

**DYDD LLUN 17EG HYDREF 2022**

**AT: HOLL AELODAU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD **AML LEOLIAD O'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO** A GYNHELIR YN Y SIAMBR, NEUADD Y SIR, CAERFYRDDIN AC O BELL AM 10.00 Y.B. AR DDYDD GWENER, 21AIN HYDREF, 2022 ER MWYN CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD YNGHLWM

*Wendy Walters*

**PRIF WEITHREDWR**

Swyddog Democrataidd:	Julie Owens
Ffôn (llinell uniongyrchol):	01267 224470
E-bost:	JuOwens@sirgar.gov.uk

Cyfarfod aml-leoliad yw hwn. Gall aelodau'r pwyllgor fynychu'n bersonol yn y lleoliad a nodir uchod neu o bell drwy'r ddolen Zoom a ddarperir ar wahân.

Gellir gwyllo'r cyfarfod ar wefan y Cyngor drwy'r ddolen canlynol :-  
<https://carmarthenshire.public-i.tv/core/portal/home>

Wendy Walters Prif Weithredwr, *Chief Executive*,  
Neuadd y Sir, Caerfyrddin. SA31 1JP  
County Hall, Carmarthen. SA31 1JP

# **PWYLLGOR LLYWODRAETHU AC ARCHWILIO**

## **AELODAETH:**

### **8 AELOD O'R CYNGOR A 4 PERSON LLEYG A PHLEIDLAIS**

#### **GRŴP PLAID CYMRU(4)**

- |    |            |                |
|----|------------|----------------|
| 1. | Cynghorydd | Kim Broom      |
| 2. | Cynghorydd | Karen Davies   |
| 3. | Cynghorydd | Alex Evans     |
| 4. | Cynghorydd | Elwyn Williams |

#### **GRŴP LLAFUR (3)**

- |    |            |                |
|----|------------|----------------|
| 1. | Cynghorydd | Lewis Davies   |
| 2. | Cynghorydd | Phil Warlow    |
| 3. | Cynghorydd | Janet Williams |

#### **GRŴP ANNIBYNNOL(1)**

- |    |            |                             |
|----|------------|-----------------------------|
| 1. | Cynghorydd | Giles Morgan [Is-Gadeirydd] |
|----|------------|-----------------------------|

#### **AELOD LLEYG A PHLEIDLAIS**

*(Cyfnod y penodiad - tan etholiadau Llywodraeth Leol ym Mai 2027)*

1. Mrs Julie James
2. Mr Malcolm MacDonald
3. Mr David MacGregor [Cadeirydd]
4. Lle Gwag

# AGENDA

1. YMDDIHEURIADAU AM ABSENOLDEB.
2. DATGANIADAU O FUDDIANNAU PERSONOL.
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**Pwyllgor Llywodraethu ac Archwilio**  
**21<sup>ain</sup> Hydref 2022**

**Pwnc:**

Adroddiad Datganiadau Ariannol – Cyngor Sir Gaerfyrddin

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn adroddiad Archwilio Cymru o'r Datganiadau ariannol Cyngor Sir Gaerfyrddin 2021/22.

**Y Rhesymau:**Mae'r Archwilydd Ceffredinol yn gyfrifol am ddarparu barn a yw'r Datganiadau Ariannol yn rhoi darlun cywir a theg ynglŷn â sefyllfa ariannol Cyngor Sir Gaerfyrddin ar Mawrth 31<sup>ain</sup> 2022.**Ymgynghorwyd â'r pwyllgor craffu perthnasol:**

NADDO

**Angen i'r Cabinet wneud penderfyniad:** NAC OES**Angen i'r Cyngor wneud penderfyniad:** NAC OES**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:**

Cyng. Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Swyddi:

Cyfarwyddwr Gwasanaethau  
Corfforaethol

Rhif ffôn: 01267 224120

Enw Cyfarwyddwr:

Chris Moore

Cyfeiriad E-bost:

[CMoore@sirgar.gov.uk](mailto:CMoore@sirgar.gov.uk)

Awdur yr Adroddiad:

Chris Moore

**EXECUTIVE SUMMARY**  
**Governance & Audit Committee**  
**21<sup>st</sup> October 2022**

<b>Subject:</b> Carmarthenshire County Council Audit of Financial Statements report	
The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Carmarthenshire County Council at 31 <sup>st</sup> March 2022. This report summarises the findings from the audit undertaken.	
<b>DETAILED REPORT ATTACHED?</b>	<b>YES</b>

**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 : <b>C Moore</b>		Director of Corporate Services				
Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>None</b>	<b>Yes</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>
<b>Legal</b> Compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018)						

## CONSULTATIONS

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

Signed: C Moore

Director of Corporate 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

**CABINET MEMBER PORTFOLIO  
HOLDER(S) AWARE/CONSULTED**

NO

Include any observations here

**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 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2021/22		Corporate Services Department, County Hall, Carmarthen

Mae'r dudalen hon yn wag yn fwriadol



# Audit of Accounts Report – Carmarthenshire County Council

Audit year: 2021-22

Date issued: October 2022

Document reference: 3189A2022

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at [infoofficer@audit.wales](mailto:infoofficer@audit.wales).

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.

# Contents

We intend to issue an unqualified audit report on your Accounts There are some issues to report to you prior to their approval.

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# Audit of Accounts Report

## Introduction

- 1 We summarise the main findings from our audit of your 2021-22 accounts in this report.
- 2 We have already discussed these issues with the Director of Corporate Services and his team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £7.1 million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
  - Senior Staff Remuneration – £1,000
  - Related Party disclosures for officers and members – £10,000
- 6 We have now substantially completed this year's audit but at the time of drafting this report, the following work is outstanding:
  - the final review of our audit file;
  - our final review of the revised 2021-22 financial statements;
  - Infrastructure assets – there is currently a national review of the accounting treatment and disclosures required for Infrastructure assets. In the absence of any imminent resolution, the Welsh Government is looking to introduce a statutory override of the code for this area. Until this is in place the accounts cannot be certified.
- 7 We will provide a verbal update on these outstanding items at the Audit and Governance Committee at its meeting on 21 October 2022.
- 8 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year's audit

- 9 The COVID-19 pandemic has had a continuing impact on how our audit has been conducted. We summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year's audit process.

## Exhibit 1 – impact of COVID-19 on this year’s audit

<b>Timetable</b>	<ul style="list-style-type: none"><li>• The statutory deadline for completion of the 2021-22 draft accounts was 31 May 2022. However, due to the ongoing impact of Covid 19, Welsh Government issued guidance allowing flexibility for completing the 2021-22 financial statements.</li><li>• We received the draft accounts on 26 July 2022.</li><li>• The statutory deadline for completion of the 2021-22 audited accounts was 30 November 2022.</li><li>• The Auditor General will sign the Audit Opinion following receipt of the signed approved accounts subject to the resolution of the Infrastructure Asset Issue.</li></ul>
<b>Audit evidence</b>	<p>We received the majority of audit evidence in electronic format and have used various techniques to ensure its validity. Where we have been unable to obtain certain audit evidence due to it not being available electronically, we have devised alternative audit methodologies to obtain sufficient audit evidence. Specifically:</p> <ul style="list-style-type: none"><li>• officers provided electronic working papers in accordance with our agreed working paper schedule;</li><li>• officers provided audit evidence to the audit team via email; and</li><li>• officers were available by video conferencing for discussions, and for the sharing of on-screen information/evidence.</li></ul>
<b>Electronic signatures</b>	<p>The current plan is for the Governance and Audit Committee to approve the 2021-22 financial statements at its meeting on 21 October 2022. If still necessary at the time of approval and signing, we will accept electronic signatures. We anticipate that your audit report will be signed electronically.</p>

## Proposed audit opinion

- 10 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 11 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 12 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 13 Our proposed audit report is set out in **Appendix 2**.

## Significant issues arising from the audit

### Uncorrected misstatements

14 There are no misstatements identified in the accounts, which remain uncorrected.

### Corrected misstatements

15 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

### Other significant issues arising from the audit

16 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were no significant issues arising in these areas this year.

# Appendix 1

## Final letter of representation

[Audited body's letterhead]

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

28 July 2022

### Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Carmarthenshire County Council for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom UK 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Carmarthenshire County Council and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.



## Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Governance and Audit Committee on 21 October 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Director of Corporate Services

Date:

Signed by:

Chair of the Governance and Audit Committee

Date:

# Appendix 2

## Proposed audit report

### The independent auditor's report of the Auditor General for Wales to the members of Carmarthenshire County Council

#### Opinion on financial statements

I have audited the financial statements of Carmarthenshire County Council for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

Carmarthenshire County Council's financial statements comprise the Expenditure and Funding Analysis, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement and the Housing Revenue Account Income and Expenditure Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of Carmarthenshire County Council as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

#### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of the Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## Responsibilities

### Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 7, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the council's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management, the council's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Carmarthenshire County Council's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals.
- obtaining an understanding of Carmarthenshire County Council's framework of authority as well as other legal and regulatory frameworks that Carmarthenshire County Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Carmarthenshire County Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Council; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Carmarthenshire County Council's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of Carmarthenshire County Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
1 November 2022

24 Cathedral Road  
Cardiff  
CF11 9LJ

# Appendix 3

## Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 2: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£2.54 million (£53k effect on the primary statements)	<b>Note 6.9 Property, Plant and Equipment</b> Audit testing identified that an asset for £2.54 million had been incorrectly reclassified from Assets Under Construction to Other Land and Buildings. As the asset was not yet in use, this should have remained in Assets Under Construction at the year end. The financial statements were amended to move the asset back to Assets Under Construction. There was no net effect on the Balance Sheet as a result of this but £53k of depreciation was reversed as a result, which was amended in the I&E and other primary statements.	To ensure the accuracy of the financial statements.
£2.76 million (No overall effect on the primary statements)	<b>Note 6.9 – Capital Commitments</b> The management contract for the Pentre Awel project was not included in the draft financial statements as a Capital Commitment. Note 6.9 was amended to include a Capital Commitment of £2.76 million for this. As this note is a disclosure for information purposes only, there is no impact on the Balance Sheet or Income & Expenditure of the Authority.	To ensure that the financial statements disclose a complete list of future capital commitments.
£1.34 million (No overall effect on the primary statements)	<b>Note 6.16 Short Term Debtors and Note 6.20 Provisions</b> Note 6.20 (Provisions) included £1.34 million of Bad Debt Provisions which should have	To ensure the financial statements accurately reflect the classification of balances.

Value of correction	Nature of correction	Reason for correction
	<p>been netted off Debtor balances in Note 6.16 as per the Code. The financial statements were amended for this.</p> <p>There was no overall impact on the primary statements as a result of this reclassification.</p>	
<p>Various (No overall effect on the primary statements)</p>	<p><b>Note 6.15 (Inventories)</b> Donated PPE stocks were included in the draft financial statements. However, the Council identified that masks had been included at a cost of 60p rather than 6p. The narrative in Note 6.15 was amended to reflect the amounts distributed to and held for external organisations at year end (distributed was decreased from £2.79million to £2.14 million and held at year end was decreased from £0.706 million to £0.535 million). As this was a disclosure, there was no net effect on the primary statements.</p>	<p>To ensure the accuracy of the financial statements.</p>
<p>£1.6million (No overall effect on the primary statements)</p>	<p><b>Note 6.19 Short Term Creditors</b> The authority has reclassified the table in Note 6.19 for 2021-22, adding additional lines to disaggregate Dyfed Pension Fund and Trust Funds. However, the figures for Trust Funds have been included in the incorrect years (ie. the 2021-22 figure is shown as the 2020-21 figure and vice versa). For both years, as the 'Other' line is a balancing entry, there is no impact on the total of the note or the Balance Sheet total.</p>	<p>To ensure the financial statements accurately reflect the classification of balances.</p>
<p>£0.513 million</p>	<p><b>Note 6.20 Provisions and Note 6.22 Earmarked Reserves</b> Note 6.20 (Provisions) included a provision for £0.513 million which should have been included in Note 6.22 Earmarked Reserves. The financial statements were amended to move the balance from provisions to reserves. There was no net effect on the</p>	<p>To ensure the financial statements accurately reflect the classification of balances.</p>



Value of correction	Nature of correction	Reason for correction
	Balance Sheet as a result of this but this did impact the I&E and other primary statements.	
£1.83 million (No overall effect on the primary statements)	<p><b>Note 6.25 Revaluation Reserve and Note 6.26 Capital Adjustment Account</b></p> <p>Audit testing identified a difference of £1.83 million between the Revaluation Reserve and the supporting Asset Management System as a result of the incorrect recording of a disposal.</p> <p>Note 6.25 Revaluation Reserve and Note 6.26 Capital Adjustment Account were amended to correct for this, with no overall net effect on Balance Sheet or the other primary statements.</p>	To ensure the accuracy of the financial statements.
£0.7million (No overall effect on the primary statements)	<p><b>Note 8.6 Capital Expenditure</b></p> <p>Note 8.6 was amended to reclassify £0.7million of Capital Expenditure which had been included in Dwelling expenditure rather than Other expenditure. There was no overall impact on the total.</p>	To ensure the financial statements accurately reflect the classification of expenditure.
Various (No overall effect on the primary statements)	A number of minor amendments were made to the financial statements relating to either revisions to disclosures of information or narrative changes.	To ensure the accuracy of the financial statements.



Audit Wales  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500  
Fax: 029 2032 0600  
Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

**Pwyllgor Llywodraethu ac Archwilio**  
**21<sup>ain</sup> Hydref 2022**

**Llythyr Cynrychiolaeth i Archwilio Cymru**  
**Cyngor Sir Gar**

**Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

Er mwyn cydnabod y Llythyr Cynrychiolaeth oddi wrth y Cyfarwyddwr Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu Archwilio i Archwilio Cymru – Cyngor Sir Gar

**Y Rhesymau:**

Mae angen cydnabyddiaeth ffurfiol y Pwyllgor am ymateb y Cyfarwyddwr Gwasanaethau Corfforaethol gan Archwilio Cymru

Angen ymgynghori â'r Pwyllgor Craffu perthnasol: Amh.

Angen i'r Cabinet wneud penderfyniad : NAC OES

Angen i'r Cyngor wneud penderfyniad : NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:- Y Cyng. Alun Lenny**

Y Gyfarwyddiaeth :  
Gwasanaethau Corfforaethol

Swydd:

Rhif ffôn: 01267 224120

Cyfeiriadau E-bost:

Awdur yr Adroddiad:  
Chris Moore

Cyfarwyddwr y Gwasanaethau  
Corfforaethol

CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY**  
**Governance & Audit Committee**  
**21<sup>st</sup> October 2022**

**Letter of Representation to Audit Wales**  
**Carmarthenshire County Council**

In line with the Statement on Auditing Standards (SAS440 - Management Representations), Audit Wales require a "Letter of Representation" on an Annual Basis from the Director of Corporate Services.

Audit Wales require that the Committee responsible for approving the Accounts under Regulation 8 of the Accounts and Audit Regulations formally acknowledge the Director of Corporate Services' response.

**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 Moore**

**Director of Corporate Services**

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

# CONSULTATIONS

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

Signed: C Moore

Director of Corporate 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

CABINET MEMBER PORTFOLIO HOLDER(S)  
AWARE/CONSULTED - NO

Include any observations here

**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

Eich cyf / Your ref:

Gofynner am / Please ask for: Chris Moore

Fy nghyf / My ref:

Llinell Uniongyrchol / Direct Line: 01267 224120

Dyddiad / Date: 21<sup>st</sup> October 2022

E-bost / E-mail: CMoore@carmarthenshire.gov.uk

## Final letter of representation

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

### Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Carmarthenshire County Council for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom UK 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

#### Chris Moore FCCA

Cyfarwyddwr y Gwasanaethau Corfforaethol,  
Neuadd y Sir, Caerfyrddin, Sir Gaerfyrddin SA31 1JP

Director of Corporate Services,

County Hall, Carmarthen Carmarthenshire SA31 1JP



Mae croeso i chi gysylltu â mi yn y Gymraeg neu'r Saesneg

You are welcome to contact me in Welsh or English

## Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Carmarthenshire County Council and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.



## Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Governance and Audit Committee on 21 October 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Director of Corporate Services

Chair of the Governance and Audit  
Committee

Date: 21 October 2022

Date: 21 October 2022

Mae'r dudalen hon yn wag yn fwriadol

## Pwyllgor Llywodraethu ac Archwilio 21<sup>ain</sup> Hydref 2022

### Ymholiadau archwilio ar gyfer y rheiny sy'n gyfrifol am lywodraethu a rheolaeth

#### Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

Cymeradwyo'r ymatebion i'r ceisiadau a gyflwynwyd i'r rheolwyr ac i'r Pwyllgor Llywodraethu ac Archwilio fel y nodwyd yn yr adroddiad.

#### Y Rhesymau:

Rhoi sicrwydd i Archwilio Cymru ynghylch nifer o feysydd llywodraethu sy'n effeithio ar yr archwiliad o'r datganiadau ariannol.

Angen ymgynghori â'r Pwyllgor Craffu perthnasol: AMHERTHNASOL

Angen i'r Cabinet wneud penderfyniad : NAC OES

Angen i'r Cyngor wneud penderfyniad : NAC OES

#### YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. Alun Lenny

Y Gyfarwyddiaeth :  
Gwasanaethau Corfforaethol

Enw Cyfarwyddwr y  
Gwasanaeth:  
Chris Moore

Awdur yr Adroddiad  
Chris Moore

Swydd:

Cyfarwyddwr y Gwasanaethau  
Corfforaethol

Rhif ffôn: 01267 224120

Cyfeiriadau E-bost:

CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY**  
**Governance & Audit Committee**  
**21<sup>st</sup> October 2022**

**Audit enquiries to those charged with governance and management**

Audit Wales is required to conduct their financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the requirements of the ISAs they are required to formally seek the Authority's documented consideration and understanding on a number of governance areas that impact on the audit of the financial statements. These considerations are relevant to both the Council's management and 'those charged with governance' (the Governance & Audit Committee).

The areas of governance on which they are seeking views:

1. Management processes in relation to:
  - undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
  - identifying and responding to risks of fraud in the organisation;
  - communication to employees of views on business practice and ethical behaviour; and
  - communication to those charged with governance the processes for identifying and responding to fraud.
2. Management's awareness of any actual or alleged instances of fraud.
3. How management gain assurance that all relevant laws and regulations have been complied with.
4. Whether there is any potential litigation or claims that would affect the financial statements.
5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information provided informs their understanding of the Council and its business processes and supports their work in providing an audit opinion on the 2021/22 financial statements.

**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 Moore** **Director of Corporate Services**

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

## CONSULTATIONS

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

Signed: **C Moore** **Director of Corporate 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

**CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED**  
NO

Include any observations here

### 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
2021/22 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		

Mae'r dudalen hon yn wag yn fwriadol

24 Cathedral Road / 24 Heol y Gadeirlan  
Cardiff / Caerdydd  
CF11 9LJ  
Tel / Ffôn: 029 2032 0500  
Fax / Ffacs: 029 2032 0600  
Textphone / Ffôn testun: 029 2032 0660  
[info@audit.wales](mailto:info@audit.wales) / [post@archwilio.cymru](mailto:post@archwilio.cymru)  
[www.audit.wales](http://www.audit.wales) / [www.archwilio.cymru](http://www.archwilio.cymru)

Mr Chris Moore  
Director of Corporate Services  
Carmarthenshire County Council  
County Hall  
Carmarthen  
SA31 1JP

Dear Chris

### **Carmarthenshire County Council 2021-22**

#### **Audit enquiries to those charged with governance and management**

As you will be aware I am required to conduct my financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the requirements of the ISAs I am writing to you to formally seek your documented consideration and understanding on a number of governance areas that impact on my audit of your financial statements. These considerations are relevant to both the Council's management and 'those charged with governance'

I have set out below the areas of governance on which I am seeking your views.

1. Management processes in relation to:
  - undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
  - identifying and responding to risks of fraud in the organisation;
  - communication to employees of views on business practice and ethical behaviour; and
  - communication to those charged with governance the processes for identifying and responding to fraud.
2. Management's awareness of any actual or alleged instances of fraud.
3. How management gain assurance that all relevant laws and regulations have been complied with.
4. Whether there is any potential litigation or claims that would affect the financial statements.

5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information you provide will inform our understanding of the Council and its business processes and support our work in providing an audit opinion on your 2021-22 financial statements.

I have included your responses for 2020-21 in Appendix 1 and would be grateful if you could update these to reflect your current arrangements. Could you please provide this information on behalf of both management and those charged with governance by 31 August 2022. In the meantime, if you have queries, please contact me on 07789397018

Yours sincerely

Richard Harries  
Engagement Lead



## Appendix A

### International Standard for Auditing (UK and Ireland) 240 – The auditor’s responsibilities relating to fraud in an audit of financial statements

#### Background

Under the ISA, the primary responsibility for preventing and detecting fraud rests with both management and ‘those charged with governance’, which for the Council is the Audit Committee. This includes fraud that could impact on the accuracy of the annual accounts. The ISA requires us, as external auditors, to obtain an understanding of how the Council exercises oversight of management’s processes for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

What is ‘fraud’ in the context of the ISA? The ISA views fraud as either:

- the intentional misappropriation of the Council’s assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

#### What are we required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities if we are to properly discharge our responsibilities under ISA240. We are therefore making requests from both management and the Audit Committee:

Enquiries of management		
Question	2021-22 Response	2020-21 Response
1) What is management’s assessment of the risk that the financial statements may be materially misstated due to	It is management’s opinion that the risk of material misstatement of the financial	It is management’s opinion that the risk of material misstatement of the financial

<p>fraud and what are the principle reasons?</p>	<p>statements due to fraud are low due to the checks and controls that are in place. The Authority has an adequate and effective control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place 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</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of "Benefit Fraud", which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud. The Authority's Anti Fraud and Anti Corruption Strategy has been updated and was approved by the Audit Committee in October 2020 is available on the Authority's Intranet. The Anti Fraud and Anti Corruption Annual report was received and accepted by the Committee in September 2022. 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</p>	<p>statements due to fraud are low due to the checks and controls that are in place. The Authority has an adequate and effective control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place 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</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of "Benefit Fraud", which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud. The Authority's Anti Fraud and Anti Corruption Strategy has been updated and was approved by Audit Committee in October 2020 and is available on the Authority's Intranet. 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 <b>"National Fraud Initiative"</b>, where data on Payroll,</p>
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	<p>staff have received Fraud awareness training.</p> <p>The Authority participates in the <b>"National Fraud Initiative"</b>, where data on Payroll, Creditors, Housing Benefit, Pensions, Insurance Claims, Blue Badges and VAT issues are matched nationally to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was completed during 2021/2022.</p> <p>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 plan their work using risk assessment principles and taking into account changes in services. The adoption of a three year rolling programme provides assurance of the adequacy of audit coverage and allows the flexibility to deal with changes to systems within the Authority.</p> <p>During Autumn 2020, Fraud and Cyber Awareness training was provided by Dyfed Powys police for CMT, Executive Board Members and some Revenues &amp; Financial Compliance staff. Internal Audit continues to provide training to a range of staff.</p>	<p>Creditors, Housing Benefit, Pensions, Insurance Claims, Blue Badges and VAT issues are matched nationally to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was completed during 2018/2019 and this year's exercise is currently underway.</p> <p>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 plan their work using risk assessment principles and taking into account changes in services. The adoption of a three year rolling programme provides assurance of the adequacy of audit coverage and allows the flexibility to deal with changes to systems within the Authority.</p> <p>During Autumn 2020, Fraud and Cyber Awareness training was provided by Dyfed Powys police for CMT, Executive Board Members and some Revenues &amp; Financial Compliance staff. Internal Audit continues to provide training to a range of staff.</p> <p>Processes implemented to enable remote working have continued to operate securely and officers have reviewed their</p>
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	<p>Processes implemented to enable remote working have continued to operate securely and officers have reviewed their effectiveness following an implementation period.</p> <p>We are aware of a small number of either attempted/perpetrated fraud incidents. These are all of values below trivial and would not lead to misstatement. Further details can be found in the Anti Fraud and Anti Corruption Annual report presented to the Governance and Audit Committee on 30 September 2022.</p>	<p>effectiveness following an implementation period.</p> <p>We are aware of a small number of either attempted/perpetrated fraud incidents. These are all of values below trivial and would not lead to misstatement. Further details can be found in the Anti Fraud and Anti Corruption Annual report presented to the Governance and Audit Committee on 16 July 2021</p>
<p>2) How can management assure the Audit Committee that it has not been inappropriately influenced by external pressures?</p>	<p>There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place. Risk Management and the Control Framework are sound and operated 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.</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules. These were further amended and approved in September 2022.</p>	<p>There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place. Risk Management and the Control Framework are sound and operated 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.</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules.</p> <p>The committee have received separate fraud and accounts training during the year</p>

	<p>The committee have received separate fraud and accounts training during the year as well as sessions conducted by Audit Wales in previous years too.</p>	<p>as well as sessions conducted by the Wales Audit Office in previous years too.</p>
<p>3) Are management aware of any organisational pressure to meet revenue and capital budgets or other financial constraints?</p>	<p>Following a decade of public sector austerity measures, there remains a constant challenge to set, and subsequently meet, revenue and capital budgets. It is a key requirement of the Section 151 Officer to put forward a balanced budget for approval by County Council. Leading up to his Report to County Council, there is effective consultation with Elected Members, Officers and the public to set priorities and cost the implications of any proposals. Public consultation over the last year was adversely impacted by both COVID-19 restrictions combined with the compressed budget timetable owing to the late WG settlement dates. Elected Members, staff and the public have been kept fully abreast of the developments on the financial position of the Authority throughout the budget setting process, and established reporting systems are in place to ensure that budgets are monitored during the year. Decisions have had to be made in respect of prioritisation of services and the inclusion of budget reductions in order to achieve a</p>	<p>Following a decade of public sector austerity measures, there remains a constant challenge to set, and subsequently meet, revenue and capital budgets. It is a key requirement of the Section 151 Officer to put forward a balanced budget for approval by County Council. Leading up to his Report to County Council, there is effective consultation with Elected Members, Officers and the public to set priorities and cost the implications of any proposals. Public consultation over the last year was adversely impacted by both COVID-19 restrictions combined with the compressed budget timetable owing to the late WG settlement dates. Elected Members, staff and the public have been kept fully abreast of the developments on the financial position of the Authority throughout the budget setting process, and established reporting systems are in place to ensure that budgets are monitored during the year. Decisions have had to be made in respect of prioritisation of services and the inclusion of budget reductions in order to achieve a</p>

	<p>balanced budget with an acceptable Council Tax increase.</p> <p>The COVID-19 hardship additional expenditure and income loss claims process set up by WG continued to be available to all local authorities in 2021-22, providing c. £20m of additional support. This mechanism ceased at the end of the financial year, and was mitigated through a £3m contingency budget allocated in the 2022-23 budget.</p>	<p>balanced budget with an acceptable Council Tax increase.</p> <p>The COVID-19 hardship additional expenditure and income loss claims process set up by WG and available to all local authorities has provided a vital financial lifeline, with the combined pressure in 2020-21 far exceeding £30m. Whilst this mechanism remains in place for the remainder of the financial year, with a clear message from WG that any pressures from 2022/23 and beyond must be met from within Local Authority Core budgets.</p>
<p>4) What processes are employed to identify and respond to the risks of fraud more generally and specific risks of misstatement in the financial statements?</p>	<p>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.</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of “Benefit Fraud”, which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>Internal Audit aims to provide a pro-active approach to fraud and staff are mindful of</p>	<p>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.</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of “Benefit Fraud”, which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>Internal Audit aims to provide a pro-active approach to fraud and staff are mindful of</p>

	the potential for fraud in relation to all systems under review. All Internal Audit staff have received Fraud awareness training.	the potential for fraud in relation to all systems under review. All Internal Audit staff have received Fraud awareness training.
5) How has management communicated expectations of ethical governance and standards of conduct and behaviour to all relevant parties, and when?	<p>The Authority's updated Anti Fraud and Anti Corruption Strategy was approved by Audit Committee in October 2020.</p> <p>The Authority has a whistleblowing policy and updated its Code of Conduct for Members and Staff in May 2021. Following County Council elections in May 2022, training was held for all members on Code of Conduct, Ethics, Standards, Legal Duties and Responsibilities.</p> <p>All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct,</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules, which were further updated and approved in September 2022. These updates have been communicated to Officers.</p>	<p>The Authority's updated Anti Fraud and Anti Corruption Strategy was approved by Audit Committee in October 2020.</p> <p>The Authority has a whistleblowing policy and updated its Code of Conduct for Members and Staff in May 2021.</p> <p>All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct,</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules. These updates have been communicated to Officers.</p>
6) What arrangements are in place to report about fraud to those charged with governance?	The Annual Report from the designated Head of Audit to Audit Committee provides an opportunity to summarise issues relating	The Annual Report from the designated Head of Audit to Audit Committee provides an opportunity to summarise issues relating

	<p>to fraud or to report any individual cases which have reached a conclusion. Any significant case of fraud concluding during the year could form a separate Agenda Item to appraise the Committee of the facts of the individual case and advise of the control measures either already put in place or to be put in place to minimise the risk of any recurrence.</p> <p>The authority produced an annual Anti-Fraud and Corruption Report covering the financial year 2021-22, which was presented to the Governance and Audit Committee in September 2022. The Authority has a zero tolerance stance to all forms of fraud, corruption and theft, both from within the organisation and from external sources.</p> <p>The Anti-Fraud and Anti-Corruption Report provides a summary of the activities of the Council's Anti-Fraud functions for the financial year.</p>	<p>to fraud or to report any individual cases which have reached a conclusion. Any significant case of fraud concluding during the year could form a separate Agenda Item to appraise the Committee of the facts of the individual case and advise of the control measures either already put in place or to be put in place to minimise the risk of any recurrence.</p> <p>The authority has introduced an annual Anti-Fraud and Corruption Report, which was presented to the Governance and Audit Committee in July 2021. The Authority has a zero tolerance stance to all forms of fraud, corruption and theft, both from within the organisation and from external sources.</p> <p>The Anti-Fraud and Anti-Corruption Report provides a summary of the activities of the Council's Anti-Fraud functions for the financial year.</p>
<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) How do those charged with governance, exercise oversight of management's processes for identifying and	The Anti Fraud and Anti Corruption Strategy 2020-2025 approved by Audit Committee in October 2020. The Strategy sets out the	The Anti Fraud and Anti Corruption Strategy 2020-2025 approved by Audit Committee in October 2020. The Strategy sets out the



responding to the risks of fraud within the Council and the internal control that management has established to mitigate those risks?	Framework for detecting and dealing with fraud matters within the Council. Regular Audit Plan updates to Audit Committee, and reports on control issue identified during audits.	Framework for detecting and dealing with fraud matters within the Council. Regular Audit Plan updates to Audit Committee, and reports on control issue identified during audits.
2) Have those charged with governance knowledge of any actual, suspected or alleged fraud since 1 April 2021?	Audit Committee is a public meeting so individual cases of “suspected fraud” cannot be discussed in such a forum. The Chair and Vice Chair of Audit Committee are provided with greater detail and day to day access to the Internal Audit Management Team. Details of suspected fraud would be shared “informally” with the Chair and Vice Chair i.e. outside of the Formal Committee Meeting.	Audit Committee is a public meeting so individual cases of “suspected fraud” cannot be discussed in such a forum. The Chair and Vice Chair of Audit Committee are provided with greater detail and day to day access to the Internal Audit Management Team. Details of suspected fraud would be shared “informally” with the Chair and Vice Chair i.e. outside of the Formal Committee Meeting.
3) Have those charged with governance any suspicion that fraud may be occurring within the organisation?	All Members and employees have a responsibility to report Fraud and Corruption when they become aware of it. Under Financial Procedure Rules any suspected case of fraud or corruption by any officer or member must be reported to the Head of Revenues ^ Financial Compliance. Carmarthenshire County Council has a “Whistleblowing policy”, managed by the Monitoring officer. This policy enables employees to raise concerns and also safeguard their interests in line with the Public Interest Disclosure Act 1998. Staff and the public are able to report suspected Benefit Fraud including Housing and Council Tax Benefit fraud through the dedicated “Fraud Hotline”.	All Members and employees have a responsibility to report Fraud and Corruption when they become aware of it. Under Financial Procedure Rules any suspected case of fraud or corruption by any officer or member must be reported to the Head of Revenues ^ Financial Compliance. Carmarthenshire County Council has a “Whistleblowing policy”, managed by the Monitoring officer. This policy enables employees to raise concerns and also safeguard their interests in line with the Public Interest Disclosure Act 1998. Staff and the public are able to report suspected Benefit Fraud including Housing and Council Tax Benefit fraud through the dedicated “Fraud Hotline”.

<p>4) Are those charged with governance satisfied that internal controls, including segregation of duties, exist and work effectively? If 'yes', please provide details. If 'no' what are the risk areas?</p>	<p>Yes Regular Audit Plan updates to Audit Committee, and proposed coverage for coming financial years. Reports on control issue identified during audits.</p>	<p>Yes Regular Audit Plan updates to Audit Committee, and proposed coverage for coming financial years. Reports on control issue identified during audits.</p>
<p>5) How do you encourage staff to report their concerns about fraud and what concerns about fraud are staff expected to report?</p>	<p>A revised Whistleblowing policy was approved by the Authority's Standards Committee in June 2022. It sets out a working environment where Staff can feel confident to raise any concerns about malpractice within the Council. Malpractice can include fraud, corruption, bribery, dishonesty, financial irregularities, serious maladministration because of deliberate and improper conduct, unethical activities (which may be of a criminal nature) and dangerous acts or omissions which create a risk to health, safety or the environment, criminal offences, or failure to comply with a legal or regulatory obligation.</p> <p>The Whistleblowing Procedure is regularly monitored by a Whistleblowing Group and annual reports regarding whistleblowing are submitted to Standards Committee</p>	<p>An updated Whistleblowing policy was approved by the Authority's Standards Committee in July 2021. It sets out a working environment where Staff can feel confident to raise any concerns about malpractice within the Council. Malpractice can include fraud, corruption, bribery, dishonesty, financial irregularities, serious maladministration because of deliberate and improper conduct, unethical activities (which may be of a criminal nature) and dangerous acts or omissions which create a risk to health, safety or the environment, criminal offences, or failure to comply with a legal or regulatory obligation.</p> <p>The Whistleblowing Procedure is regularly monitored by a Whistleblowing Group and annual reports regarding whistleblowing are submitted to Standards Committee</p>
<p>6) From a fraud and corruption perspective, what are considered by those charged with governance to be high risk posts within the organisation and how are the risks relating to these posts</p>	<p>The Audit Committee rely on both Internal Audit and External Audit to undertake an ongoing comprehensive review of the Authority. Individuals controlling large amounts of money / cash or managing high value or attractive assets will naturally be seen as higher risk albeit controls should be</p>	<p>The Audit Committee rely on both Internal Audit and External Audit to undertake an ongoing comprehensive review of the Authority. Individuals controlling large amounts of money / cash or managing high value or attractive assets will naturally be seen as higher risk albeit controls should be</p>

identified, assessed and managed?	more secure to prevent any abuse. The Internal Audit Plan is compiled using a Risk Based Approach which takes in to account issues such as value, nature of transaction, past problems etc	more secure to prevent any abuse. The Internal Audit Plan is compiled using a Risk Based Approach which takes in to account issues such as value, nature of transaction, past problems etc
7) Are those charged with governance aware of any related party relationships or transactions that could give rise to instances of fraud and how does they mitigate the risks associated with fraud related to related party relationships and transactions?	All Related Party Transactions are disclosed in the statement of Accounts as confirmed in the letter of representation.	All Related Party Transactions are disclosed in the statement of Accounts as confirmed in the letter of representation.
8) Are those charged with governance aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading?·	No – the Letter of representation confirms that the financial statements are free of material misstatements, including omissions	No – the Letter of representation confirms that the financial statements are free of material misstatements, including omissions
9) Are those charged with governance aware of any organisational, or management pressure to meet revenue and capital budgets or other financial constraints?	All Elected Members sit on Full Council and various scrutiny committees and have had the opportunity to participate in virtual members as well. This has kept members abreast of, and consulted upon the financial outlook and budget setting. Public consultation was undertaken as far as was possible during the budget setting and specifically on the budget Savings proposals. In addition the External Voting Member is fully aware of the need to meet	All Elected Members sit on Full Council and various scrutiny committees and have had the opportunity to participate in virtual members as well. This has kept members abreast of, and consulted upon the financial outlook and budget setting. Public consultation was undertaken as far as was possible during the budget setting and specifically on the budget Savings proposals. In addition the External Voting Member is fully aware of the need to meet

	revenue and capital budgets or other constraints.	revenue and capital budgets or other constraints.
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## International Standard for Auditing (UK and Ireland) 250 – Consideration of laws and regulations in an audit of financial statements

### Background

Under the ISA, in the UK and Ireland, the primary responsibility for ensuring that the entity's operations are conducted in accordance with laws and regulations and the responsibility for the prevention and detection of non compliance rests with management and 'those charged with governance', which for the Council is the Audit Committee. The ISA requires us, as external auditors, to obtain an understanding of how the Committee gains assurance that all relevant laws and regulations have been complied with.

### What are we required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 250. We are therefore making requests from both management and the Audit Committee:

Enquiries of management		
Question	2021-22 Response	2020-21 Response
1) How have you gained assurance that all relevant laws and regulations have been complied with?	Code of Practice on Local Authority Accounting 2020/21, LAAP Bulletins reviewed, CIPFA/IPF training Courses. Audit Wales findings, Wales Chief Accountants Working Group, Specialist advice from Treasury Management Advisors. Technical Working group guidance on COVID19 Agency/Principal grant treatment.	Code of Practice on Local Authority Accounting 2020/21, LAAP Bulletins reviewed, CIPFA/IPF training Courses. Audit Wales findings, Wales Chief Accountants Working Group, Specialist advice from Treasury Management Advisors. Technical Working group guidance on COVID19 Agency/Principal grant treatment.
2) Are there any potential litigations or claims that would	Yes – a small number of employment tribunal cases as included in the Contingent	Yes – a small number of employment tribunal cases as included in the Contingent

affect the financial statements?	liability note included in the statement of accounts	liability note included in the statement of accounts
<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) Have those charged with governance, exercise oversight of management's processes to ensure that all relevant laws and regulations have been complied with?	Reliance on Internal Audit, Monitoring Officer, Section 151 Officer, Letter of representation and Audit Wales feedback	Reliance on Internal Audit, Monitoring Officer, Section 151 Officer, Letter of representation and Audit Wales feedback
2) Are those charged with governance aware of any non-compliance with relevant laws and regulations?	No	No
3) If there have been instances of non-compliance what are they, and what oversight have those charged with governance had to ensure that action taken by management to address and gaps in control?	No	No

## International Standard for Auditing (UK and Ireland) 550 – Related parties

### Background

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties. For example:

- Related parties may operate through an extensive and complex range of relationships and structures, with a corresponding increase in the complexity of related party transactions.
- Information systems may be ineffective at identifying or summarising transactions and outstanding balances between an entity and its related parties.
- Related party transactions may not be conducted under normal market terms and conditions; for example, some related party transactions may be conducted with no exchange of consideration.

As related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

### What are we required to do?

Where the applicable financial reporting framework establishes requirements for related parties, the auditor has a responsibility to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework. We are therefore making requests from both management and the Audit Committee:

Enquiries of management		
Question	2021-22 Response	2020-21 Response
1) What controls are in place to identify, authorise, approve, account for and disclose	Enquires made of relevant officers and members for details of any potential related	Enquires made of relevant officers and members for details of any potential related

related party transactions and relationships?	party transactions. Evidence subjected to audit by Audit Wales. Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.	party transactions. Evidence subjected to audit by WAO. Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.
2) Confirm that you have: <ul style="list-style-type: none"> <li>disclosed to the auditor the identity of the entity's related parties and all the related party relationships and transactions of which you are aware; and</li> <li>appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the framework.</li> </ul>	Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed	Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed
<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) How do those charged with governance exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?	Disclosure made in the statement of Accounts which is approved by the Audit Committee, Letter of Representations and feedback from WAO.	Disclosure made in the statement of Accounts which is approved by the Audit Committee, Letter of Representations and feedback from WAO.



## Pwyllgor Llywodraethu ac Archwilio 21<sup>ain</sup> Hydref 2022

### Datganiad Cyfrifon 2021/22

#### Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

- 1) Cymeradwyo Datganiad Cyfrifon 2021/22 fel y'i cyflwynir ar hyn o bryd i Gyngor Sir Caerfyrddin. Yn ogystal, dirprwyo'r awdurdod am unrhyw welliannau dilynol i Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Llywodraethu ac Archwilio o ganlyniad i'r mater cenedlaethol sydd heb ei ddatrys ynghylch trin Asedau Seilwaith (gan gynnwys mewnosod y Dystysgrif Archwilio a chymeradwyaeth derfynol y Datganiad Cyfrifon wedi'i archwilio gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor).
- 2) I gymeradwyo'n ôl-weithredol y symudiadau i ac o'r Cronfeydd Wrth Gefn. Yn benodol y trosglwyddiadau i'r:
  - Gronfa Datblygiadau Mawr
  - Arian Cyfalaf y Rhaglen Moderneiddio Addysg
  - Y Fargen Ddinesig/Pentre Awel
- 3) I gymeradwyo'n ôl-weithredol creu'r cronfeydd wrth gefn canlynol:
  - Eisteddfod Genedlaethol yr Urdd
  - Hwb Caerfyrddin
  - Strategaeth Gwastraff
  - Datgarboneiddio
  - Arian Cyfatebol Ffyniant Bro
  - Risgiau Chwyddiant
  - Grant Cynnal Refeniw
  - Cynllun Disgresiynol Costau Byw
  - Targedu Buddsoddiad mewn Adfywio
  - Adnewyddu Ystafelloedd Cartref Preswyl

#### Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo Cyfrifon 2021/22 erbyn 31<sup>ain</sup> Gorffennaf 2022 i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Oherwydd effaith barhaus Covid 19, cyhoeddodd Llywodraeth Cymru ganllawiau yn caniatáu hyblygrwydd ar gyfer cwblhau datganiadau ariannol 2021/22. Y dyddiad cau statudol ar gyfer cwblhau cyfrifon archwilio 2021/22 oedd 30 Tachwedd 2022.

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 Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

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

Cyng. Alun Lenny

Y Gyfarwyddiaeth:  
Gwasanaethau Corfforaethol

Swydd:

Rhif ffôn: 01267 224120

Awdur yr Adroddiad:  
Chris Moore

Cyfarwyddwr y Gwasanaethau  
Corfforaethol

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

**EXECUTIVE SUMMARY**  
**Governance & Audit Committee**  
**21<sup>st</sup> October 2022**

**Statement of Accounts 2021/22**

In line with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018), the Statement of Accounts is now presented to Audit Committee for approval.

As noted in the earlier agenda item (Audit Wales report) amendments have been made to the accounts, including clarification in some disclosure notes.

For the Council Fund, there has been no change to the balances on general or earmarked reserves for the year, and similarly no change to the Housing Revenue Account balance at year end.

All changes agreed with Audit Wales have been reflected in the Statement of Accounts presented for approval.

In the preparation of these accounts there have been movements to and from earmarked reserves. In particular transfers to:

*Major Development Fund:* Transfer of £2.421m to support major developments in the future.

*MEP Capital Funding:* £2.761m set aside in the 2021/22 budget to meet the cost of prudential borrowing to finance the Modernising Education Provision programme.

*The City Deal/Pentre Awel Reserve:* Transfer £6.439m to meet potential future expenditure/liabilities in respect of the development of Carmarthenshire County Council City deal projects.

Members are therefore asked to retrospectively approve these movements and approve the creation of the Urdd National Eisteddfod Reserve, Carmarthen Hwb, Waste Strategy, Decarbonisation, Levelling Up Match Funding, Inflationary Risks, Revenue Support Grant, Cost of Living Discretionary Scheme, Targeted Regeneration Investment and Residential Home Room Refurbishment reserves.

**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: **Chris Moore**

**Director of Corporate Services**

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

## 2. Legal

Compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018).

## 3. Finance:

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £1.434m to balances on the Council Fund and a transfer of £2.451m from the Housing Revenue Account balance.

At the balance sheet date, the Council Fund General Balances stood at £13.468m, the Housing Revenue Account £21.895m and the balances held by schools under LMS £15.205m.

# CONSULTATIONS

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

Signed: Chris Moore

Director of Corporate 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**

**CABINET MEMBER PORTFOLIO  
HOLDER(S) AWARE/CONSULTED**  
NO

Include any observations here

## 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 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2021/22		Corporate Services Department, County Hall, Carmarthen

Mae'r dudalen hon yn wag yn fwriadol

# Datganiad Cyfrifon

## 2021 - 2022



**CYNNWYS**

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<b>4</b> Adroddiad Archwilydd Cyffredinol Cymru i Aelodau Cyngor Sir Caerfyrddin (i ddilyn yn amodol ar ddatrys y mater ynglyn â'r Asedau Seilwaith)	
<b>5</b> <b>Datganiadau Cyllidol</b>	55
<b>5.1</b> Dadansoddiad Gwariant a Chyllid	56
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<b>5.3</b> Datganiad am y Symudiadau yng Nghronfeydd	58
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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 2021/22.

Mae tudalennau canlynol yr adroddiad hwn yn dangos Cyfrifon yr Awdurdod am y flwyddyn 2021/22. Fe'u lluniwyd yn unol a'r Côt Ymarfer 2021/22 ar gyfer Cadw Cyfrifon Awdurdodau Lleol (y Côt).

### 1.1 Mae'r cyfrifon hyn yn cynnwys y datganiadau ariannol canlynol:

#### **Dadansoddiad Gwariant a Chyllid**

#### **Datganiad Incwm a Gwariant Cynhwysfawr**

#### **Datganiad am y Symudiadau yng Nghronfeydd yr Awdurdod**

#### **Y Fantolen**

#### **Y Datganiad Llif Arian**

Ceir manylion am bob un o'r datganiadau ariannol hyn yn Adran 5.

#### **Datganiad Incwm a Gwariant y Cyfrif Refeniw Tai a Datganiad Newidiadau i'r Cyfrif Refeniw Tai**

Ceir manylion am y datganiadau ariannol hyn yn Adrannau 7 ac 8.

#### **Cronfa'r Degwm Dyfed a Chronfeydd Ymddiriedolaethau Eraill**

Ceir manylion am y cronfeydd hyn yn Adrannau 9 i 11.

Mae'r cyfrifon yn cael eu hategu gan y Datganiad o Bolisïau Cyfrifydda (Nodyn 6.1 – Nodiadau i'r Cyfrifon).

**1.2.1 Cyllideb Refeniw**

Mae prif gydrannau cyllideb yr Awdurdod ar gyfer 2021/22 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	34,981	(14,979)	(5,718)	14,284	36,139	(16,986)	(5,718)	13,435	(850)
Cymunedau	161,133	(65,800)	23,700	119,033	188,458	(95,602)	24,213	117,070	(1,963)
Gwasanaethau Corfforaethol	80,009	(45,883)	(2,732)	31,393	77,872	(44,911)	(2,732)	30,229	(1,164)
Addysg a Phlant	197,605	(41,885)	29,964	185,685	226,824	(71,961)	29,964	184,827	(858)
Amgylchedd	127,489	(82,374)	21,254	66,369	135,097	(90,492)	21,254	65,859	(510)
<b>Gwariant Adrannau</b>	<b>601,217</b>	<b>(250,920)</b>	<b>66,467</b>	<b>416,764</b>	<b>664,390</b>	<b>(319,952)</b>	<b>66,981</b>	<b>411,419</b>	<b>(5,345)</b>
Llog Net ac Addasiadau Cyfrifyddu Cyfalaf				(2,853)				(3,995)	(1,142)
Newidiadau i'r gronfa bensiw				(37,322)				(37,322)	0
Absenoldebau Cronedig				(1,346)				(1,346)	0
<b>Ardollau a Chyfraniadau:</b>									
Parc Cenedlaethol Bannau Brycheiniog				152				152	0
Awdurdod Tân				10,737				10,737	0
<b>Gwariant Net</b>				<b>386,132</b>				<b>379,644</b>	<b>(6,487)</b>
Cyfraniadau i/(o) Weddillion Cyffredinol				0				1,434	1,434
I/(o'r) Cronfeydd Adranol/Wrth Gefn				0				8,452	8,452
Trosglwyddiad i Gronfa'r Fargen Ddinesig/Pentre Awel				0				2,000	2,000
<b>Cyllideb Net</b>				<b>386,132</b>				<b>391,530</b>	<b>5,399</b>
Grant Cynnal Refeniw				(222,063)				(225,743)	(3,680)
Ardrethi Annonmestig				(62,757)				(62,757)	0
Treth Y Cyngor				(101,365)				(102,626)	(1,261)
Grant Caledi Treth Gyngor Llywodraeth Cymru				0				(458)	(458)
				-53				-53	0

Cymeradwywyd cyllideb refeniw 2021/22 gan y Cyngor Sir ar 3 Mawrth 2021, pan oedd maint effaith COVID19 ar wasanaethau yn dal yn ansicr. Amlinellir mesurau cymorth ariannol ychwanegol ym mharagraff 1.2.2 isod.

Roedd y sefyllfa ariannol ar ddiwedd y flwyddyn, gan ystyried yr holl lif ariannol ychwanegol, yn dangos tanwariant ar lefel adran o £5,345k. Nid yw hyn yn cynnwys y tanwariant ar ysgolion gan fod hyn yn cael ei nodi yn y symudiad yn y gronfa wrth gefn Rheoli Ysgolion yn Lleol (gweler nodyn 6.22).

Roedd gan Adran y Prif Weithredwr danwariant o £850k. Cafwyd tanwariant net ar Eiddo Masnachol, Safleoedd Diwydiannol, tâl a chostau teithio Aelodau, ac arbedion staffio yn sgil swyddi gwag ar draws yr adran, a gafodd ei wrthbwysu gan orwariant o ganlyniad i lai o incwm o farchnadoedd da byw a marchnadoedd nwyddau.

Roedd gan yr Adran Cymunedau danwariant o £1,963k ar gyfer y flwyddyn. Mae amrywiannau sylweddol mewn gwasanaethau gofal cymdeithasol er bod y rhain yn deillio'n bennaf o gostau llai lle mae llai o wasanaethau'n cael eu darparu oherwydd cyfyngiadau COVID19, cyllid grant untro ychwanegol a ddarparwyd yn ystod y flwyddyn ynghyd â swyddi gwag parhaus lle mae wedi bod yn anodd recriwtio. Mae timau Gofal Cymdeithasol wedi blaenoriaethu darparu gwasanaethau allweddol yn ddiogel, sy'n golygu nad yw'r adran wedi gallu bwrw ymlaen â rhai o'r cynigion arbedion arfaethedig.

Roedd gan Adran y Gwasanaethau Corfforaethol danwariant o £1,164k ar gyfer y flwyddyn. Mae tanwariant o £364k ar gostau pensiwn cyn Ad-drefnu Llywodraeth Leol ynghyd â thanwariant o £143k ar Ryddhad Ardrethi oherwydd y niferoedd isel sydd wedi ymuno â'r cynllun. Mae toriadau i'r gyllideb wedi'u cynnwys yn y blynyddoedd i ddod yn y Cynllun Ariannol Tymor Canolig. Mae yna hefyd danwariant ar gyflogau oherwydd swyddi gwag ar draws yr adran, a'r ffaith nad yw staff wedi cyrraedd brig eu graddfa gyflog eto, ynghyd â llai o daliadau banc a ffioedd archwilio.

Roedd gan yr Adran Addysg a Phlant danwariant o £858k ar gyfer y flwyddyn. Mae hyn yn bennaf o ganlyniad i gyllid grant pellach gan Lywodraeth Cymru ar draws llawer o feysydd gwasanaeth; roedd rhai gwasanaethau yn dal i gynnig darpariaeth gyfyngedig oherwydd cyfyngiadau COVID19 ac oedi wrth recriwtio.

Roedd gan Adran yr Amgylchedd danwariant o £510k ar gyfer y flwyddyn ariannol, yn bennaf oherwydd mwy o incwm o ad-daliadau mewnol sy'n adlewyrchu mwy o waith a gwblhawyd yn ystod y flwyddyn gan yr is-adran Eiddo.

Mae'r amrywiannau hyn, ynghyd â'r arbedion ar gostau cyllido cyfalaf a lefel gasglu uwch na'r amcangyfrif ar y Dreth Gyngor yn golygu bod yr Awdurdod wedi trosglwyddo £1,434k i'r cronfeydd wrth gefn cyffredinol ar gyfer blwyddyn ariannol 2021/22.

CYFRIF REFENIW TAI	Cyllideb Gweithio			Gweithredol			Amrywiad am y flwyddyn
	Gwariant	Incwm	Net	Gwariant	Incwm	Net	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cyfrif Refeniw Tai	50,303	(43,847)	6,456	41,291	(43,742)	(2,451)	(8,907)
Trosglwyddiadau i/(o'r) Balansau CRT	0	0	(6,456)	0	0	2,451	8,907

Roedd tanwariant o £8,907k o ran y Cyfrif Refeniw Tai ar gyfer y flwyddyn.

Y prif amrywiannau oedd:

- Tanwariant o £1,311k ar Fân Waith oherwydd materion capasiti a chaffael.
- Gorwariant o £1,371k ar Eiddo Gwag/Ymatebol/Arall yn bennaf oherwydd costau sy'n gysylltiedig â chyflawni atgyweiriadau a ohiriwyd oherwydd COVID19.
- Mae Goruchwylio a Rheoli a Chymorth yn rhagweld tanwariant o -£167k, yn bennaf oherwydd swyddi gwag.
- Nid oedd y ddarpariaeth ar gyfer drwgddylded wedi cael ei defnyddio oherwydd bod nifer y dyledion a ddilëwyd yn gyfyngedig a bod oedran y dyled bresennol yn lleihau'r gofyniad -£543k.
- Mae'r taliadau cyllido cyfalaf -£642k yn llai na'r hyn a oedd wedi'i bennu yn y gyllideb oherwydd bod llai o fenthycy yn 2020/21 yn lleihau'r gofyniad o ran Darpariaeth Isafswm Refeniw o ganlyniad i sefyllfa diwedd y flwyddyn 2020/21, y gwariant llai a ragwelir ar raglen gyfalaf 2021/22 a grantiau ychwanegol a sicrhawyd yn 2021/22.
- Oherwydd effaith y cyllid grant ychwanegol a ddarparwyd yn ystod y flwyddyn, ni chafwyd unrhyw fenthycy yn ystod y flwyddyn a chafwyd gostyngiad o -£7,709k yn y cyfraniad refeniw a oedd ei angen i ariannu ein rhaglen gyfalaf.

### 1.2.2 Cyllid COVID19

Rhodddwyd ystod ddigynsail o fesurau cymorth ariannol gwahanol ar raddfa fwy nag erioed gan Lywodraeth Cymru yn ystod y flwyddyn i Awdurdodau Lleol, gan gynnwys y canlynol:

- Ad-daliad ariannol uniongyrchol i Awdurdodau Lleol drwy'r Gronfa Galedi Frys, naill ai ar gyfer gwariant ychwanegol wrth ddarparu gwasanaethau neu am golli incwm oherwydd

bod gwasanaethau sy'n cynhyrchu incwm wedi'u lleihau neu eu cau. Mae'r grantiau hyn o natur prifswm.

- Arian grant sy'n seiliedig ar fformiwla i Awdurdodau Lleol ar gyfer straen ariannol cydnabyddedig fel casglu llai o'r Dreth Gyngor a grantiau unwaith yn unig i gefnogi gweithgareddau dal i fyny ym maes Addysg. Mae'r grantiau hyn o natur prifswm.
- Grantiau neu ostyngiadau i drydydd partion, megis dinasyddion sy'n hunanynysu neu fusnesau nad ydynt yn gallu gweithredu oherwydd cyfyngiadau COVID19, lle bernir bod yr Awdurdod wedi gweithredu fel asiant ar ran Llywodraeth Cymru. Mae'r grantiau hyn o natur asiant.

Mae gwerth y ffrydiau ariannu ychwanegol hyn yn berthnasol iawn ac fe'u crynhoir yn Nodyn Incwm Grant 6.35.

Bernir bod yr awdurdod yn asiant pan fydd yn gweithredu fel cyfryngwr. Mae'r awdurdod yn brif gorff pan fydd yn gweithredu ar ei ran ei hun. Os yw'r awdurdod yn gweithredu fel prif gorff, yn ôl y Cod mae'n ofynnol i'r trafodion gael eu cynnwys yn ei Ddatganiad Incwm a Gwariant Cynhwysfawr.

### 1.3 **Arian Wrth Gefn**

Yn yr amgylchedd o newid a her sy'n wynebu Llywodraeth Leol heddiw, mae'r Awdurdod wedi ymrwymo 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)	15,205	
Ar gael yn gyffredinol ar gyfer gwariant newydd	13,468	28,673
Cyfrif Refeniw Tai		21,895
		<b><u>50,568</u></b>

Yn ogystal â'r arian wrth gefn cyffredinol mae gan yr Awdurdod £139.327 miliwn o arian wrth gefn a glustnodwyd ar gyfer dibenion penodol.

### 1.4 **Benthyca**

Ni chafwyd benthyciadau newydd o Bwrdd Benthyciadau Gweithfeydd Cyhoeddus (BBGC) yn 2021/22.

Ar 31 Mawrth 2022, cyfanswm yr arian a fenthycwyd i'r Awdurdod oedd £401 miliwn, a oedd yn llai na therfyn awdurdodedig yr Awdurdod, sef £589 miliwn. Cynhwysir fwy o fanylion yn Nodyn 6.44 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 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. Felly, mae'r balans debyd ar y Gronfa Bensiynau o £502 miliwn yn dangos diffyg sylweddol yn yr adnoddau y mae'r Awdurdod wedi'u neilltuo i dalu'r buddion a enillwyd gan weithwyr blaenorol a gweithwyr presennol. 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 fel rhan o gylch ac felly mewn llawer o achosion, mae'r prisiad cyfredol (a bennwyd yn y blynyddoedd diwethaf) yn debygol o adlewyrchu gwerth presennol yr asedau ar y farchnad neu roi adlewyrchiad teg ohono. Mae'r rhan fwyaf o asedau yn cael eu cadw ar gyfer darparu gwasanaethau ac felly nid yw unrhyw newidiadau i amodau'r farchnad o ran gwerthiannau masnachol yn effeithio ar werthoedd yn y cyfrifon hyn. Lle nad yw prisiad llawn wedi'i gynnal ar ddyddiad y fantolen, mae prisiadau eiddo wedi'u diweddaru i adlewyrchu mynegeion adeiladu cyfredol neu elfennau cymaradwy yn y farchnad (yn dibynnu ar y dull prasio).

Mae'n ofynnol bod y datganiadau cyfrifon yn adlewyrchu'r amodau sydd ar waith ar ddiwedd y flwyddyn. Er i raglen frechu COVID19 arwain at lacio'r cyfyngiadau'n sylweddol o gymharu â'r flwyddyn ariannol flaenorol, mae'r pandemig a'r mesurau iechyd cyhoeddus parhaus, gan gynnwys hunanynysu a Phrofi, Olrhain, Diogelu yn benodol, wedi golygu bod lefel ddigynsail o gymorth ariannol ychwanegol wedi parhau i gael ei darparu i awdurdodau lleol trwy gynllun caledi Llywodraeth Cymru. Mae hyn wedi lliniaru'r mwyafrif llethol o gostau ychwanegol ac mae'r un peth yn wir am y gostyngiad mewn incwm masnachol. Ond daeth y cynllun hwn i ben ym Mawrth 2022, gan olygu y bydd angen talu am unrhyw gostau parhaus ychwanegol neu lai o incwm drwy ddefnyddio adnoddau presennol yn y dyfodol.

Wrth i'r pandemig leddfu, mae sawl sector, gan gynnwys llywodraeth leol, yn wynebu marchnad lafur sylweddol dynnach, sydd wedi arwain at fwy o swyddi gwag a phwysau ar wasanaethau. Mae galw byd-eang cronodig wedi cynyddu chwyddiant ar gyfer nwyddau gan gynnwys deunyddiau adeiladu, bwyd ac ynni, sydd wedi'i waethygu ymhellach gan y rhyfel yn Wcráin.

Yn erbyn y cefndir hwn, mae ein statws ariannol cyffredinol wedi'i gynnal ar lefel ddarbodus, gyda chynnydd yn lefel y balansau cyffredinol ar ddiwedd y flwyddyn. Hefyd mae gan yr Awdurdod gronfeydd wrth gefn wedi'u clustnodi at ddibenion penodol, p'un a yw hyn er mwyn mynd i'r afael â rhwymedigaethau yn awr neu yn y dyfodol e.e. cronfeydd yswiriant neu ar gyfer ariannu cynlluniau cyfalaf penodol. Mae'r Awdurdod wedi gallu ychwanegu at y balansau hyn ar ddiwedd y flwyddyn i ddarparu adnoddau ychwanegol tuag at weithgareddau adfer a lliniaru risg.

## 1.7 **Cyfalaf**

Yn 2021/22 gwariodd yr Awdurdod tua £82.7 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 refeniw uniongyrchol.

Gwariwyd £28.6 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.

£26.6 miliwn

### **Sector Preifat**

Grantiau Cyfleusterau i'r Anabl  
Gwelliannau eraill

£1.5 miliwn

£0.5 miliwn

Mae'r prif feysydd gwariant ar wasanaethau heblaw gwasanaethau Tai fel a ganlyn:

	£'miliwn	
Addysg a Gwasanaethau Plant	13.9	Ysgolion Newydd, Adnewyddiadau a Gwelliannau i ysgolion presennol a Phrosiectau Gwasanaethau Plant a Theulu
Hamdden	2.7	Hawliau Tramwy, Chwaraeon a Hamdden, Celfyddydau a Diwylliant a Llyfrgelloedd.
Seilwaith	16.7	Ffyrdd, Pontydd, Llwybrau Beicio, Diogelwch ar y Ffyrdd, Meysydd Parcio ac amddiffyn yr arfordir a llifogydd a ailgylchu
Fflyd	0.2	Cerbydau Newydd
Datblygu Economaidd	12.6	Prosiectau Corfforol Adfywio Ledled y Sir, Datblygiadau Cymunedol, Cyd Fentrau a Phrosiectau Rhanbarthol/Bargen Ddinesig Bae Abertawe
Gwasanaethau Cymdeithasol	0.4	Cartrefi Gofal a Datblygiadau Dysgu yr Anabl
Corfforaethol	7.0	Mân Waith Cyfalaf a Datblygiadau Strategaeth TGCh
Ysbyty COVID19	0.6	Ysbytai Enfys ar draws y Sir

### 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 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").

Wrth baratoi'r Datganiad Cyfrifon hwn, mae Cyfarwyddwr y Gwasanaethau Corfforaethol:

- Wedi dewis polisiau 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;
- 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 55 i 146 yn rhoi golwg gywir a theg ar sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31<sup>ain</sup> Mawrth 2022 ac o'i incwm a'i wariant am y flwyddyn yn diwedd 31<sup>ain</sup> Mawrth 2022.

Chris Moore FCCA  
Cyfarwyddwr y Gwasanaethau Corfforaethol

Dyddiad: 14 Hydref 2022

### 3 DATGANIAD LLYWODRAETHU BLYNYDDOL

#### Crynodeb Gweithredol Sicrwydd

*Mae trefniadau Llywodraethu Corfforaethol y Cyngor yn dderbyniol.*

*Mae'n bwysig bod Datganiad Llywodraethu yn cynnwys gwerthusiad a chasgliad ac yn rhoi barn glir ynghylch a yw'r trefniadau llywodraethu a amlinellir yn addas i'r diben.*

*I alluogi'r farn hon cynhaliodd gwasanaeth Archwilio Mewnol y Cyngor adolygiad o'n trefniadau yn erbyn y safonau a fabwysiadwyd (gweler 3.3 isod).*

#### Tabl - Darn o'r Adroddiad Archwilio Mewnol:

Canfyddiadau adolygiad Archwilio Mewnol Cyngor Sir Caerfyrddin o'r Datganiad Llywodraethu Blynyddol a Llywodraethu Corfforaethol	
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
Ni chanfu Archwilio Mewnol unrhyw faterion rheoli hanfodol y dylid rhoi blaenoriaeth uchel i ymdrin â nhw.	

Mae'r Canllawiau Drafft ynghylch Darpariaethau Hunanasesu sy'n cael eu datblygu yn y Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn disgwyl i'r Cyngor roi ystyriaeth i'r egyddorion hyn wrth ystyried effeithiolrwydd ei drefniadau llywodraethu.

#### 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 Cabinet er mwyn darparu gwybodaeth a monitro'r camau a gymerir o ran materion sy'n effeithio ar Lywodraethu. Mae hyn yn cynnwys y **Côd Llywodraethu Corfforaethol**, a gafodd ei gymeradwyo gan y Cyngor ym mis Mehefin 2012 a'i ddiweddarau gan y Pwyllgor



Llywodraethu ac Archwilio ym mis Mawrth 2016, a'u hailystyried a'u cyflwyno i'r Pwyllgor Llywodraethu ac Archwilio ym mis Gorffennaf 2021. Gwahoddir Cadeirydd y Pwyllgor Llywodraethu ac 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 Cyngor yn credu mai Llywodraethu Corfforaethol yw "gwneud y pethau iawn, yn y ffordd iawn, i'r bobl iawn mewn modd amserol, cynhwysol, agored, gonest ac atebol." 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.

Ein dyletswydd o dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yw sicrhau bod trefniadau llywodraethu yn effeithiol er mwyn sicrhau:

- ein bod yn defnyddio ein hadnoddau mewn modd darbodus, effeithlon ac effeithiol.
- bod ein trefniadau llywodraethu yn effeithiol ar gyfer sicrhau'r uchod.

### 3.3 Yr Amgylchedd Llywodraethu

Mae Fframwaith Llywodraethu CIPFA/SOLACE yn pennu 7 egwyddor graidd ar gyfer Llywodraethu Corfforaethol. 'Saith egwyddor CIPFA' yw:

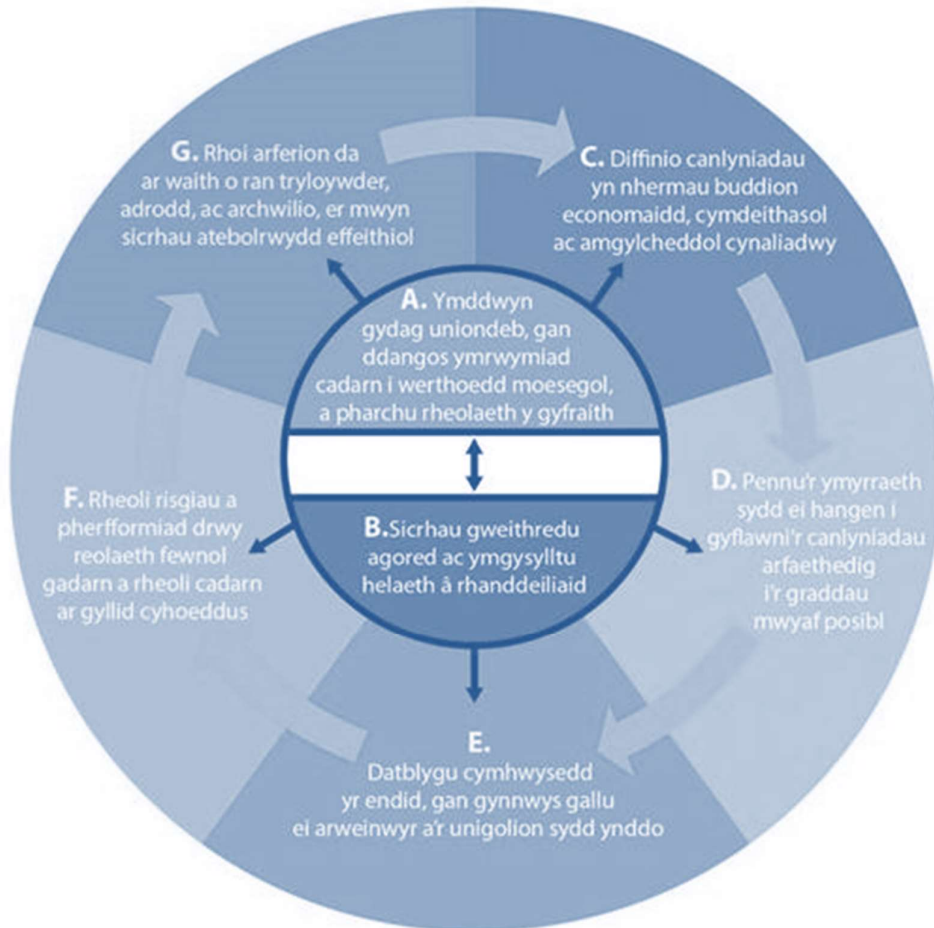
1. **Uniondeb a Gwerthoedd** - *Ymddwyn ag uniondeb, arddangos ymrwymiad cryf i werthoedd moesegol, a pharchu grym y gyfraith.*
2. **Bod yn Agored ac Ymgysylltu** - *Sicrhau bod yn agored ac ymgysylltu'n drylwyr â rhanddeiliaid.*
3. **Gwneud gwahaniaeth** - *Diffinio deilliannau o ran manteision economaidd, 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 capasiti a gallu arweinwyr 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.*

Ers 2018/19 lluniodd y Cyngor 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.

Y tu ôl i'r egwyddorion hyn mae 91 ymddygiadau sy'n llywio ein gwaith.

Mae'r Cyngor wedi creu Amcan Llesiant ynghylch Llywodraethu a Defnyddio Adnoddau yn Well (Amcan Llesiant 13) gyda chynllun gweithredu ar gyfer cyflawni sy'n ymgorffori'r 7 egwyddor uchod gan ddangos felly bod y Cyngor yn ymrwymo i bob un o'r egwyddorion hyn.

**Cyflawni'r Canlyniadau Arfaethedig  
Tra'n Gweithredu er Budd y Cyhoedd bob Amser**



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

##### ❖ **Sut rydym yn gwneud hyn**

Mae'r Pwyllgor Safonau'n sy'n cael ei gadeirio gan aelod lleyg, yn goruchwyllo safonau ymddygiad yr Aelodau, yn trefnu hyfforddiant i Aelodau'r Cyngor ac i Aelodau'r Cynghorau Tref a Chymuned ynghylch y Côd Ymddygiad a derbyn adroddiadau blynyddol ar y modd y gweithredir gweithdrefn cwynion y Cyngor a'r polisi datgelu camarfer gyda golwg ar gynnwys cyfeiriadau at y materion hynny yn adroddiad blynyddol y pwyllgor. Mae hefyd yn ystyried ceisiadau am olyngiadau i gymryd rhan mewn cyfarfodydd lle bo Aelodau wedi nodi buddiannau personol neu ragfarnol yn y mater dan sylw. Mae Cadeirydd y Pwyllgor Safonau yn cyflwyno adroddiad blynyddol i'r Cyngor llawn ar weithgareddau'r Pwyllgor Safonau.

Mae'r Pwyllgor hwn hefyd yn goruchwyllo'r Polisi a Gweithdrefn Datgelu Camarfer.

##### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Ni wnaed unrhyw atgyfeiriadau gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru ynghylch ymddygiad aelodau Sir Gaerfyrddin, naill ai i'r Pwyllgor Safonau na Phanel Dyfarnu Cymru, yn ystod 2021/22.

Cyflwynodd cadeirydd (aelod lleyg) y Pwyllgor Safonau adroddiad blynyddol y Pwyllgor i'r Cyngor Sir ar 19 Ionawr 2022 ac nid oedd ganddo unrhyw feysydd pryder i'w codi.

### ❖ Beth a sut gallwn ni wneud yn well?

O fis Mai 2022 ymlaen bydd darpariaethau newydd a gyflwynwyd gan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn ei gwneud yn ofynnol i Arweinwyr Grŵp weithio gyda'r Pwyllgor Safonau i hyrwyddo ymddygiad da ymhlith aelodau eu grwpiau.

#### 3.3.1.2 Y Cyfansoddiad

### ❖ Sut rydym yn gwneud hyn

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 Cabinet 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 Cabinet 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 Cabinet 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<sup>af</sup> 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 Cabinet 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 Weithgor Adolygu'r Cyfansoddiad eu hystyried.

Y newid mwyaf a wnaeth yr Awdurdod i'w Gyfansoddiad yn ystod 2020/21 oedd defnyddio'r hyblygrwydd a roddwyd i awdurdodau lleol yn ystod y pandemig COVID19 i gynnal eu cyfarfodydd ffurfiol yn gyfan gwbl ar-lein. Yn unol â'r ddeddfwriaeth, mae Aelodau o'r Cabinet yn mynychu Pwyllgorau Craffu. Disgwylir i Aelodau o'r Cabinet fynychu'r Pwyllgor(au) Craffu sy'n berthnasol i'w portffolios i gyflwyno adroddiadau ac ateb cwestiynau.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Yn ei gyfarfod ar 14 Gorffennaf 2021 ymrwymodd y Cyngor i ddod yn Gyngor Amrywiol. Cymeradwywyd y fersiwn drafft o'i Gynllun Gweithredu Amrywiaeth mewn Democratiaeth gan y Cyngor ar 9 Mawrth 2022.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

O fis Mai 2022 ymlaen byddwn yn cyflwyno model cyfarfodydd democrataidd hybrid a fydd yn caniatáu i aelodau ddewis a ydynt am fynychu cyfarfodydd wyneb yn wyneb neu ar-lein.

### 3.3.1.3 Y Grŵp Llywodraethu Corfforaethol

#### ❖ **Sut rydym yn gwneud hyn**

Fel y nodir yn Adran 3.1, ffurfiwyd Grŵp Llywodraethu Corfforaethol i gydlyn trefniadau llywodraethu'r Awdurdod, eu rheoli ac adrodd yn eu cylch. Roedd y Grŵp yn cynnwys:

- Yr Aelod o'r Cabinet - Adnoddau
- Yr Aelod o'r Cabinet - Rheolwr Busnes
- Cadeirydd y Pwyllgor Llywodraethu ac Archwilio (yn sylwedydd)
- Cyfarwyddwr y Gwasanaethau Corfforaethol (Swyddog Adran 151)
- Y Pennaeth Gweinyddiaeth a'r Gyfraith (Y Swyddog Monitro)
- Pennaeth y Gwasanaethau Ariannol
- Pennaeth TG a Pholisi Corfforaethol
- Rheolwr Polisi Corfforaethol
- Prif Weithredwr Cynorthwyol (Rheoli Pobl)
- Pennaeth Refeniw a Chydymffurfiaeth Ariannol
- Rheolwr y Gwasanaethau Pobl
- Dirprwyon enwebedig a ganiateir

Mae'r Grŵp yn gyfrifol am ddiweddarau'r Côd Llywodraethu ac am lunio'r Datganiad Llywodraethu Blynyddol, i'w cymeradwyo gan:

- yr Arweinydd
- y Prif Weithredwr
- y Pwyllgor Llywodraethu ac Archwilio yn unol â gofynion Mesur Llywodraeth Leol (Cymru) 2011

Yn ogystal, mae'r Grŵp bellach yn goruchwylio gwaith y Grŵp Rheoli Gwybodaeth.

Mae cofnodion y Grŵp Llywodraethu Corfforaethol yn cael eu cyflwyno i'r Pwyllgor Llywodraethu ac Archwilio.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Dull cydgysylltiedig o ddrafftio'r Datganiad Llywodraethu Blynyddol a herio'r cynnwys, er mwyn sicrhau ei fod yn adlewyrchu'r sefyllfa llywodraethu wirioneddol a pha welliannau sydd

eu hangen. Caiff cynllun gweithredu ei lunio'n flynyddol, a chaiff y materion llywodraethu hyn eu monitro drwy gyfarfodydd chwarterol y Grŵp Llywodraethu.

❖ **Beth a sut gallwn ni wneud yn well?**

Gwella'r amserlen ar gyfer llunio'r Datganiad Llywodraethu Blynnyddol

**3.3.1.4 Y Swyddog Monitro**

❖ **Sut rydym yn gwneud hyn**

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 chydychefnogaeth y tîm cyfreithiol mewnol, caiff y Swyddog Monitro fynd i holl gyfarfodydd yr Awdurdod, gan gynnwys y Cabinet 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'r Prif Weithredwr fel Pennaeth y Gwasanaeth Taledig a'r Swyddog Adran 151 yn unol â darpariaethau Deddf Llywodraeth Leol a Thai 1989. Bydd yn adrodd i'r Cyngor neu i'r Cabinet 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.

❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Nid oedd yn rhaid i'r Swyddog Monitro gyhoeddi unrhyw adroddiad statudol yn ystod y flwyddyn 2021/22.

❖ **Beth a sut gallwn ni wneud yn well?**

Nid oedd yn rhaid i'r Swyddog Monitro gyhoeddi unrhyw adroddiad statudol yn ystod y flwyddyn 2021/22.

**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**

❖ **Sut rydym yn gwneud hyn**

Mae gan yr Awdurdod ddull sydd wedi'i sefydlu ers tro ar gyfer ymgynghori ac ymgysylltu â dinasyddion a defnyddwyr gwasanaethau. Mae nifer o grwpiau rhwydwaith yn cynrychioli amrywiaeth o fuddiannau o'r fforwm ieuenticid i'r rhwydwaith heneiddio'n dda yn ogystal â fforymau yr ydym yn ymgysylltu â nhw i geisio barn y rhai â nodweddion gwarchoddedig penodedig fel y'u cydnabyddir gan Reoliadau Deddf Cydraddoldeb 2010 (Dyletswyddau Statudol) (Cymru) 2011.

Mae'r Cyngor yn cyhoeddi ei holl ymgynghoriadau cyfredol 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 ein Hadroddiad Blynyddol. Fodd bynnag, mae Pandemig COVID19 wedi effeithio ar rannau o'r arolwg hwn ac nid yw'r un lefel o fanylder ar gael ag mewn blynyddoedd blaenorol - ond rydym yn bwriadu aildddechrau dadansoddi'n llawn pan fydd ar gael.

Mae'r Awdurdod wedi bod yn gweddarlleu holl gyfarfodydd y Cyngor Llawn er mis Mai 2013, cyfarfodydd y Pwyllgor Cynllunio er mis Tachwedd 2014, a chyfarfodydd y Cabinet er mis Medi 2015. Ers mis Hydref 2020, mae'r Cyngor hefyd wedi bod yn gweddarlleu cyfarfodydd rhithwir ei Bwyllgorau Craffu.

Mae'r Awdurdod fel arfer yn ymgynghori'n helaeth ynghylch ei Gyllideb bob blwyddyn, sy'n cynnwys seminarau, digwyddiadau Golwg Sir Gâr ar gyfer pobl ifanc, arolygon ar-lein, y cyfryngau cymdeithasol, a chyfarfodydd rhanddeiliaid â Chynghorau Tref a Chymuned ac Undebau. Fel yn 2020/21, bu'n rhaid bwrw ymlaen â hyn mewn ffordd wahanol eleni eto o ganlyniad i gyhoeddi'r gyllideb yn hwyr a chyfyngiadau'r pandemig ond cafwyd sesiynau ymgynghori rhithwir ac arolwg ar-lein. Ystyrir canlyniadau'r ymgynghoriadau ac fe'u cyflwynir i'r Cabinet a'r Cyngor Sir yn rhan o Adroddiad Strategaeth y Gyllideb.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Mae tystiolaeth yn awgrymu y bu cynnydd yn nifer y bobl sy'n cymryd rhan mewn ymgynghoriadau ar-lein ac, yn benodol, wrth werthuso ymgynghoriadau cymaradwy. Er enghraifft, cafwyd 21 o ymatebion i'r ymgynghoriad ynghylch cynllun strategol y Gymraeg mewn Addysg yn 2017 ond yn 2021 cafwyd 854 o ymatebion. Yn ogystal, cyflwynwyd 2522 o arolygon wedi'u cwblhau fel rhan o brif gynllun tai ac adfywio diweddar o gymharu â 189 a gyflwynwyd mewn arolwg tebyg a gynhaliwyd yn 2018. Priodolir y cynnydd yn y nifer sy'n cymryd rhan i'r berthynas agosach a ddatblygwyd gyda'r tîm Marchnata a'r Cyfryngau gan sicrhau bod ymgynghoriadau'n cael eu hyrwyddo ar y cyfryngau cymdeithasol a'r wefan gorfforaethol a'u bod yn cael eu hanfon at yr holl randdeiliaid allweddol.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Ar hyn o bryd rydym wrthi'n datblygu cynllun ymgysylltu ac ymgynghori ar gyfer yr awdurdod lleol. Yn benodol, rydym yn bwriadu datblygu system lle gall cydweithwyr gyflwyno cais am ymgynghoriad i sicrhau y cysylltir â'r holl randdeiliaid allweddol perthnasol a bod digon o amser yn cael ei neilltuo ar gyfer pob ymgynghoriad. Hefyd, rydym yn ystyried opsiynau ynghylch gwella'r dudalen ymgynghoriadau ar y wefan gorfforaethol. Gall y dudalen wella gwaith ymgysylltu parhaus a hefyd sicrhau y gall ymgynghoreion weld canlyniadau'r ymgynghoriadau y maent wedi cymryd rhan ynddynt.

Rydym yn cydnabod y gallwn wneud mwy i ddatblygu a gwella ymhellach y ffordd yr ydym yn ymgysylltu. Byddwn yn adolygu ein dull presennol o weithredu ac yn ystyried gwelliannau pellach y gallwn eu gwneud i sicrhau ein bod yn ehangu ein hamrywiaeth o gyfraniad gan randdeiliaid ac yn sicrhau mwy o ymgysylltu gan drawstoriad cynrychioliadol o'n trigolion a rhanddeiliaid eraill.

### **3.3.2.2 Ymdrin â chwynion**

#### ❖ **Sut rydym yn gwneud hyn**

Mae gan yr Awdurdod Bolisi Cwynion (a fabwysiadwyd yn 2021/22) yn seiliedig ar fodel Cymru Gyfan ac a gyhoeddwyd gan yr Asiantaeth Safonau Cwynion o dan bwerau yn Adran 36 o Ddeddf Ombwdsmon Gwasanaethau Cyhoeddus (Cymru) 2019. Amlinellir y weithdrefn ar gyfer cwynion a chanmoliaeth ac adroddir ar ystadegau a dadansoddiadau o'r cwynion a gyflwynwyd fel rhan o adroddiadau monitro perfformiad chwarterol.

Mae gan yr Awdurdod Dîm Cwynion canolog ar gyfer y rhan fwyaf o wasanaethau sy'n 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.

Ymchwiliodd ac ymatebodd yr Awdurdod i 930 o gwynion yn ystod 2021/22 o gymharu â 673 yn ystod 2020/21.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Darperir adroddiadau chwarterol i'r Tîm Rheoli Corfforaethol, a darperir adroddiadau mwy manwl i'r adrannau bob mis, er mwyn monitro tueddiadau, clustnodi problemau a gwella gwasanaethau ar sail profiadau'r cwsmeriaid.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Mae'r Tîm Cwynion wedi ymrwymo i gefnogi adrannau a gweithio gyda nhw i ddatblygu ymhellach ein ffordd o weithio ac ymdrin â chwynion. Mae trefniadau yn cael eu rhoi ar waith i ddadansoddi tueddiadau a phatrymau cwynion yn well er mwyn gwella'r hyn sy'n cael ei ddysgu o gwynion a rhannu gwybodaeth a dealltwriaeth.

Bydd gwaith pellach yn cael ei wneud hefyd i gefnogi'r broses o gynnal ymchwiliadau sy'n ymwneud â chwynion er mwyn sicrhau ymateb cyson a thrylwyr ar draws holl wasanaethau'r Cyngor.

Ar hyn o bryd mae swyddogion yn gweithio ar adolygiad cynhwysfawr o'r gwasanaeth cwsmeriaid yr ydym ni fel Cyngor yn ei ddarparu a sut y gallwn wella taith y cwsmer ymhellach. Y nod yw galluogi mwy o gysylltiadau i gael eu datrys yn llawn ac yn briodol yn y pwynt cyswllt cyntaf, gan osgoi trosglwyddo galwadau i'r 'swyddfa gefn'. Rydym eisoes yn gwybod bod pobl yn cael gwybodaeth ac yn cyflawni gwasanaethau'r cyngor drwy lawer o wahanol ffordd, ac rydym yn gwybod nad yw hyn yn cael ei wneud yn gyson ar hyn o bryd. Rydym am sicrhau y gellir cael gwybodaeth a gwasanaethau mewn sawl ffordd wahanol, waeth beth fo'r pwynt mynediad neu'r sianel gyfathrebu.

### **3.3.2.3 Ombwdsmon Gwasanaethau Cyhoeddus Cymru**

#### ❖ **Sut rydym yn gwneud hyn**

Mae Ombwdsmon Gwasanaethau Cyhoeddus Cymru yn ystyried cwynion y cyhoedd ynghylch ymddygiad Aelodau a chamweinyddu ac mae ganddo bwerau i gychwyn ymchwiliadau ar ei fenter ei hun. 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.

Rydym yn darparu data bob chwarter i Awdurdod Safonau Cwynion yr Ombwdsmon, a grëwyd i sbarduno gwelliannau ar draws awdurdodau mewn perthynas ag ymdrin â chwynion a chanlyniadau.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Ni chyflwynwyd unrhyw Adroddiadau Budd y Cyhoedd yn erbyn yr Awdurdod yn ystod y flwyddyn 2021/22.

Ni wnaed unrhyw atgyfeiriadau ar gyfer gwrandawriadau i unrhyw gwynion am ymddygiad aelodau, naill ai i Bwyllgor Safonau'r Awdurdod nac i Banel Dyfarnu Cymru.



### ❖ **Beth a sut gallwn ni wneud yn well?**

Cyhoeddodd yr Ombwdsmon ganllawiau diwygiedig yn ystod y flwyddyn ar Weinyddu Da a Rheoli Cofnodion yn Dda y bydd angen i ni eu rhannu â swyddogion. Cynhaliodd Ombwdsmon Gwasanaethau Cyhoeddus Cymru ymchwiliad yn ystod y flwyddyn i ddigartrefedd ac roedd Sir Gaerfyrddin yn un o'r 3 awdurdod a ddewiswyd ar gyfer yr ymchwiliad. Bydd canfyddiadau'r adolygiad yn cael eu hystyried.

#### **3.3.2.4 Sicrhau Cyfathrebu Allanol Effeithiol**

### ❖ **Sut rydym yn gwneud hyn**

Mae'r tîm Marchnata a'r Cyfryngau yn yr Awdurdod 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.

Ers cyflwyno cyfrif Fy Hwb (am wasanaethau a thaliadau ar-lein), mae 78,163 o drigolion wedi cofrestru ar gyfer y gwasanaeth. Rydym yn ychwanegu mwy o wasanaethau ar-lein ac yn adolygu'r e-ffurflenni presennol i sicrhau eu bod yn hawdd eu defnyddio.

Mae'r Hwb yn Rhydaman, Caerfyrddin a Llanelli yn cynnig apwyntiadau sydd wedi'u trefnu ymlaen llaw a chynghor galw heibio i 8,000 o breswylwyr y mis ar gyfartaledd, yn ogystal â rhoi cynghor a mynediad i gymorth hyfforddiant a chyflogaeth. Roedd yn rhaid bwrw ymlaen â hyn mewn ffordd wahanol yn ystod 2020/21 oherwydd cyfyngiadau COVID19 a'r ffaith bod yn rhaid cau'r sefydliadau. Bu modd i gwsmeriaid gysylltu ar-lein a dros y ffôn, a chynhaliwyd cyfarfodydd rhithwir. Mae'r defnydd cynyddol o'r Cyfryngau Cymdeithasol yn caniatáu ymgysylltu agored a sgysiau ag aelodau o'r cyhoedd. Yn ogystal â hyn, mae'r Cyfryngau Cymdeithasol yn ffordd wych o hyrwyddo gwasanaethau'r cyngor.

Mae'r tîm Marchnata a'r Cyfryngau yn gweithio gyda'r Cabinet a'r Timau Rheoli Adrannol i gynllunio cyfathrebu'n rhagweithiol, gan helpu meysydd gwasanaeth i ymgysylltu â'r bobl iawn, ar yr adeg iawn, yn y modd iawn.

### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Drwy gydol 2021/22 rydym wedi gweld cynnydd yn nifer y trigolion a busnesau sy'n cyrchu gwybodaeth, cymorth a gwasanaethau'r cyngor ar-lein; mae nifer yr ymweliadau â'n gwefan wedi cynyddu 7% unwaith eto eleni.

Yn ddiaw, mae'r pandemig wedi cefnogi'r cynnydd hwn o ran ymweliadau â'r wefan ac mae'r ffordd rydym yn cyflwyno gwybodaeth yn ddwyieithog, yn aml ar fyr rybudd, wedi cael ei chroesawu a'i chanmol gan y cyhoedd. Mae ein llwyfannau digidol wedi bod yn hanfodol wrth ddarparu gwybodaeth gywir ac amserol i gynulleidfa mor eang â phosibl. Mae gwasanaethau cwsmeriaid wedi gallu cyfeirio llawer o alwadau i'r wefan ac mae darparu manylion drwy ein nodwedd cwestiynau cyffredin wedi sicrhau ein bod yn ymateb i ymholiadau mewn ffordd symlach a mwy cyson.

Mae'n allweddol bod pobl yn gallu cyrchu gwybodaeth yn hawdd ac rydym yn falch o fod wedi cyrraedd y safon hygyrchedd eleni. Mae mor bwysig cofio bod trigolion, ymwelwyr a busnesau bellach yn cyrchu'r wefan mewn gwahanol ffyrdd ac, yn ddi-ddorol, mae 58.9% yn defnyddio eu dyfais symudol i wneud hynny. Mae hyn yn allweddol wrth ystyried sut i gyflwyno gwybodaeth i sicrhau ein bod yn ymgysylltu â chynulleidfa mor eang â phosibl.

Ystadegau allweddol gwefan Cyngor Sir Caerfyrddin 2021/2022

- Ymweliadau â thudalennau: 6,144,228
- Sesiynau: 3,017,983

Mae'r cyfryngau cymdeithasol, cynnwys fideo ac e-bost wedi bod yn effeithiol iawn o ran rhannu diweddariadau swyddogol ac anfon traffig yn ôl i wasanaethau allweddol.

Ystadegau allweddol ar gyfer y cyfryngau cymdeithasol, marchnata drwy e-bost a fideo

- 19.3m cyrhaeddiad Twitter
- 8.82m cyrhaeddiad Facebook
- Cyhoeddwyd 3,259 o bostiadau
- Ymdriniwyd â 4,055 o bostiadau a 'ddaeth i mewn', ymholiadau drwy sylwadau, wedi'u hysgrifennu ar ein wal neu eu hanfon fel neges uniongyrchol
- 53.3k o gliciau ar ddolenni
- Facebook – dilynwyd newydd – 1,201.
  - Cyfanswm y dilynwyd: 20,451 (tua 13,000 o ddilynwyd yn 2020/21)
- Twitter – dilynwyd newydd – 372.
  - Cyfanswm y dilynwyd 11,151 (tua 9,500 o ddilynwyd yn 2020/21)
- 443,141 o negeseuon e-bost wedi'u hanfon at Fy Nghyfrif, busnesau a'r 3ydd sector. 267,018 o agoriadau unigryw.
- Fideo - 115,800 o ymweliadau

\*Mae'r holl ystadegau o'r cyfnod rhwng 31 Mawrth 2021 a 31 Mawrth 2022. Mae adroddiadau manwl ar y wefan ar gael yma:

<http://mewnryd/ein-pobl/marchnata-ar-cyfryngau/cyfathrebu-digidol/ystadegau-wefan/>

#### ❖ Beth a sut gallwn ni wneud yn well?

Mae angen i ni barhau i edrych ar ffyrdd o gyrraedd ein cwsmeriaid allanol mewn modd hawdd ei ddeall a chyson.

Mae angen i ni hyrwyddo gwaith y cyngor a newid o ran gwasanaethau yn barhaus fel bod trigolion yn deall yn llawn yr hyn yr ydym ni fel Cyngor yn ei gyflawni.

### 3.3.3 **Gwneud gwahaniaeth** - Diffinio deilliannau o ran manteision economaidd, cymdeithasol, ac amgylcheddol cynaliadwy.

#### 3.3.3.1 Y Pwrpas a'r Weledigaeth

##### ❖ Sut rydym yn gwneud hyn

Mae gan yr Awdurdod dull 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 gyrf 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.ysirgaragarem.cymru](http://www.ysirgaragarem.cymru)

- Ym mis Mai 2018 cyhoeddodd y Bwrdd Gwasanaethau Cyhoeddus Gynllun 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 Mae'r Bwrdd Gwasanaethau Cyhoeddus wedi llunio Adroddiadau Blynyddol Llesiant ar gynnydd y cynllun hwn.

### Paratoi ar gyfer Cynllun Llesiant nesaf y Bwrdd Gwasanaethau Cyhoeddus

- Un o ofynion Bwrdd Gwasanaethau Cyhoeddus yw paratoi Cynllun Llesiant Lleol bob pum mlynedd, gan ddefnyddio Asesiad Llesiant i gyfrannu at y cam cynllunio. Mae'r Bwrdd Gwasanaethau Cyhoeddus hwn wedi llunio ail asesiad ar adeg pan mae ystyriaethau am lesiant Sir Gaerfyrddin ar hyn o bryd ac yn y dyfodol yn bwysicach nag erioed. Mae'r materion sy'n gysylltiedig â COVID19, newid yn yr hinsawdd, Brexit a demograffeg newidiol wedi tynnu sylw at heriau newydd i unigolion a chymunedau ac nid yw'r heriau hyn wedi effeithio ar bawb yn gyfartal. Mae'r rhai a oedd eisoes yn profi anghydraddoldebau oherwydd iechyd gwael, tlodi neu am eu bod yn byw mewn cymunedau ymylol wedi cael eu taro waethaf gan niwed uniongyrchol ac anuniongyrchol y pandemig ac maent yn debygol o brofi anfantaes ychwanegol wrth i ni symud i'r broses 'adfer'.
- Mae Bwrdd Gwasanaethau Cyhoeddus Sir Gaerfyrddin wedi cydweithio'n lleol ac yn rhanbarthol i lunio'r asesiad hwn. Mae Byrddau Gwasanaethau Cyhoeddus Sir Gaerfyrddin, Ceredigion a Sir Benfro wedi gweithio mewn partneriaeth i rannu adnoddau, arbenigedd a chpasiti er mwyn lleihau dyblygu gwaith. Mae swyddogion o'r tri Bwrdd Gwasanaethau Cyhoeddus a'r Bwrdd Partneriaeth Ranbarthol/Partneriaeth Gofal Gorllewin Cymru wedi gweithio gyda'i gilydd i ddatblygu methodoleg a dull gweithredu cyson a fyddai'n arwain at lunio tri Asesiad Llesiant (un ar gyfer pob Bwrdd Gwasanaethau Cyhoeddus) ac Asesiad o Anghenion y Boblogaeth ar gyfer y Bwrdd Partneriaeth Ranbarthol.
- Roedd gweithio fel hyn yn sicrhau bod y broses o lunio'r asesiad yn gydweithredol (rhwng partneriaid yn y sector cyhoeddus a'r trydydd sector) o ran darparu, dadansoddi a dehongli data.
- Mae'r Asesiad Llesiant hwn wedi dwyn ynghyd ddata lleol a chenedlaethol. Caiff ymatebion a gasglwyd fel rhan o sesiynau ymgysylltu â'r gymuned eu hystyried ochr yn ochr â dadansoddi ffynonellau data ac ymchwil amrywiol. Mae themâu clir wedi'u nodi yn ein sir, a fydd yn ein galluogi i dargedu meysydd lle mae angen pan fyddwn yn symud o'r cam asesu i'r cam cynllunio yn ystod y flwyddyn nesaf.
- Bydd yr Asesiad Llesiant yn darparu'r sylfaen a'r dystiolaeth ar gyfer paratoi Cynllun Llesiant y sir. Mae gan Fwrdd Gwasanaethau Cyhoeddus Sir Gaerfyrddin gyfrifoldeb i wella llesiant economaidd, cymdeithasol, amgylcheddol a diwylliannol ein sir drwy gyfrannu at gyflawni'r saith Nod Llesiant cenedlaethol. Mae hyn yn cynnwys ein gwaith i bennu amcanion lleol er mwyn cyfrannu cymaint â phosibl at gyflawni'r nodau hynny a dangos sut rydym yn defnyddio'r Egwyddor Datblygu Cynaliadwy a Phum Ffordd o Weithio ym mhopeth a wnawn. Bydd ein Cynllun yn nodi'r camau gweithredu tymor byr, canolig a hir i'w cyflawni gan y Bwrdd Gwasanaethau Cyhoeddus dros y pum mlynedd nesaf hyd at 2028.

### Strategaeth Gorfforaethol Cyngor Sir Gaerfyrddin

• 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.

Ar gyfer 2018/19, lluniwyd Strategaeth Gorfforaethol Newydd a oedd yn cyfuno pedwar cynllun yn un.

- Fe'i cyflwynwyd yn lle Strategaeth Gorfforaethol 2015-20
- Roedd yn ymgorffori ein Hamcanion Gwella yn unol â gofynion Mesur Llywodraeth Leol 2009
- Roedd yn pennu 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 Llesiant yw cyfrannu cymaint â phosibl at y rhain.

- Roedd yn cynnwys prosiectau a rhaglenni allweddol Cabinet Cyngor Sir Caerfyrddin am y 5 mlynedd nesaf, fel y nodir yn *'Symud Ymlaen yn Sir Gaerfyrddin: y 5 mlynedd nesaf'*

Rydym yn adolygu'r strategaeth a'i chynlluniau gwella a'r amcanion llesiant yn flynyddol ac yn sicrhau bod y cynlluniau gweithredu a'r targedau sy'n cefnogi'r amcanion yn gyfredol.

Mae'r cyfreithiau sy'n llywio dull cynghorau o gynllunio corfforaethol yn newid. O dan y drefn perfformiad a llywodraethu flaenorol, roedd gan bob cyngor ddyletswyddau gwella a oedd yn ei gwneud yn ofynnol iddo nodi ei amcanion gwella, a sut y byddai'n eu cyflawni, a chyhoeddi ei gynlluniau i wella'r modd y darperir gwasanaethau. Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn diddymu'r drefn fesul cam. O 1 Ebrill 2021, yn lle dyletswyddau gwella, mae gan gynghorau ddyletswyddau i adolygu, asesu ac adrodd ar ba mor dda y maent yn bodloni eu gofynion perfformiad. O dan y Ddeddf, mae gofynion perfformiad yn ymwneud ag a yw cynghorau'n arfer eu swyddogaethau'n effeithiol; a ydynt yn defnyddio eu hadnoddau mewn modd darbodus, effeithlon ac effeithiol; ac a yw eu trefniadau llywodraethu yn effeithiol.

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Yn ystod 2021-22, gan weithio gyda'r Bwrdd Gwasanaethau Cyhoeddus, paratowyd ein hail Aseiad Llesiant ac rydym wedi cymryd cam sylweddol ymlaen ers ein hasesiad blaenorol. Disgwylir i'r aseiad newydd gael ei gyhoeddi ym mis Mehefin 2022.

Cyfarfuom ag Archwilio Cymru a Swyddfa Comisiynydd Cenedlaethau'r Dyfodol i drafod yr aseiad drafft ac roeddent yn ganmoliaethus iawn gan wneud rhai mân awgrymiadau ar gyfer gwelliant pellach. Derbyniodd y Bwrdd Gwasanaethau Cyhoeddus yr aseiad ac roedd yn fodlon iawn ar ba mor eang a hawdd ei darllen oedd y ddogfen. Gellir defnyddio'r Aseiad Llesiant hwn i lywio gwaith pob partner i ddatblygu Cynllunio Corfforaethol a gosod Amcanion Llesiant.

Diweddarwyd y Strategaeth Gorfforaethol ym mis Mehefin 2019 ac ym mis Ebrill 2021 i sicrhau bod yr Amcanion Llesiant yn dal yn berthnasol.

- Cafodd y Strategaeth dderbyniad da gan Bwyllgorau Craffu a'r Cabinet. Sicrhawyd bod Cynlluniau Busnes Adrannau a Gwasanaethau yn cyd-fynd â'r Amcanion Llesiant hyn. Amlinellwyd y camau i gyflawni pob Amcan Llesiant a phennwyd camau gweithredu a thargedau manwl ar gyfer pob cam.
- Heriodd y Pwyllgorau Craffu gynlluniau busnes a oedd wedi'u llunio i gefnogi'r strategaeth gorfforaethol ac roedd adborth yn ystod cylch cynllunio busnes 2021-22 yn gofyn bod mesurau penodol a chamau gweithredu CAMPUS yn cael eu hystyried ymhellach a'u cynnwys mewn cynlluniau busnes. Cytunwyd y byddai cynlluniau busnes yn y dyfodol yn cael eu gwella, a bod templedi'n ysgogi mwy o fesurau a chamau gweithredu CAMPUS. O ganlyniad, cyflwynwyd proses Ymgysylltu a Sicrwydd newydd ar gyfer cylch cynllunio busnes 2022-23 (a gynhaliwyd rhwng mis Hydref 2021 a mis Ionawr 2022) er mwyn cryfhau ymhellach y dull cynllunio busnes a chefnogi ymgorffori hunanasesu.
- Cafodd y camau gweithredu a'r targedau a nodwyd yn y cynlluniau busnes ar gyfer pob Amcan Llesiant eu monitro a'u hadrodd yn chwarterol i'r Tîm Rheoli Corfforaethol, y Cabinet a phwyllgorau craffu.

Ym mis Medi 2021, nododd adroddiad Archwilio Cymru - *Darlun o Lywodraeth Leol* fod data ar berfformiad diweddar cynghorau, wedi'i gymharu'n genedlaethol, yn amrywio ar draws meysydd gwasanaeth.

Mae amrywiaeth o ddata cyhoeddus sy'n dangos agweddau ar berfformiad mewn llywodraeth leol. Fodd bynnag, nid oes data sy'n cymharu'n genedlaethol yn bodoli ar gyfer rhai meysydd gwasanaeth. Nid oes data ar gael ar gyfer rhai blynyddoedd, ac nid yw'r data ar gael i gyd mewn un lle, sy'n ei gwneud yn anodd i'r cyhoedd gymharu perfformiad eu cyngor ag eraill ledled Cymru. Paragraff 28

Yn genedlaethol mae Data Cymru yn datblygu set ddata hunanasesu fel adnodd er mwyn i ni allu defnyddio gwybodaeth gymaradwy am berfformiad i lywio hunanasesiad neu ein helpu i ddeall, ar lefel strategol, sut rydym yn perfformio.

Fel Cyngor, mae gennym eisoes lawer o ddata yr ydym yn ei adrodd ac mae angen harneisio a chyfuno hyn yn well. Rydym am ddefnyddio data'n well ac rydym wedi sefydlu uned 'Dealltwriaeth Data' i sicrhau'n gorfforaethol ein bod yn dod yn awdurdod sy'n cael ei lywio gan ddata.

Hefyd, rydym yn cynyddu'r defnydd o ddata yn ein gwaith cynllunio busnes.

Ar hyn o bryd mae gennym 13 o Amcanion Llesiant a byddwn yn adolygu'r rhain yn dilyn yr Etholiadau Llywodraeth Leol ym mis Mai 2022 ac yn cyhoeddi Strategaeth Gorfforaethol newydd.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

- Ar gyfer ail Asesiad Llesiant y Bwrdd Gwasanaethau Cyhoeddus (a gynhelir bob pum mlynedd) byddwn yn gwneud y canlynol:-
  - Hyrwyddo'r asesiad llesiant yn fwy ymhlith partneriaid ac aelodau etholedig a gwasanaethau'r Cyngor
  - Sicrhau ei fod yn parhau i lywio ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant
  - Mynd i'r afael â chanfyddiadau allweddol sy'n berthnasol i'r cyngor a chwarae rhan lawn yn ein hymateb partneriaeth i ddiwallu'r anghenion a nodwyd.
- Byddwn yn adolygu ac yn adfywio ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant ar ôl Etholiadau Llywodraeth Leol Mai 2022 gan sicrhau ein bod yn mynd i'r afael ag anghenion a nodwyd.
- Byddwn yn canolbwyntio ar ddatblygu data am Wasanaethau'r Cyngor i helpu i gyflwyno adroddiadau chwarterol a blynyddol y Cyngor ar berfformiad.
- Byddwn yn defnyddio data'n well a bydd ein huned dealltwriaeth data newydd yn arwain y datblygiad hwn ar draws yr Awdurdod.

### 3.3.3.2 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

#### ❖ **Sut rydym yn gwneud hyn**

##### **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 (SPF1 Para. 47). Mae cymhwyso gofynion y Ddeddf i'r weithgareddau 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

Mae hunanasesu yn ffordd o adolygu'r sefyllfa bresennol, yn feirniadol ac yn onest, er mwyn gwneud penderfyniadau ar sut i sicrhau gwelliant i'r dyfodol. Mae mwy i hunanasesu na datgan pa drefniadau sydd ar waith; mae a wnelo ag ystyried pa mor effeithiol yw'r trefniadau hyn a sut y gellir eu gwella.

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. Yn ôl y gyfraith:-

- i. Mae'n rhaid 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. Mae'n rhaid i ni arddangos 5 ffordd o weithio:
  - Tymor Hir
  - Integredig
  - Cynhwysol
  - Cydweithredol
  - Ataliol
- iii. Mae'n rhaid i ni weithio tuag at gyflawni'r 7 nod llesiant cenedlaethol sydd yn y Ddeddf. Gyda'i gilydd, maent yn creu gweledigaeth a rennir i gyrff cyhoeddus weithio tuag at y canlynol:
  - 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 2021/22:

1. Helpu i roi'r dechrau gorau mewn bywyd i bob plentyn a gwella eu profiadau yn gynnar mewn bywyd
2. Helpu plant i ddilyn ffyrdd iach o fyw
3. Cefnogi a gwella cynnydd a chyrhaeddiad pob dysgwr
4. Trechu tlodi drwy wneud popeth o fewn ein gallu i'w atal, helpu pobl i gael gwaith a gwella bywydau'r rheiny sy'n byw mewn tlodi
5. Creu mwy o swyddi a thwf ledled y sir
6. Cynyddu faint o dai rhent a thai fforddiadwy sydd ar gael
7. Helpu pobl i fyw bywydau iach (mynd i'r afael ag ymddygiad peryglus a gordewdra)
8. Cefnogi cydlyniant cymunedol, gwydnwch a diogelwch
9. Cefnogi pobl hŷn er mwyn iddynt heneiddio'n dda a chadw'u hurddas a'u hannibyniaeth wrth wneud hynny
10. Gofalu am yr amgylchedd nawr ac ar gyfer y dyfodol
11. Gwella seilwaith a chysylltedd priffyrdd a thrafnidiaeth
12. Hyrwyddo'r Iaith Gymraeg a Diwylliant Cymru
13. Adeiladu Gwell Cyngor a Gwneud Gwell Defnydd o Adnoddau

Cafodd ein Datganiad Llesiant Statudol ei gynnwys yn y Strategaeth Gorfforaethol Newydd. Mae hwn yn pennu ein trefniadau llywodraethu i gefnogi ein deilliannau cynlluniedig.

### **Datganiad Llesiant**

1. 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.
2. 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.
3. Mae'r 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.
4. Mae gan aelod o'r Cabinet gyfrifoldeb penodol dros y Ddeddf yn gyffredinol. Hefyd bydd gan bob aelod o'r Cabinet sy'n ddeiliad portffolio gyfrifoldeb dros Amcanion Llesiant perthnasol.
5. Caiff cynnwys y cynlluniau gweithredu, er mwyn cyflawni'r Amcanion Llesiant, ei ariannu'n ddigonol ac mae'n rhan annatod o fusnes Gwasanaethau. 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.
6. Mae ein hamcanion yn rhai tymor hir ond bydd ein cynlluniau gweithredu yn cynnwys cerrig milltir a fydd yn galluogi monitro a sicrhau cynnydd.
7. 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, a rheoli perfformiad.

### **❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

#### **Adroddiad Blynyddol ynghylch 2020/21**

Ym mis Hydref 2021, cyhoeddwyd Adroddiad Blynyddol gennym ynghylch 2020/21. Cafodd ei gynhyrchu gan y Cyngor oherwydd rydym yn credu y dylem ddarparu gwybodaeth gynhwysfawr a chytbwys i'r cyhoedd am ein gwasanaethau, er mwyn iddynt allu gweld sut yr ydym yn perfformio a'r heriau yr ydym yn eu hwynebu.

- Ym mis Tachwedd 2021, cadarnhaodd Archwilio Cymru ein bod wedi asesu ein perfformiad yn unol â Mesur Llywodraeth Leol (Cymru) a rhoddodd adborth cadarnhaol.
- Cafodd y Strategaeth dderbyniad da gan Bwyllgorau Craffu a'r Cabinet.
- Defnyddiwyd amrywiaeth o wybodaeth i lywio ein hunanasesiad o bob Amcan Llesiant a rhannu tystiolaeth i farnu cynnydd.

#### **Strategaeth Gorfforaethol (gan ymgorffori'r Amcanion Llesiant) 2021/22**

Ar gyfer ein 13 Amcan Llesiant nodwyd y camau allweddol y byddwn yn eu cymryd i gyflawni'r amcanion ac yna nodwyd camau gweithredu a mesurau allweddol ar gyfer pob cam drwy gynlluniau busnes.

Nifer y Camau a nodwyd i gefnogi'r 13 Amcan Llesiant	66	
Nifer y mesurau	82	360 o ganlyniadau yn cael eu monitro ar PIMS bob chwarter
Nifer y camau gweithredu	278	

Rydym wedi bod yn monitro ein cynnydd ar gyfer pob Amcan Llesiant drwy gydol 2021-22 ac mae 87% ar y trywydd iawn yn Ch3.

#### ❖ Beth a sut gallwn ni wneud yn well?

- Mae angen i ni barhau i hyrwyddo Deddf Llesiant Cenedlaethau'r Dyfodol a'r egwyddor datblygu cynaliadwy a phan fyddwn yn ailosod ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant yn dilyn etholiadau Llywodraeth Leol byddwn yn cynnal ymgyrch hyrwyddo lawn ac yn sicrhau bod y sefydliad yn cyd-fynd yn llwyr â chyflawni ein cynlluniau.
- Byddwn yn sefydlu mecanwaith llywodraethu clir i ysgogi cynnydd yn erbyn pob Amcan Llesiant.
- Byddwn yn ysgogi disgwyliadau Deddf Cenedlaethau'r Dyfodol a'r egwyddorion datblygu cynaliadwy ymhellach.
- Mae angen i ni ddatblygu mwy o berchnogaeth ar ein Hamcanion Llesiant a'n rolau arweiniol.
- Byddwn yn ceisio nodi meysydd gwasanaeth a themâu blaenoriaeth i gefnogi'r gwaith o gyflawni'r amcanion llesiant.

#### 3.3.3.3 Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021

##### ❖ Sut rydym yn gwneud hyn

Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn darparu ar gyfer sefydlu fframwaith deddfwriaethol newydd a diwygiedig ar gyfer etholiadau llywodraeth leol, democratiaeth, llywodraethu a pherfformiad. Mae'n disodli Mesur Llywodraeth Leol 2009. Mae Rhan 6 o'r Ddeddf yn amlinellu dyletswyddau newydd mewn perthynas â Pherfformiad a Llywodraethu Prif Gynghorau ac mae'n cynnwys dyletswyddau penodol ar gyfer y Cyngor:

- Dyletswydd i adolygu perfformiad yn barhaus;
- Dyletswydd i ymgynghori ar berfformiad;
- Dyletswydd i adrodd ar berfformiad – yn seiliedig ar ddull hunanasesu;
  - Mae'n rhaid i ni nodi casgliadau ynglŷn ag i ba raddau yr ydym wedi bodloni'r gofynion perfformiad ac unrhyw gamau yr ydym yn bwriadu eu cymryd, neu wedi'u cymryd, i gynyddu i ba raddau yr ydym yn bodloni'r gofynion perfformiad hyn.

Y gofynion perfformiad yw i ba raddau:

- Yr ydym yn arfer ein swyddogaethau'n effeithiol.
- Yr ydym yn defnyddio ein hadnoddau mewn modd darbodus, effeithlon ac effeithiol.
- Y mae ein trefniadau llywodraethu yn effeithiol ar gyfer sicrhau'r uchod.
- Dyletswydd i drefnu asesiad o berfformiad gan banel.
- Dyletswydd i ymateb i adroddiad ar asesiad o berfformiad gan banel.

##### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Er mwyn paratoi ar gyfer disgwyliadau'r Ddeddf newydd rydym wedi addasu templedi cynlluniau busnes gan roi mwy o bwyslais ar hunanasesu. Gallwch gael mwy o wybodaeth am gynllunio busnes yn adran 3.3.4.1

Rydym wedi rhoi llawer mwy o bwyslais ar hunanasesu.



Mae'r Prif Weithredwr wedi rhoi negeseuon clir bod angen hunanasesu perfformiad gwasanaeth yn agored ac yn onest a bod angen cau bylchau data.

Mae hunanasesu yn ffordd o adolygu'r sefyllfa bresennol, yn feirniadol ac yn onest, er mwyn gwneud penderfyniadau ar sut i sicrhau gwelliant i'r dyfodol. Mae mwy i hunanasesu na datgan pa drefniadau sydd ar waith; mae a wnelo ag ystyried pa mor effeithiol yw'r trefniadau hyn a sut y gellir eu gwella.

### **Rôl y Datganiad Llywodraethu Blynyddol o ran hunanwerthuso**

*Mae ystyried i ba raddau y mae'r Cyngor yn bodloni'r gofynion perfformiad yn asesiad corfforaethol, sefydliadol yn hytrach nag asesiad o wasanaethau unigol. Er enghraifft, dylai ystyried rôl arweinwyr a pha mor effeithiol yw'r gydberthynas rhwng yr arweinwyr gwleidyddol ac uwch-swyddogion yn y cyngor, o ran sicrhau y gall y cyngor ymateb i'r amgylchedd sy'n newid lle mae'n gweithredu. Mae a wnelo â sicrhau bod cyngor yn hunanymwybodol, ei fod yn deall a yw'n cyflawni'r canlyniadau cywir a'i fod yn herio ei hun i barhau i wella'r modd y mae'n rheoli'r gwaith o ddarparu gwasanaethau ac yn perfformio fel gwarcheidwad yr ardal. Paragraff 2.7 o'r Canllawiau Statudol.*

*Mae hunanasesu yn ffordd o adolygu'r sefyllfa bresennol, yn feirniadol ac yn onest, er mwyn gwneud penderfyniadau ar sut i sicrhau gwelliant i'r dyfodol. Mae mwy i hunanasesu na datgan pa drefniadau sydd ar waith; mae a wnelo ag ystyried pa mor effeithiol yw'r trefniadau hyn a sut y gellir eu gwella. (Paragraff 2.6)*

- Mae'n amlwg bod y ddogfen Datganiad Llywodraethu Blynyddol hon yn gwerthuso trefniadau Llywodraethu Corfforaethol y Cyngor ac mae angen iddi fynd y tu hwnt i nodi pa drefniadau oedd ar waith i ystyried pa mor effeithiol yw'r trefniadau hyn. Felly, rydym yn defnyddio'r dull Pa mor dda rydym yn ei wneud? Sut rydym yn gwybod hynny? Beth a sut gallwn ni wneud yn well?

#### **❖ Beth a sut gallwn ni wneud yn well?**

- Mae angen datblygu ymhellach adroddiadau monitro perfformiad integredig sydd newydd eu cyflwyno.
- Mae angen i Adroddiadau Blynyddol Gwasanaethau gyfrannu at adroddiadau monitro chwarterol corfforaethol pan fyddant ar gael ac at Adroddiad Blynyddol y Cyngor.
- Mae angen i adroddiadau perfformiad allweddol y Grŵp Llywio gyfrannu at adroddiadau perfformiad corfforaethol.

### **3.3.3.4 Adroddiad Blynyddol yr Arweinydd a'r Cynllun Pum Mlynedd**

#### **❖ Sut rydym yn gwneud hyn**

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.

Mae Gweinyddiaeth yr Awdurdod yn glymblaid rhwng Plaid Cymru a'r Grŵp Annibynnol ac mae'r swydd Arweinydd yn cael ei rhoi i Plaid a'r swydd Dirprwy Arweinydd yn cael ei rhoi i'r Grŵp Annibynnol.

Ym mis Ionawr 2018, cymeradwyodd y Cabinet 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 Cabinet am eu cyflawni dros y pum mlynedd nesaf. Mae Strategaeth Gorfforaethol yr Awdurdod yn cynnwys y prosiectau a'r rhaglenni allweddol yn y cynllun hwn.

### ❖ **Beth a sut gallwn ni wneud yn well?**

Yn sgil yr etholiadau diweddar a'r Arweinydd newydd a benodwyd yn y Cyfarfod Cyffredinol Blynyddol a gynhaliwyd ym mis Mai 2022, bydd gwaith yn dechrau gyda'r weinyddiaeth newydd i lunio'r cynllun 5 mlynedd.

### 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**

### ❖ **Sut rydym yn gwneud hyn**

Mae Amcanion Llesiant y Strategaeth Gorfforaethol yn nodi'r prif gamau a gymerir i gyflawni'r amcanion. Cefnogir y camau hyn gan gamau gweithredu manwl a thargedau a nodir yng Nghynlluniau Busnes Gwasanaethau ac Adrannau. Caiff y camau gweithredu a'r targedau eu monitro ar System Monitro Perfformiad a Gwella (PIMS) y Cyngor. Mae hyn yn galluogi swyddogion cyfrifol i ddiweddarau cynnydd bob chwarter a gall hyn gael ei fonitro a'i gymeradwyo gan Benaethiaid Gwasanaeth a'i adolygu gan Dimau Rheoli Adrannol. Bob chwarter, mae'r Tîm Rheoli Corfforaethol ac Aelodau'r Cabinet yn archwilio perfformiad ar 'Ddangosfyrddau'.

Mae'r pwyllgorau craffu yn derbyn adroddiadau chwarterol Rheoli Perfformiad yn ogystal â'r adroddiad diwedd blwyddyn. Caiff adroddiadau eu paratoi i ymateb i feysydd portffolio penodol pob pwyllor. Ceir adroddiadau perfformiad atodol a manylach ar absenoldeb salwch a llesiant yn chwarter 2 a chwarter 4.

Mae Dangosfyrddau PIMS yn cael eu datblygu ar hyn o bryd i ddadansoddi gwybodeg o ran perfformiad meysydd gwasanaeth amrywiol.

Mae'r Awdurdod yn bartner yn y Bwrdd Gwasanaethau Cyhoeddus ac mae Pwyllgor Craffu Polisi ac Adnoddau'r Cyngor yn cael Adroddiad Perfformiad Blynyddol gan Gadeirydd presennol y Bwrdd Gwasanaethau Cyhoeddus. Mae cofnodion cymeradwy cyfarfodydd y Bwrdd Gwasanaethau Cyhoeddus yn cael eu cyflwyno i'r Pwyllgor Craffu Polisi ac Adnoddau er mwyn iddo eu hystyried ac mae sylwadau'n cael eu cyflwyno yn ôl i'r Bwrdd Gwasanaethau Cyhoeddus.

### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

#### **Yn ystod 2021/22 cyflwynwyd Fframwaith Rheoli Perfformiad newydd.**

Mae'r fframwaith hwn yn nodi dull y Cyngor o fonitro a rheoli perfformiad gwasanaethau'r Cyngor ac yn ymateb i ofynion perfformiad a llywodraethu Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021. Nod y Fframwaith Rheoli Perfformiad hwn yw cadw'r Cyngor ar y trywydd iawn a chanolbwyntio ar gyflawni ei flaenoriaethau allweddol, drwy roi'r wybodaeth a'r offer sydd eu hangen ar gynghorwyr, rheolwyr a staff i ddarparu gwasanaethau o ansawdd uchel sy'n perfformio'n dda sy'n helpu i sicrhau canlyniadau da i breswylwyr.

Mae'r Fframwaith yn dilyn dull Cynllunio/Gwneud/Adolygu ac yn seiliedig ar y gair **SIMPLER**.

#### **Adroddiadau Monitro Chwarterol Integredig Newydd**

- Yn flaenorol, roedd ein hadroddiadau monitro yn tueddu i fonitro'r camau gweithredu a'r targedau a osodwyd i ni mewn cynlluniau busnes i gyflawni ein Hamcanion Llesiant. Dim ond yn ein Hadroddiadau Blynyddol diwedd blwyddyn y byddem yn

edrych ar dystiolaeth lawer ehangach. Roedd hyn yn colli'r cyfle i roi darlun mwy cyflawn o berfformiad drwy gydol y flwyddyn.

- Felly, o Chwarter 2 ymlaen, aethom ati i gyflwyno adroddiadau monitro perfformiad mwy integredig. Roedd yr adroddiadau dadansoddol hyn yn adeiladu ar y wybodaeth a amlinellwyd mewn adroddiadau dangosfwrdd ac yn ychwanegu adborth parhaus gan Aelodau ac ymchwiliadau Craffu Gorchwyl a Gorffen, adborth gan gwsmeriaid (cwynion a chanmoliaeth), canfyddiadau archwilio mewnol, allanol ac ariannol, risg, rheoli pobl, asedau, y newyddion diweddaraf a data perthnasol arall i greu darlun mwy cyflawn o gynnydd.

Caiff ymatebion Cynllun Gweithredu Manwl i ganfyddiadau'r Adroddiad Chwarterol eu holrhain.

<b>Adroddiadau Monitro Chwarterol Blaenorol</b>	<b>Adroddiadau Monitro Chwarterol Newydd</b>
Cynnydd ar Gamau Gweithredu a Mesurau ar gyfer pob Amcan Llesiant	Cynnydd ar Gamau Gweithredu a Mesurau ar gyfer pob Amcan Llesiant + Canfyddiadau Adolygiadau Gorchwyl a Gorffen Aelod Craffu + Materion Rheoli Pobl + Perfformiad Ariannol + Canfyddiadau Adroddiad Rheoleiddiol + Canfyddiadau Archwilio Mewnol + Rheoli Risg + Caffael + Rheoli Asedau + Trawsnewid i Wneud Cynnydd + Cwynion a Chanmoliaeth + Canfyddiadau asesiad anghenion y Bwrdd Gwasanaethau Cyhoeddus + Cerrig Milltir Cenedlaethol a bennwyd gan Lywodraeth Cymru + Gwybodaeth berthnasol arall o ran PESTLE + Caiff ymatebion Cynllun Gweithredu Manwl i ganfyddiadau'r Adroddiad Chwarterol eu holrhain

### **Cynllunio Busnes**

- Cafodd ein Cynlluniau Busnes Adrannol rywfaint o feirniadaeth yn y broses graffu – a gwrthododd Pwyllgor Craffu Diogelu'r Cyhoedd a'r Amgylchedd dderbyn Cynllun Adrannol yr Amgylchedd 2021/22 ac elfennau eraill o'r Cynllun Busnes Adrannol o dan gylch gwaith y pwyllgor craffu hwn. Roedd yn ofynnol i adrannau ailgyflwyno cynlluniau busnes cryfach. Roedd hyn yn dangos gwaith craffu da ond gwendidau o ran llywodraethu cynllunio busnes, diffyg mesurau perfformiad a chynllunio gweithredu CAMPUS.

### **Gwella Cynllun Busnes ar gyfer 2021/22**

- Roedd y templed newydd ar gyfer Cynllun Busnes yn gofyn am hunanasesu, mwy o fesurau perfformiad a chynllunio gweithredu CAMPUS.
- I gryfhau ymhellach y gwaith o ddatblygu cynlluniau busnes adrannol, sefydlwyd Grŵp Ymgysylltu a Sicrwydd sy'n cynnwys cynrychiolwyr o saith maes newid corfforaethol Deddf Llesiant Cenedlaethau'r Dyfodol gyda Phennaeth Gwasanaeth

annibynnol yn ymuno â phob sesiwn. Wrth symud ymlaen, bydd opsiynau ar gyfer mewnbyn annibynnol/allanol i'r dull hwn yn cael eu datblygu.

Maes Newid Corfforaethol	Aelod o'r Panel	Meysydd Diddordeb
1. Cynllunio Corfforaethol 2. Rheoli Perfformiad	Pennaeth TGCh a Pholisi Corfforaethol	<ul style="list-style-type: none"> <li>Sicrhau aliniad ag Amcanion Llesiant</li> <li>Sicrhau bod y cynllun yn mynd i'r afael ag unrhyw feysydd i'w gwella a nodir yn yr adran adolygu.</li> <li>Sicrhau y rhoddir sylw i argymhellion yr adroddiad rheoleiddio</li> <li>Sicrhau y rhoddir sylw i'r Pum Ffordd o Weithio</li> </ul>
3. Cynllunio Ariannol	Pennaeth Cyllid	<ul style="list-style-type: none"> <li>Sicrhau bod y cynllunio ariannol a busnes yn cyd-fynd â'i gilydd</li> <li>Sicrhau bod cynigion effeithlonrwydd cyllidebol yn cyd-fynd ag effeithiau ar gynllunio busnes/gwasanaethau</li> </ul>
4. Cynllunio'r Gweithlu	Prif Weithredwr Cynorthwyol	<ul style="list-style-type: none"> <li>Sicrhau bod ystyriaeth o gynllunio'r gweithlu yn cyd-fynd ag anghenion busnes y dyfodol</li> <li>Sicrhau y rhoddir sylw i ganfyddiadau'r Tîm TIC</li> </ul>
5. Caffael 6. Rheoli Risg	Pennaeth Refeniw a Chydymffurfiaeth Ariannol	<ul style="list-style-type: none"> <li>Sicrhau aliniad â blaenraglen waith caffael</li> <li>Sicrhau aliniad â risgiau corfforaethol a risgiau gwasanaeth</li> <li>Sicrhau camau priodol yn erbyn unrhyw ganfyddiadau Archwilio Mewnol</li> <li>Llywio rhaglen waith archwilio yn y dyfodol</li> </ul>
7. Asedau	Pennaeth Adfywio	<ul style="list-style-type: none"> <li>Sicrhau bod Cynlluniau Rheoli Asedau ar Waith</li> </ul>
8. Cyfathrebu Corfforaethol	Rheolwr Marchnata a'r Cyfryngau	<ul style="list-style-type: none"> <li>Sicrhau bod y ffocws ar gwsmeriaid wrth ddarparu a datblygu gwasanaethau</li> </ul>

#### Y camau cefnogi adeiladol o ran Cynllunio Busnes oedd:-

- Roedd y grŵp Ymgysylltu a Sicrwydd yn bresennol yng nghyfarfod Tîm Rheoli pob Adran i drafod y Cynllun Busnes Adrannol.
- Yn dilyn hyn, cyfarfu'r Prif Weithredwr â phob Cyfarwyddwr i drafod y Cynllun Busnes Adrannol.

Cyflwynwyd Cynlluniau Busnes Adrannol hefyd i'r Pwyllgorau Craffu i'w trafod.

### ❖ **Beth a sut gallwn ni wneud yn well?**

- Byddwn yn hyrwyddo'r Fframwaith Rheoli Perfformiad newydd ac yn parhau i'w ddatblygu.
- Byddwn yn parhau i ddatblygu'r adroddiadau monitro chwarterol Rheoli Perfformiad integredig newydd.
- Byddwn yn cyflwyno'r adroddiadau monitro chwarterol Rheoli Perfformiad integredig newydd i Bwyllgorau Craffu.
- Byddwn yn parhau i ddatblygu rôl y Grŵp Ymgysylltu a Sicrwydd wrth gefnogi datblygiad cynllunio busnes ar draws adrannau a gwasanaethau.
- Ar gyfer Cynlluniau Busnes 2023/24 byddwn yn ailystyried ein dull o ymdrin â Chynllunio Busnes Adrannau a Gwasanaethau ac yn rhoi'r broses ar waith. Cynhaliwyd adolygiad o'r trefniadau hunanasesu gan Ness Young, gyda chymorth Cymdeithas Llywodraeth Leol Cymru. Bydd canfyddiadau'r adolygiad yn llywio ein dull gweithredu yn y dyfodol.

### **3.3.5 Gwerthfawrogi ein pobl; ymgysylltu, arwain a chefnogi - Datblygu capasiti a gallu arweinwyr ac unigolion.**

Yn dilyn etholiadau llywodraeth leol Cymru ym mis Mai 2017, cafodd Cyngor 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. Caiff y rhaglen datblygu a hyfforddiant i'r Aelodau ei hadnewyddu bob blwyddyn.

#### **3.3.5.1 Pwyllgor y Gwasanaethau Democraidd**

##### ❖ **Sut rydym yn gwneud hyn**

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.

#### **3.3.5.2 Rheoli ein Gweithlu**

##### ❖ **Sut rydym yn gwneud hyn**

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 Bolisiau a Gweithdrefnau i sicrhau bod yr holl staff yn cael eu rheoli'n deg ac mewn modd cyson.

Caiff ein staff eu hannog i ddatblygu ac mae hyn yn gydnaws â'n hamcanion fel sefydliad a achredwyd gan gynllun **Buddsoddwyr mewn Pobl**.

Mae rheoli presenoldeb a chefnogi llesiant staff yn flaenoriaeth uchel i'r Cyngor. Mae fframwaith a pholisi cadarn ar waith o ran rheoli presenoldeb ac mae'r swyddogaeth Iechyd Galwedigaethol yn cynnig cymorth a chynghor ar lesiant gyda'r nod o gadw pobl mewn gwaith, rhoi cyngor ac arweiniad ynghylch byw'n iach, rheoli straen ac iechyd meddwl yn y gweithle. Mae hyn wedi bod yn arbennig o bwysig yn ystod y pandemig COVID19, pan roddwyd mwy o gefnogaeth i staff drwy fentrau llesiant a pholisiau penodol ynghylch COVID19.

Yn dilyn gweithredu'r Cytundeb Statws Unffurf yn 2011/12, mae'r swyddogaeth Tâl a Buddion yn yr Is-adran Rheoli Pobl yn cadw golwg gyffredinol ar y strwythur cyflogau a graddau ac yn rhoi cyngor i reolwyr ynghylch gwerthuso swyddi a buddion yn ogystal â chynnal archwiliad cyflog cyfartal bob blwyddyn. Nid yw'r archwiliad diweddaraf yn awgrymu bod unrhyw dystiolaeth o wahaniaethau yn y strwythurau cyflogau nac yn y lwfansau a dalwyd. Fel rheol, mae'r gwahaniaethau mewn cyflog yn ganlyniad i rannu'r rhywiau yn ôl y mathau o swyddi yn hytrach na gweithredu lwfansau.

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. Mae'r Cyngor yn parhau i gefnogi ei gyflogeion a'i weithwyr sydd ar y cyflogau isaf drwy barhau i dalu tâl atodol y Cyflog Byw Gwirioneddol i sicrhau bod ein gweithwyr sydd ar y cyflogau isaf yn cael yr hyn sy'n cyfateb i £9.90 yr awr (gan gynnwys lwfansau sefydlog).

Mae'r pandemig COVID19 wedi cyflymu symudiad at weithio ystwyth, yn enwedig gweithio gartref, a bwriedir i hyn lywio sut y bydd y Cyngor yn rheoli ei weithlu yn y dyfodol drwy ffyrdd newydd o weithio. Yn benodol, mae'r Cyngor yn awyddus i gefnogi nod Llywodraeth Cymru i barhau i gefnogi 30% o'i weithlu i weithio'n agosach at eu cartrefi. Bydd hyn yn effeithio ar y gofynion o ran swyddfeydd ac yn cyfrannu at yr agenda amgylcheddol drwy leihau'r angen i deithio. Bydd Polisi Teithio'r Staff yn cael ei adolygu i adlewyrchu'r symudiad at ffyrdd newydd o weithio.

Mae ein Polisi Datgelu Camarfer yn cael ei ddefnyddio gan weithwyr i roi gwybod am bryderon difrifol a allai fod er budd y cyhoedd, a'r gweithdrefnau a'r pryderon yn cael eu goruchwyllo gan y Pwyllgor Safonau. Mae dysgu ar-lein, hyrwyddo'r polisi a monitro cwynion datgelu camarfer yn parhau i sicrhau bod gweithwyr yn ymwybodol ohono. Bydd system sefydlu ar-lein yn rhoi'r wybodaeth hon i weithwyr newydd yn gyflymach ac yn fwy effeithiol. Cyflwynwyd hyn ddechrau 2020. Mae'r rhan fwyaf o weithwyr bellach yn gallu cael gwybodaeth ar-lein bellach felly bydd rhoi gwybodaeth am y mathau hyn o bolisiau allweddol yn dod yn fwy cynhwysol wrth i fwy o bobl ddefnyddio'r fewnwyd ar-lein.

### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

#### **Achrediad Buddsoddwyr mewn Pobl**

Rydym wedi bod yn Fuddsoddwr mewn Pobl ers 2009 ac mae wedi bod yn offeryn hanfodol i fesur effaith buddsoddi yn ein pobl. Cynhaliwyd ein hadolygiad llawn diwethaf yn 2018 pan ddyfarnwyd y wobwr arian i ni, sy'n golygu ein bod yn y 40% uchaf o'r holl sefydliadau sy'n dal y wobwr ledled y byd. Ers hynny, bu newid sylweddol ar draws y sefydliad, ac rydym mewn sefyllfa gref i adeiladu ar y cyflawniad hwnnw.

Er mwyn cynnal y Safon, mae'n ofynnol i ni gynnal adolygiad llawn bob tair blynedd. Byddai hyn wedi digwydd yn 2021, ond o ystyried pwysau'r pandemig, cytunwyd nad hwn fyddai'r amser gorau i gynnal asesiad llawn. Cytunwyd felly â Buddsoddwyr mewn Pobl y byddem yn cynnal adolygiad strategol yn 2021 er mwyn paratoi ar gyfer yr adolygiad llawn yn 2022.

#### **Canfyddiadau allweddol**

- Y rhan fwyaf trawiadol o'r adolygiad hwn oedd i ba raddau yr oedd gweithwyr Cyngor Sir Caerfyrddin wedi mynd ati i ddarparu'r gwasanaethau gorau posibl drwy gydol heriau'r pandemig.
- Mae'r Cyngor hefyd wedi cymryd camau breision o ran digidoleiddio.

- Mae rhan o'r adolygiad Ffyrdd Gwell o Weithio yn cynnwys rhoi sylw cynhwysfawr i ddysgu a datblygu, cynllunio'r gweithlu a recriwtio a'u hailosod.
- Proses arfarnu arloesol

Cynhaliwyd **Adolygiad gan Archwilio Cymru o Reoli'r Gweithlu** yn gynnar yn 2022. Ar adeg ysgrifennu'r adroddiad drafft, roedd yr adroddiad drafft wedi'i dderbyn ac roedd y canfyddiadau cychwynnol yn nodi:

“Yn gyffredinol, canfuom:

Bod y Cyngor yn gwella'r gwaith cynllunio strategol ar gyfer ei weithlu ac yn cymryd camau i fynd i'r afael â materion capasiti staff mewn meysydd gwasanaeth allweddol ond mae'n cydnabod bod angen cryfhau'r gwaith o fonitro perfformiad rheoli'r gweithlu.

Daethom i'r casgliad hwn oherwydd:

Mae'r Cyngor yn cymryd camau i wella'r gwaith cynllunio strategol ar gyfer ei weithlu ond mae angen iddo ganolbwyntio mwy ar ei ofynion o ran y gweithlu yn y tymor hwy.

Mae'r Cyngor yn gweithio i fynd i'r afael â risgiau strategol y mae wedi'u nodi mewn perthynas â chapsiti'r gweithlu, ac i gryfhau ei drefniadau ymgysylltu â staff.

Mae'r Cyngor yn cydnabod bod angen gwella ei drefniadau corfforaethol ar gyfer monitro perfformiad mewn perthynas â'i weithlu.”

**Presenoldeb** - Mae'r Tîm Rheoli Corfforaethol / y Cabinet / y Pwyllgor Craffu yn monitro perfformiad yn rheolaidd. Hefyd, mae gan Benaethiaid Gwasanaeth fynediad at ddata amser real mewn perthynas â phresenoldeb (a ddatblygwyd yn ystod y pandemig i olrhain absenoldebau Covid)

**Adroddiad Blynyddol Iechyd a Diogelwch** - Adroddiad monitro'r Tîm Rheoli Corfforaethol

**Adroddiad Blynyddol Llesiant Gweithwyr** - Adroddiad monitro'r Tîm Rheoli Corfforaethol

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Sicrhau bod gan ein gweithlu ddigon o sgiliau a'i fod yn cael ei ddatblygu'n ddigonol. Byddwn yn datblygu strategaeth Trawsnewid newydd; sicrhau bod blaenoriaethau a rhaglenni Dysgu a Datblygu yn cyd-fynd yn llwyr â blaenoriaethau ac anghenion corfforaethol; datblygu Rhaglen Arweinyddiaeth a Rheolaeth y Cyngor ymhellach i gefnogi blaenoriaethau corfforaethol allweddol.

Adnewyddu Gwerthoedd Craidd y cyngor. Rhannu gweledigaeth y Prif Weithredwr ar gyfer y Cyngor â'r gweithlu. Gwerthu'r genhadaeth ar gyfer symud ymlaen. (Buddsoddwyr mewn Pobl)

Defnyddio prosesau a metrigau sy'n bodoli eisoes i reoli a newid disgygliadau a chanfyddiadau yn fewnol ac yn allanol. (Buddsoddwyr mewn Pobl)

Gwella ein prosesau recriwtio ymhellach drwy gyflwyno system TG integredig newydd ar gyfer recriwtio. (Buddsoddwyr mewn Pobl)

Mae angen adolygu'r Strategaeth bresennol ar gyfer Pobl yng ngoleuni'r pandemig i helpu'r sefydliad i adfer. Mae angen i ni ddatblygu Strategaeth Gweithlu newydd.

Cynllunio'r Gweithlu – ystyried effaith COVID19 ar ein gweithlu a datblygu Cynllun Gweithlu Strategol yn seiliedig ar ofynion gweithlu adrannol a chorfforaethol.

Profiad gweithwyr – mae angen i ni werthuso profiad y gweithwyr a gwneud ymchwil i ddatblygu Strategaeth Ymgysylltu â'r Gweithlu a fydd yn sail i'r Strategaeth Gweithlu newydd, a fydd yn cynnwys system llais staff newydd, a datblygu strwythur adrodd blynyddol at ddibenion monitro a gwerthuso.

Presenoldeb: Bu cynnydd yn nifer y diwrnodau a gollwyd oherwydd absenoldeb salwch ar ôl COVID19. Mae angen i ni fuddsoddi mwy o amser i ddatblygu atebion ataliol rhagweithiol megis hybu iechyd da ac addysgu gweithwyr ar ddewisiadau ffordd iach o fyw. Byddwn hefyd

yn parhau i sicrhau bod rheolwyr wedi'u hyfforddi'n ddigonol i reoli presenoldeb yn gadarn.

Cryfhau'r broses o gymhwyso'r egwyddor datblygu cynaliadwy i wella'r ffordd y mae'n cynllunio, yn cyflawni ac yn monitro'r ffordd y caiff ei weithlu ei reoli.

Cryfhau rheoli perfformiad ei weithlu drwy:

- datblygu cyfres o fesurau perfformiad a chanlyniadau sy'n adlewyrchu uchelgeisiau'r Cyngor ar gyfer ei weithlu, a monitro'r mesurau hyn ar lefel gorfforaethol, gan gynnwys adrodd i bwyllgor(au) trosolwg a chraffu a

Meincnodi perfformiad o ran rheoli'r gweithlu gyda sefydliadau eraill. (Adolygiad Archwilio Cymru o Reoli'r Gweithlu).

### 3.3.5.3 Y Cynllun Dirprwyo i Swyddogion

#### ❖ Sut rydym yn gwneud hyn

Mae'r Cynllun Dirprwyo yn rhestru'r penderfyniadau a ddirprwir i swyddogion, boed hynny gan y Cyngor neu gan y Cabinet. Wrth arfer y pwerau a ddirprwir 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 gallant gael eu 'galw i mewn'. Mae penderfyniadau gweithredol arwyddocaol gan swyddogion yn cael eu cyhoeddi.

Roedd y dirprwyaethau yn y Cyfansoddiad yn berthnasol iawn ddechrau 2020/21 pan oedd yn amhosibl cynnull cyfarfodydd wyneb yn wyneb ffurfiol yr Awdurdod oherwydd goblygiadau'r pandemig coronafeirws – pethau fel yr angen i wneud penderfyniadau'n gyflym a'r anallu i gydymffurfio â'r amserlenni statudol a bennwyd ar gyfer cynnull cyfarfodydd ffurfiol o'r aelodau, y rheolau a oedd yn gwahardd cynnal cyfarfodydd yn gyfan gwbl rithwir, yr angen i rai aelodau hunanwarchod a oedd yn ei gwneud yn fwy anodd sicrhau'r cworwm yr oedd ei angen ar gyfer cyfarfodydd, a'r neges i aros gartref – felly, roedd yn rhaid defnyddio'r dirprwyaethau brys yn y Cyfansoddiad i ganiatáu i swyddogion wneud rhai penderfyniadau hanfodol. Sicrhawyd bod y cyfnod hwn o wneud penderfyniadau dirprwyedig brys gan swyddogion mor fyr â phosibl, a chyn gynted ag y cafodd y rheolau ynghylch cynnal cyfarfodydd democrataidd eu llacio dros dro er mwyn caniatáu i gyfarfodydd gael eu cynnal yn gyfan gwbl ar-lein, ailgydiodd yr Awdurdod mewn cyfarfodydd democrataidd, er bod hynny ar-lein. Cafodd y penderfyniadau a wnaed gan swyddogion yn ystod y cyfnod brys byr eu cyhoeddi.

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Cafodd adroddiad ar y penderfyniadau a wnaed gan uwch-swyddogion o dan bwerau brys yn ystod dyddiau cynnar y pandemig ei gyflwyno i'r Cabinet cyn gynted ag y caniatwyd cyfarfodydd rithwir a chymeradwyodd y Cabinet yr holl benderfyniadau a wnaed.

#### ❖ Beth a sut gallwn ni wneud yn well?

Mae'r Cynllun Dirprwyo yn ddogfen fyw ac mae angen ei hadolygu'n barhaus. Fe'i diweddarwyd ddiwethaf yn y Cyngor Sir ar 9 Chwefror 2022. Roedd rhai o'r diwygiadau a gymeradwywyd gan y Cyngor yn ymwneud â cheisiadau cynllunio a gorfodi a'u bwriad yw gwneud defnydd mwy effeithiol o amser y Pwyllgor Cynllunio. Bydd angen monitro a yw'r canlyniad hwn wedi'i gyflawni.



### 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

##### ❖ Sut rydym yn gwneud hyn

Mae gan yr Awdurdod Grŵp Llywio Rheoli Risg sy'n adrodd yn uniongyrchol i'r Cabinet, i'r Pwyllgor Llywodraethu ac 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 Cabinet (sef yr Aelod o'r Cabinet 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 gan bob Adran fynediad mewnbynnu uniongyrchol i'r Gofrestr Risg Gorfforaethol.

Caiff y Gofrestr Risg Gorfforaethol ei hadrodd a'i hadolygu gan y Pwyllgor Llywodraethu ac Archwilio bob chwe mis. Cynhaliodd Swyddfa Archwilio Cymru Adolygiad o Drefniadau Rheoli Risg yn ystod 2018/19, lle gwnaed cynigion ar gyfer gwelliant i gryfhau'r trefniadau sydd ar waith. Mae cynllun gweithredu wedi'i gwblhau i roi'r gwelliannau ar waith.

##### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Nododd adolygiad TIC (Trawsnewid i Wneud Cynnydd) a ddaeth i ben ym mis Rhagfyr 2021: 'Er bod pandemig COVID19 wedi effeithio i ddechrau ar y gallu i weithredu'r argymhellion yn Adolygiad Swyddfa Archwilio Cymru a'r Adolygiad Archwilio Mewnol dilynol, mae nifer o gamau gweithredu allweddol bellach wedi'u rhoi ar waith ac mae cynnydd da wedi'i wneud ar draws y cynllun gweithredu yn gyffredinol.'

Un o flaenoriaethau TIC oedd sicrhau bod pob adran yn symud i fewnbynnu gwybodaeth risg yn uniongyrchol mor gynnar â phosibl yn 2022 – mae hyn eisoes wedi'i weithredu.

Cynnal Gweithdai Risg ar gyfer staff a'r Pwyllgor Llywodraethu ac Archwilio drwy gydol y flwyddyn.

##### ❖ Beth a sut gallwn ni wneud yn well?

Parhau i roi'r cynlluniau gweithredu ar waith a ddatblygwyd mewn ymateb i Adolygiad Swyddfa Archwilio Cymru/Archwilio Mewnol, gan roi blaenoriaeth i sicrhau bod y Pecyn Cymorth Risg yn cael ei fabwysiadu'n ffurfiol a'i ddefnyddio i lywio sesiynau datblygu ar gyfer rheolwyr ar lefel is-adrannol a sesiynau datblygu penodol ar gyfer Hyrwyddwyr Risg Adrannol. Datblygu datganiad archwaeth risg.

#### 3.3.6.2 Y Grŵp Llywio Rheoli Risg

##### ❖ Sut rydym yn gwneud hyn

Mae'r Grŵp Llywio Rheoli Risg yn archwilio'r modd y gellir datblygu Rheoli Risg a sicrhau bod Rheoli Risg yn rhan annatod o holl benderfyniadau'r sefydliad. Mae'r Grŵp yn cwrrd bob

tri mis ac yn cael ei gefnogi gan waith ei Is-grwpiau h.y. Risgiau Eiddo ac Atebolrwydd, Risgiau'r Fflyd Gerbydau, a Chynlluniau Wrth Gefn.

❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Daeth yr adolygiad TIC ym mis Rhagfyr 2021 i'r casgliad: 'Mae Cylch Gwaith y Grwpiau Llywio Rheoli Risg a'i is-grwpiau amrywiol wedi cael eu hadolygu'n ddiweddar. Bydd hyn yn caniatáu i'r Grŵp Strategol fabwysiadu dull mwy strategol o ystyried materion rheoli risg, megis cynnal adolygiadau rheolaidd o'r Gofrestr Risg Gorfforaethol.'

❖ **Beth a sut gallwn ni wneud yn well?**

Gellid cryfhau rôl y Grŵp Llywio o ran dyrannu'r £250k o gyllid rheoli risg drwy gyflwyno meini prawf cliriach ar gyfer sut y caiff y cyllid hwn ei flaenoriaethu a'i wario'n flynyddol.

### 3.3.6.3 Pwyllgorau Craffu

❖ **Sut rydym yn gwneud hyn**

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 Strategaeth Corfforaethol.

Mae gan unrhyw 3 Aelod o'r Cyngor y grym cyfansoddiadol i 'alw i mewn' unrhyw benderfyniadau gweithredol mewn perthynas â'u cyfrifoldebau swyddogaethol eu hunain, boed gan y Cabinet cyfan neu gan aelodau unigol o'r Cabinet yn eu meysydd portffolio eu hunain. Er mwyn caniatáu 'galw i mewn', ni fydd unrhyw benderfyniad y mae'r Cabinet neu Aelodau o'r Cabinet yn ei wneud yn dod i rym tan 5 diwrnod gwaith ar ôl cyhoeddi'r penderfyniad a'i ddsbarthu i'r Aelodau'r drwy e-bost.

Yn unol â'r fformiwla a nodir ym Mesur Llywodraeth Leol 2011, Aelodau o'r Wrthblaid yw Cadeiryddion dau o bum Pwyllgor Craffu yr Awdurdod.

Ym mis Hydref 2020, diweddarodd yr Awdurdod Reolau'r Weithdrefn Graffu er mwyn newid rolau Aelodau'r Cabinet mewn Pwyllgorau Craffu a'i gwneud yn ofynnol iddynt fynychu'r cyfarfodydd i gyflwyno adroddiadau ac ateb cwestiynau. Croesawyd y newid hwn gan Aelodau'r Cabinet.

Eto, yn sgil y pandemig, mae cyfarfodydd Pwyllgorau Craffu wedi cael eu gweddarlledu ers mis Tachwedd 2020.

❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Mae Cadeiryddion ac Is-gadeiryddion y Fforwm Craffu yn cyfarfod bob chwarter i drafod a chynnig gwelliannau i'r swyddogaeth graffu i'w hystyried gan Weithgor Adolygu'r Cyfansoddiad yr Awdurdod; cynnig eitemau i'w trafod mewn cyfarfodydd gyda'r Cabinet ddwywaith y flwyddyn; a gweithredu fel fforwm ar gyfer rhannu arferion da craffu.

Yn ystod 2021/22 trafododd y Fforwm sut roedd cyfarfodydd rhithwir a gweddarlledu cyfarfodydd craffu wedi gweithio. Y farn unfrydol oedd bod y trefniadau wedi gweithio'n dda a bod lefelau presenoldeb wedi bod yn dda.

Mewn ymateb i bryderon a fynegwyd gan y Fforwm, anfonwyd e-bost at bob Cyfarwyddiaeth ynghylch nifer yr adroddiadau sydd i'w hystyried sy'n cael eu tynnu'n ôl ar yr unfed awr ar ddeg ac felly'n ymddangos ar yr agenda fel rhai nad ydynt i'w cyflwyno. Bu'r Fforwm yn monitro'r cyfraddau cyflwyno ar ôl anfon yr e-bost gan nodi bod gwelliant.

Dyma'r ffigurau gwyllo o ran gweddarlledu cyfarfodydd ar gyfer pob Pwyllgor Craffu yn ystod y cyfnod rhwng mis Rhagfyr 2020 a mis Tachwedd 2021:

Y Pwyllgor	Cyfanswm gwyllo	Cyfanswm gwyllo byw	Cyfanswm gwyllo o'r archif
Cymunedau ac Adfywio	518	100	418
Addysg a Phlant	627	98	529
Diogelu'r Cyhoedd a'r Amgylched	716	161	555
Polisi ac Adnoddau	733	155	578
Gofal Cymdeithasol ac Iechyd	426	85	341

#### ❖ Beth a sut gallwn ni wneud yn well?

Ym mis Hydref/Tachwedd 2021, cynhaliodd Archwilio Cymru adolygiad dilynol o'r cynigion ar gyfer gwella a nodwyd yn ei Adroddiad Craffu - Addas ar gyfer y Dyfodol 2018 – disgwylir canlyniad yr adolygiad a chaiff ei ystyried pan fydd ar gael. Bydd unrhyw awgrymiadau y cytunwyd arnynt ar gyfer gwella yn cael eu rhoi ar waith.

Bydd adolygiad o'r trefniadau llywodraethu ar gyfer y ddau Gwmni Masnachu Awdurdod Lleol yn cael ei gynnal gyda'r bwriad o gysoni'r trefniadau ac egluro rolau'r Aelodau a'r Pwyllgorau Craffu mewn perthynas â'r Cwmnïau Masnachu Awdurdod Lleol.

### 3.3.6.4 Gweinyddiaeth Ariannol (Swyddog Adran 151)

#### ❖ Sut rydym yn gwneud hyn

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 Cyfarwyddwr y 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 cydgysylltu 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 Adran y Gwasanaethau Corfforaethol. Bydd unrhyw newidiadau'n cael eu cymeradwyo gan y Pwyllgor Llywodraethu ac Archwilio.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Barn gyffredinol Archwilio Mewnol a gyflwynwyd ym mis Gorffennaf 2021 i'r Pwyllgor Llywodraethu ac Archwilio: mae'r Awdurdod yn gweithredu amgylchedd rheoli DERBYNIOL. Ceir trefniadau llywodraethu clir sydd â chyfrifoldebau rheoli a strwythurau pwyllgorau pendant ar waith ac mae'r fframwaith rheoli yn gadarn ar y cyfan ac yn cael ei weithredu'n eithaf cyson. Mae gan yr Awdurdod Gyfansoddiad sefydledig, ac mae wedi datblygu polisïau a chymeradwyo Rheolau Gweithdrefn Ariannol sy'n rhoi cyngor ac arweiniad i'r holl staff ac aelodau.

Caiff Rheolau Gweithdrefn Ariannol a Rheolau Caffael Corfforaethol eu hadolygu a'u diweddarau'n rheolaidd pan fo'n briodol. Byddant yn cael eu cyflwyno i'r Pwyllgor Llywodraethu ac Archwilio ym mis Gorffennaf 2022 er mwyn i newidiadau gael eu cymeradwyo.

Ym mis Medi 2021, cyhoeddodd Archwilio Cymru adroddiad archwilio diamod mewn perthynas â'n Datganiad Cyfrifon 2020-21. Roedd y rhain yn cynnwys mwy na £140 miliwn o gyllid ychwanegol a oedd yn gysylltiedig â COVID19 o lawer o grantiau gwahanol.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Yn ystod y flwyddyn ariannol nesaf, bydd Cyd-bwyllgor Corfforaethol rhanbarthol newydd yn cael ei greu, a Sir Gaerfyrddin fydd yr awdurdod arweiniol sy'n darparu'r Swyddog Adran 151 yn ogystal â swyddogaethau cymorth ariannol. Gan gydnabod y llwyth gwaith newydd hwn, ynghyd â threfniadau newydd yng ngwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru, byddwn yn lleihau ac yna'n rhoi'r gorau i'r gwasanaeth Adran 151 i'r Awdurdod Tân yn ystod y flwyddyn.

### **3.3.6.5 Pwyllgor Cronfa Bensiwn Dyfed**

#### ❖ **Sut rydym yn gwneud hyn**

Cyngor Sir Caerfyrddin yw'r Awdurdod Gweinyddu a benodwyd yn statudol ar gyfer Cronfa Bensiwn Dyfed. Mae Pwyllgor y Gronfa Bensiwn yn cynnwys tri Aelod o'r Cyngor Sir ynghyd â dirprwy sydd wedi'i enwebu i wasanaethu yn absenoldeb Aelod. Mae'r cyfrifoldebau canlynol gan Bwyllgor 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 2021/22 cafodd Pwyllgor y Gronfa Bensiwn gefnogaeth gan Gyfarwyddwr y Gwasanaethau Corfforaethol a Phennaeth y Gwasanaethau Ariannol, Is-adran y Gwasanaethau Ariannol ac Ymgynghorydd 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 Rheoleiddwr Pensiynau a chan yr Adran Cymunedau a Llywodraeth Leol. Mae'r telerau wedi'u hadolygu; cymeradwywyd y Cylch Gwaith wedi'i ddiweddarau gan y Cyngor ym mis Mai 2021.

Wedi i Lywodraeth Ei Mawrhydi gymeradwyo Cronfa Fuddsoddi Cymru ym mis Tachwedd 2016, ac yn sgil sefydlu Cyd-bwyllgor Llywodraethu Partneriaeth Pensiwn Cymru, cynhaliwyd proses gaffael helaeth i benodi Gweithredwr Trydydd Parti a reoleiddir gan yr Awdurdod Ymddygiad Ariannol i reoli buddsoddiadau'r 8 Cronfa Bensiwn yng Nghymru. Ym mis Tachwedd 2017 cymeradwyodd Cydbwyllgor Llywodraethu Partneriaeth Pensiwn Cymru benodi Link Asset Services yn weithredwr.

Cyngor Sir Caerfyrddin yw'r Awdurdod Cynnal ar gyfer Partneriaeth Pensiwn Cymru, gan ddarparu cymorth gweinyddol, ariannol ac ysgrifenyddol a gweithredu penderfyniadau a wneir gan y Cyd-bwyllgor Llywodraethu.

Ar gyfer 2021/22 mae'r Awdurdod wedi llunio Adroddiad Blynyddol a Chyfrifon ar wahân ar gyfer Cronfa Bensiwn Dyfed ac felly mae modd cael mwy o wybodaeth am lywodraethu a gweithgarwch y Gronfa a Phartneriaeth Pensiwn Cymru yn y ddogfen hon.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Bu cynnydd sylweddol yn lefel yr ymgysylltu sy'n gysylltiedig â newid yn yr hinsawdd, y mae'r gronfa wedi ymgysylltu'n rhagweithiol â hyn gyda gwahanol sefydliadau. Mae'r gronfa wedi cydnabod risg sy'n gysylltiedig â'r hinsawdd yn ei pherfformiad buddsoddi ac wedi sefydlu polisi buddsoddi cyfrifol.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Roedd pwyllgor pensiwn y Gronfa yn cydnabod y gwaith rhagorol ar Fuddsoddi Cyfrifol ond nid oedd hyn wedi cael sylw felly gofynnodd am well cyfathrebu ar y materion hyn yn lleol ac yn genedlaethol.

### **3.3.6.6 Y Fargen Ddinesig**

#### ❖ **Sut rydym yn gwneud hyn**

Ar 29 Awst 2018 llofnododd Cyngor Sir Caerfyrddin, Cyngor Bwrdeistref Sirol Castell-nedd Port Talbot, Cyngor Sir Penfro a Chyngor Dinas a Sir Abertawe Gytundeb i Sefydlu Cyd-bwyllgor ar gyfer Dinas-ranbarth Bae Abertawe. Cynhaliwyd cyfarfod cyntaf y Cyd-bwyllgor ar 30 Awst 2018. Sir Gaerfyrddin yw'r Corff Atebol ar gyfer swyddogaeth y Fargen Ddinesig.

Mae'r Cyd-bwyllgor yn cynnwys arweinwyr y pedwar Awdurdod rhanbarthol ac un aelod cyfetholedig heb bleidlais yr un o Fwrdd Iechyd Prifysgol Hywel Dda, Bwrdd Iechyd Prifysgol Bae Abertawe, Prifysgol Abertawe a Phrifysgol Cymru y Drindod Dewi Sant.

Mae Cyd-bwyllgor Craffu wedi'i ffurfio hefyd, ac mae'r swyddogaeth graffu'n cael ei gweinyddu gan Gyngor Bwrdeistref Sirol Castell-nedd Port Talbot.

Mae portffolio o naw rhaglen a phrosiect wedi'i gymeradwyo o dan Fargen Ddinesig Bae Abertawe, ac mae tri ohonynt yn cael eu cyflawni'n rhanbarthol. O dan y portffolio, bydd Sir Gaerfyrddin yn cyflawni dwy raglen leol o fewn ei hardal gyfansoddol, sef Pentre Awel (y datblygiad Gwyddor Bywyd a Llesiant) ac Yr Egin (clwstwr creadigol a digidol), ac mae'r ddwy ohonynt wedi cael eu cymeradwyo gan Lywodraeth y DU a Llywodraeth Cymru. Yn ogystal â'r rhaglenni lleol, Sir Gaerfyrddin yw'r arweinydd cyflawni ar gyfer dwy raglen ranbarthol, sef y fenter Sgiliau a Thalentau a'r rhaglen Seilwaith Digidol. Mae'r rhain wedi'u cymeradwyo gan Lywodraeth y DU a Llywodraeth Cymru a chânt eu cyflawni mewn cydweithrediad â'r tri awdurdod cyfansoddol arall o dan Fargen Ddinesig Bae Abertawe.

Yn ystod y flwyddyn ariannol, cynhaliodd Hwb Sicrwydd Integredig Llywodraeth Cymru Adolygiad Gateway Swyddfa Masnach y Llywodraeth ar lefel portffolio'r Fargen Ddinesig (Porth 0). Bydd hyn yn sicrhau dilyniant llwyddiannus a chyflawni cyffredinol, yn ogystal â helpu'r Uwch-berchennog Cyfrifol i gyflawni ei ddyletswyddau'n llwyddiannus. Cynhaliwyd yr adolygiad gan dîm allanol annibynnol yn unol â Chanllawiau Hwb Sicrwydd Integredig Llywodraeth Cymru. Cynhaliwyd un deg saith o 'sgyrsiau' gyda rhanddeiliaid rhwng 19 a 21 Gorffennaf 2021 ynghyd â sesiwn gweithdy gyda'r pedwar Arweinydd awdurdod lleol.

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 Cyd-bwyllgor. 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 (Cyngor Sir Penfro) yn llunio adroddiad blynyddol i'r Cyd-bwyllgor ei ystyried. Mae fformat yr Adroddiad Blynyddol yn cydymffurfio â gofynion y Côd Ymarfer.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Cafodd Portffolio Bargaen Ddinesig Bae Abertawe sgôr Ambr-Gwyrdd o ran Asesu Hyder Cyflawni. Gwnaeth canfyddiad cryno yr Adolygiad bedwar argymhelliad, ac mae tri ohonynt wedi'u cyflawni erbyn 31 Mawrth 2022.

Mae adroddiad yr archwiliad mewnol wedi penderfynu ar gyfradd sicrwydd archwilio 'Sylwedddol'; Bach iawn, os o gwbl, yw'r gwendidau o ran digonolrwydd a/neu effeithiolrwydd y trefniadau llywodraethu, rheolaeth fewnol, rheoli risg a rheolaeth ariannol, a byddent naill ai'n annhebygol o ddigwydd neu byddai eu heffaith yn annhebygol o effeithio ar gyflawni amcanion Bargaen Ddinesig Bae Abertawe. Cyflwynwyd yr adroddiad hwn i'r Cyd-bwyllgor ym mlwyddyn ariannol 2022/23 ac roedd yn destun oedi ym mlwyddyn ariannol 2021/22 oherwydd argyfwng COVID19 ac etholiadau lleol.

### ❖ **Beth a sut gallwn ni wneud yn well?**

Roedd Bwrdd Gweithredu Bargeinion Dinesig a Thwf Cymru yn canmol yn fawr y cynnydd y mae Bargaen Ddinesig Bae Abertawe wedi'i wneud ac yn cydnabod bod y Portffolio yn cael ei gyflawni'n llawn.

Bydd casgliadau'r adroddiadau a'r adolygiadau a nodir uchod yn nodi trefniadau llywodraethu cryfach ac yn cefnogi arferion gorau i sicrhau bod rhaglenni a phrosiectau'n cael eu rhoi ar waith yn llwyddiannus. Bydd argymhellion yn cael eu hadolygu a'u gweithredu o fewn gweithgareddau rheoli portffolio, llywodraethu a rheoli a'u monitro yn unol â threfniadau llywodraethu.

### **3.3.6.7 ERW / Y PARTNERIAETH**

#### ❖ **Sut rydym yn gwneud hyn**

Mae Sir Gaerfyrddin, Abertawe a Sir Benfro yn datblygu Fframwaith Partneriaeth newydd a fydd yn cymryd lle ERW – Y Partneriaeth, a bydd y fframwaith hwn yn cyflawni'r dyheadau a'r amcanion a oedd yn cael eu darparu gan ERW gynt.

O ran datblygiad proffesiynol y gweithlu ysgolion a chynllunio a datblygu cwricwlwm newydd, mae Cyngorau Sir Gaerfyrddin, Abertawe a Sir Benfro wedi cytuno ar ddull newydd a fydd yn disodli'r consortiwm rhanbarthol ERW. Bydd **Partneriaeth** yn cyflawni'r dyheadau a'r amcanion a oedd yn cael eu darparu'n flaenorol gan ERW. Mae strwythur rheoli a staffio gweithredol syml newydd wedi'i gynllunio a'i lenwi a chytunwyd ar gytundeb cyfreithiol, cynllun busnes a chyllideb newydd. Cafodd y costau dileu swyddi lleiaf eu talu drwy gyllideb dros ben ERW.

Bydd Partneriaeth yn cael ei llywodraethu gan Gyd-bwyllgor newydd yn unol â chytundeb cyfreithiol newydd. Bydd adroddiadau rheolaidd, sy'n monitro cynnydd o ran cyflawni'r camau gweithredu yn y cynllun busnes, yn cael eu cyflwyno i'r Cyd-bwyllgor a'r Cyd-banel Craffu, sy'n cynnwys aelodau etholedig o'r tri awdurdod partner. Bydd y gyllideb yn cael ei monitro'n rheolaidd gan y Cyd-bwyllgor a bydd yr adroddiadau statudol gofynnol yn cael eu cwblhau yn ogystal â chynnal rhaglen o archwiliadau.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Ffurf gysgodol yn unig sydd i Partneriaeth ar hyn o bryd. Fodd bynnag, ar ôl ei sefydlu, bydd y Gofrestr Risg yn cael ei hadolygu'n rheolaidd a chynhelir sesiwn Herio ac Adolygu gan Lywodraeth Cymru bob blwyddyn yn ogystal ag astudiaethau / adolygiadau thematig ESTYN yn ôl cais Llywodraeth Cymru. Bydd ansawdd dysgu/cymorth proffesiynol yn cael ei werthuso gan gyfranogwyr a chynhelir arolwg blynyddol i sicrhau bod Partneriaeth yn diwallu anghenion ein hysgolion.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Bydd canlyniadau'r adroddiadau, yr adolygiadau a'r arolwg blynyddol a nodir uchod yn nodi meysydd llwyddiant a meysydd i'w datblygu. Caiff y rhain eu hymgorffori mewn cynlluniau busnes dilynol a'u monitro yn unol â'r strwythur llywodraethu.

### **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 Llywodraethu ac Archwilio, y Pwyllgor Safonau a Phwyllgor y Gwasanaethau Democraidd**

### ❖ **Sut rydym yn gwneud hyn**

Mae'r Pwyllgor Llywodraethu ac 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 mwyafriif 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 Aelod Etholedig) a Phennaeth Gwasanaethau Democrataidd penodedig statudol. 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.

Mae'r Pwyllgor Llywodraethu ac Archwilio wedi cael adroddiad ar y newidiadau yn y dyfodol sy'n effeithio'r pwyllgor, yn unol â'r Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021.

### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Mae'r Pwyllgor Llywodraethu ac Archwilio yn cyfarfod i gytuno ar eu hanghenion datblygu a rhaglen hyfforddi.

### ❖ **Beth a sut gallwn ni wneud yn well?**

Ar ôl ei sefydlu, bydd y Pwyllgor Llywodraethu ac Archwilio yn cynnal hunanasesiad o'u rôl a'u cyfrifoldebau i nodi lle mae angen gwelliant pellach

## 3.3.7.2 Archwilio Mewnol

### ❖ **Sut rydym yn gwneud hyn**

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 Llywodraethu ac 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 'Derbyniol'. 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 Llywodraethu ac Archwilio bob blwyddyn a rhoddir adroddiadau rheolaidd i'r Pwyllgor Llywodraethu ac Archwilio drwy'r flwyddyn ynghylch y cynnydd a wnaed ac unrhyw wendidau sylweddol a glustnodwyd.

Mae'r Pennaeth Refeniw a Chydymffurfiaeth Ariannol, yn ogystal â bod yn gyfrifol am ddarparu'r Gwasanaethau Archwilio Mewnol, yn gyfrifol am reolaeth weithredol Refeniw a Budd-daliadau, a Risg a Chaffael. Er mwyn sicrhau nad oes unrhyw wrthdaro buddiannau yn yr adolygiadau archwilio ar gyfer y meysydd gweithredol, mae protocol wedi'i baratoi ac fe'i cymeradwywyd gan y Pwyllgor Llywodraethu ac Archwilio ym mis Medi 2018.

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 dull 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 Archwilwyr 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.

Mae ymatebion o ran y cynllun gweithredu i adolygiadau Archwilio Mewnol yn cael eu mewnbynnu ar System Monitro Gwybodaeth am Berfformiad y Cyngor (PIMS) ac mae'r cynnydd yn cael ei ddiweddarau bob chwarter gan swyddogion cyfrifol.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

- Cyflwyno Cynlluniau Archwilio Strategol a Blynyddol i'r Pwyllgor Llywodraethu ac Archwilio yng nghyfarfodydd mis Mawrth.
- Darparu diweddariadau chwarterol ar y gwaith a wnaed a chyflwyno'r Adroddiad Blynyddol bob mis Gorffennaf.
- Cwblhau'r camau i gyflawni argymhellion a wnaed yn Asesiad Ansawdd 2018.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

- Ystyried unrhyw welliannau a nodwyd drwy'r asesiad allanol o drefniadau Archwilio Mewnol.
- Cyflwyno dangosyddion perfformiad newydd ar gyfer 2022/2023 gyda'r nod o helpu'r gwasanaeth i fod yn fwy effeithlon.

### 3.3.7.3 Rheoleiddwyr Allanol

#### ❖ Sut rydym yn gwneud hyn

Mae'r gwasanaethau yn cael eu hadolygu yn ystod y flwyddyn gan rheoleiddwyr allanol, megis Estyn, Arolygiaeth Gofal Cymru ac Archwilio Cymru (Swyddfa Archwilio Cymru gynt). Mae'r adroddiadau dilynol yn cael sylw yn unol â hynny.

Bob blwyddyn, mae Archwilio Cymru, sef Archwilydd Allanol yr Awdurdod, yn gwneud gwaith i gyflawni'r dyletswyddau canlynol:

- **Archwilio Cyfrifon** Bob blwyddyn, mae'r Archwilydd Cyffredinol yn archwilio datganiadau ariannol y Cyngor i sicrhau y rhoddir cyfrif priodol am arian cyhoeddus.
- **Gwerth am arian** Mae'n rhaid i'r Cyngor roi trefniadau ar waith i gael gwerth am arian am yr adnoddau y mae'n eu defnyddio, ac mae'n rhaid i'r Archwilydd Cyffredinol fod yn fodlon ei fod wedi gwneud hyn.
- **Gwelliant parhaus** Mae'n rhaid i'r Cyngor hefyd roi trefniadau ar waith i wneud gwelliannau parhaus, gan gynnwys cynlluniau ac adroddiadau cysylltiedig, ac mae'n rhaid i'r Archwilydd Cyffredinol asesu a yw'r Cyngor yn debygol o gyflawni'r gofynion hyn (neu a yw wedi eu cyflawni).
- **Egwyddor datblygu cynaliadwy** Mae angen i gyrrff cyhoeddus gydymffurfio â'r egwyddor datblygu cynaliadwy wrth bennu a chymryd camau i gyflawni eu hamcanion llesiant. Mae'n rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y maent yn gwneud hyn.

Rydym hefyd yn cynnal cofnod o adroddiadau rheoleiddiol ac argymhellion. Mae'r argymhellion neu'r cynigion ar gyfer gwella mewn adolygiadau rheoleiddiol allanol yn cael eu cofnodi yn System Monitro Gwybodaeth am Berfformiad y Cyngor a rhoddir adroddiad ar gynnydd bob chwarter ar y dangosfyrddau. Rhoddir Adroddiad Blynyddol i'r Pwyllgor Llywodraethu ac Archwilio.

Rhodddod Archwilio Cymru dystysgrif cydymffurfio am ein Hadroddiad Blynyddol ar gyfer 2020/21 o dan Fesur 2009.

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Rydym yn olrhain argymhellion adroddiadau Rheoleiddio Cenedlaethol a Lleol Archwilio Cymru ac Arolygiaeth Gofal Cymru ac yn adrodd arnynt bob chwarter. Rydym hefyd yn cyflwyno adroddiad blynyddol i'r Pwyllgor Llywodraethu ac Archwilio.

Rydym yn disgwyl i bob adroddiad a fydd yn cael ei gyflwyno i'r Pwyllgor Llywodraethu ac Archwilio fynd drwy'r Tîm Rheoli Corfforaethol.

- Yn ystod y flwyddyn rydym wedi cytuno y bydd argymhellion adroddiad cenedlaethol Estyn yn cael sylw gan y Grwpiau Ffocws sydd newydd eu sefydlu i gefnogi themâu allweddol a blaenoriaethau lefel uchel Cyfeiriad Gwasanaethau Addysg yn Sir Gaerfyrddin yn y dyfodol 2022 - 2032.

Fel yr amlinellir ym Mharagraff 3.3.4.1 rydym wedi cynnwys canfyddiadau adroddiadau rheoleiddio mewn adroddiadau Monitro Perfformiad Integredig newydd.

#### ❖ Beth a sut gallwn ni wneud yn well?

- Byddwn yn llunio protocol/proses ar gyfer ymdrin ag Adroddiadau Rheoleiddio i benderfynu beth sydd angen cael ei gyflwyno i'r Tîm Rheoli Corfforaethol / y Cabinet / Craffu a'r Pwyllgor Llywodraethu ac Archwilio.

- Byddwn yn llunio adroddiad i ddysgu o'r ymyriad a'r newid sy'n deillio o ganfyddiadau adroddiad Cynllunio Archwilio Cymru.

### 3.3.7.4 Asedau Gwybodaeth

#### ❖ Sut rydym yn gwneud hyn

Pennaeth y Gwasanaethau TGCh 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 personol. Mae'r mesurau diogelu hyn yn cynnwys gweithdrefnau a pholisïau perthnasol sy'n cael eu rhannu â staff, amgryptio gliniaduron, cyfryngau storio cofau a dyfeisiau eraill. Mae'r Awdurdod yn cyflogi:

- Swyddog Diogelwch Digidol sy'n cynghori ynghylch diogelu data. Hefyd cyflogir swyddogion ymgynghorol ac ymgynghorwyr allanol o bryd i'w gilydd i brofi trefniadau diogelwch yr Awdurdod 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 thrin data personol ynghylch gofynion y Rheoliad Cyffredinol ar Ddiogelu Data (GDPR).

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Rhodddwyd gwybod am 39 o achosion o dorri rheolau data personol eleni, a drafodwyd yn y Grŵp Llywodraethu Gwybodaeth Gorfforaethol.

Cofnodir manylion yr achosion o dorri rheolau, ac anfonir adroddiad digwyddiad at y Pennaeth Gwasanaeth sy'n gyfrifol am yr is-adran ynghyd â manylion a champau unioni a gymerwyd. Cafodd dau achos o dorri rheolau eu huwchgyfeirio a'u hadrodd i Swyddfa'r Comisiynydd Gwybodaeth, un gan y Cyngor ac un arall gan wrthrych y data.

Rhodddwyd gwybod am 24 o achosion o dorri rheolau yn y flwyddyn flaenorol a chyfeiriwyd dau at Swyddfa'r Comisiynydd Gwybodaeth, felly bu cynnydd yn nifer yr achosion o dorri rheolau y rhodddwyd gwybod amdanynt.

Rhodddwyd gwybod am 3 digwyddiad seiber eleni. Nid oedd yr un o'r digwyddiadau wedi achosi i ddata gael ei golli neu ei ddinistrio ac roedd yn debygol bod y tri achos wedi digwydd ar hap ac nad oeddent wedi'u targedu'n benodol at yr Awdurdod.

#### ❖ Beth a sut gallwn ni wneud yn well?

Nodwyd yn y Grŵp Llywodraethu Gwybodaeth Gorfforaethol fod nifer uchel o'r achosion o dorri rheolau y rhodddwyd gwybod amdanynt wedi ymwneud ag e-bostio data personol at y derbynydd e-bost anghywir drwy gamgymeriad.

Byddwn yn cyflwyno rhybuddion i'r system e-bost i leihau'r ffactor gwall dynol. Bydd adroddiadau torri rheolau yn cael eu hychwanegu at y System Monitro Perfformiad a Gwella (PIMS) i dynnu sylw at hyn ym mhob maes gwasanaeth.

Byddwn yn edrych yn benodol ar feysydd gwasanaeth risg uchel ac yn ceisio analluogi'r cyfleuster llenwi awtomatig ar negeseuon e-bost sy'n cyfrannu at y math hwn o dorri rheolau data.

Byddwn yn parhau i addysgu staff gan dynnu sylw at y potensial i seiberdroseddwyr ddwyn gwybodaeth sensitif drwy negeseuon e-bost gwe-rwydo.

### 3.3.7.5 Adolygu Effeithiolrwydd

#### ❖ Sut rydym yn gwneud hyn

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 gwaith hwnnw'n cynnwys her barhaus y fframwaith llywodraethu. Y Datganiad Llywodraethu Blynyddol yw'r fframwaith a ddefnyddir i geisio'r sicrwydd hwn, drwy fonitro'r camau gweithredu yn y Datganiad Llywodraethu Blynyddol yn barhaus.

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 (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 / Cabinet
- Aelodau'r Cabinet
- Y Cynllun Dirprwyo i Swyddogion
- Y Pwyllgor Llywodraethu ac Archwilio / y Pwyllgorau Craffu / y Grŵp Llywio Rheoli Risg
- Y Pwyllgor Safonau
- Archwilio Mewnol
- Archwilio Allanol
- Ombwdsmon Gwasanaethau Cyhoeddus Cymru

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Y farn Archwilio Mewnol ar gyfer 2021/22 oedd bod y broses a'r dystiolaeth ategol yn ddigonol.

Cafodd y Datganiad Llywodraethu Blynyddol ei gynhyrchu'n amserol yn unol â'r amserlen cau cyfrifon.

#### ❖ Beth a sut gallwn ni wneud yn well?

Gwella'r amserlen gwblhau ar gyfer y Datganiad Llywodraethu Blynyddol er mwyn sicrhau ei fod yn cyd-fynd â'r amserlen cau cyfrifon yn gynharach, gan ei fod yn cael ei gynnwys yn y Datganiad Cyfrifon.

### 3.3.7.6 Y Cyngor

#### ❖ Sut rydym yn gwneud hyn

Mae'r Cyngor yn cwrdd - ar-lein yn ystod cyfnod y pandemig - 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 yn cael eu gweddarlledu. Cyhoeddir ei gofnodion ac maent ar gael i'r cyhoedd. Mae grŵp ffyrdd newydd o weithio wedi'i sefydlu i adolygu'r ffordd ymlaen.

Ers 1 Medi 2019 mae holl gyfarfodydd democrataidd yr Awdurdod yn ddi-bapur.

#### ❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Nid oedd symud yn orfodol i gyfarfodydd ar-lein yn llesteirio'r broses ddemocrataidd ac roedd darparu hyfforddiant yn galluogi pob aelod i allu mynychu cyfarfodydd a chymryd rhan ar-lein.

Mae ein holl gyfarfodydd yn cael eu gweddarlleu, gan ganiatáu i'r cyhoedd allu clywed a dilyn y trafodion.

#### ❖ **Beth a sut gallwn ni wneud yn well?**

Yn ystod 2022/23 byddwn yn cyflwyno cyfarfodydd hybrid, gan roi dewis i aelodau, a'r cyhoedd, o ran sut y maent yn dymuno mynychu cyfarfodydd.

#### 3.3.7.7 Yr Arweinyddiaeth / Cabinet

##### ❖ **Sut rydym yn gwneud hyn**

Mae'r Cabinet 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 ac mae'r cyfarfodydd yn cael eu cynnal yn gyhoeddus (yn amodol ar eithriadau statudol) ac yn cael eu gweddarlleu. Cyhoeddir ei gofnodion a gall ei benderfyniadau gael eu 'galw i mewn' gan unrhyw 3 Aelod o'r Cyngor (gweler paragraff 3.3.6.3).

Mae'r Awdurdod fel arfer yn cwrdd â'r Cyngorau Tref a Chymuned ddwywaith y flwyddyn mewn Fforwm ffurfiol. Fodd bynnag, o ganlyniad i COVID19, cynhaliwyd un cyfarfod rhithwir yn 2020/21 fel rhan o'r ymgynghoriad ynghylch pennu'r gyllideb.

#### 3.3.7.8 Aelodau'r Cabinet

##### ❖ **Sut rydym yn gwneud hyn**

Mae gan Aelodau o'r Cabinet bwerau gwneud penderfyniadau mewn perthynas â'u meysydd portffolio eu hunain. Cyhoeddir eu penderfyniadau a gallant gael eu 'galw i mewn' gan y Pwyllgorau Craffu perthnasol (gweler paragraff 3.3.6.3).

#### 3.3.7.9 Y Pwyllgor Llywodraethu ac Archwilio

##### ❖ **Sut rydym yn gwneud hyn**

Mae'r Pwyllgor Llywodraethu ac 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 Llywodraethu ac 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'r newidiadau i'r Pwyllgor Archwilio wedi'u rhannu a byddant yn dod i rym fel a ganlyn:

Mae'r newid o ran ailenwi Pwyllgorau Archwilio yn dod i rym ar 1<sup>af</sup> Ebrill 2021. Mae'r adran hon yn darparu ar gyfer ailenwi Pwyllgorau Archwilio yn 'Bwyllgorau Llywodraethu ac Archwilio' ac mae'n ei gwneud yn ofynnol i'r Pwyllgor ymgymryd â swyddogaethau ychwanegol, sef y swyddogaethau hynny a nodir ym Mhennod 1 o Ran 6 y Ddeddf ac:

- (a) adolygu ac asesu gallu'r awdurdod i ymdrin â chwynion yn effeithiol;
- (b) llunio adroddiadau ac argymhellion ynghylch gallu'r awdurdod i ymdrin â chwynion yn effeithiol

Bydd newidiadau pellach yn dod i rym ar 5<sup>ed</sup> Mai 2022 a fydd yn ei gwneud yn ofynnol i draean o aelodau'r Pwyllgor Llywodraethu ac Archwilio fod yn bersonau lleyg ac i berson lleyg gael ei benodi yn Gadeirydd y Pwyllgor. Bydd trefniadau ar gyfer penodi'r aelodau lleyg yn cael eu gwneud erbyn Mawrth 2022.

Mae Proffiliau Swyddi ar gael ar gyfer Cadeirydd y Pwyllgor Llywodraethu ac Archwilio ac Aelodau'r Pwyllgor Llywodraethu ac Archwilio. Yn unol â Mesur Llywodraeth Leol 2011, mae Cadeirydd y Pwyllgor Llywodraethu ac Archwilio wedi bod yn Aelod o Grŵp yr Wrthblaid ond o fis Mai 2022 ymlaen bydd yn un o'r aelodau lleyg, yn dilyn newid yn y gyfraith.

#### ❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Yn dilyn proses recriwtio, bydd argymhellion yn cael eu gwneud i'r Cyngor Sir gan y Pwyllgor Llywodraethu ac Archwilio yn dilyn etholiad Mai 2022 ynghylch penodi i'r swyddi aelodau lleyg.

#### ❖ Beth a sut gallwn ni wneud yn well?

O fis Mai 2022 ymlaen, rhaid i un o bob tri aelod o'r Pwyllgor Llywodraethu ac Archwilio fod yn aelod lleyg a fydd yn arwain at hyd yn oed mwy o drosolwg annibynnol. Dylai'r Pwyllgor Llywodraethu ac Archwilio gynnal hunanasesiad o'i rôl a'i gyfrifoldebau i nodi lle mae angen gwelliannau pellach.

### 3.4 Llywodraethu Corfforaethol yn ystod Pandemig COVID19

Fel arfer, mae'r Cyngor yn cynnal cyfarfodydd wyneb yn wyneb, gan gynnwys cyfarfodydd y Cyngor Llawn, y Cabinet, Aelodau unigol o'r Cabinet a phwyllgorau eraill, i wneud penderfyniadau allweddol. Er bod Mesur Llywodraeth Leol (Cymru) 2011 wedi darparu ar gyfer mynychu cyfarfodydd o'r fath o bell, roedd yn ofynnol i o leiaf 30% o'r aelodau fod yn bresennol yn bersonol yn y cyfarfod. Cafodd y gofyniad hwn ei lacio gan Reoliadau ym mis Mai 2020, pan ellid cynnal cyfarfodydd yn gyfan gwbl ar-lein.

Felly, roedd yn rhaid rhoi trefniadau brys ar waith er mwyn i benderfyniadau gael eu gwneud yn gyflym hyd nes y deddfwyd ynghylch llacio'r gofynion. Ar 18<sup>fed</sup> Mawrth 2020, penderfynwyd atal y rhan fwyaf o'r cyfarfodydd democrataidd er mwyn diogelu'r aelodau a'r staff ac ar 19<sup>eg</sup> Mawrth 2020 penderfynwyd cau holl adeiladau'r Cyngor i'r cyhoedd am yr un rheswm. Yn dilyn y cyhoeddiad gan y Prif Weinidog am y cyfyngiadau symud ledled y wlad ar 23<sup>ain</sup> Mawrth 2020, cafodd pob cyfarfod democrataidd arall ei atal.

Ochr yn ochr â'r datblygiadau hyn, yn sgil y pandemig cynyddol mabwysiadodd uwchswyddogion yr awdurdod y strwythur Rheoli Aur/Arian ar 12<sup>fed</sup> Mawrth 2020 o dan Ddeddf Argyfyngau Sifil Posibl 2004.

Yn absenoldeb unrhyw gyfarfodydd ffurfiol o'r Cabinet a'r Cyngor Llawn, mae'r uwchswyddogion wedi arfer y pwerau a roddwyd iddynt yn Rhan 3.2 o Gyfansoddiad y Cyngor

(Cynllun Dirprwyo i Swyddogion) o dan adran 100G o Ddeddf Llywodraeth Leol 1972 i wneud y penderfyniadau sy'n angenrheidiol ar gyfer gweithrediad y Cyngor a'i ymateb i'r pandemig.

Mae'r pwerau dirprwyedig hyn yn eang eu cwmpas ac yn cynnwys penderfyniadau gweithredol a wneir gan yr awdurdod o ddydd i ddydd. Fodd bynnag, mae'r cynllun dirprwyo hefyd yn nodi bod gan y Prif Weithredwr a'r Cyfarwyddwyr y pŵer i wneud y canlynol:

“Penderfynu ar unrhyw fater brys yn y meysydd sydd dan ofal y Cyngor, y Cabinet neu unrhyw bwyllgor lle mae'n anymarferol galw cyfarfod o'r corff hwnnw i ystyried y mater.”

Gan nad oedd yn ymarferol cynnal cyfarfodydd o'r Cyngor Llawn a'r Cabinet oherwydd y pandemig parhaus defnyddiwyd y pwerau hyn i wneud unrhyw benderfyniadau brys angenrheidiol sydd y tu allan i awdurdod dirprwyedig arferol swyddogion. Mae cofnodion wedi'u cadw o benderfyniadau brys a wnaed dan y pwerau hyn, ac yn dilyn newid mewn deddfwriaeth gan Lywodraeth Cymru sy'n caniatáu cyfarfodydd democrataidd rhithwir, adroddwyd ynghylch y rhain yng nghyfarfod rhithwir y Cabinet a gynhaliwyd ar 1<sup>af</sup> Mehefin 2020. Mae cyfarfodydd o bell wedi parhau yn ystod y flwyddyn ac ailgychwynnodd y Pwyllgor Llywodraethu ac Archwilio ym mis Gorffennaf 2020 a'r Pwyllgorau Craffu o fis Tachwedd 2020 ymlaen. Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn caniatáu i gyfarfodydd o bell barhau ond mae hefyd yn darparu ar gyfer cynnal cyfarfodydd hybrid.

Mae'r gofyniad i weithio gartref yn ystod y cyfnod o gyfyngiadau symud wedi'i alluogi gan alluoedd TGCh presennol, ond yn anorod mae hyn wedi golygu rhai newidiadau i arferion gweithio, dulliau rheoli a dulliau awdurdodi. Mae'r rhain wedi'u gwneud gyda chymeradwyaeth yr uwch-reolwr perthnasol neu'r cyfarwyddwyr a drwy ymgynghori/cyngor gan yr archwilyr mewnol lle bo'n briodol. Cafodd yr archwilyr mewnol eu hadleoli yn ystod y cyfnod cyntaf o gyfyngiadau symud gan nad oedd y tîm yn gallu dechrau'r rhaglen waith flynyddol oherwydd y tarfu a achoswyd gan y pandemig. Cafodd y rhaglen ei hailgynllunio er mwyn cael sicrwydd rheoli o bell ac ailddechreuodd yn ystod yr haf.

Yn ystod 2021/22, parhaodd yr Awdurdod i hawlio o gynllun caledi Llywodraeth Cymru, i dalu am gostau uwch darparu gwasanaethau craidd, am ddarparu gwasanaethau newydd ac am yr incwm a gollwyd yn sgil cau gwasanaethau masnachol. Wrth edrych i'r dyfodol, mae'r cynllun hwn bellach wedi dod i ben, ac mae'n ofynnol i Awdurdodau Lleol asesu a darparu ar gyfer goblygiadau ariannol o gyllidebau craidd yn y dyfodol. Mae Cyllideb 2022/23 yn cynnwys cronfa wrth gefn benodol sy'n dod i gyfanswm o £3.5 miliwn.

Wrth i'r cyfyngiadau gael eu llacio, mae hyn wedi caniatáu mwy o weithio mewn swyddfeydd. Mae'r datganiad cyfrifon hwn wedi'i baratoi drwy gyfuniad o adolygiadau wyneb yn wyneb a chyfarfodydd rhithwir a thechnoleg rhannu sgrin a ffeiliau electronig.

### **3.5 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:

#### **Ar gyfer 2022/23**

- Datblygu strategaeth recriwtio a chynllun gweithlu ochr yn ochr â chyflwyno meddalwedd recriwtio newydd i sicrhau y gellir symleiddio a chynnal y gwasanaeth recriwtio.
- Sefydlu grŵp llywodraethu i oruchwylio datblygiad yr hwb Gwobrwy a Buddion.
- Adolygu'r fframwaith diogelu cyflogaeth a datblygu rhaglen hyfforddi ar gyfer recriwtio rheolwyr.

- Datblygu cynllun Ymgysylltu ac Ymgynghori ar gyfer yr awdurdod lleol.
- Gwaith datblygu pellach ar ymdrin â chwynion ac ymchwilio i gwynion.
- Adolygu'r gwasanaeth cwsmeriaid yr ydym ni fel Cyngor yn ei ddarparu a sut y gallwn wella taith y cwsmer ymhellach.
- Adolygu ac adfywio ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant.
- Sefydlu mecanwaith llywodraethu clir i ysgogi cynnydd yn erbyn pob Amcan Llesiant a nodi meysydd gwasanaeth a themâu blaenoriaeth i gefnogi'r gwaith o gyflawni'r amcanion llesiant.
- Parhau i ddatblygu'r adroddiadau monitro chwarterol Rheoli Perfformiad integredig newydd.
- Datblygu strategaeth Trawsnewid newydd; sicrhau bod blaenoriaethau a rhaglenni Dysgu a Datblygu yn cyd-fynd yn llwyr â blaenoriaethau ac anghenion corfforaethol.
- Adnewyddu Gwerthoedd Craidd y Cyngor. Rhannu gweledigaeth y Prif Weithredwr ar gyfer y Cyngor â'r gweithlu.
- Adolygu'r trefniadau Llywodraethu ar gyfer y ddau Gwmni Masnachu Awdurdod Lleol gyda'r bwriad o gysoni'r trefniadau ac egluro rolau Aelodau a Phwyllgorau Craffu mewn perthynas â'r Cwmnïau Masnachu Awdurdod Lleol.

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.

**Cymeradwywyd**

**12 Hydref 2022**

**Arweinydd y Cyngor**

**Y Prif Weithredwr**



**ATODIAD 1****Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW IDDYNT A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL**

<b>Y FFYH-HONELL</b>	<b>Y MATERION</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y CAMAU GWEITHREDU/ Y CYNNYDD</b>		<b>STATWS</b>
DLIB 2017/18 Rhif 6	Monitro a gwerthuso camau gweithredu ffrwd gwaith/Grŵp y Strategaeth ar gyfer Pobl sy'n ymwneud ag argymhellion Archwilio Cymru o ran Rheoli Perfformiad Pobl.	Y Prif Weithredwr Cynorthwyol – Rheoli Pobl	Mawrth 2020	<p>Atgyfnerthu dysgu a symud ymlaen. Mae Bwrdd Llywodraethu'r Strategaeth ar gyfer Pobl wedi cyfarfod drwy COVID19, ond mae angen ailwerthuso'r ffordd ymlaen.</p> <p>Buddsoddwyr mewn Pobl – adolygiad lefel uchel ar gyfer achrediad pellach wedi'i gynnal. Mae'r grŵp llywio yn newid pwyslais ei amcanion</p>	<p>Ar Waith</p> <p>Cyfarfodydd Buddsoddwyr mewn Pobl wedi'u cynnal ym mis Tachwedd / dechrau mis Rhagfyr. Digwyddiad i ddisgyblion chweched dosbarth wedi'i gynnal. Cynllun gwaith i gael ei roi ar waith ar gyfer anelu at y safon aur. Grymuso a llesiant yw'r ddau brif ffocws. Ad-drefnu'r grŵp i gyd-fynd â'r disgwyliadau. Bydd yr adroddiad interim a gyflwynwyd gan Fuddsoddwyr mewn Pobl yn mynd gerbron y Tîm Rheoli Corfforaethol yn ystod y pythefnos nesaf. Yna i Rag-gyfarfod y Cabinet yn dilyn hynny.</p>

<b>Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW IDDYNT A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL</b>					
<b>Y FFYN-HONELL</b>	<b>Y MATERION</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y CAMAU GWEITHREDU/ Y CYNNYDD</b>		<b>STATWS</b>
DLIB 2019/20 Rhif 8	Sicrhau bod Polisiâu Cyflogaeth yn adlewyrchu unrhyw ddeddfwriaeth newydd fel y cap taliad ymadael, adennill taliadau ymadael ac ati	Rheolwr Gwasanaethau Pobl	Mawrth 2021	Ar waith – Ar 12/2/21 diddymodd Llywodraeth y DU ddarpariaethau'r cap taliad ymadael. Rydym yn disgwyl deddfwriaeth newydd a byddwn yn diweddarau'r polisiâu yn unol â hynny.	2021/22  Roedd disgwyl i'r ddeddf cap ar daliadau ymadael gael ei chyflwyno ym mis Rhagfyr ond nid yw hynny wedi digwydd - mae'n debygol mai 2022 fydd hi bellach.  Polisiâu sy'n cydymffurfio â'r ACAS ar waith.  Dal i aros am wybodaeth
DLIB 2019/20 Rhif 13	Gweithredu newidiadau pwrpasol o ran trefniadau llywodraethu Cwmnïau'r Awdurdod Lleol mewn ymateb i'r Adroddiad Adolygiad Llywodraethu	Tîm Rheoli Corfforaethol	Mehefin 2021	Mae penderfyniad democrataidd wedi'i wneud i un cwmni fod yn segur. Penderfynwyd bod adroddiadau gan y ddau gwmni arall yn cael eu cyflwyno i'r Cabinet bob chwech mis.	Dechreuodd diweddariadau CWM - cyflwynwyd adroddiad yn ddiweddar i'r Tîm Rheoli Corfforaethol ym mis Rhagfyr 2021 – i'w gyflwyno nesaf i Rag- gyfarfod y Cabinet. Wedi'i gyflawni. Bydd Llesiant yn cyflwyno adroddiad i Rag-gyfarfod y Cabinet erbyn diwedd y flwyddyn ariannol.  Adolygiad TIC yn cael ei gynnal ar Llesiant. Gwaith wedi'i gynllunio yn y rhaglen  Adolygiad o'r wybodaeth ddiweddaraf am lywodraethu i'w gynnal yn gynnar yn 2022.

<b>Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW IDDYNT A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL</b>					
<b>Y FFYN-HONELL</b>	<b>Y MATERION</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y CAMAU GWEITHREDU/ Y CYNNYDD</b>		<b>STATWS</b>
DLIB 2020/21 Rhif 1	Adolygu Polisi Teithio'r Staff	Rheolwr Gwasanaethau Pobl	Ebrill / Mai 2021	Cyflwynwyd drafft i'r Tîm Rheoli Corfforaethol ar 16 Medi 2021  Bydd yr egwyddorion y cytunwyd arnynt a'r gwaith ymgyngori yn awr yn dechrau gyda'r Undeb Llafur. Yn dilyn hynny, bydd y polisi'n mynd yn ôl i'r Tîm Rheoli Corfforaethol ac yn dilyn y broses wleidyddol.	Polisi teithio gyda'r Undeb Llafur ar gyfer ymgyngori tan 4 Mawrth i gael sylwadau  Polisi wedi'i ddiweddarau a gyflwynwyd i'r Tîm Rheoli Corfforaethol 15 Medi 2022
DLIB 2020/21 Rhif 2	Gweithredu gofynion Deddf Llywodraeth Leol ac Etholiadau (Cymru)	Corfforaethol	Mai 2022	Mae gan yr elfennau nad ydynt wedi'u gweithredu hyd yma amserlen y mae angen ei bodloni i gyflawni gofyniad / amserlen y Ddeddf.  Rhoddwyd elfennau o berfformiad a llywodraethu ar waith. Etholiadau yn cael eu cynnal	Yn parhau  Canllawiau Statudol heb eu darparu eto, cyhoeddwyd rhai canllawiau drafft ddechrau mis Chwefror 2022.

**Y WYBODAETH DDIWEDDARAF AM FATERION LLYWODRAETHU Y MAE ANGEN RHOI SYLW  
IDDYNT A NODWYD MEWN DATGANIADAU LLYWODRAETHU BLYNYDDOL BLAENOROL**

<b>Y FFYN- HONELL</b>	<b>Y MATERION</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y CAMAU GWEITHREDU/ Y CYNNYDD</b>	<b>STATWS</b>	
DLIB 2020/21 Rhif 3	Datblygu trefniadau llywodraethu ynghylch y ffyrdd gwell o weithio pan fydd y cynllun ar waith – i swyddogion	Cadeirydd y Grŵp Strategol Ffyrdd Gwell o Weithio	2021/22	Mae sesiynau wedi'u hwyluso ar waith ar gyfer pob tîm Pennaeth Gwasanaeth.  3 is-grŵp ar waith sy'n adrodd i'r Grŵp Strategol.  Cynllun cyfathrebu yn cael ei lunio ar gyfer y prosiect  Dau gynllun peilot ar weithio hybrid ar waith.	Yn Parhau  Mae pob gwasanaeth bellach yn casglu gwybodaeth i nodi'r materion ymarferol / anghenion gweithredol / dyraniadau lle a gasglwyd gan bob Pennaeth Gwasanaeth i lywio'r strategaeth eiddo.  Hefyd, mae gwaith yn parhau gyda chyrff eraill yn y sector cyhoeddus – cydweithio.
DLIB 2020/21 Rhif 4	Datblygu trefniadau llywodraethu ynghylch y ffyrdd gwell o weithio pan fydd y cynllun ar waith – i Aelodau	Cadeirydd y Grŵp Strategol Ffyrdd Gwell o Weithio / Pennaeth y Gwasanaethau Cyfreithiol a Democraataidd	2021/22	Mae gwaith y Grŵp Gorchwyl a Gorffen wedi'i gwblhau	Cyflwynodd Cadeirydd y Pwyllgor Gwasanaethau Democraataidd adroddiad y Grŵp Gorchwyl a Gorffen i'r Cyngor Sir ar 9 Mawrth 2022, a chymeradwywyd pob un o'r 5 argymhelliad. Wedi'i cwblhau
DLIB 2020/21 Rhif 5	Recriwtio aelodau llewg i'r Pwyllgor Archwilio	Pennaeth y Gwasanaethau Cyfreithiol a Democraataidd / Cyfarwyddwr y Gwasanaethau Corfforaethol / Pennaeth Refeniw a Chydymffurfiaeth Ariannol	2021/22	Cynhaliwyd proses recriwtio yn ystod 2021/22	Manyleb Swydd wedi'i llunio Hysbyseb swydd wedi'i drafftio – cyflwynwyd y ddwy i'r Pwyllgor Llywodraethu ac Archwilio i'w gymeradwyo ar 17 Rhagfyr 2021. Rhestr fer wedi'i llunio a chyfweliadau wedi'u cwblhau. Argymhellion o ran ymgeiswyr llwyddiannus ar gyfer y swyddi aelodau llewg wedi cyflwyno a'i dderbyn - Cyngor Sir ym mis Mai 2022

**ATODIAD 2**

<b>Y CYNLLUN GWEITHREDU – MATERION LLYWODRAETHU</b>			
<b>Y MATERION LLYWODRAETHU NEWYDD A NODWYD YN NATGANIAD LLYWODRAETHU BLYNYDDOL (DLIB) ELENI</b>			
<b>CYF. Y MATER</b>	<b>Y CAMAU GWEITHREDU</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y DYDDIAD TARGED</b>
DLIB 2021/22 Rhif 1	Datblygu strategaeth recriwtio a chynllun gweithlu ochr yn ochr â chyflwyno meddalwedd recriwtio newydd i sicrhau y gellir symleiddio a chynnal y gwasanaeth recriwtio.	Rheolwr y Gwasanaethau Pobl	Mawrth 2023
DLIB 2021/22 Rhif 2	Sefydlu grŵp llywodraethu i oruchwylio datblygiad yr hwb Gwobrwyo a Buddion.	Rheolwr y Gwasanaethau Pobl	Mai/Mehefin 2022 Nawr wedi'i cwblhau
DLIB 2021/22 Rhif 3	Adolygu'r fframwaith diogelu cyflogaeth a datblygu rhaglen hyfforddi ar gyfer recriwtio rheolwyr.	Rheolwr y Gwasanaethau Pobl	Mawrth 2023
DLIB 2021/22 Rhif 4	Datblygu cynllun Ymgysylltu ac Ymgynghori ar gyfer yr awdurdod lleol.	Rheolwr Cyfryngau a Marchnata	Mawrth 2023
DLIB 2021/22 Rhif 5	Gwaith datblygu pellach ar ymdrin â chwynion ac ymchwilio i gwynion	Pennaeth TGCh a Pholisi	Mawrth 2023
DLIB 2021/22 Rhif 6	Adolygu'r gwasanaeth cwsmeriaid yr ydym ni fel Cyngor yn ei ddarparu a sut y gallwn wella taith y cwsmer ymhellach.	Rheolwr Cyfryngau a Marchnata	Mawrth 2023
DLIB 2021/22 Rhif 7	Adolygu ac adfywio ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant.	Pennaeth TGCh a Pholisi	Mawrth 2023
DLIB 2021/22 Rhif 8	Sefydlu mecanwaith llywodraethu clir i ysgogi cynnydd yn erbyn pob Amcan Llesiant a nodi meysydd gwasanaeth a themâu blaenoriaeth i gefnogi'r gwaith o gyflawni'r amcanion llesiant.	Pennaeth TGCh a Pholisi	Mawrth 2023
DLIB 2021/22 Rhif 9	Parhau i ddatblygu'r adroddiadau monitro chwarterol Rheoli Perfformiad integredig newydd.	Pennaeth TGCh a Pholisi Pennaeth Gwasanaethau Ariannol Pennaeth Refeniw a Chydymffurfiaeth Ariannol	Mawrth 2023

<b>Y CYNLLUN GWEITHREDU – MATERION LLYWODRAETHU</b>			
<b>Y MATERION LLYWODRAETHU NEWYDD A NODWYD YN NATGANIAD LLYWODRAETHU BLYNYDDOL (DLIB) ELEN I</b>			
<b>CYF. Y MATER</b>	<b>Y CAMAU GWEITHREDU</b>	<b>Y SWYDDOG CYFRIFOL</b>	<b>Y DYDDIAD TARGED</b>
DLIB 2021/22 Rhif 10	Datblygu strategaeth Trawsnewid newydd; sicrhau bod blaenoriaethau a rhaglenni Dysgu a Datblygu yn cydfynd yn llwyr â blaenoriaethau ac anghenion corfforaethol.	Y Prif Weithredwr Cynorthwyol	Mawrth 2023
DLIB 2021/22 Rhif 11	Adnewyddu Gwerthoedd Craidd y Cyngor. Rhannu gweledigaeth y Prif Weithredwr ar gyfer y Cyngor â'r gweithlu.	Y Prif Weithredwr Cynorthwyol	Mawrth 2023
DLIB 2021/22 Rhif 12	Adolygu'r trefniadau Llywodraethu ar gyfer y ddau Gwmni Masnachu Awdurdod Lleol gyda'r bwriad o gysoni'r trefniadau ac egluro rolau Aelodau a Phwyllgorau Craffu mewn perthynas â'r Cwmnïau Masnachu Awdurdod Lleol.	Cyfarwyddwr y Gwasanaethau Corfforaethol Pennaeth y Gwasanaethau Cyfreithiol a Gweinyddiaeth	Mawrth 2023

## 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 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 (e.e. 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 (e.e. 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 cywerth yr Awdurdod yn ystod y cyfnod adrodd. Mae'r datganiad yn dangos sut mae'r Awdurdod yn creu ac yn defnyddio arian ac adnoddau cywerth ag arian drwy ddsbarthu'r llif arian yn weithgareddau gweithredol, buddsoddi ac ariannu.

**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**

2021-22

	<b>Gwariant Net a chodir ar y CC a'r CRT £'000</b>	<b>Cyfanswm Addasiadau £'000</b>	<b>Gwariant Net yn y Datganiad Incwm a Gwariant Cynhwysfawr £'000</b>
<b>Adran</b>			
Prif Weithredwr	6,471	7,172	13,643
Addysg a Phlant	151,357	24,000	175,357
Gwasanaethau Corfforaethol	18,167	549	18,716
Cymunedau	99,371	15,422	114,793
Amgylchedd	52,015	10,862	62,877
Cyfrif Refeniw Tai	(17,035)	(17,402)	(34,437)
Yswiriant a Chorfforaethol	6,676	(6,006)	670
<b>Cost Net y Gwasanaethau</b>	<b>317,022</b>	<b>34,597</b>	<b>351,619</b>
Incwm a Gwariant Arall	(353,368)	(73,755)	(427,123)
<b>(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>(36,346)</b>	<b>(39,158)</b>	<b>(75,504)</b>
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd	32,461		
<b>(Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>(3,885)</b>		
Balans CC a CRT ar 31ain Mawrth 2021:	(31,478)		
(Gwarged)/Diffyg	(3,885)		
Balans CC a CRT ar 31ain Mawrth 2022:	<b>(35,363)</b>		

2020-21

			<b>(Ail-ddatgan)</b>
<b>Adran</b>			
Prif Weithredwr	5,297	8,036	13,333
Addysg a Phlant	145,266	23,887	169,153
Gwasanaethau Corfforaethol	19,570	(445)	19,125
Cymunedau	96,761	10,981	107,742
Amgylchedd	47,835	7,733	55,568
Cyfrif Refeniw Tai	(12,664)	(20,280)	(32,944)
Yswiriant a Chorfforaethol	3,048	(2,523)	525
<b>Cost Net y Gwasanaethau</b>	<b>305,113</b>	<b>27,389</b>	<b>332,502</b>
Incwm a Gwariant Arall	(336,573)	(58,762)	(395,335)
<b>(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>(31,460)</b>	<b>(31,373)</b>	<b>(62,833)</b>
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd	32,455		
<b>(Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>995</b>		
Balans CC a CRT ar 31ain Mawrth 2020:	(32,473)		
(Gwarged)/Diffyg	995		
Balans CC a CRT ar 31ain Mawrth 2021:	<b>(31,478)</b>		

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 ffigurau 2020/21 wedi'u ailddatgan i adlewyrchu newidiadau mewn incwm Eiddo Buddsoddi. (Gweler y nodyn 6.11).



**5.2 Y DATGANIAD INCWM A GWARIANT CYNHWYSFAWR**

2020-21	2020-21	2020-21		2021-22	2021-22	2021-22
Cyfanswm y				Cyfanswm y		
Gwariant Gros £'000	Cyfanswm yr Incwm Gros £'000 (Ail-ddatgan)	Cyfanswm y Gwariant Net £'000 (Ail-ddatgan)		Gwariant Gros £'000	Cyfanswm yr Incwm Gros £'000	Cyfanswm y Gwariant Net £'000
			<b>Adran</b>			
23,780	(10,447)	13,333	Prif Weithredwr	24,394	(10,751)	13,643
221,134	(51,981)	169,153	Addysg a Phlant	243,343	(67,986)	175,357
64,153	(45,028)	19,125	Gwasanaethau Corfforaethol	61,999	(43,283)	18,716
198,278	(90,536)	107,742	Cymunedau	210,926	(96,133)	114,793
81,204	(25,636)	55,568	Amgylchedd	86,822	(23,945)	62,877
9,850	(42,794)	(32,944)	Cyfrif Refeniw Tai	9,136	(43,573)	(34,437)
529	(4)	525	Yswiriant a Chorfforaethol	672	(2)	670
<b>598,928</b>	<b>(266,426)</b>	<b>332,502</b>	<b>Cost Net y Gwasanaethau</b>	<b>637,292</b>	<b>(285,673)</b>	<b>351,619</b>
			Praeseptau ac Ardollau:			
		138	Parc Cenedlaethol Bannau Brycheiniog			152
		10,400	Awdurdod Tân Canolbarth a Gorllewin Cymru			10,737
		6,641	Cynghorau Cymuned			6,863
		19,283	Awdurdod Heddlu Dyfed Powys			20,509
		(164)	(Enillion)/colledion ar werthu asedau nad ydynt yn gyfredol (Gwarged)/Diffyg ar y Gweithgareddau Masnachu na cynhwysir yng Nghost Net y Gwasanaethau			(190)
		(187)			Nodyn 6.6	(319)
		<b>36,111</b>	<b>Gwariant Gweithredol Arall</b>			<b>37,752</b>
		17,330	Llog i'w Dalu a Chostau Tebyg			16,676
		12,867	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net			12,090
		(246)	Incwm Buddsoddi a Llog Incwm a gwariant yng nghyswllt eiddo buddsoddi a newidiadau yn y gwerth teg			(304)
		(1,176)			Nodyn 6.11	(618)
		(247)	Incwm Arall			(282)
		<b>28,528</b>	<b>(Incwm) a Gwariant Cyllido a Buddsoddi</b>			<b>27,562</b>
		(215,251)	Grant Cynnal Refeniw		Nodyn 6.35	(225,743)
		(4,795)	Grantiau Cyffredinol y Llywodraeth		Nodyn 6.35	(916)
		(122,830)	Treth y Cyngor		Nodyn 6.7	(129,997)
		(58,909)	Enillion Net y Trethi Annomestig		Nodyn 6.8	(62,757)
		(58,189)	Grantiau a chyfraniadau cyfalaf		Nodyn 6.35	(73,024)
		<b>(459,974)</b>	<b>Trethiant ac Incwm Grantiau Amhenodol</b>			<b>(492,437)</b>
		<b>(62,833)</b>	<b>(Gwarged)/Diffyg ar Ddarparu Gwasanaethau</b>			<b>(75,504)</b>
		(13,532)	(Gwarged) neu Ddiffyg ar ôl ailbriso'r asedau Eiddo, Offeriant a Chyfarpar			(153,696)
		1,691	Ailfesur y rhwymedigaeth/(ased) buddion diffiniedig net			(108,880)
		<b>(11,841)</b>	<b>(Incwm) a Gwariant Cynhwysfawr Arall</b>			<b>(262,576)</b>
		<b>(74,674)</b>	<b>Cyfanswm (Incwm) a Gwariant Cynhwysfawr</b>			<b>(338,080)</b>

Mae ffigurau 2020/21 wedi'u ailddatgan i adlewyrchu newidiadau mewn incwm Eiddo Buddsoddi. (Gweler y nodyn 6.11).

**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	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
<b>Balans ar 31 Mawrth 2020</b>	<b>(11,221)</b>	<b>(89,616)</b>	<b>(21,252)</b>	<b>(7,912)</b>	<b>(2,914)</b>	<b>(132,915)</b>	<b>(353,366)</b>	<b>(486,281)</b>
<b>Symudiadau yn y cronfeydd yn ystod 2020/21</b>								
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau	(26,271)	0	(36,562)	0	0	(62,833)	0	<b>(62,833)</b>
Incwm a Gwariant Cynhwysfawr Arall	0	0	0	0	0	0	(11,841)	<b>(11,841)</b>
<b>Cyfanswm Incwm a Gwariant Cynhwysfawr</b>	<b>(26,271)</b>	<b>0</b>	<b>(36,562)</b>	<b>0</b>	<b>0</b>	<b>(62,833)</b>	<b>(11,841)</b>	<b>(74,674)</b>
Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau (nodyn 6.4)	(7,031)	0	38,404	70	(12,190)	19,253	(19,253)	<b>0</b>
<b>(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>(33,302)</b>	<b>0</b>	<b>1,842</b>	<b>70</b>	<b>(12,190)</b>	<b>(43,580)</b>	<b>(31,094)</b>	<b>(74,674)</b>
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.22)	32,489	(32,455)	(34)	0	0	0	0	0
<b>(Cynnydd)/Gostyngiad yn y flwyddyn</b>	<b>(813)</b>	<b>(32,455)</b>	<b>1,808</b>	<b>70</b>	<b>(12,190)</b>	<b>(43,580)</b>	<b>(31,094)</b>	<b>(74,674)</b>
<b>Balans ar 31 Mawrth 2021</b>	<b>(12,034)</b>	<b>(122,071)</b>	<b>(19,444)</b>	<b>(7,842)</b>	<b>(15,104)</b>	<b>(176,495)</b>	<b>(384,460)</b>	<b>(560,955)</b>
<b>Symudiadau yn y cronfeydd yn ystod 2021/22</b>								
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau	(29,492)	0	(46,012)	0	0	(75,504)	0	<b>(75,504)</b>
Incwm a Gwariant Cynhwysfawr Arall	0	0	0	0	0	0	(262,576)	<b>(262,576)</b>
<b>Cyfanswm Incwm a Gwariant Cynhwysfawr</b>	<b>(29,492)</b>	<b>0</b>	<b>(46,012)</b>	<b>0</b>	<b>0</b>	<b>(75,504)</b>	<b>(262,576)</b>	<b>(338,080)</b>
Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau (nodyn 6.4)	(4,190)	0	43,348	(2,771)	(13,498)	22,889	(22,889)	<b>0</b>
<b>(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd</b>	<b>(33,682)</b>	<b>0</b>	<b>(2,664)</b>	<b>(2,771)</b>	<b>(13,498)</b>	<b>(52,615)</b>	<b>(285,465)</b>	<b>(338,080)</b>
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.22)	32,248	(32,461)	213	0	0	0	0	0
<b>(Cynnydd)/Gostyngiad yn y flwyddyn</b>	<b>(1,434)</b>	<b>(32,461)</b>	<b>(2,451)</b>	<b>(2,771)</b>	<b>(13,498)</b>	<b>(52,615)</b>	<b>(285,465)</b>	<b>(338,080)</b>
<b>Balans ar 31 Mawrth 2022</b>	<b>(13,468)</b>	<b>(154,532)</b>	<b>(21,895)</b>	<b>(10,613)</b>	<b>(28,602)</b>	<b>(229,110)</b>	<b>(669,925)</b>	<b>(899,035)</b>

**5.4 Y FANTOLEN**

31/03/21 £'000		£'000	31/03/22 £'000
			<b>Nodiadau</b>
1,420,327	Eiddo, Offeriant a Chyfarpar	6.9	1,638,151
2,292	Asedau Treftadaeth	6.10	2,432
25,110	Eiddo Buddsoddi	6.11	26,770
1,807	Buddsoddiadau Tymor Hir	6.12	1,107
7,529	Dyledwyr Tymor Hir	6.13	4,896
1,457,065	<b>Asedau Tymor Hir</b>		1,673,356
25,504	Buddsoddiadau Tymor Byr	6.14	85,525
2,013	Stocrestrau	6.15	2,061
88,310	Dyledwyr Tymor Byr	6.16	105,322
46,911	Arian Parod ac Arian Cyfwerth	6.17	31,319
162,738	<b>Asedau Cyfredol</b>		224,227
(18,561)	Benthyciadau Tymor Byr	6.18	(12,793)
(77,161)	Credydwyr Tymor Byr	6.19	(89,727)
(1,321)	Darpariaethau	6.20	(1,044)
(432)	Cyfrif Stocrecstri a Roddwyd	6.15	(282)
(97,475)	<b>Rhwymedigaethau Cyfredol</b>		(103,846)
(2,863)	Darpariaethau	6.20	(1,915)
(398,052)	Benthyciadau Tymor Hir	6.21	(390,681)
(560,458)	Rhwymedigaethau Tymor Hir Arall	6.42	(502,106)
(961,373)	<b>Rhwymedigaethau Tymor Hir</b>		(894,702)
<b>560,955</b>	<b>Asedau Net</b>		<b>899,035</b>
12,034	Cronfa'r Cyngor		13,468
19,444	Cyfrif Refeniw Tai	7.2	21,895
	Cronfeydd Wrth Gefn Cronfa'r Cyngor sydd wedi'u		
114,805	Clustnodi	6.22	139,327
	Cronfeydd Cronfa'r Cyngor a ddelir gan ysgolion yn unol		
7,266	à RHYLL	6.22	15,205
7,842	Cronfa Wrth Gefn Derbyniadau Cyfalaf	6.23	10,613
15,104	Grantiau Cyfalaf nas Cymhwyswyd	6.24	28,602
176,495	<b>Cronfeydd Defnyddiadwy</b>		229,110
334,778	Cronfa Ailbrisiad	6.25	475,815
615,843	Cyfrif Addasiadau Cyfalaf	6.26	703,212
(598)	Cyfrif Addasiadau Offerynnau Ariannol		(521)
332	Cronfa Derbyniadau Cyfalaf Gohiriedig		332
(560,458)	Cronfa Bensiynau	6.27	(502,106)
(5,437)	Cyfrif Absenoldebau Cronedig	6.28	(6,807)
384,460	<b>Cronfeydd na ellir eu defnyddio</b>		669,925
<b>560,955</b>	<b>Cyfanswm Cronfeydd</b>		<b>899,035</b>

**5.5 Y DATGANIAD LLIF ARIAN**

2020-21 £'000	Cysoniad y Datganiad Incwm a Gwariant Cynhwysfawr i'r Llif Arian Refeniw Net	Nodyn	2021-22 £'000
(62,833)	<b>(Gwarged)/Diffyg Net ar ddarpariaeth y gwasanaethau</b>	5.2	(75,504)
	<b>Addasiadau i warged neu ddiffyg net ar ddarparu gwasanaethau ar gyfer symudiadau nad ydynt yn arian parod</b>		
(43,823)	Dibrisiant		(45,322)
22,111	Amhariad a phrysiadau disgynol		36,443
1,166	Symudiad yng nghweth farchnad eiddo buddsoddi		256
(31,305)	Addasiadau l'r Gronfa bensiw		(50,528)
(579)	Symudiad yn narpariaethau		1,225
(227)	Cludo swm yr asedau anghyfredol a werthwyd		(2,180)
55	Symudiadau arall nad yw'n arian parod		101
955	Symudiadau yn dyledwyr refeniw, credydwyr, stocrestrau ayb.		(7,255)
	<b>Addasiad ar gyfer eitemau a gynhwysir yn y gwarged neu'r diffyg net ar ddarparu gwasanaethau sy'n buddsoddi ac ariannu gweithgareddau</b>		
	Enillion o werthu eiddo, offer a chyfarpar, eiddo buddsoddi ac asedau anniraethol		2,429
395	anniraethol		2,429
58,189	Grantiau Cyfalaf		73,024
<b>(55,896)</b>	<b>Llifoedd Arian Net o'r Gweithgareddau Gweithredol</b>		<b>(67,311)</b>
	<b>GWEITHGAREDDAU BUDDSODDI</b>		
69,535	Prynnu eiddo,offeriant a chyfarpar, eiddo buddsoddi ac asedau anniraethol		69,739
1,220,000	Prynnu buddsoddiadau tymor hir a thymor byr		745,500
4,590	Taliadau arall am weithgareddau buddsoddi		5,793
	Enillion o werthu eiddo, offeriant a chyfarpar, eiddo buddsoddi a asedau anniraethol		(2,488)
(399)	anniraethol		(2,488)
(1,206,593)	Enillion o buddsoddiadau tymor byr a thymor hir		(686,148)
(54,993)	Grantiau cyfalaf a dderbyniwyd		(62,632)
<b>32,140</b>	<b>Llif Arian Net o'r Gweithgareddau Ariannu</b>		<b>69,764</b>
	<b>GWEITHGAREDDAU ARIANNU</b>		
(4,103)	Derbyniadau arian parod o fenthyca byr dymor a hirdymor		(2,692)
23,029	Ad-daliadau o fuddsoddiadau byr a hir dymor		15,831
<b>18,926</b>	<b>Llif Arian o'r Gweithgareddau Ariannu</b>		<b>13,139</b>
	<b>(CYNNYDD)/OSTYNGIAD NET MEWN ARIAN NEU ADNODDAU CYFWERTH AG ARIAN</b>		
<b>(4,830)</b>	<b>CYFWERTH AG ARIAN</b>		<b>15,592</b>
42,081	Arian ac adnoddau cyfwerth ag arian ar ddechrau'r cyfnod adrodd	6.17	46,911
46,911	Arian ac adnoddau cyfwerth ag arian ar ddiwedd y cyfnod adrodd		31,319
<b>4,830</b>	<b>CYNNYDD/(OSTYNGIAD) MEWN ARIAN NEU ADNODDAU CYFWERTH AG ARIAN</b>		<b>(15,592)</b>

**Mae'r llif arian ar gyfer gweithgareddau gweithredu yn cynnwys yr eitemau canlynol:**

2020-21 £'000		2021-22 £'000
17,565	Llog a Dalwyd	16,713
(406)	Llog a Dderbyniwyd	(248)

## 6 NODIADAU I'R CYFRIFON

### 6.1 Datganiad O'r Polisiau Cyfrifydda

#### Cyffredinol

Mae'r Datganiad Cyfrifon yn crynhoi trafodion Cyngor Sir Caerfyrddin am flwyddyn ariannol 2021/22 a'i sefyllfa ar ddiwedd y flwyddyn ariannol, sef 31<sup>ain</sup> Mawrth 2022.

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 2021/22 a'r Côd Ymarfer Cyfrifyddu Gwerth Gorau 2021/22, 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 anghyffredol 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 gyflogion) 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 referniw penodol yn daliadau chwarterol (e.e. trydan, nwy) lle mae'r cyfrifon referniw 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 cronadau, 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

### **Ailbrisiadau**

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.

Prisiwyd tir ac adeiladau yn unol â'r methodolegau a'r seiliau amcangyfrif a nodwyd yn safonau proffesiynol Sefydliad Brenhinol y Syrfewyr Siartredig. Seilir prisiadau cerbydau, peiriannau, celfi ac offer ar sail cost hanesyddol wedi'i dibrisio.

Cynhaliwyd prisiadau mewnol gan briswyr yr awdurdod sy'n Gymrodyr Sefydliad Brenhinol y Syrfewyr Siartredig.

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 ailbrisio 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.

Oherwydd cynnydd sylweddol mewn cyfraddau adeiladu/gwerthoedd marchnad mae wedi bod yn angenrheidiol cynnal ymarfer bwrdd gwaith yn 2021/22 i ddiweddarau prisiadau o asedau DRC ac anheddau HRA.

### **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 yn ddiweddarach, 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 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 priso 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 ddatgomisiynu, mae gwerth cario'r ased yn y Fantolen yn cael ei ysgrifennu i fwrdd 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 Cymhwys Cyfalaf.

Mae symiau a cheir ar gyfer gwaredu mwy na £10,000 yn cael eu categorio 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 fenthg 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 Falans 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).

Defnyddiwyd yr oesau defnyddiol a'r cyfraddau dibrisio canlynol wrth gyfrifo dibrisiant llinell-syth :

<b>Ased</b>	<b>Oes (Blynyddoedd)</b>
Tai Cyngor	30
Adeiladau <i>(gan gynnwys Asedau Cymunedol a Eiddo Buddsoddi)</i>	30
Cerbydau, Offeriant a Chyfarpar	1 i 10
Seilwaith	40

Yn ogystal, dibrisir enillion adbriso, 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 arbrisiant 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 partion 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 Cronfa'r Cyngor. Fodd bynnag, nid yw'r trefniadau statudol yn caniatáu i enillion a cholledion ailbrisiadau a gwarediadau gael effaith ar Falans Cronfa'r Cyngor. Felly caiff yr enillion a'r colledion eu tynnu allan o Falans Cronfa'r Cyngor 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.

#### **Mesuriad Gwerth Teg**

Mae'r Cyngor yn mesur ei eiddo buddsoddi ar werth teg ar bob dyddiad adrodd. Gwerth teg yw'r pris y byddid yn ei gael i werthu ased, neu ei dalu i drosglwyddo rhwymedigaeth fel rhan o drafodyn trefnus rhwng cyfranogwyr y farchnad ar y dyddiad mesur. Bydd y defnydd o'r broses fesur ar ei uchaf a'i orau o safbwynt cyfranogwr y farchnad.

Rhagdybir bod unrhyw fesuriad gwerth teg o ased neu rwymedigaeth yn defnyddio'r un rhagdybiaethau ag y byddai cyfranogwyr y farchnad yn eu defnyddio wrth weithredu er eu budd economaidd pennaf a bod y trafodyn yn cael ei wneud yn y brif farchnad neu, os nad yw hynny'n bosibl, yn y farchnad fwyaf buddiol ar gyfer yr ased neu'r rhwymedigaeth.

Defnyddir technegau prisio priodol y mae data digonol ar gael ar eu cyfer. Mae mewnbynnau i'r technegau wedi'u categorio o fewn yr hierarchaeth gwerth teg, sy'n cynnwys tair lefel fel a ganlyn:

- Mae mewnbynnau lefel 1 yn brisiau a ddyfynnwyd nas addaswyd mewn marchnadoedd actif ar gyfer asedau neu rwymedigaethau sydd union yr un peth y gall y Cyngor eu cyrchu ar y dyddiad mesur.
- Mae mewnbynnau lefel 2 yn fewnbynnau ac eithrio prisiau a ddyfynnwyd sydd wedi'u cynnwys yn Lefel 1 sy'n weladwy, naill ai'n uniongyrchol neu'n anuniongyrchol.
- Mae mewnbynnau lefel 3 yn fewnbynnau anweladwy ar gyfer yr ased neu'r rhwymedigaeth.

#### 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 brisio'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 Anghyfredol**

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 benthyca 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 partion 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 cyfraniadau'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 gredydu i'r llinell wasanaeth berthnasol (grantiau a chyfraniadau refferiw priodoladwy) neu Incwm Trethi a Grantiau Amhenodol (grantiau refferiw heb eu neilltuo a'r holl grantiau cyfalaf) yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Lle caiff grantiau cyfalaf eu credydu 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. Fodd bynnag, mae prydles cyllid sy'n ymwneud ag eiddo wedi'i nodi ynghyd ag ychydig o brydlesi cyfarpar bach y gellid eu hailddosbarthu fel prydlesi cyllid. 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 gyfnwid offerynnau sy'n bodoli eisoes, mae'r premiwm yn cael ei ddiynnu 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 premïymau 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 lledaenu 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 Cronfa'r Cyngor yw'r llog derbyniadwy am y flwyddyn ariannol – mae cysoni'r symiau a gaiff eu debydu a'u credu i'r Datganiad Incwm a Gwariant Cynhwysfawr gyda'r ennil net sy'n ofynnol yn erbyn Balans Cronfa'r Cyngor 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 credu neu eu debydu i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr.

O dan Offerynnau Ariannol IFRS 9, mae dosbarthu asedau ariannol bellach yn seiliedig ar ddull dosbarthu a mesur sy'n adlewyrchu'r model busnes ar gyfer dal yr asedau ariannol a'u nodweddion llif arian. Ceir tri phrif ddsbarthiad o asedau ariannol, sy'n cael eu mesur ar:

- Gost amorteiddiedig
- Gwerth teg drwy elw neu golled
- Gwerth teg drwy incwm cynhwysfawr arall

### 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 ac eithrio stoc Cyfarpar Diogelu Personol a roddwyd, sydd wedi'i brisio yn ôl y costau a ddarperir gan wasanaethau a rennir gan y GIG. 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 refeniw'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 refeniw 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 Cronfa'r Cyngor yn y Datganiad Newidiadau i Gronfeydd fel na chodir cost net 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 chyflogaion, ac nid ydynt yn

adnoddau y gall yr Awdurdod eu defnyddio – caiff y cronfeydd hyn eu hesbonio yn y polisiau 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 i 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 ymrwymo 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 Cronfa'r Cyngor. 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 llinell y Gwasanaeth Addysg Phlant yn y Datganiad Incwm a Gwariant Cynhwysfawr.

## Cronfa Bensiwn Dyfed

Mae'r Cronfa yn cael ei gyfrif yn gynllun budd-daliadau penodol.

Mae rhwymedigaethau'r Gronfa sydd i'w priodoli i'r Cyngor, yn cael eu cynnwys yn y Fantolen ar sail actiwaraidd 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.

Mae asedau'r Gronfa 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 actiwariaid wedi diweddarau eu rhagdybiaethau – i'w cofnodi dan y Gronfa Bensiynau dan y pennawd Incwm a Gwariant Cynhwysfawr Eraill
- cyfraniadau a dalwyd i'r Gronfa – 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 Gronfa'r Cyngor 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 polisïau sy'n gymwys i'r Gronfa.

#### **6.1.18 Buddiannau mewn Cwmnïau ac Endidau eraill**

Mae gan y cyngor fuddiannau materol mewn nifer o gwmnïau â natur is-gwmnïau sy'n ei gwneud yn ofynnol paratoi cyfrifon grŵp. Nid yw'r Cyfrifon Grŵp wedi cael eu paratoi, gan na fyddai cyfuno'r cyfrifon yn effeithio ar sefyllfa ariannol yr Awdurdod yn ei hanfod, nac ar allu'r sawl sy'n darllen y cyfrifon i weld holl weithgaredd economaidd y Cyngor a'r risg y mae'n agored iddi.

#### CWM Environmental

Cyngor Sir Caerfyrddin yw unig gyfranddaliwr CWM Environmental. Yn hanesyddol, mae'r cwmni wedi cael ei weithredu fel cwmni masnachu hyd braich, ond yn ystod y flwyddyn 2018/19 dewisodd yr Awdurdod ddefnyddio Esemptiad Teckal, gan fod mwy nag 80% o weithgaredd y cwmni yn cael ei wneud gyda'r Awdurdod. Darperir rhagor o wybodaeth yn nodyn 6.12 (Buddsoddiadau Tymor Hir) a nodyn 6.36 (Trafodion Partïon Cysylltiedig).

#### Llesiant Delta Wellbeing Cyf

Cyngor Sir Caerfyrddin yw unig gyfranddaliwr Llesiant Delta Wellbeing Cyf. Crëwyd y cwmni i drosglwyddo a thyfu'r gwasanaeth Llinell Gofal fel y cytunwyd gan Fwrdd Gweithredol y Cyngor ym mis Ionawr 2018. Darperir rhagor o wybodaeth yn nodyn 6.12 (Buddsoddiadau Tymor Hir) a nodyn 6.36 (Trafodion Partïon Cysylltiedig).

#### Egni Sir Gâr Cyfyngedig

Cyngor Sir Caerfyrddin yw Ymddiriedolwr Gwarchod cofrestredig Egni Sir Gâr Cyfyngedig a'r Aelod o'r Bwrdd Gweithredol dros Adnoddau yw Cadeirydd y bwrdd. Darperir rhagor o wybodaeth yn nodyn 6.12 (Buddsoddiadau Tymor Hir).

**Cartrefi Croeso Cyfyngedig**

Cyngor Sir Caerfyrddin yw unig gyfranddaliwr Cartrefi Croeso. Crëwyd y cwmni i ddatblygu datblygiadau tai ar sail fasnachol yn Sir Gaerfyrddin fel y cytunwyd gan Fwrdd Gweithredol y Cyngor. Rhoddir rhagor o wybodaeth yn nodyn 6.12 (Buddsoddiadau Tymor Hir) a nodyn 6.36 (Trafodion Partion Perthnasol).

**6.1.19 Gweithrediadau a Reolir ar y Cyd, Asedau a Reolir ar y Cyd a Threfniadau Tebyg Arall**

Gweithrediadau a reolir ar y cyd yw gweithgareddau y mae'r Awdurdod yn eu cyflawni ar y cyd gyda mentrwy'r eraill sy'n golygu defnyddio asedau ac adnoddau'r mentrwy'r 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 mentrwy'r eraill, gyda'r asedau'n cael eu defnyddio i gael buddiannau i'r mentrwy'r. 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 yn flaenorol wedi nodi y gallai Ein Rhanbarth ar Waith (ERW), Partneriaeth Pensiwn Cymru a Dinas-ranbarth Bae Abertawe gael eu cynnwys yn y diffiniad uchod at ddibenion cyfrifyddu. Yn ystod y flwyddyn, daeth i'r amlwg bod yr Awdurdod yn cadw cyfran ariannol yn Amlosgfa Gorllewin Cymru. Mae rhagor o wybodaeth ar gael yn nodyn 6.37 (Gweithrediadau a Reolir ar y Cyd a Threfniadau Tebyg Arall).

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.

## 6.2 **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:

- Ansicrwydd parhaus ynghylch cyllido awdurdodau lleol yn y dyfodol, yn enwedig o ystyried y cynnydd sylweddol mewn chwyddiant
- Newidiadau posibl i drefniadau llywodraethu'r dyfodol yn sgil cyflwyno Cyd-bwyllgorau Corfforaethol.
- Effaith cynnydd arall mewn achosion COVID19 yn y dyfodol ar ddarparu gwasanaethau a gweithgarwch ymateb, ar ôl i Lywodraeth Cymru roi'r gorau i ddarparu cymorth ariannol parhaus drwy'r Gronfa Caledi Awdurdodau Lleol

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.

Ar hyn o bryd mae ysgolion gwirfoddol a reolir ac ysgolion gwirfoddol a gynorthwyr wedi'u heithrio o fantolen yr Awdurdod 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 ac ansicrwydd ynglŷn a Ffynonellau Mawr Eraill 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.

Yr unig eitemau ym Mantolen yr Awdurdod y mae risg sylweddol o addasiad o bwys mewn perthynas â nhw yn y flwyddyn ariannol sydd i ddod yw'r Rhwymedigaeth 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 bensiw. Mae cwmni o actiariaid ymgynghorol wedi cael ei gyflogi i roi cyngor arbenigol i'r Awdurdod am y tybiaethau i gael eu defnyddio.

**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 refeniw yn y dyfodol.

	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2021-22	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:</b>					
<b>Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:</b>					
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(32,405)	(12,917)	0	0	45,322
Enillion/(Colledion) ar ôl ailbriso Eiddo, Offeriant a Chyfarpar	8,608	27,835	0	0	(36,443)
Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad	256	0	0	0	(256)
Grantiau cyfalaf a chyfraniadau a chymhwyswyd	31,692	21,123	0	0	(52,815)
Gwariant refeniw a ariannwyd o'r cyfalaf o dan statud	(2,249)	0	0	0	2,249
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	(2,180)	0	0	0	2,180
<b>Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:</b>	0	0	0	0	0
Darpariaeth statudol ar gyfer ariannu buddsoddiadau cyfalaf	11,858	4,683	0	0	(16,541)
Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	8,413	3,624	0	0	(12,037)

	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2021-22	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:</b>					
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	19,734	475	0	(20,209)	0
Grantiau a gymhwyswyd i'r cyllid cyfalaf a drosglwyddwyd i'r Cyfrif Addasiadau Cyfalaf	0	0	0	6,711	(6,711)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:</b>					
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	2,370	0	(2,370)	0	0
Derbyniadau Cyfalaf Statudol	59	0	(1,460)	0	1,401
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	0	0	1,059	0	(1,059)
Cyfraniad o'r Gronfa Derbyniadau Cyfalaf tuag at y costau gweinyddol o waredu asedau nad ydynt yn gyfredol	0	0	0	0	0
Derbyniadau Cyfalaf a Neilltuwyd	0	0	0	0	0
Trosglwyddo o'r Gronfa Derbyniadau Cyfalaf Gohiriedig ar ôl derbyn arian	0	0	0	0	0

	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2021-22	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:</b>					
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	77	0	0	0	(77)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:</b>					
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr (gweler Nodyn 6.42)	(76,506)	(2,202)	0	0	78,708
Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn	27,429	751	0	0	(28,180)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:</b>					
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	(1,346)	(24)	0	0	1,370
<b>Cyfanswm yr Addasiadau</b>	<b>(4,190)</b>	<b>43,348</b>	<b>(2,771)</b>	<b>(13,498)</b>	<b>(22,889)</b>

	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2020-21	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:</b>					
<b>Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:</b>					
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(31,330)	(12,493)	0	0	43,823
Enillion/(Colledion) ar ôl ailbriso Eiddo, Offeriant a Chyfarpar	(1,376)	23,486	0	0	(22,110)
Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad	1,166	0	0	0	(1,166)
Grantiau cyfalaf a chyfraniadau a chymhwyswyd	31,642	12,229	0	0	(43,871)
Gwariant refeniw a ariannwyd o'r cyfalaf o dan statud	(4,673)	0	0	0	4,673
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	(221)	(6)	0	0	227
<b>Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:</b>					
Darpariaeth statudol ar gyfer ariannu buddsoddiadau cyfalaf	10,587	4,717	0	0	(15,304)
Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	5,487	9,856	0	0	(15,343)

	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2020-21	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:</b>					
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	12,856	1,462	0	(14,318)	0
Grantiau a gymhwyswyd i'r cyllid cyfalaf a drosglwyddwyd i'r Cyfrif Addasiadau Cyfalaf	0	0	0	2,128	(2,128)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:</b>					
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	326	65	(391)	0	0
Derbyniadau Cyfalaf Statudol	5	0	(51)	0	46
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	0	0	512	0	(512)
Cyfraniad o'r Gronfa Derbyniadau Cyfalaf tuag at y costau gweinyddol o waredu asedau nad ydynt yn gyfredol	0	0	0	0	0
Derbyniadau Cyfalaf a Neilltuwyd	0	0	0	0	0
Trosglwyddo o'r Gronfa Derbyniadau Cyfalaf Gohiriedig ar ôl derbyn arian	0	0	0	0	0



	Cronfeydd y gellir eu defnyddio				
	Balans Cronfa'r Cyngor	Cyfrif Refeniw Tai	Cronfa Derbyniadau Cyfalaf	Grantiau Cyfalaf na Cymhwyswyd	Symudiad yn Cronfeydd na ellir eu defnyddio
2020-21	£'000	£'000	£'000	£'000	£'000
<b>Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:</b>					
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	76	0	0	0	(76)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:</b>					
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr (gweler Nodyn 6.42)	(56,897)	(1,578)	0	0	58,475
Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn	26,474	696	0	0	(27,170)
<b>Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:</b>					
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	(1,153)	(30)	0	0	1,183
<b>Cyfanswm yr Addasiadau</b>	<b>(7,031)</b>	<b>38,404</b>	<b>70</b>	<b>(12,190)</b>	<b>(19,253)</b>

**6.5 Nodyn i'r Dadansoddiad Gwariant a Chyllid**

2021-22	Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Cyllido			
	Addasiadau ar gyfer Dibenion Cyfalaf £'000	Newidiadau Net ar gyfer Addasiadau Pensiynau £'000	Gwahaniaethau Eraill £'000	Cyfanswm Addasiadau £'000
<b>Adran</b>				
Prif Weithredwr	2,894	4,154	124	7,172
Addysg a Phlant	10,338	12,929	733	24,000
Gwasanaethau Corfforaethol	11	493	45	549
Cymunedau	3,492	11,645	285	15,422
Amgylchedd	5,590	5,172	100	10,862
Cyfrif Refeniw Tai	(18,541)	1,115	24	(17,402)
Yswiriant a Chorfforaethol	(6,006)	0	0	(6,006)
<b>Cost y Gwasanaethau Net</b>	<b>(2,222)</b>	<b>35,508</b>	<b>1,311</b>	<b>34,597</b>
Incwm a Gwariant Arall	(88,757)	15,020	(18)	(73,755)
<b>Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr</b>	<b>(90,979)</b>	<b>50,528</b>	<b>1,293</b>	<b>(39,158)</b>
<b>2020-21</b>				
<b>Adran</b>				
Prif Weithredwr	5,785	2,139	112	8,036
Addysg a Phlant	17,330	6,035	522	23,887
Gwasanaethau Corfforaethol	(4)	(487)	46	(445)
Cymunedau	4,803	5,937	241	10,981
Amgylchedd	4,842	2,751	140	7,733
Cyfrif Refeniw Tai	(20,848)	538	30	(20,280)
Yswiriant a Chorfforaethol	(2,523)	0	0	(2,523)
<b>Cost y Gwasanaethau Net</b>	<b>9,385</b>	<b>16,913</b>	<b>1,091</b>	<b>27,389</b>
Incwm a Gwariant Arall	(73,169)	14,392	15	(58,762)
<b>Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr</b>	<b>(63,784)</b>	<b>31,305</b>	<b>1,106</b>	<b>(31,373)</b>

**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'r awdurdod yn ymgymryd â'r gweithrediadau masnachu canlynol sy'n ffurfio'r Gwargedion/Diffygion ar Weithgareddau Masnachu yn y Datganiad Incwm a Gwariant Cynhwysfawr: Gwasanaethau Eiddo, Cynnal a Chadw Cerbydau, Glanhau Adeiladau, Rheoli Fflyd a Dylunio Sifil.

**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 Cyngorau 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 2021/22 oedd 74,425.19 (74,006.63 ar gyfer 2020/21).

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 cyferwerth 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	21	5,080	16,268	14,558	13,015	14,722	8,661	3,360	536	113

Dadansoddiad o'r enillion net o Dreth y Cyngor:

	2020-21	2021-22
	£'000	£'000
Treth y Cyngor sy'n Gasgladwy	125,295	130,719
Symudiad yn Lwfans Amhariad	(2,465)	(722)
<b>Enillion Net o Dreth y Cyngor (gan gynnwys praseptau)</b>	<b>122,830</b>	<b>129,997</b>

**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 ailddosbarthu'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 (53.5c am 2021/22 a 53.5c ar gyfer 2020/21).

Ar 31 Mawrth 2022 cyfanswm y trethi annomestig oedd £120,370,324 (£120,089,070 ar 31 Mawrth 2021).

**6.9 Eiddo, Offeriant a Chyfarpar**

Symudiadau yn 2021-22	Tai Cyngor	Tir ac Adeiladau Eraill	Seilwaith	Cerbydau peiriannau ac Offer	Asedau Cymunedol	Asedau Dros Ben	Asedau'n cael eu hadeiladu	CYFANSWM
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Gwerth Llyfr Gros 01/04/21</b>	<b>374,626</b>	<b>739,254</b>	<b>328,812</b>	<b>28,422</b>	<b>5,760</b>	<b>23,557</b>	<b>73,034</b>	<b>1,573,465</b>
Ychwanegiadau	16,575	11,287	11,527	2,566	364	4	33,012	<b>75,335</b>
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbriso	51,931	113,931	0	0	206	742	0	<b>166,810</b>
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbriso	(582)	(10,034)	0	0	0	(979)	0	<b>(11,595)</b>
Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	36,525	15,603	0	0	0	11	0	<b>52,139</b>
Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(5,067)	(6,962)	0	0	(1)	(32)	0	<b>(12,062)</b>
Datgydnabod Gwaredu	0	0	(30)	(76)	0	(1,831)	0	<b>(1,937)</b>
Ailddosbarthiadau: i ac o Asedau i'w werthu	0	0	0	0	0	(205)	0	<b>(205)</b>
Ailddosbarthiadau: i ac o Eiddo Buddsoddi	0	(127)	0	0	4	(58)	125	<b>(56)</b>
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu	1,113	11,156	2,126	0	0	0	(14,536)	<b>(141)</b>
Ailddosbarthiadau: EOC	230	(560)	(656)	0	738	248	0	0
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(6,801)	(56,057)	14	(5,371)	(66)	(244)	0	(68,525)
<b>Gwerth Llyfr Gros 31/03/22</b>	<b>468,550</b>	<b>817,491</b>	<b>341,793</b>	<b>25,541</b>	<b>7,005</b>	<b>21,213</b>	<b>91,635</b>	<b>1,773,228</b>
<b>Dibrisiant a'r Amhariad Cronedig ar 01/04/21</b>	<b>5,205</b>	<b>(41,198)</b>	<b>(102,529)</b>	<b>(13,786)</b>	<b>(589)</b>	<b>(241)</b>	<b>0</b>	<b>(153,138)</b>
Tâl Dibrisiant	(12,917)	(22,310)	(7,210)	(2,858)	(27)	0	0	<b>(45,322)</b>
Dibrisiant a Symudwyd i'r Gronfa Ailbriso	6,801	56,057	(14)	5,371	66	244	0	<b>68,525</b>
Datgydnabod Gwaredu	0	0	0	28	0	0	0	<b>28</b>
Symudiadau eraill o ran dibrisiant ac amhariadau	(4,793)	(575)	215	1	1	(19)	0	<b>(5,170)</b>
<b>Dibrisiant Cronnol i 31/03/22</b>	<b>(5,704)</b>	<b>(8,026)</b>	<b>(109,538)</b>	<b>(11,244)</b>	<b>(549)</b>	<b>(16)</b>	<b>0</b>	<b>(135,077)</b>
<b>Gwerth Llyfr Net ar 31/03/22</b>	<b>462,846</b>	<b>809,465</b>	<b>232,255</b>	<b>14,297</b>	<b>6,456</b>	<b>21,197</b>	<b>91,635</b>	<b>1,638,151</b>

Symudiadau yn 2020-21	Tai Cyngor	Tir ac Adeiladau Eraill	Seilwaith	Cerbydau peiriannau ac Offer	Asedau Cymunedol	Asedau Dros Ben	Asedau'n cael eu hadeiladu	CYFANSWM
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Gwerth Llyfr Gros 01/04/20</b>	<b>384,528</b>	<b>726,353</b>	<b>315,650</b>	<b>27,189</b>	<b>5,612</b>	<b>19,606</b>	<b>52,598</b>	<b>1,531,536</b>
Ychwanegiadau	16,651	10,040	10,813	3,069	156	1,504	32,557	<b>74,790</b>
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbriso	17,696	1,815	0	0	0	171	0	<b>19,682</b>
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbriso	(3,176)	(2,513)	0	0	(4)	(440)	0	<b>(6,133)</b>
Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	48,938	80	0	0	0	8	0	<b>49,026</b>
Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(25,453)	(1,363)	0	0	(4)	(96)	0	<b>(26,916)</b>
Datgydnabod Gwaredu	(5)	0	0	(1,743)	0	(9)	0	<b>(1,757)</b>
Ailddosbarthiadau: i ac o Asedau i'w werthu	0	(139)	0	0	0	(40)	0	<b>(179)</b>
Ailddosbarthiadau: i ac o Eiddo Buddsoddi	0	(817)	0	0	0	12	0	<b>(805)</b>
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu	0	9,772	2,349	0	0	0	(12,121)	<b>0</b>
Ailddosbarthiadau: EOC	0	(2,931)	0	0	0	2,931	0	<b>0</b>
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(64,553)	(1,043)	0	(93)	0	(90)	0	<b>(65,779)</b>
<b>Gwerth Llyfr Gros 31/03/21</b>	<b>374,626</b>	<b>739,254</b>	<b>328,812</b>	<b>28,422</b>	<b>5,760</b>	<b>23,557</b>	<b>73,034</b>	<b>1,573,465</b>
<b>Dibrisiant a'r Amhariad Cronedig ar 01/04/20</b>	<b>(46,855)</b>	<b>(21,202)</b>	<b>(95,518)</b>	<b>(12,605)</b>	<b>(562)</b>	<b>(86)</b>	<b>0</b>	<b>(176,828)</b>
Tâl Dibrisiant	(12,493)	(21,222)	(7,011)	(2,992)	(27)	(78)	0	<b>(43,823)</b>
Dibrisiant a Symudwyd i'r Gronfa Ailbriso	64,553	1,043	0	93	0	90	0	<b>65,779</b>
Datgydnabod Gwaredu	0	0	0	1,718	0	0	0	<b>1,718</b>
Symudiadau eraill o ran dibrisiant ac amhariadau	0	183	0	0	0	(167)	0	<b>16</b>
<b>Dibrisiant Cronnol i 31/03/21</b>	<b>5,205</b>	<b>(41,198)</b>	<b>(102,529)</b>	<b>(13,786)</b>	<b>(589)</b>	<b>(241)</b>	<b>0</b>	<b>(153,138)</b>
<b>Gwerth Llyfr Net ar 31/03/21</b>	<b>379,831</b>	<b>698,056</b>	<b>226,283</b>	<b>14,636</b>	<b>5,171</b>	<b>23,316</b>	<b>73,034</b>	<b>1,420,327</b>

**Cafodd yr holl asedau a ail-ddosbarthwyd yn rhai i'w gwerthu eu gwerthu yn ystod y flwyddyn.**

### **Datganiad o'r Asedau Anghyfredol a gedwir yn ôl eu gwerth presennol 2021/22**

Mae'r datganiad canlynol yn dangos y camau a gymerwyd o ran rhaglen dreigl yr Awdurdod i ailbriso asedau sefydlog. Ymgwymerir â'r gwaith prisio gan briswyr yr Awdurdod sy'n perthyn i Sefydliad Brenhinol y Syrffewyr Siartredig. Pennir sylfaen y prisio yn y datganiad o bolisiau cyfrifydda.

	Tai Cyngor £'000	Tir ac Adeiladau Eraill £'000	Cerbydau Peiriannau ac Offer £'000	Asedau Gwarged £'000	CYFANSWM £'000
Symudiad yn gwerth teg ar:					
Y Blynnyddoedd Blaenorol	336,124	756,331	21,129	34,555	1,148,139
31 Mawrth 2018	14,875	50,250	1,553	(7,470)	59,208
31 Mawrth 2019	17,062	(27,710)	3,154	(2,105)	(9,599)
31 Mawrth 2020	16,467	(52,518)	1,353	(5,374)	(40,072)
31 Mawrth 2021	(9,902)	12,901	1,233	3,951	8,183
31 Mawrth 2022	93,924	78,237	(2,881)	(2,344)	166,936
<b>Gwerth Llyfr Gros ar 31/03/22</b>	<b>468,550</b>	<b>817,491</b>	<b>25,541</b>	<b>21,213</b>	<b>1,332,795</b>

### **Ymrwymadau Cyfalaf**

Ar 31 Mawrth 2022 roedd y Cyngor wedi ymrwymo drwy gontract i waith cyfalaf oedd yn werth tua £27.2 miliwn (£36.3 miliwn ar 31 Mawrth 2021).

	£'000
<b>Tai Cyngor</b>	<b>5,308</b>
<i>Roedd y prif gontractau yn cynnwys:</i>	
<i>Ty Wauniago, Caerfyrddin</i>	<i>1,217</i>
<b>Addysg a Phlant</b>	<b>11,822</b>
<i>Roedd y prif gontractau yn cynnwys:</i>	
<i>Ysgol y Castell</i>	<i>2,319</i>
<i>Ysgol Gorslas</i>	<i>2,197</i>
<i>Ysgol Penbre</i>	<i>5,970</i>
<b>Diwylliant, Chwaraeon a Thwristiaeth</b>	<b>172</b>
<b>Adfywio / Datblygu Economaidd</b>	<b>9,847</b>
<i>Roedd y prif gontractau yn cynnwys:</i>	
<i>Prosiect Denu Pentywyn</i>	<i>2,130</i>
<i>Neuadd Y Farchnad Llandeilo</i>	<i>1,652</i>
<i>Hen Adeilad yr YMCA, Llanelli</i>	<i>2,993</i>
<i>Pentre Awel</i>	<i>2,764</i>
<b>Prif Weithredwr</b>	<b>45</b>
<b>Cyfanswm</b>	<b>27,194</b>

**6.10 Asedau Treftadaeth**

Roedd Asedau Treftadaeth gyda swm net o £2,432k yn cael eu dal ar 31 Mawrth 2022 (£2,292k ar 31 Mawrth 2021). Trosglwyddwyd cerflun gyhoeddus (£140k) o'r Asedau oedd yn cael eu Hadeiladu yn ystod 2021/22 (Nodyn 6.9). Gellir cael rhagor o fanylion am Asedau Treftadaeth y Cyngor, sy'n cael eu hystyried yn Arddangosfeydd Amgueddfeydd, gan Guradur Amgueddfa'r Sir yng Nghyngor 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:

	2020-21 £'000	2021-22 £'000
	<b>(Ail-ddatgan)</b>	
Incwm rhent o Eiddo Buddsoddi (gan gynnwys cyllid o Lywodraeth Cymru ar gyfer y golled yn incwm)*	(712)	(1,125)
Treuliau gweithredol uniongyrchol yn deillio o eiddo buddsoddi	453	475
(Ennill)/colled net	<b>(259)</b>	<b>(650)</b>
Gwariant Anuniongyrchol	249	288
(Enillion)/Colledion net o addasiadau i'r Gwerth Teg	(1,166)	(256)
Incwm a gwariant yng nghyswllt Eiddo Buddsoddi a newidiadau yn y Gwerth Teg	<b>(1,176)</b>	<b>(618)</b>

\* Mae ffigurau 2020/21 wedi'u ailddatgan i gynnwys incwm rhent Golff Machynys ac Ymddiriedolaeth Bywyd Gwylt a Gwlyptiroedd.

Mae'r tabl canlynol yn rhoi crynodeb o'r newid i werth teg Eiddo Buddsoddi dros y flwyddyn:

	2020-21 £'000	2021-22 £'000
<b>Balans ar ddechrau'r flwyddyn</b>	23,152	25,110
Ychwanegiadau:		
Gwelliannau	28	1,397
Gwarediadau:	(8)	(16)
Enillion/(Colledion) net o addasiadau i'r gwerth teg	1,166	256
Colledion ailbriso a gydnabuwyd yn y gronfa ailbriso wrth gefn	(17)	(25)
(I)/O Eiddo, Peiriannau a Chyfarpar	789	48
	<b>25,110</b>	<b>26,770</b>



**Mesuriad Gwerth Teg o Eiddo Buddsoddi**

Dyma fanylion eiddo buddsoddi'r Cyngor a gwybodaeth am yr hierarchaeth gwerth teg fel a ganlyn:

Mesuriadau Gwerth Teg cylchol gan ddefnyddio:	31 Mawrth 2021		31 Mawrth 2022	
	Mewnbynnau anweladwy sylweddol eraill (lefel 3)	Gwerth Teg	Mewnbynnau anweladwy sylweddol eraill (lefel 3)	Gwerth Teg
Eiddo Masnachol	9,776	<b>9,776</b>	10,146	<b>10,146</b>
Garejys	39	<b>39</b>	39	<b>39</b>
Asedau Tir	15,248	<b>15,248</b>	16,538	<b>16,538</b>
Eiddo Preswyl	47	<b>47</b>	47	<b>47</b>
<b>Cyfanswm</b>	<b>25,110</b>	<b>25,110</b>	<b>26,770</b>	<b>26,770</b>

**6.12 Buddsoddiadau Tymor Hir**

	31 Mawrth 2021 £'000	31 Mawrth 2022 £'000
Cwm Environmental Ltd.	329	329
Egni Sir Gar Cyfyngedig	810	778
Banciau a Isgwmnioedd a feiddienir yn llwyr - 100%	668	0
	<b>1,807</b>	<b>1,107</b>

Er bod CWM Environmental, Llesiant Delta Wellbeing Cyf a Chartrefi Croeso yn is-gwmnïau sy'n golygu paratoi cyfrifon grŵp ar eu cyfer, nid oes cyfrifon grŵp wedi'u paratoi gan na fyddai cyfuno'r rhain yn effeithio'n sylweddol ar sefyllfa ariannol yr Awdurdod na gallu darllynydd y cyfrifon i weld y gweithgareddau economaidd cyflawn a'r risg o ran y Cyngor.

**Cwm Environmental Cyf**

Is-gwmni sy'n perthyn yn llwyr i'r Awdurdod yw CWM Environmental Cyf. 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 2022 fel â ganlyn:

	£'000
Cyfalaf Cyfranddaliadau	<b>329</b>

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 cwsg.

Mae'r Cwmni wedi cynhyrchu Adroddiadau Blynyddol drafft am y flwyddyn. Mae crynodeb o'r canlyniadau masnachu drafft am y flwyddyn yn diweddu 31 March 2022 wedi ei nodi isod ynghyd â'r asedau net ar y dyddiad hwnnw.

	<b>Blwyddyn yn diweddu 31 Mawrth 2022 £'000</b>
Trosiant	13,448
Llai: Cost y Gwerthiannau	<u>(10,585)</u>
<b>Elw Gros</b>	<b>2,863</b>
Argostau	<u>(3,953)</u>
<b>Elw/(Colled) Net cyn treth</b>	<b>(1,090)</b>
Treth ar elw/colled	<u>0</u>
<b>Elw a Gedwir/(Colled)</b>	<b><u>(1,090)</u></b>
Asedau Net ar 31 Mawrth 2022	<b><u><u>3,061</u></u></b>

Gellir cael copi o'r adroddiad blynyddol oddi wrth y Swyddfa Gofrestredig yn y cyfeiriad canlynol:

Y Brif Swyddfa,  
Canolfan Ailgylchu Nant-y-caws  
Heol Llanddarog,  
Caerfyrddin,  
SA32 8BG

#### Llesiant Delta Wellbeing Cyf

Mae Llesiant Delta Wellbeing Cyf yn is-gwmni ym mherchnogaeth lwyr yr Awdurdod. Cyfanswm gwerth y cyfalaf cyfrannau yw £1. 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 hwn y bydd yn talu unrhyw ddiffygion neu golledion cronol.

Mae'n ofynnol i'r cwmni lunio cyfrifon wedi'u harchwilio am y flwyddyn a ddaeth i ben ar 31 Mawrth 2022 sy'n cael eu cyflwyno i Dŷ'r Cwmnïau. Nodir isod grynodedeb o'r canlyniadau masnachu drafft am y flwyddyn a'r asedau net ar 31 Mawrth 2022.

	<b>Am y flwyddyn yn diweddu 31 Mawrth 2022 £'000</b>
Trosiant	6,688
Llai: Cost y Gwerthiannau	<u>(5,381)</u>
<b>Elw Gros</b>	<b>1,307</b>
Argostau	<u>(1,021)</u>
<b>Elw/(Colled) Net cyn treth</b>	<b>286</b>
Treth ar elw/colled	(54)
Newidiadau mewn rhwymedigaethau pensiwn diffiniedig	<u>(257)</u>
<b>Elw a Gedwir/(Colled)</b>	<b><u>(25)</u></b>
Asedau Net/(Rhwymedigaethau) ar 31 Mawrth 2022	<b><u><u>(3,424)</u></u></b>

### Catrefi Croeso

Mae Cartrefi Croeso yn is-gwmni ym mherchnogaeth lwyr yr Awdurdod. Cyfanswm gwerth y cyfalaf cyfrannau yw £100. 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 hwn y bydd yn talu unrhyw ddiffygion neu gollodion cronol.

Mae'n ofynnol i'r cwmni lunio cyfrifon wedi'u harchwilio am y flwyddyn a ddaeth i ben ar 31 Mawrth 2022 sy'n cael eu cyflwyno i Dŷ'r Cwmnïau. Nodir isod grynodedeb o'r canlyniadau masnachu drafft am y flwyddyn a'r asedau net ar 31 Mawrth 2022.

	<b>Am y flwyddyn yn diweddu 31 Mawrth 2022 £'000</b>
Trosiant	60
Llai: Cost y Gwerthiannau	<u>(23)</u>
<b>Elw Gros</b>	<b>37</b>
Argostau	<u>(37)</u>
<b>Elw/(Colled) Net cyn treth</b>	<b>0</b>
Treth ar elw/colled	0
<b>Elw a Gedwir/(Colled)</b>	<b><u>0</u></b>
Asedau/(Rhwymedigaethau) Net ar 31 Mawrth 2022	<b><u><u>2</u></u></b>

### Egni Sir Gar

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 mhortffolio'r Cyngor yn 2016. Mae Cyngor Sir Caerfyrddin yn 100% gyfranddalwyr o Egni Sir Gar Cyfyngedig.

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.

Cafodd Cytundeb Pryniadau Cyfrannau ei sefydlu rhwng Cyngor Sir Caerfyrddin ac Egni Sir Gâr Cyfyngedig.

Cafwyd ad-daliad cyfalaf o 4% (cyfranndaliadau 'B' cyffredin) o £32k ei wneud yn ystod y flwyddyn.

	<b>£'000</b>
Cyfranndaliadau 'A' cyffredin	100
Cyfranndaliadau 'B' cyffredin	678
<b>Cyfanswm Cyfalaf Cyfranndaliadau</b>	<b>778</b>

Mae gan bob cyfranndaliad werth mewn enw o £1.00 yr un.

### 6.13 Dyledwyr Tymor Hir

	<b>31 Mawrth 2021</b>	<b>31 Mawrth 2022</b>
	<b>£'000</b>	<b>£'000</b>
Troi Tai'n Gartrefi (mwy na blwyddyn o hyd)	673	835
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Cyngor Sir Caerfyrddin)	566	357
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Darparwyr Allanol)	1,111	1,264
Cyfraniad Cyfalaf at fenthyciadau i bobl sy'n prynu eu cartref cyntaf	1,053	1,039
Benthyciadau Ceir	48	37
Benthyciad Scarlets	2,616	0
Benthyciad Eglwys Cymunedol Towy	163	145
Benthyciad Canol Trefi	243	242
Benthyciad Cartrefi Croeso	2	2
Benthyciad Cynghorau Tref a Chymuned	498	498
Benthyciad Cwm Environmental	460	387
Eraill	96	90
	<b>7,529</b>	<b>4,896</b>

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.

Cytunodd y Cyngor Sir, fel rhan o'r Cytundeb Datblygu gyda Chlwb Rygbi Llanelli Cyf. (y clwb), i roi benthycy i'r clwb swm o £2.4 miliwn am gyfnod o 15 mlynedd. Gan fod y benthyciad i'w ad-dalu yn 2022/23 mae hyn wedi'i symud i Ddyledwyr Tymor Byr (nodyn 6.16).

Rhodddwyd £270k yn fenthyciad blwydd-dal ar gyfradd llog amrywiol sef 2.5% uwchlaw y gyfradd sylfaenol am gyfnod o 15 mlynedd i Eglwys Gymunedol Tywi yn Rhagfyr 2012 i'w helpu i wireddu prosiect Canolfan Xcel. Yn dilyn atal ad-daliadau dros dro o ganlyniad i bandemig COVID19, fe ailddechreuodd yr ad-daliadau yn ystod 2021/22.

Ymrwymwyd i fenthyciad 10 mlynedd o £321k ar gyfradd llog sefydlog o 3.38% gyda CWM Environmental Cyf ym mis Chwefror 2020 er mwyn caffael tir sy'n ffinio â safle Nantycaws. Ymrwymwyd i fenthyciad 5 mlynedd ychwanegol o £201k ar gyfradd llog sefydlog o 3.12% gyda CWM Environmental Cyf ym mis Ebrill 2020 er mwyn adeiladu swyddfa newydd ar safle Nant-y-caws.

Mae benthyciadau i Gynghorau Tref a Chymuned ar gyfer gosod polion golau LED newydd sy'n defnyddio ynni'n effeithlon. Menter Buddsoddi i Arbed yw hon.

Nod Benthyciadau Canol y Dref yw cefnogi busnesau i ailddatblygu eiddo gwag neu eiddo sy'n cael ei danddefnyddio yng nghanol trefi i ddefnydd masnachol a/neu breswyl.

#### 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:

	<b>31 Mawrth 2021 £'000</b>	<b>31 Mawrth 2022 £'000</b>
Cyfleuster Adneuo Cyfrif Banciau a Rheoli Dyledion	20,504	68,518
Llywodraeth Leol	5,000	17,007
	<b>25,504</b>	<b>85,525</b>

#### 6.15 **Stocrestrau**

	<b>2020-21 £'000</b>	<b>2021-22 £'000</b>
<b>Balans ar ddechrau'r flwyddyn</b>	1,217	2,013
Pryniannau	6,676	7,456
Cydnabuwyd fel traul yn y flwyddyn	(5,872)	(7,403)
Balansau a ddilëwyd	(8)	(6)
Newidiadau net eraill yn y flwyddyn	0	1
<b>Balans ar ddiwedd y flwyddyn</b>	<b>2,013</b>	<b>2,061</b>

Mae ffigurau 2020/21 a 2021/22 uchod yn cynnwys Cyfarpar Diogelu Personol sy'n gysylltiedig â COVID19 a ariennir drwy Gynllun Caledi Llywodraeth Cymru ynghyd â Chyfarpar Diogelu Personol a roddwyd.

**Cyfrif Stocrestri a Roddwyd**

Yn ystod y flwyddyn, derbyniodd yr Awdurdod swm sylweddol o Gyfarpar Diogelu Personol gan Lywodraeth Cymru i'w ddefnyddio yn fewnol yn ogystal ag i'w gomisiynu i wasanaethau gofal cymdeithasol. Dyma brif swm y Stocrestri a roddwyd:

<b>2020-21</b>		<b>2021-22</b>
<b>£'000</b>		<b>£'000</b>
0	Balans ar 1 Ebrill	(432)
(1,413)	Derbynniwyd	(875)
981	Defnyddiwyd	1,025
<b>(432)</b>	<b>Balans ar 31 Mawrth</b>	<b>(282)</b>

Dosbarthodd yr Awdurdod gwerth £2.135 miliwn o Gyfarpar Diogelu Personol a £193k o brofion llif unffordd yn rhinwedd ei waith fel asiant i sefydliadau allanol yn ystod y flwyddyn. Mae gwerth £535k o Gyfarpar Diogelu Personol a £183k o brofion llif unffordd yn cael eu dal ar ran sefydliadau allanol ar 31 Mawrth 2022.

Nid yw'r ffigyrau uchod yn cynnwys profion llif unffordd a ddarparwyd yn uniongyrchol i ysgolion gan Lywodraeth Cymru, gan nad oes ffigyrau ar gael. Gellid dosbarthu'r eitemau hyn fel asiantaeth.

**6.16 Dyledwyr Tymor Byr**

	<b>31 Mawrth</b>	<b>31 Mawrth</b>
	<b>2021</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Refeniw a Thollau EM	5,005	5,656
Llywodraeth Ganolog	41,599	50,512
Heddlu, Brigad Ddan, Parc Cenedlaethol ac Awdurdodau Lleol	5,769	5,583
Cyrff Gwasanaeth Iechyd Gwladol	7,462	14,742
Talwyr Treth y Cyngor	4,964	4,728
Tenantiaid Tai	1,566	1,781
Arall*	21,945	22,320
	<b>88,310</b>	<b>105,322</b>

\* Benthyciad o £2.62m i Glwb Rygbi Llanelli Cyfyngedig (y clwb) yw Wedi'i gynnwys mewn Arall, sydd i'w ad-dalu yn 2022/23.

**6.17 Arian Parod ac Arian Cyfwerth**

Mae balans yr Arian Parod a'r Arian Cyfwerth yn cynnwys yr elfennau canlynol:

<b>2020-21</b>		<b>2021-22</b>
<b>£'000</b>		<b>£'000</b>
71	Arian parod a ddelir gan yr Awdurdod	69
(867)	Cyfrifon cyfredol yn y banc	(8,922)
	Adneuon tymor byr gyda banciau, cronfeydd	
39,707	marchnadoedd arian a chyfrif cadw i reoli dyledion	25,166
8,000	Adneuon tymor byr gyda Awdurdodau Lleol	15,006
<b>46,911</b>	<b>Cyfanswm Arian Parod ac Arian Cyfwerth</b>	<b>31,319</b>

**6.18 Benthyciadau Tymor Byr**

Benthyciadau sydd i'w had-dalu o fewn deuddeng mis yw'r rhain ac fe'u dadansoddir fel â ganlyn:

	<b>31 Mawrth</b>	<b>31 Mawrth</b>
	<b>2021</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	18,367	12,563
Benthyciadau'r Farchnad	63	64
Salix a Buddsoddi i Arbed	131	166
	<b>18,561</b>	<b>12,793</b>

**6.19 Credydwy'r Tymor Byr**

	<b>31 Mawrth</b>	<b>31 Mawrth</b>
	<b>2021</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Refeniw a Thollau EM	(4,919)	(5,967)
Llywodraeth Ganolog	(5,475)	(7,844)
Heddlu, Brigâd Dân, Parc Cenedlaethol ac Awdurdodau Lleol	(3,762)	(6,556)
Cyrrff Gwasanaeth Iechyd Gwladol	(2,254)	(3,647)
Tenantiaid Tai	(651)	(699)
Talwyr Treth y Cyngor	(2,997)	(3,234)
Cysylltiedig â'r Gweithwyr	(7,381)	(8,889)
Cronfa Pensiwn Dyfed	(9,741)	(5,589)
Cronfeydd Ymddiredolaethau*	(4,654)	(6,262)
Arall	(35,327)	(41,040)
	<b>(77,161)</b>	<b>(89,727)</b>

\* Arian a gedwir ar ran cleient yw hwn.

**6.20 Darpariaethau**

Mae'r crynodeb isod yn dangos y symudiad yn lefel y darpariaethau yn ystod 2021/22:

	1 Ebrill 2021 £'000	Gwerth- droad £'000	Ychwa- negiad £'000	Defnydd £'000	31 Mawrth 2022 £'000
Adran Y Gwasanaethau Corfforaethol	81	0	0	0	81
Adran Amgylchedd	229	0	0	(112)	117
Addysg a Phlant	159	(159)	40	0	40
Adran Cymunedau	1,700	(1,107)	968	(93)	1,468
Colledion ar Buddsoddiadau	672	(10)	0	(662)	0
Municipal Mutual Insurance (MMI)	134	(7)	0	(10)	117
Darpariaeth Ôl-ofal Safleoedd Tirlenwi	510	0	0	(100)	410
Yswiriant	699	0	27	0	726
	<b>4,184</b>	<b>(1,283)</b>	<b>1,035</b>	<b>(977)</b>	<b>2,959</b>

Balansau ar 31 Mawrth 2022	Rhwymedi gaethau Cyfredol (< 1 blwyddyn)	Rhwymedi gaethau Tymor Hir (> 1 blwyddyn)	Cyfanswm £'000
	£'000	£'000	
Adran Y Gwasanaethau Corfforaethol	81	0	81
Adran Amgylchedd	103	14	117
Addysg a Phlant	40	0	40
Adran Cymunedau	0	1,468	1,468
Colledion ar Buddsoddiadau	0	0	0
Municipal Mutual Insurance (MMI)	0	117	117
Darpariaeth Ôl-ofal Safleoedd Tirlenwi	94	316	410
Yswiriant	726	0	726
	<b>1,044</b>	<b>1,915</b>	<b>2,959</b>

**Diben y Prif Ddarpariaethau****Adran y Gwasanaethau Corfforaethol**

Gwneir darpariaethau ar gyfer symiau sy'n ddyledus i CThEM mewn perthynas ag addasiad treth cyflogres y flwyddyn flaenorol £41,000. Mae hefyd darpariaeth ar gyfer goramser i gau'r cyfrifon.

**Adran Amgylchedd**

Mae'r cyfanswm yn cynnwys £14,000 ar gyfer gwaith adferol oherwydd ansefydlogrwydd y tir ym Mharc y Goron, drwgddyledion o £69,000 – gwastraff masnachol, £8,000 ar gyfer taliadau trosglwyddo asedau cymeradwy, £26,000 ar gyfer Contract Meddalwedd am gyfnod o 3 blynedd.

**Addysg a Gwasanaethau Plant**

Gwneir darpariaeth o £40k ar gyfer ffioedd mabwysiadu rhyng-asiantaethol sydd wedi'u hymrwymo'n gyfreithiol ac sydd i'w talu yn 2022-23 oherwydd oedi o ran cymeradwyo achosion mabwysiadu'n derfynol.



**Adran Cymunedau**

Mae darpariaeth o £1,106k i gwrdd â gofynion switsh digidol y DU, £319k ar gyfer ôl-groniad Asesiadau Statudol a £44k ar gyfer costau cyfreithiol/bargyfreithwyr am erlyniadau'n ymwneud â safonau masnach ac iechyd anifeiliaid.

**Colledion ar Fuddsoddiadau**

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. Mae'r Gweinyddwyr wedi cadarnhau mai'r difidend a dderbyniwyd ar 19 Awst 2021 oedd y difidend olaf, ac ni fyddai unrhyw ddifidendau pellach yn cael eu talu. Defnyddiwyd y ddarpariaeth bellach ac nid oes angen rhagor o ddarpariaeth.

**Municipal Mutual Insurance (MMI)**

O ran blynyddoedd y polisi cyn 1992/93, gallai'r holl awdurdodau lleol y mae MMI wedi'u hyswiro 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 credydwyr y 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 caeedig 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.

**6.21 Benthyciadau Tymor Hir**

Y Cyfanswm sy'n Ddyledus	31 Mawrth	31 Mawrth	Dyddiadau Aeddfedu
	2021 £'000	2022 £'000	
<b>Ffynonellau'r Benthyciadau</b>			
Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	387,609	377,607	2022-2069
Benthyciadau'r Farchnad (Nodyn i)	3,113	3,113	2022-2055
Benthyciadau di-log (Nodyn ii)	7,330	9,961	2022-2037
	<b>398,052</b>	<b>390,681</b>	

- (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)

<b>Benthyciadau di-log</b> <b>Cyfanswm dyledus ar:</b>	<b>31 Mawrth</b>	<b>31 Mawrth</b>
	<b>2021</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
SALIX	1,975	2,606
Benthyciadau Gwella Cartrefi	1,292	1,292
Benthyciadau Canol Trefi	4,063	6,063
	<b>7,330</b>	<b>9,961</b>

Mae Re:fit Cymru yn gynllun a hyrwyddir gan Lywodraeth Cymru sy'n darparu benthyciadau di-log drwy raglen ariannu Salix am hyd at 10 mlynedd, sy'n ceisio cyflymu'r broses o wella effeithlonrwydd ynni ym mhob adeilad sector cyhoeddus yng Nghymru.

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 partïon ar sail benthyciad di-log i'w had-dalu.

Rhoddir y Benthyciadau Canol Trefi o dan statud gan Lywodraeth Cymru. Diben y cynllun yw darparu benthyciadau i leihau nifer y safleoedd gwag, y safleoedd sy'n cael eu tanddefnyddio a'r safleoedd diangen yng nghanol trefi a chefnogi arallgyfeirio canol trefi drwy annog defnydd mwy cynaliadwy ar gyfer safleoedd ac adeiladau gwag, megis preswyl, hamdden ac ar gyfer gwasanaethau allweddol. Mae cyfnod y cyllid yn para tan 31 Mawrth 2036, gyda blaendaliadau i drydydd partïon fydd yn ad-daladwy'n ddi-log.

**6.22 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 2020 £'000	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2021 £'000	Trosglwyd diadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2022 £'000
Yswiriant	12,194	1,890	(1,178)	12,906	1,577	(947)	13,536
Cronfa Datblygiadau Mawr	38,324	1,125	(450)	38,999	2,421	(5,757)	35,663
Cronfa Buddsoddiad Cyfalaf	8,908	2,958	(223)	11,643	2,761	(3,802)	10,602
Cronfa Datblygu	1,406	617	(1,364)	659	75	0	734
Cronfa Datblygu Ysgolion	231	75	(25)	281	18	0	299
Y Fargen Ddinesig/Pentre Awel	2,548	2,500	(263)	4,785	6,439	(556)	10,668
Buddsoddi er mwyn Arbed - Goleuadau							
Cyhoeddus	1,301	0	0	1,301	0	0	1,301
Cronfa Salix	81	34	(84)	31	75	(26)	80
Cronfa Ymddeoliad Corfforaethol	4,300	1,009	(33)	5,276	919	(25)	6,170
Swyddi Afraid	793	285	(6)	1,072	216	(30)	1,258
Seilwaith TG	441	0	0	441	0	(108)	333
System Rheoli Ariannol	317	0	0	317	0	0	317
Parc Dewi Sant/St David's Park	0	1,300	0	1,300	0	(8)	1,292
Cyd Fentrau	1,307	168	(47)	1,428	184	(73)	1,539
Cynlluniau sy'n derbyn Cyllid Allanol	2,150	839	(1,074)	1,915	1,633	(680)	2,868
Ty Llanelly	142	0	0	142	0	0	142
Cronfa Trosglwyddo Asedau Cymunedol	80	0	(26)	54	0	(5)	49
Rheoli'r Fflyd	1,886	105	(206)	1,785	57	(433)	1,409
Cyllid Cyfalaf Priffyrdd	1,123	58	0	1,181	58	0	1,239
Budd-daliadau Treth y Cyngor/Tai	880	0	0	880	0	0	880
Cynlluniau Gwasanaethau Tai	1,852	1,078	(100)	2,830	476	0	3,306
Cronfa y Rhaglen Barod am Waith	537	0	(136)	401	0	(119)	282
Brexit	200	0	0	200	0	0	200
Taith Prydain	350	0	0	350	0	(300)	50
Cronfeydd Adrannau	8,091	8,268	(820)	15,539	9,128	(2,529)	22,138
Ailosod Gwasanaethau (Ar ôl COVID19)	2,000	0	0	2,000	400	0	2,400
Cronfa Caledi COVID19	0	3,933	0	3,933	458	0	4,391
Adfer Economaidd	0	450	0	450	0	0	450
Costau Etholiad y Cyngor Sir	0	350	0	350	0	(61)	289
Canolfan Ailgyrchu Nant-y-caws	0	1,000	0	1,000	700	0	1,700
Cynllun Cynaliadwyedd HWB Ysgolion	0	676	0	676	794	(719)	751
Cronfa Trefniadaeth Ysgolion	0	475	0	475	250	0	725
Eisteddfod Genedlaethol yr Urdd	0	0	0	0	120	0	120
Hwb Caerfyrddin	0	0	0	0	200	0	200
Strategaeth Gwastraff	0	0	0	0	1,000	0	1,000
Cronfa Datgarboneiddio	0	0	0	0	500	0	500

	1 Ebrill 2020 £'000	Trosoglwy ddiadau Mewn £'000	Trosoglwy ddiadau Allan £'000	31 Mawrth 2021 £'000	Trosoglwy ddiadau Mewn £'000	Trosoglwy ddiadau Allan £'000	31 Mawrth 2022 £'000
Arian Cyfatebol Ffyniant Bro	0	0	0	0	2,500	0	2,500
Cronfa Risgiau Chwyddiant	0	0	0	0	1,537	0	1,537
Cronfa Grant Cynnal Refeniw	0	0	0	0	3,680	0	3,680
Cynllun Disgresiynol Costau Byw	0	0	0	0	1,871	0	1,871
Cronfa Targeddu Buddsoddiad mewn Adfywio	0	0	0	0	71	0	71
Adnewyddu Ystafelloedd Cartref Preswyl	0	0	0	0	513	0	513
Eraill	175	31	(1)	205	132	(63)	274
	<b>91,617</b>			<b>114,805</b>			<b>139,327</b>
<b>A ddelir gan ysgolion yn unol â RHYLL</b>	<b>(2,001)</b>	10,089	(822)	7,266	8,363	(424)	15,205
	<b>(2,001)</b>			<b>7,266</b>			<b>15,205</b>

### Yswiriant

Neilltuwyd cronfeydd er mwyn cyllido costau hawliadau a cholledion eraill a allai ddod i ran yr Awdurdod.

### 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.

### 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/Pentre Awel

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 Chydygytundeb 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 CO<sub>2</sub>, 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 actiwaraidd ar y Gronfa Bensiwn a achosir gan ymddeoliad cynnar neu swyddi afraid.

**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.

**Cronfa Parc Dewi Sant**

Mae'r gronfa hon yn darparu cyllid ar gyfer y buddsoddiad angenrheidiol ym Mharc Dewi Sant yn y dyfodol i gefnogi amcanion y Cyngor. Mae hyn yn cynnwys ail-bwrpasu rhai adeiladau ar gyfer gofynion diwygiedig defnyddwyr yn amodol ar sicrhau prydles newydd neu estynedig.

**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.

**Tŷ Llanelly**

Darparu'r cyllid y cytunwyd arno ar gyfer prosiect Tŷ Llanelly, er mwyn cynorthwyo â chynaliadwyedd y cyfleuster newydd hwn a ystyrir yn rhan annatod o'r cynlluniau hirdymor i adfywio canol y dref.

**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 Benthycia Llywodraeth Leol)**

Sefydlwyd y gronfa er mwyn talu costau benthycia i gyllido rhaglen cynnal a chadw a gwelliannau cyfalaf Priffyrdd.

**Budd-daliadau Treth y Cyngor/Tai**

Mae'r gronfa 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, y Cynlluniau Adsefydlu Syriaid ac Affganiaid a chynllun prydlesu'r Sector Rhentu Preifat.

**Cronfa y Rhaglen Barod am Waith**

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.

**BREXIT**

Sefydlwyd y gronfa hon i ymdrin ag unrhyw gostau posibl sy'n gysylltiedig â Brexit.

**Taith Prydain**

Sefydlwyd y gronfa hon i ymdrin â chostau cynnal Taith Prydain, y dynion a'r merched, dros y blynyddoedd nesaf.

**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.

**Ailosod Gwasanaethau (Ar ôl COVID19)**

Cyllid a neilltuwyd ar gyfer unrhyw gostau unwaith yn unig o ran ailosod neu aildrefnu gwasanaethau yn ystod cam adfer y pandemig COVID19.

**Cronfa Caledi COVID19**

Neilltuwyd y gronfa o arian gan Lywodraeth Cymru ar ddiwedd y flwyddyn i helpu i ddelio ag effaith COVID19.

**Cronfa Adfer Economaidd**

Neilltuwyd y gronfa i helpu i ddatblygu a chyflawni cynllun adfer economaidd y Sir yn dilyn COVID19.

**Costau Etholiad y Cyngor Sir**

Neilltuwyd y gronfa i ariannu cost etholiadau'r Cyngor Sir ym mis Mai 2022.

**Canolfan Ailgylchu Nantycaws**

Sefydlwyd y gronfa hon i ddelio â chostau gweithredu ychwanegol o ganlyniad i dân ar y safle ailgylchu yn Nantycaws yn 2021.

**Cynllun Cynaliadwyedd HWB Ysgolion**

Neilltuwyd y gronfa i ddarparu rhaglen cynnal a chadw ac adnewyddu barhaus hirdymor wedi'i chynllunio ar gyfer TG ysgolion.

**Cronfa Trefniadaeth Ysgolion**

Cronfa benodol i helpu i ariannu costau eithriadol yn y dyfodol yn sgil ad-drefnu ysgolion fel rhan o'r Rhaglen Moderneiddio Addysg.

**A Ddelir gan Ysgolion yn unol â RHYLL**

Dyma sefyllfa net balansau pob ysgol. Er bod gan rai ysgolion warged, mae gan eraill ddiffyg. Cydnabyddir y bydd yn cymryd amser mewn llawer o achosion i weithredu'r newidiadau angenrheidiol i fantoli cyllidebau ysgolion unigol, ac felly cytunir ar gynlluniau adfer diffyg fesul ysgol.

**Cronfa Grant Cynnal Refeniw**

Cronfa benodol a sefydlwyd i reoli arian ychwanegol a dderbyniwyd gan Lywodraeth Cymru drwy'r Grant Cynnal Refeniw ar ddiwedd blwyddyn ariannol 2021/22

**Cronfa Eisteddfod Genedlaethol yr Urdd**

Cronfa a sefydlwyd i gynorthwyo gyda chostau sy'n gysylltiedig â chynnal Eisteddfod yr Urdd yn Llanymddyfri.

**Arian Cyfatebol Ffyniant Bro**

Cronfa a sefydlwyd i ddarparu'r arian cyfatebol sydd ei angen ar gyfer Cynigion Ffyniant Bro yn y dyfodol

**Cronfa Risgiau Chwyddiant**

Cronfa a sefydlwyd i ymateb i bwysau chwyddiant uwchlaw'r rheiny y cyllidebwyd ar eu cyfer yn barod.

**Cynllun Disgresiynol Costau Byw**

Darparwyd cyllid Llywodraeth Cymru at ddibenion datblygu cynllun lleol i gynorthwyo â'r cynnydd mewn costau byw yn Sir Gâr.

**Cronfa Targedu Buddsoddiad mewn Adfywio**

Cronfa a sefydlwyd i ddal arian dros ben o gynlluniau TRI at ddiben ail-fuddsoddi yn unol â chytundeb gyda Llywodraeth Cymru

**Cronfa Datgarboneiddio**

Arian a osodwyd o'r neilltu fel rhan o broses gyllideb 2022/23 i gyflymu cynlluniau datgarboneiddio.

**Cronfa Strategaeth Gwastraff**

Cyllid ar gyfer costau untro gweithredu'r strategaeth wastraff dros y blynyddoedd nesaf

**Hwb Caerfyrddin**

Arian a osodwyd o'r neilltu fel rhan o broses gyllideb 2022/23 i dalu costau dal Hwb Caerfyrddin tra'n aros am waith adeiladu

**Cronfa Adnewyddu Ystafelloedd Cartref Preswyl**

Cronfa a sefydlwyd i gynorthwyo gyda adnewyddu ystafelloedd Cartrefi Preswyl

**6.23 Cronfa Wrth Gefn Derbyniadau Cyfalaf**

	2020-21 £'000	2021-22 £'000
Balans Agoriadol	7,912	7,842
Trosglwyddo elw arian parod ar werthiant a gredydwyd fel enillion/colledion wrth eu gwerthu i'r Datganiad Incwm a Gwariant Cynhwysfawr Derbyniadau Cyfalaf Stadudol	391	2,370
	113	1,532
	<u>8,416</u>	<u>11,744</u>
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	(512)	(1,059)
Ad-daliad Benthyciad Tymor Hir	(62)	(72)
<b>Balans wrth Gau</b>	<u><b>7,842</b></u>	<u><b>10,613</b></u>

Mae'r gronfa wrth gefn derbyniadau cyfalaf 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.

**6.24 Grantiau Cyfalaf Heb eu Defnyddio**

	2020-21 £'000	2021-22 £'000
Balans Agoriadol	2,914	15,104
Ychwanegiadau	14,318	20,209
	<u>17,232</u>	<u>35,313</u>
Grantiau a Chyfraniadau wedi'u cymhwyso	(2,128)	(6,711)
<b>Balans Cau</b>	<u><b>15,104</b></u>	<u><b>28,602</b></u>



**6.25 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 hanu o ddyddiad cynharach eu cynnwys ym mantolen y Cyfrif Addasiadau Cyfalaf.

<b>2020-21</b>		<b>2021-22</b>
<b>£'000</b>		<b>£'000</b>
<b>331,684</b>	<b>Balans ar 1 Ebrill</b>	<b>334,778</b>
19,681	Ailbrisiu asedau i fyny	166,861
(6,149)	Ailbrisiu asedau i lawr a cholledion amhariad nas codwyd i'r Warged/Diffyg ar y Ddarpariaeth Gwasanaethau	(13,166)
13,532	Gwarged neu ddiffyg wrth ailbrisiu asedau anghyfredol nas cofnodwyd yn y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	153,695
(10,345)	Gwahaniaeth rhwng dibrisiad gwerth teg a dibrisiad cost hanesyddol	(10,772)
(93)	Enillion cronedig ar asedau sydd wedi cael eu gwerthu neu eu sgrapio	(1,886)
(10,438)	Y swm a ysgrifennwyd i ffwrdd i'r Cyfrif Addasu Cyfalaf	(12,658)
<b>334,778</b>	<b>Balans ar 31 Mawrth</b>	<b>475,815</b>

**6.26 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 cyfryw 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.

<b>2020-21</b>		<b>2021-22</b>
<b>£'000</b>		<b>£'000</b>
<b>553,740</b>	<b>Balans ar 1 Ebrill</b>	<b>615,843</b>
	<b>Gwrthdroi eitemau sy'n ymwneud â gwariant cyfalaf a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:</b>	
(33,478)	Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(34,550)
22,110	Colledion drwy Ailbrisiad Eiddo, Offeriant a Chyfarpar	36,443
(4,673)	Gwariant refeniw a ariannwyd drwy gyfalaf o dan statud	(2,249)
	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	
(227)	Cynhwysfawr	(2,180)
<u>537,472</u>		<u>613,307</u>
93	Symiau addasu a ddiddymwyd o'r Gronfa Ailbrisiad	1,886
	Y swm net a ddiddymwyd o gost yr asedau nad ydynt yn gyfredol a ddefnyddiwyd yn ystod y flwyddyn	
537,565		615,193
(46)	Symudiadau ychwanegol o fewn y flwyddyn	(1,401)
512	Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	1,059
0	Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu'r Gost o Werthu	0
	Grantiau a chyfraniadau cyfalaf a gredydwyd i'r Datganiad Incwm a	
43,871	Gwariant Cynhwysfawr a gymhwyswyd i ariannu cyfalaf	52,815
	Cymhwyso grantiau i ariannu cyfalaf o'r Cyfrif Grantiau Cyfalaf na	
2,128	Chymhwyswyd	6,712
	Darpariaeth statudol ar gyfer ariannu buddsoddiad a godir ar falansau	
15,304	Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	16,541
<u>15,343</u>	Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	<u>12,037</u>
<u>614,677</u>		<u>702,956</u>
	Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad a (ddebydwyd) neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	
1,166		256
<u><u>615,843</u></u>	<b>Balans ar 31 Mawrth</b>	<u><u>703,212</u></u>

**6.27 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.

<b>2020-21</b> <b>£'000</b>		<b>2021-22</b> <b>£'000</b>
<b>(527,462)</b>	<b>Balans ar 1 Ebrill</b>	<b>(560,458)</b>
(1,691)	Ailfesur y rhwymedigaeth/(ased) buddion diffiniedig net	108,880
	Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Gwarged neu Ddiffyg ar Ddarparu	
(58,475)	Gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr	(78,708)
	Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn	
<u>27,170</u>		<u>28,180</u>
<b><u>(560,458)</u></b>	<b>Balans ar 31 Mawrth</b>	<b><u>(502,106)</u></b>

**6.28 Cyfrif Absenoldebau Cronedig**

Mae'r cyfrif hwn yn cynrychioli cost yr hawl i absenoldeb â thâl sy'n ddyledus ond nas cymerwyd ar 31 Mawrth, sy'n cael ei chodi ar gost gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr ac sy'n cael ei gwrthdroi yn y Datganiad Symudiadau Cronfeydd ac yn cael ei chodi ar y cyfrif hwn i gydymffurfio â'r gofynion statudol.

	<b>2020-21</b> <b>£'000</b>	<b>2021-22</b> <b>£'000</b>
Balans ar 1 Ebrill	(4,254)	(5,437)
Setlo neu ganslo cronriad y flwyddyn flaenorol	4,254	5,437
Cronriad ar gyfer y flwyddyn gyfredol	<u>(5,437)</u>	<u>(6,807)</u>
<b>Balans ar 31 Mawrth</b>	<b><u>(5,437)</u></b>	<b><u>(6,807)</u></b>

**6.29 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.

<b>2020-21</b> <b>£'000</b> <b>(Ail-ddatgan)</b>		<b>2021-22</b> <b>£'000</b>
	<b>Gwariant</b>	
297,150	Treuliau cyflogeion	337,155
289,705	Treuliau gwasanaeth arall	300,972
31,484	Ad-daliadau gwasanaethau cymorth	31,512
21,712	Dibrisiant a thaliadau tebyg	8,879
54,409	Llog i'w Dalu a Chostau Tebyg	55,504
36,462	Praeseptau ac Ardollau	38,261
(164)	Enillion/colledion ar werthu asedau nad ydynt yn gyfredol	(190)
<b>730,758</b>	<b>Cyfanswm y Gwariant</b>	<b>772,093</b>
	<b>Incwm</b>	
(149,212)	Ffioedd, taliadau ac incwm arall o wasanaethau	(159,218)
(25,761)	Llog ac Incwm Buddsoddiadau	(27,873)
(181,739)	Incwm Treth y Cyngor ac Enillion net y Trethi Annomestig	(192,754)
(436,879)	Grantiau a Chyfraniadau	(467,752)
<b>(793,591)</b>	<b>Cyfanswm Incwm</b>	<b>(847,597)</b>
<b>(62,833)</b>	<b>(Gwarged)/ddiffyg ar ddarparu gwasanaethau</b>	<b>(75,504)</b>

**6.30 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 £247,653 a £408,940, 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.

**6.31 Lwfansau'r Aelodau**

Talodd yr Awdurdod y symiau canlynol i Aelodau o'r cyngor yn ystod y flwyddyn:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>
Lwfansau	1,324,393	1,326,568
Treuliau	16,897	16,703
<b>Cyfanswm</b>	<b>1,341,290</b>	<b>1,343,271</b>

Mae rhagor o wybodaeth am Lwfansau Aelodau i'w chael ar wefan yr Awdurdod, [www.sirgar.llyw.cymru](http://www.sirgar.llyw.cymru) o dan y pennawd Lwfansau Cyngorwyr.

**6.32 Enillion Gweithwyr**

Nifer y gweithwyr yr oedd eu cyflogau heb gynnwys cyfraniadau pensiwn yn £60,000 neu fwy oedd:

<b>Band Cyflogau</b>	<b>Nifer y Gweithwyr 2020-21</b>	<b>Nifer y Gweithwyr 2021-22</b>	<b>Ymadawodd yn 2021-22</b>
£60,000 to £64,999	84	76	4
£65,000 to £69,999	35	41	0
£70,000 to £74,999	15	16	1
£75,000 to £79,999	7	16	0
£80,000 to £84,999	5	1	0
£85,000 to £89,999	3	4	0
£90,000 to £94,999	9	2	0
£95,000 to £99,999	12	18	1
£100,000 to £104,999	2	1	0
£105,000 to £109,999	1	1	0
£110,000 to £114,999	3	1	0
£115,000 to £119,999	1	1	0
<b>Cyfanswm Nifer y Gweithwyr:</b>	<b>177</b>	<b>178</b>	<b>6</b>

Mae gwerth y taliadau yn cynnwys taliadau afreidedd/terfynu.

Cynhwysir yn y band uchod saith athro a gyflogir gan ysgolion gwirfoddol a gynorthwyr. Mae tri ohonynt yn cael eu rhannu rhwng ysgolion gwirfoddol a gynorthwyr/a reolir ac ysgolion nad ydynt yn wirfoddol a gynorthwyr/a reolir.

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, gan gynnwys cyfraniadau pensiwn neu daliadau cyfwerth, ble mae eu cyflog yn £150,000 neu'n fwy.

Swydd		Cyflog (yn cynnwys ffioedd a lwfansau) £	Cyfraniadau Pensiwn £	Lwfansau Treuliau £
Mrs S W Walters - Prif Weithredwr a Swyddog Canlyniadau	20/21	151,967	27,810	0
	21/22	156,137	28,227	0

**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 (i)	20/21	131,721	24,105
	21/22	139,857	18,079
Cyfarwyddwr Amgylchedd dros dro ( a Pennaeth Polisi a TGCh ) (i)	21/22	101,982	18,663
Cyfarwyddwr Amgylchedd dros dro ( a Pennaeth y Gwasanaethau Amgylcheddol a Gwastraff ) (i)	21/22	101,982	18,663
Cyfarwyddwr Cymunedau	20/21	144,893	26,515
	21/22	147,802	27,048
Cyfarwyddwr y Gwasanaethau Corfforaethol	20/21	131,721	24,105
	21/22	133,697	24,467
Cyfarwyddwr Addysg a Gwasanaethau Plant	20/21	131,721	24,105
	21/22	133,697	24,467

Cynhwysir yn yr uchod daliadau diswyddo/terfynu. Ni roddwyd 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.

Mae ffigurau cyflogau uwch-swyddogion yn cynnwys ffioedd Swyddog Canlyniadau mewn perthynas ag etholiadau'r Cyngor Sir a Chynghorau Tref a Chymuned.

Er mwyn rhoi gwerth ar y cyfraniadau pensiwn sy'n berthnasol i uwch-swyddogion, defnyddiwyd 18.3%, sef y Gyfradd Gyfrannu Gyffredin ar gyfer tâl pensiynadwy yn 2021/2022 (18.3% yn 2020/21). 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) Daeth cyflogaeth Cyfarwyddwr yr Amgylchedd i ben gyda'r Awdurdod ym mis Rhagfyr 2021. Mae'r rôl bellach wedi cael ei rhannu ac yn cael ei chyflawni gan ddau unigolyn dros dro. Nodir uchod eu cyflogau ar gyfer rolau Cyfarwyddwr Dros Dro a Phennaeth Gwasanaeth am y flwyddyn gyfan.

Roedd cymhareb cyflog y Prif Weithredwr a'r cyflog canolrifol yng Nghyngor Sir Gaerfyrddin fel a ganlyn:

	2020/21	2021/22
Cyflog y Prif Weithredwr	£151,967	£154,247
Cyflog canolrif yr holl weithwyr	£24,269	£24,688
Cymhareb Cyflog y Prif Weithredwr i cyflog canolrif yr holl weithwyr	6.26 : 1	6.25 : 1

### 6.33 Pecynnau Ymadael

Yn ystod 2021/2022 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.

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	
	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21 £	2021/22 £
£0 - £20,000	30	15	10	11	40	26	236,498	204,340
£20,001 - £40,000	2	3	4	5	6	8	190,335	214,652
£40,001 - £60,000	0	1	1	1	1	2	50,000	104,099
£60,001 - £80,000	0	1	0	0	0	1	0	70,000
£80,001 - £100,000	1	0	0	0	1	0	93,701	0
£100,001 - £150,000	0	0	0	1	0	1	0	106,942
<b>CYFANSWM</b>	<b>33</b>	<b>20</b>	<b>15</b>	<b>18</b>	<b>48</b>	<b>38</b>	<b>570,534</b>	<b>700,033</b>

### 6.34 Costau Archwiliad

Yn 2021/22 gwariodd Cyngor Sir Caerfyrddin y canlynol mewn perthynas â ffioedd archwiliad ac arolwg cyllidol, sy'n daladwy i Swyddfa Archwilio Cymru:

	2020-21 £'000	2021-22 £'000
Gwasanaeth Archwiliad Cyllidol	178	191
Mesur Llywodraeth Lleol	100	100
Ardystio Hawliadau a Ffurflenni am Grantiau	29	29
Archwiliad Harbwr Porth Tywyn	1	1
<b>Cyfanswm</b>	<b>308</b>	<b>321</b>

**6.35 Incwm Grantiau**

Credydodd yr Awdurdod y grantiau, cyfraniadau a rhoddion canlynol i'r Datganiad Incwm a Gwariant Cynhwysfawr.

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
<b>Credydwyd i Wasanaethau</b>		
<b>Addysg a Gwasanaethau Plant:</b>		
APADGOS ÖI 16 a Chyllid DOG	6,981	7,011
Grant Plant a Chymunedau	6,124	5,966
Grant Gwella Ysgolion y Consortia Rhanbarthol (RCSIG)	6,896	11,370
Grant Datblygu Disgyblion (PDG)	5,042	5,956
Cronfa Gofal Canolraddol	1,007	2,404
Cronfa Gymdeithasol Ewrop	632	431
Grant Addysg yr Awdurdod Lleol	3,567	5,700
Grant y Gwasanaethau Ieuenctid	539	687
<b>Gwasanaethau Cymdeithasol Oedolion a Thai:</b>		
Cefnogi Pobl	6,526	7,966
Cynllun Benthyciadau y Sector Rhentu Preifat	533	0
Cynllun Adsefydlu Syriaid	835	658
Grant Gofal Iechyd Parhaus	812	812
Grant Wanless	508	451
Trais yn Erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol	1,151	643
Cronfa Gofal Canolraddol	2,126	1,845
Grant Cyfalaf Cyffredinol	1,051	952
Cronfa Trawsnewid Rhanbarthol Partneriaeth Gofal Gorllewin Cymru	8,319	6,887
Grant y Gweithlu a Chynaliadwyedd	2,438	3,024
Cronfa Graddio Trawsnewid	0	774
<b>Gwasanaethau Priffyrdd a Thrafnidiaeth:</b>		
Cymhorthdal Tocynnau Teithio Rhatach	2,079	2,177
Grant Cynnal a Chadw Ffyrdd Lleol	899	0
Grant Gwasanaethau Trafnidiaeth Lleol	870	849
Cynllun Datblygu Gwledig	212	325
<b>Gwasanaethau Diwylliannol, Amgylcheddol, Rheoleiddio a Chynllunio:</b>		
Grant Rheoli Gwastraff Cynaliadwy	1,130	1,492
CDRE (ERDF)	544	573
Cronfa Gymdeithasol Ewrop	652	1,124
Cynllun Datblygu Gwledig	663	742
Grant Plant a Chymunedau	280	301
Cyngor Chwaraeon Cymru	347	531
Grant Storum Callum	135	0
<b>Gwasanaethau Canolog i'r Cyhoedd:</b>		
Budd-daliadau Tai	41,913	38,239
COVID19 - Caledi	23,107	20,576
COVID19 - Colli Incwm	9,704	4,739
COVID19 - Gweinyddu Grantiau Busnes	846	311
COVID19 - Cynnydd yng nghostau Gweinyddol Treth Gyngor	713	0
COVID19 - Eraill Llywodraeth Cymru	974	8,967
COVID19 - Grantiau Addysg a Gwasanaethau Plant	4,533	8,346
COVID19 - Eraill	2,175	2,319
Grantiau eraill a ariennir gan Lywodraeth Cymru	6,244	8,914
Grantiau eraill	5,417	3,938
Cyfanswm	<b>158,524</b>	<b>168,000</b>



	2020-21 £'000	2021-22 £'000
<b>Grant Cynnal Refeniw</b>	<b>215,251</b>	<b>225,743</b>
<b>Grantiau Cyffredinol gan Lywodraethau</b>	<b>4,795</b>	<b>916</b>
<b>COVID19 - Colli Incwm ynglyn a Eiddo Buddsoddi</b>	<b>120</b>	<b>69</b>
<b>Grantiau a Chyfraniadau Cyfalaf</b>		
Grant Ysgolion yr 21ain Ganrif/Grant Gwella Adeiladu Ysgolion	7,525	5,026
Lwfans Atgyweiriadau Mawr	10,966	14,185
Grantiau Trafnidiaeth	13,482	7,863
Cronfa Gwella Priffyrdd	1,498	1,498
Grant Cyfalaf Cyffredinol	4,874	9,660
Cynllun Datblygu Gwledig	380	604
Cronfa Gofal Canolraddol	1,980	1,000
ERDF	4,027	1,356
Grant Cyfalaf Cynnal Ysgolion	2,995	3,275
Grant Twrisitaeth	3,622	745
Y Gronfa Ffyniant Bro	0	7,374
Cyllid Dinas-ranbarth Bae Abertawe	0	6,957
Grantiau a Chyfraniadau Eraill	6,840	13,481
<b>Cyfanswm</b>	<b>58,189</b>	<b>73,024</b>

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 2021 £'000	31 Mawrth 2022 £'000
<b>Derbyniadau Grantiau Refeniw ymlaen llaw</b>		
Cymunedol - amrywiol	364	334
Amgylcheddol - amrywiol	310	604
Addysg - amrywiol	2,528	2,105
Prif Weithredwr - amrywiol	141	1,500
	<b>3,343</b>	<b>4,543</b>

**Cyllid COVID19**

Fel y nodwyd yn Nodyn 1.2.2 crynhoir gwerth ffrydiau ariannu ychwanegol oherwydd COVID19 yn y tablau canlynol:

**Prifswm**

<b>2021/22</b>	<b>Gwariant</b>	<b>Incwm Llywodraeth Cymru</b>	<b>Incwm Cyrrff Cyhoeddus Eraill</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Covid - Hawliadau Caledi	20,576	(20,576)	
Covid - Colled Incwm		(4,739)	
Gweinyddu Grantiau Busnes		(310)	
Grant Y Dreth Gyngor		(916)	
Gwasanaethau Addysg a Phlant	8,383	(8,346)	(37)
Cronfa Adfer Gofal Cymdeithasol (pob adran)	3,935	(3,827)	
Cronfa Pwysau ar Ofal Cymdeithasol (pob adran)	3,024	(3,024)	
Profi Orlhain Diogelu	2,739		(2,282)
Grant Gweinyddu Hunanynysu		(245)	
Grant Gweinyddu Costau Byw		(315)	
Grant Dewisol Costau Byw		(1,556)	
<b>CYFANSWM</b>	<b>38,657</b>	<b>(43,854)</b>	<b>(2,319)</b>

**Asiantaeth**

<b>2021/22</b>	<b>Gwariant</b>	<b>Incwm Llywodraeth Cymru</b>
	<b>£'000</b>	<b>£'000</b>
Grantiau i Fusnesau	(21)	21
Grant Cyfyngiadau Busnes	(20)	20
Grantiau'r Cyfnod Atal Byr	(3)	3
Grantiau Llawrydd	55	(55)
Grant Hunanynysu	4,864	(4,864)
Cynllun Talu'r Gweithlu Gofal Cymdeithasol (Cyfran 2 £735 yr un)	5,649	(5,649)
Cynllun Cymorth Tanwydd Gaeaf	1,705	(1,705)
COVID19 - Cynllun Gwella Tal Salwch Stadudol - Gofal Cymdeithasol	209	(209)
Grant Busnes Cronfa Cadernid Economaidd - Ebrill-Mehefin Dewisol	850	(850)
Grant Cymorth Busnes Ardrethi Annomestig - Annewisol	3,212	(3,212)
Grant Cymorth Busnes Ardrethi Annomestig - Dewisol	265	(265)
<b>CYFANSWM</b>	<b>16,765</b>	<b>(16,765)</b>

**6.36 Trafodion gyda Phartion Cysylltiedig**

Mae'n ofynnol i'r Awdurdod ddatgelu trafodion sylweddol gyda phartion 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 phartion eraill (e.e. budd-daliadau tai). Caiff y grantiau a geir oddi wrth adrannau llywodraethau eu nodi yn Nodyn 6.35.

**Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru**

Cyflawnodd Cyfarwyddwr Gwasanaethau Corfforaethol Cyngor Sir Caerfyrddin ddyletswyddau Swyddog Adran 151 ar gyfer Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru o dan Gytundeb Lefel Gwasanaeth (taladwy i Sir Gaerfyrddin). Yn ogystal, darparwyd nifer o wasanaethau ariannol a chymorth TGCh eraill gan y Cyngor. Mae Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru yn codi tâl o £10.7 miliwn (£10.4 miliwn yn 2020/21) ar Sir Gaerfyrddin fel un o chwe Awdurdod Sir Unedol (Gweler Nodyn 5.2).

Ceir isod grynodedb o drafodion Cyngor Sir Caerfyrddin ag Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Incwm	297	193
	<b>2021</b>	<b>2022</b>
Balansau heb eu talu ar 31ain Mawrth:	<b>£'000</b>	<b>£'000</b>
Dyledwyr	356	95

**Cronfa Bensiwn Dyfed**

Gweinyddir Cronfa Bensiwn Dyfed gan Gyngor Sir Caerfyrddin. Mae'r Gronfa yn cael ei harchwilio gan bwyllgor, sy'n cynnwys aelodau o blith Cyngorwyr Sir Caerfyrddin, ac sy'n cael ei gynghori gan ymgynghorydd annibynnol. Cyfarwyddwr y Gwasanaethau Corfforaethol yw Swyddog Cyllid Cyfrifol Cronfa Bensiwn Dyfed hefyd. Yn yr un modd, Swyddog Monitro'r Cyngor yw Swyddog Monitro'r Gronfa Bensiwn hefyd.

Manylir ar y trafodion rhwng y ddau gorff yn Nodyn 6.42. Cododd y Cyngor swm o £1.1 miliwn (£1.2 miliwn yn 2020/21) ar y Gronfa Bensiwn mewn perthynas â gweinyddiaeth a chymorth yn ystod 2021/22. Mae Credydwyr Tymor Byr (Nodyn 6.19) yn cynnwys swm o £5.6 miliwn sy'n ddyledus i Gronfa Bensiwn Dyfed ar 31 Mawrth 2022 (£9.7 miliwn ar 31 Mawrth 2021).

### **CWM Environmental Cyf**

Mae CWM Environmental Cyf yn is-gwmni ym mherchnogaeth lwyr Cyngor Sir Caerfyrddin. Ceir manylion buddsoddiadau yn Nodyn 6.12 o dan Fuddsoddiadau Tymor Hir. Yn dilyn newidiadau llywodraethu fel yr amlinellir yn Nodyn 6.1.18, penodwyd Cyfarwyddwr yr Amgylchedd yn un o gyfarwyddwyr cwmni CWM Environmental. Hefyd, rheolir buddiant y Cyngor fel cyfranddaliwr drwy Fwrdd Cyfranddalwyr, sy'n cynnwys aelodau o'r Tîm Rheoli Corfforaethol yn ogystal â'r Aelod o'r Bwrdd Gweithredol dros yr Amgylchedd.

Cododd Cwm Environmental swm o £11.12 miliwn (£10.31 miliwn yn 2020/21) ar y Cyngor mewn perthynas â gwasanaethau gwastraff yn ystod 2021/22, gan gynnwys £35,900 ar gyfer gwaith a ariennir gan grant yr Economi Gylchol. Mae Credydwyr Tymor Byr (Nodyn 6.19) yn cynnwys swm o £1.67 miliwn sy'n ddyledus i Cwm Environmental ar 31 Mawrth 2022 (£0.75 miliwn ar 31 Mawrth 2021).

Mae manylion benthyciad rhwng yr Awdurdod a CWM Environmental Cyf wedi'u cynnwys yn Nodyn 6.13 o dan 'Dyledwyr Tymor Hir'.

### **Egni Sir Gar Cyfyngedig**

Cyngor Sir Caerfyrddin yw Ymddiriedolwr Gwarchod cofrestredig Egni Sir Gâr Cyfyngedig ac mae'r Aelod o'r Bwrdd Gweithredol dros Adnoddau ar y bwrdd. Ceir manylion buddsoddiadau yn Nodyn 6.12 o dan Fuddsoddiadau Tymor Hir.

### **Gardd Fotaneg Genedlaethol Cymru**

Yn ystod 2021/22, arhosodd yr Aelod o'r Cabinet dros Adnoddau yn ei rôl fel un o ymddiriedolwyr Gardd Fotaneg Genedlaethol Cymru. Cafodd y benthyciad ei ad-dalu'n llawn yn ystod y flwyddyn. Yn ystod y flwyddyn, gwnaeth y Cyngor daliadau o £63,000 ar gyfer cyflenwadau a gwasanaethau a dderbyniwyd.

### **Cartrefi Croeso Cyfyngedig**

Mae Cartrefi Croeso Cyfyngedig yn gwmni tai ym mherchnogaeth lwyr Cyngor Sir Caerfyrddin. Yn y blynyddoedd blaenorol roedd gan y cwmni dri chyfarwyddwr, a benodwyd gan y Prif Weithredwr mewn ymgynghoriad ag Arweinydd y Cyngor. Yn mis Medi 2021, cytunodd y Cabinet i ddod â'r holl brosiectau oedd yn cael eu datblygu gan y cwmni yn fewnol a gweithredu'r broses gyfreithiol i'r cwmni roi'r gorau i fasnachu ond ei gadw fel cwmni "segur". Mae'r broses hon bellach wedi'i gweithredu, mae'r holl gyfarwyddwyr bellach wedi ymddiswyddo ac wedi'u disodli gan Bennaeth Tai y Cyngor at ddibenion gweinyddol yn unig.

Yn ystod y flwyddyn, cafwyd cynnydd o £4k yng ngwariant Cartrefi Croeso a ariennir gan y Cyngor. Y balans diwygiedig a oedd yn ddyledus i'r Cyngor ar 31 Mawrth oedd £609,000.

### **Llesiant Delta Wellbeing**

Mae Llesiant Delta Wellbeing yn gwmni a sefydlwyd yn 2017/18 i ehangu a thyfu'r gwasanaeth Llinell Gofal sydd ym mherchnogaeth lwyr Cyngor Sir Caerfyrddin. Mae'r Cyngor yn cyflawni materion a gadwyd yn ôl o ran cyfranddalwyr drwy grŵp llywodraethu cyfranddalwyr, sy'n cynnwys aelodau o'r Tîm Rheoli Corfforaethol, Aelodau o'r Bwrdd Gweithredol a Chynghorwyr eraill.

Nodir crynodeb o drafodion Cyngor Sir Caerfyrddin â Llesiant Delta Wellbeing isod:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Gwariant	7,903	4,942
Incwm	865	344
	<b>2021</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Balansau heb eu talu ar 31ain Mawrth:		
Credydwy'r	1,501	567
Dyledwy'r	587	104

Mae'r gwariant yn cynnwys taliad i Llesiant Delta Wellbeing am ddarparu gwasanaethau Llinell Gofal i'r Cyngor, ar gyfer ei ddinasyddion ei hun ac er mwyn cyflawni rhwymedigaethau contractiol sydd gan y Cyngor gyda chwsmeriaid trydydd parti, cyflawni prosiect CONNECT o fewn Rhaglen 1 Cronfa Trawsnewid Partneriaeth Gofal Gorllewin Cymru yn ogystal â'r gwasanaeth Profi, Olrhain, Diogelu.

Mae'r incwm yn cynnwys y gost a gytunwyd ar gyfer gwasanaethau cymorth a ddarperir i Llesiant Delta Wellbeing a ddarperir gan weithwyr y Cyngor.

Yn ystod y flwyddyn, cynyddodd y cwmni ei weithgarwch Delta Connect sy'n cael ei ariannu gan grant drwy Bartneriaeth Gofal Gorllewin Cymru a gynhelir gan y cyngor.

### **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 2021/22 yn Nodyn 6.31.

Talodd yr awdurdod grantiau gwerth £88k i sefydliadau yr oedd gan un deg chwech 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 Swyddogion**

#### **Prif Weithredwr**

Mae aelod o deulu agos y Prif Weithredwr yn weithio i W B Griffiths a'i feibion. Yn ystod 2021/22, gwariodd y cyngor gyfanswm o £601k gyda'r contractwr (£49k yn 2020/21). Ar 31 Mawrth 2022 balans y credydwy'r oedd yn weddill oedd £44k (£0 ar 31 Mawrth 2021).

## **6.37 Gweithrediadau a Reolir ar y Cyd a Threfniadau Tebyg Arall**

### **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 wyth cronfa pensiwn sydd yng Nghymru. Cyngor Sir Caerfyrddin yw'r Awdurdod Cyntal i ddarparu cymorth gweinyddol ac ysgrifenyddol a gweithredu penderfyniadau a wneir gan Gyd-bwyllgor Llywodraethu Partneriaeth Pensiwn Cymru. Cyfarwyddwr y Gwasanaethau Corfforaethol yw

Swyddog Cyllid Cyfrifol Partneriaeth Bensiwn Cymru hefyd. Yn yr un modd, Swyddog Monitro'r Cyngor yw Swyddog Monitro Partneriaeth Pensiwn Cymru hefyd.

Cododd y Cyngor swm o £147k (£138k yn 2020/21) ar Bartneriaeth Pensiwn Cymru mewn perthynas â gweinyddiaeth a chymorth yn ystod 2021/22.

<b>Partneriaeth Pensiwn Cymru</b>	
<b>2021-22</b>	
<b>Cyfanswm</b>	
<b>£'000</b>	
Gwariant	1,078 *
Incwm	(1,078)
(Gwarged)/Diffyg am y flwyddyn	<u>0</u>
Asedau Cyfredol	501
Rhwymedigaethau Cyfredol	(501)
Cyfanswm Asedau llai Rhwymwddigaethau	<u>0</u>

\* Rhennir y gwariant yn gyfartal rhwng wyth o gronfeydd y CPLIL. Yr eithriad yw pan fo Ymgynghorydd Allanol yn darparu gwasanaeth ar gyfer cronfeydd penodol y CPLIL o fewn y gronfa. Mae'r costau ychwanegol hyn yn cael eu rhannu'n gyfartal rhwng y Cronfeydd priodol. Dyma wyth o gronfeydd y Cynllun Pensiwn Llywodraeth Leol:

Cronfa Bensiwn Caerdydd a Bro Morgannwg  
 Cronfa Bensiwn Dinas a Sir Abertawe  
 Cronfa Bensiwn Clwyd  
 Cronfa Bensiwn Dyfed  
 Cronfa Bensiwn Gwent Fawr  
 Cronfa Bensiwn Gwynedd  
 Cronfa Bensiwn Powys  
 Cronfa Bensiwn Rhondda Cynon Taf

### **Ein Rhanbarth ar Waith (ERW)**

Mae ERW yn gynghrair o awdurdodau lleol yn Ne-Orllewin a Chanolbarth Cymru sy'n gweithio i wella safonau addysg plant a phobl ifanc yn y rhanbarth. Dangosir cyfran yr Awdurdod o Fantolen a Chyfrif Incwm a Gwariant y Trefniant ar y Cyd yn y tabl isod:

Ar yr adeg cyhoeddi, nid yw ffigyrau 2021/22 ar gael eto.

	<b>ERW</b>	
	<b>2020-21</b>	
	<b>Cyfanswm</b>	<b>Rhan CSG</b>
	<b>£'000</b>	<b>£'000</b>
Gwariant	557	144
Incwm	(688)	(178)
Llog Net Pensiynau	67	17
(Gwarged)/Diffyg am y flwyddyn	(64)	(17)
Asedau Cyfredol	3,430	885
Rhwymedigaethau Cyfredol	(2,708)	(699)
Rhwymedigaethau Tymor Hir	(613)	(158)
Cyfanswm Asedau llai Rhwymdigaethau	109	28
Cronfeydd	109	28
Cyfanswm Cyllido	109	28

Yng Nghyfarfod y Cyd-bwyllgor ym mis Mawrth 2021, penderfynwyd y byddai ERW yn cael ei ddi-ddymu ar 30 Tachwedd 2021 a bod model consortiwm newydd yn cael ei weithredu. Fodd bynnag, yn dilyn oedi wrth sefydlu ei olynydd, "Partneriaeth", parhaodd ERW i weithredu am y flwyddyn ariannol lawn.

### **Dinas-Ranbarth Bae Abertawe**

Mae Bargaen Ddinesig Bae Abertawe yn fuddsoddiad o £1.3 biliwn mewn 9 prosiect mawr ledled Dinas-Ranbarth Bae Abertawe – sy'n cynnwys Sir Gaerfyrddin, Castell-nedd Port Talbot, Sir Benfro ac Abertawe.

Mae Bargaen Ddinesig Bae Abertawe yn cael ei harwain gan y pedwar awdurdod lleol rhanbarthol drwy Gytundeb Cyd-bwyllgor, ynghyd â phartneriaid di-bleidlais - Byrddau Iechyd Prifysgol Bae Abertawe a Hywel Dda, Prifysgol Abertawe, Prifysgol Cymru y Drindod Dewi Sant.

Ceir isod fersiwn drafft o'r Cyfrif Incwm a Gwariant a'r Fantolen ar gyfer y flwyddyn a oedd yn gorffen ar 31 Mawrth 2022:

	<b>Dinas-Ranbarth</b>	
	<b>Bae Abertawe</b>	
	<b>2021-22</b>	
	<b>Cyfanswm</b>	
	<b>£'000</b>	
Gwariant	748	
Incwm	(754)	
(Gwarged)/Diffyg am y flwyddyn	(6)	
Asedau Cyfredol	58,020	
Rhwymedigaethau Cyfredol	(5,455)	
Cyfanswm Asedau llai Rhwymdigaethau	52,565	
Cronfeydd	52,565	
Cyfanswm Cyllido	52,565	

Yn unol â'r Cytundeb mae'r Cyngor yn cyfrannu £50k bob blwyddyn i gefnogi swyddogaethau canolog a gweinyddol y rhaglen.

### **Amlogfa Gorllewin Cymru (Parc Gwyn, Arberth)**

Yn ystod 2020/21, daeth i'r amlwg fod yr Awdurdod yn cadw cyfran ariannol yn Amlogfa Gorllewin Cymru, a weithredir gan Gyngor Sir Penfro. Yn seiliedig ar gyfran o 14%, amcangyfrifir mai £230k yw'r gwarged a gronnwyd sy'n ddyledus i Gyngor Sir Caerfyrddin. Er mwyn bod yn ofalus, nid yw'r gwerth hwn wedi'i gynnwys yn yr asedau a gydnabyddir ar fantolen Sir Gaerfyrddin.

### **Cyd-bwyllgor Corfforaethol De-orllewin Cymru**

Creodd Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 y fframwaith ar gyfer mecanwaith cyson ar gyfer cydweithio rhanbarthol rhwng llywodraeth leol, sef Cyd-bwyllgorau Corfforaethol.

Bwriad Cyd-bwyllgor Corfforaethol De-orllewin Cymru yw galluogi rhai swyddogaethau i gael eu cyflawni'n fwy effeithiol ac yn strategol ar lefel ranbarthol, gan wneud defnydd mwy effeithlon o adnoddau gwerthfawr. Mae gan Gyd-bwyllgor Corfforaethol De-orllewin Cymru swyddogaethau sy'n ymwneud â chynllunio datblygu strategol a chynllunio trafndiaeth rhanbarthol. Mae'r Cyd-bwyllgor hefyd yn gallu gwneud pethau i hyrwyddo llesiant economaidd ei ardal. Sefydlwyd Cyd-bwyllgor Corfforaethol De-orllewin Cymru yn ffurfiol ar 13 Ionawr 2022.

Yn ystod blwyddyn ariannol 2021/22 talwyd grant trosiannol untro gan Lywodraeth Cymru i Gyngor Dinas a Sir Abertawe i gefnogi'r gwaith o ffurfio'r Cyd-bwyllgor Corfforaethol. O'r grant hwn, derbyniodd Cyngor Sir Caerfyrddin £62,500 gan Gyngor Dinas a Sir Abertawe i gefnogi'r amser yr oedd swyddogion yn ei dreulio yn ffurfioli Cyd-bwyllgor Corfforaethol De-orllewin Cymru



**6.38 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.

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
<b>Buddsoddiad Cyfalaf</b>		
Eiddo, Offeriant a Chyfarpar	74,790	75,335
Eiddo Buddsoddi	28	1,397
Asedau Treftadaeth	9	0
Benthyciadau Tymor Hir	301	0
Gwariant Refeniw a Ariannwyd o Gyfalaf o dan Statud	9,690	6,008
	<u>84,818</u>	<u>82,740</u>
<b>Ffynonellau Ariannol</b>		
Derbyniadau Cyfalaf	512	1,059
Grantiau llywodraeth a Chyfraniadau Arall	48,888	56,574
Cronfa wrth gefn grantiau heb eu cymhwyso	2,127	6,711
Symiau a neilltuwyd o refeniw	2,227	4,539
Cyfraniadau refeniw uniongyrchol	13,116	7,498
Benthyciadau	17,948	6,359
	<u>84,818</u>	<u>82,740</u>
<b>Gofyniad Ariannu Cyfalaf Agoriadol</b>	<b>501,378</b>	<b>503,887</b>
<b>Esboniad o'r Newidiadau yn y Flwyddyn</b>		
Cynnydd yn yr angen sylfaenol i fenthycia (a gynhelir gan gymorth ariannol gan lywodraethau)	3,198	3,066
Cynnydd yn yr angen sylfaenol i fenthycia (nas cynhelir gan gymorth ariannol gan lywodraethau)	(689)	(13,320)
Cynnydd/(gostyngiad) yn y Gofyniad Ariannu Cyfalaf	<u>2,509</u>	<u>(10,254)</u>
<b>Gofyniad Ariannu Cyfalaf Terfynol</b>	<b><u>503,887</u></b>	<b><u>493,633</u></b>

**6.39 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:-

	<b>2020-21</b> <b>£'000</b>	<b>2021-22</b> <b>£'000</b>
Dim hwyrach na blwyddyn	646	599
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	2,220	1,889
Yn hwyrach na phum mlynedd	3,319	2,953
	<b><u>6,185</u></b>	<b><u>5,441</u></b>

Isod mae'r gwariant a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr yn ystod y flwyddyn mewn perthynas â'r prydlesi hyn:

	<b>2020-21</b> <b>£'000</b>	<b>2021-22</b> <b>£'000</b>
Taliadau isaf prydlesi	1,036	1,005

**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 chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr yn ystod y flwyddyn mewn perthynas â'r prydles hyn:

	2020-21 £'000	2021-22 £'000
Dim hwyrach na blwyddyn	1,338	1,452
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	3,569	3,464
Yn hwyrach na phum mlynedd	23,595	22,985
	<u>28,502</u>	<u>27,901</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 2021/22 roedd y rhenti amodol y gallai'r Awdurdod eu derbyn yn £4,807 (£5105 yn 2020/21).

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.

#### **6.40 Colledion Amhariad**

Gwnaethpwyd asesiad ar ddiwedd y flwyddyn sy'n dangos nad oes unrhyw achosion o amhariad i asedau'r Awdurdod.

#### **6.41 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.

Mae'r cynllun yn dechnegol yn gynllun buddiannau diffiniedig aml-gyflogwr. Fodd bynnag, nid yw'n cael ei ariannu ac mae'r Adran Addysg yn defnyddio cronfa dybiannol fel sail ar gyfer cyfrifo cyfradd cyfraniadau'r cyflogwyr a delir gan awdurdodau lleol. Prisir y gronfa dybiannol bob pedair blynedd.

Nid yw'r Awdurdod yn gallu nodi ei gyfran o sefyllfa ariannol sylfaenol a pherfformiad y Cynllun gyda digon o ddibynadwyedd at ddibenion cyfrifyddu. At ddibenion y Datganiad Cyfrifon hwn, fe'i cyfrifir felly ar yr un sail â chynllun cyfraniadau diffiniedig.

Yn 2021/22 talodd Cyngor Sir Caerfyrddin £15.7 miliwn i'r Adran Addysg mewn perthynas â chostau pensiwn athrawon, sef 23.68% o dâl pensiynadwy athrawon a darlithwyr. Y ffigurau am 2020/21 oedd £15 miliwn a 23.68%. Roedd £1.3 miliwn heb eu talu ar ddiwedd y flwyddyn. Amcangyfrifir mai £15.9 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 2021/22 roedd y rhain yn dod i swm o £0.325 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.

## **6.42 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 ymrwmo 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 fuddsodwyd.

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 polisïau 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:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
<b>Datganiad Incwm a Gwariant Cynhwysfawr</b>		
<b>Costau y Gwasanaethau:</b>		
Cost y Gwasanaeth Cyfredol	45,495	66,412
Enillion Gwasanaeth Blaenorol	56	40
Setliadau a Chwtogiadau	57	166
<b>Incwm a Gwariant Cyllido a Buddsoddi</b>		
Cost y Llog Net	12,867	12,090
<b>Cyfanswm y Budd-daliadau Ôl-gyflogaeth a godwyd i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau</b>	<b>58,475</b>	<b>78,708</b>
<b>Budd-daliadau Ôl-gyflogaeth eraill a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr</b>		
Ailfesur y rhwymedigaeth buddion diffiniedig net sef:		
Yr adenillion ar asedau'r cynllun	(250,531)	(65,694)
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	(29,757)	4,638
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	0	(14,725)
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	281,979	(33,099)
<b>Cyfanswm y Budd-daliadau Ol-gyflogaeth a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr</b>	<b>60,166</b>	<b>(30,172)</b>
<b>Datganiad Newidiadau i Gronfeydd</b>		
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	(58,475)	(78,708)
<b>Y Swm gwirioneddol a gynhwyswyd yn Balans Cronfa'r Cyngor ar gyfer pensiynau eleni:</b>		
Cyfraniadau Cyflogwyr sy'n daladwy i'r Cynllun	27,170	28,180

**Asedau a Rhwymedigaethau mewn perthynas â Budd-daliadau Ôl-gyflogaeth****Cyngor Sir Gâr**

Cysoni Symudiadau yng Ngwerth Teg Asedau'r Cynllun:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Balans ar 1 Ebrill	1,031,889	1,304,924
Y llog ar asedau'r cynllun	24,745	27,355
Yr enillion a brofwyd mewn perthynas â'r asedau	250,531	65,694
Costau Gweinyddiaeth	(533)	(617)
Setliadau	0	0
Cyfraniadau'r cyflogwr	27,170	28,180
Cyfraniadau gan aelodau'r cynllun	8,658	8,931
Budd-daliadau a dalwyd	(37,536)	(41,682)
Balans ar 31 Mawrth	<u>1,304,924</u>	<u>1,392,785</u>

Cysoni gwerth rhwymedigaethau'r cynllun ar hyn o bryd:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Balans ar 1 Ebrill	(1,559,351)	(1,865,382)
Cost y Gwasanaeth Cyfredol	(45,495)	(66,412)
Cost llog	(37,079)	(38,828)
Cyfraniadau gan aelodau'r cynllun	(8,658)	(8,931)
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	29,757	(4,638)
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	0	14,725
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	(281,979)	33,099
Cwtogiadau	(57)	(166)
Setliadau	0	0
Budd-daliadau a dalwyd	37,536	41,682
Costau gwasanaeth blaenorol	(56)	(40)
Balans ar 31 Mawrth	<u>(1,865,382)</u>	<u>(1,894,891)</u>
<b>Rhwymedigaethau Net y Cynllun</b>	<b><u>(560,458)</u></b>	<b><u>(502,106)</u></b>

Mae asedau'r Gronfa Bensiwn yn cynnwys:

			Dyfnynnwyd	31 Mawrth 2021	31 Mawrth 2022
				£'000	£'000
Ecwitis	DU	le		277,817	260,731
	Fyd-eang	le		339,280	433,156
	Cronfeydd Cyfun tramor*	Na		0	0
	UD	le		141,454	91,088
	Canada	le		5,742	6,128
	Siapan	le		43,976	53,483
	Ymyl Y Mor Tawel	Na		13,441	2,228
	Marchnadoed Sy'n Datblygu	Na		111,441	109,751
	Ewropeaidd heblaw DU	le		33,537	50,001
Bondiau	Cysylltiedig â Mynegai'r DU	le		33,928	18,524
	Corfforaethol DU	Na		0	0
	Credyd Byd Eang	le		117,443	110,587
Eiddo	Cronfeydd Eiddo	Na		144,194	182,037
Amgen	SAIF	Na		27,403	51,394
Arian	Cyfrifon Arian	le		15,268	23,677
<b>Cyfanswm</b>				<b>1,304,924</b>	<b>1,392,785</b>

### Hanes y Cynllun

	2017-18	2018-19	2019-20	2020-21	2021-22
	£'000	£'000	£'000	£'000	£'000
Gwerth presennol y rhwymedigaethau yn y Cynllun Pensiwn Llywodraeth Leol	(1,383,009)	(1,527,290)	(1,559,351)	(1,865,382)	(1,894,891)
Gwerth teg yr asedau yn y Cynllun Pensiwn Llywodraeth Leol	1,062,305	1,121,653	1,031,889	1,304,924	1,392,785
<b>Gweddillion/(diffyg) yn y cynllun</b>	<b>(320,704)</b>	<b>(405,637)</b>	<b>(527,462)</b>	<b>(560,458)</b>	<b>(502,106)</b>

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 £502 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 wrthbwysu 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.

£30.9 miliwn yw cyfanswm y cyfraniadau disgwylidig gan yr Awdurdod i'r Cynllun Pensiwn Llywodraeth Leol yn ystod y flwyddyn hyd at 31 Mawrth 2023.

### Y sail ar gyfer amcangyfrif asedau a rhwymedigaethau

Mae'r rhwymedigaethau wedi cael eu hasesu ar sail actiwaraidig gan ddefnyddio'r dull credydu unedau rhagamcanol, amcangyfrif o'r pensiynau y bydd yn rhaid eu talu yn y blynyddoedd i ddod gan ddbynnu 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 actiwariaid, gyda'r amcangyfrifon ar gyfer y Gronfa'n cael eu seilio ar y prisiad llawn diweddaraf o'r cynllun ar 31 Mawrth 2019.

Dangosir y prif ragdybiaethau a ddefnyddiwyd yn y cyfrifiadau isod:

	2020-21	2021-22
	%	%
<b>Rhagdybiaethau Ariannol:</b>		
Cyfradd chwyddiant CPI	2.7	3.3
Cyfradd y cynnydd mewn cyflogau	4.2	4.8
Cyfradd y cynnydd mewn pensiynau	2.8	3.4
Y gyfradd ar gyfer rhwymedigaethau cynlluniau disgownt	2.1	2.8

	2020-21	2021-22
	%	%
<b>Rhagdybiaethau o ran hyd oes:</b>		
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr presennol:		
Dynion	23.1	23.0
Menywod	25.0	24.9
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr y dyfodol:		
Dynion	24.7	24.4
Menywod	27.2	27.1

Mae'r amcangyfrif o'r ymrwymadau buddion diffiniedig yn sensitif i'r rhagdybiaethau actiwaraidig 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 disgwylid 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 polisïau cyfrifyddu'r cynllun, h.y. ar sail actiwaraidig 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.



	<b>Yr Effaith ar Ymrwymiad Buddion</b>	
	<b>Diffiniedig y Cynllun</b>	
	<b>Codiad yn Rhagdybiaeth £'000</b>	<b>Gostyngiad yn Rhagdybiaeth £'000</b>
Gweddill oes (1 flwyddyn o gynnydd neu ostyngiad)	56,312	(56,312)
Cyfradd chwyddiant (0.1% y flwyddyn o gynnydd neu ostyngiad)	34,257	(34,257)
Cyfradd y cynnydd mewn cyflogau (0.1% y flwyddyn o gynnydd neu ostyngiad)	4,726	(4,726)
Cyfradd y cynnydd mewn pensiynau (0.1% y flwyddyn o gynnydd neu ostyngiad)	34,257	(34,257)
Y gyfradd ar gyfer disgowntio rhwymedigaethau'r cynllun. 1% y flwyddyn o gynnydd neu ostyngiad)	(33,648)	33,648

#### 6.43 **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. Ar 31 Mawrth 2022 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.

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 agreedig y gallai'r Awdurdod fod yn gyfrifol amdano a bwrw nad eir y tu hwnt i'r Terfynau Indemniad. Mae terfyn yr indemniad yn cael ei bennu gan yr yswiriwr a dyna'r uchafswm posibl y bydd yn ei gwmpasu o dan y contract.

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 6.20). 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 6.22) at y diben hwn.

Ar ddiwedd y flwyddyn, roedd nifer fach o hawliadau cyflogaeth yn erbyn yr awdurdod nad oedd wedi'u datrys. Nid yw'n bosibl amcangyfrif yn ddibynadwy y tebygolrwydd neu'r gwerth i'r awdurdod. Felly, nid oes unrhyw ddarpariaeth wedi'i gwneud yn y datganiadau ariannol hyn.

Ym mis Tachwedd 2020, roedd dyfarniad llys ynghylch Cydraddoli Isafswm Pensiwn Gwarantedig. Dyfarnodd y Llys ei bod yn ofynnol i ymddiriedolwyr cynlluniau ailystyried Gwerthoedd Trosglwyddo Cyfwerth ag Arian Parod (CETV) o'r gorffennol i sicrhau cydraddoli Isafswm Pensiwn Gwarantedig. Gall hyn arwain at daliadau ychwanegol lle mae cydraddoli Isafswm Pensiwn Gwarantedig yn golygu na chafodd aelodau yr hyn yr oedd ganddynt hawl lawn iddo. Ar gyfer cynlluniau pensiwn gwasanaethau cyhoeddus, mae Adran Actiwari'r Llywodraeth yn disgwyl y bydd y dyfarniad hwn yn cael ei gyflwyno ar sail traws-gynllun a bydd angen cael cyngor cyfreithiol. Efallai y bydd hyn yn gofyn am ailedrych ar achosion CETV blaenorol ar gyfer aelodau a oedd wedi cyrraedd Oedran Derbyn Pensiwn y Wladwriaeth ar ôl 5 Ebrill 2016 ac a oedd wedi cymryd CETV o'r cynllun cyn i CETV gael ei gydraddoli. Er y disgwylir i hyn gynrychioli codiad cymharol fach ar gyfer is-set gymharol fach o aelodau, nid yw'n bosibl gwneud amcangyfrif dibynadwy o'r costau tebygol. Felly, nid oes unrhyw atebolrwydd wedi'i gydnabod yn y datganiadau ariannol hyn.

#### 6.44 Offerynnau Ariannol

##### Nodiadau Datgelu ynghylch Rhwymedigaethau 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 2021 £'000	31 Mawrth 2022 £'000	31 Mawrth 2021 £'000	31 Mawrth 2022 £'000
Rhwymedigaethau Ariannol (prifswm)	397,939	390,568	15,899	10,168
Llog Cronedig	0	0	2,662	2,625
Addasiadau Eraill o ran Cyfrifyddu	113	113	0	0
Rhwymedigaethau Ariannol yn ôl cost amorteiddiedig	<b>398,052</b>	<b>390,681</b>	<b>18,561</b>	<b>12,793</b>
<b>Cyfanswm y benthyciadau</b>				
Benthyciadau a symiau i'w derbyn (prifswm)	524	0	25,504	85,500
Llog Cronedig	144	0	0	0
Buddsoddiadau yn ôl cost amorteiddiedig	668	0	25,504	85,500
Ecwiti ar werth teg drwy incwm cynhwysfawr arall				
Buddsoddiad mewn ecwiti annyfynedig am y gost	1,139	1,107	0	0
<b>Cyfanswm y buddsoddiadau</b>	<b>1,807</b>	<b>1,107</b>	<b>25,504</b>	<b>85,500</b>

**Enillion/Colledion yn sgil Offerynnau Ariannol**

Mae'r enillion a'r colledion a nodir yn Natganiad y Cyfrif Incwm a Gwariant Cynhwysfawr mewn perthynas ag offerynnau ariannol fel a ganlyn:

	<b>Rhwymedigaethau Ariannol</b>		<b>Asedau Ariannol</b>			
	<b>Rhwymedigaethau a fesurir yn ôl y gost amorteiddiedig</b>		<b>Benthyciadau a Symiau i'w Derbyn yn ol gost amorteiddiedig</b>		<b>Cyfanswm</b>	
	<b>2020-21</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Cost y llog	(17,330)	(16,676)	0	0	(17,330)	(16,676)
Colledion yn sgil Amharu	0	0	0	0	0	0
<b>Y llog sy'n daladwy a thaliadau tebyg</b>	<b>(17,330)</b>	<b>(16,676)</b>	<b>0</b>	<b>0</b>	<b>(17,330)</b>	<b>(16,676)</b>
Incwm Llog	0	0	246	304	246	304
<b>Incwm buddsoddi a llog</b>	<b>0</b>	<b>0</b>	<b>246</b>	<b>304</b>	<b>246</b>	<b>304</b>
<b>Enillion/(colled) net am y flwyddyn</b>	<b>(17,330)</b>	<b>(16,676)</b>	<b>246</b>	<b>304</b>	<b>(17,084)</b>	<b>(16,372)</b>

**Benthyciadau Gweithwyr i Brynu Car**

Mae'r awdurdod yn rhoi benthyciadau ar gyfer prynu ceir i weithwyr yn yr awdurdod sydd â swyddi lle mae angen iddynt yrru'n rheolaidd ar fusnes yr awdurdod. Codir llog o 1% uwchlaw'r gyfradd sylfaenol ar y benthyciadau.

<b>Benthyciadau Gweithwyr i Brynu Car</b>	<b>31 Mawrth 2021</b>	<b>31 Mawrth 2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Balans Agoriadol</b>	57	48
Benthyciadau Newydd	22	17
Benthyciadau a ad-dalwyd	(31)	(28)
<b>Balans Cau</b>	<b>48</b>	<b>37</b>

**Cario Gwerth Teg yr Asedau a'r Rhwymedigaethau yn ôl y Costau Amorteiddio**

Mae rhwymedigaethau 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 2021		31 Mawrth 2022	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Dyled BBGC	405,976	633,395	390,171	561,998
Dyled heb fod i BBGC	10,637	12,763	13,304	13,915
<b>Cyfanswm y rhwymedigaethau ariannol</b>	<b>416,613</b>	<b>646,158</b>	<b>403,475</b>	<b>575,913</b>

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 2021		31 Mawrth 2022	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Benthyciadau'r farchnad arian < 1 flwyddyn	25,505	25,505	85,525	85,525
Benthyciadau'r farchnad arian > 1 flwyddyn	668	668	0	0
Cyfanswm y buddsoddiadau	26,173	26,173	85,525	85,525
Dyledion Masnachol	24,266	24,266	26,329	26,329
<b>Cyfanswm y Benthyciadau a symiau i'w derbyn</b>	<b>50,439</b>	<b>50,439</b>	<b>111,854</b>	<b>111,854</b>

Pennwyd gwerth teg y rhwymedigaethau 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 £561,998 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 £390.170 miliwn yn werth £483.769 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 rhwymedigaethau sydd union yr un peth, y gall yr awdurdod eu cyrchu ar y dyddiad mesur
- Mewnbynnau Lefel 2 – mewnbwnau 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 – mewnbwnau anweladwy ar gyfer yr ased neu'r rhwymedigaeth

### Gwerth Teg Asedau Ariannol

Mae rhai o asedau'r Awdurdod yn cael eu mesur ar sail gylchol ac fe'u disgrifir yn y tabl canlynol, gan gynnwys y technegau prisio a ddefnyddir yw mesur.

#### Asedau Ariannol wedi'i mesur ar werth teg

Mesuriadau gwerth teg cylchol	Lefel mewnbwn yn hierarchaeth gwerth teg	Techneg briso a ddefnyddir i fesur gwerth teg	31 Mawrth	31 Mawrth
			2021	2022

#### Gwerth Teg trwy Incwm Cynhwysfawr Arall

Cyfranddaliadau ecwiti yn CWM				
Environmental Cyf	Lefel 3	Ar gost	329	329
Cyfranddaliadau ecwiti yn Egni Sir				
Gar Cyfyngedig	Lefel 3	Ar gost	810	778
<b>Cyfanswm</b>			<b>1,139</b>	<b>1,107</b>

Hierarchaeth gwerth teg ar gyfer asedau ariannol a rhwymedigaethau ariannol nad ydynt yn cael eu mesur ar werth teg.

Mesuriadau gwerth teg cylchol gan ddefnyddio:	31 Mawrth 2021		31 Mawrth 2022	
	Mewnbynnau gweladwy sylweddol eraill (Lefel 2) Cyfanswm £'000      £'000		Mewnbynnau gweladwy sylweddol eraill (Lefel 2) Cyfanswm £'000      £'000	
<b>Rhwymedigaethau ariannol</b>				
<b>Rhwymedigaethau ariannol a ddelir yn ôl cost amorteiddiedig:</b>				
BBGC	633,395	633,395	561,998	561,998
nid y BBGC	12,763	12,763	13,915	13,915
<b>Cyfanswm</b>	<b>646,158</b>	<b>646,158</b>	<b>575,913</b>	<b>575,913</b>
<b>Asedau Ariannol</b>				
Benthyciadau a Symiau i'w derbyn	26,173	26,173	85,525	85,525
<b>Cyfanswm</b>	<b>26,173</b>	<b>26,173</b>	<b>85,525</b>	<b>85,525</b>

### 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, Côt 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 Chôt Ymarfer CIPFA ynghylch Rheoli'r Trysorlys.
- Mabwysiadu'n ffurfiol Datganiad Polisi y trysorlys a chymalau Reoli Trysorlys;

- Cymeradwyo'n flynyddol ymlaen llaw ddangosyddion darbodus ar gyfer y tair blynedd ddilynol yn cyfyngu ar:
  - Holl Fenthyciadau 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 cymheiriad 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 bob chwarter i'r Aelodau 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 3 Mawrth 2021 ac mae ar gael ar wefan y Cyngor. Arhosodd yr Awdurdod o fewn y Terfyn Awdurdodedig a'r Ffin Weithredol yn ystod y flwyddyn.

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 & Poors. Mae'r Strategaeth Fuddsoddi a Pholisi Rheoli'r Trysorlys 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'r Strategaeth Rheoli'r Trysorlys flynyddol yn nodi'r rhestr a'r terfynau. 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 £51,000, 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 hymrwymadau.

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 ddiffygdlu.

	<b>Swm ar 31 Mawrth 2022</b>	<b>Profiad Hanesyddol o ddiffygdlu</b>	<b>Amcangyfrif o uchafswm y diffygdlu y bydd yn agored iddo</b>
	<b>£'000</b>	<b>%</b>	<b>£'000</b>
<u>Adneuoŷ gyda banciau a sefydliadau ariannol</u>			
Cymheiriaid safon AAA	25,000	0.04	10.0
Cymheiriaid safon AA	89,000	0.02	17.8
Cymheiriaid safon A	46,500	0.05	23.3
Dyledion Masnachol	<u>26,329</u>	3.50	<u>921.5</u>
	<u><b>186,829</b></u>		<u><b>972.6</b></u>

Ni chafwyd unrhyw achosion o dorri meini prawf y Cyngor ar gyfer partion i gcontractau 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 gcontractau mewn perthynas ag adneuoŷ a bondiau.

### Dyledion Masnachol

Mae ffigur y dyledwyr masnach, sef y £26.329 miliwn a nodir uchod, yn cynnwys £14.107 miliwn sy'n hwyr yn cael ei dalu. Gellir dadansoddi'r symiau y mae'r dyddiad ar gyfer eu talu wedi pasio yn ôl oed fel a ganlyn:

	<b>31 Mawrth 2021 £'000</b>	<b>31 Mawrth 2022 £'000</b>
Llai na tri mis	1,811	1,754
Rhwng tri a chwe mis	1,354	1,027
Rhwng chwe mis a blwyddyn	2,451	2,525
Mwy na blwyddyn	8,147	8,801
	<u><b>13,763</b></u>	<u><b>14,107</b></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. £1.615miliwn oedd cyfanswm y warant gyfochrog ar 31 Mawrth 2022.

### 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 blyneddol. 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) yn ogystal â thrwy system gynhwysfawr i reoli llif arian, yn unol â'r Côd Ymarfer. Nod hyn yw sicrhau y bydd arian ar gael pan fydd ei angen.

### Ail gyllido a Risg Aeddfedwydd

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 aeddfedwydd rhwymedigaethau ariannol a newid y proffil naill ai drwy fenthyciadau newydd neu aildrefnu'r ddyled bresennol; a
- mae monitro proffil aeddfedwydd 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 aeddfedwydd ac elw ar gyfer anghenion llif arian dros dymor hir.

Isod, ceir dadansoddiad ynghylch aeddfedwydd y rhwymedigaethau ariannol, ynghyd ag uchafswm ac isafswm yr hyn a allai fod yn daladwy.

	2020-21			2021-22		
	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2021 £'000	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2022 £'000
Llai na blwyddyn	15	0	18,561	15	0	13,793
1-2 flynedd	15	0	11,209	15	0	7,290
2-5 mlynedd	50	0	27,199	50	0	27,841
5-10 mlynedd	50	0	38,723	50	0	36,616
Mwy na 10 mlynedd	50	0	320,921	50	0	317,935
			<b>416,613</b>			<b>403,475</b>

Mae dadansoddiad o aeddfedwydd atebolrwydd ariannol fel a ganlyn:

	2020-21 £'000	2021-22 £'000
Llai na blwyddyn	25,505	85,525
Mwy na blwyddyn	668	0
	<b>26,173</b>	<b>85,525</b>

Mae'r holl ddyledion a symiau eraill i'w talu i fod i gael eu talu mewn llai na blwyddyn ac nid yw'r £26.329 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 benthyg 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 disgwyliad 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	(590)
Cynnydd yn y grant derbyniadwy gan Lywodraethau i ariannu costau	184
Effaith ar y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	(406)
Cyfran o'r holl effaith a ddebydwyd i'r Cyfrif Refeniw Tai*	398
Gostyngiad yng ngwerth teg asedau buddsoddi cyfradd sefydlog	0
Effaith ar Incwm a Gwariant Cynhwysfawr Arall	<b>(8)</b>
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)	<b>(84,608)</b>

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 Atebolwydd 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 atebolwydd ariannol mewn arian tramor. Nid yw felly yn agored i golledion yn codi o oherwydd symudiadau yn y cyfraddau cyfnewid.

#### **6.45 Safonau Cyfrifyddu sydd wedi'u cyhoeddi ond heb eu mabwysiadu hyd yn hyn.**

Ar ddyddiad y fantolen, nid oes safonau neu ddiwygiadau newydd i safonau priodol sydd wedi eu cyhoeddi ond sydd heb eu mabwysiadu eto gan y Côt, a fyddai'n cael unrhyw effaith ar ddatganiadau ariannol. Fodd bynnag, mae'r manylion canlynol ar IFRS 16 – Prydlesi wedi'u darparu at ddibenion gwybodaeth:

Bydd y Safon hon yn effeithio ar ddsbarthiad prydlesi gweithredu a chyllid ar gyfer lesddeiliad a bydd yn ei gwneud yn ofynnol i awdurdodau lleol gydnabod pob prydles ar eu mantolen fel asedau hawl i ddefnydd gydag atebolwydd prydles cyfatebol sy'n cynrychioli rhwymedigaeth y lesddeiliad i wneud taliadau prydles ar gyfer yr ased. Mae rhai eithriadau ar gyfer prydlesi tymor byr a gwerth isel. Mae gweithredu IFRS16 ar gyfer llywodraeth leol wedi'i ohirio eto gan CIPFA/LASAAC tan 1 Ebrill 2024.

**7 Y CYFRIF REFENIW TAI (CRT)****7.1 Datganiad Incwm a Gwariant CRT**

2020-21 £'000	Gwariant	Nodiadau	2021-22 £'000
	Atgyweiro a Chynnal a Chadw		
3,072	- Ymatebol		4,262
2,864	- Cynlluniwyd/Cylchredol		4,108
4,057	- Tai Gwag		4,427
8,537	Goruwchwilio a Rheoli		9,647
1,400	Taliadau Cymorth Canolog		1,428
727	Rhenti, Ardrethi Trethi a chostau eraill		660
514	Newidiadau i'r lwfans ar gyfer drwgddyledion		1
(10,993)	Dibrisiant ac Amhariad Asedau nad ydynt yn gyfredol	8.7	(14,918)
0	Gwariant Refeniw a Gyllidir gan Gyfalaf dan Statud		0
38	Costau Rheoli Dyledion		38
<u>10,216</u>	<b>Cyfanswm Gwariant</b>		<u>9,653</u>
	<b>Incwm</b>		
(40,865)	Rhenti Anheddau	8.1	(41,739)
(126)	Rhenti nad ydynt yn Annedd		(121)
(29)	Lesddeiliaid		(28)
(760)	Ffioedd Gwasanaethau	8.2	(814)
(550)	Grantiau		(506)
(775)	Incwm Arall		(845)
(350)	Comisiwn - Trethi Dŵr	8.5	(340)
<u>(43,455)</u>	<b>Cyfanswm Incwm</b>		<u>(44,393)</u>
<b>(33,239)</b>	<b>Cost Net Gwasanaethau y CRT fel y mae wedi ei gynnwys yn y Datganiad Incwm a Gwariant</b>		<b>(34,740)</b>
295	Cyfran Gwasanaethau y CRT o'r Craidd Corfforaethol a Democrataidd		303
<b>(32,944)</b>	<b>(Incwm)/Cost net Gwasanaethau CRT</b>		<b>(34,437)</b>
	<b>Cyfran CRT yr incwm a gwariant gweithredol a gynhwysir yn Datganiad Incwm a Gwariant Cynhwysfawr</b>		
(60)	(Cynydd) neu ostyngiad ar werthu Asedau nad ydynt yn gyfredol CRT		0
9,826	Y Llôg sy'n daladwy a chostau cyffelyb		9,705
(37)	Y Llôg a geir a'r incwm buddsoddi		(18)
344	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net		336
<u>(13,691)</u>	Grantiau a chyfraniadau cyfalaf derbyniadwy		<u>(21,598)</u>
<u><b>(36,562)</b></u>	<b>(Gwarged) neu Diffyg am y flwyddyn ar Wasanaethau CRT</b>		<u><b>(46,012)</b></u>

**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.

2020-21			2021-22	2021-22
£'000			£'000	£'000
(21,252)	Balans ar y CRT ar ddiwedd y flwyddyn blaenorol			(19,444)
(36,562)	(Gwarged) neu ddiffyg ar gyfer y flwyddyn ar Gyfrif Incwm a Gwariant y CRT		(46,012)	
38,404	Addasiadau rhwng sail cyfrifyddu a sail ariannu o dan y statud	7.3	43,348	
1,842	Cynnydd neu (ostyngiad) net cyn trosglwyddiadau i neu o		(2,664)	
(34)	Trosglwyddiadau (i) neu o gronfeydd	7.4	213	
1,808	(Cynnydd) neu ostyngiad yn y flwyddyn ar y CRT			(2,451)
<b>(19,444)</b>	<b>Balans ar y CRT ar ddiwedd y flwyddyn gyfredol</b>			<b>(21,895)</b>

**7.3 Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Ariannu yn unol â'r rheoliadau stadud**

2020-21			2021-22
£'000			£'000
(30)	Trosglwyddiadau i / (o'r) Cyfrif Absoneldebau Cronedig		(24)
59	Cynnydd neu ostyngiad ar werthu Asedau CRT anghyfredol		0
(882)	Cyfran CRT o'r cyfraniadau i / o'r Gronfa Pensiynau		(1,451)
9,856	Gwariant Cyfalaf cyllidwyd gan CRT		3,624
29,401	Trosglwyddiadau i / o'r Cyfrif Addasiad Cyfalaf		41,199
<b>38,404</b>			<b>43,348</b>

**7.4 Trosglwyddiadau i neu (o'r) Cronfeydd Wrth Gefn wedi'u Clustnodi**

2020-21				2021-22		
£'000	£'000	£'000		£'000	£'000	£'000
Tros. o	Tros. i	Net		Tros. o	Tros. i	Net
208	(242)	(34)	Cronfa Yswiriant	(12)	225	213
<b>208</b>	<b>(242)</b>	<b>(34)</b>		<b>(12)</b>	<b>225</b>	<b>213</b>

**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 ddisgwylir yn ystod y flwyddyn ar ôl caniatáu am adeiladau gwag a.y.y.b. Yn 2021/22 y cyfanswm oedd £41.7 miliwn (£40.9 miliwn am 2020/21). Ar 31 Mawrth 2022 roedd 4.07% o'r eiddo a oedd ar gael i'w gosod, yn wag (4.34% ar 31 Mawrth 2021. Cyfartaledd y rhenti oedd £91.35 yr wythnos yn 2021/22 (£89.56 yn 2020/21).

**8.2 Taliadau Gwasanaethau a Chyfleusterau**

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.

**8.3 Y Stoc Dai**

Roedd y Cyngor yn gyfrifol am reoli 9,152 o anheddau ar gyfartaledd yn ystod 2021/22 (9,151 yn 2020/21). Roedd y stoc ar 31 Mawrth fel â ganlyn:

	<b>2020-21</b>	<b>2021-22</b>
Tai	5,007	5,044
Fflatiau/Rhandai/Fflat un ystafell	1,949	1,951
Byngalos	2,183	2,169
	<b>9,139</b>	<b>9,164</b>

Gellir crynhoi'r newid yn y stoc fel â ganlyn:

	<b>2020-21</b>	<b>2021-22</b>
Y Stoc Agoriadol ar 1 Ebrill	9,162	9,139
Gwerthiannau	0	0
Dymchweliadau/Dilewyd	(40)	(19)
Adeiladu o'r Newydd/Prynu/Trosi	17	44
Y Stoc wrth Gau 31 Mawrth	<b>9,139</b>	<b>9,164</b>

**8.4 Ôl-ddyledion Rhent**

	<b>Ar 31 Mawrth 2021</b>	<b>Ar 31 Mawrth 2022</b>
	<b>£'000</b>	<b>£'000</b>
Ôl-ddyledion	2,668	2,267
Ôl-ddyledion fel Canran o'r Incwm Gros o Renti	6.26%	5.22%

O gymharu â'r flwyddyn flaenorol mae yna gostyniad o 0.9% 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 3%. Mae yna leihad o 0.12% yn ôl-ddyledion y cyn-denantiaid, o ran y ganran o'r debyd gros sydd i'w gasglu. Ar ôl cymeryd y £301,000 dyledion a ddilëir i ystyriaeth, roedd dal i fod ychwanegiad o 0.32% yn y perfformiad.

Roedd y ddarpariaeth ar gyfer Drwgddyledion ar 31 Mawrth 2022 yn £1,082,489 ar gyfer rhent (£1,185,640 yn cynnwys trethi dŵr). Y rhifau cyfatebol ar gyfer 2020/21 oedd £1,105,394 ar gyfer rhent (£1,210,727 yn cynnwys trethi dŵr).

### 8.5 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 2021/22 roedd hwn yn £340,000 (£350,00 yn 2020/21) heb y golled yn sgil eiddo gwag. Gwerth y trethi dŵr a gasglwyd oedd £3.4 miliwn yn 2021/22 (£3.4 miliwn yn 2020/21).

### 8.6 Gwariant Cyfalaf

Cyfanswm y Gwariant Cyfalaf yn 2021/22 ar dir a phreswylfeydd sydd ynghlwm wrth y Cyfrif Refeniw Tai oedd £26.558 miliwn (£26.048 miliwn yn 2020/21).

	2020-21 £'000	2021-22 £'000
<b>Cyllidwyd hyn fel â ganlyn :-</b>		
Lwfans Atgyweiriadau Sylweddol	6,228	6,225
Benthyciadau	2,998	0
Derbyniadau Cyfalaf - Gwerthiant Preswylfeydd/Tir	65	0
Cyllid Allanol	6,893	16,383
Incwm Adran 106	8	326
Cyllid Refeniw Uniongyrchol	9,856	3,624
	<b>26,048</b>	<b>26,558</b>
<b>Gwariwyd ar:</b>		
Tai	25,888	25,655
Tir	0	0
Eraill	160	903
	<b>26,048</b>	<b>26,558</b>

### 8.7 Dibrisiant

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 hailbrasio bob pum mlynedd, a cafodd hyn eu wneud diwethaf ar 1 Ebrill 2020. Cynhaliwyd ymarfer ar 31 Mawrth 2022 i adolygu a oedd y swm a gariwyd yn sylweddol wahanol i'r gwerth presennol ar ddiwedd y flwyddyn. Cadarnhawyd bod y cynnydd cyfartalog yn seiliedig ar dystiolaeth gymharol o werthiant ar draws y Sir ers yr ailbrasio manwl diwethaf yn unol â Mynegai'r Gofrestrfa Tir. Felly mae cynnydd canrannol y Gofrestrfa Tir o 18% ar gyfer Sir Gaerfyrddin wedi cael ei gymhwyso i'r Gwerth Defnydd Presennol.

## Dibrisiant a Cholledion Amhariad:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Y Dibrisiant o ran Preswylfeydd	12,493	12,917
Amhariadau a Cholledion Adbriso	(23,486)	(27,835)
	<u><b>(10,993)</b></u>	<u><b>(14,918)</b></u>

## Amhariadau a Cholledion Adbriso ar:

	<b>2020-21</b>	<b>2021-22</b>
	<b>£'000</b>	<b>£'000</b>
Tai	(23,999)	(29,446)
Tir	(26)	12
Eraill	539	1,599
	<u><b>(23,486)</b></u>	<u><b>(27,835)</b></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.

Gweddill Sir Gaerfyrddin yn y gronfa ar 31 Mawrth 2022 oedd £2.021 miliwn (£1.929 miliwn ar 31 Mawrth 2021).

## 10 CRONFEYDD YMDDIRIEDOLAETHAU 2021/22

Mae'r cyngor yn gweithredu cronfeydd ymddiriedolaeth ar gyfer gwasanaethau addysg, gwasanaethau diwylliannol a gwasanaethau cymdeithasol. Mae'r rhain yn cynrychioli cyfanswm asedau net o £823,000 ar 31 Mawrth 2022 (£775,000 ar 31 Mawrth 2021).

## **11 GOFAL CYMDEITHASOL / GWASANAETHAU PLANT – EIDDO PRESWYLLWYR, CYFRIFON A GEDWIR YN DDIOGEL, CRONFEYDD AMWYNDER A CHYFRIFON BUDDION I'R STAFF**

### **11.1 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 2022 yn £540,424 (£539,841 ar 31 Mawrth 2021) ac mae hyn yn adlewyrchu swm y lwfansau personol sy'n cael eu dal gan yr Awdurdod ar ran ei drigolion.

### **11.2 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 2022 oedd £1,377,581 (£1,267,328 ar 31 Mawrth 2021) ac mae hyn yn adlewyrchu'r swm arian a ddelir gan yr Awdurdod ar ran defnyddwyr ei wasanaeth.

### **11.3 Cronfeydd Amwynder a Chyfrifon Buddion i'r Staff**

Cronfeydd a gedwir ar ran sefydliadau, megis canolfannau dydd, chartrefi preswyl a canolfannau plant/cylchoedd chwarae 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.

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 31 Mawrth 2022 yn £120,372 (£117,168 ar 31 Mawrth 2021).

### **11.4 Cyfrifon a Reolir – Taliadau uniongyrchol**

Mae Taliadau Uniongyrchol yn caniatáu i ddefnyddwyr gwasanaeth dderbyn taliadau arian parod gan yr awdurdod lleol yn hytrach na gwasanaethau gofal. Gall hyn roi mwy o hyblygrwydd a rheolaeth i'r defnyddiwr gwasanaeth o'i becyn cymorth. Caiff cyfrifon eu rheoli gan dîm yn yr Adran Cymunedau sy'n darparu gwasanaethau cymorth a chynghor i dderbynwyr taliadau uniongyrchol, gan gynnwys gwasanaethau bancio rheoledig a gwasanaethau'r gyflogres ar gyfer y Cynorthwywyr Personol sy'n darparu gofal.

Y balans ar 31 Mawrth 2022 oedd £3,220,154 ar ran defnyddwyr y gwasanaeth. Y balans ar 31 Mawrth 2021 oedd £1,775,642

**12 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'r Awdurdod 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 ddisgwyllir.

**Yr Elw Disgwylliedig ar Asedau** – Mae'r elw a ddisgwyllir ar asedau yn seiliedig ar ddisgwylladau 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 wneir 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 Cyngorau Tref a Chymuned.

**Balans**

Y gwaged 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 fenthycia.

**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 mae'r Awdurdod wedi ei neilltuo i ad-dalu benthyciadau.

**Praeseptau**

Dyma'r swm bydd yr Awdurdod 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 mae'r Awdurdod 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 (Archwilio Cymru)**

Corff annibynnol yn cael ei arwain gan Archwilydd Cyffredinol Cymru sy'n gyfrifol am benodi archwilydwr 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 Llywodraethu ac Archwilio  
21 Hydref 2022**

**Pwnc: Datganiad Ariannol Awdurdod Harbwr Porth Tywyn 2021-22**

**Y Pwrpas:** I gyflwyno'r cyfriflen ar ôl yr archwiliad am y flwyddyn 2021-22

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn am y flwyddyn 2021-22.

**Y Rhesymau:**

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2021-22, ar ôl yr archwiliad, i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Mae gan y Pwyllgor Llywodraethu ac Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO**

**Angen i'r Cabinet wneud penderfyniad NAC OES  
Angen i'r Cyngor wneud penderfyniad NAC OES**

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-  
Cyng. A Lenny**

**Y Gyfarwyddiaeth:**

**Enw Pennaeth y  
Gwasanaeth:**

Randal Hemingway

**Awdur yr Adroddiad:**

Randal Hemingway

**Swydd:**

Pennaeth Gwasanaethau  
Cyllidol

**Rhif ffôn:** 01267 224886

**Cyfeiriad E-bost:**

RHemingway@sirgar.gov.uk

**EXECUTIVE SUMMARY**  
**Governance and Audit Committee**  
**21<sup>st</sup> October 2022**

**Burry Port Harbour Financial Statement 2021-22**

**1. 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.

From 1<sup>st</sup> April 2018, the Authority granted a long-term lease to The Marine & Property Group Ltd, who took over the running and management of Burry Port Harbour and consequently the activity on the statement is much reduced.

The net cost of the harbour activities in 2021-22 was £687k, (2020-21 £803k), and all activities are fully funded by Carmarthenshire County Council. Fixed assets held at 31<sup>st</sup> March 2022 total £900k. The decrease in costs year on year of £116k consists of a decrease in capital works expenditure of £69k, together with a £47k increase in income.

**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	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>NONE</b>	<b>YES</b>	<b>YES</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

## **Legal**

Compliance with the Accounts and Audit (Wales) Regulations 2014

## **Finance**

The net cost of the Harbour activities in 2021-22 was £687k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31<sup>st</sup> March 2022 total £900k.

# 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

CABINET PORTFOLIO HOLDER(S)  
AWARE/CONSULTED: No

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.

24 Cathedral Road / 24 Heol y Gadeirlan  
Cardiff / Caerdydd  
CF11 9LJ  
Tel / Ffôn: 029 2032 0500  
Fax / Ffacs: 029 2032 0600  
Textphone / Ffôn testun: 029 2032 0660  
[info@audit.wales](mailto:info@audit.wales) / [post@archwilio.cymru](mailto:post@archwilio.cymru)  
[www.audit.wales](http://www.audit.wales) / [www.archwilio.cymru](http://www.archwilio.cymru)

Mr Chris Moore  
Cyfarwyddwr Gwasanaethau Corfforaethol  
Cyngor Sir Gâr Neuadd y Sir  
Caerfyrddin  
SA31 1JP

**Cyfeirnod:** RH/JB  
**Dyddiad cyhoeddi:** 10 Hydref 2022

Annwyl Chris,

### **Ffurflen Flynyddol 2021-22 Harbwr Porth Tywyn**

Yn unol â gofynion Adran 12 ac Adran 14 Deddf Archwilio Cyhoeddus (Cymru) 2004 dyma fy adroddiad ar Ffurflen Flynyddol Harbwr Porth Tywyn am y flwyddyn a ddaeth i ben ar 31 Mawrth 2022.

Rwyf wedi ymgymryd â'n gwaith yn unol â'r gweithdrefnau penodedig a gyhoeddwyd gan Archwilydd Cyffredinol Cymru. I grynhoi mae'r gweithdrefnau hyn yn gofyn i ni ystyried a yw'r datganiad blynyddol o gyfrifon:

- wedi ei baratoi ar sail resymol (er enghraifft, mae'r ffigyrau'n cytuno i'r cofnodion sylfaenol y maent wedi'u paratoi arnynt ac yn gyson â thrafodion a gofnodwyd yng nghyfrifon statudol yr awdurdodau lleol cyfansoddol ar gyfer yr un cyfnod adrodd); ac yn
- cyfansymio'n gywir.

### **Adroddiad archwilio ar y ffurflen flynyddol yn ymwneud â Harbwr Porth Tywyn ar gyfer y cyfnod a ddaeth i ben ar 31 Mawrth 2022:**

Yn amodol ar y ddau gam canlynol yn cael eu cwblhau'n foddhaol, byddwn yn gallu ardystio'r ffurflen flynyddol a chyhoeddi ein hysbysiad o ran cwblhau'r archwiliad.

- Cymeradwyo'r ffurflen flynyddol 2021-22 gan y Pwyllgor Llywodraethu ac Archwilio sydd i'w wneud yn ei gyfarfod ar 21 Hydref 2022.
- Ar 31 Hydref 2022, gall etholwyr llywodraeth leol arfer eu hawliau o dan adrannau 30 a 31 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 i holi'r Archwilydd Cyffredinol ynghylch cyfrifon y cyd-bwyllgor neu i wneud gwrthwynebiadau i gyfrifon y cyd-bwyllgor am y flwyddyn a ddaeth i ben 31 Mawrth 2022. Os bydd unrhyw faterion yn codi o'r broses hon byddai angen i ni ystyried y rhain cyn gallu ardystio ffurflen flynyddol y cyd-bwyllgor.

Ar ôl i'r camau hyn gael eu cwblhau i'n boddhad, gallwn cadarnhau'r canlynol:

'Ar sail ein hadolygiad ac yn ein barn ni, mae'r wybodaeth a geir yn y Ffurflen Flynyddol yn unol ag arferion priodol ac nid oes unrhyw faterion wedi dod i'n sylw gan beri pryder nad yw deddfwriaeth a gofynion rheoleiddio perthnasol wedi eu bodloni.'

### **Materion eraill**

Nid oes gennym unrhyw faterion eraill y mae angen i ni eu dwyn i'ch sylw.

Yr eiddoch yn gywir



**Richard Harries**

**o blaid ac ar ran Adrian Crompton, Archwilydd Cyffredinol Cymru**

# Ffurflen Flynyddol Cydbwyllgorau Llai yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben 31 Mawrth 2022

## Datganiadau cyfrifyddu 2021-22 ar gyfer:

Enw'r corff:

Awdurdod Harbwr Porth Tywyn

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon
	31 Mawrth 2021 (£)	31 Mawrth 2022 (£)	Dylech dalgrynnu'r holl ffigyrau i'r £ agosaf. Peidiwch â gadael unrhyw flychau yn wag gan gofnodi balansau o £0 neu ddim. Rhaid i bob ffigwr fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.
<b>Datganiad o incwm a gwariant/derbyniadau a thaliadau</b>			
1. Balansau a ddygwyd ymlaen	0	0	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyson â llinell 7 y flwyddyn flaenorol.
2. (+) Incwm o drethiant lleol/ardoll	802,707	687,023	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrff.
3. (+) Cyfanswm derbyniadau eraill	2,000	48,881	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod namyn y symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a refeniw.
4. (-) Costau staff	616	0	Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogeion a chyflogwyr), cyfraniadau pensiwn a threuliau cysylltiedig, e.e. costau terfynu.
5. (-) Llog ar fenthyciadau/ad-daliadau cyfalaf	799,448	730,877	Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).
6. (-) Cyfanswm taliadau eraill	4,643	5,027	Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod namyn costau staff (linell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (linell 5).
7. (=) Balansau a gariwyd ymlaen	0	0	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) - (4+5+6).
<b>Datganiad o falansau</b>			
8. (+) Dyledwyr	88,696	135,688	<b>Cyfrifon incwm a gwariant yn unig:</b> Nodwch werth dyledion sy'n ddyledus i'r corff.
9. (+) Cyfanswm arian parod a buddsoddiadau	(87,836)	(134,283)	<b>Pob cyfrif:</b> Swm yr holl gyfrifon banc cyfredol a chadw, daliadau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â'r cysoniad banc.
10. (-) Credydwyr	860	1,405	<b>Cyfrifon incwm a gwariant yn unig:</b> Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyc) ar ddiwedd y flwyddyn.
11. (=) Balansau a gariwyd ymlaen	0	0	<b>Dylai cyfanswm y balansau fod yn hafal i linell 7 uchod:</b> Nodwch gyfanswm (8+9-10).
12. Cyfanswm asedau sefydlog ac asedau hirdymor	925,450	900,600	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.
13. Cyfanswm benthyciadau	0	0	Balans cyfalaf dyledus pob benthyciad gan drydydd partion ar 31 Mawrth (gan gynnwys PWLB).

## Datganiad Llywodraethu Blynyddol

Rydym yn cydnabod, fel aelodau o'r Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, gan gynnwys paratoi'r datganiadau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwymbodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2022, ein bod wedi gwneud y canlynol:

	Cytunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf y Canllaw i Ymarferwyr
	Do	Naddo*		
<p>1. Rhoi trefniadau ar waith ar gyfer:</p> <ul style="list-style-type: none"> <li>rheolaeth ariannol effeithiol yn ystod y flwyddyn; a</li> <li>pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel a ragnodir gan y gyfraith.	6, 12
<p>2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlluniwyd i atal a chanfod twyll a llygreddigaeth, ac adolygu ei heffeithiolrwydd.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7
<p>3. Cymryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheolladau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Pwyllgor i gynnal ei fusnes neu ar ei sefyllfa ariannol.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ond wedi gwneud pethau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6
<p>4. Darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Rhoi'r cyfle i bob unigolyn â buddiant archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23
<p>5. Cynnal asesiad o'r risgiau sy'n wynebu'r Pwyllgor ac wedi cymryd camau priodol i reoli'r risgiau hynny, gan gynnwys cyfiwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ystyried y risgiau ariannol a'r risgiau eraill a wynebir ganddo wrth weithredu'r corff ac ymdrin â hwy'n briodol.	6, 9
<p>6. Cynnal system archwilio mewnol ddigonol ac effeithiol ar gyfer y cofnodion cyfrifyddu a'r systemau rheoli drwy gydol y flwyddyn ac wedi cael adroddiad gan yr archwilydd mewnol.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi bam wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8
<p>7. Ystyried a oes unrhyw ymgyfreithiad, rhwymedigaethau neu ymrwymliadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, yn cael effaith ariannol ar y Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Datgelu popeth y dylai fod wedi ei ddatgelu am ei fusnes yn ystod y flwyddyn gan gynnwys digwyddiadau a ddigwyddodd ar ôl i'r flwyddyn ddod i ben os ydynt yn berthnasol.	6
<p>8. Cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilywyr mewnol ac allanol.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwilywyr mewnol ac allanol.	6, 8, 23

\* Ar ddalen ar wahân, rhowch esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifiwch pa gamau gweithredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.



## Nodiadau datgelu ychwanegol\*

Darperir yr wybodaeth ganlynol i gynorthwyo'r darlennydd i ddeall y datganiadau cyfrifyddu a/neu'r Datganiad Llywodraethu Blynyddol

1.

2.

3.

\* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darlennydd i ddeall y datganiadau cyfrifyddu a/neu'r datganiad llywodraethu blynyddol.

## Cymeradwyaeth ac ardystiad y Pwyllgor

Y Pwyllgor sy'n gyfrifol am barato'r datganiadau cyfrifyddu a'r datganiad llywodraethu blynyddol yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (y Ddeddf) a Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.

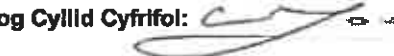
### Ardystiad gan y Swyddog Cyllid Cyfrifol

Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'r taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2022.

Llofnod y Swyddog Cyllid Cyfrifol:

Enw:

Dyddiad:

  
C. MOORE  
05/08/2022

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadamhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Pwyllgor o dan gyfeirnod cofnod:

Cyfeirnod cofnod:

Llofnod Cadeirydd y cyfarfod:

Enw:

Dyddiad:

## Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

Awdurdod Harbwr Porth Tywyn

Mae archwiliad mewnol y Pwyllgor, gan weithredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewisol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwylir iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2022.

Cynhaliwyd yr archwiliad mewnol yn unol ag anghenion y Pwyllgor a'r gwaith a drefnwyd. Ar sail y canfyddiadau yn y meysydd a archwiliwyd, ceir crynodeb o gasgliadau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ôl ystyried a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddiwallu anghenion y Pwyllgor.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys **	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Roedd Awdurdod Harbwr Porth Tywyn yn wasanaeth o fewn Cyngor Sir Caerfyrddin. Fodd bynnag, o 1/4/2018 cafodd Harbwr Porth Tywyn ei brydlesu i Burry Port Marina Ltd a The Marine and Property Group Ltd.
2. Bodlonwyd rheoliadau ariannol, ategwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Daeth profion o drafodion unigol i'r casgliad bod cyfrif am yr holl dalladau a brofwyd yn y cyfnod cywir a'u bod dogfennaeth i'w hategu.
3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Fel gwasanaeth o fewn Cyngor Sir Caerfyrddin, bu i Awdurdod Harbwr Port Tywyn lunio a monitro cynlluniau busnes a oedd yn cynnwys risgiau sydd wedi eu nodi ar gofrestr risg yr Awdurdod. Ers 1/4/2018 mae'r Harbwr wedi'i brydlesu i Burry Port Marina Ltd.
4. Deilliodd y gofyniad blynyddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae yna broses monitro'r gyllideb o fewn Cyngor Sir Caerfyrddin mewn perthynas a Chyfrifon ALI Awdurdod Harbwr Porth Tywyn.
5. Cafodd yr incwm disgwylidig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancio'n brydlon, a rhoddwyd cyfrif priodol am TAW.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Nid yw'r awdurdod wedi cael copi o gyfrifon Porth Tywyn Cyf 2021/22 ac felly mae amcangyfrif o £36k wedi ei gofnodi yn y datganiad.
6. Ategwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Nid oes blaenswm arian mân mewn perthynas â Harbwr Porth Tywyn.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys **	
7. Talwyd cyflogau i gyflogeion a lwfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae Harbwr Porth Tywyn wedi'i brydlesu i Burry Port Marina Ltd, felly nid oes gweithwyr wedi'u cyflogi yn yr Harbwr gan Gyngor Sir Caerfyrddin.
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae Harbwr Porth Tywyn wedi'i brydlesu i Burry Port Marina Ltd. Nid oes rhaglen fuddsoddi benodol ar gyfer Awdurdod Harbwr Porth Tywyn.  Mae'r Harbwr wedi'i gynnwys ar system Rheoli Asedau'r Awdurdod.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys **	
9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Roedd Awdurdod Harbwr Porth Tywyn yn wasanaeth o fewn Cyngor Sir Caerfyrddin. Mae adolygiad o gysanladu banc Cyngor Sir Caerfyrddin a'r gweithdrefnau wedi eu darganfod yn dderbyniol. Mae'r Harbwr yn awr wedi'i brydlesu i Burry Port Marina Ltd.
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u hategu gan drywydd archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mae'r datganiadau cyfrifyddu yn cael eu paratoi yn unol a'r Cod Ymarfer ar Gyfrifyddu i Awdurdodau lleol (2014).

Roedd rheolaethau digonol yn bodoli ar gyfer unrhyw feysydd risg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhestrwch unrhyw feysydd risg eraill isod neu ar dudalennau ar wahân os oes angen):

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amh.	Heb ei gynnwys**	
11. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
12. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
13. Nodwch y maes risg	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

\* Os atebwyd 'naddo', nodwch y goblygiadau a'r camau sy'n cael eu cymryd i fynd i'r afael ag unrhyw wendid rheoli a nodwyd (ychwanegwch dudalennau ar wahân os oes angen).

\*\* Os atebwyd 'heb ei gynnwys', nodwch pryd y gwnaethpwyd y gwaith archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wneud nesaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny.

### Cadarnhau archwiliad mewnol

Yr wyf fi/Yr ydym ni yn cadarnhau nad wyf i/ydym ni, fel archwilydd mewnol y Pwyllgor, wedi ymgymryd â swyddogaeth reoli na gweinyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2020-21 a 2021-22. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau ynghylch fy mhenodiad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol: **Caroline Powell ACCA**

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:



Dyddiad: 22/8/2022

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO  
21 HYDREF 2022**

**ADRODDIAD DATGANIADAU ARIANNOL  
Y CRONFA BENSIWN DYFED**

**Pwrpas:-**

Mae'r Archwilydd Cyffredinol yn gyfrifol am ddarparu barn a yw'r Datganiadau Ariannol yn rhoi darlun cywir a theg ynglŷn â sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31 Mawrth 2022.

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn adroddiad Archwilio Cymru o'r Datganiadau ariannol Cronfa Bensiwn Dyfed 2021-22.

**Y Rhesymau:**

Mae'r Archwilydd Cyffredinol yn gyfrifol am ddarparu barn a yw'r Datganiadau Ariannol yn rhoi darlun cywir a theg ynglŷn â sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31 Mawrth 2022.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL**

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cyng. Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau  
Corfforaethol

Enw'r Gyfarwyddwr:  
Chris Moore

Awdur yr Adroddiad:  
Chris Moore

Swydd:

Cyfarwyddwr  
Gwasanaethau  
Corfforaethol, Cyngor  
Sir Gâr

Rhif ffôn: 01267 224120

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

**EXECUTIVE SUMMARY  
GOVERNANCE & AUDIT COMMITTEE  
21 OCTOBER 2022**

**DYFED PENSION FUND  
AUDIT OF FINANCIAL STATEMENTS REPORT**

The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Dyfed Pension Fund at 31 March 2022. This report summarises the findings from the audit undertaken.

**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 Moore**

Director of Corporate Services

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

# CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

**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

**CABINET MEMBER PORTFOLIO  
HOLDER AWARE/CONSULTED**

Yes

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

**THERE ARE NONE**



## Audit of Accounts Report – Dyfed Pension Fund

Audit year: 2021-22

Date issued: October 2022

Document reference: 3190A2022

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at [infoofficer@audit.wales](mailto:infoofficer@audit.wales).

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.

# Contents

We intend to issue an unqualified audit report on your Accounts There are some issues to report to you prior to their approval.

## Audit of Accounts Report

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# Audit of Accounts Report

## Introduction

- 1 We summarise the main findings from our audit of your 2021-22 accounts in this report.
- 2 We have already discussed these issues with the Director of Corporate Services and his team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £32.3 million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
  - Key Management Personnel Disclosures – £1,000
  - Related Party disclosures – £10,000
- 6 We have now substantially completed this year's audit but at the time of drafting this report, the following work is outstanding:
  - the final review of our audit file; and
  - our final review of the revised 2021-22 financial statements.
- 7 We will provide a verbal update on these outstanding items at the Audit and Governance Committee at its meeting on 21 October 2022.
- 8 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year's audit

- 9 The COVID-19 pandemic has had a continuing impact on how our audit has been conducted. We summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year's audit process.

## Exhibit 1 – impact of COVID-19 on this year’s audit

<b>Timetable</b>	<ul style="list-style-type: none"><li>• We received the draft accounts on 9 August 2022.</li><li>• The statutory deadline for completion of the 2021-22 audited accounts was 30 November 2022.</li><li>• The Auditor General will sign the Audit Opinion on 1 November 2022 following receipt of the signed approved accounts.</li></ul>
<b>Audit evidence</b>	<p>We received the majority of audit evidence in electronic format and have used various techniques to ensure its validity. Where we have been unable to obtain certain audit evidence due to it not being available electronically, we have devised alternative audit methodologies to obtain sufficient audit evidence. Specifically:</p> <ul style="list-style-type: none"><li>• officers provided electronic working papers in accordance with our agreed working paper schedule;</li><li>• officers provided audit evidence to the audit team via email; and</li><li>• officers were available by video conferencing for discussions, and for the sharing of on-screen information/evidence.</li></ul>
<b>Electronic signatures</b>	<p>The current plan is for the Governance and Audit Committee to approve the 2021-22 financial statements at its meeting on 21 October 2022. If still necessary at the time of approval and signing, we will accept electronic signatures. We anticipate that your audit report will be signed electronically.</p>

## Proposed audit opinion

- 10 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 11 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 12 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 13 Our proposed audit report is set out in **Appendix 2**.

## Significant issues arising from the audit

### Uncorrected misstatements

14 There are no misstatements identified in the accounts, which remain uncorrected.

### Corrected misstatements

15 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

### Other significant issues arising from the audit

16 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were no significant issues arising in these areas this year.

# Appendix 1

## Final letter of representation

[Audited body's letterhead]

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

28 July 2022

### Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of Dyfed Pension Fund for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom UK 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Dyfed Pension Fund and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.



## Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Governance and Audit Committee on 21 October 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Director of Corporate Services

Date:

Signed by:

Chair of the Governance and Audit Committee

Date:

# Appendix 2

## Proposed audit report

### **The independent auditor's report of the Auditor General for Wales to the members of Carmarthenshire County Council as administering authority for Dyfed Pension Fund**

#### **Opinion on financial statements**

I have audited the financial statements of Dyfed Pension Fund for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004. Dyfed Pension Fund's financial statements comprise the fund account, the net assets statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of Dyfed Pension Fund as at 31 March 2022 and of the amount and disposition at that date of its assets and liabilities, other than the liabilities to pay pensions and benefits after the end of the year; and
- have been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

#### **Basis of opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the pension fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the pension fund's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements. The Responsible Financial Officer is responsible for the other information contained within the annual statement of accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the annual report for the financial year for which the financial statements are prepared is consistent with the financial statements and the annual report has been prepared in accordance with the Local Government Pension Scheme Regulations 2013.

### Matters on which I report by exception

In the light of the knowledge and understanding of the pension fund and its environment obtained in the course of the audit, I have not identified material misstatements in the annual report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## **Responsibilities**

### **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on pages 61-62, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the pension fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management, the pension fund's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Dyfed Pension Fund's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals.
- obtaining an understanding of Dyfed Pension Fund's framework of authority as well as other legal and regulatory frameworks that Dyfed Pension Fund operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Dyfed Pension Fund.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the pension committee; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Dyfed Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of Dyfed Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
1 November 2022

24 Cathedral Road  
Cardiff  
CF11 9LJ

# Appendix 3

## Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 2: summary of corrections made

Value of correction	Nature of correction	Reason for correction
Reclassification of Balance of £1.8 million (No overall effect on the primary statements)	<b>Note 11.2</b> The draft financial statements combined investment income due and tax reclaims due onto a single line. These have been disaggregated in the revised financial statements, with a closing balance of £1.798 million for investment income due and £0.057 million for tax reclaims due. There is no impact on the total fair value shown in the note, or the primary statements	To provide greater accuracy on the classification of movements in investment value.
Inclusion of Comparative Figures (No overall effect on the primary statements)	<b>Notes 12, 13.6 and 21</b> The financial statements were amended to include comparative figures for Notes 12, 13.6 and 21.	To ensure that the financial statements comply with the relevant standards and to provide sufficient information for the reader of the accounts.
Explanation of delays to Prudential Figures	<b>Note 17</b> Figures for Prudential have not yet been received for 2020-21 or 2021-22 for Note 17 (Additional Voluntary Contributions). Narrative has been added to Note 17 to clarify this, and to confirm that the value of £6,276k is as at 31/03/2020.	To ensure that users of the financial statements are provided with sufficient information to understand the disclosures.

Value of correction	Nature of correction	Reason for correction
Various (No overall effect on the primary statements)	A number of minor amendments were made to the financial statements relating to either revisions to disclosures of information or narrative changes.	To ensure the accuracy of the financial statements.







Audit Wales  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO  
21 HYDREF 2022**

**LLYTHYR CYNRYCHIOLAETH I ARCHWILIO CYMRU  
CRONFA BENSIWN DYFED**

**Pwrpas:-**

Mae angen cydnabyddiaeth ffurfiol y Pwyllgor am ymateb y Cyfarwyddwr Gwasanaethau Corfforaethol gan Archwilio Cymru.

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

Er mwyn cydnabod y Llythyr Cynrychiolaeth oddi wrth y Cyfarwyddwr Gwasanaethau Corfforaethol a Chadeirydd y Pwyllgor Cynrychiolaeth ac Archwilio i Archwilio Cymru – Cronfa Bensiwn Dyfed.

**Y Rhesymau:**

Mae angen cydnabyddiaeth ffurfiol y Pwyllgor am ymateb y Cyfarwyddwr Gwasanaethau Corfforaethol gan Archwilio Cymru.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL**

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cyng. Alun Lenny

Y Gyfarwyddiaeth:  
Gwasanaethau  
Corfforaethol

Enw'r Cyfarwyddwr:  
Chris Moore

Awdur yr Adroddiad:  
Chris Moore

Swydd:

Cyfarwyddwr  
Gwasanaethau  
Corfforaethol, Cyngor  
Sir Gâr

Rhif ffôn: 01267 224120

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

**EXECUTIVE SUMMARY  
GOVERNANCE & AUDIT COMMITTEE  
21 OCTOBER 2022**

**DYFED PENSION FUND  
LETTER OF REPRESENTATION TO AUDIT WALES**

In line with the Statement on Auditing Standards (SAS440 - Management Representations), Audit Wales require a "Letter of Representation" on an Annual Basis from the Director of Corporate Services.

Audit Wales require that the Committee responsible for approving the Accounts under Regulation 8 of the Accounts and Audit Regulations formally acknowledge the Director of Corporate Services' response.

**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 Moore**

Director of Corporate Services

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

# CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

**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

**CABINET MEMBER PORTFOLIO  
HOLDER AWARE/CONSULTED**

Yes

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

**THERE ARE NONE**

Eich cyf / Your ref:

Gofynner am / Please ask for: Chris Moore

Fy nghyf / My ref:

Llinell Uniongyrchol / Direct Line: 01267 224120

Dyddiad / Date: 21<sup>st</sup> October 2022

E-bost / E-mail: C.Moore@carmarthenshire.gov.uk

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

## Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of Dyfed Pension Fund for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

## Management representations

### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom UK 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;

### Chris Moore FCCA

Cyfarwyddwr y Gwasanaethau Corfforaethol,  
Neuadd y Sir, Caerfyrddin, Sir Gaerfyrddin SA31 1JP

Director of Corporate Services,  
County Hall, Carmarthen Carmarthenshire SA31 1JP



BUDDSODDWR | INVESTORS  
MEWN POBL | IN PEOPLE

Mae croeso i chi gysylltu â mi yn y Gymraeg neu'r Saesneg

You are welcome to contact me in Welsh or English

- our knowledge of fraud or suspected fraud that we are aware of and that affects Dyfed Pension Fund and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.

## Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Governance and Audit Committee on 21 October 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Director of Corporate Services

Chair of the Governance and Audit Committee

Date:

Date:



**PWYLLGOR LLYWODRAETHU AC ARCHWILIO  
21 HYDREF 2022**

**YMHOLIADAU ARCHWILIO AR GYFER Y RHEINY SYDD YN  
GYFRIFOL AM LYWODRAETHU A RHEOLAETH**

**Pwrpas:-**

Rhoi sicrwydd i Archwilio Cymru ynghylch nifer o feysydd llywodraethu sy'n effeithio ar yr archwiliad o'r datganiadau ariannol.

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

Cymeradwyo'r ymatebion i'r ceisiadau a gyflwynwyd i'r rheolwyr ac i'r Pwyllgor Llywodraethu ac Archwilio fel y nodwyd yn yr adroddiad.

**Y Rhesymau:**

Rhoi sicrwydd i Archwilio Cymru ynghylch nifer o feysydd llywodraethu sy'n effeithio ar yr archwiliad o datganiadau ariannol y Cronfa Bensiwn Dyfed.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL**

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cyng. Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau  
Corfforaethol

Enw'r Gyfarwyddwr:  
Chris Moore

Awdur yr Adroddiad:  
Chris Moore

Swydd:

Cyfarwyddwr  
Gwasanaethau  
Corfforaethol, Cyngor  
Sir Gâr

Rhif ffôn: 01267 224120

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

**EXECUTIVE SUMMARY  
GOVERNANCE & AUDIT COMMITTEE  
21 OCTOBER 2022**

**AUDIT ENQUIRIES TO THOSE CHARGED WITH  
GOVERNANCE AND MANAGEMENT**

Audit Wales is required to conduct their financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the requirements of the ISAs they are required to formally seek the Authority's documented consideration and understanding on a number of governance areas that impact on the audit of the financial statements. These considerations are relevant to both the Council's management and 'those charged with governance' (the Governance & Audit Committee).

The areas of governance on which they are seeking views:

1. Management processes in relation to:

- undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
- identifying and responding to risks of fraud in the organisation;
- communication to employees of views on business practice and ethical behaviour; and
- communication to those charged with governance the processes for identifying and responding to fraud.

2. Management's awareness of any actual or alleged instances of fraud.

3. How management gain assurance that all relevant laws and regulations have been complied with.

4. Whether there is any potential litigation or claims that would affect the financial statements.

5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information provided informs their understanding of the Dyfed Pension Fund and its business processes and supports their work in providing an audit opinion on the 2021-2022 financial statements.

**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 Moore

Director of Corporate Services

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

# CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

**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

**CABINET MEMBER PORTFOLIO  
HOLDER AWARE/CONSULTED**

Yes

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

**THERE ARE NONE**

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Mr Chris Moore  
Director of Corporate Services  
Carmarthenshire County Council  
County Hall  
Carmarthen  
SA31 1JP

Dear Chris

## **Dyfed Pension Fund 2021-22**

### **Audit enquiries to those charged with governance and management**

As you will be aware I am required to conduct my financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the requirements of the ISAs I am writing to you to formally seek your documented consideration and understanding on a number of governance areas that impact on my audit of your financial statements. These considerations are relevant to both management and 'those charged with governance'.

I have set out below the areas of governance on which I am seeking your views.

#### 1. Management processes in relation to:

- undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
- identifying and responding to risks of fraud in the organisation;
- communication to employees of views on business practice and ethical behaviour; and
- communication to those charged with governance of the processes for identifying and responding to fraud.

#### 2. Management's awareness of any actual or alleged instances of fraud.

#### 3. How management gain assurance that all relevant laws and regulations have been complied with.

#### 4. Whether there is any potential litigation or claims that would affect the financial statements.

5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information you provide will inform our understanding of the Pension Fund's arrangements and business processes and support our work in providing an audit opinion on their 2021-22 financial statements.

I have included your responses for 2020-21 in Appendix 1 and would be grateful if you could these to reflect your current arrangements. Could you please provide this information on behalf of both management and those charged with governance by 24 September 2022. In the meantime, if you have queries, please contact me on 07970 737478.

Yours sincerely

Jason Blewitt  
Audit Manager

## Appendix A

### International Standard for Auditing (UK and Ireland) 240 – The auditor’s responsibilities relating to fraud in an audit of financial statements

#### Background

Under the ISA, the primary responsibility for preventing and detecting fraud rests with both management and ‘those charged with governance’. This includes fraud that could impact on the accuracy of the annual accounts. The ISA requires us, as external auditors, to obtain an understanding of how the Pension Fund exercises oversight of management’s processes for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

What is ‘fraud’ in the context of the ISA?

The ISA views fraud as either:

- the intentional misappropriation of assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

#### What are we required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities if we are to properly discharge our responsibilities under ISA240. We are therefore making requests from both management and those charged with governance:

Enquiries of management		
Question	2021-22 Response	2020-21 Response
1) What is management's assessment of the risk that the financial statements may be materially misstated due to fraud and what are the principle reasons?	<p>It is management's opinion that the risk of material misstatement of the financial statements due to fraud are low due to the checks and controls that are in place.</p> <p>The Authority has an adequate and effective control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place.</p> <p>Risk Management and the Control Framework are sound and operated 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. The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of "Benefit Fraud", which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>The Authority's Anti Fraud and Anti Corruption Strategy has been updated and was approved by Audit Committee in October 2020 and is available on the Authority's Intranet. The Anti Fraud and Anti Corruption Annual report was received and accepted by the Governance &amp; Audit Committee in September 2022. 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</p>	<p>It is management's opinion that the risk of material misstatement of the financial statements due to fraud are low due to the checks and controls that are in place.</p> <p>The Authority has an adequate and effective control environment in operation. There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place.</p> <p>Risk Management and the Control Framework are sound and operated 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. The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of "Benefit Fraud", which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>The Authority's Anti Fraud and Anti Corruption Strategy has been updated and was approved by Audit Committee in October 2020 and is available on the Authority's Intranet. 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.</p>



	<p>Internal Audit staff have received Fraud awareness training.</p> <p>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 to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was completed during 2021/2022.</p> <p>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 plan their work using risk assessment principles and taking into account changes in services. The adoption of a three year rolling programme provides assurance of the adequacy of audit coverage and allows the flexibility to deal with changes to systems within the Authority.</p> <p>During Autumn 2020, Fraud and Cyber Awareness training was provided by Dyfed Powys police for CMT, Executive Board Members and some Revenues &amp; Financial Compliance staff. Internal Audit continues to provide training to a range of staff.</p> <p>Processes implemented to enable remote working have continued to operate securely and officers have reviewed their effectiveness following an implementation period.</p>	<p>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 to identify potential individual frauds. The exercise reviewing data nationally across Local Authorities and other Public Sector Organisations was completed during 2018/2019 and this year's exercise is currently underway.</p> <p>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 plan their work using risk assessment principles and taking into account changes in services. The adoption of a three year rolling programme provides assurance of the adequacy of audit coverage and allows the flexibility to deal with changes to systems within the Authority.</p> <p>During Autumn 2020, Fraud and Cyber Awareness training was provided by Dyfed Powys police for CMT, Executive Board Members and some Revenues &amp; Financial Compliance staff. Internal Audit continues to provide training to a range of staff.</p> <p>Processes implemented to enable remote working have continued to operate securely and officers have reviewed their effectiveness following an implementation period.</p>
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	<p>We are aware of a small number of either attempted/perpetrated fraud incidents. These are all of values below trivial and would not lead to misstatement. Further details can be found in the Anti Fraud and Anti Corruption Annual report presented to the Governance and Audit Committee on 30 September 2022.</p>	<p>We are aware of a small number of either attempted/perpetrated fraud incidents. These are all of values below trivial and would not lead to misstatement. Further details can be found in the Anti Fraud and Anti Corruption Annual report presented to the Governance and Audit Committee on 16 July 2021.</p>
<p>2) How can management assure those charged with governance that it has not been inappropriately influenced by external pressures?</p>	<p>There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place. Risk Management and the Control Framework are sound and operated 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.</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules. These were further amended and approved in September 2022.</p>	<p>There are clear Governance arrangements with defined Management responsibilities and Committee Structures in place. Risk Management and the Control Framework are sound and operated 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.</p> <p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules.</p>
<p>3) Are management aware of any organisational pressure to meet revenue and capital budgets or other financial constraints?</p>	<p>The global economy continues to be volatile and challenging which impacts on the market value of the pension fund.</p> <p>Three-year valuations are undertaken to ensure that the fund's liabilities and assets are scrutinised, and any remedial timely action is undertaken when reviewing contributions.</p>	<p>The global economy continues to be volatile and challenging which impacts on the market value of the pension fund.</p> <p>Three-year valuations are undertaken to ensure that the fund's liabilities and assets are scrutinised, and any remedial timely action is undertaken when reviewing contributions.</p>

<p>4) What processes are employed to identify and respond to the risks of fraud more generally and specific risks of misstatement in the financial statements?</p>	<p>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.</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of “Benefit Fraud”, which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>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.</p>	<p>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.</p> <p>The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas with the exception of “Benefit Fraud”, which is a specialist Unit in the Revenues Unit of the Financial Services Division dealing with all Benefit Fraud.</p> <p>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.</p>
<p>5) How has management communicated expectations of ethical governance and standards of conduct and behaviour to all relevant parties, and when?</p>	<p>The Authority’s updated Anti Fraud and Anti Corruption Strategy was approved by Audit Committee in October 2020.</p> <p>The Authority has a whistleblowing policy and updated its Code of Conduct for Members and Staff in May 2021. Following County Council elections in May 2022, training was held for all members on Code of Conduct, Ethics, Standards, Legal Duties and Responsibilities.</p> <p>All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct.</p>	<p>The Authority’s updated Anti Fraud and Anti Corruption Strategy was approved by Audit Committee in October 2020.</p> <p>The Authority has a whistleblowing policy and updated its Code of Conduct for Members and Staff in May 2021.</p> <p>All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct.</p>

	<p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules, which were further updated and approved in September 2022. These updates have been communicated to Officers.</p>	<p>In September 2020, the Governance and Audit Committee received and approved updated Contract Procedure Rules and Financial Procedure Rules. These updates have been communicated to Officers.</p>
<p>6) What arrangements are in place to report about fraud to those charged with governance?</p>	<p>The Annual Report from the designated Head of Audit to Audit Committee provides an opportunity to summarise issues relating to fraud or to report any individual cases which have reached a conclusion. Any significant case of fraud concluding during the year could form a separate Agenda Item to appraise the Committee of the facts of the individual case and advise of the control measures either already put in place or to be put in place to minimise the risk of any recurrence.</p> <p>The authority produced an annual Anti-Fraud and Corruption Report covering the financial year 2021-22, which was presented to the Governance and Audit Committee in September 2022. The Authority has a zero tolerance stance to all forms of fraud, corruption and theft, both from within the organisation and from external sources.</p> <p>The Anti-Fraud and Anti-Corruption Report provides a summary of the activities of the Council's Anti-Fraud functions for the financial year.</p>	<p>The Annual Report from the designated Head of Audit to Audit Committee provides an opportunity to summarise issues relating to fraud or to report any individual cases which have reached a conclusion. Any significant case of fraud concluding during the year could form a separate Agenda Item to appraise the Committee of the facts of the individual case and advise of the control measures either already put in place or to be put in place to minimise the risk of any recurrence.</p> <p>The authority has introduced an annual Anti-Fraud and Corruption Report, which was presented to the Governance and Audit Committee in July 2021. The Authority has a zero tolerance stance to all forms of fraud, corruption and theft, both from within the organisation and from external sources.</p> <p>The Anti-Fraud and Anti-Corruption Report provides a summary of the activities of the Council's Anti-Fraud functions for the financial year.</p>

<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) How do those charged with governance, exercise oversight of management's processes for identifying and responding to the risks of fraud within the Pension Fund and the internal control that management has established to mitigate those risks?	The Anti Fraud and Anti Corruption Strategy 2020-2025 approved by Audit Committee in October 2020. The Strategy sets out the Framework for detecting and dealing with fraud matters within the Council. Regular Audit Plan updates to Audit Committee, and reports on control issue identified during audits.	The Anti Fraud and Anti Corruption Strategy 2020-2025 approved by Audit Committee in October 2020. The Strategy sets out the Framework for detecting and dealing with fraud matters within the Council. Regular Audit Plan updates to Audit Committee, and reports on control issue identified during audits.
2) Have those charged with governance knowledge of any actual, suspected or alleged fraud since 1 April 2019?	Audit Committee is a public meeting so individual cases of "suspected fraud" cannot be discussed in such a forum. The Chair and Vice Chair of Audit Committee are provided with greater detail and day to day access to the Internal Audit Management Team. Details of suspected fraud would be shared "informally" with the Chair and Vice Chair i.e. outside of the Formal Committee Meeting.	Audit Committee is a public meeting so individual cases of "suspected fraud" cannot be discussed in such a forum. The Chair and Vice Chair of Audit Committee are provided with greater detail and day to day access to the Internal Audit Management Team. Details of suspected fraud would be shared "informally" with the Chair and Vice Chair i.e. outside of the Formal Committee Meeting.
3) Have those charged with governance any suspicion that fraud may be occurring within the organisation?	All Members and employees have a responsibility to report Fraud and Corruption when they become aware of it. Under Financial Procedure Rules any suspected case of fraud or corruption by any officer or member must be reported to the Head of Revenues & Financial Compliance.	All Members and employees have a responsibility to report Fraud and Corruption when they become aware of it. Under Financial Procedure Rules any suspected case of fraud or corruption by any officer or member must be reported to the Head of Audit, Risk and Procurement.

	<p>Carmarthenshire County Council has a “Whistleblowing policy”, managed by the Monitoring Officer. This policy enables employees to raise concerns and also safeguard their interests in line with the Public Interest Disclosure Act 1998.</p> <p>Staff and the public are able to report suspected Benefit Fraud including Housing and Council Tax Benefit fraud through the dedicated “Fraud Hotline”.</p>	<p>Carmarthenshire County Council has a “Whistleblowing policy”, managed by the Monitoring officer. This policy enables employees to raise concerns and also safeguard their interests in line with the Public Interest Disclosure Act 1998.</p> <p>Staff and the public are able to report suspected Benefit Fraud including Housing and Council Tax Benefit fraud through the dedicated “Fraud Hotline”.</p>
4) Are those charged with governance satisfied that internal controls, including segregation of duties, exist and work effectively? If ‘yes’, please provide details. If ‘no’ what are the risk areas?	<p>Yes</p> <p>Regular Audit Plan updates to Audit Committee, and proposed coverage for coming financial years. Reports on control issue identified during audits.</p>	<p>Yes</p> <p>Regular Audit Plan updates to Audit Committee, and proposed coverage for coming financial years. Reports on control issue identified during audits.</p>
5) How do you encourage staff to report their concerns about fraud and what concerns about fraud are staff expected to report?	<p>A revised Whistleblowing policy was approved by the Authority’s Standards Committee in June 2022. It sets out a working environment where Staff can feel confident to raise any concerns about malpractice within the Council. Malpractice can include fraud, corruption, bribery, dishonesty, financial irregularities, serious maladministration because of deliberate and improper conduct, unethical activities (which may be of a criminal nature) and dangerous acts or omissions which create a risk to health, safety or the environment, criminal offences, or failure to comply with a legal or regulatory obligation.</p>	<p>An updated Whistleblowing policy was approved by the Authority’s Standards Committee in July 2021. It sets out a working environment where Staff can feel confident to raise any concerns about malpractice within the Council. Malpractice can include fraud, corruption, bribery, dishonesty, financial irregularities, serious maladministration because of deliberate and improper conduct, unethical activities (which may be of a criminal nature) and dangerous acts or omissions which create a risk to health, safety or the environment, criminal offences, or failure to comply with a legal or regulatory obligation.</p>

	The Whistleblowing Procedure is regularly monitored by a Whistleblowing Group and annual reports regarding whistleblowing are submitted to Standards Committee	The Whistleblowing Procedure is regularly monitored by a Whistleblowing Group and annual reports regarding whistleblowing are submitted to Standards Committee
6) From a fraud and corruption perspective, what are considered by those charged with governance to be high risk posts within the organisation and how are the risks relating to these posts identified, assessed and managed?	<p>The Audit Committee rely on both Internal Audit and External Audit to undertake an ongoing comprehensive review of the Authority. Individuals controlling large amounts of money / cash or managing high value or attractive assets will naturally be seen as higher risk albeit controls should be more secure to prevent any abuse. The Internal Audit Plan is compiled using a Risk Based Approach which takes in to account issues such as value, nature of transaction, past problems etc.</p> <p>The Pensions Administration section has an audit trail of all transactions via the workflow system in addition to the daily journals which record each key suppression. Staff members are restricted on access level by the software 'check pointing' facility. The pension fund participates in the NFI and additionally undertakes monthly mortality screening of pensioners and an annual screening of deferred members. The section has annual payroll and system audits by Carmarthenshire's audit team.</p> <p>Any fraud identified would immediately be reported to the Head of Financial Services and the Pension Board.</p>	<p>The Audit Committee rely on both Internal Audit and External Audit to undertake an ongoing comprehensive review of the Authority. Individuals controlling large amounts of money / cash or managing high value or attractive assets will naturally be seen as higher risk albeit controls should be more secure to prevent any abuse. The Internal Audit Plan is compiled using a Risk Based Approach which takes in to account issues such as value, nature of transaction, past problems etc.</p> <p>The Pensions Administration section has an audit trail of all transactions via the workflow system in addition to the daily journals which record each key suppression. Staff members are restricted on access level by the software 'check pointing' facility. The pension fund participates in the NFI and additionally undertakes monthly mortality screening of pensioners and an annual screening of deferred members. The section has annual payroll and system audits by Carmarthenshire's audit team.</p> <p>Any fraud identified would immediately be reported to the Head of Financial Services and the Pension Board.</p>
7) Are those charged with governance aware of any related party	All Related Party Transactions are disclosed in the statement of Accounts as confirmed in the letter of representation.	All Related Party Transactions are disclosed in the statement of Accounts as confirmed in the letter of representation.

<p>relationships or transactions that could give rise to instances of fraud and how does they mitigate the risks associated with fraud related to related party relationships and transactions?</p>		
<p>8) Are those charged with governance aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading?·</p>	<p>No – the Letter of representation confirms that the financial statements are free of material misstatements, including omissions.</p>	<p>No – the Letter of representation confirms that the financial statements are free of material misstatements, including omissions.</p>
<p>9) Are those charged with governance aware of any organisational, or management pressure to meet revenue and capital budgets or other financial constraints?</p>	<p>Three Elected Members sit on the pension committee and are kept informed quarterly on the global financial outlook and the performance/value of the pension fund.</p>	<p>Three Elected Members sit on the pension committee and are kept informed quarterly on the global financial outlook and the performance/value of the pension fund.</p>



## International Standard for Auditing (UK and Ireland) 250 – Consideration of laws and regulations in an audit of financial statements

### Background

Under the ISA, in the UK and Ireland, the primary responsibility for ensuring that the entity's operations are conducted in accordance with laws and regulations and the responsibility for the prevention and detection of non-compliance rests with both management and 'those charged with governance'. The ISA requires us, as external auditors, to obtain an understanding of how they gain assurance that all relevant laws and regulations have been complied with.

### What are we required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 250. We are therefore making requests from both management those charged with governance.

Enquiries of management		
Question	2021-22 Response	2020-21 Response
1) How have you gained assurance that all relevant laws and regulations have been complied with?	Local Government Pension Scheme training courses and conferences run by the Local Government Chronicle and Pensions and Lifetime Savings Association. Regulatory documents from the Department for Levelling Up, Housing & Communities. Audit Wales findings.	Local Government Pension Scheme training courses and conferences run by the Local Government Chronicle and Pensions and Lifetime Savings Association. Regulatory documents from the Ministry of Housing, Communities & Local Government. Audit Wales findings.
2) Are there any potential litigations or claims that would affect the financial statements?	No – covered in the letter of representation. Enquiries are made of the Assistant Chief Executive (HR) and the Monitoring Officer at year end, and again pre-publication of the statement to identify any potential post balance sheet date events. All known actual or possible litigation and claims whose effects should be	No – covered in the letter of representation. Enquiries are made of the Assistant Chief Executive (HR) and the Monitoring Officer at year end, and again pre-publication of the statement to identify any potential post balance sheet date events. All known actual or possible litigation and claims whose effects should be considered when

	considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.	preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.
<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) How do those charged with governance, exercise oversight of management's processes to ensure that all relevant laws and regulations have been complied with?	Reliance on Internal Audit, Monitoring Officer, Section 151 Officer, Letter of representation and Audit Wales feedback	Reliance on Internal Audit, Monitoring Officer, Section 151 Officer, Letter of representation and Audit Wales feedback
2) Are those charged with governance aware of any non-compliance with relevant laws and regulations?	No	No
3) If there have been instances of non-compliance what are they, and what oversight have those charged with governance had to ensure that action taken by management to address and gaps in control?	No	No

## **International Standard for Auditing (UK and Ireland) 550 – Related parties**

### **Background**

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties. For example:

- Related parties may operate through an extensive and complex range of relationships and structures, with a corresponding increase in the complexity of related party transactions.
- Information systems may be ineffective at identifying or summarising transactions and outstanding balances between an entity and its related parties.
- Related party transactions may not be conducted under normal market terms and conditions; for example, some related party transactions may be conducted with no exchange of consideration.

Because related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

### **What are we required to do?**

Where the applicable financial reporting framework establishes requirements for related parties, the auditor has a responsibility to perform audit procedures to identify, assess and respond to the risks of material misstatement arising

from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework. We are therefore making requests from both management and those charged with governance:

<b>Enquiries of management</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) What controls are in place to identify, authorise, approve, account for and disclose related party transactions and relationships?	Enquires made of relevant officers and members for details of any potential related party transactions. Evidence subjected to audit by Audit Wales.  Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.	Enquires made of relevant officers and members for details of any potential related party transactions. Evidence subjected to audit by Audit Wales.  Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.
2) Confirm that you have: <ul style="list-style-type: none"> <li>disclosed to the auditor the identity of the entity's related parties and all the related party relationships and transactions of which you are aware; and</li> <li>appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the framework.</li> </ul>	Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.	Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.

<b>Enquiries of those charged with governance</b>		
<b>Question</b>	<b>2021-22 Response</b>	<b>2020-21 Response</b>
1) How do those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transaction sand relationships?	Disclosure made in the statement of Accounts which is approved by the Audit Committee, Letter of Representations and feedback from Audit Wales.	Disclosure made in the statement of Accounts which is approved by the Audit Committee, Letter of Representations and feedback from Audit Wales.

Mae'r dudalen hon yn wag yn fwiadol

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO  
21 HYDREF 2022**

**ADRODDIAD A CHYFRIFON BLYNYDDOL  
CRONFA BENSIWN DYFED 2021-2022**

**Pwrpas:-**

Mae'n ofynnol i'r Cyngor gymeradwyo yr adroddiad a chyfrifon blynyddol 2021-2022 Cronfa Bensiwn Dyfed.

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

Cymeradwyo'r Adroddiad a Chyfrifon Blynyddol Cronfa Bensiwn Dyfed 2021-2022 ar ôl yr archwiliad.

**Y Rhesymau:**

Mae angen i'r Cyngor cymeradwyo'r Adroddiad a Chyfrifon Blynyddol Cronfa Bensiwn Dyfed 2021-2022 i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014. Mae gan y Pwyllgor Llywodraethu ac Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodreath Leol.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol AMHERTHNASOL**

Angen i'r Cabinet wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cyng. Alun Lenny

Y Gyfarwyddiaeth:

Gwasanaethau  
Corfforaethol

Enw'r Gyfarwyddwr:

Chris Moore

Awdur yr Adroddiad:

Chris Moore

Swydd:

Cyfarwyddwr  
Gwasanaethau  
Corfforaethol, Cyngor  
Sir Gâr

Rhif ffôn: 01267 224120

Cyfeiriad E-bost:

CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY  
GOVERNANCE & AUDIT COMMITTEE  
21 OCTOBER 2022**

**DYFED PENSION FUND  
ANNUAL REPORT AND ACCOUNTS 2021-2022**

In line with the Accounts and Audit (Wales) Regulations 2014, the Dyfed Pension Fund Annual Report and Accounts is now presented to the Governance and Audit Committee for approval.

**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 Moore**

Director of Corporate Services

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

# CONSULTATIONS

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

Signed: C Moore

Director of Corporate Services

**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

**CABINET MEMBER PORTFOLIO  
HOLDER AWARE/CONSULTED**

Yes

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

**THERE ARE NONE**



# DYFED PENSION FUND

## Annual Report & Accounts 2021-2022

Administered by:



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## **Chairman's Foreword**

### **Welcome to this year's Dyfed Pension Fund Annual Report and Accounts.**

2021-2022 started so well with rapid economic recovery as the COVID-19 restrictions eased and as the fiscal and monetary stimulus put in place during the pandemic took effect. Towards the end of the year though the world economy suffered a "triple whammy", if you like, with rising inflation (which I predicted during last year), increasing interest rates and the terrible war in Ukraine. These issues have had and continue to have a profound effect on our work and personal lives.

During the year the pension committee approved a further equity restructure, the Fund's Responsible Investment (RI) Policy, the Wales Pension Partnership (WPP) 2022-2025 Business Plan and received regular progress updates on pensions administration projects.

The equity restructure resulted in an additional £30m to the BlackRock UK Strategic Alternative Income Fund (SAIF) taking the total allocation to this fund to £150m (5% of the Fund) and an additional £60m to our property managers Schrodgers making the total allocation with them £400m (13% of the Fund). This ensures that the investments are back in line with the Fund's strategic asset allocation. Going forward SAIF is expected to deliver a cash yield of some 3.5% and a total return of 4-4.5% and Schrodgers will deliver estimated additional cash flows of £2.8m per annum. This rationalisation also results in a further reduction in the Fund's carbon intensity and just as importantly some inflation protection which is even more essential now given that inflation is rising steeply.

The Fund is a long-term investor aiming to deliver a sustainable pension fund for all stakeholders and has a fiduciary duty to act in the best, long-term, interests of the Fund's employers and scheme members. Responsible Investment is a fundamental part of the Fund's overarching investment strategy as set out in the Investment Strategy Statement. That is, to maximise returns subject to an acceptable level of risk whilst increasing certainty of cost for employers and minimising the long-term cost of the scheme. The pension committee believes that consideration of Environmental, Social and Corporate Governance (ESG) factors are fundamental to this, particularly where they are likely to impact on the overarching investment objective. The RI Policy sets out the Fund's investment beliefs and is shown in Section 9.

The WPP investment pool is making good progress and is demonstrating a clear commitment to pooling and the value it can deliver. The Dyfed Pension Fund had 38% invested in the WPP at year-end and a further 39% in the jointly procured BlackRock pooled funds. WPP's work plan sets out the key priorities and objectives over the next three years for governance, ongoing sub-fund development, operator services, investments and reporting, communication and training and resources, budget and fees. As a member of the Joint Governance Committee (JGC) I am proud of the work that has been undertaken to date and am excited by the prospect of the Fund investing in the Sustainable Equity sub-fund which will launch in 2022-2023. The training that is provided by the WPP, and its partners, to pension committee and pension board members is well presented, informative and second to none. WPP's extensive [website](#) is worth a look!

It is important to remember that the Pensions Administration team not only administers the Local Government Scheme and its provisions but also, by agreement, similar services to the Chief Constable and Chief Fire Officers administering the Police and Firefighter's Pension Schemes for Dyfed Powys Police, Mid & West Wales Fire and Rescue Service and North Wales Fire and Rescue Service respectively. The projects that are currently being undertaken by the team include regulatory work such as McCloud/Sargeant and pensions dashboards, further development work to on board employers onto I-connect in order that data can be transferred electronically and GMP Reconciliation where over 99% of the records held have been reconciled. I am also pleased to inform you that the team has outperformed the benchmark in all categories and compared to the All-Wales average has a lower administration cost per scheme member at £27.62. Further detail in these areas can be found in Section 3.

With the membership of the Fund increasing by 2.4% (1,235) during the year, the total workflow (retirements, starters, transfers and leavers) continuing at a high level and the pandemic still necessitating hybrid working, the team have continued to pay our pensioners on time and engaged effectively with employers throughout the year.

And finally, the triennial valuation is upon us once again! Senior officers have been working with our actuary, Mercer, on initial calculations as at 31 March 2022. The results are due out in the Autumn and I have been reliably informed that we will once again have a high funding level which is good news for all our stakeholders.

I would like to thank my fellow pension committee members for their continued support and dedication to the role and the senior managers and officers in the Administration and Investment teams for maintaining a high-quality service for all our stakeholders and ensuring that the Dyfed Pension Fund goes from strength to strength.

**Councillor Elwyn Williams**  
**Chair of the Dyfed Pension Fund Committee**



## Introduction

As the Chair mentioned in his Foreword it has been another eventful year for the Fund.

How has this affected investment returns?

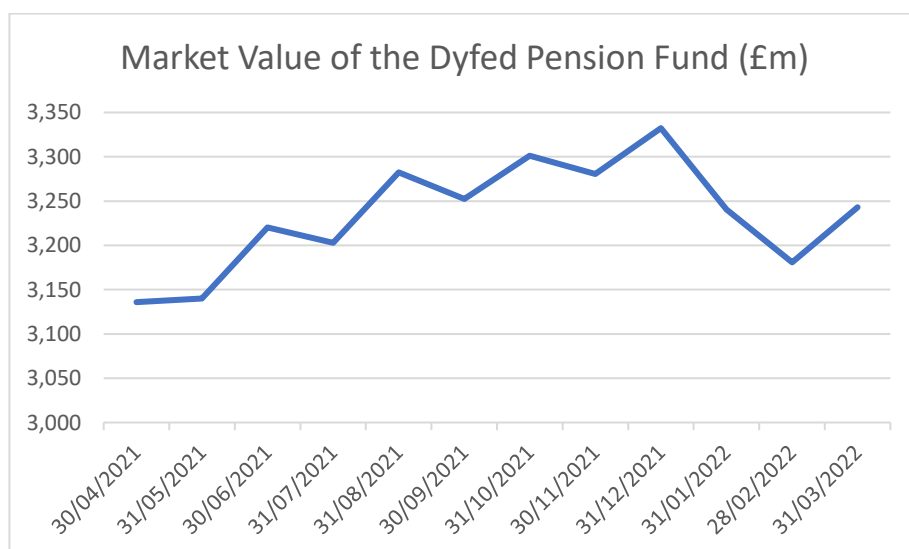
The Fund produced an overall return of 6.2% during the year, underperforming the average LGPS fund return of 8.6%. This was largely as a result of the Fund's relatively high level of equities and low investment in alternative assets, such as, private equity, hedge funds and private debt. Asset class returns can be seen in the table below:

### One year performance to 31/03/22

Asset Class	Return (%)	LA Universe (%)	Out/(Under) Performance (%)	Ranking
Equities	5.50	7.60	(2.10)	76
Bond/Credit	(2.70)	(0.30)	(2.40)	73
Alternatives	8.70	19.00	(10.30)	84
Property	17.20	17.90	(0.70)	58
<b>Overall</b>	<b>6.20</b>	<b>8.60</b>	<b>(2.40)</b>	<b>69</b>

Over the long term the asset allocation has benefitted the Fund returning 8.2% p.a. over the 3 years since the March 2019 actuarial valuation, 7.1% p.a. over the last 5 years and 9.4% over the last 10 years, putting it well ahead of the median LGPS Fund and indeed ranking it in the top quartile. More information can be found in Section 2.

The market value of the Fund fluctuated during the year and recovered in March 2022 following the slump in January and February 2022. I expect the value to continue to fluctuate in 2022-23 due to the reasons we have already highlighted in this report.



With reference to the actuarial valuation mentioned above the triennial exercise as at 31 March 2022 has commenced. The purpose of the actuarial valuation is to determine:

- The expected cost of providing the benefits built up by members at the valuation date (the “liabilities”) and compare this against the funds held by the Fund (the “assets”).
- The contributions needed to cover the cost of the benefits that active members will build up in the future and other costs incurred in running the Fund (the ‘Primary Contribution Rate’).
- An appropriate plan for making up the shortfall if the Fund has less assets than liabilities. This plan will cover the amounts which will need to be paid (the ‘Secondary Contribution Rate’) and the timeframe over which they will be paid (‘the Recovery Period’).

Early indications from Mercer, our actuary, is that the Fund is again well funded. Increasing inflation and the rise in interest rates will be factored into the assumptions that are used to calculate the funding level and employer contribution rates. The full employer results will be available at the Fund’s Annual Consultative Meeting in Autumn 2022.

We continue to make good progress on the responsible investment front. The Chair has already mentioned our Responsible Investment (RI) Policy and also the pension committee were presented with an RI update during the year. The main points were:

- Continued active engagement on a variety of issues, via our Wales Pension partnership (WPP) stewardship partner, Robeco
- Met with and continued constructive engagement with Divest Dyfed and Friends of the Earth groups
- Worked with WPP to set up a Sustainable Equity sub-fund. This will be launched during 2022
- Initiated discussions with BlackRock on a lower carbon / zero fossil fuel variant of their ACS Low Carbon Fund which the Fund is already invested in
- Commenced discussions with WPP on local investments within Wales

As you can see this is all very promising and continues our lower carbon journey.

I would like to thank the Chair for his kind words again this year. Global events, whether it be the pandemic or the Ukraine war, affect our working and personal lives and it is important that we continue to work together to ensure that our teams’ wellbeing is at the forefront of our minds.

Thank you all for your continued dedication to your roles in Administration and Investment and for your support to all the Dyfed Pension Fund’s stakeholders.

**Chris Moore**

**Director of Corporate Services  
Carmarthenshire County Council**





## **Section 1 - Management & Financial Performance Reports**

### **Fund Management & Advisers**

The Dyfed Pension Fund is administered by Carmarthenshire County Council (the administering authority) and under the Council's constitution the Dyfed Pension Fund Committee has overall strategic responsibility for managing the Fund. The Fund's Governance Policy sets out the roles and responsibilities of the Committee.

During 2021-22 the Committee members were:

- Councillor Elwyn Williams - Chairman of the Committee
- Councillor Derek Cundy - Committee Member
- Councillor Jim Jones - Committee Member
- Councillor Dai Thomas - Substitute Committee Member

The following officers from Carmarthenshire County Council also attended Committee meetings and/or acted as advisers:

- Mr Chris Moore, FCCA - Director of Corporate Services
- Mr Randal Hemingway, CPFA - Head of Financial Services
- Mr Anthony Parnell, FCCA - Treasury and Pension Investments Manager
- Mr Kevin Gerard, MIPPM - Pensions Manager

The Dyfed Pension Fund Committee has adopted the Code of Practice on Public Sector Pensions Finance Knowledge and Skills. The Code sets out the knowledge and skills needed for those involved with pension scheme governance as recommended by Lord Hutton in his report on public sector pensions.

The Committee and officers attended various training courses, seminars and conferences on administration and investment matters. These were provided by the investment managers, consultants, officers, national and local government associations. The meeting attendance and training events for each Committee member are shown below:

<b>Meeting attendance and training events 2021-22</b>	<b>Cllr Elwyn Williams</b>	<b>Cllr Deryk Cundy</b>	<b>Cllr Jim Jones</b>	<b>Cllr Dai Thomas</b>
<b>Voting rights</b>	✓	✓	✓	
<b>2021-22 Meeting attendance:</b>				
Committee Meeting 16 June 2021	✓	✓	✓	
ACM 7 October 2021	✓	✓		✓
Committee Meeting 8 October 2021	✓	✓		✓
Committee Meeting 3 December 2021	✓	✓	✓	
Committee Meeting 29 March 2022	✓	✓	✓	

<b>2021-22 Training events:</b>				
Briefing Session (Schroders) May 2021	✓	✓		✓
Briefing Session (BlackRock) June 2021	✓	✓	✓	
Business Meeting (LAPFF) July 2021	✓			
Investment Summit (LGC) September 2021	✓			✓
AGM & Business Meeting (LAPFF) October 2021	✓			
Fundamentals Training (LGPC)				✓
Annual Conference (LAPFF) December 2021		✓		

In addition to the training above, the Wales Pension Partnership held a number of training sessions during 2021-22 which were available to all Committee members.

**The Fund's Independent Investment Adviser:** Mr Adrian Brown (MJ Hudson Investment Advisers) - Advises the Committee on all aspects of investment management at quarterly meetings and ad hoc meetings as necessary

**Investment Managers:** BlackRock, Schroders, Partners Group, Wales Pension Partnership

**Legal Advisers:** Eversheds

**Performance Measurement**

**Company:** Local Authority Pension Performance Analytics (PIRC)

**Fund Actuary:** Mercer

**Custodian:** Northern Trust

**Bankers:** Barclays Bank Plc

**AVC Providers:** Prudential, Standard Life and UTMOST

**External Auditor:** Auditor General for Wales

**Risk Management**

Carmarthenshire County Council, the Administering Authority to the Dyfed Pension Fund, recognises the importance of effective risk management. Risk management is the process by which the council systematically identifies and addresses the risks associated with its activities.

Risk management is a key part of Carmarthenshire County Council's corporate governance arrangements and the council has a formal risk management strategy which is regularly reviewed and developed in response to changes within the council and the external environment.

As required by the risk management strategy the Fund uses the risk register tool to identify, prioritise, manage and monitor risks associated with the Dyfed Pension Fund. This register can be found on the Dyfed Pension Fund's website.

The Funding Strategy Statement (FSS) (Section 7) and the Investment Strategy Statement (ISS)(Section 8) explain the Fund's key risks and how they are identified, mitigated, managed and reviewed. Investment advice is received from Mr Adrian Brown, the Independent Investment Adviser, and the Dyfed Pension Fund Committee meet and review fund manager performance and activity at least quarterly.

## Financial Performance

### Income & Expenditure

The table below shows actual income and expenditure for 2021-22 against budget:

	<b>Actual 2020-21 £'000</b>	<b>Budget 2021-22 £'000</b>	<b>Actual 2021-22 £'000</b>	<b>Variance 2021-22 £'000</b>
<b>Income</b>				
Employee Contributions	21,599	22,121	22,847	726
Employer Contributions	62,455	66,893	66,168	(725)
Transfers In	3,196	3,000	4,196	1,196
Investment Income	32,187	15,798	32,138	16,340
<b>Total Income</b>	<b>119,437</b>	<b>107,812</b>	<b>125,349</b>	<b>17,537</b>
<b>Expenditure</b>				
Benefits Payable	(89,783)	(92,363)	(92,402)	(39)
Transfers Out	(3,595)	(3,120)	(3,534)	(414)
Management Expenses	(1,883)	(1,938)	(1,976)	(38)
Investment Management Expenses	(13,303)	(10,391)	(12,435)	(2,044)
<b>Total Expenditure</b>	<b>(108,564)</b>	<b>(107,812)</b>	<b>(110,347)</b>	<b>(2,535)</b>
Changes in the Market Value of Investments	654,254	-	178,055	-
<b>Net Increase/(Decrease) in the fund</b>	<b>665,127</b>	<b>-</b>	<b>193,057</b>	<b>-</b>

## **Section 2 - Investment Policy & Performance Reports**

### **Fund Investments**

#### **Investment Policy**

The Fund sets out a broad statement of the principles it has employed in establishing its investment and funding strategy in the Investment Strategy Statement (ISS) (Section 8). The ISS also sets out the Fund's policies in respect of responsible investment and other environmental or social issues.

The Investment Policy and the approach to the management of risk for the Fund as a whole and in respect of the investment managers is outlined in the ISS. The ISS has been developed alongside the Fund's funding strategy on an integrated basis taking into account the risks inherent in the Fund. The ISS document can be found on our [website](#).

#### **Responsible Investment (RI) Policy**

The Fund is a long-term investor aiming to deliver a sustainable pension fund for all stakeholders and has a fiduciary duty to act in the best, long-term, interests of the Fund's employers and scheme members.

Responsible Investment is a fundamental part of the Fund's overarching investment strategy as set out in the Investment Strategy Statement. That is, to maximise returns subject to an acceptable level of risk whilst increasing certainty of cost for employers and minimising the long-term cost of the scheme. The Fund believes that consideration of Environmental, Social and Corporate Governance (ESG) factors are fundamental to this, particularly where they are likely to impact on the overarching investment objective.

The Responsible Investment Policy can be found in Section 9 of this report or on the [website](#).

#### **Membership of Pension Fund Institutions**

The Fund subscribes to and is a member of Pension and Lifetime Savings Association (PLSA), Local Authority Pension Fund Forum (LAPFF), CIPFA Pension's Network, LGA Scheme Advisory Board (SAB) and LGA Local Government Pension Committee (LGPC).

#### **Voting**

Managers are instructed to vote the Fund's shares in companies in line with the Fund's Voting Policy and the PLSA voting guidelines. These guidelines set out principles that should be followed when voting.

#### **Manager changes**

There were no manager changes during the year, however there was a transition:

The Fund divested an element of its BlackRock ILG and BlackRock regional equity portfolios to increase its allocation to BlackRock's UK SAIF and Schrodgers property portfolios by £30m and £60m, respectively.

## Asset Allocation

Mandate	Approach	Manager	Benchmark (%)	Actual (%)
<b>Equities</b>		<b>Allocation</b>	<b>65.00</b>	<b>72.56</b>
Global	Active	Wales Pension Partnership		30.51
Japanese	Active	BlackRock		3.39
Other Regional	Passive	BlackRock		28.64
ACS Low Carbon	Passive	BlackRock		10.02
<b>Fixed Interest</b>		<b>Allocation</b>	<b>10.00</b>	<b>8.62</b>
Index Linked Gilts	Passive	BlackRock		0.97
Fixed Interest Bonds	Active	Wales Pension Partnership		7.65
<b>Property</b>		<b>Allocation</b>	<b>15.00</b>	<b>14.26</b>
Property	Active	Schroders		12.83
Property	Active	Partners Group		1.43
<b>Infrastructure</b>		<b>Allocation</b>	<b>5.00</b>	<b>0.00</b>
Infrastructure				0.00
<b>Alternatives</b>		<b>Allocation</b>	<b>5.00</b>	<b>3.73</b>
SAIF	Active	BlackRock		3.73
<b>Cash</b>		<b>Allocation</b>	<b>0.00</b>	<b>0.83</b>
Cash	Active	Various		0.83
<b>Total</b>			<b>100.00</b>	<b>100.00</b>

The table above shows that the Fund's actual allocation to equities is more than the benchmark. The Pension Committee are reviewing the allocations with a view of rebalancing the investments in line with the benchmarks once infrastructure investments are available.

The table below shows the change in fund value from the beginning of the year to the end of the year and is broken down by asset class. The value of the Fund increased by 6.4% from 2020-21 to 2021-22:

	Value as at 31/03/21	Value as at 31/03/22
	£'000	£'000
UK Equities	518,105	570,137
Global & Overseas Equities	1,769,008	1,778,321
Index Linked Gilts	61,172	31,515
Fixed Interest Bonds	258,679	247,621
Property	338,043	461,700
Alternatives (SAIF)	84,314	120,559
Cash	11,376	24,969
Accrued Income	547	1,855
<b>Total</b>	<b>3,041,244</b>	<b>3,236,677</b>

## Investment Performance

Total Fund performance was below the LA Universe average over the one and three year periods, equal to the average over the 5 year period and above the average over the ten year period.

Periods to 31/03/22	Return (%)	LA Universe (%)	Out/(Under) Performance (%)	Ranking
1 year	6.20	8.60	(2.40)	69
3 years*	8.20	8.30	(0.10)	64
5 years*	7.10	7.10	0.00	44
10 years*	9.40	8.90	0.50	20

\*Annualised Returns

## Individual Managers' Performance

The following tables show the performance of each manager for the year ending 31 March 2022.

### Partners Group

The performance of investments in private property is measured by Internal Rate of Return (IRR), a figure that will be volatile until the Fund reaches maturity. The current portfolio IRR is 7%. As a time-weighted return based on cash flows it is not a meaningful performance measurement until all capital contributed and earnings has been returned to the investor. Until then the IRR will peak and dip based on the timing of cash inflows and outflows. The portfolio of investments continue to meet Partners Group's expectations in terms of performance.

The table illustrates the cash flows as at 31 March 2022. The valuation of the property portfolio is above the original cost of investment:

Portfolio investments	
Committed	£99.53m
Commitment level - directs	23.78%
Commitment level - secondaries	31.87%
Commitment level - primaries	46.96%
Invested	£80.82m
Investment level	81.20%

Partners Group Red Dragon, L.P.	
Commitments	£97.00m
Capital contributions	£66.26m
Capital contributions (in % of commitments)	68.31%
Unfunded commitments	£30.74m
Distributions	£42.00m
Net asset value	£46.33m

## **Schroders**

The fund underperformed the benchmark over the one, three and five year periods by -2.00%, -1.00% and -0.30% respectively.

<b>Performance to 31/03/22</b>	<b>Return (%)</b>	<b>Benchmark (%)</b>	<b>Out/(Under) Performance</b>
1 year	21.10	23.10	(2.00)
3 years*	7.00	8.00	(1.00)
5 years*	7.50	7.80	(0.30)

\*Annualised Returns

## **BlackRock**

The manager outperformed the benchmark over the one, three and five year periods by 1.30%, 1.57% and 1.38% respectively.

<b>Performance to 31/03/22</b>	<b>Return (%)</b>	<b>Benchmark (%)</b>	<b>Out/(Under) Performance</b>
1 year	7.61	6.31	1.30
3 years*	8.84	7.27	1.57
5 years*	7.09	5.71	1.38

\*Annualised Returns

## **Wales Pension Partnership**

### **Global Growth Fund**

The Fund underperformed the benchmark over the one year period by -9.81%. The Fund has also underperformed the benchmark since its inception in February 2019 by -1.31%.

<b>Performance to 31/03/22</b>	<b>Net Return (%)</b>	<b>Benchmark (%)</b>	<b>Out/(Under) Performance</b>
1 year	2.61	12.42	(9.81)
Inception to Date	12.31	13.62	(1.31)

### **Global Credit Fund**

The Fund outperformed the benchmark over the one year period by 0.81%. The Fund has also outperformed the benchmark since its inception in August 2020 by 1.19%.

<b>Performance to 31/03/22</b>	<b>Net Return (%)</b>	<b>Benchmark (%)</b>	<b>Out/(Under) Performance</b>
1 year	(4.29)	(5.10)	0.81
Inception to Date	(2.74)	(3.93)	1.19

# **BlackRock**

## **Strategic Alternative Income Fund**

2021 was a challenging year overall with heightened uncertainty due to the lingering effects of the pandemic. The Secure Alternative Income Fund (“SAIF”, “the Fund”) has continued to deliver resilience, weathering the pandemic, and providing security of income to our investors through a difficult time. SAIF’s flexible, multi-asset approach, supported by BlackRock’s broad and differentiated access across secure income markets, has enabled its investors to capitalise on attractive opportunities throughout various market regimes since the Fund’s inception in 2017.

SAIF’s highly diversified approach to investing spans cash flow types and duration, in addition to strategies and sectors. We continue to believe that a flexible and balanced approach allows us to better capture relative value through the investment cycle while being more aptly suited to partially absorb the impact of higher rates and inflation.

Quarter over quarter, as of Q4’21, the Fund’s NAV per share increased by 1.3%. Year over year, as of Q4’21, NAV per share increased by 2.3%. SAIF’s trailing 12-month distributed net yield experienced by second close investors (including Dyfed) for the 2021 calendar year was 4.1%.

The Fund’s cash flows continue to have an estimated weighted average life in excess of 10 years and a tenor of c.10-15 years, c.84% of investments are UK based and c.41% are explicitly linked to UK inflation. SAIF is invested in five asset classes, spanning more than 20 sectors and has made selective use of its flexibility to invest in non-Sterling opportunities that are additive, differentiated, and offer attractive risk-adjusted returns. As of 31 December 2021, SAIF has made 175 investments on a look-through basis across 52 direct investments and two fund investments.

### **Deployment**

During 2021, SAIF made around 15 investments, including funding existing commitments to several investments. Examples include Project Left 2.0, a secondary acquisition of £108m worth of units in the Renewable Income UK Fund (RIUK). Given the market for operational wind and solar projects became highly competitive in recent years, SAIF executed Project Left 2.0 in Q3’21, showcasing its flexible approach to investing in inflation-linked, subsidy-backed renewable power assets in the UK via the secondary market, thus achieving better risk-adjusted returns than direct investment in operational assets. Another example of SAIF’s flexibility and focus on relative value is Project Aura, which provided debt financing to a registered social housing provider as it acquired an operational portfolio of c.2.8k properties in the UK. This opportunity generates an attractive risk-adjusted return by investing in housing through infrastructure debt (rather than through owning the real estate itself) while also catering to the essential needs of communities.

As of May 2022, Dyfed’s commitment to the second close (£120m) is 100% deployed and the more recent commitment to the fifth close (£30m) is 19% deployed, well ahead of straight-line deployment expectations. The investment pipeline remains strong with a healthy set of opportunities spanning multiple asset classes, sectors, and parts of the capital structure.



## **Outlook**

We ended 2021 with a more positive outlook on Covid-19, however, optimism for an economic restart in 2022 was dampened by concerns around inflation and the Russian invasion of Ukraine. To clarify, the Fund does not have any direct exposure to Russia, Ukraine, and Belarus. We are closely monitoring inflation, the increases in rates, and the impact of these on the outlook for growth. We believe the Fund will benefit from inflation linkage, given c.70% of SAIF's exposure is explicitly (via contractual terms) or implicitly (via floating rate notes) linked to inflation. Should the economy slow down, we believe the Fund has a well-diversified portfolio of defensive assets that have stood the test of the pandemic and is well positioned to continue to deliver resilience, income security, and durability.

## **Environmental, Social and Governance (ESG)**

At BlackRock, we have always focused on helping our clients try to reach their long-term investment goals through resilient and well-constructed portfolios. Our investment conviction is that ESG-integrated portfolios can provide better risk-adjusted returns to investors over the long term, and that ESG-related data provides an increasingly important set of tools to identify unpriced risks and opportunities within portfolios. ESG is integrated across our active portfolios in both public and private markets. In index portfolios where the objective is to replicate a predetermined market benchmark, we engage with investee companies on ESG issues to enhance long-term value for our clients.

## **Responsible Investment**

Proxy voting at BlackRock is centralised within the Investment Stewardship team of over 65 specialists. As a fiduciary to our clients, our firm is built to support the long-term value of assets our clients are invested in. From BlackRock's perspective, sound management of business-relevant sustainability issues can contribute to a company's sustainable long-term financial performance. Incorporating these considerations into the investment research, portfolio construction, and stewardship process can enhance long-term risk-adjusted returns for our clients.

Voting is the most broad-based form of engagement we have with companies, providing a channel for feedback to the board and management about investor perceptions of their performance and governance practices.

BlackRock votes annually at more than 17,000 shareholder meetings, taking a case-by-case approach to the items put to a shareholder vote. Our analysis is informed by our internally developed proxy voting guidelines, our pre-vote engagements, research, and the situational factors at a particular company. We aim to vote at all shareholder meetings of companies in which our clients are invested. In cases where there are significant obstacles to voting, such as share blocking or requirements for a power of attorney, we will review the resolutions to assess the extent of the restrictions on voting against the potential benefits.

## **Low Carbon Investment Stewardship Example**

Dyfed Pension Fund is an investor in BlackRock's ACS World Low Carbon Equity Tracker Fund which tracks the MSCI World Low Carbon Target Reduced Fossil Fuel Select Index. The index aims to address two dimensions of carbon exposure – carbon emissions and fossil fuel reserves. The index is designed to achieve a target level of predicted tracking error while minimizing the carbon exposure and excluding companies with exposure to Fossil Fuels.

Annual to 31 March 2022, BlackRock's Low Carbon Fund had 914 companies within the portfolio. Over the period, there were 1,011 company engagements and, of that, 554 individual companies were engaged. Regionally, this transpires to 44% of engagements occurring within the Americas, 39% within EMEA and 18% in APAC. In terms of voting statistics, BlackRock voted on 95.9% of the 1,103 votable meetings and 92.6% of the 14,957 proposals (management and shareholder).

### **Fund Returns 1 April 2021 to 31 March 2022**

Returns %	12 Months to 31-Mar-22	
	Account (%)	Index (%)
Aquila UK Equity Index Fund	13.08	13.03
Aquila Life European Equity Index Fund ex UK	6.84	6.28
Ascent Life Japanese Equity Fund	0.29	-2.42
iShares Emerging Market Index Sub Fund	-11.52	-11.37
ACS World Low Carbon Equity Tracker Fund	14.36	15.74
<b>Total Fund</b>	<b>7.61</b>	<b>6.31</b>
Index Linked Gilt Portfolio	4.85	4.85
<b>Total Fund including UK Index Linked Gilts</b>	<b>7.55</b>	<b>-</b>

Source: BlackRock 2022.

## **BlackRock Performance**

Over the last year, Dyfed Pension Fund's Main Portfolio returned 7.61% for the period compared to a composite index return of 6.31%, thereby outperforming the index by 1.3%. The passively managed funds tracked the indices they are managed against.

On the active side, the Japanese Equities outperformed the benchmark by 2.71%.

**Gavin Lewis, Managing Director**

# Schroders

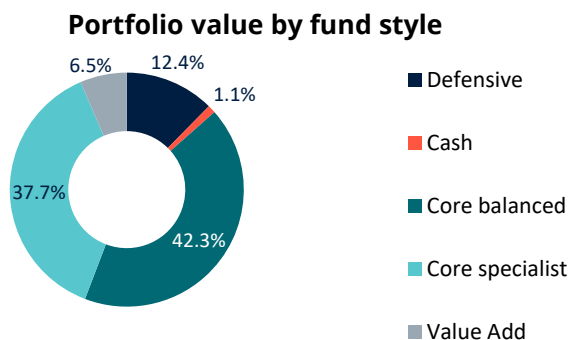
## Background

Schroders was appointed to manage a pan-European portfolio of indirect investments in March 2010. As at 31st March 2022 the value of the property portfolio stood at circa £428 million. At the financial year end, 98.9% by value was invested in the UK and 1.1% by value was held in cash (all of which was committed). There are nominal residual holdings in Continental Europe, following the wind-down of most of the underlying funds.

The portfolio strategy has evolved over the last 11 years, from largely investing in balanced real estate funds (i.e. funds that invest in retail, office and industrial properties) to increasingly investing in sector specialist vehicles. This gives Dyfed access to best in class specialist managers and has given Dyfed exposure to emerging niche strategies such as retirement living and social supported housing. The strategy has also evolved to incorporate ESG into all aspects of the investment process, including the selection and monitoring of funds and reporting to clients.

The look-through sector structure of the UK portfolio is broadly in line with the Schroders House View i.e. underweight to retail compared to the benchmark and overweight to industrials, regional offices and non-mainstream 'alternative' sectors. The main divergence with the House View is Dyfed's underweight position to central London offices and retail warehouses. We are looking to reduce the underweight to the latter via a trade in units in a specialist retail warehouse fund and we can access central London offices via our investment in Future Workplace Property Unit Trust.

By fund style, approximately 42.3% of the portfolio by value is invested in UK core balanced strategies, whilst the portfolio has substantially increased exposure to core specialist strategies (now 37.7%) over the past five years. 12.4% of the portfolio is now invested in defensive strategies that provide downside protection and 6.5% of the portfolio is invested in value add strategies, which are forecast to be highly accretive to overall portfolio returns over the next three years.



Note: Chart includes cash held with client

## **Environmental Social and Governance**

The Schroders Capital Real Estate Solutions (SCRES) Sustainability Policy covers the activities we undertake as part of our due diligence process to understand the Environmental, Social and Governance (ESG) credentials of all of the funds on our Investment Platform. We commit to proactively engaging with managers and encourage them to be transparent and open with investors in demonstrating how they incorporate sustainability considerations and risks into their investment processes. The policy sets out our ESG requirements for managers as well as our commitments to clients. Throughout the course of this year we will be collecting data through surveys, case studies and interviews to ensure that the funds we invest in deliver the sustainability initiatives we set out in our policy. A copy of the full policy is available on request.

## **The Task Force for Climate-Related Financial Disclosure (TCFD)**

The Task Force for Climate-Related Financial Disclosure (TCFD) aims to mainstream reporting on climate-related risks and opportunities in organisations' annual financial filings. The TCFD framework is applicable to all sectors including real estate. The recommendations are structured around four sections: Governance, Strategy, Risk Management, and Metrics and Targets. Schroders publicly supported the TCFD's recommendations in 2017 along with over 100 other corporates. There are now over 1,000 supporters.

Schroders has set out a Climate Transition Action Plan which can be accessed by clicking [here](#). We have a responsibility to manage the capital our clients entrust to us and to protect it from risks that climate change poses to support investment performance for the longer term. Our understanding of the future potential impacts and risks from climate change is constantly evolving. Therefore we are seeking to further embed the forward-looking identification and assessment of climate related issues into our research process. This will support the monitoring of emerging risks and identify possible enhancements to core components of our investment process, such as our risk assessment and management framework.

## **Schroders Net Zero 2050 Commitment**

Schroder Real Estate Capital has committed to achieving Net Zero Carbon by 2050. Our Pathway to Net Zero Carbon can be accessed by clicking [here](#). Our Net Zero Pathway builds on our existing programme to improve the sustainability credentials of our assets and supports the increased emphasis for reducing emissions to limit global warming to 1.5°C, as set out in the 2015 Paris Agreement. The Pathway will evolve over time as Schroder Real Estate and the wider industry develops its understanding of how to address the carbon impact of real estate activities and as regulatory initiatives develop. SCRES's approach to Net Zero requires active engagement with third party managers to encourage and influence their approach. We are in the process of ensuring these managers establish Net Zero Carbon Pathways that include setting interim targets. We will monitor their progress to assess that they are on track to achieve Net Zero emissions by 2050. In our Sustainability Policy we have made a pledge that we will only make new investments in funds that have published Net Zero Pathways. We require all existing fund investments to have established Net Zero Pathways by end 2022.

## **Carbon Footprint**

The table below presents an updated carbon footprint based on Dyfed's portfolio composition as at end March 2022. We calculate the portfolio's carbon footprint by multiplying the percentage ownership of each fund by the respective fund's carbon emission output in tonnes as reported by the manager. The output of each fund is summed to create an emissions total for Dyfed's portfolio. The carbon footprint is then presented in terms of how many tonnes of carbon dioxide is emitted at portfolio level alongside a scope I, II and III emissions breakdown. We are continuing to challenge the Manager's of the underlying holdings to provide increased transparency in the reporting of carbon which will help us to develop this proprietary analysis.

<b>Dyfed Portfolio Value 31 March 2022</b>		<b>£428,389,947</b>	<b>Emissions Estimated</b>	
% of portfolio where emissions have been reported		48.20%	% of portfolio covered via extrapolation	90.30%
£ of portfolio where emissions have been reported	£206,399,482		£ of portfolio where emissions have been reported	£387,044,049
Scope 1 GHG emissions (tonnes)	223.16		Scope 1 GHG emissions (tonnes)	375.6
Scope 2 GHG emissions (tonnes)	431.39		Scope 1 GHG emissions (tonnes)	731.17
Scope 3 GHG emissions (tonnes)	753.53		Scope 1 GHG emissions (tonnes)	1322.26
Total GHG emissions (tonnes)	1408.1		Total GHG emissions (tonnes)	2429.02
Total GHG emissions per £m		6.8	Total GHG emissions per £m	6.3
<b>Emissions not reported</b>				
% of Dyfed portfolio not covered		9.70%		
£ of portfolio where emissions have not been reported	£41,345,898			

## **Performance**

The strong performance that we saw from UK commercial real estate in 2021 continued into the first quarter of 2022, despite the wider macro-economic uncertainty. Absolute returns from real estate have been very strong, with the Dyfed Pension Fund delivering a total return of 21.1% (net of fees) in the twelve months to end Q1 2022. Returns were below the benchmark over the quarter (-0.5%). Relative returns have been weak over twelve months (-2.0%), reflecting the dilution from the defensive allocation within the portfolio and commitments to value add strategies, both of which will enhance returns in a period of weaker returns from real estate. Returns are below benchmark over three years (-1.0% per annum), five years (-0.3% per annum) but remain in-line with the benchmark over ten years. Whilst we see volatility in returns between quarters, we would like to remind investors that real estate is a long-term investment.

## **UK Property Outlook**

The UK real estate market made a strong start to 2022, maintaining the pattern seen in 2021. Total returns in the first four months of this year were 7.4% and industrial continued to be the best performing sector, thanks to superior rental value growth compared with retail and office. While it is possible that this strong performance will continue through the second half of 2022, we think it more likely that the total returns will weaken as economic growth slows. Although higher inflation should feed through to rents, other things being equal, the slowdown in economic growth could cut demand for space. Moreover, real estate yields are sensitive to bond yields and finance costs and the jump in 10 year bond yields to 2.5% means that the gap between bond and real estate yields is now at its narrowest since 2009.

In theory the assets which are most exposed to rising interest rates are those with relatively fixed, or insecure income streams. This includes shops, shopping centres, business hotels, offices in secondary locations and in general, any building with poor energy efficiency. The sharp increase in construction costs (>15%) and tightening in bank loan terms is also likely to lead to a fall in the prices of land and re-development projects. Conversely, the assets and sectors which will probably be most defensive over the next 12 months are those with good prospects for income growth over the long-term. These include multi-let industrials, offices with strong energy efficiency and well-being credentials, retail warehouses and certain niche sectors such as life sciences and self storage.

## **Portfolio Strategy**

The strategy in 2021 was to make sales in less differentiated balanced funds with weaker performance prospects and invest into an unconstrained, value add fund to take advantage of any mis-pricing in the market. The cost of repositioning the portfolio was dilutive to relative returns in 2021 given the very strong returns from real estate, but this strategy is forecast to be highly accretive to the portfolio over the next three years.

There is significant embedded performance in the portfolio, with UK Retirement Living Fund, Social Supported Housing Fund and Schrodgers Special Situations Fund forecast to deliver significant alpha over the next three years. All three strategies have been dilutive during their acquisition phase, but will start to deliver strong returns as developments are completed, business plans are executed and assets sold. The portfolio includes several holdings that offer downside protection, such as convenience retail and real estate debt, that enhance the forward looking risk adjusted returns of the portfolio and will provide resilience in a period of anticipated lower returns from the wider real estate market. We have identified some strategies, including self-storage, hotels and selected residential strategies, that will help to enhance the risk adjusted returns of the portfolio and we aim to make selected allocations to these strategies in 2022.

**Patrick Bone, Fund Manager**

## **Partners Group**

### **Overview**

Partners Group Red Dragon LP invests in a wide range of European real estate opportunities which are accessed via primary, secondary, and direct investments. As of 31 March 2022, the portfolio comprised 8 direct investments, 15 secondary transactions and 13 primary commitments. The portfolio is in value creation and realisation mode and is actively making distributions.

### **Exit activity**

Over the previous 12 months, the portfolio has received GBP 6.3 million in distributions. In the first quarter of 2022, GBP 1.8 million distributions were received from 2 primary funds in the portfolio. Firstly, NREP Nordic Strategies Fund II fully realised its logistics portfolio, and secondly, the Spanish Mixed-use Portfolio (Forte) exited 2 underlying assets located in Barcelona.

### **New investments**

In May 2021, the portfolio invested capital in a leading provider of premium quality modular education buildings in the Nordics. In July 2021, the programme committed capital to a Spanish mixed used residential portfolio.

### **Portfolio development**

Over the previous 12 months, an additional GBP 2 million was contributed to investments. At 31 March 2022 the portfolio NAV is GBP 46.3 million, an increase of GBP 7.8 million. Over the time period, Partners Group Red Dragon's net investment multiple increased from 1.26x to 1.33x.

Partners Group's prudent underwriting and active management continues to support the value in its portfolio investments, while continuously evaluating divestment opportunities.

### **Real Estate Market**

During the first quarter of 2022, global real estate transaction volume grew 33% year on year. The strong start to the year, was tempered by the geopolitical consequences of the Russia-Ukraine conflict. We are in a period of economic volatility with significant inflationary pressures.

In Europe, improved office pricing was mainly driven by increased investment activity stemming mostly from large single-asset transactions. In addition, a more attractive pricing for newer office buildings denotes a shift toward assets that have appealing amenities to a broad range of tenants. Meanwhile, the UK industrial market continued to enjoy favourable pricing buoyed by robust demand and positive rent growth.



## **ESG in Real Estate at Partners Group**

### **Achieving net zero**

Partners Group are committed to working towards net zero carbon emissions across the entire organization and managing the Red Dragon portfolio towards the Paris Agreement goal of achieving net zero by 2050. Partners Group has further committed to reducing the carbon emission intensity of the portfolio by 50% by 2035. Partners Group's Climate Change Strategy outlines the firm's approach towards achieving these goals. The strategy aligns with the Task Force on Climate-related Financial Disclosures' (TCFD) recommended disclosures.

Partners Group assesses ESG within real estate on an asset-by-asset basis, recognising that we will have a part to play in improving the asset throughout our ownership process whether this is direct or through a third-party real estate manager.

### **ESG risk considerations**

All investments are subject to ESG due diligence, which includes dedicated climate-related due diligence. These requirements are set according to the climate sensitivity of the property type, in line with the climate-related factors identified by the Sustainability Accounting Standards Board (SASB).

An additional risk that Partners Group considers is that of an asset becoming "stranded". This occurs when an older asset fails to adhere to changing regulations or becomes vulnerable in the face of environmental factors. Assets such as offices and residential buildings are increasingly vulnerable to changes in regulation such as minimum energy efficiency requirements, given the pace of change observed in the current market.

### **ESG: transformational investing in real estate**

Partners Group focuses on transformational investing. Within real estate, our vision for transformation goes beyond the hardware upgrades and encompasses environmentally conscious and people-oriented building modernization. We view this as an opportunity to make meaningful contributions to global ESG efforts; our end products are not only sustainable but also promote the wellbeing and connectivity of end users.

## **Robert Evans, Client Solutions**

## **Wales Pension Partnership**

The WPP was established in 2017 with the objective to deliver:

- economies of scale
- strong governance and decision making
- reduced costs and excellent value for money, and
- an improved capacity and capability to invest in infrastructure

The WPP is one of the eight Local Government Pension pools nationally and is a collaboration of the eight LGPS funds in Wales including Cardiff and the Vale of Glamorgan, Clwyd, Dyfed, Greater Gwent (Torfaen), Gwynedd, Powys, Rhondda Cynon Taf and Swansea.

### **Pooling progress to date**

The WPP aims to deliver investment solutions that allow the Constituent Authorities to implement their own investment strategies with material cost savings while continuing to deliver investment performance to their stakeholders. The WPP have made significant progress towards delivering on this objective. The launching of WPPs first three active equity sub-funds in 2019-20, five fixed income sub-funds in 2020-21 and the Emerging Markets equity sub-fund in 2021-22, alongside the Constituent Authorities existing passive investments, has meant that that the WPP has now pooled 72% of assets.

As at 31 March 2022, the total assets of the eight Constituent Authorities was £23.1bn, £16.6bn of which is managed by the pool, see breakdown below:

<b>Asset Class</b>	<b>Managed by</b>	<b>Launch Date</b>	<b>31 March 2022 £000</b>	<b>%</b>
Global Growth Equity Fund	Link Fund Solutions	February 2019	3,303,494	14.3
Global Opportunities Equity Fund	Russell Investments	February 2019	3,387,940	14.7
UK Opportunities Equity Fund	Russell Investments	September 2019	730,278	3.2
Emerging Markets Equity Fund	Russell Investments	October 2021	464,615	2.0
Global Credit Fund	Russell Investments	July 2020	757,659	3.3
Global Government Bond Fund	Russell Investments	July 2020	507,273	2.2
UK Credit Fund	Link Fund Solutions	July 2020	574,224	2.5
Multi-Asset Credit Fund	Russell Investments	July 2020	723,184	3.1
Absolute Return Bond Fund	Russell Investments	September 2020	509,605	2.2
Passive Investments	BlackRock	March 2016	5,599,927	24.2
Investments not yet pooled			6,534,711	28.3
<b>Total Investments across all 8 Pension Funds</b>			<b>23,092,910</b>	<b>100</b>

The Dyfed Pension Fund's element of the table above are detailed below:

	<b>31 March 2022 £000</b>	<b>%</b>
Global Growth Equity Fund	987,519	30.51
Global Credit Fund	247,621	7.65
Passive Investments (BlackRock)	1,251,344	38.66
Investments not yet pooled	750,193	23.18
<b>Total Investment Assets</b>	<b>3,236,677</b>	<b>100</b>

### **Pooling costs**

Carmarthenshire County Council, as the Host Authority for the Wales Pension Partnership is responsible for providing administrative and secretarial support and liaising day to day with the Operator on behalf of all of the LGPS funds in Wales. The WPP budget is included in the WPP Business Plan and approved annually by all eight Constituent Authorities.

The Host Authority and External Advisor costs, the running costs are funded equally (unless specific projects have been agreed for individual Funds) by all eight of the Constituent Authorities and recharged on an annual basis. The amount recharged to the Dyfed Pension Fund for the financial year ending 31 March 2022 was £135k. In addition to the running costs, there are also transition costs associated with the transition of assets into the pool.

<b>2020-21 £000</b>	<b>WPP pooling costs</b>	<b>2021-22 £000</b>
19	Host Authority Costs	20
69	External Advisor Costs	115
1,312	Transition Costs	0
<b>1,400</b>	<b>Total</b>	<b>135</b>

## Ongoing Investment Management Costs

The table below discloses the investment management costs split between those held by the WPP (including the passive equities) and those held outside of the WPP:

	Asset Pool				Non-Asset Pool				Fund Total	
	Direct £000s	Indirect £000s	Total £000s	bps	Direct £000s	Indirect £000s	Total £000s	bps	£000s	bps
Management Fees	149	3,888	4,037	16	1,823	1,164	2,987	40	7,024	56
Asset pool shared costs	135	0	135	1	0	0	0	0	135	1
Transaction costs	0	1,866	1,866	7	0	3,283	3,283	44	5,149	51
Custody	0	184	184	1	39	0	39	1	223	2
Other	0	39	39	1	0	0	0	0	39	1
<b>Total</b>	<b>284</b>	<b>5,977</b>	<b>6,261</b>	<b>26</b>	<b>1,862</b>	<b>4,447</b>	<b>6,309</b>	<b>85</b>	<b>12,570</b>	<b>111</b>

## Asset Allocation and Performance

Asset Category	Opening Value		Closing Value		Performance (1 year)	Index
	£000s	%	£000s	%	%	%
<b>Pooled Assets</b>						
UK Passive	518,289	17.0	570,137	17.6	13.03	13.03
Canadian Passive	15,352	0.5	0	0.0	-	-
European Passive	79,420	2.6	85,436	2.6	6.84	6.46
Pacific Basin Passive	32,241	1.1	0	0.0	-	-
EM Passive	267,934	8.8	271,323	8.4	(7.25)	(6.58)
ACS World Low Carbon*	305,992	10.0	324,448	10.0	16.05	15.39
Equities Active	962,408	31.6	987,519	30.5	2.61	12.42
Fixed Income Active	258,679	8.5	247,621	7.7	(4.27)	(5.10)
<b>Pooled Assets</b>	<b>2,440,315</b>	<b>80.1</b>	<b>2,486,484</b>	<b>76.8</b>		

<b>Assets not yet pooled</b>						
Property	338,043	11.0	461,700	14.3	18.35	23.14
Alternatives	84,314	3.0	120,559	3.7	8.73	(4.58)
Active Equities	105,477	3.5	109,595	3.4	0.29	(2.32)
Cash	11,923	0.4	26,824	0.8	0.21	N/A
Index Linked	61,172	2.0	31,515	1.0	4.85	4.85
<b>Non-Pooled Assets</b>	<b>600,929</b>	<b>19.9</b>	<b>750,193</b>	<b>23.2</b>		
<b>Total Assets</b>	<b>3,041,244</b>	<b>100</b>	<b>3,236,677</b>	<b>100</b>		

### Underlying Manager Fees

Reference is made under section 11.6 of the Statement of Accounts that underlying manager fees for the Global Credit Fund are not included within the investment manager fees of the Fund. During 2021-22 these underlying manager fees were £179,467.72 (2020-21: £107,906.05).

### Objectives 2022-23

Following the launch of a number of sub-funds to date, progress will continue to be made with significant rationalisation of the existing range of mandates. The operator / allocators will be developing and launching a further series of sub-funds which will collectively reflect the strategic asset allocation needs of the eight constituent funds and facilitate a significant move of the assets to be pooled.

In establishing the WPP pool, the prime focus has been on pooling the most liquid assets, namely equities and fixed income. In July 2021, the Joint Governance Committee appointed bfinance as WPP's Allocator Advisors and they will assist the WPP with the identification of Private Markets Allocators for the Private Market Asset Classes.

A transition timetable has been provided below:

<b>Investment Portfolio</b>	<b>Timeline for Launch / Implementation</b>
Sustainable Equities	Launch due by the end of 2022
Private Debt / Infrastructure	Launch due before the end of 2022/23
Private Equity	Launch scheduled for early 2023/24

During 2021-22, the WPP published its first annual Stewardship Report and has been accepted as a signatory to the 2020 UK Stewardship Code. During 2022/23 the WPP hopes to enhance its approach as a responsible investor further with the establishment of an engagement framework, enhancing reporting in accordance with the requirements of the UK Stewardship Code and the Taskforce on Climate-Related Financial disclosure (TCFD) and to continue reviewing existing sub-fund mandates to ensure compatibility with WPP's Responsible Investment and Climate Risk Beliefs.

There will also be a focus on the review and development of additional WPP policies, as well as the provision of timely and relevant training facilitated by the pool for the benefit of its wider stakeholder groups.

### **Securities Lending**

Securities lending commenced in March 2020. Revenue is split on a 85:15 basis between WPP and Northern Trust with all costs for running the securities lending programme taken from Northern Trust's share of the fee split. A minimum of 5% of the nominal quantity of each individual equity holding is held back and a maximum of 25% of total AUM is on loan at any one time. Total revenue of LF Wales Revenue during 2021/22 was £1,296,016 (gross) / £1,101,659 (net) with £430,743,792 out on loan as at 31 March 2022.

More detailed information can be found in WPP's Annual Return which is published on the WPP website - <https://www.walespensionpartnership.org/>

## **PIRC**

### **2021-22 Performance**

- Last year the average Fund returned 8.6%, with 50% of Funds delivering a return between 6% and 10%.
- Developed equities performed well until the first Quarter of 2022 when the Ukraine war and fear of resulting inflation weighed heavily and markets fell. Over the twelve months however, developed markets were positive. Emerging markets, battered by a strong US Dollar and the continuing impact of COVID were the worst performing of all asset classes.
- Bond markets delivered negative results for the year, only inflation linked and private debt making it onto positive territory.
- Strong results were delivered from alternative assets. Private equity once again delivering outstanding returns. Property too continued to do well, returning almost 18%.

### **Asset Allocation**

- Over the year there was further disinvestment from Equities into 'diversifying' assets.
- Within Equities there was a continuation of the move started the previous year into 'climate aware' investments.
- Most portfolio changes through the year reflected the ongoing move into Pool sub-funds.

### **Latest Year Asset Allocation**

% Average Allocation	End March 2021	End March 2022	Change
Equities	56	52	-4
Bonds	17	18	1
Cash	3	2	-1
Alternatives	14	17	3
Diversified Growth	2	2	0
Property	8	9	1

### **Universe Longer Term Results**

- Long term performance of the LGPS remains strong. The average funds delivered a positive return in all but six of the last 30 years and delivered an annualised performance of over 8% p.a.
- Equities have driven the strong long term performance.
- Alternatives have performed strongly due in a large part to the excellent returns from private equity.

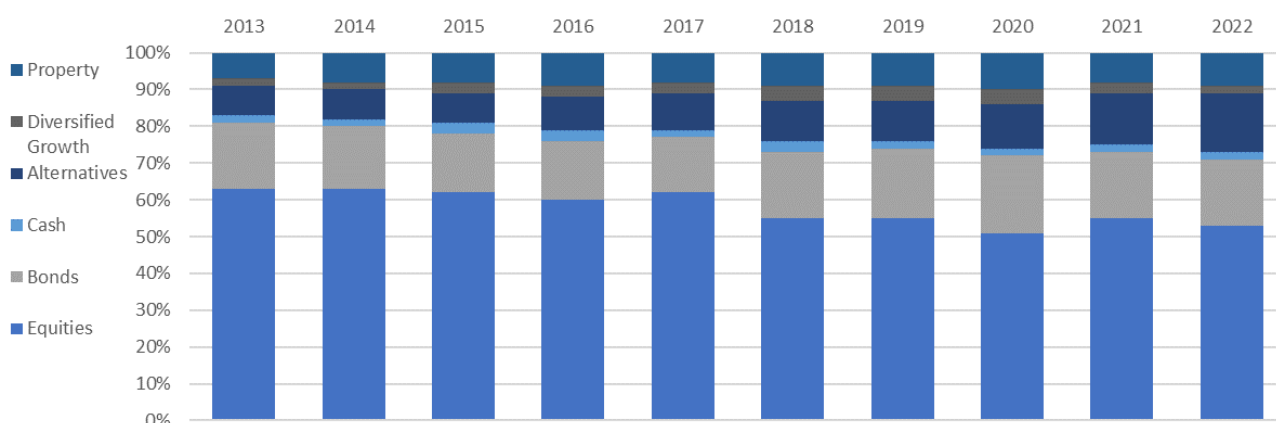
## Long Term Asset Returns (% p.a.)

	3 Years (%)	5 Years (%)	10 Years (%)	20 Years (%)	30 Years (%)
<b>Total</b>	<b>6.4</b>	<b>5.8</b>	<b>7.7</b>	<b>6.7</b>	<b>8.1</b>
Equities	10.3	8.4	10.6	8.1	9.2
Bonds	2.6	2.5	4.7	5.7	6.9
Cash	0.5	0.4	0.9	2.3	2.8
Diversified Growth	5.1	3.5			
Alternatives	11.0	9.8	10.1	7.5	
Property	6.3	6.8	8.6	7.1	8.2

## Asset Allocations

- Equities remain the largest allocation within most fund's assets. 80% of this allocation is now invested overseas.
- Alternatives have increased over the decade. Private equity makes up a half of this allocation and represents around 8% of the average fund. In accordance with the 2016 government pooling criteria infrastructure exposure continues to increase and now constitutes 6% of the average Fund assets.

## % Asset Allocation – Last Ten Years



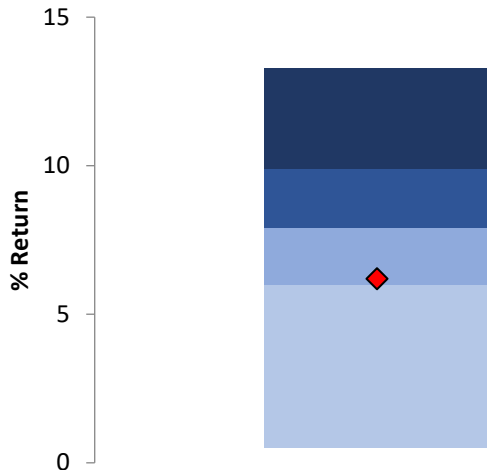


## Dyfed Pension Fund Performance

### Latest Year Performance

- In the latest year the Dyfed Fund return of 6.2% was below the average of 8.6%.

### Fund Performance Within Universe Range of Results

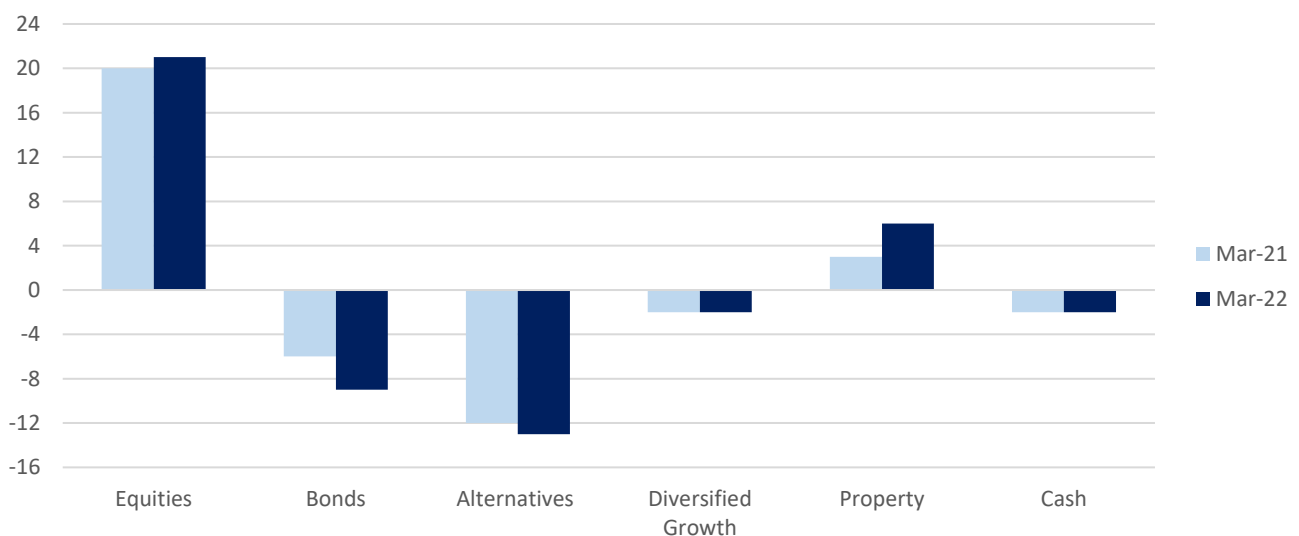


The figure shows the Fund return within the range of results achieved by the LGPS Universe in the latest year. The returns are divided into quarters (quartiles) and the fund is shown as a red diamond.

### Fund Asset Allocation

- The Fund is structured quite differently from the average.
- The key difference is the relatively high level of equities and low investment in alternatives.
- Last year these differences reduced the relative performance by close to 3%.

### Asset Allocation Relative to Universe Average

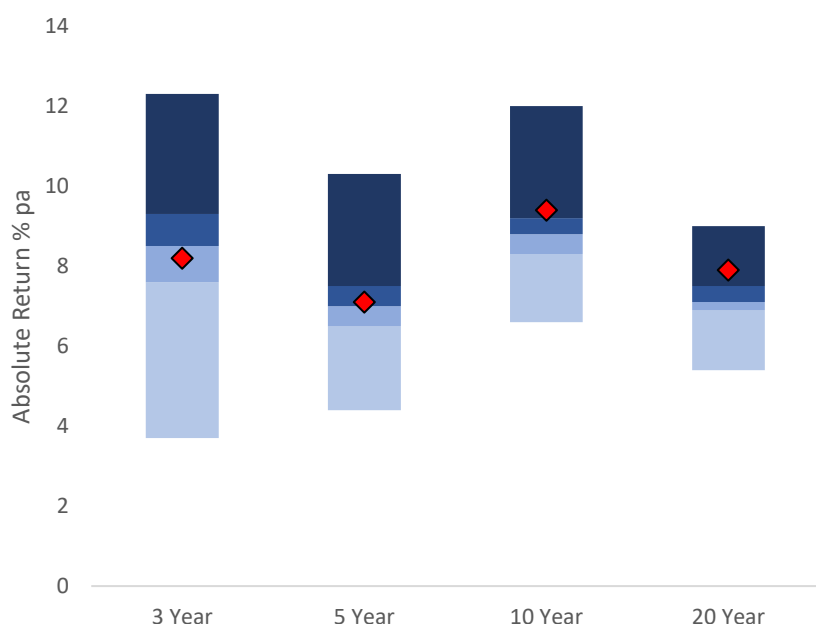


The chart shows the Fund's relative % weightings at asset class level at 31st March 2021 and 2022.

### Fund Longer Term Results

- The latest year result has brought down the three year performance to below average.
- Longer term results are still strong largely due to the strong returns delivered by the active equity managers.

### Longer Term Returns and Rankings



	<b>3 Year</b>	<b>5 Year</b>	<b>10 Year</b>	<b>20 Year</b>
Fund	8.2	7.1	9.4	7.9
Universe Average	8.3	7.1	8.9	7.3
Ranking	(64)	(44)	(20)	(6)
<i>CPI Inflation</i>	3.0	2.7	2.1	2.1

### Fund Risk and Reward

- Within investments there is always a trade-off between risk and return. Normally the higher a return that is being looked for the more volatility the Fund must expect.
- Over the last five years the Fund has been rewarded for the additional volatility that it has experienced.
- Over the longer term the Fund produced a better than average return but experienced a slightly higher than average level of volatility.

### Karen Thrumble, Local Authority Pension Performance Analytics (PIRC)

## **Independent Investment Adviser**

While we have continued to “live in interesting times”, I am pleased to report that the past year, has proved to be another year of good investment returns for the Dyfed Pension Fund. Asset prices continued to recover through 2021, though many have corrected in 2022 to date, resulting in returns for our 2021-22 financial year, which are significantly ahead of that required by the actuarial valuation. So I’m happy to report, that the Fund remains in robust good health, and has also made further progress in its journey towards investing for a more sustainable future.

So let’s take a look back at the 2021-22 year.

It has very much been a “year of two halves”, the first, broadly up to the end of 2021, was characterised by rapid economic recovery as the COVID pandemic restrictions receded, and as the fiscal and monetary stimulus put in place during the pandemic took effect. The second half, which has continued through 2022 year to date, characterised by increased concern that inflation is NOT transitory, Central Banks tightening monetary policy (including increasing interest rates, increasing the risk of recession) and, of course, the terrible spectacle of the war in Ukraine, which has increased geopolitical risk for markets and the real economy alike.

2021 saw continued economic recovery from the effects of the pandemic, and GDP grew strongly, by some 5.5% in the US, and 6.6% in the UK. Consumers, particularly in the US, started to spend the significant savings built up during the pandemic through spending restrictions and Government support, while labour markets remained tight (i.e. low unemployment). The Emerging Markets were slightly less buoyant, as they faced the headwinds of a rising US dollar (making repayment of USD debts more expensive) and continued trade tensions (from US-China to Brexit). But as I flagged last year, the biggest change over the year was the increasing inflation expectations, as these supply restrictions met increased demand : where consensus expected inflation to peak below 5% at the beginning of the year, we have seen UK and US monthly inflation figures reach 9% and 8% respectively (although underlying “core” inflation is lower at around 6%). Markets also now expect inflation to be more persistent.

Central banks across the developed world started to tighten monetary policy in Q4 of 2021 (by stopping “quantitative easing” and/or increasing interest rates), resulting in 10 year bond rates rising to their highest levels in many years (nearly 2% in the UK and nearly 3% in US. Together with the Russian invasion of Ukraine and renewed COVID lock-downs in China (both of which add to the inflationary supply constraints, and slowing growth), this has had a negative impact on economies and markets. In Q1 2022, real growth slowed to just +0.3% in US and stagnated in the UK, while forecasts for global growth in 2022 have been trimmed to around 3%. While the current robust consumer balance sheets and low unemployment support continued economic growth, it is clear the risk of recession is increased, as central banks may have to raise interest rates further, in order to fight inflation.

So how has this impacted financial markets in the year to March 2022?

Global stock markets, nonetheless, had a decent year, returning 12.4%, with the UK this year doing slightly better at 13.0%, its higher yielding, cheaper, more cyclical mix of companies have performed better in 2022, than the high growth, US technology dominated winners of the last couple of years. Emerging Markets, on the other hand, had a difficult year, returning -6.6%, not least because of Russia being cut off from the world's financial markets following its invasion of Ukraine (your Fund has written off the value of its Russian holdings, but these represented less than 0.5% of assets before the invasion). Food inflation, a strengthening US dollar and the resurgence of COVID in China in Q1, also contributed to the woes of Emerging Markets, but they nonetheless give the Fund exposure to very different economies. Bond markets also suffered, as interest rates around the world started to rise in the second half of the year, with the UK corporate bond index falling -5.2%, although your index-linked bonds, which benefit from rising inflation, offset some of this, returning 4.9% over the year. UK property markets also had a very strong year, returning 23.1%, as they bounced back from the COVID restrictions. This variation underlines the importance of having an asset allocation, as your Fund does, which is well diversified geographically and across asset classes, especially when the economic outlook is uncertain.

Against this backdrop, I am pleased to say the Dyfed Pension Fund is expected to have maintained its strong funding position during the 2021-22 year. It produced an overall return of 6.2% during the year and has returned 8.2% p.a. over the 3 years since our March 2019 actuarial valuation. This is in line with its composite benchmark index, and comfortably ahead of the 4.1% p.a. required by the actuarial valuation. This means that the Fund is expected to be more than fully funded (i.e. sufficient assets to pay future pensions, given current contribution rates) at March 2022, which, as you may be aware, is the date for the new actuarial valuation, currently underway. This performance has been echoed over the long term, with your Fund returning 7.1% p.a. over the last 5 years and 9.4% over the last 10 years, putting it well ahead of the median LGPS Fund (8.8% p.a.) and indeed ranking it in the top quartile. This strong performance was largely driven by the Fund's significant allocation to equities, as well as its material allocation to property.

Your committee has been focussed on ensuring the Fund can deliver long term, sustainable returns, and I would like to highlight two areas, where it has made material changes from an investment perspective.

**Managing overall investment risk exposure.** The Fund's performance has been helped by its significant exposure to equities. The Committee decided to take some profits in its equity holdings, reallocating some of the assets to the UK property portfolio and increasing the allocation to the BlackRock SAIF. Both of these investments help to diversify (reduce) the market risk in equities, and both also offer a strong yield, contributing to the income available to meet the increasing cash demands of the Fund, as it matures.

**Further progress in climate risk control.** Managing exposure to climate risk in your portfolio is not only aligned with our objectives as a society, but also makes good investment sense. Your Committee has worked on a number of fronts during the year, to ensure the Fund's alignment:

**Governance** : As well as continuing to prepare for the Task Force for Climate-related Financial Disclosure (TCFD) reporting obligations, the Fund published its own responsible investment policy (as distinct from WPP's). It has also engaged directly with other climate stakeholders and publishes a quarterly news update on its website. Finally it has continued to ensure its managers engage actively with underlying investee companies, using its voting powers where necessary, and the WPP has signed the new UK Stewardship Code.

**Investments** : In addition to the transition described above, which reduced exposure to some of the more carbon intensive regional equity holdings, the WPP Global growth fund transitioned to the Baillie Gifford Global Alpha Paris-Aligned Fund in December 2021. This not only reduced the carbon-intensity of this part of the fund significantly, but also commits the manager to deliver ongoing reductions in carbon intensity, at least as great as the 7% p.a. required by the Paris Agreement.

**Measurement** : The Fund has committed to reducing its Carbon-intensity in line with the 7% p.a. required by the Paris Agreement. Together, the two asset allocation changes described above resulted in a reduction of the Fund's Equity holding's overall Carbon intensity of 7%, although the strong performance of some of the more carbon-intensive investments in the second half of the year means that the weighted average Carbon intensity of the Fund's equities changed little over the year. In addition, your Committee is investigating options for more robust and independent measuring service, with the aiming to include all the Fund's assets.

In conclusion, the Dyfed Pension Fund has maintained its strong position, with a solid funding level and an investment strategy which not only takes advantage of the good covenants of our employers, keeping employer contributions at today's reasonable levels, but also takes care to ensure the Fund invests in a sustainable manner, for the benefit of all stakeholders.

**Adrian Brown, Independent Investment Advisor**

## **Section 3 - Fund Administration Report**

### **Introduction**

The Pension Fund is governed by Regulations issued by the Department for Levelling Up, Housing and Communities (DLUHC). Under the provisions of the Local Government Pension Scheme (Local Government Reorganisation in Wales) Regulations 1995, the administering authority function was transferred to Carmarthenshire County Council. While employee contributions and benefits payable are set by Regulation, employer contributions are actuarially assessed at each valuation and areas of discretion are subject to local policies determined by each participating Fund Employer.

The scheme changed from being a final salary scheme to a Career Average Revalued Earnings (CARE) scheme on 1<sup>st</sup> April 2014. If you were an active member of the 2008 Scheme as at 31 March 2014, you will have automatically transferred to the LGPS 2014 on 1 April 2014.

The main provisions of the LGPS 2014 scheme are

- **Benefit Accrual** - From 1 April 2014, you will have a pension account per employment, which will be credited annually with the amount of pension that you have built up from 1 April to 31 March each year. This is based on your actual pensionable pay from 1 April to 31 March and a 1/49th accrual rate. Your pension account will then be re-valued each April in line with the Consumer Price Index (CPI). Your membership up to 31 March 2014 will be protected and continue to be calculated on a final salary basis when you retire with reference to your pensionable pay upon retirement and under the 2008 definition of pensionable pay.
- **Tax free Lump Sum** - individuals may convert an element of pension into an additional tax free cash lump sum, on the basis of £12 for each £1 of pension. Benefits accrued up to and including 31st March 2008 will automatically provide a Tax Free Cash Lump Sum at retirement.
- **50/50 Option** - you have the option to pay half your normal contribution, to receive half the level of pension in return during this period. However, you will retain full ill health and death cover during this time.
- **Normal Pension Age (NPA)** - your NPA will be linked to your State Pension Age (SPA), therefore any future changes in your SPA will impact on your NPA.
- **Enhanced pension** if you retire on the grounds of ill-health.
- **Death in Service** - a Tax Free Cash Lump Sum of three times the annual salary payable to the estate. In addition, Spouse's, Civil Partners and Dependent's benefits are payable.
- **A cohabiting partner's pension** may also be payable if certain conditions are met.
- **Death after retirement** - Spouse's Pension, Dependents Pensions and in certain circumstances a Lump Sum Death Grant.
- **Transfer of Pension Rights** to either a new employer's approved scheme or to an approved personal pension plan.
- **Employees who leave with more than 2 years service** (or less than 2 years service where a transfer payment has been received) are entitled to a Preserved Inflation Proofed Pension payable at Normal Retirement Age.
- **Additional pension contributions** may be paid to increase pension benefits.

## Pensions Increase

Pensions are reviewed annually each April under the Pensions Increase Act as prescribed by Social Security legislation in line with the upgrading of various state benefits and is determined by the percentage increase in the Consumer Price Index (CPI) to the preceding September.

This year, pensions were increased by 3.1% from 11<sup>th</sup> April 2022 and represents the increase in the consumer price index for the 12 month period to the 30<sup>th</sup> September 2021. Pensions increase is normally applied to pensioners who are age 55 or over, or have retired at any age on ill-health grounds or are in receipt of a spouse's or child's pension. A pensioner who retired during the financial year will have a proportionate increase applied.

### Local Government Pensioner pay dates for 2022/23 are as follows:

29 April 2022	31 May 2022	30 June 2022
29 July 2022	31 August 2022	30 September 2022
31 October 2022	30 November 2022	23 December 2022
31 January 2023	28 February 2023	31 March 2023

## National Fraud Initiative

The Pension Fund continues to participate within the anti-fraud initiative organised by the Wales Audit Office where data provision includes Employee and Pensioner Payroll and Occupational Pension details. Such information is compared with other public body data which helps ensure:

- The best use of public funds
- No pension is paid to a person who has deceased, and
- Occupational Pension and employment income is declared by Housing Benefit, Universal Credit and Council Tax Reduction Scheme claimants.

## Legislative update

**Cohabiting Partners' benefits** - Scheme regulations provide that a survivor's pension will automatically be payable to a cohabiting partner without the need for the scheme member to have completed a form nominating them to receive a survivor's pension. In order to qualify, the following regulatory conditions must apply to you and your partner:

- Individual A is able to marry, or form a civil partnership with B,
- A and B are living together as if they were husband and wife or as if they were civil partners,
- Neither A nor B is living with a third person as if they were husband or wife or as if they were civil partners, and
- Either B is financially dependent on A or A and B are financially inter-dependent.

Further information and qualifying criteria can be obtained by either contacting the pensions section or via the website. It is understood that the Government intend to make further changes to survivor benefits to ensure equality requirements are met.

## Employee Contribution Rates

The LGPS2014 amended the method of assessing your contribution rate from 'full time equivalent' pensionable pay to your '**actual** pensionable pay'. Pensions contributions will now also be payable on overtime. Responsibility for determining a member's earnings and contribution rate, including notification requirements, falls on the Employer. Where a member holds more than one post with an Employer, a separate assessment will be undertaken for each post held.

The earnings bands and contribution rates applicable from April 2022 are as follows:

<b>Contribution table 2022/23</b>			
<b>Band</b>	<b>Actual pensionable pay for an employment</b>	<b>Contribution rate for that employment</b>	
		<b>Main section</b>	<b>50/50 section</b>
1	Up to £15,000	5.50%	2.75%
2	£15,001 to £23,600	5.80%	2.90%
3	£23,601 to £38,300	6.50%	3.25%
4	£38,301 to £48,500	6.80%	3.40%
5	£48,501 to £67,900	8.50%	4.25%
6	£67,901 to £96,200	9.90%	4.95%
7	£96,201 to £113,400	10.50%	5.25%
8	£113,401 to £170,100	11.40%	5.70%
9	£170,101 or more	12.50%	6.25%

## Statutory Underpin protections

Protections are in place if you are nearing retirement to ensure that you will get a pension at least equal to that which you would have received in the scheme had it not changed on 1 April 2014. This protection is known as the 'underpin'.

The underpin applies to you if you were:

- paying into the Scheme on 31 March 2012 and,
- you were within 10 years of your Normal Pension Age on 1 April 2012,
- you haven't had a disqualifying break in service of more than 5 years,
- you've not drawn any benefits in the LGPS before Normal Pension Age and
- you leave with an immediate entitlement to benefits.

The Pensions Section will automatically carry out the underpin calculation when you leave the Scheme. Recalculation of pension benefits as a result of the 'McCloud' Judgement will be undertaken once regulations have been amended.



## **The Rule of 85**

The rule of 85 protects some or all of your benefits from the normal early payment reduction. To have rule of 85 protection you must have been a member of the LGPS on 30 September 2006. The rule of 85 is satisfied if your age at the date when you draw your pension plus your Scheme membership (each in whole years) adds up to 85 years or more.

If you have rule of 85 protection this will continue to apply from April 2014. The only occasion where this protection does not automatically apply is if you choose to voluntarily draw your pension on or **after age 55 and before age 60 without** your employer's permission.

For a more detailed understanding of your own position you should log in to 'My Pension Online' or contact the pension section directly.

## **Tax Changes**

From April 2021, the Lifetime Allowance (LTA) for tax-privileged pensions saving remained at £1,073,100 and will continue at this level until 2025/2026. This is the total value of all pension benefits you are able to build without triggering an excess benefits tax charge. Upon retirement you are required to declare all non LGPS pension benefits in payment, or due to come into payment, so that your LTA can be assessed. Further information on how these changes may impact upon you is detailed on the HMRC website. Please note that pensions staff cannot give financial or personal taxation advice.

You will recall from April 2014 the Annual Allowance limit reduced to £40,000 and this limit continues. To calculate the value of any annual increase in the LGPS you need to work out the difference in the total value of any accrued pension benefits between two 'pension input periods', usually April to March. This is done by multiplying the value of the increase in pension by 16 and adding the increased value of any lump sum and AVC fund. Your 2022 Annual Benefit Statement will contain further information regarding the impact of the annual allowance on your pension accrual in the LGPS. The outcome of this calculation must then be added to any increases in pension entitlement that may arise from any other pension arrangement an individual may have to ascertain whether the annual limit has been breached.

## **Councillor Pensions**

The LGPS 2014 has not impacted on the provisions for elected member pensions as their arrangement continues:

- on a career average revalued earning basis
- with contribution rates at 6%
- benefits accruing on a 1/80ths basis for Pensions and a 3/80ths for tax free lump sum.

## Publications

### Communications Policy Statement

The Dyfed Pension Fund strives to provide a high quality and consistent service to our customers in the most efficient and effective manner possible, particularly in an ever changing pensions environment. There are 5 distinct groups with whom the fund needs to communicate:

- Scheme Members
- Prospective Scheme Members
- Scheme Employers
- Other Bodies
- Fund Staff

The policy document sets out the mechanisms which are used to meet those communication needs and is subject to periodic review. The Dyfed Pension Fund aims to use the most appropriate communication method for the audiences receiving the information. This may involve using more than one method of communication as considered appropriate and meet all regulatory requirements regarding provision of Scheme and related information. This has been further enhanced with the introduction of 'My Pension Online' for active, deferred and pensioner members of the scheme. This is an internet based application that enables members to securely access and update their pension information online via the Fund's website. By developing its e-communication, the Fund aims to improve its service delivery as well as reducing printing & postage costs and its carbon footprint.

### Administration Strategy

In accordance with the Local Government Pension Scheme Regulations the Pension Fund has prepared an Administration Strategy. The objective of the strategy is to clearly define the roles and responsibilities of the Dyfed Pension Fund and the participating employers under the Regulations.

## Scheme Administration Statistics

### Number of Employers

A full schedule of employers (as at 31st March 2022) who either participate or have a relationship with the Dyfed Pension Fund is attached to the Statement of Accounts later in this report. The table below summaries the number of Scheduled and Admitted employers.

	Active	Ceased	Total
Scheduled	23	17	40
Admitted	31	25	56
<b>Total</b>	<b>54</b>	<b>42</b>	<b>96</b>

## **Scheme Membership**

The table below illustrates the increase in scheme membership over the last 3 years.

### **Volume of members within the fund for last 3 years**

	<b>31/03/2020</b>	<b>31/03/2021</b>	<b>31/03/2022</b>
Active	18,564	18,700	18,643
Deferred	15,900	15,881	16,214
Pensioner	14,059	14,626	15,342
Undecided Leaver	2,259	2,293	2,536
	<b>50,782</b>	<b>51,500</b>	<b>52,735</b>

The table below shows the fund has performed against its benchmark:

<b>CIPFA Process</b>	<b>Benchmark</b>	<b>% Complete Within Legal Target</b>
Deaths – Initial letter acknowledgement death	95%	100.00%
Deaths – Letter notifying amount of dependant's benefit	95%	96.40%
Deferment – calculate and notify deferred benefits	95%	96.30%
Divorce quote – Letter detailing cash equivalent value and other benefits	95%	100.00%
Divorce settlement – Letter detailing implementation of cash equivalent value and application of pension sharing order	95%	100.00%
Joiners – Send notification of joining the LGPS to scheme member	95%	98.90%
Refund – Process and pay a refund	95%	99.00%
Retirements – Letter notifying actual retirement benefits	95%	97.10%
Retirements – Letter notifying estimate of retirement benefits	95%	99.80%
Retirements – process and pay lump sum retirement grant	95%	99.40%
Transfers in – Letter detailing transfer in quote	95%	97.00%
Transfers out – Letter detailing transfer out quote	95%	96.20%

## Analysis of leavers during 2021-2022

Category	2021-2022
Refund of contributions	388
Transfers to other schemes	44
Death in Service	15
Ill health Retirements	56
Early / Normal Retirement	243
Redundancy Efficiency Retirements	35
Flexible Retirements	14
Late Retirements	111
Opt outs	157
Preserved Benefits	884
Other leavers*	1,569
Number of deferred members re-entering the scheme	169
<b>Total</b>	<b>3,685</b>

\*The majority of these cases are in respect of members deemed to be 'Next Day Transfers'.

Completed and Outstanding LGPS Cases	2021-2022
Number of Completed cases	23,662
Number of Outstanding cases	2,431

## Data Quality Scores and Data Improvement Plan

The Fund's initial Data Quality review took place in December 2017 and a Data Improvement Plan was subsequently created. The improvement plan primarily aims to address the key issues identified in the Fund's Data Quality review and demonstrates the appropriate steps the Fund is taking to tackle the issues raised in the review and how it will improve the data held.

A Data Quality review is undertaken annually. The improvement plan has been revised and addresses the key issues identified in the Fund's Data Quality review which took place in December 2021.

The data quality review undertaken in December 2021 again split the assessment of data held between two data categories:

- Common Data
- Scheme Specific Data

Tests were undertaken on the data held by the Fund on its Scheme members to identify whether data is present and accurate.

The Common Data items are specific in the Pensions Regulators guidance however, the Scheme Specific data items are not prescriptive but is generally data key to running the Scheme and meeting legal obligations. The Pensions Regulator does not set the data items for the Scheme Specific data as it is deemed to be identifiable and relevant to each individual Pension Scheme. However, illustrative examples of the data required to running a Pension Scheme has been published by the Pensions Regulator and these examples were taken into consideration when identifying the Scheme Specific data to be checked. Below is a table with the LGPS Data Quality scores which are reported to the Pensions Regulator.

<b>LGPS Data area</b>	<b>Common data</b>	<b>Scheme specific data</b>	<b>Aim</b>
December 2021 data score	99.20%	99.20%	100%
December 2020 data score	99.10%	99.20%	100%
December 2019 data score	98.30%	98.10%	100%
December 2018 data score	96.50%	95.80%	100%
December 2017 data score	94.50%	85.30%	100%

### **Administration Cost per member (SF3 costs table)**

The table below compares the administration cost per scheme member with that of the All Wales average from the SF3 return.

<b>Year</b>	<b>Dyfed Pension Fund Cost per member</b>	<b>All Wales Average</b>
2020-21	£27.62	£30.91
2019-20	£26.36	£32.04
2018-19	£25.14	£30.04
2017-18	£22.71	£27.46
2016-17	£20.73	£28.10
2015-16	£27.45	£28.28
2014-15	£21.66	£28.36
2013-14	£20.94	£30.20

### **The Administration Team**

In addition to the primary role of administering the Local Government Scheme and its provisions, the Pension Section provides, by agreement, similar services to the Chief Constable and Chief Fire Officers administering the Police and Fire-fighter's Pension Schemes for Dyfed Powys Police, Mid & West Wales Fire and Rescue Service, North Wales Fire and Rescue Service respectively.

The pension's team has 33 permanent FTE staff to administer the above pension schemes. During the year to 31<sup>st</sup> March 2022, the following staff turnover occurred; 3 staff left the team and 2 staff joined the team.

The permanent members of staff dedicated to the LGPS is 22.2 FTE. As at 31<sup>st</sup> March 2022, there were 52,735 LGPS members of the Dyfed Pension Fund which equates to 2,375 scheme members per pensions administration team member. The average number of cases completed per team member during the year was 1,116.

### **Your Pension Section:**

In addition to implementing legislative changes by set timescales. Your Pension Section additionally:

- Notified employers of their reassessed contribution rates applicable from 1st April 2021 as a result of the Actuarial Valuation exercise.
- Increased the number of registered 'My Pension On-line' users by actively encouraging scheme member take up during telephone calls. This internet based application enables you to securely access and update your own pension record(s). The initiative is designed to provide statutory information and improve service delivery whilst also reducing printing & postage costs and the funds carbon footprint.
- Ensured employers formulate, publish and keep under review a policy statement in respect of their discretions under the LGPS 2014.
- Continued with their internal staff training programme. Alongside its training for participating Fund Employers, this investment is viewed as key for the effective delivery of pension administration services in an ever changing regulation environment and increasing stakeholder expectations.
- Continued with the production and issue of Annual Benefit Statements (ABS) for Deferred (individuals who have left the Scheme with a future entitlement to pension benefits) and Active (contributing) Scheme members. The ABS production was undertaken on an all Wales Pension Funds basis, improving both cost and consistency with the Dyfed Pension Fund taking the lead.
- Continued with the 'Life Certificate' exercise aimed at pension payments paid by cheque in addition to also undertaking monthly mortality checks on UK based pensioners.
- Continued to utilise Western Union in order to undertake mortality checks on overseas pensioners.
- Continued with the production of a more detailed and personalised update for each pensioner outlining the increase in pensions arising from annual pension increase awards.
- Participated in the Audit Commission's - National Fraud Initiative exercise as outlined above.
- Continued to engage with colleague LGPS Fund authorities in Wales to examine available partnership opportunities and share best practice in Scheme administration.
- Ensured model fund data was received by the Government Actuary's Department.
- Through the IAS19 exercise ensured that each employer who had to comply with these pension accounting requirements received their results and disclosure needs by their required account closure timescales.
- Continued with the GMP Reconciliation exercise which had to be undertaken in respect of all scheme members to ensure HMRC do not have incorrect information on their records. However, HMRC continue to have outstanding data queries which have yet to be returned to the Dyfed Pension Fund.
- Implemented i-connect for additional employers to facilitate the direct transfer of data from employer payroll systems directly into the pensions system.

- Undertook a Data Quality exercise for the Local Government, Police and Firefighter Pension Scheme in accordance with The Pensions Regulator's Code of Practice 14 requirements and reported findings to both the Pension Committee and The Pensions Regulator. A Data Improvement Plan was created to address issues identified.

## Looking Forward

The pensions section anticipates yet another busy year, as in addition to their core functions, your Pension Section intends to:

- Ensure that the scheme Actuary is provided with clean and accurate data by set timescales for the 2022 Fund Valuation.
- Increase the number of registered 'My Pension On-line' users by actively encouraging scheme member take up during telephone calls.
- Respond to consultations on scheme arrangements and implement changed structures as a result of amending legislation.
- Continue to liaise with all scheme employers to ensure appropriate processes and procedures are in place in order to comply with auto enrolment requirements.
- Continue to undertake data validation and integrity checks for data which is issued by HMRC in respect of the GMP Reconciliation exercise in order that the correct state benefits are recorded and paid.
- Continue to work with all scheme employers to ensure that clean and accurate data is consistently provided.
- Undertake a data quality exercise in accordance with The Pensions Regulator's Code of Practice 14 requirements and report findings to both the Pension Committee and The Pensions Regulator. Update and review the Data Improvement Plan.
- Implement i-connect for further employers which facilitates the direct transfer of data from employer payroll systems directly into the pensions system.
- Following the amendment of LGPS Regulations as a result of the 'McCloud' Judgement, commence work on recalculation of all benefits.

The inherent complexities and retrospective protections that apply to the Local Government, Police and Fire schemes remain and it is anticipated these will further increase due to the application of the McCloud Judgement.

I would like to take the opportunity to record my sincere thanks to all staff involved in Scheme Administration not only for the work done over the last year but also for their enthusiasm to embrace change and meet ever changing regulatory and stakeholder requirements.

## **My Pension On-line**

### **What will My Pension On-line allow me to do?**

Whether you're an active, deferred or pensioner member of the Scheme, you will be able to view and update your basic details, access relevant forms and receive all publications immediately, including your annual benefit statement, newsletters and factsheets. If you're an active member, you will be able to perform benefit calculations at your convenience, so that you can actively plan for your retirement.

If you're a pensioner, you will be able to view your pension details, submit any change of bank or building society account details or change of address, view your payment history and tax code, your payment dates, payment advice slips, P60 statements and pension increase statements.

### **How do I register for My Pension On-line?**

It couldn't be easier, all you need to do is contact the Dyfed Pension Fund by either telephoning **01267 224909** or by e-mailing: **pensions@carmarthenshire.gov.uk**

to request an activation key. Your activation key will be emailed to you or it can also be sent to your home address and you will be required to log in to the 'My Pension Online' area via the Fund website:

[www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)

You will be asked to enter your surname, National Insurance number, date of birth and activation key and then prompted to set up your own username, password and security questions.



## **Section 4 - Actuarial Report**

It only seems like a few sleeps ago that the LGPS finished its last round of valuations. Yet here we are again and the next three-yearly valuation of the Fund will be carried out with an effective date of 31 March 2022, with new contribution rates for major employers coming into effect from 1 April 2023.

Same old, same old you might say....

Well, this time more than ever, quite a bit has happened in the intervening period and in those rhetorical “few sleeps”, we approach the valuation under the following backdrop:

- The world dealing with the outbreak of global pandemic and adapting to control its longer term direct impacts on society
- The secondary pressures of the pandemic on the health service and the possible impacts on health from reduced business as usual services for a significant period
- The outbreak of conflict between Ukraine and Russia acting as the catalyst in exacerbating existing supply chain problems
- Squeeze on the labour market with seemingly more jobs in the economy than people
- Responsible Investment (RI) and Environmental, Social and Governance (ESG) moving higher up on the agenda for investors as society increasingly recognises the moral obligation to future generations
- Increased concerns over climate change and its impact across wider society, beyond investments
- Inflation at its highest rate for 40 years

When combined, all of the factors above impact on the LGPS benefit promises which are linked to inflation and salary inflation, the expected future real investment returns above inflation which impact the assets and life expectancy which determines how long the benefit payments will be paid for.

Previous recent valuations have been carried out under more benign conditions and this is certainly the most challenging backdrop I have seen in a good few valuation cycles.

It is still early days and the detailed valuation work has yet to be carried out in earnest. However, amongst the gloomy backdrop above, the early indications are that there is more positive news when it comes to funding levels and for the most part we are unlikely to see a need for material contribution increases. Although the combined impact of the factors above is highly dependent on an employer’s profile and we may see a few exceptions to the rule, but the Fund will work closely with such employers.

The fact that the Fund is currently in such a robust position is testament to the Fund officers, who have always taken a prudent and long term view of funding to help manage volatility and investment managers who have helped generate returns on assets. This included an early recognition of McCloud costs at the 2019 valuation and careful management of material costs such as those arising on ill-health grounds. The Fund also continues to be at the vanguard of RI/ESG in its action to reduce investment in fossil fuels.

As part of the valuation, we will continue to work with the Administering Authority and officers to highlight the risks of defined benefit funding and consider life expectancy, inflation and climate change scenarios so that all stakeholders can continue to have an informed view on these matters. This will help all connected with the Fund continue to understand the triennial balancing act of managing the Fund's solvency whilst aiming for contribution affordability and stability.

**Clive Lewis, Actuary, Mercer**

## **Section 5 - Governance**

### **Pension Board Annual Report**

This report sets out the work carried out by the Dyfed Pension Board during the financial year 2021-22 to discharge its role, in support of Carmarthenshire County Council, in managing the Dyfed Pension Fund. As with all other activity across the country, the work of the Board during the year was affected by the Covid pandemic. As part of the arrangements introduced by Carmarthenshire County Council the Board could not meet in person, but did so virtually in an online format.

To recap the Board was set up with effect from April 2015 under new arrangements for the governance of Local Authority Pension Funds. The purpose of the Board to assist Carmarthenshire County Council (as the scheme manager) in the management of the Local Authority Pension Scheme (LGPS), and to provide oversight and challenge. The terms of reference for the Board are available on the Fund website.

The Board is comprised of 3 employee and 3 employer representatives together with an Independent Chair. This is in line with the regulations requiring equal employee and employer representation. Details of the members of the Board are shown in the Appendix to this report. The Board is not a decision making body and can only provide advice and comment on the management of the Dyfed Pension Fund. For this arrangement to be successful it is important that the Board carries out its responsibilities in a positive and constructive way. In my capacity as Chair I have regular contact with officers at Carmarthenshire County Council to ensure that the Board addresses the issues necessary to discharge its responsibilities. Councillor Williams as Pension Committee Chair is also invited to attend each Pension Board meeting.

The year was notable for the continued impact of the Covid pandemic and the disruption this had on the life of everyone in the country. As a consequence, the Board held virtual meetings on 4 occasions during 2021-22: in April, July and November 2021 and in January 2022. In line with the arrangements put in place by Carmarthenshire County Council, these virtual online meetings were arranged so that the work of the Board and governance of the Fund could continue.

The cycle of Board meetings follows the timetable for the Pensions Committee and helps strengthen the overall governance of the Fund. The Board continues to focus on the key issues affecting the Fund and its beneficiaries and agrees a forward work plan at the start of the year to ensure that it best placed to support the Council in the delivery of the LGPS in Dyfed. As part of its oversight and scrutiny role the Board has regular updates at each meeting on:

- a review of the budget and associated financial monitoring;
- to consider any breaches in service delivery;
- regular monitoring and review of the risk register;
- monitoring and review of the performance of the pensions administration service including examining workflow statistics;
- to consider a report from the Independent Adviser on investment performance and asset allocation issues;
- updates on the performance and developments in the Wales Pension Partnership (WPP);
- Review and discussion of the decisions of the Pensions Committee;

- a review of the training and development programme for Members of the Pension Committee and Pension Board.

There have been full agendas for each Board meeting. In addition to the agenda items considered at each meeting, the Board also discussed other issues during the year including:

- The development of an annual work plan for the Board;
- Review of the Pension Fund annual accounts and external audit report;
- Consideration of the Fund's Governance Policy and Compliance Statement;
- Consideration of the Fund's Investment Strategy and Funding Strategy Statements;
- Consideration of developments affecting the LGPS including progress with the Wales Pension Partnership;
- Consideration and discussion on the Fund's proposals for a Restructure of the Equity portfolio;
- Briefing and discussion on the Fund's Carbon Footprint and action proposed to reduce the impact in the future;
- Internal Audit and risk management issues affecting the Fund.

In this way the Board continues to discharge its oversight and scrutiny role.

There was one change in membership of the Board during the year with Gwyn Jones standing down from his position as Employee Representative. On behalf of the Board, I would like to thank Gwyn for his support and valuable contributions at our meetings particularly on budget and monitoring issues. Despite the disruption caused by the Covid pandemic the virtual meetings were well attended at 75%, compared with 93% in the previous year. Detailed attendance of Board Members is set out in the Appendix to this report.

At the end of March 2022, the Dyfed Pension Fund had total assets of £3.2 billion and a membership of 52,735 comprising pensioners, deferred pensioners and current contributors. Pension Fund investment and administration is becoming ever more complex so training and development for Members of the Pensions Committee and Board is an essential support to good governance.

In previous reports I have commented on the importance of a structured programme of training and development for individual members and the Board collectively to discharge their responsibilities. One consequence of the Covid pandemic has been the wider use of virtual online training sessions. These have certain advantages in being easier to access with no travel involved; can be distributed widely and cover a range of topical issues. The Wales Pension Partnership has continued to run regular online training sessions for all Committee and Board Members across the 8 Welsh funds. In my view this initiative should continue.

With this in mind, members of the Board have attended various training sessions over the past year. The training undertaken by Board members is recorded by Carmarthenshire County Council and presented at each Board meeting for review and consideration of future events. Examples from the past year included:

- Four training sessions on asset classes presented by Blackrock and Schroders who manage part of the Fund's investment portfolio;
- Several seminars attended by Board members on an individual basis with updates on current issues affecting the LGPS;

- Two training sessions run by the WPP.

Regular training sessions will continue to be arranged and incorporated as part of Board meetings. Training and development remains an area of attention for the Pensions Regulator as part of their role in promoting high standards of corporate governance in Pension Funds. Virtual meetings and training sessions have worked well over the past year, so this pattern of virtual and hybrid meetings should continue in the future.

Together with Pension Board Chairs from the other Welsh Funds, I represent the Board at a 6 monthly briefings on progress in the Wales Pension Partnership. Presentations from the host authority (Carmarthenshire County Council) and their partners Link and Russell Investments provides an opportunity for Board Chairs to ask questions and scrutinise progress on investment pooling in Wales. This new forum helps to build good working relationships between Boards and the host authority and Pool and strengthens overall governance of the Welsh pension funds.

The majority of the Fund's assets are now managed through the Wales Pension Partnership and BlackRock's jointly procured passive index funds and the Pension Board are updated on developments at each meeting. Out of total assets of £3.2bn, £2.5bn (76%) is now managed on this basis. Going forward this percentage will increase and more assets are transferred into the WPP. We will continue to monitor this process and work alongside the Council in delivering the best outcome for the Fund and its beneficiaries.

#### **Members of the Dyfed Pension Board 2021-22**

- John Jones - Independent Chair
- Cllr Gareth Lloyd - Employer Member Representative
- Mike Rogers - Pensioner Member Representative
- Paul Ashley-Jones - Employer Member Representative
- Gwyn Jones - Employee Representative (to January 2022)
- Cllr Philip Hughes - Employer Representative
- Tommy Bowler - Trade Union Representative

#### **Board Member Attendance 2021-22**

	16 April 2021	20 July 2021	9 November 2021	25 January 2022
John Jones	✓	✓	✓	✓
Mike Rogers	x	✓	x	x
Cllr. Philip Hughes	✓	✓	✓	✓
Gwyn Jones	✓	x	✓	N/A
Tommy Bowler	✓	✓	✓	✓
Cllr. Gareth Lloyd	✓	✓	✓	✓
Paul Ashley-Jones	✓	x	✓	x

#### **John Jones, Independent Chair of the Pension Board**

# **Governance Policy Statement**

## **Introduction**

The Dyfed Pension Fund is administered by Carmarthenshire County Council (the administering authority). All Local Government Pension Scheme (LGPS) Funds in England and Wales are required to publish a Governance Policy, under Regulation 73A of the LGPS 1997 Regulations. This regulation is superseded by Regulation 31 of the LGPS (Administration) Regulations 2008 and the 2013 Regulations. Additionally, one of the key requirements in the Public Service Pensions Act (PSPA) 2013 is for each Administering Authority in the LGPS to create a local Pension Board.

This policy has been prepared by the administering authority in consultation with appropriate interested persons.

## **Purpose of the Governance Policy**

The regulations on governance policy requires an administering authority, after consultation with such persons as they consider appropriate, to prepare, maintain, publish and keep under review a written statement setting out:

- whether it delegates its function, or part of its function, in relation to maintaining a pension fund to a committee, sub-committee or officer of the authority, if it does so:
  - the frequency of any committee or sub-committee meetings
  - the terms, structure and operational procedures of the delegation
  - whether such a committee or sub-committee includes representatives of employing authorities (including non-scheme employers) or scheme members, and if so, whether those representatives have voting rights
- the extent to which a delegation, or absence of a delegation, complies with guidance given by the Secretary of State and, to the extent it does not so comply, the reasons for not complying.

## **Governance of the Dyfed Pension Fund**

Within Carmarthenshire County Council's constitution, a pension committee must be set up for the Dyfed Pension Fund to:

- decide on all the policy matters and strategic direction relating to the investments of the Pension Fund
- review and monitor the investment performance of the Fund
- review and determine on all Pension Fund Valuation matters of the fund
- determine on Administering Pension Fund Authority policy and strategic matters

Operational matters of both the Investments and Administration Functions are delegated to the Director of Corporate Services.

Powers delegated to the Head of Financial Services for Pensions Administration, in accordance with The Local Government Pension Scheme Regulations 1997 or subsequent amending legislation, are:

- to collect employee and employer contributions from participating employers
- to make payments in respect of scheme benefits
- to collect and make pension transfer payments as elected by scheme members

- to determine non policy related discretions as an Employing / Administering Pension Authority
- to undertake Stage 1 determinations on disputes arising from the Local Government Pensions Scheme or related legislation
- to update and maintain the Fund's website [www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)
- the maintenance and update of membership records
- the calculation and authorisation of benefit payments
- the provision of membership data for actuarial valuation purposes
- the preparation and maintenance of the Communication Policy Statement and the Pensions Administration Strategy Statement.

The Head of Financial Services will accept for admission into the Dyfed Pension Fund employees of authorities and bodies as prescribed in Regulations, subject to an approved Admission Agreement, and subject to any necessary indemnities as appropriate.

## **The Pension Committee**

### **Terms of Reference**

- To exercise the County Council's responsibility for the management of the Dyfed Pension Fund, including the management of the administration of the benefits and strategic management of Fund assets
- To meet at least quarterly, or otherwise as necessary
- To produce an Annual Report by 30 September each year on the state of the Fund and on the investment activities during the year
- To have overall responsibility for investment policy and monitor overall performance
- To review governance arrangements and the effective use of its advisers to ensure good decision-making
- To receive regular reports on Scheme administration to ensure that best practice standards are satisfied and met and to satisfy itself that and justify to all stakeholders, including Fund Employers that the Fund is being run on an effective basis
- To appoint Investment Managers to discharge functions relating to the management of the Fund's investments
- To appoint the Fund's custodian, performance measurement adviser, actuary, independent adviser and AVC provider
- To approve a Funding Strategy Statement and Investment Strategy Statement

### **Membership**

The Committee comprises of:

- three members (one acting as Chair) plus a nominated substitute to act in the absence of a member. Each member of the committee has voting rights and each committee member and the substitute are nominated by Carmarthenshire County Council, the Administering Authority, from its elected membership. At least three members must attend each committee meeting
- at least two Carmarthenshire County Council officers from the Director of Corporate Services, Head of Financial Services, Treasury and Pension Investments Manager and Pensions Manager.
- the independent investment adviser.

The Director of Corporate Services, as Treasurer of the Dyfed Pension Fund, will also maintain all necessary accounts and records in relation to the Fund.

The Treasury and Pension Investments Manager and officers in the Treasury and Pension Investments team support the Director of Corporate Services and Head of Financial Services in the responsibility for the monitoring and review of the investments of the Fund including:

- preparation and maintenance of the accounts of the Dyfed Pension Fund including preparation of the Dyfed Pension Fund Annual Report
- preparation and distribution of the annual Dyfed Pension Fund Newsletter
- servicing the Committee meetings
- regular dialogue with the Fund's advisers, investment managers and custodian
- monitoring and reconciliation of investment manager and custodian records
- preparation and maintenance of the Fund's Investment Strategy Statement, Funding Strategy Statement, Governance Policy and compliance with the Myners review
- monitoring the activity and performance of the Fund's investment managers including compliance with policy and performance objectives
- interpretation of new legislation and research in respect of the investments and accounts of the Fund
- monitoring the corporate governance activity of the Fund including attendance at the Local Authority Pension Fund Forum (LAPFF)
- arrangement and provision of appropriate training for committee members

### **Committee Meetings**

The Pension Committee meets four times a year. All meetings are held in Carmarthenshire, or virtually using online facilities where appropriate.

An agenda, minutes from the previous meeting and written reports are sent to each Committee member by the Democratic Services Unit before each meeting. During the Committee meeting the Committee members receive reports presented by Officers of Carmarthenshire County Council, the Independent Investment Adviser and any other person the Committee invites to speak at the meeting. Committee decisions are formally minuted by the Democratic Services Unit.

During the year, meetings are held with the Directors of Finance of the three County Councils, where Fund performance and other items dealt with at the Committee meetings are discussed. Issues raised at this meeting that the Committee need to be made aware of are reported back to the following Committee meeting for discussion.

### **The Annual Consultative Meeting (ACM)**

The Dyfed Pension Fund is committed to the widest inclusion of all stakeholders in respect of consultation and communication arrangements. Any major policy changes are put to consultation with all participating employers, Trade Union representatives and retired member representatives before a decision is made.



An Annual Consultative Meeting (ACM) is held in Carmarthenshire. The ACM is open to all participating employers, retired member representatives and Trade Union representatives. Interested bodies are notified of the ACM in advance. The Chair of the Pension Committee, the Director of Corporate Services, the Head of Financial Services, the Fund Advisers and Investment Managers attend the ACM.

### **Pension Board**

The Board has an oversight/assisting role not a decision making role. It assists the Administering Authority (Carmarthenshire County Council) in securing compliance with regulations and requirements imposed by the Pensions Regulator and the Department for Levelling Up, Housing & Communities (DLUHC) and ensuring effective and efficient governance and administration of the Fund.

There must be equal numbers of scheme member representatives and employer representatives on the Board. The Dyfed Pension Fund Board has 3 scheme member and 3 employer representatives and an independent member who is also the Chair of the Board.

## **Governance Compliance Statement**

DLUHC is committed to ensure that all LGPS committees operate consistently at best practice standards. Therefore, in addition to the regulatory requirement to produce this Governance Policy, the LGPS regulations 1997 were further amended on 30 June 2007 to require administering authorities to report the extent of compliance to a set of best practice principles to be published by DLUHC, and where an authority has chosen not to comply, to state the reasons why.

This Governance Policy will be reviewed at least triennially or more frequently if appropriate.

### **Governance Compliance Statement**

The purpose of the guidance is:

- To provide best practice principles against which compliance can be measured
- To provide guidance on how the compliance statement should be completed

The guidance sets out the best practice principles in relation to the following governance areas:

- Structure
- Representation
- Selection
- Voting
- Training, facility time and expenses
- Meetings (frequency / quorum)
- Access
- Scope
- Publicity

### **Best Practice Principle A: Structure**

The guidance acknowledges that not all administering authorities are structured in the same way. It is not the intention to level out these differences but to ensure that structures reflect the following principles:

- The management of the administration of benefits and strategic management of fund assets clearly rests with the main committee established by the appointing council
- Representatives of participating LGPS employers, admitted bodies and scheme members (including pensioners and deferreds) are members of either the main or secondary committee (established to underpin the work of the main committee)
- Where a secondary committee or panel has been established the structure ensures effective communication across both levels
- Where a secondary committee or panel has been established at least one seat on the main committee is allocated for a member from the secondary committee or Committee

### **Compliance Statement: Not Fully Compliant**

### **Justification:**

The Dyfed Pension Fund Committee exists and meets four times a year. The Committee has three members and a substitute, officers (all from Carmarthenshire County Council) and an independent investment adviser. Other scheme employers, admitted bodies and scheme members do not attend Committee but they are all invited to the annual ACM where all Committee members and advisers report and are available to answer questions. Carmarthenshire County Council officers meet with officers of the other 2 major employers (Pembrokeshire County Council and Ceredigion County Council) during the year where Committee minutes are made available. This system is supported by all parties and has worked very well as evidenced by the fact that timely decisions are made, and investment performance is above the actuarial assumption over the long-term.

There is no secondary committee for the Dyfed Pension Fund.

### **Best Practice Principle B: Representation**

The number of stakeholders affected by the local management of the pension scheme and governance of pension funds is vast and it is accepted that it would be impractical to expect individual committee structures to encompass every group or sector that has an interest in the decisions that fall to be made under the scheme's regulations.

- That all key stakeholders are afforded the opportunity to be represented within the main or secondary committee structure. These include:
  - employing authorities (including non-scheme employers, e.g. admitted bodies as well as scheduled bodies)
  - scheme members (including deferred and pensioner scheme members)
  - independent professional observers and expert advisors (on an ad-hoc basis)
- That where lay members sit on a main or secondary committee, they are treated equally in terms of access to papers and meetings, training and are given full opportunity to contribute to the decision making process, with or without voting rights

### **Compliance Statement: Not Fully Compliant**

#### **Justification:**

The Committee has representatives from Carmarthenshire County Council and the independent investment adviser. Other scheme employers, admitted bodies and scheme members do not attend Committee but they are all invited to the annual ACM where all Committee members and advisers report and are available to answer questions. Carmarthenshire County Council officers meet with officers of the other 2 major employers (Pembrokeshire County Council and Ceredigion County Council) during the year where Committee minutes are made available. There is no secondary committee for the Dyfed Pension Fund.

### **Best Practice Principle C: Selection**

It is important to emphasise that it is not part of the fund authority's remit to administer the selection process for lay members sitting on main or secondary committees or to ensure their attendance at meetings, unless they wish to do so. Their role is to determine what sectors or groups are to be invited to sit on LGPS committees or panels and to make places available.

Effective representation is a two way process involving the fund authorities providing the opportunity and the representative bodies initiating and taking forward the selection process under the general oversight of fund authority.

That committee or panel members are made fully aware of the status, role and function they are required to perform on either a main or secondary committee.

#### **Compliance Statement: Fully Compliant**

##### **Justification:**

The Dyfed Pension Fund's Governance Policy lists the delegated functions the Committee is to perform. If membership of the committee changes, the new member/members are informed of their status, role and function they are required to perform.

### **Best Practice Principle D: Voting**

The policy of individual administering authorities on voting rights is clear and transparent, including the justification for not extending voting rights to each body or group represented on main LGPS committees.

#### **Compliance Statement: Fully Compliant**

##### **Justification:**

All Committee members can vote. Carmarthenshire County Council is the Administering Authority and all functions are delegated to the Committee.

### **Best Practice Principle E: Training, facility time and expenses**

In 2001, the Government accepted the ten investment principles recommended by Paul Myners in his report, "Institutional Investment in the UK". The first of those principles, "Effective Decision Making", called for decisions to be made only by persons or organisations with the skills, information and resources necessary to take them effectively. Furthermore, where trustees - or in the case of the LGPS, members of formal committees - take investment decisions, that they have sufficient expertise to be able to evaluate critically any advice they take.

- That in relation to the way in which statutory and related decisions are taken by the administering authority, there is a clear policy on training, facility time and reimbursement of expenses in respect of members involved in the decision-making process
- That where such a policy exists, it applies equally to all members of committees, sub-committees, advisory panels or any other form of secondary forum

#### **Compliance Statement: Fully Compliant**

**Justification:**

The Committee have regular training sessions run by the Fund Managers, the Actuary, the Consultant and officers. New Committee members attend intense training sessions on commencement of their committee duties, including the LGPC pension training session.

**Best Practice Principle F: Meetings (frequency / quorum)**

An administering authority's main committee or committees meet at least quarterly.

An administering authority's secondary committee or panel meet at least twice a year and is synchronised with the dates when the main committee sits.

Administering authorities who do not include lay members in their formal governance arrangements, provide a forum outside of those arrangements by which the interests of key stakeholders can be represented.

**Compliance Statement: Fully Compliant****Justification:**

The Dyfed Pension Fund Committee meets quarterly. The Annual Consultative Meeting is held annually where other scheme employers, admitted bodies and scheme members are invited.

**Best Practice Principle G: Access**

That subject to any rules in the council's constitution, all members of main and secondary committee or committees have equal access to committee papers, documents and advice that falls to be considered at meetings of the main committee.

**Compliance Statement: Fully Compliant****Justification:**

All papers are circulated in advance to all members of the Committee, including the Committee's independent investment adviser.

**Best Practice Principle H: Scope**

That administering authorities have taken steps to bring wider scheme issues within the scope of their governance arrangements.

**Compliance Statement: Fully Compliant****Justification:**

The Committee receives and votes, on an ad-hoc basis, any major administration issues that affect the Fund. The officer managing the administration of the Fund provides regular training and updates for Committee members.

**Best Practice Principle I: Publicity**

That administering authorities have published details of their governance arrangements in such a way that stakeholders with an interest in the way in which the scheme is governed, can express an interest in wanting to be part of those arrangements.

**Compliance Statement: Fully Compliant**

**Justification:**

The Dyfed Pension Fund Governance Policy is reviewed annually. A Newsletter and Annual Report are produced annually. All published material (including the Governance Policy) are on the Dyfed Pension Fund website.

**Summary**

<b>Best Practice Principle</b>	<b>Fully Compliant</b>	<b>Not Fully Compliant</b>	<b>Explanation for Non-Compliance</b>
Structure		✓	The DPF structure is supported by all parties and has worked very well
Representation		✓	Regular meetings and discussion with other major stakeholders occur and an annual consultative meeting is held
Selection	✓		
Voting	✓		
Training, facility time and expenses	✓		
Meetings (frequency/quorum)	✓		
Access	✓		
Scope	✓		
Publicity	✓		

## **Section 6 - Statement of Accounts**

### **Narrative Report**

The Dyfed Pension Fund accounts are set out on the following pages and provide information about the financial position, performance and financial adaptability of the Fund for the year 2021-22. They show the results of the stewardship of management, that is, the accountability of management for the resources entrusted to it, and of the disposition of its assets at the period end.

The accounts are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22 (the “Code”), which is based upon International Financial Reporting Standards (IFRS), as amended for the public sector. Reference is also made to the Financial Reports of Pension Schemes – A Statement of Recommended Practice published by the Pensions Research Accountants Group (PRAG) where it is felt that these disclosures provide more sufficient detail.

The main accounts and reports contained within this Statement of Accounts are as follows:

- The Fund Account
- The Net Assets Statement
- The Statement by the Consulting Actuary

### **Statement of Responsibilities for the Statement of Accounts**

#### **The Authority’s Responsibilities**

The Authority is required:

- To make arrangements for the proper administration of the pension fund’s affairs and to secure that one of its officers has the responsibility for the administration of these affairs. In this Authority, that officer is the Director of Corporate Services;
- To manage the pension fund affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- To approve the Statement of Accounts

#### **The Director of Corporate Services’ Responsibilities**

The Director of Corporate Services is responsible for the preparation of the Authority’s Statement of Accounts, in accordance with proper accounting practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Statement of Accounts, the Director of Corporate Services has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Kept proper and timely accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities; and
- Complied with the Code

### **Certification of Accounts**

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Dyfed Pension Fund at 31 March 2022 and its income and expenditure for the year ended 31 March 2022.

Chris Moore FCCA  
Director of Corporate Services

Dated:

### **Audit Committee Approval**

Approval of Dyfed Pension Fund Statement of Accounts post audit

Chair of Audit Committee

Dated:



## Fund Account for the Year Ended 31 March 2022

2020-21 £'000		<u>Note</u>	2021-22 £'000
	<b>Dealings with members, employers and others directly involved in the Fund</b>		
	Contributions		
	Employer		
63,914	Normal		68,144
5,104	Augmentation		5,397
(6,563)	Past Service Deficit/(Surplus)		(7,373)
	Member		
21,339	Normal		22,519
260	Additional voluntary		328
3,196	Transfers in from other pension funds	6	4,196
87,250			93,211
	Benefits payable		
(75,109)	Pensions payable		(77,001)
(11,727)	Commutation and lump sum retirement benefits		(14,174)
(2,947)	Lump sum death benefits		(1,227)
(3,595)	Payments to and on account of leavers	7	(3,534)
(93,378)			(95,936)
<b>(6,128)</b>	<b>Net Additions (Withdrawals) from dealings with Members</b>		<b>(2,725)</b>
	Management Expenses		
(15,186)		8	(14,411)
<b>(21,314)</b>	<b>Net Additions (Withdrawals) including fund management expenses</b>		<b>(17,136)</b>
	<b>Returns on Investments</b>		
32,187	Investment Income	9	32,138
0	Other Income		0
(51)	Taxes on Income (Irrecoverable Withholding Tax)	10	(2)
	Changes in the market value of investments		
186,742	Unrealised	11.2	122,786
467,512	Realised	11.3	55,269
<b>686,390</b>	<b>Net Return on Investments</b>		<b>210,191</b>
<b>665,076</b>	<b>Net Increase (Decrease) in the net assets available for benefits during the year</b>		<b>193,055</b>
2,384,473	Opening Net Assets of Scheme		3,049,549
<b>3,049,549</b>	<b>Closing Net Assets of Scheme</b>		<b>3,242,604</b>

## Net Assets Statement for the year ended 31 March 2022

31/03/21 £'000		<u>Note</u>	31/03/22 £'000
3,029,868	Investment Assets		3,211,708
11,376	Cash deposits		24,969
0	Investment liabilities		0
<hr/> 3,041,244		11.1	<hr/> 3,236,677
12,723	Current assets	15	9,323
(4,418)	Current liabilities	16	(3,396)
<hr/> 8,305	Net Current Assets/(Liabilities)		<hr/> 5,927
<hr/> <b>3,049,549</b> <hr/>	<b>Total Net Assets</b>		<hr/> <b>3,242,604</b> <hr/>

## Reconciliation of the movement in Fund Net Assets

2020-21 £'000		2021-22 £'000
2,384,473	Opening Net Assets	3,049,549
10,822	Net New Money Invested	15,000
654,254	Profit and losses on disposal of investments and changes in the market value of investments	178,055
<hr/> <b>3,049,549</b> <hr/>	<b>Closing Net Assets of Fund</b>	<hr/> <b>3,242,604</b> <hr/>

## Notes to the Dyfed Pension Fund Accounts for the year ended 31 March 2022

### 1 Description of the Fund

The Dyfed Pension Fund (the Fund) is part of the Local Government Pension Scheme and the administering authority (the Authority) is Carmarthenshire County Council.

#### 1.1 General

The Fund is governed by the Public Service Pensions Act 2013 and is administered in accordance with the following secondary legislation:

- the LGPS Scheme Regulations 2013 (as amended)
- the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 (as amended)
- the LGPS (Management and Investment of Funds) Regulations 2016.

It is a contributory defined benefit pension scheme administered by Carmarthenshire County Council to provide pensions and other benefits for pensionable employees of Carmarthenshire County Council, Pembrokeshire County Council, Ceredigion County Council and a range of other scheduled and admission bodies within the former Dyfed geographical area. Teachers, police officers and firefighters are not included as they come within other national pension schemes.

The Fund is overseen by the Dyfed Pension Fund Committee (the Committee).

#### 1.2 Membership

Members of the LGPS are automatically enrolled and are free to choose whether to remain in the scheme or make their own personal arrangements outside the scheme.

Organisations participating in the Dyfed Pension Fund include:

- Scheduled bodies, which are local authorities and similar bodies whose staff are automatically entitled to be members of the Fund.
- Admission bodies, which are other organisations that participate in the Fund under an admission agreement between the Fund and the relevant organisation. Admission bodies include voluntary, charitable and similar bodies or private contractors undertaking a local authority function following outsourcing to the private sector.

There are 70 employer organisations within the Dyfed Pension Fund as at 31 March 2022 and these are detailed in Note 20. The membership details of these organisations are summarised below:

<b>31/03/21</b>		<b>31/03/22</b>
18,700	Number of active contributors in the Fund	18,643
14,626	Number of pensioners	15,342
15,881	Number of deferred pensioners	16,214
<u>2,293</u>	Number of undecided leavers	<u>2,536</u>
<b><u>51,500</u></b>	<b>Total membership</b>	<b><u>52,735</u></b>
47	Number of employers with active members	49

These figures reflect the recorded position as at 31 March 2022 but are always subject to some movement post year end for notifications from employing bodies received after this date.

### 1.3 Funding

Benefits are funded by contributions and investment earnings. Contributions are made by active members of the Fund in accordance with the LGPS Regulations 2013 and range from 5.5% to 12.5% of pensionable pay for the financial year ending 31 March 2022. Employee contributions are matched by employers' contributions which are set based on the triennial actuarial funding valuation as at 31 March 2019. Currently, employer contribution rates range from 9.5% to 46.2% of pensionable pay as detailed in Note 20.

### 1.4 Benefits

Pension benefits under the LGPS are based on final pensionable pay and length of pensionable service, summarised below:

	<b>Service pre 1 April 2008</b>	<b>Service 31 March 2008 - 31 March 2014</b>
<b>Pension</b>	Each year is worth 1/80 x final pensionable salary.	Each year is worth 1/60 x final pensionable salary.
<b>Lump Sum</b>	Automatic lump sum of 3 x salary. In addition, part of the annual pension can be exchanged for a one-off tax-free cash payment. A lump sum of £12 is paid for each £1 of pension given up.	No automatic lump sum. Part of the annual pension can be exchanged for a one-off tax-free cash payment. A lump sum of £12 is paid for each £1 of pension given up.

From 1<sup>st</sup> April 2014, the scheme became a career average scheme, whereby members accrue benefits based on their pensionable pay in that year at an accrual rate of 1/49<sup>th</sup>. Accrued pension is uprated annually in line with the Consumer Price Index.

There are a range of other benefits provided under the scheme including early retirement, ill-health pensions and death benefits. For more details, please refer to the Dyfed Pension Fund website – [www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)

## 2 **Basis of preparation**

The Statement of Accounts summarises the Fund's transactions for the 2021-2022 financial year and its position at year end as at 31 March 2022. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-2022 which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector.

The accounts summarise the transactions of the Fund and report on the net assets available to pay pension benefits. The accounts do not take account of obligations to pay pensions

and benefits which fall after the end of the financial year. The actuarial present value of promised retirement benefits is disclosed in the Statement by the Consulting Actuary.

### **3 Summary of significant accounting policies**

#### Fund Account – revenue recognition

##### 3.1 Contributions

Normal contributions, both from members and from the employer, are accounted for on an accruals basis at the percentage rate recommended by the fund actuary in the payroll period to which they relate.

Employers' augmentation contributions and pensions strain contributions are accounted for in the period in which the liability arises. Any amount due in year but unpaid will be classed as a current financial asset.

Employer deficit funding contributions are accounted for on the due dates on which they are payable under the schedule of contributions set by the scheme actuary or on receipt if earlier than the due date.

##### 3.2 Transfers to and from other schemes

Transfer values represent the amounts received and paid during the year for members who have either joined or left the Fund during the financial year and are calculated in accordance with the Local Government Pension Scheme Regulations.

Individual transfers in/out are accounted for when received/paid, which is normally when the member liability is accepted or discharged.

Transfers in from members wishing to use the proceeds of their additional voluntary contributions to purchase scheme benefits are accounted for on a receipts basis and are included in Transfers In.

Bulk (group) transfers are accounted for on an accruals basis in accordance with the terms of the transfer agreement.

##### 3.3 Investment income

###### 3.3.1 Interest income

Interest income is recognised in the fund as it accrues, using the effective interest rate of the financial instrument as at the date of acquisition or origination.

Income includes the amortisation of any discount or premium, transaction costs (where material) or other differences between the initial carrying amount of the instrument and its amount at maturity calculated on an effective interest rate basis.

###### 3.3.2 Dividend income

Dividend income is recognised on the date the shares are quoted ex-dividend. Any amount not received by the end of the reporting period is disclosed in the net assets statement as a current financial asset.

### 3.3.3 Distributions from pooled funds

Distributions from pooled funds are recognised at the date of issue. Any amount not received by the end of the reporting period is disclosed in the net assets statement as a current financial asset.

### 3.3.4 Movement in the net market value of investments

Changes in the net market value of investments (including investment properties) are recognised as income and comprise all realised and unrealised profits/losses during the year.

## 3.4 Benefits payable

Pensions and lump-sum benefits payable include all amounts known to be due as at the end of the financial year. Any amounts due but unpaid are disclosed in the net assets statement as current liabilities.

## 3.5 Taxation

The Fund is a registered public service scheme under section 1(1) of Schedule 36 of the Finance Act 2004 and as such is exempt from UK income tax on interest received and from capital gains tax on the proceeds of investments sold. Income from overseas investments suffers withholding tax in the country of origin, unless exemption is permitted. Irrecoverable tax is accounted for as a fund expense as it arises.

As Carmarthenshire County Council is the administering Authority, VAT is recoverable on all Fund Activities. The Accounts are shown exclusive of VAT.

## 3.6 Management Expenses

The Code does not require any breakdown of pension fund administrative expenses. However, in the interests of greater transparency, the fund discloses its pension fund management expenses in accordance with the CIPFA guidance Accounting for Local Government Pension Scheme Management Expenses 2016.

All administrative expenses are accounted for on an accruals basis. All staff costs of the pensions administration team are charged direct to the fund. Associated management, accommodation and other overheads are apportioned to the Fund in accordance with Authority policy.

All oversight and governance expenses are accounted for on an accruals basis. All staff costs associated with governance and oversight are charged direct to the fund. Associated management, accommodation and other overheads are apportioned to this activity and charged as expenses to the fund.

All investment management expenses are accounted for on an accruals basis.

Fees of the external investment managers and custodian are agreed in the respective mandates governing their appointments. Broadly, these are based on the market value of the investments under their management and therefore increase or reduce as the value of these investments change.

An element of one of the Investment Managers' fees is performance related. The performance related fee was £0.26m in 2021-2022 (2020-2021: Fee was £0.66m).

Where an investment manager's fee note has not been received by the year end date, an estimate based upon the market value of their mandate as at the end of the year is used for inclusion in the Fund Account. In 2021-2022, no fees are based on such estimates (2020-2021: £0).

The costs of the Authority's pension investments team are charged direct to the fund and a proportion of the Authority's costs representing management time spent by officers on investment management is also charged to the fund. The Authority charged the Pension Fund an amount of £1.1m (£1.2m in 2020-21) in respect of administration and support during 2021-22.

## Net assets statement

### 3.7 Financial assets

Financial assets are included in the net assets statement on a fair value basis as at the reporting date. A financial asset is recognised in the net assets statement on the date the Fund becomes party to the contractual acquisition of the asset. From this date any gains or losses arising from changes in the fair value of the asset are recognised by the Fund.

The values of investments as shown in the net assets statement have been determined as follows:

#### 3.7.1 Market-quoted investments

The value of an investment for which there is a readily available market price is determined by the bid market price ruling on the final day of the accounting period.

#### 3.7.2 Fixed interest securities

Fixed interest securities are recorded at net market value.

#### 3.7.3 Unquoted investments

Investments in unquoted property and infrastructure pooled funds are valued at the net asset value or a single price advised by the investment manager.

#### 3.7.4 Limited partnerships

Fair value is based on the net asset value ascertained from periodic valuations by those controlling the partnership.

#### 3.7.5 Pooled investment vehicles

Pooled investment vehicles are valued at closing bid price if available. If this is not available then these investments will be valued at the closing single price. In the case of accumulation funds, the change in market value will also include income which is reinvested in the Fund.

### 3.8 Foreign currency transactions

Dividends, interest and purchases and sales of investments in foreign currencies have been accounted for at the spot market rates at the date of transaction. End-of-year spot market

exchange rates are used to value cash balances held in foreign currency bank accounts, market value of overseas investments and purchases and sales outstanding at the end of the reporting period.

### 3.9 Cash and cash equivalents

Cash comprises cash in hand and demand deposits and includes amounts held by the fund's external managers.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to minimal risk of changes in value.

The Fund has had its own bank accounts, which deal with the transactions of the Fund, since 1 April 2011, in accordance with section 6 of the Local Government Pension Scheme (Management and Investment of Pension Funds) Regulations 2009.

Cash balances held by the Fund are invested on a short term basis on the London Money Market by Carmarthenshire County Council until it is required to meet its liabilities or to transfer surplus cash to the investment managers for reinvestment.

### 3.10 Financial liabilities

The Fund recognises financial liabilities at fair value as at the reporting date. A financial liability is recognised in the net asset statement on the date the Fund becomes party to the liability. From this date any gains or losses arising from changes in the fair value of the liability are recognised by the Fund.

### 3.11 Actuarial present value of promised retirement benefits

The actuarial present value of promised retirement benefits is assessed on a triennial basis by the scheme actuary in accordance with the requirements of IAS19 and relevant actuarial standards.

As permitted under the Code, the Fund has opted to disclose the actuarial present value of promised retirement benefits by way of a reference in the accompanying actuarial report.

### 3.12 Additional voluntary contributions (AVC)

Occupational Pension Schemes are required by Statute to provide in-house AVC arrangements. The Fund has joint providers: Prudential, Standard Life and UTMOST (previously Equitable Life), where a range of investment options are available.

It is for individual scheme members to determine how much they contribute (subject to HM Revenue & Customs limits) and the investment components or its mix.

AVC's are invested separately from the assets of the Fund and are not included in the accounts in accordance with section 4(2)(b) of the Local Government Pension Scheme (Management and Investment of Pension Funds) Regulations 2009 (SI 2009/3093) but are disclosed as a note only - Note 17.



## 4 Critical judgements in applying accounting policies

### 4.1 Fund liability

The Fund's liability is calculated every three years by the appointed actuary. The methodology used is in line with accepted guidelines and in accordance with IAS 19. Assumptions underpinning the valuations are agreed with the actuary and are summarised in Note 22. This estimate is subject to significant variances based on changes to the underlying assumptions.

### 4.2 Unquoted Property investments – Partners Group Red Dragon Limited Partnership

In assessing the fair value of non-traded financial instruments, the Limited Partnership uses a variety of market and income methods such as time of last financing, earnings and multiple analysis, discounted cash flow method and third party valuation and makes assumptions that are based on market conditions and expected market participant assumptions existing at the end of each reporting period. Other information used in determining the fair value of non-traded financial instruments include latest financial reports, subsequent cash flows and internally performed monitoring of triggering events (such as exits and IPOs) as well as pricing movements in comparable investments together with techniques such as option pricing models and estimated discounted value of future cash flows. These practices are in line with widely used international industry guidelines. The value of the Partners Group Red Dragon Limited Partnership as at 31st March 2022 was £46.3m (31st March 2021: £38.5m).

## 5 Assumptions made about the future and other major sources of estimation uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the net assets statement at 31st March 2022 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if actual results differ from assumptions
Actuarial present value of promised retirement benefits	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting	The effects on the net pensions liability of changes in individual assumptions can be measured.  However, the assumptions interact in complex ways.

	actuaries is engaged to provide the fund with expert advice about the assumptions to be applied.	
Property – Limited Partnership investments	The Limited Partnership property investments are valued in line with widely used industry guidelines. These investments are not publicly listed and as such there is a degree of estimation involved in the valuation.	The total Limited Partnership property investments are £46.3m. There is a risk that this investment may be under or overstated in the accounts.
Alternatives – Strategic Alternative Income Fund (SAIF)	The SAIF investments are valued in line with widely used industry guidelines. These investments are not publicly listed and as such there is a degree of estimation involved in the valuation.	The total SAIF investment is £121m. There is a risk that this investment may be under or overstated in the accounts.

## 6 Transfers in from other pension funds

2020-21 £'000		2021-22 £'000
0	Group transfers in from other schemes and scheme mergers	0
3,196	Individual transfers in from other schemes	4,196
<u>3,196</u>		<u>4,196</u>

## 7 Payments to and on account of Leavers

2020-21 £'000		2021-22 £'000
(153)	Refunds to members leaving service	(203)
1	Payments for members joining state scheme	3
0	Group transfers	0
(3,443)	Individual transfers	(3,334)
<u>(3,595)</u>		<u>(3,534)</u>

## 8 Management Expenses

2020-21		2021-22
£'000		£'000
(1,354)	Administrative costs	(1,409)
(13,303)	Investment management expenses	(12,435)
(529)	Oversight and governance costs	(567)
<b><u>(15,186)</u></b>		<b><u>(14,411)</u></b>

2021-22 Audit fees of £31,465 are included within Oversight and governance costs. (2020-21 £28,266)

### 8.1 Investment Management Expenses

2021-22	£'000	£'000	£'000	£'000
	Total	Management Fees	Performance Related Fees	Transaction Costs
Pooled Investments	7,787	5,604	262	1,921
Pooled Property Investments	4,609	1,380	0	3,229
	<b><u>12,396</u></b>	<b><u>6,984</u></b>	<b><u>262</u></b>	<b><u>5,150</u></b>
Custody Fees	39			
Total	<b><u>12,435</u></b>			

2020-21	£'000	£'000	£'000	£'000
	Total	Management Fees	Performance Related Fees	Transaction Costs
Pooled Investments	8,958	4,477	660	3,821
Pooled Property Investments	4,297	1,456	0	2,841
	<b><u>13,255</u></b>	<b><u>5,933</u></b>	<b><u>660</u></b>	<b><u>6,662</u></b>
Custody Fees	48			
Total	<b><u>13,303</u></b>			

## 9 Investment Income

2020-21		2021-22
£'000		£'000
23,898	Income from pooled investments	20,076
8,265	Income from pooled property investments	12,076
24	Interest on cash deposits	(14)
<b><u>32,187</u></b>		<b><u>32,138</u></b>

## 10 Taxation

2020-21		2021-22
£'000		£'000
(51)	Withholding tax - equities	(2)
<u>(51)</u>		<u>(2)</u>

## 11 Investments

### 11.1 Net investment assets

Fair value 31/03/2021 £'000		Fair value 31/03/2022 £'000
	<b><u>Investment assets</u></b>	
	<b>Pooled Investments</b>	
518,289	UK Equities	570,137
962,408	Global Equities	987,519
15,352	Canadian Equities	0
79,420	European Equities	85,436
105,477	Japanese Equities	109,595
32,241	Pacific Basin Equities	0
267,934	Emerging Markets Equities	271,323
	ACS World Low Carbon Equity Tracker	
305,992	Fund	324,448
258,679	Fixed Income	247,621
61,172	Index Linked	31,515
84,314	Alternatives	120,559
<b>2,691,278</b>		<b>2,748,153</b>
	<b>Other Investments</b>	
338,043	Pooled Property Investments	461,700
<b>338,043</b>		<b>461,700</b>
11,376	<b>Cash deposits</b>	24,969
547	<b>Investment income due</b>	1,855
0	<b>Amounts receivable for sales</b>	0
<b>11,923</b>		<b>26,824</b>
<b>3,041,244</b>	<b>Total investment assets</b>	<b>3,236,677</b>
	<b><u>Investment liabilities</u></b>	
0	<b>Amounts payable for purchases</b>	0
<b>0</b>	<b>Total investment liabilities</b>	<b>0</b>
<b>3,041,244</b>	<b>Net investment assets</b>	<b>3,236,677</b>

## 11.2 Reconciliation of movements in investments

During the year, investments purchased totalled £219m whilst sales totalled £151m. Purchase and sales costs are included in the purchase price and sales proceeds of the investment.

	Fair Value 31/03/2021 £'000	Purchases £'000	Sales £'000	Fees included in NAV £'000	Cash movement £'000	Change in unrealised gains/(losses) £'000	Fair Value 31/03/2022 £'000
Pooled investments	2,691,278	126,369	(122,483)	(6,474)	0	59,463	2,748,153
Pooled property investments	338,043	93,102	(28,818)	(3,950)	0	63,323	461,700
	<b>3,029,321</b>	<b>219,471</b>	<b>(151,301)</b>	<b>(10,424)</b>	<b>0</b>	<b>122,786</b>	<b>3,209,853</b>
<b>Other investment balances</b>							
Cash deposits	11,376	0	0	0	13,593	0	24,969
Amount receivable for sales investments	0	0	0	0	0	0	0
Investment income due	477	0	0	0	1,321	0	1,798
Tax reclaims due	70	0	0	0	(13)	0	57
Amounts payable for purchases investments	0	0	0	0	0	0	0
	<b>3,041,244</b>	<b>219,471</b>	<b>(151,301)</b>	<b>(10,424)</b>	<b>14,901</b>	<b>122,786</b>	<b>3,236,677</b>

	Fair value 31/03/2020 £'000	Purchases £'000	Sales £'000	Fees included in NAV £'000	Cash movement £'000	Change in unrealised gains/(losses) £'000	Fair value 31/03/2021 £'000
Pooled investments	2,045,678	1,625,482	(1,161,308)	(6,896)	0	188,322	2,691,278
Pooled property investments	319,669	38,558	(15,002)	(3,603)	0	(1,579)	338,043
	<b>2,365,347</b>	<b>1,664,040</b>	<b>(1,176,310)</b>	<b>(10,499)</b>	<b>0</b>	<b>186,743</b>	<b>3,029,321</b>
<b>Other investment balances</b>							
Cash deposits	12,215	0	0	0	(839)	0	11,376
Amount receivable for sales investments	0	0	0	0	0	0	0
Investment income due*	0	0	0	0	477	0	477
Tax reclaims due*	57	0	0	0	13	0	70
Amounts payable for purchase investments	0	0	0	0	0	0	0
	<b>2,377,619</b>	<b>1,664,040</b>	<b>(1,176,310)</b>	<b>(10,499)</b>	<b>(349)</b>	<b>186,743</b>	<b>3,041,244</b>

\*2020-21 values restated to show the investment income and tax reclaims due separately

### 11.3 Realised gains and losses

<b>2020-21</b>		<b>2021-22</b>
<b>£'000</b>		<b>£'000</b>
465,490	Pooled investments	53,587
<u>2,022</u>	Pooled property investments	<u>1,682</u>
<b><u>467,512</u></b>		<b><u>55,269</u></b>

### 11.4 Geographical analysis of investments

<b>Fair value</b>		<b>Fair value</b>
<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>	<b>Geographical analysis</b>	<b>£'000</b>
1,122,806	UK	1,325,649
299,887	Europe (excl UK)	288,453
886,212	North America	964,677
182,072	Japan	180,612
78,773	Pacific Rim	45,484
342,427	Emerging Markets	318,344
51,981	International pooled funds	53,781
	EMEA (Europe, Middle East &	
<u>77,086</u>	Africa)	<u>59,677</u>
<b><u>3,041,244</u></b>		<b><u>3,236,677</u></b>

### 11.5 Fund manager analysis

<b>Market value</b>			<b>Market value</b>
<b>31/03/21</b>			<b>31/03/22</b>
<b>£'000</b>	<b>%</b>	<b>Fund manager analysis</b>	<b>£'000</b>
<b>Investments managed by the Wales Pension Partnership</b>			
1,221,087	40.1	Wales Pension Partnership	1,235,140
<u>1,221,087</u>	<u>40.1</u>		<u>38.2 1,235,140</u>
<b>Investments managed outside of the Wales Pension Partnership</b>			
1,479,752	48.7	BlackRock	1,514,713
301,920	9.9	Schroders	440,490
38,485	1.3	Partners Group	46,334
<u>1,820,157</u>	<u>59.9</u>		<u>61.8 2,001,537</u>
<b><u>3,041,244</u></b>	<b><u>100</u></b>		<b><u>100.0 3,236,677</u></b>

## 11.6 Wales Pension Partnership (WPP)

Included in Management Expenses (Table 8) is the cost of our involvement in the Wales Pension Partnership (WPP) collective Investment Pooling arrangement. The Oversight and Governance costs are the annual running costs of the pool which includes the Host Authority costs and other External Advisor costs. These costs are funded equally by all eight of the local authority Pension Funds in Wales. The Investment Management Expenses are fees payable to Link Fund Solutions (the WPP operator) and include fund manager fees (which also includes the operator fee and other associated costs), transaction costs and custody fees. These costs are based on each Fund's percentage share of WPP pooled assets and are deducted from the Net Asset Value (NAV). The underlying manager fees for the Global Credit Fund are not included in this table. The underlying manager fees for the Global Credit Fund are not included in this table, these fees are disclosed in the Dyfed Pension Fund Annual Report. Further details on the WPP can be found in the Annual Report.

Wales Pension Partnership costs included in the Dyfed Pension Fund accounts for 2021-22 are below:

<b>Wales Pension Partnership</b>		
<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
	<b>WPP oversight and governance costs</b>	
88	Running Costs	135
	<b>WPP Investment Management expenses</b>	
2,928	Fund Manager fees	3,926
281	Transaction costs	227
147	Custody Fees	184
<b><u>3,444</u></b>		<b><u>4,472</u></b>

## 12 **Concentration of Investments**

The following investments represent more than 5% of the Fund's total net assets as at 31st March 2021 and 31 March 2022:

	<b>Value as at 31 March 2022 £'000</b>	<b>Proportion of Investment Portfolio %</b>
Wales Pension Partnership Global Growth Fund	987,519	30.51
BlackRock Aquila Life UK Equity Index Fund	570,136	17.61
BlackRock ACS World Low Carbon Tracker Fund	324,448	10.02
BlackRock iShares Emerging Markets Index Fund	271,323	8.38
Wales Pension Partnership Global Credit Fund	247,621	7.65

	Value as at 31 March 2021 £'000	Proportion of Investment Portfolio %
Wales Pension Partnership Global Growth Fund	962,408	31.63
BlackRock Aquila Life UK Equity Index Fund	518,105	17.03
BlackRock ACS World Low Carbon Tracker Fund	305,992	10.06
Wales Pension Partnership Global Credit Fund	258,679	8.50
BlackRock iShares Emerging Markets Index Fund	252,653	8.30

## 13 Financial Instruments

### 13.1 Classification of financial instruments

Accounting policies describe how different asset classes are measured, and how income and expenses, including fair value gains and losses, are recognised. The following table analyses the carrying amounts of financial assets and liabilities (excluding cash) by category and net assets statement heading.

#### 2020-21

#### 2021-22

Designated at fair value through profit and loss £'000	Loans and receivables £'000	Financial liabilities at amortised cost £'000	Total £'000		Designated at fair value through profit and loss £'000	Loans and receivables £'000	Financial liabilities at amortised cost £'000	Total £'000
2,691,278	0	0	2,691,278	<b>Financial assets</b>	2,748,153	0	0	2,748,153
338,043	0	0	338,043	Pooled investments	461,700	0	0	461,700
0	20,174	0	20,174	Pooled property investments	0	29,447	0	29,447
547	0	0	547	Cash	1,855	0	0	1,855
0	3,925	0	3,925	Other investment balances	0	4,845	0	4,845
<b>3,029,868</b>	<b>24,099</b>	<b>0</b>	<b>3,053,967</b>	Debtors	<b>3,211,708</b>	<b>34,292</b>	<b>0</b>	<b>3,246,000</b>
				<b>Financial liabilities</b>				
0	0	0	0	Other investment balances	0	0	0	0
0	0	(4,418)	(4,418)	Creditors	0	0	(3,396)	(3,396)
<b>0</b>	<b>0</b>	<b>(4,418)</b>	<b>(4,418)</b>		<b>0</b>	<b>0</b>	<b>(3,396)</b>	<b>(3,396)</b>
<b>3,029,868</b>	<b>24,099</b>	<b>(4,418)</b>	<b>3,049,549</b>	<b>Total</b>	<b>3,211,708</b>	<b>34,292</b>	<b>(3,396)</b>	<b>3,242,604</b>



### 13.2 Net gains and losses on financial instruments

2020-21 £'000		2021-22 £'000
	<b>Financial assets</b>	
654,254	Fair value through profit and loss	178,055
<b>654,254</b>	<b>Total financial assets</b>	<b>178,055</b>
	<b>Financial liabilities</b>	
<b>0</b>	<b>Total financial liabilities</b>	<b>0</b>
<b>654,254</b>	<b>Total</b>	<b>178,055</b>

### 13.3 Fair value of financial instruments and liabilities

Carrying value 31/03/21 £'000	Fair value 31/03/21 £'000		Carrying value 31/03/22 £'000	Fair value 31/03/22 £'000
		<b>Financial assets</b>		
2,483,219	3,029,868	Fair value through profit and loss	2,552,697	3,211,708
24,099	24,099	Loans and receivables	34,292	34,292
<b>2,507,318</b>	<b>3,053,967</b>	<b>Total financial assets</b>	<b>2,586,989</b>	<b>3,246,000</b>
		<b>Financial liabilities</b>		
0	0	Fair value through profit and loss	0	0
(4,418)	(4,418)	Financial liabilities at amortised cost	(3,396)	(3,396)
<b>(4,418)</b>	<b>(4,418)</b>	<b>Total financial liabilities</b>	<b>(3,396)</b>	<b>(3,396)</b>
<b>2,502,900</b>	<b>3,049,549</b>	<b>Total</b>	<b>2,583,593</b>	<b>3,242,604</b>

### 13.4 Valuation of financial instruments carried at fair value

The valuation of financial instruments has been classified into three levels according to the quality and reliability of information used to determine fair values. Transfers between levels are recognised in the year in which they occur.

#### Level 1

Financial instruments at Level 1 are those where the fair values are derived from unadjusted quoted prices in active markets for identical assets or liabilities. Products classified as level 1 comprise quoted equities, quoted fixed interest securities, quoted index linked securities and certain unit trusts.

Listed investments are shown at bid prices. The bid value of the investment is based on the bid market quotation of the relevant stock exchange.

## Level 2

Financial instruments at Level 2 are those where quoted market prices are not available; for example, where an instrument is traded in a market that is not considered to be active, or where valuation techniques are used to determine fair value and where these techniques use inputs that are based significantly on observable market data.

## Level 3

Financial instruments at Level 3 are those where at least one input that could have a significant effect on the instrument's valuation is not based on observable market data. Such instruments would include limited partnerships, where fair value is ascertained from periodic valuations provided by those controlling the partnership. Assurance over the valuation is gained from the independent audit of the partnership.

### 13.5 Fair value – Basis of valuation

<b>Description of asset</b>	<b>Valuation hierarchy</b>	<b>Basis of valuation</b>	<b>Observable and unobservable inputs</b>	<b>Key sensitivities affecting the valuations provided</b>
Cash and Cash Equivalents	Level 1	Carrying value is deemed to be fair value because of the short-term nature of these financial instruments	Not required	Not required
Pooled property investments:	Level 1	Unit trust. Uses the bid market price on the final day of the accounting period.	Not required	Not required
Pooled investments: equity funds	Level 2	The 'NAV' (net asset value) calculation is based on the market value of the underlying assets	Evaluated price feeds	Not required
Pooled investments: fixed income funds	Level 2	The NAV calculation is based on the market value of the underlying fixed income securities	Evaluated price feeds	Not required
Pooled property funds	Level 3	Fair value is ascertained from periodic valuations provided by those controlling the partnership	Unobservable inputs-price depends on information not publicly available	Valuations could be affected by changes to expected cashflows or by differences between audited

				and unaudited accounts
Pooled investments: alternatives	Level 3	Fair value is ascertained from periodic valuations provided by asset's fund manager	Unobservable inputs-the fund is exposed to security and other assets that will not have readily assessable market values	Valuations may rely on internal and external pricing models. May also be affected by changes in accounting standard, policies or practices

The following table provides an analysis of the financial assets and liabilities of the Fund grouped into levels 1 to 3, based on the value at which the fair value is observable.

	Quoted market price Level 1 £'000	Using observable inputs Level 2 £'000	With significant unobservable inputs Level 3 £'000	Total £'000
<b>Fair values at 31 March 2022</b>				
<b>Financial assets</b>				
Financial assets at fair value through profit and loss	2,123	2,627,595	581,990	3,211,708
Loans and receivables	34,292	0	0	34,292
<b>Total financial assets</b>	<b>36,415</b>	<b>2,627,595</b>	<b>581,990</b>	<b>3,246,000</b>
<b>Financial liabilities</b>				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(3,396)	0	0	(3,396)
<b>Total financial liabilities</b>	<b>(3,396)</b>	<b>0</b>	<b>0</b>	<b>(3,396)</b>
<b>Net financial assets</b>	<b>33,019</b>	<b>2,627,595</b>	<b>581,990</b>	<b>3,242,604</b>

Fair values at 31 March 2021	Quoted market price Level 1 £'000	Using observable inputs Level 2 £'000	With significant unobservable inputs Level 3 £'000	Total £'000
<b>Financial assets</b>				
Financial assets at fair value through profit and loss	10,005	2,606,964	412,899	3,029,868
Loans and receivables	24,099	0	0	24,099
<b>Total financial assets</b>	<b>34,104</b>	<b>2,606,964</b>	<b>412,899</b>	<b>3,053,967</b>
<b>Financial liabilities</b>				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(4,418)	0	0	(4,418)
<b>Total financial liabilities</b>	<b>(4,418)</b>	<b>0</b>	<b>0</b>	<b>(4,418)</b>
<b>Net financial assets</b>	<b>29,686</b>	<b>2,606,964</b>	<b>412,899</b>	<b>3,049,549</b>

### 13.6 Reconciliation of fair value measurements within level 3

2021-22 Asset Type	Market Value 1 April 2021 £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2022 £'000
Alternatives	84,314	34,132	0	2,113	0	120,559
Property	328,585	93,102	(19,524)	57,097	2,171	461,431
<b>Total</b>	<b>412,899</b>	<b>127,234</b>	<b>(19,524)</b>	<b>59,210</b>	<b>2,171</b>	<b>581,990</b>

2020-21 Asset Type	Market Value 1 April 2020 £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2021 £'000
Alternatives	53,199	32,669	0	(1,554)	0	84,314
Property	319,402	22,095	(7,575)	(7,351)	2,015	328,585
<b>Total</b>	<b>372,601</b>	<b>54,764</b>	<b>(7,575)</b>	<b>(8,905)</b>	<b>2,015</b>	<b>412,899</b>

### 13.7 Transfers between levels 1 and 2

There were no transfers between levels 1 and 2 investments during 2021-22.

## 14 Nature and extent of risks arising from financial instruments

### 14.1 Risk and risk management

The Fund has developed a formal risk assessment process and maintains a risk register which is updated annually. This ensures that risks are identified appropriately and are assessed and managed effectively. For more details, and to view the Risk Register, please refer to the Fund's website - [www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)

The Fund's primary long-term risk is that the Fund's assets will fall short of its liabilities (i.e. promised benefits payable to members). Therefore the aim of investment risk management is to minimise the risk of an overall reduction in the value of the Fund and to maximise the opportunity for gains across the whole portfolio. The Fund achieves this through asset diversification to reduce exposure to market risk (price risk, currency risk and interest rate risk) and credit risk to an acceptable level. In addition, the Fund manages its liquidity risk to ensure there is sufficient liquidity to meet the Fund's forecast cash flows. The Authority manages these investment risks as part of its overall pension fund risk management programme.

Responsibility for the Fund's risk management strategy rests with the Committee. Risk management policies are established to identify and analyse the risks faced by the Authority's pensions operations. Policies are reviewed regularly to reflect changes in activity and market conditions.

### 14.2 Market Risk

Market risk is the risk of loss from fluctuations in equity prices and interest and foreign exchange rates. The Fund is exposed to market risk from its investment activities, particularly through its equity holdings. The level of risk exposure depends on market conditions, expectations of future price and yield movements and the asset mix.

The objective of the Fund's risk management strategy is to identify, manage and control market risk exposure within acceptable parameters, whilst optimising the return on risk.

In general, excessive volatility in market risk is managed through the diversification of the portfolio in terms of geographical and industry sectors and individual securities. To mitigate market risk, the Committee and its independent investment adviser undertake appropriate monitoring of market conditions and benchmark analysis.

The Fund manages these risks in three ways:

- The exposure of the Fund to market risk is monitored through a factor risk analysis, to ensure that risk remains within tolerable levels
- Specific risk exposure is limited by applying risk-weighted maximum exposures to individual investments
- By investing in a diverse portfolio in terms of managers and investments and again by the actuary only anticipating a long-term return on a relatively prudent basis to reduce risk of under-performing

### 14.3 Other price risk

Other price risk represents the risk that the value of a financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or foreign

exchange risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all such instruments in the market.

The Fund is exposed to share price risk. This arises from investments held by the Fund for which the future price is uncertain. All securities investments present a risk of loss of capital. The maximum risk resulting from financial instruments is determined by the fair value of the financial instruments.

LGPS defined benefit pensions are not linked to stock market performance and are set out in statute. Although short term investment values may vary, the LGPS as a long-term investor is securely managed to address any longer term impacts.

The Fund's investment managers mitigate this price risk through diversification and the selection of securities and other financial instruments is monitored by the Committee to ensure it is within limits specified in the Fund's investment strategy.

#### 14.4 Other price risk – sensitivity analysis

Potential price changes are determined based on the observed historical volatility of asset class returns. The potential volatilities shown below, are consistent with a one standard deviation movement in the change in value of the assets over the latest three years:

<b>Asset Type</b>	<b>Potential market movements (+/-)</b>
Equity	14.40%
Bonds	6.50%
Alternatives	6.70%
Property	3.70%
Cash	1.10%

Had the market price of the Fund increased/decreased in line with the above, the change in the net assets available to pay benefits would have been as follows:

<b>Asset Type</b>	<b>Value as at 31 March 2022</b>		<b>Change</b>	<b>Value on Increase</b>	<b>Value on Decrease</b>
	<b>£'000</b>	<b>%</b>			
Cash	24,969	1.10%		25,244	24,694
<b>Investment portfolio assets:</b>					
UK Equities	570,137	14.40%		652,237	488,037
Overseas Equities	790,802	14.40%		904,677	676,926
Global Pooled Equities inc UK	987,519	14.40%		1,129,721	845,316
Alternatives	120,559	6.70%		128,636	112,481
Bonds	279,136	6.50%		297,280	260,992
Property	461,700	3.70%		478,782	444,617
Sales receivable	0	0.00%		0	0
Purchases payable	0	0.00%		0	0
Income receivables	1,855	0.00%		1,855	1,855
<b>Total Assets</b>	<b>3,236,677</b>			<b>3,618,432</b>	<b>2,854,918</b>

<b>Asset Type</b>	<b>Value as at 31 March 2021 £'000</b>	<b>Change %</b>	<b>Value on Increase £'000</b>	<b>Value on Decrease £'000</b>
Cash	11,376	0.80%	11,467	11,285
<b>Investment portfolio assets:</b>				
UK Equities	518,289	15.30%	597,587	438,991
Overseas Equities	806,416	15.30%	929,797	683,034
Global Pooled Equities inc UK	962,408	15.30%	1,109,657	815,160
Alternatives	84,314	3.80%	87,518	81,110
Bonds	319,851	6.30%	340,001	299,700
Property	338,043	2.20%	345,480	330,606
Sales receivable	0	0.00%	0	0
Purchases payable	0	0.00%	0	0
Income receivables	547	0.00%	547	547
<b>Total Assets</b>	<b>3,041,244</b>		<b>3,422,054</b>	<b>2,660,433</b>

#### 14.4.1 Sensitivity of assets valued at level 3

<b>Asset Type</b>	<b>Value as at 31 March 2022 £'000</b>	<b>Change %</b>	<b>Value on Increase £'000</b>	<b>Value on Decrease £'000</b>
Alternatives	120,559	6.70%	128,637	112,482
Pooled Property	461,431	3.70%	478,504	444,358
<b>Total Level 3 Assets</b>	<b>581,990</b>		<b>607,141</b>	<b>556,840</b>

#### 14.5 Interest rate risk

The Fund invests in financial assets for the primary purpose of obtaining a return on investments. These investments are subject to interest rate risks, which represent the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Fund's interest rate risk is routinely monitored by the Committee in accordance with the Fund's risk management strategy, including monitoring the exposure to interest rates against the relevant benchmarks.

The actuary, as part of their triennial valuation and dictated by the Funding Strategy Statement, will only anticipate long-term return on a relatively prudent basis to reduce risk of under-performing. Progress is analysed at three yearly valuations for all employers.

The Fund's direct exposure to interest rate movements as at 31 March 2021 and 31 March 2022 are set out below. These disclosures present interest rate risk based on the underlying financial assets at fair value:

<b>31/03/21</b>	<b>Asset type</b>	<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
11,376	Cash and cash equivalents	24,969
8,798	Cash held at CCC	4,478
319,851	Bonds	279,137
<b>340,025</b>	<b>Total</b>	<b>308,584</b>

#### 14.6 Interest rate risk sensitivity analysis

Interest rates can vary and can affect both income to the Fund and the value of the net assets available to pay benefits.

The analysis that follows assumes that all other variables, in particular exchange rates, remain constant, and shows the effect in the year on the net assets available to pay benefits of a +/- 1% change in interest rates:

<b>Asset type</b>	<b>Value as at 31/03/22</b>	<b>Change in year in the net assets available to pay benefits</b>	
		<b>+1%</b>	<b>-1%</b>
		<b>£'000</b>	<b>£'000</b>
Cash and cash equivalents	24,969	250	(250)
Cash held at CCC	4,478	45	(45)
Bonds	279,137	2,791	(2,791)
<b>Total change in available assets</b>	<b>308,584</b>	<b>3,086</b>	<b>(3,086)</b>

<b>Asset type</b>	<b>Value as at 31/03/21</b>	<b>Change in year in the net assets available to pay benefits</b>	
		<b>+1%</b>	<b>-1%</b>
		<b>£'000</b>	<b>£'000</b>
Cash and cash equivalents	11,376	114	(114)
Cash held at CCC	8,798	88	(88)
Bonds	319,851	3,199	(3,199)
<b>Total change in available assets</b>	<b>340,025</b>	<b>3,401</b>	<b>(3,401)</b>



## 14.7 Discount Rate

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on fund assets. A firm of consulting actuaries is engaged to provide the Fund with expert advice about the assumptions to be applied.

## 14.8 Currency risk

Currency risk represents the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Fund is exposed to currency risk on financial instruments that are denominated in any currency other than the functional currency of the Fund (£ GBP Sterling). The Fund holds both monetary and non-monetary assets denominated in currencies other than £ GBP Sterling.

The Fund's currency rate risk is routinely monitored by the Committee in accordance with the Fund's risk management strategy, including monitoring the range of exposure to currency fluctuations.

The following table summarises the Fund's currency exposure as at 31 March 2021 and as at 31 March 2022:

<b>Fair value 31/03/21 £'000</b>	<b>Asset type</b>	<b>Fair value 31/03/22 £'000</b>
1,878,163	Overseas pooled investments	1,876,457
40,276	Overseas pooled property investments	34,572
0	Cash	0
<b><u>1,918,439</u></b>	<b>Total overseas assets</b>	<b><u>1,911,029</u></b>

## 14.9 Currency risk sensitivity analysis

The aggregate currency risk within the Fund as at 31 March 2022 was 6.1% (2020-21: 6.8%).

This analysis assumes that all other variables, in particular interest rates, remain constant.

A 6.1% strengthening/weakening of the pound against the various currencies in which the Fund holds investments would increase/decrease the net assets available to pay benefits as follows:

<b>Asset type</b>	<b>Fair value 31/03/22 £'000</b>	<b>Change in year in the net assets available to pay benefits</b>	
		<b>+6.1% £'000</b>	<b>-6.1% £'000</b>
Overseas pooled investments	1,876,457	114,464	(114,464)
Overseas pooled property investments	34,572	2,109	(2,109)
Cash	0	0	0
<b>Total change in available assets</b>	<b><u>1,911,029</u></b>	<b><u>116,573</u></b>	<b><u>(116,573)</u></b>

Asset type	Fair value 31/03/21	Change in year in the net assets available to pay benefits	
		+6.8%	-6.8%
	£'000	£'000	£'000
Overseas pooled investments	1,878,163	127,715	(127,715)
Overseas pooled property investments	40,276	2,739	(2,739)
Cash	0	0	0
<b>Total change in available assets</b>	<b>1,918,439</b>	<b>130,454</b>	<b>(130,454)</b>

#### 14.10 Credit risk

Credit risk represents the risk that the counterparty to a transaction or a financial instrument will fail to discharge an obligation and cause the Fund to incur a financial loss. The market values of investments generally reflect an assessment of credit in their pricing and consequently the risk of loss is implicitly provided for in the value of the Fund's financial assets and liabilities.

In essence the Fund's entire investment portfolio is exposed to some form of credit risk. However the selection of high quality counterparties, brokers and financial institutions minimises credit risk that may occur through the failure to settle a transaction in a timely manner.

Employers in the Fund are not currently assessed for their creditworthiness or individual credit limits set. There is risk of being unable to collect contributions from employers with no contributing members (e.g. risk associated with employers with a small number of declining contributing members) so Carmarthenshire County Council monitors membership movements on an annual basis.

New employers to the Fund have to agree to the provision of a bond to prevent the risk of future financial loss to the Fund in the event of not being able to meet its pension liability on cessation. Carmarthenshire County Council currently guarantees to meet any future liabilities falling on the Fund as a result of cessation. This is done to ensure that actuarial recovery periods and amounts are kept at a manageable level for smaller employers.

No collateral is held as security on financial assets. Carmarthenshire County Council does not generally allow credit to employers.

All investments held by investment managers are held in the name of the Dyfed Pension Fund at the custodian – Northern Trust, so if the investment manager fails the Fund's investments are not classed amongst the manager's assets.

Any cash held is in the Carmarthenshire County Council accounts and is invested in line with Carmarthenshire County Council's approved credit rated counterparty list.

#### 14.11 Liquidity risk

This refers to the possibility that the Fund might not have sufficient funds available to meet its commitments to make payments.

Carmarthenshire County Council has a comprehensive cash flow management system that seeks to ensure that cash is available when needed.

The amount held in the Fund's bank accounts meet the normal liquidity needs of the Fund and any surplus cash is invested. The Fund's actuaries establish what contributions should be paid in order that all future liabilities can be met.

The investments of the Fund are mainly of a liquid nature. Although any forced liquidation of the investments may be subject to a financial loss.

#### 15 **Current assets**

<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
	Contributions due from employer	
1,784	- Employer	2,291
1,771	- Employee	2,188
8,798	Cash Balances	4,478
370	Debtors	366
<b>12,723</b>		<b>9,323</b>

#### 15.1 Analysis of Current Assets

<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
11,462	Local authorities	7,796
1	NHS bodies	0
1,260	Other entities and individuals	1,527
<b>12,723</b>		<b>9,323</b>

#### 16 **Current liabilities**

<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
(2,975)	Unpaid benefits	(1,493)
(1,443)	Creditors	(1,903)
<b>(4,418)</b>		<b>(3,396)</b>

## 16.1 Analysis of Current liabilities

<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
(680)	HMRC	(763)
(367)	Public corporations and trading funds	(336)
<u>(3,371)</u>	Other entities and individuals	<u>(2,297)</u>
<b><u>(4,418)</u></b>		<b><u>(3,396)</u></b>

## 17 **Additional Voluntary Contributions (AVC)**

Occupational Pension Schemes are required by Statute to provide in-house AVC arrangements. The Fund has joint providers: Prudential, Standard Life and UTMOST (previously Equitable Life), where a range of investment options are available.

It is for individual Scheme members to determine how much they contribute (subject to HMRC limits) and the investment components or its mix.

The contributions made to separately invested AVC schemes and the value of these investments as at the balance sheet date are shown below:

<b>AVC Provider</b>	<b>Value as at 31/03/21 £ '000</b>	<b>Contributions £ '000</b>	<b>Expenditure £ '000</b>	<b>Change in Market Value £ '000</b>	<b>Value as at 31/03/22 £ '000</b>
Prudential*	6,276	0	0	0	6,276
UTMOST	431	5	(15)	14	435
Standard Life	3,007	406	(615)	151	2,949
<b>Total</b>	<b>9,714</b>	<b>411</b>	<b>(630)</b>	<b>165</b>	<b>9,660</b>

\* The Fund has not received Prudential's statement of accounts for either 2020-21 or 2021-22. £6,276k was the value as at 31 March 2020.

## 18 **Funding arrangements**

In line with Local Government Pension Scheme Regulations 2013, the Fund's actuary undertakes a funding valuation every three years for the purpose of setting employer contributions rates for the forthcoming triennial period. The valuation that these financial statements are based on took place as at 31 March 2019.

For more details, and to view the Funding Strategy Statement (FSS), please refer to the Fund's website – [www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)

## 19 **Related Party Transactions**

The Fund is administered by Carmarthenshire County Council (the Authority), consequently there is a strong relationship between the Authority and the Fund. In addition, the Authority's Governance and Audit Committee is responsible for the approval of the Fund's Annual Report and Accounts.

The Authority incurred costs of £1.145 million (2020-2021: £1.154 million) in relation to the administration of the Fund and was subsequently reimbursed by the Fund.

The Authority is also the single largest employer of members in the Fund and contributed £37.524 million to the Fund in 2021-2022 (2020-2021: £36.295 million).

The Fund holds part of its cash balance with the Authority in order to meet its day to day expenditure. This cash is invested on the Money Markets by the Authority's Treasury Management section. During the year to 31 March 2022, the Fund had an average investment balance of £14.93 million (2020-2021: £26.18 million) earning interest of £11,261 (2020-2021: £47,300).

## 19.1 Governance

### Pension Committee

There are three members and one substitute member of the Pension Committee. During 2021-22 these were Councillor Elwyn Williams (active member), Councillor Deryk Cundy (active member), Councillor Jim Jones (active member) and the substitute was Councillor Dai Thomas (active member).

The Director of Corporate Services, Mr Chris Moore, who has the role of Section 151 Officer for the Authority, played a key role in the financial management of the Fund and is also an active member of the Fund.

The Committee members and the Senior Officers that advise the Committee are required to declare their interest at each meeting. The Committee members and Director of Corporate Services accrue their benefits in line with the regulations encompassing councillors and employees of the employing bodies of the Fund.

### Pension Board

A Pension Board was approved by County Council on the 11th February 2015 effective from 1st April 2015 in line with the Public Service Pension Act 2013. It consists of three employer representatives, three member representatives and an independent chair.

For more details, and to view the Governance Policy, please refer to the Fund's website – [www.dyfedpensionfund.org.uk](http://www.dyfedpensionfund.org.uk)

## 19.2 Key Management Personnel

The key management personnel of the fund is the Section 151 Officer. Total remuneration payable to key management personnel is set out below:

<b>31/03/21</b>		<b>31/03/22</b>
<b>£'000</b>		<b>£'000</b>
15	Short-term benefits	15
4	Post-employment benefits	4
<b>19</b>		<b>19</b>

## 20 Employing bodies contribution rates, contributions receivable and benefits payable

2020-21				2021-22				
Contri- bution rate %	Deficit/ (Surplus) Contri- bution £'000	Contri- butions £'000	Benefits payable £'000		Contri- bution rate %	Deficit/ (Surplus) Contri- bution £'000	Contri- butions £'000	Benefits payable £'000
<b>Scheduled bodies</b>								
19.9	(2,594)	38,888	38,134	Carmarthenshire County Council	19.9	(2,695)	40,217	40,757
19.8	(1,988)	21,868	19,803	Pembrokeshire County Council	19.8	(2,066)	23,604	19,311
20.1	(2,149)	13,838	12,884	Ceredigion County Council	20.1	(2,232)	14,605	12,802
				Office for the Police & Crime				
17.8	(6)	6,287	3,116	Commissioner for Dyfed-Powys	17.8	(7)	6,681	3,405
18.1	(188)	1,667	1,511	Mid & West Wales Fire Authority	18.1	(195)	1,752	2,005
16.2	0	276	291	Coleg Ceredigion	19.7	0	311	400
16.1	122	1,619	1,143	Coleg Sir Gar	20.0	0	2,020	1,214
				Pembrokeshire Coast National				
15.8	(90)	717	879	Park Authority	19.9	(287)	876	826
15.0	90	1,208	385	Pembrokeshire College	18.6	28	1,529	460
	(6,803)	86,368	78,146			(7,454)	91,595	81,180
<b>Designated (Resolution) bodies</b>								
23.0	0	13	13	Aberystwyth Town Council	25.6	(4)	15	17
0.0	0	0	0	Aberaeron Town Council	0.0	0	0	0
17.9	18	69	112	Carmarthen Town Council	22.4	(25)	97	96
21.6	0	37	0	Cwmamman Town Council	20.9	1	45	0
21.7	0	16	0	Llanedi Community Council	24.1	0	21	0
24.0	1	6	4	Gorslas Community Council	28.8	(0)	7	4
-	0	12	43	Haverfordwest Town Council	-	0	12	37
27.6	10	15	12	Kidwelly Town Council	27.6	8	19	12
				Llanbadarn Fawr Community				
20.7	0	2	1	Council	25.9	0	3	1
0.0	0	0	1	Llanarthne Community Council	19.4	0	1	1
15.9	6	219	241	Llanelli Rural Council	19.9	(53)	269	250
19.1	8	64	111	Llanelli Town Council	20.3	15	75	100
15.9	0	8	0	Llangennech Community Council	22.9	3	15	0
19.5	5	54	17	Llannon Community Council	25.8	6	41	30
				Pembrey & Burry Port Town				
19.6	(2)	68	66	Council	17.3	(12)	59	19
16.3	(2)	11	12	Tenby Town Council	22.5	(6)	14	11
16.6	1	14	0	Pembroke Town Council	19.6	2	17	0
13.5	1	11	0	Pembroke Dock Town Council	22.7	2	16	0
	46	619	633			(63)	726	578

2020-21				2021-22			
Contri- bution rate %	Deficit Contri- bution £'000	Contri- butions £'000	Benefits payable £'000	Contri- bution rate %	Deficit Contri- bution £'000	Contri- butions £'000	Benefits payable £'000
<b>Admission bodies</b>							
<b>Community Admission Body (CAB)</b>							
17.9	12	46	31				
15.1	(22)	992	1,177	21.1	8	46	31
				19.9	0	1,209	1,292
17.0	11	31	35	22.9	3	42	36
27.6	0	2	14	0.0	0	2	14
15.9	2	12	42	20.2	0	15	42
23.3	5	3	16	26.9	2	3	16
0.0	0	0	39	0.0	0	0	39
11.7	11	68	11	16.7	13	88	38
10.5	31	32	33	17.6	14	47	62
10.8	1	62	0	13.3	2	79	0
7.4	(2)	12	10	9.5	0	15	10
19.3	0	1	10	22.8	0	5	10
20.1	1	58	100	22.7	0	62	62
13.7	5	93	68	19.2	0	101	34
15.8	(6)	402	188	21.4	0	316	280
18.4	77	540	587	22.0	0	622	559
22.3	90	11	229	25.1	92	8	210
14.7	(25)	368	473	19.7	0	414	453
14.8	6	25	61	21.2	0	24	44
15.8	(4)	19	75	15.3	0	17	58
14.2	1	1	0	0.0	0	0	0
	194	2,778	3,199		134	3,115	3,290
<b>Transferee Admission Body (TAB)</b>							
19.3	0	18	64	22.8	0	18	46
0.0	0	0	14	0.0	0	0	14
15.3	0	627	24	17.3	10	822	198
0.0	0	3	77	0.0	0	0	78
23.6	0	26	5	0.0	0	0	1
22.2	0	9	0	22.2	0	12	0
0.0	0	0	0	46.2	0	9	0
23.4	0	5	0	23.4	0	16	0
	0	688	184		10	877	337

				<b>Bodies with no pensionable employees</b>					
0.0	0	6	7	DVLA	0.0	0	6	7	
0.0	0	24	13	Cardigan Swimming Pool	0.0	0	0	13	
0.0	0	64	110	PRISM	0.0	0	0	74	
0.0	0	53	325	Dyfed Powys Magistrates Courts	0.0	0	53	325	
0.0	0	1	7	Carmarthen Family Centre	0.0	0	1	7	
0.0	0	2	4	Milford Haven Town Council	0.0	0	2	4	
0.0	0	0	2	Mencap	0.0	0	0	2	
0.0	0	0	7,112	Dyfed County Council	0.0	0	0	6,530	
0.0	0	0	2	Dyfed AVS	0.0	0	0	2	
0.0	0	7	8	NHS	0.0	0	7	8	
0.0	0	4	16	Welsh Water	0.0	0	4	16	
0.0	0	0	7	Cwm Environmental	0.0	0	0	8	
0.0	0	0	6	Cartrefi Cymru	0.0	0	0	19	
0.0	0	2	2	Rent Officer Service	0.0	0	2	2	
	0	163	7,621			0	75	7,017	
<b>(6,563)</b>				<b>90,616</b>	<b>89,783</b>	<b>Total</b>	<b>(7,373)</b>	<b>96,388</b>	<b>92,402</b>

## 20.1 Bodies with No Pensionable Employees where pension increase is recharged

It has been assumed that for the following bodies, the proportion of pension increases stated below will continue to be recharged.

	<b>Proportion to be recharged %</b>
DVLA	100
Milford Haven Town Council	100
National Health Service	100
Carmarthen Family Centre	100
Dwr Cymru Welsh Water	50

## 21 **Securities Lending**

The Fund's investment strategy permits stock lending subject to specific approval. During 2021-22, the income earned by the Fund through stock lending was £88,153 (2020-21: £73,659). At 31 March 2022 the Fund had £45.9m out on loan (2020-21: £79.9m).



## 22 Actuarial Statement

This statement has been provided to meet the requirements under Regulation 57(1)(d) of The Local Government Pension Scheme Regulations 2013.

An actuarial valuation of the Dyfed Pension Fund was carried out as at 31 March 2019 to determine the contribution rates with effect from 1 April 2020 to 31 March 2023.

On the basis of the assumptions adopted, the Fund's assets of £2,576 million represented 105% of the Fund's past service liabilities of £2,444 million (the "Solvency Funding Target") at the valuation date. The surplus at the valuation was therefore £132 million.

Assets (£m)	2,576
Liabilities (£m)	2,444
Surplus (£m)	132
Funding Level (%)	105

The valuation also showed that a Primary contribution rate of 18.3% of pensionable pay per annum was required from employers. The Primary rate is calculated as being sufficient, together with contributions paid by members, to meet all liabilities arising in respect of service after the valuation date.

The funding objective as set out in the FSS is to achieve and maintain a solvency funding level of 100% of liabilities (the solvency funding target). In line with the FSS, where a shortfall exists at the effective date of the valuation a deficit recovery plan will be put in place which requires additional contributions to correct the shortfall. Equally, where there is a surplus it may be appropriate to offset some of this against contributions for future service, in which case contribution reductions will be put in place to allow for this.

The FSS sets out the process for determining the recovery plan in respect of each employer. At the last actuarial valuation the average recovery period adopted was 14 years, and the total initial recovery payment (the "Secondary rate" for 2020-2023) was an offset of approximately £3m per annum on average in £ terms (which allows for the contribution plans which have been set for individual employers under the provisions of the FSS), although this varies year on year.

Further details regarding the results of the valuation are contained in the formal report on the actuarial valuation dated 31 March 2020.

In practice, each individual employer's position is assessed separately and the contributions required are set out in the report. In addition to the certified contribution rates, payments to cover additional liabilities arising from early retirements (other than ill-health retirements) will be made to the Fund by the employers.

The funding plan adopted in assessing the contributions for each individual employer is in accordance with the Funding Strategy Statement (FSS). Any different approaches adopted, e.g. with regard to the implementation of contribution increases and deficit recovery periods, are as determined through the FSS consultation process.

The valuation was carried out using the projected unit actuarial method and the main actuarial assumptions used for assessing the Solvency Funding Target and the Primary rate of contribution were as follows:

	For past service liabilities (Solvency Funding Target)	For future service liabilities (Primary rate of contribution)
Rate of return on investments (discount rate)	4.1% per annum	4.65% per annum
Rate of pay increases (long term)	3.9% per annum	3.9% per annum
Rate of increases in pensions in payment (in excess of GMP)	2.4% per annum	2.4% per annum

The assets were assessed at market value.

The next triennial actuarial valuation of the Fund is due as at 31 March 2022. Based on the results of this valuation, the contribution rates payable by the individual employers will be revised with effect from 1 April 2023.

### **The McCloud Judgment**

The “McCloud judgment” refers to a legal challenge in relation to historic benefit changes for all public sector schemes being age discriminatory. The Government has accepted that remedies are required for all public sector pension schemes and a consultation was issued in July 2020 including a proposed remedy for the LGPS. The key feature of the proposed remedy was to extend the final salary underpin to a wider group of members for service up to 31 March 2022. This applies to all members who were active on or before 31 March 2012 and who either remain active or left service after 1 April 2014.

In line with guidance issued by the LGPS Scheme Advisory Board, the above funding level and Primary contribution rate do not include an allowance for the estimated cost of the McCloud judgment. However, at the overall Fund level we estimate that the cost of the judgment could have been an increase in past service liabilities of broadly £28 million and an increase in the Primary Contribution rate of 1.1% of Pensionable Pay per annum. Provision for these costs has been included within the secondary rate for all employers as at the last valuation (and also within the whole Fund average Secondary rate of £3 million per annum offset shown above).

### **Impact of Covid 19 / Ukraine**

The valuation results and employer contributions above were assessed as at 31 March 2019. Since 2020 there has been significant volatility and uncertainty in markets around the world in relation to the COVID-19 pandemic and more recently the situation in Ukraine and cost of living crisis. This potentially has far-reaching consequences in terms of funding and risk, which will

need to be kept under review and will be considered further as part of the 2022 valuations currently ongoing. We believe that it is important to take stock of the situation as opposed to make immediate decisions in what is an unprecedented set of events. Contributions will be reviewed and updated as part of the 2022 valuation. In addition the Administering Authority has the power to review contributions between valuations where there is a material change in employer covenant or liabilities, in line with the new regulations on contribution flexibilities introduced in September 2020. The position will be kept under review by the Administering Authority who will monitor the development of the situation and keep all stakeholders informed of any potential implications so that the outcome can be managed effectively.

### **Actuarial Present Value of Promised Retirement Benefits for the Purposes of IAS 26**

IAS 26 requires the present value of the Fund's promised retirement benefits to be disclosed, and for this purpose the actuarial assumptions and methodology used should be based on IAS 19 rather than the assumptions and methodology used for funding purposes.

To assess the value of the benefits on this basis, we have used the following financial assumptions as at 31 March 2022 (the 31 March 2021 assumptions are included for comparison):

	31 March 2021	31 March 2022
Rate of return on investments (discount rate)	2.1% per annum	2.8% per annum
Rate of CPI Inflation / CARE benefit revaluation	2.7% per annum	3.3% per annum
Rate of pay increases	4.2% per annum	4.8% per annum
Rate of increases in pensions in payment (in excess of GMP) / Deferred revaluation	2.8% per annum	3.4% per annum

The demographic assumptions are the same as those used for funding purposes, but we have used the most recent CMI future improvement tables (CMI 2021). Full details of these assumptions are set out in the formal report on the actuarial valuation dated March 2020.

During the year corporate bond yields increased, resulting in a higher discount rate being used for IAS26 purposes at the year-end than at the beginning of the year (2.8% p.a. vs 2.1% p.a.). This on its own would have led to a significantly lower value placed on the liabilities but it was predominately offset by an increase in the expected long-term rate of CPI inflation during the year, from 2.7% p.a. to 3.3% p.a.

The value of the Fund's promised retirement benefits for the purposes of IAS 26 as at 31 March 2021 was estimated as £4,155 million including the potential impact of the McCloud Judgment.

Interest over the year increased the liabilities by c£87 million, and allowing for net benefits accrued/paid over the period also increased the liabilities by c£93 million (this includes any

increase in liabilities arising as a result of early retirements/augmentations). There was also a decrease in liabilities of £101 million due to “actuarial gains” (i.e. the effects of the changes in the actuarial assumptions used, referred to above, offset to a small extent by the fact that the 2022 pension increase award was more than assumed).

The net effect of all the above is that the estimated total value of the Fund’s promised retirement benefits as at 31 March 2022 is therefore £4,234 million. This is the liability figure on the prescribed IAS26 basis only and is not used for funding purposes nor for the setting of contribution rates.

### **GMP Indexation**

The public service schemes were previously required to provide full CPI pension increases on GMP benefits for members who reach State Pension Age between 6 April 2016 and 5 April 2021. The UK Government has recently confirmed that it will extend this to include members reaching State Pension Age from 6 April 2021 onwards. This will give rise to, a further cost to the LGPS and its employers, and an estimation of this cost was included within the IAS26 liabilities calculated last year and is again included in the overall liability figure above.

#### **Clive Lewis**

Fellow of the Institute and  
Faculty of Actuaries

#### **Laura Evans**

Fellow of the Institute and  
Faculty of Actuaries

Mercer Limited

July 2022

## **Independent Auditor's Report**

The independent auditor's report of the Auditor General for Wales to the members of Carmarthenshire County Council as administering authority for Dyfed Pension Fund

### **Opinion on financial statements**

I have audited the financial statements of Dyfed Pension Fund for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004. Dyfed Pension Fund's financial statements comprise the fund account, the net assets statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of Dyfed Pension Fund as at 31 March 2022 and of the amount and disposition at that date of its assets and liabilities, other than the liabilities to pay pensions and benefits after the end of the year; and
- have been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

### **Basis of opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the pension fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the pension fund's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report other than the financial statements. The Responsible Financial Officer is responsible for the other information contained within the annual statement of accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report,

I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Report on other requirements**

### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the annual report for the financial year for which the financial statements are prepared is consistent with the financial statements and the annual report has been prepared in accordance with the Local Government Pension Scheme Regulations 2013.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the pension fund and its environment obtained in the course of the audit, I have not identified material misstatements in the annual report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns;  
or
- I have not received all the information and explanations I require for my audit.

## **Responsibilities**

### **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on pages 61-62, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the pension fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

## **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management, the pension fund's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Dyfed Pension Fund's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals.
- obtaining an understanding of Dyfed Pension Fund's framework of authority as well as other legal and regulatory frameworks that Dyfed Pension Fund operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Dyfed Pension Fund.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the pension committee; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Dyfed Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of Dyfed Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton  
Auditor General for Wales  
Date

24 Cathedral Road  
Cardiff  
CF11 9LJ

The maintenance and integrity of Dyfed Pension Fund website is their responsibility; the work carried out by auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.



## **Section 7 - Funding Strategy Statement**

The full Funding Strategy Statement including the appendices can be found on the [website](#).

### **Introduction**

The Local Government Pension Scheme Regulations 2013 (“the 2013 Regulations”) and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (“the 2014 Transitional Regulations”) and the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016 (all as amended) (collectively, “the Regulations”) provide the statutory framework from which the Administering Authority is required to prepare a Funding Strategy Statement (FSS). The key requirements for preparing the FSS can be summarised as follows:

- After consultation with all relevant interested parties involved with the Dyfed Pension Fund the Administering Authority will prepare and publish its funding strategy;
- In preparing the FSS, the Administering Authority must have regard to:
  - the guidance issued by CIPFA for this purpose; and
  - the Investment Strategy Statement (ISS) for the Scheme published under Regulation 7 of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016 (as amended);
- The FSS must be revised and published whenever there is a material change in either the policy set out in the FSS or the ISS.

### **Benefits**

The benefits provided by the Dyfed Pension Fund are specified in the governing legislation contained in the Regulations referred to above. Benefits payable under the Dyfed Pension Fund are guaranteed by statute and thereby the pensions promise is secure for members. The FSS addresses the issue of managing the need to fund those benefits over the long term, whilst at the same time facilitating scrutiny and accountability through improved transparency and disclosure.

The Fund is a defined benefit arrangement with principally final salary related benefits from contributing members up to 1 April 2014 and Career Averaged Revalued Earnings (“CARE”) benefits earned thereafter. There is also a “50:50 Scheme Option”, where members can elect to accrue 50% of the full scheme benefits in relation to the member only and pay 50% of the normal member contribution.

### **Employer Contributions**

The required levels of employee contributions are specified in the Regulations. Employer contributions are determined in accordance with the Regulations (which require that an actuarial valuation is completed every three years by the Fund Actuary, including a rates and adjustments certificate specifying the “primary” and “secondary” rate of the employer’s contribution).

## **Primary Rate**

The “Primary rate” for an employer is the contribution rate required to meet the cost of the future accrual of benefits, ignoring any past service surplus or deficit, but allowing for any employer-specific circumstances, such as its membership profile, the funding strategy adopted for that employer, the actuarial method used and/or the employer’s covenant.

The Primary rate for the whole fund is the weighted average (by payroll) of the individual employers’ Primary rates.

## **Secondary Rate**

The “Secondary rate” is an adjustment to the Primary rate to reflect any past service deficit or surplus, to arrive at the rate each employer is required to pay. The Secondary rate may be expressed as a percentage adjustment to the Primary rate, and/or a cash adjustment in each of the three years beginning 1 April in the year following that in which the valuation date falls. The Secondary rate is specified in the rates and adjustments certificate.

For any employer, the rate they are actually required to pay is the sum of the Primary and Secondary rates.

Secondary rates for the whole fund in each of the three years shall also be disclosed. These will be the calculated weighted average based on the whole fund payroll in respect of percentage rates and the total amount in respect of cash adjustments.

## **Purpose of the FSS in Policy Terms**

Funding is the making of advance provision to meet the cost of accruing benefit promises. Decisions taken regarding the approach to funding will therefore determine the rate or pace at which this advance provision is made. Although the Regulations specify the fundamental principles on which funding contributions should be assessed, implementation of the funding strategy is the responsibility of the Administering Authority, acting on the professional advice provided by the Fund Actuary.

The Administering Authority’s long term objective is for the Fund to achieve a 100% solvency level over a reasonable time period and maintain sufficient assets in order for it to pay all benefits arising as they fall due.

The purpose of this Funding Strategy Statement is therefore:

- to establish a clear and transparent fund-specific strategy which will identify how employers’ pension liabilities are best met going forward by taking a prudent longer-term view of funding those liabilities;
- to establish contributions at a level to “secure the solvency” of the pension fund and the “long term cost efficiency”,
- to have regard to the desirability of maintaining as nearly constant a primary rate of contribution as possible.

The intention is for this strategy to be both cohesive and comprehensive for the Fund as a whole, recognising that there will be conflicting objectives which need to be balanced and reconciled. Whilst the position of individual employers must be reflected in the statement, it must remain a single strategy for the Administering Authority to implement and maintain.

## **Aims and Purpose of the Fund**

### **The aims of the fund are to:**

- manage employers' liabilities effectively and ensure that sufficient resources (i.e. liquid assets) are available to meet all liabilities as they fall due
- enable employer contribution rates to be kept at a reasonable and affordable cost to the taxpayers, scheduled, designating and admitted bodies, while achieving and maintaining fund solvency and long term cost efficiency, which should be assessed in light of the profile of the Fund now and in the future due to sector changes
- maximise the returns from investments within reasonable risk parameters taking into account the above aims.

### **The purpose of the fund is to:**

- receive monies in respect of contributions, transfer values and investment income, and
- pay out monies in respect of scheme benefits, transfer values, costs, charges and expenses as defined in the Regulations.

## **Responsibilities of the key parties**

The efficient and effective management of the pension fund can only be achieved if all parties exercise their statutory duties and responsibilities conscientiously and diligently. The key parties for the purposes of the FSS are the Administering Authority (and, in particular the Pensions Committee), the individual employers and the Fund Actuary and details of their roles are set out below. Other parties required to play their part in the fund management process are bankers, custodians, investment managers, auditors and legal, investment and governance advisors, along with the Local Pensions Board created under the Public Service Pensions Act 2013.

### **Key parties to the FSS**

The **Administering Authority** should:

- operate the pension fund
- collect employer and employee contributions, investment income and other amounts due to the pension fund as stipulated in the Regulations
- pay from the pension fund the relevant entitlements as stipulated in the Regulations
- invest surplus monies in accordance with the Regulations
- ensure that cash is available to meet liabilities as and when they fall due
- take measures as set out in the Regulations to safeguard the fund against the consequences of employer default
- manage the valuation process in consultation with the Fund Actuary
- prepare and maintain a FSS and an ISS, both after proper consultation with interested parties, and

- monitor all aspects of the Fund's performance and funding, amending the FSS/ISS as necessary
- effectively manage any potential conflicts of interest arising from its dual role as both fund administrator and a scheme employer, and
- establish, support and monitor a Local Pension Board (LPB) as required by the Public Service Pensions Act 2013, the Regulations and the Pensions Regulator's relevant Code of Practice.

The **Individual Employer** should:

- deduct contributions from employees' pay correctly after determining the appropriate employee contribution rate (in accordance with the Regulations), unless they are a Deferred Employer
- pay all contributions, including their own as determined by the Fund Actuary, promptly by the due date
- develop a policy on certain discretions and exercise those discretions as permitted within the regulatory framework
- make additional contributions in accordance with agreed arrangements in respect of, for example, augmentation of scheme benefits, early retirement strain, and
- have regard to the Pensions Regulator's focus on data quality and comply with any requirement set by the Administering Authority in this context, and
- notify the Administering Authority promptly of any changes to membership which may affect future funding.
- Understand the pension impacts of any changes to their organisational structure and service delivery model
- Understand that the quality of the data provided to the Fund will directly impact on the assessment of the liabilities and contributions. In particular, any deficiencies in the data would normally result in the employer higher contributions than otherwise would be the case if the data was high of quality

The **Fund Actuary** should:

- prepare valuations including the setting of employers' contribution rates at a level to ensure fund solvency after agreeing assumptions with the Administering Authority and having regard to their FSS and the Regulations
- prepare advice and calculations in connection with bulk transfers and individual benefit-related matters such as pension strain costs, ill health retirement costs etc
- provide advice and valuations on the termination of admission agreements
- provide advice to the Administering Authority on bonds and other forms of security against the financial effect on the Fund of employer default
- assist the Administering Authority in assessing whether employer contributions need to be revised between valuations as required by the Regulations
- advise on funding strategy, the preparation of the FSS and the inter-relationship between the FSS and the ISS, and
- ensure the Administering Authority is aware of any professional guidance or other professional requirements which may be of relevance to the Fund Actuary's role in advising the Fund.

The **Fund's Investment Manager(s)** should:

- invest funds given in accordance with the ISS and the Investment Management Agreement (IMA)
- meet investment performance targets and risk constraints, and
- comply with all the legislative, commercial and mandate requirements.

## **Solvency Funding Target**

Securing the “solvency” and “long term cost efficiency” is a regulatory requirement. To meet these requirements, the Administering Authority’s long term funding objective is for the Fund to achieve and then maintain sufficient assets to cover 100% of projected accrued liabilities (the “funding target”) assessed on an ongoing past service basis including allowance for projected final pay where appropriate. In the long term, an employer’s total contribution rate would ultimately revert to its Primary rate of contribution.

## **Solvency and Long-Term Efficiency**

Each employer’s contributions are set at such a level to achieve full solvency in a reasonable timeframe. Solvency is defined as a level where the Fund’s liabilities i.e. benefit payments can be reasonably met as they arise.

Employer contributions are also set in order to achieve long term cost efficiency. Long term cost-efficiency implies that contributions must not be set at a level that is likely to give rise to additional costs in the future. For example, deferring costs to the future would be likely to result in those costs being greater overall than if they were provided for at the appropriate time.

When formulating the funding strategy, the Administering Authority has taken into account these key objectives and also considered the implications of the requirements under Section 13(4)(c) of the Public Service Pensions Act 2013. As part of these requirements the Government Actuary’s Department (GAD) must, following an actuarial valuation, report on whether the rate of employer contributions to the Fund is set at an appropriate level to ensure the “solvency” of the pension fund and “long term cost efficiency” of the Scheme so far as relating to the Fund.

## **Determination of the Solvency Funding Target and Deficit Recovery Plan**

The principal method and assumptions to be used in the calculation of the funding target are set out in Appendix A. The Employer Deficit Recovery Plans are set out in Appendix B.

Underlying these assumptions are the following two tenets:

- that the Fund is expected to continue for the foreseeable future; and
- favourable investment performance can play a valuable role in achieving adequate funding over the longer term.

This allows the Fund to take a longer term view when assessing the contribution requirements for certain employers.

In considering this the Administering Authority, based on the advice of the Fund Actuary, will consider if this results in a reasonable likelihood that the funding plan will be successful

potentially taking into account any changes in funding after the valuation date up to the finalisation of the valuation by 31 March 2020 at the latest.

As part of each valuation separate employer contribution rates are assessed by the Fund Actuary for each participating employer or group of employers. These rates are assessed taking into account the experience and circumstances of each employer, following a principle of no cross-subsidy between the distinct employers and employer groups in the Fund.

The Administering Authority, following consultation with the participating employers, has adopted the following objectives for setting the individual employer contribution rates arising from the 2019 actuarial valuation:

Individual employer contributions will be expressed and certified as two separate elements:

- the **Primary** rate: a percentage of pensionable payroll in respect of the cost of the future accrual of benefits
- the **Secondary** rate: a schedule of lump sum monetary amounts over 2020/23 in respect of an employer's surplus or deficit

For any employer, the total contributions they are actually required to pay in any one year is the sum of the Primary and Secondary rates (subject to an overall minimum of zero). Both elements are subject to further review from April 2023 based on the results of the 2022 actuarial valuation.

## **Recovery Plan**

It is the Fund's objective that any funding deficit is eliminated as quickly as the participating employers can reasonably afford based on the Administering Authority's view of the employer's covenant and risk to the Fund.

Recovery periods will be set by the Fund on a consistent basis across employer categories where possible and communicated as part of the discussions with employers. This will determine the minimum contribution requirement and employers will be free to select any shorter deficit recovery period and higher contributions if they wish, including the option of prepaying the deficit contributions in one lump sum either on an annual basis or a one-off payment. This will be reflected in the monetary amount requested via a reduction in overall deficit contributions payable. The Administering Authority does retain ultimate discretion in applying these principles for individual employers on grounds of affordability and covenant strength.

The key principles when considering deficit recovery are as follows:

- The Fund does not believe it appropriate for monetary contribution reductions to apply compared to the existing funding plan (allowing for indexation of deficit contributions where applicable) where deficits remain unless there is a compelling reason to do so.
- Certain employers may follow a bespoke investment and funding strategy pertaining to their own circumstances determined by their risk and maturity characteristics. This will be documented separately.
- As a general rule the deficit recovery period will reduce by at least 3 years for employers at this valuation when compared to the preceding valuation. This is to target full solvency over a similar (or shorter) time horizon. Employers will have the freedom to adopt a

recovery plan on the basis of a shorter period if they so wish. Subject to affordability considerations and other factors, a bespoke period may be applied in respect of particular employers where the Administering Authority considers this to be warranted (see Recovery Plan in Appendix B). Application of these principles has resulted in the target recovery period of 11 years being adopted across Fund employers.

- Subject to affordability and other considerations, the end point of individual employer recovery plans is expected to be maintained at this valuation, which means that recovery periods will normally be three years shorter than at the 2016 actuarial valuation. The target recovery period for employers at this valuation is therefore 11 years (3 years less than the corresponding target of 14 years from the previous valuation). In practice, individual employer circumstances could cause their recovery period to be different from this.
- Over and above this, the Fund is now giving more recognition to the potential liabilities in the event that an employer will exit the Fund at some point. With this in mind, closed employers will normally have their contributions underpinned at existing levels. In addition, any employer in surplus on the ongoing actuarial valuation assumptions will not normally be allowed to use that surplus to offset its future contribution requirements to the Fund. These restrictions will not apply if the body has a surplus on its termination basis: in this event a surplus on the termination basis may be used to offset future contribution requirements.
- In order to allow employers time to adjust their budgets, contributions for 2020/21 will normally be maintained at their existing levels, other than for the major scheduled bodies, before moving to the new rates in 2021/22. Where there is a material increase in contributions required at this valuation, in certain circumstances the Fund may agree to the increase being phased in over the period to 2022/23. Employers should be aware that any stepping or deferral of increases may affect the contribution requirements arising at future valuations.

### **Ceasing Participation in the Fund**

On the cessation of an employer's participation in the Fund, in accordance with the Regulations, the Fund Actuary will be asked to make a termination assessment.

The policy for employers who have a **guarantor** participating in the Fund is as follows:

The residual assets and liabilities and hence any surplus or deficit will transfer back to the guarantor. This is subject to agreement from all interested parties who will need to consider any separate contractual agreements that have been put in place between the exiting employer and the guarantor.

Otherwise, in the event of a deficit, the Fund will seek to recover this from the exiting employer in the first instance. However, if this is not possible, then to maintain a consistent approach between treatment of surplus and deficit, the Fund will then seek to recover the deficit from the guarantor via an additional cash payment, unless otherwise agreed with the Administering Authority. In the event of a surplus the Administering Authority will have regard to the provisions of The Local Government Pension Scheme (Amendment) Regulations 2020 in determining the amount of any exit credit payable, and any such amount determined will be paid to the exiting employer within 6 months of cessation or such longer period as may be agreed in the individual case.

If requested, the Administering Authority will provide details of the information considered as part of the determination. A determination notice will be provided alongside the termination assessment from the Actuary. The notice will cover the following information and process steps:

1. Details of the employers involved in the process (e.g. the exiting employer and guarantor).
2. Details of the admission agreement, commercial contracts and any amendments to the terms that have been made available to the Administering Authority and considered as part of the decision making process. The underlying principle will be that if an employer is responsible for a deficit, they will be eligible for any surplus. This is subject to the information provided and any risk sharing arrangements in place.
3. The final termination certification of the exit credit by the Actuary.
4. The Administering Authority's determination based on the information provided.
5. Details of the appeals process in the event that a party disagrees with the determination and wishes to make representations to the Administering Authority.

The policy for employers who **do not** have a **guarantor** participating in the Fund is:

- In the case of a surplus, the Fund pays the exit credit to the exiting employer following completion of the termination process (within 6 months of cessation or such longer period as may be agreed in the individual case).
- In the case of a deficit, the Fund would require the exiting employer to pay the termination deficit to the Fund as a lump sum cash payment (unless agreed otherwise by the Administering Authority at their sole discretion) following completion of the termination process.
- The Administering Authority can vary the treatment on a case by case basis at its sole discretion if circumstances warrant it based on the advice of the Actuary. The termination policy is set out in Appendix C.

In all cases the Administering Authority reserves the right to apply a different approach at its sole discretion, taking into account the risk associated with an employer in proportion to the Fund as a whole. Any employer affected will be notified separately.

At the discretion of the Administering Authority, repayment plans over an agreed period or a Deferred Debt Agreement may be agreed subject to the Fund's policy in relation to flexibilities in recovering exit payments.

Further detail is available in the Termination Policy in Appendix C.

### **Funding for Non-ill Health Early Retirement Costs**

Employers are required to meet all costs of early retirement strain by immediate capital payments into the Fund, or in certain circumstances by agreement with the Fund, through instalments over a period not exceeding 3 years or if less the remaining period of the body's membership of the Fund.



## **Funding for Ill Health Early Retirement Costs**

Should a member retire on ill health grounds, this will normally result in a funding strain for that employer (i.e. increased liability). The size of any funding strain will depend on how the cost of that ill health retirement compares with the expected cost built in the actuarial assumptions for that employer. The actual cost will also depend on the level of any benefit enhancements awarded (which depend on the circumstances of the ill health retirement) and also how early the benefits are brought into payment. Because the cost of an individual ill-health retirement can be substantial in relation to an employer's contribution requirements, the Fund has introduced a "captive" whereby the costs of ill health retirements (other than for the five major scheduled employers) will be spread across a wider employer base. The treatment of any ill-health retirement strain cost emerging will therefore vary depending on the type of employer:

- For those employers who participate in the ill-health captive, any ill-health retirement strain cost emerging will be met by a contribution from the captive fund as part of the subsequent actuarial valuation (or termination assessment if sooner). No additional contributions will be due immediately from the employer although an adjustment to the "premium" payable may emerge following the subsequent actuarial valuation, depending on the overall experience of the captive fund.
- For those employers who do not participate in the ill-health captive, the "primary rate" payable over 2020/23 will include an allowance for ill-health retirement costs (alongside any allowance made for voluntary early retirements). Where ill-health retirement strain costs exceed an employer's allowance over the inter-valuation period (or should an employer not have an allowance within their "primary rate"), the excess strain costs will be included in the employer's deficit (and subsequent deficit contributions) at the 2022 valuation.

## **Link to Investment Policy and the Investment Strategy Statement (ISS)**

The results of the 2019 valuation show the liabilities to be 105% covered by the current assets (104% if the estimated effects of the McCloud judgment were to be allowed for), so there is a small surplus of existing assets over the past service liabilities.

In assessing the value of the Fund's liabilities in the valuation, allowance has been made for growth asset out-performance as described below, taking into account the investment strategy adopted by the Fund, as set out in the ISS.

It is not possible to construct a portfolio of investments which produces a stream of income exactly matching the expected liability outgo. However, it is normally possible to construct a portfolio which represents the "minimum risk" investment position which would deliver a very high certainty of real returns above assumed CPI inflation. Such a portfolio would typically, in normal circumstances, consist of a mixture of long-term index-linked, fixed interest gilts and possible swaps.

Investment of the Fund's assets in line with this portfolio would minimise fluctuations in the Fund's funding position between successive actuarial valuations.

If, at the valuation date, the Fund had been invested in this portfolio, then in carrying out this valuation it would not be appropriate to make any allowance for growth assets out-performance nor any adjustment to market implied inflation assumption due to supply/demand distortions in the bond markets. This would result in real return versus CPI inflation of negative 0.9% per

annum at the valuation date. On this basis of assessment, the assessed value of the Fund's liabilities at the valuation would have been significantly higher, resulting in a funding level of 65%.

Departure from a minimum risk investment strategy, in particular to include growth assets such as equities, gives a better prospect that the assets will, over time, deliver returns in excess of CPI inflation and reduce the contribution requirements. The target solvency position of having sufficient assets to meet the Fund's pension obligations might in practice therefore be achieved by a range of combinations of funding plan, investment strategy and investment performance.

The current strategy is shown below:

	Benchmark (%)	Range (%)
US Equities	8.0	3.0 - 13.0
Japanese Equities	4.0	0.0 - 9.0
Other Regional Equities	33.0	28.0 - 38.0
Global Equities	20.0	15.0 - 25.0
Fixed Income	10.0	5.0 - 15.0
Pan European Property	15.0	10.0 - 20.0
Infrastructure	5.0	3.5 - 6.5
Alternatives	5.0	3.5 - 6.5
<b>Total</b>	<b>100.0</b>	

Based on the investment strategy in the ISS and the Actuary's assessment of the return expectations for each asset class, the overall best estimate average expected return is 2.7% per annum in excess of CPI inflation as at the valuation date. For the purposes of setting funding strategy however, the Administering Authority believes that it is appropriate to take a margin for prudence on these return expectations, and this is expected under the Regulations and guidance.

## Identification of Risks and Counter-Measures

The funding of defined benefits is by its nature uncertain. Funding of the Scheme is based on both financial and demographic assumptions. These assumptions are specified in the actuarial valuation report. When actual experience is not in line with the assumptions adopted a surplus or shortfall will emerge at the next actuarial assessment and will require a subsequent contribution adjustment to bring the funding back into line with the target.

The Administering Authority has been advised by the Fund Actuary that the greatest risk to the funding level is the investment risk inherent in the predominantly equity based strategy, so that actual asset out-performance between successive valuations could diverge significantly from that assumed in the long term. The Actuary's formal valuation report includes a quantification of some of the major risk factors.

## Financial

The financial risks are as follows:-

- Investment markets fail to perform in line with expectations
- Market outlook moves at variance with assumptions
- Investment Fund Managers fail to achieve performance targets over the longer term
- Asset re-allocations in volatile markets may lock in past losses
- Pay and price inflation significantly more or less than anticipated
- Future underperformance arising as a result of participating in the All-Wales pool.
- An employer ceasing to exist without prior notification, resulting in a large exit credit requirement from the Fund impacting on cashflow requirements.

Any increase in employer contribution rates (as a result of these risks), may in turn impact on the service delivery of that employer and their financial position.

In practice the extent to which these risks can be reduced is limited. However, the Fund's asset allocation is kept under constant review and the performance of the investment managers is regularly monitored.

## Demographic

The demographic risks are as follows:-

- Future changes in life expectancy (longevity) cannot be predicted with any certainty
- Potential strains from ill health retirements, over and above what is allowed for in the valuation assumptions
- Unanticipated acceleration of the maturing of the Fund resulting in materially negative cashflows and shortening of liability durations

Increasing longevity is something which government policies, both national and local, are designed to promote. It does, however, result in a greater liability for pension funds.

Ill health retirements can be costly for employers, particularly small employers where one or two costly ill health retirements can take them well above the "average" implied by the valuation assumptions. Increasingly we are seeing employers mitigate the number of ill health retirements by employing HR / occupational health preventative measures. These in conjunction with ensuring the regulatory procedures in place to ensure that ill-health retirements are properly controlled, can help control exposure to this demographic risk. As described above, for smaller employers the Fund has also implemented an internal "captive" approach to spreading the cost of ill-health retirements across a wider employer base. Apart from the regulatory procedures in place to ensure that ill-health retirements are properly controlled, **employing bodies should be doing everything in their power to minimise the number of ill-health retirements.** Early retirements for reasons of redundancy and efficiency do not affect the solvency of the Fund because they are the subject of a direct charge.

With regards to increasing maturity (e.g. due to further cuts in workforce and/or restrictions on new employees accessing the Fund), the Administering Authority regularly monitors the position in terms of cashflow requirements and considers the impact on the investment strategy.

## **Insurance of Certain Benefits**

The contributions for any employer may be varied as agreed by the Fund Actuary and Administering Authority to reflect any changes in contribution requirements as a result of any benefit costs being insured with a third party or internally within the Fund.

## **Regulatory**

The key regulatory risks are as follows:-

- Changes to Regulations, e.g. changes to the benefits package, retirement age, potential new entrants to scheme,
- Changes to national pension requirements and/or HMRC Rules

Membership of the Local Government Pension Scheme is open to all local government staff and should be encouraged as a valuable part of the contract of employment. However, increasing membership does result in higher employer monetary costs.

## **Governance**

The Fund has done as much as it believes it reasonably can to enable employing bodies and scheme members (via their trades unions) to make their views known to the Fund and to participate in the decision-making process.

Governance risks are as follows:-

- The quality of membership data deteriorates materially due to breakdown in processes for updating the information resulting in liabilities being under or overstated
- Administering Authority unaware of structural changes in employer's membership (e.g. large fall in employee numbers, large number of retirements) with the result that contribution rates are set at too low a level
- Administering Authority not advised of an employer closing to new entrants, something which would normally require an increase in contribution rates
- An employer ceasing to exist with insufficient funding or adequacy of a bond
- Changes to senior Fund Officers and the Panel membership.

For these risks to be minimised much depends on information being supplied to the Administering Authority by the employing bodies. Arrangements are strictly controlled and monitored, but in most cases the employer, rather than the Fund as a whole, bears the risk.

## **Monitoring and Review**

The Administering Authority has taken advice from the Fund Actuary in preparing this Statement, and has consulted with the employers participating in the Fund.

A full review of this Statement will occur no less frequently than every three years, to coincide with completion of a full actuarial valuation. Any review will take account of the current economic conditions and will also reflect any legislative changes.

The Administering Authority will monitor the progress of the funding strategy between full actuarial valuations. If considered appropriate, the funding strategy will be reviewed (other than as part of the triennial valuation process), for example, if there:

- has been a significant change in market conditions, and/or deviation in the progress of the funding strategy
- have been significant changes to the Scheme membership, or LGPS benefits e.g. resolution of the McCloud remedy
- have been changes to the circumstances of any of the employing authorities to such an extent that they impact on or warrant a change in the funding strategy
- have been any significant special contributions paid into the Fund
- has been a change in Regulations or Guidance which materially impacts on the policies within the funding strategy.

When monitoring the funding strategy, if the Administering Authority considers that any action is required, the relevant employing authorities will be contacted. In the case of an employer who may exit the Fund, there is statutory provision for rates to be amended between valuations and this will be considered in conjunction with the employer affected and any associated guarantor of the employer's liabilities (if relevant).

### **Review of Contributions**

In line with the Regulations, the Administering Authority has the ability to review employer contributions between valuations. The Administering Authority and employers now have the following flexibilities:

1. The Administering Authority may review the contributions of an employer where there has been a significant change to the liabilities of an employer.
2. The Administering Authority may review the contributions of an employer where there has been a significant change in the employer's covenant.
3. An employer may request a review of contributions from the Administering Authority if they feel that either point 1 or point 2 applies to them.

Consideration will be given to any risk sharing arrangements (e.g. cap and collar arrangements) when reviewing contribution rates. Further information is set out within the policy in Appendix E.

### **The McCloud Judgement**

The cost management process was set up by HMT, with an additional strand set up by the Scheme Advisory Board (for the LGPS). The aim of this was to control costs for employers and taxpayers via adjustments to benefits and/or employee contributions.

As part of this, it was agreed that employers should bear the costs/risks of external factors such as the discount rate, investment returns and inflation changes, whereas employees should bear the costs/risks of other factors such as wage growth, life expectancy changes, ill health retirement experience and commutation of pension.

The outcomes of the cost management process were expected to be implemented from 1 April 2019, based on data from the 2016 valuations for the LGPS. This has now been put on hold

due to age discrimination cases brought in respect of the firefighters and judges schemes, relating to protections provided when the public sector schemes were changed (which was on 1 April 2014 for the LGPS and 1 April 2015 for other Schemes).

The Government have confirmed that this judgment will result in a remedy being required for the LGPS. The Scheme Advisory Board issued guidance which sets out how the McCloud case should be allowed for within the 2019 valuation.

Therefore, the Fund has considered its policy in relation to costs that could emerge from the McCloud judgment in line with the guidance from the Scheme Advisory Board in conjunction with the Actuary. Whilst the remedy is not known and may not be known for some time, for the purpose of this valuation, when considering the appropriate contribution provision, we have assumed that the judgment would have the effect of removing the current age criteria applied to the underpin implemented in 2014 for the LGPS. This underpin therefore would apply to all active members as at 1 April 2012. The relevant estimated costs have been quantified and included within the contribution requirements quoted as part of the 2019 actuarial valuation for individual employers. For whole fund reporting purposes, in line with guidance issued by the LGPS Scheme Advisory Board, the McCloud costs have not been included within the disclosed funding level or primary contribution rate. The effects have, however, been separately quantified and are set out in the actuarial valuation report.

## **Section 8 - Investment Strategy Statement**

This is the Investment Strategy Statement (the “Statement”) of Dyfed Pension Fund (the “Fund”) as required by regulation 7 of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016 (the “Regulations”).

The regulations require administering authorities to formulate and to publish a statement of its investment strategy, in accordance with guidance issued from time to time by the Secretary of State.

The ISS is an important governance tool for the Fund. The document sets out the current investment strategy of the Fund, provides transparency in relation to how the Fund’s investments are managed, acts as a high level risk register, and has been designed to be informative for all stakeholders. This document replaces the Fund’s Statement of Investment Principles.

In preparing this Statement, the Fund has consulted with such persons as it considers appropriate and the document will be updated based on any factors that the Fund considers material to its liabilities, finances or attitude to risk.

This statement will be reviewed at least triennially or more frequently if appropriate.

### **Investment Objectives and Beliefs**

The primary objective of the Fund is to provide pension and lump sum benefits for members on their retirement and/or benefits on death before or after retirement for their dependants, in accordance with LGPS Regulations.

The Funding Strategy and Investment Strategy are intrinsically linked and together aim to deliver stable contribution rates for employers and a reduced reliance on employer contributions over time.

The investment objective is therefore to maximise returns subject to an acceptable level of risk (including climate and other ESG risks) whilst increasing certainty of cost for employers, and minimising the long term cost of the scheme. Having a thorough understanding of the risks facing the Fund is crucial and these are covered later in this statement.

The Fund’s investment beliefs which help to inform the investment strategy are as follows:

- Funding, investment strategy and contribution rates are linked
- The strategic asset allocation is the key factor in determining the risk and return profile of the Fund’s investments
- Effective governance structures, which promote decisiveness, efficiency and accountability, can add value to the Fund
- Investing over the long term provides opportunities to improve returns and allows the Fund to take some risks (eg. volatility, illiquidity) which might not otherwise be acceptable
- Diversification across and within asset classes can help to mitigate against adverse market conditions and assist the Fund to produce a smoother return profile due to returns coming from a range of different sources
- Managing risk is a multi-dimensional and complex task but the overriding principle is to take the appropriate level of risk, to achieve the Fund’s objectives

- Environmental, Social and Governance are important factors for the sustainability of investment returns and risks over the long term. Climate change (UN SDG 13), in particular, has the potential materially to impact the returns and risk profile of various assets. The committee believes that adjusting its investment allocations and engagement with investee companies can both help to achieve its responsible investment goals
- Stewardship is an important responsibility and one which can be delegated. Engaging with investee companies is an important part of this, and is likely to be more effective than divestment in improving desired outcomes
- Value for money from investments is important, not just absolute costs. Asset pooling will help reduce costs whilst providing more choice of investments and will therefore be additive to Fund returns
- Active management can add value to returns over the long term

## **Investment Strategy**

### **Asset Classes**

Translating the Fund's investment and funding objectives into a single suitable investment strategy is challenging. The key objectives often conflict. For example, minimising the long term cost of the scheme is best achieved by investing in higher returning assets e.g. equities. However, equities are also very volatile (i.e. go up and down fairly frequently in fairly large moves), which conflicts with the objective to have stable contribution rates.

Additionally, the employers in the Fund have different underlying characteristics and long term funding objectives.

It is the Pension Committee's (the "Committee") policy to regularly monitor, in consultation with the actuary, the likely position regarding the solvency ratio in order that the risk of deterioration of the solvency ratio below 100% is minimised. The Committee may consider amending the Investment Strategy should they be advised at some future stage that this would be the only acceptable route to avoid under funding.

The Committee, following an asset liability study, has set a benchmark mix of asset types and ranges within which the investment managers may operate with discretion. This is shown in Appendix A. The Committee believes that this mix of assets will fulfil the assumptions within the valuation undertaken as at 31 March 2019, as well as taking account of the liability profile of the Fund. This mix will also help to control the risks outlined below.

A review of the strategic asset allocation is undertaken every three years following the actuarial valuation and provides the assurance that the investment strategy is aligned to the long term funding plan. This review utilises both qualitative and quantitative analysis, and covers;

- The required level of return that will mean the Fund can meet its future benefit obligations as they fall due
- The level of risk that the Fund can tolerate in absolute terms, and in relation to its funding level
- An analysis of the order of magnitude of the various risks facing the Fund is established in order that a priority order for mitigation can be determined
- The desire for diversification across asset class, region, sector, and type of security



## **Managers**

The Committee has appointed a number of investment managers all of whom are authorised under the Financial Services and Markets Act 2000 to undertake investment business.

The Committee, after seeking appropriate investment advice, has agreed specific benchmarks with each manager so that, in aggregate, they are consistent with the overall asset allocation for the Fund. The managers will hold a mix of investments which reflects their views relative to their respective benchmarks. Within each major market and asset class, the managers will maintain diversified portfolios through direct investment or pooled vehicles. The manager of the passive funds in which the Fund invests holds a mix of investments within each pooled fund that reflects that of their respective benchmark indices.

## **Risk Measurement and Management**

The Fund assesses risks both qualitatively and quantitatively, with the starting point being the investment strategy review which is undertaken every three years. The Fund's approach to risk is informed by the Committee, its professional advisors and officers of the Fund.

The key risks that the Fund is exposed to can be grouped under the following headings: asset; funding; operational and governance. These risks are identified, measured, monitored and managed on an active basis with the responsibility for oversight from the Treasury & Pension Investments Manager.

These risks are summarised as follows:

### **Asset Risks**

- Concentration – The risk that significant allocation to any single asset class and its underperformance relative to expectation would result in difficulties in achieving funding objectives. Concentration may be mitigated by holding different strategies within an asset class.
- Illiquidity – The risk that the Fund cannot meet its liabilities because it has insufficient liquid assets.
- Manager underperformance – The failure by the fund managers to achieve the rate of investment return assumed in setting their mandates.

To manage asset risks the Committee provides a practical constraint on fund investments deviating greatly from the intended approach by setting itself diversification guidelines and by investing in a range of investment mandates each of which has a defined objective, performance benchmark and manager process which, taken in aggregate, constrain risk within the Committee's expected parameters. By investing across a range of assets, including quoted equities and bonds, the Committee has recognised the need for some access to liquidity in the short term. In appointing several investment managers, the Committee has considered the risk of underperformance by any single investment manager.

## **Funding Risks**

- Financial mismatch - The risk that Fund assets fail to grow in line with the developing cost of meeting Fund liabilities and the risk that unexpected inflation increases the pension and benefit payments and the Fund assets do not grow fast enough to meet the increased cost.
- Changing demographics – The risk that longevity improves and other demographic factors change increasing the cost of Fund benefits.
- Systemic risk – The possibility of an interlinked and simultaneous failure of several asset classes and/or investment managers, possibly compounded by financial “contagion”, resulting in an increase in the cost of meeting Fund liabilities.
- Legislation/regulatory - changes in legislation or regulations governing the treatment of pension fund liabilities can have a material impact on funding ratio.

The Committee measures and manages financial mismatch in two ways. It has set a strategic asset allocation benchmark for the Fund and assesses risk relative to that benchmark by monitoring the Fund’s asset allocation and investment returns relative to the benchmark. It also assesses risk relative to liabilities by monitoring the delivery of benchmark returns relative to liabilities.

The asset allocation is rebalanced on a regular basis to ensure that it does not stray outside the ranges for any sustained period.

The Committee keeps under review mortality and other demographic assumptions which could influence the cost of the benefits. These assumptions are considered formally at the triennial valuation.

The Committee seeks to mitigate systemic risk through a diversified portfolio but it is not possible to make specific provision for all possible eventualities that may arise.

## **Operational Risks**

- Transition risk – The risk of incurring unexpected costs in relation to the transition of assets among managers. The Committee takes professional advice in relation to the monitoring and oversight of any transitions.
- Custody risk – The risk of losing economic rights to Fund assets, when held in custody or when being traded.
- Credit default – The possibility of default of a counterparty in meeting its obligations.
- Physical climate change risk – the risk that the operations of the Fund or its sponsor entities may be impacted by flood, fire or temperature events.

The Committee monitors and manages risks in these areas through a process of regular scrutiny of its providers and audit of the operations they conduct for the Fund.

## **Governance Risk**

Good governance is an essential part of the Fund’s investment strategy and the Fund therefore identifies poor governance as a potential risk that can have a detrimental effect on the funding level and the deficit/surplus. The Fund ensures that its decision making process is robust and transparent and this is documented in the Governance Compliance Statement which is published on the Fund’s website.

## Environmental, Social and Governance Risks

The Fund's investment strategy includes its own approach on Responsible Investment. Non-compliance would expose the Fund to financial and reputational risk. The Fund believes that effective management of financially material Responsible Investment risks should support the Fund's requirement to protect returns over the long term. The Fund will seek to further integrate Responsible Investment factors into the investment process across all relevant asset classes.

## Approach to Asset Pooling

The Fund joined the Wales Pension Partnership (WPP) in 2016 with the understanding that the pooled investments will benefit from lower investment costs, greater investment capability and access to a more diverse range of asset classes. The implementation of the Fund's investment strategy by an FCA regulated provider leads to improved governance, transparency and reporting giving the Fund assurance that its investment strategy is being implemented effectively.

The key criteria for assessment of the WPP solutions is as follows:

- That the WPP enables access to an appropriate solution that meets the objectives and benchmark criteria set by the Fund
- That there is a clear financial benefit to the Fund in investing in the solution offered by the WPP, should a change of provider be necessary.

To date WPP has launched the following sub-funds which the Fund is invested in:

- Global Equities – Global Growth Fund.
- Fixed Income – Global Credit Fund.

At the time of preparing this statement the Fund had also jointly procured a single passive equity manager for the Wales funds as set out below. These funds currently sit outside of the WPP however the monitoring arrangements will still be carried out collectively on behalf of the WPP.

<b>Asset class</b>	<b>Manager</b>	<b>% of Fund assets</b>	<b>Benchmark and performance objective</b>
Passive Equity including Low Carbon Fund	BlackRock	35-40	FTSE All-Share and FTSE All-World Indices Benchmark Return MSCI World Low Carbon Target Reduced Fossil Fuel Select Index

The Fund intends to invest the majority of its remaining assets into the WPP once opportunities arise but will maintain some cash balances at the Fund. Investment strategy will be retained by the Fund with advice from all relevant professional advisors.

## Structure and governance arrangements of the WPP

The WPP has appointed a third party operator authorised by the FCA (Link Fund Solutions) to provide a series of investment sub-funds in which the assets of the participating funds will be invested.

A Joint Governance Committee (JGC) has been formally established to oversee the operator. The JGC comprises of the eight Chairs of the committees of the participating funds. This arrangement provides accountability for the operator back to individual administering authorities.

It operates on the basis of 'One Fund, One Vote', though the intention is that any decisions are reached by consensus wherever possible.

The JGC is in regular discussions with the operator as to the specific sub-funds which should be set up within the WPP, both at the outset and on an ongoing basis.

Officers from each constituent authority attend JGC meetings (in a non-voting capacity). The officers advise the JGC on the establishment and monitoring of the various sub-funds as well as liaison directly with the operator on any day-to-day investment matters. The members of the JGC report back to their respective individual funds' pension committees who are responsible for satisfying themselves as to the effectiveness of the pooling arrangements overall and the operation of the JGC.

The Pension Board seeks reassurance on aspects of the management of the Fund's investments and external scrutiny. Formal due diligence of the operator and depositary is carried out by the FCA in their role as regulator.

The operator is responsible for selecting and contracting with investment managers for each of the sub-funds as well as appointing other service providers such as depositary asset servicer as necessary. Listed bonds and equities are invested through the UK based Authorised Contractual Scheme (ACS) in order to benefit from the tax transparent nature of the vehicle. It may be that alternative vehicles are more appropriate for some other asset classes. As well as considering the options with the operator, we also take external advice on the final proposed approach from a tax efficiency and legal compliance basis.

Under the structure the depositary holds legal title to the assets of the WPP. The operator is responsible for managing and operating the investments of the WPP, including entering into the legal contracts with the investment managers.

The operator provides and operates a range of investment vehicles to allow collective investment by the participating funds. The operator is responsible for selecting and contracting with investment managers for the management of the underlying assets. They are also responsible for the administration of the vehicles in terms of unit pricing, valuation, handling cash flows in and out of the various sub-funds, trade processing and reporting on performance. They are also responsible for due diligence from an audit, legal and tax perspective for the respective sub-funds and for electing a depositary to the WPP.

WPP have appointed Hymans Robertson as oversight adviser, Burges Salmon as legal adviser and Robeco UK as voting and engagement provider.

### **Responsible Investment and the extent to which non-financial factors will be taken into account in the selection, retention and realisation of investments**

The Fund is a long term investor aiming to deliver a sustainable pension fund for all stakeholders.

Carmarthenshire County Council as the administering authority of the Fund has a fiduciary duty to act in the best, long-term, interests of the Fund's employers and scheme members.

Responsible Investment (RI) is a fundamental part of the Fund's overarching investment strategy as set out in this Investment Strategy Statement. That is, to maximise returns subject to an acceptable level of risk whilst increasing certainty of cost for employers and minimising the long term cost of the scheme. The Fund believes that consideration of Environmental, Social and Corporate Governance ("ESG") factors are fundamental to this, particularly where they are likely to impact on the overarching investment objective.

The Fund's approach aims to ensure that consideration of ESG factors is embedded in the investment process, utilising the various tools available to manage ESG risks and to harness opportunities presented by ESG factors.

The Fund's core principles of responsible investment are:

1. We will apply long-term thinking to deliver long-term sustainable returns. from well-governed assets.
2. We will use an evidence-based long term investment appraisal to inform decision-making in the implementation of RI principles.
3. We will consider the costs of RI decisions consistent with our fiduciary duties.

To date, the Fund's approach to social investments has largely been to delegate this to their underlying investment managers, and WPP in particular as part of their overall ESG duties. The Fund's managers report on this matter as part of the Fund's annual ESG review.

The Committee recognises that the Fund is not able to exclude investments in order to pursue boycotts, divestment and sanctions against foreign nations and UK defence industries, other than where formal legal sanctions, embargoes and restrictions have been put in place by the Government.

## **Climate Change**

The Fund recognises the importance in addressing the financial risks associated with climate change through its investment strategy, and believes that:

- Climate change presents a systemic risk to the overall stability of every economy and country, with the potential to impact on the members, employers, and all of the holdings in the Fund's investment portfolio.
- Considering the impacts of climate change is not only the legal or fiduciary duty of the Fund but is also consistent with the long term nature of the Fund. The Fund's investments need to be sustainable to be in the best interests of all key stakeholders. To this end, the Fund is committed to transition its investments towards net zero GHG emissions over the medium term. The Pension Fund will regularly report on progress, including establishing intermediate targets.
- Engagement is the best approach to enabling the change required to address the Climate Emergency. However selective risk-based divestment is appropriate to facilitate the move to a low carbon economy.
- As well as creating risk, it also presents opportunities to make selective investments that achieve the required returns, whilst at the same time make a positive social and environmental impact, such as environmental infrastructure and clean energy and energy efficiency products and services.

The Fund also takes account of WPP's Responsible Investment and Climate Risk policies.

## The exercise of rights (including voting rights) attaching to investments

### Voting rights

The Committee has delegated the exercise of voting rights to the investment manager(s) on the basis that voting power will be exercised by them with the objective of preserving and enhancing long term shareholder value. Accordingly, the Fund's managers have produced written guidelines of their process and practice in this regard. The managers are strongly encouraged to vote in line with their guidelines in respect of all resolutions at annual and extraordinary general meetings of companies under Regulation 7(2)(f).

### Stewardship

The Committee has agreed in principle that the Fund becomes a signatory to the Stewardship Code as published by the Financial Reporting Council. They also expect both the WPP and any directly appointed fund managers to also comply with the Stewardship Code.

The Fund believes in collective engagement and is a member of the Local Authority Pension Fund Forum (LAPFF), through which it collectively exercises a voice across a range of corporate governance issues.

### Myners Principles

Although not specifically referenced in the Regulations, the Fund continues to assess its own compliance with the Myners Principles of Good Investment Governance. A statement that sets out an assessment of compliance is presented at Appendix B.

### Advice taken

In creating this statement, the Fund has taken advice from its Officers, its Independent Investment Advisor and its Actuary.

	Benchmark (%)	Range (%)
Equities	65.0	55.0 – 75.0
Fixed Income	10.0	5.0 – 15.0
Property	15.0	10.0 – 20.0
Infrastructure	5.0	3.5 – 6.5
Alternatives	5.0	3.5 – 6.5
<b>Total</b>	<b>100.0</b>	

## Myners 6 Principles and Compliance Checklist

### 1 Effective Decision-Making

Define who takes investment decisions.

Consider whether members have sufficient skills.

Determine whether appropriate training is being provided.

Assess whether in-house staffing support is sufficient.

Establish an investment committee with suitable terms of reference.

Draw up a business plan.

Priority is given to strategic asset allocation decisions

All asset classes permitted within the regulations have been considered.

Asset allocation is compatible with liabilities and diversification requirement.

Separate contracts in place for actuarial services and investment advice.

Terms of reference specified.

Specify role of S151 officer in relation to advisers.

Tender procedures followed without cost constraint factor.

**Overall Principle 1**

Included in ISS

Training - LGC members seminar, LAPFF and PLSA conferences, investment manager and WPP training days, Employer Organisation training days. Training plan in place.

Training - LGC members seminar, LAPFF and PLSA conferences, investment manager and WPP training days, Employer Organisation training days. Training plan in place.

Suitably qualified and trained staff. Training plan in place.

Pension Committee established with terms of reference agreed

A business plan is published annually. An Actuarial Valuation Report, Investment Strategy Review, Funding Strategy Statement and Investment Strategy Statement are updated and produced every three years.

Asset / liability study undertaken to determine asset allocation after full discussions.

All major asset classes have been considered and managers appointed accordingly. Other alternative asset classes continue to be considered.

Asset / liability study undertaken to determine asset allocation after full discussions.

Separate contracts currently in place.

Clear specifications issued.

Section 151 officer role clear in constitution.

Tendering for third party service providers will follow local procurement rules.

**Fully compliant**

## 2 Clear Objectives

Set overall investment objective specific only to the Fund's liabilities.

Customised benchmark following asset - liability study.

Determine parameters for employer contributions.

Clear objectives outlined in ISS

Specify attitude to risk and limits.

Clearly outlined in ISS

Identify performance expectations and timing of evaluation.

Clearly outlined in ISS

Peer group benchmark in use for comparison purposes only.

In Place.

Written mandate included in management contract containing elements specified.

Contract has been updated, ISS is clear on these issues

Constraints on the types of investment are in line with regulations.

In Place.

Reasons stated if soft commissions permitted.

None used.

### Overall Principle 2

**Fully compliant**

## 3 Risk & Liabilities

In setting and reviewing the investment strategy account should be taken of the form and structure of liabilities.

Full asset liability study is undertaken following the triennial valuation and prior to setting and reviewing the investment strategy.

The implications for the local taxpayers, the strength of the covenant for participating employers, the risk of their default and longevity risk should also be taken into account.

Included in asset liability study and investment strategy.

### Overall Principle 3

**Fully compliant**

## 4 Performance Assessment

Consider whether index benchmarks selected are appropriate.

Consideration given, and performance measured against both benchmark and market indices

Limits on divergence from index are relevant.

Fully considered and in ISS.

Active or passive management considered

Fully considered and in ISS.

Targets and risk controls reflect performance expectations

Fully considered and in ISS.

Formal structure for regular monitoring in operation

Fund returns regularly reported by independent organisation

Arrangements in place to assess procedures and decisions of members.

Audit and valuation reports. Best Value regime.



Similar arrangements established for advisers and managers.

**Overall Principle 4**

Regular monitoring/review undertaken by Committee and officers of managers and advisers.

**Fully compliant**

**5 Responsible Ownership**

Incorporate US Principles on activism into mandates.

Engage external voting agencies if appropriate

Review manager strategies

Establish means to measure effectiveness.

**Overall Principle 5**

Custodian reports on corporate actions taken.

Strong Corporate Governance policy in place through investment manager.

Own policy is in operation.

Regular reporting in place.

**Fully compliant**

**6 Transparency and Reporting**

ISS updated as specified.

Consultation undertaken on amendments.

Changes notified to stakeholders.

Publish changes to ISS and its availability.

Identify monitoring information to report.

Inform scheme members of key monitoring data & compliance with principles.

**Overall Principle 6**

In place and included in the Annual Report.

In place and consultation each year.

In place and included in the Annual Report.

In place and included in the Annual Report.

In place, included in ISS and reports presented at prescribed intervals.

In place and included in ISS.

**Fully compliant**

## **Section 9 – Responsible Investment Policy**

### **Introduction**

Carmarthenshire County Council is the Administering Authority for the Dyfed Pension Fund (the Fund). The Fund administers the Local Government Pension Scheme (LGPS) on behalf of around 51,500 members and 69 employers.

The Pension Committee is the decision-making body for the Fund, advised by Fund officers in their role as scheme administrators and the Independent Investment Adviser.

The day-to-day management of the Fund's investments are delegated to Investment Managers. Regular meetings are held with these Managers, where performance and governance issues including responsible investment topics are discussed.

### **Responsible Investment**

The Fund is a long-term investor aiming to deliver a sustainable pension fund for all stakeholders and has a fiduciary duty to act in the best, long-term, interests of the Fund's employers and scheme members.

Responsible Investment is a fundamental part of the Fund's overarching investment strategy as set out in the Investment Strategy Statement. That is, to maximise returns subject to an acceptable level of risk whilst increasing certainty of cost for employers and minimising the long-term cost of the scheme. The Fund believes that consideration of Environmental, Social and Corporate Governance ("ESG") factors are fundamental to this, particularly where they are likely to impact on the overarching investment objective.

The Fund's approach aims to ensure that consideration of ESG factors is embedded in the investment process, utilising the various tools available to manage ESG risks and to harness opportunities presented by ESG factors.

The Fund's core principles of responsible investment are:

1. To apply long-term thinking to deliver long-term sustainable returns. from well-governed assets.
2. To use an evidence-based long term investment appraisal to inform decision-making in the implementation of Responsible Investment principles.
3. To consider the costs of Responsible Investment decisions consistent with our fiduciary duties.

To date, the Fund's approach to Responsible Investment has largely been to delegate this to its underlying investment managers and WPP, in particular, as part of their overall ESG duties.

## Investment Beliefs

The primary objective of the Fund is to provide pension and lump sum benefits for members on their retirement and/or benefits on death before or after retirement for their dependants, in accordance with LGPS Regulations.

The investment objective is therefore to maximise returns subject to an acceptable level of risk (including climate and other ESG risks) whilst increasing certainty of cost for employers and minimising the long term cost of the scheme. Having a thorough understanding of the risks facing the Fund is crucial and these are covered later in this Policy.

The Fund's investment beliefs which help to inform the investment strategy are as follows:

- Funding, investment strategy and contribution rates are linked
- The strategic asset allocation is the key factor in determining the risk and return profile of the Fund's investments
- Effective governance structures, which promote decisiveness, efficiency and accountability, can add value to the Fund.
- Investing over the long term provides opportunities to improve returns and allows the Fund to take some risks (e.g. volatility, illiquidity) which might not otherwise be acceptable.
- Diversification across and within asset classes can help to mitigate against adverse market conditions and assist the Fund to produce a smoother return profile due to returns coming from a range of different sources.
- Managing risk is a multi-dimensional and complex task but the overriding principle is to take the appropriate level of risk, to achieve the Fund's objectives
- ESG factors are important drivers of investment returns and risks over the long term. Climate change (UN SDG 13), in particular, has the potential materially to impact the returns and risk profile of various assets. The committee believes that both adjusting its investment allocations and engagement with investee companies can help to achieve its responsible investment goals.
- Stewardship is an important responsibility and one which can be delegated. Engaging with investee companies is an important part of this and is likely to be more effective than divestment in improving desired outcomes.
- Value for money from investments is important, not just absolute costs. Asset pooling can help reduce costs whilst providing more choice of investments and will therefore be additive to Fund returns
- Active management can add value to returns over the long term.

## Environmental, Social and Governance Risks

The Fund's investment strategy includes its own approach on Responsible Investment. Non-compliance would expose the Fund to financial and reputational risk. The Fund believes that effective management of financially material Responsible Investment risks should support the Fund's requirement to protect returns over the long term. The Fund will seek to further integrate Responsible Investment factors into the investment process across all relevant asset classes.

## **Role of the Pension Board**

The Local Pension Board ('the Board') is established in accordance with the Public Service Pensions Act 2013.

The role and purpose of the Board is to:

- Secure compliance with the regulations, and other legislation relating to the governance and administration of the Scheme as prescribed by the Pensions Regulator and Department for Levelling Up, Housing and Communities (DLUHC)
- Ensure effective and efficient governance and administration of the Scheme.

The Board provides oversight of compliance and governance matters, including Responsible Investment, and can make recommendations to the Pension Committee accordingly. The members of the Board do not have the right to vote on Fund decisions but can input positively and support improvements in overall service delivery.

## **Stock Lending**

The Committee believes that stock lending can be an effective way to generate additional revenue in accordance with its investment strategy. However, the Committee also recognises that stock lending should not be used to the detriment of being a responsible investor. It is recognised that stock lending may inhibit the full application of a voting policy as votes may not be cast on stock on loan and so there is a balance to be achieved as a result.

The Committee has agreed to stock lending activity being undertaken on the WPP's actively managed pooled fund investments. However, within the WPP's stock lending policy is an explicit requirement not to lend 100% of holdings in any single stock so that the WPP, in collaboration with its Constituent Authorities and advisors, can express views and take a policy stance on any topic it deems worthy through its right to vote.

The Committee, via the WPP, will continue to monitor the impact of this policy stance and revise its stance if required. The Fund, via the WPP, also retains the right to recall stock, if required, as part of its stock lending arrangements.

## **Engagement**

The Committee believes that engagement with investee companies can help to achieve its responsible investment goals. Additionally, the Committee encourages the Fund's asset managers to engage with the companies they invest in, where they believe that value can be added, or risk can be reduced.

The Wales Pension Partnership is a signatory to the UK Stewardship Code 2020 and is an affiliate member of Pensions for Purpose. It has appointed Robeco as its voting and engagement manager, to ensure a proactive approach to engagement with WPP's investee companies, as well as effective use of its voting power as a shareholder.

In addition, the Fund believes in collective engagement and is a member of the LAPFF, through which it exercises a voice across a range of ESG topics.

The Fund also engages with groups such as Divest Dyfed and Friends of the Earth Wales on a regular basis where there is an exchange of views and informed discussions take place.

In addition, the Fund engages with its members via the annual newsletter, Annual Consultative Meeting and a dedicated website.

## **Climate Change**

The Fund recognises the importance in addressing the financial risks associated with climate change through its Investment Strategy Statement, and believes that:

- Climate change presents a systemic risk to the overall stability of every economy and country, with the potential to impact on the members, employers, and all of the holdings in the Fund's investment portfolio.
- Considering the impacts of climate change is not only the legal or fiduciary duty of the Fund but is also consistent with the long-term nature of the Fund. The Fund's investments need to be sustainable to be in the best interests of all key stakeholders. To this end, the Fund is committed to transition its investments towards net zero GHG emissions over the medium term. The Fund will regularly report on progress, including establishing intermediate targets, one of which is reducing the carbon intensity of the Fund's equities by at least the Paris aligned target of 7% per annum.
- Engagement is the best approach to enabling the change required to address the Climate Emergency. However selective risk-based disinvestment is appropriate to facilitate the move to a low carbon economy.
- As well as creating risk, it also presents opportunities to make selective investments that achieve the required returns, whilst at the same time make a positive social and environmental impact, such as environmental infrastructure and clean energy and energy efficiency products and services.

The Fund also takes account of WPP's Responsible Investment and Climate Risk Policies.

## **Human Rights**

Societal expectations of companies with regard to human rights are increasing, as are legal and regulatory obligations. There is an increasing expectation on companies to ensure that they protect human rights in line with international, legal and regulatory obligations on a global scale. The Committee recognises its role in supporting this principle and to urge improvement in company practice through its Voting & Engagement activity where this is warranted.

The Committee recognises that it has an obligation to respect human rights as outlined within the UN Guiding Principles on Business and Humans Rights (UNGPs) and to encourage good practice which protects against violation and exploitation. This extends to expecting compliance with normative standards and relevant legislation.

Stewardship activity around human rights is pursued both through the Fund's membership of LAPFF and via the engagement activity undertaken by WPP's Voting and Engagement provider, where the latter has specific focus on engagement themes tied to human rights issues over a three-year time horizon.

The Committee expects these efforts to result in greater transparency in order to drive real world improvements.

## **Section 10 - Communications Policy Statement**

The Dyfed Pension Fund strives to provide a high quality and consistent service to our customers in the most efficient and effective manner possible in an ever changing pensions environment.

The Fund aims to use the most appropriate communication medium for the audiences receiving the information, which may involve using more than one method of communication.

It ensures that all regulatory requirements concerning the provision of Scheme information is continuously met and assessed.

There are **5 distinct groups** with whom the Fund needs to communicate.

### **Scheme Members**

#### **Fund Website**

The Fund has established an extensive website which sets out Scheme provisions in a simple and concise manner. Information updates and news items are quickly added to notify members of any Scheme developments. Electronic copies of Fund literature, policies and reports are also readily available to download.

#### **My Pension Online (MPO)**

An integrated web portal via the Dyfed Pension Fund website, which allows members to view and update their pension details securely online. Members are able to perform accurate benefit calculations, update their death grant expression of wish and contact details, as well as view their annual benefit statement.

#### **Annual Report and Accounts**

An electronic copy of the Fund's Annual Report and Accounts is available to all Scheme members via the My Pension Online service and the website. Hard copies are also available upon request.

#### **Annual Newsletter(s)**

The Fund issues an annual newsletter to all active members, covering current pension topics within the Local Government Pension Scheme (LGPS) and the pensions industry in general. The newsletter is also issued to all pensioners, providing notification on pension matters and other matters of interest. Specific single topic newsletters are also published and distributed to members on an ad hoc basis.

#### **Annual Benefit Statements (ABS)**

Statements are uploaded automatically to a member's My Pension Online account, or sent directly to their home address if they have chosen not to register and have a hard copy request by 31st August. The active statement sets out the current value of benefits (as at 31st March), a projection to Normal Pension Age, the current value of death benefits. The deferred statement on the other hand shows the up rated value of benefits. Supplementary notes of guidance are provided with each statement.

## **Bilingual Scheme Literature**

An extensive range of Scheme literature is produced by the Dyfed Pension Fund and is supplied to employing bodies and Scheme members directly. This Scheme literature forms part of the data held on the Fund's website.

## **Statutory Notification**

In compliance with Scheme Regulations, members are notified when any change occurs to their pension record, thereby affecting their pension benefits.

## **Online Seminars**

Frequently held to raise member awareness and understanding towards general Scheme provisions. These sessions are currently delivered online (via Teams or Zoom) because of COVID-19 restrictions.

## **General Presentations & Courses**

The Fund can deliver standard or tailored presentations on a wide range of LGPS related subjects. These sessions are currently delivered online (via Teams or Zoom) because of COVID-19 restrictions.

## **Pension Surgeries**

Pension surgeries are available for groups of Scheme members by request, or for individual members on a surgery basis. Meetings can be arranged with the dedicated Communication & Training Officer and held online (via Teams or Zoom) because of COVID-19 restrictions.

## **Pre-Retirement Courses**

The Fund's dedicated Communication & Training Officer is available to deliver online pre-retirement courses during the COVID-19 period to inform members who are near retirement about their entitlement and Local Government procedures.

## **Correspondence**

The Fund utilises both surface mail and e-mail to receive and send correspondence. Response will be made in the individuals preferred language of choice. The My Pension Online service also acts as another electronic medium.

## **Payment Advice / P60**

Pensioners are issued with payment advice slips every April and thereafter when a variance of £5 or more occurs, unless they have chosen to utilise the My Pension Online service. P60 notifications are also issued annually in May, providing a breakdown of the annual amounts paid.

## **Pension Increase Statements**

An annual statement is issued to all pensioners pending any increase in the appropriate cost of living index. These are issued electronically to those that have registered to the My Pension Online service.

## **Existence Validation (Life Certificate Exercise)**

The Fund undertakes an annual exercise to establish the continued existence of pensioners in receipt of monthly pension payments via cheque and those living overseas.

## **Prospective Scheme Members**

### **Scheme Booklet**

All prospective Scheme members are provided with a Scheme booklet upon appointment.

### **Corporate Induction Seminars**

The dedicated Communication & Training Officer will deliver a segment at any online employer corporate induction seminar, in order to present to prospective Scheme members the benefits of joining the Scheme. A one-to-one online meeting will also be offered to resolve any individual queries.

### **Non-Joiner Campaigns**

The Fund will request formal notification of non-joiners from Scheme employers. The information will be used to market the Scheme to specific groups, with dedicated literature and campaigns being formulated in conjunction with Scheme employers from time to time.

### **Online Seminars**

As well as being a valuable aid for pensioners and current scheme members, online seminars are used to target specific non-members. This ensures that members receive the information required to make an informed choice towards their pension provision.

### **Website**

The Fund's website contains a specific section for [non-joiners](#). It highlights the benefits of planning for retirement and what's provided by the Scheme so again an informed choice can be made.

### **Trade Unions**

The Fund will endeavour to work with the relevant Trade Unions to ensure the Scheme is understood by all interested parties. Training days for branch officers will be provided upon request, and efforts will be made to ensure that all pension related issues are communicated effectively with the Trade Unions.

## **Scheme Employers**

### **Annual Consultative Meeting (ACM)**

A meeting is held annually for all Scheme employers, at which detailed investment, financial and administrative reports are presented by Officers and Fund Managers. Other speakers may also be invited to discuss certain issues connected to the Pensions Industry.

### **Periodic Meetings**

Periodically meetings are arranged for employers. Specifically this has been used as a means of communicating major strategic issues, significant legislation changes and end of year / triennial valuation matters. These meetings are currently held online because of COVID-19 restrictions.



## **Email Updates**

Regulatory and administrative updates are frequently issued to all employers via email.

## **Training**

Bespoke sessions can be delivered by the dedicated Communication & Training Officer to resolve any administrative training issues identified by the employer, or the Fund. These sessions are currently held online (via Teams or Zoom) because of COVID-19 restrictions.

## **Website**

The Fund website has a dedicated [Employer section](#) that provides all employers with the guidance needed to effectively discharge their administrative responsibilities. Various publications are also available to download.

## **Online Submission of Data**

Each employer is encouraged to submit a monthly data return via the i-Connect administration portal, with the relevant training and support being provided by the Fund's administration team.

## **Access to Pensions Administration System**

Each employer has the opportunity to access the pension records of their current members to cross reference and check data.

## **Administration Strategy**

Published in compliance with Scheme Regulations, the [Administration Strategy](#) defines the responsibilities of both the Fund and all Scheme employers in the administration of the Scheme. The strategy clearly sets out the level of performance expected from the Dyfed Pension Fund and all employers, as well as the consequence of not meeting statutory deadlines.

## **Fund Staff**

### **Induction**

All new members of staff undergo an induction program and are issued with an induction schedule. A periodic appraisal programme is also exercised to review and monitor employee performance and development.

### **Meetings**

Departmental and Section meetings are held on a regular basis. Items arising from such meetings are escalated through to Senior Managers and Chief Officers. Any relevant matters are cascaded to all staff.

### **Training & Support**

The Fund seeks to continually improve the capacity of staff to communicate effectively and to understand the importance of high-quality communication. Both general and pensions specific training is provided by the dedicated Communications & Training Officer and by the Local Government Pensions Committee (LGPC) as part of the Fund's commitment to continual improvement. Staff are also encouraged to undertake relevant professional qualifications (as provided by the Chartered Institute of Payroll Professionals (CIPP)).

## **Seminars**

Fund Officers regularly attend seminars and conferences held by associated bodies to obtain regulatory information and to further their knowledge and understanding. This information is later cascaded to all staff so that service delivery is improved.

## **Other Bodies**

### **Other Pension Funds**

The Fund works continuously to engage with other Pension Funds in Wales to evaluate specific partnership arrangements. The Fund is currently the lead authority within the All Wales Pension Funds Communication Working Group and also forms part of the Welsh Pension Funds Pensions Officer Group and [Wales Pension Partnership](#).

### **Trade Unions**

Details of the Local Government Pension Scheme (LGPS) are brought to the attention of their members by local representatives. They also assist in negotiations under TUPE transfers in order to ensure, whenever possible, continued access to the Scheme.

### **National Information Forum**

These meetings provide an opportunity to discuss issues of common interest and share best practice. The Department for Levelling Up, Housing & Communities (DLUHC) and the Local Government Pensions Committee (LGPC) are represented at each meeting.

## **Seminars**

Fund Officers regularly participate at seminars and conferences held by LGPS related bodies.

## **Section 11 - Glossary**

**Active Management** – A mark through either Asset Allocation, Market Timing or Stock Selection (or a combination of these). Directly contrasted with Passive Management.

**Actuary** – An independent consultant who advises on the viability of the Fund. Every three years the actuary reviews the assets and liabilities of the Fund and reports to the County Council as administering authority on the financial position and the recommended employers' contribution rates. This is known as the actuarial valuation.

**Asset Class** – A specific area/type of investment e.g. UK Equities, overseas Equities, Fixed Income, Cash.

**Benchmark Return** – The benchmark return is the return that would be achieved if the Fund Manager had not deviated from the weightings of each asset class given to them by the Pension Committee and had achieved returns in each of these asset classes consistent with the average return of all Local Authority Funds for that class. The Benchmark weightings of asset classes is outlined within the Investment Strategy Statement.

**Corporate Governance** – Issues relating to the way in which a company ensures that it is attaching maximum importance to the interests of its shareholders and how shareholders can influence management.

**Equities** – Ordinary shares in UK and overseas companies traded on a recognised stock exchange. Shareholders have an interest in the profits of the company and are normally entitled to vote at shareholders' meetings.

**Fixed Interest Securities** – Investments in mainly government stocks, which guarantee a fixed rate of interest. The securities represent loans which are repayable at a stated future date, but which can be traded on the Stock Exchange in the meantime.

**Fund Manager** – A person or company to whom the Investment of the whole or part of the assets of a fund is delegated by the Trustees.

**Investment** – An asset acquired for the purpose of producing income and Capital Gain for its owner.

**Independent Investment Adviser** – A professionally qualified individual or company whose main livelihood is derived from providing objective, impartial Investment advice to companies, pension funds or individuals, for a stated fee.

**Market Indicators** – (i) The movement in stock market are monitored continuously by means of an Index made up of the current prices of a representative sample of stock. (ii) Change in the rates at which currencies can be exchanged.

**Market Value** – The price at which an investment can be sold at a given date.

**Out performance/Under performance** – The difference in Returns gained by a particular fund against an 'Average' Fund or an Index over a specified time period i.e. a Target for a fund may be out performance of a Benchmark over a 3-year period.

**Passive Management** – (also called Indexation/Index Tracking) A style of Investment Management which aims to construct a Portfolio in such a way as to provide the same Return as that of a chosen Index i.e. Stocks are purchased to be as representative as possible of the makeup of the Index. Contrasts with Active Management.

**Performance** – A measure, usually expressed in percentage terms, of how well a fund has done over a particular time period – either in absolute terms or as measured against the ‘Average’ Fund or a particular Benchmark.

**Performance Measurement** – A service designed to help investors evaluate the performance of their investments. This usually involves the comparison of a fund’s performance with a selected Benchmark and/or with a Universe of similar funds. The main Performance Measurement Companies are Northern Trust, which the Dyfed Pension Fund uses, and PIRC.

**Portfolio** – A collective term for all the investments held in a fund, market or sector.

**Preserved Benefits** – The pension benefits payable from normal retirement age to a member of the Fund who has ceased to contribute as a result of leaving employment or opting out of the Pension scheme before normal retirement age.

**Return** – The total gain from holding an investment over a given period, including income and increase (decrease) in market value.

**Risk** – Generally taken to mean the Variability of Returns. Investments with greater risk must usually promise higher returns than more ‘stable’ investments before investors will buy them.

**Transfer Value** – Payments made between funds when contributors leave service with one employer and decide to take the value of their contributions to their new fund.

**Unrealised Increase/(Decrease) in Market Value** – The increase/(decrease) in market value, since the purchase date, of those investments held at the year end.

## **Contacting the Fund**

### **Chris Moore**

Director of Corporate Services

[CMoore@carmarthenshire.gov.uk](mailto:CMoore@carmarthenshire.gov.uk)

## **Fund Investments**

### **Anthony Parnell**

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### **Martin Owens**

Pension Investment Officer

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### **Jason Williams**

Assistant Accountant

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### **Tina Leigh**

Accounting Technician

[TLeigh@carmarthenshire.gov.uk](mailto:TLeigh@carmarthenshire.gov.uk)

## **Fund Administration**

### **Kevin Gerard**

Pensions Manager

[KGerard@carmarthenshire.gov.uk](mailto:KGerard@carmarthenshire.gov.uk)

### **Martin Morgan**

Deputy Pensions Manager

[MMorgan@carmarthenshire.gov.uk](mailto:MMorgan@carmarthenshire.gov.uk)

Alternatively, for any queries regarding **Member Benefits**, please email [pensions@carmarthenshire.gov.uk](mailto:pensions@carmarthenshire.gov.uk) or telephone:

Surname A – G      01267 224937

Surname H – O      01267 224687

Surname P – Z      01267 224048

Mae'r dudalen hon yn wag yn fwriadol

**Item Rhif 6**

**Pwyllgor Llywodraethu ac Archwilio**  
**21 Hydref 2022**

**Adolygiad dilynol: Gwasanaethau Cynllunio – Cyngor Sir Caerfyrddin**

**Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

Nodi'r adolygiad dilynol a gynhaliwyd gan Archwilio Cymru ar y cynnydd a wnaed gan Gyngor Sir Caerfyrddin mewn ymateb i adroddiad Archwilio Cymru ym mis Gorffennaf 2021, sef Adolygiad o'r Gwasanaethau Cynllunio.

**Y rhesymau:**

Mae Archwilio Cymru wedi cwblhau ei adolygiad 12 mis ar y cynnydd a wnaed gan Gyngor Sir Caerfyrddin mewn ymateb i'w adroddiad argymhellion ar y gwasanaethau cynllunio yn Sir Gaerfyrddin (Gorffennaf 2021).

**Angen ymgynghori â'r Pwyllgor Craffu perthnasol:** Amherthnasol

**Angen i'r Cabinet wneud penderfyniad:** Amherthnasol

**Angen i'r Cyngor wneud penderfyniad:** Amherthnasol

YR AELOD O'R BWRDD GWEITHREDOL SY'N DAL Y PORTFFOLIO: Y Cyngorydd Ann Davies

**Y Gyfarwyddiaeth:**

Yr Amgylchedd

**Enw Pennaeth y**

**Gwasanaeth:**

Rhodri Griffiths, Pennaeth Lle a Chynaliadwyedd.

Awduron yr Adroddiad:

Rhodri Griffiths

**Swydd:**

Pennaeth Lle a Chynaliadwyedd

**Ffôn:** 07815 470094

**Cyfeiriad e-bost:**

[rdgriffiths@sirgar.gov.uk](mailto:rdgriffiths@sirgar.gov.uk)

**Executive Summary  
Governance & Audit Committee  
21 October 2022**

**Audit Wales: Follow up review of Planning Services – Carmarthenshire  
County Council**

In July 2022, Audit Wales published the report Review of Planning Services. The report's overall findings were that,

***'significant and long-standing performance issues in the planning service need to be urgently addressed to help support delivery of the Council's ambitions'***.

The report included 17 recommendations for the Council to address. The intervention board set up to respond to the recommendations identified a subset of 49 actions to be taken forward and an action plan for delivery. In the intervening 15 months exceptional reporting on progress against the delivery of the action plan has been provided to Cabinet, Governance & Audit Committee and senior management to provide assurance of progress made in mitigating the recommendations.

Audit Wales have followed the progress against the action plan over the intervening 15 month period and produced a follow up report. The reports summary findings set out ;

***" The Council is to be commended for the swift, decisive action it took in response to the findings of our 2021 report, and for the way it has driven improvements in its planning service.***

***The constructive way in which the Council received our report and acted on the recommendations is a particularly positive example of a Council demonstrating its commitment to driving improvement in service delivery.***

***The Council has learnt lessons from the review that it has also applied more widely, particularly in relation to performance management.***

***Overall, we found that, the Council has successfully addressed all our recommendations and has responded at pace to deliver significant improvements in its planning service."***

At the end of the financial year 2021/2022 annual Planning performance standards set by the Welsh Government have been exceeded for the first time;

PAM/018 Percentage of all planning applications determined in time. Cumulative 12-month figure - **80.4%** (WG target 80%)

PAM/019 Percentage of planning appeals dismissed. Cumulative 12-month figure - **75%** (WG target 70%)

Quarter 1 and 2 performance standards for 2022 indicate that progress has further improved to outperform the standards set by the Welsh Government.

Audit Wales propose to publish the report on their website on 21 October.

**DETAILED REPORT ATTACHED?**

**YES**

**1. Audit Wales follow up report**



## 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:** Rhodri Griffiths Head of Place and Sustainability

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>NO</b>

### **Legal**

Amendment to the Scheme of Delegation and the Planning Protocols were agreed by the Council as part of the proposals that will assist with improving performance of the Planning Division in February 2022. The council approved the Enforcement Statement in March 2022.

### **Finance**

There are financial implications with actions taken to address the recommendations of the Audit Wales report. These are being managed within current budget. Financial implications identified relating to the undetermined planning application that were outside of the allocated 8-week time currently stand at £372k down from £755k in 2021.

### **Risk Management**

Risk has been identified from not addressing the Recommendations within the Audit Wales report and the Corporate Risk Register has been updated to articulate these Risks. Risk profiles have been downgraded from substantial /probable to moderate/ possible as a result of the progression of actions taken to address the recommendations.

### **Staffing**

There have been staffing implications relating to the implementation of the actions to address the Audit Wales recommendation. Staff have been appointed into funded vacant posts in the last 6 months amounting to approximately 30% of the service's total workforce. The division is currently going through a structural review to regularise the temporary re-organisation put in place to respond to the recommendations, provide future opportunity for the development and progression of staff and in light of the department's new Sustainability responsibilities. Recruiting of experienced professional staff remains challenging across the whole planning sector, however the department has been successful in attracting new experienced professional staff in enforcement and ecology. Staff well-being is critical to maintain service improvement and everything is being done to support staff as the department reshapes its service.

## CONSULTATIONS

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

Signed: Rhodri Griffiths, Head of Place and Sustainability

**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**

**CABINET PORTFOLIO HOLDER(S)  
AWARE/CONSULTED:**

Yes

**Section 100D Local Government Act, 1972 – Access to Information  
List of Background Papers used in the preparation of this report:**

There are none

## Adolygiad Dilynol: Gwasanaethau Cynllunio – Cyngor Sir Gâr

Blwyddyn archwilio: 2022- 23

Dyddiad cyhoeddi: Hydref 2022

Cyfeirnod y ddogfen: 3181A2022

Paratowyd y ddogfen hon ar gyfer defnydd mewnol Cyngor Sir Gâr fel rhan o waith a gyflawnir yn unol ag Adran 17 Deddf Archwilio Cyhoeddus (Cymru) 2004, ac Adran 15 Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015.

Ni dderbynnir unrhyw atebolrwydd gan yr Archwilydd Cyffredinol na staff Archwilio Cymru mewn perthynas ag unrhyw aelod, cyfarwyddwr, swyddog neu gyflogai arall yn eu cymhwyster unigol, nac mewn perthynas ag unrhyw drydydd parti.

Os ceir cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddi, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 Deddf Rhyddid Gwybodaeth 2000. Mae Cod adran 45 yn nodi'r arfer o ran trin ceisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partiön perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru ac Archwilio Cymru yn drydydd partiön perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon at Archwilio Cymru yn [swyddog.gwybodaeth@archwilio.cymru](mailto:swyddog.gwybodaeth@archwilio.cymru).

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 Saesneg. This document is also available in English.

# Cynnwys

Mae'r Cyngor wedi ymdrin yn llwyddiannus â'n holl argymhellion ac wedi ymateb yn gyflym i gyflawni gwelliannau sylweddol yn ei wasanaeth cynllunio.

Adroddiad cryno

Crynodeb 4

Adroddiad manwl

Argymhelliad 1 – canfyddiadau 11

Argymhelliad 2 – canfyddiadau 12

Argymhelliad 3 – canfyddiadau 12

Argymhelliad 4 – canfyddiadau 13

Argymhelliad 5 – canfyddiadau 14

Argymhelliad 6 – canfyddiadau 15

Argymhelliad 7 – canfyddiadau 15

Argymhelliad 8 – canfyddiadau 16

Argymhelliad 9 – canfyddiadau 15

Argymhelliad 10 – canfyddiadau 17

Argymhelliad 11 – canfyddiadau 17

Argymhelliad 12 – canfyddiadau 18

Argymhelliad 13 – canfyddiadau 19

Argymhelliad 14 – canfyddiadau 19

Argymhelliad 15 – canfyddiadau 20

Argymhelliad 16 – canfyddiadau 20

Argymhelliad 17 – canfyddiadau 21

# Adroddiad cryno

## Crynodeb

### Yr hyn y gwnaethom ei adolygu a pham

- 1 Ym mis Gorffennaf 2021 fe gyhoeddodd ni ein hadroddiad Adolygiad o Wasanaethau Cynllunio<sup>1</sup>. Ein canfyddiad ar y cyfan yn yr adolygiad hwnnw oedd, 'mae angen mynd i'r afael ar frys â materion arwyddocaol a hirsefydlog o ran perfformiad yn y gwasanaeth cynllunio i helpu i wireddu uchelgeisiau'r Cyngor'. Roedd ein hadroddiad yn cynnwys 17 o argymhellion i'r Cyngor ymdrin â hwy. Mae'r gwaith dilynol yr ydym wedi'i wneud yn bwysig i gael sicrwydd bod y Cyngor yn gweithredu i fynd i'r afael â'r argymhellion hynny.
- 2 Ers i ni gyhoeddi'r adroddiad rydym wedi bod yn dilyn cynnydd y Cyngor. Rydym wedi gwneud y gwaith yma trwy gyfarfodydd dal-i-fyny rheolaidd gyda'r Cyngor, adolygiadau o ddogfennau ac arsylwi ar gyfarfodydd y Pwyllgor Llywodraethu ac Archwilio. Fe wnaethom hefyd gyfweled â swyddogion allweddol yn y Cyngor rhwng mis Gorffennaf a mis Medi 2022.

### Yr hyn a ganfuom

- 3 Rhaid canmol y Cyngor am y camau gweithredu penderfynol, cyflym a gymerodd mewn ymateb i ganfyddiadau ein hadroddiad yn 2021, ac am y ffordd y mae wedi llywio gwelliannau yn ei wasanaeth cynllunio. Mae'r ffordd adeiladol y derbyniodd y Cyngor ein hadroddiad ac y gweithredodd ar yr argymhellion yn enghraifft arbennig o gadarnhaol o Gyngor yn dangos ei ymrwymiad i lywio gwelliant yn y modd y darperir gwasanaethau. Mae'r Cyngor wedi dysgu gwersi o'r adolygiad y mae hefyd wedi eu rhoi ar waith yn ehangach, yn enwedig mewn perthynas â rheoli perfformiad.
- 4 Ceir crynodeb o'n canfyddiadau yn **Arddangosyn 1**. Ar y cyfan, canfuom **fod y Cyngor wedi ymdrin yn llwyddiannus â'n holl argymhellion ac wedi ymateb yn gyflym i gyflawni gwelliannau sylweddol yn ei wasanaeth cynllunio.**

<sup>1</sup> Archwilydd Cyffredinol Cymru, **Adolygiad o Wasanaethau Cynllunio – Cyngor Sir Gaerfyrddin**, Archwilio Cymru, Gorffennaf 2021

## Arddangosyn 1: argymhellion a chrynodeb o'r canfyddiadau

Mae'r tabl isod yn nodi crynodeb o'n canfyddiadau yn erbyn pob argymhelliad a wnaed yn ein hadroddiad yn 2021.

### Crynodeb o'r Argymhellion a'r Canfyddiadau

#### Argymhelliad 1 – Effaith strategol

Dylai'r Cyngor alinio'i wasanaeth cynllunio â'i uchelgeisiau corfforaethol i sicrhau:

- ei fod yn gallu ymateb yn effeithiol i ymdrin â'i uchelgeisiau adfywio ac yn gallu eu gwireddu'n gyflym; a
- bod y gwasanaeth cynllunio'n cyfrannu'n effeithiol at yr agenda gorfforaethol ac yn cydweithio gyda gwasanaethau eraill i'w chyflawni.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae gwasanaeth cynllunio'r Cyngor bellach yn canolbwyntio ar helpu'r Cyngor i gyflawni ei agenda gorfforaethol. Mae ganddo ddull strategol mwy eglur o fynd ar drywydd prosiectau mawr a ffocws mwy eglur ar flaenoriaethu prosiectau sy'n darparu swyddi a thwf i ategu cynllun adferiad economaidd y Cyngor.

#### Argymhelliad 2 – Effaith strategol

Dylai'r Cyngor adolygu'r rôl a'r deilliannau y mae'n eu disgwyl gan ei wasanaeth cynllunio fel rhan o'i grwpiau strategol, i sicrhau bod y gwasanaeth wedi'i integreiddio'n effeithiol ac yn cyflawni'r deilliannau gofynnol.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi nodi'r grwpiau strategol perthnasol y mae angen i'r gwasanaeth cynllunio fod yn rhan ohonynt. Bellach mae gan y Cyngor ddealltwriaeth fwy eglur am rôl strategol cynllunio, a'r hyn a ddisgwylir gan y gwasanaeth fel rhan o'r grwpiau hyn.

#### Argymhelliad 3: Darparu gwasanaethau – rheoli datblygu

Dylai'r Cyngor ddatblygu cynllun a llinell amser i ymdrin â'i ôl-groniad o geisiadau cynllunio, yn enwedig yr ôl-groniad hanesyddol.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Fe symudodd y Cyngor yn gyflym i gymryd nifer o gamau gweithredu sydd wedi arwain at welliant sylweddol yn ei ôl-groniad o geisiadau cynllunio. O ran ei ôl-groniad hanesyddol, ym mis Mawrth 2021 roedd gan y Cyngor 118 o geisiadau a oedd yn disgwyl i gael eu penderfynu a oedd dros 5 mlwydd oed ac erbyn mis Awst 2022, roedd y Cyngor wedi gostwng y nifer hwn i 15 o geisiadau.

## Crynodeb o'r Argymhellion a'r Canfyddiadau

### Argymhelliad 4: Darparu gwasanaethau – rheoli datblygu

Dylai'r Cyngor adolygu ei drefniadau casglu data cynllunio i sicrhau eu bod yn cael eu cyflawni'n gywir ac yr adroddir arnynt yn gywir.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor bellach yn casglu'r data ar berfformiad y gwasanaeth cynllunio'n gywir, yn unol â chanllawiau cenedlaethol, ac yn adrodd arno'n gywir. Mae'r Cyngor wedi ehangu ei ddefnydd o Arcus (ei blatfform cynllunio digidol) i gofnodi gweithgarwch ac adrodd yn fwy effeithiol ar ei berfformiad. Erbyn diwedd blwyddyn ariannol 2021-22, am y tro cyntaf, aeth y Cyngor y tu hwnt i darged Llywodraeth Cymru o 80% ar gyfer canran yr holl geisiadau cynllunio a benderfynwyd ar amser (PAM/018) trwy gyflawni canran o 80.4%.

### Argymhelliad 5: Darparu gwasanaethau – rheoli datblygu

Dylai'r Cyngor fynd i'r afael â'r risgiau ariannol sy'n gysylltiedig â'r gorwariant parhaus yn ei wasanaeth cynllunio a'r ad-daliad ffioedd posibl sy'n gysylltiedig â pheidio â phenderfynu ar geisiadau.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae gwasanaeth cynllunio'r Cyngor wedi mynd i'r afael â'i sefyllfa o ran gorwariant. Mae'r risg o ad-daliad ffioedd posibl sy'n gysylltiedig â pheidio â phenderfynu ar geisiadau'n dal i leihau wrth i'r ôl-groniad o geisiadau sy'n hwyr yn cael eu penderfynu leihau.

### Argymhelliad 6: Darparu gwasanaethau – gorfodi cynllunio

Dylai'r Cyngor ddatblygu cynllun a llinell amser i ymdrin â'i ôl-groniad gorfodi cynllunio, yn enwedig yr ôl-groniad hanesyddol.

#### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi gweithredu i roi'r argymhelliad hwn ar waith sydd wedi arwain at wella'r gwasanaeth. Mae wedi nodi'r achosion gorfodi nad yw wedi ymdrin â hwy ac wedi rhoi sgôr blaenoriaeth iddynt, ac mae'n dweud y bu cynnydd o bron i 400% yn yr achosion a gaewyd yn 2021-22 o'i gymharu â 2020-21. Fodd bynnag, mae gorfodi cynllunio'n dal i fod yn her i'r Cyngor ac mae'r ôl-groniad o achosion y mae angen ymdrin â hwy'n dal i fod yn uchel.

### Argymhelliad 7: Darparu gwasanaethau – gorfodi cynllunio

Dylai'r Cyngor adolygu'r adnoddau a'r capasiti o fewn ei wasanaeth gorfodi cynllunio i fynd i'r afael â'r llwyth achosion sy'n cronni.



## Crynodeb o'r Argymhellion a'r Canfyddiadau

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi adolygu'r adnoddau yn ei wasanaeth gorfodi cynllunio ac wedi ailstrwythuro'r gwasanaeth i wella capasiti ac wedi recriwtio staff ychwanegol. Mae'r Cyngor wedi gallu gwrthdroi'r sefyllfa o ran llwyth achosion yn cronni.

### Argymhelliad 8: Darparu gwasanaethau – gorfodi cynllunio

Dylai'r Cyngor sicrhau bod gwasanaethau cysylltiedig eraill yn y Cyngor yn gallu dygymod ag unrhyw godiadau mewn gwaith gorfodi cynllunio.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor yn defnyddio dull mwy corfforaethol o ymdrin â materion gorfodi cynllunio ac yn cryfhau'r ddeialog rhwng adrannau yn y maes hwn.

### Argymhelliad 9: Darparu gwasanaethau – gorfodi cynllunio

Dylai'r Cyngor sicrhau bod unrhyw newidiadau i'w bolisi gorfodi'n cael eu hasesu ar gyfer effaith ac yr ymgynghorir arnynt, i sicrhau bod yr holl ganlyniadau'n cael eu hystyried.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi datblygu Datganiad Gorfodi Cynllunio newydd yr ymgynghorodd arno'n fewnol ac yn allanol cyn ei fabwysiadu.

### Argymhelliad 10: Rheoli risg

Dylai'r Cyngor adolygu ei gofrestr risgiau corfforaethol i sicrhau bod y risgiau cynllunio, sy'n gysylltiedig â rheoli datblygu a gorfodi cynllunio, yn cael eu diffinio'n gynhwysfawr a bod camau lliniaru eglur ar eu cyfer.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi adolygu ei gofrestr risgiau corfforaethol ac wedi diffinio nifer o risgiau corfforaethol sy'n gysylltiedig â chynllunio. Mae'r camau lliniaru y mae'r Cyngor wedi'u nodi'n cael effaith gadarnhaol ar ostwng y lefelau risg y mae wedi'u hasesu ar gyfer y meysydd hyn.

### Argymhelliad 11: Rheoli risg

Dylai'r Cyngor ei sicrhau ei hun bod ei drefniadau corfforaethol ar gyfer rheoli risg yn effeithiol.

## Crynodeb o'r Argymhellion a'r Canfyddiadau

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi cymryd camau gweithredu cadarnhaol i'w sicrhau ei hun bod ei drefniadau corfforaethol ar gyfer rheoli risg yn effeithiol. Mae'r Cyngor wedi gwella'i ddull rheoli risg sydd bellach â phroffil uwch o lawer ar lefel strategol.

### Argymhelliad 12: Ymateb i ganfyddiadau adolygiadau

Dylai'r Cyngor sicrhau, wrth ymateb i ganfyddiadau'r holl adolygiadau o effeithiolrwydd ei wasanaeth cynllunio, ei fod:

- yn blaenoriaethu'r camau gweithredu;
- yn mynd ati'n rheolaidd i werthuso effaith y newidiadau y mae'n eu gwneud; ac
- yn adrodd yn rheolaidd ar gynnydd wrth uwch swyddogion ac Aelodau i sicrhau goruchwyllo a monitro tryloyw ac amserol, ac y cymerir unrhyw gamau cywirol.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Fe ymatebodd y Cyngor yn gyflym i ganfyddiadau ein hadroddiad ac fe werthusodd effaith y newidiadau yr oedd yn eu gwneud, gan adrodd yn rheolaidd ac yn dryloyw wrth uwch swyddogion ac Aelodau ar ei gynnydd.

### Argymhelliad 13: Rheoli perfformiad

Dylai'r Cyngor sicrhau bod y data sydd ar gael dan system rheoli perfformiad newydd y gwasanaeth cynllunio (Arcus) yn cael ei ddylunio, ei ddefnyddio i'r eithaf, a'i gyflwyno i gael ei ddadansoddi mewn cyfarfodydd perthnasol.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor bellach yn defnyddio'r system Arcus yn fwy llawn ac mae wedi datblygu dangosfyrddau perthnasol o wybodaeth am berfformiad i wella'i oruchwyllo a'i reolaeth ar y gwasanaeth cynllunio.

### Argymhelliad 14: Rheoli perfformiad

Dylai'r Cyngor: sicrhau ei fod yn cyflwyno ystod o wybodaeth am berfformiad cynllunio wedi'i chydgrynhoi i uwch swyddogion ac Aelodau i roi darlun llawnach iddynt o berfformiad y gwasanaeth. Dylai hyn gynnwys:

- data ar berfformiad;
- data ariannol;
- gwybodaeth am gwynion; a
- gwybodaeth am reoli risg.

## Crynodeb o'r Argymhellion a'r Canfyddiadau

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi gwella'r ystod o wybodaeth am berfformiad y gwasanaeth cynllunio y mae'n ei defnyddio i asesu ei berfformiad yn sylweddol ac mae'n cyflwyno'r wybodaeth hon i uwch swyddogion ac Aelodau.

### Argymhelliad 15: Rheoli perfformiad

Dylai'r Cyngor feincnodi, cydweithio a rhannu gwersi a ddysgwyd yn well gydag Awdurdodau Cynllunio Lleol eraill i gynyddu i'r eithaf y cyfleoedd i ganfod arfer da a'i roi ar waith.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor yn meincnodi, cydweithio a rhannu gwersi a ddysgwyd yn well gydag Awdurdodau Cynllunio Lleol eraill.

### Argymhelliad 16: Safbwynt defnyddwyr gwasanaethau

Dylai'r Cyngor fynd ati'n well i ystyried a chymhwyso safbwynt defnyddwyr ei wasanaethau wrth ddylunio a darparu ei wasanaethau cynllunio i wella'r gwasanaeth yn barhaus mewn ffordd gynaliadwy. Dylai hyn gynnwys:

- deall y sefyllfa gyfredol o ran tueddiadau mewn cwynion ac adborth gan gwsmeriaid, a gweithredu i fynd i'r afael ag unrhyw faterion;
- nodi safonau eglur y gall defnyddwyr gwasanaethau eu disgwyl;
- gwella'r ymgysylltu a chyfathrebu parhaus gyda chwsmeriaid; a
- sefydlu mecanwaith gwell ar gyfer casglu, gwerthuso, a chymhwyso adborth cwsmeriaid.

### Canfyddiad – argymhelliad wedi'i roi ar waith

Mae'r Cyngor wedi gwella'i hygyrchedd a'r modd y mae'n cyfathrebu gyda defnyddwyr y gwasanaeth cynllunio, gan gynnwys sefydlu 'Hwb Cynllunio' canolog i ymdrin â cheisiadau ac ymholiadau gan ddefnyddwyr gwasanaethau.

### Argymhelliad 17: Llesiant Cenedlaethau'r Dyfodol

Dylai'r Cyngor achub ar y cyfle mewn unrhyw newidiadau i'r gwasanaeth cynllunio i ystyried sut y gallai weithredu'n fwy unol â'r egwyddor datblygu cynaliadwy o ran cyfrannu at gyflawni amcanion llesiant y Cyngor.

### Canfyddiad – argymhelliad wedi'i roi ar waith

## Crynodeb o'r Argymhellion a'r Canfyddiadau

Mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy a'r pum ffordd o weithio'n fwy gweithredol yn ei ddull corfforaethol ac o ran sut y mae wedi mynd ati i roi argymhellion ein hadroddiad ar y gwasanaeth cynllunio ar waith.

## Camau Nesaf

- 5 Mae'r Cyngor wedi dangos ei fod wedi ymdrin yn llwyddiannus â'n hargymhellion; fodd bynnag, mae'n deall bod ganddo waith pellach i'w wneud mewn meysydd allweddol a bod angen iddo gynnal y gwelliannau a wnaed yn barod. Byddwn yn parhau i fonitro perfformiad y Cyngor yn y maes gwasanaeth hwn fel rhan o'n gwaith sicrwydd a risg parhaus.

# Adroddiad manwl

## Mae'r Cyngor wedi ymdrin yn llwyddiannus â'n holl argymhellion ac wedi ymateb yn gyflym i gyflawni gwelliannau sylweddol yn ei wasanaeth cynllunio

- 6 Yn ein hadroddiad ym mis Gorffennaf 2021, Adolygiad o Wasanaethau Cynllunio, fe wnaethom gynnwys 17 o argymhellion i'r Cyngor fynd i'r afael â hwy. Yn yr adolygiad dilynol hwn rydym wedi canolbwyntio ar asesu'r cynnydd a wnaed gan y Cyngor yn erbyn pob un o'n hargymhellion.

### Argymhelliad 1 – Effaith strategol

#### Dylai'r Cyngor alinio'i wasanaeth cynllunio â'i uchelgeisiau corfforaethol i sicrhau:

- ei fod yn gallu ymateb yn effeithiol i ymdrin â'i uchelgeisiau adfywio ac yn gallu eu gwireddu'n gyflym; a
- bod y gwasanaeth cynllunio'n cyfrannu'n effeithiol at yr agenda gorfforaethol ac yn cydweithio gyda gwasanaethau eraill i'w chyflawni

### Canfyddiad – argymhelliad wedi'i roi ar waith

- 7 Mae gwasanaeth cynllunio'r Cyngor bellach yn canolbwyntio ar helpu'r Cyngor i gyflawni ei agenda gorfforaethol. Mae ganddo ddull strategol mwy eglur o fynd ar drywydd prosiectau mawr a ffocws mwy eglur ar flaenoriaethu prosiectau sy'n darparu swyddi a thwf i ategu cynllun adferiad economaidd y Cyngor.
- 8 Mae'r gwasanaeth wedi cael ei ailstrwythuro i ategu ei ddull mwy strategol, gan gynnwys rôl pennaeth gwasanaeth ddiwygiedig, gyda chylch gorchwyl wedi'i ehangu a theitl swydd diwygiedig, sef Pennaeth Lle a Chynaliadwyedd.
- 9 Mae'r Cyngor wedi sefydlu Grŵp Prosiectau Mawr Corfforaethol sy'n cynnwys swyddogion y Cyngor ac sy'n cynrychioli'r ystod o wasanaethau sy'n rhan o gynigion datblygu, e.e. cynllunio, adfywio, priffyrdd a gwasanaethau cyfreithiol.
- 10 Mae'r Cyngor hefyd wedi datblygu protocol sy'n cwmpasu ceisiadau ar gyfer prosiectau datblygu mawr gan nodi sut y bydd yn ymgysylltu ag ymgeiswyr/datblygwyr i ddarparu proses gynllunio effeithlon ac o ansawdd.

## Argymhelliad 2 – Effaith strategol

**Dylai'r Cyngor adolygu'r rôl a'r deilliannau y mae'n eu disgwyl gan ei wasanaeth cynllunio fel rhan o'i grwpiau strategol, i sicrhau bod y gwasanaeth wedi'i integreiddio'n effeithiol ac yn cyflawni'r deilliannau gofynnol**

### Canfyddiad – argymhelliad wedi'i roi ar waith

- 11 Mae'r Cyngor wedi nodi'r grwpiau strategol perthnasol y mae angen i'r gwasanaeth cynllunio fod yn rhan ohonynt. Bellach mae gan y Cyngor ddealltwriaeth fwy eglur am rôl strategol cynllunio, a'r hyn a ddisgwylir gan y gwasanaeth fel rhan o'r grwpiau hyn.
- 12 Mae'r Cyngor wedi penderfynu ar y lefel briodol o gynrychiolaeth ar y grwpiau strategol hynny (h.y. pennaeth gwasanaeth, uwch swyddog, swyddog). Mae adborth a chymau gweithredu sy'n codi o'r grwpiau hyn yn cael eu rhaeadru'n glir yn awr trwy uwch dîm rheoli adrannol y Cyngor i swyddogion perthnasol ar draws yr adran gynllunio i sicrhau bod deilliannau'n cael eu cyflawni.

## Argymhelliad 3: Darparu gwasanaethau – rheoli datblygu

**Dylai'r Cyngor ddatblygu cynllun a llinell amser i ymdrin â'i ôl-groniad o geisiadau cynllunio, yn enwedig yr ôl-groniad hanesyddol**

### Canfyddiad – argymhelliad wedi'i roi ar waith

- 13 Fe symudodd y Cyngor yn gyflym i gymryd nifer o gamau gweithredu sydd wedi arwain at welliant sylweddol yn ei ôl-groniad o geisiadau cynllunio. O ran ei ôl-groniad hanesyddol, ym mis Mawrth 2021 roedd gan y Cyngor 118 o geisiadau a oedd yn disgwyl i gael eu penderfynu a oedd dros 5 mlwydd oed ac erbyn mis Awst 2022, roedd y Cyngor wedi gostwng y nifer hwn i 15 o geisiadau.
- 14 Mae'r camau gweithredu a gymerodd y Cyngor i helpu i fynd i'r afael â'i ôl-groniad o geisiadau cynllunio'n cynnwys:
  - ymdrin yn weithredol â'r achosion hanesyddol a oedd wedi ôl-gronni (gwaredu achosion dyddiedig cyn mis Mehefin 2015 a gweithio'n weithredol trwy geisiadau a oedd dros 5 mlwydd oed i ganfod ffordd ymlaen);
  - defnydd gwell o feddalwedd y gwasanaeth cynllunio (Arcus) i ddarparu gwybodaeth fanylach;
  - cyflwyno prosesau rheoli perfformiad ac achosion;
  - adolygu capasiti swyddogion i ymdrin â cheisiadau a oedd wedi ôl-gronni;

- sefydlu ôl-groniad gweithredol ar gyfer pob tîm/swyddog;
  - goruchwyliaeth well ar yr ymgynghorwyr allanol a gyflogwyd dros dro i helpu gyda'r ôl-groniad o geisiadau cynllunio a chefnogaeth well i'r ymgynghorwyr allanol hynny;
  - cydleoli staff allweddol sy'n rhan o benderfynu ceisiadau cynllunio yn yr un swyddfa i wella trefniadau cyfathrebu;
  - sefydlu 'Hwb Cynllunio' i weithredu fel un pwynt cyswllt i ddefnyddwyr y gwasanaeth ar gyfer ymholiadau ynghylch rheoli datblygu a gorfodi (mae staff cyswllt â chwsmeriaid yn yr Hwb yn gallu ymdrin â nifer o ymholiadau sy'n rhyddhau amser i swyddogion cynllunio a gorfodi ganolbwyntio ar dasgau eraill);
  - adolygu'r cynllun dirprwy; a
  - sefydlu gweithdrefn y cytunwyd arni ar gyfer llythyrau estyniad amser.
- 15 Canlyniad y camau gweithredu y mae'r Cyngor wedi'u cymryd yw gwelliant sylweddol yn yr ôl-groniad o geisiadau cynllunio. Roedd ein hadroddiad cychwynnol yn nodi bod yr ôl-groniad o geisiadau cynllunio'n cynnwys 847 o geisiadau (ar 15 Mawrth 2021). Yn ôl adroddiad y Cyngor dyddiedig 8 Mehefin 2022, roedd 1721 o geisiadau ychwanegol wedi dod i law ac roedd 547 o geisiadau'n disgwyl i gael eu penderfynu (y mae 220 ohonynt yn dal i fod o fewn y targed o 8 wythnos).

## Argymhelliad 4: Darparu gwasanaethau – rheoli datblygu

### Dylai'r Cyngor adolygu ei drefniadau casglu data cynllunio i sicrhau eu bod yn cael eu cyflawni'n gywir ac yr adroddir arnynt yn gywir

#### Canfyddiad – argymhelliad wedi'i roi ar waith

- 16 Mae'r Cyngor bellach yn casglu'r data ar berfformiad y gwasanaeth cynllunio'n gywir, yn unol â chanllawiau cenedlaethol<sup>2</sup>, ac yn adrodd arno'n gywir. Mae'r Cyngor wedi ehangu ei ddefnydd o Arcus (ei blatfform cynllunio digidol) i gofnodi gweithgarwch ac adrodd yn fwy effeithiol ar ei berfformiad. Erbyn diwedd blwyddyn ariannol 2021-22, am y tro cyntaf, aeth y Cyngor y tu hwnt i darged Llywodraeth Cymru o 80% ar gyfer canran yr holl geisiadau cynllunio a benderfynwyd ar amser (PAM/018) trwy gyflawni canran o 80.4%.
- 17 Ar adeg ein hadroddiad cychwynnol yn 2021 roeddem yn, 'pryderu efallai nad yw'r Cyngor yn casglu ei ddata ar berfformiad cynllunio yn gywir yn unol â chanllawiau cenedlaethol. Gallai hyn ddwyn canlyniadau arwyddocaol gan y gall y Cyngor fod yn cam-adrodd am ei ddata ar berfformiad sy'n gysylltiedig â'r amser a gymerir i

<sup>2</sup> Cymdeithas Llywodraeth Leol Cymru - Data Cymru, **Mesurau Atebolrwydd Cyhoeddus (PAMs) 2019-20, Canllawiau i awdurdodau lleol**

benderfynu ar geisiadau cynllunio, ac fe allai perfformiad fod yn waeth na'r hyn a gofnodir ac yr adroddir arno ar hyn o bryd'. Hyd yn oed gyda'r camadrodd posibl hwn roedd perfformiad y Cyngor islaw targed Llywodraeth Cymru (roedd perfformiad y Cyngor ar gyfer 2018-19<sup>3</sup> yn 72.6% gan ei wneud yr awdurdod cynllunio â'r perfformiad isaf yng Nghymru ar gyfer y dangosydd hwn).

- 18 Mae'r Cyngor wedi unioni'r sefyllfa hon ac ar ddiwedd blwyddyn ariannol 2021-22, roedd perfformiad y gwasanaeth Cynllunio ar gyfer canran yr holl geisiadau cynllunio a benderfynwyd ar amser (PAM/018) yn 80.4%, o'i gymharu â tharged o 80% a bennwyd gan Lywodraeth Cymru. Nid ydym yn gallu adrodd am sut y mae'r Cyngor yn perfformio o'i gymharu ag awdurdodau cynllunio eraill yng Nghymru ar gyfer y cyfnod 2021-22 gan bod yr wybodaeth gyhoeddedig ddiweddaraf sydd ar gael gan Lywodraeth Cymru'n ymwneud â 2018-19. Mae'r Cyngor yn nodi gwelliant pellach yn ei berfformiad eleni ar gyfer PAM/018 ac yntau wedi cyflawni canran o 91.3% o ran y sefyllfa ar 8 Mehefin 2022.

## Argymhelliad 5: Darparu gwasanaethau – rheoli datblygu

### Dylai'r Cyngor fynd i'r afael â'r risgiau ariannol sy'n gysylltiedig â'r gorwariant parhaus yn ei wasanaeth cynllunio a'r ad-daliad ffioedd posibl sy'n gysylltiedig â pheidio â phenderfynu ar geisiadau

#### Canfyddiad – argymhelliad wedi'i roi ar waith

- 19 **Mae gwasanaeth cynllunio'r Cyngor wedi mynd i'r afael â'i sefyllfa o ran gorwariant.**
- 20 Cyflawnwyd y tanwariant o £359,000 yng nghyllideb y gwasanaeth cynllunio yn 2021-22 trwy: adolygiad o wariant, rheoli swyddi gwag a chynnydd mewn incwm ffioedd o ganlyniad i gynnydd yn nifer y ceisiadau a ddaeth i law. Nid yw'r Cyngor yn disgwyl bod â'r lefel hon o danwariant mewn blynyddoedd yn y dyfodol.
- 21 **Mae'r risg o ad-daliad ffioedd posibl sy'n gysylltiedig â pheidio â phenderfynu ar geisiadau'n dal i leihau wrth i'r ôl-groniad o geisiadau sy'n hwyr yn cael eu penderfynu leihau.**
- 22 Mae risgiau i'r sefyllfa ariannol ar gyfer y gwasanaeth cynllunio'n dal i fodoli, yn enwedig trwy'r costau sy'n gysylltiedig â chamau gorfodi a allai fod yn fwy gweithredol.

<sup>3</sup> Llywodraeth Cymru, **Adroddiad Blynyddol ar Berfformiad Cynllunio ar gyfer Cymru Gyfan 2018-19** (dyma'r adroddiad cenedlaethol diweddaraf sydd ar gael gan Lywodraeth Cymru)



## **Argymhelliad 6: Darparu gwasanaethau – gorfodi cynllunio**

### **Dylai'r Cyngor ddatblygu cynllun a llinell amser i ymdrin â'i ôl-groniad gorfodi cynllunio, yn enwedig yr ôl-groniad hanesyddol**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 23 Mae'r Cyngor wedi gweithredu i roi'r argymhelliad hwn ar waith sydd wedi arwain at wella'r gwasanaeth. Mae wedi nodi'r achosion gorfodi nad yw wedi ymdrin â hwy ac wedi rhoi sgôr blaenoriaeth iddynt, ac mae'n dweud y bu cynnydd o bron i 400% yn yr achosion a gaewyd yn 2021-22 o'i gymharu â 2020-21. Fodd bynnag, mae gorfodi cynllunio'n dal i fod yn her i'r Cyngor ac mae'r ôl-groniad o achosion y mae angen ymdrin â hwy'n dal i fod yn uchel.
- 24 Mae'r Cyngor wedi datblygu a chymeradwyo Protocol Gorfodi Cynllunio ar gyfer Achosion Difrifol ac wedi dynodi'r Pennaeth Lle a Chynaliadwyedd fel y penderfynydd ar gyfer yr holl achosion o'r fath. Mae ffurflenni a thempledi wedi cael eu datblygu i ategu'r gwaith hwn hefyd.
- 25 Canlyniad y camau gweithredu y mae'r Cyngor yn eu cymryd yw bod y sefyllfa o ran achosion gorfodi wedi gwella. Fodd bynnag, mae'r ymgais i ddatrys a chau achosion hanesyddol hirsefydlog wedi cael effaith negyddol ar y perfformiad yn erbyn y mesur 'achosion a gaewyd o fewn yr amser targed', sef 36% o'r achosion o fewn yr amser targed yn 2021-22, o'i gymharu â 50% o fewn yr amser targed yn 2020-21. Mae'r perfformiad yn chwarter cyntaf 2022-23 yn dynodi bod canran yr achosion a gaewyd o fewn yr amser targed wedi gwella i 55%.

## **Argymhelliad 7: Darparu gwasanaethau – gorfodi cynllunio**

### **Dylai'r Cyngor adolygu'r adnoddau a'r capasiti o fewn ei wasanaeth gorfodi cynllunio i fynd i'r afael â'r llwyth achosion sy'n cronni**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 26 Mae'r Cyngor wedi adolygu'r adnoddau yn ei wasanaeth gorfodi cynllunio ac wedi ailstrwythuro'r gwasanaeth i wella capasiti ac wedi recriwtio staff ychwanegol. Mae'r Cyngor wedi gallu gwrthdroi'r sefyllfa o ran llwyth achosion yn cronni.
- 27 Ceir heriau o hyd mewn perthynas â recriwtio a chadw staff ym maes rheoli datblygu a gorfodi cynllunio, ac mae'r rhain yn rhai a brofir ar draws cynghorau eraill yng Nghymru. Mae'r Cyngor wedi cyflawni ymarfer i ailstrwythuro'r gwasanaeth i wella capasiti ac mae wedi datblygu rolau cynorthwydd a thechnegydd newydd, fel ei fod yn gallu dod â staff i mewn i'r maes gwasanaeth ar lefel is ac yna o bosibl eu symud i fyny wrth iddynt fagu profiad.
- 28 Mae'r Cyngor wedi gallu gwrthdroi'r sefyllfa o ran llwyth achosion yn cronni. Yn ein hadroddiad cychwynnol nodwyd 761 o achosion gorfodi cynllunio fel rhai a oedd yn

aros i'r gwasanaeth ymdrin â hwy (ar 15 Mawrth 2021). O ran y sefyllfa ym mis Mehefin 2022, nododd y Cyngor fod cyfanswm yr achosion gorfodi a oedd yn aros am benderfyniad wedi gostwng i 467. Mae'r Cyngor yn nodi ei fod wedi gallu cau bron i 1000 o achosion o fewn y 12 mis diwethaf.

## **Argymhelliad 8: Darparu gwasanaethau – gorfodi cynllunio**

### **Dylai'r Cyngor sicrhau bod gwasanaethau cysylltiedig eraill yn y Cyngor yn gallu dygymod ag unrhyw godiadau mewn gwaith gorfodi cynllunio**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 29 **Mae'r Cyngor yn defnyddio dull mwy corfforaethol o ymdrin â materion gorfodi cynllunio ac yn cryfhau'r ddeialog rhwng adrannau yn y maes hwn.**
- 30 Mae swyddogion gorfodi o adrannau eraill wedi cynorthwyo gydag achosion gorfodi cynllunio nad ymdriniwyd â hwy ac fe gyflwynwyd cymorth cyfreithiol allanol ychwanegol i roi cymorth i adnabod rhai o'r achosion risg uchel a chefnogi camau gweithredu arfaethedig mewn perthynas â hwy.

## **Argymhelliad 9: Darparu gwasanaethau – gorfodi cynllunio**

### **Dylai'r Cyngor sicrhau bod unrhyw newidiadau i'w bolisi gorfodi'n cael eu hasesu ar gyfer effaith ac yr ymgynghorir arnynt, i sicrhau bod yr holl ganlyniadau'n cael eu hystyried**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 31 **Mae'r Cyngor wedi datblygu Datganiad Gorfodi Cynllunio newydd yr ymgynghorodd arno'n fewnol ac yn allanol cyn ei fabwysiadu.**
- 32 Mae Datganiad Gorfodi Cynllunio'r Cyngor yn ddogfen eglur a chynhwysfawr sy'n nodi'r broses berthnasol i'w dilyn, y pwerau sydd gan y Cyngor, a sut y bydd yn eu cymhwyso'n gyffredinol. Mae'r Datganiad yn ei gwneud yn glir beth fydd a beth na fydd y Cyngor yn ei wneud, ac yn nodi safonau gwasanaeth eglur ar gyfer yr hyn y gall y cyhoedd ei ddisgwyl, yn ogystal â mesurau perfformiad y bydd yn eu defnyddio i asesu ei berfformiad yn y maes hwn.

## Argymhelliad 10: Rheoli risg

**Dylai'r Cyngor adolygu ei gofrestr risgiau corfforaethol i sicrhau bod y risgiau cynllunio, sy'n gysylltiedig â rheoli datblygu a gorfodi cynllunio, yn cael eu diffinio'n gynhwysfawr a bod camau lliniaru eglur ar eu cyfer**

### Canfyddiad – argymhelliad wedi'i roi ar waith

- 33 **Mae'r Cyngor wedi adolygu ei gofrestr risgiau corfforaethol ac wedi diffinio nifer o risgiau corfforaethol sy'n gysylltiedig â chynllunio**, gan gynnwys:
- methiant i fynd i'r afael â materion sylweddol o ran perfformiad ym maes rheoli datblygu;
  - methiant i bennu neu sicrhau estyniad amser ar gyfer ceisiadau cynllunio sydd y tu allan i'r dyddiad penderfynu;
  - methiant wrth benderfynu ar geisiadau cynllunio mawr; a
  - methiant i weithredu argymhellion adolygiad Archwilio Cymru o wasanaeth cynllunio'r Awdurdod.
- 34 **Mae'r camau lliniaru y mae'r Cyngor wedi'u nodi'n cael effaith gadarnhaol ar ostwng y lefelau risg y mae wedi'u hasesu ar gyfer y meysydd hyn**. Mae'r Cyngor wedi gostwng tri o'r pedwar sgôr risg o risg sylweddol neu uchel i risg ganolig. Mae'r risg sy'n ymwneud â methiant i bennu neu sicrhau llythyrau estyniad amser yn dal i fod â sgôr risg uchel.

## Argymhelliad 11: Rheoli risg

**Dylai'r Cyngor ei sicrhau ei hun bod ei drefniadau corfforaethol ar gyfer rheoli risg yn effeithiol**

### Canfyddiad – argymhelliad wedi'i roi ar waith

- 35 **Mae'r Cyngor wedi cymryd camau gweithredu cadarnhaol i'w sicrhau ei hun bod ei drefniadau corfforaethol ar gyfer rheoli risg yn effeithiol**. Mae'r Cyngor wedi gwella'i ddull rheoli risg sydd bellach â phroffil uwch o lawer ar lefel strategol.
- 36 Mae Cofrestr Risgiau Corfforaethol (CRR) y Cyngor yn fwy manwl ac yn cael ei thrafod yn chwarterol yn y Tîm Rheoli Corfforaethol ac yn awr mae'n cael ei chyflwyno'n ffurfiol i'r Cabinet. Gofynnodd y Prif Weithredwr hefyd i Dîm Trawsnewid ac Arloesi (TIC) y Cyngor gynnal adolygiad o effeithiolrwydd trefniadau risgiau corfforaethol y Cyngor, gan gynnwys gwerthusiad o'r cynnydd o

ran rhoi argymhellion yr adroddiad ar yr '[Adolygiad o Drefniadau Rheoli Risg](#)<sup>4</sup> gan Swyddfa Archwilio Cymru a gyhoeddwyd ym mis Gorffennaf 2019 ar waith. Canfyddiadau adroddiad y Tîm Trawsnewid ac Arloesi (Rhagfyr 2021) oedd, 'er bod pandemig Covid-19 wedi cael effaith i ddechrau ar y gallu i fwrw ymlaen â'r argymhellion yn Adolygiad Swyddfa Archwilio Cymru a'r Adolygiad Archwilio Mewnol dilynol, mae nifer o gamau gweithredu allweddol wedi cael eu rhoi ar waith erbyn hyn ac mae cynnydd da wedi cael ei wneud ar draws y cynllun gweithredu'n gyffredinol'. Mae'r adroddiad hefyd yn nodi meysydd lle mae angen camau gweithredu pellach, sy'n dangos awydd y Cyngor i barhau i wneud gwelliannau, i gryfhau ei drefniadau rheoli risg ymhellach.

## **Argymhelliad 12: Ymateb i ganfyddiadau adolygiadau**

**Dylai'r Cyngor sicrhau, wrth ymateb i ganfyddiadau'r holl adolygiadau o effeithiolrwydd ei wasanaeth cynllunio, ei fod:**

- **yn blaenoriaethu'r camau gweithredu;**
- **yn mynd ati'n rheolaidd i werthuso effaith y newidiadau y mae'n eu gwneud; ac**
- **yn adrodd yn rheolaidd ar gynnydd wrth uwch swyddogion ac Aelodau i sicrhau goruchwyllo a monitro tryloyw ac amserol, ac y cymerir unrhyw gamau cywirol.**

## **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 37 **Fe ymatebodd y Cyngor yn gyflym i ganfyddiadau ein hadroddiad ni, Archwilio Cymru, ac fe werthusodd effaith y newidiadau yr oedd yn eu gwneud, gan adrodd yn rheolaidd ac yn dryloyw wrth uwch swyddogion ac Aelodau ar ei gynnydd.**
- 38 Aeth y Cyngor ati ar unwaith i sefydlu 'Bwrdd Ymyrryd y Gwasanaethau Cynllunio', a gaiff ei gadeirio gan y Prif Weithredwr, i ddechrau gweithio ar fynd i'r afael â'r materion allweddol. Hwn oedd y tro cyntaf i'r Cyngor ddefnyddio dull o'r fath a dywedodd swyddogion ei fod yn gweithio'n dda iawn i: gael goruchwyllo a chefnogaeth gorfforaethol, helpu i lywio gwelliannau, a chyfleu manylion y cynnydd sy'n cael ei wneud i Aelodau a swyddogion.
- 39 Dros y cyfnod rhwng mis Mehefin 2021 a mis Gorffennaf 2022 cyflwynwyd wyth adroddiad manwl ar gynnydd i'r Bwrdd Ymyrryd ac i'r Cyfarfod Cyn y Cabinet, ac fe gyflwynwyd tri adroddiad ar gynnydd ym Mhwyllgor Llywodraethu ac Archwilio'r Cyngor. Cafodd Aelodau'r Pwyllgor Cynllunio ddiweddariadau rheolaidd hefyd ar y cynnydd a oedd yn cael ei wneud.

<sup>4</sup> Archwilydd Cyffredinol Cymru, **Adolygiad o Drefniadau Rheoli Risg – Cyngor Sir Caerfyrddin**, Swyddfa Archwilio Cymru, Gorffennaf 2019

### **Argymhelliad 13: Rheoli perfformiad**

**Dylai'r Cyngor sicrhau bod y data sydd ar gael dan system rheoli perfformiad newydd y gwasanaeth cynllunio (Arcus) yn cael ei ddylunio, ei ddefnyddio i'r eithaf, a'i gyflwyno i gael ei ddadansoddi mewn cyfarfodydd perthnasol**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 40 Mae'r Cyngor bellach yn defnyddio'r system Arcus yn fwy llawn ac mae wedi datblygu dangosfyrddau perthnasol o wybodaeth am berfformiad i wella'i oruchwyliaeth a'i reolaeth ar y gwasanaeth cynllunio.
- 41 Mae'r adroddiadau dangosfwrdd hyn yn cael eu defnyddio gan swyddogion ac Aelodau i lywio gwelliant ymhellach. Mae sefydlu ei 'Hwb Cynllunio' gan y Cyngor fel y pwynt cyswllt unigol ar gyfer defnyddwyr gwasanaethau ac Aelodau wedi dwyn gwelliant mawr i ansawdd y data y mae'r gwasanaeth yn ei ddal ar gysylltiadau â chwsmeriaid ac ar berfformiad y gwasanaeth cynllunio.

### **Argymhelliad 14: Rheoli perfformiad**

**Dylai'r Cyngor: sicrhau ei fod yn cyflwyno ystod o wybodaeth am berfformiad cynllunio wedi'i chydgrynhai i uwch swyddogion ac Aelodau i roi darlun llawnach iddynt o berfformiad y gwasanaeth.**

**Dylai hyn gynnwys:**

- **data ar berfformiad;**
- **data ariannol;**
- **gwybodaeth am gwynion; a**
- **gwybodaeth am reoli risg.**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 42 Mae'r Cyngor wedi gwella'r ystod o wybodaeth am berfformiad y gwasanaeth cynllunio y mae'n ei defnyddio i asesu ei berfformiad yn sylweddol ac mae'n cyflwyno'r wybodaeth hon i uwch swyddogion ac Aelodau.
- 43 Bellach mae Aelodau'r Pwyllgor Cynllunio'n cael adroddiad chwarterol ar berfformiad sy'n cynnwys casgliad o fesurau perfformiad gan gynnwys y rhai yr adroddir arnynt yn genedlaethol wrth Lywodraeth Cymru yn ogystal â chyfres o ddangosyddion lleol. Mae'r dangosyddion yn adlewyrchu ac yn cynnwys ystod o feysydd o fewn y gwasanaeth cynllunio gan gynnwys: penderfynu ceisiadau cynllunio, gorfodi, y broses cyn ymgeisio ac apeliadau. Er nad yw gwybodaeth

ariannol<sup>5</sup>, cwynion a gwybodaeth am reoli risg yn rhan o'r adroddiad newydd hwn ar berfformiad ar gyfer y Pwyllgor Cynllunio, adroddir ar y meysydd hyn ar wahân wrth Aelodau.

- 44 Ar lefel gorfforaethol mae'r Cyngor wedi dysgu gwersi o adolygiad Archwilio Cymru o'r gwasanaeth cynllunio ac mae wedi gwella'i drefniadau monitro perfformiad corfforaethol. Bellach mae gan y Tîm Rheoli Corfforaethol sesiynau a neilltuir i fwrw golwg ar faterion perfformiad ac mae'r sesiynau hyn yn dwyn ynghyd amrywiaeth o ddata i ddeall ac asesu perfformiad yn fwy llawn gan gynnwys gwybodaeth sy'n ymwneud â rheoli risg, cwynion a'r sefyllfa ariannol.

### **Argymhelliad 15: Rheoli perfformiad**

**Dylai'r Cyngor feincnodi, cydweithio a rhannu gwersi a ddysgwyd yn well gydag Awdurdodau Cynllunio Lleol eraill i gynyddu i'r eithaf y cyfleoedd i ganfod arfer da a'i roi ar waith**

#### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 45 **Mae'r Cyngor yn meincnodi, cydweithio a rhannu gwersi a ddysgwyd yn well gydag Awdurdodau Cynllunio Lleol eraill.**
- 46 Mae'r Cyngor yn ymwneud yn weithredol â grwpiau cynllunio rhanbarthol a chenedlaethol lle mae arfer gorau'n cael ei drafod a'i rannu, gan gynnwys: Cymdeithas Swyddogion Cynllunio Cymru (POSW), grwpiau polisi cynllunio Cymru gyfan a rhanbarthol, Grŵp Rheoli Datblygu rhanbarthol, Grŵp Mwynau a Gwastraff POSW, Grŵp Cynllun Datblygu Strategol De Orllewin Cymru. Mae'r Cyngor hefyd yn gysylltiedig â'r Fargen Ddinesig trwy'r rôl cydgysylltu rhanbarthol ar gyfer defnydd tir i rannu arfer da ac mae'n datblygu cysylltiadau rhanbarthol a dulliau a rennir trwy sefydlu'r Cydbwyllgor Corfforedig a'i is-grŵp pynciol perthnasol.

### **Argymhelliad 16: Safbwynt defnyddwyr gwasanaethau**

**Dylai'r Cyngor fynd ati'n well i ystyried a chymhwyso safbwynt defnyddwyr ei wasanaethau wrth ddylunio a darparu ei wasanaethau cynllunio i wella'r gwasanaeth yn barhaus mewn ffordd gynaliadwy.**

**Dylai hyn gynnwys:**

- **deall y sefyllfa gyfredol o ran tueddiadau mewn cwynion ac adborth gan gwsmeriaid, a gweithredu i fynd i'r afael ag unrhyw faterion;**

<sup>5</sup> Mae'r adroddiad yn cynnwys y costau ariannol a ddyfarnwyd mewn perthynas ag apeliadau a cheisiadau a wrthodwyd yn groes i argymhelliad swyddogion ac a gymeradwywyd wedyn ar apêl.

- **nodi safonau eglur y gall defnyddwyr gwasanaethau eu disgwyl;**
- **gwella'r ymgysylltu a chyfathrebu parhaus gyda chwsmeriaid; a**
- **sefydlu mecanwaith gwell ar gyfer casglu, gwerthuso, a chymhwyso adborth cwsmeriaid.**

### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 47 **Mae'r Cyngor wedi gwella'i hygyrchedd a'r modd y mae'n cyfathrebu gyda defnyddwyr y gwasanaeth cynllunio, gan gynnwys sefydlu 'Hwb Cynllunio' canolog i ymdrin â cheisiadau ac ymholiadau gan ddefnyddwyr gwasanaethau.**
- 48 Mewn ymateb i'n canfyddiadau fe wnaeth y Cyngor benderfyniad cynnar i sefydlu 'Hwb Cynllunio'. Darparodd hwn bwynt cyswllt unigol ar gyfer yr holl ymholiadau gan gwsmeriaid ac Aelodau. Mae hyn wedi profi'n fuddiol iawn i'r Cyngor o ran rhoi goruchwyliaeth briodol ar nifer a natur yr ymholiadau, ac o ran gallu tracio profiad defnyddwyr y gwasanaeth o ran amseroedd ymateb a chanlyniadau. Mae'r Cyngor wedi canfod budd enfawr o ganlyniad i fod â'r pwynt cyswllt unigol hwn o ran deall yr angen busnes a phrofiad cwsmeriaid ac mae'n ystyried sut y gellid cymhwyso model tebyg mewn meysydd gwasanaeth eraill.
- 49 Mae'r gwasanaeth gorfodi wedi llunio datganiad gorfodi sy'n nodi safonau gwasanaeth eglur ar gyfer yr hyn y gall y cyhoedd ei ddisgwyl. Mae'r gwasanaeth rheoli datblygu'n gweithio ar siarter cwsmeriaid hefyd ond mae'r Cyngor wedi penderfynu y byddai'n beth cadarnhaol bod â siarter cwsmeriaid sy'n ehangach o ran ei chwmpas ac sy'n nodi pa wasanaethau y gall defnyddwyr ddisgwyl eu cael gan y Cyngor ar y cyfan. Unwaith y bydd y siarter cwsmeriaid gorfforaethol wedi cael ei datblygu bydd y gwasanaeth cynllunio'n llunio'i siarter ei hun sy'n cyd-fynd â'r un gorfforaethol. Mae'r Cynllun Busnes Lle a Chynaliadwyedd 2022-25 hefyd yn nodi camau gweithredu eraill sy'n cael eu cymryd i wella profiad defnyddwyr y gwasanaeth gan gynnwys: gwella cynnwys tudalennau gwe a gwella'r ymgysylltu a chyfathrebu gydag asiantau, datblygwyr a chymunedau.

### **Argymhelliad 17: Llesiant Cenedlaethau'r Dyfodol**

**Dylai'r Cyngor achub ar y cyfle mewn unrhyw newidiadau i'r gwasanaeth cynllunio i ystyried sut y gallai weithredu'n fwy unol â'r egwyddor datblygu cynaliadwy o ran cyfrannu at gyflawni amcanion llesiant y Cyngor**

### **Canfyddiad – argymhelliad wedi'i roi ar waith**

- 50 **Mae'r Cyngor yn cymhwyso'r egwyddor datblygu cynaliadwy a'r pum ffordd o weithio'n fwy gweithredol yn ei ddull corfforaethol ac o ran sut y mae wedi**

**mynd ati i roi argymhellion ein hadroddiad ar y gwasanaeth cynllunio ar waith.**

- 51 Yn ei dempled cynllunio busnes mae'r Cyngor yn dangos ystyriaeth i'r pum ffordd o weithio a nodir yng nghanllawiau Deddf Llesiant Cenedlaethau'r Dyfodol. Fel rhan o'r broses cynllunio busnes rhaid i'r gwasanaeth:
- hunanasesu ei hun yn erbyn pob un o'r ffyrdd o weithio;
  - nodi'r camau gweithredu y mae'n eu cymryd i gefnogi'r ffordd honno o weithio; a
  - nodi pa welliannau arfaethedig y mae'n bwriadu eu gwneud i gryfhau ei drefniadau dros y flwyddyn sydd i ddod.
- 52 Mae'r gwasanaeth cynllunio bellach yn defnyddio llai o ddull seilo ac mae'n integreiddio'n well â gwasanaethau eraill i helpu i gyflawni amcanion llesiant y Cyngor.







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We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

## Pwyllgor Llywodraethu ac Archwilio 21 Hydref 2022

### Y diweddaraf ynghylch ar Cynllun Archwilio Mewnol 2022/23

#### Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

#### Y Rhesymau:

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

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

#### YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:

Cyng. A Lenny

#### Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

#### Enw Pennaeth y

#### Gwasanaeth:

Helen Pugh

#### Awdur yr Adroddiad:

Caroline Powell

#### Swyddi:

Pennaeth Refeniw a  
Chydymffurfio Ariannol

Prif Archwilydd

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# Governance & Audit Committee

## 21 October 2022

### Internal Audit Plan Update 2022/23

#### 1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

#### **REPORT A: Internal Audit Plan Progress Report for 2022/23**

#### **REPORT B: Summary of Completed Final Reports Relating to Key Financial Systems**

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

1.	Pensions Payroll
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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: H L Pugh – Head of Revenues and Financial Compliance

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

### 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: H L 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

**CABINET PORTFOLIO HOLDER(S)**  
**AWARE/CONSULTED: Yes**

### Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2022/23	AC 11-03-22	<a href="#">Agenda for Governance &amp; Audit Committee on Friday, 11th March, 2022, 10.00 am</a>

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2022/23										
2022/23		Plan Completion to Date:		33.0%						
Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Actual Days	Assurance Rating / Engagement Type
<b>Fundamentals</b>										
1122001	Capital Accounting including Fixed Asset Register	20								
1122002	Cash & Bank	15								
1122003	Creditor Payments	30								
1122004	Debtors System	20	*	*	*	*				
1122005	Housing Benefits	20	*	*	*	*				
1122006	Payroll System	30								
1122007	Pensions Payroll System	20	*	*	*	*	*	*	18	High
1122008	VAT	15	*	*	*					
<b>Corporate Governance Assurance</b>										
2122001	Annual Governance Statement/Corporate Governance Arrangements	20								
2122002	Regulatory Recommendations	10								
2122003	Data Protection	20								
2122004	Welsh Language Standards	20	*	*	*					
2122005	Freedom of Information	20	*	*	*					
2122006	Risk Management Arrangements	10	*							
<b>COVID-19</b>										
3122001	COVID-19 Duplication Checks and Payments	40	*	/	*					
3122002	COVID-19 Systems and Processes	20	*	/	*					
3122003	COVID-19 Working Groups	10	*	/	*					
<b>Corporate Review Work</b>										
4122001	CCC Companies	30								
4122002	Contract Management	20	*	*	*					
4122003	Procurement	20	*	*	*	*				
4122004	Safeguarding - Adults	10	*	*	*					
4122005	Safeguarding - Children	10	*	*	*					
4122006	Staffing Matters	20	*	*	*					
<b>Counter Fraud</b>										
5122001	Fraud Prevention, Detection and Investigation	40	*	/	*					
5122002	Proactive Fraud Testing	20	*	/	*					
<b>Grants &amp; Certification</b>										
6122001	Burry Port Harbour	10	*	/	*	*	/	*	12	Accounts Return
6122002	Children & Communities Grant	25	*	/	*	*	*	*	16	Certification
6122003	RCSIG - Regional Consortia Support Improvement Grant (EIG) - EOY	15	*	*	*					
6122004	RCSIG - Regional Consortia Support Improvement Grant (EIG) - Q3	15								
6122005	Enable Grant	10	*	/	*	*	*			
6122006	Housing Support Grant - Homelessness	12	*	/	*	*				





7622001	Departmental Income	15	*	*	*						
7622002	Fleet Management	10	*								
7622003	Waste	15	*	*	*						
7622004	Planning: Development Management	20	*								
7622005	Property	10									
7622005	Property - Consultancy	5	*	*	*						
7622006	Asset Management	15	*	*	*	*					
	<b>Additional</b>										
8122001	Departmental Advisory Work	40	*	/	*						
8222001	Various Departmental Working Groups	40	*	/	*						

Mae'r dudalen hon yn wag yn fwriadol

DEPARTMENT	AUDIT REVIEW	FINAL REPORT ISSUED
<b>Corporate Services</b>	<b>Pensions Payroll</b>	<b>15 September 2022</b>

**BACKGROUND**

The Pension’s Section within the Corporate Services Department is responsible for the payment of pensions to members of the Dyfed Pension Fund. The Dyfed Pension Fund is one of a number of funds making up the Local Government Pension Scheme (LGPS). Carmarthenshire County Council is the statutorily appointed Administering Authority for the Dyfed Pension Fund. It administers the benefits and invests the assets of the Fund. Carmarthenshire County Council also acts as the administrator for the Police and Fire Pension Schemes for Dyfed Powys Police Authority, Mid & West Wales Fire and Rescue Service, and North Wales Fire and Rescue Service.

**SCOPE**

A review of the Pensions Payroll system was undertaken to ascertain the extent to which:

- There are adequate, documented, procedures in place which are complied with;
- Effective controls exist over payments made to Pensioners;
- Exception reports are generated and reviewed with queries dealt with appropriately;
- Access to standing data processing and programmes is restricted to appropriate personnel and amendments are properly authorised;
- The payroll system is regularly reconciled to the main accounting system.

**SUMMARY OF RECOMMENDATIONS**

The audit findings and recommendations are detailed in the attached Action Plan. A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
<b>Number of Recommendations</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

**ASSURANCE RATING**

The post review assurance level for systems relating to Pensions Payroll is categorised as: **HIGH.**

## Internal Audit review of the Pensions Payroll 2022/23

## Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer / Target Date	Updated Position
1	Internal Audit manually recalculated Pensions Increase values for a sample of ten pensioners in receipt of a pension payment, which included pensioners entitled to a Guaranteed Minimum Pension. Whilst nine of the sample were found to be accurate, an error was identified in relation to one pensioner, resulting in a monthly underpayment of £45.92. Internal Audit was advised that, during Pensions Payroll sample checks of the calculations, the error had been identified, however, had failed to be adjusted due to human error.	All adjustments, following the identification of an error, should be countersigned as a check that the adjustments have been actioned appropriately and promptly. The error identified should be adjusted as soon as possible.	*	All adjustments will be countersigned in future. Identified case has been adjusted.  Deputy Pensions Manager September 2022	Complete. All future adjustments to be countersigned and the identified case has been adjusted.
2	A review of exception reports identified that a number of exceptions recur each month. Internal Audit was advised that these are 'reducing balance' exceptions which occur due to the parameters set for the exception report being unable to accommodate such transaction types. Currently, once these exceptions appear on the exception report they will continue to appear until the relevant pensioners cease to be paid. It is noted that all exceptions identified are manually reviewed each month and recorded as 'known exceptions'.	The parameters of the exception report should be reviewed and updated to ensure that only true exceptions are highlighted each month which require review.	*	This is a standard report from the software system which we have utilised. A report has been created in our Insights program which only identifies exceptions in a specific month. We are currently testing the report.  Deputy Pensions Manager September 2022	Testing is being undertaken again this month as an additional parameter needs to be incorporated into the report. Both reports will continue to be run concurrently until we are satisfied that we have captured all information correctly.

Tudalen 460

**21/10/2022**

**ADRODDIAD BLYNYDDOL DRAFFT  
CYNGOR SIR CAERFYRDDIN  
AR GYFER 2021/22**

**Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

1. Ystyried cynnwys Adroddiad Blynyddol y Cyngor drafft am y cyfnod 2021/22.

**Y rhesymau:**

- O dan Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 mae'n ofynnol inni gyhoeddi Adroddiad Blynyddol ynghylch ein Hamcanion Llesiant.
- O dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 mae gennym ddyletswydd i adrodd ar berfformiad, yn seiliedig ar ddull hunanasesu.
- Mae'r adroddiad hwn yn ceisio bodloni'r ddau ofyniad hyn mewn un ddogfen.

Angen ymgynghori â'r pwyllgor craffu perthnasol:

Pwyllgor Craffu Perfformiad ac Adnoddau Corfforaethol	19.10.22
Pwyllgor Llywodraethu ac Archwilio	21.10.22
Pwyllgor Craffu Cymunedau, Cartrefi ac Adfywio	16.11.22
Pwyllgor Craffu Lle, Cynaliadwyedd a Newid Hinsawdd	24.11.22
Pwyllgor Craffu Iechyd a Gwasanaethau Cymdeithasol	29.11.22
Pwyllgor Craffu Addysg, Pobl Ifanc a'r Gymraeg	01.12.22

Angen i'r Cabinet wneud penderfyniad Oes  
 Angen i'r Cyngor wneud penderfyniad Oes

**YR AELOD CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:**

Aelod Cabinet dros Drefniadaeth a'r Gweithlu - Y Cynghorydd Philip Hughes

Y Gyfarwyddiaeth <b>Y Prif Weithredwr</b> <b>Noelwyn Daniel</b> Awdur yr Adroddiad <b>Gwyneth Ayers a</b> <b>Robert James</b>	Swydd: Cyfarwyddwr Dros Dro yr Amgylchedd a Phennaeth TGCh a Pholisi Corfforaethol Rheolwr Polisi Corfforaethol, Perfformiad a Phartneriaeth Rheolwr Perfformiad Strategol	Rhifau ffôn / Cyfeiriadau E-bost:  <a href="mailto:NDaniel@sirgar.gov.uk">NDaniel@sirgar.gov.uk</a>  <a href="mailto:GAyers@sirgar.gov.uk">GAyers@sirgar.gov.uk</a> <a href="mailto:RNJames@sirgar.gov.uk">RNJames@sirgar.gov.uk</a>
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**EXECUTIVE SUMMARY**  
**Governance and Audit Committee**  
**21/10/2022**

**CARMARTHENSHIRE COUNTY COUNCIL'S**  
**DRAFT ANNUAL REPORT FOR 2021/22**

**BRIEF SUMMARY OF PURPOSE OF REPORT**

- The Annual Report starts with an overview of our COVID-19 response and outlines some key impacts, challenges and learning.
- The Annual Report then looks in turn at each of our 13 Well-being Objectives and assesses the progress and adaptations that have been made during this difficult year.
- Appendices
  1. a) Statutory Requirements  
b) How our Well-being Objectives contribute to the national Well-being Goals
  2. Success measures for our Well-being Objectives
  3. National Survey for Wales 2021/22 – Carmarthenshire results
  4. Regulatory reports issued during 2021/22
  5. The extent to which we meet 'performance requirements'
    - a. Departmental analysis
    - b. The Council's response to the COVID-19 pandemic-unplanned transformation
    - c. Consultation on 'performance requirements'
- Under the Well-being of Future Generations (Wales) Act 2015 we are required to publish an Annual Report on our Well-being Objectives.
- Under the Local Government and Elections Act (Wales) 2021 we have a duty to report on performance-based on a self-assessment approach.

*The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements. The performance requirements are the extent to which:*

  - *we are exercising our functions effectively.*
  - *we are using our resources economically, efficiently and effectively.*
  - *our governance is effective for securing the above.*
- We also have a duty to consult on our Performance Assessment (See Appendix 5C)
- This report aims to meet both these requirements in one document.

**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:** Noelwyn Daniel, Interim Director of Environment & Head of ICT & Corporate Policy

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

## 1. Policy, Crime & Disorder and Equalities

### Well-being of Future Generations (Wales) Act 2015

To comply with the Well-being of Future Generations (WbFG) Act 2015, we must (in carrying out sustainable development):	
<ul style="list-style-type: none"> <li>Set and publish well-being objectives</li> <li>Take all reasonable steps to meet those objectives</li> <li>Publish a statement about well-being objectives</li> </ul>	Corporate Strategy update published – June 2019, and further updated in May 2021.
<ul style="list-style-type: none"> <li>Publish an annual report of progress</li> </ul>	
This will be accomplished by the enclosed Annual Report	

Only when a public body can demonstrate it has taken into account the sustainable development principle in the setting, taking steps and meeting of its well-being objectives will it be compliant with the Act. Public bodies may take other matters into account when making their decisions, but in order to comply with the Act they must take into account the 5 ways of working.

1. Long term
2. Integrated
3. Involving
4. Collaborative
5. Preventative

### Under the Local Government and Elections Act (Wales) 2021

The **Local Government and Elections Wales Act 2021** provides for the establishment of a new and reformed legislative framework for local government elections, democracy, governance and performance. It replaces the Local Government Measure 2009.

The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements

The performance requirements are the extent to which:

- we are exercising our functions effectively.
- we are using our resources economically, efficiently and effectively.  
our governance is effective for securing the above.

## 2. Legal

The requirement to publish a forward-looking Improvement Plan by the end of June and an Annual Report by the end of October no longer applies.

- *The Local Government and Elections (Wales) Act 2021 (“the Act”) replaces the current improvement duty for councils set out in the Local Government (Wales) Measure 2009 para 1.2*  
*Statutory guidance on the Local Government and Elections (Wales) act 2021*

The new Act sets a duty to report on performance through self-assessment. It provides that a council must produce a self-assessment report in respect of each financial year. The report should be made as soon as reasonably practicable after the financial year to which it relates. However, it is for the council to determine when exactly to do this to best align with its own corporate arrangements. Para 2.28.

The Well-being of Future Generations (Wales) Act 2015 requires that Annual Reports must be published as soon as possible, but no later than 31 March.

It is up to Carmarthenshire County Council when it publishes its Annual Report on 2021/22 so long as it is before 31 March 2023. Though it should be as soon as reasonably practicable.

The requirement to produce a self-assessment report is one for the full council or its executive (as a council may determine). Councils will be required to involve a wide range of stakeholders and local people in its self-assessment. In addition, involving members from controlling and opposition groups.

Scrutiny committees are a key part of offering constructive challenge to how a council is performing and how it organises itself in the delivery of sustainable services.

*‘Scrutiny committees, as well as internal audit, will be a key part of a council’s self-assessment, and the council should determine and agree how best to involve their scrutiny committees in the self-assessment process itself, not just in considering the outcomes of any self-assessment’.*

The self-assessment report must be published within four weeks of it being finalised and approved in accordance with the council’s agreed processes

This is the first year that we are reporting under the duties of Local Government and Elections (Wales) Act 2021.

### **Involving the council’s governance and audit committee**

*Para 2.40 The council must make a draft of its self-assessment report available to its governance and audit committee. The committee must review the draft report and may make recommendations for changes to the conclusions or action the council intends to take.*

*Para 2.41 If the council does not make a change recommended by the governance and audit committee, it must set out in the final self-assessment report the recommendation and the reasons why the council did not make the change.*

Extract from Statutory Guidance paras 2.40+2.41

[Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils](#)

## 3. Finance

Well-being Objective 13b Making Better use of Resources covers financial matters.



# CONSULTATIONS

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

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

All Departments have been consulted and have had the opportunity to provide comments on their performance and progress.

As part of the duty to consult on performance a mini-residents survey, staff survey, Trade Unions survey and business survey has been conducted. The summary findings are presented as part of this final annual report (See Appendix 5c) and further detailed reports and action plans will be prepared in response to the findings.

**Signed:** Noelwyn Daniel, Interim Director of Environment & Head of ICT & Corporate Policy

<p>CABINET PORTFOLIO HOLDER(S) AWARE/CONSULTED YES</p>	<p>Cllr. Philip Hughes as Cabinet Member with responsibility for performance management has the overall lead for the report however it references the work of all Cabinet portfolio holders</p>
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## Section 100D Local Government Act, 1972 – Access to Information

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

Title of Document	Locations that the papers are available for public inspection
Well-being of Future Generations (Wales) Act 2015.	<a href="https://gov.wales/well-being-of-future-generations-wales">https://gov.wales/well-being-of-future-generations-wales</a>
Local Government and Elections (Wales) Act 2021.	<a href="#">Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils</a>

Mae'r dudalen hon yn wag yn fwriadol

# Moving Forward in Carmarthenshire

## ANNUAL REPORT for 2021/2022

### on the Council's Corporate Strategy 2018-2023

'Life is for living, let's start, live and age well in a healthy, safe and prosperous environment'

October 2022



[carmarthenshire.gov.wales](http://carmarthenshire.gov.wales)

Cyngor Sir Gâr  
Carmarthenshire  
County Council



## Welcome from the Leader of the Council to our Annual Report for 2021-2022

In writing this introduction I have taken the opportunity to review our year and to look back over our performance and achievements over the last few years. As the new Leader of Carmarthenshire County Council, I appreciate that I have solid foundations to continue to build on, but these past few years have been very challenging, and at the time of writing there are significant challenges ahead. For me, 2021/2022 is the year that marks the tail end of the pandemic and the beginning of the cost-of-living crisis. Despite the challenges, we made great strides in many areas including recovery and regeneration, we made plans for our children's future education, built more homes, and continued to work towards becoming a net zero carbon local authority by 2030.

Early in the pandemic we understood that alongside facing the day-to-day challenges, we needed to put in place a recovery plan. We saw opportunities and found new ambitions that could secure our future development and growth. We presented a comprehensive recovery plan to get Carmarthenshire back on its journey of growth, and set out priorities for supporting businesses, people, and communities. We have continued to work on that plan and during the year we have seen other opportunities for growth. Key to the plan is supporting the county's foundational economy and supporting local people to grow skills and talent in targeted areas so that there is a strong and resilient local workforce. Going forward it is more important than ever that we are able to help ourselves and support local businesses.

We have continued to look at town centre recovery plans for Ammanford, Llanelli and Carmarthen as well as our ten towns initiative, continuing to drive forward an agenda for change for each of the identified towns and their wider communities.

This year, we launched an ambitious ten-year strategy outlining our future vision for education. The plan sets out the council's aspirations for learners and staff for the next 10 years. The strategy aims to build on the good work that has been carried out to date to deliver consistently excellent outcomes for all learners.

We found out in Autumn 2021 that the Tywi Valley Cycle Path project had been awarded £16.7million as part of the UK Government's new Levelling Up fund. We have been campaigning to get the path underway for quite a few years and it is great to see another ambition being developed. The Tywi Valley Path project will create a 20km off-road walking and cycling route linking Carmarthen to Llandeilo, running alongside the River Tywi through stunning scenery which takes in castles, country parks and historical estates as well as attractions including the National Botanic Gardens of Wales and Aberglasney Gardens.

Another of our projects which received funding through the levelling up fund was the creation of Carmarthen Hwb. This project brings the former Debenhams store back to life as a central hub that will pull together a range of key public services under one roof, providing convenient access and a space for people to relax and enjoy. Still in the early stages of development, the exciting venture could feature a state-of-the-art leisure, culture and exhibition space alongside health and educational facilities, tourist information, customer services and more.

As I mentioned earlier, we have been able to grow despite the challenges of the pandemic but now we face the challenges of the cost-of-living crisis. We are facing uncertain times and I am not in any doubt that the next few years will be difficult, but we have built strong foundations and as always, we will look to pull together and find a way forward.



We welcome constructive comments on our strategies and services. Feedback from customers and service users is essential in identifying opportunities for improvement and we hope that if you have any comments or suggestions that you believe would help that you will share them with us. Please contact us at **Corporate Performance Management**, Carmarthenshire County Council, County Hall, Carmarthen SA31 1JP or email at [performance@carmarthenshire.gov.uk](mailto:performance@carmarthenshire.gov.uk)

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# COVID-19 AND RECOVERY

Life is for living, let's start, live and age well  
in a healthy, safe and prosperous environment

## START WELL



### CHILDREN AND SCHOOLS

The last twelve months, due to COVID-19, have continued to be challenging for all services. However, we continued working through the recovery phase as one Education and Children's Services team, to ensure that our children and young people were successfully supported to access their education and all the services they required.

The Department coordinated plans to sustain schools and learners through lockdowns via an amended national curriculum. The programme emanated early on, following vital multi-disciplinary input from across departmental teams, focussing on the wellbeing of learners and re-engagement in learning.

All schools have utilised their delegated Recruit, Recover and Raise standards grant funding to support learners. School leaders have discussed the focus and impact of this funding with their Educational Support Adviser, focussing on the additional support and provision they are able to provide for learners and their families, including those who are most vulnerable, utilising this grant.

We have continued to ensure that schools are COVID-19 safe environments including supporting School Leaders with updating Risk Assessments, ensuring adherence to changing Health and Safety guidance. We have also continued to provide enhanced cleaning and provided additional resource such as air filters as required.

Whilst children's services continued throughout lockdown to ensure the safeguarding of children and young people, the work adapted in accordance with social distancing arrangements. This year has been even more challenging due to COVID-19, placing significant pressures on families and leading to an increase in demand for our services. The number of Contacts to the department has increased to 11,379 as compared to 9,498 last year. This increase coupled with staff absence due to COVID-19 and sickness, COVID-19 restrictions and recruitment difficulties have all been additional challenges placing increased pressures on childcare teams. However, despite this, workers have been inventive in finding meaningful and innovative ways of carrying out direct work with children and families and services have continued to perform well. 90.2% of all new assessments have been completed within statutory timescales.

The Inclusion Team has continued to deliver all service areas throughout the COVID-19 period. Methods of delivery have been modified following consultation with families, schools, Education and Child Psychologist Service and Health ensuring all best endeavours are undertaken to continue to deliver statutory processes and support services.

New on-line application processes have been introduced for both Free School Meals and Pupil Development Grant Access which provides a far better service to our residents. The continuation of Free School Meal payments has been challenging.

## LIVE WELL



### ECONOMY

Carmarthenshire's economy has been significantly impacted by the COVID-19 pandemic and Brexit. To gain an informed understanding of the position in Carmarthenshire, we engaged with over 1,000 businesses to gather evidence on the impact of the pandemic on our businesses, unemployment and our rural and primary town economies. This assisted us to put in place a clear [Economic Recovery Plan](#) (we were first in Wales to do so) with an immediate priority focus on protecting jobs and supporting our small and medium enterprises (SMEs) to upscale.

Businesses have done well to 'bounce back' – restrictions imposed on businesses created a range of operational challenges which hampered income generation and productivity. Consumer demand and changing consumer spending practices were a significant concern but financial interventions and support provided by the Council have assisted businesses to operate and diversify in a post-lockdown economy which was

complemented by a campaign to think and buy local through the '100% Sir Gâr' initiative.

#### What have we delivered?

<i>More than 1,100 jobs have already been created and over 700 jobs safeguarded.</i>	<i>We have delivered over £66 million COVID-19 Business Recovery Funds on behalf of the Welsh Government</i>
<i>We have awarded contracts to local businesses, providing skilled work opportunities in the local economy and safeguarding jobs.</i>	<i>We have successfully delivered six jobs' fairs in each of the primary towns, to support sectors experiencing acute recruitment challenges.</i>
<i>We have engaged with well over 3,200 local businesses and provided just under 900 people with training support.</i>	

We will also continue to address the longer-term challenges that constrain growth in Carmarthenshire including low productivity and wages, skills deficits, too few businesses scaling up and the need for investment in modern business infrastructure and premises. *We will support Carmarthenshire's economy to recover as quickly as possible to become one that is more productive than before, more equal, greener and with more sustainable communities.*

## AGE WELL



### SOCIAL CARE

From a social care perspective, managing the challenges that the pandemic has created has become very much business as usual over the last year. The success of the vaccination programme and the associated very high level of take up by vulnerable adults and social care staff has meant that the impact of community transmission has been very different. With the exception of one isolated incident in the summer, clusters of cases in care homes have become more routine to manage and whilst COVID-19 has still contributed to staff absence, they have returned to work much quicker on the basis that more often than not they are well enough to return to the work at the end of the isolation period. COVID-19 has therefore become something for us to manage on a proactive basis, rather than constantly needing to respond to emergency and different issues on a reactive basis. As a consequence of the above, we have had the opportunity to focus more on our core business and look at how

we develop and shape our services so that they are fit for the future.

Our biggest challenge however has come from the significant recruitment and retention issues we are experiencing both in terms of a qualified social work and non-qualified social care workforce. There are insufficient qualified social workers and non-qualified care staff in the job market to fill all of the vacancies in the county, and we are competing with neighbouring public sector agencies and independent sector

providers in the same limited workforce pool. This position is echoed nationally, and as a consequence, we have had insufficient social workers available to assess all those who need assessments as quickly as we might like as well as support vulnerable people. In addition, we have had insufficient workforce available to provide all of the care that is needed. People are therefore having to wait longer for assessment than we would like, and we are having to prioritise those most in need of support. This means that there is a significant risk that people are not getting the help they need as quickly as they need it, and we are having to effectively manage that risk to keep people safe.

## HEALTHY, SAFE AND PROSPEROUS ENVIRONMENT



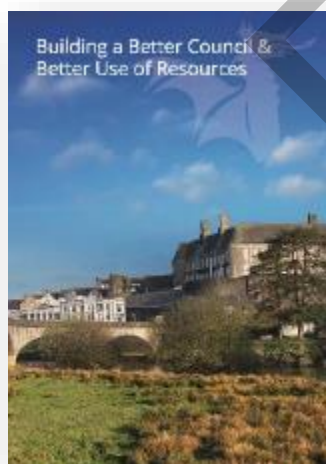
During lockdown people rediscovered the environment. More than ever before we have realised that our natural environment is vital for our well-being. More people used footpaths and cycleways.

As a consequence of lockdown there was an improvement in Air Quality during the year because of the reduction of road vehicle movements. The main pollutant of concern for Carmarthenshire is Nitrogen Dioxide (NO<sub>2</sub>). Waste and recycling collections were crucial to public and environmental health during the COVID-19 crisis, and waste workers were deemed 'key workers' by the Government and continued to carry out essential services during the epidemic. The full range of waste collection services at the kerbside continued throughout the pandemic, despite some of the logistical and resource challenges brought about by COVID-19 at times; this was testimony to the commitment and determination of all the teams involved in

ensuring these important services continued. This was clearly appreciated by our residents.

We have seen an increased challenge with retaining and recruiting staff in several service areas across the department especially where certain expertise is required and this reflects the position Nationally. There are clearly opportunities arising from lessons learnt during the pandemic for us to look at re-shaping our service delivery models and ensure we continue to drive forward digital transformation to meet the increasing demands of the public.

## GOVERNANCE



As a result of the COVID-19 pandemic, and new rules relaxing the requirements around the way meetings are held, Carmarthenshire's Democratic Process has changed significantly since June 2020 with all meetings currently being held virtually. This is the same for officers who are office based. As we move into 2022/23, and as COVID-19 rules allow, we anticipate moving to hybrid meetings, whereby some members will attend meetings physically and others remotely, with the public also being able to attend physically or remotely. We already have the systems in place ready for that move.

### Information Technology

The Council's decision, before the pandemic, to spend £1.9m of investment in agile working initiatives, including providing staff with the right equipment to allow them to work in a more agile and flexible way, together with improvements to the resilience of the IT network, has helped support an almost seamless move to homeworking. Having the right equipment in place meant that staff could be operational from home immediately with no disruption to customers.

The use of technology, and especially the use of Microsoft Teams, has been a vital component of the Council's response to the pandemic, and is helping to support the adoption of a far more dynamic and productive way of working. It has facilitated improved communication and team working at a local, regional, and national level. It has increased productivity, reduced the amount of travel and therefore carbon emissions and increased flexibility access to information and learning.

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Agile and Hybrid working, is more productive and will reduce our accommodation costs and the amount of time we spend travelling and commuting and this will go a long way in supporting our aim in becoming carbon neutral. To support our high streets and help increase footfall we are reviewing how we use our town centre buildings and plan to create spaces that our staff can use to do their work and meet with colleagues. All public sector organisations are facing similar challenges. We want to work with our public sector partners to share the facilities we all have. This approach will allow us to increase the accommodation options available to our staff whilst reducing the buildings we run ourselves. This will provide us with an opportunity to achieve better value for money from our existing or new town centre facilities. Welsh Government is encouraging an increase in multi-located working and has set a long-term ambition for 30% of the Welsh workforce to work at or closer to home. This ambition is intended to help reduce congestion and cut carbon emission.

We currently have over 40 transactional services available to the public online developed over the past 5 years and over the previous Digital Transformation Strategy 2018-2021. Over the past two years in particular, we have had to rapidly and quickly implement and develop solutions in response to the pandemic, cost of living and Ukraine. We have an ongoing programme to introduce more on-line services.

### **Workforce**

COVID-19 continued to present challenges for our workforce during 2021. However, our employees continued to step up to deliver the best possible services, with almost a thousand employees prepared to retrain and step in and help their colleagues, doing very different jobs in a positive and highly supportive manner. Feedback from Carmarthenshire's residents has been extremely positive.

2022 will see the lifting of all restrictions and our workforce will start to see a return to a "new" normal way of working having learnt much from the pandemic. Our Transformation programme will support our workforce and continue to look at ways to improve services by reducing waste, saving money whilst at the same time helping our staff to work in smarter ways.

Staff saw changes in their personal and working lives during the pandemic and we want to use that learning to make sure we build on what has worked well, and address any challenges they might have faced, to improve their working lives.



We also want to make sure that all staff have the skills and support needed to do their jobs. This is about all our staff, whether working out of an office or working in our communities, the aim is to make working lives better.

The health and well-being of our staff continues to be a key priority for us. To support the financial well-being of our workforce, particularly as the cost-of-living crisis hit, we launched a new Staff Rewards scheme during 2021 that gives all our staff access to hundreds of offers and discounts with national and local retailers. We will continue to develop initiatives that prioritise the health and well-being of our workforce. We will also need to develop a new workforce strategy that addresses the recruitment and retention of staff in key areas as well as support the development of skills required to work in a post covid world.

# INTRODUCTION TO OUR ANNUAL REPORT

This Annual Report is produced by the Council because we believe we should provide comprehensive and balanced information to the public about our services, so that they can see how we are performing and the challenges we are facing. It is also a statutory duty under the Local Government and Elections Act (Wales) 2021 and the Well-being of Future Generations Act 2015 (See Appendix 1).

**This annual report and self-assessment addresses two legal duties:**

 <b>Well-being of Future Generations Act (Wales) 2015</b>		<b>Local Government and Elections Act (Wales) 2021</b> 	
Requirement	How we meet our statutory obligations		Requirement
Demonstrate the extent to which well-being objectives are contributing to the achievement of the well-being goals	This will be outlined in the Annual Report for each Well-being Objective and outlined in Appendix 1b	Addressed in the enclosed progress report for each Well-being Objective. Starting with an assessment judgement and backed by success measure evidence and progress made, triangulating evidence to support the assessment. Identifying in case studies 'Is anyone better off'	The Act requires each council in Wales to keep under review, through self-assessment, the extent to which it is meeting the 3 ' <u>performance requirements</u> ', that is the extent to which:
Take all reasonable steps to meet their well-being objectives	We set out steps for each Well-being Objective (WBO) with targets and actions. Progress on these commitments is provided in each WBO		
Demonstrate well-being objectives are consistent with the sustainable development principle	We include a Case Study within each Well-being Objective		
		Our Annual Governance Statement will support this	1. It is exercising its functions effectively
		See summary judgements for each Well-being objective	2. It is using its resources economically, efficiently, and effectively
	Each Well-being Objective concludes with an Action Plan		3. Its governance is effective for securing the above
			Conclusions as to the extent to which the performance requirements were met during that financial year
			Any actions to be taken, or that have already been taken, to increase the extent to which performance requirements will be met

## Our Approach to self-assessment is via our Well-being Objectives

Using well-being objectives to frame the self-assessment enables the Council to integrate the reporting requirements of both the Local Government & Elections (Wales) Act and the Well-being of Future Generations (Wales) Act into a single report.

This approach provides the context within which we exercise our functions, use resources, and ensure governance is effective:

- It ensures the self-assessment is strategic, focusing on the organisation, rather than individual services and on the extent to which the Council is achieving its well-being objectives and intended outcomes.
- It allows us to reflect at a strategic level on how all our functions (including corporate activities) are contributing to the achievement of our well-being objectives, how we are operating and what action we need to take to improve further and continue to provide effective services now and for the long-term.
- Using well-being objectives as the overarching framework encourages a more holistic view of Council performance, recognising that many services 'join-up' and contribute to one or more wellbeing objective.
- We continue to manage individual service performance via Divisional and Departmental Business Plans.

## Managing Performance in Carmarthenshire County Council

Our Performance Management Framework is based on a Plan/Do/Review cycle and we have strengthened it to enhance self-assessment and will develop it further to reflect the expectations of the Act and statutory guidance.

*Our Performance Management Framework - 'Wedding Cake'*



### Improvements made during 2021/22

See *Appendix 1b* to see how our Well-being Objectives are contributing to the National Goals

We strengthened our quarterly monitoring of our Corporate Strategy with dedicated senior officer performance meetings and more integrated performance information on resources and performance

📘 See Well-being Objective 13 on *Better Governance and Use of Resources*.

We have also set up a *Data Insight* team to strengthen informed decision making.

To ensure our functions are effective we introduced new Engagement and Assurance Peer sessions to ensure effective support, challenge and assessment of business plans to help provide corporate oversight were introduced.

*Recognise/Grow/Together*

Individual officers identify how they contribute to the above and have a voice.

## Governance

We have also revamped our approach to the Annual Governance Statement. In previous years we outlined what arrangements were in place but for 2021/22 we considered how well are these arrangements doing, how do we know and how can we improve?

### Annual Governance Statement

GOVERNANCE ISSUES ACTION PLAN			
ISSUE REF	NEW GOVERNANCE ISSUES IDENTIFIED IN THIS YEAR'S ANNUAL GOVERNANCE STATEMENT		
	ACTION	RESPONSIBLE OFFICER	TARGET DATE
AGS 2021/22 No.1	Develop recruitment strategy and workforce plan alongside implementation of new recruitment software to ensure recruitment service can be streamlined and maintained.	People Services Manager	March 2023
AGS 2021/22 No.2	Set up governance group to oversee development of Reward and Benefit hub	People Services Manager	May/June 2022
AGS 2021/22 No. 3	Review employment safeguarding framework and develop training programme for recruiting managers	People Services Manager	March 2023

## Working with Partners

### Swansea Bay City Deal

The Swansea Bay City Deal is an unprecedented investment of up to £1.3 billion across a portfolio of nine headline projects and programmes delivering a total of 35 individual projects throughout the counties of Swansea, Carmarthenshire, Neath Port Talbot and Pembrokeshire.

Aligned to three themes of economic acceleration, energy and smart manufacturing, and life science and well-being, the financial year began with five of the nine business cases being approved by the Welsh Government and the UK Government - Yr Egin, Swansea City & Waterfront Digital District, Pembroke Dock Marine, Pentre Awel and Digital Infrastructure. Within nine months, the remaining four business cases were all approved – Homes as Power Stations, Supporting Innovation and Low Carbon Growth, Skills & Talent and Campuses. This represented a significant milestone for the City Deal in December 2021, with the entire portfolio reaching delivery stage, the First of the Welsh City and Growth Deals to achieve this milestone.

Progress has also been made in other areas over the year. Work has commenced on five projects and a further three have completed contractual engagements. The three regional programmes are also gathering pace with pilot schemes and funding opportunities being announced.

With the portfolio in full delivery, this has put the City Deal in a very strong position to be able to deliver the estimated £1.3 billion of investment by 2033 and create over 9000 jobs. This will provide opportunities for many existing and new regional businesses, as well as residents across the region

## **PARTNERIAETH**

PARTNERIAETH was established following the abolition of ERW, as a regional service to support schools. This was done in partnership with Swansea and Pembrokeshire Councils. A new Joint Committee was established, and a Legal Agreement was developed to manage the work of the new entity. Core staff have been restructured to create a team of officers to support and complement school improvement activities in the three counties. A Chief Officer and Senior Management Team have been appointed to lead on partnership working and to work to meet the specific needs of the partners and the Welsh Government. Work continues to strengthen governance, monitoring and holding PARTNERIAETH to account for its contribution to school improvement in the region.

## **South West Wales Corporate Joint Committee (CJC)**

The South West Wales Corporate Joint Committee (CJC) has been established as a regional corporate body by Welsh Ministers. Membership consists of the Executive leaders of Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea Councils, along with a member of the Brecon Beacons National Park Authority and a member of the Pembrokeshire Coast National Park Authority. The CJC will lead on 'Place' based policy interventions covering the South West Wales spatial region in the areas of the Strategic Development Plan, Regional Transport Plan and Economic well-being.

## **Carmarthenshire Public Services Board's (PSB)**

The Carmarthenshire Public Services Board's (PSB) Well-being Assessment for Carmarthenshire was completed during the year. Collaboration took place with regional colleagues in Ceredigion and Pembrokeshire and the Regional Partnership Board throughout the year, particularly in the engagement and data analysis stages. A regional survey was developed which was live from early August to early October. The survey was available online with printed forms also available and an easy read version. It was available in other languages such as Polish, Romanian, and Arabic. [The Carmarthenshire We Want](#)

Several engagement events took place during the consultation period. A Regional Data Group was established to take a collaborative approach to the collection and analysis of local, regional, and national data to share expertise and avoid duplication. Following the engagement and data analysis stages, the draft Well-being Assessment was developed, and approved at the PSB meeting in November. The draft Assessment went out to public consultation from early December to mid-January. All feedback was considered and the PSB approved a final amended version and supporting documentation including community profiles, a Consultation and Involvement report, Data Source document and Environment and Climate Change analysis on 8 March. The final Well-being Assessment and supporting documentation will be published in May/June 2022. The PSB will now work towards publishing its refreshed Well-being Plan by May 2023.

## **Consultation undertaken by the Council**

The Council has a well-established method of consulting and engaging with citizens and service users. There are numerous network groups representing a range of interests from the youth forum to the ageing well network as well as fora that we engage to seek the views of those with specified protected characteristics as recognised by The Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011.

**Welsh in Education Strategic plan (WESP):** The WESP consultation received over 854 responses which is a considerable increase in comparison to the last time WESP was consulted on in 2017.

**A484 Sandy Road Corridor Improvements:** We have consulted on a series of improvement options for the A484 Sandy Road Corridor which had been identified and assessed in line with Welsh Transport Appraisal Guidance (WelTAG). In total, 334 local residents and key stakeholders participated in the consultation.

**Carmarthenshire's Future Waste Collection Strategy:** We consulted with residents of Carmarthenshire to gather views on proposals for the future of household recycling collections. In total, 4,034 residents participated in the engagement which will guide our recycling strategy in future. Tudalen 477

**Housing and Regeneration Masterplan:** The purpose of this consultation was to ensure that we understand the needs, views and priorities of the public and our key stakeholders and reflect these requirements in the new Housing and Regeneration Masterplan. In total, 2,522 residents completed the consultation.

**Carmarthenshire Equestrian Strategy Questionnaire:** We made a commitment in the Carmarthenshire Rights of Way Improvement Plan to develop an Equestrian Strategy for the County. To inform and shape the strategy we consulted with the public, groups, clubs, organisations, local businesses and elected members on current equestrian provision in the County. The consultation generated a lot of interest from both equestrians and non-equestrians which resulted in 502 participants taking part. The information collected has helped us build a picture of equestrian demand and need in the County and to seize opportunities for equestrian development according to that need.

**Carmarthenshire Assessment of Well-being:** Working with the Public Services Board, we conducted an Assessment of Local Well-being. We wanted to find out about the well-being of local people and communities, at present and for the future. In total, 609 residents participated in the consultation.

**Gambling Policy Review 2021:** This consultation provided an opportunity for residents and key stakeholders to contribute to the review of Carmarthenshire's Gambling policy. In total, 72 responses were received which will now be utilised to maintain an effective licensing system for Carmarthenshire.

Evidence suggests that there has been an increase in participation of online consultations. Specifically, when evaluating comparable consultations. For example, the Welsh in Education strategic plan consultation in 2017 received 21 completes whilst in 2021 the consultation received 854. Additionally, a recent Housing and regeneration masterplan received 2522 completed surveys in comparison to 189 in a similar survey run in 2018. The increase in participation is attributed to the closer relationship developed with the Media and Marketing team ensuring that consultations are promoted on social media and corporate website and are sent to all key stakeholders.

## Equality and Diversity

**Strategic Equality Plans** (SEPs) are important documents that set out how public bodies will consider the needs of groups with protected characteristics, as outlined in the Equality Act 2010. This is intended to ensure that all individuals receive just and equitable treatment in respect of service delivery and strategy/policy formulation.

During the year, we have continued to develop our Integrated Impact Assessment process, which ensures due regard and diligence when the Authority makes key decisions. This process includes our responsibilities in terms of the **Equality Act 2010** and the **Socio-economic Duty**, which came into force on 31 March 2021. The key aim of the Socio-Economic Duty is to encourage better decision making and ultimately deliver better outcomes for those who are socio-economically disadvantaged.

The duty should be used to ensure that reducing inequalities of outcome now and for future generations is a central factor in decision-making. Organisations should consider current inequalities and future trends when deciding how they can have the most impact. And organisations must be guided by the voices of socio-economically disadvantaged people in doing this.

## **Welsh Language** (also, please see *Well-being Objective 12*)

We are continuing to implement the **Welsh Language Standards** across the Council with regular dialogue with the Welsh Language Commissioner's Officer. During the year we have undertaken targeted messaging with Council services on identifying and recording linguistic choice of service users, further to feedback from an investigation held by the Commissioner's Office. Messages about the Standards are conveyed to staff through presentations by the Policy and Involvement Team, through the communication streams maintained by Marketing and Media and through the Departmental Language Leaders.

The **Welsh Language County Strategic Forum**, which continues to be led by the Council and includes representation from the County's language promotion organisations, as well as public bodies with language officers, has also continued with its role of developing a programme of promoting the Welsh language in the County and instigated much joint planning for the implementation of the Carmarthenshire Promotion Action Plan, in line with the Promotion standards. The forum met four times and specific attention was given to apprenticeships and post-16 education, the Language in our communities, priority areas and the Local Development Plan.

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# How we measure the success of our Well-being Objectives

## Success Measures

The Well-being Future Generations Act promotes a shift in focus from service productivity to all public bodies working together to progress outcomes that improves the quality of life of citizens and communities, both now and in the future. We have a suite of indicators we use to measure the success of our Well-being Objectives; a list of these measures can be seen in *Appendix 2*.

## Other Assessment Information

### Citizen Satisfaction

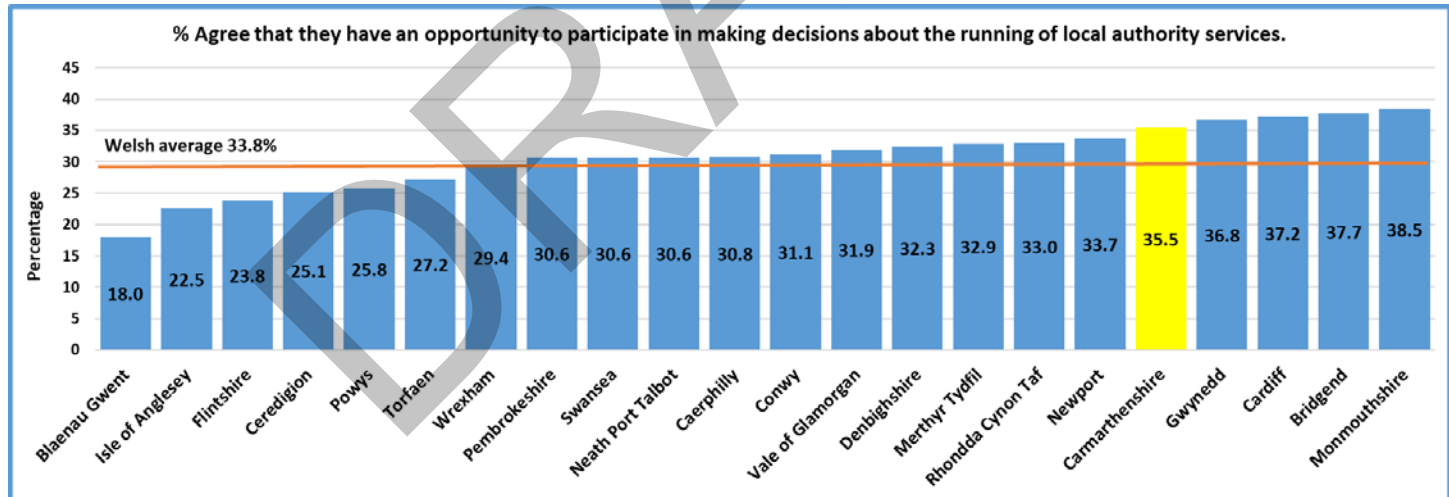


#### National Survey for Wales

The results of the National Survey for Wales provide a useful benchmark in terms of a sample of residents' views which can be compared across Wales. The 2021/22 headline results were published on 14<sup>th</sup> July 2022 with additional information being published by Welsh Government as and when available. This survey is based on around 12,000 telephone surveys carried out across Wales with over 500 interviewed in Carmarthenshire.

Since the start of the coronavirus (COVID-19) pandemic in 2020, the National Survey has taken place over the phone instead of face-to-face as previously. Some results from previous years are included to provide context, therefore care should be taken when making direct comparisons.

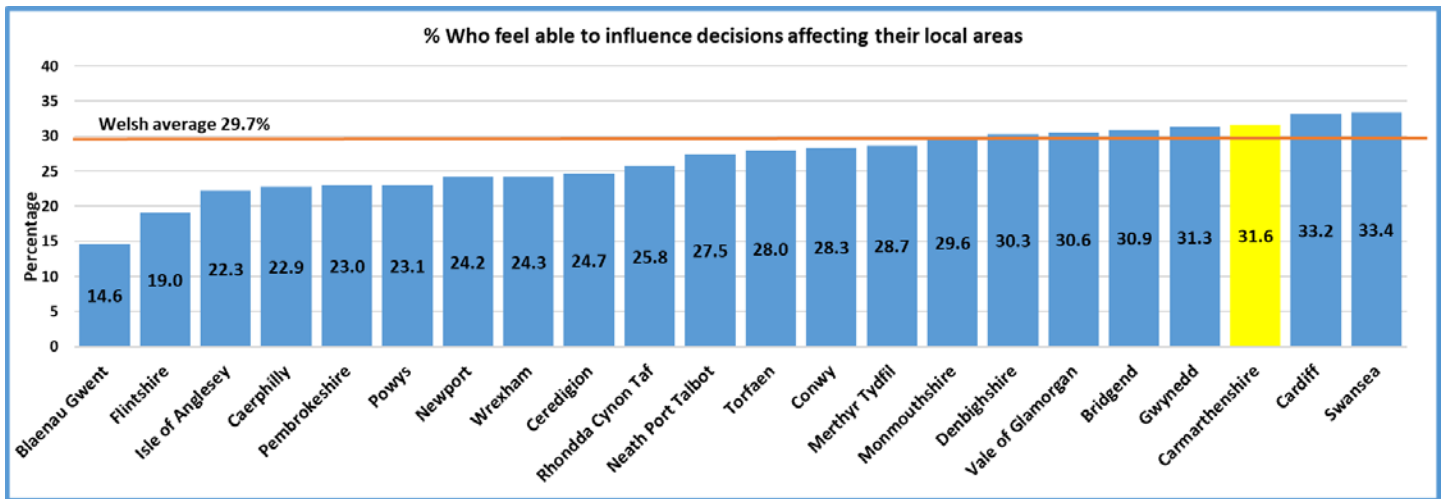
#### Local Authority Services



Source: National Survey for Wales 2021/22 – Sample size 12,050

When participants were asked about their opportunities to participate in making decisions about the running of their local services, more people gave a positive response than before the pandemic. **35.5% agreed in 2021/22, compared with just 9% in 2019/20**, this also increased across Wales with the Welsh average going from 17% to 33.8%





Source: National Survey for Wales 2021/22 – Sample size 12,100

When participants were asked *whether they felt able to influence decisions affecting their local areas*, more people gave a positive response than before the pandemic, with **31.6% agreeing in 2021/22, compared with just 18.8% in 2019/20**, this also increased across Wales with the Welsh average going from 18.8% to 29.7%

We have extracted the results currently available at Local Authority level and ranked the results for all 22 authorities from worst position (22nd) to best (1st) - See **Appendix 3**. Please note that not all of these results are attributable to the Councils performance

 [Link to Welsh Government's National Survey for Wales](#)

## Regulatory Verdict

During the year our Regulators issued a number of reports and these are listed in **Appendix 4**



<https://www.audit.wales/>



<https://www.estyn.gov.wales>



<https://careinspectorate.wales/>

This Annual Report looks at a wide range of evidence to make a self- assessment of how we are performing, and this is also an expectation of *The Local Government and Elections Act (Wales) 2021*.

# Life is for living, let's start, live and age well in a healthy, safe and prosperous environment



## Well-being Objectives

**1.** Help to give every child the best start in life and improve their early life experiences.

**2.** Help children live healthy lifestyles.

**3.** Support and improve progress, achievement, and outcomes for all learners.

**4.** Tackle poverty by doing all we can to prevent it, helping people into work & improving the lives of those living in poverty.

**5.** Creating more jobs and growth throughout the county.

**6.** Increase the availability of rented and affordable homes.

**7.** Help people live healthy lives (tackling risky behaviour & obesity).

**8.** Support community cohesion, resilience, and safety.

**9.** Support older people to age well and maintain dignity and independence in their later.

**10.** Looking after the environment now and for the future.

**11.** Improving the highway and transport infrastructure and connectivity.

**12.** Promoting Welsh language and culture.

**13.** Better Governance and use of Resources

# Cabinet Members and the Well-being Objectives

<p style="text-align: center;"><b>LEADER OF THE COUNCIL</b></p>  <p><b>WBO5 - Creating more jobs and growth throughout the county</b></p> <p><b>WBO13 - Better Governance and use of Resources</b></p> <p><b>Cllr. Darren Price</b> <b>LEADER</b></p>	<p style="text-align: center;"><b>CABINET MEMBER FOR HOMES</b></p>  <p><b>WBO4 - Tackling poverty</b></p> <p><b>WBO6 - Increase the availability of rented and affordable homes</b></p> <p><b>WBO8 - Support community cohesion, resilience and safety</b></p> <p><b>Cllr. Linda Evans</b> <b>DEPUTY LEADER</b></p>
<p style="text-align: center;"><b>CABINET MEMBER FOR EDUCATION &amp; WELSH LANGUAGE</b></p>  <p><b>WBO1 - Help to give every child the best start in life and improve their early life experiences</b></p> <p><b>WBO2 – Help children live healthy lifestyles (Childhood Obesity)</b></p> <p><b>WBO3 – Support and improve progress, achievement, and outcomes for all learners</b></p> <p><b>WBO12 - Promoting Welsh Language and Culture</b></p> <p><b>Cllr. Glynog Davies</b></p>	<p style="text-align: center;"><b>CABINET MEMBER FOR HEALTH &amp; SOCIAL SERVICES</b></p>  <p><b>WBO1 - Help to give every child the best start in life and improve their early life experiences</b></p> <p><b>WBO7 - Help people live healthy lives (Tackling risky behaviour and adult obesity)</b></p> <p><b>WBO9 - Support older people to age well and maintain dignity and independence in their later years</b></p> <p><b>Cllr. Jane Tremlett</b></p>
<p style="text-align: center;"><b>CABINET MEMBER FOR REGENERATION, LEISURE, CULTURE &amp; TOURISM</b></p>  <p><b>WBO2 – Help children live healthy lifestyles (Childhood Obesity)</b></p> <p><b>WBO5 - Creating more jobs and growth throughout the county</b></p> <p><b>WBO7 - Help people live healthy lives (Tackling risky behaviour and adult obesity)</b></p> <p><b>WBO12 - Promoting Welsh Language and Culture</b></p> <p><b>Cllr. Gareth John</b></p>	<p style="text-align: center;"><b>CABINET MEMBER FOR RESOURCES</b></p>  <p><b>WBO13 - Better Governance and use of Resources</b></p> <p><b>Cllr. Alun Lenny</b></p>
<p style="text-align: center;"><b>CABINET MEMBER FOR RURAL AFFAIRS &amp; PLANNING POLICY</b></p>  <p><b>WBO5 - Creating more jobs and growth throughout the county</b></p> <p><b>WBO8 - Support community cohesion, resilience and safety</b></p> <p><b>WBO10 - Look after the environment now and for the future</b></p> <p><b>Cllr. Ann Davies</b></p>	<p style="text-align: center;"><b>CABINET MEMBER FOR CLIMATE CHANGE, DECARBONISATION &amp; SUSTAINABILITY</b></p>  <p><b>WBO7 - Help people live healthy lives (Tackling risky behaviour and adult obesity)</b></p> <p><b>WBO8 - Support community cohesion, resilience and safety</b></p> <p><b>WBO10 - Look after the environment now and for the future</b></p> <p><b>Cllr. Aled Vaughan Owen</b></p>
<p style="text-align: center;"><b>CABINET MEMBER FOR ORGANISATION &amp; WORKFORCE</b></p>  <p><b>WBO5 - Creating more jobs and growth throughout the county</b></p> <p><b>WBO8 - Support community cohesion, resilience and safety</b></p> <p><b>WBO13 - Better Governance and use of Resources</b></p> <p><b>Cllr. Philip Hughes</b></p>	<p style="text-align: center;"><b>CABINET MEMBER FOR TRANSPORT, WASTE &amp; INFRASTRUCTURE SERVICES</b></p>  <p><b>WBO10 - Look after the environment now and for the future</b></p> <p><b>WBO11 - Improve the highway and transport infrastructure and connectivity</b></p> <p><b>Cllr. Edward Thomas</b></p>

# Start Well





# Well-being Objective 1

## Start Well - Help to give every child the best start in life and improve their early life experiences

### At 167, the number of children looked after remains one of the lowest in Wales

The impact of COVID-19 has placed significant pressures on families and as a result the demand for our services has risen. This coupled with the effects of staff absence and recruitment difficulties has created increased challenges. However, despite this the pandemic has also created opportunities and more innovative ways of working in order to increase engagement with those who were previously harder to reach. The number of children looked after remains one of the lowest in Wales, and outcomes achieved by looked after children and care leavers overall has remained positive.

### Why this Well-being Objective is important

- Because giving every child the best start in life is crucial to reducing inequalities across the life course
- Early intervention is key to long term health and well-being. What happens during these early years has lifelong effects on many aspects of health and well-being – from obesity, heart disease and mental health, to educational achievement and economic status
- Because Looked After Children (LAC) are more likely to have been exposed to multiple risks associated with poor long-term outcomes before entering care.

### How well are we doing (and how do we know)? Sources of evidence

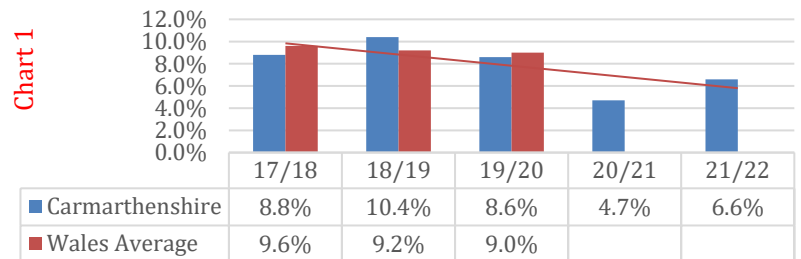
### Success Measures / Explaining the Results

The % of children in care who had to move 3 or more times has reduced to **6.6%**

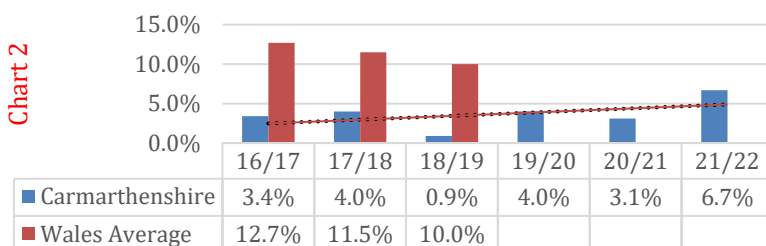


Of the 167 children looked after up to 31 March 2022, 11 children experienced 3 or more placement moves. This is a slightly higher result than last year of 4.7% with 7 of the 148 looked after children experiencing 3 or more placements. The children who experienced moves had Adverse Childhood Experiences, are less settled and have challenging and complex needs. We continued to focus on maintaining placement stability with good placement support being offered across the service to achieve this. *(See Chart 1)*

% of Looked After Children on 31 March who have had 3 or more placements during the year



% of Looked After Children on 31 March who have experienced 1 or more changes of school during the year




We have continued to work hard across teams to maintain placement stability, which remains excellent despite the added effects of COVID-19. We have successfully managed to maintain the majority of looked after children within county and in the same school which is important in helping improve outcomes. Seven children (out of 105) experienced a change of school during 2021/22. The increase in number compared to last year (which was 3 out of 96) can be partly attributed to sibling groups requiring a change of school. Stability is maintained wherever possible however this is not always in the best interest of a child e.g. distance to travel or child's academic needs not being met. *(See Chart 2)*

Our long-term aim is preventing the need for children needing to become looked after. There are robust systems in place to help achieve this including Accommodation Panel and provision of preventative services, focusing on good quality family network meetings. Early intervention working in partnership with families through care and support plans is key to achieving this.

## Progress on the steps we are taking to achieve this Well-being Objective

### Supporting Families

INTERNAL AUDIT	SAFEGUARDING - CHILDREN	ASSURANCE RATING						
	During the year Internal Audit looked at Safeguarding referrals, to ensure that relevant policies and procedures have been established and relevant legislation is complied with.	<table border="1"> <tr> <td>HIGH</td> <td></td> </tr> <tr> <td>ACCEPTABLE</td> <td>✓</td> </tr> <tr> <td>LOW</td> <td></td> </tr> </table>	HIGH		ACCEPTABLE	✓	LOW	
	HIGH							
	ACCEPTABLE	✓						
LOW								
<p><b>COMMENT</b></p> <p>An action plan to address identified issues was agreed and these are monitored on PIMS. a follow up review will take place in the next audit plan year.</p>								


- Children’s services have seen significant increase in demand for services and support with the **number of contacts** to the department continuing to rise. However, it continues to perform well despite these added pressures.

Demand	2020-21	2021-22	Comment
Contacts	7644	9625	Increasing
Referrals	1854	1754	Decreasing
<b>Total</b>	<b>9,498</b>	<b>11,379</b>	<b>Overall increase</b>

- 90.2% of new assessments were completed within statutory timescales.
  - There continues to be **good evidence in assessments of the views of children and what life is like for them.**
  - As part of the assessment process social workers are speaking to both parents whether they are involved or not on a daily basis.
  - Increasingly assessments refer to the contribution that a family network meeting has made to the assessment in terms of identifying sources of support and has helped in devising a safety plan.
- The relationship-based approach to delivery of social work services to children and families incorporating systemic thinking and the principles of Signs of Safety is embedded in all childcare teams including the 0-25 disability team. Contributions from Adult Services has incorporated different perspectives about a family into pod discussions and consequent actions and plans.
- We continue to ensure regional thresholds are working effectively in respect of multi-agency child protection arrangements and in line with agreed policies and procedures that are designed to keep children safe and at the heart of practice and decision-making.
- Throughout the COVID-19 pandemic all vulnerable children have continued to receive support via the childcare teams and Corporate Parenting team to ensure they are safeguarded and able to reach their potential. Outcomes for looked after children and care leavers is also regularly monitored.
- The Flying Start App has continued to be integral in reaching families, providing key messages and links to support services, supporting engagement with families, especially those harder to reach. We have met with Welsh Government to evaluate the success of the App, especially during COVID-19, with the aim of it being rolled out to other local authorities as a tool to communicate and engage with families.
- ! The number of children on the **child protection** register increased last year – 102 (as at 31/3/22) compared to 78.
- ! The number of **children looked after** has also seen an increase this year, 167 (as at 31/3/22) compared with 148 at the same time last year. However, Carmarthenshire remains proportionately, amongst the lowest LAC population in Wales.

- Choice of available **foster carers** is something we continue to make steady progress on. We have recruited 12 new foster carers during 2021/22 which is an improvement as previously the pandemic had impacted on recruitment.
- We have continued to develop our services for **disabled children aged 0-25** since implementing the new structure during 2020/21 bringing together our statutory and non-statutory teams for children and young people.

## External Regulatory Findings

 <p>Arolygiaeth Gofal Cymru Care Inspectorate Wales</p>	<p><b>REGULATORY REPORT</b></p> <p>In November 2021, Care Inspectorate Wales (CIW) published its <a href="#">Assurance Check 2021 letter on Carmarthenshire County Council</a></p> <p>In summary:</p> <p><b>Children's Social Care Assurances</b></p> <ul style="list-style-type: none"> <li>Approachable and supportive leaders</li> <li>Culture of co-production and personal outcomes being developed with people</li> <li>Clarity in operational methodology</li> <li>Strong multi-agency cooperation</li> <li>Positive integrated approach to a culture of prevention through joint working</li> <li>Low children looked after population</li> <li>Makes a positive contribution to the well-being of people in the pandemic period</li> </ul>
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## Additional Learning Needs

- The Council continues to support Welsh Government's (WG) Additional Learning Needs (ALN) Transformation programme by supporting schools and a diverse range of stakeholders to implement all transformation plans with an ongoing schedule of work that is reviewed and updated regularly to capture updates from WG.

### THE NEW ADDITIONAL LEARNING NEEDS SYSTEM

The system for supporting children and young people with special educational needs and disability in Wales is changing.

From September 2021, Welsh Government has brought in a more flexible and responsive system of meeting the needs of children and young people with special educational needs or disabilities to deliver a fully inclusive education system for the learners of Wales.

Key changes include:

- The term Additional Learning Needs (ALN) will replace the terms Special Educational Needs (SEN) and Learning Difficulties and Disabilities (LDD).
- The current graduated system of Early Years/School Action, Early Years/School Action Plus and Statements is being replaced. All children and young people with an identified additional learning need (ALN) that requires additional learning provision (ALP) will have an Individual Development Plan (IDP) which will replace all other individual plans.
- There will be increased opportunities for children, young people, parents and carers to contribute to the creation and maintenance of IDPs through Person-centred Planning.

## CASE STUDY

### Process of admission to school:

Learner A is currently a foundation phase aged pupil attending a Carmarthenshire mainstream primary school. Prior to commencement at school, there was the need for a carefully planned transition package due to significant and severe physical and mobility needs.

Learner A was previously attending the local Ysgol Feithrin. It was apparent that Learner A was settled, progressing and thoroughly enjoying their time there. Learner A became known to the Inclusion Department via the Entry to Education system where the need for a carefully planned transition was identified. A person-centred planning meeting was arranged, where services known to the family worked in partnership with the family to plan for transition including representation from the Ysgol Feithrin, primary school, specialised health colleagues and the local authority's inclusion team. Key information was shared with all participants and the case was discussed using a clearly defined decision-making process, with Learner A being central to all discussions and decisions. It became apparent that Learner A was a sociable, confident and determined young child who would thrive within a mainstream primary setting, albeit with the correct level of support to ensure her safety and successful transition due to her complex additional needs. Following the person-centred planning meeting, the views of all attendees were captured in an Individual Development Plan (IDP) which contained the specific and achievable outcomes for Learner A along with the proposed level of provision. Carmarthenshire's Inclusion Panel then considered the IDP and agreed to issue and secure the proposed provision. Building adaptations soon followed in readiness for transition.

### Progress in school? What have they achieved?

Learner A transitioned well into school. Progress is evident as Learner A feels included, all barriers have been removed and they can access all learning. Independence is encouraged whenever possible and specific support utilised, as necessary. Despite complex physical and mobility needs, Learner A has transitioned into a busy mainstream environment with her peers where she is happy, settled and progressing. Not feeling any different to all those around her thanks to a carefully planned transition and implementation of suitable inclusive provision - developed and agreed in partnership with all who know the learner best.

### How did all participants, family and professionals, feel about the process?

All were extremely positive about the process. A new process to all with many commenting on the benefit of less bureaucracy. All being empowered to have an equal voice in the purposeful discussions and action planning around the learner. They felt that time was well spent and there were less barriers and 'loopholes' to overcome. Purposeful, efficient and effective.

### ⦿ Autistic Spectrum Disorder (ASD) Provision

The Department for Education and Children currently (21/22 academic year) has the following places across the county to facilitate specialist provision for pupils with Autism:

- Primary – 64
- Secondary - 84

! Since September 2021, there has been a significant increase in the demand for ASD provision and in the 2021/22 academic year there was a shortfall of 30 places which is an over capacity of 20%.

In recent months a significant increase in the demand for specialist ASD places for the 2022/23 academic year has been experienced by the department and the projected position for September 2022 is as follows:

- Primary – Required number of places / available - 20
- Secondary – Required number of places / available -10

There will also be a projected continued shortfall for the academic year of 23/24 of a minimum of 26 places as it currently stands which does not take into account incoming pupils and mainstream school pupils with identified needs over the 22-23 academic year.

Tudalen 488



The significant increase in demand experienced as a result of:

- Inward migration – families relocating to Carmarthenshire
- A significant increase in the number of pupils being diagnosed with the additional needs/ASD medical diagnosis which is recognised as a national trend. Health Board has increased the capacity of the neurodevelopmental team to process the backlog of ASD referrals resulting in an increase of ASD diagnosis. Across the last 3 years this has seen over a 100 children in Carmarthenshire with ASD diagnosis in our schools.
- School capacity - growth in local school population/building suitability
- Covid related disruption of well-established early identification processes
- Early identification processes re-established

The Local Authority has a legal obligation to make provision for these pupils by September 2022 and could face costly legal challenge that has the potential to cost up to £30,000 in legal fees per case. If need is not met locally this could result in the legal obligation to secure expensive out of county independent placements costing upwards of £150,000 for a given year.

Parents have already advised the Department that if specialist provision is not provided they will be taking legal action via SEN appeals processes.

- ⦿ Going forward we have been chosen as a “*pathfinder*” by Welsh Government for developing closer integration across childcare, health and early years education.

### Childcare Provision

- ⦿ The 5<sup>th</sup> [Carmarthenshire Childcare Sufficiency Assessment 2022-27](#) has recently been drafted and has been forwarded to Welsh Government. It gives an overview of the childcare market and the impact of COVID-19. We consulted extensively and response rates were exceptional. Some key conclusions are:-
  - Since our last full Childcare Sufficiency Assessment (2017-2022) the number of childcare places and providers has increased and remained fairly stable despite the challenges of the COVID-19 pandemic.
  - A number of childminders have de-registered since our last Assessment and we will need to recruit, train and support prospective childminders to fill these gaps.
  - Affordability of childcare for those families that cannot access funded childcare continues to be a significant issue.
  - Childcare is acting as a barrier to certain parents’ employability and is not sufficient for some of these parents’ needs
  - The extension of the Childcare Offer for 3 and 4 year-olds (the 30 hour free childcare offer) suggests an increased demand is expected for part time registered childcare.
- ⦿ Almost a third of children are living in poverty. See **Well-being Objective 4**

## Is anyone better off?



JULY TO SEPTEMBER 2021



OCTOBER '21 TO MARCH '22

The Welsh Government provided Carmarthenshire with £270,00 towards the Summer of Fun and £434,689 towards the Winter of Well-being to support children and families as part of their recovery from the pandemic and its restrictions and ensure that no family or child was left behind because of the pandemic. Approximately 15,000 children and young people have benefitted from these activities across the county from 0-25 years old. A significant package of support was provided to fund initiatives designed to help children, young people, families, and the services they use to recover and move forwards. Several organisations and services within Carmarthenshire received funding. These included Family Centres, Children's Centres, the Youth Service, Menter, Urdd, Actif, Pembrey Country Park and theatres where children and young people were able to access free activities that were designed to have a positive impact on their well-being. Some of the activities included holiday clubs, swimming sessions, mountain biking, horse riding lessons, soft play sessions, cookery classes, baby massage groups and outdoor play activities in rural areas. Workshops included music, writing and podcast development, along with trips to Folly Farm, soft play, trampoline park, botanical garden, and visits to see Father Christmas and Christmas shows.

Well-being and activity boxes were created and a range of state of the art sensory and IT equipment were purchased that continue to have a positive impact on children and young people.

Some of the parents and children who benefitted from the programme said:

*"Just seeing my child enjoy himself, and I enjoyed being with other parents"*

*"It was amazing -Thank you. Just to see other parents and socialise was so good for my mental health"*

*"It's so cool to just play what I want"*

*"Can we come here every day?"*



## What and how we can do better

### Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Supporting Families</b>		
<b>1</b>	We will continue to transform children's social work practice through a <b>Relationship based approach</b> that incorporates systemic thinking and the principles of Signs of Safety. <i>(PIMS ref. 15351)</i>	March 2023	John Fleming
<b>2</b>	We will continue effective <b>management oversight &amp; challenge</b> of Assessments & Care & Support plans to ensure they are outcome focused, evidencing the voice of the child, & reflect the underpinning principles of the Social Services & Well-being Act (SSWBA). <i>(15352)</i>	March 2023	John Fleming
<b>3</b>	We will review and monitor the implementation of the <b>Corporate Parenting Strategy</b> ensuring the council fulfils its Corporate Parenting role and that our looked after children and care leavers have the opportunity to reach their full potential. <i>(15368)</i>	March 2023	Rebecca Robertshaw
<b>4</b>	We will continue to develop and deliver the <b>early intervention support</b> services (0-25) for disadvantaged children, young people, and families across the county in line with the Family Support Strategy, utilising opportunities for integrating services across the Children and Communities Grant and flexible funding opportunities with the Housing Support Grant. <i>(15356)</i>	March 2023	Noeline Thomas
<b>5</b>	We will maintain the focus on increasing the range of placements to ensure <b>placement stability</b> and stability in education in respect of looked after children, including accommodation through the implementation of an in-house supported lodgings service. <i>(15375)</i>	March 2023	Jayne Meredith
<b>6</b>	We will continue to aim to reduce the number of children becoming <b>Looked After</b> and number of care proceedings in accordance with our LAC reduction target as agreed with Welsh Government, utilising appropriately Edge of Care (EOC), Integrated Family Support Team (IFST) and Family Intervention Team (FIT). <i>(15364)</i>	March 2023	Jayne Meredith
<b>B</b>	<b>Additional Learning Needs</b>		
<b>1</b>	We will continue to ensure the Council fully responds and complies with the requirements of the Additional Learning Needs transformation programme. <i>(15453)</i>	March 2023	Rebecca Williams
<b>2</b>	We will continue to support schools to develop their person centred planning approaches to identify need, deliver personalised additional learning provision and provide holistic integrated responses through multi-agency working. <i>(16126)</i>	March 2023	Rebecca Williams
<b>C</b>	<b>Childcare Provision</b>		
<b>1</b>	We will work towards addressing the gaps identified in our fifth <b>Childcare Sufficiency Assessment</b> (2022-27) and accompanying Action Plan and continue to promote and further develop Welsh medium childcare within the County. We will support the childcare sector to recover from the Pandemic and remain sustainable. <i>(15357)</i>	March 2023	Noeline Thomas
<b>2</b>	We will share the findings of the new Play Sufficiency Assessment (2022-27) with key stakeholders and partners and agree and implement the 2022/2023 Action Plan to address the gaps identified to ensure that local children and young people have access to wide and varied play opportunities and experiences. <i>(15359)</i>	March 2023	Noeline Thomas



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



## Well-being Objective 2

### Start Well - Help children live healthy lifestyles

#### Levels of childhood obesity in Carmarthenshire are amongst the worst in Wales

The 2018/19 Child Measurement Programme data published in March 2021 shows that over 30% of children aged 4 to 5 in Carmarthenshire are overweight or obese, the 5th highest figure in Wales.

Unfortunately, the pandemic has interrupted data collection across Wales for the Public Health Wales - Child Measurement Programme. Data collection is now back on track and data will be reported for the 2021/22 academic year in April or May 2023.

#### Why this Well-being Objective is important

- Obesity causes ill health including diseases of the heart and circulation as well as some cancers and causes early death. There is an increased rate of Type 2 diabetes among obese children. Evidence shows that 80% of children who are obese at age 4-5 years remain obese into adulthood.
- One of the primary methods of tackling increasing levels of obesity in children is through encouraging them to engage in physical activity.
- We need to seek to build healthy relationships, families and communities. During school years, children experiencing Adverse Childhood Experiences (ACEs) may display a heightened emotional state of anxiety and consequently be distracted from educational pursuits.
- The parent and carer survey, undertaken in 2021, that supports the 2022 Play Sufficiency Assessment, found that 61% of families value play more as a result of the pandemic with discussions in focus groups highlighting the important role of play in children's physical health, mental health, and well-being. However, 64% say COVID-19 has resulted in their family playing less.
- Living healthy lives allows children to fulfil their potential and meet education aspirations.
- Habits established early in life remain with people to allow them to play a full part in the economy and society of Carmarthenshire.



#### How well are we doing and (how do we know)? <sup>1</sup> Sources of evidence

#### Success Measures / Explaining the Results

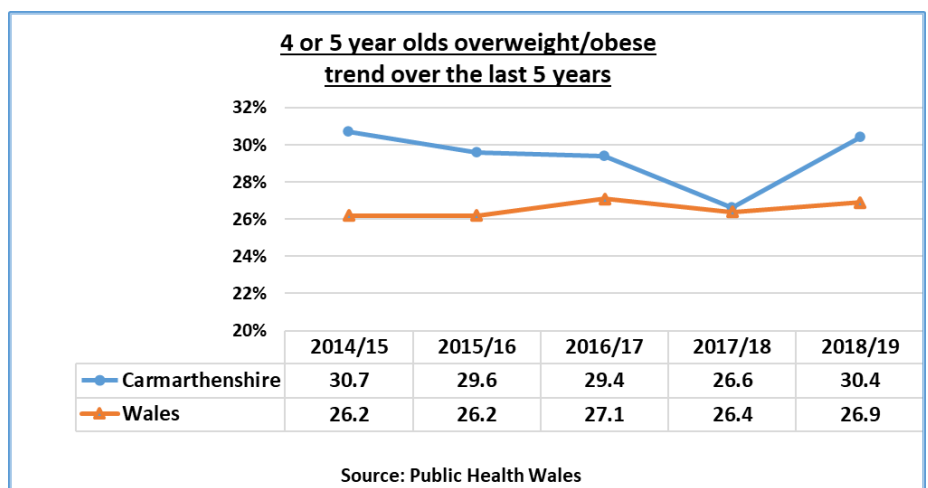
**30.4%** of children are overweight or obese (2018/19)

(This is an increase on the previous year of 26.6% 2017/18)



The programme of child measurements is carried out by [Public Health Wales](#) with children attending reception class in schools in Wales.

Carmarthenshire is the 5th worst county in Wales for levels of childhood obesity. The latest figures available showed a concerning spike in obesity in children, following a downward trend which had been seen since 2014/15. In 2018/19, almost a third of children aged 4 to 5 were overweight or obese. Our figure of 30.4% for this period showed a 4% rise on the previous year and was 3.5% higher than the Welsh average.



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## Progress on the steps we are taking to achieve this Well-being Objective

### Physical Activity

- ⦿ Leisure Services successfully secured an *All Wales Play Opportunity Grant* to re-develop and enhance a fully accessible playground offer at Pembrey Country Park.
- ⦿ We are developing a *School Sport* festival to coincide with the County hosting the start of Stage 5 of the Women's Tour of Britain Cycle race on Friday, 10 June 2022 from Pembrey Country Park to the top of the Black Mountains in Llangadog. The festival will aim to bring key partners and schools together to kick-start sport and physical activity participation.
- ⦿ In the Summer of 2021, our Actif Communities Team received £50,000 through Welsh Government's *Summer of Fun grant* to deliver a sustainable programme of free activities in the 10 most deprived areas of the county. The project was made up of 2 stages
  1. the delivery of sports activities in the communities every day throughout the summer holidays
  2. recruiting volunteers from the communities to continue these activities for future school holidays.The package of support included upskilling and mentoring, multiskill and cycling equipment and marketing support. The targeted approach saw over 2,000 children and young people take part in the activities with a legacy for the future
- ⦿ In January 2022, we received £46,000 through *Welsh Government's Winter of Well-being grant* to deliver on a range of projects sustainable including Cycling, Paddleboarding, Canoeing and Outdoor Pursuits, SENSEsport, Actif Restart and Physical Literacy.
- ⦿ The Young Ambassador Scheme continues to be a success in 96% of schools across the county developing children and young people's leadership skills, confidence and providing over 50,000 participations in sport and physical activity sessions.
- ⦿ We implemented a physical activity intervention project targeting foundation phased aged pupils within 10 primary schools who are on the highest percentage of Free School Meals. The aim of the project is to develop competency within a child's physical skill level ensuring they have the confidence and motivation from a young age, for a lifelong participation in sport and physical activity.
- ⦿ Ready Set Ride project - 9 Additional Learning Needs Units within Primary Schools have received equipment, training and ongoing support from our Actif Communities Team to provide accessible inclusive opportunities for all pupils to develop confidence when on a bike and to progress from a balance bike to a pedal bike.
- ⦿ Since September 2021 the Actif Communities Team have implemented a physical activity intervention project targeting foundation phase aged pupils within 10 primary schools who are on the highest percentage of Free School Meals. The aim of the project is to develop competency within a child's physical skill level ensuring they have the confidence and motivation from a young age, for a lifelong participation in sport and physical activity.



### Mental Health

- ⦿ We have been supporting Hywel Dda University Health Board's Whole School Approach to Mental Health (WSA to MH) supporting 8 schools to complete Phase 1 of the Pilot Project.
- ⦿ A Task & Finish Group has been established in order to produce an Anti-Bullying Toolkit for local schools. The toolkit will promote and support the Mental & Emotional Health of school pupils.
- ⦿ Throughout the year the Scheme has raised awareness to a number of National Mental Health Campaigns and provided schools with a set of Educational and Generic resources to support these campaigns.
- ⦿ During the year we have arranged a series of courses for school staff to address Mental Health issues amongst our learners including; Improving the Mental Health & Well-being of LGBTQ+ Children & Young People; Positive Body Image & Self Esteem; Strategies to Support an Anxious Young Person and Youth Mental Health First Aid.

### Healthy Eating

- ⦿ The Healthy Schools Scheme (HSS) is used as a platform to remind schools of the current *Healthy Eating Regulations* e.g. informing schools of obvious breaches to the Statutory Regulations such as rewarding pupils with unhealthy treats and provide schools with further statutory guidance.
- ⦿ School Catering have responded well to new ways of working because of COVID-19 and have continued to provide a hot meal service in all schools. The service continues to put food safety and allergens compliance as a high priority.
- ⦿ The School Catering and Breakfast Club Service experienced significant staffing issues at times throughout the year. School kitchens were temporarily closed if not enough staff could be deployed to ensure safe operations.

### Raising Awareness

- ⦿ We raised awareness of a range of campaigns during the year including National Fitness Day; Outdoor Awareness Month; Outdoor Classroom Day; Bike to School Week; Walk to School Week and Active Million Minutes Campaign; World Mental Health Day; Children's Mental Health Week; Stress Awareness Month; Anti Bullying Week; The Big Lunch; Eat Like a Champ; BNF's Healthy Eating Week; National Obesity Awareness Week and Eating disorders week.
- ⦿ In relation to the School Health Research Network Pupil Health & Well-being Survey, 11 out of the 12 Secondary Schools in Carmarthenshire registered with the Network and completed the Surveys. All 11 of these Secondary Schools also completed the School Environment Questionnaire.

### Flying Start

- ⦿ **Flying start** have continued collaborative work providing a holistic approach to support families sharing ideas and resources. The *Flying Start App* has been pivotal in delivering services, sharing key messages, and providing information to families. With covid restrictions still in place **Flying Start** went out into the local community to see families over the summer. Working in partnership with Communities for Work Plus, legacy, Fusion, Activ and Carmarthenshire Libraries outdoor play sessions took place in local parks. Being able to see families face to face was really beneficial in the promotion of all services on offer, and since restrictions have now eased FS are now able to provide more face-to-face one to one support within the home or at venues (covid compliant).

### Early Years Transformation Programme

- ⦿ Working with regional partners a Maternity and Early Years Strategy is being developed. It sets out how we intend to provide better integrated, more effective, and more efficient Maternity and Early Years services for thousands of families in West Wales.
- ⦿ The Cwm Gwendraeth Integrated team is now firmly established and is identifying families in need as early as possible via the Midwifery and Health Visiting service. Families are referred to the Family Support Workers for 1:1 support and are sign-posted to the various groups that are available.

## Is anyone better off?

### LEARNING IN THE OUTDOORS

The use of outdoor spaces to enrich curriculum delivery and support the well-being of all learners continues to be a priority across all schools in Carmarthenshire. Accessing the outdoors to gain a deeper connection and understanding of their local environment provides all learners with the opportunity to become active members within their community.



Several community garden initiatives and food schemes are underway. Two Carmarthenshire Schools, Llandeilo Primary School and Ysgol Bro Banw are currently running the Welsh Government funded 'Big Bocs Bwyd' scheme. This food share model operates a 'pay as you feel' system which is available to families within the local area. An additional two schools, Ysgol Gymraeg Dewi Sant and Ysgol Trimsaran have also recently secured funding for this programme.



As a part of this programme each school provides nutritional guidance and recipe cards for families. The learners experience practical cooking sessions where they explore new recipes which they share with their families. This is an excellent method of promoting healthy eating and increasing understanding of the nutritional value of foods.

<https://gov.wales/welsh-government-funding-roll-out-award-winning-food-project-valleys-schools>

## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Physical activity</b>		
1	Help children live healthy lifestyles focussing on our work with schools and young people in the community	March 2023	Ian Jones
2	To develop a new model for a County-wide residential and non-residential outdoor education offer <i>(15073)</i>	June 2022	Ian Jones
3	We will continue to increase the level of physical activity in schools by developing schemes such as the Carmarthenshire Outdoor Schools Project, our annual Pedometer Challenge and continue to embed the Food & Fitness Health topic within Schools. <i>(15102)</i>	March 2023	Louise Morgan
<b>B</b>	<b>Mental Health</b>		
1	We will continue to support schools in their implementation of the Mental & Emotional Health and Well-being Health topic including Anti-bullying strategies and healthy coping mechanisms such as mindfulness and Speaker. <i>(15443)</i>	March 2023	Louise Morgan
2	Continue to develop and use a range of Strategies, such as the Equity Strategy, to ensure the emotional wellbeing and mental health of all learners. <i>(15427)</i>	March 2023	Aeron Rees
<b>C</b>	<b>Healthy Eating</b>		
1	We shall continue to ensure that schools are abiding by the Healthy Eating in Schools (Wales) Measure 2009 and the Healthy Eating in Schools (Nutritional Standards & Requirements) (Wales) Regulations 2013. <i>(15419)</i>	March 2023	Louise Morgan
2	Support with reviews relating to FSM Provision and Tackling Poverty (to include School Holiday Enrichment Programme). <i>(15382)</i>	March 2023	Helen Bailey
<b>D</b>	<b>Raise Awareness</b>		
1	We will continue to promote and raise awareness to campaigns specific to healthy eating, physical activity and mental health and promote the School Health Research Network. <i>(15443)</i>	March 2023	Louise Morgan



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective





## Well-being Objective 3

### Start Well - Support and improve progress, achievement, and outcomes for all learners

Despite the extreme challenges presented by the COVID-19 pandemic we have worked effectively as one Education and Children's Services team to ensure that our children and young people were successfully supported to access their education and all the services they required to ensure achievement and outcomes remained positive.

#### Why this Well-being Objective is important

- ⊙ We want all of our children and young people to have the best possible start in life by supporting them to gain the skills and knowledge they need to lead happy, healthy, fulfilling lives.
- ⊙ We want to improve outcomes for all ages through lifelong learning, to enable them to thrive in 21<sup>st</sup> Century living and the world of work.
- ⊙ Research by *The Institute of Education* suggests that attending a good pre-school and primary school can have more impact on children's academic progress than their gender or family background (Taggart, 2015).
- ⊙ Our service remains committed to both the principles and priorities as outlined in the Welsh Government's most recent strategic document [Education in Wales: Our National Mission](#).
- ⊙ Reducing the number of NEET young people reduces the effects of poverty and the wider cost to society of support services, reliance on benefits and offending.
- ⊙ It is essential to maximise the life opportunities of children, ensuring that as many young people as possible are able to progress to school 6<sup>th</sup> forms, Further Education Colleges, apprenticeships, training provision or work.
- ⊙ It enables young people to contribute positively to their local communities.

#### How well are we doing (and how do we know)? Sources of evidence

#### Success Measures / Explaining the Results

**367.2** is the average score (best 9 exam results) for Year 11 pupils 2019/20 (2018/19 Academic Year)



**6<sup>th</sup> highest** in Wales  
Source: StatsWales

**93.9%** Attendance at Primary Schools

**93.5%** Attendance at Secondary Schools  
Source: StatsWales

**95%** are satisfied with their child's primary school

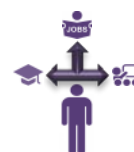


(Up on the previous year of 84%)

**89%** in Wales

Source: National Survey for Wales

**1.1%** year 11 pupils & **2.7%** year 13 pupils are Not in Education, Employment or Training (NEET)



(Previous year - Yr 11: **1.8%** & Yr 13: **3.5%**)

- ⊙ No results for the **Education Attainment or Attendance rates** have been published since 2019/20 (2018/19 Academic Year) due to the COVID-19 pandemic, as students were unable to sit final exams. Instead, their grades reflect predicted results based on coursework and mock examination results. Results by County were not published and would not be comparable to previous years if known. Summer exams 2022 are due to go ahead as scheduled.
- ⊙ **95%** are **satisfied with their child's Primary School** according to the most recently available National Survey for Wales data (2019/20).
- ⊙ The % of Year 11 and Year 13 pupils that are Not in Education, Employment or Training (NEET) have improved in the last year. With Year 11 pupils reducing from 1.8% (32/1,181) to 1.1% (21/1,885) and Year 13 reducing from 3.5% (23/652) to 2.7% (18/678). Work continues to address leavers not in education, employment or training with a particular focus on projects previously funded by the EU. The

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Youth Support Service have staff identified to support young people in all secondary schools and in Post 16 community outreach settings. Work continues to identify replacement funding for ESF projects and we are liaising closely with Welsh Government on this matter.

## Progress on the steps we are taking to achieve this Well-being Objective

### Improvement in pupil and young people progress, wellbeing and outcomes

- ⦿ Because of the COVID-19 pandemic, the 2020-21 academic year's assessment and qualification process has been different to previous years with summer examinations cancelled. Instead, a new system was designed and delivered by schools and colleges based on a range of assessment evidence on which to determine a learner's grade. Final results show that over a quarter (28.7%) of GCSE students earned A\*-A grades nationally. Almost three quarters (73.6%) received A\*-C grades, and overall 98.5% of students passed their GCSEs with grades of A\*-G. Welsh Government did not publish local authority level results, as these could not be compared to previous years, and instructed local authorities not to aggregate schools data to county level. Summer 2021-22 exams are due to go ahead as scheduled.
- ⦿ At A Level, a total of 99.1% of A level students in Wales achieved A\* - E grades and 21.3% of learners receiving an A\* grade. At AS level, 37.1% of all grades awarded were A in Wales this year, with 96.7% of candidates achieving A - E grades.

### Address low School Attendance

- ⦿ Due to the pandemic, annual school attendance data for academic year 2020-21 was not collected or published.

### An excellent school in the right place

- ⦿ Carmarthenshire, Pembrokeshire and Swansea Councils have formed a formal partnership, 'Partneriaeth', to deliver services to schools in the new region. There is a new Legal Agreement which outlines the role of the new Consortium, how the budget and business plan are to be developed and governance arrangements. The new Staffing Structure as agreed by the Joint Committee has been completed and a Lead Officer appointed. Initially the consortium will focus on delivery of high-quality professional development to support curriculum reform and leadership. The work of the consortium is informed and monitored by regular meetings between key Local Authority and Partneriaeth (LA&P) officers. There are clearly defined roles and responsibilities between LA&P and who is best placed to lead on an initiative is identified. There is a new website and regular communication with schools. Early indications are that the new provision is far more focused and responsive to local needs.
- ⦿ We are currently undertaking a review of our Modernising Education Programme. However the current agreed programme continues and we have recently completed projects at [Ysgol Rhys Prichard](#), [Ysgol Pum Heol](#) and [Ysgol Llangadog](#) with on-site progress at Ysgol y Castell and Ysgol Gorslas. Work on [Ysgol Pembrey](#) has commenced in January 2022.
- ! Construction costs are experiencing an unprecedented spike and it is causing a significant challenge to the deliverability of the Modernising Education Programme with schemes on site and in development.
- ⦿ The Environment Department have already been engaged and worked up schemes across five school sites:
  - Burry Port Community School (Primary)
  - Y Bedol CP School (Primary)
  - Ysgol Heol Goffa (Special)
  - Llangennech CP School (Primary)
  - Ysgol Glanymor (Secondary)

The total budget cost to carry out these urgent works for September 2022 is £1.76 million. Given that the budget costs are significant a virement approval is necessary.

### Workforce development and succession planning

- ⦿ Educational support advisers work routinely alongside our headteachers, their senior leadership teams, teaching and support staff, ensuring that they have a robust understanding of the strengths of their schools and the areas in need of further focus or development. Support provided is tailored to the needs of the school and we ensure additional capacity for all schools requiring more regular input. The team monitors progress alongside senior leaders, ensuring suitable support; this has become increasingly possible as COVID-19 restrictions have eased.

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- ⦿ The department's collegiate approach to school improvement, as well as the strategic focus group approach has ensured a more efficient use of time and an improved focus on the challenges that schools are addressing, informing the services' professional learning programme. The work of the department has been updated this term, aligning to the Education and Children's Services 10-year plan and to the outcomes of the headteachers' survey and the headteacher Well-being Charter consultations. In addition, the department remains focussed on inspiring leaders for the future, succession planning and upskilling through a comprehensive professional development programme which complements nationally delivered strategies. This programme is well underway however additional marketing of this opportunity is still needed in order to attract further participants.
- ⦿ Revised recruitment processes are robust and more accurately assess candidates' competencies, skills and experiences. These expectations are explicitly shared through our development programme and this has been valued by our participating heads of the future.
- ⦿ Feedback from the updated approach to supporting school governors is extremely positive. Regular online meetings are valued and are enhancing leadership and governance skills across a range of strategic, operational and COVID-19 related matters.
- ⦿ Leaders have responded robustly to requests from schools to address staff wellbeing and constructed a wellbeing charter tackling workload and work life balance of our education workforce. Related actions underpin departmental business planning.
- ! Due to the fall out of the pandemic there is a national shortage of teachers.

#### **The development of Welsh in all our services**

- ⦿ Following public consultation held in Autumn 2021 we have produced a revised Welsh in Education Strategic Plan (WESP). This has been submitted to Welsh Government for approval. The WESP will become operational from 1 September 2022.
- ⦿ We are increasing the number of teachers and support staff who can confidently teach through the medium of Welsh. Training courses across all linguistic levels as well as for Gloywi Iaith are offered to all schools. A language audit gives detailed information for school staff language levels and so can be targeted for specific language courses. On-line courses and language learning coupled with Pedagogy in the Foundation Phase, are proving to be a positive way of implementing Welsh language learning.

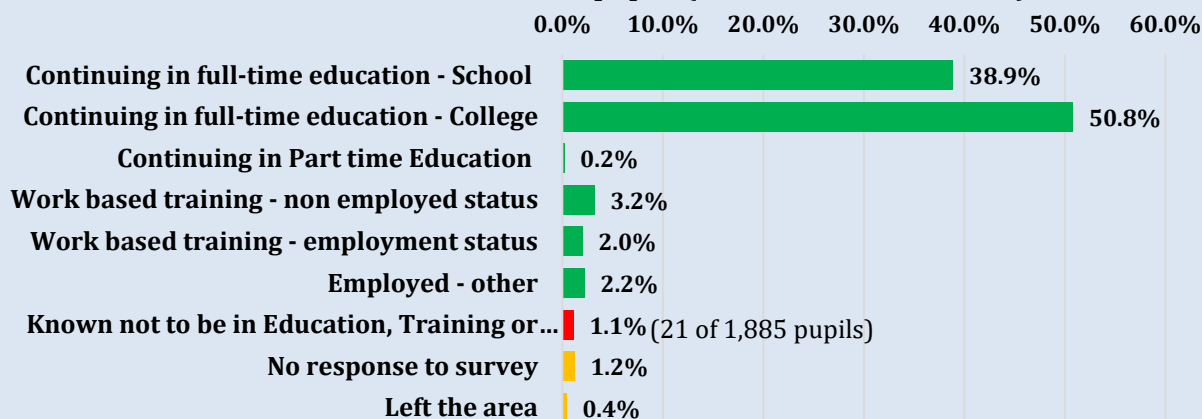
#### **Focus on skills demands and employability to ensure that local and regional demands are met**

- ⦿ We have continued engaging with partners and stakeholders over the design of the new curriculum. We are undertaking a project on the theme of 'Decolonising the Curriculum' in partnership with Swansea University's Dr Kirsti Bohata who is head of the National Centre for Writing on Wales in English (CREW). This project is focussing on different aspects of Carmarthenshire Learners' experience of and understanding of concepts including 'identity' and 'over-population' in relation to the notion of decolonisation. Schools will provide their feedback during the summer term. We liaised with the Regional Learning and Skills Partnership which are producing their skills barometer in February 2022, with a view to working with schools to identify how we can develop pathways and courses that meet the skills and competences required by the 8 Regional industry and business development areas. With the publication of the Skills Barometer we have begun our own scoping exercise of the pathways and experiences offered in our schools and supported by us through an [online survey](#) and face to face discussions. We will formulate a plan emanating from this.

#### **Youth Engagement and Progression Framework**

- ⦿ The Youth Engagement and Progressions Framework continues to be implemented in line with Welsh Government Guidance, which contributes to improved service outcomes in terms of more effectively engaging those children and young people that are NEET. Of the outcomes known to us, 98.9% of pupils remained in education, employment or training.

## Destination data for Carmarthenshire Y11 pupils (Academic Year 2020-21)

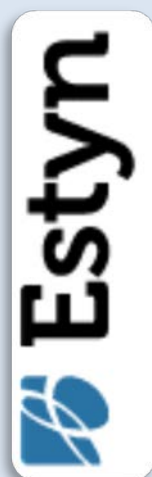


### European Social Fund projects

- ⊙ We continue to explore alternative funding sources to replace European Social Funded projects, developing funding bids. The Chair of the Education and Children Scrutiny Committee wrote to Welsh Government to raise concerns about the delivery of NEET work into the future. Welsh Government responded that they are still awaiting the UK Government's plans to replace EU funding.

#### REGULATORY REPORT

#### Assurance and Risk Assessment – Emerging Risks and Next Steps (3 February 2022)



##### Assurances:

- Leaders have a good understanding of issues in the authority including around schools causing concern.
- Leaders maintained the good communication between departments throughout the pandemic to ensure that support for schools and other providers was available quickly.
- A substantial number of primary schools have been removed from Estyn Review.
- Pre-inspection reports show that the authority generally knows its schools well.
- Local Authority is proactive in increasing Welsh medium provision in the primary sector.
- Local Authority officers appear to have suitable plans in place to deal with the issues regarding leadership of smaller schools, for example by federating or merging them.
- The authority has supported schools and providers to understand and embed the new Additional Learning Needs Act.
- Effective scrutiny arrangements.

##### Concerns:

- There are a very few primary schools in a statutory category.
- With the local authority leaving ERW, there is uncertainty over some arrangements with Partneriaeth.
- Recruiting headteachers to lead a few primary schools is causing concern.
- Although overall, the number of pupils who did not progress from year 10 to 11 in Carmarthenshire is slightly below the national average for the last two years, the rates of pupils who cannot be matched to a destination are high in a minority of schools over the last two years.
  - Budget balances in schools

#### SCRUTINY COMMITTEE TASK AND FINISH GROUP REPORT



A review of the current provision for early years education, childcare and play opportunities. The report outlines 20 recommendations. At Cabinet on the 31 January 2022 the recommendations of the Education and Children's Scrutiny Committee's Task and Finish Group to review Carmarthenshire's Education Admissions Policy was approved.

### Sustainable School Gardens

School gardens and community connections are also gaining momentum across Carmarthenshire. An excellent example of working with the wider community and connecting with organisations such as Incredible Edibles has been witnessed at Ysgol Pembrey. The school has developed a productive and sustainable garden which includes numerous raised beds and a well-stocked polytunnel. The success of the garden is a result of all learners taking part in the planting, watering and weeding. A whole school programme of maintenance and management with delicious produce made available for the local community.



Ysgol Bro Dinefwr has established an impressive outdoor learning space. The school has a multi-purpose outdoor learning area to facilitate hands-on learning and enable delivery of the Curriculum for Wales. They have worked closely with organisations, local businesses and charities on a number of projects including a large outdoor learning area, an outdoor performance area and a peace garden.

Angharad, Year 13 pupil, *"I think, especially in light of the growing environmental movement that our age group has been so involved in, it's really nice to have something where we have a real sense of urgency, and we can be involved on lots of different levels."*



Cerys, Year 12, *"It's a matter of our lives now. I think it should be important to everyone, and this is why we've started the outdoor learning area, so that we can protect the environment and try and combat climate change."*

Chloe, Year 9, *"This whole garden, it's supposed to focus on the environment and appreciating the world around us and I think it brings that back home to pupils in the school - because to have this area where it's full of natural beauty, it makes us appreciate what we've got here."*



**Ysgolion Awyr Agored**  
Sir Gaerfyrddin  
Carmarthenshire  
**Outdoor Schools**

[Climate change: Carmarthenshire school's zero-carbon secondary bid - BBC News](#)



## Carmarthenshire Outdoor Schools

The Carmarthenshire Outdoor Schools Network (CODS) launched its programme for 2022-23 in late March as a part of Outdoor Learning Week, Wales. The CODS programme offers all Carmarthenshire schools the opportunity to share good practice, resources and work collaboratively. A professional dialogue to ensure all schools are supported and confident to develop purposeful learning in the outdoors. The aim of the network is to offer opportunities for all learners to appreciate and connect with nature and become ethical and informed citizens of today and the future. A group of six Carmarthenshire schools are currently working in strong partnership with Natural Resources Wales and the Brechfa Windfarm Company. All six schools visit the Brechfa Forest site each term. As a result of this project the schools are currently developing a range of curriculum resources which will be available in September 2022.

## Climate Action Consultation Group

The Climate Action Consultation Group was launched in November 2021 during the week of COP26. The group was formed to action an eight-point Climate Action Manifesto which was developed as part of the global citizenship programme, Walk the Global Walk. The Climate Action Manifesto was approved unanimously by the full Executive Board in October 2021. A formal consultation meeting takes place each term which offers an opportunity for the group, invited guests, local councillors and council officers to discuss issues relating to climate change and implement their manifesto's recommendations. The consultation group meetings are chaired by the students and ensures their thoughts and concerns on climate issues are shared across a broad platform. At the last meeting students met with Deputy Minister for Climate Change Lee Waters to highlight how we can reduce the use of single use plastics. Future discussions will include reducing food waste in schools, climate change gardening and sustainable school transport initiatives. [News Article](#)

## What and how we can do better

### Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Improvement in pupil and young people progress, wellbeing and outcomes (Abbrev.)</b>		
1	Considering the impact of COVID 19, we will support our schools to ensure the wellbeing and progress of all learners, including those who are vulnerable, eligible for free school meals or looked after. <i>(15459)</i>	March 2023	Elin Forsyth
2	We will base a new suite of measures based on the on the new WG measures when published. <i>(15415)</i>	March 2023	tbc
<b>B</b>	<b>Address low School Attendance</b>		
1	Improve attendance reporting systems to enable challenge to schools. <i>(16127)</i>	March 2023	Allan Carter
<b>C</b>	<b>An excellent school in the right place</b>		
1	We will review the MEP, bearing in mind COVID-19 implications, and initiate a new programme. <i>(14998)</i>	March 2023	Sara Griffiths
<b>D</b>	<b>Workforce development and succession planning</b>		
1	We will ensure greater headteacher engagement in collaborating on our strategic development and review of progress. <i>(16128)</i>	March 2023	Elin Forsyth
2	Further strengthen our approach to developing the 'self-improving' school, facilitating collaboration and sharing effective practice, basing our approach on the principles of a school as a learning organisation. <i>(16129)</i>	March 2023	Elin Forsyth
3	Develop a new recruitment drive with assistance from HR and Communications colleagues in order to attract more applicants for the current vacancies, this will form a key part of the new Workforce Strategy being developed for the Council. <i>(16130)</i>	March 2023	Elin Forsyth
<b>E</b>	<b>The development of Welsh in all our services</b>		
1	Endeavour to implement a purposeful and robust 10 year WESP for all stakeholders. <i>(15434)</i>	March 2023	Catrin Griffiths
2	We will work with the County's schools to move them along the Welsh language continuum and also ensure that individual pupils within relevant schools are provided with opportunities to continue with their Welsh medium education throughout all key stages. <i>(15433)</i>	March 2023	Catrin Griffiths
3	We will increase the number of teachers and support staff who can confidently teach through the medium of Welsh. <i>(15032)</i>	March 2023	Catrin Griffiths
<b>F</b>	<b>Focus on skills demands and employability to ensure that local and regional demands are met</b>		
1	We will continue with the design of the Carmarthenshire Curriculum in partnership with schools and other providers, framed within the national context. We will pursue opportunities to link corporate and economic strategy with the design of the new curriculum <i>(15424)</i>	March 2023	Aeron Rees
2	We will dovetail local opportunities for curriculum enrichment and extension with the national architecture with a view towards developing a Carmarthenshire Learner Offer. <i>(15425)</i>	March 2023	Aeron Rees
<b>G</b>	<b>Youth Engagement and Progression Framework</b>		
1	We will continue to use the Youth Engagement and Progression Framework and the Vulnerability Assessment Profile as a means of effectively engaging those children and young people that are NEET/at risk of NEET. <i>(15408)</i>	March 2023	Gill Adams
<b>H</b>	<b>European Social Fund projects</b>		
1	We will ensure continuation of planning and delivery of the local elements of the European Social Fund (ESF) projects. <i>(15441)</i>	March 2023	Gill Adams



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective

Live Well





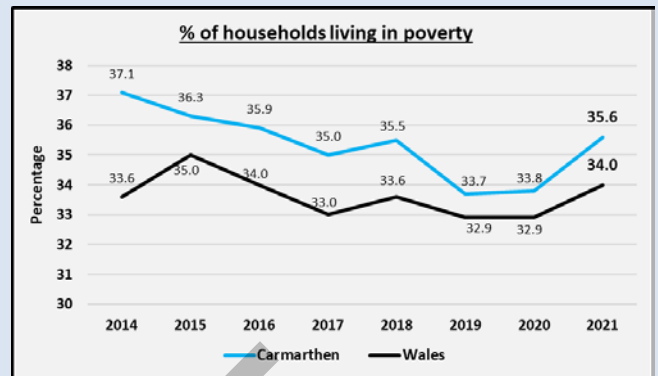


## Well-being Objective 4

**Live Well** - Tackle poverty by doing all we can to prevent it, helping people into work and improving the lives of those living in poverty

### The number of households in Carmarthenshire living in poverty has increased

During 2021, **29,444** households in Carmarthenshire were classed as living in poverty, this is an increase on the previous year of 27,691. In work poverty is an increasingly common problem.



Poverty is defined as when a "household income is less than 60% of the GB median income" (in 2021 less than £19,642)

### Why this Well-being Objective is important

- ⦿ Poverty and deprivation have serious detrimental effects, impacting across all aspects of well-being.
- ⦿ It limits the opportunities and prospects for children and young people and damages the quality of life for all. The UN report [Leaving no one behind](#) outlines the imperative of inclusive development.
- ⦿ Poverty is too often an intergenerational experience which poses a significant threat to experiencing positive well-being both now, and in the future.
- ⦿ Carmarthenshire has 5 areas within the most deprived Lower Super Output Areas (LSOA) in Wales (there are 191 in this category - that is within the 10% most deprived). [Welsh Index of Multiple Deprivation \(WIMD 2019\) - Stats Wales](#)
- ⦿ Carmarthenshire is now seeing its highest levels of child poverty in recent years (31.3%), which is a similar pattern across Wales. [UK Government Children in low income families \(March 2021\)](#)



### How well are we doing (and how do we know)? 📌 Sources of evidence

#### Success Measures / Explaining the Results

**35.6%** of households are living in poverty



Previously 34% (2020)  
Source: CACI Paycheck

**50.5%** of households threatened with homelessness were successfully prevented from becoming homeless  
Previous year 46.4%



**17.9%** gap in the results of pupils receiving Free School Meals and those who don't (2019/20)  
(**19.7%** gap in the previous year – 2018/19)

Source: Stats Wales



**12%** of households are living in material deprivation (2021/22)  
Reduced from previous year 11.3% (2019/20)

Source: National Survey for Wales

#### Households Living in Poverty

- ⦿ Well over a third (35.6% or 29,444) of our households are living in poverty which is a concern and has increased in the last year, this is the 8<sup>th</sup> highest % in Wales and above the Welsh average of 34%. 24 wards exhibit rates higher than the Carmarthenshire average, suggesting that the effects of poverty are not felt equally across the county. As food prices, energy bills and general costs continue to rise across the UK it is becoming harder for households to stay above the poverty line. Wages are not rising to meet the extra costs. This means that more working households are experiencing poverty. This has been compounded by the impact of Covid on job losses particularly in the tourism and hospitality sector. The effects of the pandemic were not felt equally by all, evidence suggested that the effects are felt disproportionately by the younger generation and those from low-income households.

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### Child Poverty

- ⊙ 30.6% of children in Wales are living in poverty, an increase of 1.6% over the last five years. The figures for Carmarthenshire show a 2% increase over the same time period, with 31.3% of children living in poverty.
- ⊙ This is the 10th highest level of all local authorities in Wales and the joint fifth highest rate of change over the last five years.
- ⊙ At a Wales level, the largest proportion of children living in poverty live in workless households. However, more concerning is the increasing rate at which children living in working households are living in poverty.
- ⊙ At a Wales level 17% of children in poverty live in households where all adults are in work, an increase of 5% from 12% over the last ten years.

### Homelessness Prevention

- ⊙ As a result of reviewing operational practices (listed below), we have adopted a new approach to withdrawn cases, better reflecting the positive outcomes for applicants. We have ensured that staff are reminded of the appropriate sections to end our duties, so we can better capture this successful preventative work we are achieving. Development of a Power Business Intelligence (BI) Dashboard will allow us to better manage and analyse cases within each duty. The impact of applying our new way of working during the year shows an improvement from stand-alone Quarter 1 performance of 43.16% to 52.73% in the last quarter of the year, this giving a cumulative annual result of 50.5%. Steps we have taken include:
  - Reviewing our first point of contact service and developing a Housing Hwb to provide early homelessness prevention advice and assistance.
  - Analysing who presents to us, from where and why, in order to identify what support we need to provide and what training staff may need to be competent and comfortable with responding to challenging people and cases.
  - Reviewing our practices to ensure resources are in the right place to respond to the increased casework.
  - Reviewing how we utilise the existing legislation and allocations policy to help prevent homelessness as quickly as we can, looking to other councils for best practice.
  - Further develop and automate the Power Business Intelligence Dashboard to enable to team leaders to regularly monitor performance.
  - Continue to monitor and ensure staff utilise the appropriate duty for prevention.

### Gap in exam results for pupils receiving Free School Meals and those who do not

- ⊙ The gap between exam results for pupils receiving Free School Meals (FSM) and those who don't (Non-FSM) has reduced by 1.8 percentage points but remains the 7th smallest gap in Wales.  
*The most recent data available for this measure is 2019/20 (2018/2019 Academic Year)*
- ⊙ Free school meal eligibility has increased markedly in Carmarthenshire over the last five years from 16% in academic years 2016/17 to 20% in academic years 2020/21. The largest increase of 3% was seen between 2019/20 and 2020/21. This is 1% above the average for South West and Mid Wales and 1% lower than the Welsh average.

### Living in material deprivation

- ⊙ The 2021/22 National Survey for Wales showed that **12%** of participating households in Carmarthenshire were classed as **living in material deprivation\***, this is above the Welsh average of 11.3% and an increase on the previous result of 11.3%.  
*\*Material deprivation refers to the inability for individuals or households to afford those consumption goods and activities that are typical in a society at a given point in time, irrespective of people's preferences with respect to these items.*
- ⊙ Five of Carmarthenshire's LSOAs are identified as being in the top 10% most deprived in Wales and rank highly in a number of the domains most closely related to poverty, namely; income, employment, health, education and housing. These areas are; Tyisha 2, Glan-y-môr 4, Bigyn 4, Tyisha 3, Llwynhendy 3.
- ⊙ Since 2011 the number of areas in Carmarthenshire included in the 30% most deprived in Wales has increased by 25% which further corroborates the increasing poverty rates evident in the county.
- ⊙ A more detailed analysis of the 2019 WIMD data for Carmarthenshire can be accessed [here](#).

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## Progress on the steps we are taking to achieve this Well-being Objective

### Review of our approach to Tackling Poverty

- ⊙ Work on developing the Council's *tackling poverty plan* has progressed with a number of cross-service sessions held to improve alignment and understanding of support services the Council currently provides. This has led to greater cross-service understanding and collaboration and identification of areas for further development in terms of a holistic Council response whilst also working with a range of external partners.
- ⊙ This will be a key priority for the Council moving forward with further development of cross-service working in order to streamline access to support services and targeting of specific interventions and campaigns based on identified need within the county.

### Preventing poverty

- ⊙ We have continued to develop and deliver early intervention support services (0-25) for disadvantaged children, young people and families. Families First (FF) projects have been providing a broad range of support to families/young people in a variety of locations including schools, office/community basis and families' homes as well as continuing to provide support virtually:
  - 6792 individuals supported from the FF programme, of which 4876 (72%) were new individuals.
  - 3569 families supported from the FF programme, of which 2683 (75%) were new families (as a result of working with people on a one-to-one basis)
- ⊙ During the year we have trialed the development of a Hwb Advisor model working through the Council's Customer Service and Contact Centres. We will be looking to further develop and enhance this provision as we aim to work towards providing a holistic support service across all Council services. The Hwb in Ammanford, Carmarthen and Llanelli offer pre-booked appointments and drop-in advice to an average 8,000 residents per month, as well as providing advice and access to training and employment support. For tackling poverty since May 2021 when the staff were appointed, we have helped and advised a total of 528 cases.
- ⊙ The Council's website has been updated to provide a range of information and advice to residents as part of the national [Claim What's Yours](#) campaign. The content aims to make it easier for residents to know what support is available with an option to self-refer for further advice. This will form part of future campaigns to raise awareness of support and advice available.



The Ombudsman published his first ever own initiative investigation into homelessness review processes in Wales [Homelessness Reviewed: An Open door to positive change](#). We were one of three councils in the sample report. The review identified some concerns and examples of good practice.

- ⊙ An action plan response to the Ombudsman's recommendations for improvement has been prepared and will be implemented as part of further development within the service.
- ⊙ The Front of House '*Housing Hwb*' has been implemented and new priorities have been identified around Homeless Prevention as part of the Housing Support Programme Strategy which replaces the Homelessness Strategy.
- ⊙ As an employer we are committed to guaranteeing the equivalent of the 'real living wage' and our lowest paid employees continue to receive the equivalent of the Real Living Wage which is currently £9.90 per hour. We have achieved this via the payment of a supplement – the Real Living Wage Supplement. This means that all employees, regardless of whether they are over the statutory age of 25, are paid at a minimum of the voluntary Real Living wage rate. We also pay supplements for weekend working (8%) and term only working (4%) which increase the pay of mainly lower paid employees. This means that, with the above-mentioned supplements, many of our lower graded posts now attract a total remuneration higher than the Real Living Wage of £9.90 per hour.

## Helping people into work

- ⊙ The number of adults receiving support through Communities 4 Work Programmes during 2021/22 is back to pre-COVID figures with over 1,000 adults receiving either employability or digital inclusion support. All (100%) of the participating adults felt more positive with improved confidence about seeking work or more confident in using a computer and gained IT skills.
- ⊙ 271 accredited qualifications were achieved by residents attending Employment related courses within the Communities 4 Work programmes during 2021/22.

## Improving the lives of those living in poverty

### PRE-TENANCY SUPPORT

- ⊙ For the financial year April 2021/2022, we have **supported 438 new tenants** (helping with **£200k+ supported savings**). This is higher than the previous year due to the Covid restrictions that were in place for 2020/21.
  - Pre-Tenancy Team Staff helped with income maximisation and completing several different benefit applications that financially impacted the tenants.
  - We are trusted partners to apply for grants for white goods, off grid fuel and Emergency Assistance Payments.
  - We issue Foodbank vouchers and make referrals as required for more complex cases.
- ⊙ Pre-Tenancy support has been expanded into the Private Rented Sector (PRS) and we have also supported 103 new tenancies in the PRS, through Housing Support Grant funding. Our PRS Pre-Tenancy Officer now sits in the 3 main Job Centre Offices, taking referrals for anyone making a claim for Universal Credit and have housing costs in the PRS.
- ⊙ We are also in the process of re-starting our Pre-Tenancy training courses now that COVID-19 restrictions are being relaxed. As well as this, we are working in partnership with other teams such as Pre-Tenancy training for foster cares and their placements.

### SUPPORTING FAMILIES TO CLAIM ALL THE FINANCIAL SUPPORT THEY ARE ENTITLED TO

- ⊙ Since November 2021 we have administered the winter fuel support scheme and processed 9,480 cases and paid out £3,409,200.
- ⊙ We have paid out £397,584 of discretionary housing payments and up to mid-March received 10,754 self-isolation support payments applications and paid out over £4 million.
- ⊙ We are processing the cost-of-living payments to approximately 63,000 Carmarthenshire households with the value of around £9.5 million to support residents of Carmarthenshire during these challenging times.
- ⊙ Whilst processing claims and dealing with customer enquires housing benefit staff are often able to identify if people need to be referred for more detailed benefit maximisation advice, personal budgeting or debt advice. They will refer individuals for support or signpost to grants and benefits.
- ⊙ We have established a dedicated Transforming Tyisha Team to lead on specific activity to support community and physical development in Tyisha, which is the most deprived Ward in the County.
  - An ambitious masterplan to transform the area will deliver new mixed-use housing developments, develop more community facilities, and bring vacant business premises back into use; improve the environment and tackle crime and anti-social behaviour; and provide opportunities for education, training, and employment.
  - Four flats have been demolished to clear a site for development; expressions of interest have been submitted by prospective development partners; and a feasibility study is being prepared on a potential community hub.



Audit Wales are currently conducting a National Review on 'Are local authorities doing all they can to help tackle and alleviate poverty?'. The report is due to be published in July 2022. We will take stock of the findings and ensure we embed any relevant recommendation into our tackling poverty plan.

## Is anyone better off?

### Pre-Tenancy Support to JG

- JG was presented to us in March 2021. He had been kicked out by his family due to his antisocial behaviour and his family no longer felt able to cope. JG was subsequently placed into the care of the local authority and at the time of the referral he was neither in Education or Training, therefore being classed as NEET.
- Within three months of presenting as homeless, JG had been referred to Pre-tenancy with the intention of being placed in a training house. The Pre-Tenancy officer accommodated JG's wish not to complete the course as part of a larger group due to his anxiety and it was completed on a one-to-one basis.
- Before allocating JG a place in the training flat, we took the necessary steps to ensure that the current resident met JG prior to moving in. JG then became a resident at the property in August 2021. During his time at the property, JG completed several models of training undertaken with his Youth Support Worker. This training is aimed at providing the necessary skills required to sustain a successful tenancy.
- As a result of early intervention and by providing the right support at the right time, JG has now not only secured employment but is currently successfully maintaining a tenancy out of county. As well as success on a housing level, he also now has a long term and supportive partner.
- The training that was provided by Youth Support Services and support from the Housing Officers has allowed JG to flourish into an amazing young man who is working and living independently

### Hwb advisor help to Mrs H

- Mrs H called into a Hwb as she had received a summons for her council tax, as I was talking to her, I could see that there were other financial difficulties there, I offered my service as a Hwb advisor and she agreed.
- She was a single parent of 3 and a homeowner. Her only income was ESA, Industrial injuries, PIP (lower rate) and child benefit, struggling with day-to-day bills and school dinners. She had applied for Free School meals but had been turned down.
- We helped-
  1. Issued with a council tax reduction form and to apply for back dating
  2. Checked council tax and could see there was no SPD in place, husband had left 2 years previous, Issued SPD form
  3. Advised to apply for UC
  4. Advised to appeal PIP and apply for enhanced rate
  5. Advised to apply for a blue badge due to health condition
  6. Phoned FSM who advised to apply again if UC awarded and

### Outcome

1. Council tax reduction awarded and backdated 3 months
2. SPD awarded and backdated – refunded £1200
3. Awarded UC
4. Awarded the enhanced PIP
5. Awarded a blue badge
6. FSM awarded

Mrs H was delighted with the help and support that she had received from the Hwb and advised that she was now approximately **£800 a month better off** and not struggling.

## Governance Arrangements

To make sure that we are maximising our efforts to tackle poverty we have a cross departmental officer working group and an elected member Advisory Panel.

## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date / Target	Owner / Resp. Officer
<b>A</b>	<b>Reviewing our approach to tackling Poverty</b>		
<b>1</b>	We will implement and update the Tackling Poverty Plan to respond to the current challenges faced by residents and communities (15490)	June 2022	Gwyneth Ayers
<b>B</b>	<b>Preventing Poverty</b>		
<b>1</b>	Review of homelessness and temporary accommodation services (15334)	Sept 2022	Jonathan Morgan
<b>2</b>	Improve the % of household successfully prevented/relieved from becoming homeless (baseline 50.5% in 2021/22)	60%	Angela Bowen
<b>3</b>	Develop Carmarthen Hwb to include partnership working with employability projects and other agencies (15597)	30/06/2023	Eifion Davies
<b>4</b>	Develop and promote the Claim <i>What's yours</i> initiative to support the Council's tackling poverty initiative which is responding to the current challenges faced by residents and communities (15598)	31/03/2023	Deina Hockenhull
<b>C</b>	<b>Helping People into work - Also see Well-being Objective 5</b>		
<b>1</b>	% of adults that feel more positive with improved confidence about seeking work after receiving employability support through Workways, Communities 4 Work and Communities 4 Work Plus Programmes (EconD/020) – 2021/22 Target: 100	100%	Amy Wakefield /Shan Williams
<b>2</b>	% of residents that feel more confident in using a computer and gaining IT skills after receiving digital inclusion support through Workways, Communities 4 Work and Communities 4 Work Plus Programmes (EconD/021) – 2021/22 Target: 100	100%	Amy Wakefield /Shan Williams
<b>3</b>	The number of accredited qualifications achieved by residents attending Employment related courses within the Workways, Communities 4 Work and Communities 4 Work Plus Programmes (EconD/022) – 2021/22 Target: 200	200	Amy Wakefield /Shan Williams
<b>D</b>	<b>Improving the lives of those living in poverty</b>		
<b>1</b>	We will work with partners to deliver a range of support services to support the development and growth of the third sector within the County (15518)	March 2023	Helen Morgan
<b>2</b>	We will continue to maximise the draw-down of funding from external sources via the new funding programmes and support/undertake their delivery, e.g. the £2.9m award from UK Government's Community Renewal Fund (15521)	March 2023	Helen Morgan
<b>3</b>	That the Council works with partners to develop a co-ordinated approach to identifying, supporting and developing volunteering across the County (15522)	March 2023	Helen Morgan



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



## Well-being Objective 5

### Live Well - Create more jobs and growth throughout the county

#### Economically things haven't been as bad as we first feared, our interventions have helped but challenges remain

Towards the start of the pandemic, the intelligence gathered at that time clearly demonstrated that we faced an extremely difficult time over the next 24 months as the effects of the COVID-19 crisis put huge pressure on jobs and demand.

As a response to the pandemic and Brexit, in consultation with business, we introduced an [Economic Recovery Plan](#) (ERP) that identified our priority intervention actions for supporting *Business, People and Place* to strengthen the recovery of the Carmarthenshire economy from the social and economic impacts. With this support intervention now in place, Carmarthenshire's economy has generally improved from where we were and can recover as quickly as possible to become one which is more productive than before, more equal, greener, healthier, and with more sustainable communities.

However, some challenges, remain:

- ! *Employment rates reduced from 71.7% in March 2020 to 68.6% March 2021, resulting in us having the third lowest rate of employment compared to the rest of Wales Stats Wales - several industries (most notably the Health & Social Care, Tourism & Hospitality and Haulage sectors) face acute recruitment challenges.*
- ! *Still have a large and persistent productivity gap with the rest of the UK South West Wales Regional Economic Delivery Plan*
- ! *Demand for our business funds has far outstripped the budgets available to support the private sector ERP*
- ! *Supply chain issues are a severe concern for several sectors, made worse by increasing costs and increased bureaucracy with regards to importing and exporting because of Brexit ERP*
- ! *Evidence suggested that COVID-19 effects were not felt equally by all, with a disproportionate effect by the younger generation & those from low-income households (Kickstart scheme introduced for support) ERP*

#### Why this Well-being Objective is important

- ⊙ Providing secure and well-paid jobs for local people is central to everything we are seeking to achieve.
- ⊙ Increasing employability is fundamental to tackling poverty, reducing inequalities and has a dramatic impact on our health and ability to function in everyday society.
- ⊙ We need to build a knowledge-rich, creative economy by maximising employment and training places for local people through creating jobs and providing high quality apprenticeships, training and work experience opportunities, to have an on-going skilled and competent workforce to face the future



#### How well are we doing (and how do we know)? Sources of evidence

#### Success Measures / Explaining the Results



#### Employment figure

is **69.5%**

(April 21 – March 22)

3<sup>rd</sup> lowest rate in Wales

(Previously 68.1%)

Source: Stats Wales

According to the annual population survey, as of March 2022 Carmarthenshire continues to have the third lowest rate in respect of employment compared to the rest of Wales. Despite this, employment rates have increased from 68.1% in March 2021 to 69.5% (year ending March 2022). This is again amongst the lowest in Wales and below the national average of 73.6%.



#### **37.7%** Qualified to NVQ Level 4 or above

@ December 2021

(previously 39.9% December 2020)

Source: Stats Wales

For those reaching NVQ Level 4 or above in Carmarthenshire, figures have reduced for the second year running from 41.4% in 2019 to 39.9% in 2020, and 37.7% in 2021. This is below the Welsh average of 41.6% which continues to increase. The number with no qualifications has also increased slightly in 2021 to 7.8% from 6.7% in the previous year.

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## 78.9% Satisfied with their jobs

during 2019/20 (previously 82.5%)

17<sup>th</sup> highest in Wales (was 11<sup>th</sup>)

Source: National Survey for Wales

Being happy in work is important for well-being and the latest figures in April 2019 showed that the percentage of people moderately or very satisfied with their jobs was 79% - but this was over 3% lower than both the figure two years previously and the Welsh average. This ranked Carmarthenshire the 17<sup>th</sup> highest in Wales. A number of factors can affect job satisfaction therefore it is difficult to determine the exact cause of falling rates in the county.



## Median Gross Weekly Pay is £566.9 (2021)

(Down from £574.5 in 2020, from 4<sup>th</sup> highest in Wales to 11<sup>th</sup> position)

Source: Annual survey of hrs & earnings

The median gross weekly pay of £566.90 for Carmarthenshire is below that of the Wales figure of £570.6. Figures in Carmarthenshire are 11<sup>th</sup> highest in the whole of Wales, compared to being the 4<sup>th</sup> highest in 2020.

### Progress on the steps we are taking to achieve this Well-being Objective

In January 2022 we formally adopted the [South West Wales Regional Economic Delivery Plan](#) as the Council's over-arching economic regeneration policy, that replaced the Swansea Bay City Region Economic Regeneration Strategy (2013). It builds on our distinctive strengths and opportunities to develop a more prosperous and resilient South-West Wales economy (Pembrokeshire, Carmarthenshire, Neath Port Talbot & Swansea). Together with our local Recovery Plan we aim to achieve the vision and objectives contained in the policy.

#### Our Economic Recovery Plan

Following our assessment in 2020 of the impact that COVID-19 had on Carmarthenshire businesses, and what was important to them in the short, medium and long-term, a business, economy and community recovery group was established to co-ordinate the development and delivery of the themed actions. Together with an overarching advisory group (that also comprised of key private sector industry leaders), an [economic recovery and delivery plan](#) was formally adopted in June 2021 after an independent review.

Key to the plan is ultra-reliable digital connectivity, actions that support the County's foundational economy and supporting local people to grow skills and talent in targeted areas so that there is a strong and resilient local workforce.

Our economy is made up by a large number of self-employed and micro sized enterprises together with significant employment within the [foundational economy](#) (business activities that we use every day and see all around us e.g. retail, care and food industries). So our path to recovery has focused on: Localism - support within our local economies and increased local spend; and Competitiveness - increasing productivity and competitiveness.

With the support/intervention plan, Carmarthenshire's economy has started to recover as quickly as possible to become one which is more productive than before. We are not able to deliver everything, so working across all departments, with public sector partners, external organisations, including the private sector, ensures coordination of activity wherever possible to support our Plan for recovery and growth.



Note: Our Economic Recovery Plan has been in place since July 2021, therefore our progress against our targets are over a 9 month period not 12. Our outcomes are attributed to all our service areas across the Authority that contribute towards our economic recovery.



The Recovery Plan sets out our priorities for supporting Business, People and Place:

## BUSINESS:

Over 90% of our nearly 8,000 businesses in Carmarthenshire are micro-businesses (i.e. with fewer than 10 employees), so we need to support these businesses to maintain, upscale and grow our economy. We also have more than 10,000 self-employed people who need support to survive and thrive in business. Therefore, safeguarding our existing businesses, supporting new start-ups and growing businesses in our foundational and growth sectors to become more productive and competitive is key.

- Throughout the pandemic we delivered *over £66 million COVID-19 Business Recovery Funds* on behalf of the Welsh Government, which provided a lifeline to businesses in what was a challenging time, enabling the businesses to safeguard jobs. The £66 million was broken down to:

<i>Business Recovery Grants</i>	<i>£586k</i>	<i>Discretionary Grants</i>	<i>£265k</i>	<i>Non-Domestic Rates Business Grants</i>	<i>£65.1m</i>
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- We also supported businesses to *safeguard 717 jobs* via the Carmarthenshire Rural Enterprise Fund and the emergency flood grants (that were set up in response to the adverse weather conditions we experienced in County that directly impacted businesses).

! Demand for our business funds has far outstripped the budgets available to support the private sector across Carmarthenshire. Following a new round of business grant funding totalling £500K for business start-up and growth grants being launched in January 2022 we had to close the opportunity due to the volume of interest, hence there will be a number of applications that will not be able to be funded.

- To help the UK prepare for the introduction of the UK Shared Prosperity Fund (SPF) (EU replacement funding programme), the UK Government announced a new funding programme, the UK **Community Renewal Fund**. Carmarthenshire was awarded 12 of the 13 shortlisted Community Renewal Fund bids in November 2021 totalling £2.97M.

! Conversely, EU funded services we currently provide will end next year (e.g. Workways+; Community for Work, Short Term Unemployed, Cynnydd, LEADER, etc.), but we have been awarded nearly £37m through the SPF successor funding for activities running up to March 2025.

- Through our Modernising Education and Housing and Highways programmes we awarded contracts to local businesses, providing skilled work opportunities in the local economy and safeguarding jobs.

- Six new industrial units in Glanamman were completed by March 2022 as part of a £2.5 million investment. The former empty workshops were transformed and brought back into use in Phase 2, having set aside money from our Five-Year Capital Works Programme in 2017. The new steel workshops are expected to accommodate six small businesses with an additional 15-20 jobs.

- Progressive Procurement: We made significant steps in understanding community wealth building through localising spend to raise awareness of tender opportunities to support local businesses. We launched a business survey to gain an in-depth understanding of the support local businesses require to become 'tender ready' – we will use this information to engage with businesses on a one-to-one basis and provide the support needed.

! *Increasing Capital Costs:* There has been a marked increase in the cost of delivering capital regeneration schemes over the past year. These increases are industry wide and are believed to have been triggered through a number of factors including Brexit, COVID-19 and more recently the conflict in Ukraine. These increases are putting pressure on what is achievable with budgets that were set at project outset. As such, projects are having to be amended where possible to meet these increasing pressures.

- Over 97% of the 342,000 invoices received by the Authority were paid within 30 days, retaining our best ever performance of last year despite a 15% increase in the number of invoices. Prompt payment is essential for businesses especially at a continued time of uncertainty.





**Digital Economic Growth** The £55 million SBCD Digital Infrastructure programme will benefit residents and businesses in all parts of the Swansea Bay City Region, which includes Carmarthenshire, Neath Port Talbot, Pembrokeshire and Swansea. The programme is estimated to be worth £318m to the regional economy over the next 15 years.

- ⦿ **The Swansea Bay City Deal Digital Infrastructure Programme:** The Digital Programme Business Case, Board, and Governance of it was established; Access to City Deal funding for the Digital Programme together with additional public sector funding was secured across the region; A central team for the Digital Programme was also established
- ⦿ **Our Digital Regeneration Programme:** There has been significant commercial investment in Gigabit fibre at Cross Hands, Llangennech, Burry Port, Llanelli, and Carmarthen; together with Superfast Cymru 2 investment has been secured to connect 3,300 of Carmarthenshire’s worst served rural premises.
- ⦿ We have trained and supported more than 330 people by improving their digital skills (one of the key areas of targeted intervention), in order they are well equipped with better employment prospects.

## PEOPLE:



**Regional Learning & Skills Partnership (RLSP)** Carmarthenshire is the Lead Body for the Regional Learning & Skill Partnership (RLSP). The RLSP is leading on the delivery of the Swansea Bay City Deal (SBCD) Regional Skills and Talent Programme over the next 5 years. The key aim of the programme is to deliver the skills needs of the 8 City Deal projects and to support the skills needs of the region.

- ⦿ The [Regional Learning and Skills Partnership](#) has worked with employers and training providers to measure and understand the economic and skills impact of the COVID-19 pandemic, culminating in a ‘wrap up’ report being submitted to Welsh Government.



David TC Davies MP meeting students

- ⦿ The *Skills and Talent Programme* for the Swansea Bay City Deal Programme was officially launched in March 2022 when the UK Government Minister for Wales - David TC Davies (MP) met students at the University of Wales Trinity Saint David and Gower College Swansea to hear how it will benefit young people across Carmarthenshire, Pembrokeshire, Swansea and Neath Port Talbot.

- ⦿ We took the lead on the Young Person’s Guarantee for the region - a Welsh Government initiative to support young people between 16–24 to gain the right skills and experience and support to get into work - working with Careers Wales, Working Wales, Communities for Work and other stakeholders in identifying their needs and delivering the support needed.
- ⦿ Our dedicated employability team have worked with both short term and long-term unemployed individuals in Carmarthenshire to support them into sustainable employment opportunities. During the last year we have collaboratively, with the RLSP, successfully delivered *six job fairs* in each of the primary towns, to support sectors experiencing acute recruitment challenges.



Supporting People at a job's fair

## PLACE:

**Urban, coastal and rural Carmarthenshire** Throughout all the town centres, businesses are supported to make best use of digital communications to grow their market reach, turnover and footfall; with decarbonisation encouraged through low carbon and climate-resilient infrastructure, renewable energy and sustainable developments; and Welsh language and culture supported and promoted to celebrate Carmarthenshire’s identity.



Audit Wales undertook a national review on [Regenerating Town Centres in Wales](#) (September 2021) and concluded that **town centres are at the heart of Welsh life** and can be vibrant and sustainable places, but addressing the many challenges they face requires brave decisions and ambitious leadership. In a digitally dominated world, investing in digital infrastructure and basic skills can play a vital role in revitalising high streets.

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We recognised that our **Restart, Revive, Renew recovery strategy, developed in response to the economic impact of COVID-19, provides a good summary of the ‘live’ challenges facing towns in the county.** Our action plan response to the review and existing changes occurring within town centres had already been acknowledged through our recovery plans for our town centres, which have been accelerated by the pandemic, Brexit and other market forces.

- Our Recovery Plans for our three primary towns (Carmarthen, Llanelli and Ammanford) were bespoke to the town and set out the impact that COVID-19 had on the town centres in terms of loss of spending, increased vacancy rates and decline in footfall. In developing the Plans, we worked closely with key members of the towns stakeholders. The Plans highlighted key issues and opportunities and provided a delivery framework of interventions specific to the individual town centres. It is envisaged moving forward these Plans will be owned and delivered by the stakeholders in the respective towns, supported by ourselves by helping to secure funding opportunities and contributing capital funding.
- Alongside the three main town centres, we delivered a programme of investment to support the growth of our 10 rural market towns. Bespoke plans were developed to benefit the town and surrounding areas of Cross Hands, Cwmaman, Kidwelly, Laugharne, Llandeilo, Llandovery, Llanybydder, Newcastle Emlyn, St Clears and Whitland. The development of the growth plans are part funded via the Welsh Government Rural Communities - Rural Development Programme 2014-2020, which is funded by the Welsh Government and the EU.
- In 2021/22 we submitted 2 grant applications under the UK Government’s Levelling Up Fund Programme and were successful in securing funding for the Tywi Valley Path (nearly £17m), and a collaborative bid for the Carmarthen Hwb (nearly £16m) and the Pembroke Hwb (over £4m). The Tywi Valley Path project will provide a continuous shared use path between Llandeilo and Carmarthen.

**Carmarthen Hwb:** We are progressing at pace with plans to deliver the £18.5m (additional £3.5m match funding from our Capital programme) project at the former Debenhams shop. It is being repurposed into a Hwb centre that will bring together a range of health, well-being, learning and cultural services. Our Customer Service Centre was also relocated to the Hwb.



Browsing at a 100% Sir Gâr Pop Up Shops

- Following the success of our 100% Sir Gâr virtual shop window website platform that promotes over 300 independent businesses from Carmarthenshire, highlighting their products, we launched in August 2021 our 100% Sir Gâr Pop up Shops initiative. This ran for two weeks out of the old Topshop in Carmarthen, followed by a further week in Pembrey Country Park. It was relaunched in December 2021, with a Pop-up Shop in Llanelli and in the old Debenhams, Carmarthen - which generated just under 22,500 visitors to the store, benefiting the wider town centre economy. Most businesses (83%) exceeded their anticipated income targets.

- The establishment of a dedicated Development Management team to focus on ‘Major Projects’ has been instrumental in driving forward the priority focus that deliver jobs and growth in support of the Economic Recovery Plan. Continued progress has been made in addressing the backlog of Planning Applications and moving forward Major Planning Applications. Un-determined Applications (major planning applications & others with job creation) reduced from 133 (July 2021) to 42 at end of year.



**Pentre Awel** part-funded by the Swansea Bay City Deal - brings together business, research, education, community healthcare and modern leisure facilities all at one prime location along the Llanelli coastline. It is the first development of its scope and size in Wales providing world-class medical research and health care delivery and supporting and encouraging people to lead active & healthy lives.

As well as improving health and well-being, the project will create almost 2,000 jobs (750 to 950 in Zone 1), training/apprenticeship opportunities and is expected to boost the local economy by £467million over the next 15 years.

- Site works underway:** During 2021, Pentre Awel went from strategic planning to implementation and delivery. Site clearance and ground investigation works started on the Delta Lakes site to help progress detailed design and to allow main building works to start on Zone One later this year, with construction scheduled for completion by early 2024.

The project is being developed in phases across Four Zones and we appointed Bouygues UK to design and build Zone One following an extensive tendering process via the South West Wales Regional Contractors Framework - one of the largest ever published by the Authority. The contract has a key focus on social value to ensure that local people and businesses reap the benefits of the ambitious scheme. Work also commenced on procurement of consultants for design of Zone Three.

### **Rural Economy / Foundational Economy and Community Resilience**

*The economic and policy context has changed considerably since 2013 at both Welsh and UK level, particularly in light of the UK's decision to leave the European Union, the impact of the pandemic and changes regionally.*

- ⦿ The economic effect of the COVID-19 pandemic has increased the need for more affordable homes. As more people work from home and look to leave busy urban areas, the demand for homes in rural and coastal areas has inflated property prices, widening the affordability gap for many local people.



Therefore, in support of this demand we published the [Housing Regeneration and Development Delivery Plan \(December 2021\)](#) that set out our plans to support the delivery of over 2,000 additional homes across the County over the next five years. It also supports economic growth by investing over £300m into our communities and directly supports the actions in our Economic Recovery Plan - supporting businesses, people and places.

The findings of the Rural Affairs Task and Finish Group and the Ten Towns Growth Plans clearly support the need for more housing in rural areas. These plans highlight that affordable homes in rural areas are crucial to help younger and working aged people stay in our rural communities. By helping local people stay, we help preserve the culture of rural towns and villages and protect the Welsh language.

There has been significant improvement on the determination of planning applications and the determination of major projects that has led to several hundred full and part time posts being created over the last 12 months.

### **Is anyone better off?**



Steven Avery is the owner of Craizie Crepes who previously traded from a van on Burry Port Harbour, selling crepes, waffles, milkshakes, hot and cold drinks and much more. As their reputation grew, so did their customer base and as such they wanted a new, larger and more permanent premises from which to operate.

Seeking to maintain their ideal location at Burry Port Harbour, Steven acquired the lease for the former toilet block and after receiving approval for planning, refurbished the building. In 2019 the business was awarded a

£10,000 business grant from Carmarthenshire County Council, which supported the business to purchase a number of items such as fridges, freezers, tables, chairs, crepe machines and kitchen equipment to ensure the business operated at maximum efficiency and to maintain the quality of their product range.

However, due to the COVID-19 pandemic their plans to open were delayed but they continued to trade from their mobile unit in between the Government restrictions. During the challenges of the pandemic Steven received support from our COVID-19 helpline where support and advice was offered to the business, and as a result Steven was successful in receiving the Welsh Government Discretionary grants in the various tranches of funding during 2020 - 2022.

Craizie Crepes has since opened the new café and take away facility in their new premises, and the business is going from strength to strength and is a facility that complements Burry Port Harbour as a destination for visitors.

Steven said 'Crazie Crepes Cafe is extremely grateful for the grant received. It enabled us to fulfil our vision for the harbour. Without the grant we would have been struggling to complete the project. It enabled us to buy quality equipment that enables us to do the job to the best of our ability. The Council officer that guided us through the process did an amazing job throughout the process. We are very, very grateful for the time she spent making sure all the paperwork was correct and that all procedures were followed correctly. We currently employ double what we expected to. We now have a thriving business on the harbour with a top reputation for quality food at reasonable prices, exceptional cleanliness and amazing customer service. We are currently busier than we could have imagined and are looking into the possibility of extending the building to cater for the demands. Thank you from the bottom of our hearts.'



## Governance

A business, economy and community recovery group was established to coordinate development and delivery of actions aligned to our economic recovery and delivery plan (ERP) and an overarching advisory group, comprising key private sector industry leaders, was also established.

**Challenges Ahead:** Welsh Government have set 50 National Well-being Indicators (NWBI) to measure progress towards the achievement of Well-being goals. These are population based indicators. In December 2021, Ministers agreed to set Milestones on 8 of these indicators, some of which are relevant to this Well-being Objective:

National Well-being Indicator	National Milestone	Current result - Wales	Current result - Carmarthenshire
NWBI-17 - Pay difference for gender, disability and ethnicity	An elimination of the pay gap for gender, disability and ethnicity by 2050	<u>2021</u> Gender Pay Gap - £0.72 <u>2018</u> Disability pay difference - £1.10 Ethnicity pay difference - £0.16	<u>2021</u> Gender Pay Gap - £0.96 <i>Neither Disability or Ethnicity pay difference is currently available at LA level</i>
NWBI-21 - Percentage of people in employment	Eradicate the gap between the employment rate in Wales and the UK by 2050, with a focus on fair work & raising labour market participation of under-represented groups	<u>March 2021</u> Wales - 72.2% UK - 74.7%	<u>March 2021</u> Carms - 68.6% UK - 74.7%

## What and how we can do better

Our delivery plan to achieve this objective is everything we are doing in our Economic Recovery Plan (ERP)

- ⦿ We will continue to focus on supporting 3,000 people into work, providing 2,000 additional homes, maximising the community benefit of development schemes and supporting businesses to take advantage of key grants
- ⦿ We will for each of the individual town centres, manage the overseeing of the recovery plans passing responsibility to the stakeholders in the respective towns. Each of the plans highlight key issues and opportunities and provide a delivery framework of interventions specific to the town centres
- ⦿ Moving forward the RLSP will continue to work with Employers across the region to ensure that the RLSP inform Welsh Government what skills are required in the region and where WG funding needs to be allocated in order to fulfil the skills demands identified by employers



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



## Well-being Objective 6 Live Well - Increase the availability of rented and affordable homes

**We have delivered over 1,400 additional affordable homes**

Good quality affordable homes are the bedrock of healthy and sustainable communities. We have delivered 1,437 additional affordable homes since 2016 as part of the Affordable Homes Delivery Plan and the new Housing Regeneration and Development Delivery Plan.

### Why this Well-being Objective is important

- Good quality affordable homes promote health and well-being, meeting the individual needs of the residents, building strong sustainable communities and places where people want to live.
- Good quality energy efficient affordable homes are good for the People and the Environment – our homes are well insulated and have the latest innovative technologies (solar panels and batteries to store energy) that do not only significantly reduce our carbon emissions, they promote affordable warmth for our tenants. The average savings to fuel bills can be as much as 60% per year.
- It is good for the Social Structure - well-placed affordable housing developments allow communities to welcome a wide range of families and to create a vibrant, diverse, group of residents, in both rural and urban areas.
- It is good for the Economy - in order to thrive, new businesses need easy access to its workforce. Affordable housing developments ensure that working families will remain in their community.
- It is good for the Economy – our plans to increase affordable housing will see an investment of over £300m over the next five years in the County. This will help stimulate the local economy, grow the construction industry, the local supply chain and the green economy. This will also create jobs for local people as well as providing more homes to help local people remain in their communities.



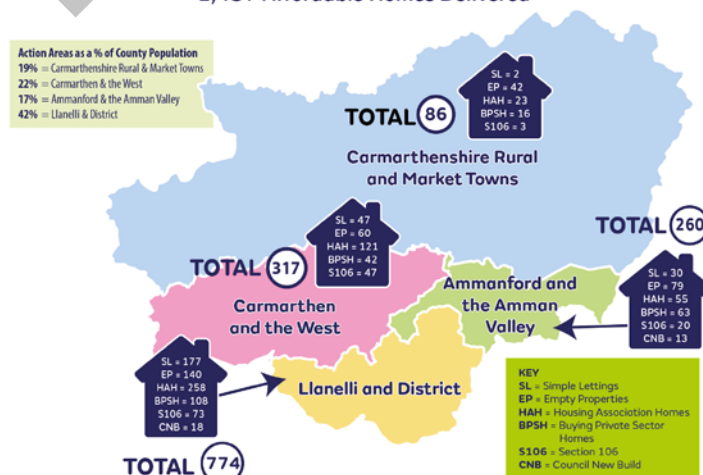
**How well are we doing (and how do we know)?** Sources of evidence

### Success Measures / Explaining the Results

**+ 308** Additional Affordable Homes during 2021/22



**Affordable Homes Performance - Overall Performance from April 2016  
1,437 Affordable Homes Delivered**



## Progress on the steps we are taking to achieve this Well-being Objective

Through our Affordable Homes Delivery Plan we aimed to deliver over 1,000 additional affordable homes between 2016 and 2021. We exceeded this target and continue to be committed to delivering more affordable homes through our new Housing Regeneration and Development Delivery Plan. So far, we have delivered **1,437** additional affordable homes through the following solutions:

### 31: Council New Build Homes

(31: 21/22)

### 256: Simple lettings agency

(32: 16/17; 63: 17/18; 61: 18/19; 61: 19/20; 30 20/21; 9: 21/22)

### 321: Empty homes brought back into use

(28: 16/17; 63: 17/18; 67: 18/19; 64: 19/20; 34 20/21; 65: 21/22)

### 253: Buying private sector homes

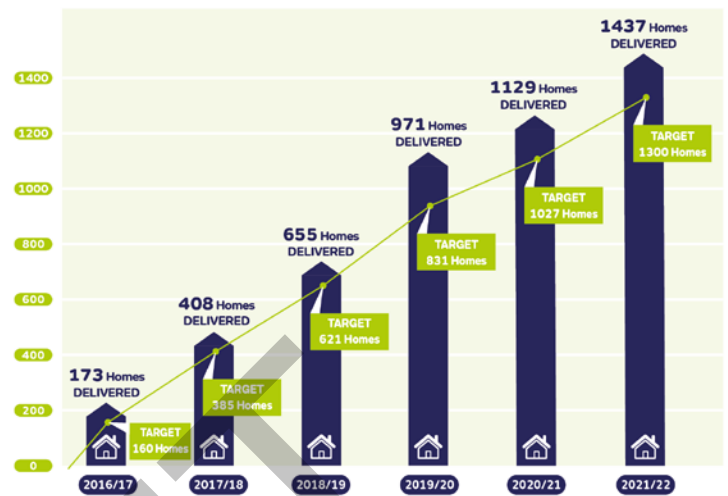
(45: 16/17; 69: 17/18; 81: 18/19; 43: 19/20; 7: 20/21; 8: 21/22)

### 433: Housing Association new build development

(45: 16/17; 20: 17/18; 17: 18/19; 107: 19/20; 51: 20/21, 193: 21/22)

### 143: Section 106 Contribution by Developers

(23: 16/17; 20: 17/18; 21: 18/19; 41: 19/20; 36 20/21; 2: 21/22)



In July 2021 we asked the public and our key stakeholders for their views and priorities on how we should deliver more affordable homes in the future. Over **2,500 consultation responses were received** and the key messages from the consultation are summarised below and have shaped our new five-year Housing Regeneration and Development Delivery Plan which was approved in March 2022.

- Housing need should determine where more homes are provided;
- Affordable homes should be provided for families, people with ill-health and disabilities, young people and key workers;
- Homes should be provided on mixed tenure basis;
- Homes in town centres should be provided for town centre workers, single people, couples, young people under 25, people with disabilities and retired people;
- The Council should support rural communities by providing more affordable homes for rent and low cost home ownership, improve transport links, improve digital connectivity and support local businesses; and
- 62% of respondents agreed that building strong communities, promoting the Welsh language and culture should be a priority for the Council.

This plan will build on the success of the Affordable Homes Delivery Plan and aims to support the delivery of 2,000 additional homes throughout the County. This plan will also support economic growth by investing over £300million into our communities directly supporting the action in our Economic Delivery Plan supporting businesses, people and places.

Our new energy efficient affordable homes are well insulated and have the latest innovative technologies and support the Council's Net Zero Carbon principles. They will reduce our carbon emissions by on average 70% and reduce fuel bills for tenants by up to 60% promoting affordable warmth, growing the green economy and creating sustainable communities.

Our first 3 council new build developments have been completed and let these include: Garreglwyd, Maespiode and Glanamman. We have also completed the first 4 homes on the Dylan Development. These developments have provided 31 new affordable homes for local people. A further 24 sites are either on site, being prepared for planning or tender. This includes 6 sites in rural areas that will be developed on a mixed tenure basis and will provide homes for low-cost home ownership.

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- ⦿ We maximise all external funding opportunities that help us deliver more homes in our communities including Social Housing Grant, Integrated Care Fund, Land Release Fund and the Land for Buildings Fund. In 2022 we secured over £19m of external funding to support our development programmes
- ⦿ We have robust governance process in place to ensure we maximise the delivery of affordable homes across the County. This is made up of a number of working groups and sub working groups that report directly to the Housing and Regeneration Strategic Team, CMT Cabinet and Council.

## Supporting the delivery of over 2,000 affordable homes in our communities



### What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	Step....		
<b>1</b>	Delivery of first year of the five-year housing regeneration and development delivery programme (15332)	March 2023	Rachel Davies



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective





## Well-being Objective 7

### Live Well - Help people live healthy lives (tackling risky behaviour and obesity)

Excellent progress has been made in enhancing our health and well-being offer for the residents of Carmarthenshire by developing opportunities to engage online whilst investing in our physical infrastructure to encourage and support people to stay healthy.

#### Why this Well-being Objective is important

- Our way of life is changing, people are living longer with a higher quality of life.
- The challenge is to prevent ill health.
- Living healthy lives allows people to fulfil their potential, meet educational aspirations and play a full part in the economy and society of Carmarthenshire.
- Many of the preventive services and interventions required to maintain health, independence and well-being lie outside health and social care.
- Mental ill health is something that one in four adults will experience in the course of their lifetime.
- Playing a part in providing accessible, inclusive, exciting, sustainable services, which promote and facilitate learning, culture, heritage, information, well-being and leisure.



How well are we doing (and how do we know)? [Sources of evidence](#)

#### Success Measures / Explaining the Results



**68.6%** of Adults who say their general health

is Good or Very Good

(2021/22)

Previously 69.7% (2020/21)

Source: National Survey for Wales



**40.1%** of Adults who say they have a

long-term illness (2021/22)

Previously 51.2% (2020/21)

Source: National Survey for Wales



Adult Mental Health score of

**48.8**

(Out of a maximum of 70 Warwick-Edinburgh Mental Well-being Scale)

Previously 51.1

Source: National Survey for Wales

**92.4%**

of Adults who have **two or more** healthy lifestyle behaviours



(2021/22)

Previously 87.6% (2018/19 & 2019/20)

Source: National Survey for Wales

The following [National Survey for Wales](#) shows:

#### General Health Good or Very Good

- 68.6% of Carmarthenshire participants said their general health is Good or Very Good, this has reduced slightly from 69.7% in the previous year, but comparatively we have remained in 18<sup>th</sup> position in Wales. We continue to work with partners such as Public Health via the Public Services Board to promote a healthy environment for Carmarthenshire residents, including exercise, nutrition and cleaner air.

#### Long-term Illness

- 40.1% of Carmarthenshire participants said they had a longstanding illness, disability or infirmity, this has reduced considerably from the previous survey results which has been around 50%. The Welsh average has also reduced from 45.7% to 33.4%, but comparatively we have moved from 17<sup>th</sup> to 20<sup>th</sup> position in Wales. The lower number with a longstanding illness or disability or infirmity the better.

## Adult Mental Health

- Our mental health affects how we think, feel and act. Looking after our mental health is as important as our physical health, the link between the two factors of health is becoming increasingly better understood. Poor psychological and emotional well-being can act as a barrier to full participation in society. Issues such as confidence, anxiety, fatigue and stigma can limit an individual's capacity to interact with others or to find work for example.

Data from Public Health Wales is gathered from the National Survey for Wales and analysed according to the [Warwick-Edinburgh Mental Well-being Scale](#). It shows that Mental Well-being in Carmarthenshire has declined from a score of 51.1 (out of a possible score of 60) in 2018/19 to a score of 48.8 in 2021/22. The decline is in line with the rest of the country and is representative of the Welsh average of 48.9.

The Warwick-Edinburgh Mental Wellbeing scale was developed to enable the monitoring of mental wellbeing in the general population and the evaluation of projects, programmes and policies which aim to improve mental wellbeing. It is based on statements about feelings and thoughts, whereby individuals would indicate which best describes their experience of each over the last 2 weeks. Some of the statements include: *I've been feeling useful; I've had energy to spare; I've been thinking clearly; I've been feeling loved etc.*

## Two or more healthy lifestyle behaviours

- Based on questions asked in the 2021/22 National Survey for Wales, participants were asked if they have **two or more** healthy lifestyle behaviours which include:
  - not smoking
  - not drinking above weekly guidelines
  - eating five or more portions of fruit and vegetables the previous day
  - being physically active for at least 150 minutes in the previous week
  - maintaining a healthy weight/body mass index

Lifestyle choices impact on our future health and well-being. Carmarthenshire residents compare well to the rest of Wales in some areas such as physical activity, not drinking too much and eating healthily, however, there are a number of lifestyle choices where we compare poorly such as overweight or obese and smoking. 92.4% of participants in Carmarthenshire have two or more healthy lifestyle behaviours this has increase on the previous result of 87.6%, we continue to be below the Welsh average of 92.9%, but we have moved up from 18<sup>th</sup> to 13<sup>th</sup> best in Wales.

## Progress on the steps we are taking to achieve this Well-being Objective

### Eat and breathe healthily

- An Air Quality Delivery Plan has been developed and adopted by the AQ Action Steering Group. Local authorities are responsible to declare Air Quality Management Areas (AQMA) if national air quality objectives are not likely to be met. In Carmarthenshire there are three active AQMAs

AQMA Name	Pollutants
<a href="#">Llandeilo AQMA</a>	Nitrogen dioxide NO <sub>2</sub>
<a href="#">Llanelli AQMA</a>	Nitrogen dioxide NO <sub>2</sub>
<a href="#">Carmarthen AQMA</a>	Nitrogen dioxide NO <sub>2</sub>

- Investment at Pembrey Country Park includes a new playground, an expansion of the cycling pump track, new mobile catering units, glamping pods, and enhancements to paths and eating areas at our camping and caravan site.

- ⦿ Mynydd Mawr Woodland Park has also recently secured close to £86k of external funding investment to enhance walkways, and bio-diversity at that site.
- ⦿ We have invested over £200k of internal and external funding at Llyn Llech Owain Country Park including a new toddlers play area, improved walks, and interpretation.



## Physical Activity

- ⦿ We successfully hosted the 2021 Men's Tour of Britain professional cycle race in September 2021, as part of our wider commitment to developing sporting events and activities across the County to inspire future generations to lead healthy, active lifestyles
- ⦿ Llandovery Leisure Centre site masterplan completed, with creation of new fitness and multi-purpose rooms to complement the existing 20m pool. Outdoor multi-use courts also being incorporated into the community offer, working closely with Ysgol Gynradd Rhys Pritchard.
- ⦿ We have secured £2m of internal and external funding, £1.7m CCC capital funding /£300k external grant funding to develop the next phase of the Amman Valley Leisure Centre site masterplan. This will provide a state of the art full size, floodlit school and community use 3<sup>rd</sup> Generation all-weather artificial turf pitch and enhanced athletics facilities for school, public and club users.
- ⦿ Work is ongoing with the development of our Actif Anywhere online platform to stream classes and activities to people's homes; community halls; care homes; surgeries; hospital physio support (linking with the National Exercise Referral Scheme); and schools (pilot of 18 schools completed with potential to roll this out across Wales as a paid for extra-curricular service, with our USP being bi-lingual delivery).
- ⦿ We have appointed a main contractor to develop the new Leisure Centre in Llanelli as part of the Pentre Awel development.

## Mental Health

- ⦿ Carmarthenshire Libraries have introduced new digital, technological and creative "Maker" services at key Library points, where users and communities are encouraged and supported to participate in an increasingly digital world. As part of our libraries core offer, maker services promote hands-on learning, creativity and collaboration, where people of all backgrounds and abilities can come together to share ideas and equipment that inspires confidence and helps users acquire new skills, building and igniting individual ambitions and encouraging learning for life.
- ⦿ The council has invested significant growth resource to address this which will be used to recruit more social work and social care staff to focus on two specific areas: early intervention and prevention, and a more robust and timely crisis response.
- ⦿ We have been collaborating with the Health Board and the third sector to develop initiatives in this regard developing a Single Point of Access and a 24/7 crisis response service.
- ⦿ The Twilight sanctuary crisis response in Llanelli, which was council led, goes from strength to strength and the model is now being rolled out across the region.
- ⦿ We are embarking on an ambitious programme of change in relation to accommodation. Our vision is to reduce the reliance on residential care and develop more community options accommodation, which promote choice and independence



## Substance Misuse

- ⦿ We have been working with colleagues in the health board ,and third sector to improve access and intervention for those who have substance misuse and mental health issues ,and also for those who have alcohol related brain damage .
- ⦿ The Fulfilled Lives Scheme has been a successful pilot which supports people with Alcohol Related Brain Damage to remain living independently within the community

## Is anyone better off?

### ACTIF RESTART – WINTER OF WELL-BEING GRANT



The aim of the Actif Restart project was to improve the overall health and well-being of identified NEET (not in education, employment or training) population as they are supported through a journey to prepare for integration into their community through sport either as participants or voluntary/paid roles.

Throughout the project opportunities were provided to the participants to further enhance transferable job-based skills and qualities such as confidence, communication and leadership which can be taken forward with them in their futures.

Project Participants benefited from the following:

Actif Adult workshops	Tag leaders award
Coaching experience at rugby festivals	Coaching development opportunities
Club integrations	CV and interview preparation
Paid employment opportunities within Actif	Links to apprenticeships and further education
Opportunities to reflect on the project both individually and as a group	

The need for the project was identified after consulting with local organisations with a heavy focus to prepare young people for future careers or further education that were currently not in Education or Employment. Further discussions then took place with Dyfed Powys Intact project and CCC departments such as Youth Services and Employment Support. The data below highlights how important links with the listed partners are to provide young people with positive role models and support groups to help reduce the risk of crime in the local area. By introducing participants into social and safe environments within sports teams and encouraging ongoing involvement with clubs after the project the aim is to help reduce the risk of the individuals becoming involved with any criminal activity.

Through individual consultations with participants, it was possible to identify suitable sports clubs to signpost them to as a player or volunteer. Introductions into sports teams created a sense of affiliation and belonging for the Actif Restart participants within their chosen teams, providing them with a positive surrounding and reinforcing rules and disciplines to follow whilst at training and playing games. For this target group, embracing principles of sportsmanship, teamwork, and interactions with peers were all incredibly valuable aspects of the project for the participants to develop important life skills and help strengthen self-belief. Having positive experiences within these sports clubs has now allowed participants to increase their physical activity levels and encouraged them to restart or continue their physical literacy journey.

## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
#			
1	We will work to reduce waste and our carbon footprint across our Leisure and Cultural services, whilst increasing opportunities to lead healthy, fulfilled lives (16119)	31/3/23	Ian Jones
2	Development of a 10-year future direction document for discussion, input, and endorsement by the new political administration for the County in early 2022/23 (16120)	1/9/23	Ian Jones
<b>A</b>	<b>Eat and breathe healthily</b>		
1	Air Quality action plan progress and matters arising will be reported through the Net Zero Carbon plan report (16131)	31/3/23	Rhodri Griffiths
<b>B</b>	<b>Physical Activity</b>		
1	We will implement a Cycling Strategy for Carmarthenshire that will focus on 5 key strategic themes: Education, Development and Training; Infrastructure and Facilities; Marketing & Branding; Tourism Events (13195)	31/03/23	Carl Daniels
2	We will develop Ammanford Leisure Centre facilities with upgrades to internal wet-side changing facilities (phase 1 - completed); and improvements to parking infrastructure and external sports facilities linked to wider school site masterplan (phase 2) (14705)	30/03/23	Carl Daniels
3	We will need to work towards regaining and exceeding membership and income to pre-covid levels - with the effects of the Covid-19 pandemic changing lifestyles and habits, this will be the services' greatest challenge (16121)	31/3/23	Ian Jones
<b>C</b>	<b>Mental Health</b>		
1	Implement Service delivery changes in Mental Health as part of the transforming Mental Health Agenda (16122)	March 22	Avril Bracey
<b>D</b>	<b>Substance Misuse</b>		
1	See Mental Health action	March 22	Avril Bracey



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective

# Age Well



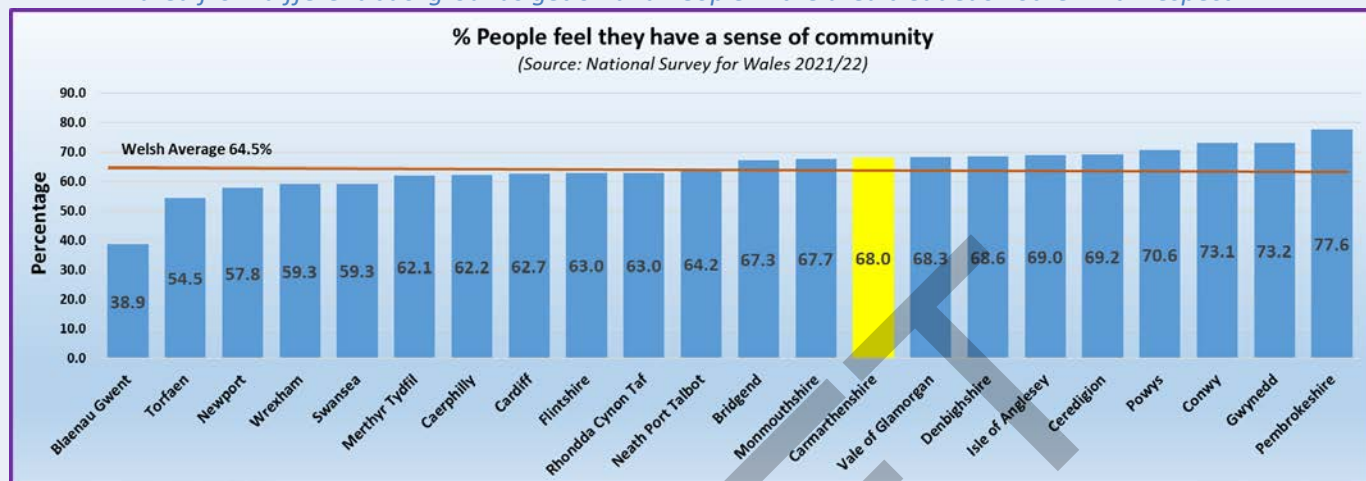


## Well-being Objective 8

### Live Well/Age Well - Support good connections with friends, family and safer communities

#### Sense of Community survey results have reduced slightly in Carmarthenshire from 68.6% to 68.0%

The 'Sense of Community' is derived from three questions; *People feel they belong to their local area; People in the area from different backgrounds get on and People in the area treat each other with respect*.



Despite an reduced result we move up from 13<sup>th</sup> to 9<sup>th</sup> position in Wales.

#### Why this Well-being Objective is important

- ⊙ Safety and a feeling of belonging are important to personal well-being and more people now appreciate the value of kindness and being part of a community.
- ⊙ A cohesive community is an area where those from different backgrounds share positive relationships, feel safe in their neighbourhood, and have a sense of mutual respect and shared values.
- ⊙ **Community Resilience** is also essential to enable communities to respond to, withstand, and recover from adverse situations. The COVID-19 crisis has shown what can be achieved when communities work together.



#### How well are we doing (and how do we know)? ⊕ Sources of evidence

#### Success Measures / Explaining the Results

**68.0%** People who feel they have a sense of community (9<sup>th</sup> Highest in Wales)  
Previously 68.6% (13<sup>th</sup>)  
Source: National Survey for Wales



**66.7%** People feel safe  
Previously 74.6%  
11<sup>th</sup> Highest in Wales



Source: National Survey for Wales

#### A sense of community

- ⊙ According to the 2021/22 [National Survey for Wales](#), 68.0% of participants felt they had a 'Sense of Community', this is a slight reduction on previous result of 68.6%. This result was derived from three questions: People feel they belong to their local area; People in the area from different backgrounds get on and People in the area treat each other with respect. Despite the slight decline, when compared with other results in Wales, we have moved up from 13<sup>th</sup> to 9<sup>th</sup> position.
- ⊙ Recent consultation in 2020 (as part of Carmarthenshire's [Well-being Assessment](#)) with representatives from a number of sectors of the community showed overall positive opinions towards current Tudalen 527

community cohesion in Mid and South-West Wales. Focus groups were held with Black, Asian and Minority Ethnic communities; EU (non-Welsh) citizens, rural and isolated communities, first language Welsh speakers, Gypsy / Traveller Communities, Syrian Refugees, LGBTQ+ people, disabled people and/or people with health conditions and young people. **77% of the interviewees referred to community cohesion as good.** It was recognised that there was potential for improvement and perceived “tensions” or “problems”.

### Feeling Safe

- ⊙ According to the 2021/22 [National Survey for Wales](#), the number of **participants feeling safe has reduced from 74.6% to 66.7%**, but keeping just above the Welsh average of 66%. Comparatively, we have moved from 6<sup>th</sup> to 11<sup>th</sup> place. This result was derived from three questions: *people feeling safe at home; walking in the local area; and when travelling in the dark.*
- ⊙ As part of Carmarthenshire’s Well-being Assessment consultation work, our Black, Asian, and Minority Ethnic residents were equally concerned with threats of extremism, prejudice and hate crime. **In terms of community cohesion, our Lesbian, Gay, Bisexual and Transgender community noted concern regarding community resources being closed, prejudice and lack of investment in their local community.** Raising concern about unfair treatment and reporting a hate crime were the top two things that Carmarthenshire residents would consider doing to help make things fairer for everyone in their community when asked as part of the 2021 Well-being Survey.

## Progress on the steps we are taking to achieve this Well-being Objective

### Develop and implement how we provide information, advice, and assistance.

- ⊙ We continue to work in partnership with Delta Well-being as our Single Point of Access into community health and social care. Through the expertise of the Information, Advice and Assistance team, wherever possible, we support people with information and advice without the need for referral to formal ongoing assessment. In 2021/22, on average 25% of contacts were resolved at information and advice without the need for further statutory support.
- ⊙ We have strengthened the role of Delta Well-being in our hospitals, and now have Well-being Officers working on the wards who act as the link between health and social care to aid timely discharge from hospital.

### Greater community cohesion

- ! In 2019, the Health and Social Care Scrutiny Committee undertook a **Task and Finish Review of Loneliness**, which put forward recommendations for the Council to consider. In light of these recommendations, plans are in progress to appoint a Senior Manager for Prevention and also a cross population Prevention Strategy and Action Plan. A key pillar of this plan will be Loneliness and addressing any gaps that are identified to help the wider population feel more socially included.
- ⊙ The regional dementia strategy is now in its final draft and waiting official sign off from the regional partners. The regional Dementia Steering Group is meeting regularly and progressing all aspects of the dementia funding workstreams. A regional Dementia Strategy Coordinator is currently being recruited to and will be in post shortly. We are working towards the re-opening of day services to include dementia clients.
- ⊙ The relaxation of COVID-19 restrictions has led to a surge in enquiries from a wide range of event organisers – community organisations seeking to re-establish annual events cancelled due to the Pandemic as well as more commercial ones seeking to create new brands or those seeking to start the building up again of former events.

### Impact of COVID-19 on the mental health and well-being of our population and community resilience

- ⊙ A feasibility study is being undertaken within Tyisha for the establishment of a Community Hub. Based on the feasibility study a business plan will be developed. Asset Based Community Development Training has been planned for residents, officers, and local groups. A great deal of community based activities have taken place throughout the year to develop positive community relationships such as litter picking, play events and sessions, creative play sessions for parents and gardening projects.

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- ⊙ Summer of Fun and Winter of Well-being initiatives have been successfully delivered via funding from Welsh Government to key wards across the County. Targeted initiatives were delivered in partnership with agencies like the Police and Crime Commissioner, CYCA, Inspire Recruitment and the Scarlets to re-engage Children and Young People back into physical activity. The funding was a catalyst to create new initiatives and partnerships which will form part of our service moving forward.
- ⊙ Over 60s in Carmarthenshire were given more options to enjoy exercise as the country recovers from the pandemic, as part of a £1m investment by Welsh Government. In a drive to reduce health inequalities and social isolation as part of Welsh Government's Healthy Weight, Healthy Wales Action Plan 2020-22, the funding allocated to Sport Wales was shared among all 22 local authorities for use on projects. Adults aged 60+ were able to access free and discounted sport and physical activity sessions in facilities and the community
- ⊙ As part of a Sport Wales Rescue Package numerous workshops and webinars were held with community clubs across the County to support club recovery and development plans, linked to Covid recovery. Actif Communities Officers supported clubs with recruiting and training volunteers, expanding their age groups, risk assessments and return to play protocols as well as supported funding bids.
- ⊙ Actif Carmarthenshire's Sports Awards Sports are one of the most prestigious Awards ceremonies in the county, recognising and celebrating sports successes and contributions throughout the year. In the absence of a ceremony in 2021 because of the Pandemic, January 2022 was an opportunity to reflect on the last 2 years and despite the pandemic, celebrate huge achievements from individual athletes to teams. Nominations were received from Sports Clubs, individuals and local Councillors, for awards for participation such as Sportsman of the Year and Young Sports Woman, as well as awards for those that the sport cannot function without such as Volunteer of the Year and Coach of the Year.

### Support Safer Communities

- ⊙ The pandemic has provided opportunities for criminals to exploit persons who may be more exposed to fraudulent approaches due to lockdown/shielding and isolation from support networks. There has again been an overall rise in the numbers of frauds reported nationally with the Office of National Statistics reporting that there were 5 million fraud offences in the year ending June 2021, a 32% increase compared with the year ending June 2019. trueCall© Nuisance Call Blocking Devices, which have been installed in elderly and vulnerable residents' homes in the county have for the year 2021/22 blocked 15,831 nuisance calls. Based on national intelligence 4,340 of those calls were identified as being from numbers used by known criminals.
- ⊙ The innovative alert system Seraphimbeta© developed in the wake of the pandemic to notify authority officers when a trueCall user was experiencing high volume of calls from suspected fraudsters has for the year 2021/22 generated 94 high level alerts (an increase of 28 from the previous year). These alerts have led to welfare calls and officer intervention to prevent vulnerable residents engaging in telephone fraud approaches. Funding secured to increase the existing fleet of 220 call blockers has been used to purchase a further 500 call blockers and these are currently being deployed with authority partners Delta Well-being. Based on current average nuisance call volumes, we predict our combined fleet of call blockers has the potential to block in the region of 83,000 nuisance calls in Carmarthenshire annually. This work is being led by Trading Standards.
- ⊙ During Hate Crime Awareness Week, the Community Cohesion team helped coordinate a regional calendar of events, capturing content from partners who include Victim Support, Dyfed Powys Police, Office of the Police and Crime Commissioner, Hywel Dda University Health Board and Race Council Cymru. The cohesion team led on a number of projects during that week and throughout the year including:
  - A project in collaboration with Victim Support and youth clubs for young people to design a T-shirt, focusing on diversity and inclusion.
  - An Online Hate Crime Workshop tackling the issues around hate crime and social media.
  - A series of online Hate Crime Awareness events, in collaboration with Victim Support
  - Promoting the Community Cohesion Hate Crime Awareness film

The team led on a number of training opportunities for professionals including a series of sessions focusing on Awareness and Counter Narrative on Right Wing activity and Incel.

⦿ The Community Cohesion team ran a Small Grants fund across the region to encourage community groups and organisations to apply for funding. A number of successful projects ran across Carmarthenshire including:

- *Queering Wales. Representation as a means to inclusion - On your face collective:* On your face is a LGBTQ+ platform aiming to bring the queer creatives of Wales to the forefront. The Cohesion team funded an event at The Nurture Centre in Carmarthen and will include an exhibition by various artists from the collective, live music, workshops, talks, open mic and a food stall. The exhibition would last up to 3 weeks but the event would be from 10 to 8 on the opening day.
- *Future Proof, the Well Together Community - Create Me Happy / Rivki Rose Training:* The project combines two online workshops for Carers, to improve individual and community resilience through Self-advocacy Community Champions / Active Citizenship. The workshops were delivered to commemorate Carers Rights Day and International Day of Disabled people.
- *Spoken Word Saturday, Community Connectivity Events - People Speak Up:* The project consisted of 5 bilingual spoken word face-to-face/digital community connectivity events at Y Ffwrnes Fach (Old Zion Chapel) in Llanelli. Events were an opportunity for the community to share their own stories and personal experiences of oppression, disconnection, loneliness, and post COVID-19 reactions. The events also had open community conversation times which will be an opportunity for individuals to chat, share, listen over cake and tea. The first event saw storyteller Phil Okwedy share his story of Nigerian descent, being brought up in a children's home, and how it feels to be a black man living in Wales.

## Is anyone better off?

### WINNER OF THE YOUNG SPORTS VOLUNTEER

#### ***Keeping team training together again safely***

Joshua Edwards won the Young Sports Volunteer award for his role within Carmarthen Town AFC. Joshua has been a key part of the club for many years. When Josh was 16 years of age, he started a walking football group for over 50s in the area creating more opportunity for people to get involved.

Throughout the pandemic Josh has ensured all risk assessments and procedures were in place for the team to continue training with confidence and become socially active again, safely. Josh has also taken the role of Wales development squad manager and coach for age group males.'



## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Develop and implement how we provide information, advice, and assistance</b>		
<b>1</b>	Implement the requirements of the new Liberty Protection Safeguards in line with legislation (16124)	March 2022	Avril Bracey
<b>2</b>	We will ensure we respond to adult safeguarding concerns in accordance with the SSWBA (Part 7) and evolving statutory guidance (16125)	March 2023	Avril Bracey
<b>3</b>	We will develop a formal agreement between the Local Authority and Health Board, outlining collective responsibilities whilst agreeing a new staffing structure in Integrated Services to support our approach to develop strong communities, help people help themselves and provide support when is needed. (15101)	Dec 2022	Alex Williams
<b>B</b>	<b>Greater Community Cohesion</b>		
<b>1</b>	Publish a cross population Prevention Strategy and Action Plan, a key pillar of which will address loneliness (15342??)	TBC	TBC
<b>2</b>	We shall continue to develop a more strategic approach to strengthen and develop the preventative network of services & build community resilience, especially in relation to the third sector, housing related support and the wider community, including carers. (15083)	March 2023	Alison Watkins
<b>C</b>	<b>Mental Health and Resilience</b>		
<b>1</b>	See Well Being Objective 7 Action C1	NA	NA
<b>D</b>	<b>Safer Communities</b>		
<b>1</b>	To ensure the Council fully considers and responds to the requirements of the Counter Terrorism Protect Duty once published (expected in 2022-23) (15495)	March 2023	Kate Harrop
<b>2</b>	We will ensure the Council fulfils its duties relating to the current Contest Strategy (counter terrorism) and respond to any duties as they arise (15494)	March 2023	Gwyneth Ayers



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



## Well-being Objective 9

### Age Well - Support older people to age well and maintain dignity and independence in their later years

We have continued to keep older people safe in our communities in the most challenging of times, during which, as experienced nationally, demand for social care by far outweighs the limited care and support available in our communities. Ensuring that we target support where it is most needed has allowed us to help people to age well whilst maintaining their dignity and independence. As we emerge from the COVID-19 pandemic, the key challenge has been how to recruit and retain sufficient numbers of skilled and experienced social care workers to provide the support that our communities need. Efforts to do this has become our primary focus and top priority for our integrated health and social organisations.

#### Why this Well-being Objective is important

- ⊙ Carmarthenshire has a high proportion of residents over 65 years old who are a vital and vibrant part of the community. We want the county to be a place to age well.
- ⊙ Consultations have demonstrated that ‘what matters’ to older people is to be able to be as independent and as well as possible for as long as possible.  
**‘Being respected as an older person and not being seen as a burden on the local health and social care system’**
- ⊙ Research shows that a vital factor of healthy ageing for older people is social participation, respect and inclusion.
- ⊙ Older people contribute to the economy in Carmarthenshire by caring for their grandchildren or other family members.
- ⊙ Wider services can make an important contribution in supporting and sustaining the independence of older people and reducing the demand on Social Services and Health Care.
- ⊙ The Council has determined to make Carmarthenshire a dementia friendly County along the lines of the [Alzheimer's Society Dementia Friendly Community Programme](#).
- ⊙ The impact of COVID-19 on our care homes.



#### How well are we doing (and how do we know)? Ⓞ Sources of evidence

#### Success Measures / Explaining the Results



**66%**

Agree there's a good social care service available in their area

(Previously 47.5%)

Source: National Survey for Wales



It takes us an average of

**259**

calendar days to deliver a

**Disabled Facilities Grant**

(Previously 347 days)

**15.4%** of people feel lonely in Carmarthenshire



(Previously 17.3%)

Source: National Survey for Wales

#### Good Social Care Service available in the area

- ⊙ According to the 2020/21 [National Survey for Wales](#) **66%** of participants believed that there is **good Social Care Service available in the area**. This is an improvement on the last survey result of 47.5% and above the Welsh average of 63.9%.

#### Disabled Facilities Grant

- ⊙ Delivering Disabled Facilities Grant adaptations during the last couple of years has been challenging due to COVID-19 restrictions with delays and the ability to complete ongoing site work. Our average number of days to complete these adaptations pre COVID-19 was 176 days, and well below the Welsh average Tudalen 532

of 204 days. This greatly increased during 2020/21 to 347 days and above the Welsh average of 261 days. This disruption created a backlog with a continued high number of days during 2021/22, but as the backlog is being addressed during the year, the average number of days has improved significantly to 259 days.

**Feeling Lonely**

- According to the 2021/22 [National Survey for Wales](#), **15.4%** of participating adults in Carmarthenshire **classed themselves as lonely**, this has reduced from the previous result of 17.3% but continues to be above the Welsh average of 12.8%, and comparatively we have moved from 19<sup>th</sup> to 18<sup>th</sup> position in Wales.

**Progress on the steps we are taking to achieve this Well-being Objective**


**Improved population health and well-being**

- Our Theatrau Sir Gâr service delivered a live stream of a Christmas Show to 6 care homes
- Actif received £46k from Welsh Government to promote and deliver free and discounted physical activities to the 60+ population. These included a range of Walking Sports (rugby, football and netball), Nordic Walking, Paddleboarding, Curling, fitness classes, gym activities and racket sports.
- Actif Adult Officers in the Actif Communities team have worked in partnership with clubs and organisations to facilitate and establish a number of walking sport sessions and clubs across the County.
- Our Delta Connect service has gone from strength to strength over the last 12 months. Over 3,000 individuals have now registered for the service in Carmarthenshire, and the rapid response element of the service where a registered team of carers can provide emergency support has proved vital to keeping people safe and well at home. The service has responded to individuals almost 6,000 times and has often negated the need for a hospital admission or an emergency placement in a care home. The reassurance that Delta Connect is available at the end of a phone provides for Carmarthenshire residents and their families makes a huge contribution to improved population health and wellbeing.
- Thankfully, the impact on Older People of the pandemic has started to lessen over the last 12 months. The success of the vaccination programme has meant that COVID-19 is now more routine to manage in care settings, and risk of serious illness or death has decreased to levels comparable with other more routine seasonal illnesses such as flu. The impact psychologically cannot however be underestimated, and many older people have become increasingly isolated and are still living in fear of the risk of COVID-19. Initiatives such as Delta Connect are therefore vital to help support emotional health and well-being.



**Better quality and more accessible health and social care services**

- There is a national shortage of both qualified social workers and skilled and experienced care staff. At the same time, we have seen the impact that lockdowns linked to the pandemic and difficulties in accessing routine services have had on increasing the health and social care needs of our older population. The combination of these two factors has created a perfect storm. There are consequently an increased number of older people requiring social work assessment and consequently care at home, whilst there are less social workers available to carry out those assessments and less care hours available to support people in the community.

	<p><b>Summary</b>          ‘People and their relatives speak highly about the care and support they receive. Care records are person centred and reflect people’s individual needs. Care staff are well trained, have a good knowledge of the people they care for and are enthusiastic about working in the service. Dedicated and knowledgeable managers who are well supported by the Responsible Individual (RI) lead the service. The managers are accessible and well respected by all involved. The RI has good oversight of the service and there are robust systems in place</p>
<p>May 2022</p>	

<a href="#">Carmarthenshire County Council In-house domiciliary care service</a> <a href="#">Inspection Report</a>	to support this. The leadership team have good working relationships and a clear vision about the service’
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- ⊙ We are doing all we can to prioritise those in most need of assessment and those that are waiting for care. However, it does mean that we have waiting lists for both assessments and care and consequently people are having to wait longer than we would like to get the support that we need.
- ⊙ In light of the above, we have had to be as creative as we can in finding alternative ways to support people. This has led to us rethinking the way in which we work and the success of one such initiative, the Intermediate Care Multi-Disciplinary Team (IC MDT), has been recognised as a finalist in the IESE Public Sector Transformation Awards 2022. The team adopts a ‘Home First’ principle to support people to leave hospital sooner or help keep people at home, by providing short-term support health to help people return or remain at home as independently as possible.



### Higher value health and social care

	<p>In November 2021, Care Inspectorate Wales published its <a href="#">Assurance Check 2021 letter</a> on Carmarthenshire County Council.</p> <p><b>Adult Social Care Assurances</b></p> <ul style="list-style-type: none"> <li>• Collaborative working</li> <li>• Good communication and support across organisation</li> <li>• Shared vision of addressing the needs of people</li> <li>• People (including carers) given the opportunity to tailor and manage their own support</li> <li>• A positive integrated approach to a culture of prevention</li> <li>• Makes a positive contribution to the well-being of people in the pandemic period</li> </ul> <p><b>Adult Social Care Risks</b></p> <ul style="list-style-type: none"> <li>• Provider Market</li> <li>• The demand pressure in the system is greater than the capacity available</li> <li>• Fragile position for in-house service</li> <li>• Delivery of care and support in some geographical areas</li> </ul>
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- ⊙ In context of the workforce challenges, making best use of our resources has never been more critical. This year we have gone out to tender for our new Care and Support at Home Framework which, notwithstanding the recruitment and retention challenges, will allow us to provide a more equitable service across the County.

<b>Internal Audit</b> 	Internal Audit has undertaken a recent review of the grant: ENABLE – Support for Independent Living	Internal Audit concluded that the project’s aims and objectives had been met and that grant expenditure had been properly incurred in accordance with the grant offer.
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- ⊙ In addition, we have used creative means such as the Well-being Support Grant, to financially recompense carers and families to support their loved ones whilst they are waiting for long-term care arrangements to be put in place.

### A motivated and sustainable health and social care workforce

- ⊙ The growing number of qualified social work and care worker vacancies, combined with increase in demand and people presenting with much more complex issues to resolve has seen waiting lists growing to much higher levels than we would like. Our primary focus has therefore been to develop

and implement our Social Care Recruitment and Retention Plan to give us every chance possible to recruit and retain staff to the level that we need.

- ⦿ Over the course of the last 12 months, we have carried out comprehensive recruitment campaigns both internally and in support of the wider sector.
- ⦿ We have also offered our social care staff a variety of retention payments to encourage them to continue to work for Carmarthenshire.
- ⦿ We are developing career progression routes for staff so that they can develop their careers with us enabling us to succession plan for the future.
- ⦿ We are in the process of launching our Care Academi which will provide career opportunities for those wishing to go into care to pursue professional routes such as social work.
- ⦿ There is still much work to do, but we were starting to see a slightly improved position particularly in relation to social work vacancies.



### Carmarthenshire's Delta CONNECT offers "a lifeline" to Edward during pandemic lockdown

When 82-year-old widower \*Edward returned to his Llandovery home from a long spell in hospital at the end of 2019, his son, daughter in law and daughter would visit several times a day to help support him in his everyday life and keep an eye on him.

However, everything changed when the lockdown started. Edward began shielding and frequent visits were no longer as easy.

Edward began using the Delta CONNECT service in March 2020 and it has meant the world to him. His mood was extremely low after his lengthy stay in hospital and he had lost a lot of weight, which left him feeling frail and vulnerable.

As part of the CONNECT service, his assigned Community Wellbeing Officer (CWO) Louise called him weekly to check how he was and whether he needed any help. He also had a Lifeline home unit with pendant to call for help in an emergency.

*"I'd been in hospital for four months and was really down in the dumps." Edward said, "It really helped when I spoke to Louise. She brought me back from the depths of despair."*

For many clients, the service includes food or medical supplies, but Edward was lucky enough to have his family living locally to help with this.

*"I'm so lucky to have a fantastic family nearby and they really look after me, but sometimes it's easier to talk to someone outside of your family because you don't want them to worry any more that they already are."*

*"I can't speak highly enough of CONNECT. Knowing that there was someone at the end of the phone for me was a lifeline and so reassuring for my family as well."*

The CWOs are trained to identify clients who may need additional support, even when the client hasn't recognised that need themselves - this has helped Edward's family know that he is safe and supported at home even when they can't be there

Edward's son \*Jonathan said: "The Delta service means a lot to my dad and he feels genuinely privileged to be able to access it. The Lifeline system is invaluable for him and although we're close by, it's reassuring for the family to know that help is on hand should he need it.

*"The wellbeing calls have been fantastic - he enjoys having someone different to talk to and really looks forward to the calls every week. In a few years I'll probably be signing myself up."*

**\*Names have been anonymised**



Proud to be working in partnership with:



## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Improved population health and well-being</b>		
<b>1</b>	We will provide proactive and planned care to people in the community with chronic long-term health conditions/ increased frailty and those that require support at the end of their life (16132)	March 2023	Alex Williams
<b>2</b>	We will develop and implement a Prevention Strategy for Carmarthenshire which will include continuing to work in partnership with Delta Wellbeing in support of our residents (15342?)	March 2023	Rhian Dawson
<b>3</b>	We will continue to reshape our approach to support patient flow and home first by developing the discharge to assess pathways and ensure that monitoring and escalation processes are maintained to ensure effective flow across the Carmarthenshire system (15348)	March 2023	Alex Williams/ Rhian Dawson
<b>B</b>	<b>A motivated and sustainable health and social care workforce</b>		
<b>1</b>	We will grow the professional Social Work and Occupational Therapy workforce by ensuring that Carmarthenshire is an attractive place to work, there are opportunities for career progression and development of career pathways for non-qualified staff to become qualified (16133)	March 2023	Alex Williams



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective

DRAFT



# Healthy, Safe & Prosperous Environment



## Well-being Objective 10 Healthy & Safe Environment - Look after the environment now and in the future

### We have significant Environmental challenges to address

- ! A big challenge will be delivering against the decarbonisation priorities. We'll need to significantly increase future carbon savings to meet the Council's commitment to become a Net Zero Carbon (NZC) local authority by 2030.
- Our Planning Service had significant and long-standing performance issues and an external audit brought this to the fore and in year the Council has intervened and made significant progress.
- ! Maximising recycling has been difficult following a fire at our main materials recovery facility and with COVID-19 relaxation of black bag rules. We have a new recycling contamination action plan and a new waste strategy which will help us deliver improved performance.
- Compared to previous years, 2021/22 has not seen as many significant flooding events resulting in high numbers of Carmarthenshire businesses and residents affected by internal flooding.

#### Why this Well-being Objective is important

- ⊙ A biodiverse natural environment is good for well-being, with healthy functioning ecosystems, supporting social, economic and ecological resilience.
- ⊙ A good planning service is essential to deliver the Council's ambitions.
- ⊙ We have declared a climate emergency as a Council and were the first in Wales to have published our [Route Towards becoming a Net Zero Carbon Local Authority by 2030](#).



#### How well are we doing (and how do we know)? ① Sources of evidence

##### Success Measures / Explaining the Results



We generated  
1,059,364 kWh of  
renewable energy  
during 2020/21  
(increased from 997,480 kWh in  
the previous year)



The Council's Energy  
Consumption  
(kWh) decreased  
by **9.5%**  
from 70,332,391 kWh in 2019/20  
to 63,684,340 kWh in 2020/21



Our recycle rate is  
**61.68 %**  
(This is a decrease  
on the previous  
year's figure of 62.20%.)

- ⊙ In 2020/21, our overall Energy Consumption reduced by 9.5% compared to 2019/20, with all four areas showing a reduction in both consumption and carbon emissions i.e., Non-Domestic Buildings; Street Lighting; Fleet Mileage; and Business Mileage.

Whilst these reductions are in part attributable to the impact of COVID-19, the continuation of staff home working, together with changes in working practices such as an increased use of video conference facilities and online communication, should see a lasting reduction in carbon emissions in the longer term.

- ⊙ A fire at the Nantycaws Materials Recycling Facility this has meant that achieving the 64% recycling rate target for the 2021/22 financial year has not been possible. This is due to the restrictions and difficult market position facing CWM Environmental and the Council following the fire and continuing to have to rely on third party facilities throughout the year. This remains the case going into 2022/23, however we do have specific plans for improving recycling capture and quality going forward.

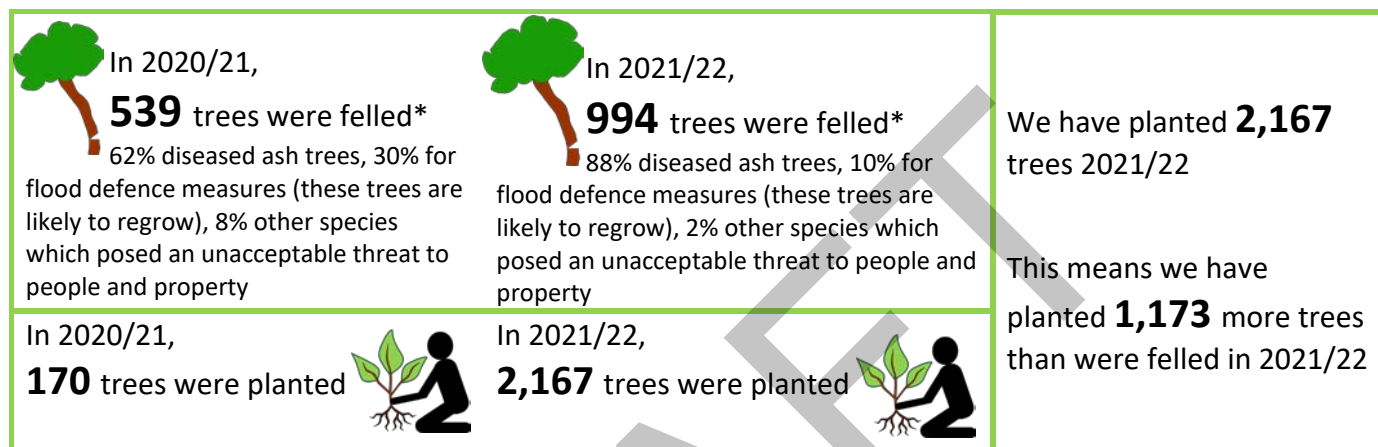
## Progress on the steps we are taking to achieve this Well-being Objective

### Address requirements of the Environment (Wales) Act 2016

#### ⦿ Declaration of Nature Emergency:

! A nature emergency has been declared by Welsh Government and we are setting up a Climate Change and Nature Emergency Advisory Panel to address this issue. We are delivering several projects to ensure nature recovery:

- We have improved heath and bog habitats at Figyn, Mynydd Figyn and Mynydd Staffalu Carn.
- Restored a pond at Llyn Llech Owain Country Park that can now be used for pond dipping.
- Enabled the Wildlife Trust to train staff and use tracking tunnels for monitoring dormice.
- Purchased grass cutting equipment to experiment with pollinator friendly practices.




\*Trees are being felled due to ash die back, storm damage, safety, and some development requirements

#### ⦿ Phosphate in Rivers

! New evidence about the damaging effects of phosphates to water ecosystems and species has resulted in the publishing of new targets by Natural Resources Wales (NRW) to reduce river phosphate levels in special areas of conservation (SAC) across Wales. We have implemented several positive interventions, some of which are noted below:

- Developing and implementing the first and only Nutrient Calculator in Wales.
- Published a [phosphate webpage](#) which has been replicated by other authorities.

### Deliver planning according to Planning (Wales) Act 2015

	<p>Audit Wales published the '<a href="#">Planning Service Review</a>' report in July 2021 that contained 17 recommendations and stated that:</p> <p><i>"Significant and long-standing performance issues in the planning service need to be urgently addressed to help support delivery of the Council's ambitions".</i></p> <p><b>A range of interventions were implemented to focus on delivering the recommendations and a turnaround in performance has been achieved.</b></p>
	<p></p>


⦿ There has been significant improvement on the determination of planning applications during the year. This is demonstrated by the following End of Year 2021/22 results:

	2020/21	2021/22	Improved by
% applications determined in time (PAM/018)	<b>60.3%</b> (735 of 1,219)	<b>80.8%</b> (1,536 of 1,900)	<b>20.5%</b>
% of planning appeals dismissed (PAM/019)	<b>53.8%</b> (7 of 13)	<b>76.5%</b> (13 of 17)	<b>22.7%</b>

The approval of major planning applications has a significant impact on job creation and the improvements made in planning during 2021/22 has resulted in the creation of 539 full-time and 52 part-time jobs (including 300 locating with the County) from the 95 applications approved. (See more WBO5 – Create More Jobs and Growth).


### Net Zero Carbon (NZC) Local Authority by 2030

There have been 2 Internal Audits completed on NZC arrangements and their audit ratings were High.

	<b>Internal Audit</b>	<b>Rating</b>	<b>Good Systems in Place</b>	<b>Good Governance</b>
		High	✓	✓
		Acceptable		
		Low		


- Our Re:Fit Cymru Phase 1 project has now been completed. This comprised various energy conservation measures, including solar PV installations, at 29 of our non-domestic buildings including schools. Phase 1 is projected to save £315,726 | 675 tCO2e each year.

### Working towards Net Zero Carbon we are trying to reduce energy consumption and emissions:


 Annual Report Link	2019/20	2020/21	2021/22	2020/21 vs 2021/22 % change
<b>Non-Domestic Buildings</b>				
Consumption (kWh)	66,407,242	59,808,497	TBC	
Carbon Emissions (tCO2e)	14,443	12,581	TBC	
<b>Street Lighting</b>				
Consumption (kWh)	3,925,149	3,875,843	<b>3,599,124</b>	<b>7%</b>
Carbon Emissions (tCO2e)	1,088	981	<b>832</b>	<b>15%</b>
Continued reduction in annual electricity consumption (kWh) in 2021/22. Virtually 100% of all CCC managed street lighting has now been converted to LED. Future savings will plateau until more energy efficient technologies become available and installed.				
<b>Fleet Mileage</b>				
Mileage (Miles)	5,154,668	4,427,070	<b>4,262,681</b>	<b>3.7%</b>
Diesel Used (Litres)	1,419,336	1,267,437	<b>1,320,551</b>	<b>4.2%</b>
Carbon Emissions (tCO2e)	3,814	3,407	<b>3,573</b>	<b>4.9%</b>
Whilst total mileage has marginally reduced, there was a marginal increase in the total diesel consumed which resulted in higher emissions in 2021/22 compared to 2020/21. [Note: The BEIS calculation is a very blunt instrument that defaults to a national average for fleet vehicles. This could be refined by calculating actual carbon emissions for each individual CCC vehicle. I understand that a Fleet Review is to be completed by September 2022 – this which inevitably result in the procurement of more electric / ultra-low emission vehicles (ULEV) which will significantly reduce carbon emissions]				
<b>Business Mileage</b>				
Mileage (Miles)	3,971,513	2,251,986	<b>2,511,091</b>	<b>11.5%</b>
Carbon Emissions (tCO2e)	1,132	621	<b>693</b>	<b>11.6%</b>
There was a very significant reduction in emissions in 2020/21 compared to 2019/20 (-45%). This was largely attributable to the impact of COVID-19 resulting in far greater homeworking and the use of ICT technology which reduced the need for travel. Whilst there has been a marginal increase in mileage and associated carbon emissions in 2021/22, emissions have not returned to the pre COVID-19 levels. [Note: The BEIS calculation is a very blunt instrument that defaults to a national average for fleet vehicles. This could be refined by calculating actual carbon emissions for each individual vehicle].				
<b>Total</b>				
Consumption (kWh)	70,332,391	<b>63,684,340</b>	TBC	
Mileage (Miles)	9,126,181	<b>6,679,056</b>	TBC	
Carbon Footprint (tCO2e)	20,477	<b>17,590</b>	TBC	

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- As well as procuring all its electricity from renewable energy sources, the Council has made other efforts to reduce carbon emissions including converting street lights to low energy LED and upgrading its fleet to include electric cars and more energy efficient refuse and gritting vehicles.

	<p><u><a href="#">Public Sector Readiness for Net Zero Carbon by 2030</a></u>: July 2022</p> <p>In the report, the Auditor General makes the following five calls for action from public bodies:</p> <ul style="list-style-type: none"> <li><i>Strengthen your leadership and demonstrate your collective responsibility through effective collaboration;</i></li> <li><i>Clarify your strategic direction and increase your pace of implementation;</i></li> <li><i>Get to grips with the finances you need;</i></li> <li><i>Know your skills gaps and increase your capacity; and</i></li> <li><i>Improve data quality and monitoring to support your decision making</i></li> </ul>
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**NB:** Early feedback shows that we are one of only a few authorities in Wales to have Net Zero Carbon plans in place

<p><b>Prosiect Zero Sir Gâr 2030:</b> Carmarthenshire County Council has engaged thousands of children through this initiative - a targeted effort to bring people together to support the Council’s journey towards becoming net carbon zero by 2030. Primary school children across the county have been challenged to become <u><a href="#">‘Prosiect Zero Super Heroes’</a></u>, sharing their super powers and ideas to help Carmarthenshire tackle climate change.</p>	
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### Flood & Water Management Act & Shoreline Management Plan

<p><b>Internal Audit</b></p> 	<p><b>Flood Defence (May 2021)</b></p> <p>The review sought to provide assurance that the Authority is managing flood risk in accordance with the Local Flood Risk Management Strategy and the Flood Risk Management Plan.</p>	<p><b>Assurance Rating:</b></p> <table border="1" data-bbox="1161 1288 1343 1411"> <tr> <td>High</td> </tr> <tr> <td style="background-color: yellow;">Acceptable</td> </tr> <tr> <td>Low</td> </tr> </table> <p><i>Actions being tracked to improve rating</i></p>	High	Acceptable	Low
High					
Acceptable					
Low					

- Compared to previous years, 2021/22 has not seen as many significant flooding events resulting in high numbers of Carmarthenshire businesses and residents affected by internal flooding. That said, the winter of 2021/22 did result in significant flooding in places in October; which was followed up with Storms Arwen and Barra in late November and early December. The Council does not have responsibility for main river flooding, that rests with Natural Resources Wales.
  - Our flood incident management work has developed in 2021 and we are utilising more technology to advise on flood risk and prioritise resources.
  - Following the flooding events in Kidwelly in October 2021, we undertook a formal investigation and have successfully applied for Welsh Government grant funding to make improvements.
  - We have met with community leaders regarding current flood risk and future capital schemes. We continue to work collaboratively with partners, including Natural Resources Wales on the evolution of flood risk management interventions where appropriate.
  - The move from traditional sea defence to coastal adaption will be key in the future. In addition, all our coastal assets were inspected, and defects actioned accordingly.

- In 2021/22, following the development of business cases, we received £650,000 in revenue and capital grants from Welsh Government. Furthermore, we have received grants for developing feasibility work and business cases for various specific flood mitigation works worth circa £245,000.
- This year we have managed a £2.5 million works programme across 15 mitigation projects.

### Towards Zero Waste strategy

	<p>During the last year Audit Wales undertook a <a href="#">review of the Waste Services</a>, it's principal finding was that: "The Council has met its statutory recycling targets and has recently drafted a strategy to make its waste service more sustainable, but it has not finalised the strategy or got a clear plan for dealing with the large number of fly-tipping incidents in the county"</p> <p><b>An action plan to fully address the report's recommendations has been implemented.</b></p>
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- We have finalised our [Waste Strategy](#). This strategy sets out the considerations and measures proposed for future improvement of the waste service to achieve 70% recycling by 2024/25 and the expected 80% target by 2030.
- Our consultation and engagement on the Future Waste Strategy had over 4,000 responses and directly shaped our future service design. We have listened to that feedback, and from next year we will be carrying out separate collections of nappies and glass so that there is less waste to put in black bags.

### Local Environment Quality (LEQ)

- We have published a [LEQ Management Plan 2022-2026](#) which details the direction of the Council's litter management within the county for the next 4 years.
- We have responded to 5,026 fly tipping requests with an average response for clearance within 2.4 days. This response rate has returned to pre pandemic rates.
- We have worked with our volunteers from communities throughout Carmarthenshire to tackle Local Environment Quality (LEQ) issues. In the past twelve months, the Council, community groups, schools and partners have collected over 2,000 bags of littered and fly-tipped waste from throughout the County. This fantastic result has been achieved with help from almost 1,400 volunteers working hard to help keep Carmarthenshire clean, with almost 350 litter picks organised in partnership with us.



Cleanliness Performance Data	2020/21	2021/22	Comment
<b>Keep Wales Tidy Cleanliness Index for Highways</b> (STS/005a)	80.7% (740.5/918)	76.8% (903.5/1,176)	! These measures are on target but have declined on the previous year. The number of inspections undertaken this year are back to pre-COVID numbers and we have exceeded the number of inspections and plot hotspot areas.
<b>We will maintain a high level of streets that are clean</b> (PAM/010)	98.1% (177/181)	94.1% (369/392) <small>This result exceeds the National Target of 92%</small>	

## SIOP ETO

The Eto shop opened in February 2022 and has a real buzz about it. Popular with locals and visitors alike it is an Aladdin's cave of all sorts of affordable domestic goods ranging from, sports equipment, pictures, ornaments and much, much more. These are all items that would have otherwise been thrown away. Now though they are brought back to life and benefiting others.



This project is the start of a long-term ambition for the Council to ensure that as much of these items can be reused to benefit the environment and reduce the need to create further products. Preventing the waste entering the waste stream through repair and reuse is the overall goal so that local people can benefit from the project.

Since opening in late February over 750 items have found new homes, this equates to just under six tonnes of waste items being reused rather than being landfilled. Staff at the shop are continuously helping shoppers to look for what they need and note down items of interest or would like to see stocked in the shop.

Working in partnership with CWM Environmental on this project has allowed for a collaborative approach with residents to provide goods which they will benefit from buying. The shop has a community feel and our aim is to connect with the people of Llanelli town and the County to make this project meet their needs and ensure they are able to benefit from it.



### What and how we can do better

#### Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Address requirements of the Environment (Wales) Act 2016</b>		
1	To advise and shape our response to the Nature Emergency declaration by Welsh Government in June 2021 <a href="#">Action ID 15665</a>	March 2023	Rosie Carmichael
2	Three new areas of woodland are being established for the creation of new wildlife habitat that will contribute towards nature recovery, sequestration of carbon, creating areas for nature close to where people live and work. <a href="#">Action ID 15711</a>	March 2023	Rosie Carmichael
3	To continue to work with partners to meet the damaging challenge of Phosphate in Rivers. <a href="#">Action ID 15681</a>	March 2023	Ian Llewellyn
<b>B</b>	<b>Deliver planning according to Planning (Wales) Act 2015</b>		
1	To implement the adopted LDP and monitor its success or otherwise against its identified delivery measures ensuring policies, procedures and practices are being adhered to. <a href="#">Action ID 15674</a>	March 2023	Ian Llewellyn
2	Ensure determination of all Planning Applications within agreed Welsh Government timescales. <a href="#">Measure PAM018</a>	March 2023	Hugh Towns
3	To learn the lessons from the Planning Audit Wales report and the successful intervention approach taken and use as a blueprint if needed in future. <a href="#">Action ID 15682 (relates to audit report only)</a>	March 2023	Rhodri Griffiths

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Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>C</b>	<b>Net Zero Carbon Local Authority by 2030</b>		
1	The development of a strategic regional Eco- Park. <b>Action ID 15662</b>	March 2023	Dan John
2	To produce and manage the implementation of the Authorities Net Zero Carbon Plan to achieve the Council's commitment to become a Net Zero Carbon Plan local authority by 2030. <b>Action ID 15699 + 15705</b>	March 2023	Kendal Davies
<b>D</b>	<b>Flood &amp; Water Management Act &amp; Shoreline Management Plan</b>		
1	Manage and mitigate flood risk within our communities. <b>Action ID 15993</b>	Oct 2024	Ben Kathrens
<b>E</b>	<b>Towards Zero Waste strategy</b>		
1	Maintain, enhance, and improve the quality of the built and natural environment through the reduction of litter pollution, thereby creating a healthy and safe environment. <b>Action ID 15689</b>	Sep 2022	Geinor Lewis
2	Improve the way we manage waste in Carmarthenshire, increasing the waste reused, recycled or composted. Delivering against national beyond recycling strategy. <b>Measure PAM030</b>	March 2024	Dan John



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective

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## Well-being Objective 11 Healthy & Safe Environment - Improve the highway and transport infrastructure and connectivity

### Continued deterioration of highways infrastructure

We have adopted a risk-based approach which has focused investment in road surfaces predominantly on the higher-class roads.

#### Why this Well-being Objective is important

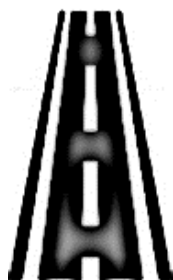
- Transportation & highways play a key role in supporting and sustaining our communities, it provides the vital infrastructure which connects people to one another, binds communities and enables businesses to grow and expand. A modern, successful economy is reliant upon the safe and efficient movement of people and goods and providing opportunities for people to gain access to employment, education, health, leisure and shopping.



#### How well are we doing (and how do we know)? 📄 Sources of evidence

#### Success Measures / Explaining the Results

##### Roads that are in poor condition:



**3.6%** of our **A Class**  
(An improvement on 4.1% in 2020/21)

**2.8%** of our **B Class**  
(An improvement on 3.4% in 2020/21)

**11.8%** of our **C Class**  
(An improvement on 12% in 2020/21)

The number of people being killed or seriously injured on the roads during 2021 to **81**

(2<sup>nd</sup> highest in Wales)

(55 in 2020)

Source: Stats Wales

- The condition of our main roads in Carmarthenshire has improved during 2021/22.** Carmarthenshire has the second largest highway network in Wales, more than double the Welsh average, and although we are a predominantly rural County, we have the third highest traffic volumes. Through additional investment and in line with our risk-based approach we have improved the condition of our main roads, and this benefits a large number of road users. Compared to other local authorities we are still within the lower quartile for road condition, so more investment is required to maintain this key infrastructure than is available.
- Carmarthenshire has the second largest road network in Wales and the third highest traffic levels which has an influence on road collision statistics. In 2020 the covid pandemic suppressed travel levels in Wales generally which then rose in 2021 towards pre-pandemic levels. This has unfortunately led to an associated increase in the number of casualties killed or seriously injured on our roads, from 55 in 2020 to 81 in 2021 (111 in 2019). The overall trends remain downwards, and our Traffic & Road Safety Team continue to work in partnership with emergency services to promote improved road safety through education, enforcement and engineering. Specific initiatives focused on motorcyclists such as Dragon Rider provides training sessions to enhance riding skills and the Bike Down training sessions for motorcyclists to provide first aid skills in emergency situations to enable those first on scene to preserve life. The number of motorcyclists killed or seriously injured on our roads increased to 16 in 2021 from 10 in 2020 but remains lower than pre-pandemic figures of 25 in 2019. The number of 16-24 year olds killed or seriously injured reduced to 5 in 2021 (from 8 in 2020 and 17 in 2019). Our work with partner agencies to influence further reductions continue with a range of measures and engagement events, such as our Pass Plus Cymru initiative, where we work with driving instructors to give our young drivers enhanced skills as they take to our roads and our Mega Drive initiative focuses on 16-18 year olds to enhance road safety awareness and is delivered in partnership with Go Safe and our emergency services.

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## Progress on the steps we are taking to achieve this Well-being Objective

### Developing highway infrastructure

#### Key projects:

- **Cross Hands Economic Link Road** - this will be completed in the Summer of 2022. This represents the culmination of many years of planning and construction to deliver a key project which opens access to strategic employment and economic areas in Cross Hands and the wider area and will significantly improve traffic flows in the area. A shared use path is also being created along the link to encourage and support more walking and cycling in the area.
  - **M4 Junction 48 Improvements** - working in partnership with Welsh Government this major highway improvement scheme was completed in the winter of 2021. The project has significantly improved traffic flows at this crucial artery serving the Llanelli area and eased traffic congestion.
  - **Tywi Valley Path** - this ambitious project will create a 20Km off-road walking and cycling route linking Carmarthen to Llandeilo running alongside the River Tywi. **We have secured £16.7m of Levelling Up funding to enable the development and delivery of this key project.**
- For Active Travel, we have installed bike hire stations at key travel nodes such as Carmarthen Bus and Llanelli Railway Stations.
- Internally, there is a need to align and adapt our services to ensure we can meet the major challenges ahead. Several of our IT and information systems need to be developed and modernised, our workforce has adapted and will need to adapt further for the future, to enable us to digitally transform our operational processes to improve customer experience and efficiencies.
- Public Rights of Way service which manages an extensive network of footpaths, bridleways and byways.

Route Type	Number of Routes	Length (KM)
Footpath	2956	2282.0
Bridleway	138	166.06
Byway Open to All Traffic	88	81.3
Restricted Byway	1	1.6
<b>Totals</b>	<b>3183</b>	<b>2530.96</b>

\*September 2022

We are improving Electric Charging Infrastructure. We now have 41 fast charging points across the county. We have launched our ten-year Electric Vehicle Infrastructure Strategy. The superfast charging hub, pictured, is located off the A48 in Cross Hands and will provide four 50KW rapid chargers and one 150KW super rapid charger. The chargers draw power from 100% renewable energy sources and the photovoltaic cells on the canopy roof linked to battery backup storage on site will help reduce draw from the national grid. The project is funded through the Welsh Government’s Ultra-Low Emission Vehicle Fund.



Our new, first of its kind in Wales, electric vehicle charging hub in Cross Hands

### Integrated Public Transport Network

- We are working with our regional partners and Welsh Government to develop a strategic passenger transport project, referred to as the Metro for South West Wales. This will provide sustainable travel with rail and bus corridors through the region along key corridors routes which integrate with local connections.
- We are currently actively progressing the introduction of electric buses on the well-established T1 bus service between Carmarthen and Aberystwyth (see case study) and to explore the potential role and feasibility of piloting hydrogen powered buses in the region. This exciting project may represent a key alternative fuel source for the future with significant transport implications.

- ! The passenger transport industry has experienced very turbulent times and there are continuing factors impacting the industry. COVID-19 has had a fundamental impact on passenger numbers and hence revenues for operators. We have worked with Welsh Government to support the bus industry through this very difficult time and further global influences such as high fuel prices, driver shortages and staff sickness continue to create challenges within the industry. Our Passenger Transport Team have worked with operators to support them through this difficult time to continue providing essential services for customers. People in Carmarthenshire feel the pressures of the loss of public transport.
- ⊙ To improve the customer experience, we have utilised Welsh Government funding to install 42 Real Time Information displays, high quality bus shelters, wayfinding signage, significant infrastructure enhancements at Carmarthen and Llanelli Bus stations. These improvements are designed to encourage modal shift away from the private car thereby contributing to carbon reduction, social inclusion and economic activity, as well as improving the attractiveness, accessibility and vitality of our economic centres.

### Support Community and Rural Transport

- ⊙ We successfully manage and provide a lead role in the LINC project on behalf of Welsh Government which includes the Fflecsi, Bwcabus and Trawscymru networks. These initiatives provided essential transport services throughout COVID-19, enabling key workers to continue to access employment. The service continued to be available 6 days a week 7am-7pm throughout the pandemic. Bwcabus has formed a new partnership with Viavan and Transport for Wales in May 2021, utilising Transport for Wales' new booking system and launching the rebranded service Fflecsi Bwcabus in October 2021. Fflecsi Bwcabus now enables passengers to book and manage journeys via an App as well as via a new call centre.

### Road Safety Strategy

- ⊙ A new 20mph speed limit has been introduced in large areas of North and South Llanelli. These two large scale Welsh Government funded projects have involved working in partnership with local communities, elected representatives and schools.

### Modernising our vehicle Fleet

- ! Our vehicle fleet are an essential supporting part of the services provided across the Council. Continuing to support our fleet and bringing in additional vehicles to maintain services through the COVID-19 pandemic has been particularly challenging but nevertheless achieved. Whilst the pandemic is now receding, new challenges are emerging such as high fuel prices, driver shortages across the logistics industry and a shortage of vehicle fitters which continue to provide a stern test.
- ⊙ We are currently reviewing our Fleet Replacement Strategy which will include a transition to vehicles with sustainable fuel sources. This must carefully align with market supply as it continues to develop to ensure that the technological risks and financial risks to the Council are minimised and will need to ensure supporting infrastructure for fuelling and maintenance are in place.
- ⊙ The market supply for electric vehicles, and particularly for cars and small vans has developed quickly and is now providing reliable electric vehicle options for our Council Fleet. To support this transition Welsh Government funding has been secured to introduced 2 additional electric pool cars in 21/22. We also have the following programme to install 6 rapid and 13 fast chargers at our depots:
  - Trostre Depot (Llanelli) – 3 Rapid chargers (50kW) and 6 fast chargers (7-22kW)
  - Cillefwr Depot (Carmarthen) – 2 Rapid Chargers (50kW) and 4 fast chargers (7-22kW)
  - Cwmamman Depot (Glanaman) – 2 fast chargers (7-22kW)
  - County Hall (Carmarthen) – 1 Rapid Charger (50kW) and 1 fast charger (7-22kW)

The market supply for larger and heavy goods is less developed and operational challenges exist. Alternative fuel sources such as hydrogen are likely to be part of a future solution, but this area requires further development.

## Electric Buses for the TrawsCymru T1 Service: Carmarthen to Aberystwyth

We are bringing forward an exciting project in partnership with Welsh Government, Transport for Wales to replace the current bus fleet operating the T1 Carmarthen to Aberystwyth service with a brand new electric bus fleet. This £5m+ project is being funded by Welsh Government and will include the construction of a new bespoke bus depot located adjacent to the Nant y Ci Park and Ride site in Carmarthen just off the A40.

The service will operate with a fleet of 8 new electric buses which are currently being built. The new fleet of electric buses are expected to come into service in September 2022. Thousands of customers every year will benefit from an improved ride quality on high specification vehicles with wi-fi facilities and know that the journey is being made on a zero-emission vehicle.



### What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Highway Infrastructure</b>		
1	Deliver key infrastructure schemes <a href="#">Action ID 15713/15714</a>	Sep 2022	Adrian Harries
<b>B</b>	<b>Integrated Public Transport Network</b>		
1	We will continue to work with national and regional bodies to develop the Southwest Wales Metro to support carbon reduction and the local economy <a href="#">Action ID 15759</a>	March 2025	Stephen Pilliner
2	Monitor supply market for passenger transport to adapt services where required to changing supply conditions <a href="#">Action ID 15764</a>	March 2023	Alwyn Evans
<b>C</b>	<b>School Transport network</b>		
1	We will continue to support the delivery of the Modernising Education Programme – redesigning networks to facilitate the movement of pupils as set out in our home to school transport policy <a href="#">Action ID 15767</a>	March 2023	Alwyn Evans
<b>D</b>	<b>Support Community and rural Transport</b>		
1	Develop Community Transport Strategy to enable access to essential services from rural communities <a href="#">Action ID 15773</a>	March 2023	Alwyn Evans
<b>E</b>	<b>Integrated Public Transport Network</b>		
1	We will support the development and delivery of a new railway station at St Clears <a href="#">Action ID 15787/15788/15789</a>	Nov 2023	Simon Charles
<b>F</b>	<b>Modernising our vehicle Fleet</b>		
1	Update Fleet Replacement Programme & Strategy to transition towards Ultra Low Emission Vehicles and Depot Infrastructure <a href="#">Action ID 15716/15717/15718/15719/15720/15721/15722/15723</a>	March 2023	Antonia Jones



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



## Well-being Objective 12 Healthy & Safe Environment - Promote Welsh Language & Culture

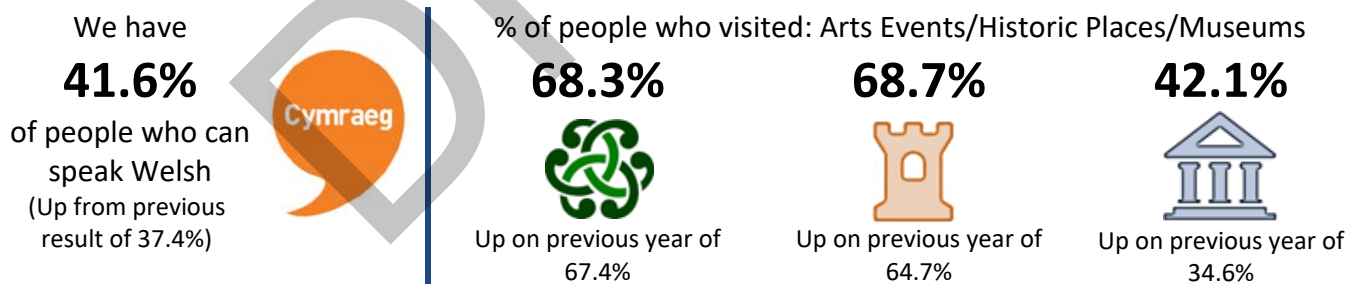
Following a challenging COVID-19 impacted 2 years for our Cultural services, we have made significant progress in protecting and enhancing our Cultural offer across the County with investment in key strategic facilities and services.

### Why this Well-being Objective is important

- ⊙ We have the highest number of Welsh speakers in our county compared to the rest of Wales, which makes Carmarthenshire a key strategic stronghold for the future of the Welsh language; however, we are also the county with the greatest reduction in the percentage of Welsh speakers according to the 2011 Census figures, which makes taking positive action crucial. The social and economic benefits of bilingualism are widely recognised, and research shows that 86% of individuals in Wales feel that the Language is beneficial to both the economy and individuals through cognitive and social benefits.
- ⊙ It is a unique selling point. Tourist and hospitality industries throughout Europe are now realising the importance of offering unique experiences. Having two languages and a sense of Welsh history and culture places Carmarthenshire in a strong position.
- ⊙ The pandemic has had a significant impact on opportunities to use Welsh socially and consistent action needs to be taken to safeguard its use as a living language.
- ⊙ The proportion of children acquiring the Welsh language in the home has decreased significantly over the last half century. Positive action needs to be taken to ensure all children can become bilingual.
- ⊙ Research has shown that, in general, people in Wales who regularly attend or participate in cultural activities are more likely to report higher subjective well-being and potential mental health benefits are seen.

### How well are we doing (and how do we know)? Ⓞ Sources of evidence

#### Success Measures / Explaining the Results



Source: National Survey for Wales (sample size 600)

#### People who can Speak Welsh

- ⊙ 2021/22 National Survey for Wales data published in July 2022 showed that **41.6%** of participants said they could **speak Welsh** (based on a sample of 600 residents), this is the 3<sup>rd</sup> highest in Wales moving above Ceredigion for the first time in this survey. Our result also shows an improvement on the previous survey result of 37.4%. The National Survey for Wales gives a good annual indication of the number of Welsh speakers; however, the Census is the only source that gives a whole population figure, with 43.9% (78,000 speakers) noted in 2011, the highest number of Welsh speakers in any county. The initial Census 2021 findings were published in the July 2022 and the main releases two years after the Census (Spring 2023). This will provide the firmest evidence base for Welsh language skills in the County.

### **People who visited Arts Events, Historic Places and Museums**

- ⦿ The most recent data published in June 2020 for participants from Carmarthenshire **attending an arts event, visiting historical places or visiting a museum** had increased. Both visits to Arts events and Museums were below the Welsh average of 70.4% and 42.5% respectively but the % visiting historic places are above the Welsh average of 62.5. *Please note that the questions asked whether they attended or visited these places in Wales and not specifically in Carmarthenshire.* Updated National Survey for Wales data may be published June/July 2022

## **Progress on the steps we are taking to achieve this Well-being Objective**

### **Implement and monitor the Welsh Language Standards**

- ⦿ 30 members of staff from various departments have received training and enabled us to further strengthen our network of Welsh Language leaders who have an extended knowledge of the Welsh Language Standards within the Council's departments.
- ⦿ We provided a continuous flow of internal communication to ensure staff awareness of their responsibility under the Standards and published new and revised guidelines and flowcharts to promote appropriate working practices.
- ⦿ We established a new, monthly on-line opportunity (Y Clwb Clebran) for staff to use their Welsh language to mitigate the potential detrimental effect of the new ways of working on staff Welsh language skills and their ability to deliver services through the medium of Welsh.

### **The development of Welsh in all our Education services**

- ⓘ Please see WBO3 - The development of Welsh in all our (Education) services

### **The Welsh Language Promotion Strategy**

- ⦿ Extensive work was done to gather information and establish a set of measures from partner organisations to compile a report on the Welsh Language Promotion Strategy and Action Plan 2016-21.
- ⦿ Preparatory work was done, including consultation with partner organisations, to form the new direction and content of the Welsh language Promotion Strategy for 2022-27.
- ⦿ We have facilitated the multi-agency Fforwm Iaith Sirol / County Welsh Language Strategic Forum, organising quarterly meetings to drive the work of the Promotion Strategy forward.
- ⦿ Extensive inter-departmental work was done to establish the Welsh language at the core of the Council's economic development work, to ensure that our regeneration programme is carried out in a way that will have a positive impact on the Welsh language.

### **Promoting our Welsh Culture & Heritage**

- ⦿ Our investment into an exhibitions gallery on the first floor of Carmarthen Museum has enabled us to establish a partnership with the National Gallery London, to showcase world renowned artwork and collections here in Carmarthenshire, raising the profile of our Cultural offer and engagement with our local and visiting population.
- ⦿ £500k has been invested at Parc Howard Museum to replace the roof and to create a new café space for community use over the coming months and years. Working closely with the Friends of Parc Howard, Parc Howard Association and Llanelli Town Council, plans are being realised to relocate an accessible museum reception and retail area, as well as enhance interpretation and exhibition.
- ⦿ The new Museum of Land Speed, part of the Pendine Attractor project which also includes a new 44 bed hotel is due for completion in late Summer 2022. Working in partnership with Pendine Community Council over the past 2 years, this project will further enhance our Cultural and Tourism offer within the County, whilst regenerating this key coastal destination, a few miles down the coast from our iconic Dylan Thomas Boathouse in Laugharne.
- ⦿ A brand new £2m Archive has been completed and is scheduled for opening in July 2022 as our invaluable collections return to the new depository, situated at Carmarthen Library.
- ⦿ Our Theatrau Sir Gâr service undertook a research and development project for a new Welsh language comedy

- Libraries 24/7 - Remote Locker solutions are being installed at Whitland, Brynaman and Newcastle Emlyn Libraries to allow for greater access and flexibility for users to book, deposit and collect books at rural locations. Self-check in/out Beacons are now established at all Libraries with the All-Wales Library app now operational across the County network of libraries.



### Support our Annual Cultural awards and promoting Annual Village and Town of Culture

- Our Town and Village of Culture programme is re-starting, following a difficult COVID-19 impacted 2 years, whilst our annual Cultural awards evening re-established itself in early Spring 2022 with a fantastic evening at our flagship Ffwrnes Theatre in Llanelli, celebrating our fantastic cultural offer and the work of our partners and volunteers across the County.

### Is anyone better off?

We have worked in collaboration with the Tywi Gateway Trust to secure external funding and invest over £2m into the redevelopment and long-term sustainability of the Bishop’s Park, the grounds of the Old Bishop’s Palace and home to Carmarthenshire Museum in Abergwili, Carmarthen. A new Visitor Centre for the park with its glass-roofed Café is completed, bringing the old palace outbuildings into public use. Landscaping to improve access, habitat management and biodiversity conservation, with interpretive signage throughout the park help people enjoy and connect with their heritage and environment.

The Trust involves volunteers and the local community as part of the long-term investment into the site, which has also seen the local authority and external funders investing over £1m into its County Museum building. The museum is managed by CofGâr, Carmarthenshire County Council’s Museum service. Restoring the historic museum, creating an accessible entrance, and refurbishing galleries preserves and promotes our County’s unique cultural heritage collections. And special exhibitions and programmes explore themes connected with the environment, wellbeing, and current issues, helping people to learn from the past to improve today and plan for tomorrow.

The holistic development of the site now known as **Carmarthenshire Museum and the Bishops Park** is a collaboration unique in Wales between a local authority and charity. Connectivity is a shared value, helping build more cohesive, resilient communities, whilst creating opportunities for people to live healthier, more connected lives.

The project is live and new elements continue to be added. An accessible ramp into the Great Meadow will be installed, creating access into a unique habitat previously in private ownership. A grant has been awarded to the Trust to develop detailed plans and costs for the Walled Garden, a project focussing on social impact, sustainable food production, and skills development. And as Carmarthenshire Museum and the Bishops Park becomes a major hub at the start of the Tywi Valley Path, the benefits of walking and cycling for local communities, businesses and tourism will be realised.



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## What and how we can do better

Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Implement and monitor the Welsh Language Standards</b>		
<b>1</b>	We will publish an annual report on the implementation of the Welsh Language Standards for the period 2022/23 (13280)	June 2023	Llinos Evans
<b>2</b>	We will review the current Internal Use of the Welsh language Policy and prepare a framework to support departments to increase the use of the Language in administration (15486)	March 2023	Gwyneth Ayers
<b>3</b>	We will publish and adopt a policy on Awarding Grants and the Welsh language (16112)	March 2023	Gwyneth Ayers
<b>4</b>	The % of staff at Level 3 of the Welsh language skills framework (Cym/001) (Baseline 2021/22= ? %)	No target	Gwyneth Ayers
<b>5</b>	The % of posts recruited at the required level of the advertised post (Cym/002) (Baseline 2021/22=? %)	No target	Gwyneth Ayers
<b>6</b>	The number of staff following Welsh language skills learning and improvement courses (Cym/003) (Baseline 2021/22=?)	No target	Gwyneth Ayers
<b>B</b>	<b>The development of Welsh in all our Education services</b>		
<b>1</b>	See Well-being Objective 3		
<b>C</b>	<b>The Welsh Language Promotion Strategy</b>		
<b>1</b>	We will review and refresh the County's Welsh Language Promotion Strategy and Action Plan considering the progress to date and the Census 2021 results, which are expected during the year (14896)	March 2023	Gwyneth Ayers
<b>2</b>	We will publish a report on the current Welsh Language Promotion Strategy (16113)	March 2023	Llinos Evans
<b>3</b>	We will work with partnership organisations on the promotion of the Welsh language in Llanelli (16115)	March 2023	Llinos Evans
<b>4</b>	We will lead and administer the County Welsh Language Strategic Forum and instigate the delivery of the revised action plan (16116)	March 2023	Llinos Evans
<b>5</b>	We will continue to work in partnership to ensure the delivery of the county's regeneration work has a positive impact on the Welsh language (16117)	March 2023	Llinos Evans
<b>D</b>	<b>Promoting our Welsh Culture &amp; Heritage</b>		
<b>1</b>	We will work with the Marketing & Media Team and other key services to lay the foundations for, and welcome, the Urdd Eisteddfod to Llandovery in 2023 (16118)	June 2023	Llinos Evans
<b>E</b>			
<b>1</b>	We will deliver a transformation plan for the existing Museums provision at the County Museum Abergwili, Parc Howard, Kidwelly Industrial Museum and Museum of Speed Pendine to improve the provision for residents and visitors (13289)	April 2023	Ian Jones



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective



# Better Governance and Use of Resources





# Well-being Objective 13

## Better Governance and use of Resources

### Better Governance

#### We have improved performance management arrangements

We have:

- ◆ produced a Performance Management Framework
- ◆ improved engagement and assurance on business planning to improve self-assessment
- ◆ introduced more integrated quarterly performance management monitoring and assessment





#### Why this Well-being Objective is important

- ⊙ The general purpose of the Well-being of Future Generations Act (Wales) 2015, is to ensure that the governance arrangements of public bodies for improving the Well-being of Wales take the needs of future generations into account. To make this work there are key areas of corporate change that are required by the Act.
- ⊙ There are increasing demands and expectations yet less resources are available. Under these conditions we need to work even more efficiently and effectively to maintain services and improve where we can, delivering 'more (or even the same) for less'.
- ⊙ The way we work needs to focus on the long term, working in partnership and collaboration, involving people more, preventing problems before they materialise and ensuring we work in an integrated way to maximise our resources and reduce duplication; one of the ways we do this is through the Public Services Board (PSB).

1 Corporate Planning	Covered by Better Governance
2 Performance Management	
3 Workforce Planning	
4 Financial Planning	Covered by Better Use of Resources
5 Assets	
6 Procurement	
7 Risk	

### How well are we doing (and how do we know)? 📄 Sources of evidence

#### Success Measures / Explaining the Results

 <p><b>71.2%</b> of people agree that they can access information about us in the way they would like to (previously 72.4%) (Welsh average 74.9%)</p>	<p><b>74.6%</b> of people know how to find what services we provide (previously 72.1%) (Welsh average 75.8%)</p>  <p><i>Source: National Survey for Wales</i></p>	<p><b>35.5%</b> of people agree that they have an opportunity to participate in making decisions about the running of our services (previously 9%) (Welsh average 33.8%)</p> 	<p>Staff sickness <b>11.4</b> days per year (previously 7.7 days)</p> 
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#### According to the 2019/20 National Survey for Wales:

- ⊙ **71.2%** of participants agreed that they could access information about us in the way they preferred, below the Welsh average of 74.9%, and in 17<sup>th</sup> position.
- ⊙ **74.6%** agreed that they knew how to find what services we provide; below the Welsh average of 75.8% and in 13<sup>th</sup> position in Wales.
- ⊙ 2021/22 National survey for Wales results published in July 2022 shows that **35.5% agreed that they have an opportunity to participate in making decisions about the running of our services**, this is a vast improvement on the 2019/20 result of only 9% and is above the Welsh average of 33.8%. There has been a general increase across all authorities and comparatively, we have moved up to 5<sup>h</sup> position from 21<sup>st</sup> previously.

## Staff Sickness

- ⊙ **Sickness figures** at the end of 2021/22 of **11.4 FTE days** is 3.7 days higher than last year and above the 2019/20 Welsh average of 11.2 FTE days (Authority 2019/20 performance was 10.74 FTE days). This is our highest sickness figure since 2008/09 (11.7 days) **However, it is important to note that this has been impacted by COVID-19 related sickness absence, which accounted for 2 FTE days per employee during 2021/22.** National benchmarking data indicates this increase is evidenced across all industries particularly sectors delivering frontline/operational services where working from home was limited.
- ⊙ The service areas with the highest sickness absence figures are Waste & Environment, Adult Social Care, Access to Education and Housing Property & Special Projects and Special Schools which are mainly front-line operational services which have been at the forefront of supporting our communities during the pandemic. The causes of absence are monitored and the impact and legacy of COVID-19 continues. People Management division provides advice and support for managers, who have the responsibility to manage attendance, they are provided with sickness data and analysis to plan appropriate action to ensure cases are managed and employees supported, in line with our sickness policies and guidelines.

## Progress on the steps we are taking to achieve this Well-being Objective

### Corporate Planning

- ⊙ To judge the progress of the Corporate Strategy we set out a table of 44 success measures. Despite being blindsided by the COVID-19 Pandemic, over the last 5 years 60% of these measures have improved since the start of the Strategy. **See Appendix 2.**
- ⊙ The Corporate Strategy was updated twice during its course to make sure that our Well-being Objectives were still relevant and we consulted on them each year to ensure continued support. For each of our 13 Well-being Objectives we identified the key steps we were taking to achieve them and then via business plans identified key actions and measures for each step.
- ⊙ During 2021/22 it was evident that Scrutiny Committees wanted to see an improvement in the measurements and actions set out in business plans so that they could hold the Services to account and see what success looked like. As a result of this feedback, and in response to new Local Government & Elections Act requirements relating to performance and governance, Business Plan measurement and SMART Action planning has been improved.
- ⊙ To further strengthen the development of departmental business plans an officer **Engagement and Assurance process** was set up during 2021/22 to discuss departmental business plans with each Departmental Management Team.

### Performance Management

- ⊙ During 2021/22 a **new Performance Management Framework was introduced.** This framework sets out the Council's approach to monitoring and managing the performance of the Council's services.
- ⊙ Actions and targets to deliver the Corporate Strategy are monitored on a quarterly basis. The Corporate Management Team, Cabinet Members and Scrutiny committees receive quarterly Performance Management reports as well as the end of year report.
- ⊙ During 2021/22 **we developed a more integrated quarterly performance monitoring approach.** These more analytical reports added Member Task and Finish Scrutiny investigation findings, customer feedback (complaints and compliments) financial, internal and external audit findings, risk, people, asset management and other relevant data to build up a more rounded picture of progress.

#### INTERNAL AUDIT



#### REVIEW OF PERFORMANCE MANAGEMENT

The overall objective of the review was to assess the adequacy of the performance and reporting arrangements in place.

#### ACTION

An action plan has been drafted to improve this rating.

#### ASSURANCE RATING

HIGH	
ACCEPTABLE	✓
LOW	



As part of our response to the new Local Government and Elections (Wales) Act 2021 we requested support from the Welsh Local Government Association to assess and challenge the adequacy of the Council's self-assessment arrangements and to provide advice on what further developments would encourage a culture of continuous improvement.

- ⦿ As a Council we already have a lot of data that we report and this needs to be better harnessed and consolidated. We want to make better use of data and in February 2022 we have set up a 'Data Insight' unit to corporately ensure that we become a data driven authority.
- ! We are taking a more critical assessment approach to producing the Annual Governance Statement so that it does not just set out what arrangements we have in place but how well they are working, how we know and what can we do better. We will also improve the timescales for its production.

### Workforce Planning (People Management)

Carmarthenshire County Council has some 8,000 employees who each contribute to the achievement of our Corporate Priorities. We ensure that all staff are managed and developed in a fair and consistent way.



- ⦿ Our staff are encouraged to develop, and we are accredited with Investors in People.
- ⦿ Following Local Government Elections, we will **ensure learning & development is fully aligned with corporate priorities**, with needs and transformation plans integrated into our new Corporate Strategy.
- ⦿ The management of attendance and supporting **the well-being of staff** is a high priority for the Council. A robust attendance management framework and policy is in place and the Occupational Health function offers well-being support and advice with the aim of keeping people in work, providing advice and guidance on healthy living, stress management and mental health in the workplace. This has been particularly important during the COVID-19 pandemic where support to staff has been stepped up via well-being initiatives and COVID-19 specific policies.
- ⦿ During 2021, a revised attendance management policy was introduced and associated e-learning to further support managers to manage attendance effectively. This is a priority for the Council, and management information is regularly provided to the Corporate Management Team and service managers for monitoring purposes.
- ⦿ Using existing governance arrangements (People Strategy Group) we will need to review our workforce strategy in light of the pandemic to support the organisation to recover.
- ⦿ During 2021 we held dedicated Local Government Association (LGA) facilitated workforce planning sessions with Corporate Management Team and Heads of Service; and developed an online workforce data dashboard for Heads of Service / Service Managers. We now need to build on this learning and consider the impact of COVID-19 on our workforce and develop a Strategic Workforce Plan.
- ⦿ Our annual **equal pay** audit does not suggest any evidence of discrimination within the pay structures, nor the allowances paid. The pay gaps are generally because of segregation of the sexes between job types rather than application of the allowances. As required, the Council publishes a Pay Policy each year to provide transparency on setting the pay of its employees. The Pay Policy is agreed by Full Council and is published on the Council's website.
- ⦿ The COVID-19 pandemic has accelerated a move to **agile working** and it is intended that this will inform how the Council manages its workforce in the future through smarter and better ways of working. This will impact on accommodation requirements and contribute to our ambition to become net zero carbon by 2030 by reducing the need to travel. The Staff Travel Policy will be reviewed to reflect the move to new ways of working.
- ⦿ Our Whistleblowing Policy is being used by employees to report serious concerns which may be in the public interest. Online learning, promotion of the policy and monitoring of whistleblowing complaints continues to ensure that employees are aware of it.

## Springing Forward - Strategic management of its workforce



Audit Wales undertook an all-Wales project to examine the local government overall arrangements and approach to transforming, adapting, and maintaining the delivery of services. For Carmarthenshire it found that - *The Council is improving the strategic planning for its workforce and is taking action to address staff capacity issues in key service areas but recognises that performance monitoring of workforce management needs strengthening.*

## Ensuring Effective External Communication

Since the introduction of *My Hwb* account (for online services and payments), 78,163 residents have signed up for the service. We're adding more services online and reviewing our existing e-forms to ensure that they are easy to use.

- ⦿ The Hwb in Ammanford, Carmarthen and Llanelli offer pre-booked appointments and drop-in advice to an average 8,000 residents per month, as well as providing advice and access to training and employment support. This had to be taken forward in a different way during 2020/21 due to COVID19 restrictions and the establishments having to be closed. Customers have been able to contact online and telephone and virtual meetings have been held. The increasing use of Social Media has allowed open engagement and conversations with members of the public. In addition to this Social Media is an excellent tool for promoting council services.
- ⦿ Throughout 2021/22 we have seen an increase in residents and businesses accessing information, support and council services online, the number of visits to our website has increased yet again this year by a further 7%.
- ⦿ The pandemic without a doubt has supported this increase to the website and how we present information bilingually, often at very short notice has been welcomed and complimented by the public.
- ⦿ Accessibility of information is key and we are proud to have this year passed the accessibility standard. It is so important to remember that residents, visitors and businesses are now accessing the website in various ways and interestingly 58.9% access using their mobile device. This is key when considering how to present information to ensure we engage to as a wider audience as possible.
- ⦿ Key stats CCC website 2021/2022
  - Pageviews: 6,144,228
  - Sessions: 3017983
- ⦿ Key stats for social media, email marketing and video
  - 19.3m Twitter reach
  - 8.82m Facebook reach
  - Published 3259 posts
  - Dealt with 4055 'inbound' posts, enquiries via comments, written on our wall or sent as a direct message
  - 53.3k link clicks
  - Facebook – New followers – 1,201. Total followers: 20,451
  - Twitter – New followers – 372. Total followers 11,151
  - 443,141 emails sent to MyAccount, businesses and 3rd sector. 267,018 unique opens.
  - Video – 115,800 views

## Is anyone better off?

### Tackling Employee Poverty

The Council continues to support its lowest paid employees and workers by **continuing to pay the Real Living Wage supplement** to ensure that our lowest paid receive the equivalent of £9.90 per hour (including fixed allowances).

## What and how we can do better

### Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Corporate Planning</b>		
<b>1</b>	Following Local Government Elections in May 2022 and the publication of the new administrations manifesto we will reset the Corporate Strategy and Well-being Objectives (15488)	July 2022	Gwyneth Ayers
<b>2</b>	We will further develop business planning processes and engagement and assurance approaches (15496)	July 2022	Gwyneth Ayers
<b>B</b>	<b>Performance Management</b>		
<b>1</b>	We will continue to develop the Performance Management Framework and our self-assessment processes (15496 & 15487)	March 2023	Rob James
<b>2</b>	We will continue to develop our Integrated Quarterly Performance Management Observations reporting (15496)	March 2023	Rob James
<b>3</b>	We will improve on the timescale for producing the Annual Governance Statement (16134)	March 2023	Helen Pugh
<b>4</b>	Develop an engagement and consultation plan for the authority (15580)	March 2023	Deina Hockenull
<b>C</b>	<b>Workforce Planning (People Management)</b>		
<b>1</b>	We will develop a new Transformation Strategy; ensuring that Learning & Development priorities and programmes are fully aligned with corporate priorities and needs; further developing the Council's Leadership and Management Programme to support key corporate priorities (15516)	September 2022	Jon Owen / Bernadette Dolan
<b>2</b>	Further improve our recruitment processes via the introduction of new integrated recruitment IT system. (IIP) (15512 & 15507)	March 2023	Alison Wood / Jon Owen
<b>3</b>	We will evaluate the employee experience and undertake research to develop a Workforce Engagement Strategy that will underpin the new workforce strategy (15499 & 15500 & 15501)	June 2022	Cheryl Reynolds
<b>4</b>	We will develop more proactive preventative solutions such as promoting good health and educating employees on healthy lifestyle choices (15502)	March 2023	Heidi Font
<b>5</b>	Developing a set of performance and outcome measures that reflect the Council's ambitions for its workforce (16135)	March 2023	Cheryl Reynolds
<b>D</b>	<b>Ensuring Effective External Communication</b>		
<b>1</b>	Deliver the council's corporate communications strategy following the key principle of <i>One Council, One Vision, One Voice</i> . As part of the launch of this strategy, communicate and embed a corporate communications standard across all departments to ensure the basic principles of communication are understood and utilised by all - for example, communications are always accessible, bilingual, friendly and with a clear call to action (15569)	August 2023	Deina Hockenull

# Making Better Use of Resources

Through careful financial planning we have been able to set a balanced budget that will support the Council to continue delivering vital services and will allow us to continue to provide first class services to the residents and businesses of Carmarthenshire.

## Why this Well-being Objective is important

- There are increasing demands and expectations yet less resources are available. Under these conditions we need to work even more efficiently and effectively to maintain services and improve where we can, delivering 'more (or even the same) for less'.

The general purpose of the Well-being of Future Generations Act (Wales) 2015, is to ensure that the governance arrangements of public bodies for improving the Well-being of Wales take the needs of future generations into account. To make this work there are **7 key areas** of corporate change that are required by the Act.

- 4 Financial Planning
  - 5 Assets
  - 6 Procurement
  - 7 Risk
- Better Use of Resources**

## How well are we doing (and how do we know)? Sources of evidence

### Success Measures / Explaining the Results



**5.85%** increase of online payments (From 53,454 to 56,582 transactions)

#### Financial Impact:

We have administered and have paid:

- £78m** of grants to support local business
- £3.4m** of Winter Fuel Support Scheme payments.
- £397.6k** of Discretionary Housing Payments.
- Over £4m** of Self Isolation Support Payments and 10,754 applications received.



Through our delivery of **Community Benefits** **548 person weeks** of targeted recruitment & training was delivered

**9.9%** of people agree that we ask for their views before setting our budget (previously 11.3%) (Welsh average 9.2% and in 9<sup>th</sup> place) (Source: National Survey for Wales)

#### Online payments

- Due to the COVID-19 Pandemic and with increased access to online services, this has created a natural shift with many customers contacting us, submitting forms and documents and paying for our services electronically with a 5.85% increase in the number of online payments from 53,454 in 2020/21 to 56,582 transactions during 2021/22.

#### Organisational 'running costs'

- We have administered a total of £78 million from Welsh Government Grants to the Carmarthenshire Business Community to support businesses during these challenging times.
- Since November 2021, we have administered the Winter Fuel Support Scheme and processed 9,480 cases and have paid out £3,409,200 to support Carmarthenshire residents.
- We have paid out £397,584 of Discretionary Housing Payments and up to mid-March received 10,754 Self Isolation Support Payment applications and paid out over £4 million to eligible claimants.

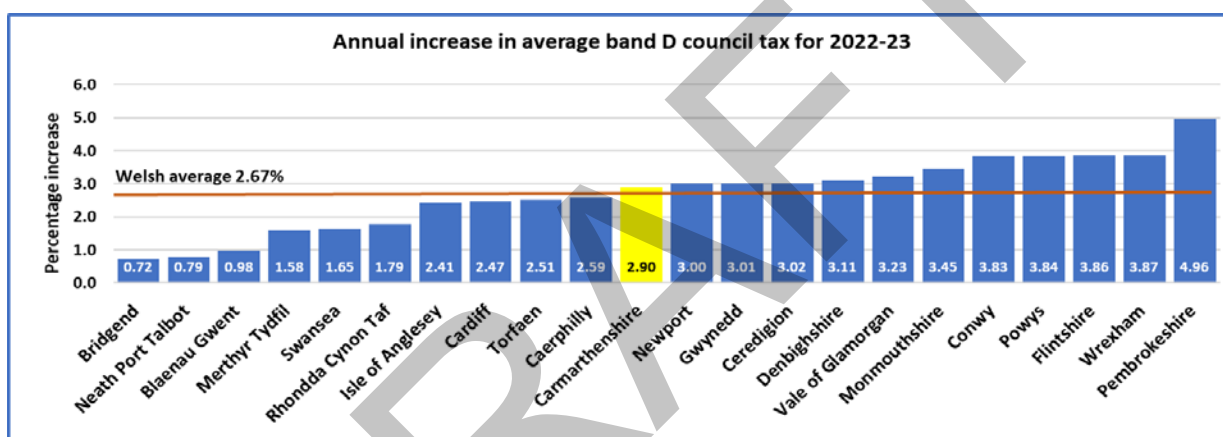
- Through our delivery of Community Benefits over 548 person weeks of targeted recruitment and training was delivered in 2021/22 through the Council's 21<sup>st</sup> Century Schools project across the County.
- We have claimed £27.4 million from Welsh Government via hardship claims to support additional COVID-19 services. We have also claimed £4.5million relating to claims for loss of income.
- Despite inflationary pressures on a truly unprecedented scale, the Council was able to set a balanced budget of £416 million which provided sufficient funding to sustain service levels, realised efficiency savings where possible and curtailed council tax as much as possible to 2.5%.

**People agree that the Council asks for their views and as part of Carmarthenshire County Council budget consultation we sort views of members and public before setting the budget**

- The 2019/20 National Survey for Wales showed the number of participants agreed that we ask for their views before setting our budget was 9% (Welsh average 9.2%), this is a decline on the previous year of 11.3% and in 9<sup>th</sup> position (previously 7<sup>th</sup>). Due to COVID-19 there is no updated data available for the measure, although we continued to hold our annual budget consultation and engaged with councillors and members of the public.

**Progress on the steps we are taking to achieve this Well-being Objective**

**Financial Planning**



- Carmarthenshire has the 11<sup>th</sup> lowest annual % increase at 2.90% and just above the Welsh average of 2.67%. This is the lowest % increase since 2012/13 at 2.38%. The Council Tax levels in Carmarthenshire is the 9<sup>th</sup> lowest in Wales (Band D) at £1,799.92 an almost £320 less than the highest level in Wales and just above the Welsh average of £1,777.18.

- Audit of Financial Statement** – An unqualified Audit report was received from Audit Wales on all statements (financial year 2020-21) and the audit found no major issue other than generic-all Wales matters, considering we have undertaken £140 million of additional COVID-19 related funding across dozens of specific grants.



- A mixed methods approach to ascertain views on the 2022-25 budget took place and this was publicised in local and regional press, local radio advertisements and via equality groups including Equality Carmarthenshire, Ageing Well Forum, Carmarthenshire Disability Coalition of Action and via Town and Community Councils. There was a low response rate, possibly due to COVID-19 restrictions and concerns. Responses were received via the Council's online consultation page on the website, emails were submitted together with social media responses via Facebook and Twitter and all comments and views were taken into consideration. [REVENUE BUDGET 2020 to 2023 \(gov.wales\)](https://gov.wales/revenue-budget-2020-to-2023)



- There have been 3 Internal Audits completed during 2021-22 looking at the following areas and their audit findings were:

**INTERNAL AUDIT**



RATING	COUNCIL TAX	NNDR	AGS
HIGH			
ACCEPTABLE	✓	✓	✓
LOW			

We are tracking action plans to improve these ratings

**Assets**

- Just under £2.9m was generated from Capital receipts during 2021/22 which exceeds our target by almost £0.75m, this covers some of the £0.4m shortfall in 2019/20 and £1.8m shortfall 2020/21.

**SPRINGING FORWARD – STRATEGIC MANAGEMENT OF ASSETS**



Audit Wales undertook an all-Wales project to examine the local government overall arrangements and approach to transforming, adapting, and maintaining the delivery of services. Overall, it found that: *The Council is strengthening its arrangements for asset management and recognises that there are opportunities to use the sustainable development principle more to improve this work and that performance management of assets could be improved.*

**Procurement**

- We have addressed the key findings, highlighting good practice and recommendations from the ‘*Procuring well-being in Wales*’ report (published 25/02/2021) from the Office of Future Generations Commissioner for Wales [procuring-well-being-in-wales](https://www.futuregenerations.wales/procuring-well-being-in-wales).



- We have amended our Sustainable Risk Assessment (SRA) template which ensures that the sustainability issues such as environmental, social, economic & cultural issues can be factored into the specification for individual tenders to incorporate elements of the Well-being of Future Generations Act. We also include service provision information relating to the 5 ways of working i.e. Long Term, Prevention, Integration, Collaboration & Involvement. We have produced an Ethical Employment in Supply Chains Policy and drafted the Council’s first annual written statement on the steps taking during the financial year to ensure that slavery and human trafficking are not taking place in our organisation and our supply chains.

**Risks**

- The Corporate Risk Register is reported to the Governance and Audit Committee every 6 months and is reviewed by the Corporate Management Team every quarter as part of the performance management information and in line with the Well-being of Future Generations Act. We use a “**Web Based Risk Register Software**”, which allows Departments to input, access, maintain and manage both Corporate, Service and Project Risks.



A TIC review that concluded in December 2021 noted that ‘*Although the COVID-19 pandemic initially impacted on the ability to progress the recommendations contained within the Audit Office Review and follow-up Internal Audit Review, a number of key actions have now been implemented and good progress has been made across the action plan in general.*’

## Is anyone better off?

 <p><b>Sell2Wales</b></p> <p><b>Sell2Wales</b> All our procurement opportunities over £25K are listed on the Sell2Wales website.</p>	 <p><b>Community Benefits</b> Community Benefits in Public Sector Procurement ensures that wider social, economic and environmental issues are taken into account in our tendering activity.</p>	 <p><b>Find a Tender Service</b> Find a Tender Service (FTS) is free to use and displays information on public sector contract opportunities in the UK.</p>	 <p><b>Busnes Cymru   Business Wales</b></p> <p><b>Business Wales</b> Business Wales can help small or medium sized enterprise SME (employing up to 250), who want to improve their chances of winning public and private sector contracts.</p>	 <p><b>Terms and Conditions</b> These terms and conditions set out the basis of the relationship between the Council and the successful supplier.</p>
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## Business is about people

We value our diverse range of suppliers and acknowledge the importance of having access to a quality and diverse supplier base, recognising that **business is about people by talking to them, listening to them, and understanding them**. To this aim we have held 7 Live Tender Webinars virtually via Teams with a total of 164 suppliers in attendance over the last financial year. The aim of these sessions was to inform prospective tenderers of the forthcoming tendering opportunities and the requirements of these service/goods.

We also understand that the prospect of tendering for business with us can sometimes appear to be a daunting task. Therefore, we have actively engaged with 63 suppliers through a series of first point of contact sessions (1-2-1 meetings) over the same period, engaging with suppliers who are interested in working with the Council.

A Meet the Buyer Event was organised by the appointed main contractor Bouygues for the Pentre Awel Zone 1 Development and was held at Parc y Scarlets, Llanelli. A total of 107 suppliers/contractors attended the event throughout the day with Procurement and Community Benefits Officers representing the Corporate Procurement Unit at the event. This Meet the Buyer event was aimed at giving opportunity to second tier, local suppliers to learn of potential sub-contracting opportunities.

We have developed a Supplier Guide for current and potential contractors, suppliers, and providers with the aim to help provide organisations who want to work with us a clear understanding of how to bid for contracts and what is required during the quotation or tendering process. This is now available electronically and appears on our website [Supplier Guide to Tendering \(gov.wales\)](https://gov.wales). It contains a variety of helpful information, advice, and guidance in relation to procurement and “How to Tender” with Carmarthenshire County Council.

### Supplier Guide to Tendering

#### In this section

- 1. Introduction
- 2. What do we spend our money on?
- 3. Where and with whom is our money spent?
- 4. How We Buy
- 5. What rules, regulations & procurement procedures do we follow?
- 6. How does the tendering process work?
- 7. Where do we advertise our contract opportunities
- 8. What is included in a Tender document/package?
- 9. The Dos and Don'ts of Tendering
- 10. Supplier Engagement Events
- 11. Getting Ready to Tender
- 12. Procurement Glossary
- 13. Advice and Support

## What and how we can do better

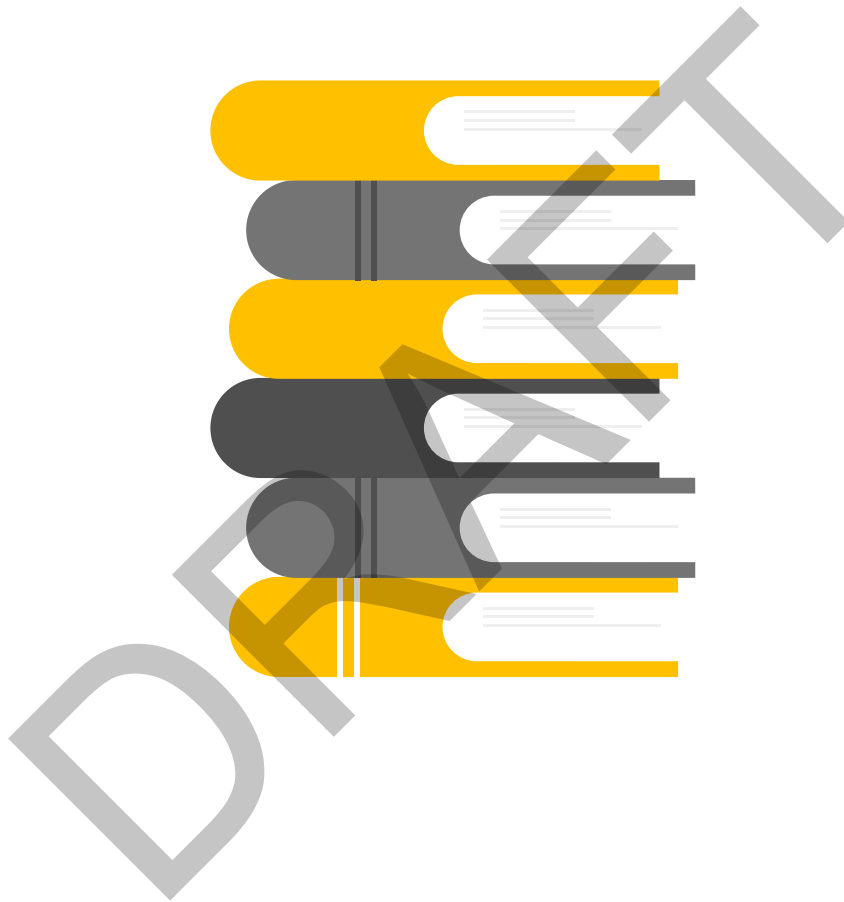
### Our delivery plan to achieve this objective

Ref	Actions and Measures	Date/Target	Owner/Resp. Officer
<b>A</b>	<b>Financial Planning</b>		
1	Use of the Council's reserves to invest in the County and support future development (Moving forward in Carmarthenshire) <i>16063</i>	March 2023	Chris Moore /Randal Hemingway
2	Ensure the Council manages its budgets effectively and prudently (Moving forward in Carmarthenshire) <i>16064</i>	March 2023	Chris Moore /Randal Hemingway
3	We will undertake the closure and Audit of the Accounts within the appropriate timescales <i>16061</i>	June 2023	Chris Moore /Randal Hemingway
<b>B</b>	<b>Assets</b>		
1	We will commence work on the transformation of the former Debenhams Store to provide a multi service hub covering health, education and leisure	March 2023	Jason Jones/ Stuart Walters
2	Delivery of Phase 1 Pentre Awel providing business, research, education, community healthcare and modern leisure facilities <i>15155+12985</i>	March 2023	Jason Jones/ Steffan HG Jenkins
3	We will apply and embed the sustainable development principle in the way it plans, delivers and monitors the management of its assets # Audit Wales Recommendation -Springing Forward <i>16136</i>	March 2023	Jason Jones/ Stephen Morgan
4	<i>We will improve the performance management of our assets.</i> <ul style="list-style-type: none"> <li>developing a set of performance and outcome measures that reflect the Council's ambitions for its assets and monitor these measures at a corporate level, including reporting to overview and scrutiny committee</li> <li>benchmarking performance on asset management with other organisations</li> </ul> # Audit Wales Recommendation-Springing Forward <i>16137</i>	March 2023	Jason Jones/ Stephen Morgan
5	We will review and formally adopt the Council's Corporate Asset Management Plan by March 2023 <i>15541</i>	March 2023	Jason Jones/ Stephen Morgan
<b>C</b>	<b>Procurement</b>		
1	We will work with departments to deliver compliant tender exercises through the implementation of a category management approach. <i>15286</i>	March 2023	Chris Moore /Helen Pugh /Clare Jones & Gemma Clutterbuck
2	We will continue to develop our approach to early engagement of Local Businesses. <i>15288</i>	March 2023	Chris Moore /Helen Pugh /Clare Jones & Gemma Clutterbuck
<b>D</b>	<b>Risks</b>		
1	Continue to implement the action plans developed in response to the WAO/Internal Audit Review, with priority to be given to ensuring that the Risk Toolkit is formally adopted and used to inform development sessions for managers at a divisional level and dedicated development sessions for Departmental Risk Champions. <i>15292 (Sub Actions: 14302, 14303 &amp; 16040)</i>	March 2023	Chris Moore /Helen Pugh /Julie Standeven



View our [detailed progress commitments and targets here](#) for 2021/22 against this objective

# APPENDICES



## Statutory Requirements

### Well-being of Future Generations Act (Wales) 2015

The general purpose of the Act, is to ensure that the governance arrangements of public bodies for improving the well-being of Wales, take the needs of future generations into account. The Act is designed to improve the economic, social, environmental and cultural well-being of Wales, in accordance with sustainable development principles. The law states that: -

- a) We must carry out sustainable development, improving the economic, social, environmental and cultural well-being of Wales. The sustainable development principle is ***'... the public body must act 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.'***
- b) We must demonstrate use of the 5 ways of working: Long term, integrated, involving, collaborative and preventative
- c) We must work towards achieving all of the 7 national well-being goals in the Act. Together they provide a shared vision for public bodies to work towards.



The Well-being of Future Generations Act, provides a shared vision for all public bodies in Wales to work towards. As a public body subject to the Act we are required to set and publish Well-being Objectives that maximise our Contribution to the Well-being Goals.

### The Local Government and Elections (Wales) Act 2021

The **Local Government and Elections Wales Act 2021** provides for the establishment of a new and reformed legislative framework for local government elections, democracy, governance and performance. It replaces the Local Government Measure 2009. [Part 6 of the Act outlines new duties in respect of Performance and Governance of Principal Councils](#) and includes specific duties for the Council:

- Duty to keep performance under review;
- Duty to consult on performance;
- Duty to report on performance – based on self-assessment approach;
- Duty to arrange a panel performance assessment;
- Duty to respond to a panel performance assessment report.

The Local Government and Elections (Wales) Act 2021 requires that a Council must produce a self-assessment report in respect of each financial year. The report must set out its conclusions on the extent to which it met the performance requirements during that financial year, and any actions it intends to take, or has already taken, to increase the extent to which it is meeting the performance requirements

The performance requirements are the extent to which:

- we are exercising our functions effectively.
- we are using our resources economically, efficiently and effectively.
- our governance is effective for securing the above.

## How our Well-being Objectives contribute to National Well-being Goals

Carmarthenshire's 2021/22 Well-being Objectives			7 National Well-being Goals						
			Prosperity	Resilience	Healthier	More equal	Cohesive Communities	Vibrant culture & Welsh Language	Global responsibility
Start Well	1	Help to give every child the best start in life and improve their early life experiences.	✓		✓	✓	✓		
	2	Help children live healthy lifestyles	✓		✓	✓	✓	✓	
	3	Support and improve progress, achievement and outcomes for all learners	✓	✓	✓	✓	✓	✓	✓
Live Well	4	Tackle poverty by doing all we can to prevent it, help people into work and improve the lives of those living in poverty	✓		✓	✓	✓		
	5	Create more jobs and growth throughout the county	✓		✓	✓	✓	✓	
	6	Increase the availability of rented and affordable homes	✓	✓	✓	✓	✓	✓	✓
	7	Help people live healthy lives (tackling risky behaviour & obesity)	✓		✓	✓	✓	✓	
Age Well	8	Support community cohesion, resilience and safety	✓	✓	✓	✓	✓		✓
	9	Support older people to age well and maintain dignity and independence in their later years	✓		✓	✓	✓	✓	
	10	Look after the environment now and for the future	✓	✓	✓	✓	✓	✓	✓
In a Healthy, Safe & Prosperous Environment	11	Improve the highway and transport infrastructure and connectivity	✓	✓	✓	✓	✓		
	12	Promoting Welsh Language and Culture	✓	✓		✓	✓	✓	
	13	Better Governance and Use of Resources	✓	✓	✓	✓	✓	✓	✓

# Success measures for our Well-being Objectives

Details and explanation of performance for each of these success measures can be found under the relevant Well-being Objective in this report.

*The Result column is based on the two most recent years results.*

Wellbeing Objectives and Success Measures	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Result	
<b>WBO1 - Best Start in Life</b>								
Children in care who had to move 3 or more times <i>(PAM/029)</i>	9.2%	8.8%	10.4%	8.6%	4.7%	6.6%	Declined	
<b>WBO2 - Children - Healthy Lifestyles</b>								
Childhood obesity <i>(Child Measurement Programme NHS)</i>	29.4%	26.6%	30.4%				Declined	
<b>WBO3 - Support and improve progress, achievement, and outcomes for all learners</b>								
Educational attainment - Average Capped 9 points score <i>(Year 11 pupils) (PAM/032)</i>			363.1	367.2			Improved	
School attendance rates (Primary) <i>(PAM/007)</i>	94.8%	94.4%	93.9%	93.9%			Same	
School attendance rates (Secondary) <i>(PAM/008)</i>	94.5%	94.3%	93.8%	93.5%			Declined	
Satisfaction with child's primary school <i>(NSW)</i>	93%	90%	84%	95%			Improved	
Number of leavers Not in Education, Employment or Training <i>(NEETs)</i>	Year 11 <i>(PAM/009)</i>	2.1%	1.4%	1.8%	1.5%	1.8%	1.1%	Improved
	Year 13 <i>(5.1.0.2)</i>	2.0%	3.0%	4.9%		3.5%	2.7%	Improved
<b>WBO4- Tackle Poverty</b>								
Gap in the Average Capped 9 points score (Year 11 pupils) for those eligible for Free School Meals and those who are not eligible <i>(NWBI)</i>			19.7%	17.9%			Improved	
Households successfully prevented from becoming homeless <i>(PAM/012)</i>	64%	65.1%	59.4%	46.4%	46.4%	50.5%	Improved	
Households in material deprivation <i>(NWBI)</i>	15.3%	15.8%	13.5%	11.3%		12.0%	Declined	
Households Living in Poverty <i>(CACI's 'PayCheck' Data)</i>			35.5%	33.7%	33.8%	35.6%	Declined	
<b>WBO5 - Creating Jobs and Growth</b>								
Employment figures <i>(ONS – Annual Population Survey) (NWBI)</i>	75.2%	73.7%	71.6%	71.7%	68.1%	69.6%	Improved	
Average Gross weekly pay <i>(ONS – Annual Survey of hours and earnings)</i>	£494.5	£517.8	£511.3	£536.2	£574.5	£566.9	Declined	
Number qualified to NVQ Level 4 or above <i>(Stats Wales) (NWBI)</i>	37.4%	37.8%	38.0%	41.4%	39.9%	37.7%	Declined	
People moderately or very satisfied with their jobs <i>(NSW) (NWBI)</i>	80.0%	82.5%		78.9%			Declined	
<b>WBO6 - Affordable Homes</b>								
Number of affordable homes in the County <i>(7.3.2.24)</i>	173	235	247	315	158	308	Improved	
<b>WBO7 - Healthy Lives</b>								
Adults who say their general health is Good or Very Good <i>(NSW)</i>		69.0%	66.0%	69.6%	69.7%	68.6%	Declined	
Adults who say they have a longstanding illness <i>(NSW)</i>		50.0%	53.0%	50.5%	51.2%	40.1%	Improved	
Adult mental well-being score <i>(NSW) (NWBI) (score out of 70)</i>	50.2		51.1			48.8	Declined	
Adults who have two or more healthy lifestyle behaviours <i>(NSW) (NWBI) (Not smoking, drinking &lt; 14 units or lower, eating 5 portions fruit &amp; veg the previous day, having a healthy body mass index, being physically active at least 150 minutes the previous week).</i>		91.8%	91.2%	87.6%		92.4%	Improved	



Details and explanation of performance for each of these success measures can be found under the relevant Well-being Objective in this report.

The Result column is based on the two most recent years results

Wellbeing Objectives and Success Measures	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Result
<b>WBO8 - Community cohesion, resilience &amp; safety</b>							
% Say they have a sense of community (NSW)(NWBI) (Derived from feeling of belonging; different backgrounds get on, treat with respect'.)	47.7%		51.6%		68.6%	68.0%	Declined
People feeling safe (NSW)(NWBI) (At home, walking in the local area, and travelling)	76.9%		76.1%		74.6%	66.7%	Declined
<b>WBO9 - Older people to age well</b>							
Agree there's a good Social Care Service available in the area (NSW)	56.2%		47.5%		66.0%		Improved
Number of calendar days taken to deliver a Disabled Facilities Grant (PAM/015)	167 days	161 days	157 days	176 days	347days	259 days	Improved
People who are lonely (NSW)(NWBI)	17.1%	16.6%		17.3%		15.4%	Improved
<b>WBO10 - Look after the environment</b>							
Renewable energy generated (kWh)	670,400 kWh	937,330 kWh	979,071 kWh	997,480 kWh	1,059,364 kWh	TBC	
Council's Energy Consumption (kWh)			69,059,743 kWh	70,332,391 kWh	63,684,340 kWh		Improved
Rates of recycling (PAM/030)	66.23%	63.64%	58.95%	64.66%	66.08%	61.68%	Declined
<b>WBO11 - Highways &amp; Transport</b>							
Road conditions (PAM/020) A Roads	4.3%	4.1%	5.2%	5.4%	4.1%	3.6%	Improved
(PAM/021) B Roads	3.5%	3.1%	4.2%	4.7%	3.4%	2.8%	Improved
(PAM/022) C Roads	11.6%	11.9%	12.5%	12.5%	12.0%	11.7%	Improved
Road casualties (5.5.2.21)	102	83	97	111	55	81	Declined
<b>WBO12 - Promote Welsh Language &amp; Culture</b>							
Can speak Welsh (NSW)(NWBI)	40.1%	43.6%	37.8%	37.4%		41.6%	Improved
People attended arts events in Wales in last year (NSW)	69.3%	67.4%		68.3%			Improved
People visited historic places in Wales in last year (NSW)	63.8%	64.7%		68.7%			Improved
People visited museums in Wales in last year (NSW)	36.0%	34.6%		42.1%			Improved
<b>WBO13 - Better Governance and use of Resources</b>							
'Do it online' payments	29,020	34,494	39,321	46,044	53,454	56,582	Improved
People agree that they can access information about the Authority in the way they would like to. (NSW)		70.8%	72.4%	71.2%			Declined
People know how to find what services the Council provides (NSW)		71.9%	72.1%	74.6%			Improved
People agree they have an opportunity to participate in making decisions about the running of local authority services. (NSW)		11.4%		9.0%		35.5%	Improved
Staff sickness absence levels (PAM/001)	10.8 days	10.1 days	9.8 days	10.7 days	7.7 days	11.4 days	Declined
People agree that the Council asks for their views before setting its budget. (NSW)		8.0%	11.3%	9.9%			Declined

# 2021/22 National Survey for Wales

The following are results of the 2021/22 National Survey for Wales that are currently available at local authority level, but not all of these are attributable to the Councils performance.

Where the same question was asked in a previous survey, the table below shows whether we have improved our performance and our rank position.

In AR	Questions asked in the 2021/22 National Survey for Wales and available at Local Authority level NWBI - National Well-being Indicator	Has our result improved			22 <sup>nd</sup>	21 <sup>st</sup>	20 <sup>th</sup>	19 <sup>th</sup>	18 <sup>th</sup>	17 <sup>th</sup>	16 <sup>th</sup>	15 <sup>th</sup>	14 <sup>th</sup>	13 <sup>th</sup>	12 <sup>th</sup>	11 <sup>th</sup>	10 <sup>th</sup>	9 <sup>th</sup>	8 <sup>th</sup>	7 <sup>th</sup>	6 <sup>th</sup>	5 <sup>th</sup>	4 <sup>th</sup>	3 <sup>rd</sup>	2 <sup>nd</sup>	1 <sup>st</sup>	
		Previous available result	2021/22 survey result	Improved ↑ Standstill ↔ Declined ↓	Worst results											Best Results											
				Arrows start from our previous position											● to our 2021/22 position												
1 ✓	% Agree that they have an opportunity to participate in making decisions about the running of local authority services.	9.0	35.5	↑	18.0	→											→										
2 ✓	% Who feel able to influence decisions affecting their local areas (NWBI/23)	18.8	31.6	↑	14.6	→											→										
3	% Say they have access to good services and facilities (NWBI/24) <i>(within a 15 to 20 minute walk from home)</i>	91.0	85.2	↓	72.5	←											←										
4	% Satisfied with their ability to get to local services they need	79.6	85.2	↑	72.5	→											←										
5	% Satisfied that good services and facilities are available in their local area (15 to 20 minute walk from home).	64.4	65.8	↑	48.6	←											←										
6	% Satisfied with local area as a place to live (NWBI/26)	88.4	90.3	↑	68.5	←											←										
7 ✓	% of adults who can speak Welsh (NWBI/37)	37.4	41.6	↑	Below 8.2												→										
8	% of adults who speak Welsh daily and can speak more than just a few words (NWBI/36)	30.4	32.1	↑	Below 5.4												Same										
9	% of adults who can understand spoken Welsh	50.3	60.1	↑	12.2												→										
10	% of adults who can read Welsh	38.9	46.0	↑	Below 10.4												Same										
11	% of adults who can write Welsh	35.2	41.9	↑	Below 9.5												Same										
12 ✓	% of households with internet access*	92.7	91.5	↓	87.0	←											←										

In AR	Questions asked in the 2021/22 National Survey for Wales and available at Local Authority level NWBI - National Well-being Indicator	Has our result improved			22 <sup>nd</sup>	21 <sup>st</sup>	20 <sup>th</sup>	19 <sup>th</sup>	18 <sup>th</sup>	17 <sup>th</sup>	16 <sup>th</sup>	15 <sup>th</sup>	14 <sup>th</sup>	13 <sup>th</sup>	12 <sup>th</sup>	11 <sup>th</sup>	10 <sup>th</sup>	9 <sup>th</sup>	8 <sup>th</sup>	7 <sup>th</sup>	6 <sup>th</sup>	5 <sup>th</sup>	4 <sup>th</sup>	3 <sup>rd</sup>	2 <sup>nd</sup>	1 <sup>st</sup>
		Previous available result	2021/22 survey result	Improved ↑ Standstill ↔ Declined ↓	Worst results											Best Results										
					Arrows start from our previous position											● ● to our 2021/22 position										
13	% that used the <b>internet</b> (including Smart TV and handheld devices)	92.4	91.3	↓	89.4																					96.7
14	% that accomplished <b>5 digital skills</b> in past 3 months**	73.1	72.0	↓	67.0																					83.7
15	% of people <b>participating in any sport or physical activity</b>	62.6	56.7	↓	43.4																					66.3
16	% of people <b>feeling safe</b> at home, walking in the local area, and when travelling (NWBI/25)	74.6	66.7	↓	46.6																					85.0
17	% of people <b>feeling safe at home after dark</b>	96.8	95.3	↓	90.5																					99.0
18	% of people <b>feeling safe in local area after dark</b>	84.4	80.7	↓	58.7																					89.9
19	% of people <b>feeling safe on public transport after dark</b>	82.5	76.2	↓	59.7																					89.9
20	% of people <b>feeling safe travelling by car after dark</b>	96.6	97.3	↑	95.1																					99.4
21	% of people who agree that there is <b>good community cohesion</b> in their local area (NWBI/27)	51.6	68.0	↑	38.9																					77.6
22	% of people <b>felt that they belonged to their local area</b>	84.6	81.5	↓	70.6																					89.4
23	% of people <b>who are lonely</b> (NWBI/30)	17.3	15.4	↑	17.8																					7.0
24	Average satisfaction score for the <b>education system in Wales</b> (scale of 0 to 10, where 0 is 'extremely bad' and 10 is 'extremely good')	6.0	6.9	↑	6.0																					7.2
25	% of people that have any plans to start an <b>education or training course</b> in the next three years	23.1	23.2	↑	16.9																					33.8
26	% of people that <b>contacted their local councillor</b> in the past 12 months. (i.e. with an enquiry, complaint or problem)	12.9	15.7	↑	10.0																					24.2
27	% of people agreed their <b>local councillor</b> worked closely with their community.	new question	38.8	new question	25.3																					58.1

In AR	Questions asked in the 2021/22 National Survey for Wales and available at Local Authority level NWBI - National Well-being Indicator	Has our result improved			22 <sup>nd</sup>	21 <sup>st</sup>	20 <sup>th</sup>	19 <sup>th</sup>	18 <sup>th</sup>	17 <sup>th</sup>	16 <sup>th</sup>	15 <sup>th</sup>	14 <sup>th</sup>	13 <sup>th</sup>	12 <sup>th</sup>	11 <sup>th</sup>	10 <sup>th</sup>	9 <sup>th</sup>	8 <sup>th</sup>	7 <sup>th</sup>	6 <sup>th</sup>	5 <sup>th</sup>	4 <sup>th</sup>	3 <sup>rd</sup>	2 <sup>nd</sup>	1 <sup>st</sup>		
		Previous available result	2021/22 survey result	Improved ↑ Standstill ↔ Declined ↓	Worst results												Best Results											
					Arrows start from our previous position												● ● to our 2021/22 position ■											
28	% of people with a good understanding of what their local councillor does for their local community.	new question	40.3	new question	32.6																					59.0		
29 ✓	% of people who say their general health was Good or Very Good	69.7	68.6	↓	64.1				Same																	79.3		
30 ✓	% of adults who say they have a longterm illness	51.2	40.1	↑	41.1		■			●																26.9		
31 ✓	% of adults who have 2 or more healthy behaviours <small>not smoking / not drinking above weekly guidelines / eating five or more portions of fruit and vegetables the previous day / physically active for at least 150 minutes in the previous week / maintaining a healthy weight/body mass index</small>	87.6	92.4	↑	83.1					●				■												97.5		
32	% of adults who smoke	16.2	15.7	↑	19.8			■																		6.3		
33	% of adults who are a E-Cigarette user	6.7	6.4	↑	10.3						Same															0.9		
34	% of adults who drink more than 14 units	21.5	15.1	↑	23.3		●																			8.9		
35	% of adults who eat more than 5 portions of fruit and vegetable	21.7	33.5	↑	14.3									●												42.4		
36	% of adults who are active for more than 150 minutes a week	55.6	64.8	↑	38.3													●								69.5		
37	% of adults who are active for less than 30 minutes a week	27.6	21.7	↑	50.1																			■	●	17.3		
38	% of adults who are overweight or obese (BMI 25+)	63.6	68.2	↓	79.9				■																●	50.0		
39	% of adults who are obese (BMI 30+)	28.2	28.4	↓	36.5					■	Same															17.9		
40 ✓	Adult Mental Well-being score (NWBI/29) <small>(Out of a maximum score of 70)</small>	51.1	48.8	↓	46.1																			■	●	51.6		
41 ✓	% of Households in material deprivation (NWBI/19)	11.3	12.0	↓	14.1																			■	●	7.1		

\* Households with internet access - NOTE - The 2021/22 survey was based on a sample of 12,500 in Wales compared to a far smaller sample in 2020/21 of just 3,500, which may well have affected the result.

\*\* 5 digital skills are 1. Being safe and legal online; 2. Problem solving; 3. Transacting; 4. Communicating; 5. Handling information and content)

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## Regulatory Reports 2021/22

### Several regulatory reports were issued during the last twelve months.

- There are some local reports that are specific to Carmarthenshire, these are noted in **bold** below.
- National / Thematic reports are undertaken by regulators to look at all councils in Wales (in an integrated programme of work consulted and agreed upon with local government) to identify best practice.
  - Most of these reports contain recommendations. Sometimes the recommendations are for Welsh Government and / or local government or other stakeholders.
  - Not all recommendations contained in reports may apply to Carmarthenshire as in some instances we could be the area of best practice proposed, be already doing what is identified or it may be, just not be applicable.

### The following list of regulatory reports were issued during the last twelve months:



August 2021	<b><u>Review of Planning Services Carmarthenshire County Council</u></b>
September 2021	<b><u>Review of Waste Services Carmarthenshire County Council</u></b>
September 2021	<b><u>Regenerating Town Centres</u></b>
September 2021	<b><u>A Picture of Public Services</u></b>
September 2021	<b><u>A picture of local government</u></b>
October 2021	<b><u>A Picture of Higher and Further Education</u></b>
October 2021	<b><u>A Picture of Schools</u></b>
September 2021	<b><u>Financial Sustainability of Local Government – COVID Impact, Recovery &amp; Future Challenges</u></b>
November 2021	<b><u>Carmarthenshire County Council – Financial Sustainability Assessment</u></b>
November 2021	<b><u>WG Cosy homes programme</u></b>
December 2021	<b><u>Commissioning Care Homes for Older People</u></b>
January 2022	<b><u>Emergency Services in Wales Collaboration</u></b>
January 2022	<b><u>Annual Audit Summary</u></b>
April 2022	<b><u>Direct Payments</u></b>



November 2021	<b><u>Care Inspectorate Wales (CIW) Assurance Check 2021: Carmarthenshire County Council</u></b>
April 2022	<b><u>Direct Payments for Adult Social Care</u></b>
May 2022	<b><u>Carmarthenshire County Council In-house domiciliary care service</u></b> <b><u>Inspection Report</u></b>

May 2021	<b><u>Turning learners into users of the Welsh Language – Effective Practice</u></b>
May 2021	<b><u>Creating a digital platform for the Welsh for Adults sector</u></b>
June 2021	<b><u>How schools and colleges used RRRS and catch-up grants for post 16 learners</u></b>
July 2021	<b><u>Summary of findings from our national thematic reviews 2020/21-Thematic Report</u></b>
July 2021	<b><u>The teaching of Welsh history including, Black, Asian and Minority Ethnic history, identity and culture</u></b>
Oct 2021	<b><u>Developing pupils social and emotional skills</u></b>
December 2021	<b><u>Supporting Resources</u></b> <b><u>We don't tell our teachers-Experiences of peer-on-peer sexual harassment among secondary school pupils</u></b>
January 2022	<b><u>All-age schools in Wales - A report on the challenges and successes of establishing all-age schools</u></b>
February 2022	<b><u>Summary of engagement calls and visits to schools and PRUs-autumn 2021</u></b>
February 2022	<b><u>Welsh Immersion Education - Strategies and approaches to support 3 to 11-year-old learners</u></b>
March 2022	<b><u>The curriculum for Wales-How are regional consortia and local authorities supporting schools?</u></b>
April 2022	<b><u>We don't tell teachers, but schools need to know – a report for learners</u></b>
May 2022	<b><u>Effective practice- Placing children at the centre of learning</u></b>

DRAFT

## Performance Assessment on the extent to which we are:

- we are exercising our functions effectively;
- are using resources economically, efficiently and effectively; and
- our governance is effective for securing the above.

Under the Local Government and Elections (Wales) Act 2021 we have a duty keep under review the extent to which we are fulfilling the above 'performance requirements'

Our self-assessment uses the Well-being Objectives set out in the body of this report to give a more holistic view of Council performance.

However, we have also examined performance in a departmental manner to ensure a comprehensive assessment.

## Chief Executive's Department

Duty to Keep Performance Under Review	<p style="text-align: center;"><b>How well are we doing and how do we know?</b></p> <p style="text-align: center;"><b>How can we do better? (see bullet points)</b></p>
Performance Requirements	
<p>1. <i>exercising functions effectively</i></p>	<p><b><u>Administration and Legal including Democratic Services</u></b></p> <p>The service has performed well during this period despite significant challenges. Officers have continued to work closely with and support their client departments and elected members</p> <p>The level of complaints received about the service continues to be very low.</p> <ul style="list-style-type: none"> <li>• Lack of capacity for S106 agreements. Additional staff resources have been secured to address this.</li> <li>• Develop participation and petition scheme for Democratic Services</li> </ul> <p><b><u>ICT and Corporate Policy</u></b></p> <p>Our first Digital Transformation Strategy 2017-2020 set out the Council's strategic digital priorities and aspirations and ensured that when the COVID-19 pandemic struck, we as an authority and our service were in a very strong position to respond and recover. Annual Reporting of the Digital Transformation Strategy shows good progress.</p> <p>Our work with the PSB has progressed well and a Well-being Assessment has been produced. Key Council Annual Reports in Equalities, Welsh Language and the overall Council's progress on Corporate Strategy show good progress.</p> <ul style="list-style-type: none"> <li>• IT resource and capacity is limited to meet increasing demand for transformation.</li> <li>• More can be done with improving our Security (Cyber) and Disaster Recovery.</li> <li>• Continue to improve the approach to embedding integrated quarterly performance monitoring.</li> </ul>

exercising  
functions  
effectively  
(continued)

### **People Management**

COVID-19 continued to present challenges for our workforce during 2021. However, our employees continued to step up to deliver the best possible services, with almost a thousand employees prepared to retrain and step in and help their colleagues, doing very different jobs in a positive and highly supportive manner

Our staff are encouraged to develop, and we are accredited with Investors in People.



One of the post-pandemic legacies, and a significant risk for the service, has been the Division's capacity to manage increased vacancy volumes and demand for our services, which has been compounded by Brexit.

There have been significant Social Care and Teaching recruitment problems.

Platinum Corporate Health accreditation and accredited to Occupational Health and Standards SEQHS.

A June 2022 Audit Wales report found that:

*The Council is improving the strategic planning for its workforce and is taking action to address staff capacity issues in key service areas but recognises that performance monitoring of workforce management needs strengthening.*

Springing Forward Workforce Management- Carmarthenshire County Council

- Develop a new People Strategy; ensuring that Learning & Development priorities and programmes are fully aligned with corporate priorities and needs.
- The COVID-19 pandemic has accelerated a move to agile working and it is intended that this will inform how the Council manages its workforce in the future
- Agree a suite of People Management Performance Measures and strengthen the sustainability principle.

### **Regeneration Division**

Carmarthenshire's economy has been significantly impacted by the COVID-19 pandemic and Brexit. To gain an informed understanding of the position in Carmarthenshire, we engaged with over 1,000 businesses to gather evidence on the impact of the pandemic on our businesses, unemployment and our rural and primary town economies. This assisted us to put in place a clear [Economic Recovery Plan](#) (we were first in Wales to do so) with an immediate priority focus on protecting jobs and supporting our small and medium enterprises (SMEs) to upscale. We are monitoring the action plan quarterly and it is on track.

- In each of the individual town centres, we will pass on the overseeing of the recovery to the stakeholders in the respective towns. Each of the plans highlight key issues and opportunities and provide a delivery framework of interventions specific to the town centres.

### **Business and Cabinet Support**

The Business Unit continued to respond and contribute to the Authority's response to the pandemic in a pragmatic manner, ensuring all essential services to staff and Members were prioritised and provided, to ensure continuation of core services.

The Unit supported *all Gold Command meetings* for COVID-19 and major floodings. We have also supported the *Planning Assurance Board and Planning Intervention Board* who met weekly.



- As part of better ways of working, we will continue to work with business unit managers to further develop paperless processes and systems.
- Following the elections in May 2022, the Service is working with the incoming administration to develop a cabinet Vision Statement and agree member portfolios.

### **Electoral and Registrars**

Both Electoral Services and Civil Registration are statutory services. The Registration Service includes the registration of births, deaths, stillbirths, marriages and civil partnerships, the provision of a certificate service and the provision of Citizenship Ceremonies. Electoral Services is responsible for the update and maintenance of the Register of Electors and the conduct of all elections relevant to Carmarthenshire. The work of the *Registration Service* has been under such continuous spotlight during the last year as we moved through the global pandemic. We successfully run elections.

- To determine if our opening times still meet customer trends and business needs by participating in relevant consultation with our customers, staff and key stakeholders to seek views that will help make a decision on service improvement.
- We will analyse our performance indicators, both internal and external.

### **Media and Marketing**

The Media and Marketing service have again this year played a key role in supporting all divisions across the authority to effectively communicate in both Welsh and English relevant information to residents, businesses and stakeholders throughout the county ensuring consistency and relevancy across all communications

As well as additional external communications that has been required for us to publish, the team has delivered a wide range of additional internal communications to support staff who have had to change the way they work including a growing demand on simultaneous translation of all democratic virtual meetings.

The Hwb in Ammanford, Carmarthen and Llanelli offer pre-booked appointments and drop-in advice to an average 8,000 residents per month, as well as providing advice and access to training and employment support. This had to be taken forward in a different way during 2020/21 due to COVID19 restrictions and the establishments having to be closed. Customers have been able to contact online and telephone and virtual meetings have been held. The increasing use of Social Media has allowed open engagement and conversations with members of the public. In addition to this social media is an excellent tool for promoting council services.

We passed *the accessibility standard* for our website.

Key statistics for Council website 2021 / 2022:

- Pageviews: 6,144,228
- Sessions: 3,017,983

Key statistics for social media, email marketing and video:

- 19.3m Twitter reach
- 8.82m Facebook reach
- Published 3,259 posts
- Dealt with 4,055 'inbound' posts, enquiries via comments, written on our wall or sent as a direct message

	<ul style="list-style-type: none"> <li>- 53.3k link clicks</li> <li>- Facebook: New followers – 1,201. Total followers: 20,451</li> <li>- Twitter: New followers – 372. Total followers 11,151</li> <li>- 443,141 emails sent to MyAccount, businesses and 3<sup>rd</sup> sector. 267,018 unique opens.</li> <li>- Video – 115,800 views</li> </ul> <ul style="list-style-type: none"> <li>• To deliver the Council’s key principle of One Council, One Vision, One Voice. Moving forward the service will be driven by the priorities, services and activity outlined in the corporate plans and we will use our resources and focus our energy to meet these priorities.</li> <li>• Identify other services where the first of point of contact enquiries could be dealt with by Contact Centre/ adopt a Hwb approach</li> </ul>
<p>2 <i>using resources economically, efficiently and effectively;</i></p>	<p><b><u>Administration and Legal including Democratic Services</u></b></p> <p>Legal Services use management data to identify where the service has a lack of capacity and if necessary, work is outsourced.</p> <p>The service ensures decisions are taken through the democratic process in a timely manner. A new integrated impact assessment and committee report template is being development and will be rolled out in 2022.</p> <p>Regulatory reports on Scrutiny and Audit Committee effectiveness have been addressed.</p> <ul style="list-style-type: none"> <li>• To develop a set of key performance indicators for the Legal Services and Land Charges service</li> </ul> <p><b><u>ICT and Corporate Policy</u></b></p> <p>We produce an Annual Report on our Digital Transformation Strategy to ensure resources are being used effectively. ICT will underpin Better Ways of Working initiatives.</p> <p>Our Annual Reports on Equalities and Welsh Language Standards demonstrate good progress in these areas.</p> <p>Our Annual Report on our Corporate Strategy and Well-being Objectives had a certificate of compliance from our regulators Audit Wales.</p> <p>A Performance Management Framework was introduced, and we commissioned the WLGA to undertake a review of our Performance Requirements preparedness which identified areas for improvement.</p> <p>We developed a more integrated performance monitoring report adding a wider range of evidence to the process.</p> <p>We also improved engagement and assurance arrangements for Departmental and Divisional Business Plans.</p> <p>Internal Audit found our Performance arrangements Acceptable</p> <ul style="list-style-type: none"> <li>• Scrutiny feedback requested more measures and SMARTER action planning</li> <li>• We want to make better use of data and information, and as a result we have set up a <i>Data Insight Team</i> to become a more data driven organisation.</li> <li>• We will address the recommendations of the WLGA review of our self-assessment arrangements.</li> <li>• We will improve engagement and consultation on our self- assessment arrangements.</li> </ul>

- We will further develop our quarterly integrated performance monitoring arrangements and our engagement and assurance arrangements for business planning.

**People Management**

96 members of staff provide people management support to the entire organisation (in the region of 8,500 employees)

The Council Sickness figure at the end of 2021/22 of 11.4 FTE days is 3.7 days higher than last year and above the 2019/20 Welsh average of 11.2 FTE days (Authority 2019/20 performance was 10.74 FTE days). This is our highest sickness figure since 2008/09 (11.7 days) However, it is important to note that this has been impacted by COVID-19 related sickness absence, which accounted for 2 FTE days per employee during 2021/22

The causes of absence are monitored, and the impact and legacy of COVID-19 continues.

The Council continues to support its lowest paid employees and workers by continuing to pay the Real Living Wage supplement this supports our Tackling Poverty Well-being Objective.

- Develop a Transformation Strategy building on the Better Ways of Working Project to improve economic use of resources, Value for Money, productivity, working lives and customer focus.
- Further improve our recruitment processes via new integrated recruitment IT system. (IIP)
- We will evaluate the employee experience and undertake research to develop a Workforce Engagement Strategy that will underpin the new workforce strategy
- We will developing proactive more preventative solutions such as promoting good health and educating employees on healthy lifestyle choices.
- Further support and encourage Workforce Planning in Departments
- Develop performance measures

**Regeneration Division**

More than 1,100 jobs have already been created and over 700 jobs safeguarded We have awarded contracts to local businesses, providing skilled work opportunities in the local economy and safeguarding jobs

We have engaged with well-over 3,200 local businesses and provided 900 people with training support.

We have delivered over £66 million COVID-19 Business Recovery Funds on behalf of the Welsh Government

We have successfully delivered six jobs’ fairs in each of the primary towns, to support sectors experiencing acute recruitment challenges.

% of people in employment -	UK: 74.7%	Wales: 72.2%	Carmarthenshire: 68.6%
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Pentre Awel part-funded by the Swansea Bay City Deal - brings together business, research, education, community healthcare and modern leisure facilities all at one prime location along the Llanelli coastline. As well as improving health and well-being, the project will create almost 2,000 jobs.

- We will continue to focus on supporting 3,000 people into work, providing 2,000 additional homes, maximising the community benefit of development schemes and supporting businesses to take advantage of key grants
- Moving forward the RLSP will continue to work with Employers across the region to ensure that the RLSP inform Welsh Government what skills are required in the region and where WG funding needs to be allocated in order to fulfil the skills demands identified by employers

#### **Business and Cabinet Support**

Working on the forward work programme for Corporate Management Team ensuring reports are tabled at the appropriate timings and in line with the democratic committee cycle.

The Unit proactively supports managers within a number of functions, such as HR processes, financial regulations, procurement

- Produce a forward work programme for Corporate Management Team (CMT).

#### **Electoral and Registration**

Under the governance arrangements, Carmarthenshire Registration Service is committed to the service delivery standards developed by the General Register Office (GRO) and adheres to good practice guidance and the codes of practice. GRO guidance provides information on specific national standards the Local Authority must meet together with aspirational standards

Follow up discussions with the General Register Office Compliance Officers have confirmed that Carmarthenshire Registration Service continues to deliver services to an excellent level.

- To take all opportunities to engage, contribute and support the retention of the current easements continuing with regards death registration being enabled by telephone and electronic transmission of documents.
- To build upon and strengthen the partnerships established during the pandemic i.e. hospitals, Medical Examiners, Funeral Directors, Coroner, health board and our mass fatalities project group to ensure we meet our statutory duty and to support bereaved families through their registration journey.

#### **Media and Marketing**

The additional demand on customer services during the past 12 months has been dramatic. It has been challenging to deliver a service due to the increase in service demand. It has been inevitable that there has been an increase in waiting times and number of abandoned calls.

New processes and further discussions with specific services are taking place to reduce this as best we can. Recruitment has proved to be difficult, and we continue to look for additional staff to join the team to build resilience into the staffing structure.

The team also successfully trialled standby arrangement to assist with communication outside of normal working hours. This has been critical during recent events

	<ul style="list-style-type: none"> <li>• The Media and Marketing team will restructure to ensure the service can deliver and achieve the communication and marketing needs of the Authority and build on the high-class service to its internal and external customers.</li> <li>• Pushout and enhance the ‘<i>claim what’s your service</i>’ and develop a consistent approach within the Council to ensure all services manage customers with financial and well-being concerns in the same manner to avoid confusion and to build confidence and clarity.</li> <li>• Develop New Social Media performance indicator</li> </ul>
<p>3. <i>governance is effective for securing the above</i></p>	<p><b><u>Administration and Legal including Democratic Services</u></b></p> <p>The Corporate Governance Group ensures the Code of Governance is adhered to and produces an Annual Governance Statement as part of the Statement of Accounts.</p> <p>The Constitutional Review Working Group ensures the Constitution and its development.</p> <ul style="list-style-type: none"> <li>• Previously the AGS outline the governance arrangements in place. This year we have questioned how good these arrangements are, how we know and how we can do better. We will review how this process has gone</li> </ul> <p><b><u>ICT and Corporate Policy</u></b></p> <p>We have begun enhanced business plan challenge through Engagement and Assurance Process.</p> <p>A significant part our Annual Governance Statement (AGS) evaluates our Corporate Policy and Performance Management Arrangements</p> <p>Steering Groups for both Poverty and Rural Carmarthenshire give direction and oversight to key priorities.</p> <ul style="list-style-type: none"> <li>• Continue to enhance business plan format and engagement and assurance.</li> <li>• Strengthen links between AGS and performance reporting - approach and content.</li> <li>• As the Corporate Strategy and Well-being Objectives are identified we will ensure the creation of appropriate steering groups/advisory panels to ensure direction and progress</li> <li>• Address Internal Audit findings on Performance Management.</li> </ul> <p><b><u>People Management</u></b></p> <p>Our People Strategy Steering Group provides oversight of People Management Strategy.</p> <p>The Transformation Strategy will provide the key driver to ensure arrangements are delivered.</p> <p>The TIC programme Board Terms of Reference will be reviewed, and governance arrangements strengthened.</p> <p>A significant part our Annual Governance Statement (AGS) evaluates our People Management Function.</p> <p>The IIP accreditation provides Quality Assurance on our processes.</p> <p>Our annual equal pay audit does not suggest any evidence of discrimination within</p>

the pay structures

Frequent Internal Audit reviews

Significant role in supporting Corporate Safeguarding

Employee Well-being Annual Report to CMT every year

- Using existing governance arrangements (People Strategy Steering Group) we will need to review our workforce strategy in light of the pandemic to support the organisation to recover.
- We are starting to see a significant increase in the number of occupational health referrals, in particular referrals to our Well-being Support Services. To stem this increase we need to invest more time in developing proactive preventative solutions such as promoting good health and educating employees on healthy lifestyle choices.

#### **Regeneration Division**

A business, economy and community recovery group was established to coordinate development and delivery of actions aligned to our economic recovery and delivery plan (ERP) and an overarching advisory group, comprising key private sector industry leaders, was also established.

A dashboard was set up to monitor the delivery of our 'Economic Recovery Plan'

- For each of the individual town centres, we will manage the overseeing of the recovery plans passing responsibility to the stakeholders in the respective towns. Each of the plans highlight key issues and opportunities and provide a delivery framework of interventions specific to the town centres.

#### **Business and Cabinet Support**

CMT & Cabinet support feedback

#### **Electoral and Registrars**

The Council is committed to delivering the service in accordance with the Good Practice Guide with achievement to National Standard as a minimum. All Key Performance Indicators for both Statutory Standards and Operational Delivery Standards within the guide are measured. Achievement is reported to General Register Office (GRO) in the Annual Performance Report.

Electoral Services are required to comply with the National electoral register data matching test then analyse results and act upon those results. The Electoral Administration Act 2006 gave the Electoral Commission powers to set and monitor performance standards for electoral services.

- To discharge the Council's increasing statutory responsibilities, required by Local Government and Elections (Wales) Act 2021 and future proposed electoral reform, within the context of extraordinary financial constraints.

#### **Media and Marketing**

Profiled within AGS Para 2.3.2.4 *Ensuring External Communications* (under the principle of

Openness and engagement - *Ensuring openness and comprehensive stakeholder engagement*).

Duty to Consult	
<p><i>Consultation on assessment of performance?</i></p>	<p><b><u>ICT and Corporate Policy</u></b>            Consultation as part of well-being assessment.</p> <p>Residents Survey undertaken.</p> <p>Complaint's feedback</p> <p>When available the Authority makes extensive use of the annual <b><i>National Survey for Wales</i></b> commissioned by Welsh Government. The results are used to help the Authority in its self-assessment of services and are included in our Annual Report. However, parts of this survey has been accepted by COVID-19 Pandemic and the same level of detail is not as available as in previous years</p> <p><b><u>People Management</u></b>            Corporate Employee Relations Forum - last year, we doubled the amount of paid facilities time we offered to our recognised Trade Unions and have continued to consult regularly with Union colleagues on a range of policies and other areas</p> <p>Staff survey undertaken June-August 2022 with a section on performance.</p> <p><b><u>Regeneration Division</u></b>            We engaged with over 1,000 businesses to gather evidence on the impact of the pandemic on our businesses</p> <p><b><u>Electoral and Registrars</u></b>            The Registration Service regularly asks customers to complete satisfaction surveys so that we can understand what is working well and meeting expectation and what isn't working well and could be improved upon</p> <p>Elections worked collectively with the Association of Electoral Administrators, Electoral Commission, Cabinet Office and Welsh Government to deliver a safe and fair election in May 2021. An elections project group was established that ensured all elements of the election planning was controlled and shared by key players.</p> <p><b><u>Media and Marketing</u></b>            Evidence suggests that there has been an increase in participation of online consultations. Specifically, when evaluating comparable consultations. For example, the Welsh in Education strategic plan consultation in 2017 received 21 completes whilst in 2021 the consultation received 854. Additionally, a recent Housing and regeneration masterplan received 2,522 completed surveys in comparison to 189 in a similar survey run in 2018. The increase in participation is attributed to the closer relationship developed with the Media and Marketing team ensuring that consultations are promoted on social media and corporate website and are sent to all key stakeholders. But we plan to resume full analysis when available</p>

## Corporate Services Department

Duty to Keep Performance Under Review	<p style="text-align: center;"><b>How well are we doing and how do we know?</b></p> <p style="text-align: center;"><b>How can we do better?</b></p>
Performance Requirements	
<p>1. <i>exercising functions effectively</i></p>	<p>The review of the effectiveness of the system of Internal Control and Governance arrangements is informed by the work of the Internal Auditors on which the Authority gains assurance. Internal Audit is required to undertake its work in accordance with the standards as set out in the <a href="#">Public Sector Internal Audit Standards (PSIAS)</a> established in 2013 are the agreed professional standards for Internal Audit in Local Government.</p> <p>The overall opinion is that the Authority has an ‘Acceptable’ 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 and Contract Procedure Rules that provide advice and guidance to all staff and members. Sufficient assurance work has been carried out to form a reasonable conclusion on the adequacy and effectiveness of the Authority’s internal control environment. Where weaknesses have been identified through reviews, Internal Audit have worked with management to agree appropriate corrective actions and a timescale for improvement.</p> <p>Strategic and Annual Audit Plans were presented to Governance and Audit Committee in the March meetings. Quarterly updates are provided on the work carried out and the Annual Report is presented every July. Actions to deliver recommendations made in 2018 Quality Assessment are complete.</p> <p>We could consider any improvements identified through the external assessment of Internal Audits arrangements. We are introducing new performance indicators for 2022/23 with the aim to assisting the service in becoming more efficient.</p>
<p>2. <i>using resources economically, efficiently and effectively;</i></p>	<p>The 2020/21 budget monitoring has probably been the most complicated ever due to value and all-pervasive impact of COVID-19 on services. We have claimed over £27 million from Welsh Government via hardship claims to support additional COVID-19 services and have also claimed £4.5 million relation to claims for loss of income. Corporate Services has risen to the challenge to support departmental spending decisions, the claims through the Welsh Government hardship scheme, as well as the identification of possible ineligible expenditure - this picture has evolved through the year with both changing nature of the pandemic as well as greater clarity over hardship scheme rules.</p> <p>We have continued to investigate and develop new ways of working which will result in delivering an even more efficient and effective service. We have been working closely with the Transform, Innovate and Change (TIC) team in their agreed 6 strategic areas of work (Income, Expenditure, Digital Transformation, Demands and waste, Service improvement, Supporting transformation &amp; change in Schools and Supporting Better Ways of Working). As part of the Income strategic area our</p>



	<p>Debtors team have been working both with TIC and Legal looking at how well we recover debt. We are working closely with the Better ways of Working strategic area, for example on the E-Signatures project evaluating the potential of using Adobe and DocuSign to avoid the need for staff to travel into offices to add wet signatures into documents and the Invoices Project investigating the reduction of hard copy invoices with the Purchase Order Compliance Pilot which has commenced.</p>								
<p>3. <i>governance is effective for securing the above</i></p>	<p>The Corporate Governance arrangements of the Council are acceptable. It is important that a Governance Statement includes an evaluation and conclusion and provides a clear judgement on whether the governance arrangements outlined are fit for purpose. To enable this judgement our Internal Audit service conducted a review of our arrangements against the adopted standards.</p> <table border="1" data-bbox="384 562 1485 943"> <thead> <tr> <th colspan="2" data-bbox="384 562 1485 663">Findings of Carmarthenshire County Council Internal Audit review of AGS and Corporate Governance</th> </tr> <tr> <th data-bbox="384 663 628 734">Post Review Assurance Level</th> <th data-bbox="628 663 1485 734">Description for Assurance Level</th> </tr> </thead> <tbody> <tr> <td data-bbox="384 734 628 898">Acceptable</td> <td data-bbox="628 734 1485 898">           Moderate controls, some areas of non-compliance to agreed controls            Medium/Low risk of not meeting objectives            Medium/Low risk of fraud, negligence, loss, damage to reputation         </td> </tr> <tr> <td colspan="2" data-bbox="384 898 1485 943">Internal Audit found no fundamental control issues to be addressed as a high priority.</td> </tr> </tbody> </table> <p>The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment, and reporting on financial as well as non-financial performance.</p> <p>The Authority has a Risk Management Steering Group which reports directly to Cabinet, Governance and Audit Committee and Chief Officers Team (CMT). The Risk Management Steering Group examines how Risk Management can be developed and ensures that Risk Management is embedded in decision making throughout the organisation. The Group meet quarterly and is supported by the work of its Subgroups i.e. Property &amp; Liability Risks, Motor Fleet Risks and Contingency Planning Subgroups. TIC's December 2021 review concluded that <i>'The Terms of Reference of the Risk Management Steering Groups and its various sub-groups have recently been reviewed. This will allow the Strategic Group to adopt more of a strategic approach to its consideration of risk management issues, such as undertaking regular reviews of the Corporate Risk Register.'</i></p> <p>The Steering Group's role in allocating the £250k of risk management funding could be strengthened by introducing clearer criteria for how this funding is prioritised and spent on annual basis.</p>	Findings of Carmarthenshire County Council Internal Audit review of AGS and Corporate Governance		Post Review Assurance Level	Description for Assurance Level	Acceptable	Moderate controls, some areas of non-compliance to agreed controls Medium/Low risk of not meeting objectives Medium/Low risk of fraud, negligence, loss, damage to reputation	Internal Audit found no fundamental control issues to be addressed as a high priority.	
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<p><b>Duty to Consult</b></p>									
<p><i>Is there any consultation on your assessment of performance?</i></p>	<p>A mixed approach to ascertaining views on the 2022-25 budget took place. We invited residents, businesses and community and voluntary organisations to have a say on the draft budget so the Councillors can consider feedback before making a final decision. A series of departmental seminars for all County Councillors took place over a five-day period: 17<sup>th</sup> to 21<sup>st</sup> January 2022. All efficiencies across each department were considered in detail and feedback sought. Alongside councillor engagement public consultation took place via an online survey. The survey was</p>								

	administered electronically via the Council’s online consultation page on our website. Emails were also submitted, and social media was utilised to encourage residents to complete the online survey and some provided comments on Facebook and Twitter. The results of the consultations were considered and presented to Cabinet and County Council as part of the Budget Strategy Report.
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## Communities Department

Duty to Keep Performance Under Review	How well are we doing and how do we know?  How can we do better? (see bullet points)
Performance Requirements	
1 <i>exercising functions effectively</i>	<p><b>Adult Social Care &amp; Commissioning</b></p> <p>Within Adult Social Care and Commissioning Services challenges have been significant with many care homes experiencing COVID-19 outbreaks with multiple homes experiencing acute workforce pressures. Additional resources have been provided by in-house services, via mutual aid and health. Enormous collective efforts together with our partner organisations who have worked extremely well together have focused on resident safety and the prevention of care home collapse.</p> <p>Feedback from the sector has been positive and relationships have improved with the sector as a result. This has been evidenced by an independent review carried out regarding maintaining dignity and respect in the care homes during the pandemic.</p> <p>The impact from the pandemic and the on-going demands are significant but there are some notable areas of progress:</p> <ol style="list-style-type: none"> <li>1. In relation to Safeguarding of Adults, Multi-agency forums have continued to meet virtually, and an additional regional forum was set up to have assurance that safeguarding processes were being followed during the pandemic.</li> <li>2. The service received a positive report from CIW following an assurance visit in February 2021, which is quite remarkable during a pandemic.</li> <li>3. The Director of Social Services Statutory report concludes that these functions are operating effectively.</li> </ol> <p><b>Within Homes and Safer Communities:</b></p> <ul style="list-style-type: none"> <li>• We responded to the COVID-19 crisis through our TTP (Test, Trace, Protect) team which has given confidence that we have up to date intelligence on what is happening in the County and that we can react quickly when circumstances change such as the emergence of new COVID-19 clusters or an outbreak in a Care Home etc. This is from an infection control as well as advice and enforcement perspective.</li> <li>• Our in-house care continues to receive really positive feedback from our regulator CIW as well as from the residents, family and professional surveys. We have also started to look at a significant care home investment</li> </ul>

programme to ensure that the facilities and environment match the standard of care provided.

- Our Development and Investment team have continued to deliver, despite COVID-19, and we are continuing to deliver additional affordable homes and have a clear three-year delivery plan moving forward. This will link with wider corporate and departmental priorities such as Town Centres, Rural Ten Towns and key regeneration projects e.g. Pentre Awel, Tyisha, Brynmefys (Llanelli) and Wauniago House (Carmarthen). We have responded positively and proactively to UK and WG initiatives around resettlement programmes and were the first in Wales to house Afghan families in May 2021.
- Environmental Protection and Business and Consumer Affairs services have continued to deliver in what was a particularly challenging year for public protection. We have had to balance our response to COVID-19 whilst still maintaining core services as COVID-19 restrictions were lifted during the year. This was particularly challenging as expectations and demands increased. We are in a relatively strong position in terms of Food Standards and Hygiene, Animal Health and Proceeds of Crime (POCA). We have also been commended for our work around Financial Exploitation and have had notable successes around illegal dog breeding.
- Our housing management service continues to perform reasonably well (evidenced by the Tenant Survey carried out in the Autumn 2021). We are performing on a par with other housing organisations. We are also reasonably well placed in terms of our approach to the collection of current tenant income and have developed a strong pre-accommodation that helps to sustain tenancies. The team have currently been shortlisted for a national award, in conjunction with the Youth Service, as a result of the innovative approach being taken.
- Whilst we have done really well to respond quickly to the change in homelessness legislation as the result of COVID-19, we need to make sure we make this response sustainable for the long term. Processes and working practices, and performance itself (e.g. Homelessness Prevention PI bottom quartile), need to be reviewed in order that we can fully support those in most need, and staff themselves. The Public Services Own Initiative Report (September 2021) begins to outline some current issues that clearly need addressing. Our new approach and the creation of the Housing “Hwb” is already beginning to see positives.
- Internal Audit reports around procurement of repair works to temporary accommodation/social lettings agency.

### **Housing Property & Strategic Projects**

Within Housing Property & Strategic Projects, COVID-19 significantly impacted on our services as non-essential maintenance was suspended. As a result, there is significant latent maintenance work and a backlog of enquiries which we are currently working through. Response times for essential maintenance that we have been able to undertake has continued to improve, although the average time to respond to non-essential work has worsened. The 4 Tys have also been demolished as a first phase of the physical regeneration of the area. We have now completed an early market engagement process which will input into our selection process for a partner developer and to prepare key sites for development. An Internal Audit report around procurement of repair works

contract management and Welsh Government Enable Funding for Independent Living improvements has been conducted.

### **Leisure**

Many areas within Leisure continue to operate with restrictions including our Outdoor Education offer, Theatres, and Leisure classes in terms of occupancy levels. With many posts kept vacant and numerous staff re-deployed, it has been challenging to re-engineer our services through the multiple phases of lock-down, and as various restrictions were applied and lifted. The operating procedures, safe working practices and risk assessments around every location, activity and customer engagement has had to be re-written multiple times throughout the year, with our focus always being on maintaining public safety and confidence to ensure people return in the long term, and clubs and partner organisations survive and prosper into the future.

We have a very high accreditation for our Library service meeting all targets set by Welsh Government through the 'Welsh Public Library Standards'. Also establishing stronger links across the Communities Department, developing a greater focus on the prevention of ill-health, whilst collectively promoting general well-being and long-term sustainability for the Leisure, Housing, Health and Social Care teams.

From a public health perspective, despite Leisure being a very significant positive contributor to this agenda, we must influence and work in partnership to drive this issue forward with health sector partners. Despite it only being one national metric, around a third of our children and young people are classified as overweight or obese in the County, with the figure being one of the highest in Wales. This area must continue to be a focus for our work to change life-long habits and to intervene as early as we can.

### **Departmental Actions Moving Forward**

#### **Adult Social Care & Commissioning**

Operational challenges have made it difficult to find the space and time to strategically plan for the future. Programme of works have been suspended and need to be resurrected.

There has been an increase in complexity and demand and in order to manage demand going forward, we have to ensure that we have a robust prevention strategy to provide advice, information, assistance, early intervention and timely response to those in crisis. This will allow us to, wherever possible, help people to maintain their independence for as long as possible, and prevent unnecessary admissions to hospital and residential care. Person centred practice will be at the heart of everything we do, as well as supporting carers to continue in their caring role. Getting this right must be our key focus for the next financial year. We will:

- develop a 10 Year Strategy for Social Care incorporating Children and Adult Services.
- develop and implement a Digital Transformation Strategy for the department.
- develop and deliver a Workforce Plan to recruit, retain and develop staff to ensure a sustainable workforce for the future.

- ensure we implement the new Domiciliary Framework which effectively addresses the lack of availability of domiciliary/home care to support vulnerable adults.
- re-model and grow a quality, sustainable and efficient in-house Home Care service alongside an effective private and micro enterprise sector.
- develop and implement a Prevention Strategy for Carmarthenshire which will include continuing to work in partnership with Delta Wellbeing in support of our residents.

### **Homes and Safer Communities**

Within Homes and Safer Communities and Housing Property and Strategic Projects we will work to:

- Review of our prevention of homeless, homelessness case work and temporary accommodation services. This needs specific focus as a result of evidence from the re-structuring process, the Ombudsman Own Initiative report and Internal Audit report on procurement of some services. This review will focus on:
  - Working practices and processes; and
  - Improving performance
- Increase focus on Council House Void numbers and turnaround times
- Improve performance around Adaptations and DFG turnaround times
- Review of the New Homes Team to be undertaken February – April 2022
- Achieve the Moving Forward in Carmarthenshire Key Actions for the Division:
  - Review social housing arrangements in Station Road, Llanelli
  - Maintain the Carmarthenshire Home Standard for all Council owned properties
- Develop a pilot project in the Tyisha ward

### **Leisure Services**

Within Leisure Services the following are the priorities:

- 10 Year Leisure Strategy: The development of a 10-year future direction document for discussion, input, and endorsement by the new political administration for the County in early 2022/23
- Income and membership/activity recovery: With the effects of the COVID-19 pandemic changing lifestyles and habits, the service's greatest challenge will be to regain and exceed membership and income to pre-COVID-19 levels. Whilst government hardship funding has helped during periods of restricted opening, our 2022/23 business plan will be fully focussed on this income and engagement recovery process.
- Capital Projects: Completion/further development of ongoing capital projects at: Oriel Myrddin; Amman Valley; Abergwili Museum; Parc Howard; Pembrey Country Park; Llyn Llech Owain Country Park; Carmarthen Archives; Pentre Awel; Pendine Attractor and Museum of Land Speed; the National Museum store and 24/7 fitness suite elements of the successful Carmarthen Town Centre Levelling up bid;
- A new Outdoor Education offer for the County: Presenting a new model for a County-wide residential and non-residential Outdoor Education offer for comment and endorsement on the back of an asset appraisal of existing

	<p>infrastructure and ongoing COVID-19 related challenges for schools, whilst aligning with the new Donaldson curriculum.</p> <ul style="list-style-type: none"> <li>• Increasing our Social Value: Further developing our work and influence on the health prevention agenda, demonstrating the impact and value of integrated and collaborative working as exemplified by schemes such as the National Exercise Referral scheme (NERS), and Mental Health exercise referral, and how these can mainstream leisure activity whilst reducing costs for core health services.</li> <li>• The following will also underpin all of our work going forward: <ul style="list-style-type: none"> <li>- A Workforce development plan: re-visiting the draft Communities department workforce plan to create specific actions for the division, focussing on recruitment, retention, training, competencies, and coaching, with the aim of growing our own workforce and creating an attractive offer for young people.</li> <li>- Reducing waste and our Carbon Footprint: As part of the County Council's aim to become carbon neutral by 2030, we recognise the significant energy usage footprint that many of our large buildings carry and will continue to work to reduce and offset this footprint.</li> </ul> </li> <li>• Developing our online offer: Our ability to broadcast products digitally and to connect sites and services with end users is also becoming more important than ever, including our links into the education and health sectors. This development allows more choice for users on how and where they can engage with our services and improve their well-being.</li> </ul>
<p>2 <i>using resources economically, efficiently and effectively;</i></p>	<p>We ensure we are using Resources <b>economically</b> by:</p> <ul style="list-style-type: none"> <li>• budget monitoring</li> <li>• undertaking cost modelling within Commissioning services</li> <li>• monitoring recruitment and retention, fortnightly.</li> <li>• Sickness monitoring, vacancies and waiting lists for assessments and care as part of the recruitment and retention meeting.</li> <li>• holding a robust recruitment marketing campaign for social care is underway to mitigate the short falls within the Department.</li> <li>• investing in new digital IT systems along with Wifi in Care Homes and frontline staff have been provided with electronic devices.</li> </ul> <p>We ensure that we are using Resources <b>efficiently</b> by:</p> <ul style="list-style-type: none"> <li>• having robust Performance Management Framework meetings to measure activity and budgets effectively, held on a monthly basis.</li> <li>• Risk management and business plan actions are monitored as part of this process.</li> <li>• produce a Director's Annual Report ensuring a self-assessment of Social Services functions.</li> <li>• have forward work programmes and action plans.</li> <li>• Regular communication within the Department working with our Marketing and Media Colleagues.</li> </ul> <p>We ensure that we are using Resources <b>effectively</b></p> <ul style="list-style-type: none"> <li>• We undertake a consultation for the Welsh Government on Social Services functions and survey residents and service users in Care Homes and Home</li> </ul>

	<p>Care under the CIW Regulation and Inspection Act. The residents within the Care Homes rated the overall quality of the service received within care homes as Great (this is calculated through a NPS metric)</p> <ul style="list-style-type: none"> <li>• Within Leisure services we undertake a NPS Customer Satisfaction survey.</li> <li>• We survey 6,000 housing tenants as part of our grant conditions in respect of the Welsh Government MRA application and Grant which has shown that 77% of respondents were satisfied with the Service overall.</li> <li>• We undertake an annual staff survey within the department calculated through a NPS metric and his showed our overall score as Good.</li> <li>• We hold an Improvement Board regarding Housing Needs on a weekly basis.</li> <li>• We have CIW feedback and Wales Audit feedback and locally commissioned audit feedback.</li> </ul>
<p>3 <b>governance</b> is effective for securing the above</p>	<p>The following ensure that we govern our services appropriately.</p> <ul style="list-style-type: none"> <li>• We produce a Director’s Annual Report ensuring a self-assessment of Social Services functions which is audited by the Care Inspectorate Wales</li> <li>• We have a Corporate Safeguarding Board regulated by Wales Audit Office and Regional Safeguarding Board is regulated by CIW and Welsh Government where by a governance structure has oversight of policies and procedures. During 2021/22 Internal Audit reviewed Safeguarding in <ul style="list-style-type: none"> <li>○ Children’s Services – arrangements were found to be acceptable</li> <li>○ and Adult Services – findings to be concluded</li> </ul> </li> <li>• Performance Management Framework and scheduled dedicated Performance focused meetings</li> <li>• Integrated Executive Group along with the Health Board</li> <li>• Trade Union Meetings</li> <li>• Commissioning and Programme Group</li> <li>• Recruitment and Retention</li> <li>• SMT/DMT/CMT/Scrutiny/Full Cabinet/Website</li> <li>• Cabinet Member – Outstanding Team Award –</li> <li>• Supervision/Appraisals / 1 to 1s</li> <li>• Welsh Language Board</li> <li>• Llesiant Delta Wellbeing Board</li> <li>• National Meetings – ADSS Cymru/AWASH/Public Service Board</li> <li>• Regular meeting with Welsh Government, Hywel Dda Health Board and various bodies for relevant services such as Sport Wales for Leisure Services.</li> <li>• Corporate Governance Group</li> <li>• Business Planning and Risk Management</li> <li>• Provide regular reports to Scrutiny and Audit Committee.</li> </ul>
<p><b>Duty to Consult</b></p>	
<p><i>Consultation on assessment of performance?</i></p>	<p>Regular consultation is undertaken with staff, service users and tenants. We undertake a consultation for the Welsh Government on Social Services functions and survey residents and service users in Care Homes and Home Care under the CIW Regulation and Inspection Act. Within Leisure services they undertake a NPS Customer Satisfaction survey. We regularly survey our tenants within our Housing Division. We monitor compliments and complaints within the department. Monthly meeting with CIW on our statutory function as well as Estyn linked with Children Services.</p>

## Department of Education and Children's Services

<p><b>Duty to Keep Performance Under Review</b></p>	<p style="text-align: center;"><b>How well are we doing and how do we know?</b></p> <p style="text-align: center;"><b>How can we do better? (see bullet points)</b></p>
<p><b>Performance Requirements</b></p>	
<p>1. <i>exercising functions effectively</i></p>	<p><b>How well are we doing and how do we know?</b></p> <p>The Department's vision, priorities and Business Plan is co-constructed by a purposeful coalition of officers and headteachers and is usefully shared and debated with stakeholders e.g. Scrutiny Committee, Headteacher Groups, through staff and Governor briefings. We strive to ensure a golden thread through our business planning processes at all levels of our corporate 'wedding cake'.</p> <p>CCC has a well-established annual business cycle. Initiated every Autumn, it is drafted in deference to corporate priorities and departmental self-evaluation, ensuring a bottom up and top-down dynamic. Links to the budgetary process are made early on and the finalised version is subject to elected member scrutiny. Longer term planning is conditioned by the departmental plan to 2032 and is helpfully arranged under 20 specific 'purpose pieces'.</p> <p>The Department's Performance and Information Officer provides valuable assistance in ensuring that the Business Plan is aligned with corporate priorities and service level performance metrics. Quarterly reporting (PIMS system) ensures that officers are held to account in terms of progress and quality of service delivery with respect to priorities.</p> <p>Scrutiny reports are insightful and comprehensive and are effectively challenged, promoting active debate.</p> <p>A biennial Headteacher questionnaire provides important feedback and constructive suggestions for adapting and developing future service delivery. Pupils and parents are also consulted, and all information is cross-referenced and triangulated against corporate priorities, against information gleaned from focus groups such as several Head Teacher fora, unions, and officer staff groups. A notable feature of departmental structure are the eight Strategic Focus Groups:</p> <ul style="list-style-type: none"> <li>• Teaching and Learning;</li> <li>• Leadership;</li> <li>• Sustainable Communities for Learning;</li> <li>• Cymraeg;</li> <li>• Well-being;</li> <li>• Digital Learning;</li> <li>• Supporting Vulnerable Learners Group;</li> <li>• Children and Families;</li> </ul> <p>which provide important opportunities to implement key issues for schools. These groups are making a sound and evolving impact in terms of delivering on important issues identified at school level by Heads and the school improvement team, whilst</p>



also keeping an eye out for strategic developments at county, regional, national, and international levels.

Improvement planning is developing well and is currently focussed on arriving at a smaller number of key priorities. The Departmental data unit is being bolstered with a couple of important new posts to enhance our analysis and interpretation of data trends over time.

The Performance Information Management System (PIMS) is well established. SMART targets are monitored quarterly and require both qualitative and quantitative updates.

The Department's COVID-19 response is considered very laudable and has been praised by regulators. A Continuity of Learning plan was quickly put in place and enacted. Resources to support care hubs and well-being in schools was supplemented by external input from Prof. Barry Carpenter. In addition, the recovery curriculum, and the imperative to support vulnerable pupils' teaching and learning was assisted by Prof. Lee Elliot Major. Weekly (and sometimes daily) Health & Safety briefings provided vital support, which was augmented by weekly drop-in sessions on various topics pertaining to emergency response.

Each member of staff is afforded an annual Appraisal. These are structured opportunities to consider what is going well and whether there are any constraints or blockages with aspects of service delivery. The 'Recognise, Grow, Together' approach focusses on strengths and helps service areas to grow by exploring what has been done well and how people can work together to achieve our ideas.

Scrutiny is well-established in CCC and has been referenced above. There are opportunities for Heads of Service to meet our Portfolio holder. All main policy directives enter the corporate process and are discussed at DMT, CMT, Pre-Cabinet and cabinet with a number progressing to Scrutiny and full Council.

#### 2012 inspection areas for development

Estyn thematic reports are tallied on a spreadsheet and are all assigned to the relevant strategic Group for implementation. Other regulators influence business planning in a very positive manner such as aspects of Children's Services and the Youth Justice Board.

There are demonstrable improvements to service delivery. The YSS has developed very well over the last five years as testified by now achieving a range of external rewards and earning national recognition. Similarly, the behaviour and engagement service has developed well.

Complaints and compliments are considered at DMT on a quarterly basis and the annual report is acted upon promptly. These reports are often insightful and prompt definitive action.

Service reviews have been completed for DMT with 3<sup>rd</sup> tier managers invited in to discuss performance.

There is a comprehensive Self Evaluation Report process which included 2 away days during summer 2022 and an on-going review and evaluation process.

Pupil Admissions – all statutory targets met and currently facilitating applications for

	<p>refugees along with all other admission applications to schools.</p> <p>School Organisation Code – All changes to schools that require a statutory consultation process under the School Organisation Code have been completed in line with the Code’s requirements.</p> <p>School Catering have adapted well to new ways of working and have continued to provide a hot meal service in all schools. The service continues to put food safety and allergens compliance as a high priority.</p> <p><b>How can we do better?</b></p> <ul style="list-style-type: none"> <li>• We are currently undertaking a review of department Business Planning and Monitoring processes, one recommendation being to produce Business Plans in line with our Strategic Focus Groups rather than Divisional Business Plans.</li> <li>• Our Service Reviews state how each service can improve (too many examples to list) and we are using this list to inform our next round of Business Plans.</li> </ul>
<p>2. using resources economically, efficiently and effectively;</p>	<p><b>How well are we doing and how do we know?</b></p> <p>The Council’s allocation of resources reflects the priority afforded to education services. The local authority spends above the indicator-based assessment for education services and has increased and protected schools’ budgets against a backdrop of financial pressures across the council. The local authority also has a significant capital programme in relation to schools both in terms of new school builds and investment in its existing schools’ estate. In 2021/22 Carmarthenshire delegated 87.9% of the education budget (excluding school transport) to schools which was above the Welsh average of 87.3%.</p> <p>The authority has a comprehensive range of service level agreements in place with nearly all schools buying in to all the SLAs.</p> <p>For the last 5 years the County Council has protected schools’ budgets and have not required schools to make efficiency savings.</p> <p>Over the last few years growth funding has been allocated to address pressures within schools. The local authority has established task and finish groups involving schools’ representatives to consider key pressures and how the formula can be adapted and growth funding utilised. For example, in 2022/23, following consultation with our Headteachers, supplementary funding in addition to honouring pay awards and inflation, £500k was allocated to support well-being and behaviour in our Secondary Schools, £500k to support ALN in primary schools, and £1 million into primary school formula funding to support the cost of maintaining current provision.</p> <p>The review of our investment programme in schools is expected to provide cabinet with advice and recommendations to address the budget pressures and challenges of provision in primary schools.</p> <p>The authority is aware of current financial risks and those on the horizon. They recognise that it will be necessary to respond to increasing challenges, including potential increases in costs relating to staff pay and pensions, energy and transport. Additional funding has been provided to schools on a regular basis to reflect demands. The Schools’ Formula Funding is regularly reviewed to ensure that the formula remains appropriate, given the changes in the provision of education services and the contextual challenges of individual schools. Adaptations have been made to address emerging pressures and new priorities e.g. review of ALN funding.</p>

The School Budget Forum, which is representative of the different sectors, has constructive discussions and helps inform decisions in regard to allocating resources. The local authority has arrangements in place to work with the schools in deficit and has intervened appropriately. Over the last few years, the number of schools in a deficit position has reduced from 47 in 2019 to 20 in 2022. Reserves have moved from a deficit £1.9m position in 2019 to £15.2m surplus in 2022. This is due to a robust process of holding schools to account, additional funding awarded to schools from the corporate budget and additional WG funding.

A significant amount of work has gone into understanding the current and projected financial position of Carmarthenshire schools.

**During 2021/22:**

- aggregate primary school balances increased by £3.2m (approximately 5% of formula funding),
- 19 primary schools had 'in-year' deficit of which 13 of these had 80 or fewer pupils, with an average overspend of 13% in year.

**2022/23:**

- 13 of the 20 schools (65%) which require a licenced deficit have below 80 pupils.
- The average licenced deficit forecast for these schools is 32% of their formula funding.

Schools have taken advantage of significant additional grant funding released during the pandemic. This has impacted positively on many school budgets this year and into next year:

- Additional Grant funding from Welsh Government, both during the year (e.g. Additional Learning, RRRS) as well as specific grants late in the financial year (e.g. ALN COVID-19 received in February, Caretaking & Cleaning grant funding)
- Reduced activities normally funding from non-capitation budgets e.g. school trips
- COVID-19 related absence cover have been claimable from Welsh Government hardship fund.

The authority has received appropriate plans from schools indicating how they will address deficits and use the additional balances.

The substantial grant funding received from Welsh Government and additional COVID-19 related funding has been welcomed and has been delegated to schools whilst also funding some core school improvement support services. Funding allocated to Partneriaeth, the regional consortium, is allocated to whomever is best placed to meet the grant conditions i.e. Partneriaeth or Local Authority. There are robust monitoring systems in place and regular internal audit of systems, processes and expenditure to ensure that the funding is used effectively to support learners. The Local Authority supports schools in securing external funding e.g. Taith and have taken advantage of European funding to provide support for vulnerable learners. The Youth Support Services have accessed substantial ESF funding to provide bespoke solutions to support young people and reduce NEETS.

The County Council secured substantial Welsh Government funding to support schools to address COVID-19 challenges. To enable schools to focus on teaching and learning key grants such as RRRS were delegated to schools whilst the County Council took the strategic decision to manage centrally key provisions such as additional cleaning, PPE and TTP.

	<p>Schools are well supported to maximise income generation and the Schools' TIC Officer has helped reduce costs and share best practice. The School Development Fund was introduced in 2018 and has provided seed funding for schools to implement value for money proposals.</p> <p>The local authority compares its costs and outcomes with those of other similar authorities, however comparisons are difficult due to issues such as number of schools, rurality, language and pupil numbers.</p> <p><u>We provide the Lead Officer role for the delivery of the procured Independent School and Community-Based Counselling Service to ensure service delivery maximises access and outcomes for children and young people experiencing emotional distress who want to seek support from an independent counsellor.</u></p> <p><b>Efficiency</b></p> <p>Realising the benefits of collaborative and partnership working, Carmarthenshire was instrumental in establishing Partneriaeth to provide services to schools across the new region. During Summer 2022 Estyn undertook a focus piece of work on the new regional arrangement noting</p> <p>Partneriaeth has a robust, transparent governance structure led by a Joint Committee consisting of the Leader of each County Council and Cabinet Members for Education. There are SLAs with councils to provide key services e.g. Finance, HR, Legal. The Strategic Boards support the JC to ensure that the regional service meets Local Authority requirements. A regular LA/Partneriaeth Quality Assurance Meeting allows Carmarthenshire officers to discuss local issues and challenges and address any concerns. Partneriaeth is audited via an SLA with Pembrokeshire County Council. Carmarthenshire work with a range of other local authorities/partners on a range of initiatives. Carmarthenshire, along with Swansea and Pembrokeshire established Partneriaeth, a new regional school improvement consortium to provide professional development opportunities for our schools.</p> <p>Across other service areas we work with partners in the South West and Mid Wales region ensuring best value for money and sharing effective practice e.g. CYSUR-Mid &amp; West Wales Safeguarding Board Safeguarding children and ALN Transformation work.</p>
<p>3 <i>governance is effective for securing the above</i></p>	<p><b>How well are we doing and how do we know?</b></p> <p>Scrutiny Committee Safeguarding Board Admissions Forum – meets on a regular basis to oversee school admissions process to scrutinise admissions arrangements Corporate Programme and Project Governance Boards (e.g .MECP)</p> <p><b>How can we do better?</b></p> <ul style="list-style-type: none"> <li>• Stronger communications with schools so that they understand their role in the admissions process.</li> </ul>
<p><b>Duty to Consult</b></p>	
<p><i>Is there any consultation on your assessment of performance?</i></p>	<p>The department endeavours to consult with stakeholders through a variety of consultations. Some of these processes were disrupted during the period of the pandemic but as schools and Departmental services returned to a more normal way of working these processes have returned.</p> <p>As the end of summer term approached, we conducted separate surveys with Headteachers, pupils and parents to ascertain their views on the services we offer</p>

through schools and other departmental services, which in turn are reflected in our Service Evaluation Report.

Estyn carried out a number of school inspections throughout the academic year and their recommendations are taken on by the schools governing body and the School Improvement Team as part of their workplan.

Estyn Local Authority Link Inspector (LALI) virtual visits are conducted throughout the year, which gives Inspectors an opportunity to focus on current priorities, for example Self-evaluation and future priorities for improvement. There's also an opportunity for the LA to share any current issues. Likewise, Estyn can discuss inspection developments with school leaders. The link inspector can help us reflect on and refine their strengths and areas for improvement.

The Department has a rolling Programme of Internal Audit Reports, whereby Service Managers produce a report on their areas of responsibility and are invited to attend a DMT meeting which reviews and challenges the report. If deemed necessary the reports are forwarded to corporate committees, CMT, Pre-Cabinet, Scrutiny, etc, for further examination.



In November 2021, Care Inspectorate Wales published its Assurance Check 2021 letter on Carmarthenshire County Council

[211104-carmarthenshire-en.pdf \(careinspectorate.wales\)](https://www.careinspectorate.wales/211104-carmarthenshire-en.pdf)

This was a very positive report

#### **Children's Social Care Assurances**

- Approachable and supportive leaders
- Culture of co-production and personal outcomes being developed with people
- Clarity in operational methodology
- Strong multi-agency cooperation
- Positive integrated approach to a culture of prevention through joint working
- Low CLA population
- Makes a positive contribution to the well-being of people in the pandemic period

*Children's Social Care Risks - CIW identified no significant areas of risk:*

*The Assurance Check identified inconsistency for some care leavers in relation to their PAs*

**Next Steps** *CIW identified strengths and areas for priority improvement and will review the progress of these areas through performance evaluation review meetings with the heads of service and director.*

*CIW expect the areas of improvement identified to be included in the local authority's improvement plans.*

#### **Children's Education Assurances**

- Leaders have a good understanding of issues in the authority including around schools causing concern
- Leaders maintained the good communication between departments throughout the pandemic to ensure that support for schools and other providers was available quickly
- A substantial number of primary schools have been removed from Estyn Review.
- Pre-inspection reports show that the authority generally knows its schools well
- LA is proactive in increasing Welsh medium provision in the primary sector

- LA officers appear to have suitable plans in place to deal with the issues regarding leadership of smaller schools, for example by federating or merging them
- The authority has supported schools and providers to understand and embed the new ALN act
- Effective scrutiny arrangements

**Concerns**

- There are a very few primary schools in a statutory category.
- With the local authority leaving ERW, there is uncertainty over some arrangements with Partneriaeth
- Recruiting headteachers to lead a few primary schools is causing concern
- Although the overall, the number of pupils who did not progress from year 10 to 11 in Carmarthenshire is slightly below the national average for the last two years, the rates of pupils who cannot be matched to a destination are high in a minority of schools over the last two years.
- Budget balances in schools

**Environment Department**

<p><b>Duty to Keep Performance Under Review</b></p>	<p style="text-align: center;"><b>How well are we doing and how do we know?</b></p> <p style="text-align: center;"><b>How can we do better? (see bullet points)</b></p>
<p><b>Performance Requirements</b></p>	
<p><i>1 exercising functions effectively</i></p>	<p><b>Place and Sustainability</b>          The Planning service was subject of an Audit Wales review in 2021/22 that found significant and long-standing performance issues in the planning service that needed to be urgently addressed to help support delivery of the Council’s ambitions.  <i>The Council considered the findings and recommendations and prepared a detailed response and action plan which looks to address the issues identified.</i> There has been a turnaround in % planning applications determined in time.</p> <p>Net Zero Carbon - the Council declare a climate emergency and was the first in Wales to publish an Action Plan. Internal Audit reviews of Net Zero Carbon found High level systems and controls in place.</p> <p><b>Waste</b>          Waste was subject of an Audit Wales review in 2021/22  <i>It found that the Council has met its statutory recycling targets and has recently drafted a strategy to make its waste service more sustainable, but it has not finalised the strategy or got a clear plan for dealing with the large number of fly-tipping incidents in the county.</i>          8 recommendations have been addressed. <i>The Waste Strategy has now been approved. There needs to be a clear action focused plan on the agreed steps to recover county rates to 65% and then the steps to get to 70%.</i> Fly-tipping clearing performance is back to pre-COVID-19 levels despite a 33% increase in the number of incidents cleared.</p> <p><b>Highways and Transportation</b>          The Division produces an Annual Highways Asset Management Plan that</p>

	<p>is reported to Scrutiny. There is not a lot of Performance information available.</p> <p><b>Service Improvement</b>  We have successfully implemented a hub within Place &amp; Sustainability to support the Development Management and Enforcement Officers. The collaboration between Cleaning Services and Education has been pivotal for Cleaning Service and Property Services in relation to COVID-19, PPE and Maintenance.</p> <p><b>How can we do better?</b></p> <ul style="list-style-type: none"> <li>• Improve Business Planning</li> <li>• Improve SMART action planning and Performance Indicator suites</li> <li>• Introduce better data driven decision making</li> <li>• Improve access and use of performance dashboards</li> <li>• Prioritise improvement areas based on evidence</li> <li>• Ensure more integrating reporting of performance at department and corporate levels.</li> </ul>
<p>2. <i>using resources economically, efficiently and effectively.</i></p>	<p><u>Economically</u></p> <ul style="list-style-type: none"> <li>• The department has adapted to many years of budget reductions whilst maintaining services.</li> <li>• The Revenue Budget strategy is consulted on every year with Scrutiny.</li> </ul> <p><u>Efficiency</u></p> <ul style="list-style-type: none"> <li>• The department has strengthened its business planning and extending its PI suites.</li> <li>• The department is monitoring both departmental and divisional business plan content</li> <li>• The Director has increased the service challenge processes within the department.</li> <li>• Revenue and Capital Budgets are monitored by Scrutiny every quarter of the year.</li> </ul> <p><u>Effectively</u></p> <ul style="list-style-type: none"> <li>• 4,034 residents participated in engagement on the new waste strategy</li> <li>• Consultation on various schemes e.g. Sandy Road corridor 334 participants</li> <li>• Internal Audit of Ash Dieback, Departmental Expenditure, Flood Defence &amp; Costal Protection were found to be acceptable.</li> </ul> <p><b>How can we do better?</b></p> <p><u>Economically</u></p> <ul style="list-style-type: none"> <li>• There is a need to make better use of data and intelligence to help inform future workforce development requirements. Ensure that the service is able to further respond to the on-going recruitment and retention challenges especially within some of areas that compete with the private sector such as Planning, Property Design.</li> </ul> <p><u>Efficiently</u></p> <ul style="list-style-type: none"> <li>• The lack of identified capacity within the Department to support change and transformation objectives has been highlighted as a</li> </ul>

	<p>significant area for us to focus upon, and this has the potential to impact on its ability to progress a number of key priorities such as service improvements that are critical moving forward.</p> <ul style="list-style-type: none"> <li>• The Department will be reviewing its Performance Monitoring arrangements to ensure they align with the new Corporate Performance Monitoring Framework to establish a full picture of both Strategic and Operational performance.</li> <li>• We will develop and establish Outcome focused measures and Performance Indicators to support service improvement and identify gaps in our monitoring arrangements.</li> </ul> <p><u>Effectively</u></p> <ul style="list-style-type: none"> <li>• Development of our web content is key for our department moving forward. Our aim is improving the information available and to develop further web forms which integrate with back-office systems to eradicate the need for manual input and paper applications. We aim to add electronic payments to as many of our application processes and an end-to-end process where the customer receives updates on their enquiry/order/report as it progresses. We have identified some areas of web development that will be key to improving customer satisfaction and reducing failure demand such as planning applications.</li> </ul>
<p>3. <i>governance is effective for securing the above</i></p>	<p><b>How well are we doing and how do we know?</b></p> <ul style="list-style-type: none"> <li>• Revenue and Capital Budgets are reported quarterly to Scrutiny Committee</li> <li>• Departmental Business Plans are produced and reviewed every year. They are submitted to various scrutiny committees.</li> <li>• All outcomes are monitored through quarterly reports to DMT and Scrutiny committee.</li> </ul> <p>The Governance and Audit Committee is a key component of Corporate Governance, providing a source of assurance about the Authority's arrangements for managing risk, maintaining an effective control environment, and reporting on financial as well as non-financial performance.</p> <p>The Authority has a Risk Management Steering Group which reports directly to Cabinet, Governance and Audit Committee and Chief Officers Team (CMT). The Risk Management Steering Group examines how Risk Management can be developed and ensures that Risk Management is embedded in decision making throughout the organisation. The Group meet quarterly and is supported by the work of its Subgroups i.e. Property &amp; Liability Risks, Motor Fleet Risks and Contingency Planning Subgroups. TIC's December 2021 review concluded that <i>'The Terms of Reference of the Risk Management Steering Groups and its various sub-groups have recently been reviewed. This will allow the Strategic Group to adopt more of a strategic approach to its consideration of risk management issues, such as undertaking regular reviews of the Corporate Risk Register.'</i> The Steering Group's role in allocating the £250k of risk management funding could be strengthened by introducing clearer criteria for how this funding</p>



	<p>is prioritised and spent on annual basis</p> <p><u>Cabinet Advisory Panels</u></p> <ul style="list-style-type: none"> <li>• <b>Development of the Local Development Plan</b> –To take political ownership of the LDP and ensure that the LDP process is managed in accordance with the Development Agreement.</li> <li>• <b>Cross Party Advisory Panel on Climate Change</b> – to be established.</li> </ul> <p><b>How can we do better?</b></p> <ul style="list-style-type: none"> <li>• <b>Restructure to improve governance and compliance</b></li> </ul>
<b>Duty to Consult</b>	
<i>Is there any consultation on your assessment of performance?</i>	<p><u>Highways and Transportation</u></p> <ul style="list-style-type: none"> <li>• Our design teams work with a range of key clients and ensuring their designs meet the needs of clients and service users is a fundamental requirement.</li> <li>• Public engagement is a cornerstone of the development of our engineering projects. Developing schemes for highway improvements and traffic management changes involve public consultation.</li> <li>• Involving local communities and engaging with members of the public for Traffic Regulation Orders which change speed limits, alter parking provision or traffic management is a statutory duty which we undertake and manage on a significant scale.</li> <li>• The Division works closely with Town and Community Councils on a range of issues including the management of public lighting, the recent introduction of LED lighting, key consultation of traffic and highway improvements, development of PROW maintenance and management, and Traffic Regulation Orders for speed limit, parking and other traffic management improvements.</li> <li>• The Division actively support the promotion of events our partner organisations bring forward to promote places, activities and events in the County such as the Tour of Britain, Llanelli Pride, Christmas Markets and this also includes free parking offers.</li> <li>• The County Council is a partner in both the Llanelli and Carmarthen BID providing financial support and partnership working with a range of stakeholders and businesses.</li> <li>• The Division works with volunteer groups on issues such as the maintenance of Public Rights of Way in conjunction with Ramblers ‘Paths to Well-being’ officers were initiated</li> <li>• Our Passenger Transport Team continues to consult with service users and stakeholders and work regionally with Welsh Government/TfW and neighbouring Authorities to understand demand for public transport services in a changing post COVID-19 environment.</li> </ul>

- Our Transport Planning Team also promote School Travel Plans in our schools to involve pupils in participating and encouraging health travel patterns and our Road Safety Teams reinforce this with kerbcraft and cycle training.
- During the COVID-19 pandemic the Highways & Transport Division introduced public realm changes to support the town centre recovery and undertook a widespread consultation exercise which had comments from 52 businesses and 286 members of the public which were incorporated within a review of measures

#### Place and Sustainability

- Facilitation of Carmarthenshire Nature Partnership
- Intelligence gathered by planning hwb can identify service improvements.
- Full public and focused consultation undertaken during the preparation of the LDP and other policy documents and planning interventions such as LDOs.
- Key stakeholder and other forums (including viability/developer forum).
- Facilitate, participate and lead on local, regional and national thematic groups.
- Establishment of schools climate action consultation group and implementation of the manifesto for NZC.
- Opportunities provided for the residents to engage with us during the process of a planning application.

#### Waste

- Our budget consultation work has been identified as best practice in Wales and we are building on this. We will be further developing the Council's consultation and engagement approaches during 2021.
- Our Consultation and Engagement on the Future Waste Strategy had over 4,000 responses and directly shaped our future service design.
- Recycling Participation Surveys (door to door) to recommence by Community Recycling Team once Covid- 19 restrictions allow with a view to increasing participation in the various recycling schemes. Outcomes to be incorporated into future waste services delivery.

#### Property Maintenance

- We consult on a regular basis with our internal customers. Consultation can include building maintenance, compliance and condition of buildings, and property design.

#### Service Development

- We are the lead support for Integrated Impact Assessments within our department, however we have limited resources.

## The Council's response to the COVID-19 pandemic – unplanned transformation

In March 2020, Carmarthenshire County Council was about to enter one of the most challenging periods ever faced by local government. The impact of the worldwide COVID-19 pandemic presented a unique set of challenges for the whole country, and there was an acceptance that Councils would need to be at the heart of the local response to the crisis.

When in July 2020, the Council began to emerge from the immediate period of the crisis, there was a recognition that 'things would never quite be the same' and that we were already not the same organisation that we had been only five months earlier.

The Council was keen therefore to capture the learning from its response to the pandemic; what worked well/didn't work so well, and how this could potentially change 'what we do' and 'how we do', it in the future.

The emergence of the COVID-19 crisis meant that services had to adapt quickly to put in place alternative delivery arrangements for users and staff to ensure continuity of provision. This often required innovative and creative thinking and a multi-team approach to be adopted between services within the Council and with other public sector partners, and this experience can only benefit the way that we shape and deliver our services moving forward. Services have also demonstrated themselves to be extremely resilient and are now armed with more robust service continuity plans and a more mature approach to risk - this means that they can move with greater confidence and ambition in seeking ways of developing more purposeful services.

The move to more remote working and less reliance on face-to-face meetings and paper-based processes, alongside changing customer expectations and demands, will provide an opportunity for the Council to consider the type of services that it provides in future and how it delivers them. The pandemic may also have changed customer expectations of 'how' and 'when' they access services, and therefore the Council may need to consider adopting more flexible service delivery models e.g., 7 day/ 24 hr working.

However, there will also be a need to ensure that services continue to respond to customer needs and expectations. Alternative delivery models put in place as part of a response to a pandemic may not be what the customer wants during more normal circumstances. Co-production therefore should be a central feature of the Council's approach to reviewing and re-designing its services moving forward.

This is also now an opportunity to re-set or go back to basics in using some core principles that underpin service delivery. We do not always have to have extensive service remodelling or to spend significant amounts of money to deliver better services. Simple behavioural and process changes around the way we treat customers can result in dramatic improvements in service provision – it doesn't always require a big investment in staff and systems to achieve this.

The benefits of having a more flexible, dynamic, empowered workforce will now be equally as important to support our transformation programme, and to help the Council achieve its wider aims and objectives. The likelihood is that our staff recruitment challenges are likely to be with us for at least the medium term, and therefore there will need to be a greater focus on the development and retention of staff, which will be a priority of our Workforce Strategy moving forward. The Council is seeking to develop a more sustainable approach to meet its future workforce needs by adopting a 'grow your own' strategy. The Council is currently about to launch its 'Future Workforce' programme which will seek to increase graduate, apprenticeship and work experience opportunities.

There also needs to a considerable focus on the well-being agenda moving forward, including developing a sustainable approach to remote working and re-connecting the organisation to a whole generation of new starters who will have not met their colleagues at all on a face-to-face basis.

**The following emerging priorities have been identified for the next phase of the Council's transformational journey**

Emerging Priority	Transformation Aims
People	To oversee the development of a Workforce Strategy and delivery of key workforce priorities to enable the Council to become a more modern and responsive organisation and an 'Employer of Choice'.
Service Design & Improvement	To provide for a more sustainable and creative approach to the review, remodelling and improvement of Council services
Efficiencies and Value for Money	To continue to deliver financial savings through efficiencies or cost reductions and smarter ways of working.
Income & Commercialisation	To develop a more commercial approach to the delivery of Council services with a view to increasing the level of income generated.
Customers & Digital Transformation	To continue to make better use of technology to deliver smarter, efficient service processes and to deliver a better experience for customers
Buildings	To exploit the opportunities presented by a move to hybrid working to further rationalise the Council's accommodation portfolio and to modernise and improve the working environment within the remaining core buildings.
Net Zero Carbon	To support the Council in delivering transformational change in support of key NZC targets
Schools	To assist schools in identifying cost reductions and better ways of working and support the development of more sustainable school budgets and help protect front line academic provision.

## Consultation on Performance Requirements

We consulted on our performance as a Council with residents, businesses, staff and Trade Unions. It is important that our self-assessment of performance is as realistic as possible and that we do not 'mark our own papers' but triangulate our assessment between performance data, regulatory findings and our customers views. The consultation periods on the surveys is now closed and responses are currently being analysed and will be reported in due course with proposals for improvement from the findings in order to influence our development work in terms of future business planning and organisational improvement.

### Staff Consultation

The survey took place during the period from 27 June 2022 to 5 August 2022 and a total of 1,733 responses were received which equates to 22% of Carmarthenshire County Council staff.

In undertaking this survey staff were asked a series of 11 statements in direct relation to the Council's performance. These were worded in a way in which the respondent answered these questions from the perspective of their service area rather than the organisation as a whole.

Findings will be reported in due course.

### Residents Consultation

The survey took place during the period from 23 June 2022 to 5 August 2022 and a total of 2,195 responses were received. In undertaking this survey residents were asked a series of 5 statements in direct relation to the Council's performance.

Findings will be reported in due course.

### Business Consultation

The survey took place during the period from 26 August to 30 September and a total of 36 responses were received. In undertaking this business owners were asked a series of 8 statements in direct relation to the Council's performance.

Findings will be reported in due course.

### Trade Unions

The survey took place during the period from 12 August to 23 September and a total of 5 responses were received.

A series of five statements were posed with a focus on the way that the Council uses its resources, its services and governance.

Findings will be reported in due course.



We would welcome your feedback,  
please send your thoughts, views and opinions to:



**Performance Management**  
ICT and Corporate Policy  
Chief Executive's Department  
County Hall  
Carmarthen  
Carmarthenshire SA31 1JP



Tel: **01267 234567**  
Email: **[performance@carmarthenshire.gov.uk](mailto:performance@carmarthenshire.gov.uk)**



Follow us and add your comments on the **[Council's Facebook](#)** page



Follow this plan and add your Tweets on our **[Twitter](#)** page - **#CarmsReport**

## Pwyllgor Llywodraethu ac Archwilio 21 Hydref 2022

### Blaenrhaglen Gwaith y Pwyllgor Llywodraethu ac Archwilio

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn yr adroddiad.

**Y Rhesymau:**

Blaenrhaglen Blynnyddol i hysbysu'r Aelodau o'r Pwyllgor Llywodraethu ac Archwilio am yr eitemau agenda yw trafod am y flwyddyn 2022/23.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:**

Cyng. A Lenny

**Y Gyfarwyddiaeth:**

Gwasanathau Corfforaethol

**Enw Pennaeth y****Gwasanaeth:**

Helen Pugh

**Awdur yr Adroddiad:**

Caroline Powell

**Swyddi:**

Pennaeth Refeniw a  
Chydymffurfio Ariannol

Prif Archwilydd

Rhif ffôn: 01267 246223

**Cyfeiriad e-bost:**

[HLPugh@sirgar.gov.uk](mailto:HLPugh@sirgar.gov.uk)

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# Governance & Audit Committee

## 21 October 2022

### Internal Audit Plan Update 2022/23

#### 1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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

#### **REPORT A: Internal Audit Plan Progress Report for 2022/23**

#### **REPORT B: Summary of Completed Final Reports Relating to Key Financial Systems**

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

1.	Pensions Payroll
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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: H L Pugh – Head of Revenues and Financial Compliance

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

### 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: H L 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

**CABINET PORTFOLIO HOLDER(S)**  
**AWARE/CONSULTED: Yes**

### Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2022/23	AC 11-03-22	<a href="#">Agenda for Governance &amp; Audit Committee on Friday, 11th March, 2022, 10.00 am</a>

Mae'r dudalen hon yn wag yn fwriadol

Subject area and brief description of nature of report	Lead Department	Responsible Officer	Oct-22	Dec-22	Mar-23	Jul-23	Sep-23
<b>Appointment of Audit Committee:</b> - Chair - Vice Chair	Corporate Services	Governance & Audit Committee				✓	
<b>Annual Audit Report</b>	Corporate Services	Head of Revenues and Financial Compliance				✓	
<b>Forward Work Programme</b>	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓	✓
<b>Internal Audit Plan Update</b>	Corporate Services	Head of Revenues and Financial Compliance	✓	✓	✓	✓	✓
<b>Internal Audit indicative three year plan</b>	Corporate Services	Head of Revenues and Financial Compliance			✓		
<b>Assurance Reviews:</b> - Fundamental financial systems - 3* reports	Corporate Services	Head of Revenues and Financial Compliance	As Required				
<b>Progress Report - Delivery of External Audit Recommendations</b>	ICT & Policy	Performance Planning Section		✓			
<b>Progress Report - Delivery of Internal Audit Recommendations</b>	Corporate Services	Head of Revenues and Financial Compliance			✓		
<b>Internal Audit Progress Updates requested by Audit Committee:</b>	Corporate Services	Head of Revenues and Financial Compliance	As Required				
<b>Progress reports as requested by Audit Committee</b>							
- Review of Planning Services	Environment	Head of Planning	✓				
- Review of Waste Services	Environment	Head of Waste and Environmental Services		✓			
<b>Approval of Audit Charter</b>	Corporate Services	Head of Revenues and Financial Compliance	As Required				
<b>Approval of Strategies / Rules &amp; Regulations</b>	Corporate Services	Head of Revenues and Financial Compliance	As Required				
<b>Annual Anti-Fraud and Corruption Report</b>	Corporate Services	Head of Revenues and Financial Compliance					✓
<b>Receive the Corporate Risk Register</b>	Corporate Services	Head of Revenues and Financial Compliance			✓		✓
<b>Opportunity for Members to discuss Risks</b>	Corporate Services	Risk owners			✓		✓
<b>Receive the Corporate Annual Report</b>	ICT & Policy	Corporate Policy & Partnership Manager	✓				
<b>Receive the Annual Complaints Report</b>	ICT & Policy	Corporate Policy & Partnership Manager		✓			
<b>Annual Governance Statement for Carmarthenshire County Council</b> - To be received - To be approved	Corporate Services	Head of Revenues and Financial Compliance	✓ ✓				
<b>Statement of Accounts for Carmarthenshire County Council</b> - To be received - To be approved	Corporate Services	Head of Financial Services	✓ ✓				
<b>Statement of Accounts including Annual Governance Statement for Dyfed Pension Fund</b> - To be received - To be approved	Corporate Services	Head of Financial Services	✓ ✓				
<b>Burry Port Harbour Accounting Statement</b> - To be received - To be approved	Corporate Services	Head of Financial Services	✓ ✓				
<b>Audit enquiries to those charged with governance and management for:</b> - Carmarthenshire County Council - Dyfed Pension Fund	Corporate Services	Head of Financial Services	✓				
<b>Single Tender Action</b>	Corporate Services	Director of Corporate Services	As Required				
<b>Minutes for noting:</b> - Grants Panel - Corporate Governance Group - Risk Management Steering Group	Corporate Services	Head of Revenues and Financial Compliance Head of Financial Services	✓	✓	✓	✓	✓
<b>Audit Wales:</b> - Audit Plan Update			✓	✓		✓	✓
- <b>Financial Statements – ISA260</b> Report presented to those charged with Governance in relation to the Statement of Accounts for: o Carmarthenshire County Council o Dyfed Pension Fund			✓ ✓				
- <b>Annual returns – Reports re independent examination for:</b> o Burry Port Harbour Authority	Corporate Services	Audit Wales	✓				
- <b>Letter of Representation</b> o Carmarthenshire County Council o Dyfed Pension Fund			✓ ✓				
- <b>Annual Audit Letter</b> o Carmarthenshire County Council					✓		
- <b>Audit Plans, including information on fees</b> o Carmarthenshire County Council o Dyfed Pension Fund						✓	

Mae'r dudalen hon yn wag yn fwriadol

Governance & Audit Committee Training / Informal Sessions

Subject area and brief description of session	Lead Department	Responsible Officer(s)														
			Winter 2019	Spring 2020	Summer 2020	Autumn 2020	Winter 2020	Spring 2021	Summer 2021	Autumn 2021	Winter 2021	Spring 2022	Summer 2022	Autumn 2022	Winter 2022	
Meeting with Auditors	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance		✓		✓					✓				✓	
Governance & Audit Committee - Self Assessment	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance														✓
Risk Register	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance	✓	✓		✓			✓		✓		✓		✓	
Risk Management & Risk Appetite	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			✓					✓				✓		
Fraud Awareness	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance				✓										
Local Authority Trading Companies	Corporate Services	Director Corporate Services Head of Revenues and Financial Compliance												✓		

Mae'r dudalen hon yn wag yn fwiadol

<b>MINUTES OF THE GRANTS PANEL MEETING HELD ON 6<sup>th</sup> JULY 2022 VIA TEAMS</b>		
<b>PRESENT:</b>	Randal Hemingway, Head of Financial Services Caroline Powell, Principal Auditor, Internal Audit (IA) Nia Thomas, Chair of PWG, Education & Children (Revenue) Les James, Chair of PWG, Communities Alan Howells, Chair of PWG, Environment Rhian Phillips, Economic Development Area Manager Delyth Thomas, Grants Compliance Officer (GCO)	
<b>APOLOGIES:</b>	Anwen Worthy, Audit Lead, Audit Wales Helen Pugh, Head of Revenues & Financial Compliance Stuart Walters, Chair of PWG, Chief Executive Simon Davies, Chair of PWG, Education & Children (Capital) Helen Morgan, Economic Development Manager	
	<b>SUBJECT</b>	<b>ACTION</b>
1.0	<b><u>Minutes of the last meeting</u></b>	
	<ul style="list-style-type: none"> <li>Minutes were agreed.</li> </ul>	
2.0	<b><u>Matters Arising</u></b>	
	<ul style="list-style-type: none"> <li>The service level agreement with Hywel Dda Local Health Board (LHB) for Wanless (Money Transfers) is still being redrafted. Clarification has been sought regarding the status of the revised agreement. This has been reported again by Audit Wales as part of the 2020/21 audit.</li> </ul>	RH
	<ul style="list-style-type: none"> <li>The grant conditions currently do not stipulate a specific period on how long the Authority is required to retain original documentation relating to all Welsh Government (WG) grant funded projects. Confirmation has been received from the WLGA that following discussions with WG, the grant terms and conditions will be amended to include more specific wording in relation to the retention requirements.</li> </ul>	
	<ul style="list-style-type: none"> <li>The exercise to review the audit requirements stipulated in the terms &amp; conditions of grants awarded to Education &amp; Children for 2021/22 is almost complete. Results to be reported to IA.</li> </ul>	NT
	<ul style="list-style-type: none"> <li>A meeting to be arranged to discuss any areas to be considered as part of the closure of European grant funded projects. The current programme is due to end 31<sup>st</sup> December 2023.</li> </ul>	DT

	<b>SUBJECT</b>	<b>ACTION</b>
	<ul style="list-style-type: none"> <li>• An email is due to be sent to the WG's Grant Centre of Excellence raising concerns on issues identified in relation to the WG grant claims e.g. inconsistent claim forms, format etc.</li> <li>• Following a meeting with the Records Management Officer it has been confirmed that arrangements for the retention of documentation on SharePoint, for European funded projects, are in place to meet the European retention deadlines.</li> <li>• A review of the closure guidance for grant funded projects to be undertaken to ensure it includes guidance on the retention of documents held electronically as well as those in paper format.</li> </ul>	<p>DT</p> <p>RP</p>
3.0	<p><b><u>Audit Wales - Update</u></b></p> <ul style="list-style-type: none"> <li>• The audit of Pooled Budgets is still outstanding for 2019/20 and 2020/21. There are a number of queries outstanding and Audit Wales are hoping to finalise the audit next week.</li> <li>• The Authority is still waiting for confirmation from Audit Wales on the audit programme for 2021/22.</li> </ul>	
4.0	<p><b><u>Internal Audit (IA) - Update</u></b></p> <ul style="list-style-type: none"> <li>• Audits on the 2021/22 projects has commenced. These include: <ul style="list-style-type: none"> <li>○ Enable</li> <li>○ Supporting People Regional Development Co-ordinator</li> <li>○ Pupil Development grant</li> <li>○ Regional Consortia Improvement grant</li> </ul> </li> <li>• The audit arrangements for the 2022/23 Regional Consortia School Improvement grant and the Pupil Development grant are to be reviewed by the Partneriaeth Consortia and agreed with IA.</li> </ul>	
5.0	<p><b><u>Grants Register 2022/23</u></b></p> <ul style="list-style-type: none"> <li>• Work has commenced to update the register for</li> </ul>	Chairs of



	<b>SUBJECT</b>	<b>ACTION</b>
	<p>2022/23. A request was made for Chairs to raise in their respective PWG for updates on grants information to be forwarded to GCO.</p> <ul style="list-style-type: none"> <li>• It's anticipated that there will be a reduction in the number of grants awarded in 2022/23. However the Cost of Living grants and Winter Fuel grants will continue.</li> </ul>	PWGs
6.0	<p><b><u>Project Working Groups</u></b></p> <ul style="list-style-type: none"> <li>• Minutes of PWG meetings were received: <ul style="list-style-type: none"> <li>○ Education &amp; Children (capital): 22/3/2022</li> <li>○ Communities: 23/3/2022</li> <li>○ Chief Executive: 22/3/2022</li> </ul> </li> <li>• The following updates were provided: <ul style="list-style-type: none"> <li>○ a number of EU funded projects are due to be extended however the funding will be within current approved budgets</li> <li>○ noted that where there are delays in the recruitment of staff this impacts on both the ability to deliver the project delivery and project spend</li> <li>○ improvements have been noted on changes implemented within the Education &amp; Children Services on the management of grants</li> </ul> </li> </ul>	
7.0	<p><b><u>European Grants Update</u></b></p> <ul style="list-style-type: none"> <li>• A schedule of all current European grant funded projects was presented to Grants Panel. The total estimated project costs approved is £49m with grant of £32m. However it was noted that the Authority is still waiting for formal notice of additional funding for Crosshands East Gateway Plot 3 and Llandeilo Market Hall. The Food COVID Recovery Plan project submitted under the Rural Development Programme has recently been approved with a grant of £121k.</li> <li>• An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total</li> </ul>	

	<b>SUBJECT</b>	<b>ACTION</b>
	amount claimed to date is approximately £21.9m with a total of £2.7m grant income outstanding.	
8.0	<p><b><u>Successor Schemes Update</u></b></p> <ul style="list-style-type: none"> <li>• The Authority has received approval from UK Government to extend the eleven Community Renewal Fund projects to 31<sup>st</sup> December 2022.</li> <li>• UK Government launched the Shared Prosperity Fund in April 2022 with funding through to March 2025. £38m has been allocated to the area of which £32m is allocated to activity focused on 3 key pillars - communication, skills and business, with the remaining £6m focused on Adult Numeracy. Swansea Council is the accountable body who has the responsibility to distribute the funding to each local authority. The Authority has submitted its investment plan to Swansea Council who will co-ordinate and forward to the UK Government for approval.</li> <li>• Progress is being made on both the Carmarthen/Pembroke Hub and Towy Valley Path, both projects are funded by grant through the Levelling Up fund. Timelines are challenging to complete delivery within the defined timescales.</li> <li>• Additional bid to be submitted for Levelling Up funding for Llanelli town centre.</li> </ul>	
9.0	<p><b><u>AOB</u></b></p> <ul style="list-style-type: none"> <li>• New subsidy rules are expected from WG. Any amendments will need to be incorporated in the Project Grants Manual. The authorisation process for amending the manual will be dependent on the extent of these changes.</li> <li>• Copies of all Management Verification Team reports issued by WEFO on EU funded projects should be forwarded to the GCO.</li> </ul>	All
10.0	<ul style="list-style-type: none"> <li>• Date of next meeting – 1:00pm on 26<sup>th</sup> September 2022 via Teams</li> </ul>	