,971</u>	Asedau Net y Gronfa wrth Gau	<u>1,943</u>

10 CRONFEYDD YMDDIRIEDOLAETHAU 2017-2018**10.1 Cyfrif Derbyniadau a Thaliadau am y Flwyddyn yn Diweddu 31 Mawrth 2018**

Cyfanswm 2016-17 £'000		Gwas. Addysg 2017-18 £'000	Gwas. Cymdeith- asol 2017-18 £'000	Gwas. Diwyll- iannol 2017-18 £'000	Cyfanswm 2017-18 £'000
	Derbyniadau				
(309)	Difidendau/ Llog/ Gwerthiannau/ Cyfraniadau	(103)	(4)	(180)	(287)
276	Taliadau	121	4	217	342
<u>(33)</u>	(Gwarged)/Diffyg	<u>18</u>	<u>0</u>	<u>37</u>	<u>55</u>

10.2 Y Fantolen ar 31 Mawrth 2018

Cyfanswm 2016-17 £'000		Gwas. Addysg 2017-18 £'000	Gwas. Cymdeith- asol 2017-18 £'000	Gwas. Diwyll- iannol 2017-18 £'000	Cyfanswm 2017-18 £'000
	Aседau				
263	Buddsoddiadau	239	24	0	263
17	Stociau	0	0	17	17
0	Dyledwyr	0	0	0	0
572	Arian	257	58	202	517
<u>852</u>	Cyfanswm yr Aседau	<u>496</u>	<u>82</u>	<u>219</u>	<u>797</u>
	Rhwymedigaethau				
(1)	Credydwr	0	0	(1)	(1)
<u>(1)</u>	Cyfanswm Rhwymedigaethau	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>
<u>851</u>	ASEDAU NET	<u>496</u>	<u>82</u>	<u>218</u>	<u>796</u>

Gwerth Llyfr y buddsoddiadau a nodir, fodd bynnag, eu Gwerth Marchnad ar 31 Mawrth 2018 oedd £812,184 (£824,727 ar 31 Mawrth 2017).

11 NODIADAU AR Y CRONFEYDD YMDDIRIEDOLAETHAU**11.1 Cefndir**

Ar hyn o bryd mae Sir Gaerfyrddin yn gyfrifol am weinyddu chwedeg o gronfeydd ymddiriedolaeth gwahanol.

11.2 Gwasanaethau Addysg

Mae'r Cyngor yn gweinyddu pumdeg un o ymddiriedolaethau addysgol, y mae'r mwyafrif ohonynt wedi'u cofrestru fel elusennau. Mae dadansoddiad y dibenion y sefydlwyd yr ymddiriedolaethau addysgol ar eu cyfer fel a ganlyn:

Gwobrau i Ddisgyblion i gydnabod Cyrhaeddiad Academaidd	16
Darparu Ysgoloriaethau Addysg Bellach neu Addysg Uwch	18
Ariannu Ysgolion (<i>gan gynnwys ysgolion anghenion arbennig</i>)	10
Eraill	7

11.3 Gwasanaethau Diwylliannol

Mae'r Cyngor yn gweinyddu dwy gronfa ymddiriedolaeth, un a sefydlwyd yn unswydd i ariannu'r oriel gelf yn "Oriol Myrddin", Caerfyrddin ac un ar gyfer Amgueddfa Caerfyrddin a elwir yn "Cronfa Ymddiriedolaeth George Arbour Stephens".

11.4 Gwasanaethau Cymdeithasol

Yn ystod y flwyddyn ariannol, roedd y Cyngor yn gyfrifol am weinyddu saith o ymddiriedolaethau ar ran cleientau'r gwasanaethau cymdeithasol. O'r rhain, roedd pump ar gael er lles trigolion cartrefi preswyl penodol ledled y Sir a dau yn ymwneud â chronfeydd sy'n cael eu gweinyddu ar ran unigolion. Oherwydd natur sensitif y ddau ymddiriedolaeth hyn a'r angen i'w cadw'n gyfrinachol, nid oes manylion yn cael eu cyhoeddi am y diben y gweinyddir pob un ar ei gyfer.

12 GOFAL CYMDEITHASOL / GWASANAETHAU PLANT – EIDDO PRESWYLWYR, CYFRIFON A GEDWIR YN DDIOGEL, CRONFEYDD AMWYNDER A CHYFRIFON BUDDION I'R STAFF

12.1 Eiddo Preswylwyr

Caniateir pobl mewn cartrefi preswyl i gael lwfans personol a delir iddynt bob wythnos. Os nad yw'r preswyllydd yn dymuno gwario'r holl lwfans mewn wythnos telir yr hyn sy'n weddill i gyfrif Cadwmigei y Preswylwyr. Roedd y balans ar 31 Mawrth 2018 yn £706,720 (£303,797 ar 31 Mawrth 2017) ac mae hyn yn adlewyrchu swm y lwfansau personol sy'n cael eu dal gan yr Awdurdod ar ran ei drigolion.

12.2 Cyfrifon a Gedwir yn Diogel

Mae'r Adran Cymunedau yn cadw Cyfrifon a Gedwir yn Ddiogel ar gyfer defnyddwyr y gwasanaeth sy'n byw yn y gymuned nad ydynt yn gallu delio â'u materion ariannol oherwydd anallu meddyliol. Y Cyfarwyddwr Cymunedau yw'r sawl sydd wedi'i enwebu gyda'r Adran Gwaith a Phensiynau ar gyfer bob un o'r rhai hyn sy'n defnyddio'r gwasanaeth. Y balans ar 31 Mawrth 2018 oedd £1,125,494 (£957,141 ar 31 Mawrth 2017) ac mae hyn yn adlewyrchu'r swm arian a ddelir gan yr Awdurdod ar ran defnyddwyr ei wasanaeth.

12.3 Cronfeydd Amwynder

Cronfeydd a gedwir ar ran sefydliadau, megis canolfannau dydd a chartrefi preswyl yw cronfeydd amwynder. Mae'r taliadau ar gyfer eitemau a brynir er budd preswylwyr a chleientiaid y sefydliadau hyn, a daw'r incwm o roddion ac anrhegion ac ati gan deuluoedd y cleientiaid, a chymynroddion o ystadau cleientiaid ymadawedig. Roedd y balans ar 31 Mawrth 2018 yn £102,294 (£82,753 ar 31 Mawrth 2017).

Hefyd cronfeydd a gedwir ar ran sefydliadau, megis canolfannau plant/cylchoedd chwarae. Mae'r taliadau ar gyfer eitemau a brynir er budd preswylwyr a chleientiaid y sefydliadau hyn, a daw'r incwm o roddion ac anrhegion ac ati gan deuluoedd y cleientiaid, a chymynroddion o ystadau cleientiaid ymadawedig. Roedd y balans ar yr 31 Mawrth 2018 yn £5,584 (£5,453 ar 31 Mawrth 2017).

12.4 Cyfrifon Buddion i'r Staff

Cronfeydd a gedwir ar ran staff sy'n gweithio mewn sefydliadau penodol a geir yn y Cyfrifon Buddion i'r Staff. Daw'r incwm o roddion gan deuluoedd cleientiaid a chymynroddion o ystadau cleientiaid ymadawedig. Mae'r taliadau ar gyfer eitemau sydd o fudd i'r holl staff sy'n gweithio mewn sefydliad penodol. Roedd y balans ar yr 31 Mawrth 2018 yn £6,435 (£7,846 ar yr 31 Mawrth 2017).

13 GEIRFA

Mae'r adran ganlynol yn ceisio esbonio ystyr rhai o'r termau technegol sy'n cael eu defnyddio yn y Datganiadau. Mae'r adran wedi'i rhannu yn dermau Cyffredinol a'r rhai hynny sy'n ymwneud â Chyfrifon y Gronfa Bensiwn.

Cyffredinol**Amrywiad**

Y gwahaniaeth rhwng yr union wariant a'r gyllideb – a fynegir fel arian neu ganran.

Archwiliad

Archwiliad annibynnol ar ein gweithgareddau yw'r archwiliad hwn

Asedau a Ddelir i'w Gwerthu

Mae'r rhain yn asedau na ddefnyddir mwyach i ddarparu gwasanaeth ac sydd wrthi'n cael eu marchnata ac sy'n debygol iawn o gael eu gwerthu cyn pen blwyddyn.

Asedau Cyfredol

Asedau tymor byr yw'r rhain, sydd ar gael i ni eu defnyddio yn ystod y flwyddyn gyfrifydda ganlynol.

Asedau/Rhwymedigaethau Pensiynau Net (Nodiadau ar y Symudiad mewn Rhwymedigaethau Pensiwn Net)

Costau Gwasanaeth Presennol – gwerth y codiad yn rhwymedigaethau'r aelodau sy'n gweithio o ganlyniad i gynnydd o flwyddyn yn eu gwasanaeth (h.y. o ddechrau'r flwyddyn i ddiwedd y flwyddyn), llai unrhyw gyfraniadau gan weithwyr.

Cyfraniadau'r Cyflogwyr – Cyfraniadau'r cyflogwr yw'r symiau a delir gan y cyflogwr yn ystod y flwyddyn. Maent yn cynnwys unrhyw symiau a delir mewn perthynas â phwysau ymddeoliadau cynnar ac unrhyw gostau a adenillir o ran budd-daliadau blynyddoedd ychwanegol gorfodol.

Costau Gwasanaeth Blaenorol – Cyfyd costau gwasanaeth blaenorol pan fo cyflogwr yn gwneud ymrwymiad i ddarparu lefel uwch o fudd-dâl na'r hyn a addawyd yn flaenorol, er enghraifft creu budd-dâl pensiwn ar gyfer cymar lle nad oedd y cyfryw fudd-dâl yn bodoli neu ganiatáu ymddeoliad cynnar gyda blynyddoedd ychwanegol o wasanaeth.

Costau Llog – Mae cost y llog yn seiliedig ar gyfradd y disgownt a gwerth presennol rhwymedigaethau'r cynllun ar ddechrau'r cyfnod. Ffordd arall o edrych ar y "llog ar rwymedigaethau" yw dad-ddirwyn blwyddyn o ddisgownt mewn perthynas â rhwymedigaethau.

Enillion a Cholledion Actiwaraid – Yn yr achos hwn y gwahaniaeth rhwng yr union elw ar yr asedau a'r elw a ddisgwylir.

Yr Elw Disgwyliedig ar Asedau – Mae'r elw a ddisgwylir ar asedau yn seiliedig ar ddisgwyliadau hir dymor ar ddechrau'r cyfnod.

Enillion neu Golledion ar Gytundebau neu Gwtogiadau – Pan fo rheolau'r Cynllun yn caniatáu gweithwyr i ymddeol yn gynnar neu drosglwyddo allan o'r Cynllun, cyfrifir am y cyfryw gytundebau neu gwtogiadau yn y rhagdybiaethau demograffig arferol a weir gan yr actiwari a bydd unrhyw enillion neu golledion a achosir yn enillion a cholledion actiwaraid. Mae unrhyw golledion a achosir gan gytundeb neu gwtogiad nad yw wedi'i gyfrif yn y rhagdybiaethau actiwaraid yn cael ei fesur ar y dyddiad y mae'r cyflogwr yn dangos ei ymrwymiad i'r trafodion ac mae'n cael ei gydnabod yn y cyfrif elw a cholled ar gyfer y dyddiad hwnnw. Mae unrhyw enillion a achosir gan gytundeb neu gwtogiad nad ydyw wedi'i gyfrif yn y rhagdybiaethau actiwaraid yn cael ei fesur ar y dyddiad y mae pob parti y mae angen eu caniatâd wedi ymrwymo yn ddi-droi'n ôl i'r trafodion ac fe'i cydnabyddir yn y cyfrif elw a cholledion am y dyddiad hwnnw.

Asedau Treftadaeth

Yn ôl y diffiniad, Asedau Treftadaeth yw'r asedau hynny sy'n cael eu dal a'u cynnal yn bennaf oherwydd eu cyfraniad i wybodaeth a diwylliant.

Awdurdod Bilio

Awdurdod lleol sy'n gyfrifol am gasglu treth y cyngor a threthi annomestig.

Awdurdodau Praesept

Yr awdurdodau hynny sydd heb fod yn awdurdodau bilio, h.y. nid ydynt yn casglu treth y cyngor a threthi annomestig. O ran Cyngor Sir Caerfyrddin yr awdurdodau praesept yw Heddlu Dyfed-Powys a'r Cynghorau Tref a Chymuned.

Balans

Y gwarged neu'r diffyg mewn unrhyw gyfrif ar unrhyw adeg.

Blwyddyn Ariannol

Dyma gyfnod y cyfrifon. Yn achos yr awdurdodau lleol, mae'n dechrau ar 1 Ebrill ac yn dod i ben ar 31 Mawrth yn y flwyddyn ganlynol.

Budd-daliadau Tai

Lwfans i bobl ar incwm isel (neu ddim incwm) i dalu am eu rhent yn gyfan neu am gyfran ohono. Awdurdodau lleol sy'n caniatáu neu'n talu'r budd-dâl ond ad-delir rhan o gost y budd-daliadau a'r gost o redeg y gwasanaeth gan lywodraeth ganolog. Gelwir y budd-daliadau a delir i denantiaid yr awdurdod yn 'gostyngiad yn y dreth'ac enw'r budd-dâl a delir i denantiaid y sector preifat yn 'lwfans rhent'.

Bwrdd Benthyciadau Gweithfeydd Cyhoeddus (BBGC) (PWLB)

Un o asiantaethau'r Llywodraeth yw hon ac mae'n darparu benthyciadau tymor hir ar gyfer awdurdodau lleol. Mae'n codi cyfraddau llog sydd ychydig yn unig yn uwch na'r cyfraddau y mae'r Llywodraeth yn eu talu am fenthyca.

Côd Darbodus

Côd ymddygiad proffesiynol yw'r Côd Darbous i gefnogi awdurdodau lleol mewn gwneud penderfyniadau buddsoddi cyfalaf.

Credydwr

Mae credydwr yn rhywun y mae arnom arian iddo ar ddiwedd y flwyddyn ariannol am waith sydd wedi'i wneud, nwyddau sydd wedi dod i law neu wasanaethau sydd wedi'u rhoi.

Cronfa Bensiwn

Y gronfa a gynhelir i dalu taliadau pensiwn ar ymddeoliad y cyfranogwyr

Cronfa'r Cyngor

Prif gronfa refeniw yr awdurdod lleol. Defnyddir y gronfa hon i dalu am wariant beunyddiol ar wasanaethau.

Cronfa Wrth Gefn

Symiau yw'r rhain sydd wedi'u neilltuo ond sydd heb fod yn disgyn o fewn diffiniad darpariaethau ac maent yn cynnwys cronfeydd wrth gefn cyffredinol (balansau) y mae'n rhaid i bob awdurdod eu cynnal fel mater o ddarbodaeth.

Cronfeydd Wrth Gefn wedi'u Clustnodi

Dyma'r cronfeydd sydd wedi'u neilltuo ar gyfer diben penodol.

Croniad

Mae croniad yn swm a ddangosir yn ein cyfrifon ar gyfer incwm neu wariant yn ystod cyfnod y cyfrifon ond sydd heb gael ei dalu ar ddyddiad y fantolen.

Cyfrif Refeniw

Cyfrif yw hwn sy'n cofnodi ein gwariant a'n hincwm beunyddiol ar eitemau fel cyflogau wythnosol a misol, costau rhedeg gwasanaethau a chyllido gwariant cyfalaf.

Cyfrif Refeniw Tai (HRA)

Y cyfrif hwn sy'n cynnwys ein holl incwm a gwariant ym maes tai.

Cyllideb

Cynllun ar gyfer gwario yw cyllideb, a hynny at y flwyddyn ariannol nesaf fel rheol.

Cyllido Refeniw yn Uniongyrchol

Adnoddau a ddarperir o gyllideb refeniw yr awdurdod i gyllido costau prosiectau cyfalaf.

Dadansoddiad Goddrychol

Dadansoddiad o incwm a gwariant yn ôl math. Mae'r cyfryw benawdau yn cynnwys costau gweithwyr, eiddo a thrafnidiaeth. Mae'r incwm yn cynnwys grantiau llywodraeth, ffioedd a thaliadau.

Darpariaeth

Ystyr darpariaeth yw swm y byddwn yn ei neilltuo yn ein cyfrifon ar gyfer y rhwymedigaethau neu'r colledion sy'n debygol neu'n sicr o ddigwydd, ond nid oes sicrwydd ynghylch y symiau na'r dyddiadau.

Derbyniadau Cyfalaf

Dyma'r derbyniadau a geir drwy werthu tir ac adeiladau y mae statudau'n cyfyngu ar y defnydd a wneir ohonynt. Dim ond i gyllido gwariant cyfalaf newydd neu i'w neilltuo er mwyn cyllido gwariant cyfalaf hanesyddol y gellir eu defnyddio.

Dibrisiant

Dull o ddyrannu cost Eiddo, Offeriant a Chyfarpar dros eu bywydau defnyddiol yw dibrisiant.

Dyledwr

Mae dyledwr yn rhywun y mae arno arian i ni ar ddiwedd y flwyddyn ariannol.

Eiddo Buddsoddi

Mae'r rhain yn eiddo a gedwir dim ond er mwyn cael rhent amdanynt neu er mwyn y cynnydd yn eu gwerth, neu at y ddau ddiben hyn, yn hytrach nag er mwyn darparu gwasanaethau.

Eiddo, Offeriant a Chyfarpar

Mae'r asedau hyn yn asedau sydd â sylwedd ffisegol ac fe'u cedwir i'w defnyddio wrth gynhyrchu neu gyflenwi nwyddau a gwasanaethau, i'w gosod ar rent i eraill (fel rhan o wasanaeth) neu at ddibenion gweinyddol. Y disgwyl yw y bydd unrhyw ased a gaiff ei gynnwys yn y categori hwn yn cael ei ddefnyddio am fwy nag un flwyddyn ariannol.

Y Fantolen

Datganiad o'n hasedau, ein rhwymedigaethau a'n balansau eraill ar ddiwedd y flwyddyn ariannol.

Ffioedd a Thaliadau

Incwm a enillir drwy godi tâl ar ddefnyddwyr gwasanaethau am y cyfleusterau, e.e. defnyddio offer hamdden, parcio ceir, casglu gwastraff masnachol, ac ati.

Grant Cynnal Refeniw

Y prif grant a delir gan Lywodraeth Cymru i gefnogi cyllideb awdurdodau lleol.

Gwarannau

Buddsoddiadau megis stociau, cyfrannau a bondiau yw'r rhain.

Gwariant Cyfalaf

Ystyr gwariant cyfalaf yw gwario ar asedau anghyfredol megis Eiddo, Offeriant a Chyfarpar, Eiddo Buddsoddi ac Asedau Treftadaeth. Byddai hyn yn cynnwys prynu neu adeiladu asedau newydd, ynghyd â'r gwariant dilynol ar waith cynnal a chadw/datblygu mawr.

Gwariant Gros

Cyfanswm y gost o ddarparu gwasanaethau'r Cyngor cyn ystyried unrhyw incwm megis ffioedd a thaliadau am wasanaethau, ac ati.

Gwerth Realeiddiadwy Net

Pris gwerthu yr ased, llai'r gost berthnasol ei werthu.

IFRS

Safon Adrodd Ariannol Rhyngwladol.

IFRIC

Pwyllgor Dehongli Adroddiadau Ariannol Rhyngwladol.

Safonau cyfrifyddu yw'r ddau uchod sy'n rhoi canllaw ar gyfer cyfrifyddu ariannol.

Isafswm y Ddarpariaeth Refeniw (MRP)

Dyma'r swm y mae'n rhaid inni ei neilltuo i ad-dalu benthyciadau.

Praeseptau

Dyma'r swm y byddwn yn ei dalu i Awdurdod Nad yw'n Bilio (er enghraifft Cyngor Cymuned) er mwyn iddo dalu ei gostau (ar ôl caniatáu ar gyfer ei incwm).

Pris Cynnig

Y pris y byddai trydydd parti yn ei dalu i'r cynllun am y buddsoddiad ar ffurf trafodyn hyd braich.

Prydlesi Ariannol

Dull o brynu eitemau cyfalaf. (Wrth ddefnyddio prydlesi ariannol rydym yn gyfrifol am y rhan fwyaf o'r risgiau (a'r enillion) o fod yn berchen ar asedau.)

Prydlesi Gweithredol

Dull o brynu eitemau cyfalaf.

Gyda'r prydlesi hyn mae'r risgiau (a'r enillion) o fod yn berchen ar yr ased yn aros gyda'r perchennog.

Rhwymedigaeth

Swm sy'n daladwy rywbyrd yn y dyfodol yw rhwymedigaeth.

Rhwymedigaethau Cyfredol

Rhwymedigaethau tymor byr yw'r rhain, sydd i gael eu talu gennym yn ystod y flwyddyn gyfrifydda nesaf.

Stocrestrau

Ystyr stocrestrau yw deunyddiau crai a brynir i'w defnyddio o ddydd i ddydd. Mae gwerth yr eitemau hynny a oedd heb eu defnyddio gennym ar ddyddiad y fantolen yn cael ei ddangos yn yr asedau cyfredol yn y fantolen.

Swyddfa Archwilio Cymru

Corff annibynnol yn cael ei arwain gan Archwilydd Cyffredinol Cymru sy'n gyfrifol am benodi archwilywyr allanol i awdurdodau lleol.

Treth y Cyngor

Prif ffynhonnell treth leol i awdurdodau lleol. Codir treth y cyngor ar gartrefi yn ei ardal gan yr Awdurdod Bilio a defnyddir yr arian i fodloni gofynion treth y cyngor yr Awdurdod Bilio ac i dalu'r awdurdodau praesept.

Trethi Annomestig Cenedlaethol (NNDR)

Yr NNDR, neu'r Trethi Busnes, yw'r tâl y bydd deiliaid safleoedd busnes yn ei dalu er mwyn cyllido rhan o wariant yr awdurdodau lleol. Y Llywodraeth sy'n pennu'r NNDR ac mae'n ganran o'r gwerthoedd trethol. Yr un yw y ganran drwy Gymru gyfan. Mae'r cyfanswm sy'n cael ei gasglu yn cael ei rannu rhwng yr awdurdodau unigol yn ôl eu cyfran hwy o'r oedolion yn y boblogaeth.

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWILIO**13 GORFFENAF 2018****DATGANIAD CYFRIFON 2017-2018****Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

- 1) I dderbyn Datganiad Cyfrifon Cyngor Sir Caerfyrddin 2017/18
- 2) I gymeradwyo'n adolygol y symudiadau o ac i'r Cronfeydd Wrth Gefn.
Yn benodol y trosglwyddiadau i'r:
Gronfa Ymddeol yn Gynnar(Corfforaethol)
Gronfa Datblygiadau Mawr
Arian Cyfalaf y Rhaglen Moderneiddio Addysg
- 3) Cymeradwyo'n ôl-weithredol creu cronfa Y Fargen Ddinesig

Y Rhesymau:

Cydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Y Cyng. David Jenkins

Y Gyfarwyddiaeth:**Gwasanaethau Corfforaethol****Swyddi:****Rhif ffôn: 01267 224886****Enw Pennaeth y Gwasanaeth :
Randal Hemingway****Pennaeth
Gwasanaethau Cyllidol****Cyfeiriadau E-bost:
RHemingway@sirgar.gov.uk****Awdur yr Adroddiad:
Randal Hemingway**

EXECUTIVE SUMMARY
AUDIT COMMITTEE
13TH JULY 2018

STATEMENT OF ACCOUNTS 2017-2018

The Statement of Accounts for 2017/18 brings together all the financial transactions of the Authority for the year, and also details the Authority's assets and liabilities as at the 31st March 2018.

The Authority has maintained the overall Council Fund net expenditure within budget during 2017/18, and you will note the following results are reported in the Movement in Reserves Statement:

Council Fund (Generally available for new expenditure). Transfer to balances £480k
Balances held by schools under local management schemes. Transfer from balances £195k.
Housing Revenue Account. Increase in balance £6,103m , including £3.8m to support the Authority's Affordable Homes Strategy

Whilst a number of service areas across the authority experienced demand led pressures during the year, these have been offset by under-spends in other service areas; specifically on capital financing costs and a higher than estimated collection level on Council Tax.

The resultant outturn has meant that the Authority transferred £480k to its general reserves, against a budgeted transfer of £200k from the reserves.

In the preparation of these accounts there have been movements to and from earmarked reserves. In particular transfers to:

The Corporate Retirement Fund: £750k to support the Authority's redundancy and early retirement policy, enabling the Authority to provide for the actuarial strain on the pension Fund which arises from any early retirement or redundancy.

The Major Development Fund; Transfer of £2.041m to support major developments in the future.

MEP Capital Funding: £3.533m set aside in the 2017-2018 budget to meet the cost of prudential borrowing to finance the Modernising Education Provision programme. This will now be utilised in 2018-2019.

The City Deal Reserve: Transfer £2m to meet potential future expenditure in respect of City deal projects.

Members are therefore asked to retrospectively approve these movements and approve the creation of the City Deal Reserve.

DETAILED REPORT ATTACHED ?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Randal Hemingway**

Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	YES	NONE	NONE	NONE	NONE

Legal

Compliance with the Accounts and Audit Regulations 2014

Finance

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £480k to balances on the Council Fund as opposed to a budgeted transfer of £200k from Council Fund Balances, and a transfer of £6,103m to the Housing Revenue Account balance which includes £3.8m to support the Authority's Affordable Homes Strategy.

At the balance sheet date the Council Fund General Balances stood at £9,783m, the Housing Revenue Account £20,114m and the balances held by schools under LMS £1,515m

The reserves created and included within the Statement of Accounts have been set up to meet future liabilities.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Randal Hemingway

Interim Head of Financial Services

1. Scrutiny Committee – Not applicable

2. Local Member(s) – Not applicable

3. Community / Town Council – Not applicable

4. Relevant Partners – Not applicable

5. Staff Side Representatives and other Organisations – Not applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2017		Corporate Services Department, County Hall, Carmarthen

DATGANIAD CYFRIFON CRONFA BENSIWN DYFED 2017-2018

ADRODDIAD NARATIF

Mae cyfrifon y Gronfa Bensiwn Dyfed wedi'u nodi ar y tudalennau canlynol ac yn cynnwys gwybodaeth am sefyllfa ariannol, perfformiad a chymhwysedd ariannol y Gronfa am y flwyddyn 2017-18. Maent yn dangos canlyniad y gwaith o stiwardio rheolaeth, sef atebolrwydd y rheolwyr o ran yr adnoddau yr ymddiriedwyd iddynt a chyflwr ei asedau ar ddiwedd y cyfnod.

Mae cyfrifon y Gronfa Bensiwn wedi cael eu paratoi yn unol a Chôd Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2017-18 (y côd), sydd wedi'u sefydlu ar Safonau Adrodd Ariannol Rhyngwladol, a ddiwygiwyd i'r sector cyhoeddus. Mae'r cyfrifon hefyd yn cyfeirio tuag at Adroddiadau Ariannol Cynlluniau Pensiwn - Datganiad o Arfer a Argymhellir a gyhoeddwyd gan Grŵp Cyfrifwyr Ymchwil i Bensiynau lle mae teimlad fod y datgeliadau yma yn darparu fwy o fanylder.

Ar gyfer darllenwyr sydd â diddordeb mwy manwl neu arbenigol yng ngweithrediad y Gronfa yn ystod 2017-18, dylid cyfeirio at y ddogfen sy'n cynnwys yr Adroddiad a'r Cyfrifon Blynyddol 2017-18 (pryd y'u cyhoeddwyd).

Y prif gyfrifon ac adroddiadau sydd wedi'u cynnwys yn y Gyfriflen hon yw:

- Cyfrif y Gronfa.
- Datganiad Asedau Net
- Datganiad gan yr Actiwari Ymgynghorol.

DATGANIAD O'R CYFRIFOLDEBAU DROS Y DATGANIAD CYFRIFON

Cyfrifoldebau'r Awdurdod

Mae'n ofynnol i'r Awdurdod:

- Wneud trefniadau i weinyddu ei faterion ariannol mewn modd priodol ac i sicrhau bod un o'i swyddogion yn gyfrifol am weinyddu'r materion hynny. Yn yr Awdurdod hwn, Cyfarwyddwr y Gwasanaethau Corfforaethol yw'r swyddog hwnnw.
- Rheoli ei faterion mewn modd sy'n gwneud y defnydd mwyaf darbodus, effeithiol ac effeithlon o adnoddau a diogelu ei asedau.
- Cymeradwyo'r Datganiad Cyfrifon.

Cyfrifoldebau Cyfarwyddwr y Gwasanaethau Corfforaethol

Cyfarwyddwr y Gwasanaethau Corfforaethol sy'n gyfrifol am baratoi Datganiad yr Awdurdod o'i Gyfrifon sydd, yn unol â'r arferion cyfrifo priodol fel y'u pennwyd yn Côt Ymarfer CIPFA/LASAAC ar Gyfrifon Awdurdodau Lleol yn y Deyrnas Unedig ("y Côt Ymarfer"),

Wrth baratoi'r Datganiad Cyfrifon hwn, mae Cyfarwyddwr y Gwasanaethau Corfforaethol:

- Wedi dewis polisïau cyfrifydda addas ac wedyn wedi'u cymhwyso'n gyson;
- Wedi gwneud penderfyniadau ac amcangyfrifon a oedd yn rhesymol a doeth;
- Wedi cydymffurfio â'r Côt Ymarfer;
- Wedi cadw cofnodion cyfrifydda priodol, amserol a chyfredol;
- Wedi cymryd camau rhesymol er atal a darganfod twyll ac unrhyw afreoleidd-dra arall.

Ardystio'r Cyfrifon

Yr wyf yn ardystio fod y Datganiad Cyfrifon a welir ar dudalennau 3 i 34 yn rhoi golwg gywir a theg ar y sefyllfa ariannol Cyngor Sir Caerfyrddin a Chronfa Bensiwn Dyfed ar 31 Mawrth 2018 ac o'i incwm a'i wariant am y flwyddyn yn diweddu 31 Mawrth 2018.

Chris Moore FCCA
Cyfarwyddwr y Gwasanaethau Corfforaethol

Dyddiad: 29 Mehefin 2018

Cyfrifon y Gronfa am y Flwyddyn yn Diweddu 31 Mawrth 2018

2016-17 £'000		<u>Nodyn</u>	2017-18 £'000
Trafodion gydag aelodau, cyflogwyr ac eraill sy'n ymwneud yn uniongyrchol a'r Gronfa			
	Cyfraniadau		
	Cyflogwyr		
36,980	Arferol		42,417
7,125	Ychwanegiadau		7,475
7,951	Diffyg Gwasanaeth Blaenorol		3,549
	Aelodau		
17,739	Arferol		18,077
76	Ychwanegiadau Gwirfoddol		152
1,889	Trosglwyddiadau i fewn o gronfeydd pensiwn eraill	6	1,699
71,760			73,369
	Budd-daliadau sy'n daladwy		
(61,761)	Pensiynau yn daladwy		(64,232)
(13,099)	Cymudiadau a Cyfandaliad Budd-daliadau Ymddeol		(14,161)
(1,834)	Cyfandaliad Budd-daliadau marwolaeth		(1,807)
(3,452)	Taliadau ynglyn ag ymadawyr	7	(2,304)
(80,146)			(82,504)
(8,386)	Ychwanegiadau (Tynnu Allan) Net o'r Trafodion Gydag Aelodau		(9,135)
(7,371) *	Treuliau Rheoli	8	(11,216)
(15,757)	Ychwanegiadau (Tynnu Allan) Net yn cynnwys Treuliau Rheoli		(20,351)
Elw ar y Buddsoddiadau			
31,508 *	Incwm o'r Buddsoddiadau	9	19,087
(47)	Trethi ar Incwm (Treth Ataliedig Anadferadwy)	10	(138)
	Newid yng Ngwerth y Buddsoddiadau ar y Farchnad		
374,710	Heb eu Realeiddio	11.2	(162,391)
52,245	Wedi'u Realeiddio	11.3	260,838
458,416	Elw Net ar y Buddsoddiadau		117,396
442,659	Cynydd (Gostyngiad) net mewn asedau net i dalu budddaliadau yn ystod y flwyddyn		97,045
1,900,409	Asedau Net y Cynllun ar Ddechrau'r Flwyddyn		2,343,068
2,343,068	Asedau Net y Cynllun ar Ddiwedd Y Flwyddyn		2,440,112

Datganiad Asedau Net

31/03/2017 £'000		<u>Nodyn</u>	31/03/2018 £'000
2,330,544	Asedau buddsoddi		2,428,563
4,880	Adnau ariannol		6,587
(246)	Rhwymedigaethau buddsoddi		0
2,335,178		11.1	2,435,150
11,164	Asedau cyfredol	16	9,563
(3,274)	Rhwymedigaethau cyfredol	17	(4,600)
7,890	Asedau/(Rhwymedigaethau) Net Presennol		4,963
2,343,068	Cyfanswm yr Asedau Net		2,440,112

Cysoniad o'r Symudiadau yn Asedau Net y Gronfa

2016-17 £'000		2017-18 £'000
1,900,409	Asedau Net ar Ddechrau'r Flwyddyn	2,343,068
15,704	Arian Newydd Net a Fuddsodwyd	(1,403)
426,955	Elw a cholledion ar warediad o fuddsoddiadau a newidiadau yng ngwerth buddsoddiadau ar y farchnad	98,447
2,343,068	Asedau Net ar Ddiwedd y Flwyddyn	2,440,112

NODIADAU AR GYFRIFON Y GRONFA BENSIWN

1 Disgrifiad o'r Gronfa

Mae Cronfa Bensiwn Dyfed (y Gronfa) yn rhan o Gynllun Pensiwn Llywodraeth Leol ac yn cael ei gweinyddu gan Gyngor Sir Caerfyrddin.

Crynodeb yn unig yw'r disgrifiad canlynol o'r Gronfa. I gael mwy o fanylion cyfeirier at Adroddiad a Chyfrifon Blynyddol 2017-18 (pan y'u cyhoeddir) a'r pwerau statudol sy'n gysail i'r cynllun sef Deddf Pensiynau'r Gwasanaeth Cyhoeddus 2013 a Rheoliadau Cynllun Pensiwn Llywodraeth Leol (CPLIL).

1.1 Cyffredinol

Llywodraethir y Gronfa gan Ddeddf Pensiynau'r Gwasanaeth Cyhoeddus 2013 ac fe'i gweinyddir yn unol â'r is-deddfwriaethau canlynol:

- Rheoliadau CPLIL 2013 (fel y'u diwygiwyd)
- Rheoliadau CPLIL (Darpariaethau Trosiannol, Arbedion a Diwygiadau) 2014 (fel y'u diwygiwyd)
- Rheoliadau CPLIL (Rheoli a Buddsoddi Cronfeydd) 2016.

Cynllun pensiwn cyfrannol yw hwn a weinyddir gan Gyngor Sir Caerfyrddin i ddarparu pensiynau a buddion eraill i weithwyr pensiynadwy Cyngor Sir Caerfyrddin, Cyngor Sir Penfro, Cyngor Sir Ceredigion a nifer amrywiol eraill o gyrff rhestredig a chyrrff a dderbynnir o fewn ardal ddaearyddol hen awdurdod Dyfed. Nid yw athrawon, swyddogion yr heddlu a diffoddwyr tân wedi'u cynnwys gan eu bod yn aelodau o gynlluniau pensiwn cenedlaethol eraill.

Goruchwylir y Gronfa gan Bwyllgor Cronfa Bensiwn Dyfed (y Pwyllgor).

1.2 Aelodaeth

Mae aelodaeth o'r Gronfa yn wirfoddol a gall gweithwyr ddewis ymuno â'r cynllun, aros yn y cynllun neu wneud eu trefniadau personol eu hunain y tu allan i'r cynllun.

Mae'r cyrrff sy'n rhan o Gronfa Bensiwn Dyfed yn cynnwys:

- Cyrrff rhestredig sef awdurdodau lleol a chyrrff cyffelyb y mae eu staff â hawl awtomatig i fod yn aelodau o'r Gronfa.

- Cyrrff a dderbynnir sef cyrrff eraill sy'n cyfrannu i'r Gronfa dan gytundeb derbyn rhwng y Gronfa a'r corff dan sylw. Mae cyrrff a dderbynnir yn cynnwys cyrrff gwirfoddol, cyrrff elusennol a chyrrff eraill cyffelyb neu gontractwyr preifat sy'n cyflawni swyddogaethau awdurdod lleol yn dilyn rhoi gwaith ar gontract allanol i'r sector preifat.

Ar 31 Mawrth 2018 roedd 65 o gyrff cyflogwyr yng Nghronfa Bensiwn Dyfed ac mae'r manylion i'w gweld yn Nodyn 21. Mae manylion aelodaeth y cyrrff hyn wedi'u crynhoi isod:

31/03/17		31/03/18	
19,052	Nifer o gyfranwyr gweithredol yn y Gronfa	18,575	
12,003	Nifer o bensiynwyr	12,585	
14,904	Nifer o bensiynwyr gohiriedig	15,354	
<u>45,959</u>	Cyfanswm aelodau	<u>46,514</u>	
51	Nifer o gyflogwyr gyda chyfranwyr gweithredol	51	

Mae'r ffigurau hyn yn adlewyrchu'r sefyllfa fel y'i cofnodwyd ar 31 Mawrth 2018 ond maent yn dueddol i newid ar ôl diwedd y flwyddyn gan fod datganiadau gan y cyrrff cyflogi yn dod i law ar ôl y dyddiad hwnnw.

1.3 **Cyllido**

Cyllidir y buddion gan gyfraniadau ac enillion ar fuddsoddiadau. Telir cyfraniadau gan aelodau gweithredol y Gronfa yn unol â Rheoliadau CPLIL 2013 ac ar gyfer y flwyddyn yn diweddu 31 March 2018 roedd y cyfraniadau'n amrywio rhwng 5.5% a 12.5% o'r cyflog pensiynadwy. Cyfatebir cyfraniadau'r gweithwyr gan gyfraniadau'r cyflogwyr a seilir ar brisiad actiwaraid a gynhelir bob tair blynedd. Cynhaliwyd y prisiad diwethaf ar 31 Mawrth 2016. Ar hyn o bryd mae cyfraddau cyfrannu'r cyflogwyr yn amrywio rhwng 7.4% a 27.7% o'r cyflog pensiynadwy, fel y nodir yn Nodyn 21.

1.4 **Buddion**

Dan CPLIL seilir buddion pensiwn ar y cyflog pensiynadwy terfynol a hyd y gwasanaeth pensiynadwy, fel y crynhoir isod:

	Gwasanaeth cyn 1 Ebrill 2008	Gwasanaeth ar ôl 31 Mawrth 2008
Pensiwn	Pob blwyddyn yn werth 1/80 x cyflog pensiynadwy terfynol	Pob blwyddyn yn werth 1/60 x cyflog pensiynadwy terfynol
Cyfandaliad	Cyfandaliad awtomatig 3 x y cyflog. Hefyd gellir cyfnewid rhan o'r pensiwn blyneddol am daliad arian untro di-dreth. Telir £12 o gyfandaliad am bob £1 o bensiwn a ildir	Dim cyfandaliad awtomatig. Gellir cyfnewid rhan o'r pensiwn blyneddol am daliad arian untro di-dreth. Telir £12 o gyfandaliad am bob £1 o bensiwn a ildir

O'r 1 Ebrill 2014 ymlaen, daeth y cynllun yn gynllun cyfartaledd gyrfu, lle bydd aelodau'n cronni buddion yn seiliedig ar eu tâl pensiynadwy yn y flwyddyn honno ar gyfradd gronni o 1/49^{fed}. Caiff gwerth pensiwn a gronwyd ei godi'n flynyddol yn unol â'r Mynegai Prisiau Defnyddwyr.

Darperir ystod o fuddion eraill dan y cynllun yn cynnwys ymddeoliad cynnar, pensiynau salwch a buddion marwolaeth, cyrchwch wefan Cronfa Bensiwn Dyfed i gael rhagor o fanylion – www.cronfabensiwndyfed.org.uk

2 **Sail y paratoi**

Mae'r Datganiad Cyfrifon yn rhoi crynodeb o drafodion y Gronfa ar gyfer y flwyddyn ariannol 2017-18 ac yn nodi ei sefyllfa ar ddiwedd y flwyddyn sef 31 Mawrth 2018. Paratowyd y cyfrifon yn unol â Chôd Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2017-18 a seiliwyd ar y Safonau Adrodd Ariannol Rhyngwladol (IFRS), fel y'u diwygiwyd ar gyfer sector cyhoeddus y DU.

Mae'r cyfrifon yn crynhoi trafodion y Gronfa ac yn adrodd ar yr asedau net sydd ar gael i dalu buddion pensiwn. Nid yw'r cyfrifon yn ystyried rhwymedigaethau i dalu pensiynau a buddion sy'n daladwy ar ôl diwedd y flwyddyn ariannol. Datgelir gwerth actiwaraid presennol y buddion ymddeol sydd wedi'u haddo yn y Datganiad gan yr Actiwari Ymgynghorol.

3 Crynodeb o bolisiau cyfrifyddu o bwys

Cyfrif Y Gronfa – cydnabyddiaeth reffeniw

3.1 Cyfraniadau

Cyfrifir am gyfraniadau arferol yr aelodau a'r cyflogwyr ar sail gronadol yn ôl y gyfradd ganrannol a argymhellwyd gan actiwari'r gronfa yn ystod cyfnod y gyflogres y maent yn berthnasol iddo.

Cyfrifir am gyfraniadau'r cyflogwyr ar gyfer ychwanegiadau a straen ar bensiynau yn y cyfnod y mae'r ymrwymadau hynny'n codi. Bydd unrhyw swm sy'n ddyledus mewn blwyddyn ond heb ei dalu yn cael ei nodi fel ased ariannol cyfredol.

Cyfrifir am y cyfraniadau gan gyflogwyr i gyllido'r diffyg ar y dyddiad penodedig ar gyfer eu talu yn unol â'r atodlen cyfraniadau a bennwyd gan actiwari'r cynllun neu ar y dyddiad derbyn os ydynt yn dod i law cyn y dyddiad penodedig.

3.2 Trosglwyddiadau i gynlluniau eraill ac o gynlluniau eraill

Mae gwerth trosglwyddiadau yn cynrychioli gwerth y symiau a dderbyniwyd ac a dalwyd yn ystod y flwyddyn mewn perthynas ag aelodau sydd naill ai'n ymuno neu'n ymadael â'r Gronfa yn ystod y flwyddyn ariannol, a chânt eu cyfrif yn unol â Rheoliadau Cynllun Pensiwn Llywodraeth Leol.

Cyfrifir am drosglwyddiadau unigol i mewn/allan pryd y'u derbynnir/telir, sydd fel arfer yn digwydd pan dderbynnir/rhyddheir rhwymedigaeth yr aelod.

Rhoddir cyfrif ar ffurf derbyniadau am y trosglwyddiadau i mewn gan yr aelodau hynny sydd am ddefnyddio enillion eu cyfraniadau gwirfoddol ychwanegol i brynu buddion y cynllun, ac maent wedi'u cynnwys o dan Drosglwyddiadau i Mewn.

Cyfrifir am drosglwyddiadau swmp (grŵp) ar sail gronadol yn unol â thelerau'r cytundeb trosglwyddo.

3.3 Incwm o fuddsoddiadau

3.3.1 Incwm llog

Cydnabyddir incwm llog yn y gronfa fel y mae'n cronni gan ddefnyddio cyfradd llog effeithiol yr offeryn ariannol fel dyddiad caffael neu fan cychwyn. Mae'r incwm yn cynnwys amorteiddio unrhyw ostyngiad neu bremiwm, costau prynu (lle bônt yn berthnasol) neu unrhyw wahaniaethau eraill rhwng y swm cychwynol a'r swm adeg aeddfedu a gyfrifwyd ar sail cyfradd llog effeithiol.

3.3.2 Incwm difidendau

Cydnabyddir incwm difidendau ar y dyddiad y mae'r difidend ar gyfranddaliadau yn daladwy. Mae unrhyw swm na dderbynnir erbyn diwedd cyfnod yr adroddiad yn cael ei nodi fel ased ariannol cyfredol yn y datganiad asedau net.

3.3.3 Dosbarthiad Incwm Cronfeydd ar y Cyd

Cydnabyddir incwm a ddosberthir o gronfeydd ar y cyd ar y dyddiad y'i cyhoeddir. Mae unrhyw swm na dderbynnir erbyn diwedd cyfnod yr adroddiad yn cael ei nodi fel ased ariannol cyfredol yn y datganiad asedau net.

3.3.4 Symudiadau o ran gwerth net buddsoddiadau ar y farchnad

Ystyrir bod newidiadau o ran gwerth net buddsoddiadau ar y farchnad (gan gynnwys eiddo buddsoddi) yn incwm, a'u bod yn cynnwys yr holl elw/colledion cyflawnedig ac anghyflawnedig yn ystod y flwyddyn.

3.4 **Buddion sy'n daladwy**

Mae'r buddion pensiynau a'r cyfandaliadau sy'n daladwy yn cynnwys yr holl symiau y gwyddys eu bod yn ddyledus ddiwedd y flwyddyn ariannol. Mae unrhyw symiau dyledus na thelir yn cael eu nodi fel rhwymedigaethau cyfredol yn y datganiad asedau net.

3.5 **Trethiant**

Mae'r Gronfa wedi'i chofrestru yn gynllun gwasanaeth cyhoeddus dan adran 1(1) Atodlen 36 i Ddeddf Cyllid 2004 ac o'r herwydd mae wedi'i heithrio rhag talu treth incwm y DU ar log a dderbynnir a threth enillion cyfalaf ar yr elw ar werthu buddsoddiadau. Codir treth ataliedig ar incwm o fuddsoddiadau mewn gwledydd tramor yn y wlad berthnasol oni bai y caniateir rhyddhad. Cyfrifir am dreth na ellir ei adennill fel gwariant y gronfa, fel y cyfyd.

Gan mai Cyngor Sir Caerfyrddin yw'r Awdurdod Gweinyddu, gellir adennill TAW ar holl weithgareddau'r Gronfa. Nid yw'r Cyfrifon a ddangosir yn cynnwys TAW.

3.6 **Treuliau Rheoli**

Nid yw'r Côt yn mynnu bod dadansoddiad manwl ar gael o gostau gweinyddu cronfa bensiwn. Fodd bynnag, er mwyn bod yn dryloyw, mae'r Cyngor yn datgelu treuliau rheoli ei gronfa bensiwn yn unol â chanllawiau'r Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth sef *Accounting for Local Government Pension Scheme Management Expenses 2016*.

Cyfrifir am yr holl wariant gweinyddol ar sail groniadol. Codir yn uniongyrchol ar y gronfa am holl gostau staff y tîm gweinyddol. Yn unol â pholisi'r Cyngor mae'r Gronfa yn gyfrifol am dalu'r gyfran briodol o gostau'r rheolaeth, y swyddfeydd a'r gorbenion cysylltiedig.

Rhoddir cyfrif am yr holl gostau goruchwyllo a llywodraethu ar sail gronedig. Codir yn uniongyrchol ar y gronfa am yr holl gostau staff sydd ynghlwm wrth arolygu a llywodraethu. Caiff y costau rheoli, costau'r swyddfeydd a'r costau cysylltiedig eraill eu dosrannu i'r gweithgaredd hwn, a chodir ar y gronfa amdanynt ar ffurf treuliau.

Cyfrifir am yr holl wariant ar reoli buddsoddiadau ar sail groniadol.

Mae ffioedd y rheolwyr buddsoddi a'r gwarcheidwad allanol wedi'u nodi yn y mandadau perthnasol sy'n llywio eu penodiadau. Yn fras, seilir y rhain ar yr hyn yw gwerth y buddsoddiadau a reolir ar y farchnad ac felly gallant godi neu ddisgyn yn ôl y newidiadau yng ngwerth y buddsoddiadau.

Mae elfen o ffi un o'r Rheolwyr Buddsoddi yn gysylltiedig â pherfformiad. Roedd costau cysylltiedig â pherfformiad yn £0.58 miliwn yn 2017-2018 (2016-2017: Ffi o £0.18 miliwn).

Lle na dderbyniwyd nodyn am ffi'r rheolwr buddsoddi erbyn dyddiad diwedd y flwyddyn, defnyddir amcangyfrif sy'n seiliedig ar werth marchnad y mandad ar ddiwedd y flwyddyn er mwyn ei gynnwys yng Nghyfrif y Gronfa. Yn 2017-2018 nid oedd y ffioedd yn seiliedig ar y fath amcangyfrifon (2016-2017: £0.2 miliwn).

Codir yn uniongyrchol ar y gronfa am gostau tîm buddsoddi pensiynau y Cyngor ynghyd â chyfran o gostau'r Cyngor o ran yr amser rheoli a dreulid gan swyddogion ar reoli buddsoddiadau.

Datganiad Asedau Net

3.7 Asedau Ariannol

Mae'r asedau ariannol wedi'u cynnwys yn y datganiad asedau net yn ôl eu gwerth teg ar ddyddiad yr adroddiad. Cydnabyddir ased ariannol yn y datganiad asedau net ar y dyddiad y daw'r Gronfa'n barti i'r cytundeb i gaffael yr ased. O'r dyddiad hwn bydd unrhyw enillion neu golledion a berir gan newidiadau yn y gwerth teg yn cael eu cydnabod gan y Gronfa.

Pennir gwerth y buddsoddiadau fel y'u nodir yn y datganiad asedau net, fel a ganlyn:

3.7.1 Buddsoddiadau a ddyfynnwyd ar y farchnad

Pennir gwerth buddsoddiad y mae pris ar y farchnad ar gael yn hwylus ar ei gyfer gan y pris prynu uchaf ar y farchnad ar ddiwrnod olaf y cyfnod cyfrifyddu.

3.7.2 Gwarannau llog sefydlog

Cofnodir gwarannau llog sefydlog yn ôl y gwerth net ar y farchnad.

3.7.3 Buddsoddiadau heb eu dyfynnu

Prisir buddsoddiadau mewn eiddo heb ei ddyfynnu a chronfeydd seilwaith ar y cyd yn ôl gwerth net yr asedau neu bris sengl a roddir gan y rheolwr buddsoddi.

3.7.4 Partneriaethau Cyfyngedig

Seilir y gwerth teg ar werth net yr asedau yn dilyn prisiadau cyfnodol gan y rheiny sy'n rheoli'r bartneriaeth.

3.7.5 Cyfyngau buddsoddi ar y cyd

Prisir cyfyngau buddsoddi ar y cyd yn ôl y pris prynu uchaf amser cau. Os nad yw hwnnw ar gael prisir y buddsoddiadau yn ôl y pris sengl amser cau. O ran cronfeydd cronus bydd y newid yn y gwerth ar y farchnad hefyd yn cynnwys incwm sy'n cael ei ail fuddsoddi yn y Gronfa.

3.8 Trafodion arian tramor

Caiff difidendau, llog a phryniant a gwerthiant buddsoddiadau mewn arian tramor eu cyfrif yn ôl y cyfraddau ar y farchnad sbot ar ddyddiad y trafodion. Defnyddir cyfraddau cyfnewid diwedd y flwyddyn ar y farchnad sbot i brisio'r arian gweddill a ddelir mewn cyfrifon banc arian tramor, gwerth buddsoddiadau tramor ar y farchnad ac unrhyw bryniannau a gwerthiannau tramor sydd heb eu cwblhau ar ddiwedd cyfnod yr adroddiad.

3.9 Arian ac arian cyfwerth

Mae arian yn cynnwys arian parod ac arian y gellir ei godi'n ôl y galw gan gynnwys y symiau a ddelir gan reolwyr allanol y gronfa.

Buddsoddiadau tymor byr hynod hylifol sydd ar gael yn hwylus i'w trosglwyddo yn symiau hysbys o arian yw arian cyfwerth a bychan iawn yw'r risg y bydd ei werth yn newid.

Mae gan y Gronfa ei chyfrifon banc ei hun ers 1 Ebrill 2011 i ddelio gyda thrafodion y Gronfa, yn unol ag adran 6 o Reoliadau Cynllun Pensiwn Llywodraeth Leol (Rheoli a Buddsoddi Cronfeydd Pensiwn) 2009.

Caiff yr arian gweddill a ddelir gan y Gronfa ei fuddsoddi am gyfnodau byrdymor ar Farchnad Ariannol Llundain gan Cyngor Sir Gaerfyrddin nes y bydd ei angen i dalu ei rhwymedigaethau neu i drosglwyddo arian dros ben i'r rheolwyr buddsoddi ar gyfer ei ail fuddsoddi.

3.10 Rhwymedigaethau ariannol

Mae'r Gronfa yn cydnabod rhwymedigaethau ariannol yn ôl eu gwerth teg ar ddyddiad yr adroddiad. Caiff rhwymedigaeth ariannol ei gydnabod yn y datganiad asedau net ar y dyddiad y daw'r Gronfa'n barti i'r ymrwymiad. O'r dyddiad hwnnw bydd unrhyw enillion neu golledion a berir gan newidiadau yn y gwerth teg yn cael eu cydnabod gan y Gronfa.

3.11 Gwerth presennol actiwaraidd y buddion ymddeol sydd wedi'u haddo

Caiff gwerth presennol actiwaraidd y buddion ymddeol sydd wedi'u haddo eu hasesu bob tair blynedd gan actiwari'r cynllun yn unol â gofynion IAS19 a'r safonau actiwaraidd perthnasol.

Fel y caniateir dan y Cod, mae'r Gronfa wedi dewis datgelu gwerth presennol actiwaraidd y buddion ymddeol sydd wedi'u haddo drwy gyfeirio ato yn yr adroddiad actiwaraidd sydd ynghlwm.

3.12 Cyfraniadau Gwirfoddol Ychwanegol (CGY)

Mae'n statudol ofynnol i Gynlluniau Pensiwn Galwedigaethol ddarparu trefniadau mewnol o ran Cyfraniadau Gwirfoddol Ychwanegol (CGY). Mae gan y Gronfa ddarparwyr ar y cyd: Prudential, Standard Life ac Equitable Life, sy'n darparu ystod o ddewisiadau o ran buddsoddi.

Aelodau unigol y Cynllun sydd i bennu faint y maent am gyfrannu (yn amodol ar derfynau a bennwyd gan Gyllid a Thollau EM) ac ar elfennau neu gynnwys y buddsoddiad.

Buddsoddir CGY ar wahân i asedau'r Gronfa ac ni chânt eu cynnwys yn y cyfrifon yn unol ag adran 4(2)(b) o Reoliadau Cynllun Pensiwn Llywodraeth Leol (Rheoli a Buddsoddi Cronfeydd Pensiwn) 2009 (SI 2009/3093). Fe'i datgelir fel nodyn yn unig – Nodyn 18.

4 Barn gritigol wth gymhwyso polisiau cyfrifyddu

4.1 Rhwymedigaeth y Gronfa

Caiff rhwymedigaeth y Gronfa ei chyfrif bob tair blynedd gan yr actiwari a benodwyd ac mae'r fethodoleg a ddefnyddir yn cyd-fynd â'r canllawiau arferol ac yn cydymffurfio ag IAS 19. Cytunir gyda'r actiwari ynghylch y rhagdybiaethau sydd i'w defnyddio yn gysail i'r prisiannau ac maent wedi'u crynhoi yn Nodyn 22. Gall newid yn y rhagdybiaethau beri amrywiad mawr yn yr amcangyfrif.

4.2 Buddsoddiadau mewn Eiddo heb ei Ddyfynnu – Partners Group Red Dragon Limited Partnership

Wrth asesu gwerth teg yr offerynnau ariannol nas masnachwyd, mae'r Bartneriaeth Gyfyngedig yn defnyddio amrywiaeth o ddulliau'r farchnad a dulliau incwm megis y tro diwethaf y'u hariannwyd, enillion ac aml-ddadansoddiad, dull llif arian disgowntiedig, a phrisio trydydd parti ac mae'n llunio rhagdybiaethau sy'n seiliedig ar amodau'r farchnad a rhagdybiaethau ynghylch y rhai sy'n cyfranogi yn y farchnad, sy'n bodoli ar ddiwedd pob cyfnod adroddiad. Mae'r wybodaeth arall a ddefnyddiwyd wrth bennu gwerth teg yr offerynnau ariannol nas masnachir yn cynnwys yr adroddiadau ariannol diweddaraf, y llif arian dilynol a monitro mewnol o ddigwyddiadau sbarduno (megis ymadael a Chynigion Cyhoeddus Cychwynnol – IPOs) yn ogystal â newidiadau ym mhrisio buddsoddiadau cymharol ynghyd â thechnegau megis modelau prisio opsiynau, a gwerth ddisgowntiedig amcangyfrifol y llif arian yn y dyfodol. Mae'r arferion hyn yn unol â'r canllawiau rhyngwladol a ddefnyddir yn eang gan y diwydiant. Gwerth y Partners Group Red Dragon Limited Partnership ar 31 Mawrth 2018 oedd £44.0 miliwn. (£37.1 miliwn ar 31 Mawrth 2017).

5 Tybiaethau a Wnaethpwyd am y Dyfodol a Ffynonellau Mawr Eraill Ansicrwydd wrth Amcangyfrif

Yn y Datganiad o Gyfrifon ceir ffigurau amcangyfrifedig sydd wedi'u seilio ar dybiaethau mae'r Awdurdod wedi'u gwneud am y dyfodol neu sy'n ansicr mewn rhyw ffordd arall. Gwneir amcangyfrifon gan gymryd mewn i ystyriaeth profiad hanesyddol, tuddiadau cyfredol a ffactorau perthnasol eraill. Fodd bynnag, oherwydd na ellir pennu balansau â sicrwydd, gallai'r gwir ganlyniadau fod yn sylweddol wahanol i'r tybiaethau a'r amcangyfrifon. Mae'r eitemau yn y Datganiad Asedau Net ar 31 Mawrth 2018 lle mae risg sylweddol y cânt eu haddasu'n sylweddol yn y flwyddyn ariannol i ddod fel a ganlyn:

Eitem	Elfennau ansicr	Effaith os bydd y gwir ganlyniadau'n wahanol i'r tybiaethau
Gwerth presennol actiwaraidd o fudd-daliadau ymddeol a addawyd	Mae'r amcangyfrif o'r rhwymedigaeth net i dalu pensiynau'n dibynnu ar nifer o ddyfarniadau cymhleth sy'n ymwneud â'r gyfradd ddisgowntio a ddefnyddir, y gyfradd yr amcangyfrifir y bydd cyflogau'n codi, newidiadau i oed ymddeol, cyfraddau marwolaethau a'r enillion a ddisgwylir ar asedau'r gronfa bensiw. Mae cwmni o actiwariaid ymgynghorol wedi cael ei gyflogi i roi cyngor arbenigol i'r Awdurdod am y tybiaethau i gael eu defnyddio.	Gellir mesur effeithiau newidiadau i dybiaethau unigol ar y rhwymedigaeth bensiw net. Er enghraifft, pe bai tybiaeth y gyfradd ddisgowntio yn gostwng 0.1%, byddai'r rhwymedigaeth bensiw net £24.4 miliwn am 2017-18. Y swm oedd yn cael ei gario o ran y rhwymedigaeth bensiw net ar 31 Mawrth 2018 oedd £321 miliwn. Fodd bynnag, mae'r tybiaethau'n rhwngweithio mewn ffyrdd cymhleth. Yn ystod 2017-18 dywedodd actiwariaid yr Awdurdod fod y rhwymedigaethau pensiynau net wedi lleihau £54.6 miliwn diweddar i'r rhagdybiaethau.
Eiddo – Buddsoddiadau Partneriaeth Gyfyngedig	Mae'r buddsoddiadau eiddo mewn Partneriaethau Gyfyngedig yn cael eu prisiu yn unol a chanllawiau a ddefnyddir yn eang drwy'r ddiwydiant. Nid yw'r buddsoddiadau yma wedi'u rhestru'n gyhoeddus felly mae yna radd o amcangyfrif yn y prisiad.	Cyfanswm o'r buddsoddiadau eiddo mewn Partneriaethau Gyfyngedig yw £44.0 miliwn. Mae yna risg fod y prisiad yma wedi'i dan-brisio neu gor-brisio yn y cyfrifon.

6 Trosglwyddiadau i fewn o gronfeydd pensiwn eraill

2016-17 £'000		2017-18 £'000
1,889	Trosglwyddiadau unigol	1,699
<u>1,889</u>		<u>1,699</u>

7 Taliadau i Ymadawyr a Thaliadau Mewn Perthynas â Hwyr

2016-17 £'000		2017-18 £'000
(138)	Ad-daliadau i aelodau yn gadael y gwasanaeth	(150)
(1)	Taliadau i aelodau yn ymuno a'r cynllun gwladol	(12)
(3,313)	Trosglwyddiadau unigol i gynlluniau eraill	(2,142)
<u>(3,452)</u>		<u>(2,304)</u>

8 Treuliau Rheoli

2016-17 £'000		2017-18 £'000
(942)	Costau gweinyddol	(1,053)
(5,941)	Treuliau rheoli buddsoddiadau (Nodyn 13.13)	(9,710)
(488)	Costau goruchwylio a llywodraethu	(453)
<u>(7,371)</u>		<u>(11,216)</u>

Ffioedd archwilio o £28,054 am 2017-18 wedi'u cynnwys yn y costau goruchwylio a llywodraethu. (£28,858 am 2016-17)

9 Incwm ar Fuddsoddiadau

2016-17 £'000		2017-18 £'000
21,921	Incwm o Ecwitis	10,189
9,597	Buddsoddiadau eiddo ar y cud	8,879
(10)	Llog ar adneuon ariannol	18
<u>31,508</u>		<u>19,086</u>

10 Treth

2016-17 £'000		2017-18 £'000
(47)	Treth Ataliedig - Ecwitis	(138)
<u>(47)</u>		<u>(138)</u>

11 Buddsoddiadau

11.1 Asedau buddsoddi net

Gwerth teg 31/03/2017 £'000		Gwerth teg 31/03/2018 £'000
	<u>Asedau buddsoddi</u>	
	Bondiau	
221,350	Bondiau Corfforaethol DU - BlackRock	240,907
219,346	Gwarannau Wrth Indecs - BlackRock	248,675
	Ecwitis	
568,252	Ecwitis a Ddyfynnwyd DU - BlackRock	480,060
	Buddsoddiadau ar y cyd	
578,845	Ecwitis tramor - BlackRock	673,513
270,933	Ecwitis byd-eang - Baillie Gifford	306,577
249,594	- Columbia Threadneedle	240,408
	Buddsoddiadau eiddo ar y cyd	
183,045	- Schroders	196,129
29,373	- Partners Group	35,745
	Eiddo	
1,144	- Schroders	343
4,822	- Partners Group	5,715
	Adnau ariannol	
1,705	- BlackRock	258
275	- Schroders	3,828
2,900	- Partners Group	2,500
	Incwm ar fuddsoddiadau i'w derbyn	
3,126	- BlackRock	0
45	- Schroders	265
	Ad-daliadau treth i'w derbyn	
312	- BlackRock	132
99	- Schroders	93
	Symiau i'w derbyn o werthiannau	
258	- BlackRock	0
2,335,424	Cyfanswm Asedau Buddsoddi	2,435,150
	<u>Rhwymedigaethau buddsoddi</u>	
	Symiau sy'n daladwy am bryniadau	
(246)	- BlackRock	0
(246)	Cyfanswm rhwymedigaethau buddsoddi	0
2,335,178	Asedau buddsoddi net	2,435,150

11.2 Dadansoddiad o symudiadau o'r buddsoddiadau

Yn ystod y flwyddyn prynwyd gwerth £1,042 miliwn o fuddsoddiadau a gwerthwyd gwerth £778 miliwn. Gwnaed ennill net o £264 miliwn ar y gwerthiannau. Mae'r costau prynu wedi'u cynnwys ym mhreis pryniant y buddsoddiadau.

	Gwerth teg 31/03/2017 £'000	Cost o brynu £'000	Elw o werthu £'000	Symudiad ariannol £'000	Cynyddion/ (Colledion) heb ei realeiddio £'000	Gwerth teg 31/03/2018 £'000
Bondiau	440,696	40,488	(33)	0	8,431	489,582
Ecwitis	568,252	573,159	(549,510)	0	(111,841)	480,060
Buddsoddiadau ar y cyd	1,099,372	400,431	(207,119)	0	(72,185)	1,220,499
Buddsoddiadau eiddo ar y cyd	212,418	28,308	(20,504)	0	11,652	231,874
Eiddo	5,966	25	(1,266)	0	1,332	6,057
	2,326,704	1,042,411	(778,432)	0	(162,611)	2,428,072
Balansau buddsoddi eraill						
Adnau ariannol	4,880	0	0	1,708	0	6,588
Symiau i'w derbyn o werthiannau	258	0	0	(258)	0	0
Incwm ar fuddsoddiadau i'w derbyn	3,171	0	0	(3,126)	220	265
Ad-daliadau treth i'w derbyn	411	0	0	(186)	0	225
Symiau sy'n daladwy am bryniadau	(246)	0	0	246	0	0
	2,335,178	1,042,411	(778,432)	(1,616)	(162,391)	2,435,150

	Gwerth teg 31/03/2016 £'000	Cost o brynu £'000	Elw o werthu £'000	Symudiad ariannol £'000	Cynyddion/ (Colledion) heb ei realeiddio £'000	Gwerth teg 31/03/2017 £'000
Bondiau	355,254	24,567	(33,544)	0	(7,276)	440,696
Ecwitis	450,678	50,445	(27,173)	0	(36,428)	568,252
Buddsoddiadau ar y cyd	874,407	45,195	(6,401)	0	(42,845)	1,099,372
Buddsoddiadau eiddo ar y cyd	202,363	35,385	(19,996)	0	9,835	212,418
Eiddo	7,381	0	(3,073)	0	(995)	5,966
	1,890,083	155,592	(90,187)	0	(77,709)	2,326,704
Balansau buddsoddi eraill						
Adnau ariannol	1,715	0	0	(1,059)	0	4,880
Symiau i'w derbyn o werthiannau		0	0	1,177	0	258
Incwm ar fuddsoddiadau i'w derbyn	1,193	0	0	380	(381)	3,171
Ad-daliadau treth i'w derbyn	364	0	0	43	0	411
Symiau sy'n daladwy am bryniadau	(948)					(246)
	1,895,380	155,592	(90,187)	541	(78,090)	2,335,178

11.3 Cynyddion a gostyngiadau wedi eu realeiddio

2016-17		2017-18
£'000		£'000
2,796	Bondiau	1
9,683	Ecwitis	111,116
35,128	Buddsoddiadau ar y cyd	143,908
4,508	Buddsoddiadau eiddo ar y cyd	6,337
130	Eiddo	(525)
<u>52,245</u>		<u>260,837</u>

11.4 Dadansoddiad daearyddol o'r buddsoddiadau

Gwerth teg 31/03/17 £'000	Dadansoddiad daearyddol	Gwerth teg 31/03/18 £'000
1,260,994	DU	1,237,440
124,203	Ewrop (heblaw DU)	137,572
483,243	Gogledd America	487,562
84,628	Siapan	95,899
125,034	Ymyl y Môr Tawel	113,639
255,575	Marchnadoedd sy'n datblygu	281,405
1,501	Cronfeydd ar y cyd Rhyngwladol	81,634
<u>2,335,178</u>		<u>2,435,150</u>

11.5 Dadansoddiad rheolwyr y Gronfa

Gwerth teg 31/03/17 £'000	Dadansoddiad rheolwyr y Gronfa	Gwerth teg 31/03/18 £'000
1,592,948	BlackRock	1,643,546
184,608	Schroders	200,659
37,095	Partners Group	43,959
270,933	Baillie Gifford	306,577
249,594	Columbia Threadneedle	240,408
<u>2,335,178</u>		<u>2,435,150</u>

12 Crynhoi buddsoddiadau

Roedd y buddsoddiadau canlynol yn cynrychioli mwy na 5% o gyfanswm asedau net y Gronfa ar 31 Mawrth 2018:

	Eu gwerth ar 31 Mawrth 2018	Y gyfran o'r portffolio o fuddsoddiadau
	£'000	%
Cronfa 'BlackRock Aquila Life UK Equity'	480,057	19.71
Cronfa 'Baillie Gifford Global Alpha'	306,577	12.59
Aquila Life DU Wrth Indecs dros 5 mlynedd	248,675	10.21
Cronfa 'Blackrock Active Selection UK'	240,907	9.89
Cronfa 'Columbia Threadneedle Global Equity'	240,408	9.87
Cronfa 'Blackrock Ascent Life US Equity'	240,054	9.86

13 Treualiadau Rheoli'r Buddsoddiadau

2016-17		2017-18
£'000		£'000
(3,813)	Ffioedd rheolaeth	(4,190)
(180)	Ffioedd yn gysylltiedig â pherfformiad	(577)
(50)	Ffioedd ceidwad	(29)
<u>(1,898)</u>	Costau Trafodion	<u>(4,914)</u>
<u>(5,941)</u>		<u>(9,710)</u>

14 Offerynnau Ariannol

14.1 Dosbarthiad o offerynnau ariannol

Mae polisiau cyfrifyddu yn disgrifio sut y mae gwahanol ddosbarthiadau o asedau yn cael eu mesur, a sut y mae incwm a gwariant, yn cynnwys enillion a cholledion gwerth teg, yn cael eu cydnabod. Mae'r tabl canlynol yn dadansoddi symiau cario yr asedau a'r rhwymedigaethau ariannol (ac eithrio arian) yn ôl categori a phenawdau'r datganiad asedau net.

2016-17 Benthyciau a dau a symiau sy'n rhwymedigaethau ariannol				2017-18 Benthyciau a dau a symiau sy'n rhwymedigaethau ariannol			
Dynodedig ar werth teg trwy elw a cholled £'000	dderbyniadwy £'000	Cost £'000	Cyfanswm £'000	Dynodedig ar werth teg trwy elw a cholled £'000	dderbyniadwy £'000	Cost £'000	Cyfanswm £'000
Asedau ariannol							
440,696	0	0	440,696	489,582	0	0	489,582
568,252	0	0	568,252	480,060	0	0	480,060
1,099,372	0	0	1,099,372	1,220,498	0	0	1,220,498
212,418	0	0	212,418	231,874	0	0	231,874
5,966	0	0	5,966	6,058	0	0	6,058
0	9,768	0	9,768	0	11,495	0	11,495
3,840	0	0	3,840	491	0	0	491
0	6,276	0	6,276	0	4,656	0	4,656
2,330,544	16,044	0	2,346,588	2,428,563	16,151	0	2,444,713
Rhwymedigaethau ariannol							
(246)	0	0	(246)	0	0	0	0
0	0	(3,274)	(3,274)	0	0	(4,601)	(4,601)
(246)	0	(3,274)	(3,520)	0	0	(4,601)	(4,601)
2,330,298	16,044	(3,274)	2,343,068	2,428,563	16,151	(4,601)	2,440,112

14.2 Elw a cholledion net o offerynnau ariannol

2016-17 £'000	2017-18 £'000
Asedau ariannol	
426,955	98,447
426,955	98,447
0 Cyfanswm rhwymedigaethau ariannol	
426,955	98,447

14.3 Gwerth teg o offerynnau ariannol a rhwymedigaethau

Mae'r tabl canlynol yn crynhoi gwerth cario yr asedau ariannol a'r rhwymedigaethau ariannol yn ôl dosbarth yr offeryn o'u cymharu â'u gwerthoedd teg:

Swm a gariwyd		Gwerth teg	Swm a gariwyd		Gwerth teg
31/03/17	31/03/17		31/03/18	31/03/18	
£'000	£'000		£'000	£'000	
Asedau ariannol					
1,541,819	2,330,544	Dynodedig ar werth teg trwy elw a cholled	1,802,228	2,428,563	
16,044	16,044	Benthyciadau a symiau sy'n dderbyniadwy	16,151	16,151	
1,557,863	2,346,588	Cyfanswm asedau ariannol	1,818,379	2,444,713	
Rhwymedigaethau ariannol					
(246)	(246)	Dynodedig ar werth teg trwy elw a cholled	0	0	
(3,274)	(3,274)	Rhwymedigaethau ariannol am gost wedi ei amorteiddio	(4,601)	(4,601)	
(3,520)	(3,520)	Cyfanswm rhwymedigaethau ariannol	(4,601)	(4,601)	
1,554,343	2,343,068	Cyfanswm	1,813,778	2,440,112	

14.4 Prisio offerynnau ariannol yn cael eu cario yn ôl gwerth teg

Rhennir prisiad offerynnau ariannol yn dri dosbarth yn ôl ansawdd a dibynadwyedd y wybodaeth a ddefnyddir i bennu'r gwerth teg. Mae trosglwyddiadau rhwng lefelau yn cael eu cydnabod yn y flwyddyn y maent yn digwydd.

Lefel 1

Yr offerynnau ariannol a ddosberthir i Lefel 1 yw'r rheiny lle daw eu gwerth teg o'r prisiau rhestredig nas addaswyd ar farchnadoedd gweithredol ar gyfer asedau neu rwymedigaethau cwbl debyg. Mae'r nwyddau a ddosberthir i lefel 1 yn cynnwys ecwitis a restrir, gwarannau llog sefydlog a restrir, gwarannau mynegrifol a restrir a chwmnïau buddsoddi neilltuol.

Dangosir y buddsoddiadau a restrir yn ôl y pris cynnig. Seilir gwerth cynnig y buddsoddiad yn ôl y cynnig a restrir ar farchnad y gyfnewidfa stoc berthnasol,

Lefel 2

Yr offerynnau ariannol a ddosberthir i Lefel 2 yw'r rheiny lle nad oes prisiau ar eu cyfer wedi'u rhestru ar y farchnad; er enghraifft lle caiff offeryn ei werthu ar farchnad na fernir ei bod yn weithredol, neu pan ddefnyddir technegau prisio i bennu'r gwerth teg ac mae'r technegau hynny'n defnyddio mewnbynnau sy'n seiliedig i raddau helaeth ar ddata gweladwy'r farchnad.

Lefel 3

Yr offerynnau ariannol a ddosberthir i Lefel 3 yw'r rheiny lle mae un o leiaf o'r mewnbynnau a allai gael effaith sylweddol ar brisiad yr offeryn, heb fod wedi'i seilio ar ddata gweladwy'r farchnad.

Byddai'r cyfryw offerynnau yn cynnwys partneriaethau cyfyngedig, lle pennir y gwerth teg gan brisiannau cyfnodol a ddarperir gan y rheiny sy'n rheoli'r bartneriaeth. Mae archwiliad annibynnol o'r bartneriaeth yn rhoi sicrwydd ynghylch y prisiad.

Mae'r tabl canlynol yn dadansoddi asedau a rhwymedigaethau ariannol y Gronfa sydd wedi'u cynnwys yn y grwpiau 1 i 3, ar sail y gwerth y daw'r gwerth teg yn weladwy.

Gwerth teg ar 31 Mawrth 2018	Pris	Defnyddio	Gyda	Cyfanswm
	rhestredig y	mewnbynnau	mewnbynnau	
	farchnad	gweladwy	sylweddol sy'n	
Lefel 1	Lefel 2	Lefel 3	anweladwy	£'000
	£'000	£'000	£'000	£'000
Asedau ariannol				
Dynodedig ar werth teg trwy elw a cholled	971,416	1,220,498	236,648	2,428,562
Benthyciadau a symiau sy'n dderbyniadwy	16,151	0	0	16,151
Cyfanswm asedau ariannol	987,567	1,220,498	236,648	2,444,713
Rhwymedigaethau ariannol				
Dynodedig ar werth teg trwy elw a cholled	0	0	0	0
Rhwymedigaethau ariannol am gost wedi ei amortieiddio	(4,601)	0	0	(4,601)
Cyfanswm rhwymedigaethau ariannol	(4,601)	0	0	(4,601)
Asedau ariannol net	982,966	1,220,498	236,648	2,440,112

Gwerth teg ar 31 Mawrth 2017	Pris	Defnyddio	Gyda	Cyfanswm
	rhestredig y	mewnbynnau	mewnbynnau	
	farchnad	gweladwy	sylweddol sy'n	
Lefel 1	Lefel 2	Lefel 3	anweladwy	£'000
	£'000	£'000	£'000	£'000
Asedau ariannol				
Dynodedig ar werth teg trwy elw a cholled	1,015,985	1,097,870	216,689	2,330,544
Benthyciadau a symiau sy'n dderbyniadwy	16,044	0	0	16,044
Cyfanswm asedau ariannol	1,032,029	1,097,870	216,689	2,346,588
Rhwymedigaethau ariannol				
Dynodedig ar werth teg trwy elw a cholled	(246)	0	0	(246)
Rhwymedigaethau ariannol am gost wedi ei amortieiddio	(3,274)	0	0	(3,274)
Cyfanswm rhwymedigaethau ariannol	(3,520)	0	0	(3,520)
Asedau ariannol net	1,028,509	1,097,870	216,689	2,343,068

14.5 Sylfaen y Prasio Gwerth Teg

Disgrifiad o'r Ased	Hierarch aeth Brisio	Sylfaen y prasio	Mewnbynnau gweladwy ac anweladwy	Materion o sensitifrwydd allweddol sy'n effeithio ar y Prisiadau a roddwyd
Buddsoddiadau a dyfynnir gan y farchnad	Lefel 1	Dyfarniad pris cynnig y farchnad a gyhoeddwyd ar ddiwrnod olaf y cyfnod cyfrifyddu	Diangen	Diangen
Bondiau a ddyfynnir	Lefel 1	Gwarannau llog sefydlog yn cael eu prasio am werth y farchnad ar sail arenillion cyfredol	Diangen	Diangen
Buddsoddiadau cyfun - Ecwiti a ddyfynnir	Lefel 2	Pris cynnig cloi lle mae prisiau cynnig yn cael eu cyhoeddi. Pris sengl cloi lle mae pris sengl yn cael ei gyhoeddi	Prasio seiliedig ar Werth Ased Net wedi'i osod ar bolisi blaen-brisio	Diangen
Buddsoddiadau cyfun - Cyllid Eiddo	Lefel 3	Pris cynnig cloi lle mae prisiau cynnig yn cael eu cyhoeddi. Pris sengl cloi lle mae pris sengl yn cael ei gyhoeddi	Prasio seiliedig ar Werth Ased Net wedi'i osod ar bolisi blaen-brisio	Gallai digwyddiadau rhwng dyddiad y datganiadau ariannol a dyddiad riportio'r gronfa bensiwn ei hun effeithio ar brisiadau, ynghyd â newidiadau i lifoedd arian disgwylidig, ac unrhyw wahaniaethau rhwng cyfrifon sydd wedi'u harchwilio ac sydd heb eu harchwilio.
Ecwiti nas dyfynnir	Lefel 3	Prasio cymaradwy cwmnïoedd tebyg yn unol ag Ecwiti Preifat Rhyngwladol a chanllawiau Venture Capital Valuation (2012)	Aml-ddisgownt aml-refeniw EBITDA ar gyfer premiwm diffyg rheoli marchnadwyedd.	Gallai digwyddiadau rhwng dyddiad y datganiadau ariannol a dyddiad riportio'r gronfa bensiwn ei hun effeithio ar brisiadau, ynghyd â newidiadau i lifoedd arian disgwylidig, ac unrhyw wahaniaethau rhwng cyfrifon sydd wedi'u harchwilio ac sydd heb eu harchwilio.

14.6 Cysoni mesuriadau gwerth teg o fewn lefel 3

Math o Ased	Gwerth y farchnad		Trosglwyddiadau	Pryniad	Gwerthi annau	Enillion / Colledion	Enillion / Colledion	Gwerth y farchnad 31 Mawrth 2018
	1 Ebrill 2017	adau mewn i Lefel 3	allan o Lefel 3			heb eu gwireddu	wedi eu gwireddu	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Ecwitis - Ecwitis tramor heb eu dyfynnu	6,218	6,240	0	0	0	(22)	0	12,436
Eiddo	210,471	173,914	0	14,386	(13,907)	(2,347)	5089	387,607
Cyfanswm	216,689	180,154	0	14,386	(13,907)	(2,369)	5,089	400,043

14.7 Trosglwyddiadau rhwng lefelau 1 a 2

Nid oedd dim trosglwyddiadau rhwng buddsoddiadau lefelau 1 a 2 yn ystod 2017-18.

15 Natur a maint y risg a berir gan offerynnau ariannol

15.1 Risg a rheoli risg

Mae'r Gronfa wedi datblygu proses ffurfiol o asesu risg ac mae'n cadw cofrestr ffurfiol o risgiau sy'n cael ei ddiweddarau yn flynyddol. Mae hyn yn sicrhau fod y risgiau yn cael eu clustnodi'n briodol ac yn cael eu hasesu a'u rheoli yn effeithiol. Am ragor of fanylion, dylir cyfeirio at wefan y Gronfa – www.cronfabensiwndyfed.org.uk

Prif risg hirdymor y Gronfa yw na fydd asedau'r Gronfa yn ddigon i dalu ei rhwymedigaethau (h.y. y buddion ymddeol sydd wedi'u haddo i'r aelodau). Nod y gwaith o reoli'r risgiau buddsoddi felly yw lleihau cymaint â phosib ar y risg y bydd lleihad cyffredinol yng ngwerth y Gronfa a chynyddu cymaint â phosib ar y cyfleoedd i wneud enillion ar draws y portffolio cyfan. Drwy amrywio'r asedau mae'r Gronfa'n lleihau dylanwad risg y farchnad (risg prisiau, risg arian breiniol a risg cyfraddau llog) a risg credyd, a'i gadw i lefel dderbyniol. Mae'r Gronfa hefyd yn rheoli ei risg hylifedd i sicrhau y bydd digon o hylifedd i fodloni'r llif arian y rhagwelwyd y bydd ei angen ar y Gronfa. Rheolir y risgiau buddsoddi hyn gan yr Awdurdod yn rhan o'i raglen gyffredinol i reoli risgiau'r Gronfa Bensiwn.

Y Pwyllgor sy'n gyfrifol am strategaeth rheoli risg y Gronfa. Pennir polisïau rheoli risg i glustnodi a dadansoddi'r risgiau a wynebhir gan weithrediadau pensiwn yr Awdurdod. Adolygir y polisïau yn rheolaidd i adlewyrchu unrhyw newidiadau mewn gweithgareddau ac amodau'r farchnad.

15.2 Risg y farchnad

Risg y Farchnad yw'r risg o golledion yn sgil newidiadau ym mhrisiau ecwitis, cyfraddau llog a chyfraddau cyfnewid arian tramor. Mae gweithgareddau buddsoddi y Gronfa yn golygu ei bod yn agored i risg y farchnad yn neilltuol o ran yr ecwitis y mae'n eu dal. Mae lefel y risg y mae'r Gronfa yn agored iddo yn dibynnu ar amodau'r farchnad, y disgwyliadau o ran newidiadau mewn prisiau ac elw yn y dyfodol a chymysgedd yr asedau.

Nod strategaeth rheoli risg y Gronfa yw clustnodi a rheoli risg y farchnad a'i gadw o fewn terfynau derbyniol a hynny mewn modd sy'n ceisio'r elw mwyaf posib.

Yn gyffredinol rheolir anwadalwch eithafol yn risg y farchnad drwy gael portffolio sy'n amrywiol o ran sectorau daearyddol a diwydiannol a gwarannau unigol. I liniaru risg y farchnad mae'r Pwyllgor a'i ymgynghorydd annibynnol yn dilyn modd priodol o fonitro amodau'r farchnad a dadansoddi'r meincnod.

Mae gan y Gronfa dair ffordd o reoli'r risgiau hyn:

- Defnyddir dadansoddiad o ffactorau risg i fonitro risg y farchnad y mae'r Gronfa yn agored iddo i sicrhau fod y risg o fewn terfynau goddefol
- Cyfyngir ar risgiau neilltuol drwy bennu uchafswm, wedi'i bwysoli ar sail risg, ar gyfer rhai buddsoddiadau unigol
- Drwy fuddsoddi mewn portffolio sy'n amrywiol o ran rheolwyr a buddsoddiadau ac eto drwy i ragolygon yr actiwari gyfeirio at elw cymharol bwyllog dros yr hirdymor er lleihau'r posibilrwydd o danberfformio

15.3 Risg prisiau eraill

Y risgiau eraill yw'r rhai sy'n ymwneud â'r risg y bydd gwerth offeryn ariannol yn amrywio o ganlyniad i newid ym mhrisiau'r farchnad (ar wahân i'r rheiny a berir gan risg cyfraddau llog a risg cyfnewid arian tramor), boed y newidiadau hynny'n cael eu hachosi gan ffactorau sy'n benodol i'r offeryn unigol, ei gyhoeddiad neu i ffactorau sy'n effeithio'r holl gyfryw offerynnau yn y farchnad.

Mae'r Gronfa'n agored i risg prisiau cyfranddaliadau. Mae hyn yn ymwneud â buddsoddiadau nad oes sicrwydd ynghylch eu prisiau yn y dyfodol. Mae risg o golled gyfalafol ynghlwm wrth bob buddsoddiad mewn gwarannau. Pennir uchafswm y risg a berir gan offerynnau ariannol gan eu gwerth teg.

Mae rheolwyr buddsoddi y Gronfa yn lleihau'r risg prisiau drwy amrywio'r portffolio ac mae'r Pwyllgor yn monitro'r gwarannau a'r offerynnau ariannol eraill a ddewisir i sicrhau eu bod o fewn y terfynau a bennwyd yn strategaeth fuddsoddi y Gronfa.

15.4 Risg prisiau eraill – dadansoddiad sensitifrwydd

Pennir newidiadau posib mewn prisiau ar sail yr anwadalwch hanesyddol a welwyd mewn elw gan ddsbarth o ased. Mae'r anwadalwch posib a nodir isod yn gyson ag un symudiad gwyro safonol yn y newid yng ngwerth yr asedau yn ystod y tair blynedd ddiweddaraf:

Math o Ased	Symudiad potensial y farchnad (+/-)
Arian	1.60%
Ecwitis DU	9.90%
Ecwitis Tramor	12.20%
Ecwitis Cyfun Byd-eang gan gynnwys y DU	9.80%
Bondiau Corfforaethol DU	7.20%
Gwarannau Wrth Indecs	12.50%
Eiddo	4.70%

Pe byddai pris y Gronfa ar y farchnad wedi codi/disgyn yn unol â'r uchod byddai'r newid yn yr asedau net ar gael i dalu buddion fel a ganlyn:

Math o Ased	Gwerth ar 31 Mawrth 2018 £'000	Newid	Gwerth ar gynydd £'000	Gwerth ar ostyngiad £'000
Arian	6,587	1.60%	6,692	6,481
Ecwitis DU	480,060	9.90%	527,586	432,534
Ecwitis Tramor	673,513	12.20%	755,681	591,344
Ecwitis Cyfun Byd-eang gan gynnwys y DU	546,985	9.80%	600,590	493,381
Bondiau Corfforaethol DU	240,907	7.20%	258,252	223,561
Gwarannau Wrth Indecs	248,675	12.50%	279,760	217,591
Eiddo	237,931	4.70%	249,114	226,749
Gwerthiannau i'w derbyn	0	0.00%	0	0
Pryniadau i'w talu	0	0.00%	0	0
Incwm i'w derbyn	491	0.00%	491	491
Cyfanswm Asedau	2,435,150		2,678,166	2,192,132

Math o Ased	Gwerth ar 31 Mawrth 2017 £'000	Newid %	Gwerth ar gynydd £'000	Gwerth ar ostyngiad £'000
Arian	4,880		4,973	4,787
Ecwitis DU	568,252	1.90%	622,805	513,700
Ecwitis Tramor	578,845	9.60%	650,042	507,647
Ecwitis Cyfun Byd-eang gan gynnwys y DU	520,527	12.30%	568,415	472,638
Bondiau Corfforaethol DU	221,350	9.20%	238,615	204,085
Gwarannau Wrth Indecs	219,346	7.80%	249,397	189,296
Eiddo	218,384	13.70%	228,866	207,901
Gwerthiannau i'w derbyn	258	4.80%	258	258
Pryniadau i'w talu	(246)	0.00%	(246)	(246)
Incwm i'w derbyn	3,582	0.00%	3,582	3,582
Cyfanswm Asedau	2,335,178		2,566,707	2,103,648

15.4.1 Sensitifrwydd asedau y rhoddir gwerth lefel 3 iddynt

Math o Ased	Gwerth ar 31 Mawrth 2018 £'000	Newid %	Gwerth ar gynydd £'000	Gwerth ar ostyngiad £'000
Ecwitis - Tramor heb eu dyfynnu	2	12.20%	2	1
Eiddo	236,646	4.70%	247,769	225,524
Cyfanswm	236,648		247,771	225,525

15.5 Risg cyfraddau llog

Prif ddiben y Gronfa wrth fuddsoddi mewn asedau ariannol yw ennill elw ar y buddsoddiadau. Mae'r buddsoddiadau hyn yn agored i risgiau cyfraddau llog sef y risg y bydd gwerth teg neu lif ariannol offeryn ariannol yn y dyfodol, yn amrywio oherwydd newid yng nghyfraddau llog y farchnad.

Caiff risg cyfraddau llog y Gronfa ei fonitro'n rheolaidd gan y Pwyllgor yn unol â strategaeth rheoli risg y Gronfa, gan gynnwys monitro'r hyn fuddsoddwyd mewn asedau ariannol yn erbyn y meincnodau perthnasol.

Yn rhan o'i brisiad tair blynedd, ac yn unol â gorchmynion y Datganiad Strategaeth Gyllido, bydd yr Actiwari ond yn rhagweld elw cymharol bwylllog dros yr hirdymor er lleihau'r risg o danberfformio. Caiff y cynnydd ei ddadansoddi mewn prisiadau teirblwydd ar gyfer pob cyflogwr.

Mae ymwneud uniongyrchol y Gronfa â symudiadau yn y cyfraddau llog ar 31 Mawrth 2017 a 31 Mawrth 2018 wedi'u nodi isod. Mae'r datgeliadau hyn yn dangos risg cyfraddau llog yn ôl gwerth teg yr asedau ariannol sy'n sail iddynt:

31/03/17	Math o Ased	31/03/18
£'000		£'000
4,880	Arian cyfwerth ag arian parod	6,586
4,888	Arian gyda CSG	4,908
440,696	Bondiau	489,582
450,464	Cyfanswm	501,076

15.6 Dadansoddiad sensitifrwydd risg cyfraddau llog

Gall cyfraddau llog amrywio a gallant effeithio incwm i'r Gronfa a gwerth yr asedau net sydd ar gael i dalu buddion.

Mae'r dadansoddiad canlynol yn tybio bod yr holl newidynnau eraill, yn neilltuol cyfraddau cyfnewid, yn aros yn gyson, ac mae'n dangos yr effaith yn y flwyddyn ar yr asedau net sydd ar gael i dalu buddion yn ôl newid +/- 1% yn y cyfraddau llog:

Math o Ased	Gwerth ar 31/03/18 £'000	Newid yn y flwyddyn o asedau net ar gael i dalu budd-daliadau	
		+1% £'000	-1% £'000
Arian cyfwerth ag arian parod	6,586	66	(66)
Arian gyda CSC	4,908	49	(49)
Bondiau	489,582	4,896	(4,896)
Cyfanswm newid mewn asedau	501,076	5,011	(5,011)

Math o Ased	Gwerth ar 31/03/17 £'000	Newid yn y flwyddyn o asedau net ar gael i dalu budd-daliadau	
		+1% £'000	-1% £'000
Arian cyfwerth ag arian parod	4,880	49	(49)
Arian gyda CSC	4,888	49	(49)
Bondiau	440,696	4,407	(4,407)
Cyfanswm newid mewn asedau	450,464	4,505	(4,505)

15.7 Cyfraddau Disgownt

Mae'r modd yr amcangyfrifir y rhwymedigaethau net i dalu pensiynau yn dibynnu ar nifer o ystyriaethau cymhleth yn ymwneud â'r gyfradd disgownt a ddefnyddir, cyfradd y codiad a ragwelir mewn cyflogau, newid yn yr oedrannau ymddeol, cyfraddau marwolaethau a'r elw disgwylidig ar asedau'r gronfa. Cyflogir cwmni o actiwariaid ymgynghorol i roi cyngor arbenigol i'r Awdurdod ynghylch y tybiaethau i'w defnyddio.

15.8 Risg Arian Breiniol

Risg arian breiniol yw'r risg y bydd gwerth teg llif arian offeryn ariannol yn amrywio yn y dyfodol oherwydd y newid yng nghyfraddau cyfnewid arian tramor. Mae'r Gronfa yn agored i risg breiniol o ran offerynnau ariannol sy'n cael eu dal mewn unrhyw arian heblaw arian ymarferol y Gronfa (£ Sterling Prydain). Mae'r Gronfa'n dal asedau ariannol ac anariannol mewn ffurfiau arian heblaw am £ Sterling Prydain.

Caiff risg arian breiniol y Gronfa ei fonitro'n rheolaidd gan y Pwyllgor yn unol â strategaeth rheoli risg y Gronfa, gan gynnwys monitro i ba raddau y mae'n gael ei heffeithio gan gyfraddfeydd arian yn amrywio.

Mae'r tabl canlynol yn crynhoi buddsoddiadau'r Gronfa mewn arian breiniol ar 31 Mawrth 2017 a 31 Mawrth 2018:

Gwerth teg	Math o Ased	Gwerth teg
31/03/17		31/03/18
1,039,211	Ecwitis tramor	1,163,608
34,973	Eiddo	34,101
0	Arian	0
1,074,184	Cyfanswm asedau tramor	1,197,709

15.9 Dadansoddiad sensitifrwydd risg arian breiniol

Roedd buddsoddiadau cyfun y Gronfa mewn arian breiniol ar 31 Mawrth 2018 yn 9.00% (8.30% yn 2016-17).

Mae'r dadansoddiad hwn yn tybio bod yr holl newidynnau eraill, yn neilltuol cyfraddau llog, yn aros yn gyson.

Pe byddai'r bunt yn cryfhau/gwanhau yn ôl 9.00% yn erbyn yr amrywiol arian y mae gan y Gronfa fuddsoddiadau ynddynt, byddai'r asedau net ar gael i dalu buddion yn cynyddu/lleihau fel a ganlyn:

Math o Ased	Gwerth teg 31/03/18	Newid yn y flwyddyn o asedau	
		net ar gael i dalu budd-	
		+9.00%	-9.00%
	£'000	£'000	£'000
Ecwitis tramor	1,163,608	104,725	(104,725)
Eiddo	34,101	3,069	(3,069)
Arian	0	0	0
Cyfanswm newid mewn asedau	1,197,709	107,794	(107,794)

Math o Ased	Gwerth teg 31/03/17 £'000	Newid yn y flwyddyn o asedau net ar gael i dalu budd- daliadau	
		+8.30% £'000	-8.30% £'000
Ecwitis tramor	1,039,211	86,255	(86,255)
Eiddo	34,973	2,903	(2,903)
Arian	0	0	0
Cyfanswm newid mewn asedau	1,074,184	89,158	(89,158)

15.10 Risg credyd

Risg credyd yw'r risg y bydd partïon eraill sy'n rhan o drafodion neu offeryn ariannol yn methu â thalu arian sy'n ddyledus i'r Gronfa gan beri i'r Gronfa ddiodef colled ariannol. Fel arfer mae gwerth marchnad y buddsoddiadau yn cynnwys asesiad o gredyd yn eu prisiau ac felly darparwyd yn benodol ar gyfer y risg o golled yng ngwerth asedau a rhwymedigaethau ariannol y Gronfa.

Yn ei hanfod mae holl bortffolio buddsoddi y Gronfa yn agored i risg credyd o ryw fath. Fodd bynnag bydd dewis partïon contract, broceriaid a sefydliadau ariannol o safon uchel yn lleihau cymaint â phosib ar y risg credyd a allai godi drwy fethu â chwblhau trafodion yn brydlon.

Ar hyn o bryd ni asesir teilyngdod credyd y Cyflogwyr sy'n rhan o'r Gronfa ac nid oes terfynau credyd unigol yn cael eu gosod. Y risg posib yw y methir â chasglu cyfraniadau oddi wrth gyflogwyr sydd heb aelodau yn cyfrannu (e.e. risg sy'n gysylltiedig â chyflogwyr â nifer ddirywiol fechan o aelodau yn cyfrannu) felly mae Cyngor Sir Caerfyrddin yn monitro newidiadau yn yr aelodaeth yn flynyddol.

Rhaid i gyflogwyr sydd yn ymuno â'r Gronfa o'r newydd gytuno i ddarparu bond i atal y risg o golled ariannol i'r Gronfa yn y dyfodol os bydd iddo fethu â bodloni ei rwymedigaethau pensiwn ar derfynu'r cynllun. Ar hyn o bryd mae Cyngor Sir Caerfyrddin yn gwarantu i fodloni unrhyw rwymedigaeth y bydd y Gronfa yn gyfrifol amdani yn y dyfodol o ganlyniad i derfynu'r cynllun. Gwneir hyn er sicrhau bod y cyfnodau a'r symiau adennill actiwaraid yn cael eu cadw'n rhesymol ar gyfer cyflogwyr llai.

Ni ddelir gwarant gyfochrog i sicrhau asedau ariannol. Nid yw Cyngor Sir Caerfyrddin fel arfer yn caniatáu credyd i gyflogwyr.

Caiff pob buddsoddiad a ddelir gan y rheolwyr buddsoddi ei ddal yn enw Cronfa Bensiwn Dyfed ac felly os bydd y rheolwr buddsoddi yn methu ni fydd buddsoddiadau'r Gronfa yn cael eu rhestru ymhlith asedau'r rheolwr hwnnw.

Caiff unrhyw arian parod sy'n cael ei ddal gan Cyngor Sir Gaerfyrddin ei fuddsoddi yn unol a'r rhestr graddio credyd gwrthbartion sydd wedi ei gymeradwyo.

15.11 Risg hylifedd

Mae hwn yn cyfeirio at y posibilrwydd y gallai'r Gronfa fod heb ddigon o arian i fodloni ei hymrwymiaidau i wneud taliadau.

Mae gan Gyngor Sir Caerfyrddin system gynhwysfawr o reoli llif arian sy'n sicrhau y bydd arian ar gael os bydd ei angen.

Mae'r swm a ddelir yng nghyfrif banc y Gronfa yn ddigon i fodloni anghenion hylifedd arferol y Gronfa a chaiff unrhyw arian dros ben ei fuddsoddi. Actiwariaid y Gronfa sy'n pennu'r cyfraniadau y mae'n rhaid eu talu i sicrhau y gellir bodloni holl rwymedigaethau'r dyfodol.

Natur hylifol sydd i'r rhan fwyaf o fuddsoddiadau'r Gronfa er y gallai unrhyw orfodaeth i droi'r buddsoddiadau yn arian beri colled ariannol.

16 Asedau cyfredol

31/03/17		31/03/18
£'000		£'000
	Cyfraniadau dyledus gan gyflogwyr	
4,468	- Cyflogwyr	2,592
1,456	- Gweithwyr	1,539
4,888	Balansau ariannol	4,908
352	Dyledwyr	524
<u>11,164</u>		<u>9,563</u>

16.1 Dadansoddiad o Asedau Cyfredol

31/03/17		31/03/18
£'000		£'000
1	Refeniw a Thollau EM	5
9,906	Awdurdodau lleol eraill	8,247
1	Cyrff GIG	1
1	Corfforaethau cyhoeddus a chronfeydd masnachu	4
1,255	Cyrff eraill ac unigolion	1,306
<u>11,164</u>		<u>9,563</u>

17 Rhwymedigaethau cyfredol

31/03/17		31/03/18
£'000		£'000
(1,823)	Budd-daliadau heb eu talu	(2,585)
<u>(1,451)</u>	Credydwyr	<u>(2,015)</u>
<u>(3,274)</u>		<u>(4,600)</u>

17.1 Dadansoddiad o Rhwymedigaethau Cyfredol

31/03/17		31/03/18
£'000		£'000
(609)	Refeniw a Thollau EM	(599)
(67)	Awdurdodau lleol eraill	(16)
(417)	Corfforaethau cyhoeddus a chronfeydd masnachu	(1,023)
<u>(2,181)</u>	Cyrff eraill ac unigolion	<u>(2,962)</u>
<u>(3,274)</u>		<u>(4,600)</u>

18 Cyfraniadau Gwirfoddol Ychwanegol (CGY)

Mae'n statudol ofynnol i Gynlluniau Pensiwn Galwedigaethol ddarparu trefniadau mewnol o ran Cyfraniadau Gwirfoddol Ychwanegol (CGY). Mae gan Gronfa Bensiwn Dyfed ddarparwyr ar y cyd: Prudential, Standard Life, ac Equitable Life lle mae ystod o ddewisiadau o ran buddsoddi ar gael.

Aelodau unigol y Cynllun sydd i bennu faint y maent am gyfrannu (yn amodol ar derfynau a bennwyd gan Refeniw a Thollau EM) ac ar elfennau neu gynnwys y buddsoddiad.

Mae'r cyfraniadau i gynlluniau CGY a fuddsoddir ar wahan a gwerth y buddsoddiadau hynny ar ddyddiad y fantolen, wedi'u nodi isod:

Darparwyr CGY	Gwerth ar	Cyfraniadau	Gwariant	Newid yng	Gwerth ar
	31/03/2017			ngwerth y	
	£ '000	£ '000	£ '000	farchnad	£ '000
Prudential	3,767	1,294	(612)	143	4,592
Equitable Life	549	21	(47)	7	530
Standard Life	3,691	487	(652)	84	3,610
Cyfanswm	8,007	1,802	(1,311)	234	8,732

19 Trefniadau ariannu

Er mwyn cydymffurfio gyda Rheoliadau Cynllun Pensiwn Llywodraeth Leol 2013, mae actiwari'r Gronfa yn cynnal prisiant actiwaraid llawn bob tair mlynedd er mwyn sefydlu lefel cyfraniadau'r cyflogwyr am y tair mlynedd nesaf. Mae'r ffigyrau sydd wedi'u cynnwys yn y datganiadau ariannol yma wedi'u seilio ar y prisiad 31 Mawrth 2013. Cymerodd y prisiad olaf le ar 31 Mawrth 2016 a bydd y prisiad nesaf yn cymryd lle ar 31 Mawrth 2019.

Am fwy o fanylion, ac i weld y Datganiad Strategath Gyllido (DSG), dylid cyfeirio at wefan y Gronfa – www.cronfabensiwndyfed.org.uk a'r Adroddiad a Chyfrion Blynyddol 2017-18.

20 Trosglwyddiadau Partion Perthnasol

Mae'r Gronfa yn cael ei weinyddu gan Cyngor Sir Caerfyrddin, ac o ganlyniad mae yna berthnyas cryf rhwng yr Awdurdod a'r Gronfa.

Gwnaeth yr Awdurdod ddioddef costau o £0.956 miliwn (2016-17: £0.929 miliwn) ynglyn â gweinyddiath y Gronfa ac fe wnaeth y Gronfa ad-dalu'r costau yma.

Yr Awdurdod yw'r cyflogwr mwyaf o'r holl gyflogwyr yn y Gronfa ac fe wnaeth gyfraniadau o £32.013 miliwn i'r Gronfa yn 2017-18 (2016-17: £31.756 miliwn).

Mae'r Gronfa yn dal rhan o'i arian parod gyda'r Awdurdod er mwyn cyfarfod a thaliadau dyddiol y Gronfa. Mae'r arian yma yn cael ei fuddsoddi ar y Farchnadoedd Arian gan adran Rheoli'r Trysorlys yr Awdurdod. Yn ystod y flwyddyn hyd at 31 Mawrth 2018, roedd gan y Gronfa falans buddsoddi ar gyfartaledd o £12.45 miliwn (2016-17: £6.58 miliwn) yn ennill llog o £45,888 (2016-17: £26,558).

20.1 Llywodraethu

Pwyllgor Pensiwn

Mae gan y Gronfa dri aelod ac un dirprwy aelod ar y Pwyllgor Pensiwn. Yn ystod 2017-18, rhain oedd Cynghorydd Elwyn Williams, Cynghorydd John Prosser (aelod gweithredol), Cynghorydd Jum Jones (aelod gweithredol) a'r Cynghorydd Dai Thomas (aelod gweithredol) oedd y dirprwy aelod.

Bu gan Cyfarwyddwr y Gwasanaethau Corfforaethol, Mr Chris Moore, sydd yn Swyddog Adran 151 i'r Awdurdod, ran allweddol yn rheolaeth ariannol y Gronfa. Mae ef yn aelod gweithredol o'r Gronfa.

Mae'n ofynnol i aelodau'r Pwyllgor, a'r Uwch Swyddogion sy'n cynghori'r Pwyllgor, i ddatgan unrhyw ddi-ddordeb sydd ganddynt ym mhob cyfarfod.

Mae aelodau'r Pwyllgor a Cyfarwyddwr y Gwasanaethau Corfforaethol yn cronni eu budd-daliadau mewn cydymffurfiaeth a'r rheolau sy'n amgylchynu cynghoryddion a gweithwyr cyrff cyflogi y Gronfa.

Y Bwrdd Pensiwn

Cafodd Bwrdd Pensiwn lleol ei gymeradwyo gan y Cyngor Sir ar 11 Chwefror 2015 a bydd yn weithredol o 1 Ebrill 2015 ymlaen yn unol â Deddf Pensiynau Gwasanaethau Cyhoeddus 2013. Mae'n cynnwys tri cynrychiolydd cyflogwr, tri cynrychiolydd aelodau, a chadeirydd annibynnol.

Am fwy o fanylion, ac i weld y Polisi Llywodraethu dylir cyfeirio at wefan y Gronfa – www.cronfabensiwndyfed.org.uk a'r Adroddiad a Chyfrion Blyneddol 2017-18.

20.2 Prif Bersonél Rheoli

Swyddog Adran 151 y gronfa yw prif bersonél rheoli'r gronfa. Nodir isod gyfanswm y taliadau sy'n daladwy i'r prif bersonél rheoli:

31/03/17		31/03/18
£ '000		£ '000
13	Budd-daliadau tymor byr	14
<u>3</u>	Budd-daliadau ôl-gyflogaeth	<u>3</u>
<u>16</u>		<u>17</u>

21 **Cyfraddau cyfrannu y cyrff cyflogi, y budd-daliadau a thalwyd a'r cyfraniadau a dderbyniwyd**

2016-17				2017-18			
Cyfradd cyfrannu %	Cyfrania-dau Diffyg £'000	Cyfraniadau £'000	Budd-daliadau a talwyd £'000	Cyfradd cyfrannu %	Cyfrania-dau Diffyg £'000	Cyfraniadau £'000	Budd-daliadau a talwyd £'000
Cyrff Rhestredig							
12.9	5,019	26,753	32,822	15.1	2,529	29,484	34,037
13.5	1,152	14,103	16,322	15.6	270	15,687	17,364
13.6	760	9,949	9,927	15.3	90	10,934	10,915
11.6	405	3,643	2,066	13.5	86	4,467	2,398
13.5	138	1,389	1,139	14.1	71	1,341	1,434
15.2	(1)	281	340	15.2	(2)	311	366
14.3	144	1,211	836	14.3	150	1,304	802
15.1	(25)	591	821	15.1	(26)	605	968
12.8	57	847	281	12.8	59	899	297
	7,650	58,766	64,554		3,228	65,032	68,581
Cyrff Dynodedig							
20.0	2	4	13	20.0	0	8	12
12.6	0	1	0	12.6	0	1	0
18.6	14	72	95	18.6	14	78	74
18.7	0	14	0	18.7	0	21	0
0.0	0	7	0	21.7	0	11	0
27.7	1	5	4	27.7	1	5	4
24.4	0	11	30	24.4	0	11	30
27.6	7	13	12	27.6	8	15	12
17.3	0	2	1	17.3	0	2	1
21.2	0	1	1	21.2	0	1	1
14.6	12	185	200	15.0	10	164	146
17.8	8	100	76	17.8	9	50	82
12.8	0	6	0	12.8	0	6	0
18.2	4	23	7	18.2	4	23	15
23.5	3	30	7	23.5	3	41	7
13.0	(1)	6	12	13.0	(1)	8	12
12.0	0	10	1	12.0	0	11	0
8.5	0	7	0	8.5	0	7	0
	50	498	459		48	463	396

(parhad drosodd)

2016-17				2017-18			
Cyfradd cyfrannu %	Cyfrania- dau Diffyg	Cyfran- iadau £'000	Budd- daliadau a thalwyd £'000	Cyfradd cyfrannu %	Cyfrania- dau Diffyg	Cyfran- iadau £'000	Budd- daliadau a thalwyd £'000
Cyrff a Dderbyniwyd							
Cyrff Cymunedol a Dderbyniwyd							
13.2	13	32	19 CAVO	13.2	14	32	17
13.3	42	811	891 Gyrfa Cymru	13.3	43	811	982
11.7	6	31	46 CAVS	11.7	7	24	32
Ffederasiwn Clybiau Ffermwyr Ifanc Sir							
26.5	(5)	9	0 Gaerfyrddin	26.5	(5)	11	0
17.9	0	16	39 Iaith Cyf (Cwmni Iaith)	17.9	0	13	39
20.0	5	3	16 Leonard Cheshire	20.0	5	2	15
18.1	5	29	49 Bwrdd Claddu Llanelli	18.1	3	9	34
7.8	3	55	27 Menter Bro Dinefwr	7.8	4	56	10
11.5	16	33	31 Menter Cwm Gwendraeth	11.5	17	34	49
7.4	0	16	0 Menter Gorllewin Sir Gar	7.4	0	18	0
23.7	1	21	10 Menter Iaith Castell Nedd a Port Talbot	23.7	1	24	10
16.0	2	9	2 Cymdeithas Cymuned a Chwaraeon Arberth	16.0	2	9	2
14.5	4	63	23 Cymdeithas Gwasanaethau Gwirfoddol Sir	14.5	4	62	103
12.6	7	45	33 PLANED	12.6	8	55	33
14.2	(42)	265	320 Tai Ceredigion	14.2	(44)	260	226
16.5	105	607	563 Prifysgol Cymru y Drindod Dewi Sant	16.5	109	555	511
22.5	77	11	228 Prifysgol Aberystwyth	22.5	80	11	214
15.1	22	222	371 Cyngor Llyfrau Cymru	15.1	23	220	351
13.8	6	34	40 Gweithredu dros lechyd Meddwl Gorllewin	13.8	7	26	40
17.8	1	52	44 Tribiwnlys Prisio Gorllewin Cymru	17.8	1	136	188
13.5	0	7	0 Nofio Arberth	13.5	0	8	0
	269	2,371	2,752		276	2,378	2,857
Cyrff trosglwyddo a dderbyniwyd							
19.3	(4)	17	36 Grwp Gwalia	19.3	(4)	16	36
21.5	0	15	6 Danfo	21.5	0	10	6
20.3	0	175	198 Grwp Cymorth Dynol (GCD)	20.3	0	144	117
	(4)	207	240		(4)	170	159
Cyrff eraill perthnasol heb weithwyr pensiynadwy							
Asiantaeth Trwyddedau Gyrwyr a							
0.0	0	5	6 Cherbydau	0.0	0	5	6
26.1	(12)	0	14 Ymddiriedolaeth Pwll Nofio Aberteifi	0.0	0	0	12
13.4	0	0	73 PRISM	0.0	0	0	23
0.0	0	51	325 Pwyllgor Llysoedd Ynadon Dyfed-Powys	0.0	0	51	300
0.0	0	1	5 Canolfan y Teulu, Caerfyrddin	0.0	0	1	6
0.0	0	1	2 Cyngor Tref Aberdaugleddau	0.0	0	1	3
0.0	0	0	2 MENCAP	0.0	0	0	2
0.0	0	0	8,198 Cyngor Sir Dyfed	0.0	0	0	7,796
Cymdeithas Gwasanaethau Gwirfoddol							
0.0	0	0	2 Dyfed	0.0	0	0	2
0.0	0	6	7 Gwasanaeth lechyd Gwladol	0.0	0	6	74
0.0	0	13	42 Awdurdod Dwr Cymru	0.0	0	11	35
0.0	0	0	7 CWM Environmental	0.0	0	0	7
0.0	0	0	5 Cartrefi Cymru	0.0	0	0	5
0.0	0	1	1 Gwasanaeth Swyddogion Rhenti	0.0	0	1	1
	(12)	78	8,689		0	76	8,272
7,953	61,918	76,694	Cyfanswm	3,550	68,117	80,199	

21.1 Cyrff Eraill Perthnasol Heb Weithwyr Pensiynadwy lle mae y godiadau pensiwn yn cael eu hadennill

Cymerwyd yn ganiataol, yn achos y cyrff hyn heb weithwyr pensiynadwy, y bydd y gyfran o godiadau pensiwn a nodir isod yn parhau i gael eu hadennill.

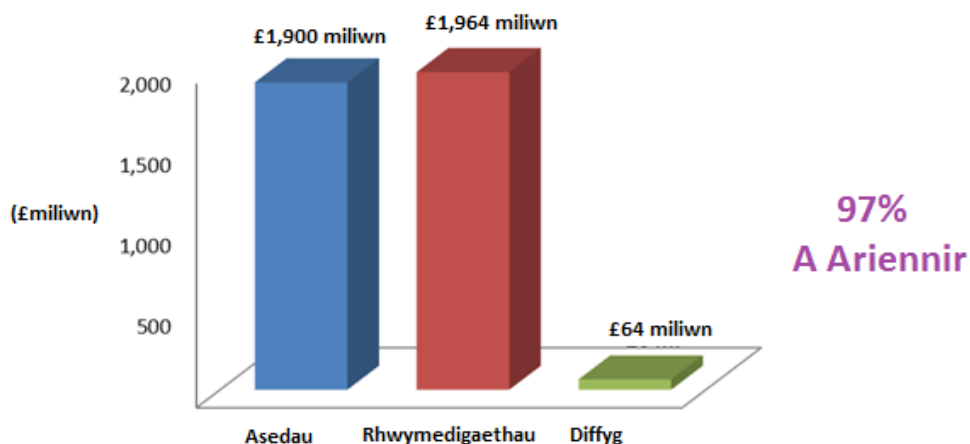
	Cyfran i'w hadennill %
Asiantaeth Trwyddedau Gyrwyr a Cherbydau	100
Cyngor Tref Aberdaugleddau	100
Gwasanaeth Iechyd Gwladol	100
Canolfan y Teulu, Caerfyrddin	100
Dwr Cymru	50

22 Datganiad Actiwaraid

Darparwyd y datganiad hwn i fodloni gofynion Rheoliad 57(1)(d) o Reoliadau Cynllun Pensiwn Llywodraeth Leol 2013.

Cynhaliwyd prisiad actriwaraid o Gronfa Bensiwn Dyfed ar 31 Mawrth 2016 i bennu'r cyfraddau cyfrannu o 1 Ebrill 2017 i 31 Mawrth 2020.

Ar sail y tybiaethau a fabwysiadwy roedd asedau'r Gronfa ar ddyddiad y prisiad yn £1,900 miliwn, sef 97% o'r £1,964 miliwn (y "Targed Ariannu") oedd wedi'i ymrwymo am wasanaeth a roddwyd. Y diffyg ar y prisiad oedd £64 miliwn.



Roedd y prisiad hefyd yn dangos bod angen i gyflogwyr dalu cyfradd cyfraniad sylfaenol o 15.2% o'r cyflog pensiynadwy bob blwyddyn. Cyfrifir bod y cyfradd sylfaenol, ynghyd â'r cyfraniadau a delir gan aelodau, yn ddigonol i fodloni'r holl rhwymedigaethau fydd yn codi o ran gwasanaeth ar ôl dyddiad y prisiad.

Yr amcan cyllido fel y nodwyd yn y Datganiad Strategaeth Gyllido yw cyflawni ac yna cynnal lefel gyllido solfedd o 100% o atebolrwydd (y targed cyllido solfedd). Yn unol â'r Datganiad Strategaeth Gyllido, lle bo diffyg ariannol yn bodoli ar ddiwrnod gweithredu'r prisiad, bydd cynllun adfer diffyg ariannol yn cael ei roi ar waith sy'n gofyn am gyfraniadau ychwanegol i unioni'r diffyg ariannol (neu ostyngiadau cyfrannu i ad-dalu unrhyw warged).

Mae'r Datganiad Strategaeth Gyllido yn pennu'r broses ar gyfer penderfynu ar gynllun adfer ar gyfer pob cyflogwr. Ar gyfer y prisiad actiwaraid hwn, y cyfnod adfer diffyg ariannol cyfartalog yw 17 o flynyddoedd, a chyfanswm cychwynnol y taliad adfer (y "gyfradd Eilaidd")

ar gyfer 2018/19 yw tua £4.6 miliwn (mae hyn yn caniatáu i rai cyflogwyr gyflwyno unrhyw gynnydd yn raddol a rhagdalau cyfraniadau). Ar gyfer pob cyflogwr, bydd y gyfradd Eilaidd yn cynyddu 3.7% y flwyddyn, oni bai lle bo cyflwyno'n raddol ar waith. Os bydd yr Awdurdod Gweinyddu yn cytuno i hynny, gall cyflogwyr hefyd ddewis talu rhywfaint o'u cyfraniadau diffyg ariannol yn gynnar yn gyfnewid am ostyngiad addas y cytunwyd arno.

Mae rhagor o fanylion ynghylch canlyniadau'r prisiad wedi eu cynnwys yn yr adroddiad ffurfiol ynghylch y prisiad actiwaraid dyddiedig 31 Mawrth 2017. Yn ymarferol, caiff safle pob cyflogwr unigol ei asesu ar wahân ac mae'r cyfraniadau sydd eu hangen wedi'u nodi yn yr adroddiad hwn. Yn ogystal â'r cyfraddau cyfrannu ardystiedig, bydd y cyflogwyr yn gwneud taliadau i'r Gronfa i ganiatáu ar gyfer rhwymedigaethau ychwanegol sy'n codi yn sgil ymddeoliad cynnar (ar wahân i rai a achosir gan afiechyd), lle nad oes lwfans yn y gyfradd gyfrannu.

Mae'r cynllun cyllido a fabwysiadwyd i asesu cyfraniadau pob cyflogwr unigol yn cydymffurfio â'r Datganiad Strategaeth Gyllido (DSG). Mae'r gwahanol dulliau a fabwysiedir i weithredu'r codiadau mewn cyfraniadau a'r cyfnodau adennill diffygion yn unol â'r rhai a bennwyd gan broses ymgynghori'r DSG.

Defnyddiwyd y dull actiwaraid o broffwydo gwerth unedau wrth gynnal y prisiad ac roedd y brif ragdybiaeth actiwaraid a ddefnyddiwyd i asesu'r Targed Ariannu a'r gyfradd gyfrannu gyffredin, fel a ganlyn:

	Ar gyfer rhwymedigaethau Gwasanaeth Blaenorol	Ar gyfer rhwymedigaethau Gwasanaeth yn y Dyfodol
Cyfradd yr elw ar fuddsoddiadau (graddfa â ddisgownt)	4.4% y flwyddyn	4.95% y flwyddyn
Cyfradd y codiad mewn cyflogau (tymor hir)*	3.7% y flwyddyn	3.7% y flwyddyn
Cyfradd y codiad mewn Pensiynau (yn uwch na'r Pensiwn Lleiaf Gwarantiedig)	2.2% y flwyddyn	2.2% y flwyddyn

* mae hyn wedi ystyried ataliaeth cyflog byr-dymor yn y sector gyhoeddus dros gyfnod o 4 blynedd

Aseswyd yr asedau yn ôl gwerth y farchnad.

Cynhelir prisiad actiwaraid teirblwydd nesaf y Gronfa ar 31 Mawrth 2019. Bydd unrhyw newid yn y cyfraddau cyfrannu sy'n daladwy gan gyflogwyr unigol ar sail y prisiad hwnnw yn dod i rym ar 1 Ebrill 2020.

Gwerth Actiwaraid Presennol Buddion Ymddeol sydd wedi'u Haddo at Ddibenion IAS 26

Mae'n ofynnol, yn ôl IAS 26, fod gwerth presennol y buddion ymddeol sydd wedi'u haddo yn cael eu datgelu, ac ar gyfer y diben hwnnw rhaid defnyddio'r rhagdybiaethau actiwaraid a'r fethodoleg sy'n seiliedig ar IAS 19 yn hytrach na'r rhagdybiaethau a'r fethodoleg a ddefnyddir ar gyfer dibenion cyllido.

I asesu gwerth y buddion hyn ar y sail honno rydym wedi defnyddio'r rhagdybiaethau ariannol canlynol ar 31 Mawrth 2018 (mae rhagdybiaethau 31 Mawrth 2017 wedi'u cynnwys fel cymhariaeth):

	31 Mawrth 2017	31 Mawrth 2018
Cyfradd yr elw ar fuddsoddiadau (graddfa â disgownt)	2.5% y flwyddyn	2.6% y flwyddyn
Cyfradd chwyddiant CPI / Ailbriso budd-daliadau CARE	2.3% y flwyddyn	2.1% y flwyddyn
Cyfradd y codiad mewn cyflogau *	3.8% y flwyddyn	3.6% y flwyddyn
Cyfradd y codiad mewn pensiynau (yn uwch na'r Pensiwn Lleiaf Gwarantedig)	2.3% y flwyddyn	2.2% y flwyddyn

* yn cynnwys lwfans cyfatebol i'r hyn sydd yn y prisiad actiwaraidd yng nghyswllt cyfyngu cyflogau yn y tymor byr yn y sector cyhoeddus.

Mae'r rhagdybiaethau demograffig yr un peth â'r rhai a defnyddir ar gyfer dibenion cyllido. Gellir gweld manylion llawn ynglyn â'r rhagdybiaethau yma yn yr adroddiad ffurfiol y prisiad actiwaraidd sy'n ddyddiedig Mawrth 2017.

Yn ystod y flwyddyn, bu i'r elw o fondiau corfforaethol ddisgyn, gan arwain at gyfradd ostyngol is yn cael ei defnyddio at ddibenion IAS 26 ar ddiwedd y flwyddyn na dechrau'r flwyddyn (2.6% y flwyddyn o gymharu â 2.5% y flwyddyn). Bu i'r gyfradd chwyddiant Mynegai Prisiau Defnyddwyr tymor hir ddisgwyliedig gynyddu yn ystod y flwyddyn, o 2.3% y flwyddyn i 2.1% y flwyddyn. Bu i'r ddau ffactor hyn gyda'i gilydd gyfuno i gostwng rhwymedigaethau dros y flwyddyn.

Amcangyfrifir bod gwerth buddion ymddeol addawedig y Gronfa at ddibenion IAS 26 fel yr oedd ar 31 Mawrth 2017 yn £2,997 miliwn. Roedd llog dros y flwyddyn wedi cynyddu rhwymedigaethau tua £75 miliwn, a chan ganiatáu ar gyfer buddion net a gronwyd/a dalwyd dros y cyfnod, wedi eu cynyddu tua £46 miliwn (ar ôl caniatáu ar gyfer unrhyw gynnydd mewn rhwymedigaethau sy'n deillio o ganlyniad i ymddeoliadau cynnar/ychwanegiadau). Wedyn roedd gostwng mewn rhwymedigaethau o £125 miliwn wedi eu gwneud o "ennillion actiwaraidd" (h.y. effaith y newidiadau yn y rhagdybiaethau actiwaraidd a ddefnyddiwyd, fel y cyfeirir ato uchod).

Yr effaith net or holl hyn yw fod yr amcangyfrif o gyfanswm buddion ymddeol sydd wedi'u haddo ar 31 Mawrth 2018 yn £2,993 miliwn.

John Livesey

**Cymrawd o'r Sefydliad a'r Gyfadran Actiwarau
Mercer Limited**

Mehafin 2018

23 Digwyddiadau ar ôl dyddiad y fantolen

Nid oedd unrhyw ddigwyddiadau ers 31 Mawrth 2016 a hyd at ddyddiad awdurdodi'r cyfrifon hyn a fyddai wedi gofyn am newid y cyfrifon hyn.

24 Cronni Buddsoddiadau Pensiwn Cymru (Partneriaeth Pensiwn Cymru)

Penodwyd Gweithredwr Trydydd Parti i'r Gronfa (Link Fund Solutions), mewn partneriaeth â Russell Investments, ym mis Rhagfyr 2017 i reoli'r buddsoddiadau a'r gostyngiad mewn treuliau rheoli buddsoddiadau ar gyfer pob un o'r 8 cronfa yng Nghymru. Mae'r Cydbwyllgor Llywodraethu wedi cyfarfod ar sawl achlysur yn 2017-18 ac mae wedi cymeradwyo prospectws i'w gyflwyno i'r Awdurdod Ymddygiad Ariannol ynghylch dwy is-gronfa ecwiti byd-eang. Caiff y cronfeydd hyn eu lansio yn hydref 2018.

Mae Cyngor Sir Caerfyrddin wedi parhau i weithredu fel Awdurdod Lletyol, gan ddarparu cymorth gweinyddol ac ysgrifenyddol a gweithredu'r penderfyniadau a wneir gan y Cydbwyllgor Llywodraethu.

PWYLLGOR ARCHWILIO**13 GORFFENNAF 2018****DATGANIAD ARIANNOL AWDURDOD
HARBWR PORTH TYWYN 2017-18****Y Pwrpas:**

I gyflwyno'r cyfriflen am y flwyddyn 2017-18.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn am y flwyddyn 2017-18.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2017-18, cyn yr archwiliad, i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Mae gan y Pwyllgor Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Y Cyng. D Jenkins - Adnoddau

Y Gyfarwyddiaeth:**Enw Pennaeth y Gwasanaeth:**

Randal Hemingway

Awdur yr Adroddiad:

Randal Hemingway

Swyddi:

Pennaeth Gwasanaethau Cyllidol

Rhif ffôn: 01267 224886

Cyfeiriad E-bost:

RHemingway@sirgar.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE 13TH JULY 2018

BURRY PORT HARBOUR FINANCIAL STATEMENT 2017-18

BRIEF SUMMARY OF PURPOSE OF REPORT

Carmarthenshire County Council has been given a range of statutory powers and duties for the purposes of improving, maintaining and managing the Burry Port harbour through the Burry Port Harbour Revision Order 2000.

In accordance with the Harbours Act 1964, statutory harbour authorities are required to prepare annual statement of accounts relating to the harbour activities. In compliance with the Accounts and Audit (Wales) Regulations 2014, these accounts are in the form of a separate annual income and expenditure account and statement of balances.

The net cost of the harbour activities in 2017-18 was £3,353k, and all activities are fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2018 total £1,000k. The net cost of £3,353k consists of a cash contribution of £138k (2016-17 £85k) and a contribution to cover capital charges being £3,215k (2016-17 £170k). The increase in capital charges is due to a revaluation loss on the harbour assets.

From 1st April 2018, the Authority has granted a long term lease to The Marine & Property Group Ltd, who have taken over the running and management of Burry Port Harbour. This will result in further investment and development of the harbour, which will increase its financial viability and sustainability going forwards.

As a consequence of the lease valuation, the basis of valuation of the harbour assets has changed resulting in the revaluation loss.

DETAILED REPORT ATTACHED ?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: R Hemingway

Head of Financial Services

Policy, Crime & Disorder and Equalities NONE	Legal YES	Finance YES	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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Legal

Compliance with the Accounts and Audit (Wales) Regulations 2014

Finance

The net cost of the Harbour activities in 2017-18 was £3,353k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2018 total £1,000k a reduction of £2.9m on the previous year due to revaluation loss.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: R Hemingway

Head of Financial Services

1. **Scrutiny Committee:** Not applicable
2. **Local Member(s):** Not applicable
3. **Community / Town Council:** Not applicable
4. **Relevant Partners:** Not applicable
5. **Staff Side Representatives and other Organisations:** Not applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Corporate Services Department, County Hall, Carmarthen.

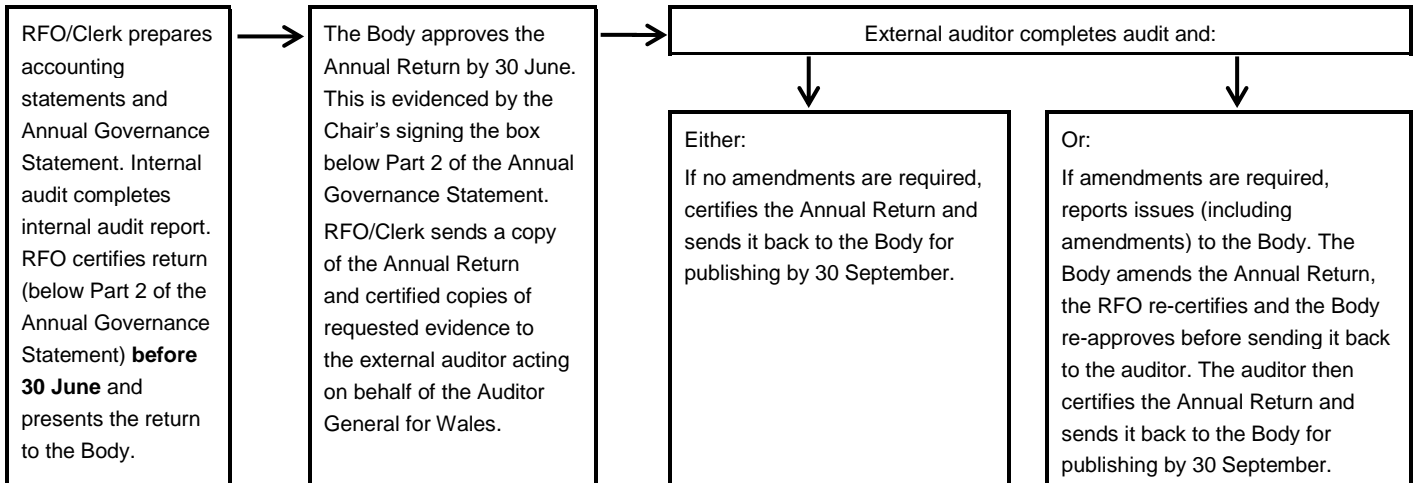
Mae'r dudalen hon yn wag yn fwriadol

Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2018

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please complete all sections highlighted in red. Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. **Please note that copies of all documents provided for the purposes of the audit must be certified as true copies of the originals by the Clerk and Chair.** Unless requested, please **do not** send any original financial or other records to the external auditor.

Bodies should note the changes to the Annual Governance Statement. This is to be completed in full by all Bodies.

Audited and certified returns are sent back to the Body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales’ certificate and report.

Completion checklist

‘No’ answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2018?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?	<input type="checkbox"/>	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2018 agree to line 9?	<input type="checkbox"/>	<input type="checkbox"/>
All sections	Have all red boxes been completed and explanations provided where needed?	<input type="checkbox"/>	<input type="checkbox"/>
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	<input type="checkbox"/>	<input type="checkbox"/>
Supporting evidence	Have all items and pages of supporting evidence provided to the audit been certified as a true copy of the original by the Clerk and Chair?	<input type="checkbox"/>	<input type="checkbox"/>

Accounting statements 2017-18 for:

Name of body: Burry Port Harbour Authority

	Year ending		Notes and guidance for compilers				
	31 March 2017 (£)	31 March 2018 (£)					
Statement of income and expenditure/receipts and payments							
1. Balances brought forward	0	0	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.				
2. (+) Income from local taxation/levy	255,013	3,353,061	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	100,730	63,611	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	43,127	85,875	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.				
5. (-) Loan interest/capital repayments	169,997	3,214,979	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).				
6. (-) Total other payments	142,619	115,818	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).				
7. (=) Balances carried forward	0	0	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
Statement of balances							
8. (+) Debtors and stock balances	51,818	21,217	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	-45,749	-8,172	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.				
10. (-) Creditors	6,069	13,045	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.				
11. (=) Balances carried forward	0	0	Total balances should equal line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	3,868,493	1,000,000	The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.				
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	The Body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2018, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref		
	Yes	No*				
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and proper practices.	x	<input checked="" type="checkbox"/>	Prepared its accounting statements in the way prescribed by law.	6, 12		
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	x	<input checked="" type="checkbox"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7		
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Harbour Authority to conduct its business or on its finances.	x	<input checked="" type="checkbox"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6		
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	x	<input checked="" type="checkbox"/>	Has given all persons interested the opportunity to inspect and to ask questions about the Body's accounts.	6, 23		
5. We have carried out an assessment of the risks facing the Harbour Authority and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	x	<input checked="" type="checkbox"/>	Considered the financial and other risks it faces in the operation of the Body and has dealt with them properly.	6, 9		
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	x	<input checked="" type="checkbox"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Body.	6, 8		
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council, and, where appropriate, have included them on the accounting statements.	x	<input checked="" type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6		
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	x	<input checked="" type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23		
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	N/A	x	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/ Committee:	PG Ref
	Yes	No*		
1. We calculated and approved the Harbour Authority's budget requirement for the 2017-18 financial year in accordance the Local Government Finance Act 1992 and proper practices [and issued the precept in accordance with Sections 39 to 42 of the Local Government Finance Act 1992.]*	x	<input type="checkbox"/>	Properly planned its financial activities for the year and set a budget in accordance with statutory requirements.	13
2. We have received detailed financial reports setting out the [income and expenditure* receipts and payments*] and a summary of the Harbour Authority's financial position on a regular bimonthly basis throughout the year.	x	<input type="checkbox"/>	Effectively monitored its financial position, income and expenditure against that budget throughout the financial year.	13
3. We have ensured that the Council's internal audit is independent of its day-to-day decision-making process and maintenance of the accounting records and have agreed appropriate terms of reference for the internal audit.	x	<input type="checkbox"/>	Ensured that its internal audit function is able to undertake its work without potential conflicts of interest and with sufficient scope to provide an adequate and effective service.	8

* Please delete as appropriate.

Audit Committee approval and certification

The Council is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Harbour Authority, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.</p>	<p>Approval by the Audit Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
<p>RFO signature: signature required</p>	<p>Chair signature: signature required</p>
<p>Name: name required</p>	<p>Name: name required</p>
<p>Date: dd/mm/yyyy</p>	<p>Date: dd/mm/yyyy</p>

Committee re-approval and re-certification (only required if the annual return has been amended at audit)

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Harbour Authority, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2018.</p>	<p>Approval by the Audit Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
<p>RFO signature: signature required</p>	<p>Chair signature: signature required</p>
<p>Name: name required</p>	<p>Name: name required</p>
<p>Date: dd/mm/yyyy</p>	<p>Date: dd/mm/yyyy</p>

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

--

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the Body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the Body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: Burry Port Harbour Authority

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2018.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2016-17 and 2017-18. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: name required
Signature of person who carried out the internal audit: signature required
Date: dd/mm/yyyy

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this annual return. For guidance, please read the Practitioners' Guide (**Governance and accountability for local councils: A Practitioners' Guide (Wales)**) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. The Wales Audit Office Good Practice Exchange (www.audit.wales/good-practice/finance/community-council-money) provides further information on the accounts and audit process along with guidance on governance matters.
3. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs.
4. **There are now two boxes for certification and approval by the Body. The second box is only required if the annual return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.**
5. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
6. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2017) equals the balance brought forward in the current year (line 1 of 2018). Explain any differences between the 2018 figures on this annual return and the amounts recorded in last year's annual return.
7. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
8. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
9. **Every** small body is now required to send to the external auditor, information to support the assertions made in the Annual Governance Statement. Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
10. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
11. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
12. **Do not complete the Auditor General for Wales' Audit Certificate and report.** The external auditor completes this on behalf of the Auditor General for Wales on completion of the audit.
13. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
14. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

PWYLLGOR ARCHWYLIO

13 GORFFENNAF 2018

**COFNODION GRWPIAU PERTHNSAOL IR
PWYLLGOR ARCHWYLIO**

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn y cofnodion

Y Rhesymau:

Fe nodwyd yn Amodau Gorchwyl y Pwyllgor Archwyllo bod angen derbyn cofnodion y Grwp Rheoli Risg ynghyd â materion ym mherthnasol i drefniadau sy'n ymwneud a Threfn Rheoli Corfforaethu a Threfniadau Ariannol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL

Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cynghorydd David Jenkins - Adnoddau

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Helen Pugh

Swyddi:Pennaeth Refeniw a
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad E-bost:

[HLPugh@sirgar.gov.uk](mailto:HPugh@sirgar.gov.uk)

EXECUTIVE SUMMARY
AUDIT COMMITTEE

13TH JULY 2018

MINUTES OF RELEVANT GROUPS TO THE AUDIT COMMITTEE

To provide Members with minutes from supporting Governance Groups for information

The following Minutes are attached:

- Grants Panel meeting held on 16th May 2018

DETAILED REPORT ATTACHED?

YES

- Grants Panel meeting held on 16th May 2018

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance NONE	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh Head of Revenues and Financial Compliance

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol

**MINUTES OF THE GRANTS PANEL MEETING HELD ON
16th MAY 2018 IN RESOURCES CONFERENCE ROOM, COUNTY HALL.**

PRESENT: Randal Hemingway, Head of Financial Services
Helen Pugh, Head of Revenues & Financial Compliance
Nia Thomas, Chair of PWG, Education & Children’s Services (Revenue)
Alan Howells, Chair of PWG, Environment
Les James, Chair of PWG, Community Services
Rhian Phillips, Economic Development Area Funding Manager
Delyth Thomas, Grants Compliance Officer (GCO)
Kate Havard, Financial Audit Team Leader, Wales Audit Office (WAO)
Noeline Thomas, Service Manager, Education & Children’s Services
Kay Williams, Business Service Co-ordinator, Education & Children’s Services

APOLOGIES: Stuart Walters, Economic Development Manager
Simon Davies, Chair of PWG, Education & Children’s Services (Capital)
Helen Morgan, Economic Development Manager

	SUBJECT	ACTION
1.0	<p><u>Minutes of the last meeting</u></p> <ul style="list-style-type: none"> The minutes were agreed. 	
2.0	<p><u>Matters Arising</u></p> <ul style="list-style-type: none"> The audit of the WEFO Article 55 - Revenue Generating Project Statement for Y Ffwrnes is still on hold. WAO are waiting for confirmation from their Central Office that this will proceed. A visit from Wales Audit Office Quality Standards Team has been undertaken on the Major Repairs Allowance project. A compliance document based on the Business Plan has been signed off by the auditor. The Internal Audit report of the Environmental & Sustainable Development Directorate Revenue Grant is at draft stage. 	HP
3.0	<p><u>Flying Start</u></p> <ul style="list-style-type: none"> Service Manager and Business Service Co-ordinator attended the meeting to provide an update on the following: <ul style="list-style-type: none"> issues identified during the 2016/17 audit lessons learnt 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> ○ preparation for the 2017/18 audit ○ arrangements in place for 2018/19 short term & medium term • Due to staffing issues within the Finance Section of Flying Start there have been delays in providing information to WAO • A restructure of the Finance element has been actioned and as a result, three posts will now report to the Business Service Co-ordinator. • Changes to the audit arrangements for 2017/18 will mean that the level of audit on Flying Start will not be as bureaucratic as in previous years. However when the sample is provided there is a requirement to provide the full audit trail to support the element of spend being audited. • An update on progress will be presented to the Education & Children's Services (Revenue) PWG meeting in July and to the next Grants Panel meeting in September. 	NT/NT
4.0	<p><u>Wales Audit Office - Update</u></p> <ul style="list-style-type: none"> • The audit of Flying Start (Revenue) for 2016/17 has been completed and is due to be signed by the audit manager. There is no qualification letter to Welsh Government but a certification feedback memo has also been agreed by the respective Head of Service and will be forwarded to the Authority as an internal document. • An update has been provided to Audit Committee on the 2016/17 audit of claims and returns and there are no issues or concerns identified during the audit process. • A list of claims and returns for 2017/18 that are required to be audited has been provided by WAO. • A Summary Statement of Certified Welsh Government Grants will be required to be audited for 2017/18. The summary includes 8 projects some of which have been subject to audit by WAO in 	

	SUBJECT	ACTION
	<p>previous years and others that have not been subject to audit by WAO. A meeting is to be set up with the respective project managers, GCO and WAO to discuss the audit requirements for those projects included on the Summary Statement.</p>	DT/KH
5.0	<p><u>IA Grant (IA)</u></p> <ul style="list-style-type: none"> • IA has audited the Authority's element of the project costs for the Motorway & Trunk Roads Maintenance & Improvement Grant for 2016/17. This grant is managed regionally by Neath Port Talbot. It is expected that the same exercise will be undertaken for 2017/18. • There are a number of grant-funded projects that require an audit certificate by IA and have been submitted late for auditing. The chairpersons of the PWGs have been requested to remind project managers to read the Terms & Conditions and to pay attention to the audit requirements. 	
6.0	<p><u>Project Working Groups – Update</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were circulated to Grants Panel members for: <ul style="list-style-type: none"> ○ Education & Children's Services <ul style="list-style-type: none"> ▪ Revenue – 19/1/18 & 16/3/18 ▪ Capital – 28/9/17, 21/11/17, 23/1/18 & 26/3/18 ○ Chief Executives: 20/11/17 ○ Community Services: 26/3/18 	
7.0	<p><u>New & Proposed Projects</u></p> <ul style="list-style-type: none"> • Walk the Global Walk – funded by the European Commission's DEAR (Development Education Awareness Raising) programme. The main aim of the project is to mobilise young people in support of the Sustainable Development Goals, empowering them to become leaders of change prepared to combat poverty and injustice. Carmarthenshire County Council is one of 22 partners across the EU Countries. 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> • An award of funding of £2.4m has been received for the Crosshands East Strategic Employment Site Carmarthenshire Phase 2. This is part of a regional project led by WG of which the Authority is a joint beneficiary. • An award of funding of £3m has also been received for the Pendine Land Speed Cultural Centre and ECO Resort Complex. The project is part of a National Visitor Attractor project led by Visit Wales and the Authority is a joint beneficiary • The Carmarthenshire Working project is currently in development. It is proposed to be funded by the European Social Fund and its aim is to sustain people in work and provide support. It will work alongside the other employability schemes currently in place in the Authority. 	
8.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> • In a previous meeting, it was agreed that a number of projects supported by the European Structural and Community Initiative Programmes 2000 to 2006 (Objective 1) have been identified where documentation can now be destroyed. However, some of these projects also received funding from the Welsh Government's Local Regeneration Fund as match funding. We have now received confirmation from Welsh Government these records can be destroyed. • Following WEFO's request regarding the Authority's Publicity Policy, clarification is being sought from WEFO's Management Verification Team on what the Authority needs to put in place for publicity to ensure adherence to the WEFO guidelines. • The template of the grants register for 2018/19 was circulated. A request was made that each PWG will co-ordinate its completion within their service area by mid-June 2018. • Concerns were raised that two sets of Terms of Conditions for the same grant were signed and 	

	SUBJECT	ACTION
	returned to WG. Project Managers should be reminded that this is not acceptable and does not reflect well on how the Authority manages grants.	
9.0	Date of next meeting – 10:00am on 19 th September 2018 Resources Conference Room County Hall	

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR ARCHWILIO

23^{AIN} MAWRTH 2018

YN BRESENNOL: Y Cyngorydd T.M. Higgins (Cadeirydd)

Y Cynghorwyr:

H.A.L. Evans, J. James, G.H. John, C. Jones, B. Thomas, E.G. Thomas a D.E. Williams

Mrs. J. James – Aelod Allanol â Phleidlais.

Yn bresennol o Swyddfa Archwilio Cymru:

Mr J. Garcia, Ms K. Havard, Ms A. Lewis.

Yr oedd y swyddogion canlynol yn gwasanaethu yn y cyfarfod:

R. Hemingway, Pennaeth Gwasanaethau Ariannol;

I. Jones, Pennaeth Hamdden;

H. Pugh, Pennaeth Dros Dro Archwilio, Riag a Chaffael;

N. Thomas, Uwch-reolwr Hamdden Awyr Agored;

J. Owen, Swyddog Gwasanaethau Democrataidd.

Siambr, Neuadd y Sir – 10:00am - 12:25pm

1. YMDDIHEURIADAU AM ABSENOLDEB

Derbyniwyd ymddiheuriadau am absenoldeb gan y Cyngorydd G. Morgan.

2. DATGANIADAU O FUDDIANNAU PERSONOL.

Y Cyngorydd	Rhif y Cofnod	Y Math o Fuddiant
T. Higgins	6 - Y Wybodaeth Ddiweddaraf am y Cynllun Gweithredu Cyfleusterau Arfordirol	Mae ganddi docyn tymor ar gyfer Parc Gwledig Pen-bre.

3. CYNLLUN ARCHWILIO MEWNOL

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn darparu'r wybodaeth ddiweddaraf am weithredu Cynllun Archwilio Mewnol 2017/18. Nodwyd bod Rhan A(i) yn darparu adroddiad cynnydd ar Gynllun Archwilio 2017/18 a bod Rhan A (ii) yn darparu argymhellion y matrices sgorio.

Roedd Rhan B yn grynodedeb o adroddiadau terfynol 2017/18 ynghylch y prif systemau ariannol (Ebrill 2017 hyd y presennol) a oedd yn cynnwys:-

- Y Gyflogres
- Cyflogau Athrawon
- Bancio

Mewn perthynas â Rhan C yr adroddiad, nododd y Pwyllgor nad oedd yna unrhyw faterion sylfaenol i adrodd amdanynt.

Rhoddwyd sylw i'r sylwadau/materion canlynol wrth drafod yr adroddiad:-

Mynegwyd pryder ynghylch y trefniadau â phartneriaid allanol a'r effaith bosibl ar lwyth gwaith y tîm archwilio mewnol o ddydd i ddydd. Rhoddodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol sicrwydd i'r Pwyllgor, er bod y gwaith ar y cyd â Chyngor Sir Ceredigion yn gydgytundeb â Chyfarwyddwyr Gwasanaeth, roedd y gwaith gyda Chyngor Abertawe a Chyngor Bwrdeistref Sirol Castell-nedd Port Talbot yn drefniant unwaith yn unig. Yn ogystal, esboniodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol y bu rhywfaint o oedi cyn sefydlu'r trefniadau cydweithio â Gwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru.

PENDERFYNWYD YN UNFRYDOL fod y wybodaeth ddiweddaraf am Gynllun Archwilio Mewnol 2017/18 yn cael ei derbyn at ddibenion monitro.

4. CYNLLUN ARCHWILIAD MEWNOL BLYNYDDOL 2018/19 & BWRIEDIR EI GYNNWYS YN 2019-21.

Bu'r Pwyllgor yn ystyried adroddiad a fanylai ar Gynllun Archwilio Mewnol 2018/19 a'r hyn a gynllunnid ar gyfer 2019/21. Roedd y Cynllun Archwilio wedi ei lunio gan ddefnyddio egwyddorion asesu risg, gan gymryd i ystyriaeth newidiadau mewn gwasanaethau. Roedd mabwysiadu rhaglen dreigl dair blynedd yn rhoi sicrwydd bod y trefniadau archwilio yn ddigonol gan ganiatáu, ar yr un pryd, hyblygrwydd o ran ymdrin â newidiadau yn systemau'r Awdurdod. Roedd y Cynllun yn cymryd y byddai pob un o swyddi'r Adain wedi'i llenwi, sef 9.4 o weithwyr cyfwerth ag amser llawn.

Eglurodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol i'r Pwyllgor mai'r bwriad oedd anfon holiadur cynhwysfawr at bob ysgol yn Sir Gaerfyrddin eleni, i gael gwybodaeth am eu trefniadau presennol ac i ddarparu tystiolaeth. Er y byddai ymweliadau ag ysgolion yn parhau i gael eu cynnal, byddai'r wybodaeth a gesglir yn galluogi'r Tîm Archwilio i nodi ysgolion risg uchel a chyfeirio eu hadnoddau yn unol â hynny gan ddarparu archwiliad o safon well. Ychwanegodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol y byddai'n croesawu sylwadau ac adborth y Pwyllgor ynghylch y ffordd newydd hon o weithio.

Mewn ymateb i ymholiad ynghylch cymorth i ysgolion, nododd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol y byddai'r tîm Archwilio ar gael i gefnogi ysgolion a byddai dolennu yn cynnwys yr holl wybodaeth angenrheidiol yn cael eu darparu.

PENDERFYNWYD YN UNFRYDOL:-

- 4.1 cymeradwyo'r Cynllun Archwilio Mewnol blynyddol ar gyfer 2018/19;**
- 4.2. cadarnhau'r trefniadau a gynllunnid ar gyfer 2019/21.**

5. BLAENRHAGLEN GWAITH 2017/18

Rhoddodd y Pwyllgor ystyriaeth i'r Flaenraglen Waith ar gyfer 2017/18, a nodai'r eitemau i'w cyflwyno i'r Pwyllgor yn y cyfarfodydd oedd wedi'u trefnu ar gyfer y flwyddyn i ddod.

Nododd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod y Diwrnod Datblygu Archwilio a gynhaliwyd y llynedd yn llawn gwybodaeth ac yn fuddiol i aelodau'r Pwyllgor.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

6. DIWEDDARU CYNLLUN GWEITHREDU CYFLEUSTERAU ARFORDIROL

[SYLWER: Roedd y Cynghorydd T. Higgins wedi datgan buddiant personol yn yr eitem hon].

Rhoddodd y Pwyllgor ystyriaeth i adroddiad a fanylai ar y camau oedd wedi'u cymryd i roi Cynllun Gweithredu y Cyfleusterau Arfordirol ar waith. Roedd yr adroddiad cynnydd chwarterol yn crynhoi'r gwaith a wnaed gan Dîm y Cyfleusterau Arfordirol er mwyn dal ati i wella ei brosesau.

Rhoddwyd sylw i'r sylwadau/materion canlynol wrth drafod yr adroddiad:-

Mewn ymateb i ymholiad a wnaed ynghylch y system rhwystr newydd ar gyfer Parc Gwledig Pen-bre, nododd yr Uwch-reolwr Hamdden Awyr Agored fod angen rhoi system Wi-Fi newydd a mwy cadarn ar waith cyn gosod y system rhwystr. Mae'r tendr ar gyfer y system Wi-Fi wedi'i gwblhau bellach ac yn cael ei gosod ar hyn o bryd. O ganlyniad i hyn, ni fydd y system rhwystr newydd yn cael ei rhoi ar waith tan yn ddiweddarach yn 2018.

Ynghylch Argymhelliad 7, gofynnwyd am sicrwydd y byddai ymweliadau annisgwyl i gyflawni gwaith mantoli tiliau a swyddogaethau archwilio eraill yn parhau i ddigwydd. Cadarnhaodd y Pennaeth Hamdden y byddai'r ymweliadau annisgwyl yn parhau a byddai'r unigolyn sy'n ymdrin ag arian parod hefyd yn rhan o'r broses.

Yn ogystal, nododd y Pennaeth Hamdden fod y contract ar gyfer y system rhwystr wedi cael ei ddrafftio a rhagwelwyd y byddai'n cael ei gymeradwyo erbyn diwedd mis Mai 2018.

PENDERFYNWYD YN UNFRYDOL:

- 6.1 derbyn yr adroddiad;**
- 6.2 cymeradwyo'r cynnydd a'r amcanion gwaith parhaus;**
- 6.3 bod y Pwyllgor yn cael diweddariad pellach mewn 6 mis.**

7. COFRESTR RISG CORFFORAETHOL

Cafodd y Pwyllgor y Gofrestr Risg Gorfforaethol i'w hystyried, yn dilyn yr Asesiad Corfforaethol gan Swyddfa Archwilio Cymru a'r argymhelliad y dylid rhannu'r Gofrestr â'r Pwyllgor Archwilio.

Rhoddwyd sylw i'r sylwadau/materion canlynol wrth drafod yr adroddiad:-

Cyfeiriwyd at ddwy risg yn yr adroddiad lle roedd gwybodaeth ar goll. Er mwyn galluogi aelodau'r Pwyllgor i wneud penderfyniadau gwybodus ynghylch y risgiau, gofynnwyd am y wybodaeth honno. Cytunodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod y wybodaeth yn bwysig ac er mwyn galluogi'r Pwyllgor i herio'r swyddogion perthnasol, awgrymwyd darparu'r wybodaeth ddiweddaraf am y risgiau dan sylw mewn cyfarfod yn y dyfodol.

Cytunodd y Pwyllgor y byddai hyn yn fuddiol ac felly gofynnwyd am gael y wybodaeth ddiweddaraf gan Swyddogion am y risgiau sy'n ymwneud â 'Darparu Trefniadau Diogelu Effeithiol' a 'Rheoli'r Galw am Ofal Cymdeithasol yn effeithiol' yng nghyfarfod nesaf y Pwyllgor.

Yn ogystal, gofynnodd y Pwyllgor am i'r Swyddogion ddarparu'r wybodaeth ddiweddaraf am y risgiau sy'n ymwneud â 'Chyflawni Strategaeth Rheoli Gwastraff yr Awdurdod' a 'Sicrhau bod yr Awdurdod yn rheoli ei adnoddau ariannol yn effeithiol...' i'r Pwyllgor mewn 6 mis.

Mewn ymateb i ymholiad ynghylch lleihau'r sgôr risg ar gyfer 'sicrhau bod pobl yn cael ei rheoli'n effeithiol', nododd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod hyn o ganlyniad i ddull adrodd gwell a byddid yn mynd ati i gael y wybodaeth hon drwy gyfarfodydd y Pwyllgor Craffu. Yn ogystal, roedd y Bwrdd Her i Aelodau a Swyddogion, a sefydlwyd yn 2017, hefyd wedi cyfrannu at leihau'r sgôr risg.

PENDERFYNWYD YN UNFRYDOL:-

7.1 derbyn yr adroddiad;

7.2 bod y Pwyllgor yn cael y wybodaeth ddiweddaraf am y risgiau canlynol yn y cyfarfod nesaf:-

- **CR20170010 - Darparu Trefniadau Diogelu Effeithiol i oedolion a phlant agored i niwed;**
- **CR20170017 – Rheoli'r galw am Ofal Cymdeithasol yn effeithiol.**

7.3 bod y Pwyllgor yn cael y wybodaeth ddiweddaraf am y risgiau canlynol mewn 6 mis:-

- **CR20170004 – Sicrhau bod yr Awdurdod yn rheoli ei adnoddau ariannol yn effeithiol ac yn ymateb i'r heriau ynghylch y gostyngiad yn y cyllid;**
- **CR20170016 – Cyflawni Strategaeth Rheoli Gwastraff yr Awdurdod.**

7.4 bod y Pwyllgor yn cael adroddiad pellach ar y Gofrestr Risg Gorfforaethol mewn 6 mis.

8. DIWEDDARIAD GWASANAETHAU ARIANNOL

Bu'r Pwyllgor yn ystyried y wybodaeth ddiweddaraf am y gwasanaethau ariannol, sy'n nodi'r newidiadau yn yr amserlen i gyrff llywodraeth leol baratoi a chyflwyno eu Datganiad Cyfrifon.

Nododd y Pwyllgor fod y cyfnod rhybudd a roddwyd ar gyfer y newid hwn yn rhoi'r cyfle i baratoi'n well er mwyn bodloni'r dyddiadau cau. Er nad yw'n orfodol, byddai'r Cyngor yn gweithio tuag at gwblhau Datganiad Cyfrifon 2017/18 erbyn 15 Mehefin, sef y dyddiad rheoleiddiol ar gyfer 2018/19 cyn y dyddiad diwygiedig sef 31 Mai ar gyfer cyfrifon 2020/21.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

9. YSTYRIED Y DOGFENNAU CANLYNOL PARATOWYD GAN SWYDDFA ARCHWILIO CYMRU:-

Estynnodd y Cadeirydd groeso i'r cyfarfod i Mr Jason Garcia, Mrs K. Havard a Ms A. Lewis o Swyddfa Archwilio Cymru.

9.1 CYNGOR SIR GAERFYRDDIN DIWEDDARIAD PWYLLGOR ARCHWILIO - MAWRTH 2018

Bu'r Pwyllgor yn ystyried adroddiad a roddai'r wybodaeth ddiweddaraf am y gwaith o ran archwilio ariannol ac archwilio perfformiad oedd wedi'i wneud/yn mynd i gael ei wneud ynghylch yr Awdurdod gan Swyddfa Archwilio Cymru ers y cyfarfod diwethaf.

PENDERFYNWYD YN UNFRYDOL dderbyn yr adroddiad.

9.2 CYNLLUN ARCHWILIO 2018 - CYNGOR SIR CAERFYRDDIN

Bu'r Pwyllgor yn ystyried Cynllun Archwilio 2018 ar gyfer Cyngor Sir Caerfyrddin. Mae'n rhaid i'r Archwilydd Cyffredinol, fel archwilydd allanol y Cyngor, gyflawni ei ddyletswyddau a'i rwymedigaethau statudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004, ac roedd y cynllun yn nodi'r gwaith oedd i'w wneud er mwyn cyflawni'r cyfrifoldebau hynny.

PENDERFYNWYD YN UNFRYDOL dderbyn Cynllun Archwilio 2018 ar gyfer Cyngor Sir Caerfyrddin.

9.3 CYNLLUN ARCHWILIO 2018 - CRONFA BENSIWN DYFED

Bu'r Pwyllgor yn ystyried Cynllun Archwilio 2018 ar gyfer Cronfa Bensiwn Dyfed. Mae'n rhaid i'r Archwilydd Cyffredinol, fel archwilydd Cronfa Bensiwn Dyfed, gyflawni ei ddyletswyddau a'i rwymedigaethau statudol o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004, ac roedd y cynllun yn nodi'r gwaith oedd i'w wneud er mwyn cyflawni'r cyfrifoldebau hynny.

PENDERFYNWYD YN UNFRYDOL dderbyn Cynllun Archwilio 2018 ar gyfer Cronfa Bensiwn Dyfed.

9.4 ADRODDIADIADAU CENEDLAETHOL SWYDDFA ARCHWYLIO CYMRU

Bu'r Pwyllgor yn ystyried adroddiad Cenedlaethol Swyddfa Archwilio Cymru ynghylch Sut mae Llywodraeth Leol yn Rheoli Galw - Digartrefedd ac Addasiadau Tai.

Gofynnwyd cwestiwn ynghylch sut y mae'r cynnydd o ran gwelliant mewn perthynas â'r argymhellion a nodwyd yn cael eu cofnodi a'u monitro ar hyn o bryd. Cadarnhaodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod yr adran perfformio yn rheoli'r gwaith o gofnodi'r wybodaeth ddiweddaraf am gynnydd ar hyn o bryd. Rhoddodd Mr Garcia sicrwydd i'r Pwyllgor bod y broses o fonitro cynnydd yn arfer safonol a bod yr Awdurdodau Lleol yn cael eu hannog i ddilyn argymhellion, yn enwedig os cafodd risg ei nodi.

Awgrymwyd bod y cynnydd ar yr argymhellion ar gyfer gwelliant yn cael ei gynnwys yn y Flaenraglen Waith.

PENDERFYNWYD YN UNFRYDOL:-

9.2.1 derbyn yr adroddiad ar Sut mae Llywodraeth Leol yn Rheoli Galw - Digartrefedd;

9.2.2 bod yr adroddiad ar Addasiadau Tai yn cael ei dderbyn;

9.2.3 bod y wybodaeth ddiweddaraf am y cynnydd ar yr argymhellion a nodwyd ar gyfer gwelliant yn cael ei chynnwys ym Mlaenraglen Waith y Pwyllgor Craffu.

10. COFNODION GRWPIAU PERTHNSAOL IR PWYLLGOR ARCHWYLIO.

PENDERFYNWYD YN UNFRYDOL fod y cofnodion canlynol yn cael eu derbyn:-

- Y Grŵp Llywio Rheoli Risg - 8 Ionawr, 2018;
- Y Panel Grantiau - 14 Chwefror, 2018;
- Y Grŵp Llywodraethu Corfforaethol a gynhaliwyd ar 14 Rhagfyr, 2017.

11. LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD Y PWYLLGOR A GYNHALIWDYD AR 15FED RHAGFYR 2017.

PENDERFYNWYD YN UNFRYDOL lofnodi cofnodion cyfarfod y Pwyllgor Archwilio a gynhaliwyd ar 15 Rhagfyr, 2017 gan eu bod yn gywir.

CADEIRYDD

DYDDIAD