

DYDD LLUN, 23 HYDREF 2023

**AT: HOLL AELODAU Y PWYLLGOR LLYWODRAETHU AC
ARCHWILIO**

YR WYF DRWY HYN YN EICH GALW I FYNYCHU CYFARFOD O'R
PWYLLGOR LLYWODRAETHU AC ARCHWILIO A GYNHELIR YN
**SIAMBR - NEUADD Y SIR, CAERFYRDDIN. SA31 1JP AC O BELL
AM 10.00 YB DYDD GWENER, 27AIN HYDREF, 2023** ER MWYN
CYFLAWNI'R MATERION A AMLINELLIR AR YR AGENDA SYDD
YNGHLWM

Wendy Walters

PRIF WEITHREDWR

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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

GRŴP PLAID CYMRU- 4 Aelod

Cyng. Kim Broom (Aelod y Pwyllgor)
Cyng. Karen Davies (Aelod y Pwyllgor)
Cyng. Alex Evans (Aelod y Pwyllgor)
Cyng. Elwyn Williams (Aelod y Pwyllgor)

GRŴP LLAFUR - 3 Aelod

Cyng. Philip Warlow (Aelod y Pwyllgor)
Cyng. Janet Williams (Aelod y Pwyllgor)
1 x Lle Gwag

GRŴP ANNIBYNNOL - 1 Aelod

Cyng. Giles Morgan (Is-Gadeirydd)

PERSONAU LLEYG A PHLEIDLAIS

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

Mrs Julie James
Mrs Karen Jones
Mr Malcolm MacDonald
Mr David MacGregor (Cadeirydd)

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PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27^{AIN} HYDREF 2023

DATGANIAD CYFRIFON 2022/23

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Cymeradwyo'r Datganiad Cyfrifon 2022/23 Cyngor Sir Caerfyrddin ar ôl yr archwiliad.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo Cyfrifon 2022/23 erbyn 31^{ain} Gorffennaf 2023 i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014 (fel y'u diwygiwyd yn 2018).

Oherwydd cyflwyno'r safon archwilio ddiwygiedig (ISA 315 (DU)) a'r oedi wrth gwblhau rhai cyfrifon 2021/22, mae'r dyddiad cau statudol ar gyfer cwblhau cyfrifon archwiliedig 2022/23 wedi'i ymestyn i 30^{ain} Tachwedd 2023.

Mae gan y Pwyllgor Llywodraethu ac Archwilio bwer dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodraeth Leol.

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 (Adnoddau)

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
27TH OCTOBER 2023**

STATEMENT OF ACCOUNTS 2022/23

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 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 balance on the General Fund reserve and similarly no change to the Housing Revenue Account balance at year end.

However, audit testing did identify capital expenditure of £1.058m paid in April 2023 that related to 2022/23. This has resulted in an adjustment to capital expenditure and a corresponding reduction in Earmarked Council Fund reserves.

All changes agreed with Audit Wales have been reflected in the Statement of Accounts presented 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: **Chris Moore**

Director of Corporate Services

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

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 £1.288m to balances on the Council Fund and a transfer of £4.897m from the Housing Revenue Account balance.

At the balance sheet date, the Council Fund General Balances stood at £14.756m, the Housing Revenue Account £16.998m and the balances held by schools under LMS £11.124m.

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 request for pre-determination	YES/NO/N/A – Delete as appropriate
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:	
Scrutiny Committee Outcome/Recommendations:	

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 2022/23		Corporate Services Department, County Hall, Carmarthen



Datganiad Cyfrifon

2022 - 2023



CYNNWYS

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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 2022/23.

Mae tudalennau canlynol yr adroddiad hwn yn dangos Cyfrifon yr Awdurdod am y flwyddyn 2022/23. Fe'u lluniwyd yn unol a'r Côd Ymarfer 2022/23 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 Bolisiau Cyfrifydda (Nodyn 6.1 – Nodiadau i'r Cyfrifon).

1.2.1 Cyllideb Refeniw

Mae prif gydrannau cyllideb yr Awdurdod ar gyfer 2022/23 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	40,478	(17,940)	(2,902)	19,636	42,804	(20,684)	(2,903)	19,217	(419)
Cymunedau	174,974	(67,439)	29,179	136,714	191,406	(80,652)	29,180	139,934	3,220
Gwasanaethau Corfforaethol	76,553	(46,040)	(2,122)	28,391	69,920	(40,332)	(2,122)	27,466	(925)
Addysg a Phlant	209,154	(42,390)	34,436	201,200	234,025	(64,366)	34,436	204,095	2,895
Amgylchedd	149,084	(97,839)	20,432	71,677	149,938	(98,851)	20,432	71,519	(158)
Gwariant Adrannau	650,243	(271,648)	79,023	457,618	688,093	(304,885)	79,023	462,231	4,613
Llog Net ac Addasiadau Cyfrifyddu Cyfalaf				(19,829)				(22,679)	(2,850)
Newidiadau i'r gronfa bensiw				(32,823)				(32,823)	0
Absenoldebau Cronedig				(560)				(562)	(2)
Ardollau a Chyfraniadau:									
Parc Cenedlaethol Bannau Brycheiniog				154				152	(2)
Awdurdod Tân				11,170				11,170	0
Cyd-bwyllgor Corfforaethol				155				155	0
Gwariant Net				415,885				417,644	1,759
Cyfraniadau i/(o) Weddillion Cyffredinol				0				1,288	1,288
I/(o'r) Cronfeydd Adranol/Wrth Gefn				0				(2,356)	(2,356)
Cyllideb Net				415,885				416,576	691
Grant Cynnal Refeniw				(243,380)				(243,380)	0
Ardrethi Annonmestig				(68,223)				(68,223)	0
Treth Y Cyngor				(104,282)				(104,973)	(691)
				0				0	0

Cymeradwywyd cyllideb refeniw 2022/23 gan y Cyngor Sir ar 2 Mawrth 2022. Ymdrechodd y gyllideb i gyflawni dyheadau'r Awdurdod, gan gydnabod y risgiau ariannol eithriadol sy'n wynebu awdurdodau lleol. Aeth y gyllideb i'r afael â gofynion penodol mewn rhai meysydd gwasanaeth gan geisio cydbwysu'r effaith ar ddarparu gwasanaethau a threthdalwyr lleol.

Roedd y sefyllfa ariannol ar ddiwedd y flwyddyn wedi dangos bod gorwariant o £4,613k ar lefel adrannol. Nid yw hyn yn cynnwys y gorwariant 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 £419k. Cafwyd tanwariant net ar dâl a chostau teithio Aelodau, incwm Cofrestryddion, incwm Safleoedd Diwydiannol ac arbedion staffio yn sgil swyddi gwag ar draws yr adran. Roedd hyn wedi cael ei wrthbwysu gan orwariant o fewn Rheoli Pobl yn sgil cyflogi staff ychwanegol, yn bennaf i ddelio ag ôl-groniad o ran recriwtio, ynghyd ag arbedion effeithlonrwydd y flwyddyn flaenorol nad oeddynt wedi'u cyflawni eto.

Roedd gan yr Adran Cymunedau orwariant o £3,220k ar gyfer y flwyddyn. Mae amrywiannau sylweddol wrth i'r adran barhau i adfer ac ymateb i'r cyfnod ar ôl y pandemig. Roedd gorwariant gyda'r gwasanaethau Gofal Cymdeithasol oherwydd y galw cynyddol am

wasanaethau e.e. Taliadau Uniongyrchol ac mewn meysydd lle roedd hi'n dal i fod yn anodd cyflawni cynigion arbedion cyllidebol gan fod timau Gwaith Cymdeithasol wedi blaenoriaethu darparu gwasanaethau allweddol yn ddiogel, sy'n golygu nad oedd yr adran wedi gallu bwrw ymlaen â rhai o'r cynigion arbedion arfaethedig. Yn ystod y flwyddyn roedd pwysau o ran chwyddiant, yn enwedig y dyfarniad cyflog uwch na'r disgwyl, hefyd yn gwneud y sefyllfa ariannol yn heriol. Roedd gorwariant yn y Gwasanaethau Hamdden gan fod diffyg incwm wrth i aelodaeth hamdden, a ddirywiodd yn ystod y pandemig, gymryd amser i wella i'r lefelau cyn y pandemig.

Roedd gan Adran y Gwasanaethau Corfforaethol danwariant o £925k ar gyfer y flwyddyn. Mae tanwariant o £335k ar gostau pensiwn cyn Ad-drefnu Llywodraeth Leol ynghyd â thanwariant o £385k ar Gynllun Gostyngiadau'r Dreth Gyngor, a thanwariant o £83k ar Rhyddhad Ardrethi oherwydd y niferoedd iselach na'r hyn a gyllidwyd o ran y rhai a ymunodd â'r ddau gynllun. Hefyd roedd tanwariant o £171k ar Lwfansau Rhent yn ystod y flwyddyn. Mae'r gwasanaeth hwn yn amrywio yn dibynnu ar y galw. Mae yna hefyd danwariant ar gyflogau oherwydd swyddi gwag ar draws yr adran, a'r ffaith nad yw staff wedi cyrraedd brig eu graddfa eto, ynghyd â pheth incwm ychwanegol am waith a wnaed ar gyfer sefydliadau allanol.

Roedd gan yr Adran Addysg a Phlant orwariant o £2,895k ar gyfer y flwyddyn. Roedd hyn oherwydd cyfuniad o ffactorau megis cynnydd o ran y galw am ddarpariaeth Anghenion Dysgu Ychwanegol, gorwariant gyda'r gwasanaeth Prydau Ysgol ar gyfer darparu cinio a darparu brecwast mewn ysgolion cynradd wrth i effaith y dyfarniad cyflog a chostau bwyd cynyddol gyfrannu at yr heriau o ddarparu'r gwasanaeth o fewn prisiau prydau ar draws pob ysgol. Roedd gorwariant hefyd yn yr adran Gwasanaethau Plant gan fod costau cynyddol o ran staff cyflenwi a chostau cyfreithiol cysylltiedig o fewn Comisiynu a Gwaith Cymdeithasol. Mae lleoliadau hynod gymhleth wedi effeithio ar gyllideb y Tu Allan i'r Sir ac mae'r Unedau Preswyl yn delio â phwysau o ran staffio. Mae Seibiannau Byr a Thaliadau Uniongyrchol wedi gweld cynnydd yn y galw, sydd wedi cyfrannu at orwariant.

Rhoddodd yr Adran Lle a Seilwaith wybod am danwariant o £158k ar gyfer y flwyddyn ariannol. Roedd pwysau o fewn yr adran yn cynnwys dyfarniad cyflog uwch na'r disgwyl ac ychydig o gostau staff cyflenwi oherwydd salwch o fewn y Gwasanaeth Glanhau. Roedd sefyllfa debyg wedi codi yn y Gwasanaethau Amgylcheddol a Gwastraff. Mae gorwariant hefyd ar Gludiant Ysgol oherwydd cost ychwanegol prisiau tendro a chynnydd mewn prisiau tanwydd. Fodd bynnag, mae'r gorwariant hwn yn cael ei wrthbwysu gan danwariant mewn meysydd eraill megis yr Is-adran Eiddo a'r Is-adran Lle a Chynaliadwyedd o ganlyniad i swyddi gwag o fewn y timau.

Ar ôl ystyried arbedion ar gostau cyllido cyfalaf, incwm llog cynyddol a lefel gasglu uwch na'r amcangyfrif ar y Dreth Gyngor yn ogystal â'r symudiad mewn cronfeydd wrth gefn a glustnodwyd a chronfeydd wrth gefn Adranol, roedd yr Awdurdod wedi trosglwyddo £1,288k i'r cronfeydd wrth gefn cyffredinol ar gyfer blwyddyn ariannol 2022/23.

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	48,946	(45,545)	3,401	50,714	(45,817)	4,897	1,496
Trosglwyddiadau i/(o'r) Balansau CRT	0	0	(3,401)	0	0	(4,897)	(1,496)

Roedd gorwariant o £1,496k o ran y Cyfrif Refeniw Tai ar gyfer y flwyddyn.

Y prif amrywiadau oedd:

- Gorwariant o £1,576k mewn costau Atgyweirio a Chynnal a Chadw ac mae hyn yn adlewyrchu effaith chwyddiant a'r effaith ar gapasiti'r diwydiant adeiladu ar ôl Covid ac ar

ôl Brexit gan gynnwys costau cyflogau, ynni, tanwydd a deunyddiau adeiladu yn cynyddu'n sylweddol. Bydd pwysau cynyddol yn parhau ar gyfraddau contractwyr a bydd llai o argaeledd yn 2023/24.

- Gorwariant ar Oruchwylio a Rheoli megis premiymau yswiriant £270k, buddsoddiad mewn ystadau £230k, prosiectau a gweithgareddau £156k, costau cyfreithiol £110k, a thaliadau iawndal £111k.
- Ni ddefnyddiwyd y ddarpariaeth ar gyfer drwgddyled yn llawn yn 2022/23 gan arwain at danwariant o £259k.
- Er y rhagwelwyd y byddai'r cyfraddau llog ar gostau cyllido cyfalaf yn y Cyfrif Refeniw Tai yn uwch na'r gyllideb, roedd y gofyniad cyllido cyfalaf wedi lleihau'n sylweddol oherwydd cyllid grant ychwanegol a dderbyniwyd yn 2021/22 a 2022/23. Roedd tanwariant hefyd ar y rhaglen gyfalaf gan leihau'r costau cyllido cyfalaf a ragwelir sy'n ofynnol gan £613k. Mae cyfraddau llog uwch hefyd o fudd i'r Cyfrif Refeniw Tai oherwydd lefel y cronfeydd wrth gefn. Mae hyn yn cyfateb i oddeutu £348k.

1.2.2 Prif Grantiau yn erbyn Grantiau Asiantaeth

Yn ystod y flwyddyn, parhaodd Llywodraeth Cymru i ddarparu ystod o daliadau cymorth, ar draws ystod o wahanol ddibenion gan gynnwys taliadau COVID19 parhaus, cynllun adsefydlu Wcráin ac ystod o fesurau costau byw gwahanol i gefnogi aelwydydd.

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)	11,124	
Ar gael yn gyffredinol ar gyfer gwariant newydd	14,756	25,880
Cyfrif Refeniw Tai		16,998
		<u>42,878</u>

Yn ogystal â'r arian wrth gefn cyffredinol mae gan yr Awdurdod £142.868 miliwn o arian wrth gefn a glustnodwyd ar gyfer dibenion penodol.

1.4 Benthyca

Roedd £20 miliwn o benthyciadau newydd o Bwrdd Benthyciadau Gweithfeydd Cyhoeddus (BBGC) yn 2022/23.

Ar 31 Mawrth 2023, cyfanswm yr arian a fenthycwyd i'r Awdurdod oedd £411 miliwn, a oedd yn llai na therfyn awdurdodedig yr Awdurdod, sef £585 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. Mae'r balans credyd ar y Gronfa Bensiynau o £61 miliwn yn dangos gwarged yn yr adnoddau y mae'r Awdurdod wedi'u neilltuo i dalu'r buddion a enillwyd gan weithwyr blaenorol a gweithwyr presennol.

Bu gostyngiad sylweddol yng ngwerth presennol rhwymedigaethau buddion i £1.3biliwn ar 31 Mawrth 2023 (£1.9 biliwn ar 31 Mawrth 2022). Mae hyn yn bennaf oherwydd cynnydd yn y gyfradd ddisgownt a gymhwyswyd, sydd fel y rhagnodwyd gan safonau cyfrifyddu yn gysylltiedig â bondiau corfforaethol sydd â sgôr AA.

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 diweddarau 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.

Ym flwyddyn ariannol 2022-23 gwelwyd newid sylweddol yn y risgiau i'r hinsawdd economaidd. Nid yw'r risg a dybiwyd o don arall o COVID19 wedi amlygu, er bod y feirws yn parhau i fod yn endemig. Wrth i'r cyfyngiadau gael eu codi'n llawn, roedd y rhan fwyaf o wasanaethau'r cyngor yn gallu dychwelyd i'w lefelau gweithredu cyn y pandemig. Mae'r gostyngiad disgwylidiedig mewn incwm masnachol wedi amlygu yn ystod y flwyddyn, er nad yw mor wael ag yr ofnwyd, gyda'r lefelau gweithgarwch yn adfer yn raddol yn ystod y flwyddyn.

Mae argyfwng costau byw wedi disodli hyn, gyda chwyddiant yn cyrraedd y pwynt uchaf ers 40 mlynedd, gan aros uwchben 10% yn ystod y flwyddyn (er bod disgwyl yn gyffredinol y bydd yn gostwng yn ystod 2023/24). Cododd cyfraddau llog o 0.75% ym mis Mawrth 2022 i 4% erbyn mis Mawrth 2023. Mae'r cynnydd anhygoel mewn prisiau ynni, a liniarwyd yn rhannol yn unig gan gynlluniau cymorth y llywodraeth, wedi effeithio ar aelwydydd a busnesau fel ei gilydd. Mae hyn wedi cael ei gymryd i ystyriaeth wrth adolygu darpariaethau drwgddyledion. Er gwaethaf hyn, arhosodd y farchnad lafur yn dynn yn ystod y flwyddyn, gydag anawsterau recriwtio yn cuddio gwir effaith y gwasgafeydd ariannol yn ystod y flwyddyn. Wedi'i yrru gan yr amgylchedd hwn, roedd cynigion cyflogau'r sector cyhoeddus yn uwch na'r disgwyliadau ar adeg gosod y gyllideb, ac mae'n debygol y bydd y mater hwn yn cael ei ailadrodd yn 2023/24 yn seiliedig ar gynnig Cyflogwyr yr NJC a gyhoeddwyd eisoes.

Er bod cyllid Llywodraeth y DU wedi gwella ers cyllideb Hydref y weinyddiaeth Truss/Kwarteng fyrhoedlog, mae'r rhagolwg yn parhau i fod yn destun pryder, gyda rhagolygon benthycy'r sector cyhoeddus oddeutu £50bn yn uwch nag yr oeddent flwyddyn yn ôl, ac arwyddion cyfredol o setliadau cyllido heriol yn y dyfodol, yn enwedig yn y blynyddoedd yn dilyn yr etholiad cyffredinol nesaf.

Yn erbyn y cefndir hwn, mae ein statws ariannol cyffredinol wedi'i gynnal ar lefel ddarvoudus, 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 wasgfeydd yn y dyfodol a lliniaru risg.

1.7 Cyfalaf

Yn 2022/23 gwariodd yr Awdurdod tua £101.2 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 £29.6 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.

£26.4 miliwn

Sector Preifat

Grantiau Cyfleusterau i'r Anabl
Gwelliannau eraill

£2.3 miliwn

£0.9 miliwn

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

	£'miliwn	
Addysg a Gwasanaethau Plant	18.2	Ysgolion Newydd, Adnewyddiadau a Gwelliannau i ysgolion presennol a Phrosiectau Gwasanaethau Plant a Theulu
Hamdden	1.0	Chwaraeon a Hamdden, Celfyddydau a Diwylliant a Llyfrgelloedd.
Seilwaith ac Ailgylchu a Amnewid Fflyd	26.2	Ffyrdd, Pontydd, Llwybrau Beicio, Diogelwch ar y Ffyrdd, Meysydd Parcio, Hawliau tramwy ac amddiffyn yr arfordir a llifogydd, Depots, Rheoli Gwastraff ac ailgylchu gan gynnwys cerbydau newydd a bysiau trydan newydd
Datblygu Economaidd	22.9	Prosiectau Corfforol Adfywio Ledled y Sir, Datblygiadau Cymunedol, Cyd Fentrau Phrosiectau Rhanbarthol/Bargen Ddinesig Bae Abertawe a Phrosiectau Ffyniant Bro
Gwasanaethau Cymdeithasol	1.0	Cartrefi Gofal a Datblygiadau Dysgu yr Anabl
Corfforaethol	2.3	Mân Waith Cyfalaf a Datblygiadau Strategaeth TGCh

1.8 Gwybodaeth Ychwanegol

Mae gwybodaeth ychwanegol am y cyfrifon ar gael oddi wrth Pennaeth y Gwasanaethau Ariannol, Adran Y Gwasanaethau Corfforaethol, Neuadd y Sir, Caerfyrddin, SA31 1JP.

2 DATGANIAD O'R CYFRIFOLDEBAU DROS Y DATGANIAD CYFRIFON

Cyfrifoldebau'r Awdurdod

Mae'n ofynnol i'r Awdurdod:

- Wneud trefniadau i weinyddu ei faterion ariannol mewn modd priodol ac i sicrhau bod un o'i swyddogion yn gyfrifol am weinyddu'r materion hynny. Yn yr Awdurdod hwn, Cyfarwyddwr y Gwasanaethau Corfforaethol yw'r swyddog hwonnw.
- Rheoli ei faterion mewn modd sy'n gwneud y defnydd mwyaf darbodus, effeithiol ac effeithlon o adnoddau a diogelu ei asedau.
- Cymeradwyo'r Datganiad Cyfrifon.

Cymeradwyaeth Pwyllgor Llywodraethu ac Archwilio

Cymeradwyaeth o'r Datganiad Cyfrifon ar ôl yr archwiliad.

Cadeirydd y Pwyllgor Llywodraethu ac Archwilio

Dyddiad: 27 Hydref 2023

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 64 i 156 yn rhoi golwg gywir a theg ar sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31^{ain} Mawrth 2023 ac o'i incwm a'i wariant am y flwyddyn yn diweddu 31^{ain} Mawrth 2023.

Chris Moore FCCA

Dyddiad: 20 Hydref 2023

Cyfarwyddwr y Gwasanaethau Corfforaethol

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.	

Bydd y Canllawiau Statudol ar berfformiad a llywodraethiant prif gynghorau (ar gyfer Rhan 6, Pennod 1 o'r Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn disgwyl i'r Cyngor roi ystyriaeth i'r egwyddorion hyn wrth ystyried effeithiolrwydd ei drefniadau llywodraethu. Mae adran 89 o'r Ddeddf yn ei gwneud yn ofynnol i gyngor barhau i adolygu'r graddau y mae'n cyflawni'r 'gofynion perfformiad' hynny yw, i ba raddau y mae'n:

- arfer ei swyddogaethau'n effeithiol;
- defnyddio ei adnoddau mewn modd darbodus, effeithlon, ac effeithiol; a
- bod ei drefniadau llywodraethu yn effeithiol ar gyfer sicrhau'r uchod.

3.1 Cwmpas y Cyfrifoldeb

Mae Cyngor Sir Caerfyrddin (yr Awdurdod) yn gyfrifol am sicrhau yr ymglymerir 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 ddarbodus, 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 Côd Llywodraethu Corfforaethol yn cydnabod polisiau 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 diwyllianau 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 polisiau, 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:

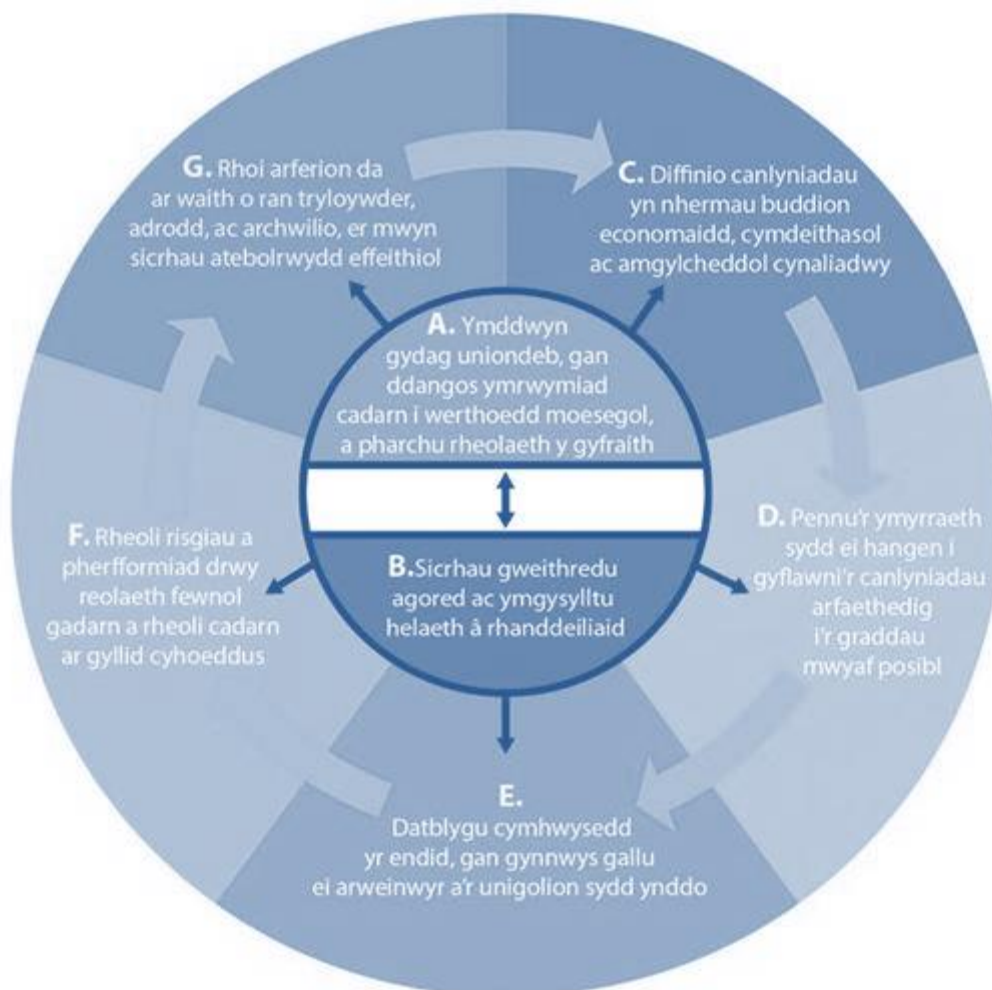
1. **Uniondeb a Gwerthoedd** - *Ymddwyn ag uniondeb, arddangos ymrwymiad cryf i werthoedd moesegol, a pharchu grym y gyfraith.*
2. **Bod yn Agored ac Ymgysylltu** - *Sicrhau bod yn agored ac ymgysylltu'n drylwyr â rhanddeiliaid.*
3. **Gwneud gwahaniaeth** - *Diffinio deilliannau o ran manteision economaidd,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

Mae'r Strategaeth Gorfforaethol Newydd 2022-27 yn sicrhau y cedwir at yr egwyddorion hyn o dan Amcan Llesiant 4 - Moderneiddio a datblygu ymhellach fel Cyngor cydnerth ac effeithlon. Mae'r Strategaeth hefyd yn adnabod casgliad o Hwyluswyr Busnes Craidd sy'n hanfodol er mwyn ein galluogi i wneud cynnydd ar ein Hamcanion Llesiant. O dan yr egwyddorion hyn mae 91 ymddygiad sy'n llywio ein gwaith.

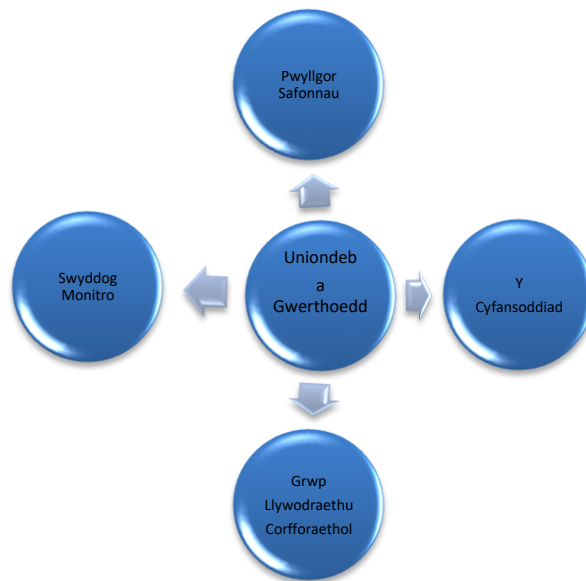
**Cyflawni'r Canlyniadau Arfaethedig
Tra'n Gweithredu er Budd y Cyhoedd bob Amser**



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 hyrwyddo a goruchwyllo safonau ymddygiad yr Aelodau ac yn trefnu i'r Swyddog Monitro gyflwyno hyfforddiant i aelodau'r Cyngor ar y Cod Ymddygiad, ynghyd ag i Gynghorau Tref a Chymuned sy'n gofyn amdano.

Pan mae gan aelodau fuddiant personol a rhagfarnol mewn eitem o fusnes y Cyngor mae'r Pwyllgor yn ystyried ceisiadau am oddefebau i gymryd rhan mewn cyfarfodydd.

Mae'r Pwyllgor Safonau, yn ogystal â'r Pwyllgor Llywodraethu ac Archwilio yn derbyn adroddiad blynyddol ar weithrediad gweithdrefn gwynion y cyngor.

Mae Cadeirydd y Pwyllgor Safonau yn cyflwyno adroddiad blynyddol i'r Cyngor llawn ar weithgareddau'r Pwyllgor Safonau. Er bod Pwyllgor Safonau Sir Gaerfyrddin wedi gwneud hyn erioed, mae bellach yn ddyletswydd statudol ar bob Pwyllgor Safonau. Mae'n rhaid i'r adroddiad blynyddol hwn ddisgrifio sut y mae swyddogaethau'r pwyllgor wedi cael eu cyflawni yn ystod y flwyddyn ariannol, ac yn benodol cynnwys crynodeb o'r canlynol:

- (a) yr hyn a wnaed i gyflawni'r swyddogaethau cyffredinol a phenodol a roddwyd iddo;
- (b) adroddiadau ac argymhellion a wnaed neu a gyfeiriwyd at y pwyllgor;
- (c) camau a gymerwyd gan y pwyllgor ar ôl iddo ystyried adroddiadau ac argymhellion o'r fath;
- (d) hysbysiadau a roddwyd i'r pwyllgor,

yn ogystal ag asesiad y Pwyllgor ynghylch i ba raddau y mae arweinwyr grwpiau gwleidyddol ar y Cyngor wedi cydymffurfio â'u dyletswyddau i gymryd camau rhesymol i hyrwyddo a chynnal safonau ymddygiad uchel gan aelodau'r grŵp a chydweithio â Phwyllgor Safonau'r Cyngor. 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?

Roedd 2022 yn flwyddyn etholiad, ac ail-etholwyd tua dau draean o'r aelodau ac roedd y traean arall yn aelodau newydd. Cyflwynwyd hyfforddiant ar y Cod Ymddygiad ym mis Mai 2022 ar ôl yr etholiad ac fe gynhaliwyd sesiwn arall ar 27 Ebrill 2023.

Ni wnaed unrhyw atgyfeiriadau gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru ynghylch ymddygiad aelodau Cyngor Sir Gaerfyrddin, naill ai i'r Pwyllgor Safonau na Phanel Dyfarnu Cymru, yn ystod 2022/23.

Fodd bynnag, cynhaliodd y Pwyllgor 2 wrandawriad yn ystod y flwyddyn i gwynion a wnaed i Ombwdsmon Gwasanaethau Cyhoeddus Cymru ynghylch dau Gynghorydd Tref. Gwaharddwyd un Cynghorydd Tref rhag bod yn gynghorydd am 2 fis, a'r llall am un mis.

Mae data'n dangos fod cyfarfodydd y Pwyllgor Safonau wedi denu 350 gwylid byw yn ystod y flwyddyn a 764 o wyladau archif.

Ni chyflwynwyd adroddiad blynyddol i'r Cyngor Sir yn ystod 22/23 gan y paratowyd Adroddiadau Blynyddol blaenorol yn wirfoddol. Fodd bynnag, erbyn hyn mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 wedi gwneud darparu Adroddiad Blynyddol gan y Pwyllgor yn ofyniad statudol ac wedi mynnu y dylai gael ei gyflwyno i'r Cyngor Llawn "cyn gynted ag y bo hynny'n rhesymol ymarferol wedi diwedd y flwyddyn ariannol". Felly, cyflwynir Adroddiad Blynyddol 22/23 i'r Cyngor cyn gynted ag y bo hynny'n rhesymol ymarferol ym mlwyddyn 23/24.

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

Rhoddodd Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 ddyletswydd ar Arweinyddion Grwpiau i gymryd camau rhesymol i hyrwyddo a chynnal safonau ymddygiad uchel ymhlith aelodau eu Grwpiau, a gweithio gyda'r Pwyllgor Safonau i'r perwyl hwnnw. Hon felly yw blwyddyn gyntaf y ddyletswydd newydd hon. Ym mis Chwefror 2023 gofynnwyd i'r Arweinyddion Grwpiau adrodd i'r Pwyllgor Safonau erbyn 31 Mawrth 2023 ar y camau a gymerwyd ganddynt i gyflawni'r ddyletswydd hon, a darparwyd templed a awgrymwyd, er nad oedd ei ddefnyddio yn orfodol. Bydd y Pwyllgor yn ystyried yr hyn a dderbyniodd yn ei gyfarfod ar 12 Mehefin, a bydd yn adrodd ar ei ganfyddiadau i'r Cyngor Sir yn ei Adroddiad Blynnyddol.

Sefydlwyd Fforwm Safonau Cenedlaethol yn cynnwys cadeiryddion yr holl Bwyllgorau Safonau yng Nghymru yn fforwm ar gyfer rhannu arfer gorau, gan sicrhau gymaint ag y bo modd gysondeb ar benderfyniadau tebyg a thrafod materion amserol. Cynhaliwyd y cyfarfod cyntaf ar 27 Ionawr 2023, a threfnwyd yr ail ar gyfer 30 Mehefin 2023.

3.3.1.2 Y Cyfansoddiad

❖ **Sut rydym yn gwneud hyn**

Pan gafodd llywodraeth leol ei moderneiddio yn dilyn Deddf Llywodraeth Leol 2000, mabwysiadodd 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 Gynabyddiaeth Ariannol, sef y corff a sefydlwyd i bennu taliadau Aelodau (a elwir bellach yn 'gyflogau') wedi defnyddio'i bwerau newydd, o 1^{af} 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 Cyngorwyr.*
8. *Aelodaeth Ddwylleithog 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.

Un o'r newidiadau a wnaed i'r Cyfansoddiad yn ystod 22/23 oedd i Reol Gweithdrefnau'r Cyngor ynghylch Rhybudd Gynigion, sef diwygio geiriad y CPR er mwyn rhoi statws cyfartal i holl lofnodwyr y Cynnig ac i annog Rhybudd Gynigion trawsbleidiol.

Yn ystod 22/23, cyhoeddodd y Cyngor Strategaeth Cyfranogiad Cyhoeddus a chyflwynodd broses electronaidd ar gyfer cyflwyno deisebau.

Symudodd yr Awdurdod at fodel o annog a hyrwyddo craffu cyn-penderfynu ar gyfer ei holl brosesau gwneud penderfyniadau a pholisïau, ac i'r perwyl hwnnw mae wedi cryfhau ei Raglenni Blaengynllunio Gwaith fel y gall Pwyllgorau Craffu weld yn well pa benderfyniadau / polisïau sy'n mynd i gael eu hystyried a phryd, gan roi cyfle iddyn nhw gynnwys eu hunain yn gynnar yn y broses.

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

Mae data yn dangos fod diddordeb iach yng ngwaith yr Awdurdod, a chafodd gwe ddarlllediadau o gyfarfodydd y Cyngor Sir 725 gwylid byw a 2,234 gwylid archif yn ystod y flwyddyn, a'r Cabinet 291 a 2,249 yn yr un modd.

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

Gofynnwyd 11 Rhybudd Gynnig yn y Cyngor Llawn i Aelodau'r Cabinet gan Aelodau yn ystod 22/23, ac er bod y cwestiynau yn gwbl ddilys, gallent fod wedi cael ymatebion cyflymach pe baent wedi cael eu gofyn i aelodau Cabinet y tu allan i gylch cyfarfodydd y Cyngor Llawn.

Dim ond 2 Rybudd Gynnig a ofynnwyd gan aelodau'r cyhoedd yn y Cyngor Llawn yn ystod 22/23, allai ddangos diffyg ymwybyddiaeth o'r cyfleuster. Ar y llaw arall, gofynnwyd mwy o Rybudd Gwestiynau gan y cyhoedd yng nghyfarfod y Cabinet. Yn ystod 22/23 cyhoeddasom Gynllun Cyfranogiad Cyhoeddus newydd, a'r gobaith yw y bydd yn codi mwy o ymwybyddiaeth o'r ffyrdd y gall y cyhoedd ryngweithio â'r Awdurdod.

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 gydlynu 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 goruchwyllo 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?

Mae dull cydgyssylltiedig o ddrafftio'r Datganiad Llywodraethu Blynyddol a herio'r cynnwys, er mwyn sicrhau ei fod yn adlewyrchu'r sefyllfa lywodraethu 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 Blynyddol

Mae'r Datganiad Llywodraethu Blynyddol yn gam pwysig ym mhroses hunanasesu'r Cyngor ac mae ganddo rôl allweddol yn ystyried effeithiolrwydd ei drefniadau llywodraethu.

Mae angen inni sicrhau: -

- Bod y Cod Llywodraethu yn cael ei weithredu.
- Bod gan ein Hamcanion Llesiant, Blaenoriaethau Thematig a Blaenoriaethau Gwasanaeth drefniadau llywodraethu priodol.
- Ein bod yn gweithredu'r egwyddor datblygu cynaliadwy.
- Bod trefniadau llywodraethu yn effeithiol er mwyn sicrhau ein bod yn cyflawni ein 'gofynion perfformiad', sef i ba raddau yr ydym yn cyflawni ein swyddogaethau yn effeithiol ac yn defnyddio adnoddau yn ddarbodus, effeithlon ac effeithiol.

Gwreiddio'r trefniadau llywodraethiant ynghylch y Strategaeth Gorfforaethol Newydd ac Amcanion Llesiant 2022-27.

Byddwn yn sicrhau bod Rheoli Perfformiad Corfforaethol ac Archwilio Mewnol yn gweithio gyda'i gilydd i sicrhau bod y Datganiad Llywodraethu Blynyddol yn chwarae ei ran yn Hunanasesiad Cyffredinol y Cyngor.

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 chyda chefnogaeth 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.

Fel y Pennaeth Gwasanaeth a chanddynt y prif gyfrifoldeb am yr Uned Gwasanaethau Democrataidd, mae'r Swyddog Monitro hefyd yn gyfrifol am drefnu cyfarfodydd democrataidd o fewn y cyfnodau hysbysu a ragnodir ac am gofnodi a chyhoeddi'n ffurfiol y penderfyniadau a wnaed.

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.

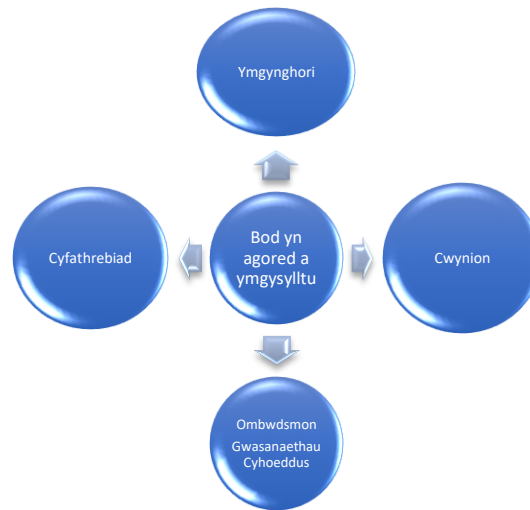
❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Nid oedd yn rhaid i'r Swyddog Monitro gyhoeddi unrhyw adroddiad statudol yn ystod y flwyddyn 2022/23.

❖ Beth a sut gallwn ni wneud yn well?

Nid oedd yn rhaid i'r Swyddog Monitro gyhoeddi unrhyw adroddiad statudol yn ystod y flwyddyn 2022/23.

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 ieuencid 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 ac yn defnyddio'r dull dosbarthu mwyaf priodol ac effeithiol yn ôl y gynulleidfa y mae'r ymgynghoriadau yn anelu atynt.

Mae'r Awdurdod hefyd yn gwneud defnydd helaeth o ffynonellau gwybodaeth eraill megis **Arolwg Cenedlaethol Cymru**, sef arolwg blynyddol a gomisiynir gan Lywodraeth Cymru Gwneir hynny er mwyn sicrhau nad yw gweithgarwch ymgynghori a'r data sylfaenol a gesglir yn cael eu dehongli ar eu pen eu hunain ond eu bod yn hytrach yn cael eu gweld yn eu cyddestun er mwyn adeiladu'r darlun mwyaf cynhwysfawr posib. Defnyddir y canlyniadau hefyd i helpu'r Awdurdod i hunanasesu ei wasanaethau ac fe'u cynhwysir yn ein Hadroddiad Blynyddol. Mae'r Awdurdod yn cydnabod pwysigrwydd cynyddol gweithgarwch ymgynghori er mwyn darparu gwybodaeth berthnasol, amserol a chynrychioliadol all leihau gorddibyniaeth ar ymchwil a gomisiynwyd yn allanol sy'n fwy agored i ddiodeff effeithiau heriau na ragwelwyd mohonynt megis pandemig Covid-19.

Yn ystod y flwyddyn, cynhaliodd yr Awdurdod ymgynghoriad helaeth ar ei Gyllideb, oedd yn cynnwys wythnos o seminarau wyneb yn wyneb gydag aelodau yn ogystal â digwyddiadau Mewnwelediad ar gyfer pobl ifanc, arolygon ar-lein, cyfryngau cymdeithasol, a chyfarfodydd rhanddeiliaid gyda Chynghorau Tref a Chymuned ac Undebau. Caiff canlyniadau'r ymgynghoriadau eu hystyried a'u cyflwyno i'r Cabinet a'r Cyngor Sir fel rhan o Adroddiad Strategaeth y Gyllideb.

Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) yn mynnu fod rhaid i gyngor ymgynghori ag ystod o bobl o leiaf unwaith ymhob blwyddyn ariannol ynghylch i ba raddau y mae'r cyngor yn bodloni'r gofynion perfformiad. Yr ymgynghoreion statudol yw: -

- pobl leol;
- pobl eraill sy'n rhedeg busnes yn ardal y cyngor;
- staff y cyngor; a
- phob undeb llafur a gydnabyddir gan y cyngor

Yn ystod 2022 buom yn ymgynghori ar ein perfformiad fel cyngor gyda thrigolion, busnesau, staff ac Undebau Llafur. Mae'n bwysig fod ein hunanasesiad o berfformiad mor realistig ag y bo modd ac nad ydym yn 'marcio ein papurau ein hunain' ond ein bod yn triogli ein hasesiad rhwng data perfformiad, canfyddiadau rheoleiddiol a barn ein cwsmeriaid. Cafodd yr ymatebion i'r ymgynghoriad eu dadansoddi ac fe'u hadroddir maes o law, gan gynnwys cynigion ar gyfer gwella o'r canfyddiadau er mwyn dylanwadu ar ein gwaith datblygu wrth gynllunio ein gwaith i'r dyfodol a gwneud gwelliannau sefydliadol.

Cyfraddau ymateb:

	2022 Rhif Ymatebion	2023 Rhif Ymatebion
Arolwg Trigolion	2,195	3,943
Arolwg Staff	1,733	1,459
Arolwg Busnes	36	110
Ymgynghoriad ag Undebau Llafur	5	3

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.

❖ 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.

Mae angen gwella'r ffordd y mae ymgynghori yn llywio ein penderfyniadau a sut rydym yn bwydo hyn yn ôl i ymatebwyr:

- Dylai'r Tîm Mewnwelediad Data gefnogi'r gwaith o ddatblygu a dadansoddi gweithgarwch ymgynghori yn deillio o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru), (yn benodol felly gyda thrigolion, busnesau, undebau llafur a staff).
- Dylai'r Cyngor edrych ar y dewisiadau sydd ar gael i rannu gwybodaeth am berfformiad mewn ffordd fwy tryloyw a hygyrch. Mae hyn yn cynnwys rhannu gyda thrigolion (lle y bo modd) sut a pham y mae adnoddau ariannol yn cael eu gwario a'u buddsoddi. (O Arolwg Trigolion 2022).
- Datblygu a gwella'r ffordd y caiff gwybodaeth am berfformiad ei rhannu gyda busnesau a sicrhau bod busnesau yn ymwybodol o'r ffordd y gwneir penderfyniadau a'r rhesymwaith y tu ôl i'r penderfyniadau hyn. Daw hyn yn fwyfwy pwysig o ystyried yr heriau ariannol sy'n wynebu'r sector cyhoeddus. (O Arolwg Busnesau 2022).
- Cefnogi'r gwaith o wella cyfathrebu ac ymglymiad gyda staff ar wybodaeth rheoli perfformiad y Cyngor. (O Arolwg Staff 2022).
- Byddwn yn gweithio gyda gwasanaethau eraill y Cyngor i ddatblygu ymhellach ymglymiad y Cyngor a'i ddefnydd o ddata a gasglwyd fel rhan o fframwaith ymglymu, cyfranogi ac ymgynghori ar draws y Cyngor. (12435) (Argymhelliad Rheoleiddiol Swyddfa Archwilio Cymru – 'Defnyddio Data'.

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 (ac eithrio gofal oedolion sy'n cael eu rheoli gan yr Adran Gymunedau) sy'n sicrhau ein bod yn cydymffurfio â'r gofynion a nodir yn ein Polisi a Gweithdrefn a gweithredu cyson ar draws yr Awdurdod cyfan. Mae'r Tîm Cwynion canolog yn trafod gyda gwasanaethau perthnasol eraill y Cyngor wrth ymateb i gwynion.

Ymchwiliodd ac ymatebodd yr Awdurdod i 1,376 o gwynion yn ystod 2022/23 (corfforaethol a gofal cymdeithasol oedolion) o gymharu â 930 yn ystod 2021/22 a 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.

Byddwn yn parhau i weithio gydag ac yn darparu cefnogaeth barhaus i adrannau i sicrhau eu bod yn cydymffurfio â Pholisi Cwynion y Cyngor, gan gynnwys datblygu canllawiau ar gynnal ymchwiliadau Cam 2.

Byddwn yn gwella'r ffordd yr ydym yn defnyddio a monitro cwynion a gwybodaeth er mwyn cefnogi'r hyn a ddysgwn a gwella gwasanaethau.

Byddwn yn paratoi adroddiad blynyddol ar gwynion a chanmoliaethau a dderbynnir gan y Cyngor.

3.3.2.3 Ombwdsmon Gwasanaethau Cyhoeddus Cymru

❖ **Sut rydym yn gwneud hyn**

Mae Ombwdsmon Gwasanaethau Cyhoeddus Cymru yn ystyried cwynion oddi wrth aelodau'r cyhoedd ac wrth aelodau ynghylch ymddygiad Aelodau, ac oddi wrth aelodau'r cyhoedd ynghylch camweinyddu honedig, ac mae ganddi rymoedd i gychwyn ymchwiliadau ar ei liwt ei hun. Caiff ei Hadroddiad ei gyhoeddi'n 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 2022/23.

Ni wnaed unrhyw atgyfeiriadau ar gyfer gwrandawiadau i unrhyw gwynion am ymddygiad Cynghorwyr Sir, naill ai i Bwyllgor Safonau'r Awdurdod nac i Banel Dyfarnu Cymru yn ystod 2022/23.

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 chyngor galw heibio i 8,000 o breswylwyr y mis ar gyfartaledd, yn ogystal â rhoi cyngor a mynediad i gymorth hyfforddiant a chyflogaeth.

Mae'r Ymgynghorwyr Hwb wedi chwarae rôl hanfodol wrth gefnogi'r agenda trechu tldi ac maent wedi cefnogi mwy na 1900 o bobl hyd yma trwy eu cynghori a'u helpu i ddarganfod pa gymorth sydd ar gael iddynt. Mae hwn yn wasanaeth sylfaenol, ac ar hyn o bryd rydym yn anelu at ehangu i'n hardaloedd gwledig a gweithio gyda mwy o sefydliadau'r trydydd sector i symleiddio'r neges i'n trigolion a chynnig cymaint o gefnogaeth â phosibl i'r rheiny sydd mewn angen.

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 2022/23 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 9% unwaith eto eleni.

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 ddiddorol, 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 2022/2023

- Ymweliadau â thudalennau: 6,658,996
- Sesiynau: 3,363,308

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

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.

- Cyrraedd 11.5m ar Twitter
- Cyrraedd 6.5m ar Facebook
- Cyhoeddwyd 2,204 o bostiadau
- Ymdriniwyd â 49,789 o ryngweithiadau a 'ddaeth i mewn', ymholiadau drwy sylwadau, wedi'u hysgrifennu ar ein wal neu eu hanfon fel neges uniongyrchol
- Facebook – Dilynwyr newydd – 2,099
- Cyfanswm y dilynwyr: 24,611
- Twitter – Dilynwyr newydd – 323
- Cyfanswm y dilynwyr 11,661
- 991,428 o negeseuon e-bost wedi'u hanfon at Fy Nghyfrif, busnesau, Cynghorau Tref a Chymuned a'r 3ydd sector. 532,610 o agoriadau unigryw.
- 53.8k o funudau wedi'u gwyllo ar fideo

*Mae'r holl ystadegau o'r cyfnod rhwng 31 Mawrth 2022 a 31 Mawrth 2023.

Arolwg Trigolion 2022 – 2,195 ymateb

Mae'r tabl isod yn rhoi awgrym o'r adborth a dderbyniwyd trwy'r ymgynghoriad â thrigolion ar gyfer 2022, ac mae Gwyrdd yn golygu – Cytuno'n Gryf, Melyn – Cytuno a Choch – Anghytuno.

Datganiad	
Gallaf dderbyn gwasanaethau'r Cyngor yn fy newis iaith	1.4
Pan rwyf yn defnyddio gwasanaethau'r Cyngor, mae'r staff yn ddymunol a chyfeillgar	0.82
Gallaf ddod o hyd i'r wybodaeth ddiweddaraf am wasanaethau'r Cyngor	0.5
Mae cysylltu â'r Cyngor yn syml a rhwydd	0.31
Mae'r Cyngor yn rhoi gwybod i bobl sut mae'n perfformio	-0.1
Mae'r Cyngor yn rhoi cyfleoedd imi gymryd rhan yn y broses o wneud penderfyniadau	-0.19

❖ Beth a sut gallwn ni wneud yn well?

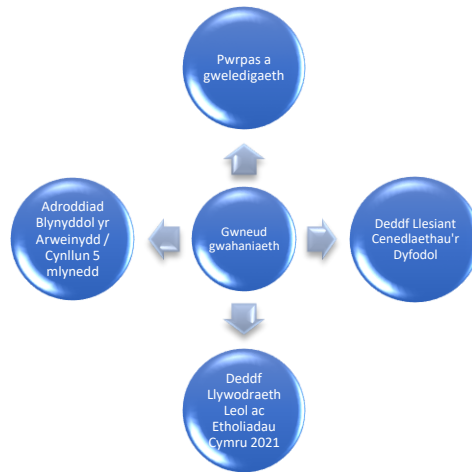
Mae angen i ni barhau i edrych ar ffyrdd o gyrraedd ein cwsmeriaid allanol mewn modd hawdd ei ddeall a chyson.

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.

Mae angen inni edrych ar y dewisiadau sydd ar gael ar gyfer rhannu gwybodaeth am berfformiad mewn ffordd fwy tryloyw a hygyrch. Mae hyn yn cynnwys rhannu gyda thrigolion (lle y bo modd) sut a pham y mae adnoddau ariannol yn cael eu gwario a'u buddsoddi. (O Arolwg Trigolion 2022).

Mae angen inni sicrhau bod Cynllun Cyfathrebu'r Cyngor yn gydnaws â'r Strategaeth Gorfforaethol Newydd a'r Amcanion Llesiant.

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 ddull cadarn o gydweithio â phartneriaid allweddol ac mae'n aelod statudol o Fwrdd Gwasanaethau Cyhoeddus Sir Gaerfyrddin. Mae Deddf Llesiant Cenedlaethau'r Dyfodol yn gosod dyletswydd llesiant ar gyff 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.

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- 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 anfantais 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 chapasiti 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.
- Yn ystod 2022-23 bu'r Bwrdd Gwasanaethau Cyhoeddus yn datblygu ei Gynllun Llesiant Sir Gaerfyrddin y mae angen ei gymeradwyo erbyn mis Mai 2023. Yr Asesiad Llesiant sydd wedi gosod y sylfaen a chyflwyno'r dystiolaeth ar gyfer datblygu'r Cynllun newydd. 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.

Gweler Paragraff 3.3.3.4 – Ynghylch postiad Mai 2022 am yr Etholiadau Llywodraeth Leol a Datganiad Gweledigaeth Newydd y Cabinet ar gyfer 2022-27

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.

Roedd yn bryd adnewyddu ein Strategaeth Gorfforaethol 2018-23 'Mae Bywyd yno i'w Fyw, dewch inni ddechrau, byw a heneiddio'n dda mewn amgylchedd iachus, diogel a ffyniannus'. Roedd effaith Covid 19, yr argyfwng Hinsawdd a'r argyfwng costau byw ac anghenion Trawsnewid oll wedi creu'r cyd-destun ar gyfer ymagwedd newydd. Roedd Etholiadau Llywodraeth Leol Mai 2022 yn gyfle da i adolygu a gloywi ein Hamcanion Llesiant.

Roedd ein Strategaeth Gorfforaethol flaenorol yn cynnwys 13 Amcan Llesiant a'r teimlad oedd bod angen casgliad mwy cryno o flaenoriaethau.

Dangosodd sesiynau Cynllunio Busnes Ymgysylltu a Sicrwydd ym misoedd Tachwedd-Rhagfyr 2021 gyda Thimau Rheoli Adranol fod angen newid at ffordd fwy thematig o weithio.

Cafodd y Strategaeth Gorfforaethol Newydd ei llywio hefyd gan y gwaith dadansoddi data/asesu anghenion a gynhaliwyd wrth baratoi ar gyfer Cynllun Llesiant Sir Gaerfyrddin y Bwrdd Gwasanaethau Cyhoeddus. Hefyd, cyfrannodd yr adborth i'r ymgynghoriad gyda thrigolion, busnesau, undebau llafur a staff a amlinellir yn adran 3.2.3 at y strategaeth.

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

- Cafodd y Strategaeth Gorfforaethol ei diweddarau ar ddiwedd 2022 ac erbyn hyn mae'n seiliedig ar bedwar Amcan Llesiant a gafodd eu hadnabod a'u datblygu yn seiliedig ar dystiolaeth o angen.
- Un o brif elfennau'r strategaeth yw adnabod dangosyddion poblogaeth a mesuriadau perfformiad fydd yn cael eu monitro'n rheolaidd i fesur ein cynnydd wrth geisio cyflawni'r amcanion. Pwrpas dangosyddion poblogaeth yw cynnig dealltwriaeth o dueddiadau a safle Sir Gaerfyrddin o gymharu â'r awdurdodau lleol eraill yng Nghymru. Mae'r mesuriadau perfformiad yn cynnwys datganiadau statudol, gwybodaeth o ymgynghoriadau a data lefel gwasanaeth sy'n rhoi syniad o'n perfformiad fel Cyngor. Bydd yr un data yn helpu gydag adroddiadau chwarterol y Cyngor ac yn yr adroddiad blynyddol ar berfformiad.
- Fel Cyngor mae gennym eisoes lawer o ddata yr ydym yn adrodd arno ac mae angen i hyn gael ei ddefnyddio a'i grynhoi'n well. Rydym eisieu gwneud gwell defnydd o ddata ac rydym wedi sefydlu uned 'Mewnwelediad Data' i sicrhau'n gorfforaethol ein bod yn dod yn awdurdod sy'n cael ei arwain gan ddata.
- Rydym hefyd yn bwrw ati i wneud mwy o ddefnydd o ddata wrth gynllunio ein gwaith.

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

- Ar gyfer ail gynllun Llesiant y Bwrdd Gwasanaethau Cyhoeddus (a gynhelir bob pum mlynedd) byddwn yn gwneud y canlynol:-
 - Datblygu trefn gorchwyl a gorffen o fynd ati i gyflawni'r Amcanion Llesiant a nodwyd yn y Cynllun.
 - Gwneud gwell defnydd o ddata wrth i'n huned mewnwelediad data newydd arwain y datblygiad hwn ar draws yr Awdurdod.

Parhau i ddatblygu'r Casgliad Data Corfforaethol i gefnogi'r Strategaeth Gorfforaethol ar gyfer 2022-2027 a meysydd polisi allweddol.

Datblygu'n ailadroddol gasgliad cynhwysfawr a chytbwys o fesuriadau perfformiad, dangosyddion a gwybodaeth ar draws pob gwasanaeth i gefnogi Trawsnewid - Ffrwd Gwaith Cynllunio a Gwella Gwasanaethau.

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 gweithgareddau hyn yn debygol o sicrhau'n fwyaf effeithiol y math o newid sy'n ofynnol'*.

1. Cynllunio Corfforaethol a Chynllunio Gwasanaethau
2. Cynllunio Ariannol
3. Rheoli Asedau
4. Cynllunio'r Gweithlu
5. Caffael
6. Rheoli Risg
7. Rheoli Perfformiad

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.

Strategaeth Gorfforaethol 2022/27

Amcan Llesiant 1

Galluogi ein plant a'n pobl ifanc i gael y dechrau gorau posibl mewn bywyd (Dechrau'n Dda)

- **Blaenoriaeth Thematig: Bywydau Iach – atal ac ymyrraeth gynnar**
- Blaenoriaeth Gwasanaeth: Blynyddoedd cynnar
- Blaenoriaeth Gwasanaeth: Addysg

Amcan Llesiant 2

Galluogi ein trigolion i fyw a heneiddio'n dda (Byw a Heneiddio'n Dda)

- **Blaenoriaeth Thematig: Trechu Tlodi**
- Blaenoriaeth Gwasanaeth: Tai
- Blaenoriaeth Gwasanaeth: Gofal Cymdeithasol

Amcan Llesiant 3

Gwneud ein cymunedau a'n hamgylchedd yn iach, yn ddiogel ac yn ffyniannus (Cymunedau Ffyniannus)

- **Blaenoriaeth Thematig: Adfer a Thwf Economaidd**
- **Blaenoriaeth Thematig: Datgarboneiddio ac Argyfwng Natur**
- **Blaenoriaeth Thematig: Yr Iaith Gymraeg a Diwylliant**
- **Blaenoriaeth Thematig: Diogelwch Cymunedol, Gwydnwch a Chydlyniant**
- Blaenoriaeth Gwasanaeth: Hamdden a Thwristiaeth

- Blaenoriaeth Gwasanaeth: Gwastraff
- Blaenoriaeth Gwasanaeth: Priffyrdd a Thrafnidiaeth

Amcan Llesiant 4

Moderneiddio a datblygu ymhellach fel Cyngor cydnerth ac effeithlon (Ein Cyngor)

- Blaenoriaeth Thematig: Trawsnewid Sefydliadol

Galluogwyr Gwasanaethau

Mae swyddogaethau galluogi busnes craidd yn cynnal yr uchod.

	Galluogwyr Busnes Craidd (Nid yw'n Amcan Llesiant)
a	Technoleg Gwybodaeth a Chyfathrebu (TGCh)
b	Marchnata a Chyfyngau gan gynnwys gwasanaethau cwsmeriaid
c	Cyfreithiol
d	Cynllunio
e	Cyllid
f	Caffael
g	Archwilio Mewnol
h	Rheoli Pobl (Adnoddau Dynol, Dysgu a Datblygu, Iechyd Galwedigaethol)
i	Gwasanaethau Democraataidd
j	Polisi a Pherfformiad
k	Gwasanaethau Etholiadol a Chofrestru Sifil
l	Rheoli Stadau ac Asedau
m	Rheoli Risg
n	Cymorth Busnes

Datganiad Llesiant

Rydym yn croesawu ein dyletswyddau o dan Ddeddf Llesiant Cenedlaethau'r Dyfodol. Rydym eisoes wedi rhoi sylw i lawer o ofnyion y Ddeddf ond deallwn y gallwn wneud mwy.

1. Teimlwn fod ein Hamcanion Llesiant yn gwneud cyfraniad o bwys at gyflawni'r Nodau Llesiant Cenedlaethol. Mae ein Hamcanion Llesiant yn ymwneud ag agweddau gwahanol o lwybr bywyd ac maent yn canolbwyntio ar y meysydd y gallwn ddylanwadu arnynt a'u llywio er mwyn gwella llesiant mewn ffordd systematig.
2. Cafodd yr Amcanion Llesiant hyn eu hadnabod yn dilyn ymgynghori ac adborth gyda nifer o randdeiliaid ac fe'u datblygwyd law yn llaw â chasgliad o ffynonellau gwybodaeth gwahanol sy'n ffocysu ar anghenion ein poblogaeth, data perfformiad ac adborth rheoleiddiol. Wrth ddatblygu cynlluniau cyflawni i wireddu'r amcanion hyn byddwn yn cynnwys yr holl randdeiliaid perthnasol y mae ganddynt ddi-ddordeb yn eu cyflawni.
3. Bydd y camau a gymerwn i gyflawni'r Amcanion Llesiant (trwy ein cynlluniau cyflawni) yn ceisio sicrhau y caiff y 5 ffordd o weithio (hirdymor, ataliol, integredig, cydweithredol ac ymglymiad) eu mabwysiadu'n llawn a'u gwreiddio yn y ffordd y cyflawnwn ein gwaith.
4. Bydd gan bob deiliad/iaid portffolio Cabinet atebolrwydd penodedig am eu Hamcanion Llesiant perthnasol.
5. Er mwyn sicrhau ein bod yn cyflawni'r camau ar gyfer pob Amcan Llesiant byddwn yn gweithredu ein Fframwaith Rheoli Perfformiad. Bydd pob cynllun cyflawni yn cael ei fonitro a'i adrodd yn chwarterol i Dimau Rheoli Adrannol, y Tîm Rheoli

Corfforaethol a'r Cabinet. Hefyd, bydd cynnydd yn cael ei adrodd i Bwyllgorau Craffu. Bydd y Cyngor yn paratoi Adroddiad Blynyddol ar ei Amcanion Llesiant ac yn addasu'r amcanion os oes angen.

6. Bydd angen adnoddau digonol ar gyfer cynlluniau cyflawni er mwyn gwireddu'r Amcanion Llesiant. Er mwyn cyflawni'r amcanion hyn bydd gwasanaethau yn integreiddio a chydweithio gyda phartneriaid ac yn cynnwys dinasyddion yn llawn yn eu holl amrywiaeth.
7. Mae ein hamcanion yn rhai tymor hir ond bydd ein cynlluniau gweithredu yn cynnwys cerrig milltir a fydd yn galluogi monitro a sicrhau cynnydd.
8. 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.
9. Bydd gofynion Llywodraethiant a Pherfformiad Deddf Llywodraeth Leol ac Etholiadau 2021 hefyd yn cael eu gwreiddio yn yr ymagwedd hon..

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

Adroddiad Blynyddol ynghylch 2021/22

Ym mis Ionawr 2023, cyhoeddwyd Adroddiad Blynyddol gennym ynghylch 2021/22. 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.

- Defnyddiwyd amrywiaeth o wybodaeth i lywio ein hunanasesiad o bob Amcan Llesiant a rhannu tystiolaeth i farnu cynnydd.

❖ 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.

Er mwyn datblygu pecyn gwaith i hyrwyddo'r Egwyddor Cynaliadwyedd a'r 5 Ffordd o Weithio trowch at 3.3.2.4 i sicrhau cyfathrebu allanol effeithiol.

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 Gyngorau 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.
- Dyletswydd i drefnu asesiad o berfformiad gan banel.

- Dyletswydd i ymateb i adroddiad ar asesiad o berfformiad gan banel.

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.

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

Mae hunanasesu yn ffordd o adolygu'r sefyllfa bresennol yn feirniadol a gonest er mwyn gwneud penderfyniadau ar sut i sicrhau gwelliannau ar gyfer y dyfodol. Mae hunanasesu yn fwy na datgan beth sydd ar waith; mae'n golygu ystyried pa mor effeithiol yw'r trefniadau hyn a sut ellir eu gwella.

Bydd ein Hunan-Asesiad Blynyddol o'r Gofynion Perfformiad hyn yn cynnwys hunanasesiad gan bob isadran yn ôl y gofynion, ac yn hunan-sgorio o ran cyflawni'r disgwyliadau. Bydd yr hunanasesu hwn yn cael ei gymedroli gan broses 'Ymgysylltu a Sicrwydd'.

Panel Ymgysylltu a Sicrwydd

Maes Newid Corfforaethol	Aelod y Panel
1. Cynllunio Corfforaethol	Pennaeth TGCh a Pholisi Corfforaethol
2. Rheoli Perfformiad	Pennaeth TGCh a Pholisi Corfforaethol
3. Cynllunio Ariannol	Pennaeth Cyllid
4. Cynllunio'r Gweithlu	Prif Weithredwr Cynorthwyol
5. Caffael	Pennaeth Refeniw a Chydymffurfiaeth Ariannol
6. Rheoli Risg	Pennaeth Refeniw a Chydymffurfiaeth Ariannol
7. Asedau	Pennaeth Adfywio
8. Cyfathrebu Corfforaethol	Rheolwr Marchnata a Chyfyngau
9. Newid Hinsawdd ac Argyfwng Natur	Pennaeth Lle a Seilwaith

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?**

Byddwn yn parhau i wneud gwell defnydd o wybodaeth o ystod o ffynonellau wrth lunio Adroddiadau Monitro Rheoli Perfformiad chwarterol.

Byddwn yn sicrhau bod y Cyngor yn llwyr wreiddio gofynion perfformiad a llywodraethiant y Ddeddf Llywodraeth Leol ac Etholiadau ac yn eu cysylltu gyda'n dyletswyddau presennol o ran Deddf Llesiant Cenedlaethau'r Dyfodol.

Bydd y Tîm Mewnwelediad Data yn cefnogi'r gwaith o ddatblygu a dadansoddi gweithgarwch ymgynghori yn deillio o'r Ddeddf Llywodraeth Leol ac Etholiadau (yn benodol felly gyda thrigolion, busnesau, undebau llafur a staff).

Cynhwysir y camau uchod yn y Cynllun Darparu Gwasanaethau TGCh a Pholisi Corfforaethol a byddant yn cael eu monitro'n chwarterol.

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 2022 cyhoeddodd y weinyddiaeth ei Datganiad Gweledigaeth y Cabinet ar gyfer 2022-27 ym mis Gorffennaf.

Roedd y Datganiad Gweledigaeth hwn yn llywio datblygiad y Strategaeth Gorfforaethol Newydd a'r Amcanion Llesiant.

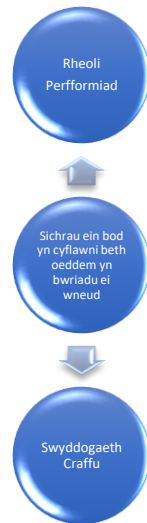
❖ **Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?**

Mae'r 113 ymrwymiad yn cael eu tracio.

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

Bydd holl ymrwymadau Datganiadau Gweledigaeth y Cabinet yn cael eu gwreiddio mewn Cynlluniau Darparu Gwasanaethau ac yn cael eu monitro ar system PIMS.

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 Craffu

❖ 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.

Rydym wedi mabwysiadu model craffu cyn-penderfynu sy'n galluogi Pwyllgorau Craffu i ofyn am gael gweld gwybodaeth am unrhyw beth yn y Rhaglen Blaengynllunio Gwaith ar adeg sy'n gyfleus i'r Pwyllgor, fel y gall ei fewnbynnu yn gynnar neu ar adeg briodol.

❖ 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.

Yn dilyn yr etholiadau llywodraeth leol ym mis Mai 2022 cafodd Aelodau sesiwn gynefino ar y fframwaith newydd.

Adroddiadau Monitro Chwarterol Integredig

- 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.
- Rydym yn parhau i ddatblygu adroddiadau monitro perfformiad mwy integredig. Roedd yr adroddiadau dadansoddol hyn yn adeiladu ar y wybodaeth a amlinellwyd mewn adroddiadau dashfwrdd ac yn ychwanegu adborth cyson gan Aelodau ac ymchwiliadau Craffu Gorchwyl a Gorffen. Mae adborth cwsmeriaid (cwynion a chanmoliaethau), canfyddiadau archwilio ariannol, mewnol ac allanol, risg, rheoli pobl, asedau, risg, newyddion diweddaraf a data perthnasol arall yn cael eu cynnwys i adeiladu darlun mwy cyflawn o'r cynnydd a wnaed.


Darperir adroddiadau monitro chwarterol i Bwyllgorau Craffu

Mae holl gynlluniau busnes gwasanaethau yn cael eu halinio gyda'r strategaeth ac mae'r camau a'r targedau a osodir i gyflawni'r strategaeth yn cael eu monitro'n chwarterol ac mae adroddiadau sy'n cael eu teilwra i gylch gorchwyl pob Pwyllgor Craffu yn cael eu cyflwyno'n chwarterol.

Adroddiadau Blynyddol

Rydym yn cynhyrchu Adroddiad Blynyddol sy'n edrych ar sut rydym yn cyflawni ein Hamcanion Llesiant ac yn bodloni ein 'Gofynion Perfformiad'.

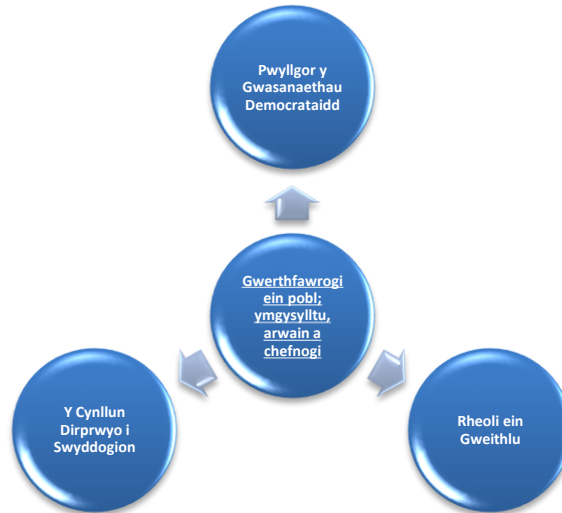
Gan fod gorgyffwrdd yng nghynnwys y Strategaeth, buom yn monitro'r strategaeth gyfredol hyd nes y cymeradwywyd y strategaeth newydd ac yna cafodd y camau a'r targedau oedd ar waith yn y Strategaeth Gorfforaethol Newydd eu hail-osod orau y gallem er mwyn adrodd ar berfformiad Chwarter 4 a'r Adroddiad Blynyddol ar gyfer 22/23. Roedd hyn yn anoddach i'w wneud gan fod y monitro PIMS wedi cael ei gysylltu â'r cynnwys strategol blaenorol, ond roedd yr ail-osod yn ddefnyddiol gan fod y ffocws newydd ar yr Amcanion Llesiant Newydd a rhoddodd waelodlin newydd i adeiladu arni.

				Blwyddyn orgyffwrdd				
2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Hen Strategaeth Gorfforaethol 2018-23								
Ac 13 Amcan Llesiant								
Bydd modd asesu perfformiad 22/23 yn ôl yr hen strategaeth o'n system PIMS. Rydym wedi adrodd ar Berfformiad Chwarterol i'r Pwyllgorau Craffu trwy gydol y flwyddyn.								
				Strategaeth Gorfforaethol Newydd 2022-27 a 4 Amcan Llesiant				
								
				Bydd ein Hadroddiad Blynyddol ar gyfer 2022/23 yn seiliedig ar bedwar Amcan Llesiant newydd				

❖ Beth a sut gallwn ni wneud yn well?

Byddwn yn parhau i wneud gwell defnydd o wybodaeth o ystod o ffynonellau wrth lunio Adroddiadau Monitro Rheoli Perfformiad chwarterol.

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 2022, 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 Democraataidd

❖ 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 Bolisiâu 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 **Buddsodwyr mewn Pobl. (Safon Aur)**.

Mae rheoli presenoldeb a chefnogi llesiant staff yn flaenoriaeth uchel i'r Cyngor, a chynaliwyd y Safon Iechyd Corfforaethol (Gwobr Blatinwm) ar ei gyfer yn ddiweddar. Mae fframwaith a pholisi cadarn ar waith o ran rheoli presenoldeb ac mae'r swyddogaeth Iechyd

Galwedigaethol yn cynnig cymorth a chyngor 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'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 wahaniaethu 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 £10.90 yr awr (gan gynnwys lwfansau sefydlog).

Cyflymodd pandemig COVID19 symudiad at weithio'n hybrid, gweithio o bell a gweithio gartref yn enwedig, a'r bwriad yw y bydd hynny'n cyfrannu at y ffordd y bydd y Cyngor yn rheoli ei weithlu yn y dyfodol trwy 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. Mae Polisi Teithio'r Staff wedi cael ei adolygu a'i gytuno yn Ionawr 2023 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. 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 bolisiâu allweddol yn dod yn fwy cynhwysol wrth i fwy o bobl ddefnyddio'r fewnrwyd ar-lein.

Yn ystod 2022 cytunodd y Cyngor Strategaeth Drawsnewid newydd. Mae ein gweithlu'n ganolog i gyflawni'r strategaeth honno, ac felly fe sefydlwyd Ffrwd Gwaith Trawsnewid y Gweithlu i weithredu'r prif flaenoriaethau/prosiectau ar gyfer y gweithlu, sy'n cael ei fonitro gan y Bwrdd Trawsnewid.

Cafodd Strategaeth y Gweithlu newydd ei datblygu ac (adeg ysgrifennu'r adroddiad hwn) cafodd ei hystyried cyn ymgynghori'n ehangach arni.

Yn ystod 2023 byddwn hefyd yn cytuno polisi Dysgu & Datblygu newydd sy'n sicrhau bod ein holl staff yn cael pob cyfle i fanteisio ar gyfleoedd dysgu.

Mae amddiffyn mewn cyflogaeth yn parhau i fod yn flaenoriaeth uchel ac mae polisiâu a chanllawiau perthnasol yn cael eu hadolygu a'u diwygio i sicrhau bod ein prosesau recriwtio a chyflogi mor gadarn ag y gallant fod.

❖ 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 2022 pan ddyfarnwyd y wobr aur i ni, rhoddwyd dros 40% o'r dangosyddion yn y categori platinwm (Perfformio'n Uchel), sy'n ein rhoi mewn sefyllfa gref i ennill y wobr Blatinwm lawn yn ein hadolygiad llawn nesaf.

Adolygiad Rheoli'r Gweithlu Archwilio Cymru a gynhaliwyd ar ddechrau 2022 - "Yn gyffredinol, canfu'r arolwg:

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

Daethpwyd i'r casgliad hwn oherwydd:

Bod y Cyngor yn cymryd camau i wella cynllunio strategol ar gyfer ei weithlu ond mae angen mwy o ffocws ar ei ofynion o ran y gweithlu dros yr hirdymor.

Mae'r Cyngor yn gweithio i fynd i'r afael â risgiau strategol y mae wedi'u hadnabod o ran capasiti ei weithlu, a chryfhau ei drefniadau ar gyfer ymgysylltu â staff.

Mae'r Cyngor yn cydnabod fod angen gwella ei drefniadau corfforaethol ar gyfer monitro perfformiad ei weithlu."

Adroddiadau Monitro Presenoldeb - Mae'r TRhC / Cabinet / Pwyllgorau Craffu yn monitro perfformiad yn rheolaidd. Hefyd, mae Penaethiaid Gwasanaethau yn gallu gweld data amser go iawn ynghylch presenoldeb (datblygwyd yn ystod y pandemig i dracio absenoldebau Covid).

Adroddiad Blynyddol Iechyd a Diogelwch – Adroddiad monitro i'r TRhC

Safon Iechyd Corfforaethol - Gwobr a gaiff ei dilysu'n allanol a drefnir gan Iechyd Cyhoeddus Cymru. Y fframwaith a'r wobr ansawdd Cenedlaethol ar gyfer cyflogwyr i wella iechyd a llesiant yn y gweithle. Llwyddasom i gadw'r gydnabyddiaeth ym mis Mawrth 2023 a chawsom y safon Platinwm - "y safon disglair ar gyfer cyflogwyr cymeradwy sy'n arddangos arferion busnes cynaliadwy ac sy'n rhoi ystyriaeth lawn i'w cyfrifoldebau cymdeithasol corfforaethol".

Adroddiad Blynyddol Llesiant Gweithwyr - Adroddiad monitro i'r TRhC

Arolwg Blynyddol Ymgysylltiad Gweithwyr – Yn ystod 2022 cynhaliodd y Cyngor ei arolwg cyntaf i ymgysylltu â'i weithwyr. Yn gyffredinol roedd y canlyniadau'n gadarnhaol, ac roedd yr uchafbwyntiau'n cynnwys:

- Roedd y rhan fwyaf o bobl yn cytuno eu bod yn cael y wybodaeth ddiweddaraf am beth oedd yn digwydd yn eu tîm neu weithle, ond roedd llai o bobl yn teimlo eu bod yn gwybod beth oedd yn digwydd ar draws y sefydliad.
- Dywedodd y mwyafrif eu bod yn falch i weithio i Gyngor Sir Caerfyrddin ac y byddent yn ein cymeradwyo fel cyflogwr.
- Dywedodd llawer eu bod yn teimlo fod llesiant yn bwysig i'r Cyngor, a bod cydraddoldeb yn y gweithle yn cael ei gefnogi, oedd yn caniatáu iddyn nhw fod eu hunain a siarad yn agored.
- Dywedodd llawer wrthym eu bod yn cael eu hannog i wneud awgrymiadau a herio'r ffordd y mae pethau'n cael eu gwneud, a bod eu barn yn cael gwrandawriad ac yn cael ei defnyddio i wella pethau.
- Roedd y rhan fwyaf o bobl yn teimlo hefyd fod ganddynt y sgiliau iawn i wneud eu swydd a dywedodd llawer eu bod yn gallu perfformio hyd eithaf eu gallu.

- O ran datblygu sgiliau newydd, dywedodd llawer eu bod yn cael eu hannog i ddysgu a thyfu a'u bod wedi cael y cyfle i wneud hynny yn ystod y flwyddyn ddiwethaf.
- Dywedodd y mwyafrif hefyd eu bod yn gallu manteisio ar gyfleoedd dysgu yn eu dewis iaith.
- Roedd y rhan fwyaf yn teimlo fod eu swydd yn gwneud cyfraniad pwysig i'r cyngor, roeddent hefyd yn glir am yr hyn a ddisgwylir ganddynt a beth allent ei ddisgwyl gan eu rheolwr.
- Dywedodd llawer fod rhywun wedi siarad â nhw am eu cynnydd yn ystod y flwyddyn ddiwethaf a'u bod yn rheolaidd yn cael cydnabyddiaeth gan eraill am wneud gwaith da.

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

Gwella ymhellach y ffordd yr ydym yn denu, recriwtio a chadw talent.

- Creu strategaeth i ddenu, recriwtio a chadw talent yng nghyd-destun gweithlu sy'n crebachu
- Datblygu dewisiadau ac amserlen ar gyfer adolygu ein Model Cyflogau i'w gytuno gan y Panel Ymgynghorol ar Bolisi Cyflogau.
- Cyflwyno system TG recriwtio integredig newydd.
- Cyflwyno fframwaith cymhwysedd newydd sy'n gydnaws â'n gwerthoedd craidd.
- Adolygu a symleiddio ein prosesau recriwtio presennol.
- Lleihau ein dibyniaeth ar weithwyr asiantaeth ac edrych ar fanteision asiantaeth o fewn y Cyngor ei hun.
- Adolygu'r broses gynefino dechrau i'r diwedd a chroesawu gan gynnwys lansio cynefino corfforaethol newydd.
- Gweithio gyda Llywodraeth Cymru, partneriaid Gwasanaethau Cyhoeddus ac Undebau Llafur i wneud rhagor o waith ar yr agenda Cyflog Byw Gwirioneddol.
- Datblygu a gweithredu Polisi Dysgu & Datblygu newydd
- Lansio ymgyrch ymwybyddiaeth ynghylch buddion staff.
- Cwblhau archwiliad sgiliau digidol ar draws y Cyngor.

Parhau i Dyfu Arweinwyr Eithriadol

- Datblygu ymhellach fframwaith ar gyfer fframwaith Arweinyddiaeth a Rheolaeth y Cyngor i gefnogi'r gweithlu i drawsnewid a chyflawni.
- Gweithredu'r System Rheoli Dysgu newydd yn llawn.
- Darparu ystod o gyfleoedd datblygu i weithwyr presennol a newydd wella eu sgiliau Cymraeg.

Gwella ymhellach ymgysylltiad y gweithlu

- Codi ymwybyddiaeth o'r cyfleoedd i staff gymryd rhan yn, neu arwain ar, brosiectau yn gysylltiedig â Thrawsnewid.
- Datblygu Strategaeth Cyfathrebu Mewnol newydd.
- Cynnal arolwg ymgysylltu â gweithwyr blynyddol.
- Datblygu fforwm cyfranogi ar-lein.
- Sefydlu fforwm staff.
- Adolygu'r fframwaith arfarnu / goruchwylio presennol a sicrhau ei fod yn cael ei wreiddio yn ein rhaglen datblygu rheolwyr a'r broses gynefino.
- Datblygu ymhellach y fframweithiau gwobrwo a chydabod.
- Datblygu strategaeth cysylltiadau gweithwyr gan anwesu egwyddorion partneriaethau cymdeithasol.

Datblygu Diwylliant Perfformiad Uchel, Blaengar a Chyflawni

- Sefydlu ymddygiadau arweinyddiaeth clir a chymwyseddau rheoli disgwylidig trwy gyflwyno fframwaith cymhwysedd newydd sy'n gydnaws â'n gwerthoedd craidd.
- Darparu data perthnasol, manwl-gywir am bobl ar gyfer y Cyngor trwy ddatblygu dashfwrdd data pobl trwy ddatblygu Fframwaith Data Gweithlu.
- Creu strategaeth i ddenu, recriwtio a chadw talent yng nghyd-destun gweithlu sy'n crebachu.
- Cyflwyno ein Fframwaith Sgiliau Digidol ar draws y Cyngor

Datblygu Ymhellach a Chynnal Gweithle Diogel ac Iachus

- Cynhyrchu adroddiad monitro lechyd a Llesiant blynyddol i'w ystyried gan y Tîm Rheoli Corfforaethol (TRhC).
- Parhau i ddefnyddio'r Bwrdd Arweinyddiaeth lechyd a Diogelwch i herio a chadarnhau penderfyniadau allweddol.
- Uwch arweinwyr / rheolwyr i barhau i fodelu'r ymddygiadau a nodwyd / priodol.
- Gwasanaethau ategol i sicrhau y rheolir yr holl risgiau lechyd a Diogelwch ar draws yr awdurdod.
- Sicrhau bod y rhaglen hyfforddiant lechyd a Diogelwch yn ei lle a'i bod yn cael ei hyrwyddo'n rheolaidd.
- Datblygu a chyflwyno cynllun a rhaglen iechyd a llesiant.
- Parhau i chwilio am fentrau sy'n cefnogi llesiant ariannol, meddyliol a chorfforol ein pobl.
- Monitro'r galwadau am wasanaethau iechyd galwedigaethol o gymharu â'r capasiti o fewn y tîm lechyd Galwedigaethol ac adrodd i'r TRhC.
- Datblygu strategaethau i ymateb i ostyngiad yn y capasiti yn y tîm lechyd Galwedigaethol a chynnydd yn y galw.
- Monitro effeithiolrwydd ein gweithgareddau iechyd a llesiant i arddangos ad-daliad ar fuddsoddiad ac adrodd i'r TRhC (rhan o'r Adroddiad Blynyddol).
- Parhau i ddiweddarau ein tudalennau Mewnryd i sicrhau bod y cynnwys yn gweddu i'w bwrpas o ran iechyd a llesiant gweithwyr.
- Parhau i hyrwyddo digwyddiadau iechyd a llesiant sy'n gynhwysol er mwyn denu cymaint o bobl â phosib.
- Parhau i hyrwyddo buddiannau ffyrdd iachus o fyw trwy ein rhwydwaith Hyrwyddwyr lechyd a Llesiant, erthyglau newyddion.
- Sicrhau bod y tîm lechyd a Diogelwch Corfforaethol yn chwarae rhan ganolog mewn penderfyniadau allweddol.

3.3.5.3 Y Cynllun Dirprwyo i Swyddogion**❖ Sut rydym yn gwneud hyn**

Mae'r Cynllun Dirprwyo yn rhestru'r penderfyniadau a ddirprwyir i swyddogion, boed hynny gan y Cyngor neu gan y Cabinet. Wrth arfer y pwerau a ddirprwyir iddynt, rhaid i'r swyddogion gydymffurfio â'r gofynion statudol a Fframwaith Polisi a Chyllideb y Cyngor, ymysg gofynion eraill. Rhaid i unrhyw benderfyniadau arwyddocaol gael eu cofnodi a gallant gael eu 'galw i mewn'. Mae penderfyniadau gweithredol arwyddocaol gan swyddogion yn cael eu cyhoeddi.

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

Bydd gan bob Adran eu cofnodion eu hunain o benderfyniadau dirprwyedig a wnaed gan swyddogion.

Cyhoeddir y penderfyniadau mwy arwyddocaol ac maent ar gael i'w galw i mewn cyn y gellir eu gweithredu.

❖ 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.

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 ar ei weithgarwch i'r Pwyllgor Llywodraethiant ac Archwilio trwy gyflwyno cofnodion cyfarfodydd y grŵp er gwybodaeth. Mae'r Grŵp Llywio Rheoli Risg yn cynnwys Hyrwyddwr Risg Aelod Cabinet (Aelod Cabinet ar gyfer Adnoddau), Hyrwyddwr Risg Adrannol ac fe'i cadeirir gan Bennaeth Gwasanaeth.

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.

Adroddir y Gofrestr Risg Gorfforaethol i'r Pwyllgor Llywodraethiant & Archwilio bob chwe mis, yn dilyn adolygiad deufisol ac asesiad beirniadol o'r risgiau gan y Tîm Rheoli Corfforaethol (TRhC).

❖ 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.

Cynhaliwyd gweithdai gyda'r TRhC a Phenaethiaid Gwasanaeth i ddatblygu Datganiad Archwaeth Risg, sydd wedi'i gwblhau erbyn hyn, cyflwynwyd y Datganiad i'w adolygu gan Rhag-gyfarfod y Cabinet ar 3 Gorffennaf 2023 a'r Pwyllgor Llywodraethu ac Archwilio ar 14 Gorffennaf 2023.

❖ **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.

Dylid canfod ymhle mae angen sesiynau hyfforddiant / ymwybyddiaeth ynghylch Risg. Trefnwyd sesiwn hyfforddi ar gyfer aelodau'r Cabinet a'r Pwyllgor Llywodraethu ac Archwilio ar 27 Mehefin 2023.

Adolygu'r Gofrestr Risg Gorfforaethol a gwella ar adrodd am risgiau corfforaethol.

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 cwrdd bob tri mis ac yn cael ei gefnogi gan waith ei Is-grwpiau h.y. Risgiau Eiddo ac Rhwymedigaeth, Risgiau'r Fflyd Gerbydau, a Chynllunio 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 gan yr Awdurdod 5 Pwyllgor Craffu.

Mae'r Swyddogaeth Graffu yn chwarae rhan werthfawr iawn o ran sicrhau gwell perfformiad a herio. Mae'n amlwg fod y rôl Graffu o ran y "Grwpiau Gorchwyl a Gorffen" wedi cael dylanwad cadarnhaol ar ddatblygu polisïau.

Mae gan yr Awdurdod system ddatblygedig iawn o reoli perfformiad. Mae'r Pwyllgorau Craffu'n cael adroddiad Chwarter 1 a Chwarter 3 ac Adroddiad Blynyddol am berfformiad, sy'n cynnwys diweddariad am yr holl Ddangosyddion Perfformiad a'r Camau Gweithredu Allweddol sydd yn y 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 ddosbarthu 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.

❖ 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.

Ym mis Gorffennaf 2022 cyhoeddodd Archwilio Cymru ei "Adolygiad Dilydol: Trosolwg a Chraffu – Ffit ar gyfer y Dyfodol?" ar y Cyngor. Casgliad yr Adroddiad oedd "fod y Cyngor yn gyffredinol wedi gwneud peth cynnydd yn mynd i'r afael â'u cynigion blaenorol ar gyfer gwella" a barnodd, ar gyfer y 6 argymhelliad a wnaed yn ei Adroddiad yn 2018, fod 2 wedi cael eu cyflawni, 3 wedi'u cyflawni'n rhannol ac un heb ei gyflawni.

O ran y 2 argymhelliad y barnwyd y cawsant eu cyflawni'n llawn gwelodd Archwilio Cymru fod yr Awdurdod

- wedi newid ei Gyfansoddiad yn 2020 ac wedi eglurhau rôl Aelodau Cabinet mewn Pwyllgorau Craffu, a'u bod wedi gweld tystiolaeth o Aelodau Cabinet yn mynychu cyfarfodydd Pwyllgorau Craffu yn rheolaidd, yn cyflwyno adroddiadau ac adrodd cwestiynau, a
- bod yr Awdurdod wedi cynhyrchu adroddiad "eitemau i'w trafod yn y cyfarfod nesaf" ar gyfer pob cyfarfod Pwyllgor Craffu, ynghyd â Chanllawiau ar gyfer y Pwyllgor i ystyried a oedd mater yn addas ar gyfer craffu.

❖ Beth a sut gallwn ni wneud yn well?

Canfu Adroddiad Dilydol Archwilio Cymru a grybwyllwyd uchod mai yn rhannol yn unig y bodlonwyd yr adolygiad o strwythur y pwyllgor craffu. Ers hynny mae'r adolygiad llawn wedi'i gynnal a chafodd cylchoedd gorchwyl y Pwyllgorau Craffu eu cysoni â phortffolios Aelodau'r Cabinet ym mis Medi 2022.

Roedd yr Adroddiad hefyd yn argymhell y dylai adroddiadau i'r Pwyllgorau Craffu fod yn fwy penodol ynghylch pam eu bod yn derbyn y wybodaeth a sut yr oedd yn berthnasol i rôl y Pwyllgor. Rhoddwyd sylw i hyn, a bellach rhoddir mwy o bwyslais ar fod y Pwyllgorau yn craffu cyn i benderfyniadau gael eu gwneud ac yn cyfrannu at lunio polisiau. Mae'r Gweithgor Adolygu Cyfansoddiadol hefyd wedi atgoffa'r holl Bwyllgorau Craffu i ddefnyddio'r Ddogfen Porth i gynorthwyo gyda'r dasg hon.

Un o argymhellion eraill yr Adroddiad oedd bod ffyrdd o annog y cyhoedd i gymryd mwy o ran mewn craffu yn cael eu nodi a'u rhoi ar waith. Nid yw'r her hon yn un sy'n unigryw i Sir Gaerfyrddin ac mae'n fater y mae'r rhan fwyaf o Awdurdodau Cymru, os nad pob un ohonynt,

yn ei wynebu. Mae gan yr Awdurdod drefniadau ar waith er mwyn i'r cyhoedd ymwneud â busnes y Cyngor a bydd y gwasanaeth democrataidd yn gweithio gyda'r Tîm Marchnata a'r Cyfryngau i hyrwyddo ymhellach ffyrdd o gael y cyhoedd i gymryd rhan. Mae'r Awdurdod hefyd wedi cyhoeddi Strategaeth Cyfranogiad y Cyhoedd statudol yn ystod 22/23.

Yr argymhelliad o Adroddiad 2018 y gwelwyd nad oedd wedi'i fodloni oedd yr un a ofynnai am roi trefniant ar waith i asesu effeithiolrwydd, ac effaith, craffu. Cynhaliwyd hunanasesiad yn 2019 ond oherwydd lefel isel yr ymatebion a gafwyd mae arolwg arall yn mynd i gael ei gynnal.

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 cydgyssylltu a chefnogi'r broses ar gyfer paratoi'r gyllideb a monitro ariannol.

Yn ei waith, mae'r Awdurdod yn dilyn cyfres benodol o Reolau o ran Gweithdrefnau Ariannol a Rheolau o ran Gweithdrefnau Contractau sy'n cael eu cynnal gan 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 2022 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 polisiâu 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 Hydref 2022 cyhoeddodd Archwilio Cymru adroddiad archwilio diamod mewn perthynas â'n Datganiad Cyfrifon 2021-22. Roedd y rhain unwaith eto'n cynnwys nifer a gwerth sylweddol o gyllid ychwanegol yn ymwneud â Covid o lawer o wahanol grantiau. Yn dilyn newidiadau hwyr i'r gofynion cyfrifyddu / archwilio, roedd Sir Gaerfyrddin yn gallu addasu i'r newidiadau hyn ac roedd ymhlith yr Awdurdodau Lleol cyntaf yng Nghymru i gael ei Gyfrifon ar gyfer 2021-22 wedi'u cymeradwyo.

2,195 o ymatebion i'r Arolwg Trigolion	Y Sgôr Mynegai Cyfartalog
Mae'r Cyngor yn gwneud defnydd da o'r adnoddau ariannol sydd ar gael iddo.	-0.33
Mae arian yn cael ei fuddsoddi yn y meysydd cywir.	-0.41

Yn ystod y flwyddyn crëwyd Cyd-bwyllgor Corfforaethol rhanbarthol newydd, gyda Sir Gaerfyrddin yn darparu Swyddog S151 yn ogystal â swyddogaethau cymorth ariannol. Yn unol â'r disgwyliadau, cafodd y gwasanaeth S151 i'r Awdurdod Tân ei leihau a'i ddirwyn i ben yn ystod y flwyddyn.

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

Yn dilyn sawl blwyddyn o amhariadau, mae Archwilio Cymru wedi cyhoeddi canllawiau sy'n dweud y bydd y gwaith o baratoi cyfrifon drafft a chymeradwyo cyfrifon wedi'u harchwilio yn dychwelyd i 30 Mehefin a 30 Medi, yn y drefn honno. Mae angen i ni addasu ein prosesau i sicrhau ein bod yn gallu bodloni'r terfynau amser hyn – mae hyn yn cynnwys y prisiad pen desg o fwyafrif o'r asedau eiddo (sydd bellach yn ofynnol bob blwyddyn) yn ogystal â chyflwyno IFRS16 (Lesau).

Mae'r sgoriau o'n harolwg trigolion yn awgrymu bod angen gwneud mwy o waith naill ai i ymgysylltu â thrigolion i'w cael i ddeall sut y mae'r cyngor yn defnyddio adnoddau ariannol, ac i ofyn am eu barn ynghylch beth neu sut y gallem wneud yn well.

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 2022/23 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 Pensiwn Lleol, a sefydlwyd yn 2015/16 o dan Ddeddf Pensiynau Gwasanaethau Cyhoeddus 2013, rôl oruchwylio neu graffu. Y bwriad yw iddo gynorthwyo'r Awdurdod Gweinyddu i sicrhau cydymffurfiaeth â rheoliadau a gofynion a bennwyd gan y Rheoleiddiwr Pensiynau a'r Adran Ffyniant Bro, Tai a Chymunedau.

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 Pensiwn yng Nghymru. Ym mis Tachwedd 2017 cymeradwyodd Cydbwyllgor Llywodraethu Partneriaeth Pensiwn Cymru benodi Link Asset Services yn weithredwr.

Mae Cyngor Sir Caerfyrddin wedi parhau fel Awdurdod Cynnal gan ddarparu cymorth gweinyddol ac ysgrifenyddol, ac i roi'r penderfyniadau a wneir gan y Cyd-bwyllgor Llywodraethu ar waith.

Ar gyfer 2022/23 mae'r Awdurdod wedi llunio Adroddiad Blynyddol a Chyfrifon ar wahân ar gyfer Cronfa Pensiwn 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 sydd wedi parhau i gael ei wneud ar Fuddsoddi Cyfrifol ar y cyd â Phartneriaeth Pensiwn Cymru, ac roedd yn gofyn am i'r cyfathrebu ar y mater hwn barhau ar lefel leol a chenedlaethol.

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 2021/22, 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 Uwchberchennog 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 'Sylweddol'; 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 PARTNERIAETH

❖ Sut rydym yn gwneud hyn

Cafodd y Cyd Bwyllgor rhwng Sir Gaerfyrddin, Abertawe a Sir Benfro – “Partneriaeth” – ei sefydlu erbyn hyn, ac fe drosglwyddwyd y staff perthnasol o'r rhagflaenydd ERW i Partneriaeth. Bydd y fframwaith hwn yn cyflawni rhai o'r amcanion oedd gynt yn cael eu cyflawni gan ERW, sef datblygiad proffesiynol ar gyfer gweithlu ysgolion a chynllunio a datblygu cwricwlwm newydd.

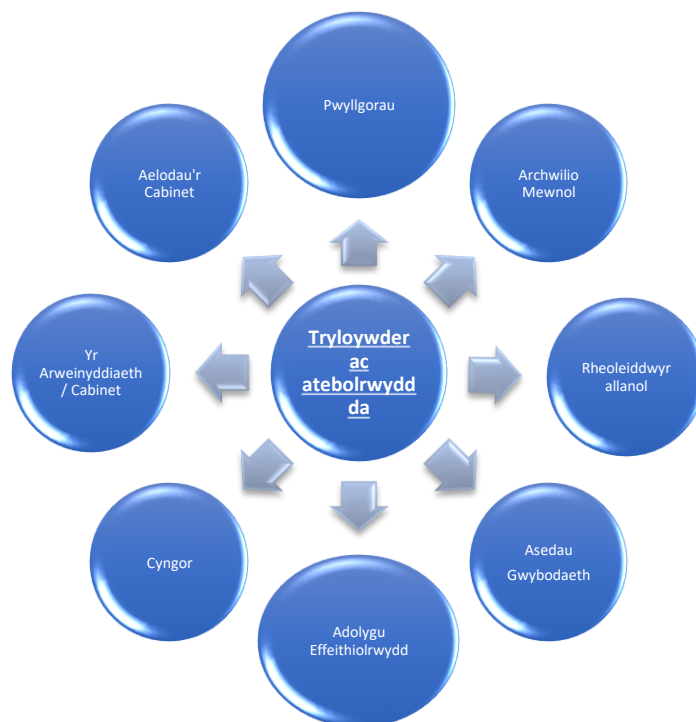
❖ Pa mor dda rydym yn ei wneud a sut rydym yn gwybod hynny?

Caiff Cofrestr Risg Partneriaeth ei hadolygu'n rheolaidd gan y Cyd Bwyllgor ac yn flynyddol fe gynhelir sesiwn her ac adolygu Llywodraeth Cymru ynghyd ag astudiaethau / adolygiadau thematig gan ESTYN. Bydd ansawdd y dysgu/cefnogaeth broffesiynol yn cael ei werthuso gan gyfranogwyr ac fe gynhelir 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 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** hefyd yn gyfrifol 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 Aelodau Allanol annibynnol â Phleidlais ar y Pwyllgor Archwilio.

Mae'r **Pwyllgor Safonau** (y mae mwyafrif ei aelodau yn Aelodau Allanol) yn hybu safonau uchel o ymddygiad ar gyfer Aelodau yn ogystal â chadw golwg gyffredinol ar y prosesau sydd gan yr Awdurdod i ymdrin â chwynion a'i weithdrefn Datgelu Camarfer.

Hefyd mae gan yr Awdurdod **Bwyllgor Gwasanaethau Democraidd** (5 Aelod Etholedig) a Phennaeth Gwasanaethau Democraidd 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.

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

Yn ystod 2022/23, cadarnhawyd penodiadau ar gyfer tri o'r aelodau lleyg, ac erbyn diwedd y flwyddyn, roedd ymgeisydd i lenwi'r swydd wag a oedd yn weddill wedi'i ddewis a'i benodi gan y Cyngor llawn ar 19 Ebrill 2023.

Mae'r Pwyllgor Llywodraethiant ac Archwilio yn cytuno ar eu hanghenion datblygu ac fe gytunir rhaglen hyfforddiant.

Trefnwyd sesiwn Hunanasesu ar gyfer y Pwyllgor Llywodraethiant ac Archwilio ym mis Mai 2023, a bydd hyn yn sicrhau bod y cynllun gwella a datblygu sydd ar waith yn gyfredol a'i fod yn adlewyrchu anghenion y Pwyllgor, a'i fod hefyd yn cyfrannu at hunanasesiad yr Awdurdod.

❖ Beth a sut gallwn ni wneud yn well?

Dylai'r Pwyllgor Llywodraethu ac Archwilio gynnal hunan-asesiad o'i rôl a'i gyfrifoldebau er mwyn canfod ymhle y mae angen rhagor o welliannau, cynlluniwyd hyn ar gyfer Mai 2023.

Yn dilyn yr hunan-asesiad, mae angen datblygu cynllun gweithredu clir ar gyfer gwella.

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. Yn 2022/2023 cynhaliwyd adolygiad, gan y cynhaliwyd yr adolygiad blaenorol 5 mlynedd yn ôl.

Roedd y ddau ddull posibl o gynnal asesiadau allanol a amlinellwyd yn y Safonau yn cynnwys naill ai asesiad allanol llawn neu hunanasesiad mewnol sy'n cael ei ddilysu gan adolygydd allanol. Dewisodd Cyngor Sir Caerfyrddin fabwysiadu'r dull hunanasesu a gaiff ei ddilysu gan aseswr allanol profiadol sy'n meddu ar gymwysterau addas a'r wybodaeth angenrheidiol o ran rhoi'r PSIAS ar waith, fel y cytunwyd â Grŵp Prif 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. Roedd asesiad annibynnol a gwblhawyd yn 2022/23 yn cynnwys adolygiad pendesg o'r hunan-asesiad a'r dystiolaeth ategol a thrafodaethau gyda'r Prif Archwilydd a'r Pennaeth Refeniw a Chydymffurfiaeth Ariannol a ymgynghorodd â'r Swyddog Adran 151 a Chadeirydd y Pwyllgor Llywodraethiant ac Archwilio fel rhan o'r broses, er mwyn cael mewnwelediad a barn ar waith y Tîm Archwilio Mewnol a'u cydymffurfiaeth gyda'r Safonau. Barnodd yr asesydd allanol fod 304 llinell arfer gorau yn y PSIAS a chanfu canlyniadau'r dilysiad fod Gwasanaeth Archwilio Mewnol Cyngor

Sir Caerfyrddin yn cydymffurfio â 300 o'r gofynion ar hyn o bryd, a bod cydymffurfiaeth rannol mewn tri maes a diffyg cydymffurfiaeth mewn un maes.

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.
- Cafodd yr holl gamau i gyflawni'r argymhellion a wnaed yn Asesiad Ansawdd Allanol 2022/2023 eu cwblhau. Mae'r holl newidiadau wedi cael eu gwneud yn barod, gan gynnwys yr un safon y barnwyd y 'methwyd cydymffurfio ag ef'. Roedd y pryder ynghylch safonau: 'Annibyniaeth neu Wrthrychedd' - Mae angen i rywun y tu allan i Archwilio Mewnol gael trosolwg o ymgysylltiadau archwilio mewn meysydd a reolir gan y PSA (Prif Swyddog Archwilio), sef yn y cyswllt hwn y Pennaeth Refeniw a Chydymffurfiaeth Ariannol. Gellid ystyried fod annibyniaeth y Prif Archwilydd yn dioddef oherwydd mai eu rheolwr llinell yw'r person sy'n gyfrifol am reolaeth weithredol cyfran fechan o'r meysydd sy'n cael eu harchwilio. Roedd angen llunio ffordd o ddarparu trosolwg allanol priodol i ddangos cydymffurfiaeth gyda'r Safon hwn. Felly, gyda chydysniad yr Asesydd Allanol, mae gan y Pennaeth Gwasanaethau Ariannol, sydd y tu allan i weithgarwch Archwilio Mewnol, drosolwg o hyn ymlaen o ymgysylltiadau archwilio mewn meysydd a reolir gan y PSA.
- Cyflwynwyd arolygon adborth cleientiaid yn ystod y flwyddyn, sy'n ein helpu i wybod sut rydym yn gwneud. O'r canlyniadau hyd yn hyn, cawsom ymatebion cadarnhaol (Rhagorol neu Dda) i fwy na 90% o'r cwestiynau. Defnyddir canlyniadau'r arolygon yn sail i drafodaeth ar sut i wella ein perfformiad.

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

- Adolygu effeithiolrwydd dangosyddion perfformiad newydd a gyflwynwyd yn 2022/2023 i sicrhau bod y nod o helpu'r gwasanaeth i ddod yn fwy effeithlon yn cael ei wireddu.
- Adolygu canlyniadau'r arolygon i helpu gwella gwasanaethau.
- Adolygu a diweddarau'r Siarter Archwilio Mewnol;

3.3.7.3 Rheoleiddwyr Allanol

❖ Sut rydym yn gwneud hyn

Mae'r gwasanaethau yn cael eu hadolygu yn ystod y flwyddyn gan reoleiddwyr 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.

❖ 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?

Cael trafodaeth gydag Archwilio Cymru a chyrrff rheoleiddiol eraill ar eu rhaglenni archwilio lleol a chenedlaethol.

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 bersonol. 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 gofnyon 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 chmau 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 derbynnydd 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 seiberdroseddwyd ddwyn gwybodaeth sensitif drwy negeseuon e-bost gwe-rwydo.

Byddwn yn sicrhau agwedd gadarn at seibr ddiogelwch ac fe weithredwn atebion cynaliadwy ar gyfer Llywodraethiant Gwybodaeth.

Byddwn yn cyflawni ein cyfrifoldebau statudol o dan y Ddeddf Diogelu Data ac yn sicrhau ein bod yn ymateb yn brydlon i ddiwygiadau cyfreithiol a gyflwynir yn y DG.

Byddwn yn gwneud mwy o ddefnydd o'r dechnoleg ddigidol ddiweddaraf i drawsnewid ymhellach y gwasanaethau a ddarperir gan y Cyngor.

Byddwn yn parhau i groesawu a hyrwyddo gweithio hyblyg, cyfarfodydd hybrid a ffyrdd newydd o weithio ar draws y sefydliad.

Yn unol â'n Strategaeth Trawsnewidiad Digidol 2021-2024, byddwn yn parhau i ymgysylltu, blaenoriaethu a gweithredu anghenion adrannol er mwyn iddynt allu darparu gwasanaethau effeithiol.

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 am y Datganiad Llywodraethu Blynyddol yn ddigonol.

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

Yn yr Adroddiad Archwilio Mewnol Blynyddol ar gyfer 2022/23 yn seiliedig ar y rhaglen archwilio a wnaed i asesu fframwaith a chymhwysedd llywodraethu, rheoli risg a rheolaeth, y farn flynyddol ar gyfer 2022/23 yw DERBYNIOL. Ceir trefniadau llywodraethu clir sydd â

chyfrifoldebau rheoli a strwythurau pwyllgorau pendant ar waith. 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 Polisiâu a chymeradwyo Rheolau Gweithdrefn Ariannol sy'n rhoi cyngor ac arweiniad i'r holl staff ac aelodau. Rwyf yn fodlon fod gwaith digonol, y gellir rhoi sicrwydd yn ei gylch, wedi ei gyflawni i'm galluogi i ddod i gasgliad rhesymol ynghylch digonolrwydd ac effeithiolrwydd fframwaith llywodraethu, rheoli risg a rheolaeth yr Awdurdod.

❖ **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 cyfarfod yn fisol ac yn gwneud penderfyniadau ar swyddogaethau'r Cyngor. Cynhelir ei gyfarfodydd trwy drefniant hybrid ac mae aelodau – a'r cyhoedd – yn cael y dewis o'u mynychu wyneb yn wyneb neu ar-lein.

Cyhoeddir agendau o leiaf 3 diwrnod llawn cyn cyfarfodydd, ac mae cyfarfodydd yn agored i'r cyhoedd (yn amodol ar eithriadau) ac yn cael eu gweddarlledu. Cyhoeddir cofnodion ac maent ar gael i'r cyhoedd.

❖ **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 gweddarlledu, gan ganiatáu i'r cyhoedd allu clywed a dilyn y trafodion.

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

Mae angen inni annog aelodau sy'n mynychu cyfarfodydd trwy drefniant ar-lein i droi eu camerâu ymlaen er mwyn iddynt allu cael eu gweld.

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 gweddarlledu. 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 Cynghorau Tref a Chymuned ddwywaith y flwyddyn mewn Fforwm ffurfiol.

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).

3.4 Llywodraethiant Corfforaethol yn dilyn Pandemig Covid-19

Cyn Pandemig Covid-19, roedd y Cyngor yn cynnal cyfarfodydd corfforol, gan gynnwys rhai'r Cyngor Llawn, y Cabinet, aelodau Cabinet unigol a Phwyllgorau eraill, i wneud penderfyniadau allweddol. Er bod Mesur Llywodraeth Leol (Cymru) 2011 yn darparu ar gyfer mynychu cyfarfodydd o'r fath o bell, roedd rhaid i isafswm o 30% o aelodau fod yn bresennol wyneb yn wyneb yn y cyfarfod. Cafodd yr angen hwn ei lacio gan Reoliadau ym Mai 2020, pan ellid cynnal cyfarfodydd 100% ar-lein.

Yn ystod cyfnod cychwynol y Pandemig, cafodd cyfarfodydd democrataidd eu hatal a mabwysiadodd uwch swyddogion yr Awdurdod y drefn Comand Aur/Arian o dan Ddeddf Argyfyngau Sifil Posib 2004 ac roedd adeiladau'r Cyngor ar gau i'r cyhoedd.

Yn absenoldeb unrhyw gyfarfodydd ffurfiol o'r Cabinet a'r Cyngor Llawn, defnyddiodd uwch swyddogion y grymoedd a roddwyd iddynt yn Rhan 3.2 Cyfansoddiad y Cyngor (Cynllun Dirprwyo i Swyddogion) o dan adran 100G Deddf Llywodraeth Leol 1972 i wneud pa benderfyniadau bynnag oedd eu hangen er mwyn i'r Cyngor allu gweithredu ac ymateb i'r pandemig.

Cadwyd cofnodion o benderfyniadau brys a wnaed o dan y grymoedd hyn, ac yn dilyn newid yn y ddeddfwriaeth gan Lywodraeth Cymru oedd yn caniatáu cyfarfodydd democrataidd rhithwir, cawsant eu hadrodd yng nghyfarfod rhithwir y Cabinet a gynhaliwyd ar 1 Mehefin 2020. Roedd cyfarfodydd o bell yn dal i gael eu cynnal yn ystod y flwyddyn, ac ail-ddechreuodd cyfarfodydd y Pwyllgor Llywodraethiant ac Archwilio ym mis Gorffennaf 2020 a'r Pwyllgorau Craffu o fis Tachwedd 2020. Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 yn caniatáu cyfarfodydd o bell i barhau ond mae hefyd yn darparu ar gyfer cynnal cyfarfodydd hybrid. Cyflwynwyd hyn yn arfer safonol ar gyfer pob Pwyllgor erbyn hyn, a gall Cyngorwyr ddewis a ydynt yn mynychu cyfarfodydd yn rhithwir neu wyneb yn wyneb.

Wrth i gyfyngiadau gael eu llacio'n fwy parhaol yn ystod y Gwanwyn 2022, roedd hyn yn caniatáu mwy o weithio mewn swyddfeydd, ac roedd llawer o staff a thimau'r Cyngor yn mabwysiadu arferion gweithio hybrid, ac yn cadw'r arbedion gweithredol a'r gallu i ymateb oedd ar gael trwy weithio o bell ynghyd â manteision rhyngweithio wyneb yn wyneb.

3.5 Materion llywodraethu i fynd i'r afael â hwy

Dros y flwyddyn nesaf bwriadwn gymryd camau i fynd i'r afael â'r materion Llywodraethiant y mae angen eu hystyried a rhoi sylw iddynt yn ystod y 12 mis nesaf er mwyn cryfhau ein trefniadau Llywodraethiant ymhellach. Atodir Cynllun Gweithredu yn crynhoi'r Camau uchod, Swyddogion Cyfrifol a Dyddiadau Targed yn Atodiad 2, ynghyd â chamau sy'n weddill o flynyddoedd blaenorol sy'n cael eu crynhoi yn Atodiad 1. Rydym yn fodlon y bydd y camau hyn yn mynd i'r afael â'r angen am welliannau, a byddwn yn monitro'r ffordd y cânt eu gweithredu fel rhan o'n hadolygiad blynyddol nesaf.

Cymeradwywyd

18 Hydref 2023

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					
Y FFYNHONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD		STATWS
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	<i>Yn parhau</i> Mae rhannau o'r ddeddfwriaeth yr oedd angen eu gweithredu wedi cael eu cwblhau. Ymgorfforwyd yr elfen hunanasesu. Arhosir am ganllawiau gan y WLGA ynghylch asesiadau gan gydweithwyr. Cwblhawyd yn rhannol – cwblhawyd yr elfen perfformiad.
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	Ar waith – Meddalwedd newydd ar waith – profi'r system a chyflwyno hyfforddiant – o fis Mawrth 2023 Bydd y strategaeth yn dilyn unwaith mae'r system ar waith.	Wedi cychwyn. Cwblhawyd y profi ac mae diweddariadau wedi-profi ar waith ar y system. (Mai 2023). Strategaeth Gweithlu yn mynd i'r TRhC 30 Mawrth Cyfarfod arbennig o'r TRhC i drafod materion gweithlu ar 4 Mai a chynnydd ar feddalwedd newydd. Strategaeth yn mynd i'r Rhag-gabinet ar 18 Mai
DLIB 2021/22 Rhif 4	Datblygu cynllun Ymgysylltu ac Ymgynghori ar gyfer yr awdurdod lleol.	Rheolwr Cyfryngau a Marchnata	Mawrth 2023	Dechreuodd y gwaith – myfyrio ar ganfyddiadau'r arolwg staff a'r IIP	Wedi cychwyn Ymgysylltu gydag Undebau Llafur - cyflwynwyd cyd fforwm ymgynghorol - mae'r arweinyddion grwpiau a'r Prif Weithredwr yn mynychu hefyd. Y nod yw gwella ymgysylltu ac ymgynghori Cwblhawyd adborth staff

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

Y FFYNHONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD		STATWS
DLIB 2021/22 Rhif 5	Gwaith datblygu pellach ar ymdrin â chwynion ac ymchwilio i gwynion	Pennaeth TGCh a Pholisi	Mawrth 2023	Gwnaed darn o waith ar yr adnoddau sydd eu hangen i ymchwilio cwynion. Triongli hyn gyda'r FOIA ac ymholiadau Aelodau.	Wedi cychwyn Cwblhawyd yr adolygiad o drefniadau trin cwynion. Mae angen darn arall o waith i adolygu'r broses ymchwilio yng nghanam 2 i sicrhau bod cysondeb o ran dulliau a safonau.
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	O 1 Rhagfyr 2022 – Datblygu Hybiau – gwell mynediad i gwsmeriaid – cyflwynwyd dyddiau thematig.	Wedi cychwyn Perthyn i ffrwd gwaith Trawsnewidiad Cwsmer Digidol – sy'n monitro'r cynnydd. Cyllid SP – Hwb Fach y Wlad – i'w weithredu
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	Dulliau llywodraethu bellach ar waith – cwblhawyd. Nodwyd pedwar amcan llesiant ac roedd blaenoriaethau thematig a fframwaith blaenoriaethau gwasanaeth ar waith. Cyhoeddwyd fformat y cynlluniau is-adrannol yn ystod yr wythnos a gychwynnodd ar 5 Rhagfyr 2022.	Wedi cychwyn Cynllun cyflawni'r Strategaeth Gorfforaethol yn mynd drwy'r broses Graffu ar hyn o bryd. Mae dull llywodraethu wedi'i sefydlu.

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

Y FFYN-HONELL	Y MATERION	Y SWYDDOG CYFRIFOL	Y CAMAU GWEITHREDU/ Y CYNNYDD		STATWS
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	Cynhaliwyd a chwblhawyd adolygiad gan y Swyddog Monitro. Mae'r adroddiad yn cael ei gwblhau. Bydd CWM yn mynd ag adroddiad adolygu llywodraethiant i Fwrdd CWM.	Wedi cychwyn Diweddariad: Cynhaliwyd a chwblhawyd adolygiad llywodraethiant gan y Swyddog Monitro. Mae'r adroddiad yn cael ei gwblhau. Mae CWM wedi mynd ag adroddiad adolygu llywodraethiant i Fwrdd CWM. – Cwblhawyd gweithredu Cwm.

ATODIAD 2

Y CYNLLUN GWEITHREDU – MATERION LLYWODRAETHU			
Y MATERION LLYWODRAETHU NEWYDD A NODWYD YN NATGANIAD LLYWODRAETHU BLYNYDDOL (DLIB) ELENI			
CYF. Y MATER	Y CAMAU GWEITHREDU	Y SWYDDOG CYFRIFOL	Y DYDDIAD TARGED
DLIB 2022/23 Rhif 1	Gwreiddio'r trefniadau llywodraethu o gwmpas y Strategaeth Gorfforaethol Newydd ac Amcanion Llesiant 2022-27	Polisi Corfforaethol – Perfformiad	31 Mawrth 2024
DLIB 2022/23 Rhif 2	Byddwn yn sicrhau bod Rheoli Perfformiad Corfforaethol ac Archwilio Mewnol yn gweithio gyda'i gilydd i sicrhau bod y Datganiad Llywodraethu Blynyddol yn chwarae ei ran yn Hunan-Asesiad Cyffredinol y Cyngor.	Polisi Corfforaethol – Perfformiad	31 Gorffennaf 2023
DLIB 2022/23 Rhif 3	Bydd y Tîm Mewnwelediad Data yn cefnogi'r gwaith o ddatblygu a dadansoddi gweithgarwch ymgynghori yn deillio o'r Ddeddf Llywodraeth Leol ac Etholiadau (yn benodol felly gyda thrigolion, busnesau, undebau llafur a staff).	Polisi Corfforaethol – Mewnwelediad Data	31 Mawrth 2024
DLIB 2022/23 Rhif 4	Llunio Adroddiad Blynyddol y Pwyllgor Llywodraethu ac Archwilio ac ystyried a ddylid cyflwyno'r adroddiad blynyddol i'r Cyngor llawn.	Pwyllgor Llywodraethu ac Archwilio a'r Gwasanaethau Corfforaethol – Pennaeth Refeniw a Chydymffurfiaeth Ariannol	30 Mehefin 2024

ATODIAD 3

MATERION LLYWODRAETHU 2021/2022 - Y CAMAU GWEITHREDU WEDI'U CWBLHAU	
ISSUE REF	Y CAMAU GWEITHREDU
DLIB 2021/22 Rhif.2	Sefydlu grŵp llywodraethu i oruchwylio datblygiad yr hwb Gwobrwyo a Buddion
DLIB 2021/22 Rhif. 3	Adolygu'r fframwaith diogelu cyflogaeth a datblygu rhaglen hyfforddi ar gyfer recriwtio rheolwyr
DLIB 2021/22 Rhif.7	Adolygu ac adfywio ein Strategaeth Gorfforaethol a'n Hamcanion Llesiant.
DLIB 2021/22 Rhif.9	Parhau i ddatblygu'r adroddiadau monitro chwarterol Rheoli Perfformiad integredig newydd
DLIB 2021/22 Rhif.10	Datblygu strategaeth drawsnewid newydd; sicrhau bod blaenoriaethau a rhaglenni Dysgu a Datblygu yn cyd-fynd yn llwyr â blaenoriaethau
DLIB 2021/22 Rhif.11	Adnewyddu Gwerthoedd Craidd y cyngor. Rhannu gweledigaeth y Prif Weithredwr ar gyfer y Cyngor â'r gweithlu

4 ADRODDIAD ARCHWILYDD ANNIBYNNOL O ARCHWILYDD CYFFREDINOL CYMRU I AELODAU CYNGOR SIR CAERFYRDDIN

Barn ar ddatganiadau ariannol

Rwyf wedi archwilio datganiadau ariannol Cyngor Sir Caerfyrddin ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae datganiadau ariannol Cyngor Sir Caerfyrddin yn cynnwys y Dadansoddiad Gwariant a Chyllid, y Datganiad Symud mewn Wrth Gefn, y Datganiad Incwm a Gwariant Cynhwysfawr, y Fantolen, y Datganiad Llif Arian, y Symud ar y Datganiad Cyfrif Refeniw Tai a'r Datganiad Incwm a Gwariant Cyfrif Refeniw Tai a'r nodiadau cysylltiedig, gan gynnwys crynodeb o bolisiâu cyfrifo sylweddol.

Mae'r fframwaith adrodd ariannol sydd wedi'i gymhwyso wrth baratoi yn gyfraith berthnasol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Yn fy marn i, mae'r datganiadau ariannol:

- rhoi darlun cywir a theg o sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31 Mawrth 2023 ac o'i incwm a'i wariant ar gyfer y flwyddyn a ddaeth i ben bryd hynny; a wedi eu paratoi'n briodol yn unol â gofynion deddfwriaethol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Sail barn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Rhyngwladol ar Archwilio yn y DU (ISAs (DU)) a Nodyn Ymarfer 10 'Archwilio Datganiadau Ariannol Endidau Sector Cyhoeddus yn y Deyrnas Unedig'. Disgrifir fy nghyfrifoldebau o dan y safonau hynny ymhellach yng nghyfrifoldebau'r archwilydd dros archwilio adran datganiadau ariannol fy adroddiad.

Mae fy staff a minnau'n annibynnol ar y Cyngor yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio a gefais yn ddigonol ac yn briodol i roi sail i'm barn.

Casgliadau sy'n ymwneud â busnes gweithredol

Wrth archwilio'r datganiadau ariannol, rwyf wedi dod i'r casgliad bod y defnydd o'r sail gyfredol o gyfrifo wrth baratoi'r datganiadau ariannol yn briodol.

Yn seiliedig ar y gwaith rwyf wedi'i gyflawni, nid wyf wedi nodi unrhyw ansicrwydd perthnasol sy'n ymwneud â digwyddiadau neu amodau a allai, yn unigol neu gyda'i gilydd, fwrw amheuaeth sylweddol ar allu'r Cyngor i barhau i fabwysiadu sail busnes gweithredol o gyfrifyddu am gyfnod o 12 mis o leiaf o'r adeg y mae'r datganiadau ariannol wedi'u hawdurdodi i'w cyhoeddi.

Disgrifir fy nghyfrifoldebau a chyfrifoldebau'r swyddog ariannol cyfrifol mewn perthynas â busnes yn yr adrannau perthnasol o'r adroddiad hwn.

Gwybodaeth Arall

Mae'r wybodaeth arall yn cynnwys yr wybodaeth a gynhwysir yn yr adroddiad blynyddol ac eithrio'r datganiadau ariannol ac adroddiad fy archwilydd ar hynny. Y Swyddog Ariannol Cyfrifol sy'n gyfrifol am yr wybodaeth arall sydd yn yr adroddiad blynyddol. Nid yw fy marn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac, ac eithrio i'r graddau a nodir fel arall yn benodol yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar hynny.

Fy nghyfrifoldeb i yw darllen y wybodaeth arall ac, wrth wneud hynny, ystyried a yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu'r wybodaeth a gafwyd yn ystod yr archwiliad, neu fel arall mae'n ymddangos ei bod wedi'i chamddatgan yn sylweddol. Os byddaf yn nodi anghysondebau materol o'r fath neu gamddatganiadau materol ymddangosiadol, mae'n ofynnol i mi benderfynu a yw hyn yn arwain at gamddatganiad perthnasol yn y datganiadau ariannol eu hunain. Os byddaf i, yn seiliedig ar y gwaith rwyf wedi'i gyflawni, yn dod i'r casgliad bod camddatganiad materol o'r wybodaeth arall hon, mae'n ofynnol i mi adrodd am y ffaith honno.

Nid oes gennyf ddim i'w adrodd yn hyn o beth.

Barn ar faterion eraill

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth a gynhwysir yn yr Adroddiad Naratif ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Adroddiad Naratif wedi'i baratoi yn unol â'r Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23;
- Mae'r wybodaeth a roddir yn y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu Blynyddol wedi'i baratoi yn unol â'r canllawiau.

Materion yr wyf yn adrodd amdanynt drwy eithriad

Yng ngoleuni gwybodaeth a dealltwriaeth y Cyngor a'i amgylchedd a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi camddatganiadau perthnasol yn yr Adroddiad Naratif na'r Datganiad Llywodraethu Blynyddol.

Nid oes gennyf unrhyw beth i'w adrodd mewn perthynas â'r materion canlynol, yr wyf yn eu hadrodd i chi, os, yn fy marn i:

- nid wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad;
- nid yw cofnodion cyfrifeg digonol wedi'u cadw, neu ni dderbyniwyd ffurflenni sy'n ddigonol ar gyfer fy archwiliad gan ganghennau nad ymwelwyd â hwy gan fy nhîm; neu
- nid yw'r datganiadau ariannol yn cytuno â'r cofnodion a'r ffurflenni cyfrifyddu;

Cyfrifoldebau'r swyddog ariannol cyfrifol am y datganiadau ariannol

Fel yr esboniwyd yn llawnach yn y Datganiad Cyfrifoldebau ar gyfer y Datganiad Cyfrifon a nodir ar dudalen 7, mae'r swyddog ariannol cyfrifol yn gyfrifol am:

- paratoi'r datganiad cyfrifon sy'n rhoi barn wir a theg ac yn cydymffurfio ag arferion priodol;
- cadw cofnodion cyfrifyddu priodol;
- mae rheolaethau mewnl fel y mae'r swyddog ariannol cyfrifol yn penderfynu arnynt yn angenrheidiol er mwyn galluogi paratoi datganiadau cyfrifon sy'n rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad;
- asesu gallu'r Cyngor i barhau fel mater o drefn, datgelu fel y bo'n berthnasol, materion sy'n ymwneud â busnes gweithredol a defnyddio sail barhaus cyfrifyddu oni bai bod y swyddog ariannol cyfrifol yn rhagweld na fydd y gwasanaethau a ddarperir gan y Cyngor yn parhau i gael eu darparu yn y dyfodol.

Cyfrifoldebau'r Archwilydd o ran archwilio'r datganiadau ariannol

Fy nghyfrifoldeb i yw archwilio'r datganiadau ariannol yn unol â Deddf Archwilio Cyhoeddus (Cymru) 2004.

Fy amcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn i. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw'n warant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yn bodoli. Gall camddatganiadau godi o dwyll neu gamgymeriad ac fe'u hystyrir yn ddeunydd os gellid disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Mae afreoleidd-dra, gan gynnwys twyll, yn achosion o ddiffyg cydymffurfio â deddfau a rheoliadau. Rwy'n dylunio gweithdrefnau yn unol â'm cyfrifoldebau, a amlinellir uchod, i ganfod camddatganiadau perthnasol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll.

Roedd fy ngweithdrefnau'n cynnwys y canlynol:

- Holi rheolaeth, pennaeth archwilio mewnol y cyngor a'r rhai sy'n gyfrifol am lywodraethu, gan gynnwys cael ac adolygu dogfennau ategol sy'n ymwneud â pholisïau a gweithdrefnau Cyngor Sir Caerfyrddin sy'n ymwneud â:
 - nodi, gwerthuso a chydymffurfio â deddfau a rheoliadau ac a oeddent yn ymwybodol o unrhyw achosion o ddiffyg cydymffurfio;
 - canfod ac ymateb i risgiau twyll ac a oes ganddynt wybodaeth am unrhyw dwyll gwirioneddol, amheuaeth neu honedig; a
 - y rheolaethau mewnol a sefydlwyd i liniaru risgiau sy'n gysylltiedig â thwyll neu ddiffyg cydymffurfio â deddfau a rheoliadau.
- ystyried fel tîm archwilio sut a ble y gallai twyll ddigwydd yn y datganiadau ariannol ac unrhyw ddangosyddion posibl o dwyll. Fel rhan o'r drafodaeth hon, nodais botensial ar gyfer twyll wrth bostio cyfnodolion anarferol.
- meithrin dealltwriaeth o fframwaith awdurdod Cyngor Sir Caerfyrddin yn ogystal â fframweithiau cyfreithiol a rheoleiddiol eraill y mae Cyngor Sir Caerfyrddin yn gweithredu ynddynt, gan ganolbwyntio ar y cyfreithiau a'r rheoliadau hynny a gafodd effaith uniongyrchol ar y datganiadau ariannol neu a gafodd effaith sylfaenol ar weithrediadau Cyngor Sir Caerfyrddin.
- Cael dealltwriaeth o berthnasoedd parti cysylltiedig.

Yn ogystal â'r uchod, roedd fy ngweithdrefnau i ymateb i risgiau a nodwyd yn cynnwys y canlynol:

- adolygu'r datganiadau ariannol a phrofion i ddogfennau ategol i asesu cydymffurfiaeth â deddfau a rheoliadau perthnasol a drafodwyd uchod;
- holi rheolwyr, y Pwyllgor Llywodraethu ac Archwilio a chynghorwyr cyfreithiol ynghylch ymglyfreitha a hawliadau gwirioneddol a posibl;
- darllen cofnodion cyfarfodydd y rhai sy'n gyfrifol am lywodraethu a'r Cyngor;
- wrth fynd i'r afael â'r risg o dwyll trwy wrthdroi rheolaeth rheolaethau, profi priodoldeb cofnodion cyfnodolion ac addasiadau eraill; asesu a yw'r dyfarniadau a wnaed wrth wneud amcangyfrifon cyfrifyddu yn arwydd o ragfarn bosibl; a
- gwerthuso rhesymeg busnes unrhyw drafodion sylweddol sy'n anarferol neu y tu allan i gwrs busnes arferol.

Fe wnes i hefyd gyfleu deddfau a rheoliadau a nodwyd yn berthnasol a risgiau posibl i dwyll i'r holl dîm archwilio a pharhau i fod yn effro i unrhyw arwyddion o dwyll neu ddiffyg cydymffurfio â chyfreithiau a rheoliadau drwy gydol yr archwiliad.

Mae'r graddau y mae fy ngweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll, yn cael ei effeithio gan yr anhawster cynhenid wrth ganfod afreoleidd-dra, effeithiolrwydd rheolaethau Cyngor Sir Caerfyrddin, a natur, amseru a maint y gweithdrefnau archwilio a gyflawnir.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd dros archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o adroddiad fy archwilydd.

Cyfrifoldebau archwilydd eraill

Rwy'n cyfathrebu â'r rhai sy'n gyfrifol am lywodraethu ynghylch cwmpas ac amseriad arfaethedig yr archwiliad a chanfyddiadau archwilio sylweddol ymhlith materion eraill, gan gynnwys unrhyw ddiffygion sylweddol mewn rheolaeth fewnol a nodaf yn ystod fy archwiliad.

Tystysgrif cwblhau archwiliad

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o gyfrifon Cyngor Sir Caerfyrddin yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

Adrian Crompton
Archwilydd Cyffredinol Cymru

2 Tachwedd 2023

1 Cwr y Ddinas
Stryd Tyndall
Caerdydd,
CF10 4BZ

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

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**

2022-23

	Gwariant Net a chodir ar y CC a'r CRT £'000	Cyfanswm Addasiadau £'000	Gwariant Net yn y Datganiad Incwm a Gwariant Cynhwysfawr £'000
Adran			
Prif Weithredwr	9,481	9,924	19,405
Addysg a Phlant	179,869	28,327	208,196
Gwasanaethau Corfforaethol	24,489	(315)	24,174
Cymunedau	117,732	21,158	138,890
Amgylchedd	58,253	10,851	69,104
Cyfrif Refeniw Tai	(9,160)	29,318	20,158
Yswiriant a Chorfforaethol	3,945	(3,216)	729
Cost Net y Gwasanaethau Incwm a Gwariant Arall	384,609 (380,460)	96,047 (51,873)	480,656 (432,333)
(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	4,149	44,174	48,323
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd (Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(540)		
	3,609		
Balans CC a CRT ar 31ain Mawrth 2022: (Gwarged)/Diffyg	(35,363) 3,609		
Balans CC a CRT ar 31ain Mawrth 2023:	(31,754)		

2021-22

			(Ail-ddatgan)
Adran			
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
Cost Net y Gwasanaethau Incwm a Gwariant Arall	317,022 (353,368)	34,597 (73,755)	351,619 (427,123)
(Gwarged)/Diffyg cyn trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(36,346)	(39,158)	(75,504)
Trosglwyddiadau i/(o'r) Cronfeydd a Glustnodwyd (Gwarged)/Diffyg ar ôl trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	32,461		
	(3,885)		
Balans CC a CRT ar 31ain Mawrth 2021: (Gwarged)/Diffyg	(31,478) (3,885)		
Balans CC a CRT ar 31ain Mawrth 2022:	(35,363)		

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.

5.2 Y DATGANIAD INCWM A GWARIANT CYNHWYSFAWR

2021-22	2021-22	2021-22		2022-23	2022-23	2022-23
Cyfanswm y Gwariant Gros £'000	Cyfanswm yr Incwm Gros £'000	Cyfanswm y Gwariant Net £'000		Cyfanswm y Gwariant Gros £'000	Cyfanswm yr Incwm Gros £'000	Cyfanswm y Gwariant Net £'000
			Adran			
24,394	(10,751)	13,643	Prif Weithredwr	32,739	(13,334)	19,405
243,343	(67,986)	175,357	Addysg a Phlant	266,327	(58,131)	208,196
61,999	(43,283)	18,716	Gwasanaethau Corfforaethol	61,785	(37,611)	24,174
210,926	(96,133)	114,793	Cymunedau	221,915	(83,025)	138,890
86,822	(23,945)	62,877	Amgylchedd	90,636	(21,532)	69,104
9,136	(43,573)	(34,437)	Cyfrif Refeniw Tai	65,330	(45,172)	20,158
672	(2)	670	Yswiriant a Chorfforaethol	726	3	729
637,292	(285,673)	351,619	Cost Net y Gwasanaethau	739,458	(258,802)	480,656
			Praeseptau ac Ardollau:			
		152	Parc Cenedlaethol Bannau Brycheiniog			152
		10,737	Awdurdod Tân Canolbarth a Gorllewin Cymru			11,170
		0	Cyd-bwyllgor Corfforaethol De-orllewin Cymru			155
		6,863	Cynghorau Cymuned			7,001
		20,509	Awdurdod Heddlu Dyfed Powys			21,675
		(190)	(Enillion)/colledion ar werthu asedau nad ydynt yn gyfredol (Gwarged)/Diffyg ar y Gweithgareddau Masnachu na cynhwysir yng Nghost Net y Gwasanaethau			(227)
		(319)			Nodyn 6.6	168
		37,752	Gwariant Gweithredol Arall			40,094
		16,676	Llog i'w Dalu a Chostau Tebyg			16,416
		12,090	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net			13,486
		(304)	Incwm Buddsoddi a Llog Incwm a gwariant yng nghyswllt eiddo buddsoddi			(3,196)
		(618)	a newidiadau yn y gwerth teg		Nodyn 6.11	498
		(282)	Incwm Arall			(308)
		27,562	(Incwm) a Gwariant Cyllido a Buddsoddi			26,896
		(225,743)	Grant Cynnal Refeniw		Nodyn 6.35	(243,380)
		(916)	Grantiau Cyffredinol y Llywodraeth		Nodyn 6.35	0
		(129,997)	Treth y Cyngor		Nodyn 6.7	(133,648)
		(62,757)	Enillion Net y Trethi Annomestig		Nodyn 6.8	(68,223)
		(73,024)	Grantiau a chyfraniadau cyfalaf		Nodyn 6.35	(54,072)
		(492,437)	Trethiant ac Incwm Grantiau Amhenodol			(499,323)
		(75,504)	(Gwarged)/Diffyg ar Ddarparu Gwasanaethau			48,323
		(153,696)	(Gwarged) neu Ddiffyg ar ôl ailbriso'r asedau Eiddo, Offeriant a Chyfarpar			(87,588)
		(108,880)	Ailfesur y rhwymedigaeth/(ased) buddion diffiniedig net			(610,433)
		(262,576)	(Incwm) a Gwariant Cynhwysfawr Arall			(698,021)
		(338,080)	Cyfanswm (Incwm) a Gwariant Cynhwysfawr			(649,698)

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
Balans ar 31 Mawrth 2021	(12,034)	(122,071)	(19,444)	(7,842)	(15,104)	(176,495)	(384,460)	(560,955)
Symudiadau yn y cronfeydd yn ystod 2021/22								
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau	(29,492)	0	(46,012)	0	0	(75,504)	0	(75,504)
Incwm a Gwariant Cynhwysfawr Arall	0	0	0	0	0	0	(262,576)	(262,576)
Cyfanswm Incwm a Gwariant Cynhwysfawr	(29,492)	0	(46,012)	0	0	(75,504)	(262,576)	(338,080)
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)	0
(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(33,682)	0	(2,664)	(2,771)	(13,498)	(52,615)	(285,465)	(338,080)
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.22)	32,248	(32,461)	213	0	0	0	0	0
(Cynnydd)/Gostyngiad yn y flwyddyn	(1,434)	(32,461)	(2,451)	(2,771)	(13,498)	(52,615)	(285,465)	(338,080)
Balans ar 31 Mawrth 2022	(13,468)	(154,532)	(21,895)	(10,613)	(28,602)	(229,110)	(669,925)	(899,035)
Symudiadau yn y cronfeydd yn ystod 2022/23								
(Gwarged) neu ddiffyg ar ddarparu gwasanaethau	28,779	0	19,544	0	0	48,323	0	48,323
Incwm a Gwariant Cynhwysfawr Arall	0	0	0	0	0	0	(698,021)	(698,021)
Cyfanswm Incwm a Gwariant Cynhwysfawr	28,779	0	19,544	0	0	48,323	(698,021)	(649,698)
Addasiadau rhwng y sail cyfrifyddu a'r sail ariannu yn unol â'r rheoliadau (nodyn 6.4)	(29,388)	0	(14,786)	(892)	11,101	(33,965)	33,965	0
(Cynnydd)/Gostyngiad Net cyn Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd	(609)	0	4,758	(892)	11,101	14,358	(664,056)	(649,698)
Trosglwyddo i/(o'r) Cronfeydd a Glustnodwyd (nodyn 6.22)	(679)	540	139	0	0	0	0	0
(Cynnydd)/Gostyngiad yn y flwyddyn	(1,288)	540	4,897	(892)	11,101	14,358	(664,056)	(649,698)
Balans ar 31 Mawrth 2023	(14,756)	(153,992)	(16,998)	(11,505)	(17,501)	(214,752)	(1,333,981)	(1,548,733)

5.4 Y FANTOLEN

31/03/22 £'000			£'000	31/03/23 £'000
		Nodiadau		
1,405,896	Eiddo, Offeriant a Chyfarpar	6.9	1,487,195	
232,255	Asedau Seilwaith	6.9	255,373	
2,432	Asedau Treftadaeth	6.10	2,527	
26,770	Eiddo Buddsoddi	6.11	26,213	
1,107	Buddsoddiadau Tymor Hir	6.12	1,071	
4,896	Dyledwyr Tymor Hir	6.13	4,947	
<u>1,673,356</u>	Asedau Tymor Hir			<u>1,777,326</u>
85,525	Buddsoddiadau Tymor Byr	6.14	62,935	
2,061	Stocrestrau	6.15	2,063	
105,322	Dyledwyr Tymor Byr	6.16	106,653	
31,319	Arian Parod ac Arian Cyfwerth	6.17	49,439	
<u>224,227</u>	Asedau Cyfredol			<u>221,090</u>
(12,793)	Benthyciadau Tymor Byr	6.18	(13,001)	
(89,727)	Credydwyr Tymor Byr	6.19	(94,390)	
(1,044)	Darpariaethau	6.20	(1,140)	
(282)	Cyfrif Stocrecstri a Roddwyd	6.15	(114)	
<u>(103,846)</u>	Rhwymedigaethau Cyfredol			<u>(108,645)</u>
(1,915)	Darpariaethau	6.20	(1,511)	
(390,681)	Benthyciadau Tymor Hir	6.21	(400,234)	
<u>(502,106)</u>	Rhwymedigaethau Tymor Hir Arall	6.42	60,707	
<u>(894,702)</u>	Rhwymedigaethau Tymor Hir			<u>(341,038)</u>
<u>899,035</u>	Asedau Net			<u>1,548,733</u>
13,468	Cronfa'r Cyngor		14,756	
21,895	Cyfrif Refeniw Tai	7.2	16,998	
139,327	Cronfeydd Wrth Gefn Cronfa'r Cyngor sydd wedi'u Clustnodi	6.22	142,868	
15,205	Cronfeydd Cronfa'r Cyngor a ddelir gan ysgolion yn unol â RHYLL	6.22	11,124	
10,613	Cronfa Wrth Gefn Derbyniadau Cyfalaf	6.23	11,505	
28,602	Grantiau Cyfalaf nas Cymhwyswyd	6.24	17,501	
<u>229,110</u>	Cronfeydd Defnyddiadwy			<u>214,752</u>
475,815	Cronfa Ailbrisiad	6.25	548,398	
703,212	Cyfrif Addasiadau Cyfalaf	6.26	732,439	
(521)	Cyfrif Addasiadau Offerynnau Ariannol		(498)	
332	Cronfa Derbyniadau Cyfalaf Gohiriedig		332	
(502,106)	Cronfa Bensiynau	6.27	60,707	
<u>(6,807)</u>	Cyfrif Absenoldebau Cronedig	6.28	(7,397)	
<u>669,925</u>	Cronfeydd na ellir eu defnyddio			<u>1,333,981</u>
<u>899,035</u>	Cyfanswm Cronfeydd			<u>1,548,733</u>

5.5 Y DATGANIAD LLIF ARIAN

2021-22 £'000	Cysoniad y Datganiad Incwm a Gwariant Cynhwysfawr i'r Llif Arian Refeniw Net	Nodyn	2022-23 £'000
(75,504)	(Gwarged)/Diffyg Net ar ddarpariaeth y gwasanaethau	5.2	48,323
	Addasiadau i warged neu ddiffyg net ar ddarparu gwasanaethau ar gyfer symudiadau nad ydynt yn arian parod		
(45,322)	Dibrisiant		(51,783)
36,443	Amhariad a phrysiadau disgynnol		(27,014)
256	Symudiad yng nghweth farchnad eiddo buddsoddi		(534)
(50,528)	Addasiadau l'r Gronfa bensiwn		(47,620)
1,225	Symudiad yn narpariaethau		308
(2,180)	Cludo swm yr asedau anghyfredol a werthwyd		(725)
101	Symudiadau arall nad yw'n arian parod		0
(7,255)	Symudiadau yn dyledwyr refeniw, credydwyr, stocrestrau ayb.		5,245
	Addasiad ar gyfer eitemau a gynhwysir yn y gwarged neu'r diffyg net ar ddarparu gwasanaethau sy'n buddsoddi ac ariannu gweithgareddau		
	Enillion o werthu eiddo, offer a chyfarpar, eiddo buddsoddi ac asedau anniraethol		963
2,429	anniraethol		963
73,024	Grantiau Cyfalaf		54,072
(67,311)	Llifoedd Arian Net o'r Gweithgareddau Gweithredol		(18,765)
	GWEITHGAREDDAU BUDDSODDI		
69,739	Prynnu eiddo, offeriant a chyfarpar, eiddo buddsoddi ac asedau anniraethol		89,921
745,500	Prynnu buddsoddiadau tymor hir a thymor byr		869,500
5,793	Taliadau arall am weithgareddau buddsoddi		6,077
	Enillion o werthu eiddo, offeriant a chyfarpar, eiddo buddsoddi a asedau anniraethol		(973)
(2,488)	anniraethol		(973)
(686,148)	Enillion o buddsoddiadau tymor byr a thymor hir		(892,090)
(62,632)	Grantiau cyfalaf a dderbyniwyd		(62,029)
69,764	Llif Arian Net o'r Gweithgareddau Ariannu		10,406
	GWEITHGAREDDAU ARIANNU		
(2,692)	Derbyniadau arian parod o fenthycy byr dymor a hirdymor		(20,000)
15,831	Ad-daliadau o fuddsoddiadau byr a hir dymor		10,239
13,139	Llif Arian o'r Gweithgareddau Ariannu		(9,761)
	(CYNNYDD)/OSTYNGIAD NET MEWN ARIAN NEU ADNODDAU CYFWERTH AG ARIAN		(18,120)
15,592			
46,911	Arian ac adnoddau cyfwerth ag arian ar ddechrau'r cyfnod adrodd	6.17	31,319
31,319	Arian ac adnoddau cyfwerth ag arian ar ddiwedd y cyfnod adrodd	6.17	49,439
(15,592)	CYNNYDD/(OSTYNGIAD) MEWN ARIAN NEU ADNODDAU CYFWERTH AG ARIAN		18,120

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

2021-22 £'000		2022-23 £'000
16,713	Llog a Dalwyd	16,487
(248)	Llog a Dderbyniwyd	(2,430)

6 NODIADAU I'R CYFRIFON

6.1 Datganiad O'r Polisïau Cyfrifydda

Cyffredinol

Mae'r Datganiad Cyfrifon yn crynhoi trafodion Cyngor Sir Caerfyrddin am flwyddyn ariannol 2022/23 a'i sefyllfa ar ddiwedd y flwyddyn ariannol, sef 31^{ain} Mawrth 2023.

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 2022/23 a'r Côt Ymarfer Adrodd am Gwasanaeth 2022/23, 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 ailbriso rhai categorïau o asedau anghyfredol ac offerynnau ariannol.

Mae meysydd o fewn y cyfrifon nad ydynt yn cydymffurfio â'r cyhoeddiad uchod wedi'u nodi yn ôl yr angen.

6.1.1 Croniadau Incwm a Gwariant

Rhoddir cyfrif am weithgaredd yn y flwyddyn y mae'n digwydd yn hytrach na phryd y mae arian yn cael ei dalu neu'n cael ei dderbyn. Yn arbennig:

- Caiff referniw o werthu nwyddau ei gydnabod pan fo'r Awdurdod yn trosglwyddo risgiau a buddion arwyddocaol perchnogaeth i'r prynwr ac y bo'n debyg y bydd buddion economaidd neu botensial gwasanaeth cysylltiedig â'r trafodyn yn dod i'r Awdurdod.
- Caiff referniw o ddarparu gwasanaethau ei gydnabod pan all yr Awdurdod fesur yn ddibynadwy ganran cwblhau'r trafodyn ac y bo'n debyg y bydd buddion economaidd neu botensial gwasanaeth cysylltiedig â'r trafodyn yn dod i'r Awdurdod.
- Cofnodir gwariant ar nwyddau a gyflenwir pan gânt eu defnyddio - os oes bwlch rhwng dyddiad derbyn nwyddau a'r dyddiad defnyddio, fe'u nodir fel Stocrestrau ar y fantolen.
- O ran gwaith, cofnodir gwariant pan yw'n cael ei gwblhau. Cyn hynny, nodir 'cynllun ar waith' ar y Fantolen.
- Caiff treuliau mewn perthynas â gwasanaethau a geir (gan gynnwys gwasanaethau a ddarperir gan gyflogeion) eu cofnodi fel gwariant pan geir y gwasanaethau yn hytrach na phan wneir y taliadau.
- Mae'r llog a delir am fenthyciadau ac a dderbynnir yn sgil buddsoddiadau yn cael ei gyfrif ar sail y gyfradd log effeithiol ar gyfer yr offeryn ariannol perthnasol yn hytrach na'r llif arian a bennir neu a benderfynir gan y contract.
- Pan yw'r referniw a'r gwariant wedi cael eu cydnabod ond yr arian parod heb ei dderbyn neu ei dalu, bydd y swm perthnasol yn cael ei gofnodi yn y Fantolen fel dyled neu gredyd. Os oes amheuaeth a fydd dyledion yn cael eu talu, nodir balans y dyledwyr a bydd swm sy'n cyfateb i'r incwm na fydd yn cael ei gasglu o bosib yn cael ei gynnwys yn y cyfrif referniw.
- Un eithriad i'r egwyddor hon yw pan fydd taliadau 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 referniw y gwasanaeth perthnasol, oni bai eu bod yn dderbyniadau cyfalaf neu'n wariant cyfalaf.

6.1.2 **Eiddo, Offeriant a Chyfarpar**

Caiff asedau sydd â sylwedd ffisegol ac a ddelir i'w defnyddio i gynhyrchu neu gyflenwi nwyddau neu wasanaethau, i'w rhentu i eraill, neu at ddibenion gweinyddol, ac y disgwylir iddynt gael eu defnyddio yn ystod mwy nag un flwyddyn ariannol, eu dosbarthu'n Eiddo, Offeriant a Chyfarpar.

Cydnabod: Caiff gwariant ar gaffael, creu neu wella Eiddo, Offeriant a Chyfarpar ei gyfalafu ar sail croniadau, ar yr amod ei bod yn debyg y bydd y buddion economaidd neu botensial gwasanaeth yn y dyfodol sy'n gysylltiedig â'r eitem yn dod i'r Awdurdod ac y gellir mesur cost yr eitem yn ddibynadwy. Caiff gwariant sy'n cynnal ond nad yw'n ychwanegu at botensial ased i gyflenwi buddion economaidd neu botensial gwasanaeth yn y dyfodol (h.y. atgyweiriadau a gwaith cynnal a chadw) ei godi fel traul pan y'i gwneir.

Mesur: I ddechrau caiff asedau eu mesur ar gost, sy'n cynnwys y pris prynu a/neu unrhyw wariant y gellir ei briodoli'n uniongyrchol i roi'r ased mewn cyflwr gweithio at y defnydd a fwriedir iddo.

Mae asedau yn cael eu trosglwyddo i'r fantolen ar y sail a argymhellir gan CIPFA ac yn unol â Safonau Gwerthuso a Phrisio Sefydliad Brenhinol y Syrfewyr Siartredig (RICS). Mae asedau yn cael eu dosbarthu i'r grwpiau sy'n ofynnol o dan y Côd Ymarfer ar Gyfrifon Awdurdodau Lleol, ar y sail ganlynol:

- seilwaith, asedau cymunedol ac asedau sy'n cael eu hadeiladu – cost hanesyddol dibrisiedig
- aneddiadau – gwerth teg, a bennir gan ddefnyddio sail gwerth defnydd sy'n bodoli ar gyfer tai cymdeithasol
- yr holl asedau eraill – gwerth teg, a bennir fel y swm a fyddai'n cael ei dalu am yr ased gyda'i ddefnydd sy'n bodoli (gwerth defnydd sy'n bodoli).
- Lle na fo tystiolaeth seiliedig ar y farchnad o werth teg oherwydd natur arbenigol ased, defnyddir cost amnewid dibrisiedig i gael amcangyfrif o'r gwerth teg

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. Mae ailbrisio yn effeithiol o 1 Ebrill bob blwyddyn.

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 ailbrisiu wrth gefn i gyd-fynd â'r cynnydd mewn prisiadau ac i gydnabod enillion sydd heb eu gwireddu. Fel eithriad, gallai enillion gael eu credydu i'r Datganiad Incwm A Gwariant Cynhwysfawr pan fyddant yn codi yn sgil tynnu yn ôl allan golled amharu a roddwyd yn flaenorol ar gyfrif refeniw gwasanaeth.

Yn ogystal â'r prisiadau wedi'u rhaglennu, cynhaliwyd asesiad i benderfynu a oedd newid sylweddol wedi digwydd o ganlyniad i amrywiadau mewn cyfraddau adeiladu a gwerthoedd y farchnad. O ganlyniad i'r asesiad, bu'n rhaid cynnal ymarfer pen desg yn 2022/23 i ddiweddarau gwerth anheddau sydd ar y Cyfrif Refeniw Tai ac asedau a gaiff eu prisio trwy ddull Costau Adnewyddu Dibrisiedig (DRC). Mae'r diweddariadau pen desg hyn yn caniatáu gwybodaeth gyfredol am gost adeiladau yn unig. Mae'r diweddariadau yn rhagdybio'r un gwerthoedd tir a ffioedd cysylltiedig. Mae'r diweddariad ar y Cyfrif Refeniw Tai yn seiliedig ar ddata'r Gofrestrfa Tir ar gyfer y Sir a chaiff ei gymhwyso ar draws pob math o dai.

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 prisio ar y swm isaf o'u gwerth cario cyn iddynt gael eu dosbarthu'n Asedau a Ddelir i'w Gwerthu, wedi'i gymhwyso ar gyfer dibrisiad, amorteiddiad neu ailbrisiadau a fyddai wedi cael eu cydnabod pe na baent wedi cael eu dosbarthu'n Asedau a Ddelir i'w Gwerthu, a'u gwerth adferadwy ar ddyddiad y penderfyniad i beidio â'u gwerthu.

Nid yw asedau sydd i gael eu hepgor neu eu sgrapio yn cael eu hailddosbarthu'n Asedau a Ddelir i'w Gwerthu. Pan fo ased yn cael ei waredu neu ei ddatgomisiynu, mae gwerth cario'r ased yn y Fantolen yn cael ei ysgrifennu i ffwrdd i'r llinell Gwariant Gweithredu Arall yn y Datganiad Incwm a Gwariant Cynhwysfawr fel rhan o'r ennill neu golled wrth ei waredu. Mae derbyniadau o warediadau (os oes rhai) yn cael eu credydu i'r un llinell yn y Datganiad Incwm a Gwariant Cynhwysfawr, hefyd fel rhan o'r enillion neu golledion wrth ei waredu (h.y. eu debydu yn erbyn gwerth cario'r ased ar adeg ei waredu). Mae unrhyw enillion ailbrisiad a gronnir ar gyfer yr ased yn y Gronfa Ailbrisiadau'n cael eu trosglwyddo i'r Cyfrif Cymhwysio Cyfalaf.

Mae symiau a cheir ar gyfer gwaredu mwy na £10,000 yn cael eu 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 fenthyg arian. Mae derbyniadau'n cael eu neilltuo i'r Gronfa o Balans Cronfa'r Cyngor yn y Datganiad Newidiadau i Gronfeydd.

Ni chaiff gwerth dileu gwarediadau ei godi yn erbyn y dreth gyngor, oherwydd darperir yn llawn am gost asedau sefydlog o dan drefniadau ar wahân ar gyfer ariannu cyfalaf. Mae symiau'n cael eu neilltuo i'r Cyfrif Addasu Cyfalaf o 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 :

Ased	Oes (Blynyddoedd)
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 adbrisiad, 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 sensitifrydd 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 partïon gwybodus ar hyd braich. Ni chaiff yr eiddo ei ddibrisio ond caiff ei ailbrisiu bob blwyddyn yn ôl amgylchiadau'r farchnad ar ddiwedd y flwyddyn. Caiff enillion a cholledion wrth ailbrisiu 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 câ'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 categorioiddio 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 partïon a rhoddion, pa un ydynt yn cael eu talu fel ernes, fel rhandaliadau neu fel ôl-daliadau, eu cydnabod fel taliadau dyledus i'r Awdurdod pan fo sicrwydd rhesymol:

- y bydd yr Awdurdod yn cydymffurfio â'r amodau sy'n gysylltiedig â'r taliadau, ac
- y bydd y grantiau neu'r chyfraniadau'n dod i law.

Ni chaiff symiau a gydnabyddir fel taliadau dyledus i'r Cyngor eu credydu i'r Datganiad Incwm a Gwariant Cynhwysfawr hyd nes i'r amodau sy'n gysylltiedig â'r grant neu'r cyfraniad gael eu bodloni. Mae'r amodau yn nodi ei bod yn ofynnol i'r buddion economaidd yn y dyfodol neu'r potensial gwasanaeth a gorfforir yn yr ased sy'n cael ei gaffael gan ddefnyddio'r grant neu'r cyfraniad gael eu defnyddio gan y derbynnydd fel y rhagnodir, neu fod yn rhaid i'r buddion economaidd yn y dyfodol neu'r potensial gwasanaeth gael eu dychwelyd i'r trosglwyddwr.

Mae symiau o arian a flaendalwyd fel grantiau a chyfraniadau nad yw'r amodau ar eu cyfer wedi cael eu bodloni'n cael eu cario yn y Fantolen fel credydwr. Pan gaiff yr amodau eu bodloni, caiff y grant neu'r cyfraniad ei gredu i'r llinell wasanaeth berthnasol (grantiau a chyfraniadau refeniw priodoladwy) neu Incwm Trethi a Grantiau Amhenodol (grantiau refeniw heb eu neilltuo a'r holl grantiau cyfalaf) yn y Datganiad Incwm a Gwariant Cynhwysfawr.

Lle caiff grantiau cyfalaf eu 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 gyfnewid offerynnau sy'n bodoli eisoes, mae'r premiwm yn cael ei ddiwynnu o gost amorteiddiedig y benthyciad newydd neu addasedig ac mae'r disgownt yn cael ei ychwanegu ati, ac mae'r dibrisiant i'r Datganiad Incwm a Gwariant Cynhwysfawr yn cael ei ledaenu dros oes y benthyciad trwy addasiad i'r gyfradd llog weithredol.

Lle bo premiymau a disgowntiau wedi cael eu codi i'r Datganiad Incwm a Gwariant Cynhwysfawr, mae'r rheoliadau'n caniatáu i'r effaith ar Falans Cronfa'r Cyngor gael ei ledaenu dros flynyddoedd i ddod. Mae gan yr Awdurdod bolisi o ledaenu'r ennill neu'r golled dros y tymor oedd ar ôl ar y benthyciad yr oedd y premiwm yn daladwy arno neu yr oedd y disgownt yn dderbyniadwy arno pan gafodd ei ad-dalu. Mae cysoni'r symiau a godir i'r Datganiad Incwm a Gwariant Cynhwysfawr gyda'r tâl net sy'n ofynnol yn erbyn Balans y Gronfa Gyffredinol yn cael ei gyflawni trwy drosglwyddiad i'r neu o'r Cyfrif Addasu Offerynnau Ariannol yn y Datganiad Newidiadau i Gronfeydd.

6.1.12 Asedau Ariannol

Benthyciadau a Symiau Derbyniadwy

Caiff benthyciadau a symiau derbyniadwy eu cydnabod ar y Fantolen pan ddaw'r Awdurdod yn barti i ddarpariaethau contractiol offeryn ariannol ac ar y dechrau cânt eu mesur yn ôl gwerth teg. Wedyn cânt eu mesur yn unol â'u cost amorteiddiedig. Mae credydau blynyddol i'r llinell Incwm a Gwariant Ariannu a Buddsoddi yn y Datganiad Incwm a Gwariant Cynhwysfawr ar gyfer y llog derbyniadwy yn cael eu seilio ar werth cario'r ased wedi'i luosi gan y gyfradd llog weithredol ar gyfer yr offeryn. Ar gyfer y rhan fwyaf o'r benthyciadau mae'r Awdurdod wedi'u rhoi, mae hyn yn golygu mai'r swm a gyflwynir yn y Fantolen yw'r prifswm derbyniadwy sy'n ddyledus (a hefyd llog cronedig) ac mai'r llog sy'n cael ei gredydu 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 gredydu 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 credydu i'r Datganiad Incwm a Gwariant Cynhwysfawr gyda'r ennill 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 credydu 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 ddosbarthiad 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 chyflogeion, ac nid ydynt yn

adnoddau y gall yr Awdurdod eu defnyddio – caiff y cronfeydd hyn eu hesbonio yn y polisïau perthnasol.

6.1.17 **Budd-daliadau i Gyflogeion**

Budd-daliadau sy'n daladwy yn ystod eu cyflogaeth

Budd-daliadau tymor byr i gyflogeion yw'r rheiny y mae'n rhaid eu setlo cyn pen 12 mis ar ôl diwedd y flwyddyn. Maent yn cynnwys budd-daliadau fel cyflogau, gwyliau blynyddol â thâl ac absenoldeb salwch â thâl i'r cyflogeion presennol a chânt eu cydnabod fel traul am wasanaethau yn y flwyddyn mae'r cyflogeion yn rhoi gwasanaeth i'r Awdurdod. Gwneir cronriad ar gyfer cost hawliau i wyliau y mae cyflogeion yn eu hennill ond heb eu cymryd cyn diwedd y flwyddyn, y gall cyflogeion eu cario ymlaen i'r flwyddyn ariannol nesaf. Gwneir y cronriad ar y cyfraddau cyflog sy'n berthnasol yn y flwyddyn gyfrifyddu ganlynol, sef y cyfnod mae'r cyflogai'n cymryd y budd-dal ynddi. Codir y cronriad i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau, ond yna caiff ei wrthdroi allan trwy'r Datganiad Newidiadau i Gronfeydd er mwyn i'r budd-daliadau gwyliau gael eu codi i referniw yn y flwyddyn ariannol y cymerir yr absenoldeb gwyliau ynddi.

Budd-daliadau dod â swyddi i ben

Budd-daliadau dod â swyddi 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 ymdeol arferol neu benderfyniad swyddog i dderbyn dileu ei swydd yn wirfoddol, a chânt eu codi ar sail cronriadau i'r llinell Costau Heb eu Dosbarthu yn y Datganiad Incwm a Gwariant Cynhwysfawr pan fo modd dangos bod yr Awdurdod wedi ymrwmo i ddileu cyflogaeth swyddog neu grŵp o swyddogion neu wneud cynnig i annog dileu swyddi'n wirfoddol.

Lle bo budd-daliadau dod â swyddi i ben yn golygu gwella pensiynau, mae darpariaethau statudol yn ei gwneud yn ofynnol codi'r swm sy'n daladwy gan yr Awdurdod i'r gronfa bensiwn neu'r pensiwnwr yn y flwyddyn, nid y swm a gyfrifir yn unol â'r safonau cyfrifyddu perthnasol, ar Falans 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 ymdeol 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 asedau'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 asedau 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 pensiynau net sy'n digwydd oherwydd nad yw pethau wedi cyd-fynd â'r rhagdybiaethau a wnaed

adeg y prisio actiwaraid diwethaf neu oherwydd bod yr actiwaraid 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 pensiyner 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 phensiyner ac unrhyw symiau o'r fath sy'n daladwy ond heb eu talu ar ddiwedd y flwyddyn. Felly mae'r balans positif 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 gyflogion ennill budd-daliadau.

Budd-daliadau Dewisol

Mae gan yr Awdurdod hefyd bwerau cyfyngedig i ddewis talu budd-daliadau ymddeol i weithiwr sy'n ymddeol yn gynnar. Os bernir y bydd unrhyw rwymedigaeth yn codi yn sgil talu budd-dal i unrhyw aelod o staff (gan gynnwys athrawon) caiff ei gronni yn y flwyddyn y penderfynwyd gwneud y taliad a'i gyfrif yn unol â'r polisiau sy'n gymwys i'r Gronfa.

6.1.18 Buddiannau mewn Cwmnïau ac Endidau eraill

Mae gan y cyngor fuddiannau 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 Cyf

Cyngor Sir Caerfyrddin yw unig gyfranddaliwr CWM Environmental Cyf. 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 ac mae'r Aelod Cabinet dros Newid Hinsawdd, Datgarboneiddio a Chynaliadwyedd yn aelod o'r 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). Ni chynhaliwyd unrhyw weithgarwch busnes yn ystod y flwyddyn.

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 wedi nodi y gallai'r canlynol ddod o dan y diffiniad uchod at ddibenion cyfrifyddu:
Partneriaeth (ERW gynt)
Partneriaeth Pensiwn Cymru
Dinas-ranbarth Bae Abertawe
Cyd-bwyllgor Corfforaethol De-orllewin Cymru

Nodwyd yn flaenorol bod yr Awdurdod yn cadw cyfran ariannol yn Amlogfa Gorllewin Cymru. Darperir rhagor o wybodaeth yn nodyn 6.37 (Gweithrediadau a Reolir ar y Cyd a Threfniadau Tebyg Eraill).

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.

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 gynorthwyir 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 Asedau Pensiynau.

Mae'r amcangyfrif o'r asedau net i dalu pensiynau'n dibynnu ar nifer o ddyfarniadau cymhleth sy'n ymwneud â'r gyfradd ddisgowntio a ddefnyddir, y gyfradd yr amcangyfrifir y bydd cyflogau'n codi, newidiadau i oed ymddeol, cyfraddau marwolaethau a'r enillion a ddisgwylir ar asedau'r gronfa bensiwn. Mae cwmni o 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 referniw 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
2022-23	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:					
Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:					
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(35,863)	(15,920)	0	0	51,783
Enillion/(Colledion) ar ôl ailbriso Eiddo, Offeriant a Chyfarpar	(5,739)	(21,275)	0	0	27,014
Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad	(534)	0	0	0	534
Grantiau cyfalaf a chyfraniadau a chymhwyswyd	38,780	10,401	0	0	(49,181)
Gwariant referniw a ariannwyd o'r cyfalaf o dan statud	(1,154)	(1)	0	0	1,155
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	(401)	(324)	0	0	725
Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:					
Darpariaeth statudol ar gyfer ariannu buddsoddiadau cyfalaf	10,194	4,589	0	0	(14,783)
Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	6,188	9,218	0	0	(15,406)

	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
2022-23	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:					
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	4,863	28	0	(4,891)	0
Grantiau a gymhwyswyd i'r cyllid cyfalaf a drosglwyddwyd i'r Cyfrif Addasiadau Cyfalaf	0	0	0	15,992	(15,992)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:					
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	626	327	(953)	0	0
Derbyniadau Cyfalaf Statudol	10	0	(213)	0	203
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	0	0	274	0	(274)
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
2022-23	£'000	£'000	£'000	£'000	£'000
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:					
Swm sy'n dangos sut mae'r costau ariannol a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr yn wahanol i'r costau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol	23	0	0	0	(23)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:					
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a greddwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr (gweler Nodyn 6.42)	(75,352)	(2,853)	0	0	78,205
Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr sy'n daladwy yn ystod y flwyddyn	29,533	1,052	0	0	(30,585)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:					
Swm sy'n dangos sut mae'r taliadau i swyddogion a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr ar sail gronedig yn wahanol i'r taliadau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol	(562)	(28)	0	0	590
Cyfanswm yr Addasiadau	(29,388)	(14,786)	(892)	11,101	33,965

	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
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Cyfalaf:					
Gwrthdroi eitemau a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:					
Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(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
Mewnosod eitemau na ddebydwyd na chredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:	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
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Grantiau Cyfalaf na Cymhwyswyd:					
Grantiau a chyfraniadau cyfalaf nas cymhwyswyd a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	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)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Derbyniadau Cyfalaf:					
Trosglwyddo elw ariannol o werthu eiddo a gredydwyd fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	2,370	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
Addasiadau sy'n ymwneud yn bennaf â'r Cyfrif Addasiadau Offerynnau Ariannol:					
Swm sy'n dangos sut mae'r costau ariannol a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr yn wahanol i'r costau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol	77	0	0	0	(77)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Bensiynau:					
Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr (gweler Nodyn 6.42)	(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)
Addasiadau sy'n ymwneud yn bennaf â'r Gronfa Absenoldebau Cronedig:					
Swm sy'n dangos sut mae'r taliadau i swyddogion a godir ar y Datganiad Incwm a Gwariant Cynhwysfawr ar sail gronedig yn wahanol i'r taliadau sydd i'w codi yn ystod y flwyddyn yn unol â'r gofynion statudol	(1,346)	(24)	0	0	1,370
Cyfanswm yr Addasiadau	(4,190)	43,348	(2,771)	(13,498)	(22,889)

6.5 Nodyn i'r Dadansoddiad Gwariant a Chyllid**2022-23****Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Cyllido**

	Addasiadau		Gwahaniaethau Eraill £'000	Cyfanswm Addasiadau £'000
	ar gyfer Dibenion Cyfalaf £'000	Newidiadau Net ar gyfer Addasiadau Pensiynau £'000		
Adran				
Prif Weithredwr	6,292	3,701	(69)	9,924
Addysg a Phlant	15,855	11,635	837	28,327
Gwasanaethau Corfforaethol	(589)	299	(25)	(315)
Cymunedau	10,942	10,312	(96)	21,158
Amgylchedd	6,121	4,752	(22)	10,851
Cyfrif Refeniw Tai	27,977	1,311	30	29,318
Yswiriant a Chorfforaethol	(3,216)	0	0	(3,216)
Cost y Gwasanaethau Net	63,382	32,010	655	96,047
Incwm a Gwariant Arall	(67,395)	15,610	(88)	(51,873)
Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr	(4,013)	47,620	567	44,174

2021-22**Adran**

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)
Cost y Gwasanaethau Net	(2,222)	35,508	1,311	34,597
Incwm a Gwariant Arall	(88,757)	15,020	(18)	(73,755)
Y Gwahaniaeth rhwng (Gwarged)/Diffyg CC a'r CRT a'r (Gwarged)/Diffyg ar Darparu Gwasanaeth yn y Datganiad Incwm a Gwariant Cynhwysfawr	(90,979)	50,528	1,293	(39,158)

Esboniad Naratif**Addasiadau 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 referniw 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 disgowntiau. Sylfaen Treth y Cyngor am 2022/23 oedd 74,698.57 (74,425.19 ar gyfer 2021/22).

Mae biliau Treth y Cyngor yn seiliedig ar y lluosyddion canlynol ar gyfer y bandiau o A i I. Mae'r tabl canlynol yn dangos y lluosydd sy'n berthnasol i bob band, ynghyd â'r nifer cyfwerth o breswylfeydd Band 'D' ym mhob band. Yn ogystal, mae un band is (A-) a luniwyd i gynnig y gostyngiad priodol mewn perthynas â phreswylfeydd i bobl ag anabledd, lle mae deddfwriaeth yn caniatáu gostyngiad o ran pennu band, i'r band sy'n union o dan y band y gosodwyd y breswylfa ynddo yn ôl ei gwerth gwirioneddol.

Band	A-	A	B	C	D	E	F	G	H	I
Lluosydd	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9
Preswylfeydd Band D	19	5,060	16,281	14,502	13,144	14,837	8,722	3,388	546	116

Dadansoddiad o'r enillion net o Dreth y Cyngor:

	2021-22	2022-23
	£'000	£'000
Treth y Cyngor sy'n Gasgladwy	130,719	134,764
Symudiad yn Lwfans Amhariad	(722)	(1,116)
Enillion Net o Dreth y Cyngor (gan gynnwys praeseptau)	129,997	133,648

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 2022/23 a 53.5c ar gyfer 2021/22).

Ar 31 Mawrth 2023 cyfanswm y trethi annomestig oedd £120,427,892 (£120,370,324 ar 31 Mawrth 2022).

6.9 Eiddo, Offeriant a Chyfarpar

Symudiadau yn 2022-23	Tai Cyngor £'000	Tir ac Adeiladau Eraill £'000	Cerbydau peiriannau ac Offer £'000	Asedau Cymunedol £'000	Asedau Dros Ben £'000	Asedau'n cael eu hadeiladu £'000	CYFANSWM £'000
Gwerth Llyfr Gros 01/04/22	468,550	817,491	25,727	7,005	21,213	91,635	1,431,621
Ychwanegiadau	22,483	17,475	7,231	1,238	363	29,766	78,556
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbriso	18,391	79,928	0	340	560	0	99,219
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbriso	(4,291)	(3,874)	0	0	(2,845)	0	(11,010)
Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	6,176	8,061	0	0	655	0	14,892
Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(22,238)	(11,765)	0	(3)	(2,061)	0	(36,067)
Datgydnabod Gwaredu	(327)	0	(191)	0	0	0	(518)
Aildosbarthiadau: i ac o Asedau i'w werthu	0	0	0	0	(350)	0	(350)
Aildosbarthiadau: i ac o Eiddo Buddsoddi	0	(1,498)	0	0	101	1,410	13
Aildosbarthiadau: o Asedau'n cael eu hadeiladu	22,430	18,195	0	0	0	(53,704)	(13,079)
Aildosbarthiadau: EOC	0	(983)	0	63	910	10	0
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(17,830)	(28,166)	(1,963)	(67)	(26)	0	(48,052)
Gwerth Llyfr Gros 31/03/23	493,344	894,864	30,804	8,576	18,520	69,117	1,515,225
Dibrisiant a'r Amhariad Cronedig ar 01/04/22	(5,704)	(8,026)	(11,430)	(549)	(16)	0	(25,725)
Tâl Dibrisiant	(15,907)	(25,189)	(2,897)	(55)	0	0	(44,048)
Dibrisiant a Symudwyd i'r Gronfa Ailbriso	17,830	28,166	1,963	67	26	0	48,052
Datgydnabod Gwaredu	3	0	146	0	0	0	149
Symudiadau eraill o ran dibrisiant ac amhariadau	(5,202)	(651)	(598)	0	(7)	0	(6,458)
Dibrisiant Cronnol i 31/03/23	(8,980)	(5,700)	(12,816)	(537)	3	0	(28,030)
Gwerth Llyfr Net ar 31/03/23	484,364	889,164	17,988	8,039	18,523	69,117	1,487,195

Symudiadau yn 2021-22	Tai Cyngor £'000	Tir ac Adeiladau Eraill £'000	Cerbydau peiriannau ac Offer £'000	Asedau Cymunedol £'000	Asedau Dros Ben £'000	Asedau'n cael eu hadeiladu £'000	CYFANSWM £'000
Gwerth Llyfr Gros 01/04/21	374,626	739,254	28,422	5,760	23,557	73,034	1,244,653
Ychwanegiadau	16,575	11,287	2,566	364	4	33,012	63,808
Codiadau Ailbriso a gydnabwyd yn y Gronfa Ailbriso	51,931	113,931	0	206	742	0	166,810
Colledion Ailbriso a gydnabwyd yn y Gronfa Ailbriso	(582)	(10,034)	0	0	(979)	0	(11,595)
Codiadau Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	36,525	15,603	0	0	11	0	52,139
Colledion Ailbriso a Gydnabwyd yn y Ddarpariaeth Gwas.	(5,067)	(6,962)	0	(1)	(32)	0	(12,062)
Datgydnabod Gwaredu	0	0	(76)	0	(1,831)	0	(1,907)
Ailddosbarthiadau: i ac o Asedau i'w werthu	0	0	0	0	(205)	0	(205)
Ailddosbarthiadau: i ac o Eiddo Buddsoddi	0	(127)	0	4	(58)	125	(56)
Ailddosbarthiadau: o Asedau'n cael eu hadeiladu	1,113	11,156	0	0	0	(14,536)	(2,267)
Ailddosbarthiadau: EOC	230	(560)	0	738	248	0	656
Ysgrifennu nôl Dibrisiant i'r swm gros a gariwyd ar ailbriso	(6,801)	(56,057)	(5,185)	(66)	(244)	0	(68,353)
Gwerth Llyfr Gros 31/03/22	468,550	817,491	25,727	7,005	21,213	91,635	1,431,621
Dibrisiant a'r Amhariad Cronedig ar 01/04/21	5,205	(41,198)	(13,786)	(589)	(241)	0	(50,609)
Tâl Dibrisiant	(12,917)	(22,310)	(2,858)	(27)	0	0	(38,112)
Dibrisiant a Symudwyd i'r Gronfa Ailbriso	6,801	56,057	5,185	66	244	0	68,353
Datgydnabod Gwaredu	0	0	28	0	0	0	28
Symudiadau eraill o ran dibrisiant ac amhariadau	(4,793)	(575)	1	1	(19)	0	(5,385)
Dibrisiant Cronnog i 31/03/22	(5,704)	(8,026)	(11,430)	(549)	(16)	0	(25,725)
Gwerth Llyfr Net ar 31/03/22	462,846	809,465	14,297	6,456	21,197	91,635	1,405,896

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 2022/23

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 Syrfewyr Siartredig. Pennir sylfaen y prisio yn y datganiad o bolisïau 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	350,999	806,581	22,682	27,085	1,207,347
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	(2,695)	(2,344)	167,122
31 Mawrth 2023	24,794	77,373	5,077	(2,693)	104,551
Gwerth Llyfr Gros ar 31/03/23	493,344	894,864	30,804	18,520	1,437,532

Asedau Seilwaith

Yn unol â'r rhyddhad dros dro a gynigiwyd gan y diweddariad i'r Cod ar asedau seilwaith, nid yw'r nodyn hwn yn cynnwys datgelu cost gros a dibrisio cronedig ar gyfer asedau seilwaith oherwydd bod arferion adrodd hanesyddol a diffygion gwybodaeth canlyniadol yn golygu na fyddai hyn yn dangos y sefyllfa o ran asedau yn gywir i ddefnyddwyr y datganiadau ariannol. Nid oes unrhyw effaith ar unrhyw un o'r datganiadau ariannol.

Mae'r awdurdod wedi penderfynu yn unol â Rheoliad 24L Cymru o Reoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifeg) (Cymru) 2003 (fel y'u diwygiwyd) mai'r symiau cario ymlaen sydd i'w dad-gydnabod o ran yr asedau seilwaith pan fo'r gwariant newydd yn dim.

Mae'r awdurdod wedi dewis peidio â datgelu'r wybodaeth hon gan fod yr arferion yr adroddwyd arnynt yn flaenorol a'r diffygion gwybodaeth canlyniadol yn golygu nad yw cost gros a dibrisio cronedig yn cael eu mesur yn gywir ac ni fyddai'n sail i ddefnyddwyr y datganiadau ariannol wneud penderfyniadau economaidd neu benderfyniadau eraill sy'n ymwneud ag asedau seilwaith.

	2021-22 £'000	2022-23 £'000
Gwerth Llyfr Net ar 1af Ebrill	226,283	232,255
Ychwanegiadau net	12,981	30,854
Tâl dibrisiant net	(7,009)	(7,736)
Cyfanswm Symudiadau Net	5,972	23,118
Gwerth Llyfr Net ar 31ain Mawrth	232,255	255,373

Concrit Awyredig Awtoclafiedig Cydnerth (RAAC)

Mewn perthynas â digwyddiadau diweddar ynghylch Concrit Awyredig Awtoclafiedig Cydnerth (RAAC), mae Tasglu RAAC traws-adrannol wedi cael ei sefydlu. Mae rhaglen benodol o arolygon adeiladau yn cael ei chynnal. Ym mis Hydref 2023 nid oedd RAAC yn bresennol mewn unrhyw un o'r eiddo a arolygwyd.

Ymrwmiadau Cyfalaf

Ar 31 Mawrth 2023 roedd y Cyngor wedi ymrwymo drwy gcontract i waith cyfalaf oedd yn werth tua £97.2 miliwn (£27.2 miliwn ar 31 Mawrth 2022).

	£'000
Tai Cyngor	4,952
<i>Roedd y prif gcontractau yn cynnwys:</i>	
<i>Ty Wauniago, Caerfyrddin</i>	<i>1,093</i>
<i>5-8 Stryd Spilman, Caerfyrddin</i>	<i>1,961</i>
Addysg a Phlant	5,347
<i>Roedd y prif gcontractau yn cynnwys:</i>	
<i>Ysgol Penbre</i>	<i>3,632</i>
Diwylliant, Chwaraeon a Thwristiaeth	1,928
<i>Roedd y prif gcontractau yn cynnwys:</i>	
<i>Llain 3G Dyffryn Aman</i>	<i>1,910</i>
Adfywio / Datblygu Economaidd	84,927
<i>Roedd y prif gcontractau yn cynnwys:</i>	
<i>Pentre Awel - Parth 1</i>	<i>79,767</i>
<i>Hen Adeilad yr YMCA, Llanelli</i>	<i>1,103</i>
<i>Dwyrain Cross Hands - Plot 3</i>	<i>4,057</i>
Cyfanswm	<u>97,154</u>

6.10 Asedau Treftadaeth

Roedd Asedau Treftadaeth gyda swm net o £2,572k yn cael eu dal ar 31 Mawrth 2023 (£2,432k ar 31 Mawrth 2022). Gwnaed 95k o waith yng Nghei Cydweli a'r Amgueddfa Ddiwydiannol. 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:

	2021-22	2022-23
	£'000	£'000
Incwm rhent o Eiddo Buddsoddi (gan gynnwys cyllid o Lywodraeth Cymru ar gyfer y golled yn incwm)	(1,125)	(887)
Treuliau gweithredol uniongyrchol yn deillio o eiddo buddsoddi (Ennill)/colled net	475	563
	(650)	(324)
Gwariant Anuniongyrchol	288	288
(Enillion)/Colledion net o addasiadau i'r Gwerth Teg	(256)	534
Incwm a gwariant yng nghyswllt Eiddo Buddsoddi a newidiadau yn y Gwerth Teg	(618)	498

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

	2021-22	2022-23
	£'000	£'000
Balans ar ddechrau'r flwyddyn	25,110	26,770
Ychwanegiadau:		
Gwelliannau	1,397	12
Gwarediadau:	(16)	(5)
Enillion/(Colledion) net o addasiadau i'r gwerth teg	256	(534)
Colledion ailbriso a gydnabuwyd yn y gronfa ailbriso wrth gefn	(25)	0
(I)/O Eiddo, Peiriannau a Chyfarpar	48	(13)
(I)/O Asedau Seilwaith	0	(17)
	26,770	26,213

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 2022		31 Mawrth 2023	
	Mewnbynnau anweladwy sylweddol		Mewnbynnau anweladwy sylweddol	
	(lefel 3) £'000	Gwerth Teg £'000	(lefel 3) £'000	Gwerth Teg £'000
Eiddo Masnachol	10,146	10,146	9,934	9,934
Garejys	39	39	40	40
Asedau Tir	16,538	16,538	16,192	16,192
Eiddo Preswyl	47	47	47	47
Cyfanswm	26,770	26,770	26,213	26,213

6.12 Buddsoddiadau Tymor Hir

	31 March 2022 £'000	31 March 2023 £'000
Cwm Environmental Ltd.	329	329
Egni Sir Gar Cyfyngedig	778	742
	1,107	1,071

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 2023 fel â ganlyn:

	£'000
Cyfalaf Cyfranddaliadau	329

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 cyfrifon drafft wedi'i archwilio am y flwyddyn yn diweddu 31 March 2023 wedi ei nodi isod ynghyd â'r asedau net ar y dyddiad hwnnw:

	Blwyddyn yn diweddu 31 Mawrth 2023 £'000
Trosiant	14,335
Llai: Cost y Gwerthiannau	<u>(10,298)</u>
Elw Gros	4,037
Argostau	<u>(4,088)</u>
Elw/(Colled) Net cyn treth	(51)
Treth ar elw/colled	<u>0</u>
Elw a Gedwir/(Colled)	<u>(51)</u>
Asedau Net ar 31 Mawrth 2023	<u><u>3,010</u></u>

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 2023 sy'n cael eu cyflwyno i Dŷ'r Cwmnïau. Nodir isod grynodedb o'r cyfrifon drafft wedi'i archwilio am y flwyddyn a'r asedau net ar 31 Mawrth 2023.

	Am y flwyddyn yn diweddu 31 Mawrth 2023 £'000
Trosiant	7,338
Llai: Cost y Gwerthiannau	<u>(6,351)</u>
Elw Gros	987
Argostau	<u>(2,135)</u>
Elw/(Colled) Net cyn treth	(1,148)
Treth ar elw/colled	(11)
Newidiadau mewn rhwymedigaethau pensiwn diffiniedig	<u>4,918</u>
Elw a Gedwir/(Colled)	<u>3,759</u>
Asedau Net/(Rhwymwedigaethau) ar 31 Mawrth 2023	<u>345</u>

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 golledion cronol.

Mae'n ofynnol i'r cwmni lunio cyfrifon wedi'u harchwilio am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 sy'n cael eu cyflwyno i Dŷ'r Cwmnïau. Nid oedd unrhyw weithgarwch busnes yn ystod y flwyddyn. Nodir isod grynodedb o'r canlyniadau masnachu drafft am y flwyddyn a'r asedau net ar 31 Mawrth 2023.

	Am y flwyddyn yn diweddu 31 Mawrth 2023 £'000
Trosiant	0
Llai: Cost y Gwerthiannau	<u>0</u>
Elw Gros	0
Argostau	<u>0</u>
Elw/(Colled) Net cyn treth	0
Treth ar elw/colled	0
Elw a Gedwir/(Colled)	<u>0</u>
Asedau/(Rhwymedigaethau) Net ar 31 Mawrth 2023	<u>(607)</u>

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 mhorthfolio'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. Cwblhawyd gosodiad paneli haul ffotofoltäig yn ystod 2016.

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

Cafwyd ad-daliad cyfalaf (cyfrannddaliadau 'B' cyffredin) o £36k ei wneud yn ystod y flwyddyn.

	£'000
Cyfrannddaliadau 'A' cyffredin	100
Cyfrannddaliadau 'B' cyffredin	642
Cyfanswm Cyfalaf Cyfrannddaliadau	<u>742</u>

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

6.13 Dyledwyr Tymor Hir

	31 Mawrth 2022	31 Mawrth 2023
	£'000	£'000
Benthyciadau Gwella Cartrefi (mwy na blwyddyn o hyd)	835	738
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Cyngor Sir Caerfyrddin)	357	598
Taliadau yn erbyn ystadau pobl mewn cartrefi preswyl (Darparwyr Allanol)	1,264	1,326
Cyfraniad Cyfalaf at fenthyciadau i bobl sy'n prynu eu cartref cyntaf	1,039	885
Benthyciadau Ceir	37	17
Benthyciad Eglwys Cymunedol Towy	145	106
Benthyciad Canol Trefi	242	386
Benthyciad Cartrefi Croeso	2	2
Benthyciad Cyngorau Tref a Chymuned	498	498
Benthyciad Cwm Environmental	387	315
Eraill	90	76
	<u>4,896</u>	<u>4,947</u>

Mae menter Troi Tai'n Gartrefi Llywodraeth Cymru a Benthyciadau Gwella Cartrefi 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.

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.

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 Gyngorau 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:

	31 Mawrth 2022 £'000	31 Mawrth 2023 £'000
Cyfleuster Adneuo Cyfrif Banciau a Rheoli Dyledion	68,518	27,693
Llywodraeth Leol	17,007	35,242
	85,525	62,935

6.15 **Stocrestrau**

	2021-22 £'000	2022-23 £'000
Balans ar ddechrau'r flwyddyn	2,013	2,061
Pryniannau	7,456	7,807
Cydnabuwyd fel traul yn y flwyddyn	(7,403)	(7,800)
Balansau a ddilëwyd	(6)	(5)
Newidiadau net eraill yn y flwyddyn	1	0
Balans ar ddiwedd y flwyddyn	2,061	2,063

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:

2021-22		2022-23
£'000		£'000
(432)	Balans ar 1 Ebrill	(282)
(875)	Derbynniwyd	(200)
1,025	Defnyddiwyd	368
<u>(282)</u>	Balans ar 31 Mawrth	<u>(114)</u>

Dosbarthodd yr Awdurdod gwerth £1.104 miliwn o Gyfarpar Diogelu Personol a £183k o brofion llif unffordd yn rhinwedd ei waith fel asiant i sefydliadau allanol yn ystod y flwyddyn. Mae gwerth £5k o Gyfarpar Diogelu Personol yn cael eu dal ar ran sefydliadau allanol ar 31 Mawrth 2023.

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

	31 Mawrth	31 Mawrth
	2022	2023
	£'000	£'000
Refeniw a Thollau EM	5,656	5,535
Llywodraeth Ganolog	50,512	40,621
Heddlu, Brigad Dân, Parc Cenedlaethol ac Awdurdodau Lleol	5,583	9,545
Cyrff Gwasanaeth Iechyd Gwladol	14,742	18,183
Talwyr Treth y Cyngor	4,728	5,105
Tenantiaid Tai	1,781	2,011
Arall*	22,320	25,653
	<u>105,322</u>	<u>106,653</u>

* Benthyciad o £2.62m i Glwb Rygbi Llanelli Cyfyngedig (y clwb) wedi'i gynnwys mewn Arall, sydd nawr i'w ad-dalu yn 2023/24.

6.17 Arian Parod ac Arian Cyfwerth

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

2021-22		2022-23
£'000		£'000
69	Arian parod a ddelir gan yr Awdurdod	70
(8,922)	Cyfrifon cyfredol yn y banc	(3,207)
25,166	Adneuon tymor byr gyda banciau, cronfeydd marchnadoedd arian a chyfrif cadw i reoli dyledion	47,567
15,006	Adneuon tymor byr gyda Awdurdodau Lleol	5,009
<u>31,319</u>	Cyfanswm Arian Parod ac Arian Cyfwerth	<u>49,439</u>

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:

	31 Mawrth	31 Mawrth
	2022	2023
	£'000	£'000
Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	12,563	12,649
Benthyciadau'r Farchnad	64	64
Salix a Buddsoddi i Arbed	166	288
	<u>12,793</u>	<u>13,001</u>

6.19 Credydwyr Tymor Byr

	31 Mawrth	31 Mawrth
	2022	2023
	£'000	£'000
Refeniw a Thollau EM	(5,967)	(5,461)
Llywodraeth Ganolog	(7,844)	(7,154)
Heddlu, Brigâd Dân, Parc Cenedlaethol ac Awdurdodau Lleol	(6,556)	(4,667)
Cyrrff Gwasanaeth Iechyd Gwladol	(3,647)	(2,470)
Tenantiaid Tai	(699)	(687)
Talwyr Treth y Cyngor	(3,234)	(3,774)
Cysylltiedig â'r Gweithwyr	(8,889)	(11,363)
Cronfa Pensiwn Dyfed	(5,589)	(7,723)
Cronfeydd Ymddiredolaethau*	(6,262)	(6,501)
Arall	(41,040)	(44,590)
	<u>(89,727)</u>	<u>(94,390)</u>

* 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 2022/23:

	1 Ebrill 2022 £'000	Gwerth- droad £'000	Ychwa- negiad £'000	Defnydd £'000	31 Mawrth 2023 £'000
Adran Y Gwasanaethau Corfforaethol	81	(40)	30	0	71
Adran Lle a Seilwaith	117	0	0	0	117
Addysg a Phlant	40	0	0	(40)	0
Adran Cymunedau	1,468	0	0	(175)	1,293
Municipal Mutual Insurance (MMI)	117	0	1	0	118
Darpariaeth Ôl-ofal Safleoedd Tirlenwi	410	0	0	(94)	316
Yswiriant	726	0	10	0	736
	2,959	(40)	41	(309)	2,651
Balansau ar 31 Mawrth 2023					
	Rhwymedi gaethau Cyfredol (< 1 blwyddyn) £'000		Rhwymedi gaethau Tymor Hir (> 1 blwyddyn) £'000		Cyfanswm £'000
Adran Y Gwasanaethau Corfforaethol	71		0		71
Adran Lle a Seilwaith	103		14		117
Addysg a Phlant	0		0		0
Adran Cymunedau	143		1,150		1,293
Municipal Mutual Insurance (MMI)	0		118		118
Darpariaeth Ôl-ofal Safleoedd Tirlenwi	87		229		316
Yswiriant	736		0		736
	1,140		1,511		2,651

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 £41k. Mae hefyd darpariaeth ar gyfer goramser i gau'r cyfrifon.

Adran Lle a Seilwaith

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

Addysg a Gwasanaethau Plant

Gwneir darpariaeth o £40k ar diwedd y flwyddyn 2021/22 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. Defnyddiwyd y ddarpariaeth yn llawn yn 2022/23 ac nid oes angen darpariaeth bellach. Felly mae'r balans terfynol dros dro yn sero.

Adran Cymunedau

Mae darpariaeth o £1,106k i gwrdd â gofynion switsh digidol y DU, £143k ar gyfer ôl-groniad Asesiadau Statudol a £44k ar gyfer costau cyfreithiol/bargyfreithwyr am erlyniadau'n ymwneud â safonau masnach ac iechyd anifeiliaid.

Municipal Mutual Insurance (MMI)

O ran blynnyddoedd y polisi cyn 1992/93, gallai'r holl awdurdodau lleol y mae MMI wedi'u hyswrio wynebu'r posibilrwydd o rwymedigaeth yswiriant yn ymwneud â chau MMI ar 30 Medi 1992. Ym mis Ionawr 2012, sbardunodd Cyfarwyddwyr MMI y "Cynllun Trefniant Ariannol ar gyfer MMI" a chyhoeddwyd yr hysbysiad ardoll ar 1 Ionawr 2014. Roedd yr ardoll gychwynnol yn 15% a chynyddodd i 25% ar ddiwedd 2015/16. Tra bo rhwymedigaeth net yn parhau ar fantolen MMI, mae Gweinyddwr y Cynllun yn parhau i fonitro'r sefyllfa o ran hawliadau a bydd yn hysbysu 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 caeëdig Wernddu a Nant-y-caws.

Y Ddarpariaeth Yswiriant

Mae'r ddarpariaeth hon ar gyfer hawliadau yswiriant sydd wedi cael eu cofrestru ac sy'n debygol o ddod i ran yr Awdurdod.

6.21 Benthyciadau Tymor Hir**Y Cyfanswm sy'n Ddyledus ar**

	31 Mawrth 2022 £'000	31 Mawrth 2023 £'000	Dyddiadau Aeddfedu
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Ffynonellau'r Benthyciadau

Bwrdd Benthyciadau Gweithfeydd Cyhoeddus	377,607	387,449	2023-2072
Benthyciadau'r Farchnad (Nodyn i)	3,113	3,112	2023-2055
Benthyciadau di-log (Nodyn ii)	9,961	9,673	2023-2037
	390,681	400,234	

- (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 dros y cyfnod benthycia.

(ii)

Benthyciadau di-log**Cyfanswm dyledus ar:**

	31 Mawrth	31 Mawrth
	2022	2023
	£'000	£'000
SALIX	2,606	2,318
Benthyciadau Gwella Cartrefi	1,292	1,292
Benthyciadau Canol Trefi	6,063	6,063
	9,961	9,673

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 2037, gyda blaendaliadau i drydydd partïon fydd yn ad-daladwy'n ddi-log.

6.22 Cronfeydd Wrth Gefn sydd wedi'u Clustnodi

Mae crynodeb o'r cronfeydd wrth gefn sydd wedi'u Clustnodi a sefydlwyd gan yr awdurdod hwn neu ei ragflaenwyr wedi'i nodi isod:

	1 Ebrill 2021 £'000 (Ail-ddatgan)	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2022 £'000 (Ail-ddatgan)	Trosglwyd diadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2023 £'000
Yswiriant	12,906	1,577	(947)	13,536	1,249	(1,130)	13,655
Cronfa Datblygiadau Mawr	38,999	2,421	(5,757)	35,663	3,735	(736)	38,662
Arian Cyfalaf y Rhaglen Moderneiddio Addys	11,643	2,761	(3,802)	10,602	2,657	(380)	12,879
Cronfa Datblygu	659	75	0	734	16	0	750
Cronfa Datblygu Ysgolion	281	18	0	299	15	0	314
Y Fargen Ddinesig/Pentre Awel	4,785	6,439	(556)	10,668	2,500	(2,199)	10,969
Buddsoddi er mwyn Arbed - Goleuadau							
Cyhoeddus	1,301	0	0	1,301	0	0	1,301
Cronfa Salix	31	75	(26)	80	301	(166)	215
Cronfa Ymddeoliad Corfforaethol	5,276	919	(25)	6,170	71	0	6,241
Swyddi Afraid	1,072	216	(30)	1,258	3	(326)	935
Seilwaith TG	441	0	(108)	333	0	0	333
System Rheoli Ariannol	317	0	0	317	0	0	317
Parc Dewi Sant/St David's Park	1,300	0	(8)	1,292	0	(89)	1,203
Cyd Fentrau	1,428	184	(73)	1,539	203	(129)	1,613
Cynlluniau sy'n derbyn Cyllid Allanol*	1,234	1,275	(680)	1,829	1,356	(1,166)	2,019
Ty Llanelly	142	0	0	142	0	0	142
Cronfa Trosglwyddo Asedau Cymunedol	54	0	(5)	49	0	(12)	37
Rheoli'r Fflyd	1,785	57	(433)	1,409	354	(464)	1,299
Cyllid Cyfalaf Priffyrdd	1,181	58	0	1,239	58	0	1,297
Budd-daliadau Treth y Cyngor/Tai	880	0	0	880	0	0	880
Cynlluniau Gwasanaethau Tai	2,830	476	0	3,306	2,066	(459)	4,913
Datblygiad Gweithwyr	401	0	(119)	282	0	(47)	235
Brexit	200	0	0	200	0	0	200
Taith Prydain	350	0	(300)	50	0	(50)	0
Cronfeydd Adrannau*	16,220	9,486	(2,529)	23,177	3,620	(4,970)	21,827
Ailosod Gwasanaethau (Ar ôl COVID19)	2,000	400	0	2,400	0	(1,000)	1,400
Cronfa Caledi COVID19	3,933	458	0	4,391	0	0	4,391
Adfer Economaidd	450	0	0	450	0	0	450
Costau Etholiad y Cyngor Sir	350	0	(61)	289	0	(116)	173
Canolfan Ailgylchu Nant-y-caws	1,000	700	0	1,700	0	0	1,700
Cynllun Cynaliadwyedd HWB Ysgolion	676	794	(719)	751	1,038	(999)	790
Cronfa Trefniadaeth Ysgolion	475	250	0	725	183	(908)	0
Eisteddfod Genedlaethol yr Urdd	0	120	0	120	0	(31)	89
Hwb Caerfyrddin	0	200	0	200	0	(100)	100
Strategaeth Gwastraff	0	1,000	0	1,000	0	(748)	252
Datgarboneiddio	0	500	0	500	0	0	500

Parhad trosodd

	1 Ebrill 2021 £'000 (Ail-ddatgan)	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000 (Ail-ddatgan)	31 Mawrth 2022 £'000	Trosglwy ddiadau Mewn £'000	Trosglwy ddiadau Allan £'000	31 Mawrth 2023 £'000
Arian Cyfatebol Ffyniant Bro	0	2,500	0	2,500	1,000	0	3,500
Risgiau Chwyddiant	0	1,537	0	1,537	0	0	1,537
Grant Cynnal Refeniw	0	3,680	0	3,680	0	(605)	3,075
Cynllun Disgresiynol Costau Byw	0	1,871	0	1,871	0	(1,105)	766
Targeddu Buddsoddiad mewn Adfywio	0	71	0	71	13	0	84
Adnewyddu Ystafelloedd Cartref Preswyl	0	513	0	513	0	(15)	498
Trefniadau Diogelu rhag Colli Rhyddid (DOLS)	0	0	0	0	123	0	123
Neuadd y Dref Cydweli	0	0	0	0	1,000	0	1,000
Eraill	205	132	(63)	274	64	(134)	204
	114,805			139,327			142,868
A ddelir gan ysgolion yn unol â RHYLL	7,266	8,363	(424)	15,205	909	(4,990)	11,124
	7,266			15,205			11,124

* Ailddosbarthu rhwng Cynlluniau sy'n derbyn Cyllid Allanol a Chronfeydd Adrannau

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 Chydygtundeb Dinas-ranbarth Bae Abertawe.

Buddsoddi er mwyn Arbed - Goleuadau Cyhoeddus

Arian wrth gefn wedi cael ei neilltuo i ddarparu cymorth ariannol ychwanegol ar gyfer prosiect Buddsoddi er mwyn Arbed Llywodraeth Cymru i newid lampau stryd yn oleuadau LED pyladwy. Gwaddol y fenter fydd gostyngiad mewn costau ynni a threthi carbon cysylltiedig drwy raglen 3 blynedd lle caiff tua 12,000 o lanternau sodiwm eu troi'n oleuadau LED sy'n defnyddio llai o ynni, a fydd yn cynnwys trefniadau lle mae'r goleuadau'n cael eu pylu am ran o'r nos yn unig.

Cronfa Salix

Mae Salix, sef menter gymdeithasol annibynnol sy'n darparu cyllid ar gyfer technolegau profedig sy'n gost-effeithiol wrth arbed CO2, wedi darparu grant ar gyfer yr awdurdod i ganiatáu i fenthyciadau gael eu rhoi i ysgolion / adrannau i ariannu cynlluniau sy'n arbed ynni. Mae'r benthyciadau hyn yn cael eu had-dalu o'r arbedion a geir yn sgil hynny, ac mae'r gronfa yn cael ei hail-lenwi er mwyn i ysgolion / adrannau eraill elwa o'r cynllun.

Cronfa Ymddeoliad Corfforaethol

Sefydlwyd y Gronfa hon i gefnogi polisi'r Awdurdod o ran swyddi afraid ac ymddeoliad cynnar, gan alluogi'r Awdurdod i ddarparu ar gyfer y straen actiwaraid ar y Gronfa Bensiwn a achosir gan ymddeoliad cynnar neu swyddi afraid.

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 prydesi 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 Benthycu Llywodraeth Leol)

Sefydlwyd y gronfa er mwyn talu costau benthycu 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 un tro penodol. 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.

Canolfan Ailgyrchu Nantycaws

Sefydlwyd y gronfa hon i ddelio â chostau gweithredu ychwanegol o ganlyniad i dân ar y safle ailgyrchu 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. Defnyddiwyd y gronfa hon yn llawn yn 2022/23, yn rhannol fel cyfraniad tuag at gostau ysgolion caeedig, gyda'r balans sy'n weddill yn cael ei drosglwyddo yn ôl i'r cyfrifon referniw i gefnogi gorwariant Adrannol.

A Ddelir gan Ysgolion yn unol â RHYLL

Dyma sefyllfa net balansau pob ysgol. Er bod gan rai ysgolion waged, 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.

Grant Trefniadau Diogelu wrth Amddifadu o Ryddid

Sefydlwyd cronfa wrth gefn i gynorthwyo â'r ôl-groniad o asesiadau ac adolygiadau statudol.

Neuadd y Dref, Cydweli

Sefydlwyd cronfa wrth gefn i ddarparu ar gyfer gwaith brys a oedd angen ei wneud i Neuadd y Dref, Cydweli

6.23 Cronfa Wrth Gefn Derbyniadau Cyfalaf

	2021-22	2022-23
	£'000	£'000
Balans Agoriadol	7,842	10,613
Trosglwyddo elw arian parod ar werthiant a greddyddwyd fel enillion/colledion wrth eu gwerthu i'r Datganiad Incwm a Gwariant Cynhwysfawr Derbyniadau Cyfalaf Stadudol	2,370	953
	<u>1,532</u>	<u>285</u>
	11,744	11,851
Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	(1,059)	(274)
Ad-daliad Benthyciad Tymor Hir	(72)	(72)
Balans wrth Gau	<u>10,613</u>	<u>11,505</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

	2021-22	2022-23
	£'000	£'000
Balans Agoriadol	15,104	28,602
Ychwanegiadau	20,209	4,891
	<u>35,313</u>	<u>33,493</u>
Grantiau a Chyfraniadau wedi'u cymhwyso	(6,711)	(15,992)
Balans Cau	<u>28,602</u>	<u>17,501</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.

2021-22		2022-23
£'000		£'000
334,778	Balans ar 1 Ebrill	475,815
166,861	Ailbrisiu asedau i fyny	99,219
(13,166)	Ailbrisiu asedau i lawr a cholledion amhariad nas codwyd i'r Warged/Diffyg ar y Ddarpariaeth Gwasanaethau	(11,631)
153,695	Gwaged neu ddiffyg wrth ailbrisiu asedau anghyfredol nas cofnodwyd yn y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	87,588
(10,772)	Gwahaniaeth rhwng dibrisiad gwerth teg a dibrisiad cost hanesyddol	(15,052)
(1,886)	Enillion cronedig ar asedau sydd wedi cael eu gwerthu neu eu sgrapio	47
(12,658)	Y swm a ysgrifennwyd i ffwrdd i'r Cyfrif Addasu Cyfalaf	(15,005)
475,815	Balans ar 31 Mawrth	548,398

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 cyfrwy 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.

2021-22		2022-23
£'000		£'000
615,843	Balans ar 1 Ebrill	703,212
	Gwrthdroi eitemau sy'n ymwneud â gwariant cyfalaf a ddebydwyd neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr:	
(34,550)	Taliadau am ddibrisiant a niwed i asedau nad ydynt yn gyfredol	(36,731)
36,443	Enillion/(colledion) drwy Ailbrisió Eiddo, Offeriant a Chyfarpar	(27,014)
(2,249)	Gwariant refeniw a ariannwyd drwy gyfalaf o dan statud	(1,155)
	Symiau'r asedau nad ydynt yn gyfredol a ddiddymwyd drwy waredu neu werthu fel rhan o'r elw/colled ar waredu i'r Datganiad Incwm a Gwariant Cynhwysfawr	
<u>(2,180)</u>		<u>(725)</u>
613,307		637,587
<u>1,886</u>	Symiau addasu a ddiddymwyd o'r Gronfa Ailbrisiad	<u>(47)</u>
	Y swm net a ddiddymwyd o gost yr asedau nad ydynt yn gyfredol a ddefnyddiwyd yn ystod y flwyddyn	
615,193		637,540
(1,401)	Symudiadau ychwanegol o fewn y flwyddyn	(203)
1,059	Defnyddio'r Gronfa Derbyniadau Cyfalaf i ariannu gwariant cyfalaf newydd	274
	Grantiau a chyfraniadau cyfalaf a gredydwyd i'r Datganiad Incwm a	
52,815	Gwariant Cynhwysfawr a gymhwyswyd i ariannu cyfalaf	49,181
	Cymhwyso grantiau i ariannu cyfalaf o'r Cyfrif Grantiau Cyfalaf na	
6,712	Chymhwyswyd	15,992
	Darpariaeth statudol ar gyfer ariannu buddsoddiad a godir ar falansau	
16,541	Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	14,783
<u>12,037</u>	Gwariant cyfalaf a godir ar falansau Cronfa'r Cyngor a'r Cyfrif Refeniw Tai	<u>15,406</u>
702,956		732,973
	Symudiadau yng ngwerth Eiddo Buddsoddi ar y farchnad a (ddebydwyd) neu a gredydwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	
256		(534)
<u><u>703,212</u></u>	Balans ar 31 Mawrth	<u><u>732,439</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. Mae balans credyd ar y Gronfa Bensiynau yn dangos gwaged yn y buddiannau a enillir gan gyn-gyflogeion a chyflogeion presennol a'r adnoddau y mae'r Awdurdod wedi'u neilltuo i'w bodloni.

Bu gostyngiad sylweddol yng ngwerth presennol rhwymedigaethau buddion i £1.3bn ar 31 Mawrth 2023 (£1.9bn ar 31 Mawrth 2022). Mae hyn yn bennaf oherwydd cynnydd yn y gyfradd ddisgownt a gymhwyswyd, sydd fel y rhagnodwyd gan safonau cyfrifyddu yn gysylltiedig â bondiau corfforaethol sydd â sgôr AA.

2021-22 £'000		2022-23 £'000
(560,458)	Balans ar 1 Ebrill	(502,106)
108,880	Ailfesur y rhwymedigaeth/(ased) buddion diffiniedig net	610,433
	Gwrthdroi eitemau sy'n ymwneud â buddiannau ymddeol a ddebydwyd neu a gredydwyd i'r Gwaged neu Ddiffyg ar Ddarparu	
(78,708)	Gwasanaethau yn y Datganiad Incwm a Gwariant Cynhwysfawr	(78,205)
	Cyfraniadau pensiwn y cyflogwr a thaliadau uniongyrchol i bensiynwyr	
28,180	sy'n daladwy yn ystod y flwyddyn	30,585
<u>(502,106)</u>	Balans ar 31 Mawrth	<u>60,707</u>

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.

	2021-22 £'000	2022-23 £'000
Balans ar 1 Ebrill	(5,437)	(6,807)
Setlo neu ganslo cronriad y flwyddyn flaenorol	5,437	6,807
Cronriad ar gyfer y flwyddyn gyfredol	<u>(6,807)</u>	<u>(7,397)</u>
Balans ar 31 Mawrth	<u>(6,807)</u>	<u>(7,397)</u>

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.

2021-22		2022-23
£'000		£'000
	Gwariant	
337,155	Treuliau cyflogeion	356,143
300,972	Treuliau gwasanaeth arall	311,388
31,512	Ad-daliadau gwasanaethau cymorth	31,547
8,879	Dibrisiant a thaliadau tebyg	78,797
55,504	Llog i'w Dalu a Chostau Tebyg	68,991
38,261	Praeseptau ac Ardollau	40,153
(190)	Enillion/colledion ar werthu asedau nad ydynt yn gyfredol	(227)
772,093	Cyfanswm y Gwariant	886,792
	Incwm	
(159,218)	Ffioedd, taliadau ac incwm arall o wasanaethau	(167,654)
(27,873)	Llog ac Incwm Buddsoddiadau	(42,095)
(192,754)	Incwm Treth y Cyngor ac Enillion net y Trethi Annomestig	(201,871)
(467,752)	Grantiau a Chyfraniadau	(426,849)
(847,597)	Cyfanswm Incwm	(838,469)
(75,504)	(Gwarged)/ddiffyg ar ddarparu gwasanaethau	48,323

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 £175,748 a £408,940, yn eu tro, at y gyllideb y cytunwyd arni.

Mae unrhywgylid ychwanegol ynghyd ag unrhyw ddiffyg neu warged yn y gyllideb gyfun ar ddiwedd y flwyddyn ariannol yn cael eu cytuno rhwng partneriaid.

6.31 Lwfansau'r Aelodau

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

	2021-22	2022-23
	£	£
Lwfansau	1,326,568	1,499,750
Treuliau	16,703	26,112
Cyfanswm	1,343,271	1,525,862

Mae rhagor o wybodaeth am Lwfansau Aelodau i'w chael ar wefan yr Awdurdod, www.sirgar.llyw.cymru o dan y pennawd Lwfansau Cyngorwyr.

6.32 Enillion Gweithwyr

Nifer y gweithwyr (yn cynnwys staff yn yr ysgol) yr oedd eu cyflogau heb gynnwys cyfraniadau pensiwn yn £60,000 neu fwy oedd:

Band Cyflogau	Nifer y Gweithwyr 2021-22	Nifer y Gweithwyr 2022-23	Ymadawodd yn 2022-23
£60,000 to £64,999	76	84	0
£65,000 to £69,999	41	42	0
£70,000 to £74,999	16	25	0
£75,000 to £79,999	16	18	1
£80,000 to £84,999	1	4	0
£85,000 to £89,999	4	3	0
£90,000 to £94,999	2	3	0
£95,000 to £99,999	18	3	0
£100,000 to £104,999	1	16	0
£105,000 to £109,999	1	1	0
£110,000 to £114,999	1	2	0
£115,000 to £119,999	1	1	0
Cyfanswm Nifer y Gweithwyr:	178	202	1

Mae gwerth y taliadau yn cynnwys taliadau afreiddedd/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.

Ar gyfer 2022/23 os yw gweithiwr yn cael ei gyflogi am lai na'r oriau amser llawn arferol ond bod ei gyflog gros yn fwy na £60,000, yna caiff hefyd ei gynnwys yn y bandiau uchod.

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	21/22	156,137	28,227	0
	22/23	167,739	30,696	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)	21/22	139,857	18,079
Cyfarwyddwr Amgylchedd dros dro (a Pennaeth Polisi a TGCh) (i)	21/22	101,982	18,663
	22/23	108,187	19,798
Cyfarwyddwr Amgylchedd dros dro (a Pennaeth y Gwasanaethau Amgylcheddol a Gwastraff) Cyfarwyddwr Lle a Seilwaith (i)	21/22	101,982	18,663
	22/23	118,393	21,666
Cyfarwyddwr Cymunedau	21/22	147,802	27,048
	22/23	149,184	27,301
Cyfarwyddwr y Gwasanaethau Corfforaethol	21/22	133,697	24,467
	22/23	135,622	24,819
Cyfarwyddwr Addysg a Gwasanaethau Plant	21/22	133,697	24,467
	22/23	135,622	24,819

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 2022/2023 (18.3% yn 2021/22).

(i). Daeth cyflogaeth Cyfarwyddwr yr Amgylchedd blaenorol i ben gyda'r Awdurdod ym mis Rhagfyr 2021. Rhannwyd ac ymgwymerwyd â'r rôl gan ddau unigolyn dros dro ochr yn ochr â'u rolau Pennaeth Gwasanaeth tan 6 Tachwedd 2022. Wedi'i gynnwys uchod y mae cyflogau ar gyfer rolau'r Cyfarwyddwr a Phennaeth y Gwasanaeth. Yn dilyn hynny, penodwyd Cyn-bennaeth y Gwasanaethau Amgylcheddol a Gwastraff yn barhaol i'r swydd Cyfarwyddwr Lle a Seilwaith (a elwid gynt yn Gyfarwyddwr yr Amgylchedd) ar 7 Tachwedd 2022. Y cyflog gwirioneddol a dalwyd yn 2022/23 ar gyfer y ddwy swydd Pennaeth Gwasanaeth oedd £103,619. Y cyflog gwirioneddol a dalwyd yn 2022/23 ar gyfer y Cyfarwyddwr Lle a Seilwaith oedd £122,961.

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

	2021/22	2022/23
Cyflog y Prif Weithredwr	£154,247	£156,172
Cyflog canolrif yr holl weithwyr	£24,688	£26,913
Cymhareb Cyflog y Prif Weithredwr i cyflog canolrif yr holl weithwyr	6.25 : 1	5.8 : 1

6.33 Pecynnau Ymadael

Yn ystod 2022/2023 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	
	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22 £	2022/23 £
£0 - £20,000	15	11	11	5	26	16	204,340	112,814
£20,001 - £40,000	3	0	5	0	8	0	214,652	0
£40,001 - £60,000	1	0	1	0	2	0	104,099	0
£60,001 - £80,000	1	0	0	1	1	1	70,000	61,398
£80,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	1	0	1	0	106,942	0
CYFANSWM	20	11	18	6	38	17	700,033	174,212

6.34 Costau Archwiliad

Yn 2022/23 gwariodd Cyngor Sir Caerfyrddin y canlynol mewn perthynas â ffioedd archwiliad ac arolwg cyllidol, sy'n daladwy i Swyddfa Archwilio Cymru:

	2021-22	2022-23
	£'000	£'000
Gwasanaeth Archwiliad Cyllidol	191	217
Mesur Llywodraeth Lleol	100	110
Ardystio Hawliadau a Ffurflenni am Grantiau	29	13
Archwiliad Harbwr Porth Tywyn	1	1
Cyfanswm	321	341

6.35 Incwm Grantiau

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

	2021-22 £'000	2022-23 £'000
Credydwyd i Wasanaethau		
Addysg a Gwasanaethau Plant:		
APADGOS Ôl 16 a Chyllid DOG	7,011	7,442
Grant Plant a Chymunedau	5,966	6,748
Grant Gwella Ysgolion y Consortia Rhanbarthol (RCSIG)	11,370	7,629
Grant Datblygu Disgyblion (PDG)	5,956	6,818
Grant Cyfle Chwarae Cymru Gyfan	0	514
Cronfa Gofal Canolraddol	2,404	0
Y Gronfa Integreiddio Rhanbarthol	0	37
Cronfa Gymdeithasol Ewrop	431	209
Grant Addysg yr Awdurdod Lleol	5,700	5,299
Grant y Gwasanaethau Ieuenctid	687	576
Gwasanaethau Cymdeithasol Oedolion a Thai:		
Cefnogi Pobl	7,966	8798
Grant Rhaglen Datblygu'r Gweithlu Gofal Cymdeithasol	457	505
Cynllun Adsefydlu Syriaid	658	0
Grant Gofal Iechyd Parhaus	812	812
Grant Wanless	451	466
Trais yn Erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol	643	867
Cronfa Gofal Canolraddol	1,845	0
Y Gronfa Partneriaeth Ranbarthol (RPF)	0	627
Cronfa Datblygu Rhanbarthol Ewrop (ERDF)	0	4,975
Grant Cyfalaf Cyffredinol	952	2,831
Cronfa Trawsnewid Rhanbarthol Partneriaeth Gofal Gorllewin Cymru	6,887	8
Grant y Gweithlu a Chynaliadwyedd	3,024	2,716
Cronfa Graddio Trawsnewid	774	0
Gwasanaethau Prifffyrdd a Thrafnidiaeth:		
Cymhorthdal Tocynnau Teithio Rhatach	2,177	1,613
Grant Gwasanaethau Trafnidiaeth Lleol	849	1,215
Cynllun Datblygu Gwledig	325	482
Gwasanaethau Diwylliannol, Amgylcheddol, Rheoleiddio a Chynllunio:		
Grant Rheoli Gwastraff Cynaliadwy	1,492	769
Cronfa Datblygu Rhanbarthol Ewrop (ERDF)	573	714
Cronfa Gymdeithasol Ewrop	1,124	2,008
Cynllun Datblygu Gwledig	742	1,009
Cronfa Adfywio Cymunedol y DU	0	2,207
Grant Plant a Chymunedau	301	321
Cyngor Chwaraeon Cymru	531	532
Gwasanaethau Canolog i'r Cyhoedd:		
Budd-daliadau Tai	38,239	35,840
COVID19 - Caledi	20,576	0
COVID19 - Colli Incwm	4,739	0
COVID19 - Gweinyddu Grantiau Busnes	311	0
COVID19 - Eraill Llywodraeth Cymru	8,967	0
COVID19 - Grantiau Addysg a Gwasanaethau Plant Llywodraeth Cymru	8,346	4,412
COVID19 - Eraill	2,319	0

Parhad trosodd

	2021-22 £'000	2022-23 £'000
Cynllun Adsefydlu Wcrainiaid	0	2,490
Addysg a Gwasanaethau Plant (costau byw)	0	108
Addysg a Gwasanaethau Plant (Taliadau Gwyliau ar gyfer Prydau Ysgol am Ddim)	0	1,716
Grant Gweinyddu Tanwydd y Gaeaf	0	150
Grant Gweinyddu Gofalwyr di-dâl	0	28
Grantiau eraill a ariennir gan Lywodraeth Cymru	8,457	8,738
Grantiau eraill	3,938	7,168
Cyfanswm	168,000	129,397

	2021-22 £'000	2022-23 £'000
Grant Cynnal Refeniw	225,743	243,380
Grantiau Cyffredinol gan Lywodraethau	916	0
COVID19 - Colli Incwm ynglyn a Eiddo Buddsoddi	69	0
Grantiau a Chyfraniadau Cyfalaf		
Grant Ysgolion yr 21ain Ganrif/Grant Gwella Adeiladu Ysgolion	5,026	5,419
Lwfans Atgyweiriadau Mawr	14,185	8,366
Grantiau Trafnidiaeth	7,863	12,394
Cronfa Gwella Priffyrdd	1,498	0
Grant Cyfalaf Cyffredinol	9,660	1,264
Cynllun Datblygu Gwledig	604	0
Cronfa Gofal Canolraddol	1,000	0
ERDF	1,356	3,780
Grant Cyfalaf Cynnal Ysgolion	3,275	2,978
Grant Twrisitaeth	745	456
Grant amddiffyn arfordirol	398	520
Grant Rheoli Gwastraff Strategol (SWM)	0	1,020
Y Gronfa Ffyniant Bro	7,374	1,133
Cyllid Dinas-ranbarth Bae Abertawe	6,957	6,233
Grantiau a Chyfraniadau Eraill	13,083	10,509
Cyfanswm	73,024	54,072

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 2022 £'000	31 Mawrth 2023 £'000
Derbyniadau Grantiau Refeniw ymlaen llaw		
Cymunedol - amrywiol	334	263
Amgylcheddol - amrywiol	604	572
Addysg - amrywiol	2,105	216
Prif Weithredwr - amrywiol	1,500	904
	4,543	1,955

Prif Grantiau yn erbyn Grantiau Asiantaeth

Fel y nodwyd yn Nodyn 1.2.2 crynhoir gwerth ffrydiau cyllido ychwanegol sy'n darparu ystod o daliadau cymorth yn y tablau canlynol:

Prifswm

2022/23	Gwariant	Incwm Llywodrateh Cymru
	£'000	£'000
Gwasanaethau Addysg a Phlant (covid)	4,412	(4,412)
Gwasanaethau Addysg a Phlant (costau byw)	108	(108)
Addysg a Gwasanaethau Plant (Taliadau Gwyliau ar gyfer Prydau Ysgol am Ddim)	1,716	(1,716)
Grant Dewisol Costau Byw	1,063	
Grant Gweinyddu Tanwydd Gaeaf		(150)
Grant Gweinyddu Gofalwyr di-dâl		(28)
Cynllun Adsefydlu Wcrainiaid	2,490	(2,490)
CYFANSWM	9,789	(8,904)

Asiantaeth

2022/23	Gwariant	Incwm Llywodraeth Cymru
	£'000	£'000
Grant Hunanyngysu	1,043	(1,043)
Cynllun Talu'r Gweithlu Gofal Cymdeithasol Cyfran 3 £1,498	8,700	(8,700)
COVID19 - Cynllun Gwella Tal Salwch Stadudol - Gofal Cymdeithasol	133	(133)
Grant Cymorth Costau Byw	9,326	(9,326)
Grant Gweinyddu Gofalwyr di-dâl	1,376	(1,376)
Cynllun Adsefydlu Wcrainiaid	286	(286)
Taliad Tanwydd Amgen (£400)	112	(112)
Cymorth Tanwydd Gaeaf	3,997	(3,997)
CYFANSWM	24,973	(24,973)

6.36 Trafodion gyda Phartïon Cysylltiedig

Mae'n ofynnol i'r Awdurdod ddatgelu trafodion sylweddol gyda phartïon cysylltiedig – cyrff neu unigolion sydd â'r potensial i reoli neu ddylanwadu ar yr Awdurdod neu i'r Awdurdod eu rheoli neu ddylanwadu arnynt. Mae datgelu'r trafodion hyn yn caniatáu i'r darllenwyr asesu i ba raddau y gallai'r Awdurdod fod wedi cael ei gyfyngu o ran ei allu i weithredu'n annibynnol neu y gallai fod wedi sicrhau'r gallu i gyfyngu ar allu parti arall i fargeinio'n rhydd gyda'r Awdurdod.

Llywodraeth Ganolog

Mae gan y Llywodraeth Ganolog reolaeth effeithiol dros weithrediadau cyffredinol yr Awdurdod – mae'n gyfrifol am ddarparu'r fframwaith statudol mae'r Cyngor yn gweithredu o dano, yn darparu'r rhan fwyaf o'i gyllid ar ffurf grantiau ac yn rhagnodi telerau nifer o'r trafodion sydd gan y Cyngor gyda phartïon eraill (e.e. budd-daliadau tai). Caiff y grantiau a geir oddi wrth adrannau llywodraethau eu nodi yn Nodyn 6.35.

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 hyd at 31 Gorffennaf 2022. Trosglwyddwyd dyletswyddau'r Swyddog Adran 151 i'r swyddog a benodwyd gan yr Awdurdod Tân ar 1 Awst 2022. 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 £11.2 miliwn (£10.7 miliwn yn 2021/22) 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:

	2021-22	2022-23
	£'000	£'000
Incwm	193	145
	2022	2023
Balansau heb eu talu ar 31ain Mawrth:	£'000	£'000
Dyledwyr	95	75

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 £1.2 miliwn (£1.1 miliwn yn 2021/22) ar y Gronfa Bensiwn mewn perthynas â gweinyddiaeth a chymorth yn ystod 2022/23. Mae Credydwy'r Tymor Byr (Nodyn 6.19) yn cynnwys swm o £7.7 miliwn sy'n ddyledus i Gronfa Bensiwn Dyfed ar 31 Mawrth 2023 (£5.6 miliwn ar 31 Mawrth 2022).

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 Lle a Seilwaith 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 Cabinet dros trafndiaeth, gwastraff a seilwaith.

Cododd Cwm Environmental swm o £11.35 miliwn (£11.12 miliwn yn 2021/22) ar y Cyngor mewn perthynas â gwasanaethau gwastraff yn ystod 2022/23, gan gynnwys £9,000 ar gyfer gwaith a ariennir gan grant yr Economi Gylchol. Mae Credydwy'r Tymor Byr (Nodyn 6.19) yn cynnwys swm o £1.07 miliwn sy'n ddyledus i Cwm Environmental ar 31 Mawrth 2023 (£1.67 miliwn ar 31 Mawrth 2022).

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 Cabinet dros newid hinsawdd, datgarbaneiddio a ch chynaliadwyedd ar y bwrdd. Ceir manylion buddsoddiadau yn Nodyn 6.12 o dan Fuddsoddiadau Tymor Hir.

Gardd Fotaneg Genedlaethol Cymru

Cafodd y benthyciad gan Gyngor Sir Caerfyrddin ei ad-dalu'n llawn yn 2021/22 ac o ganlyniad daeth y statws parti cysylltiedig i ben.

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 ostyngiad o £2k yng ngwariant Cartrefi Croeso a ariennir gan y Cyngor. Y balans diwygiedig a oedd yn ddyledus i'r Cyngor ar 31 Mawrth oedd £607,000.

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 Cabinet a Chynghorwyr eraill.

Nodir crynodeb o drafodion Cyngor Sir Caerfyrddin â Llesiant Delta Wellbeing isod:

	2021-22	2022-23
	£'000	£'000
Gwariant	4,942	6,358
Incwm	344	951
	2022	2023
	£'000	£'000
Balansau heb eu talu ar 31ain Mawrth:		
Credydwy	567	1,831
Dyledwyr	104	629

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 Cronfa Integreiddio Rhanbarthol Partneriaeth Gofal Gorllewin Cymru yn ogystal â phrosiectau eraill gyda phartneriaid lleol.

Mae'r incwm yn cynnwys y gost a gytunwyd ar gyfer gwasanaethau cymorth a ddarperir i Llesiant Delta Wellbeing 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 2022/23 yn Nodyn 6.31.

Talodd yr awdurdod grantiau gwerth £119k i sefydliadau yr oedd gan un deg saith 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 2022/23, gwariodd y cyngor gyfanswm o £303k gyda'r contractwr (£601k yn 2021/22). Nid oedd unrhyw swm yn ddyledus gan gredydwy ar 31 Mawrth 2023. (£44k ar 31 Mawrth 2022).

Cyfarwyddwr y Gwasanaethau Cymunedol

O 1 Ebrill 2022, daeth aelod agos o deulu Cyfarwyddwr y Gwasanaethau Cymunedol yn rhan o Dîm Uwch-reolwyr Partneriaeth, sy'n darparu gwasanaethau addysg i Sir Gaerfyrddin. Mae manylion am gyfran Sir Gaerfyrddin o'r Weithred a Reolir ar y Cyd i'w gweld yn nodyn 6.37 yn y cyfrifon.

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 Cynnal 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 Pensiwn Cymru hefyd. Yn yr un modd, Swyddog Monitro'r Cyngor yw Swyddog Monitro Partneriaeth Pensiwn Cymru hefyd.

Cododd y Cyngor swm o £151k (£147k yn 2021/22) ar Bartneriaeth Pensiwn Cymru mewn perthynas â gweinyddiaeth a chymorth yn ystod 2022/23.

	Partneriaeth Pensiwn Cymru 2022-23 Cyfanswm £'000
Gwariant	1,264 *
Incwm	(1,264)
(Gwarged)/Diffyg am y flwyddyn	<u>0</u>
Asedau Cyfredol	730
Rhwymedigaethau Cyfredol	(730)
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 Pensiwn Caerdydd a Bro Morgannwg
Cronfa Pensiwn Dinas a Sir Abertawe
Cronfa Pensiwn Clwyd
Cronfa Pensiwn Dyfed
Cronfa Pensiwn Gwent Fawr
Cronfa Pensiwn Gwynedd
Cronfa Pensiwn Powys
Cronfa Pensiwn Rhondda Cynon Taf

Partneriaeth (ERW gynt)

Mae Partneriaeth yn gynghrair o awdurdodau lleol yn Ne-orllewin Cymru sy'n gweithio i wella safonau addysg plant a phobl ifanc o fewn y rhanbarth, a dyma'r sefydliad olynol yn dilyn y penderfyniad i ddiddymu ei ragflaenydd sef ERW. Gwnaed y penderfyniad i sefydlu Partneriaeth ym mis Gorffennaf 2020 a chafodd ei sefydlu'n ffurfiol ym mis Ebrill 2022 a bu'n weithredol o fis Medi 2021:

Ar yr adeg cyhoeddi, nid yw ffigyrau 2022/23 ar gael eto.

	ERW	
	2021-22	
	Cyfanswm	Rhan CSG
	£'000	£'000
Gwariant	(501)	(160)
Incwm	(390)	(124)
Llog Net Pensiynau	6	2
(Gwarged)/Diffyg am y flwyddyn	<u>(885)</u>	<u>(282)</u>
Asedau Cyfredol	4,955	1,580
Rhwymedigaethau Cyfredol	(3,320)	(1,059)
Rhwymedigaethau Tymor Hir	(641)	(204)
Cyfanswm Asedau Ilai Rhwymwdigaethau	<u>994</u>	<u>317</u>
Cronfeydd	(994)	(317)
Cyfanswm Cyllido	<u>(994)</u>	<u>(317)</u>

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 2023:

	Dinas-Ranbarth	
	Bae Abertawe	
	2022-23	
	Cyfanswm	
	£'000	
Gwariant	1,590	
Incwm	(1,523)	
(Gwarged)/Diffyg am y flwyddyn	<u>67</u>	
Asedau Cyfredol	57,134	
Rhwymedigaethau Cyfredol	(5,957)	
Cyfanswm Asedau Ilai Rhwymwdigaethau	<u>51,177</u>	
Cronfeydd	51,177	
Cyfanswm Cyllido	<u>51,177</u>	

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.

Ar 25 Ionawr 2022 cymeradwyodd Cyd-bwyllgor Corfforaethol De-orllewin Cymru gyllideb 2022/23 a osodwyd ar £575,411 gydag ardoll gan bob un o'r awdurdodau cyfansoddol: Sir Gaerfyrddin, Castell-nedd Port Talbot, Sir Benfro ac Abertawe. O ran rhai swyddogaethau, mae Parc Cenedlaethol Sir Benfro a Pharc Cenedlaethol Bannau Brycheiniog hefyd yn aelodau.

Ceir isod fersiwn drafft o'r Cyfrif Incwm a Gwariant a'r Fantolen ar gyfer y flwyddyn a oedd yn gorffen ar 31 Mawrth 2023:

	Cyd-bwyllgor Corfforaethol De-orllewin Cymru
	2022-23
	Cyfanswm
	£'000
Gwariant	190
Incwm	(575)
(Gwarged)/Diffyg am y flwyddyn	<u>(385)</u>
Asedau Cyfredol	367
Rhwymedigaethau Cyfredol	18
Cyfanswm Asedau llai Rhwymdigaethau	<u>385</u>
Cronfeydd	385
Cyfanswm Cyllido	<u>385</u>

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.

	2021-22	2022-23
	£'000	£'000
Buddsoddiad Cyfalaf		
Eiddo, Offeriant a Chyfarpar	63,808	78,556
Asedau Seilwaith	11,527	17,759
Eiddo Buddsoddi	1,397	12
Asedau Treftadaeth	0	95
Benthyciadau Tymor Hir	0	144
Gwariant Refeniw a Ariannwyd o Gyfalaf o dan Statud	6,008	4,689
	<u>82,740</u>	<u>101,255</u>
Ffynonellau Ariannol		
Derbyniadau Cyfalaf	1,059	274
Grantiau llywodraeth a Chyfraniadau Arall	56,574	52,715
Cronfa wrth gefn grantiau heb eu cymhwysio	6,711	15,992
Symiau a neilltuwyd o refeniw	4,539	4,177
Cyfraniadau refeniw uniongyrchol	7,498	11,229
Benthyciadau	6,359	16,868
	<u>82,740</u>	<u>101,255</u>
Gofyniad Ariannu Cyfalaf Agoriadol	503,887	493,633
Esboniad o'r Newidiadau yn y Flwyddyn		
Cynnydd yn yr angen sylfaenol i fenthycia (a gynhelir gan gymorth ariannol gan lywodraethau)	3,066	2,935
Cynnydd yn yr angen sylfaenol i fenthycia (nas cynhelir gan gymorth ariannol gan lywodraethau)	(13,320)	(922)
Cynnydd/(gostyngiad) yn y Gofyniad Ariannu Cyfalaf	(10,254)	2,013
Gofyniad Ariannu Cyfalaf Terfynol	<u>493,633</u>	<u>495,646</u>

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:-

	2021-22 £'000	2022-23 £'000
Dim hwyrach na blwyddyn	599	696
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	1,889	2,097
Yn hwyrach na phum mlynedd	<u>2,953</u>	<u>3,303</u>
	<u>5,441</u>	<u>6,096</u>

Isod mae'r gwariant a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr yn ystod y flwyddyn mewn perthynas â'r prydlesi hyn:

	2021-22 £'000	2022-23 £'000
Taliadau isaf prydlesi	1,005	922

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:

	2021-22 £'000	2022-23 £'000
Dim hwyrach na blwyddyn	1,452	1,427
Yn hwyrach na blwyddyn ond dim hwyrach na phum mlynedd	3,464	3,602
Yn hwyrach na phum mlynedd	<u>22,985</u>	<u>24,714</u>
	<u><u>27,901</u></u>	<u><u>29,743</u></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 2022/23 roedd y rhenti amodol y gallai'r Awdurdod eu derbyn yn £5,866 (£4,807 yn 2021/22).

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 2022/23 roedd £16.5 miliwn yn daladwy gan Cyngor Sir Caerfyrddin i'r Adran Addysg mewn perthynas â chostau pensiwn athrawon, sef 23.68% o dâl pensiynadwy athrawon a darlithwyr. Y ffigurau am 2021/22 oedd £15.7 miliwn a 23.68%. Roedd £1.4 miliwn heb eu talu ar ddiwedd y flwyddyn. Amcangyfrifir mai £16.9 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 2022/23 roedd y rhain yn dod i swm o £0.3 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 fuddsoddyd.

Gweithredir Cronfa Bensiwn Dyfed dan fframwaith rheoleiddio'r Cynllun Pensiwn Llywodraeth Leol, a Phanel Cronfa Bensiwn Dyfed sy'n gyfrifol am lywodraethu'r cynllun. Pennir polisi yn unol â Rheoliadau'r Gronfa Bensiwn. Penodir rheolwyr buddsoddi'r gronfa gan y Pwyllgor ac fe'u cynghorir gan Ymgynghorydd Buddsoddi annibynnol a swyddogion Cyngor Sir Caerfyrddin.

Y risgiau pennaf i'r Awdurdod yn sgil y cynllun yw'r rhagdybiaethau o ran gweddill oes, newidiadau statudol yn y cynllun, newidiadau yn strwythur y cynllun (h.y. bod llawer o arian yn cael ei godi o'r cynllun), newid o ran chwyddiant, arenillion bondiau a pherfformiad y buddsoddiadau ecwiti a ddelir gan y cynllun. Caiff y rhain eu lliniaru i raddau gan y gofynion statudol i glustnodi i'r Gronfa Gyffredinol a'r Cyfrif Refeniw Tai y symiau sy'n ofynnol yn statudol fel y disgrifir yn y nodyn polisiâu cyfrifyddu.

Buddion yn ôl Disgresiwn ar ôl Ymddeol

Mae buddion yn ôl disgresiwn ar ôl ymddeol, pan ymddeolir yn gynnar, yn drefniant buddion diffiniedig nas cyllidir, a thano cydnabyddir rhwymedigaethau pan roddir dyfarniadau. Nid oes asedau wedi'u cronni gan y cynllun i dalu am y rhwymedigaethau pensiwn hyn.

Trafodion 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:

	2021-22	2022-23
	£'000	£'000
Datganiad Incwm a Gwariant Cynhwysfawr		
Costau y Gwasanaethau:		
Cost y Gwasanaeth Cyfredol	66,412	64,489
Enillion Gwasanaeth Blaenorol	40	68
Setliadau a Chwtogiadau	166	162
Incwm a Gwariant Cyllido a Buddsoddi		
Cost y Llog Net	12,090	13,486
Cyfanswm y Budd-daliadau Ôl-gyflogaeth a godwyd i'r Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	78,708	78,205
Budd-daliadau Ôl-gyflogaeth eraill a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr		
Ailfesur y rhwymedigaeth buddion diffiniedig net sef:		
Yr adenillion ar asedau'r cynllun	(65,694)	81,768
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	4,638	128,850
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	(14,725)	(52,697)
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	(33,099)	(768,354)
Cyfanswm y Budd-daliadau Ol-gyflogaeth a godwyd i'r Datganiad Incwm a Gwariant Cynhwysfawr	(30,172)	(532,228)
Datganiad Newidiadau i Gronfeydd		
Gwrthdroi symiau net a godwyd i'r Warged neu Ddiffyg ar gyfer Darpariaeth Gwasanaethau ar gyfer Budd-daliadau Ôl-gyflogaeth yn unol â'r cod		
	(78,708)	(78,205)
Y Swm gwirioneddol a gynhwyswyd yn Balans Cronfa'r Cyngor ar gyfer pensiynau eleni:		
Cyfraniadau Cyflogwyr sy'n daladwy i'r Cynllun	28,180	30,585

Asedau a Rhwymedigaethau mewn perthynas â Budd-daliadau Ôl-gyflogaeth**Cyngor Sir Gâr**

Cysoni Symudiadau yng Ngwerth Teg Asedau'r Cynllun:

	2021-22	2022-23
	£'000	£'000
Balans ar 1 Ebrill	1,304,924	1,392,785
Y llog ar asedau'r cynllun	27,355	39,698
Yr enillion a brofwyd mewn perthynas â'r asedau	65,694	(81,768)
Costau Gweinyddiaeth	(617)	(609)
Setliadau	0	0
Cyfraniadau'r cyflogwr	28,180	30,585
Cyfraniadau gan aelodau'r cynllun	8,931	9,844
Budd-daliadau a dalwyd	(41,682)	(44,143)
Balans ar 31 Mawrth	<u>1,392,785</u>	<u>1,346,392</u>

Cysoni gwerth rhwymedigaethau'r cynllun ar hyn o bryd:

	2021-22	2022-23
	£'000	£'000
Balans ar 1 Ebrill	(1,865,382)	(1,894,891)
Cost y Gwasanaeth Cyfredol	(66,412)	(64,489)
Cost llog	(38,828)	(52,575)
Cyfraniadau gan aelodau'r cynllun	(8,931)	(9,844)
Yr enillion a brofwyd mewn perthynas â'r rhwymedigaethau	(4,638)	(128,850)
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau demograffig	14,725	52,697
Enillion a cholledion actiwaraidd yn deillio o newidiadau yn y rhagdybiaethau ariannol	33,099	768,354
Cwtogiadau	(166)	(162)
Setliadau	0	0
Budd-daliadau a dalwyd	41,682	44,143
Costau gwasanaeth blaenorol	(40)	(68)
Balans ar 31 Mawrth	<u>(1,894,891)</u>	<u>(1,285,685)</u>
(Rhwymedigaethau)/Adedau Net y Cynllun	<u>(502,106)</u>	<u>60,707</u>

Mae asedau'r Gronfa Bensiwn Dyfed yn cynnwys:

			Dyfynnwyd	31 Mawrth 2022	31 Mawrth 2023
				£'000	£'000
Ecwitis	DU	le		260,731	256,891
	Fyd-eang	le		433,156	550,001
	UD	le		91,088	0
	Canada	le		6,128	0
	Siapan	le		53,483	47,528
	Ymyl Y Mor Tawel	Na		2,228	0
	Marchnadoed Sy'n Datblygu	Na		109,751	108,519
	Ewropeaidd heblaw DU	le		50,001	38,641
Bondiau	Cysylltiedig â Mynegai'r DU	le		18,524	7,271
	Credyd Byd Eang	le		110,587	95,325
Eiddo	Cronfeydd Eiddo	Na		182,037	181,090
Amgen	SAIF	Na		51,394	51,432
Arian	Cyfrifon Arian	le		23,677	9,694
Cyfanswm				1,392,785	1,346,392

Hanes y Cynllun

	2018-19	2019-20	2020-21	2021-22	2022-23
	£'000	£'000	£'000	£'000	£'000
Gwerth presennol y rhwymedigaethau yn y Cynllun Pensiwn Llywodraeth Leol	(1,527,290)	(1,559,351)	(1,865,382)	(1,894,891)	(1,285,685)
Gwerth teg yr asedau yn y Cynllun Pensiwn Llywodraeth Leol	1,121,653	1,031,889	1,304,924	1,392,785	1,346,392
Gweddillion/(diffyg) yn y cynllun	(405,637)	(527,462)	(560,458)	(502,106)	60,707

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 asedau, sef £61 miliwn, yn cael effaith ar werth net yr Awdurdod fel y'i cofnodir yn y fantolen.

£27.8 miliwn yw cyfanswm y cyfraniadau disgwylidig gan yr Awdurdod i'r Cynllun Pensiwn Llywodraeth Leol yn ystod y flwyddyn hyd at 31 Mawrth 2024.

Y sail ar gyfer amcangyfrif asedau a rhwymedigaethau

Mae'r rhwymedigaethau wedi cael eu hasesu ar sail actiwaraidd gan ddefnyddio'r dull credydu unedau rhagamcanol, amcangyfrif o'r pensiynau y bydd yn rhaid eu talu yn y blynyddoedd i ddod gan ddibynnu ar dybiaethau ynglŷn â chyfraddau marwolaethau, lefelau cyflogau, enillion ar fuddsoddiadau, chwyddiant yn y dyfodol ac ati. Mae asedau a rhwymedigaethau Cronfa'r Cyngor Sir yn y Fantolen a chostau gwasanaeth y presennol a'r gorffennol a geir yn y Datganiad Incwm a Gwariant Cynhwysfawr wedi cael eu hasesu gan Mercer Ltd, cwmni annibynnol o actiwaraid, gyda'r amcangyfrifon ar gyfer y Gronfa'n cael eu seilio ar y prisiad llawn diweddaraf o'r cynllun ar 31 Mawrth 2022.

Dangosir y prif ragdybiaethau a ddefnyddiwyd yn y cyfrifiadau isod:

	2021-22	2022-23
	%	%
Rhagdybiaethau Ariannol:		
Cyfradd chwyddiant CPI	3.3	2.7
Cyfradd y cynnydd mewn cyflogau	4.8	4.2
Cyfradd y cynnydd mewn pensiynau	3.4	2.8
Y gyfradd ar gyfer rhwymedigaethau cynlluniau disgownt	2.8	4.8

	2021-22	2022-23
	%	%
Rhagdybiaethau o ran hyd oes:		
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr presennol:		
Dynion	23.0	21.9
Menywod	24.9	24.1
Gweddill oes ar gyfartaledd yn 65 oed ar gyfer pensiynwyr y dyfodol:		
Dynion	24.4	23.3
Menywod	27.1	26.0

Mae'r amcangyfrif o'r ymrwymadau buddion diffiniedig yn sensitif i'r rhagdybiaethau actiwaraidd a amlinellir yn y tabl uchod. Mae'r dadansoddiadau sensitifwydd isod wedi'u pennu ar sail y newidiadau sy'n rhesymol bosibl o ran y rhagdybiaethau a ddigwydd ar ddiwedd cyfnod yr adroddiad ac maent yn tybio, yn achos pob newid, fod y rhagdybiaeth a ddadansoddiwyd yn newid tra bo pob rhagdybiaeth arall yn aros yr un fath. Mae'r rhagdybiaethau o ran gweddill oes, er enghraifft, yn tybio bod disgwyliad oes yn codi neu'n disgyn i ddynion a menywod. Yn ymarferol, mae hyn yn annhebygol o ddigwydd, a gall newid yn rhai o'r rhagdybiaethau fod yn gysylltiedig â'i gilydd. Mae'r amcangyfrifon yn y dadansoddiadau sensitifwydd wedi dilyn polisiau cyfrifyddu'r cynllun, h.y. ar sail actiwaraidd gan ddefnyddio'r dull credydu unedau rhagamcanol. Nid oedd dulliau a mathau y rhagdybiaethau a ddefnyddiwyd wrth lunio'r dadansoddiadau sensitifwydd isod yn wahanol i'r rhai a ddefnyddiwyd yn y cyfnod blaenorol.

Yr Effaith ar Ymrwymiad Buddion
Diffiniedig y Cynllun

	Codiad yn Rhagdybiaeth £'000	Gostyngiad yn Rhagdybiaeth £'000
Gweddill oes (1 flwyddyn o gynnydd neu ostyngiad)	26,436	(26,436)
Cyfradd chwyddiant (0.25% y flwyddyn o gynnydd neu ostyngiad)	56,265	(56,265)
Cyfradd y cynnydd mewn cyflogau (0.25% y flwyddyn o gynnydd neu ostyngiad)	10,193	(10,193)
Cyfradd y cynnydd mewn pensiynau (0.25% y flwyddyn o gynnydd neu ostyngiad)	56,265	(56,265)
Y gyfradd ar gyfer disgowntio rhwymedigaethau'r cynllun. (0.5% y flwyddyn o gynnydd neu ostyngiad)	(103,877)	103,877

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 2023 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 ymrwymo gytundeb newydd 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 agrededig 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 2022 £'000	31 Mawrth 2023 £'000	31 Mawrth 2022 £'000	31 Mawrth 2023 £'000
Rhwymedigaethau Ariannol (prifswm)	390,568	400,122	10,168	10,447
Llog Cronedig	0	0	2,625	2,554
Addasiadau Eraill o ran Cyfrifyddu	113	112	0	0
Rhwymedigaethau Ariannol yn ôl cost amorteiddiedig	390,681	400,234	12,793	13,001
Cyfanswm y benthyciadau				
Benthyciadau a symiau i'w derbyn (prifswm)	0	0	85,500	62,500
Llog Cronedig	0	0	25	435
Buddsoddiadau yn ôl cost amorteiddiedig	0	0	85,525	62,935
Ecwiti ar werth teg drwy incwm cynhwysfawr arall				
Buddsoddiad mewn ecwiti annfyfynedig am y gost	1,107	1,071	0	0
Cyfanswm y buddsoddiadau	1,107	1,071	85,525	62,935

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:

	Rhwymedigaethau Ariannol		Asedau Ariannol			
	Rhwymedigaethau a fesurir yn ôl y gost amorteiddiedig		Benthyciadau a Symiau i'w Derbyn yn ol gost amorteiddiedig		Cyfanswm	
	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £'000
Cost y llog	(16,676)	(16,416)	0	0	(16,676)	(16,416)
Colledion yn sgil Amharu	0	0	0	0	0	0
Y llog sy'n daladwy a thaliadau tebyg	(16,676)	(16,416)	0	0	(16,676)	(16,416)
Incwm Llog	0	0	304	3,196	304	3,196
Incwm buddsoddi a llog	0	0	304	3,196	304	3,196
Enillion/(colled) net am y flwyddyn	(16,676)	(16,416)	304	3,196	(16,372)	(13,220)

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.

Benthyciadau Gweithwyr i Brynu Car	31 Mawrth 2022 £'000	31 Mawrth 2023 £'000
Balans Agoriadol	48	37
Benthyciadau Newydd	17	0
Benthyciadau a ad-dalwyd	(28)	(20)
Balans Cau	37	17

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 2022		31 Mawrth 2023	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Dyled BBGC	390,171	561,998	400,098	420,616
Dyled heb fod i BBGC	13,304	13,915	13,137	10,889
Cyfanswm y rhwymedigaethau ariannol	403,475	575,913	413,235	431,505

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 2022		31 Mawrth 2023	
	Swm a gariwyd	Gwerth Teg	Swm a gariwyd	Gwerth Teg
Benthyciadau'r farchnad arian < 1 flwyddyn	85,525	85,525	62,935	62,935
Benthyciadau'r farchnad arian > 1 flwyddyn	0	0	0	0
Cyfanswm y buddsoddiadau	85,525	85,525	62,935	62,935
Dyledion Masnachol	26,329	26,329	30,652	30,652
Cyfanswm y Benthyciadau a symiau i'w derbyn	111,854	111,854	93,587	93,587

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 £420,616 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 £400.098 miliwn yn werth £370.750 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 – mewnbynnau ac eithrio prisiau a ddyfynnwyd sydd wedi'u cynnwys yn Lefel 1 sy'n weladwy ar gyfer yr ased neu'r rhwymedigaeth, naill ai'n uniongyrchol neu'n anuniongyrchol
- Mewnbynnau Lefel 3 – mewnbynnau anweladwy ar gyfer yr ased neu'r rhwymedigaeth

Gwerth Teg Asedau Ariannol

Mae rhai o asedau'r Awdurdod yn cael eu mesur ar werth teg 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 mewnbyn yn hierarchaeth gwerth teg	Techneg briso a ddefnyddir i fesur gwerth teg	31 Mawrth	31 Mawrth
			2022	2023

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	778	742
Cyfanswm			1,107	1,071

Hierarchaeth gwerth teg ar gyfer asedau ariannol a rhwymedigaethau ariannol nad ydynt yn cael eu mesur ar werth teg.

	31 Mawrth 2022		31 Mawrth 2023	
	Mewnbynnau gweladwy sylweddol eraill (Lefel 2) Cyfanswm		Mewnbynnau gweladwy sylweddol eraill (Lefel 2) Cyfanswm	
Mesuriadau gwerth teg cylchol gan ddefnyddio:	£'000	£'000	£'000	£'000
Rhwymedigaethau ariannol				
Rhwymedigaethau ariannol a ddelir yn ôl cost amorteiddiedig:				
BBGC	561,998	561,998	420,616	420,616
nid y BBGC	13,915	13,915	10,889	10,889
Cyfanswm	575,913	575,913	431,505	431,505
Asedau Ariannol				
Benthyciadau a Symiau i'w derbyn	85,525	85,525	62,935	62,935
Cyfanswm	85,525	85,525	62,935	62,935

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 anfanateisiol;
- 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 strwythur aeddfedrwydd ei ddyled y bydd yn agored iddynt;
 - Uchafswm y buddsoddiadau blynyddol sy'n cymryd mwy na blwyddyn i aeddfedu.
- Cymeradwyo strategaeth fuddsoddi ar gyfer y flwyddyn i ddod, gan nodi'r meini prawf ar gyfer buddsoddi a dewis cymheiriaid buddsoddi yn unol â Chanllawiau'r Llywodraeth;

Mae'n ofynnol i rhain gael eu hadroddiad 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 polisiau 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 polisiau 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 2 Mawrth 2022 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 pholisiau 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 Côd 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 £52,000, 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.

	Swm ar 31 Mawrth 2023 £'000	Profiad Hanesyddol o ddiffygdlu % %	Amcangyfrif o uchafswm y diffygdlu y bydd yn agored iddo £'000
<u>Adneuron gyda banciau a sefydliadau ariannol</u>			
Cymheiriaid safon AAA	40,000	0.04	16.0
Cymheiriaid safon AA	60,000	0.02	12.0
Cymheiriaid safon A	48,500	0.05	24.0
Dyledion Masnachol	30,652	3.50	1,073.0
	<u>179,152</u>		<u>1,125.0</u>

Ni chafwyd unrhyw achosion o dorri meini prawf y Cyngor ar gyfer partion i gontractau yn ystod y cyfnod adrodd ac nid yw'r Cyngor yn disgwyl unrhyw golledion eraill oherwydd diffyg perfformiad gan unrhyw un o'i bartion i gontractau mewn perthynas ag adneuron a bondiau.

Dyledion Masnachol

Mae ffigur y dyledwyr masnach, sef y £30.652 miliwn a nodir uchod, yn cynnwys £20.433 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:

	31 Mawrth 2022 £'000	31 Mawrth 2023 £'000
Llai na tri mis	1,754	5,450
Rhwng tri a chwe mis	1,027	1,487
Rhwng chwe mis a blwyddyn	2,525	2,018
Mwy na blwyddyn	8,801	11,478
	<u>14,107</u>	<u>20,433</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. £1.796 miliwn oedd cyfanswm y warant gyfochrog ar 31 Mawrth 2023.

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 Còd Ymarfer. Nod hyn yw sicrhau y bydd arian ar gael pan fydd ei angen.

Ail gyllido a Risg Aeddfedrwydd

Mae'r Awdurdod yn cynnal portffolio sylweddol o ddyledion a buddsoddiadau. Er mai'r gweithdrefnau ar gyfer risgiau ail gyllido a ddefnyddir mewn perthynas â'r gweithdrefnau llif arian a nodir uchod, mae'r risg yn y tymor hwy i'r Awdurdod yn ymwneud â rheoli'r buddsoddiad mewn offerynnau ariannol newydd pan fydd y rhai presennol yn aeddfedu. Mae'r risg hwn yn berthnasol pan fo rhwymedigaethau ariannol tymor hir ac asedau ariannol tymor hir yn aeddfedu.

Cyfyngiadau'r dangosydd darbodus a gymeradwywyd ar gyfer trefniadau ad-dalu benthyciadau a'r cyfyngiadau a osodir ar fuddsoddiadau sy'n hwy na blwyddyn yw'r paramedrau allweddol a ddefnyddir i ymdrin â'r risg hwn. Mae polisïau a'r strategaeth a gymeradwywyd gan yr Awdurdod ar gyfer rheoli'r trysorlys yn ymdrin â'r prif risgiau ac mae Tîm y Trysorlys yn ymdrin â'r risgiau gweithredol o fewn y paramedrau a gymeradwywyd. Mae hyn yn cynnwys:

- monitro proffil aeddfedrwydd rhwymedigaethau ariannol a newid y proffil naill ai drwy fenthyciadau newydd neu aildrefnu'r ddyled bresennol; a
- mae monitro proffil aeddfedrwydd y buddsoddiadau i sicrhau bod digon o hylifedd ar gael i fodloni anghenion beunyddiol yr Awdurdod o ran llif arian, a thaenu buddsoddiadau tymor hir yn sefydlogi taliadau aeddfedrwydd ac elw ar gyfer anghenion llif arian dros dymor hir.

Isod, ceir dadansoddiad ynghylch aeddfedrwydd y rhwymedigaethau ariannol, ynghyd ag uchafswm ac isafswm yr hyn a allai fod yn daladwy.

	2021-22			2022-23		
	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2022	Uchafswm Cymeradwy	Isafswm Cymeradwy	31 Mawrth 2023
	%	%	£'000	%	%	£'000
Llai na blwyddyn	15	0	13,793	15	0	10,844
1-2 flynedd	15	0	7,290	15	0	11,447
2-5 mlynedd	50	0	27,841	50	0	24,685
5-10 mlynedd	50	0	36,616	50	0	34,451
Mwy na 10 mlynedd	50	0	317,935	50	0	331,809
			403,475			413,236

Mae dadansoddiad o aeddfedrwydd asedau ariannol fel a ganlyn:

	2021-22	2022-23
	£'000	£'000
Llai na blwyddyn	85,525	62,935
Mwy na blwyddyn	0	0
	85,525	62,935

Mae'r holl ddyledion a symiau eraill i'w talu i fod i gael eu talu mewn llai na blwyddyn ac nid yw'r £30.652 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 rhwymedigaeth 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 Gronfa Gyffredinol y Cyngor, 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 yn symudiadau cyfraddau llog. 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	(644)
Cynnydd yn y grant derbyniadwy gan Lywodraethau i ariannu costau	194
Effaith ar y Warged neu Ddiffyg ar y Ddarpariaeth Gwasanaethau	(450)
Cyfran o'r holl effaith a ddebydwyd i'r Cyfrif Refeniw Tai*	436
Gostyngiad yng ngwerth teg asedau buddsoddi cyfradd sefydlog	0
Effaith ar Incwm a Gwariant Cynhwysfawr Arall	(14)
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)	(54,428)

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 – Gwerth teg Asedau a Rhwymedigaethau wedi cario ar cost 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 rhwymedigaethau 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 y 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 atebolrwydd 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 wedi'i ohirio tan 1 Ebrill 2024 a fydd yn effeithio ar y datganiadau ariannol ar gyfer diwedd blwyddyn 2024/25.

6.46 Digwyddiadau ar ôl y Cyfnod Adrodd

Nid oes unrhyw ddigwyddiadau i'w hadrodd ar ôl y cyfnod adrodd.

7 Y CYFRIF REFENIW TAI (CRT)**7.1 Datganiad Incwm a Gwariant CRT**

2021-22 £'000		2022-23 £'000
	Gwariant	Nodiadau
	Atgyweiro a Chynnal a Chadw	
4,262	- Ymatebol	4,879
4,108	- Cynlluniwyd/Cylchredol	5,081
4,427	- Tai Gwag	4,467
9,647	Goruwchwilio a Rheoli	11,615
1,428	Taliadau Cymorth Canolog	1,530
660	Rhenti, Ardrethi Trethi a chostau eraill	645
1	Newidiadau i'r lwfans ar gyfer drwgddyledion	335
(14,918)	Dibrisiant ac Amhariad Asedau nad ydynt yn gyfredol	8.7 37,194
0	Gwariant Refeniw a Gyllidir gan Gyfalaf dan Statud	1
38	Costau Rheoli Dyledion	39
<u>9,653</u>	Cyfanswm Gwariant	<u>65,786</u>
	Incwm	
(41,739)	Rhenti Anheddau	8.1 (43,505)
(121)	Rhenti nad ydynt yn Annedd	(128)
(28)	Lesddeiliaid	(26)
(814)	Ffioedd Gwasanaethau	8.2 (775)
(506)	Grantiau	(538)
(845)	Incwm Arall	(577)
(340)	Comisiwn - Trethi Dŵr	8.5 (394)
<u>(44,393)</u>	Cyfanswm Incwm	<u>(45,943)</u>
(34,740)	Cost Net Gwasanaethau y CRT fel y mae wedi ei gynnwys yn y Datganiad Incwm a Gwariant	19,843
303	Cyfran Gwasanaethau y CRT o'r Craidd Corfforaethol a Democrataidd	315
(34,437)	(Incwm)/Cost net Gwasanaethau CRT	20,158
	Cyfran CRT yr incwm a gwariant gweithredol a gynhwysir yn Datganiad Incwm a Gwariant Cynhwysfawr	
0	(Cynydd) neu ostyngiad ar werthu Asedau nad ydynt yn gyfredol CRT	(3)
9,705	Y Llôg sy'n daladwy a chostau cyffelyb	9,681
(18)	Y Llôg a geir a'r incwm buddsoddi	(353)
336	Llog net ar y rhywmedigaeth/(ased) buddion diffiniedig net	490
(21,598)	Grantiau a chyfraniadau cyfalaf derbyniadwy	(10,429)
<u>(46,012)</u>	(Gwarged) neu Diffyg am y flwyddyn ar Wasanaethau CRT	<u>19,544</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.

2021-22		2022-23		2022-23	
£'000		£'000		£'000	
		Nodiadau			
(19,444)	Balans ar y CRT ar ddiwedd y flwyddyn blaenorol				(21,895)
(46,012)	(Gwarged) neu ddiffyg ar gyfer y flwyddyn ar Gyfrif Incwm a Gwariant y CRT			19,544	
43,348	Addasiadau rhwng sail cyfrifyddu a sail ariannu o dan y statud	7.3	(14,786)		
(2,664)	Cynnydd neu (ostyngiad) net cyn trosglwyddiadau i neu o			4,758	
213	Trosglwyddiadau (i) neu o gronfeydd	7.4	139		
(2,451)	(Cynnydd) neu ostyngiad yn y flwyddyn ar y CRT				4,897
(21,895)	Balans ar y CRT ar ddiwedd y flwyddyn gyfredol				(16,998)

7.3 Addasiadau rhwng y Sail Cyfrifyddu a'r Sail Ariannu yn unol â'r rheoliadau stadud

2021-22		2022-23	
£'000		£'000	
0	Amorteiddio Premimau a Disgowntiau		0
(24)	Trosglwyddiadau i / (o'r) Cyfrif Absoneldebau Cronedig		(28)
0	Cynnydd neu ostyngiad ar werthu Asedau CRT anghyfredol		3
(1,451)	Cyfran CRT o'r cyfraniadau i / o'r Gronfa Pensiynau		(1,801)
3,624	Gwariant Cyfalaf cyllidwyd gan CRT		9,218
41,199	Trosglwyddiadau i / o'r Cyfrif Addasiad Cyfalaf		(22,178)
43,348			(14,786)

7.4 Trosglwyddiadau i neu (o'r) Cronfeydd Wrth Gefn wedi'u Clustnodi

2021-22			2022-23		
£'000	£'000	£'000	£'000	£'000	£'000
Tros. o	Tros. i	Net	Tros. o	Tros. i	Net
(12)	225	213	(54)	193	139
(12)	225	213	(54)	193	139

8 NODIADAU I'R DATGANIAD INCWM A GWARIANT Y CYFRIF REFENIW TAI (CRT)**Cyflwyniad**

Cofnod yw'r Cyfrif Refeniw Tai o'r incwm a'r gwariant refeniw sy'n gysylltiedig â stoc dai awdurdod. Prif ddiben y Cyfrif yw sicrhau bod y rhenti a godir ar denantiaid yn cyfateb i'r gwariant ar reoli tenantiaethau ac ar gynnal a chadw tai. Yn sgil hyn cyfrif statudol yw'r Cyfrif Refeniw Tai, sydd wedi ei neilltuo rhag gweddill Cronfa'r Cyngor, fel na ellir defnyddio arian treth y cyngor i gynorthwyo â rhenti (neu i'r gwrthwyneb).

8.1 Incwm Rhenti Grôs

Dyma gyfanswm yr incwm rhent a ddisgwyllir yn ystod y flwyddyn ar ôl caniatáu am adeiladau gwag a.y.y.b. Yn 2022/23 y cyfanswm oedd £43.5 miliwn (£41.7 miliwn am 2021/22). Ar 31 Mawrth 2023 roedd 2.83% o'r eiddo a oedd ar gael i'w gosod, yn wag (4.07% ar 31 Mawrth 2022). Cyfartaledd y rhenti oedd £93.82 yr wythnos yn 2022/23 (£91.35 yn 2021/22).

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 9,234 o anheddau ar gyfartaledd yn ystod 2022/23 (9,152 yn 2021/22). Roedd y stoc ar 31 Mawrth fel â ganlyn:

	2021-22	2022-23
Tai	5,044	5,135
Fflatiau/Rhandai/Fflat un ystafell	1,951	1,996
Byngalos	2,169	2,172
	9,164	9,303

Gellir crynhoi'r newid yn y stoc fel â ganlyn:

	2021-22	2022-23
Y Stoc Agoriadol ar 1 Ebrill	9,139	9,164
Gwerthiannau	0	(1)
Dymchweliadau/Dilewyd	(19)	(2)
Adeiladu o'r Newydd/Prynu/Trosi	44	142
Y Stoc wrth Gau 31 Mawrth	9,164	9,303

8.4 Ôl-ddyledion Rhent

	Ar 31 Mawrth 2022	Ar 31 Mawrth 2023
	£'000	£'000
Ôl-ddyledion	2,267	2,644
Ôl-ddyledion fel Canran o'r Incwm Gros o Renti	5.22%	5.87%

O gymharu â'r flwyddyn flaenorol mae yna cynydd o 0.6% 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 3.6%. Mae yna cynydd o 0.07% yn ôl-ddyledion y cyn-denantiaid, o ran y ganran o'r debyd gros sydd i'w gasglu. Ar ôl cymeryd y £184,000 dyledion a ddilëir i ystyriaeth, roedd ostyriad o 0.22% yn y perfformiad.

Roedd y ddarpariaeth ar gyfer Drwgddyledion ar 31 Mawrth 2023 yn £1,176,162 ar gyfer rhent (£1,286,970 yn cynnwys trethi dŵr). Y rhifau cyfatebol ar gyfer 2021/22 oedd £1,082,489 ar gyfer rhent (£1,185,640 yn cynnwys trethi dŵr).

8.5 Comisiwn

Mae'r Awdurdod yn casglu trethi dŵr ar ran Dŵr Cymru ac yn derbyn comisiwn ar yr arian sy'n ddyledus. Yn 2022/23 roedd hwn yn £394k (£340k yn 2021/22) heb y golled yn sgil eiddo gwag. Gwerth y trethi dŵr a gasglwyd oedd £3.5 miliwn yn 2022/23 (£3.4 miliwn yn 2021/22).

8.6 Gwariant Cyfalaf

Cyfanswm y Gwariant Cyfalaf yn 2022/23 ar dir a phreswylfeydd sydd ynghlwm wrth y Cyfrif Refeniw Tai oedd £26.428 miliwn (£26.558 miliwn yn 2021/22).

	2021-22 £'000	2022-23 £'000
Cyllidwyd hyn fel â ganlyn :-		
Lwfans Atgyweiriadau Sylweddol	6,225	6,196
Benthyciadau	0	6,061
Derbyniadau Cyfalaf - Gwerthiant Preswylfeydd/Tir	0	386
Cyllid Allanol	16,383	4,263
Incwm Adran 106	326	304
Cyllid Refeniw Uniongyrchol	3,624	9,218
	26,558	26,428
Gwariwyd ar:		
Tai	25,655	25,785
Tir	0	0
Eraill	903	643
	26,558	26,428

8.7 Dibrisiant

Mae dibrisiad a cholledion amharu mewn perthynas ag asedau'r Cyfrif Refeniw Tai wedi cael eu debydu i'r Cyfrif Incwm a Gwariant yn unol â darpariaethau cyffredinol SORP a'u tynnu yn ôl allan yn y Symudiadau ym malans y Cyfrif Refeniw Tai. Yn lle'r tâl dibrisiad, cofnodwyd Darpariaeth Refeniw Isaf y Cyfrif Refeniw Tai ar ffurf credyd o'r Cyfrif Cyllid Cyfalaf i osgoi effeithio lefelau rhenti.

Mae preswylfeydd y Cyfrif Refeniw Tai yn cael eu hailbrisio bob pum mlynedd, a cafodd hyn eu wneud diwethaf ar 1 Ebrill 2020. Cynhaliwyd ymarfer ar 31 Mawrth 2023 i adolygu a oedd y swm a gariwyd yn sylweddol wahanol i'r gwerth presennol ar ddiwedd y flwyddyn. O fabwysiadu mynegai'r Gofrestrfa Tir, a ddangosodd gynnydd o 3% ar gyfer Sir Gaerfyrddin, bu newid sylweddol. Felly mae'r ganran hon wedi cael ei chymhwyso ar draws pob math o dai.

Dibrisiant a Cholledion Amhariad:

	2021-22	2022-23
	£'000	£'000
Dibrisiant	12,917	15,919
Amhariadau a Cholledion Adbriso	(27,835)	21,275
	<u>(14,918)</u>	<u>37,194</u>

Amhariadau a Cholledion Adbriso ar:

	2021-22	2022-23
	£'000	£'000
Tai	(29,446)	17,639
Tir	12	306
Eraill	1,599	3,330
	<u>(27,835)</u>	<u>21,275</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 2023 oedd £1.847 miliwn (£2.021 miliwn ar 31 Mawrth 2022).

10 CRONFEYDD YMDDIRIEDOLAETHAU 2022/23

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 £868k ar 31 Mawrth 2023 (£823k ar 31 Mawrth 2022).

11 GOFAL CYMDEITHASOL / GWASANAETHAU PLANT – EIDDO PRESWYLWYR, 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 2023 yn £619,078 (£540,424 ar 31 Mawrth 2022) 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 2023 oedd £1,759,748 (£1,377,581 ar 31 Mawrth 2022) 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 2023 yn £122,947 (£120,372 ar 31 Mawrth 2022).

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 Cynorthwyr Personol sy'n darparu gofal.

Y balans ar 31 Mawrth 2023 oedd £2,901,864 ar ran defnyddwyr y gwasanaeth. Y balans ar 31 Mawrth 2022 oedd £3,220,154.

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 Actiaraidd – Yn yr achos hwn y gwahaniaeth rhwng yr union elw ar yr asedau a'r elw a ddisgwylir.

Yr Elw Disgwyliedig ar Asedau – Mae'r elw a ddisgwylir ar asedau yn seiliedig ar ddisgwyliadau hir dymor ar ddechrau'r cyfnod.

Enillion neu Golledion ar Gytundebau neu Gwtogiadau – Pan fo rheolau'r Cynllun yn caniatu 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 actiaraidd. Mae unrhyw golledion a achosir gan gytundeb neu gwtogiad nad yw wedi'i gyfrif yn y rhagdybiaethau actiaraidd 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 actiaraidd yn cael ei fesur ar y dyddiad y mae pob parti y mae angen eu caniatâd wedi ymrwymo yn ddi-droi'n ôl i'r trafodion ac fe'i cydnabyddir yn y cyfrif elw a cholledion am y dyddiad hwnnw.

Asedau Treftadaeth

Yn ôl y diffiniad, Asedau Treftadaeth yw'r asedau hynny sy'n cael eu dal a'u cynnal yn bennaf oherwydd eu cyfraniad i wybodaeth a diwylliant.

Awdurdod Bilio

Awdurdod lleol sy'n gyfrifol am gasglu treth y cyngor a threthi annomestig.

Awdurdodau Praesept

Yr awdurdodau hynny sydd heb fod yn awdurdodau bilio, h.y. nid ydynt yn casglu treth y cyngor a threthi annomestig. O ran Cyngor Sir Caerfyrddin yr awdurdodau praesept yw Heddlu Dyfed-Powys a'r Cynghorau Tref a Chymuned.

Balans

Y gwarged neu'r diffyg mewn unrhyw gyfrif ar unrhyw adeg.

Blwyddyn Ariannol

Dyma gyfnod y cyfrifon. Yn achos yr awdurdodau lleol, mae'n dechrau ar 1 Ebrill ac yn dod i ben ar 31 Mawrth yn y flwyddyn ganlynol.

Budd-daliadau Tai

Lwfans i bobl ar incwm isel (neu ddim incwm) i dalu am eu rhent yn gyfan neu am gyfran ohono. Awdurdodau lleol sy'n caniatáu neu'n talu'r budd-dâl ond ad-delir rhan o gost y budd-daliadau a'r gost o redeg y gwasanaeth gan lywodraeth ganolog. Gelwir y budd-daliadau a delir i denantiaid yr awdurdod yn 'gostyngiad yn y dreth'ac enw'r budd-dâl a delir i denantiaid y sector preifat yn 'lwfans rhent'.

Bwrdd Benthyciadau Gweithfeydd Cyhoeddus (BBGC) (PWLB)

Un o asiantaethau'r Llywodraeth yw hon ac mae'n darparu benthyciadau tymor hir ar gyfer awdurdodau lleol. Mae'n codi cyfraddau llog sydd ychydig yn unig yn uwch na'r cyfraddau y mae'r Llywodraeth yn eu talu am fenthyca.

Côd Darbodus

Côd ymddygiad proffesiynol yw'r Côd Darbous i gefnogi awdurdodau lleol mewn gwneud penderfyniadau buddsoddi cyfalaf.

Credydwr

Mae credydwr yn rhywun y mae arnom arian iddo ar ddiwedd y flwyddyn ariannol am waith sydd wedi'i wneud, nwyddau sydd wedi dod i law neu wasanaethau sydd wedi'u rhoi.

Cronfa Bensiwn

Y gronfa a gynhelir i dalu taliadau pensiwn ar ymddeoliad y cyfranogwyr

Cronfa'r Cyngor

Prif gronfa referniw 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 archwilywyr allanol i awdurdodau lleol.

Treth y Cyngor

Prif ffynhonnell treth leol i awdurdodau lleol. Codir treth y cyngor ar gartrefi yn ei ardal gan yr Awdurdod Bilio a defnyddir yr arian i fodloni gofynion treth y cyngor yr Awdurdod Bilio ac i dalu'r awdurdodau praesept.

Trethi Annomestig Cenedlaethol (NNDR)

Yr NNDR, neu'r Trethi Busnes, yw'r tâl y bydd deiliaid safleoedd busnes yn ei dalu er mwyn cyllido rhan o wariant yr awdurdodau lleol. Y Llywodraeth sy'n pennu'r NNDR ac mae'n ganran o'r gwerthoedd trethol. Yr un yw y ganran drwy Gymru gyfan. Mae'r cyfanswm sy'n cael ei gasglu yn cael ei rannu rhwng yr awdurdodau unigol yn ôl eu cyfran hwy o'r oedolion yn y boblogaeth.

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27^{AIN} HYDREF 2023

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 2022/23.

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^{ain} 2023.

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 (Adnoddau)

Y Gyfarwyddiaeth: Gwasanaethau Corfforaethol	Swyddi:	Rhif ffôn: 01267 224120
Enw Cyfarwyddwr: Chris Moore	Cyfarwyddwr Gwasanaethau Corfforaethol	Cyfeiriad E-bost: CMoore@sirgar.gov.uk
Awdur yr Adroddiad: Chris Moore		

EXECUTIVE SUMMARY
GOVERNANCE & AUDIT COMMITTEE
27TH OCTOBER 2023

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 31st March 2023. 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
None	Yes	None	None	None	None	None

Legal

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 request for pre-determination

N/A

If yes include the following information: -

Scrutiny Committee

Date the report was considered:

Scrutiny Committee Outcome/Recommendations:

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 2022/23		Corporate Services Department, County Hall, Carmarthen

Mae'r dudalen hon yn wag yn fwriadol

Adroddiad Archwilio Cyfrifon – Cyngor Sir Caerfyrddin

Blwyddyn archwilio: 2022-23

Dyddiad cyhoeddi: Hydref 2023

Cyfeirnod y ddogfen: 3870A2023

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Mewn achos o dderbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r cod adran 45 yn nodi'r arfer wrth ymdrin â cheisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partïon perthnasol. O ran y ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partïon perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu aildefnyddio'r ddogfen hon at Swyddfa Archwilio Cymru yn swyddog.gwybodaeth@archwiliot.cymru.

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.

Cynnwys

Rydym yn bwriadu cyhoeddi adroddiad archwilio anghymwys ar eich Cyfrifon. Mae rhai materion i'w trafod cyn eu cymeradwyo.

Adroddiad Archwilio Cyfrifon

Cyflwyniad	4
Barn archwilio arfaethedig	5
Materion sylweddol yn codi o'r archwiliad	5
Atodiadau	
Atodiad 1 – Llythyr Terfynol Cynrychiolaeth	6
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Atodiad 3 – crynodeb o'r cywiriadau a wnaed	14

Adroddiad Archwilio Cyfrifon

Cyflwyniad

- 1 Rydym yn crynhoi'r prif ganfyddiadau o'n harchwiliad o'ch cyfrifon 2022-23 yn yr adroddiad hwn.
- 2 Rydym eisoes wedi trafod y materion hyn gyda'r Cyfarwyddwr Gwasanaethau Corfforaethol a'i dîm.
- 3 Ni all archwilwyr fyth roi sicrwydd llwyr bod cyfrifon wedi'u nodi'n gywir. Yn hytrach, rydym yn gweithio i lefel o 'faterolrwydd'. Disgwylir i'r lefel hon o fateroldeb geisio nodi a chywiro camddatganiadau a allai fel arall achosi i ddefnyddiwr o'r cyfrifon gael eu camarwain.
- 4 Rydym yn gosod y lefel hon ar £7.9 miliwn ar gyfer yr archwiliad eleni.
- 5 Mae rhai meysydd o'r cyfrifon a allai fod yn bwysicach i'r darllynydd ac rydym wedi gosod lefel fateroldeb is ar gyfer y rhain, fel a ganlyn:
 - Uwch Dâl Staff – £1,000
 - Datgeliadau Parti Cysylltiedig ar gyfer swyddogion ac aelodau – £10,000
- 6 Mae'r amserlen ar gyfer cwblhau'r cyfrifon archwiliedig wedi'i nodi yn **Arddangosiad 1**.

Arddangos 1 – amserlen cyfrifon

Amserlen	
	<ul style="list-style-type: none">• Y dyddiad cau ar gyfer cwblhau eich cyfrifon oedd 31 Gorffennaf 2023.• Cawsom y cyfrifon drafft ar 5 Gorffennaf 2023.• Ein dyddiad cau ar gyfer cwblhau'r archwiliad yw 30 Tachwedd 2023• Rydym yn disgwyl i'ch adroddiad archwilio gael ei lofnodi ar 2 Tachwedd 2023.

- 7 Rydym bellach wedi cwblhau'r archwiliad eleni'n sylweddol ond ar adeg drafftio'r adroddiad hwn, mae'r gwaith canlynol yn rhagorol:
 - adolygiad terfynol o'n ffeil archwilio; ac
 - ein hadolygiad terfynol o ddatganiadau ariannol diwygiedig 2022-23.
- 8 Byddwn yn rhoi'r wybodaeth ddiweddaraf ar lafar am yr eitemau rhagorol hyn yn y Pwyllgor Llywodraethu ac Archwilio yn ei gyfarfod ar 27 Hydref 2023.
- 9 Yn ein barn broffesiynol, rydym wedi cydymffurfio â'r safonau moesegol sy'n berthnasol i'n gwaith; Aros yn annibynnol ar eich hunain; ac nid yw ein gwrthrychedd wedi cael ei gyfaddawdu mewn unrhyw ffordd. Nid oes unrhyw berthynas rhyngom ni a chi ein hunain y credwn a allai danseilio ein gwrthrychedd a'n hannibyniaeth.

Barn archwilio arfaethedig

- 10 Rydym yn bwriadu cyhoeddi barn archwilio ddiamod ar gyfrifon eleni unwaith y byddwch wedi rhoi Llythyr Cynrychiolaeth i ni yn seiliedig ar yr hyn a nodir yn **Atodiad 1**.
- 11 Rydym yn cyhoeddi barn archwilio 'gymwysedig' lle mae gennym bryderon materol am rai agweddau ar eich cyfrifon; Fel arall, rydyn ni'n cyhoeddi barn anghymhwys.
- 12 Mae'r Llythyr Cynrychiolaeth yn cynnwys rhai cadarnhadau y mae'n ofynnol i ni eu cael gennych chi o dan safonau archwilio ynghyd â chadarnhad o wybodaeth benodol arall rydych chi wedi'i rhoi i ni yn ystod ein harchwiliad.
- 13 Mae ein hadroddiad archwilio arfaethedig wedi'i nodi yn **Atodiad 2**.

Materion sylweddol yn codi o'r archwiliad

Camddatganiadau heb eu cywiro

- 14 Nid oes unrhyw gamddatganiadau wedi'u nodi yn y cyfrifon, sy'n parhau heb eu cywiro.

Camddatganiadau wedi'u cywiro

- 15 I ddechrau, roedd camddatganiadau yn y cyfrifon sydd bellach wedi'u cywiro gan reolwyr. Fodd bynnag, credwn y dylid tynnu eich sylw at y rhain ac fe'u nodir gydag esboniadau yn **Atodiad 3**.
- 16 Yn benodol, mae Cod Llywodraeth Leol CIPFA yn mynnu bod asedau'n cael eu hailbriso pan fyddant yn cael eu defnyddio gyntaf. Nododd ein profion ar Eiddo, Peiriannau ac Offer 16 o asedau a drosglwyddwyd o Asedau o dan Adeiladu i'w defnyddio ond nad oeddent wedi'u hailbriso. Cafodd yr asedau eu hailbriso a newidiwyd y datganiadau ariannol i adlewyrchu gostyngiad o £16.623m mewn prisiadau asedau.

Materion pwysig eraill sy'n codi o'r archwiliad

- 17 Yn ystod yr archwiliad, rydym yn ystyried nifer o faterion sy'n ymwneud â'r cyfrifon ac yn adrodd am unrhyw faterion arwyddocaol sy'n codi i chi. Doedd dim problemau sylweddol yn codi yn y meysydd hyn eleni.

Atodiad 1

Llythyr olaf o gynrychiolaeth

[Pennawd y corff archwiliedig]

Archwilydd Cyffredinol Cymru
Swyddfa Archwilio Cymru
1 Cwr y Ddinas
Stryd Tyndall
Caerdydd
CF10 4BZ

27 Hydref 2023

Sylwadau ar ddatganiadau ariannol 2022-23

Darperir y llythyr hwn mewn cysylltiad â'ch archwiliad o'r datganiadau ariannol (gan gynnwys y rhan honno o'r Adroddiad ar Gydnabyddiaeth Ariannol sy'n destun archwiliad) gan Gyngor Sir Caerfyrddin am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 er mwyn mynegi barn ar eu gwirionedd a'u tegwch a'u paratoi priodol.

Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, ar ôl gwneud ymholiadau fel y tybiwn yn ddigonol, y gallwn wneud y sylwadau canlynol i chi.

Sylwadau rheoli

Cyfrifoldebau

Rydym wedi cyflawni ein cyfrifoldebau ar gyfer:

- paratoi'r datganiadau ariannol yn unol â gofynion deddfwriaethol a Chod Ymarfer CIPFA ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23; yn benodol, mae'r datganiadau ariannol yn rhoi barn wir a theg yn unol â hynny; a
- dylunio, gweithredu, cynnal ac adolygu rheolaeth fewnol i atal a chanfod twyll a chamgymeriad.

Gwybodaeth a ddarperir

Rydym wedi rhoi i chi:

- Mynediad llawn i:
 - yr holl wybodaeth yr ydym yn ymwybodol ohoni sy'n berthnasol i baratoi'r datganiadau ariannol megis llyfrau cyfrifon a dogfennau ategol, cofnodion cyfarfodydd a materion eraill;

- gwybodaeth ychwanegol yr ydych wedi gofyn amdani gennym at ddibenion yr archwiliad; a
- mynediad anghyfyngedig i staff y gwnaethoch benderfynu bod angen cael tystiolaeth archwilio oddi wrthynt.
- canlyniadau ein hasesiad o'r risg y gall y datganiadau ariannol gael eu cam-ddatgan yn sylweddol o ganlyniad i dwyll;
- ein gwybodaeth am dwyll neu amheuaeth o dwyll yr ydym yn ymwybodol ohono ac sy'n effeithio ar Gyngor Sir Caerfyrddin ac yn cynnwys:
 - rheolaeth;
 - gweithwyr sydd â rolau sylweddol mewn rheolaeth fewnol; neu
 - eraill lle gallai'r twyll gael effaith sylweddol ar y datganiadau ariannol.
- ein gwybodaeth am unrhyw honiadau o dwyll, neu amheuaeth o dwyll, sy'n effeithio ar y datganiadau ariannol a gyflewyd gan weithwyr, cyn-gyflogeion, rheoleiddwyr neu eraill;
- ein gwybodaeth am yr holl achosion hysbys o ddiffyg cydymffurfio neu amheuaeth o beidio â chydymffurfio â deddfau a rheoliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol; a
- hunaniaeth yr holl bartïon cysylltiedig a'r holl berthnasoedd a thrafodion parti cysylltiedig yr ydym yn ymwybodol ohonynt.

Sylwadau datganiad ariannol

Mae'r holl drafodion, asedau a rhwymedigaethau wedi'u cofnodi yn y cofnodion cyfrifeg ac yn cael eu hadlewyrchu yn y datganiadau ariannol.

Mae rhagdybiaethau sylweddol a ddefnyddir wrth wneud amcangyfrifon cyfrifyddu, gan gynnwys y rhai a fesurir ar werth teg, yn rhesymol.

Mae perthnasoedd a thrafodion parti cysylltiedig wedi'u cyfrif a'u datgelu'n briodol.

Mae'r holl ddigwyddiadau sy'n digwydd ar ôl y dyddiad adrodd y mae angen eu haddasu neu eu datgelu wedi'u haddasu neu eu datgelu.

Mae'r holl ymglyfreitha a hawliadau gwirioneddol neu bosibl y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol wedi'u datgelu i'r archwilydd ac wedi cyfrif amdanynt a'u datgelu yn unol â'r fframwaith adrodd ariannol cymwys.

Mae'r datganiadau ariannol yn rhydd o gamddatganiadau perthnasol, gan gynnwys hepgoriadau. Nid oes unrhyw gamddatganiadau heb eu cywiro yn y datganiadau ariannol.

Sylwadau gan y rhai sy'n gyfrifol am lywodraethu

Rydym yn cydnabod bod y sylwadau a wnaed gan reolwyr, uchod, wedi cael eu trafod gyda ni.

Rydym yn cydnabod ein cyfrifoldeb dros baratoi datganiadau ariannol gwir a theg yn unol â'r fframwaith adrodd ariannol cymwys. Cymeradwywyd y datganiadau ariannol gan y Pwyllgor Llywodraethu ac Archwilio ar 27 Hydref 2023.

Rydym yn cadarnhau ein bod wedi cymryd yr holl gamau y dylem fod wedi'u cymryd er mwyn gwneud ein hunain yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i gadarnhau ei bod wedi'i chyfleu i chi. Rydym yn cadarnhau, hyd y gwyddom, nad oes unrhyw wybodaeth archwilio berthnasol nad ydych yn ymwybodol ohoni.

Llofnodwyd gan:

Cyfarwyddwr Gwasanaethau Corfforaethol

Dyddiad:

Llofnodwyd gan:

Cadeirydd y Pwyllgor Llywodraethu ac Archwilio

Dyddiad:

Atodiad 2

Adroddiad archwilio arfaethedig

Adroddiad yr archwilydd annibynnol ar Archwilydd Cyffredinol Cymru i aelodau Cyngor Sir Caerfyrddin

Barn ar ddatganiadau ariannol

Rwyf wedi archwilio datganiadau ariannol Cyngor Sir Caerfyrddin am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae datganiadau ariannol Cyngor Sir Caerfyrddin yn cynnwys y Dadansoddiad Gwariant a Chyllid, y Datganiad Symud mewn Wrth Gefn, y Datganiad Incwm a Gwariant Cynhwysfawr, y Fantolen, y Datganiad Llif Arian, y Symud ar y Datganiad Cyfrif Refeniw Tai a'r Datganiad Incwm a Gwariant Cyfrif Refeniw Tai a'r nodiadau cysylltiedig, gan gynnwys crynodeb o bolisiau cyfrifo sylweddol.

Mae'r fframwaith adrodd ariannol sydd wedi'i gymhwyso wrth baratoi yn gyfraith berthnasol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Yn fy marn i, mae'r datganiadau ariannol:

- rhoi darlun cywir a theg o sefyllfa ariannol Cyngor Sir Caerfyrddin ar 31 Mawrth 2023 ac o'i incwm a'i wariant ar gyfer y flwyddyn a ddaeth i ben bryd hynny; a
- wedi eu paratoi'n briodol yn unol â gofynion deddfwriaethol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Sail barn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Rhyngwladol ar Archwilio yn y DU (ISAs (DU)) a Nodyn Ymarfer 10 'Archwilio Datganiadau Ariannol Endidau Sector Cyhoeddus yn y Deyrnas Unedig'. Disgrifir fy nghyfrifoldebau o dan y safonau hynny ymhellach yng nghyfrifoldebau'r archwilydd dros archwilio adran datganiadau ariannol fy adroddiad.

Mae fy staff a minnau'n annibynnol ar y Cyngor yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio a gefais yn ddigonol ac yn briodol i roi sail i'm barn.

Casgliadau'n ymwneud â busnes gweithredol

Wrth archwilio'r datganiadau ariannol, rwyf wedi dod i'r casgliad bod y defnydd o'r sail gyfredol o gyfrifo wrth baratoi'r datganiadau ariannol yn briodol.

Yn seiliedig ar y gwaith rwyf wedi'i gyflawni, nid wyf wedi nodi unrhyw ansicrwydd perthnasol sy'n ymwneud â digwyddiadau neu amodau a allai, yn unigol neu gyda'i gilydd, fwrw amheuaeth sylweddol ar allu'r Cyngor i barhau i fabwysiadu sail busnes gweithredol o gyfrifyddu am gyfnod o 12 mis o leiaf o'r adeg y mae'r datganiadau ariannol wedi'u hawdurdodi i'w cyhoeddi.

Disgrifir fy nghyfrifoldebau a chyfrifoldebau'r swyddog ariannol cyfrifol mewn perthynas â busnes yn yr adrannau perthnasol o'r adroddiad hwn.

Gwybodaeth arall

Mae'r wybodaeth arall yn cynnwys yr wybodaeth a gynhwysir yn yr adroddiad blynyddol ac eithrio'r datganiadau ariannol ac adroddiad fy archwilydd ar hynny. Y Swyddog Ariannol Cyfrifol sy'n gyfrifol am yr wybodaeth arall sydd yn yr adroddiad blynyddol. Nid yw fy marn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac, ac eithrio i'r graddau a nodir fel arall yn benodol yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar hynny.

Fy nghyfrifoldeb i yw darllen y wybodaeth arall ac, wrth wneud hynny, ystyried a yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu'r wybodaeth a gafwyd yn ystod yr archwiliad, neu fel arall mae'n ymddangos ei bod wedi'i chamddatgan yn sylweddol. Os byddaf yn nodi anghysondebau materol o'r fath neu gamddatganiadau materol ymddangosiadol, mae'n ofynnol i mi benderfynu a yw hyn yn arwain at gamddatganiad perthnasol yn y datganiadau ariannol eu hunain. Os byddaf i, yn seiliedig ar y gwaith rwyf wedi'i gyflawni, yn dod i'r casgliad bod camddatganiad materol o'r wybodaeth arall hon, mae'n ofynnol i mi adrodd am y ffaith honno.

Nid oes gennyf unrhyw beth i'w adrodd yn hyn o beth.

Barn ar faterion eraill

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth a gynhwysir yn yr Adroddiad Naratif ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Adroddiad Naratif wedi'i baratoi yn unol â'r Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23;
- Mae'r wybodaeth a roddir yn y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu Blynyddol wedi'i baratoi yn unol â'r canllawiau.

Materion yr wyf yn adrodd amdanynt drwy eithriad

Yng ngoleuni gwybodaeth a dealltwriaeth y Cyngor a'i amgylchedd a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi camddatganiadau perthnasol yn yr Adroddiad Naratif na'r Datganiad Llywodraethu Blynyddol.

Nid oes gennyf unrhyw beth i'w adrodd mewn perthynas â'r materion canlynol, yr wyf yn eu hadrodd i chi, os, yn fy marn i:

- nid wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad;
- nid yw cofnodion cyfrifeg digonol wedi'u cadw, neu ni dderbyniwyd ffurflenni sy'n ddigonol ar gyfer fy archwiliad gan ganghennau nad ymwelwyd â hwy gan fy nhîm; neu
- nid yw'r datganiadau ariannol yn cytuno â'r cofnodion a'r ffurflenni cyfrifyddu.

Cyfrifoldebau'r swyddog ariannol cyfrifol am y datganiadau ariannol

Fel yr esboniwyd yn llawnach yn y Datganiad Cyfrifoldebau ar gyfer y Datganiad Cyfrifon a nodir ar dudalen 7, mae'r swyddog ariannol cyfrifol yn gyfrifol am:

- paratoi'r datganiad cyfrifon sy'n rhoi barn wir a theg ac yn cydymffurfio ag arferion priodol;
- cadw cofnodion cyfrifyddu priodol;
- mae rheolaethau mewnol fel y mae'r swyddog ariannol cyfrifol yn penderfynu arnynt yn angenrheidiol er mwyn galluogi paratoi datganiadau cyfrifon sy'n rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad;
- asesu gallu'r Cyngor i barhau fel mater o drefn, datgelu fel y bo'n berthnasol, materion sy'n ymwneud â busnes gweithredol a defnyddio sail barhaus cyfrifyddu oni bai bod y swyddog ariannol cyfrifol yn rhagweld na fydd y gwasanaethau a ddarperir gan y Cyngor yn parhau i gael eu darparu yn y dyfodol.

Cyfrifoldebau'r Archwilydd dros archwilio'r datganiadau ariannol

Fy nghyfrifoldeb i yw archwilio'r datganiadau ariannol yn unol â Deddf Archwilio Cyhoeddus (Cymru) 2004.

Fy amcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn i. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw'n warrant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yn bodoli. Gall camddatganiadau godi o dwyll neu gamgymeriad ac fe'u hystyrir yn ddeunydd os gellid disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Mae afreoleidd-dra, gan gynnwys twyll, yn achosion o ddiffyg cydymffurfio â deddfau a rheoliadau. Rwy'n dylunio gweithdrefnau yn unol â'm cyfrifoldebau, a amlinellir uchod, i

ganfod camddatganiadau perthnasol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll.

Roedd fy ngweithdrefnau yn cynnwys y canlynol:

- Holi rheolaeth, pennaeth archwilio mewnol y cyngor a'r rhai sy'n gyfrifol am lywodraethu, gan gynnwys cael ac adolygu dogfennau ategol sy'n ymwneud â pholisïau a gweithdrefnau Cyngor Sir Caerfyrddin sy'n ymwneud â:
 - nodi, gwerthuso a chydymffurfio â deddfau a rheoliadau ac a oeddent yn ymwybodol o unrhyw achosion o ddiffyg cydymffurfio;
 - canfod ac ymateb i risgiau twyll ac a oes ganddynt wybodaeth am unrhyw dwyll gwirioneddol, amheuaeth neu honedig; a
 - y rheolaethau mewnol a sefydlwyd i liniaru risgiau sy'n gysylltiedig â thwyll neu ddiffyg cydymffurfio â deddfau a rheoliadau.
- ystyried fel tîm archwilio sut a ble y gallai twyll ddigwydd yn y datganiadau ariannol ac unrhyw ddangosyddion posibl o dwyll. Fel rhan o'r drafodaeth hon, nodais botensial ar gyfer twyll wrth bostio cyfnodolion anarferol.
- meithrin dealltwriaeth o fframwaith awdurdod Cyngor Sir Caerfyrddin yn ogystal â fframweithiau cyfreithiol a rheoleiddiol eraill y mae Cyngor Sir Caerfyrddin yn gweithredu ynddynt, gan ganolbwyntio ar y cyfreithiau a'r rheoliadau hynny a gafodd effaith uniongyrchol ar y datganiadau ariannol neu a gafodd effaith sylfaenol ar weithrediadau Cyngor Sir Caerfyrddin.
- Cael dealltwriaeth o berthnasoedd parti cysylltiedig.

Yn ogystal â'r uchod, roedd fy ngweithdrefnau i ymateb i risgiau a nodwyd yn cynnwys y canlynol:

- adolygu'r datganiadau ariannol a phroffion i ddogfennau ategol i asesu cydymffurfiaeth â deddfau a rheoliadau perthnasol a drafodwyd uchod;
- holi rheolwyr, y Pwyllgor Llywodraethu ac Archwilio a chynghorwyr cyfreithiol ynghylch ymglybiaethau a hawliadau gwirioneddol a posibl;
- darllen cofnodion cyfarfodydd y rhai sy'n gyfrifol am lywodraethu a'r Cyngor;
- wrth fynd i'r afael â'r risg o dwyll trwy wrthdroi rheolaeth rheolaethau, profi priodoldeb cofnodion cyfnodolion ac addasiadau eraill; asesu a yw'r dyfarniadau a wnaed wrth wneud amcangyfrifon cyfrifyddu yn arwydd o ragfarn bosibl; a
- gwerthuso rhesymeg busnes unrhyw drafodion sylweddol sy'n anarferol neu y tu allan i gwrs busnes arferol.

Fe wnes i hefyd gyfleu deddfau a rheoliadau a nodwyd yn berthnasol a risgiau posibl i dwyll i'r holl dîm archwilio a pharhau i fod yn effro i unrhyw arwyddion o dwyll neu ddiffyg cydymffurfio â chyfreithiau a rheoliadau drwy gydol yr archwiliad.

Mae'r graddau y mae fy ngweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll, yn cael ei effeithio gan yr anhawster cynhenid wrth ganfod afreoleidd-dra, effeithiolrwydd rheolaethau Cyngor Sir Caerfyrddin, a natur, amseru a maint y gweithdrefnau archwilio a gyflawnir.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd dros archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o adroddiad fy archwilydd.

Cyfrifoldebau archwilydd eraill

Rwy'n cyfathrebu â'r rhai sy'n gyfrifol am lywodraethu ynghylch cwmpas ac amseriad arfaethedig yr archwiliad a chanfyddiadau archwilio sylweddol ymhlith materion eraill, gan gynnwys unrhyw ddiffygion sylweddol mewn rheolaeth fewnol a nodaf yn ystod fy archwiliad.

Tystysgrif cwblhau archwiliad

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o gyfrifon Cyngor Sir Caerfyrddin yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

Adrian Crompton
Archwilydd Cyffredinol Cymru
2 Tachwedd 2023

1 Cwr y Ddinas
Stryd Tyndall
Caerdydd
CF10 4BZ

Atodiad 3

Crynodeb o'r cywiriadau a wnaed

Yn ystod ein harchwiliad, gwnaethom nodi'r camddatganiadau canlynol sydd wedi'u cywiro gan reolwyr, ond yr ydym yn ystyried y dylid eu tynnu at eich sylw oherwydd eu perthnasedd i'ch cyfrifoldebau dros y broses adrodd ariannol.

Arddangosyn2: crynodeb o'r cywiriadau a wnaed

Gwerth y cywiriad	Natur y cywiriadexhibit	Rheswm dros gywiro
£16,623,000	<p>Mantolen ac Eiddo, Cyfarpar ac Offer (Nodyn 6.9)</p> <p>Nododd ein profion ar Eiddo, Peiriannau ac Offer 16 o asedau a drosglwyddwyd o Asedau o dan Adeiladu i'w defnyddio ond nad oeddent wedi'u hailbrisio.</p> <p>Mae Cod Llywodraeth Leol CIPFA yn mynnu bod asedau'n cael eu hailbrisio pan fyddant yn cael eu defnyddio gyntaf.</p> <p>Ailbrisiwyd yr asedau a newidiwyd y datganiadau ariannol i leihau'r prisiad asedau £16,623,000.</p>	Sicrhau cydymffurfiaeth â'r Cod Llywodraeth Leol.
£2,851,000 (Dim effaith gyffredinol ar y datganiadau sylfaenol)	<p>Ymrwymadau Cyfalaf (Nodyn 6.9)</p> <p>Nododd ein nodyn profi ymrwymadau cyfalaf nad oedd gan un cynllun a gynhwyswyd yn y datgeliad contract wedi'i lofnodi ar waith cyn 31 Mawrth 2023. O ganlyniad, gor-nodwyd ymrwymadau cyfalaf ar gyfer hyn.</p> <p>Diwygiwyd y datganiadau ariannol i gael gwared ar y cynllun o'r datgeliad, gan arwain at ostyngiad o £2,851,000 yn yr ymrwymadau cyffredinol.</p> <p>Gan mai nodyn datgelu yw hwn, ni chafwyd unrhyw effaith gyffredinol ar y datganiadau sylfaenol.</p>	Sicrhau cywirdeb y datganiadau ariannol.
£1,058,000	<p>Fantolen a chredydwyr (nodyn 6.19) a chronfeydd wrth gefn cronfa'r cyngor wedi'u clustnodi (nodyn 6.22)</p>	Sicrhau cywirdeb y datganiadau ariannol.

Gwerth y cywiriad	Natur y cywiriadexhibit	Rheswm dros gywiro
	<p>Nododd profion archwilio wariant cyfalaf o £1,058,000 a dalwyd ym mis Ebrill 2023 ond yn ymwneud â gwaith a gyflawnwyd ym mis Mawrth 2023. O ganlyniad, tanddatganwyd credydwy'r a gwariant cyfalaf ar ddiwedd y flwyddyn.</p> <p>Diwygiwyd y datganiadau ariannol er mwyn cynyddu'r Credydwy'r Tymor Byr 'Eraill' o £1,058,000, gyda chronfeydd wrth gefn cronfa'r Cyngor wedi'u clustnodi (Nodyn 6.22) yn gostwng gan yr un swm.</p>	
<p>£863,000 (Dim effaith net gyffredinol ar y datganiadau sylfaenol)</p>	<p>Fantolen a chronfeydd wrth gefn cronfa'r Cyngor wedi'u clustnodi (nodyn 6.22)</p> <p>Nododd ein profion ar gronfeydd wrth gefn 2 gronfa wrth gefn a oedd wedi'u dosbarthu fel 'Cynlluniau a Ariennir yn allanol' ond a ddylai fod wedi'u dosbarthu fel 'Cronfeydd wrth Gefn Adrannol '.</p> <p>Diwygiwyd y datganiadau ariannol i symud y £863,000 o Gronfeydd Wrth Gefn Cynlluniau a Ariennir yn Allanol i Gronfeydd Wrth Gefn Adrannol</p> <p>Ni chafwyd unrhyw effaith net ar y gwelliant hwn.</p>	<p>I ddatgelu'r cronfeydd wrth gefn yn gywir.</p>
<p>Amryw (Dim effaith gyffredinol ar y datganiadau sylfaenol)</p>	<p>Gwnaed nifer o fân ddiwygiadau i'r datganiadau ariannol yn ymwneud naill ai â diwygiadau i ddatgelu gwybodaeth neu newidiadau naratif.</p>	<p>Sicrhau cywirdeb y datganiadau ariannol.</p>



PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27^{AIN} HYDREF 2023

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 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 (Adnoddau)

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
27TH OCTOBER 2023**

**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
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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
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below
 Signed: **C Moore** **Director of Corporate Services**

1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:	
Scrutiny Committee Outcome/Recommendations:	
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: 27th October 2023

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

Final letter of representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Representations regarding the 2022-23 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 2023 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 2022-23; 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



BUDDSODDWYR | 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

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 27 October 2023.

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: 27 October 2023

Date: 27 October 2023

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO 27^{AIN} HYDREF 2023

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 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 (Adnoddau)

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
27TH OCTOBER 2023**

**AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND
MANAGEMENT**

Audit Wales is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance. 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. Matters in relation to fraud.
2. Matters in relation to laws and regulations.
3. Matters in relation to related parties.

The information provided informs their understanding of the Council and its business processes and supports their work in providing an audit opinion on the 2022/23 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
NONE	NONE	NONE	NONE	NONE	NONE	NONE



CONSULTATIONS

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

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

1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:	
Scrutiny Committee Outcome/Recommendations:	

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
2022/23 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		

Mae'r dudalen hon yn wag yn fwriadol

1 Capital Quarter
Tyndall Street / Stryd Tyndall
Cardiff / Caerdydd
CF10 4BZ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

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

Reference: CCC 22-23

Date issued: 30 March 2023

Dear Chris

Audit enquiries to those charged with governance and management

- The Auditor General's Statement of Responsibilities sets out that he is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance.
- This letter formally seeks documented consideration and understanding on a number of governance areas that impact on our audit of your financial statements. These considerations are relevant to both the management of the Council and 'those charged with governance' (Governance & Audit Committee).

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

- Matters in relation to fraud
- Matters in relation to laws and regulations
- Matters in relation to related parties

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 2022-23 financial statements.

I would be grateful if you could update the attached table in **Appendix 1** to **Appendix 3** for 2022-23.

The completed **Appendix 1** to **Appendix 3** should be formally considered and communicated to us on behalf of both management and those charged with governance by 30 June 2023. In the meantime, if you have queries, please contact Jason Blewitt on 07970737478 or jason.blewitt@audit.wales.

Yours sincerely



Derwyn Owen

Engagement Director

Appendix 1

Matters in relation to fraud

International Standard for Auditing (UK) 240 covers auditors' responsibilities relating to fraud in an audit of financial statements. This standard has been revised for 2022-23 audits.

The primary responsibility to prevent and detect fraud rests with both management and 'those charged with governance', which for the Council is the Governance & Audit Committee. Management, with the oversight of those charged with governance, should ensure there is a strong emphasis on fraud prevention and deterrence and create a culture of honest and ethical behaviour, reinforced by active oversight by those charged with governance.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

What are we required to do?

As part of our risk assessment procedures, we are required to consider the risks of material misstatement due to fraud. This includes understanding the arrangements management has put in place in respect of fraud risks. The ISA views fraud as either:

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

We also need to understand how those charged with governance exercises oversight of management's processes. We are also required to make enquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud, management's process for identifying and responding to the risks, and the internal controls established to mitigate them.

Enquiries of management – in relation to financial reporting

Question	2022-23 Response
<p>Are there any significant matters or events which have occurred during the year which could influence our audit approach or the Council's financial statements?</p>	<p>No</p>
<p>What are your general views on the entity's risk assessment process relating to financial reporting?</p>	<p>We believe we have a robust approach to the identification and evaluation of risks across the council, with risks clearly owned by an individual senior officer or department, but underpinned by a collegiate approach which brings to the benefits of cross functional support and expertise. This is applied to financial reporting, whereby the process is a joint effort of financial services combined with service managers across all areas, supported by back office functions</p>
<p>Are you aware of significant transactions that are outside the normal trading activities of the business?</p>	<p>No</p>
<p>Are you aware of any transactions, events or changes in circumstances that would cause impairments of non-current assets?</p>	<p>No. All surveys desktop reviews undertaken to date to identify RAAC have been negative (i.e. no RAAC identified)</p>

Enquiries of management – in relation to financial reporting

Question	2022-23 Response
<p>Are you aware of any transactions, events and conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement?</p>	<p>None other than those already disclosed to Audit Wales</p>
<p>Have there been any changes in accounting policies in relation to significant estimates?</p>	<p>No</p>
<p>Have there been any issues that may impact the preparation of the accounts identified so far?</p>	<p>Delays were encountered with enhanced requirements regarding the valuation of property assets to ensure that the carrying value was not materially different to the current value</p>
<p>Do you have knowledge of events or conditions beyond the period of the going concern assessment that may cast significant doubt on the entity's ability to continue as a going concern?</p>	<p>No, though we recognise the ongoing financial pressures which Local Authorities have faced for more than a decade and we are acutely aware of the increasing number of English Local Authorities which have issued Section 114 notices and are monitoring these closely.</p>

Enquiries of management – in relation to fraud

Question	Response
<p>What is management's assessment of the risk that the financial statements may be materially misstated due to fraud? What is the nature, extent and frequency of management's assessment?</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 both inherent in processes as well as due to specific periodic activities such as the work carried out as part of the internal audit plan (e.g. identification of duplicate records in payroll or creditors).</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 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.</p> <p>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</p>

Enquiries of management – in relation to fraud

Question	Response
	<p>and accepted by the Committee in September 2023. 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>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 2022/2023.</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>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 & Financial Compliance staff. Internal Audit continues to provide training to a range of staff and awareness is raised on a</p>

Enquiries of management – in relation to fraud

Question	Response
	<p>regular basis including staff newsletters, screensaver promotions and dedicated fraud intranet page.</p> <p>Processes implemented to enable remote working have continued to operate securely and officers have reviewed their effectiveness.</p>
Do you have knowledge of any actual, suspected or alleged fraud affecting the audited body?	We are aware of a low 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 29 September 2023.
What is management's process for identifying and responding to the risks of fraud in the audited body, including any specific risks of fraud that management has identified or that have been brought to its attention?	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. 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

Enquiries of management – in relation to fraud

Question	Response
	<p>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. Staff from Internal Audit and People Management meet quarterly to confidentially keep up to date on any staffing issues or internal investigations to better identify potential financial impropriety or possible fraud</p>
What classes of transactions, account balances and disclosures have you identified as most at risk of fraud?	We have a fraud risk register which has assessed the financial systems and the potential for fraud and the controls that are in place to mitigate fraud.
Are you aware of any whistleblowing or complaints by potential whistle blowers? If so, what has been the audited body's response?	The Standards Committee reviewed and confirmed the existing whistleblowing policy in June 2023. At the meeting, it was reported that during the financial year, 3 whistleblowing complaints had been received all of which had been investigated, and the investigations concluded.

Enquiries of management – in relation to fraud

Question	Response
<p>What is management's communication, if any, to those charged with governance regarding their processes for identifying and responding to risks of fraud?</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>Following the appointment of new lay members and new councillors to the Governance and Audit Committee, dedicated training was provided in 2022 which also outlined their responsibilities. We have also run a "self assessment" session with committee members to help identify any knowledge gaps/training requirements.</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 and September 2023.</p>

Enquiries of management – in relation to fraud

Question	Response
What is management's communication, if any, to employees regarding their views on business practices and ethical behaviour?	In addition to the response above: All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct, Officers have received communication regarding CPRs and FPRs.

Enquiries of those charged with governance – in relation to fraud

Question	Response
Do you have any knowledge of actual, suspected or alleged fraud affecting the audited body?	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

Enquiries of those charged with governance – in relation to fraud

Question	Response
	<p>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 2022-23, which was presented to the Governance and Audit Committee in September 2023. 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>What is your assessment of the risk of fraud within the audited body, including those risks that are specific to the audited body's business sector?</p>	<p>Fraud is recognised as a specific risk within the Corporate Risk Register</p> <p>With the scale and breadth of the Council’s range of services, it is impossible to eliminate the risk of fraud completely. However the control environment provides a high degree of assurance, combined with the activities undertaken to investigate instances of potential fraud, which has led to the discovery of a</p>

Enquiries of those charged with governance – in relation to fraud

Question	Response
	small number of incidents which have themselves been subject to prosecution or other sanctions where appropriate.
<p>How do you exercise oversight of:</p> <ul style="list-style-type: none">• management's processes for identifying and responding to the risk of fraud in the audited body, and• the controls that management has established to mitigate these risks?	<p>The Anti-Fraud and Corruption Report is received and reviewed annually. All internal audit reports where there is low assurance are required to be presented to the Governance and Audit Committee. This includes provision for reports where there are weaknesses which could or have led to fraud being exempt and discussed in camera, to enable an open discussion where issues can be fully explored and departments held to account.</p> <p>The Governance and Audit Committee is required to approve any changes to the financial and contract procedure rules, which provides the committee and opportunity to oversee the controls in place.</p>

Appendix 2

Matters in relation to laws and regulations

International Standard for Auditing (UK and Ireland) 250 covers auditors' responsibilities to consider the impact of laws and regulations in an audit of financial statements.

Management, with the oversight of those charged with governance, is responsible for ensuring that the Council's operations are conducted in accordance with laws and regulations, including compliance with those that determine the reported amounts and disclosures in the financial statements.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. The ISA distinguishes two different categories of laws and regulations:

- laws and regulations that have a direct effect on determining material amounts and disclosures in the financial statements
- other laws and regulations where compliance may be fundamental to the continuance of operations, or to avoid material penalties

What are we required to do?

As part of our risk assessment procedures we are required to make enquiries of management and those charged with governance as to whether the Council is in compliance with relevant laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Enquiries of management – in relation to laws and regulations

Question	2022-23 Response
<p>What are the policies and procedures in place to identify applicable legal and regulatory requirements to ensure compliance?</p>	<p>Code of Practice on Local Authority Accounting 2022/23, LAAP Bulletins reviewed, CIPFA/IPF training Courses. Audit Wales findings, Wales Chief Accountants Working Group, Specialist advice from Treasury Management Advisors.</p>
<p>Are you aware of any instances of non-compliance with laws or regulations? Is the entity on notice of any such possible instances of non-compliance?</p>	<p>No</p>
<p>What policies and procedures are in place for identifying, evaluating and accounting for litigation claims and assessments?</p>	<p>As part of the statement of accounts preparation process, consideration is given to all ongoing litigation claims and assessments. This process involves the following senior officers: Assistant Chief Executive - People Management, Monitoring Officer (and deputy) Section 151 Officer (and deputy)</p>
<p>Have there been any examinations or inquiries performed by licensing, tax or other authorities/regulators?</p>	<p>During the year, the following inspections were undertaken – all were part of the normal course of business and were not in response to any specific issue:</p>

Enquiries of management – in relation to laws and regulations

Question	2022-23 Response
	<p>Estyn Local Government Education Services Inspection (July 2023) HMRC VAT Audit (concluded May 2023) Office of the Public Guardian – Deputyships inspection</p>
<p>Are there any potential litigations or claims that would affect the financial statements?</p>	<p>There is one matter which has already been discussed with Audit Wales that is subject to a legal process currently</p>
<p>Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?</p>	<p>No</p>

Enquiries of those charged with governance – in relation to laws and regulations

Question	2022-23 Response
Are you aware of any non-compliance with laws and regulations that may be expected to have a fundamental effect on the operations of the entity?	No
How does the Governance & Audit Committee, in your role as those charged with governance, obtain assurance that all relevant laws and regulations have been complied with?	<p>The Monitoring Officer (Head of Administration & Law) is responsible for maintaining the Constitution to ensure that it reflects up to date legislative requirements and the Authority's Governance needs and is also responsible for ensuring that the provisions are fully complied with at all levels of the Authority's activities.</p> <p>As Chief Legal Officer supported by the in-house legal team, the Monitoring Officer has access to all meetings of the Authority including the Cabinet and the Authority's Corporate Management Team. The Monitoring Officer is well placed to play a proactive role in supporting Members and Officers in both formal and informal settings to comply with the law and with the Authority's own procedures.</p>

Enquiries of management – in relation to control environment and IT systems

Question	2022-23 Response
Have there been any changes to significant IT systems or applications in the period?	The organisation is in the process of implementing “Total Connect” which supports works across the council’s estate including administrative and operational buildings (including schools) and the council’s housing stock

Enquiries of management – in relation to risk and governance

Question	2022-23 Response
How do you communicate to those charged with governance regarding business risks including fraud?	Fraud training has been delivered to both the Corporate Management Team as well as the Governance and Audit Committee. It is also recognised as part of the Corporate Risk Register. Business risks are reported to the Governance & Audit Committee through the corporate risk register twice a year. The Corporate Management

Enquiries of management – in relation to risk and governance

Question	2022-23 Response
	<p>Team, Heads of Service and the Governance and Audit Committee also received training from an external provider on risk and risk appetite in Summer 2023. Cyber fraud / risk training was also delivered to members in November 2022.</p>
<p>What is the allocation of responsibilities between those charged with governance and management?</p>	<p>This is governed by the Council's constitution. Broadly, the separated in that it is Members who approve the Council's risk appetite, and then for officers who are responsible to implementing this in the business of the Council, and monitoring it, to then report back to Members.</p>
<p>What procedures are in place to ensure the compliance and completeness of Governance reports?</p>	<p>Preparation of the Annual Governance Statement is a collective effort of the Governance Group, comprising key senior officers as well as councillors in senior roles and is undertaken over a period of months. It is then considered in draft form by Chief Executive and members of the Governance and Audit Committee before presentation for approval</p>

Enquiries of management – in relation to risk and governance

Question	2022-23 Response
<p>What procedures are in place to ensure the compliance and completeness of Sustainability reports?</p>	<p>The Council declared a climate emergency in 2019, and committed to becoming a net zero authority by 2030. The Council since then has developed an action plan to respond to the emergency, and provides annual reports to Members outlining progress against the plan and towards delivering the Council's net zero ambition. A new cabinet portfolio of Climate Change, Decarbonisation and Sustainability has been created, who chairs the cross party climate change and nature advisory panel which provides oversight of the plan and advises Cabinet on its delivery.</p>

Appendix 3

Matters in relation to related parties

International Standard for Auditing (UK) 550 covers auditors' responsibilities relating to related party relationships and transactions. 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.

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?

As part of our risk assessment procedures, we are required 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.

Enquiries of management – in relation to related parties

Question	2022-23 Response
<p>Have there been any changes to related parties from the prior year? If so, what is the identity of the related parties and the nature of those relationships? Confirm these have been disclosed to the auditor.</p>	<p>There is one change which relates to a close family member of the Deputy Chief Executive. This is reported in the Statement of Accounts</p>
<p>What transactions have been entered into with related parties during the period? What is the purpose of these transactions? Confirm these have been disclosed to the auditor.</p>	<p>These have been disclosed in the Statement of Accounts</p>
<p>What controls are in place to identify, account for and disclose related party transactions and relationships?</p>	<p>An annual process is undertaken to identify related party transactions and relationships. This is led by the Head of Financial Services (Deputy Section 151 Officer).</p>
<p>What controls are in place to authorise and approve significant transactions and arrangements:</p> <ul style="list-style-type: none"> • with related parties, and • outside the normal course of business? 	<p>Where there is a related party identified, an approval is not undertaken by the officer affected. In very rare instances where there may be arrangements outside the normal course of business, it would be practice that the matter is escalated to a senior officer, and if significant, the relevant portfolio holder would be consulted. Advice would be sought from the Monitoring</p>

Enquiries of management – in relation to related parties

Question	2022-23 Response
	officer and Section 151 Officer on a case by case basis.

Enquiries of those charged with governance – in relation to related parties

Question	2022-23 Response
<p>How does the Governance & Audit Committee, in its role as those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?</p>	<p>In addition to the approval of the audited accounts as required in the council's constitution, the Governance and Audit Committee also holds a detailed accounts training session every year for members to go through the detailed updates of both the financial figures as well as the governance arrangements as set out in the Annual Governance Statement, and also received the draft accounts in formal committee. This member involvement creates a high level of engagement and discussion about updates which members may be aware of due to their other duties.</p>

Mae'r dudalen hon yn wag yn fwiadol

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27 HYDREF 2023**

**DATGANIAD ARIANNOL AWDURDOD
HARBWR PORTH TYWYN 2022-23**

Pwrpas:-

I gyflwyno'r cyfriflen ar ôl yr archwiliad am y flwyddyn 2022-23.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn Datganiad Ariannol Awdurdod Harbwr Porth Tywyn am y flwyddyn 2022-23.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo cyfriflen Awdurdod Harbwr Porth Tywyn am y flwyddyn 2022-23, 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 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:
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 & AUDIT COMMITTEE
27 OCTOBER 2023**

**BURRY PORT HARBOUR
FINANCIAL STATEMENT 2022-23**

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 1st 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 2022-23 was £9k, (2021-22 £687k), and all activities are fully funded by Carmarthenshire County Council. This decrease in costs year on year of £678k consists of a decrease in capital works expenditure of £697k, together with a £19k reduction in income. Fixed assets held at 31st March 2023 total £867k.

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
NONE	YES	YES	NONE	NONE	NONE	NONE

Legal

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

Finance

The net cost of the Harbour activities in 2022-23 was £9k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2023 total £867k.

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

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**

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.

1 Cwr y Ddinas, Stryd Tyndall
Cardiff / Caerdydd
CF10 4BZ

Phone / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.cymru / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Mr Chris Moore
Cyfarwyddwr Gwasanaethau Corfforaethol
Neuadd Sirol Cyngor Sir Caerfyrddin
Caerfyrddin
SA31 1JP

Cyfeirnod: DO / JB

Dyddiad cyhoeddi: 18 Hydref 2023

Annwyl Chris,

Cofnod Blynyddol Harbwr Porth Tywyn 2022-23

Yn unol â gofynion Adran 12 ac Adran 13 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004, rwy'n rhoi fy adroddiad ar Ffurflen Flynyddol Harbwr Porth Tywyn am y flwyddyn yn diweddu ar 31 Mawrth 2023.

Rwyf wedi ymgymryd â'n gwaith yn unol â'r gweithdrefnau penodedig a gyhoeddwyd gan Archwilydd Cyffredinol Cymru. Yn gryno, mae'r gweithdrefnau hyn yn ei gwneud yn ofynnol i ni ystyried a yw'r datganiad cyfrifon blynyddol:

- wedi eu paratoi ar sail resymol (er enghraifft, mae'r ffigurau'n cytuno i'r cofnodion gwaelodol y cawsant eu paratoi arnynt ac maent yn gyson â'r trafodiadau a gofnodwyd yng nghyfrifon statudol yr awdurdodau lleol cyfansoddol ar gyfer yr un cyfnod adrodd); ac
- yn castio'n gywir.

Adroddiad archwilio ar y ffurflen flynyddol sy'n ymwneud â Harbwr Porth Tywyn am y cyfnod a ddaeth i ben ar 31 Mawrth 2023:

Yn amodol ar gymeradwyo ffurflen flynyddol 2022-23 gan y Pwyllgor Llywodraethu ac Archwilio sydd i'w wneud yn ei gyfarfod ar 27 Hydref 2023, byddwn yn gallu ardystio'r ffurflen flynyddol a chyhoeddi ein hysbysiad o gwblhau'r archwiliad a chadarnhau'r canlynol:

"Ar sail ein hadolygiad ac yn ein barn ni, mae'r wybodaeth a gynhwysir yn y Ffurflen Flynyddol yn unol ag arferion priodol ac nid oes unrhyw faterion wedi dod i'n sylw gan roi achos pryder nad yw deddfwriaeth berthnasol a gofynion rheoleiddio wedi'u bodloni."

Materion eraill

Nid oes gennym unrhyw faterion eraill y mae'n rhaid i ni eu dwyn i'ch sylw.

Yn gywir

A handwritten signature in blue ink, appearing to read "Derwyn Owen".

Derwyn Owen

ar gyfer ac ar ran Adrian Crompton, Archwilydd Cyffredinol Cymru

Ffurflen Flynyddol Cydbwyllgorau Llai yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben 31 Mawrth 2023

Datganiadau cyfrifyddu 2022-23 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 2022 (£)	31 Mawrth 2023 (£)	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 ffigur fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.
Datganiad o incwm a gwariant/derbyniadau a thaliadau			
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	687,023	8,922	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrrff.
3. (+) Cyfanswm derbyniadau eraill	48,881	30,000	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 referiw.
4. (-) Costau staff	0	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	730,877	34,162	Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).
6. (-)Cyfanswm taliadau eraill	5,027	4,760	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).
Datganiad o falansau			
8. (+) Dyledwyr	135,688	145,028	Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff.
9. (+) Cyfanswm arian parod a buddsoddiadau	(134,283)	(137,103)	Pob cyfrif: 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	1,405	7,925	Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.
11. (=) Balansau a gariwyd ymlaen	0	0	Dylai cyfanswm y balansau fod yn hafal i linell 7 uchod: Nodwch gyfanswm (8+9-10).
12. Cyfanswm asedau sefydlog ac asedau hirdymor	900,600	867,319	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 benthygiad 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 gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2023, 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"> rheolaeth ariannol effeithiol yn ystod y flwyddyn; a pharatoi a chymeradwyo'r datganiadau cyfrifyddu. 	<input type="radio"/>	<input type="radio"/>	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 llygredigaeth, ac adolygu ei heffeithiolrwydd.</p>	<input type="radio"/>	<input type="radio"/>	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, rheoliadau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Pwyllgor i gynnal ei fusnes neu ar ei sefyllfa ariannol.</p>	<input type="radio"/>	<input type="radio"/>	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 type="radio"/>	<input type="radio"/>	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 cyflwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.</p>	<input type="radio"/>	<input type="radio"/>	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 type="radio"/>	<input type="radio"/>	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi barn wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8
<p>7. Ystyried a oes unrhyw ymgyfreithiad, rhwymedigaethau neu ymrwmiadau, 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 type="radio"/>	<input type="radio"/>	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 archwilwyr mewnol ac allanol.</p>	<input type="radio"/>	<input type="radio"/>	Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwilwyr mewnol ac allanol.	6, 8, 23

* Ar ddalen ar wahân, rhowch esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifwch 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 darlleneydd 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 darlleneydd i ddeall y datganiadau cyfrifyddu a/neu'r datganiad llywodraethu blynyddol.

Cymeradwyaeth ac ardystiad y Pwyllgor

Y Pwyllgor sy'n gyfrifol am baratoi'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 2023.	Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Pwyllgor o dan gyfeirnod cofnod:
Llofnod y Swyddog Cyllid Cyfrifol: 	Cyfeirnod cofnod:
Enw: C MOORE	Llofnod Cadeirydd y cyfarfod:
Dyddiad: 08/08/23	Enw:
	Dyddiad:

Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Adroddaf mewn perthynas a'm harchwiliad o'r cyfrifon o dan adran 13 o'r Ddeddf, a yw unrhyw faterion sy'n dad i'm sylw yn peri pryder nad yw deddfwriaeth a gofynion rheoliadol perthnasol wedi'u bodloni. Cynhaliwyd fy archwiliad yn unol a chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

Ardystiaf fy mod wedi cwblhau'r archwiliad o'r Datganiad Blynyddol ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 ar gyfer:

Awdurdod Harbwr Porth Tywyn

Adroddiad yr Archwilydd Cyffredinol

Barn archwilio - Diamod

Ar sail fy adolygiad, yn fy rnam i, nid oes unrhyw faterion wedi dod i'm sylw gan beri pryder bod y wybodaeth a adroddir yn y Datganiad Blynyddol hwn mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw deddfwriaeth berthnasol a gofynion rheoliadol wedi'u bodloni;
- nad ydynt yn gyson a threfniadau llywodraethu'r harbwr;
- nid oes gan y harbwr drefniadau priodol ar waith i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau.

Materion eraill sy'n codi ac argymhellion

Nid oes unrhyw faterion pellach nac argymhellion yr wyf yn dymuno'u dwyn i sylw'r harbwr.

Enw, Cyfarwyddwr, Archwilio Cymru O blaid ac ar ran Archwilydd Cyffredinol Cymru	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 2023.

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 2022/23 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 **	
9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	<input 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 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 2021-22 a 2022-23. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau ynghylch fy mhenodiad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol: **Caroline Powell**

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:



Dyddiad: 8/8/2023

	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 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 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.

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27 HYDREF 2023**

**ADRODDIAD A CHYFRIFON BLYNYDDOL
CRONFA BENSIWN DYFED 2022-2023**

Pwrpas:-

Mae'n ofynnol i'r Cyngor gymeradwyo yr adroddiad a chyfrifon blynyddol 2022-2023 Cronfa Bensiwn Dyfed.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Cymeradwyo'r Adroddiad a Chyfrifon Blynyddol Cronfa Bensiwn Dyfed 2022-2023 ar ôl yr archwiliad.

Y Rhesymau:

Mae angen i'r Cyngor cymeradwyo'r Adroddiad a Chyfrifon Blynyddol Cronfa Bensiwn Dyfed 2022-2023 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
27 OCTOBER 2023**

**DYFED PENSION FUND
ANNUAL REPORT AND ACCOUNTS 2022-2023**

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.

As noted in the Audit Wales report, minor amendments have been made to the accounts. These are the inclusion of a Post Balance Sheet Events Note which had no overall effect on the primary statements, a disclosure note on the movement of investments between Level 3 and 2 within note 13.5 and 13.6 of the statement of accounts and some other minor amendments.

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

The net assets of the scheme at 31 March 2023 were £3,143m (31 March 2022: £3,243m). The reduction in net asset value of £100m is mostly due to the value of the Fund's investments decreasing during the year. These are unrealised losses as the Fund did not dispose of these investments.

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
NONE	YES	YES	NONE	NONE	NONE	NONE

Legal

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

Finance

The Net Asset Statement for the Dyfed Pension Fund at 31 March 2023 shows total net assets of £3,143m.

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**

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 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen.



DYFED PENSION FUND

Annual Report & Accounts 2022-2023

Administered by:



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Chair's Foreword

It is with great pleasure that I present the 2022-2023 Annual Report and Accounts of the Dyfed Pension Fund.

This year's highlight was the results of the triennial actuarial valuation as at 31 March 2022. Over the three years since 31 March 2019 the funding level of the Fund has increased from 105% to 113%. This is obviously very pleasing and is primarily due to the strong investment returns achieved by the Fund. However, as we all know, the Fund takes a long-term approach and there is still a great deal of uncertainty with high inflation, the continuing Russia/Ukraine conflict, high interest rates, climate change and the slowdown of like expectancy improvements. A Strategic Asset Allocation review has commenced following this valuation and the outcome will be presented to the committee in September 2023.

Also, during the year, the committee was presented with the Fund's Carbon Footprint position of its equity portfolio as at 31 March 2022. It illustrated that the Weighted Average Carbon Intensity had reduced by 15% from September 2020. This demonstrates how seriously the committee takes this subject and is further exemplified by our decision to invest £150m in the Sustainable Equity fund which will be launched by the Wales Pension Partnership (WPP) in June 2023.

Moving on to the WPP, the Dyfed Pension Fund now has 39% invested across global equities and fixed income with a further 40% is invested in the jointly procured BlackRock pooled funds. The training that WPP provided during the year focused on Private Market Asset Classes & the role of the Allocator and the Governance & Administration of the pool, among other topics. This training is invaluable for pension committees, pension boards and officers in that it keeps us all "up to speed" on developments in the LGPS which is continually evolving.

Robeco is the voting and engagement provider for the pool and assists the WPP in formulating and maintaining a Voting Policy and Engagement Principles that are in keeping with the Welsh Constituent Authorities' membership of the Local Authority Pension Fund Forum ('LAPFF'). The Dyfed Pension Fund has been a member of LAPFF for many years and utilises its resources together with Robeco to ensure that our stock is voted on and we achieve the most effective engagement outcomes for our members.

The Pensions Administration team continued to work diligently during the year for all our employers and members. The team, amongst other projects, increased the number of registered 'My Pension On-line' users by actively encouraging scheme member take up, continued with the production of a more detailed and personalised update for each pensioner, continued with the GMP Reconciliation exercise and undertook a Data Quality exercise for the Local Government, Police and Firefighter Pension Scheme, reporting the findings to the pension committee and The Pensions Regulator.

The membership increased again in 2022-2023 to 54,555 with active members making up the majority and an even split between deferred and pensioners. This does not tell the whole story though as the workflow undertaken by the team includes actual retirements, retirement estimates, starters, transfers in, transfers out, aggregation and leavers which is a phenomenal amount of work.

There were no changes to the membership of the pension committee during the year but subsequently in May 2023 Cllr Denise Owen left the committee and Cllr Neil Lewis joined. I

would personally like to thank Denise for her contribution and wish her well for the future and welcome Neil.

I would like to thank the members of the Pension Committee who continue to rise to the challenge of providing governance, stewardship and direction for the Fund. My thanks also go to the senior managers and officers in the Administration and Investment teams for their commitment and hard work towards delivering a quality service during the year. I can assure you that the Fund recognises that the LGPS continues to be a high quality and highly valued defined benefit pension scheme for public sector workers.

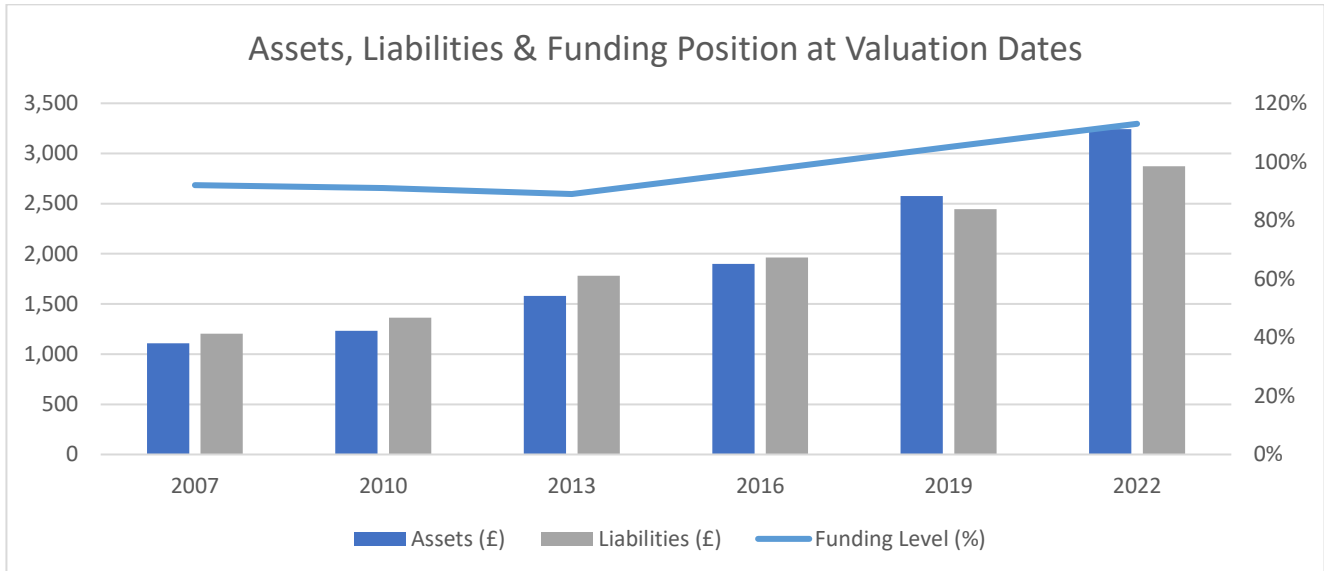
I hope this gives you a flavour for the progress of the Fund during the year and you enjoy reading the detail in the rest of this report.

Councillor Elwyn Williams
Chair of the Dyfed Pension Fund Committee



Introduction

The Chair, in his Foreword, has highlighted that the triennial actuarial valuation results were received during the year. I have set out below how the funding level has moved over the last few years:



The increase in the funding level over the years, and to 113% as at 31 March 2022, is obviously very pleasing but it is my responsibility, as Treasurer/Section 151 officer of the Dyfed Pension Fund, to ensure that we invest and manage the Fund's assets, set employer contribution rates, collect employer and employee contributions and pay pension benefits as they fall due. With this background in mind cash flow is very important for the Fund. We have a robust cash flow model which ensures that the £130m of expenditure and income during the year is managed effectively.

The Dyfed Pension Fund returned -2.9% during the year which was below the LA Universe and was a result of our low allocation to alternative assets. However, over the longer term it continues to perform well both in actual terms and relative to inflation:

	3 Year (%)	5 Year (%)	10 Year (%)	20 Year (%)
Fund	9.8	5.5	7.6	8.6
Average	9.5	5.9	7.3	8.4
CPI Inflation	6.0	4.3	2.8	2.7
Ranking	32	60	24	28

Perhaps I do not mention them often enough, but the Pension Board members provide a valuable service in their role as assisting Carmarthenshire County Council (as the scheme manager) in the management of the Fund, providing oversight and challenge and keeping the committee and officers "on their toes". The Pension Board is expertly chaired by John Jones and during the year offered challenge on issues as diverse as any breaches in service delivery,

the risk register, the performance of the pension administration service including examining workflow statistics and review and discussion on the decisions of the pension committee. They are also regular attendees at the virtual training sessions that are provided by the Wales Pension Partnership (WPP).

Carmarthenshire County Council's responsibility as the host authority for the WPP continues to provide an excellent service for the pool. During the year WPP launched the Infrastructure and Private Credit investment programmes and appointed Schroders Capital as the allocator for the Private Equity programme. The pool has also remained a signatory to the UK Stewardship Code. As the host authority we are involved in and provide support to all aspects of this work and will be extremely committed to working with all parties in the procurement of the operator contract in 2023-2024.

I would like to take this opportunity again this year to thank my pension teams and the Head of Financial Services for the commitment and hard work they have shown towards delivering an excellent service throughout the year. Despite the increasing workloads and the ever-changing pensions world staff continue to place the scheme members first and this is valued by our members and those responsible for the governance of the Scheme.

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 2022-23 the Committee members were:

- Councillor Elwyn Williams - Chair of the Committee
- Councillor Dai Thomas - Committee Member
- Councillor Rob James - Committee Member
- Councillor Denise Owen - 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:

Meeting attendance and training events 2022-23	Cllr Elwyn Williams	Cllr Dai Thomas	Cllr Rob James	Cllr Denise Owen
Voting rights	✓	✓	✓	
2022-23 Meeting attendance:				
Committee Meeting 28 June 2022	✓	✓	✓	✓
Committee Meeting 11 October 2022	✓	✓	✓	
ACM 22 November 2022	✓	✓	✓	
Committee Meeting 23 November 2022	✓	✓	✓	
Committee Meeting 28 March 2023	✓	✓	✓	

2022-23 Training events:				
Business Meeting (LAPFF) July 2022		✓		
Schroders Briefing September 2022	✓	✓	✓	✓
Investment Summit (LGC) September 2022		✓		
WPP Training Session September 2022			✓	✓
AGM & Business Meeting (LAPFF) October 2022		✓		
WPP Training Session October 2022	✓			
Fundamentals Training October 2022			✓	✓
Baillie Gifford LGPS Seminar November 2022	✓		✓	
Russell Investments Summit November 2022	✓			
Fundamentals Training November 2022				✓
WPP Training Session December 2022	✓			
Fundamentals Training December 2022			✓	✓
Annual Conference (LAPFF) December 2022		✓		
Business Meeting (LAPFF) January 2023		✓		
WPP Training Session February 2023	✓			
Investment Seminar (LGC) March 2023	✓			

The Fund's Independent Investment Adviser: Mr Adrian Brown (MJ Hudson Investment Advisers/Apex Group plc) - 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 2022-23 against budget:

	Actual 2021-22 £'000	Budget 2022-23 £'000	Actual 2022-23 £'000	Variance 2022-23 £'000
Income				
Employee Contributions	22,847	23,045	24,686	1,641
Employer Contributions	66,168	68,339	71,231	2,892
Transfers In	4,196	3,000	4,999	1,999
Investment Income	32,138	16,898	27,472	10,574
Total Income	125,349	111,282	128,388	17,106
Expenditure				
Benefits Payable	(92,402)	(93,908)	(99,423)	(5,515)
Transfers Out	(3,534)	(3,120)	(4,530)	(1,410)
Management Expenses	(1,976)	(2,255)	(2,296)	(41)
Investment Management Expenses	(12,435)	(11,999)	(11,271)	728
Total Expenditure	(110,347)	(111,282)	(117,520)	(6,238)
Changes in the Market Value of Investments	178,055	-	(110,937)	-
Net Increase/(Decrease) in the fund	193,057	-	(100,069)	-

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.

Asset Allocation

Mandate	Approach	Manager	Benchmark (%)	Actual (%)
Equities		Allocation	65.00	74.62
Global	Active	Wales Pension Partnership		31.20
Japanese	Active	BlackRock		3.63
Other Regional	Passive	BlackRock		29.87
ACS Low Carbon	Passive	BlackRock		9.92
Fixed Interest		Allocation	10.00	7.57
Index Linked Gilts	Passive	BlackRock		0.34
Fixed Interest Bonds	Active	Wales Pension Partnership		7.23
Property		Allocation	15.00	12.99
Property	Active	Schroders		11.45
Property	Active	Partners Group		1.54
Infrastructure		Allocation	5.00	0.00
Infrastructure				0.00
Alternatives		Allocation	5.00	3.96
SAIF	Active	BlackRock		3.96
Cash		Allocation	0.00	0.86
Cash	Active	Various		0.86
Total			100.00	100.00

The table above shows that the Fund's actual allocation to equities is above the benchmark. The Pension Committee are reviewing the allocations with a view of rebalancing the investments in line with the benchmarks.

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 decreased by 3.1% from 2021-22 to 2022-23:

	Value as at 31/03/22	Value as at 31/03/23
	£'000	£'000
UK Equities	570,137	562,035
Global & Overseas Equities	1,778,321	1,778,461
Index Linked Gilts	31,515	10,781
Fixed Interest Bonds	247,621	226,700
Property	461,700	407,472
Alternatives (SAIF)	120,559	124,097
Cash	24,969	27,061
Accrued Income	1,855	73
Total	3,236,677	3,136,680

Investment Performance

Total Fund performance was below the LA Universe average over the one and five year periods and above the average over the three, ten, twenty and thirty year periods as shown below.

Periods to 31/03/23	Return (%)	LA Universe (%)	Out/(Under) Performance (%)	Ranking
1 year	(2.90)	(1.60)	(1.30)	47
3 years*	9.80	9.50	0.30	32
5 years*	5.50	5.90	(0.40)	60
10 years*	7.60	7.30	0.30	24
20 years*	8.60	8.40	0.20	28
30 years*	8.10	7.70	0.40	4

*Annualised Returns

Individual Managers' Performance

The following tables show the performance of each manager for the year ending 31 March 2023.

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 6.5%. 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 2023. The valuation of the property portfolio is above the original cost of investment:

Portfolio investments	
Committed	£100.45m
Commitment level - directs	24.66%
Commitment level - secondaries	31.69%
Commitment level - primaries	47.20%
Invested	£86.32m
Investment level	85.94%

Partners Group Red Dragon, L.P.	
Commitments	£97.00m
Capital contributions	£69.06m
Capital contributions (in % of commitments)	71.20%
Unfunded commitments	£27.94m
Distributions	£43.80m
Net asset value	£48.23m
Net return (1 year)	(2.70)%
Net return (inception to date)	6.50%

Schroders

The manager outperformed the benchmark over the one and three year periods by 2.60% and 0.20% respectively. The manager met the benchmark over the five year period.

Performance to 31/03/23	Return (%)	Benchmark (%)	Out/(Under) Performance
1 year	(11.90)	(14.50)	2.60
3 years*	2.80	2.60	0.20
5 years*	2.50	2.50	0.00

*Annualised Returns

BlackRock

The manager outperformed the benchmark over the one, three and five year periods by 1.79%, 2.08% and 6.34% respectively.

Performance to 31/03/23	Return (%)	Benchmark (%)	Out/(Under) Performance
1 year	0.06	(1.73)	1.79
3 years*	12.56	10.48	2.08
5 years*	6.34	0.00	6.34

*Annualised Returns

Wales Pension Partnership

Global Growth Fund

The Fund outperformed the benchmark over the one year period by 0.89%. The Fund underperformed the benchmark over the three year period by -0.20% and since its inception in February 2019 by -0.39%.

Performance to 31/03/23	Net Return (%)	Benchmark (%)	Out/(Under) Performance
1 year	(0.54)	(1.43)	0.89
3 year	15.27	15.47	(0.20)
Inception to Date	9.40	9.79	(0.39)

Global Credit Fund

The Fund underperformed the benchmark over the one year period by -1.71%. The Fund has outperformed the benchmark since its inception in August 2020 by 0.15%.

Performance to 31/03/23	Net Return (%)	Benchmark (%)	Out/(Under) Performance
1 year	(8.27)	(6.56)	(1.71)
Inception to Date	(4.79)	(4.94)	0.15

BlackRock

Fund Returns 1 April 2022 to 31 March 2023

Returns %	12 Months to 31-Mar-23	
	Account (%)	Index (%)
Aquila UK Equity Index Fund	2.98	2.92
Aquila Life European Equity Index Fund ex UK	7.63	8.24
Ascent Life Japanese Equity Fund	3.93	1.95
iShares Emerging Market Index Sub Fund	-5.10	-4.91
ACS World Low Carbon Equity Tracker Fund	-1.46	-4.68
Total Fund	0.06	-1.73
Index Linked Gilt Portfolio	-30.42	-30.44
Total Fund including UK Index Linked Gilts	-1.00	-

Source: BlackRock 2023

BlackRock Performance

Over the last year, Dyfed Pension Fund's Main Portfolio returned 0.06% for the period compared to a composite index return of -1.73%, thereby outperforming the index by 1.79%. The passively managed funds tracked the indices they are managed against.

On the active side, the Japanese Equities outperformed the benchmark by 1.98%.

Outlook

We ended 2022 with a more positive outlook on market volatility, however, optimism for an economic restart in 2023 was dampened by the rise in inflation and gilt rates. 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.68% 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 centralized within the Investment Stewardship team of over 70 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 18,000 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 2023, BlackRock's ACS World Low Carbon Equity Tracker Fund had 911 companies within the portfolio. Over the period, there were 1,058 company engagements and, of that, 590 individual companies were engaged. Regionally, this transpires to 55% of engagements occurring within the Americas, 32% within EMEA and 13% in APAC. In terms of voting statistics, BlackRock voted on 97.5% of the 963 votable meetings and 95.2% of the 13,555 proposals (management and shareholder).

Strategic Alternative Income Fund (SAIF)

2022 was a volatile year overall with heightened uncertainty rooted in persistence of inflation and the lagged impact of rate hikes, including the knock-on effects on banks, credit tightening and the economy. Against this backdrop, the Secure Alternative Income Fund ("SAIF", "the Fund") has continued to deliver resilience, weathering a volatile market, and providing security of income to our investors through a challenging 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 Q4'22, the Fund delivered a net total return of -2.9%, of which +1.2% was from income. During 2022, the Fund generated a net total return of -4.6%, of which +5.2% was from income. Q4'22 investment activity was relatively muted resulting in c.£22m or c.4.4% of the fourth and fifth close commitments being called. Subsequent to quarter end, however, investment activity increased resulting in £125m being called and the full deployment of fourth close capital commitments as well as 10% of the sixth and latest close (Q4'22) commitments being drawn.

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.82% of investments are UK based and c.38% 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 2022, SAIF has made 186 investments on a look-through basis across 68 direct investments and two fund investments.

Deployment

SAIF held a sixth close in Q4'22, adding £175 million of incremental commitments and bringing total commitments to £1,737 million across 28 clients. During 2022, the Entity called approximately £260 million of commitments. By year end, contributed capital stood at £1,290 million. Investors in the first, second (including Dyfed) and third closes have fully deployed commitments. Fourth and fifth close (including Dyfed's additional commitment) commitments were 86% and 40% deployed, respectively.

During 2022, SAIF made around 13 investments, including funding existing commitments to several investments. In Q2'22 for example, SAIF invested c. \$43.5m in Project Dorset, a long-term refinancing (green bond) of the financing vehicle for the group that holds the Concession Agreement for the Channel Tunnel. Another example of SAIF's flexibility and focus on relative value is Project Jordaan, which provided debt financing to support the acquisition of a Dutch e-bike component manufacturer that develops and sells the transmission units for electronic bikes. This opportunity generates an attractive risk-adjusted return by investing e-bikes while also helping people transitioning away from using automobiles to alternative modes of transport.

As of March 2023, Dyfed's commitment to the second close (£120m) is 100% deployed and the more recent commitment to the fifth close (£30m) is 40% 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.

Gavin Lewis, Managing Director

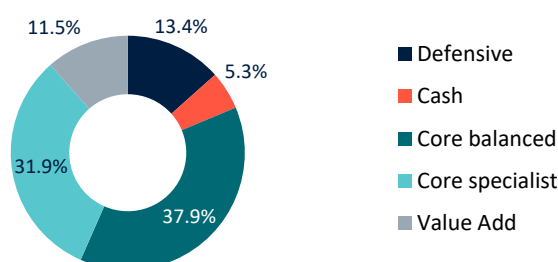
Schroders

Background

Schroders was appointed to manage a portfolio of indirect investments on behalf of Dyfed Pension Fund in March 2010. As at 31st March 2023 the value of the property portfolio stood at circa £386 million. The portfolio strategy has evolved over the last 13 years, from largely investing in balanced real estate funds (i.e. funds that invest in a selection of 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 and non-mainstream 'alternative' sectors. By fund style, approximately 37.9% of the portfolio by value is invested in UK core balanced strategies and 31.9% in core specialist strategies. 13.4% of the portfolio is now invested in defensive strategies such as convenience retail and real estate debt that provide downside protection. The exposure to value add strategies has increased substantially over the last year to 11.5%. We forecast these will be highly accretive to overall portfolio returns over the next three years.

Portfolio value by fund style (as at 31st March 2023)



Note: Chart includes cash held with client

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.

When assessing how we approach the increasing risk of climate change impacts within real estate and in order for effective investment decision making, a number of advancements across the sector are required according to the latest insights from Schroders Capital Real Estate

Sustainability Team. These advancements are briefly set out below with more information available here.

- Engagement with insurers and valuation professionals to understand how building and city adaptation will impact values.
- Integration of energy & carbon impacts of future climatic scenarios into net zero strategies must be improved.
- Collaboration with local/regional public bodies to understand potential exposure/opportunities for assets and cities.
- Enhanced due diligence to require broader climate risk analysis.
- Greater understanding of connectivity and reliance upon at-risk infrastructure.

Moving forward, it is critical that climate mitigation efforts are considered in tandem with adaptation to physical risks, to avoid unwanted trade-offs or contradictions in efforts to achieve wider ESG ambitions. Effective adaptation will require early collaboration across multiple stakeholders. As part of Schroders ongoing commitment to climate change the Solutions Real Estate team continues to look for ways to reduce emissions from buildings, and increase the climate resilience of our portfolios.

Schroders Net Zero 2050 Commitment

Schroders Capital Real Estate 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 1.50c, as set out in the 2015 Paris Agreement. The Pathway will evolve over time as Schroders and the wider industry develops its understanding of how to address the carbon impact of real estate activities and as regulatory initiatives develop. The multi-manager approach of the Schroders Capital Real Estate Solutions Team (the team that manages Dyfed's portfolio) 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.

Carbon Footprint

The table below presents the carbon footprint of Dyfed's real estate portfolio composition as at 31st March 2023. 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. Over the last year estimated emissions have increased from 6.3 carbon tonnes per £ million invested to 12.3. This is due to: 1) the fall in the value of the portfolio; and 2) an increase in investment in value add and real estate debt funds where carbon emissions data is not yet available. We are able to estimate emissions data across 76.8% of the portfolio. Data collection rates are improving across the industry however it will be a few years before landlords receive data from 100% of tenants. Until this time reported carbon emissions data may show some volatility. We continue to challenge the Managers of Dyfed's fund investments to provide increased transparency in the reporting of carbon emissions.

Dyfed Portfolio Value 31st March 2023		£386,205,581	Emissions Estimated	
% of portfolio where emissions have been reported		46.6%	% of portfolio covered via extrapolation	76.8%
£ of portfolio where emissions have been reported		£170,638,001	£ of portfolio where emissions have been reported	£280,957,340
Scope 1 GHG emissions (tonnes)		211	Scope1 (carbon tonnes)	316
Scope 2 GHG emissions (tonnes)		408	Scope2 (carbon tonnes)	596
Scope 3 GHG emissions (tonnes)		1,771	Scope3 (carbon tonnes)	2,545
Total GHG emissions (tonnes)		2,390	Total carbon tonnes	3,457
Total GHG emissions per £m		14.0	Carbon tonnes per £m	12.3

Emissions not reported	
% of Dyfed portfolio not covered	23.2%
£ of portfolio where emissions have been reported	£84,927,041

Please note that our analysis relies on data reported to us by third parties and has not been audited.

Performance

The UK commercial market has seen a sharp correction in prices over the last twelve months to end March 2023. Driven by high inflation and rising interest rates, capital values have fallen by circa 21% from their peak in June 2022. This is the sharpest correction since the period following Lehman Brother's failure in 2008. An adverse shift in investor sentiment as higher interest rates impeded debt-backed buyers and the fall in equity and bond prices left some institutions over-allocated to real estate.

Although absolute returns from real estate of -14.5% over the last twelve months to March 2023 have been very weak, on a relative basis Dyfed Pension fund's real estate portfolio has fared well by outperforming its benchmark by +2.6% to deliver a total return of -11.9% over the same period. Over the last couple of years when UK real estate returns were high (and yields were low), we restructured the portfolio to include more defensive style strategies in anticipation of a market slowdown. As a result Dyfed's portfolio is outperforming its benchmark over all time periods, namely three months, twelve months, three years, five year and ten years. Absolute returns over a ten year period are 6.5% net of all fees and costs versus the benchmark return of 6.4% per annum.

UK Property Outlook

Looking at real estate from a 'fair value' perspective, the current gap between property yields and bond yields looks too narrow given the weak outlook for the economy. Commercial real estate values could fall further in the coming months unless we see a marked reduction in inflation and interest rate expectations. Investors remain focused on de-risking by rationalising portfolios to hold better quality assets and in sectors that are less sensitive to economic changes or driven by structural factors such as demographics and significant supply shortages.

The properties and sectors that we believe are likely to outperform over the next 12-24 months will be those with strong demand and supply fundamentals such as grocery and discount retail formats; and those with good prospects for rental income growth particularly those with inflation linked income streams such as student accommodation, healthcare, social supported housing and other residential formats such as hotels.

Portfolio Strategy

The current portfolio comprises several holdings that offer downside protection, such as convenience retail and real estate debt that enhance the risk adjusted returns and are providing resilience during this period of lower returns from the wider real estate market.

Going forwards, strong performance is expected to feed through from our three opportunistic strategies that have been in their deployment or 'J-curve' phases over the last three years; UK Retirement Living Fund, Social Supported Housing Fund and Schroders Special Situations Fund. Representing just under 16% of the portfolio when fully invested, there is significant embedded growth in these strategies.

We are holding higher than average levels of cash following receipt of redemption proceeds from relative weak performing funds that we viewed as being more vulnerable to a market slowdown. We plan to reinvest cash received from redemption proceeds into new value add strategies that reflect our view on current value and active management opportunities with a focus on delivering superior ESG credentials. Our timing for making these investments is in the second half of 2023 when we expect the market to have reached a floor enabling us to take advantage of distressed market pricing. We will continue to reduce our weighting to investments that are exposed to parts of the market that remain overpriced and are at risk from further capital and structural decline.

Naomi Green, 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 30 June 2023, the unrealized portfolio comprised 8 direct investments, 12 secondary transactions and 12 primary commitments, demonstrating a diversified portfolio across investment types and sectors (see Figure 1). The portfolio is in value creation and realization mode and continues to distribute to Dyfed Pension Fund.

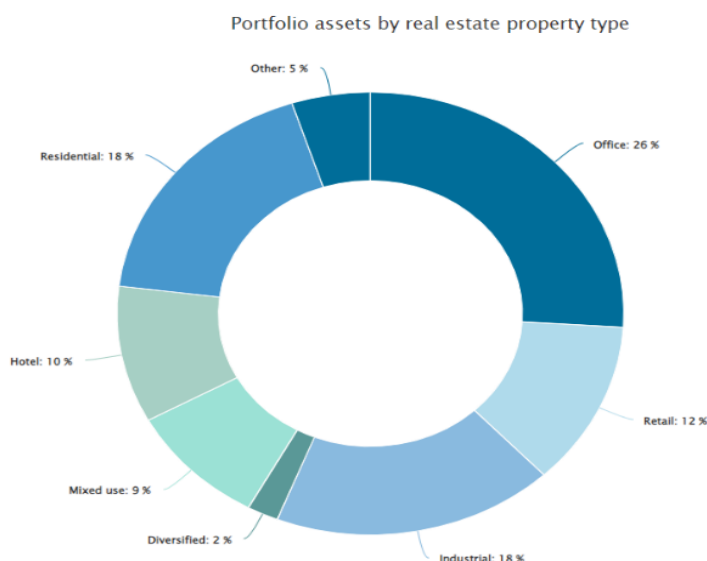


Figure 1

Exit activity

Over the previous 12 months, the program has made GBP 4.2 million in distributions. The most notable distribution was received during Q2 2023 from the divestment of the Manchester Logistics Portfolio (Ferguson), which was realized 2 years ahead of its underwritten exit date for an investment multiple of 1.58x.

New investments

The portfolio did not make any new commitments during the last 12 months. Underlying investments continue to draw upon previous commitments, consequently the program has called GBP 2.8 million in capital over the last 12 months. The most notable assets acquired was through Osae I Joint Investment Vehicle, which acquired several hospitality assets during Q3 2022 located in France.

Portfolio development

At 30 June 2023 the program NAV is GBP 42.7 million. Over the period, Partners Group Red Dragon's net investment multiple decreased from 1.36x to 1.31x reflecting the broader macro-economic challenges weighing on current valuations. Partners Group's prudent underwriting and active management continues to support the value creation in its portfolio investments, while continuously evaluating divestment opportunities.

Real Estate Market

Global investment activity has been muted during the year under review, with the number of real estate investments dropping to levels seen in the first year of COVID-19. The investment activity continued to decline during the first quarter of 2023, posting a year-on-year decline of 52% in investment volume to USD 211 billion.

Global uncertainty is likely to persist for the next 6+ months as the real economy absorbs the impact of monetary tightening. However, the approaching large wave of maturities, of which many will grapple with insufficient liquidity, should bring more previously hesitant owners to the table at attractive prices, introducing a highly conducive environment for long-term value creation across sectors.

Inflation rates in Europe, which have been lagging the US, remain elevated. This has resulted in multiple rate hikes to date may potentially result in further hikes. As such further repricing across sectors is anticipated. In the UK, monthly performance data show early signs that capital value correction is moderating.

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. In early 2023, the company established a real estate specific sustainability with 11 key targets along Environmental, Social and Governance topics. The company has also been a GRESB participant for the third year in a row.

Within the Red Dragon portfolio, the Rhino investment, an office portfolio of 11 assets located in Poland embodies well Partners Group's commitments to sustainability. All assets are certified BREEAM excellent, credentials that generate on average higher rents by attracting ESG-sensitive tenants. In 2022, 48% of the portfolio's electric consumption was generated by on-site photovoltaic arrays considerably reducing its reliance on the Polish electric grid, which still heavily relies on carbon intense generation.

Another recent investment made in Poland was showcased in Partner's Group latest Corporate Sustainability Report (page 29-30).

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. Partners Group is currently assessing its portfolio against the CRREM, a widely-recognised tool to support decarbonization at asset level.

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 Taff 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 pooled 70% of assets.

As at 31 March 2023, the total assets of the eight Constituent Authorities was £22.5bn, £15.6bn of which is managed by the pool, see breakdown below:

Asset Class	Managed by	Launch Date	31 March 2023 £000	%
Global Growth Equity Fund	Link Fund Solutions	February 2019	3,274,153	14.6
Global Opportunities Equity Fund	Russell Investments	February 2019	3,269,124	14.6
UK Opportunities Equity Fund	Russell Investments	September 2019	760,143	3.4
Emerging Markets Equity Fund	Russell Investments	October 2021	354,601	1.6
Global Credit Fund	Russell Investments	July 2020	693,665	3.1
Global Government Bond Fund	Russell Investments	July 2020	481,417	2.1
UK Credit Fund	Link Fund Solutions	July 2020	520,721	2.3
Multi-Asset Credit Fund	Russell Investments	July 2020	655,191	2.9
Absolute Return Bond Fund	Russell Investments	September 2020	559,107	2.5
Passive Investments	BlackRock	March 2016	5,074,366	22.6
Investments not yet pooled			6,812,892	30.3
Total Investments across all 8 Pension Funds			22,455,380	100

The Dyfed Pension Fund's element of the table above are detailed below:

	31 March 2023 £000	%
Global Growth Equity Fund	978,714	31.20
Global Credit Fund	226,700	7.23
Passive Investments (BlackRock)	1,247,878	39.78
Investments not yet pooled	683,388	21.79
Total Investment Assets	3,136,680	100

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 2023 was £158k.

2021-22 £000	WPP pooling costs	2022-23 £000
20	Host Authority Costs	21
115	External Advisor Costs	137
0	Transition Costs	0
135	Total	158

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	143	3,716	3,859	16	1,209	1,663	2,872	42	6,731	58
Asset pool shared costs	158	0	158	1	0	0	0	0	158	1
Transaction costs	0	1,435	1,435	6	0	2,878	2,878	42	4,313	48
Custody	0	172	172	1	39	0	39	1	211	2
Other	0	16	16	1	0	0	0	0	16	1
Total	301	5,339	5,640	25	1,248	4,541	5,789	85	11,429	110

Asset Allocation and Performance

Asset Category	Opening Value		Closing Value		Performance (1 year)	Index
	£000s	%	£000s	%		
Pooled Assets						
UK Passive	570,137	17.6	562,035	18.0	3.00	2.92
European Passive	85,436	2.6	91,957	2.9	7.63	8.47
EM Passive	271,323	8.4	282,817	9.0	(5.36)	(4.91)
ACS World Low Carbon*	324,448	10.0	311,069	9.9	(4.12)	(0.99)
Equities Active	987,519	30.5	978,714	31.2	(0.89)	(1.43)
Fixed Income Active	247,621	7.7	226,700	7.2	(8.45)	(6.56)
Pooled Assets	2,486,484	76.8	2,453,292	78.2		
Assets not yet pooled						
Property	461,700	14.3	407,472	13.0	(8.77)	(14.49)
Alternatives	120,559	3.7	124,097	4.0	(7.84)	(24.41)

Active Equities	109,595	3.4	113,904	3.6	3.93	1.95
Cash	26,824	0.8	27,134	0.9	0.65	N/A
Index Linked	31,515	1.0	10,781	0.3	(30.38)	(30.44)
Non-Pooled Assets	750,193	23.2	683,388	21.8		
Total Assets	3,236,677	100	3,136,680	100		

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 2022-23 these underlying manager fees were £161k (2021-22: £179k).

Objectives 2023-24

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 have assisted the WPP with the identification of Private Markets Allocators for the Private Market Asset Classes. The Infrastructure, Private Credit and Private Equity allocators have been appointed and work is underway with Real Estate.

WPP's Infrastructure and Private Credit investment programmes have been launched with the Private Equity investment programme due to launch in 2023-24. No funds have yet transitioned into these programmes.

A transition timetable has been provided below:

Investment Portfolio	Timeline for Launch / Implementation
Sustainable Equities	Launch due mid-2023
Private Debt / Infrastructure	Investments to commence in 2023/24
Private Equity	Investments to commence in 2023/24

During 2022-23, the WPP published its second annual Stewardship Report, remaining a signatory to the 2020 UK Stewardship Code. This year has seen an enhanced approach as a responsible investor with the establishment of an engagement framework to review its engagement themes, enhanced reporting in accordance with the requirements of the UK Stewardship Code, and continued reviews of the existing sub-fund mandates to ensure compatibility with WPP's Responsible Investment and Climate Risk Beliefs. 2023/24 will see further enhancements, with the delivery of a WPP climate report, in preparation for the upcoming Task Force on Climate-related Financial Disclosures (TCFD) reporting requirements. WPP is also working closely with its service providers to further its responsible-investment aims, including evolving its Voting Policy towards a more-encompassing Stewardship Policy, with plans to establish an appropriate Escalation Policy.

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 2022-23 was £1,328,759 (gross) / £1,129,506 (net) with £454,055,992 out on loan as at 31 March 2023.

More detailed information can be found in WPP's Annual Return which is published on the WPP website - [Wales Pension Fund | Home \(walespensionpartnership.org\)](https://www.walespensionpartnership.org)

PIRC

2022-23 Performance

- The Fund, with a return of -2.9% ranked in the 47th percentile.
- All top three funds this year were in LPPI.
- London funds performed relatively poorly with all but one underperforming its benchmark over the period.
- Large funds had a strong year with 6 of the 7 top performers being over £5bn in value. The smallest funds largely delivered bottom quartile results.

What Drove Performance in 2022-23

- Asset class performance was generally below average – the exception being the strong result from property.
- Asset allocation had a small drag on performance. The Fund holds much less in alternative assets than other funds which was a big negative. This was offset somewhat by the benefit of the low bond commitment.

	Fund (%)	Universe (%)	Relative (%)	Ranking
Fund	(2.9)	(1.6)	(1.3)	47
Asset Class Performance				
Equity	(0.3)	0.0	(0.3)	32
Bonds	(11.6)	(9.1)	(2.7)	66
Alternative	(7.8)	6.5	(13.5)	97
Property	(3.5)	(7.9)	4.7	13

Longer Term Performance

- The Fund is ahead of the average in all but the last five year period.
- The high equity allocation has driven the longer term outperformance.

	3 Year (%)	5 Year (%)	10 Year (%)	20 Year (%)
Fund	9.8	5.5	7.6	8.6
Average	9.5	5.9	7.3	8.4
Ranking	(32)	(60)	(24)	(28)
CPI Inflation	6.0	4.3	2.8	2.7

How Did the LGPS Perform?

- The average fund delivered a negative investment return in the latest year.
- Asset class results strongly diverged and the range of results widened.
- The average return was well ahead of the median (three quarters of funds underperformed the average).
- The Northern Pool funds and LPPI performed particularly strongly.
- Longer term results are still well ahead of inflation and funds' actuarial assumptions.

The Latest Year

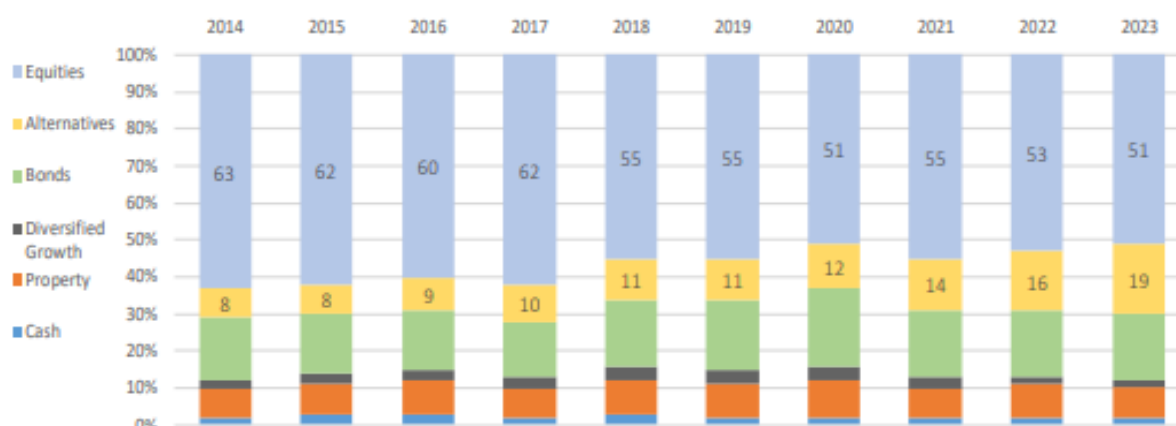
- A good year for alternative investments, the only area to deliver positive results.
- Equity performance was flat – and most active managers failed to add value.
- Bond performance was deeply negative with diversified strategies performing least badly.
- Property saw a strong decline in values over the year.

Longer Term Returns

- The best results over the longer term were delivered by equities.
- Over the medium term alternatives have performed best, driven by excellent private equity results over all periods. Infrastructure has also delivered strong returns.
- Property performance has been poor over the recent past.
- Bonds, the worst performing of the major asset classes, have now delivered a return below CPI over the last ten years.

Fund Structures

- Funds have reallocated 12% of total assets from equities into alternatives over the last decade.
- This has been the key structural change.
- Infrastructure has emerged into a significant proportion of assets.
- 2016/17 was a pivotal year in terms of equity management away from regional to global mandates.
- This was also the year funds really began to diversify bond exposure away from government to alternative forms of credit.



Karen Thrumble, Local Authority Pension Performance Analytics (PIRC)

Independent Investment Adviser

In contrast to the last couple of years, 2022/23 has not produced many new shocks on the geopolitical level – COVID recovery and the Ukraine war continue. However, some of the stresses and strains of the last few years have come home to roost – combined with political instability in the UK in particular! - and so for financial markets, 2022 has been one of the toughest on record. Usually, when equities suffer, bonds perform well (or vice versa), but in 2022, most asset classes had a very challenging year, making it a severe test for portfolio managers. In this context, your Fund's performance in the year to March 2023, down -2.9%, was very creditable.

So let's take a look back at the 2022/23 year.

Two themes have dominated the macroeconomic agenda over the last year : inflation, ever more persistent, and reaching higher levels that most forecasters anticipated ; and the rising interest rates, which Central Banks have used to try to combat the inflation. Let's look at each of these.

A number of factors have combined to restrict supply in most advanced economies – demographics and the slow return to work post-COVID have constrained workforces, resulting in surprisingly low unemployment levels ; efforts to diversify supply chains away from China, and the move from “just in time” inventories to “just in case” inventories ; and, of course, replacing Europe's significant reliance on Russian gas contributed to the enormous spike in energy costs, which ripple through to almost every corner of an economy. At the same time, consumer demand has held up surprisingly well, partly due to the low unemployment rates, but also as consumers spend the savings they built up during COVID, and as the Government stimulus from that period works through the economy. Restricted supply and strong demand has driven the highest inflation seen since the 1970s, and over the year, it has shown signs of becoming increasingly entrenched. Unfortunately, the UK is probably in a worse position than most other advanced economies, due to the additional supply constraints and political uncertainty introduced by Brexit. Headline CPI inflation (including eg. energy costs) has probably peaked around 11%, but core (underlying) inflation continued to rise to 7% after the year end.

To combat this, Central Banks around the world have been increasing interest rates, back to levels not seen since the Financial Crisis of 2009, and at a very rapid rate. This rapid rate of increases caused a crisis in the UK Government bond markets in September last year, the so-called “LDI crisis”. This had serious implications for many pension schemes, but I'm pleased to say, your Fund, which has only minimal exposure to Government bonds, was relatively unaffected. However, interest rates have continued to rise post year end (at the time of writing, UK rates are expected to peak over 6%) and economists estimate that only about 1/3 of the impact of these increased rates has yet been felt in the real economy, suggesting a headwind to growth for several years to come.

Global economic growth has actually been surprisingly robust, albeit considerably slower than last year, representing a return to around trend growth compared to last year's above trend, boosted by COVID recovery. The recession, which many feared last year, has not materialised yet, although most forecasters expect a further slowing of growth in the year to come, and in some cases recession, as the impact of the higher interest rates starts to bite.

Inflation and interest rates both have major impacts on you Fund, affecting both the investment returns and asset values, and the cost of pensions – the so-called “liabilities” side.

Firstly, investment returns: global equity markets ended the year down only 1.4%, though this disguises a near 20% fall in the first half of the fiscal year, softened partly by the weakness of GBP, and by recovery in the second half. Within that, Europe was the best performing region, up 8.7% in GBP terms, while UK (+2.9%) and Japan also performed strongly, while US (-2.5%) and Emerging Markets (-4.9%) lagged. Bonds, on the other hand, suffered in the rising rate environment : shorter term debt, such as Global investment grade corporate bonds, fell only -6.5%, but longer-term government bonds fell severely : 15+ year index-linked UK gilts fell over 30%! Alternative assets, which share some characteristics of bonds and some of equity, were in between : the UK commercial property index fell some 14%.

Secondly, liabilities : while higher interest rates can reduce the current value of the liabilities (these are bond-like), your pensions are inflation-linked, so rising inflation increases their value, and imposes a short-term pressure on the Fund’s cash flow, as contributions are set until 2025, while pensions are adjusted every year.

Against this backdrop, I am pleased to say the Dyfed Pension Fund has maintained its strong funding position during the 2022/23 year, and, following last year’s asset allocation changes aimed at increasing available income, is generating sufficient current cash flow. While it produced an overall return of -2.4% during the year, it has returned 10.0% p.a. over the last 3 years, and 7.7% over the last 10 years. This is in line with its composite benchmark index, and comfortably ahead of the 4.6% p.a. required over the long term by the recent actuarial valuation. As a result, the Fund is expected to be approximately fully funded (ie sufficient assets to pay future pensions, given current contribution rates) at March 2023. This performance puts it ahead of the median LGPS Fund (-3.3% over 1 year, +7.2% p.a. over 10 years), and ranking it still in the top quartile over the 10 years. This strong performance was largely driven by the Fund’s significant allocation to equities, as well as its material allocation to property instead of bonds.

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 continued to be helped by its significant exposure to equities. The Committee decided in Q1 2023 to take some profits in its equity holdings, reallocating some £50m to the Global Credit portfolio, and has also agreed a £100m allocation to the WPP Global infrastructure portfolio, part of the 5% allocation already agreed. Both these changes in asset allocation took place after the Fund’s year end. Both of these investments help to diversify (reduce) the 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. In addition, your Committee has agreed to conduct a review of its Strategic Asset Allocation, to ensure this remains aligned with the Fund’s cashflow needs and risk appetites. This work is underway, and I will report more on this next year.

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 continued to work to ensure the Fund’s alignment :-

Investments : In addition to the transition described above, your Committee agreed to allocate 5% of assets (£160m) to the new WPP Sustainable Global Equity strategy, which launched in

Q2 2023. This strategy is explicitly “Paris-aligned” and offers a carbon intensity over 40% below the equity market index. Both this and the allocation changes mentioned above, were funded from some of the more carbon intensive regional equity holdings.

Measurement : The Fund has targeted reducing its Carbon-intensity in line with the 7%p.a. required by the Paris Agreement. The asset allocation changes described above and ongoing work done by the underlying investment managers resulted in a 19% reduction in the weighted average Carbon intensity of the Fund over the year, leaving it well ahead of its objective over the 2 ½ years since its September 2020 baseline.

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 1st 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 Dependents' 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 10.1% from 10th April 2023 and represents the increase in the consumer price index for the 12 month period to the 30th September 2022. 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 2023/24 are as follows:

28 April 2023	31 May 2023	30 June 2023
31 July 2023	31 August 2023	29 September 2023
31 October 2023	30 November 2023	22 December 2023
31 January 2024	29 February 2024	28 March 2024

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 2023 are as follows:

Contribution table 2023/24			
Band	Actual pensionable pay for an employment	Contribution rate for that employment	
		Main section	50/50 section
1	Up to £16,500	5.50%	2.75%
2	£16,501 to £25,900	5.80%	2.90%
3	£25,901 to £42,100	6.50%	3.25%
4	£42,101 to £53,300	6.80%	3.40%
5	£53,301 to £74,700	8.50%	4.25%
6	£74,701 to £105,900	9.90%	4.95%
7	£105,901 to £124,800	10.50%	5.25%
8	£124,801 to £187,200	11.40%	5.70%
9	£187,201 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 remained at £1,073,100 and was due to continue at this level until 2025/26. 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. However, in the March 2023 Budget the Chancellor announced that the LTA will be amended from 23/24 and removed in its entirety from 2024/25. 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 following the March 2023 Budget, this limit will increase to £60,000 from April 2023. 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 2023 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 2023) 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	32	25	57
Total	55	42	97

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

	31/03/2021	31/03/2022	31/03/2023
Active	18,700	18,643	19,355
Deferred	15,881	16,214	16,373
Pensioner	14,626	15,342	16,009
Undecided Leaver	2,293	2,536	2,818
	51,500	52,735	54,555

The table below shows the fund has performed against its benchmark:

CIPFA Process	Benchmark	% Complete Within Legal Target
Deaths – Initial letter acknowledgement death	95%	99.40%
Deaths – Letter notifying amount of dependant’s benefit	95%	97.00%
Deferment – calculate and notify deferred benefits	95%	97.10%
Divorce quote – Letter detailing cash equivalent value and other benefits	95%	97.10%
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%	97.00%
Refund – Process and pay a refund	95%	99.50%
Retirements – Letter notifying actual retirement benefits	95%	98.80%
Retirements – Letter notifying estimate of retirement benefits	95%	99.90%
Retirements – process and pay lump sum retirement grant	95%	100.00%
Transfers in – Letter detailing transfer in quote	95%	96.10%
Transfers out – Letter detailing transfer out quote	95%	96.90%

Analysis of leavers during 2022-23

Category	2022-2023
Refund of contributions	341
Transfers to other schemes	58
Death in Service	15
Ill health Retirements	60
Early / Normal Retirement	208
Redundancy Efficiency Retirements	10

Flexible Retirements	29
Late Retirements	118
Opt outs	261
Preserved Benefits	883
Other leavers*	4,211
Number of deferred members re-entering the scheme	192
Total	6,386

*The majority of these cases are in respect of members deemed to be 'Next Day Transfers'.

Completed and Outstanding LGPS Cases	2022-2023
Number of Completed cases	27,649
Number of Outstanding cases	2,358

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 2022.

The data quality review undertaken in December 2022 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.

LGPS Data area	Common data	Scheme specific data	Aim
December 2022 data score	99.00%	99.38%	100%
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.

Year	Dyfed Pension Fund Cost per member	All Wales Average
2021-22	£28.06	£32.82
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 36 permanent FTE staff to administer the above pension schemes. During the year to 31st March 2023, the following staff turnover occurred; 4 staff left the team and 6 staff joined the team.

The permanent members of staff dedicated to the LGPS is 23.2 FTE. As at 31st March 2023, there were 54,555 LGPS members of the Dyfed Pension Fund which equates to 2,352 scheme members per pensions administration team member. The average number of cases completed per team member during the year was 1,192.

Your Pension Section:

In addition to implementing legislative changes by set timescales. Your Pension Section additionally:

- Notified the 5 largest employers of their reassessed contribution rates applicable from 1st April 2023 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:

- Notify Employers of their reassessed contribution rates applicable from 1st April 2024 as a result of the Actuarial Valuation exercise.
- 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?

Registering for My Pension On-line couldn't be easier, all you need to do is click [here](#) to request an activation e-mail.

Section 4 - Actuarial Report

Well, the dust has now settled on the 31 March 2022 valuation and, as indicated in my report last year, the result was generally very positive for most employers. Over the three years since 31 March 2019, the funding level of the Fund has increased from 105% to 113% - primarily due to the strong investment returns achieved by the Fund. These strong returns have been achieved under the Fund's lower carbon asset strategy.

Although the headline funding level had improved markedly, the Fund is taking a long term approach to sustainable funding and stable contribution levels. There is still a great deal of uncertainty out there:

- inflation remains stubbornly high; core inflation particularly so;
- the Russia / Ukraine conflict is still ongoing and whilst the pressure would appear to have waned on gas prices, grain prices are rising and continue to affect food inflation;
- Interest rates continue to rise at a faster rate than anticipated, pushing up the cost of mortgages and massively impacting the cost of living for LGPS members;
- global warming and climate change has rapidly moved up the agenda for many commentators, given the recent heatwaves and wild fires;
- and finally, we are seeing the first credible evidence that the pandemic and the subsequent pressures on the NHS are slowing down life expectancy improvements.

Against this backdrop, and looking to preserve the stability of contributions as far as possible at future valuations, the Fund has implemented a surplus buffer of 105% liabilities for employers. Only surpluses above the funding level buffer can be refunded to employers through future surplus offsets; the main purpose of the buffer is to protect against the above known and unknown risks at future valuations.

At this point it's probably worth pointing out that our funding model is just that: a model. Funding risks are multi-faceted and no one can model these risks over the next 60 years or so with certainty. This is the case even for inflation and assets where there is a current trade-able market price. For some of the more esoteric risks, such as mortality and climate change it becomes even harder. Fortunately we have the opportunity to review the funding position every three-years and can update and refine the model, investment strategy and contributions accordingly.

With regard to climate change risks, the LGPS is perhaps more impacted than most defined benefit pension schemes; it is still open to accrual meaning that active employees are accruing benefits now that may not be payable for another 80 years (in the case of a 20 year old). What do we think the world will be like in 80 years? Will we have met net zero and kept global temperature to within 1.5 degrees of pre-industrial levels? How will people's lives be impacted? How will GDP be impacted?

These are just the types of questions that the Fund and its advisers are considering and the models are continuing to develop and be refined year-on-year. Whilst models all have limitations, they are better than no model at all and they serve a purpose in getting the subject matter on the table for consideration.

Aside from climate change there will be increasing pressure on the world's natural resources. In the last 200 years the world's population has grown from 1 billion to over 10 billion and it's likely to keep on growing. I suspect a lot of innovation will be needed, not only to control emissions, but also to industrialised farming practices to ensure our descendants are fed sufficiently. How will these resource demands impact life expectancy?

Many private sector schemes closed to accrual many years ago and have begun a journey to buyout over the next four or five years. For them, the long term risks above are not as relevant. With its much longer time horizon, the LGPS needs to be leading the field in this area. This is already something that the Dyfed fund has begun to think about, both when assessing funding risks and in assessing investment strategy.

We will continue to bring the best in class ideas to the Administering Authority and its officers as industry thinking evolves over time.

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 2022-23 to discharge its role, in support of Carmarthenshire County Council, in managing the Dyfed Pension Fund. During the year, the work of the Board continued to be impacted by the Covid pandemic. As part of the arrangements introduced by Carmarthenshire County Council the Board met virtually in an online format on 3 occasions with one meeting in October being held on a hybrid basis.

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 below. 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 Elwyn Williams as Pension Committee Chair is also invited to attend each Pension Board meeting.

The Board held meetings on 4 occasions during 2022/23: in May, July and October 2022 and in January 2023. In line with the arrangements put in place by Carmarthenshire County Council, these virtual 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 Pension 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 is best placed to support the Council in the delivery of the LGPS for 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,
- 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 Pension Committee,
- a review of the training and development programme for Members of the Pension Committee and Pensions 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 Responsible Investment Policy and an update on Responsible Investment,
- Consideration of developments affecting the LGPS including progress with the Wales Pension Partnership,
- Consideration and discussion on the Fund's proposals for a further Restructure of the Equity portfolio,
- Internal Audit and risk management issues affecting the Fund.

In this way the Board continues to discharge its oversight and scrutiny role.

There were some changes in membership of the Board during the year. Cllr Philip Hughes stood down as an Employer Member representative and was replaced by Cllr Alun Lenny. On behalf of the Board, I would like to thank Philip for his support and valuable contributions at our meetings. Michael Evans also joined the Board as a Member representative. Despite the continuing disruption caused by the Covid pandemic Board meetings were well attended at 75%, in line with attendance in the previous year. Detailed attendance of Board Members is set out below.

At the end of March 2023, the Dyfed Pension Fund had total assets of £3.1 billion and a membership of 54,555 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 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 it is important that 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:

- Several seminars attended by Board members on an individual basis with updates on current issues affecting the LGPS,
- Three 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 bi-annual 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 investment of a major part of the Fund’s assets are now managed through the Wales Pensions Partnership and the BlackRock passive portfolios, and the Pension Board are updated on developments at each meeting. Out of total assets of £3.14bn, £2.45bn (78 %) 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 2022-23

- John Jones - Independent Chair
- Mike Rogers - Pensioner Member Representative
- Cllr Alun Lenny - Employer Representative (Carmarthenshire County Council)
- Mike Evans - Member Representative
- Tommy Bowler - Trade Union Representative
- Cllr Gareth Lloyd - Employer Member Representative (Ceredigion County Council)
- Paul Ashley-Jones - Employer Member Representative (Pembrokeshire County Council)

Board Member Meeting Attendance 2022-23

Date of Meeting	John Jones	Mike Rogers	Cllr. Alun Lenny	Mike Evans	Tommy Bowler	Cllr. Gareth Lloyd	Paul Ashley-Jones
3 May 2022	✓	x	n/a	✓	✓	✓	x
20 July 2022	✓	x	✓	✓	✓	x	✓
18 October 2022	✓	✓	✓	✓	✓	✓	✓
12 January 2023	✓	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
- 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

Best Practice Principle	Fully Compliant	Not Fully Compliant	Explanation for Non-Compliance
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 2022-23. 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 2022-23 (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 2023 and its income and expenditure for the year ended 31 March 2023.

Chris Moore FCCA

Date: 27 October 2023

Director of Corporate Services

Governance & Audit Committee Approval

Approval of Dyfed Pension Fund Statement of Accounts post audit.

Chair of Audit Committee

Date: 27 October 2023

Fund Account for the Year Ended 31 March 2023

2021-22 £'000		<u>Note</u>	2022-23 £'000
	Dealings with members, employers and others directly involved in the Fund		
	Contributions		
	Employer		
68,144	Normal		74,089
5,397	Augmentation		4,805
(7,373)	Past Service Deficit/(Surplus)		(7,663)
	Member		
22,519	Normal		24,489
328	Additional voluntary		197
4,196	Transfers in from other pension funds	6	4,999
93,211			100,916
	Benefits payable		
(77,001)	Pensions payable		(81,118)
(14,174)	Commutation and lump sum retirement benefits		(15,635)
(1,227)	Lump sum death benefits		(2,670)
(3,534)	Payments to and on account of leavers	7	(4,530)
(95,936)			(103,953)
(2,725)	Net Additions (Withdrawals) from dealings with Members		(3,037)
(14,411)	Management Expenses	8	(13,567)
(17,136)	Net Additions (Withdrawals) including fund management expenses		(16,604)
	Returns on Investments		
32,138	Investment Income	9	27,472
(2)	Taxes on Income (Irrecoverable Withholding Tax)	10	0
	Changes in the market value of investments		
122,786	Unrealised	11.2	(106,241)
55,269	Realised	11.3	(4,696)
210,191	Net Return on Investments		(83,465)
193,055	Net Increase (Decrease) in the net assets available for benefits during the year		(100,069)
3,049,549	Opening Net Assets of Scheme		3,242,604
3,242,604	Closing Net Assets of Scheme		3,142,535

Net Assets Statement for the year ended 31 March 2023

31/03/22 £'000		<u>Note</u>	31/03/23 £'000
3,211,708	Investment Assets		3,109,619
24,969	Cash deposits		27,061
0	Investment liabilities		0
<u>3,236,677</u>		11.1	<u>3,136,680</u>
9,323	Current assets	15	11,224
(3,396)	Current liabilities	16	(5,369)
<u>5,927</u>	Net Current Assets/(Liabilities)		<u>5,855</u>
<u>3,242,604</u>	Total Net Assets		<u>3,142,535</u>

Reconciliation of the movement in Fund Net Assets

2021-22 £'000		2022-23 £'000
3,049,549	Opening Net Assets	3,242,604
15,000	Net New Money Invested	10,868
178,055	Profit and losses on disposal of investments and changes in the market value of investments	(110,937)
<u>3,242,604</u>	Closing Net Assets of Fund	<u>3,142,535</u>

Notes to the Dyfed Pension Fund Accounts for the year ended 31 March 2023

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 69 employer organisations within the Dyfed Pension Fund as at 31 March 2023 and these are detailed in Note 20. The membership details of these organisations are summarised below:

31/03/22		31/03/23
18,643	Number of active contributors in the Fund	19,355
15,342	Number of pensioners	16,009
16,214	Number of deferred pensioners	16,373
2,536	Number of undecided leavers	2,818
<u>52,735</u>	Total membership	<u>54,555</u>
49	Number of employers with active members	50

These figures reflect the recorded position as at 31 March 2023 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 2023. 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:

	Service pre 1 April 2008	Service 31 March 2008 - 31 March 2014
Pension	Each year is worth 1/80 x final pensionable salary.	Each year is worth 1/60 x final pensionable salary.
Lump Sum	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 1st 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 1/49th. 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

2 **Basis of preparation**

The Statement of Accounts summarises the Fund's transactions for the 2022-23 financial year and its position at year end as at 31 March 2023. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23 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 £0.36m in 2022-23 (2021-22: Fee was £0.26m).

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 £1.2m (£1.1m in 2021-22) in respect of administration and support during 2022-23.

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, 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 2023 was £48.2m (31st March 2022: £46.3m).

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 2023 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 actuaries is engaged to provide the fund with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. However, the assumptions interact in complex ways.
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 £48.2m. 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 £124.1m. There is a risk that this investment may be under or overstated in the accounts.

6 Transfers in from other pension funds

2021-22		2022-23
£'000		£'000
0	Group transfers in from other schemes and scheme mergers	0
4,196	Individual transfers in from other schemes	4,999
<u>4,196</u>		<u>4,999</u>

7 Payments to and on account of Leavers

2021-22		2022-23
£'000		£'000
(203)	Refunds to members leaving service	(273)
3	Payments for members joining state scheme	1
0	Group transfers	0
(3,334)	Individual transfers	(4,258)
<u>(3,534)</u>		<u>(4,530)</u>

8 Management Expenses

2021-22		2022-23
£'000		£'000
(1,409)	Administrative costs	(1,546)
(12,435)	Investment management expenses	(11,271)
(567)	Oversight and governance costs	(750)
<u>(14,411)</u>		<u>(13,567)</u>

2022-23 Audit fees of £36,113 (2021-22: £31,465) are included within Oversight and governance costs.

8.1 Investment Management Expenses

2022-23	£'000	£'000	£'000	£'000
		Management	Performance Related	Transaction
	Total	Fees	Fees	Costs
Pooled Investments	7,103	5,194	360	1,549
Pooled Property Investments	4,129	1,365	0	2,764
	11,232	6,559	360	4,313
Custody Fees	39			
Total	11,271			

2021-22	£'000	£'000	£'000	£'000
		Management	Performance Related	Transaction
	Total	Fees	Fees	Costs
Pooled Investments	7,787	5,604	262	1,921
Pooled Property Investments	4,609	1,380	0	3,229
	12,396	6,984	262	5,150
Custody Fees	39			
Total	12,435			

9 Investment Income

2021-22		2022-23
£'000		£'000
20,076	Income from pooled investments*	16,386
12,076	Income from pooled property investments	10,932
(14)	Interest on cash deposits	154
32,138		27,472

*A stock dividend accumulation took place during 2022-23 for the WPP Global Growth Fund. From May 2022 income of £9.33m was retained in its market value price and will be reflected as income in the 2023-24 accounts.

10 Taxation

2021-22		2022-23
£'000		£'000
(2)	Withholding tax - equities	(0)
(2)		(0)

11 Investments

11.1 Net investment assets

Fair value 31/03/2022 £'000		Fair value 31/03/2023 £'000
	<u>Investment assets</u>	
	Pooled Investments	
570,137	UK Equities	562,035
987,519	Global Equities	978,714
85,436	European Equities	91,957
109,595	Japanese Equities	113,904
271,323	Emerging Markets Equities	282,817
324,448	ACS World Low Carbon Equity Tracker Fund	311,069
247,621	Fixed Income	226,700
31,515	Index Linked	10,781
120,559	Alternatives	124,097
2,748,153		2,702,074
	Other Investments	
461,700	Pooled Property Investments	407,472
461,700		407,472
24,969	Cash deposits	27,061
1,855	Investment income due	73
0	Amounts receivable for sales	0
26,824		27,134
3,236,677	Total investment assets	3,136,680
3,236,677	Net investment assets	3,136,680

11.2 Reconciliation of movements in investments

During the year, investments purchased totalled £96m whilst sales totalled £81m. Purchase and sales costs are included in the purchase price and sales proceeds of the investment.

	Fair Value 31/03/2022	Purchases	Sales	Fees included in NAV	Cash movement	Change in unrealised gains/(losses)	Fair Value 31/03/2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Pooled investments	2,748,153	72,012	(58,206)	(5,672)	0	(54,213)	2,702,074
Pooled property investments	461,700	24,166	(22,945)	(3,421)	0	(52,028)	407,472
	3,209,853	96,178	(81,151)	(9,093)	0	(106,241)	3,109,546
Other investment balances							
Cash deposits	24,969	0	0	0	2,092	0	27,061
Amount receivable for sales investments	0	0	0	0	0	0	0
Investment income due	1,798	0	0	0	(1,786)	0	12
Tax reclaims due	57	0	0	0	4	0	61
Amounts payable for purchases investments	0	0	0	0	0	0	0
	3,236,677	96,178	(81,151)	(9,093)	310	(106,241)	3,136,680
	Fair value 31/03/2021	Purchases	Sales	Fees included in NAV	Cash movement	Change in unrealised gains/(losses)	Fair value 31/03/2022
	£'000	£'000	£'000	£'000	£'000	£'000	£'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
	3,029,321	219,471	(151,301)	(10,424)	0	122,786	3,209,853
Other investment balances							
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
	3,041,244	219,471	(151,301)	(10,424)	14,901	122,786	3,236,677

11.3 Realised gains and losses

2021-22		2022-23	
£'000		£'000	
53,587	Pooled investments	(868)	
1,682	Pooled property investments	(3,828)	
55,269		(4,696)	

11.4 Geographical analysis of investments

Fair value	Geographical analysis	Fair value
31/03/22		31/03/23
£'000		£'000
1,325,649	UK	1,238,321
288,453	Europe (excl UK)	355,774
964,677	North America	889,270
180,612	Japan	175,597
45,484	Pacific Rim	41,412
318,344	Emerging Markets	318,552
53,781	International pooled funds	50,424
59,677	EMEA (Europe, Middle East & Africa)	67,330
3,236,677		3,136,680

11.5 Fund manager analysis

Market value	Fund manager analysis		Market value
31/03/22			31/03/23
£'000	%		£'000
1,235,140	38.2	Wales Pension Partnership	1,205,414
1,235,140	38.2		1,205,414
1,514,713	46.8	BlackRock	1,503,729
440,490	13.6	Schroders	379,305
46,334	1.4	Partners Group	48,232
2,001,537	61.8		1,931,266
3,236,677	100		3,136,680

11.6 Wales Pension Partnership (WPP)

Included in Management Expenses (Table 8) is the cost of our involvement in the Wales Pension Partnership (WPP). 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 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 of £161k (2021-22: £179k) for the Global Credit Fund are not included in this table.

Wales Pension Partnership costs included in the Dyfed Pension Fund accounts for 2022-23 are below:

31/03/22		31/03/23
£'000		£'000
	WPP oversight and governance costs	
135	Running Costs	158
	WPP Investment Management expenses	
3,926	Fund Manager fees	3,731
227	Transaction costs	241
184	Custody Fees	172
4,472		4,302

12 Concentration of Investments

The following investments represent more than 5% of the Fund's total net assets as at 31st March 2023 and 31 March 2022:

	Value as at 31/03/2023	Proportion of Investment Portfolio
	£'000	%
Wales Pension Partnership Global Growth Fund	978,714	31.20
BlackRock Aquila Life UK Equity Index Fund	562,033	17.92
BlackRock ACS World Low Carbon Tracker Fund	311,069	9.92
BlackRock iShares Emerging Markets Index Fund	282,817	9.02
Wales Pension Partnership Global Credit Fund	226,700	7.23
	Value as at 31/03/2022	Proportion of Investment Portfolio
	£'000	%
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

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.

2021-22				2022-23			
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
				Financial assets			
2,748,153	0	0	2,748,153	2,702,074	0	0	2,702,074
461,700	0	0	461,700	407,472	0	0	407,472
0	29,447	0	29,447	0	33,706	0	33,706
1,855	0	0	1,855	73	0	0	73
0	4,845	0	4,845	0	4,579	0	4,579
3,211,708	34,292	0	3,246,000	3,109,619	38,285	0	3,147,904
				Financial liabilities			
0	0	0	0	0	0	0	0
0	0	(3,396)	(3,396)	0	0	(5,369)	(5,369)
0	0	(3,396)	(3,396)	0	0	(5,369)	(5,369)
3,211,708	34,292	(3,396)	3,242,604	3,109,619	38,285	(5,369)	3,142,535

13.2 Net gains and losses on financial instruments

2021-22 £'000		2022-23 £'000
Financial assets		
178,055	Fair value through profit and loss	(110,937)
178,055	Total financial assets	(110,937)
0	Total financial liabilities	0
178,055	Total	(110,937)

13.3 Fair value of financial instruments and liabilities

The following table summarises the carrying value of the financial assets and financial liabilities by class of instrument compared with their fair values:

Carrying value	Fair value		Carrying value	Fair value
31/03/22	31/03/22		31/03/23	31/03/23
£'000	£'000		£'000	£'000
		Financial assets		
2,552,697	3,211,708	Fair value through profit and loss	2,565,943	3,109,619
34,292	34,292	Loans and receivables	38,285	38,285
2,586,989	3,246,000	Total financial assets	2,604,228	3,147,904
		Financial liabilities		
0	0	Fair value through profit and loss	0	0
(3,396)	(3,396)	Financial liabilities at amortised cost	(5,369)	(5,369)
(3,396)	(3,396)	Total financial liabilities	(5,369)	(5,369)
2,583,593	3,242,604	Total	2,598,859	3,142,535

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

Description of asset	Valuation hierarchy	Basis of valuation	Observable and unobservable inputs	Key sensitivities affecting the valuations provided
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 2	The 'NAV' (net asset value) calculation is based on the market value of the underlying assets	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	Using observable inputs	With significant unobservable inputs	Total
Fair values at 31 March 2023	Level 1	Level 2	Level 3	Total
	£'000	£'000	£'000	£'000
Financial assets				
Financial assets at fair value through profit and loss	330	2,650,746	458,543	3,109,619
Loans and receivables	38,285	0	0	38,285
Total financial assets	38,615	2,650,746	458,543	3,147,904
Financial liabilities				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(5,369)	0	0	(5,369)
Total financial liabilities	(5,369)	0	0	(5,369)
Net financial assets	33,246	2,650,746	458,543	3,142,535

	Quoted market price	Using observable inputs	With significant unobservable inputs	Total
Fair values at 31 March 2022	Level 1	Level 2	Level 3	Total
	£'000	£'000	£'000	£'000
Financial assets				
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
Total financial assets	36,415	2,627,595	581,990	3,246,000
Financial liabilities				
Financial liabilities at fair value through profit and loss	0	0	0	0
Financial liabilities at amortised cost	(3,396)	0	0	(3,396)
Total financial liabilities	(3,396)	0	0	(3,396)
Net financial assets	33,019	2,627,595	581,990	3,242,604

13.6 Reconciliation of fair value measurements within level 3

2022-23

Asset Type	Market Value 01 April 2022 £'000	Transfers out of Level 3* £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2023 £'000
Alternatives	120,559	0	12,086	0	(8,548)	0	124,097
Property	461,431	(89,911)	24,166	(12,337)	(44,311)	(4,593)	334,445
Total	581,990	(89,911)	36,252	(12,337)	(52,859)	(4,593)	458,542

*The transfers out of Level 3 for Property were due to the reclassification of two funds by the investment manager during 2022-23.

2021-22

Asset Type	Market Value 01 April 2021 £'000	Transfers out of Level 3 £'000	Purchases £'000	Sales £'000	Unrealised Gains / (Losses) £'000	Realised Gains / (Losses) £'000	Market Value 31 March 2022 £'000
Alternatives	84,314	0	34,132	0	2,113	0	120,559
Property	328,585	0	93,102	(19,524)	57,097	2,171	461,431
Total	412,899	0	127,234	(19,524)	59,210	2,171	581,990

13.7 Transfers between levels 1 and 2

There were no transfers between levels 1 and 2 investments during 2022-23.

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

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:

Asset Type	Potential market movements (+/-)
Equity	12.50%
Bonds	7.10%
Alternatives	5.30%
Property	5.30%
Cash	0.90%

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:

Asset Type	Value as at 31 March 2023	Change	Value on Increase	Value on Decrease
	£'000	%	£'000	£'000
Cash	27,061	0.90%	27,305	26,818
UK Equities	562,035	12.50%	632,290	491,781
Overseas Equities	799,747	12.50%	899,715	699,778
Global Pooled Equities inc UK	978,714	12.50%	1,101,053	856,375
Alternatives	124,097	5.30%	130,674	117,520
Bonds	237,481	7.10%	254,342	220,620
Property	407,472	5.30%	429,068	385,876
Sales receivable	0	0.00%	0	0
Purchases payable	0	0.00%	0	0
Income receivables	73	0.00%	73	73
Total Assets	3,136,680		3,474,520	2,798,841

Asset Type	Value as at 31 March 2022	Change	Value on Increase	Value on Decrease
	£'000	%	£'000	£'000
Cash	24,969	1.10%	25,244	24,694
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
Amounts receivables for sales	0	0.00%	0	0
Amounts payable for purchases	0	0.00%	0	0
Income receivables	1,855	0.00%	1,855	1,855
Total Assets	3,236,677		3,618,432	2,854,918

14.4.1 Sensitivity of assets valued at level 3

Asset Type	Value as at 31	Change	Value on	Value on
	March 2023		Increase	Decrease
	£'000	%	£'000	£'000
Alternatives	124,097	5.30%	130,674	117,520
Pooled Property	334,445	5.30%	352,170	316,719
Total Level 3 Assets	458,542		482,844	434,239

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 2022 and 31 March 2023 are set out below. These disclosures present interest rate risk based on the underlying financial assets at fair value:

31/03/22	Asset type	31/03/23
£'000		£'000
24,969	Cash and cash equivalents	27,061
4,478	Cash held at CCC	6,645
279,137	Bonds	237,481
308,584	Total	271,187

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:

Asset type	Value as at 31/03/23 £'000	Change in year in the net assets available to pay benefits	
		+1% £'000	-1% £'000
Cash and cash equivalents	27,061	271	(271)
Cash held at CCC	6,645	66	(66)
Bonds	237,481	2,375	(2,375)
Total change in available assets	271,187	2,712	(2,712)

Asset type	Value as at 31/03/22 £'000	Change in year in the net assets available to pay benefits	
		+1% £'000	-1% £'000
Cash and cash equivalents	24,969	250	(250)
Cash held at CCC	4,478	45	(45)
Bonds	279,137	2,791	(2,791)
Total change in available assets	308,584	3,086	(3,086)

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 2022 and as at 31 March 2023:

Fair value 31/03/22 £'000	Asset type	Fair value 31/03/23 £'000
1,876,457	Overseas pooled investments	1,861,920
34,572	Overseas pooled property investments	36,431
0	Cash	9
1,911,029	Total overseas assets	1,898,360

14.9 Currency risk sensitivity analysis

The aggregate currency risk within the Fund as at 31 March 2023 was 6.8% (2021-22: 6.1%).

This analysis assumes that all other variables, in particular interest rates, remain constant.

A 6.8% 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:

Asset type	Fair value 31/03/23 £'000	Change in year in the net assets available to pay benefits	
		+6.8% £'000	-6.8% £'000
Overseas pooled investments	1,861,920	126,611	(126,611)
Overseas pooled property investments	36,431	2,477	(2,477)
Cash	9	1	(1)
Total change in available assets	1,898,360	129,089	(129,089)

Asset type	Fair value 31/03/22 £'000	Change in year in the net assets available to pay benefits	
		+6.1% £'000	-6.1% £'000
Overseas pooled investments	1,876,457	114,464	(114,464)
Overseas pooled property investments	34,572	2,109	(2,109)
Cash	0	0	0
Total change in available assets	1,911,029	116,573	(116,573)

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

31/03/22		31/03/23
£'000		£'000
	Contributions due from employer	
2,291	- Employer	2,145
2,188	- Employee	2,065
4,478	Cash Balances	6,645
366	Debtors	369
<u>9,323</u>		<u>11,224</u>

15.1 Analysis of Current Assets

31/03/22		31/03/23
£'000		£'000
7,796	Local authorities	9,407
1,527	Other entities and individuals	1,817
<u>9,323</u>		<u>11,224</u>

16 Current liabilities

31/03/22		31/03/23
£'000		£'000
(1,493)	Unpaid benefits	(2,849)
(1,903)	Creditors	(2,520)
<u>(3,396)</u>		<u>(5,369)</u>

16.1 Analysis of Current liabilities

31/03/22		31/03/23
£'000		£'000
(763)	HMRC	(861)
(336)	Public corporations and trading funds	(369)
(2,297)	Other entities and individuals	(4,139)
<u>(3,396)</u>		<u>(5,369)</u>

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, 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:

	Value as at 31/03/22	Contributions	Expenditure	Change in Market Value	Value as at 31/03/23
AVC Provider	£ '000	£ '000	£ '000	£ '000	£ '000
Prudential*	8,585	1,582	(961)	102	9,308
UTMOST	435	3	(29)	0	409
Standard Life	2,949	403	(406)	(21)	2,925
Total	11,969	1,988	(1,396)	81	12,642

*It was reported in the 2021-22 accounts that the closing balance for Prudential was £6,276k. This was the closing balance as at 31 March 2020 as the Fund had not received either the 2020-21 or 2021-22 Prudential accounts. These have now been received, along with the accounts for 2022-23 resulting in the above table being correct as at 31 March 2023.

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

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 £1.164 million (2021-22: £1.145 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 £40.420 million to the Fund in 2022-23 (2021-22: £37.524 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 2023, the Fund had an average investment balance of £14 million (2021-22: £14.93 million) earning interest of £210,740 (2021-22: £11,261).

19.1 Governance

Pension Committee

There are three members and one substitute member of the Pension Committee. During 2022-23 these were Councillor Elwyn Williams (active member), Councillor Dai Thomas (active member), Councillor Rob James (active member) and the substitute was Councillor Denise Owen (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

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:

31/03/22		31/03/23
£'000		£'000
15	Short-term benefits	15
4	Post-employment benefits	4
19		19

20 Employing bodies contribution rates, contributions receivable and benefits payable

2021-22				2022-23			
Contribution rate %	Deficit/ (Surplus) Contribution £'000	Contributions £'000	Benefits payable £'000	Contribution rate %	Deficit/ (Surplus) Contribution £'000	Contributions £'000	Benefits payable £'000
Scheduled bodies							
19.9	(2,695)	40,217	40,757	19.9	(2,800)	43,220	43,842
19.8	(2,066)	23,604	19,311	19.8	(2,146)	25,536	21,540
20.1	(2,232)	14,605	12,802	20.1	(2,320)	15,712	13,797
17.8	(7)	6,681	3,405	17.8	(7)	7,131	3,775
18.1	(195)	1,752	2,005	18.1	(203)	1,917	1,666
19.7	0	311	400	19.7	0	293	331
20.0	0	2,020	1,214	20.0	0	2,051	1,252
19.9	(287)	876	826	19.9	(298)	922	948
18.6	28	1,529	460	18.6	29	1,714	557
	(7,454)	91,595	81,180		(7,745)	98,496	87,708
Designated (Resolution) bodies							
25.6	(4)	15	17	25.6	(4)	22	14
22.4	(25)	97	96	22.4	(26)	109	109
20.9	1	45	0	20.9	1	61	0
24.1	0	21	0	24.1	0	24	0
28.8	0	7	4	28.8	0	8	4
-	0	12	37	-	0	13	39
27.6	8	19	12	27.6	8	20	11
25.9	0	3	1	25.9	0	2	33
19.4	0	1	1	19.4	0	2	1
19.9	(53)	269	250	19.9	(55)	294	202
20.3	15	75	100	20.3	16	75	298
22.9	3	15	0	22.9	3	17	0
25.8	6	41	30	25.8	6	57	26
17.3	(12)	59	19	17.3	(12)	70	39
22.5	(6)	14	11	22.5	(6)	18	12
19.6	2	17	0	19.6	2	18	0
22.7	2	16	0	22.7	2	19	0
0	0	0	0	21.9	0	4	0
	(63)	726	578		(65)	833	788

2021-22				2022-23			
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
Admission bodies							
Community Admission Body (CAB)							
21.1	8	46	31	21.1	6	44	27
19.9	0	1,209	1,292	19.9	0	1,307	1,574
22.9	3	42	36	22.9	3	35	37
0.0	0	2	14	0.0	0	1	14
20.2	0	15	42	20.2	0	28	43
26.9	2	3	16	26.9	2	4	16
0.0	0	0	39	0.0	0	0	40
16.7	13	88	38	16.7	14	96	17
17.6	14	47	62	17.6	14	25	39
13.3	2	79	0	13.3	2	73	0
9.5	0	15	10	9.5	0	14	11
22.8	0	5	10	22.8	0	5	11
22.7	0	62	62	22.7	0	65	64
19.2	0	101	34	19.2	0	99	83
21.4	0	316	280	21.4	0	299	458
22.0	0	622	559	22.0	0	573	696
25.1	92	8	210	25.1	96	9	214
19.7	0	414	453	19.7	0	417	371
21.2	0	24	44	21.2	0	25	48
15.3	0	17	58	15.3	0	19	47
	134	3,115	3,290		137	3,138	3,810
Transferee Admission Body (TAB)							
22.8	0	18	46	22.8	0	17	43
0.0	0	0	14	0.0	0	0	15
17.3	10	822	198	17.3	10	989	79
0.0	0	0	78	0.0	0	0	83
0.0	0	0	1	0.0	0	0	1
22.2	0	12	0	22.2	0	10	0
46.2	0	9	0	46.2	0	12	0
23.4	0	16	0	23.4	0	10	0
	10	877	337		10	1,038	221

Bodies with no pensionable employees									
0.0	0	6	7	DVLA	0.0	0	6	7	
0.0	0	0	13	Cardigan Swimming Pool	0.0	0	0	14	
0.0	0	0	74	PRISM	0.0	0	0	56	
0.0	0	53	325	Dyfed Powys Magistrates Courts	0.0	0	53	410	
0.0	0	1	7	Carmarthen Family Centre	0.0	0	2	8	
0.0	0	2	4	Milford Haven Town Council	0.0	0	2	4	
0.0	0	0	2	Mencap	0.0	0	0	16	
0.0	0	0	6,530	Dyfed County Council	0.0	0	0	6,339	
0.0	0	0	2	Dyfed AVS	0.0	0	0	2	
0.0	0	7	8	NHS	0.0	0	7	7	
0.0	0	4	16	Welsh Water	0.0	0	4	17	
0.0	0	0	8	Cwm Environmental	0.0	0	0	8	
0.0	0	0	19	Cartrefi Cymru	0.0	0	0	7	
0.0	0	2	2	Rent Officer Service	0.0	0	1	1	
	0	75	7,017			0	75	6,896	
(7,373)				96,388	92,402	Total	(7,663)	103,580	99,423

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.

	Proportion to be recharged %
DVLA	100
Milford Haven Town Council	100
National Health Service	100
Carmarthen Family Centre	100
Dwr Cymru Welsh Water	50

21 **Stock Lending**

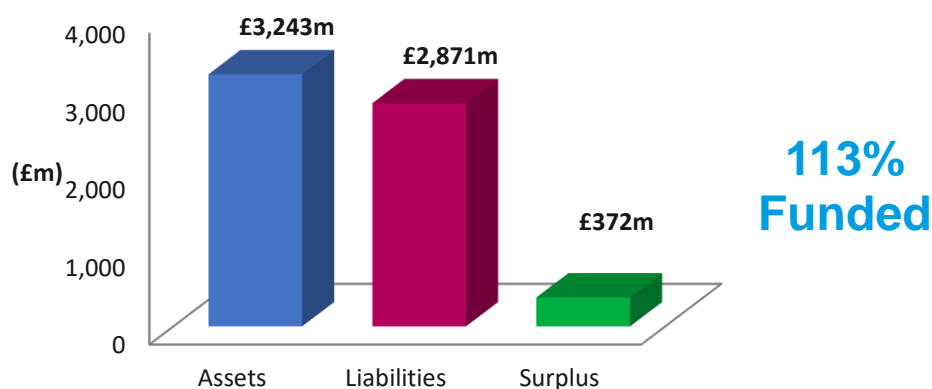
The Fund's investment strategy permits stock lending subject to specific approval. During 2022-23, the income earned by the Fund through stock lending was £93,731 (2021-22: £88,153). At 31 March 2023 the Fund had £52.8m out on loan (2021-22: £45.9m).

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 2022 to determine the contribution rates with effect from 1 April 2023 to 31 March 2026.

On the basis of the assumptions adopted, the Fund's assets of £3,243 million represented 113% of the Fund's past service liabilities of £2,871 million (the "Solvency Funding Target") at the valuation date. The surplus at the valuation was therefore £372 million.



The valuation also showed that a Primary contribution rate of 19.8% 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 is may be appropriate to offset 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 9 years for employers in deficit and 14 years for employers in surplus, and the total initial recovery payment (the "Secondary rate" for 2023/26) was a surplus offset of 3.7% of pensionable pay - approximately £14m per annum 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 March 2023.

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 (with the exception of two employers who have included provision for a non-ill health early retirement allowance within their contributions).

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)	4.55% per annum	5.10% per annum
Rate of pay increases (long term)	4.60% per annum	4.60% per annum
Rate of increases in pensions in payment (in excess of GMP)	3.10% per annum	3.10% per annum

The assets were assessed at market value.

The next triennial actuarial valuation of the Fund is due as at 31 March 2025. Based on the results of this valuation, the contribution rates payable by the individual employers will be reassessed with effect from 1 April 2026.

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 2023 (the 31 March 2022 assumptions are included for comparison):

	31 March 2022	31 March 2023
Rate of return on investments (discount rate)	2.8% per annum	4.8% per annum
Rate of CPI Inflation / CARE benefit revaluation	3.3% per annum	2.7% per annum
Rate of pay increases	4.8% per annum	4.2% per annum
Increases on pensions (in excess of GMP) / Deferred revaluation	3.4% per annum	2.8% per annum

The demographic assumptions are the same as those used for funding purposes:

- the start of period assumptions are based on the 2019 actuarial valuation assumptions (but updated to the 2021 CMI future improvement tables)
- the end of period assumptions are based on the updated assumption adopted for the 2022 actuarial valuation, with a long-term rate of life expectancy improvement of 1.5% p.a.

Full details of the demographic assumptions are set out in the formal reports to the respective valuations.

The movement in the value of the Fund's promised retirement benefits for IAS 26 is as follows:

Start of period liabilities	£4,234m
Interest on liabilities	£118m
Net benefits accrued/paid over the period*	£88m
Actuarial (gains)/losses (see below)	(£1,565m)
End of period liabilities	£2,875m

**this includes any increase in liabilities arising as a result of early retirements*

Key factors leading to actuarial gains above are:

- **Change in financial assumptions:** Corporate bond yields increased significantly over the year, with a corresponding increase in discount rate to 4.8% p.a. from 2.8% p.a. In addition, there has been a reduction in long-term assumed CPI to 2.7% p.a. from 3.3% p.a.. In combination, these factors lead to a significant reduction in liabilities
- **Change in demographic assumptions:** As noted above, the assumptions have been updated to reflect the 2022 actuarial valuation assumptions. This acts to reduce the liabilities
- **Pension increases / high short-term inflation:** The figures allow for the impact of the April 2023 pension increase of 10.1%, along with the high levels of CPI since September 2022 (which will feed into the 2024 pension increase). As current inflation is higher than the long term assumption, this increases the liabilities
- **2022 actuarial valuation:** The year-end liabilities allow for the final 2022 valuation results, and so will allow for the difference between the assumptions and actual member experience over 2019/22. This will include factors such as the impact of actual pay increases awarded, actual rates of ill-health retirement, etc.

Additional Considerations

The “McCloud judgment”: The figures above allow for the impact of the judgment based on the proposed remedy.

GMP indexation: The above figures allow for the provision of full CPI pension increases on GMP benefits for members who reach State Pension Age after 6 April 2016.

Covid 19 / Ukraine: The financial assumptions allow for these factors to the degree that they are reflected in the market values on which the assumptions are based. The impact of COVID deaths over the period 2019/22 will be included in the actuarial gains / losses item above. The mortality assumption includes no specific adjustment for COVID as our view is that it is not possible at this point to draw any meaningful conclusions on the long-term impact.

Current high inflation: The period-end figures above allow for the impact of actual known CPI at the accounting date as noted above. The period-end assumptions then allow for expected (market implied) CPI from that point.

Clive Lewis

Fellow of the Institute and
Faculty of Actuaries

Laura Evans

Fellow of the Institute and
Faculty of Actuaries

Mercer Limited
July 2023

23 Events after the balance sheet date

There have been no events since 31st March 2023, and up to the date when these accounts were authorised, that require any adjustments to these accounts.

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 2023 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 2022-23.

In my opinion the financial statements:

- give a true and fair view of the financial position of Dyfed Pension Fund as at 31 March 2023 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 2022-23.

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.

My staff and I are 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 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 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 58-59, the responsible financial officer is responsible for:

- the preparation of the financial statements, which give a true and fair view;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and

- assessing the Dyfed 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 the responsible financial officer anticipates that the services provided by Dyfed Pension Fund will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with the Public Audit (Wales) Act 2004.

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;
- obtaining an understanding of related party relationships.

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. This description forms part of my auditor's report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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: 2 November 2023

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Section 7 - Funding Strategy Statement

The full Funding Strategy Statement including the appendices can be found on the website.

Background

Ensuring that the Dyfed Pension Fund (the “Fund”) has sufficient assets to meet its pension liabilities in the long-term is the fiduciary responsibility of the Administering Authority (Carmarthenshire County Council). The Funding Strategy adopted by the Dyfed Pension Fund will therefore be critical in achieving this. The Administering Authority has taken advice from the actuary in preparing this Statement.

The purpose of this Funding Strategy Statement (“FSS”) is to set out a clear and transparent funding strategy that will identify how each Fund employer’s pension liabilities are to be met going forward.

The details contained in this Funding Strategy Statement will have a financial and operational impact on all participating employers in the Dyfed Pension Fund

It is imperative therefore that each existing or potential employer is aware of the details contained in this statement.

Given this, and in accordance with governing legislation, all interested parties connected with the Dyfed Pension Fund have been consulted and given opportunity to comment prior to this Funding Strategy Statement being finalised and adopted. This statement takes into consideration all comments and feedback received.

Integrated Risk Management Strategy

The funding strategy set out in this document has been developed alongside the Fund’s investment strategy on an integrated basis taking into account the overall financial and demographic risks inherent in the Fund to meet the objective for all employers over different periods. The funding strategy includes appropriate margins to allow for the possibility of adverse events (e.g. material reduction in investment returns, economic downturn and higher inflation outlook) leading to a worsening of the funding position which would result in greater volatility of contribution rates at future valuations if these margins were not included. This prudence is required by the Regulations and guidance issued by professional bodies and Government agencies to assist the Fund in meeting its primary solvency and long term cost efficiency objectives. Individual employer results will also have regard to their covenant strength, where deemed appropriate by the Administering Authority.

The Regulations

The Local Government Pension Scheme Regulations 2013 (“the 2013 Regulations”), 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 Solvency Objective

The Administering Authority's long-term objective is for the Fund to achieve and then maintain 100% solvency level over a reasonable time period. Contributions are set in relation to this objective which means that once 100% solvency is achieved, if assumptions are borne out in practice, there would be sufficient assets to pay all benefits earned up to the valuation date as they fall due.

However, because financial and market conditions/outlook change between valuations, the assumptions used at one valuation may need to be amended at the next in order to meet the Fund's objective. This in turn means that contributions will be subject to change from one valuation to another. This objective translates to an employer specific level when setting individual contribution rates so each employer has the same fundamental objective in relation to their liabilities.

The general principle adopted by the Fund is that the assumptions used, taken as a whole, will be chosen with sufficient prudence for this objective to be reasonably achieved in the long term at each valuation.

Long Term Cost 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. Equally, the FSS must have regard to the desirability of maintaining as nearly constant a primary rate of contribution as possible.

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 Local Government Pension Scheme (the "LGPS") so far as relating to the Fund.

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 actuary, including a rates and adjustments certificate specifying the "primary" and "secondary" rate of the employer's contribution.

Key Funding Principles

Purpose of the FSS

Funding is making advance provision to meet the cost of pension and other benefit promises. Decisions taken on the funding approach therefore determine the 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 actuary.

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.

The aims of the fund are to:	The purpose of the fund is to:
<ul style="list-style-type: none"> • manage employers' liabilities effectively and ensure that sufficient resources 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, resolution 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. 	<ul style="list-style-type: none"> • receive monies in respect of contributions, transfer values and investment income, and • pay out monies in respect of Fund benefits, transfer values, costs, charges and expenses as defined in the Regulations.

Responsibilities of the key parties

The efficient and effective management of the 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:	The Individual Employer should:
<ul style="list-style-type: none"> • 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 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’s actuary • prepare and maintain a FSS and an Investment Strategy Statement (“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. 	<ul style="list-style-type: none"> • 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 actuary, promptly by the due date • undertake administration duties in accordance with the Pension Administration Strategy. • 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 Fund 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 paying higher contributions than otherwise would be the case if the data was of high quality.

The Fund Actuary should:	A Guarantor should:
<ul style="list-style-type: none"> • 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 its FSS and the Regulations • prepare advice and calculations in connection with bulk transfers and individual benefit-related matters such as 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 the Administering Authority on the 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. 	<ul style="list-style-type: none"> • notify the Administering Authority promptly of any changes to its guarantee status, as this may impact on the treatment of the employer in the valuation process or upon termination. • provide details of the agreement, and any changes to the agreement, between the employer and the guarantor to ensure appropriate treatment is applied to any calculations. • be aware of all guarantees that are currently in place • work with the Fund and the employer in the context of the guarantee • receive relevant information on the employer and their funding position in order to fulfil its obligations as a guarantor.

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.

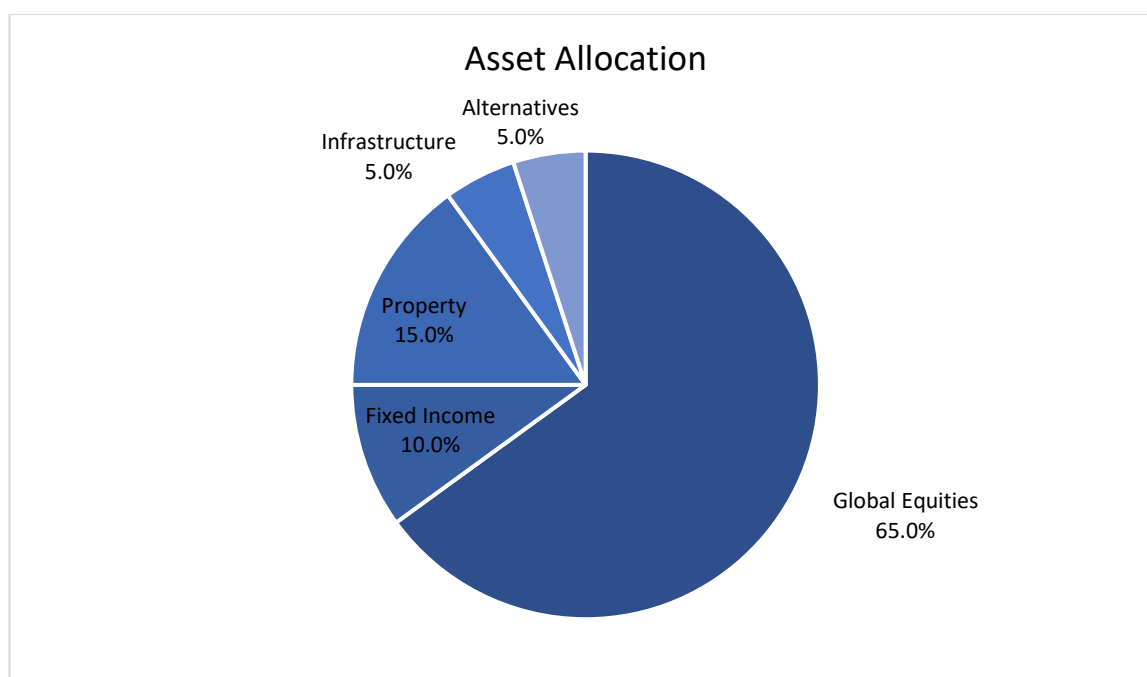
Each employer’s contributions are set at such a level to achieve long-term cost efficiency and full solvency in a reasonable timeframe.

Link to Investment Policy and the Investment Strategy Statement (ISS)

The results of the 2022 valuation show the liabilities to be 113% covered by the assets, with the funding surplus of £372m used in part to offset Primary Contributions, with the remainder being retained as a buffer against future adverse experience.

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.

The overall strategic asset allocation is set out in the ISS. The current long term strategy set out in the ISS is included below.



The investment strategy set out above and individual return expectations on those asset classes equate to an overall best estimate average expected return of 3.0% per annum in excess of CPI inflation as at 31 March 2022 i.e. a 50/50 chance of achieving this real return. For the purposes of setting a funding strategy however, the Administering Authority believes that it is appropriate to take a margin for prudence on these return expectations.

Risk Management Strategy

In the context of managing various aspects of the Fund's financial risks, the Administering Authority will consider implementing investment risk management techniques where appropriate). Further details will be set out in the ISS.

Climate Change

An important part of the risk analysis underpinning the funding strategy will be for the Actuary to identify the impact of climate change transition risk (shorter term) and physical risks (longer term) on the potential funding outcomes. In terms of the current valuation, an analysis of different climate change scenarios at the Whole Fund level relative to the baseline position (i.e. assuming that the funding assumptions are played out) has been undertaken. The projections are meant to illustrate the different elements of risk under two climate change

scenarios based on the strategic asset allocation. The scenarios are not meant to be predictors of what may happen and are only a small subset of a very wide range of scenarios that could arise depending on the global actions taken in relation to climate change. The actions taken (both historically and in future) by the Fund in relation to making its asset portfolio more sustainable will ultimately be set out in the separate Taskforce for Climate Change (TCFD) reports and analysis of the asset portfolio adopting similar (but not necessarily the same) scenarios although this can be over a different time period.

The analysis considers a projection of the funding levels under the scenarios considered which are designed to illustrate the transition and physical risks over different periods depending on what actions are taken globally on climate change.

The key metrics are the relative impact on the funding level over the different time periods as this illustrates the impact of climate related market shocks on the funding plan and the analysis provides the Fund with additional information regarding the resilience of the funding strategy and adequacy of prudence margins. Whilst the scenarios being considered are only two out of a considerable range of potential outcomes, it shows that climate change can have far reaching effects on the Fund.

The Actuary applies a nuanced approach to understand what is/is not priced into the markets in terms of transition and physical risks. They include assumptions about what is currently priced into markets, and later price in shocks when the markets account for future impacts (both physical and transition impacts). The two climate shock scenarios considered are:

1. Rapid Transition - there is a sudden divestment across multiple securities in 2025 to align portfolios to the Paris Agreement goals, this will have disruptive effects on financial markets with sudden repricing followed by stranded assets and a sentiment shock. Average temperature increase stabilises at 1.5°C around 2050. In relative terms to the best estimate basis at the valuation date, this could have a detrimental impact on the funding level of -6% after 5 years as the larger transition risks manifest and -3% after 20 years where the physical risks become more dominant.
2. Failed Transition - The world fails to meet the Paris Agreement goals and global warming reaches 4.3°C above pre-industrial levels by 2100. Physical climate impacts cause large reductions in economic productivity and increasing impacts from extreme weather events. In relative terms this could lead to a marginal increase in the funding level of 2% after 5 years which reflects the lower impact from transition risks (versus the market pricing) and a hugely detrimental impact of -25% after 20 years which shows the material consequences of the physical risks from the significant temperature increases as time progresses.

The actuarial assumptions (versus the best estimate) include a level of prudence which implicitly allows for the climate risk and other risks to support future contribution stability and the Actuary has concluded that the level of prudence is currently sufficient in the context of the scenarios considered. However, any climate related impacts will potentially put significant stress on the funding plan, especially when taken into account with other risk factors so the analysis will be further developed and be monitored over time.

Other risks (e.g. longevity) will also be considered in future analysis but are expected to have a much lower impact than the financial market impacts. The expected impact on asset returns under different scenarios and timeframes will be shown in more detail in the separate valuation and TCFD reports.

Identification of Risks and Counter-Measures

The funding of defined benefits is by its nature uncertain. Funding of the Fund 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 quantification of some of the major risk factors.

Financial	Demographic
<p>The financial risks are as follows:-</p> <ul style="list-style-type: none"> • 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 than anticipated • Future underperformance arising as a result of participating in the All Wales pooling vehicle • An employer ceasing to exist without prior notification, resulting in a large exit credit requirement from the Fund impacting on cashflow requirements. <p>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.</p> <p>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.</p>	<p>The demographic risks are as follows:-</p> <ul style="list-style-type: none"> • Future changes in life expectancy (longevity) that cannot be predicted with any certainty. Increasing longevity is something which government policies, both national and local, are designed to promote. It does, however, potentially result in a greater liability for pension funds. • Potential strains from ill health retirements, over and above what is allowed for in the valuation assumptions for employers. For some employers the Fund has 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. • Unanticipated acceleration of the maturing of the Fund resulting in materially negative cashflows and shortening of liability durations. The Administering Authority regularly monitors the position in terms of cashflow requirements and considers the impact on the investment strategy <p>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.</p>

Governance	Regulatory
<p>The Fund has done as much as it believes it reasonably can to enable employing bodies and Fund members (via their trade unions) to make their views known to the Fund and to participate in the decision-making process. Governance risks are as follows:-</p> <ul style="list-style-type: none"> • 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. • An employer ceasing to exist without prior notification, resulting in a large exit credit requirement from the Fund impacting on cashflow requirements. • Changes to Senior Fund Officers or in the Pension Committee membership. <p>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.</p>	<p>The key regulatory risks are as follows:-</p> <ul style="list-style-type: none"> • Changes to Regulations, e.g. changes to the benefits package, retirement age, potential new entrants to the Fund, Typically these would be via the Cost Management Process although in light of the McCloud discrimination case, there can be exceptional circumstances which give rise to unexpected changes in Regulations. • Changes to national pension requirements and/or HMRC Rules <p>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.</p>

Monitoring and Review

A full review of this Statement will occur no less frequently than every 3 years, to coincide with completion of a full statutory actuarial valuation and every review of employer rates or interim 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 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
- 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
- if there have been material changes in the ISS

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.

Asset class	Manager	% of Fund assets	Benchmark and performance objective
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 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.

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
Total	100.0	

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 (UNGP's) 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 via Teams.

General Presentations & Courses

The Fund can deliver standard or tailored presentations on a wide range of LGPS related subjects. These sessions can be delivered online via Teams or face to face.

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 can be delivered online via Teams or face to face.

Pre-Retirement Courses

The Fund's dedicated Communication & Training Officer is available to deliver online or face to face pre-retirement courses 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 held online via Teams or face to face.

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 can be held online via Teams or face to face.

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

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CMoore@carmarthenshire.gov.uk

Fund Investments

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Treasury & Pension Investments Manager

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Communications & Training Officer

JTurnbull-Guy@carmarthenshire.gov.uk

Alternatively, for any queries regarding **Member Benefits**, please email pensions@carmarthenshire.gov.uk or telephone:

Surname A – G 01267 224053

Surname H – O 01267 224909

Surname P – Z 01267 224054

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27 HYDREF 2023**

**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 2023.

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn adroddiad Archwilio Cymru o'r Datganiadau ariannol Cronfa Bensiwn Dyfed 2022-23.

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 2023.

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
27 OCTOBER 2023**

**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 2023. 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
NONE	YES	NONE	NONE	NONE	NONE	NONE

Legal

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

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**

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 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen.

Adroddiad Archwilio Cyfrifon – Cronfa Bensiwn Dyfed

Blwyddyn archwilio: 2022-23

Dyddiad cyhoeddi: Hydref 2023

Cyfeirnod y ddogfen: 3793A2023

Paratowyd y ddogfen hon fel rhan o waith a gyflawnir yn unol â swyddogaethau statudol.

Mewn achos o dderbyn cais am wybodaeth y gall y ddogfen hon fod yn berthnasol iddo, tynnir sylw at y Cod Ymarfer a gyhoeddwyd o dan adran 45 o Ddeddf Rhyddid Gwybodaeth 2000. Mae'r cod adran 45 yn nodi'r arfer wrth ymdrin â cheisiadau a ddisgwylir gan awdurdodau cyhoeddus, gan gynnwys ymgynghori â thrydydd partïon perthnasol. O ran y ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partïon perthnasol. Dylid anfon unrhyw ymholiadau ynghylch datgelu neu aildefnyddio'r ddogfen hon at Swyddfa Archwilio Cymru yn swyddog.gwybodaeth@archwilio.cymru.

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.

Cynnwys

Rydym yn bwriadu cyhoeddi adroddiad archwilio diamod ar eich cyfrifon Mae rhai materion i'w hadrodd i chi cyn iddynt gael eu cymeradwyo.

Adroddiad Archwilio Cyfrifon

Cyflwyniad	4
Barn archwilio arfaethedig	5
Materion sylweddol yn codi o'r archwiliad	5
Atodiadau	
Atodiad 1 – Llythyr Terfynol Cynrychiolaeth	6
Atodiad 2 – adroddiad archwilio arfaethedig	9
Atodiad 3 – crynodeb o'r cywiriadau a wnaed	14

Adroddiad Archwilio Cyfrifon

Cyflwyniad

- 1 Rydym yn crynhoi'r prif ganfyddiadau o'n harchwiliad o'ch cyfrifon 2022-23 yn yr adroddiad hwn.
- 2 Rydym eisoes wedi trafod y materion hyn gyda'r Cyfarwyddwr Gwasanaethau Corfforaethol a'i dîm.
- 3 Ni all archwilyr fyth roi sicrwydd llwyr bod cyfrifon wedi'u nodi'n gywir. Yn hytrach, rydym yn gweithio i lefel o 'faterolrwydd'. Disgwylir i'r lefel hon o fateroldeb geisio nodi a chywiro camddatganiadau a allai fel arall achosi i ddefnyddiwr o'r cyfrifon gael eu camarwain.
- 4 Rydym yn gosod y lefel hon ar £31.3 miliwn ar gyfer yr archwiliad eleni.
- 5 Mae rhai meysydd o'r cyfrifon a allai fod yn bwysicach i'r darllynydd ac rydym wedi gosod lefel fateroldeb is ar gyfer y rhain, fel a ganlyn:
 - Datgeliadau Personél Rheoli Allweddol – £1,000
 - Datgeliadau Parti Cysylltiedig – £10,000
- 6 Mae'r amserlen ar gyfer cwblhau'r cyfrifon archwiliedig wedi'i nodi yn **Arddangosyn 1**.

Arddangosyn 1 – amserlen cyfrifon

Amserlen	<ul style="list-style-type: none">• Y dyddiad cau ar gyfer cwblhau eich cyfrifon oedd 31 Gorffennaf 2023.• Cawsom y cyfrifon drafft ar 7 Gorffennaf 2023.• Ein dyddiad cau ar gyfer cwblhau'r archwiliad yw 30 Tachwedd 2023.• Rydym yn disgwyl i'ch adroddiad archwilio gael ei lofnodi ar 2 Tachwedd 2023.
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- 7 Rydym bellach wedi cwblhau'r archwiliad eleni'n sylweddol ond ar adeg drafftio'r adroddiad hwn, mae'r gwaith canlynol yn rhagorol:
 - Adolygiad terfynol o'n ffeil archwilio
- 8 Byddwn yn rhoi'r wybodaeth ddiweddaraf ar lafar am yr eitem ragorol hon yn y Pwyllgor Archwilio a Llywodraethu ar 27 Hydref 2023.
- 9 Yn ein barn broffesiynol, rydym wedi cydymffurfio â'r safonau moesegol sy'n berthnasol i'n gwaith; Aros yn annibynnol ar eich hunain; ac nid yw ein gwrthrychedd wedi cael ei gyfaddawdu mewn unrhyw ffordd. Nid oes unrhyw berthynas rhyngom ni a chi ein hunain y credwn a allai danseilio ein gwrthrychedd a'n hannibyniaeth.

Barn archwilio arfaethedig

- 10 Rydym yn bwriadu cyhoeddi barn archwilio ddiamod ar gyfrifon eleni unwaith y byddwch wedi rhoi Llythyr Cynrychiolaeth i ni yn seiliedig ar yr hyn a nodir yn **Atodiad 1**.
- 11 Rydym yn cyhoeddi barn archwilio 'gymwysedig' lle mae gennym bryderon materol am rai agweddau ar eich cyfrifon; Fel arall, rydyn ni'n cyhoeddi barn anghymhwys.
- 12 Mae'r Llythyr Cynrychiolaeth yn cynnwys rhai cadarnhadau y mae'n ofynnol i ni eu cael gennych chi o dan safonau archwilio ynghyd â chadarnhad o wybodaeth benodol arall rydych chi wedi'i rhoi i ni yn ystod ein harchwiliad.
- 13 Mae ein hadroddiad archwilio arfaethedig wedi'i nodi yn **Atodiad 2**.

Materion sylweddol yn codi o'r archwiliad

Camddatganiadau heb eu cywiro

- 14 Nid oes unrhyw gamddatganiadau wedi'u nodi yn y cyfrifon, sy'n parhau heb eu cywiro.

Camddatganiadau wedi'u cywiro

- 15 I ddechrau, roedd camddatganiadau yn y cyfrifon sydd bellach wedi'u cywiro gan reolwyr. Fodd bynnag, credwn y dylid tynnu eich sylw at y rhain ac fe'u nodir gydag esboniadau yn **Atodiad 3**.

Materion pwysig eraill sy'n codi o'r archwiliad

- 16 Yn ystod yr archwiliad, rydym yn ystyried nifer o faterion sy'n ymwneud â'r cyfrifon ac yn adrodd am unrhyw faterion arwyddocaol sy'n codi i chi. Doedd dim problemau sylweddol yn codi yn y meysydd hyn eleni.

Atodiad 1

Llythyr sylwadau terfynol

[Pennawd y corff archwiliedig]

Archwilydd Cyffredinol Cymru
Swyddfa Archwilio Cymru
1 Cwr y Ddinas
Stryd Tyndall
Caerdydd
CF10 4BZ

27 Hydref 2023

Sylwadau ar ddatganiadau ariannol 2022-23

Darperir y llythyr hwn mewn cysylltiad â'ch archwiliad o ddatganiadau ariannol Cronfa Bensiwn Dyfed am y flwyddyn yn diweddu ar 31 Mawrth 2023 er mwyn mynegi barn ar eu gwirionedd a'u tegwch a'u paratoi priodol.

Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, ar ôl gwneud ymholiadau fel y tybiwn yn ddigonol, y gallwn wneud y sylwadau canlynol i chi.

Sylwadau rheoli

Cyfrifoldebau

Rydym wedi cyflawni ein cyfrifoldebau ar gyfer:

- paratoi'r datganiadau ariannol yn unol â gofynion deddfwriaethol a Chod Ymarfer CIPFA ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23; yn benodol, mae'r datganiadau ariannol yn rhoi barn wir a theg yn unol â hynny; a
- dylunio, gweithredu, cynnal ac adolygu rheolaeth fewnol i atal a chanfod twyll a chamgymeriad.

Gwybodaeth a ddarperir

Rydym wedi rhoi i chi:

- Mynediad llawn i:
 - yr holl wybodaeth yr ydym yn ymwybodol ohoni sy'n berthnasol i baratoi'r datganiadau ariannol megis llyfrau cyfrifon a dogfennau ategol, cofnodion cyfarfodydd a materion eraill;

- gwybodaeth ychwanegol yr ydych wedi gofyn amdani gennym at ddibenion yr archwiliad; a
- mynediad anghyfyngedig i staff y gwnaethoch benderfynu bod angen cael tystiolaeth archwilio oddi wrthynt;
- canlyniadau ein hasesiad o'r risg y gall y datganiadau ariannol gael eu cam-ddatgan yn sylweddol o ganlyniad i dwyll;
- ein gwybodaeth am dwyll neu amheuaeth o dwyll yr ydym yn ymwybodol ohono ac sy'n effeithio ar Gronfa Bensiwn Dyfed ac yn cynnwys:
 - rheolaeth;
 - gweithwyr sydd â swyddi sylweddol mewn rheolaeth fewnol; neu
 - eraill lle gallai'r twyll gael effaith sylweddol ar y datganiadau ariannol;
- ein gwybodaeth am unrhyw honiadau o dwyll, neu amheuaeth o dwyll, sy'n effeithio ar y datganiadau ariannol a gyflewyd gan weithwyr, cyn-gyflogeion, rheoleiddwyr neu eraill;
- ein gwybodaeth am yr holl achosion hysbys o ddiffyg cydymffurfio neu amheuaeth o beidio â chydymffurfio â deddfau a rheoliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol; a
- hunaniaeth yr holl bartïon cysylltiedig a'r holl berthnasoedd a thrafodion parti cysylltiedig yr ydym yn ymwybodol ohonynt.

Sylwadau datganiad ariannol

Mae'r holl drafodion, asedau a rhwymedigaethau wedi'u cofnodi yn y cofnodion cyfrifeg ac yn cael eu hadlewyrchu yn y datganiadau ariannol.

Mae rhagdybiaethau sylweddol a ddefnyddir wrth wneud amcangyfrifon cyfrifyddu, gan gynnwys y rhai a fesurir ar werth teg, yn rhesymol.

Mae perthnasoedd a thrafodion parti cysylltiedig wedi'u cyfrif a'u datgelu'n briodol.

Mae'r holl ddigwyddiadau sy'n digwydd ar ôl y dyddiad adrodd y mae angen eu haddasu neu eu datgelu wedi'u haddasu neu eu datgelu.

Mae'r holl ymglyfreitha a hawliadau gwirioneddol neu bosibl y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol wedi'u datgelu i'r archwilydd ac wedi cyfrif amdanynt a'u datgelu yn unol â'r fframwaith adrodd ariannol cymwys.

Mae'r datganiadau ariannol yn rhydd o gamddatganiadau perthnasol, gan gynnwys hepgoriadau. Nid oes unrhyw gamddatganiadau heb eu cywiro yn y datganiadau ariannol.

Sylwadau gan y rhai sy'n gyfrifol am lywodraethu

Rydym yn cydnabod bod y sylwadau a wnaed gan reolwyr, uchod, wedi cael eu trafod gyda ni.

Rydym yn cydnabod ein cyfrifoldeb dros baratoi datganiadau ariannol gwir a theg yn unol â'r fframwaith adrodd ariannol cymwys. Cymeradwywyd y datganiadau ariannol gan y Pwyllgor Llywodraethu ac Archwilio ar 29 Medi 2023.

Rydym yn cadarnhau ein bod wedi cymryd yr holl gamau y dylem fod wedi'u cymryd er mwyn gwneud ein hunain yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac i gadarnhau ei bod wedi'i chyfleu i chi. Rydym yn cadarnhau, hyd y gwyddom, nad oes unrhyw wybodaeth archwilio berthnasol nad ydych yn ymwybodol ohoni.

Llofnodwyd gan:

Cyfarwyddwr Gwasanaethau Corfforaethol

Dyddiad:

Llofnodwyd gan:

Cadeirydd y Pwyllgor Llywodraethu ac Archwilio

Dyddiad:

Atodiad 2

Adroddiad archwilio arfaethedig

Adroddiad yr archwilydd annibynnol o Archwilydd Cyffredinol Cymru i aelodau Cyngor Sir Caerfyrddin fel awdurdod gweinyddu ar gyfer Cronfa Bensiwn Dyfed

Barn ar ddatganiadau ariannol

Rwyf wedi archwilio datganiadau ariannol Cronfa Bensiwn Dyfed am y flwyddyn a ddaeth i ben ar 31 Mawrth 2023 o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004. Mae datganiadau ariannol Cronfa Bensiwn Dyfed yn cynnwys cyfrif y gronfa, y datganiad asedau net a'r nodiadau cysylltiedig, gan gynnwys crynodeb o bolisiâu cyfrifyddu sylweddol. Mae'r fframwaith adrodd ariannol sydd wedi'i gymhwyso wrth baratoi yn gyfraith berthnasol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Yn fy marn i, mae'r datganiadau ariannol:

- rhoi darlun cywir a theg o sefyllfa ariannol Cronfa Bensiwn Dyfed ar 31 Mawrth 2023 ac o'r swm a'r gwarediad ar y dyddiad hwnnw o'i hasedau a'i rhwymedigaethau, ac eithrio'r rhwymedigaethau i dalu pensiynau a budd-daliadau ar ôl diwedd y flwyddyn; a
- wedi eu paratoi'n briodol yn unol â gofynion deddfwriaethol a safonau cyfrifyddu rhyngwladol fel y'u dehonglir a'u haddasu gan y Cod Ymarfer ar Gyfrifeg Awdurdodau Lleol yn y Deyrnas Unedig 2022-23.

Sail barn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Rhyngwladol ar Archwilio yn y DU (ISAs (DU)) a Nodyn Ymarfer 10 'Archwilio Datganiadau Ariannol Endidau Sector Cyhoeddus yn y Deyrnas Unedig'. Disgrifir fy nghyfrifoldebau o dan y safonau hynny ymhellach yng nghyfrifoldebau'r archwilydd dros archwilio adran datganiadau ariannol fy adroddiad.

Mae fy staff a minnau'n annibynnol ar y gronfa pensiwn yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio a gefais yn ddigonol ac yn briodol i roi sail i'm barn.

Casgliadau'n ymwneud â busnes gweithredol

Wrth archwilio'r datganiadau ariannol, rwyf wedi dod i'r casgliad bod y defnydd o'r sail gyfredol o gyfrifo wrth baratoi'r datganiadau ariannol yn briodol.

Yn seiliedig ar y gwaith rwyf wedi'i gyflawni, nid wyf wedi nodi unrhyw ansicrwydd materol sy'n ymwneud â digwyddiadau neu amodau a allai, yn unigol neu gyda'i gilydd, fwrw amheuaeth sylweddol ar allu'r gronfa bensiwn i barhau i fabwysiadu sail barhaus cyfrifyddu am gyfnod o 12 mis o leiaf o'r adeg y mae'r datganiadau ariannol wedi'u hawdurdodi i'w cyhoeddi.

Disgrifir fy nghyfrifoldebau a chyfrifoldebau'r swyddog ariannol cyfrifol mewn perthynas â phryder yn yr adrannau perthnasol o'r adroddiad hwn.

Gwybodaeth arall

Mae'r wybodaeth arall yn cynnwys y wybodaeth a gynhwysir yn yr adroddiad blynyddol ac eithrio'r datganiadau ariannol. Mae'r Swyddog Ariannol Cyfrifol yn gyfrifol am yr wybodaeth arall sydd yn yr adroddiad blynyddol. Nid yw fy marn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall ac, ac eithrio i'r graddau a nodir fel arall yn benodol yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar hynny. Fy nghyfrifoldeb i yw darllen y wybodaeth arall ac, wrth wneud hynny, ystyried a yw'r wybodaeth arall yn sylweddol anghyson â'r datganiadau ariannol neu'r wybodaeth a gafwyd yn ystod yr archwiliad, neu fel arall mae'n ymddangos ei bod wedi'i chamddatgan yn sylweddol. Os byddaf yn nodi anghysondebau materol o'r fath neu gamddatganiadau materol ymddangosiadol, mae'n ofynnol i mi benderfynu a yw hyn yn arwain at gamddatganiad perthnasol yn y datganiadau ariannol eu hunain. Os byddaf i, yn seiliedig ar y gwaith rwyf wedi'i gyflawni, yn dod i'r casgliad bod camddatganiad materol o'r wybodaeth arall hon, mae'n ofynnol i mi adrodd am y ffaith honno.

Nid oes gennyf unrhyw beth i'w adrodd yn hyn o beth.

Adroddiad ar ofynion eraill

Barn ar faterion eraill

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth a gynhwysir yn yr adroddiad blynyddol ar gyfer y flwyddyn ariannol y mae'r datganiadau ariannol yn cael eu paratoi ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r adroddiad blynyddol wedi'i baratoi yn unol â Rheoliadau Cynllun Pensiwn Llywodraeth Leol 2013.

Materion yr wyf yn adrodd amdanynt drwy eithriad

Yng ngoleuni'r wybodaeth a'r ddealltwriaeth o'r gronfa bensiwn a'i hamgylchedd a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi camddatganiadau perthnasol yn yr adroddiad blynyddol.

Nid oes gennyf unrhyw beth i'w adrodd mewn perthynas â'r materion canlynol, yr wyf yn eu hadrodd i chi, os, yn fy marn i:

- Nid yw cofnodion cyfrifeg digonol wedi'u cadw, neu ni dderbyniwyd ffurflenni sy'n ddigonol ar gyfer fy archwiliad gan ganghennau nad ymwelwyd â hwy gan fy nhîm;
- nad yw'r datganiadau ariannol yn cytuno â'r cofnodion a'r ffurflenni cyfrifyddu; neu
- Nid wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad.

Cyfrifoldebau

Cyfrifoldebau'r swyddog ariannol cyfrifol am y datganiadau ariannol

Fel yr esboniwyd yn llawnach yn y Datganiad Cyfrifoldebau ar gyfer y Datganiad Cyfrifon a nodir ar dudalennau 58-59, mae'r swyddog ariannol cyfrifol yn gyfrifol am:

- baratoi'r datganiadau ariannol, sy'n rhoi barn wir a theg;
- gadw cofnodion cyfrifyddu priodol;
- reolaethau mewnol fel y mae'r swyddog ariannol cyfrifol yn penderfynu sy'n angenrheidiol er mwyn galluogi paratoi datganiadau ariannol sy'n rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad; a
- asesu gallu Cronfa Bensiwn Dyfed i barhau fel pryder gweithredol, datgelu fel y bo'n berthnasol, materion sy'n ymwneud â mynd i bryder a defnyddio sail barhaus cyfrifyddu oni bai bod y swyddog ariannol cyfrifol yn rhagweld na fydd y gwasanaethau a ddarperir gan Gronfa Bensiwn Dyfed yn parhau i gael eu darparu yn y dyfodol.

Cyfrifoldebau'r Archwilydd dros archwilio'r datganiadau ariannol

Fy nghyfrifoldeb i yw archwilio'r datganiadau ariannol yn unol â Deddf Archwilio Cyhoeddus (Cymru) 2004.

Fy amcanion yw cael sicrwydd rhesymol ynghylch a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhydd o gamddatganiadau perthnasol, boed hynny oherwydd twyll neu gamgymeriad, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn i. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw'n warant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yn bodoli. Gall camddatganiadau godi o dwyll neu gamgymeriad ac fe'u hystyrir yn ddeunydd os gellid disgwyl yn rhesymol iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Mae afreoleidd-dra, gan gynnwys twyll, yn achosion o ddiffyg cydymffurfio â deddfau a rheoliadau. Rwy'n dylunio gweithdrefnau yn unol â'm cyfrifoldebau, a amlinellir uchod, i ganfod camddatganiadau perthnasol mewn perthynas ag afreoleidd-dra, gan gynnwys twyll.

Roedd fy ngweithdrefnau yn cynnwys y canlynol:

- Holi rheolaeth, pennaeth archwilio mewnol y gronfa bensiwn a'r rhai sy'n gyfrifol am lywodraethu, gan gynnwys cael ac adolygu dogfennau ategol sy'n ymwneud â pholisïau a gweithdrefnau Cronfa Bensiwn Dyfed sy'n ymwneud â:
 - nodi, gwerthuso a chydymffurfio â deddfau a rheoliadau ac a oeddent yn ymwybodol o unrhyw achosion o ddiffyg cydymffurfio;
 - canfod ac ymateb i risgiau twyll ac a oes ganddynt wybodaeth am unrhyw dwyll gwirioneddol, amheuaeth neu honedig; a
 - y rheolaethau mewnol a sefydlwyd i liniaru risgiau sy'n gysylltiedig â thwyll neu ddiffyg cydymffurfio â deddfau a rheoliadau.
- ystyried fel tîm archwilio sut a ble y gallai twyll ddigwydd yn y datganiadau ariannol ac unrhyw ddangosyddion posibl o dwyll. Fel rhan o'r drafodaeth hon, nodais botensial ar gyfer twyll wrth bostio cyfnodolion anarferol.
- cael dealltwriaeth o fframwaith awdurdod Cronfa Bensiwn Dyfed yn ogystal â fframweithiau cyfreithiol a rheoliadol eraill y mae Cronfa Bensiwn Dyfed yn gweithredu ynddynt, gan ganolbwyntio ar y cyfreithiau a'r rheoliadau hynny a gafodd effaith uniongyrchol ar y datganiadau ariannol neu a gafodd effaith sylfaenol ar weithrediadau Cronfa Bensiwn Dyfed.
- cael dealltwriaeth o berthnasoedd parti cysylltiedig.

Yn ogystal â'r uchod, roedd fy ngweithdrefnau i ymateb i risgiau a nodwyd yn cynnwys y canlynol:

- adolygu'r datganiadau ariannol a phrofion i ddogfennau ategol i asesu cydymffurfiaeth â deddfau a rheoliadau perthnasol a drafodwyd uchod;
- holi rheolwyr, y Pwyllgor Llywodraethu ac Archwilio a chynghorwyr cyfreithiol ynghylch ymglyfreitha a hawliadau gwirioneddol a posibl;
- darllen cofnodion cyfarfodydd y rhai sy'n gyfrifol am lywodraethu a'r pwyllgor pensiwn; a
- wrth fynd i'r afael â'r risg o dwyll trwy wrthdroi rheolaeth rheolaethau, profi priodoldeb cofnodion cyfnodolion ac addasiadau eraill; asesu a yw'r dyfarniadau a wnaed wrth wneud amcangyfrifon cyfrifyddu yn arwydd o ragfarn bosibl; a gwerthuso rhesymeg busnes unrhyw drafodion sylweddol sy'n anarferol neu y tu allan i gwrs busnes arferol.

Fe wnes i hefyd gyfleu deddfau a rheoliadau a nodwyd yn berthnasol a risgiau posibl i dwyll i'r holl dîm archwilio a pharhau i fod yn effro i unrhyw arwyddion o dwyll neu ddiffyg cydymffurfio â chyfreithiau a rheoliadau drwy gydol yr archwiliad.

Mae'r graddau y mae fy ngweithdrefnau'n gallu canfod afreoleidd-dra, gan gynnwys twyll, yn cael ei effeithio gan yr anhawster cynhenid wrth ganfod afreoleidd-dra, effeithiolrwydd rheolaethau Cronfa Bensiwn Dyfed, a natur, amseriad a maint y gweithdrefnau archwilio a gyflawnir.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd dros archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol www.frc.org.uk/auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o adroddiad fy archwilydd.

Cyfrifoldebau archwilydd eraill

Rwy'n cyfathrebu â'r rhai sy'n gyfrifol am lywodraethu ynghylch cwmpas ac amseriad arfaethedig yr archwiliad a chanfyddiadau archwilio sylweddol ymhlith materion eraill, gan gynnwys unrhyw ddiffygion sylweddol mewn rheolaeth fewnol a nodaf yn ystod fy archwiliad.

Tystysgrif cwblhau archwiliad

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o gyfrifon Cronfa Bensiwn Dyfed yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

Adrian Crompton
Archwilydd Cyffredinol Cymru

2 Tachwedd 2023

1 Cwr y Ddinas
Stryd Tyndall
Caerdydd
CF10 4BZ

Atodiad 3

Crynodeb o'r cywiriadau a wnaed

Yn ystod ein harchwiliad, gwnaethom nodi'r camddatganiadau canlynol sydd wedi'u cywiro gan reolwyr, ond yr ydym yn ystyried y dylid eu tynnu at eich sylw oherwydd eu perthnasedd i'ch cyfrifoldebau dros y broses adrodd ariannol.

Arddangosyn 2: crynodeb o'r cywiriadau a wnaed

Gwerth cywiro	Natur cywiro	Rheswm dros gywiro
Cynnwys Nodyn Digwyddiadau Taflen Post Balance Digwyddiadau (Dim effaith gyffredinol ar y datganiadau sylfaenol)	Nodyn Digwyddiadau Taflen Post Balance Mae cod CIPFA yn gofyn am ddatgeliad ynghylch unrhyw ddigwyddiad ffafriol neu anffafriol sy'n digwydd rhwng diwedd y cyfnod adrodd a'r dyddiad y mae'r datganiadau ariannol wedi'u hawdurdodi i'w cyhoeddi. Diweddarwyd y datganiadau ariannol i gynnwys nodyn Digwyddiadau Taflen Post Balance.	Sicrhau bod y datganiadau ariannol yn cydymffurfio â'r safonau perthnasol (Cod CIPFA)
Esboniad am symud mewn Gwerthoedd Teg (Dim effaith gyffredinol ar y datganiadau sylfaenol)	Nodiadau 13.5 a 13.6 Buddsoddiadau Gwerthoedd Teg Roedd buddsoddiadau o £89.9m wedi'u dosbarthu'n anghywir gan Reolwr Cronfa fel buddsoddiad Lefel 3 yn 2021-22 tra y dylent fod wedi'u dosbarthu fel buddsoddiad Lefel 2. Daeth y wybodaeth hon ar gael i swyddogion yn ystod 2022-23 ac roedd y datganiadau ariannol drafft yn adlewyrchu'r symudiad hwn yn y datgeliadau o fewn Nodiadau 13.5 a 13.6. O ystyried y gwerthoedd dan sylw, diweddarwyd y datganiadau ariannol i gynnwys naratif ychwanegol i egluro hyn.	Sicrhau bod defnyddwyr y datganiadau ariannol yn cael digon o wybodaeth i ddeall y datgeliadau.
Amryw (Dim effaith gyffredinol ar y datganiadau sylfaenol)	Gwnaed cwpl o fân newidiadau i'r datganiadau ariannol yn ymwneud naill ai â diwygiadau i ddatgelu gwybodaeth neu newidiadau naratif.	Sicrhau cywirdeb y datganiadau ariannol.



Archwilio Cymru

1 Cwr y Ddinas, Stryd Tyndall
Caerdydd CF10 4BZ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan www.archwilio.cymru

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
27 HYDREF 2023**

**LLYTHYR CYNRYCHOLAETH 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
27 OCTOBER 2023**

**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
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

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

Signed: 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**

No

**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: 27th October 2023

E-bost / E-mail: C.Moore@carmarthenshire.gov.uk

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Representations regarding the 2022-23 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 2023 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 2022-23; 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 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 27 October 2023.

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: 27 October 2023

Date: 27 October 2023

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27 HYDREF 2023**

**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
27 OCTOBER 2023**

**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 2022-2023 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
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

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

Signed: 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**

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
2022-23 accounts closure working papers		Corporate Services Department, County Hall, Carmarthen.

1 Capital Quarter
Tyndall Street / Stryd Tyndall
Cardiff / Caerdydd
CF10 4BZ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

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

Reference: DPF 22-23

Date issued: 31 March 2023

Dear Chris

Audit enquiries to those charged with governance and management

- The Auditor General's Statement of Responsibilities sets out that he is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also sets out the respective responsibilities of auditors, management and those charged with governance.
- This letter formally seeks documented consideration and understanding on a number of governance areas that impact on our audit of your financial statements. These considerations are relevant to both the management of the Dyfed Pension Fund and 'those charged with governance' (Governance & Audit Committee).

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

- Matters in relation to fraud
- Matters in relation to laws and regulations
- Matters in relation to related parties

The information you provide will inform our understanding of the Dyfed Pension Fund and its business processes and support our work in providing an audit opinion on your 2022-23 financial statements.

I would be grateful if you could update the attached table in **Appendix 1** to **Appendix 3** for 2022-23.

The completed **Appendix 1** to **Appendix 3** should be formally considered and communicated to us on behalf of both management and those charged with governance by 30 June 2023. In the meantime, if you have queries, please contact Jason Blewitt on 07970737478 or jason.blewitt@audit.wales.

Yours sincerely



Derwyn Owen

Engagement Director

Appendix 1

Matters in relation to fraud

International Standard for Auditing (UK) 240 covers auditors' responsibilities relating to fraud in an audit of financial statements. This standard has been revised for 2022-23 audits.

The primary responsibility to prevent and detect fraud rests with both management and 'those charged with governance', which for the Pension Fund is the Governance & Audit Committee. Management, with the oversight of those charged with governance, should ensure there is a strong emphasis on fraud prevention and deterrence and create a culture of honest and ethical behaviour, reinforced by active oversight by those charged with governance.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

What are we required to do?

As part of our risk assessment procedures, we are required to consider the risks of material misstatement due to fraud. This includes understanding the arrangements management has put in place in respect of fraud risks. The ISA views fraud as either:

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

We also need to understand how those charged with governance exercises oversight of management's processes. We are also required to make enquiries of both management and those charged with governance as to their knowledge of any actual, suspected or alleged fraud, management's process for identifying and responding to the risks, and the internal controls established to mitigate them.

Enquiries of management – in relation to financial reporting

Question	2022-23 Response
Are there any significant matters or events which have occurred during the year which could influence our audit approach or the financial statements?	No
What are your general views on the entity's risk assessment process relating to financial reporting?	It is management's opinion that the risk relating to financial reporting is low due to the checks and controls that are in place. The Authority has an adequate and effective control environment in operation. Reconciliations are performed on a regular basis to ensure the integrity of the ledger. Extensive working papers are in place which feed into the accounts. Reconciliations, working papers and accounts are audited each year by Audit Wales.
Are you aware of significant transactions that are outside the normal trading activities of the business?	No
Are you aware of any transactions, events or changes in circumstances that would cause impairments of non-current assets?	No

Enquiries of management – in relation to financial reporting

Question	2022-23 Response
Are you aware of any transactions, events and conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement?	No
Have there been any changes in accounting policies in relation to significant estimates?	No
Have there been any issues that may impact the preparation of the accounts identified so far?	No
Do you have knowledge of events or conditions beyond the period of the going concern assessment that may cast significant doubt on the entity's ability to continue as a going concern?	No

Enquiries of management – in relation to fraud

Question	Response
<p>What is management's assessment of the risk that the financial statements may be materially misstated due to fraud? What is the nature, extent and frequency of management's assessment?</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. 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. 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. The Authority participates in NFI.</p>
<p>Do you have knowledge of any actual, suspected or alleged fraud affecting the audited body?</p>	<p>No</p>
<p>What is management's process for identifying and responding to the risks of fraud in the audited body, including any specific risks of fraud that management has identified or that have been brought to its attention?</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. The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service. Internal Audit aims to provide a pro-active</p>

Enquiries of management – in relation to fraud

Question	Response
	<p>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. Pension Fund participates in NFI, undertakes mortality screening of pensioners.</p>
<p>What classes of transactions, account balances and disclosures have you identified as most at risk of fraud?</p>	<p>Transfers out of the Pension Scheme – pension scams. High value transactions made to investment managers – possibility of receiving fraudulent bank details.</p>
<p>Are you aware of any whistleblowing or complaints by potential whistle blowers? If so, what has been the audited body's response?</p>	<p>No</p>
<p>What is management's communication, if any, to those charged with governance regarding their processes for identifying and responding to risks of fraud?</p>	<p>The Annual Report from the designated “Head of Audit” (Head of Revenues & Financial Compliance) to the Governance & 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</p>

Enquiries of management – in relation to fraud	
Question	Response
	measures either already put in place or to be put in place to minimise the risk of any recurrence.
What is management's communication, if any, to employees regarding their views on business practices and ethical behaviour?	<p>The Authority's has an Anti-Fraud and Anti-Corruption Strategy which is available on the Authority's Intranet</p> <p>The Authority has an established Code of Conduct for Members and Staff, and a whistleblowing policy.</p> <p>All staff are required to make an annual declaration of personal interests and are reminded of the Officers code of Conduct.</p>

Enquiries of those charged with governance – in relation to fraud

Question	Response
Do you have any knowledge of actual, suspected or alleged fraud affecting the audited body?	No
What is your assessment of the risk of fraud within the audited body, including those risks that are specific to the audited body's business sector?	It is management's opinion that the risk of fraud is minimal. There are robust controls in place within the Pension Investment and Administration teams. These include adequate segregation of duties and established approval processes. Reconciliations are also carried out which would assist in identifying any fraud.
<p>How do you exercise oversight of:</p> <ul style="list-style-type: none"> • management's processes for identifying and responding to the risk of fraud in the audited body, and • the controls that management has established to mitigate these risks? 	<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. The Authority has an Internal Audit team with responsibility for providing ongoing fraud detection and prevention service covers all areas. Internal Audit aims to provide a pro-active approach to fraud and staff are mindful of the potential for fraud in relation to</p>

Enquiries of those charged with governance – in relation to fraud

Question	Response
	all systems under review. All Internal Audit staff have received Fraud awareness training.

Appendix 2

Matters in relation to laws and regulations

International Standard for Auditing (UK and Ireland) 250 covers auditors' responsibilities to consider the impact of laws and regulations in an audit of financial statements.

Management, with the oversight of those charged with governance, is responsible for ensuring that the Pension Fund's operations are conducted in accordance with laws and regulations, including compliance with those that determine the reported amounts and disclosures in the financial statements.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. The ISA distinguishes two different categories of laws and regulations:

- laws and regulations that have a direct effect on determining material amounts and disclosures in the financial statements
- other laws and regulations where compliance may be fundamental to the continuance of operations, or to avoid material penalties

What are we required to do?

As part of our risk assessment procedures we are required to make enquiries of management and those charged with governance as to whether the Pension Fund is in compliance with relevant laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Enquiries of management – in relation to laws and regulations

Question	2022-23 Response
<p>What are the policies and procedures in place to identify applicable legal and regulatory requirements to ensure compliance?</p>	<p>Changes to Local Government Pension Scheme regulations are issued by Department for Levelling Up, Housing & Communities.</p> <p>Correspondence received from Scheme Advisory Board (SAB). Regular member and officer attendance at training events and conferences to ensure up to date knowledge of legal and regulatory compliance. Increased collaboration with other funds also assists in ensuring compliance.</p>
<p>Are you aware of any instances of non-compliance with laws or regulations? Is the entity on notice of any such possible instances of non-compliance?</p>	<p>No</p>
<p>What policies and procedures are in place for identifying, evaluating and accounting for litigation claims and assessments?</p>	<p>Litigation against the LGPS would have to be dealt with centrally by Department for Levelling Up Housing & Communities and any resultant action would be applied Nationally.</p>

Enquiries of management – in relation to laws and regulations

Question	2022-23 Response
Have there been any examinations or inquiries performed by licensing, tax or other authorities/regulators?	No
Are there any potential litigations or claims that would affect the financial statements?	No
Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	No

Enquiries of those charged with governance – in relation to laws and regulations

Question	2022-23 Response
Are you aware of any non-compliance with laws and regulations that may be expected to have a fundamental effect on the operations of the entity?	No
How does the Governance & Audit Committee, in your role as those charged with governance, obtain assurance 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.

Enquiries of management – in relation to control environment and IT systems

Question	2022-23 Response
Have there been any changes to significant IT systems or applications in the period?	No significant changes. Sharepoint introduced to replace Council File Plan.

Enquiries of management – in relation to risk and governance

Question	2022-23 Response
How do you communicate to those charged with governance regarding business risks including fraud?	Extensive risk register in place for the Fund. The register is reviewed quarterly and taken to both Pension Committee and Pension Board at each meeting.
What is the allocation of responsibilities between those charged with governance and management?	<p>Officers prepare the risk register and review it quarterly. This includes ensuring risks are appropriately identified and that mitigations in place remain appropriate and effective. Consideration would also be given to if new risks need to be identified and what mitigations can be put in place.</p> <p>Pension Committee review the risk register at each meeting and any changes are highlighted to them. The risk register also goes to each meeting of the Pension Board who also provide scrutiny.</p>
What procedures are in place to ensure the compliance and completeness of Governance reports?	Established processes in place, conferences attended by members and officers to receive any updates in terms of changes to reporting requirements. Governance Policy and Governance Compliance Statement reviewed and updated as necessary.

Enquiries of management – in relation to risk and governance

Question	2022-23 Response
What procedures are in place to ensure the compliance and completeness of Sustainability reports?	No requirement in terms of sustainability reporting for the Fund yet due to its size. Ongoing work with WPP to gather the necessary information to ensure compliance with reporting requirements once these are in place e.g. TCFD reporting.

Appendix 3

Matters in relation to related parties

International Standard for Auditing (UK) 550 covers auditors' responsibilities relating to related party relationships and transactions. 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.

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?

As part of our risk assessment procedures, we are required 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.

Enquiries of management – in relation to related parties

Question	2022-23 Response
Have there been any changes to related parties from the prior year? If so, what is the identity of the related parties and the nature of those relationships? Confirm these have been disclosed to the auditor.	No
What transactions have been entered into with related parties during the period? What is the purpose of these transactions? Confirm these have been disclosed to the auditor.	Only related party for the Fund is Carmarthenshire County Council (administering authority of the Fund). Disclosure in both CCC and DPF accounts to reflect transactions between organisations.
What controls are in place to identify, account for and disclose related party transactions and relationships?	Established processes in place, transactions in the main relate to Pension contributions by CCC into the Fund. Confirmation given in the Letter of Representation that related party relationships and transactions have been appropriately accounted for and disclosed.

Enquiries of management – in relation to related parties

Question	2022-23 Response
<p>What controls are in place to authorise and approve significant transactions and arrangements:</p> <ul style="list-style-type: none">• with related parties, and• outside the normal course of business?	<p>Enquires made of approved officers and members for details of any potential related party transactions. Evidence subjected to audit by Audit Wales.</p>

Enquiries of those charged with governance – in relation to related parties

Question	2022-23 Response
<p>How does the Governance & Audit Committee, in its role as those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?</p>	<p>Disclosure made in the statement of Accounts which is approved by the Governance & Audit Committee, Letter of Representations and feedback from Audit Wales.</p>

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO 27 HYDREF 2023

Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2023/24		
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	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

**GOVERNANCE & AUDIT COMMITTEE
27 OCTOBER 2023**

INTERNAL AUDIT PLAN UPDATE 2023/24

To provide Members with progress of the Internal Audit Plan. The following Report is attached:

Internal Audit Plan 2023/24 Progress Report

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
NONE	NONE	YES	NONE	NONE	NONE	NONE

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 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am

Mae'r dudalen hon yn wag yn fwriadol

INTERNAL AUDIT PLAN 2023/24

2023/24 % Plan Completion to Date: 39.0%

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
Fundamental Audits										
1123001	Budget Setting & Monitoring	15								
1123002	Council Tax	20								
1123003	Creditor Payments	30								
1123004	Deputyships	20	*	*	*					
1123005	Main Accounting	20	*	*	*	*	*			
1123006	Payroll System	30								
1123007	Petty Cash / Sundry Expenses	15	*	*	*	*				
1123008	Treasury Management - Loans & Investments	15	*	*	*					
Corporate Review Work										
2123001	CCC Companies Governance	20	*							
2123002	Contract Management	20								
2123003	Procurement	20	*	*	*					
2123004	Safeguarding	20								
2123005	Staffing Matters	20	*	*						
Corporate Governance Assurance										
3123001	Corporate Governance Arrangements	20	*							
3123002	Data Protection	20	*	*	*	*	*			
3123003	Declaration of Interests	20								
3123004	Corporate Strategy / Policy Making	20								
3123005	Wellbeing of Future Generations Act	20								
Duplication Checks										
4123001	Payments Duplication Checks	40	/	/	*					
Counter Fraud										
5123001	Fraud Prevention, Detection and Investigation	40	/	/	*					
5123002	Proactive Fraud Testing	20	/	/	*					
5123003	National Fraud Initiative	20	/	/	*	*				
Grants & Certification										
6123001	Burry Port Harbour	10	*	*	*	*	*	*	6	Certification
6123002	Children & Communities Grant	25	*	/	*	*	*	*	14	Certification
6123003	Education Improvement Grant	30	*	/	*	*				
6123004	Enable Grant	10	*	/	*	*	*	*	8	Certification
6123005	Housing Support Grant	40	*	/	*	*				
6123006	Local Authority Education Grant	20	*	/	*	*	*	*	21	Certification
6123007	Other Grants (where assurance is required for sign-off)	15	*	/	*					
6123008	Wales Pension Partnership	5	*	/	*	*	*	*	4	Certification
6123009	Post 16 Grant	10	*	/	*					

6123010	Pupil Development Grant	30	*	/	*	*					
6123011	Youth Justice Grant 2022-23	15	*	/	*						
6123012	Trust Funds - Arbour Stehpens	5	*	*	*	*	*	*	4	Certification	
6123013	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	*	*	5	Certification	
6123014	Trust Funds - Minnie Morgan	5	*	*	*	*	*	*	3	Certification	
6123015	Trust Funds - Oriel Myrddin	5	*	*	*	*	*	*	4	Certification	
6123016	Regional Development Coordinator	5	*	/	*	*					
	Chief Executive's Department (not incl IT)										
7123001	Levelling Up Fund: Debenhams HWBS and Tywi Cycle Path	20									
7123002	Communications: Social Media	10									
7123003	Carmarthen Mart	10	*	*	*						
7123004	Legal Charges	15									
	Chief Executive's Department: IT										
7223001	IT Systems	20									
7223002	IT Disaster Recovery	15									
7223003	Active Directory	15	*	*	*	*	*	*	15	Acceptable	
7223004	Cloud	10	*	*	*	*	*	*	14	Acceptable	
	Communities										
7323001	Pembrey Country Park	20	*	*	*						
7323002	Caban Hotel Pendine	10	*	*	*	*	*				
7323003	Leisure Centres	20	*	*	*						
7323004	Voids - Follow up	10	*	*	*	*	*				
7323005	Supported Living	15									
7323006	Care Homes	20	*	*	*	*	*				
7323007	Museum of Land Speed Pendine	10	*	*	*						
	Corporate Services										
7423001	Community Benefits	15	*	*	*	*	*	*	20	Acceptable	
7423002	Dyfed Pension Fund - Governance & Investments	15	*								
	Education & Children										
7523001	Children's Services: Carers, including Young Carers	15									
7523002	School Meals Allergens - Follow Up	10	*	*	*						
7523003	Schools Questionnaires	20	/	/	*	*					
7523004	School Visits 1	10	*	/	*	*					
7523005	School Visits 2	10									
7523006	Parent Pay	15	*								
7523007	Pupil Referral Units	15									
	Place and Infrastructure										
7623001	Car Parking	15	*	*	*						
7623002	Place & Sustainability	15	*	*	*						
7623003	Council Buildings (School & Non-School)	20									
7623004	Highways	15	*	*	*						

7623005	Waste	15								
7623006	Property	15	*	*	*					
	Additional									
8123001	Departmental Advisory Work	50	/	/	*					
8223001	Various Departmental Working Groups	30	/	/	*					

Mae'r dudalen hon yn wag yn fwriadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO 27 HYDREF 2023

COFRESTR RISG CORFFORAETHOL 2023/24 CYNGOR SIR CAERFYRDDIN		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: <ul style="list-style-type: none">I dderbyn Cofrestr Risg Corfforaethol		
Y Rhesymau: I sicrhau fod y Pwyllgor Llywodraethu ac Archwilio wedi eu hysbysu o'r Risgiau		
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. A Lenny		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk
Awdur yr Adroddiad: Helen Pugh		

GOVERNANCE & AUDIT COMMITTEE

27 OCTOBER 2023

CARMARTHENSHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER 2023/24

The Authority maintains a Corporate Risk Register to evaluate its exposure to key strategic risks. The Corporate Assessment recommended that the Corporate Risk Register as agreed by CMT should be shared with the Governance & Audit Committee. Review and monitoring of the Corporate Risk Register is delegated to the Governance & Audit Committee in line with the Terms of Reference of the Committee.

The Register will be reviewed by the Governance & Audit Committee at its March and September meetings.

Removal of risks from the Corporate Risk Register

CRR190066 – *Insufficient numbers of social work and care staff to provide sufficient assessment and care capacity which provides a risk to vulnerable people in not having needs assessed and being unsupported and potentially unsafe in the community.*

Approval given by CMT to remove, but the situation is closely monitored on an ongoing basis at departmental level, should the position deteriorate in the future, further discussion for escalation of risk to be considered. Risk CRR190067 remains on the register regarding the staffing requirement to provide support to vulnerable adults.

CRR190013 – *Delivery of the City Deal (Outcomes / Budget)*

Approval given by CMT to remove – now operational and embedded, note the risk is transferred to Chief Executive's Departmental Risk Register for monitoring.

CRR190026 – *Ash die back and the risk to public safety.*

Approval given by CMT to remove – assessments and follow up actions regularised into normal highways management - scheduled highway inspections routinely take into account the presence of defective trees, and referred to Tree safety Officer for further inspection and determination of appropriate action implemented.

CRR190046 - *Covid19 – Strategic- Failure to ensure the expected progress and outcomes of all Carmarthenshire learners for the period that operation of schools and learning establishments are affected by the pandemic.*

Approval given by CMT to remove – risk directly related to COVID. Note: Strategic risk already included in the register CRR190018 – Failure to deliver a quality Education Service.

CRR190065 - *Failure to determine or secure Extension of Time (EOT) for Planning applications which are outside the determination date.*

Approval given by CMT to remove – as regularly reported consistent progress has been made – considered now to be a Departmental Risk.

CRR190030 - Risk to social care delivery/business continuity in relation to in-house and externally commissioned domiciliary care, residential care and day services due to fluctuating instances of Covid-19 transmission across the workforce and associated staff absence.
Approval given by CMT to remove – risk raised in response to Covid, note that there is an overarching authority wide risk CRR190061 attracting, recruiting and retaining staff risk on the CRR.

CRR190064 - Failure to address Significant performance issues in development management are undermining effective service delivery in planning.
Approval given by CMT to remove – due to improvement in performance. To be monitored at Departmental level.

CRR190051 - Covid19 – Strategic Failure to recover from the COVID19 impact and non-delivery of departmental objectives.
Approval given by CMT to remove – risk directly related to Covid.

New risks added to the Corporate Risk Register

CRR190078 - Failure to address recent concerns regarding the presence of Reinforced Autoclaved Aerated Concrete (RAAC) in non-housing properties.

CRR190079 - Managing Premises with emphasis of Fire Safety in the Hybrid working environment.

New risks suggested but decision taken that they should be managed through Departmental Risk Registers

NONE

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
None	None	None	None	Yes	None	None

Risk Aims of the Corporate Risk Register to collate strategic risks facing the Authority.

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

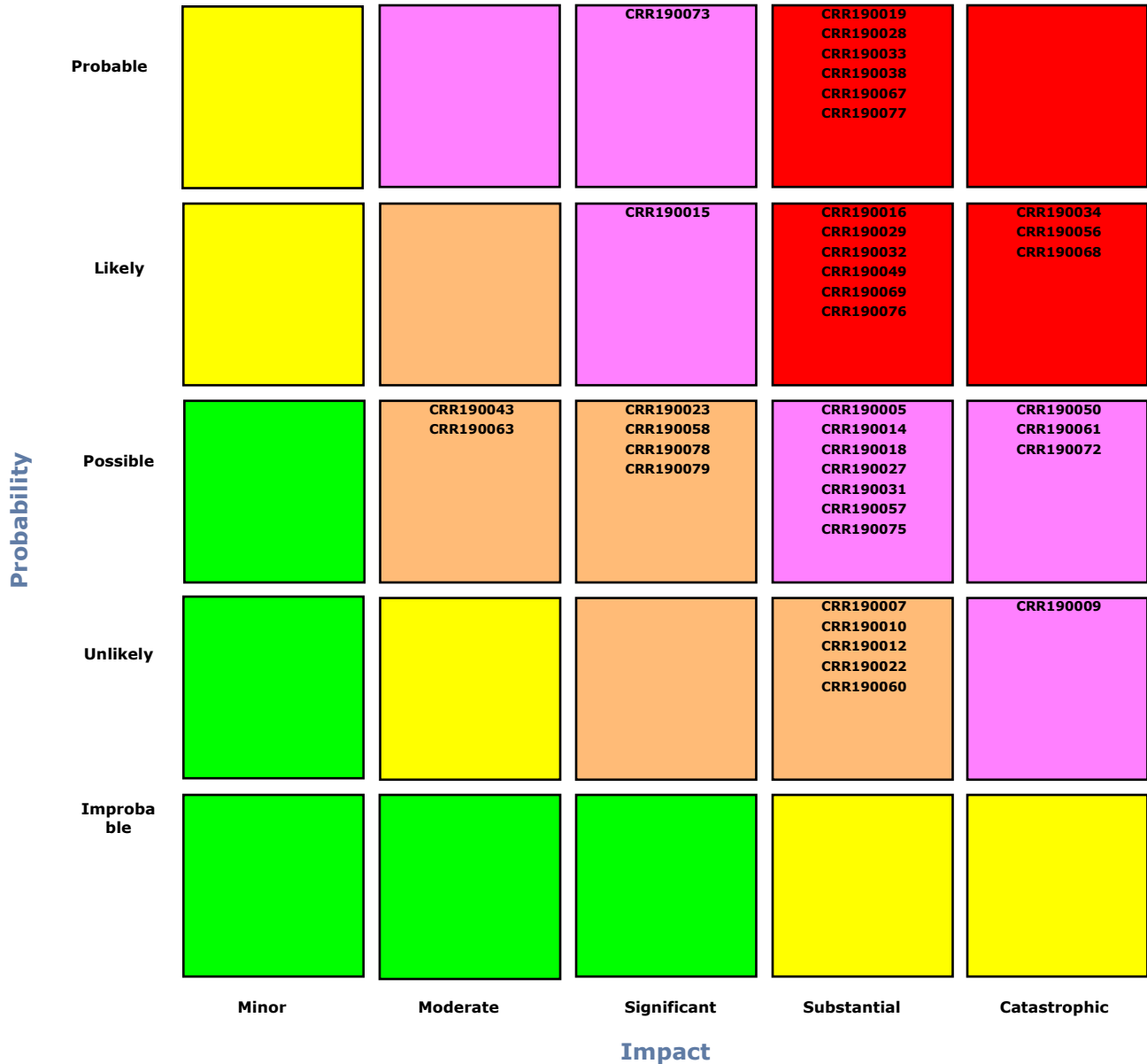
1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: No

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

Carmarthenshire Corporate Risk Register Heatmap



Detailed Risk Information

Current Risk Rating	Risk Ref	Details	Assigned To
20	CRR190019	Failure to ensure that schools effectively manage their resources and respond to the challenges of reduced funding	Director of Education & Children Services
20	CRR190028	School Leadership - Our ability to recruit and retain high quality and resilient school leaders who can respond to and deal with the transformation of education in Wales	Director of Education & Children Services

Detailed Risk Information

Current Risk Rating	Risk Ref	Details	Assigned To
20	CRR190033	<p>Extreme Weather Event - Operational Risk</p> <p>The physical effects of more frequent and intense weather patterns including storms and significant heat extremes conditions that compromise and stretch our operational ability to respond to widespread and prolonged emergencies both in the immediate response phase and recovery phase of a flood event, whilst also maintaining normal services. This will also include the risk of managing the public's expectation as the Council cannot respond to all requests for help during storm conditions. Response is curtailed by the resources available and the priorities at the time.</p>	Corporate Management Team
20	CRR190034	<p>Cyber Risk such as:</p> <ul style="list-style-type: none"> - Ransomware or malware infection - Denial of Service Attack (DOS) - Unauthorised network access (hacking) - External and Internal - Phishing Email Attack - staff approach - Increased risk of cyber crime due to phishing and malware attacks exploiting Covid-19 	Head of ICT & Policy
20	CRR190038	Increasing sickness absence and management of stress in the workplace.	Assistant Chief Executive
20	CRR190056	Ensuring that the Authority effectively manages its financial resources and responds to the challenges of reduced funding (formerly CRR190004)	Director of Corporate Services/Head of Financial Services
20	CRR190067	Lack of availability of domiciliary care to support vulnerable adults which leads to the risk of people being unsupported and potentially unsafe in the community, as well as people being delayed leaving hospital preventing others being able to access urgent medical treatment.	Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning
20	CRR190068	Continued deterioration of the condition of highways infrastructure and assets. Failure to address maintenance backlog (£63 million), as a consequence of falling investment levels leading to high levels of demand and Increased level of claims.	Director of Place & Infrastructure/Head of Transportation & Highways
20	CRR190077	Significant operational pressures within the Fleet Services unit including a difficulty to retain or recruit skilled technicians and technical support staff, as well as vehicle supply chain pressures (hire/lease/purchase) combined with escalating parts, materials costs and fuel costs.	Director of Place & Infrastructure/Head of Transportation & Highways
16	CRR190016	Delivery of the Authority's Waste Management and Recycling Strategy to ensure that we meet our statutory recycling targets and wider obligations including improvements to the quality of recyclable materials to support circular economy principles and reduce carbon outputs in accordance with Welsh Governments Beyond Recycling national strategy	Head of Waste & Environmental Services
16	CRR190029	<p>Net Zero Carbon</p> <p>Failure to deliver the Council's commitment to become a net zero carbon local authority by 2030</p>	Director of Place & Infrastructure/Head of Place and Sustainability


Detailed Risk Information

Current Risk Rating	Risk Ref	Details	Assigned To
16	CRR190032	Flood - Strategic Risk The physical effects of more frequent and intense storm conditions that compromise homes, businesses, essential infrastructure and services. This will also include the risk of managing the public's expectation that the Council can completely address, control and mitigate all flood risks regardless of source or asset owner.	Director of Place & Infrastructure
16	CRR190049	Risk of local business and economy not recovering from the cost-of-living crises and rises in energy and inflation.	Head of Regeneration
16	CRR190069	Contractor and internal capacity issues leading to a high backlog of housing responsive repairs and housing voids which reduces the number of homes available to let and a delay in repairs being completed.	Director of Communities
16	CRR190076	Failure to secure the full extent of home-to-school transport services from third party providers due to a range of economic and market specific issues including increasing fuel costs, driver and maintenance technician shortages across the industry, supply market challenges (vehicles and parts) and an increasing complexity in demand management.	Director of Place & Infrastructure/ Head of Transportation & Highways
15	CRR190050	Risk of contractor and suppliers failing to deliver projects/schemes, because of highly volatile macro economic conditions and inflation/disruption to suppliers, service goods and materials, which has an impact of the non-delivery of capital works. <ul style="list-style-type: none"> - Failure to meet grant expenditure conditions. - contractors resources depleted - contract failure - cost increases - sourcing materials - Contractors unwilling to carry out work at framework prices 	Director of Place & Infrastructure
15	CRR190061	Attracting, recruiting and retaining talent	Assistant Chief Executive
15	CRR190072	Deterioration of the condition of school and non-school buildings due to resource pressures (financial and human) necessitating postponement of timely interventions	Director of Place & Infrastructure / Property Maintenance Manager
15	CRR190073	Ensure effective Business Continuity Arrangements are in place.	Corporate Management Team
12	CRR190005	Ensuring effective management of Grant Funding (including accessing Grant Funding) Threat of having to repay significant Grant monies. Failure to manage grants and maximise on the funding resources available Failure to secure funding Failure to deliver current projects within the set timescales Failure to deliver outputs in line with the T&Cs of grant paying department	Director of Corporate Services
12	CRR190014	Delivery of the Pentre Awel Project (Outcomes / Budget)	Chief Executive
12	CRR190015	Delivery of the Approved Capital Programme (Outcomes / Budget)	Director of Corporate Services
12	CRR190018	Failure to deliver a quality Education Service	Director of Education & Children Services

Detailed Risk Information

Current Risk Rating	Risk Ref	Details	Assigned To
12	CRR190027	Fraud & Corruption The cost of fraud to the Welsh Public Sector is estimated to be in the region of between £100million and £1billion annually (as reported by Audit Wales)	Head of Revenues & Financial Compliance/Director of Corporate Services
12	CRR190031	Failure to comply with the requirements of the Local Government and Elections (Wales) Act	Corporate Management Team
12	CRR190057	Maintain and develop an effective Local Development Plan	Head of Place & Sustainability
12	CRR190075	Continuing to improve the way we respond to the current pressures on Homeless Services through innovative working practices, support, flexibility and investment. Failure to do so will result in us not meeting housing need, increasing homelessness, an unsustainable service and residents not having the right home at the right time.	Director of Communities
10	CRR190009	Deliver Effective Safeguarding Arrangements - Children (Detail in separate Safeguarding Risk Register)	Head of Children Services
9	CRR190023	Management and delivery of UK Government's Shared Prosperity Fund	Economic Development Manager
9	CRR190058	SAC Phosphate & NRW Interim Planning Advice	Director of Place & Infrastructure/Head of Place and Sustainability
9	CRR190078	Failure to address recent concerns regarding the presence of Reinforced Autoclaved Aerated Concrete (RAAC) in non-housing properties.	Head of Regeneration
9	CRR190079	Managing Premises with emphasis of Fire Safety in the Hybrid working environment.	Head of Regeneration
8	CRR190007	Ensuring effective management of Procurement / Contract Management and Partnership arrangements	Head of Revenues & Financial Compliance
8	CRR190010	Deliver Effective Safeguarding Arrangements - Vulnerable Adults	Director of Communities
8	CRR190012	Failure to adhere to an effective Corporate Governance Framework	Head of Revenues & Financial Compliance
8	CRR190022	Manage and Develop Cwm Environmental & Llesiant Delta Wellbeing	Corporate Management Team
8	CRR190060	Critical Authority wide IT systems	Head of ICT & Policy
6	CRR190043	Post Covid19 - Strategic Financial Implications - loss of income Financial implications - increased costs due to Covid-19 demands and compliance with Cabinet and Welsh Government instructions	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance
6	CRR190063	Failure in Determination of Major Planning Applications (Failure to determine major planning applications within timescale is adversely impacting on our ability as an Authority to achieve our regeneration ambitions)	Head of Place & Sustainability

Carmarthenshire Corporate Risk Register October 2023

Risk Ref	Risk Title	Assigned To				
CRR190034	Cyber Risk such as: - Ransomware or malware infection - Denial of Service Attack (DOS) - Unauthorised network access (hacking) - External and Internal - Phishing Email Attack - staff approach - Increased risk of cyber crime due to phishing and malware attacks exploiting Covid-19	Head of ICT & Policy				
Control Measures			Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190034/001	Cyber incident response plan	Head of ICT & Policy	Significant	25	Significant	15 
CRR190034/002	Staff awareness training	Head of ICT & Policy			Catastrophic	5
CRR190034/003	Firewalls	Head of ICT & Policy			Likely	
CRR190034/004	Application control on servers	Head of ICT & Policy				
CRR190034/005	Security updates continuously rolled out	Head of ICT & Policy				
CRR190034/006	Annual, certified vulnerability assessments are carried out to find out if known vulnerabilities exist within our systems	Head of ICT & Policy				
CRR190034/007	Cyber Security Team conducts internal vulnerability scans continuously to ensure compliance with software update schedule and to quickly identify high risk issues.	Head of ICT & Policy				
CRR190034/008	Proactive monitoring of network and endpoint activity to detect and alert on potential adversarial behaviour - this includes post-compromise hacker activity as well as insider threats.	Head of ICT & Policy				
CRR190034/009	National Cyber Security Centre Advanced Cyber Defence tools are being used to help prevent commodity attacks	Head of ICT & Policy				
Action Items						
Judalen 449						


- Departmental Review for CMT
October 2023 Update

Current risk scoring has been updated and increased. New control measures proposed.

The Uncontrolled risk has been upgraded from significant to catastrophic, because without any mitigations, the impact would be catastrophic and probability would be probable. If we didn't have the security and controls we have in place, we would almost certainly fall foul of an attack immediately. We are constantly under attack from various malicious attempts on our firewalls, networks and users. We therefore believe the increase is justified and necessary.

The Current risk rating has also been upgraded from high to Significant. That's because we've increased the probability from possible to likely. We've had a very clear message from Audit Wales and the Welsh Government that "it's a matter of when, not if" we become victims of a successful attack of some sort. We're also seeing a large number of phishing attacks via email. UK Government have also put all public sector organisations on "high alert" due to the war in Ukraine, as of January this year.




Risk Ref	Risk Title	Assigned To	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190038	Increasing sickness absence and management of stress in the workplace.	Assistant Chief Executive				
Control Measures						
CRR190038/001	Robust sickness absence management framework	Assistant Chief Executive		Significant 20	Significant 20	16 
CRR190038/006	Resilience, self-service training availability (preventative action)	Assistant Chief Executive			Substantial Probable	4
CRR190038/007	Mental health / wellbeing checks integral part of 1-1's, supervision etc.	Assistant Chief Executive				
CRR190038/002	Robust stress management in the workplace framework	Assistant Chief Executive				
CRR190038/003	Provision of an adequately resourced occupational health service	Assistant Chief Executive				
CRR190038/004	Wellbeing Champions network	Assistant Chief Executive				
CRR190038/005	Mental Health First Aiders	Assistant Chief Executive				
Action Items						
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>There has been a significant increase in sickness absence related to mental health, stress, and fatigue. Resulting in an exponential increase in the demand for WSS services. This is being compounded by the cost of living crisis and the inability of the NHS to respond effectively.</p> <p>Risk wording, scoring and new control measures proposed.</p>						

Tudalen 451

Risk Ref	Risk Title	Assigned To			
CRR190033	<p>Extreme Weather Event - Operational Risk</p> <p>The physical effects of more frequent and intense weather patterns including storms and significant heat extremes conditions that compromise and stretch our operational ability to respond to widespread and prolonged emergencies both in the immediate response phase and recovery phase of a flood event, whilst also maintaining normal services. This will also include the risk of managing the public's expectation as the Council cannot respond to all requests for help during storm conditions. Response is curtailed by the resources available and the priorities at the time.</p>	Corporate Management Team			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190033/002	<p>Management of the response to a storm event in accordance with our strategic emergency plans, protocols and command structures.</p> <p>Available resources are prioritised according to strategic requirements.</p>	Director of Place & Infrastructure	Significant 20	Significant 20 Substantial Probable	
Action Items					
<p>Departmental Review for CMT October 2023 Update (Rhodri Griffiths/ Ben Kathrens)</p> <p>Maintain existing rating – no evidence or reasoning to lower current risk</p> <p>Recent analysis as suggested that In total, there are 12,609 addresses at risk of flooding from any source in Carmarthenshire. 10,486 dwellings 1,471 businesses</p> <p>While it has been a relatively storm free winter, the risk remains the same. Projects completed include works on the outfalls at Ferryside, Betws, and Llansteffan, and an upgraded trash screen in Drefach. This work will help better manage flood risk at 55 home as 4 businesses. To manage the risk, we have again secured WG funding for investigations, asset management and capital works. This as been supplemented with an internal capital funding over the next three years. Our current funded works programme will benefit 1457 properties and businesses (only 11.5% of those at risk in Carmarthenshire). Our annual programmes or inspection, maintenance and investigation are continuing thus ensuring that existing infrastructure is maintained to the necessary standards</p> <p>Construction works have commenced on a scheme at Quarry Ffinant, Newcastle Emlyn which will manage the risk to 16 properties and 34 businesses. Our current asset inspection has been completed and defects and repairs are being implemented, prior to autumn and winter.</p> <p>During September preparatory works will be undertaken to ensure we are ready for the winter. These include checks to all pumps, checks on processes and systems, weather monitoring and forecasting rota updated. As of October 23, weekly checks of assets will be digital not on paper, we are also trailing telemetry and sensors at some high risk areas to provide timely data collections and identification of issues.</p>					

Audalen 452

Risk Ref	Risk Title	Assigned To			
CRR190019	Failure to ensure that schools effectively manage their resources and respond to the challenges of reduced funding	Director of Education & Children Services			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190019/001	Lead the TIC Schools project, working with colleagues and schools to identify significant savings as set by the County Council through the budget efficiency programme	Director of Education & Children Services / Head of Education & Inclusion	Significant 20	Significant 20 Substantial Probable	16  4
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>School balances have reduced from £15 million March 2022 to £11 million March 2023. Director of Corporate Services presentation to Head Teachers Conference in June 2023 to highlight financial issues and to raise profile. Previous update still relevant for 2023 of 'Threat to reduced grant incomes as grants are flat cash v significant scale of pay rewards. It is hard to accurately cost grant bids due to the scale of uncertainty over pay awards and construction cost inflation thus increasing the risk', as well as 2022 Soulbury still not agreed.</p> <p>The Risk Rating has increased to 20 Significant (Substantial 4, Probable 5). Senior officers and ESAs work closely with Chairs and other members of the Governing Body to address issues in relation to finance and staffing. Governors receive detailed support and guidance from Education Support Advisers when recruiting senior leaders within their schools and when re structuring their staffing. This is ensuring an effective use of resources. Governors have been well supported to make very difficult decisions in many schools due the effective analysis of financial data. However, a minority of schools still face significant budgetary challenges and with the situation worsening more schools will be going into deficit. The Schools' Transformation Project in relation to schools will support school leaders with ensuring value for money and securing further efficiencies. A significant pressure is being placed on all schools' budgets due to delegation limitations. The number of schools serviced by the budget is placing general delegated budgets and ALN budgets under severe pressure, with services unable to meet the demands of our most vulnerable pupils. Any proposal to cut the delegated budget to schools will place more schools into deficit budget and will increase the deficit in those schools already in deficit. As a result of our Service Evaluation Report for Estyn and in light of additional financial savings required by schools, we need to review the funding formula for primary and secondary schools, and this is an Action in our Development Plan for 2023-24.</p>					

Tudalen 454

Risk Ref	Risk Title	Assigned To	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190028	School Leadership - Our ability to recruit and retain high quality and resilient school leaders who can respond to and deal with the transformation of education in Wales	Director of Education & Children Services				
Control Measures						
CRR190028/001	Develop and use a more robust competency based process to recruit school leaders		Head of Education and Inclusion	Significant 20	Significant 20	
CRR190028/002	Provide each new school leader with a mentor who's an experienced and successful school leader		Head of School Effectiveness		Substantial Probable	
CRR190028/003	Encourage leaders and prospective leaders to enrol on Partneriaeth's leadership courses/programmes		Head of School Effectiveness			
CRR190028/004	Provide Educational Support Adviser support for all new school leaders and provide bespoke induction/mentoring programme		Head of School Effectiveness			
CRR190028/005	Use the Headteacher Performance Management process effectively to challenge, develop and support school leaders		Head of School Effectiveness			
Action Items						
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>The current Risk Rating remains at Significant 20, the impact remains Substantial 4 and the probability remains Probable 5. This is due to the fall out of the pandemic which has led to a rise in early retirements with less of an appetite for deputies to step up. There is a risk that the current school footprint, which still contains many small schools which need school leaders covering multiple schools, is not an attractive role for applicants.</p> <p>We continue to use an Assessment Centre approach to recruit Headteachers; provide each new school leader with a mentor, encourage prospective leaders to enrol on Partneriaeth's leadership courses/programmes; provide Educational Support Adviser support for all new school leaders and use the Headteacher Performance Management process effectively to challenge, develop and support school leaders. A new recruitment drive is being developed 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.</p> <p>Currently, there is significant demand on leadership in our primary sector. A number of headteachers retired at the end of the last academic year placing significant pressure on the system and officers to identify new leaders and attract appropriate qualified candidates. This has proved to be the case for a number of vacancies during the last couple of months.</p> <p>Therefore we are working with the Marketing and Media Team, a school recruitment campaign is planned to attract high quality candidates to Carmarthenshire.</p>						

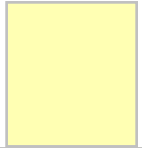
Cudalen 455

Risk Ref	Risk Title	Assigned To	Control Measures	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190056	Ensuring that the Authority effectively manages its financial resources and responds to the challenges of reduced funding (formerly CRR190004)	Director of Corporate Services/Head of Financial Services					
CRR190056/001	Medium Term Financial Strategy - 3 Year Plan (including efficiency targets)	Director of Corporate Services/Head of Financial Services			Significant 20	Significant 20	
CRR190056/002	Full County Council Elected Member Engagement on an annual basis to set priorities and allocate the Budget	Director of Corporate Services/Head of Financial Services				Catastrophic Likely	
CRR190056/003	Challenge from Scrutiny Committees	Head of Administration & Law					
CRR190056/004	Public Consultation regarding budget priorities on an Annual Basis	Director of Corporate Services/Head of Financial Services					
CRR190056/005	Engagement with Welsh Government via WLGA to ensure Carmarthenshire County Council receives fair funding from Welsh Government	Director of Corporate Services/Head of Financial Services					
CRR190056/006	Transformation programme to support services to become more commercial ensuring operating costs are fully recovered	Assistant Chief Executive					
CRR190056/007	Robust workforce planning framework to ensure Services consider and predict future needs and demands and plan accordingly knowledge, skills, service delivery models.	Assistant Chief Executive					
CRR190056/008	Wales Audit Office external challenge and assessment	Director of Corporate Services/Head of Financial Services					
CRR190056/010	Transformation programme to identify and delivery projects aimed at reducing duplication and waste	Assistant Chief Executive					
CRR190056/011	Transformation programme to maximise the benefits that AI can help us deliver	Assistant Chief Executive					
CRR190056/009	Individual Heads of Service to develop efficiencies following external budget challenge reports	Director of Corporate Services					
Action Items							

Tudalen 456

- Departmental Review for CMT
October 2023 Update

Budget outlook paper indicates savings required of £8-12 million for 2024/25 financial year. Savings proposals identification carried out by Departments during the summer to go Cabinet away day in October.



Risk Ref	Risk Title	Assigned To			
CRR190077	Significant operational pressures within the Fleet Services unit including a difficulty to retain or recruit skilled technicians and technical support staff, as well as vehicle supply chain pressures (hire/lease/purchase) combined with escalating parts, materials costs and fuel costs.	Director of Place & Infrastructure/Head of Transportation & Highways			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190077/001	Review employee remuneration to ensure competitive offer in marketplace and targeted promotion of vacancies.	Director of Place & Infrastructure/Head of Transportation & Highways	Significant	Significant	
CRR190077/002	Continue to engage with market to try to secure additional resources.	Director of Place & Infrastructure/Head of Transportation & Highways	25	20	
CRR190077/003	Prioritise HGV fleet and maintain Operator's licence.	Director of Place & Infrastructure/Head of Transportation & Highways		Substantial	
CRR190077/004	Ensure fuel security with monitoring of fuel supplies and bunkered store and have contingencies in place.	Director of Place & Infrastructure/Head of Transportation & Highways		Probable	
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Market engaged and additional resource secured. HGV and O Licence vehicles prioritised. Service performance report monitored. Fleet availability at 96.91%. Operational risk mitigated but Supply chain challenges emerging on vehicle supply. Nature of risk is changing from operational to strategic.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190068	Continued deterioration of the condition of highways infrastructure and assets. Failure to address maintenance backlog (£63 million), as a consequence of falling investment levels leading to high levels of demand and Increased level of claims.	Director of Place & Infrastructure/Head of Transportation & Highways			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190068/001	Manage network in accordance with Highways Asset Management Plan adopting a risk based approach in accordance with the National Code	Director of Place & Infrastructure/Head of Transportation & Highways	Significant 20	Significant 20 Catastrophic Likely	
CRR190068/002	Continue to present the case for additional investment of capital , grant and revenue. Improve information systems on vulnerable assets such as drainage.	Director of Place & Infrastructure/Head of Transportation & Highways			
CRR190068/003	Inspection regime and response in line with highways asset management plan in compliance with Highways Maintenance Code of Practice	Director of Place & Infrastructure/Head of Transportation & Highways			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Interim asset management report prepared, limited funding secured through resilient roads, Pressures on the network are increasing due to harsh winters. The asset management annual statement will be presented in the autumn. Reduced funding from WG along with a change of focus from road improvement work to active travel initiatives will mean that our ability to address the highway network issues are largely beyond our direct control. Consequently, we will continue to prioritise based on risk and hierarchy.</p>					

Risk Ref	Risk Title	Assigned To																																				
CRR190067	Lack of availability of domiciliary care to support vulnerable adults which leads to the risk of people being unsupported and potentially unsafe in the community, as well as people being delayed leaving hospital preventing others being able to access urgent medical treatment.	Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning																																				
Control Measures																																						
		<table border="1"> <thead> <tr> <th data-bbox="1512 422 1758 1141">Control Owner</th> <th data-bbox="1758 422 1892 1141">Uncontrolled Risk Rating</th> <th data-bbox="1892 422 2027 1141">Current Risk Rating</th> <th data-bbox="2027 422 2195 1141">Previous Rating since 18/07/2023</th> </tr> </thead> <tbody> <tr> <td data-bbox="1512 422 1758 502">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 422 1892 502">Significant 25</td> <td data-bbox="1892 422 2027 502">Significant 20</td> <td data-bbox="2027 422 2195 502"></td> </tr> <tr> <td data-bbox="1512 502 1758 614">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 502 1892 614"></td> <td data-bbox="1892 502 2027 614">Substantial Probable</td> <td data-bbox="2027 502 2195 614"></td> </tr> <tr> <td data-bbox="1512 614 1758 694">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 614 1892 694"></td> <td data-bbox="1892 614 2027 694"></td> <td data-bbox="2027 614 2195 694"></td> </tr> <tr> <td data-bbox="1512 694 1758 774">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 694 1892 774"></td> <td data-bbox="1892 694 2027 774"></td> <td data-bbox="2027 694 2195 774"></td> </tr> <tr> <td data-bbox="1512 774 1758 853">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 774 1892 853"></td> <td data-bbox="1892 774 2027 853"></td> <td data-bbox="2027 774 2195 853"></td> </tr> <tr> <td data-bbox="1512 853 1758 933">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 853 1892 933"></td> <td data-bbox="1892 853 2027 933"></td> <td data-bbox="2027 853 2195 933"></td> </tr> <tr> <td data-bbox="1512 933 1758 1013">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 933 1892 1013"></td> <td data-bbox="1892 933 2027 1013"></td> <td data-bbox="2027 933 2195 1013"></td> </tr> <tr> <td data-bbox="1512 1013 1758 1093">Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning</td> <td data-bbox="1758 1013 1892 1093"></td> <td data-bbox="1892 1013 2027 1093"></td> <td data-bbox="2027 1013 2195 1093"></td> </tr> </tbody> </table>	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023	Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning	Significant 25	Significant 20		Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning		Substantial Probable		Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning				Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning				Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning				Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning				Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning				Director of Communities/Head of Adult Social Care/Head of Integrated Services/Head of Commissioning			
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Action Items																																						
	<p>Departmental Review for CMT October 2023 Update</p> <p>We continue to experience pressures, however, there is a gradual reduction in numbers of people waiting for a package of care and on-going actions are as follows: We have recently refreshed our domiciliary care framework and this has attracted a number of new providers to the market. Our strategic approach to developing a mixed economy of care includes the continues growth of our in house service and the development of micro/ social enterprises.</p> <p>We are seeing positive results in relation to our integrated home-based care service, a partnership initiative with the Health Board which is impacting on the numbers able to leave hospital. However anticipated performance has been thwarted due to the inability to recruit significant numbers to these positions. The Care and Support Coordinators are continuing to review all those receiving or waiting for care to see whether levels of care can safely be reduced, and care hours released. In addition, we are risk assessing all those waiting for care so we can prioritise those waiting when hours become available. Bridging opportunities such as temporary residential placements are in place to temporarily provide care whilst a long-term provider is sourced.</p>																																					

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Risk Ref	Risk Title	Assigned To			
CRR190049	Risk of local business and economy not recovering from the cost-of-living crises and rises in energy and inflation.	Head of Regeneration			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190049/001	Financial support to businesses	Head of Regeneration	Significant 20	Significant 16	
CRR190049/002	Advice to businesses	Head of Regeneration		Substantial Likely	
CRR190049/003	Support to businesses	Head of Regeneration			
CRR190049/004	Embed the Carmarthenshire 1st approach as part of our progressive procurement process.	Head of Regeneration			
CRR190049/005	Robust economic plans to protect jobs and safeguard businesses.	Head of Regeneration			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Work continues to deliver the Carmarthenshire Economic Recovery Plan (ERP). £4.5m of financial support has been made available to businesses over the next two years through the Shared Prosperity Fund (SPF) business anchor projects via the Property development Fund, Business Renewable Energy Fund and Business Growth & Start Up Fund. Businesses have been invited to apply and demand for the funding has been high. To date several applications have been assessed and grant offers are starting to be made to successful businesses. Funding has also been secured under the SPF business anchor to deliver the Sir Gâr Business Engagement Project that will see support provided to businesses to encourage inter trading, support local supply chains, support delivery of progressive procurement initiative and encouraging entrepreneurship. Staff recruitment is underway, and we anticipate this area of the programme to accelerate over the coming months.</p>					

Risk Ref	Risk Title	Assigned To				
CRR190069	Contractor and internal capacity issues leading to a high backlog of housing responsive repairs and housing voids which reduces the number of homes available to let and a delay in repairs being completed.	Director of Communities				
Control Measures		Review Date	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190069/001	Parcel work based on type and geographical location to encourage take up by contractor		Head of Housing Property & Strategic Projects	Significant 20	Significant 16	
CRR190069/002	Introduce a new Property Works Framework by August 2023		Head of Housing Property & Strategic Projects		Substantial Likely	
CRR190069/003	Staffing resources to be reviewed as part of Divisional realignment in 2022		Head of Housing Property & Strategic Projects			
CRR190069/005	Employment of additional operational staff to provide greater in-house resilience and to reduce dependence on limited contract contractor base in the area		Head of Housing Property & Strategic Projects			
CRR190069/006	Undertake a review of Voids repair processes		Head of Housing Property & Strategic Projects			
CRR190069/007	Upgrade Total Repairs property maintenance job management system to Total Connect and Asset Management system to CX Assets to improve data management and issuing of work to contractors / in-house staff, plus improved communication with tenants		Head of Housing Property & Strategic Projects			
CRR190069/008	Discussions with contractors to encourage take up of work during remaining period of the Minor Works Framework		Head of Housing Property & Strategic Projects			
Action Items						

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- Departmental Review for CMT
October 2023 Update

Availability of contractors under the current Minor Works Framework had improved during the spring / summer, but we are now experiencing a repeat of last year's unavailability / unwillingness to take work due to high demand from other clients and framework rates remaining unattractive. We are continuing to batch and package work together to encourage take-up, but this is resource-hungry and often extends work delivery programmes. The decision in June to extend the current framework to 31st July 2024 and a subsequent inflation uplift, for those that have requested it, will provide greater certainty and hopefully encourage contractors to employ additional staff / sub-contractors.

The new Housing Contract & Commissioning Team is now fully resourced and has an agreed action plan to ensure implementation of the new framework by August 2024 including a successful cross-County series of awareness raising events to inform local contractors of the future opportunity. A cross-departmental implementation group has been established to monitor progress and ensure ongoing key stakeholder engagement.

Staffing resources have been supplemented in part, but major areas of the Divisional realignment have not yet been approved and backlogs of work are ongoing. 2 Temporary posts to manage an enlarged scheduling team has enabled all follow-on calls to be diverted from the corporate contact centre and has significantly improved communication with tenants and detailed identification of outstanding repair work. Together with diverting heating-related calls directly to the servicing contractor, this has reduced housing repairs calls to the corporate contact centre by 2/3rds. 2 senior management secondments have also significantly assisted with implementing improvements across the service and an additional Responsive Maintenance Manager has now been appointed, splitting the County into 2, to increase management capacity.

Discussions have been held with a number of contractors to identify reasons for not taking work, with some success, although framework rates, skills shortages and high demand remain barriers to framework contractors taking work.

Some additional operational staff have been recruited for responsive maintenance and voids, but approval is awaited to employ in-house staff for Adaptations. The ambition remains to significantly further increase in-house resources from spring 2024, subject to a review of productivity and efficiency of the current in-house team.

The Voids Review was completed in May 2022 and all the recommendations have been accepted. Implementation of many have completed and some are ongoing. A cross-Divisional Implementation Group has been established to monitor and deliver ongoing progress. Voids have reduced from a peak of 399 at the end of May 2022 to a current level of 211 as at 6th September 2023.


Implementation of Total Connect is ongoing and is due to be completed on a phased basis over various teams between now and April 2024.




Risk Ref	Risk Title	Assigned To			
CRR190032	Flood - Strategic Risk The physical effects of more frequent and intense storm conditions that compromise homes, businesses, essential infrastructure and services. This will also include the risk of managing the public's expectation that the Council can completely address, control and mitigate all flood risks regardless of source or asset owner.	Director of Place & Infrastructure			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190032/001	Flood Risk Strategy and FRMPs	Director of Place & Infrastructure	Significant 20	Significant 16	
CRR190032/002	Community Plans in terms of self-help where practicable	Director of Place & Infrastructure		Substantial Likely	
CRR190032/003	Continue to work with our professional partners (as a LLFA)	Director of Place & Infrastructure			
CRR190032/004	S19 Reports and action plans	Director of Place & Infrastructure			
CRR190032/005	Pro-active maintenance programme for flood assets	Director of Place & Infrastructure			
CRR190032/006	Making more use of contemporary flood data and information from partner agencies	Director of Place & Infrastructure			
CRR190032/007	SAB for future development and TAN 15 compliance	Director of Place & Infrastructure			
CRR190032/008	Effective communication strategy	Director of Place & Infrastructure			
Action Items					
<p>Departmental Review for CMT October 2023 Update (Rhodri Griffiths/ Ben Kathrens)</p> <p>Maintain existing rating.</p> <p>In 2023, we are currently developing a flood risk management strategy which will seek to evaluate the risk across the county and in our 6 primary risk catchments. The strategy and associated plan will set out our priorities for managing flood risk over the next 7 years (2024-2030).</p> <p>Our annual works programme also involves the strategic evaluation of flood risk at community level. This has included to date Llanybydder, Llandyul, Llangennech, Kidwelly, Penyfan and Trostre (East Llanelli), Heol Buckey (Llanelli), Bynea (Llanelli), Ammanford. New project for 2023 include Whitland and Dafen in Llanelli</p>					

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Risk Ref	Risk Title	Assigned To			
CRR190016	Delivery of the Authority's Waste Management and Recycling Strategy to ensure that we meet our statutory recycling targets and wider obligations including improvements to the quality of recyclable materials to support circular economy principles and reduce carbon outputs in accordance with Welsh Governments Beyond Recycling national strategy	Head of Waste & Environmental Services			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190016/001	Maintain current provision and infrastructure for recycling	Head of Waste & Environmental Services	Significant 20	Significant 16	
CRR190016/002	Continue education and awareness activity to improve participation	Head of Waste & Environmental Services		Substantial Likely	
Action Items					
<p>• Departmental Review for CMT October 2023 Update (Daniel John)</p> <p>Maintain current provision and infrastructure for recycling –</p> <p>In January 2023 we implemented our first stage of the waste strategy and kerbside recycling service change. This has resulted in our overall recycling rate improving by 3.57% compared to last year, thereby exceeding the statutory minimum of 64%. We are in the process of delivering the second phase of change with a timeline and project plan developed. Currently in the final stages of business case development for new sorting infrastructure in conjunction with CWM Environmental.</p> <p>Continue education and awareness activity to improve participation -</p> <p>We have recently appointed 6 Waste Wardens – These Wardens will Carry out community engagement, undertaking proactive and reactive inspections throughout the County in relation to matters surrounding and arising from domestic waste that is presented at kerbside for scheduled collections in relation to the upcoming changes to the waste and recycling collections. We have developed a communications and engagement plan with Corporate Media & Marketing to ensure consistent and continual awareness and engagement with the public and wider communities to support recycling participation.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190029	Net Zero Carbon Failure to deliver the Council's commitment to become a net zero carbon local authority by 2030	Director of Place & Infrastructure/Head of Place and Sustainability			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190029/001	The Council has adopted a realistic, pragmatic and achievable approach in its Net Zero Carbon Plan.	Head of Place & Sustainability	Significant 20	Significant 16 Substantial Likely	12  4
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update (Rhodri Griffiths/ Kendal Davies) <p>Increase the risk rating to Substantial x Likely = 16</p> <ul style="list-style-type: none"> In 2022/23, our finalised total reported emissions reduced by -6.3% compared to 2021/22 i.e., Streetlighting (-2.8%), Fleet (+0.3%) and Business Mileage (+7.5%). There was a significant -9.1% reduction in emissions from our Non-Domestic Buildings (these account for ~70% of our total reported carbon emissions). Since 2016/17 our reported carbon emissions have reduced by -36%. In August 2023 we secured Welsh Government Low Carbon Heat Grant funding for six primary schools. Total project cost is £4.42m with 90% funding of £3.57m (2023/24) plus £0.41m (2024/25). Welsh Government are funding Local Area Energy Plans (LAEPs) to ensure coverage across each local authority area by 31/03/2024. We are the lead local authority for the SW Wales Region, and work is progressing well. We are on target to publish a revised Net Zero Carbon (NZC) / Decarbonisation Plan by 31/03/2024 that will incorporate Welsh Government guidance, together with trajectories for carbon emission reductions accompanied by milestone targets. The estimated cost of achieving the council's low carbon net zero plan is £166+m. This estimate is based on £133m in achieving 80% compliance with the target recognising the disproportionate cost of additional mitigation measures in achieving the residual 20% reduction through carbon mitigation measures. It is anticipated that the 20% residual carbon would likely be delivered through carbon offsetting . Total cost is therefore likely in excess of £166m+ to achieve the net zero commitment. In light of the budget settlement and while the council will explore all avenues of funding to support the programme, the total cost of monies to fund the programme is yet to be identified ahead of 2030 . 					

Risk Ref	Risk Title	Assigned To			
CRR190076	Failure to secure the full extent of home-to-school transport services from third party providers due to a range of economic and market specific issues including increasing fuel costs, driver and maintenance technician shortages across the industry, supply market challenges (vehicles and parts) and an increasing complexity in demand management.	Director of Place & Infrastructure/Head of Transportation & Highways			
Control Measures					
		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190076/001	Introduce emergency fuel supplement payments to operators to sustain services.	Director of Place & Infrastructure/Head of Transportation & Highways	Significant 20	Significant 16	
CRR190076/002	Continue to engage with operators.	Director of Place & Infrastructure/Head of Transportation & Highways		Substantial Likely	
CRR190076/003	Work closely with Education.	Director of Place & Infrastructure/Head of Transportation & Highways			
CRR190076/004	Continue to make representations to WG via the WLGA.	Director of Place & Infrastructure/Head of Transportation & Highways			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Officers continue to work with private transport operators to ensure the supply of transport services continue to meet the changing demand for home to school transport. Active engagement by officers on a national and regional basis with WG takes place to maximise passenger transport services for the available funding with services adjusted in accordance with allocated WG funding.</p>					

Risk Ref	Risk Title	Assigned To	Control Measures	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190061	Attracting, recruiting and retaining talent	Assistant Chief Executive					
CRR190061/001	Improved internal recruitment processes including approach to interviews.	Assistant Chief Executive			Significant 25	High 15	20 
CRR190061/002	Flexible People Management policies	Assistant Chief Executive				Catastrophic	-5
CRR190061/003	Up to date Workforce Strategy	Assistant Chief Executive				Possible	
CRR190061/004	Robust Workforce Planning	Assistant Chief Executive					
CRR190061/005	Improved employer branding	Assistant Chief Executive					
CRR190061/011	Visible career pathways with sponsored qualification frameworks for progression (alternative routes to higher education)	Assistant Chief Executive					
CRR190061/006	Flexible People Management policies	Assistant Chief Executive					
CRR190061/007	Opportunities to develop	Assistant Chief Executive					
CRR190061/008	Provision of wellbeing support	Assistant Chief Executive					
CRR190061/009	Providing staff with a voice	Assistant Chief Executive					
CRR190061/010	Employer of Choice - Improve linkages between L&D and Education Department to promote career opportunities within schools e.g.	Assistant Chief Executive					
Action Items							
Departmental Review for CMT October 2023 Update Risk title changed from "CRR190061 – Effect of Covid -19 and Brexit on recruiting and impact of workforce planning." to "Attracting, recruiting and retaining talent." This risk is very narrow now – there are wider recruitment and, more importantly, attraction and retention risks, that are not linked to covid or Brexit, such as an aging workforce, private sector competition, workforce engagement, AI, being employer of choice, etc. New control measures proposed and current risk rating lowered from a score of 20 (Substantial / Probable) to 15 (Substantial / Possible).							

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Risk Ref	Risk Title	Assigned To			
CRR190073	Ensure effective Business Continuity Arrangements are in place.	Corporate Management Team			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190073/001	Risk Management group to establish and coordinate working group on behalf of CMT to look at Business Continuity Plans across the Authority.	Corporate Management Team	Significant 20	High 15 Significant Probable	
Action Items					
<ul style="list-style-type: none"> Departmental review for CMT October 2023 Update <p>Title of Corporate Risk has been re-worded after consultation at Corporate Services DMT. The Business Continuity Task and Finish Group are due to meet and will have a wider remit than first thought across the Authority. Group members to be considered and to meet in due course.</p>					


Risk Ref	Risk Title	Assigned To			
CRR190050	Risk of contractor and suppliers failing to deliver projects/schemes, because of highly volatile macro economic conditions and inflation/disruption to suppliers, service goods and materials, which has an impact of the non-delivery of capital works. <ul style="list-style-type: none"> - Failure to meet grant expenditure conditions. - contractors resources depleted - contract failure - cost increases - sourcing materials - Contractors unwilling to carry out work at framework prices 	Director of Place & Infrastructure			
Control Measures					
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190050/001	Review pipeline of projects with clients to align project delivery and budget with supply side capacity and market conditions.	Director of Place & Infrastructure	Significant 20	High 15	
CRR190050/003	Undertake regular financial checks on suppliers.	Director of Place & Infrastructure		Catastrophic	
CRR190050/004	Approved exception process in place for exceptional circumstances	Director of Corporate Services		Possible	
CRR190050/005	Undertake a review of the Council's Contract Risk allocation	Director of Place & Infrastructure			
Action Items					
Departmental Review for CMT October 2023 Update (Jason G Jones) Maintain existing risk rating Control updates CRR 190050/001 – The pipeline of projects continues to be reviewed with clients as part of on going scheme progress and budget monitoring meetings. CRR 190050/003 – Financial checks continue to be undertaken on an on going basis, as part of the procurement process for each project. As part of the Framework requirements and on going management, contractors are required to maintain the minimum financial requirements to allow pre qualification. Individual scheme monitoring, and programme budget monitoring for collective schemes, is undertaken on an on going basis. CRR 190050/004 – The approved exception process continues to be used when required to progress projects. CRR 190050/005 – The Head of Risk and Compliance has examined the contractual limitation of liability and has made a deliberated decision to align the cap with the level of Professional Liability. The determination of the Professional Liability level will be established by the Risk Section as an integral part of a procurement call off process.					

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Risk Ref	Risk Title	Assigned To			
CRR190072	Deterioration of the condition of school and non-school buildings due to resource pressures (financial and human) necessitating postponement of timely interventions	Director of Place & Infrastructure / Property Maintenance Manager			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190072/001	Building condition surveys on non-school buildings and reports to be reinstated	Property Maintenance Manager	Significant	High	
CRR190072/002	Building condition surveys on school buildings and reports to be reinstated	Director of Place & Infrastructure / Property	25	Catastrophic	
CRR190072/003	Risk Management bid to be considered to fund urgent building condition surveys	Director of Place & Infrastructure / Property Maintenance Manager		Possible	
CRR190072/004	Establishment of a Schools Handy Van service for Primary school, with 2 inspections by an inspector annually.	Director of Place & Infrastructure / Property Maintenance Manager			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update (Jason G Jones) <p>001 & 002 Ongoing condition surveys of educational facilities are being conducted as per the established program, in accordance with the framework agreed upon with Corporate Property. Notably, the most recent condition surveys indicate a noteworthy enhancement in overall facility conditions. However, it is essential to acknowledge that this improvement may be attributed to the implementation of a revised methodology introduced by the Welsh Government.</p> <p>Presently, our projections indicate a substantial projected requirement of £80 million over the ensuing five years. This funding is necessary to ensure the continued maintenance of our entire commercial property portfolio at a level that aligns with reasonable condition standards.</p> <p>004 The TIC Programme Board is overseeing the progress of the Schools Handy Van service. As part of this oversight, regular inspection visits for primary schools by the Handyvan team and Building Inspectors persist.</p> <p>Within our Property Maintenance team, a comprehensive list of repair requirements, necessitating budgetary approval from the respective schools. Regrettably, there have been some delays in securing these approvals.</p> <p>In parallel, we have undertaken a cost analysis for the expansion of our services to encompass Secondary Schools and Corporate buildings. A business case has been developed and is presently under consideration through a DOR.</p> <p>In pursuit of continuity beyond the trial period, the Education Department has been tasked with the responsibility of formulating a growth bid to sustain the Primary Schools Handyvan Service.</p>					

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Risk Ref	Risk Title	Assigned To			
CRR190014	Delivery of the Pentre Awel Project (Outcomes / Budget)	Chief Executive			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190014/001	Project Board is operational with suitable governance and representative membership	Chief Executive	Significant	High	8 
CRR190014/002	Development of Zones 1-4 of Pentre Awel consisting of business, education and skills, research and clinical delivery and leisure facilities (Zone 1), assisted living (Zones 2 and 3), affordable and social housing (Zone 2) and hotel and open market housing (Zone 4)	Chief Executive	16	Substantial	4
CRR190014/003	Financial Planning	Director of Corporate Services		Possible	
Action Items					
<p>Departmental Review for CMT October 2023 Update</p> <p>Current risk rating has been raised to High (Probability Possible and Impact Substantial).</p> <p>Team strengthened with HoS now in post to drive forward the project.</p> <p>The Governance Structure evolves as required to meet best practice as the project implementation progresses. At all times the Project Board heads the governance structure and reports within the Council Democratic Process and that of the City Deal. The project structure chart has been updated to reflect the new working groups on the construction, operational and service delivery. For example, the Whole Site Operational Group is focusing on the management and maintenance as Zone 1 as a priority.</p> <p>Carmarthenshire County Council and Bouygues entered into a construction contract in February 2023 for the Zone 1 works. Zone 1 construction progression to programme. The project has recently reached a major milestone following the completion of the pilings works onsite. In addition, BYUK has completed its site set up and has commenced excavation of the pool and works to the car park. An opportunities savings list is maintained and will need to be realised in order to meet the agreed contract sum. CCC continues to work closely with Bouygues to support its community benefits programme which consequently will deliver key socio economic outcomes for employment and training, local supply chain engagement, education and community initiatives. £1.2M secured from the PNC Trust fund along with a further £300,000 from charitable donations to contribute to the capital costs of the hydrotherapy pool. Capital bid developed with the Health Board to fund key areas of clinical fit out and meet any gap in hydrotherapy funding.</p> <p>Early scoping work to commence on Zone 2 with a lead resource now identified.</p> <p>Zone 3 – assisted living design about to conclude at RIBA Stage 2</p>					

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Risk Ref	Risk Title	Assigned To	Control Measures	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190075	Continuing to improve the way we respond to the current pressures on Homeless Services through innovative working practices, support, flexibility and investment. Failure to do so will result in us not meeting housing need, increasing homelessness, an unsustainable service and residents not having the right home at the right time.	Director of Communities					
CRR190075/001	Managing demand at the front end through the newly formed "Housing Gateway" team that will ensure a full assessment of housing and support needs to ensure accommodation offered is sustainable.	Director of Communities			Significant 16	High 12	
CRR190075/002	Weekly monitoring of homelessness presentations use, and availability of temporary and permanent accommodation.	Director of Communities				Substantial Possible	
CRR190075/003	Continuing with direct allocation of homes to those in greatest need as per Emergency Allocation Policy.	Director of Communities					
CRR190075/004	Implementation of Rapid Rehousing Transitional Plan in partnership with internal and external stakeholders to ensure right home	Director of Communities					
CRR190075/005	Continued delivery of affordable homes programme to increase availability of affordable homes through new build (ourselves and RSLs), access to additional private rented accommodation, buying private sector homes, bringing more empty properties back into use and s106 agreements.	Director of Communities					
CRR190075/006	Continuing to deliver our commitments to the resettlement programmes in a managed and co-ordinated way.	Director of Communities					
Action Items							
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Communities Update - Risk has been updated to cover the wider housing pressures (not just the resultant homelessness) in terms of managing housing demand and increasing housing supply.</p> <p>Education & Children Update - There has been a marked increase in youth homelessness since the pandemic, particularly amongst 16/17 year olds in the Llanelli area. The Youth Support Service is working with other relevant departments and agencies to ameliorate this trend. Furthermore, Housing and Public Protection are working with secondary schools on an unit of work to deliver three learning outcomes on: Housing; Budgeting and preparing to manage a home independently.</p>							

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Risk Ref	Risk Title	Assigned To			
CRR190031	Failure to comply with the requirements of the Local Government and Elections (Wales) Act	Corporate Management Team			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190031/001	Public participation strategy being produced	Corporate Management Team	High 12	High 12	
CRR190031/002	Petition scheme being developed	Corporate Management Team		Substantial Possible	
CRR190031/005	Collaborative working with Principal councils - awaiting further guidance from WG	Corporate Management Team			
CRR190031/006	Corporate Joint Committees - Guidance awaiting from WG - LG engagement will be expected in developing regulation	Corporate Management Team			
CRR190031/007	Webcasting of meetings arrangements in place and work ongoing on developing the arrangements for moving from remote attendance meetings to hybrid meetings	Corporate Management Team			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Impact of poor planning assumptions, no comprehensive project plan and lack of coordination with other Returning Officers will lead to electors being disenfranchised, inconsistent voter experience and potential breach of legislation. The control measures we have in place such as a robust Project Team that has a wealth of experience in Finance, Communication, IT and election law, live issue and risk registers ensure that all necessary activities are planned for and sufficient resources are available.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190015	Delivery of the Approved Capital Programme (Outcomes / Budget)	Director of Corporate Services			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190015/001	Strategic Asset Steering Group	Head of Financial Services	Significant	High	
CRR190015/002	Project Grants Manual and Project Management Tool Kit	Head of Regeneration	16	12	
CRR190015/003	Project Management Training	Assistant Chief Executive		Significant	
CRR190015/004	Long term Treasury management / loan funding	Director of Corporate Services		Likely	
CRR190015/005	Consideration to be given to prioritisation of approved schemes to maximise outcomes, subject to grant conditions.	Director of Corporate Services			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Quarter 1 budget monitoring indicates £60 million potential variance/slippage, risk of potential delays to high profile levelling up projects.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190005	Ensuring effective management of Grant Funding (including accessing Grant Funding) Threat of having to repay significant Grant monies. Failure to manage grants and maximise on the funding resources available Failure to secure funding Failure to deliver current projects within the set timescales Failure to deliver outputs in line with the T&Cs of grant paying department	Director of Corporate Services			
Control Measures					
		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190005/005	Recovery Group reviewing financial position	Director of Corporate Services	Significant	High	
CRR190005/006	Reprioritisation of funding to best address the current liabilities	Director of Corporate Services	16	12	
CRR190005/007	Reprioritisation of capital programme	Director of Corporate Services		Substantial	
CRR190005/001	Project Management Training	Director of Corporate Services		Possible	
CRR190005/002	Grant Funding Bodies Guidance Briefings and Training	Director of Corporate Services			
CRR190005/003	Grants Panel	Director of Corporate Services			
CRR190005/004	Grants Manual / CPRs / FPRs	Director of Corporate Services			
CRR190005/008	Effective Budget Monitoring	Director of Corporate Services			
CRR190005/009	Contract management toolkit has been developed & E-Learning to be launched	Director of Corporate Services			
Action Items					
Tudor 181 • Departmental Review for CMT October 2023 Update Inflationary risks remain a live issue. Joint projects with other public sector bodies are significantly increasing delivery risk.					

Risk Ref Risk Title

CRR190057 Maintain and develop an effective Local Development Plan

Assigned To

Head of Place & Sustainability

Control Measures

CRR190057/001 Development of an effective Local Development Plan (LDP)

Head of Place & Sustainability

High

High

Previous Rating since 18/07/2023

12

12

CRR190057/002 Adopted LDP in place with no defined end date – continued monitoring through Annual Monitoring Reports to assess effective implementation.

Head of Place & Sustainability

Substantial

Possible

CRR190057/003 Develop policy interventions to ensure the effective implementation of the adopted LDP including use of LDO's etc enabling policy approaches to be agile and adaptable to changes in context and strategic objectives.

Head of Place & Sustainability

CRR190057/004 To continue the preparation of the Revised LDP reflecting of the Councils corporate and strategic objectives whilst having appropriate regard to national policy and legislation.

Head of Place & Sustainability

CRR190057/005 Put in place a revised Delivery Agreement and timetable by April 2022 for the preparation of the Revised LDP with WG agreement.

Head of Place & Sustainability

CRR190057/006 To participate and collaborate regionally on the preparation of the Strategic Development Plan for South-West Wales.

Head of Place & Sustainability

Action Items

Departmental Review for CMT
October 2023 Update (Rhodri Griffiths/Ian Llewelyn)


CRR190057/001 AND 004 – Revised LDP 2nd Deposit and supporting documents published for public consultation between 17 February to the 14 April 2023. The response received are currently being registered with over 1200 representations received in relation to all aspects of the LDP as well as 12 for the Integrated Sustainability Appraisal and 17 for the Habitat Regulations Assessment predominately from technical and regulatory technical consultees.

The responses received will moving forward be considered and will form part of the suite of documentation to be submitted to the Welsh Government as part of the Examination into the Revised LDP.

CRR190057/006 – Joint evidence has been prepared regionally with the dual benefit of supporting the preparation to a future Strategic Development Plan but also informing reviews of the LDPs across the region. This evidence has included a regional Strategic Flood Consequences Assessment, Defining the extent of the National Growth Area for Swansea Bay and Llanelli as well as Nutrient Credit Trading Feasibility Study.

CRR190057/002 – Annual Monitoring Report for 2022/23 in relation to the Adopted LDP reported to CMT 24/8/23. Scheduled for reporting to the Meeting of County Council on the 11th October ahead of submission to the Welsh Government by the 31st October deadline.

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Risk Ref	Risk Title	Assigned To			
CRR190018	Failure to deliver a quality Education Service	Director of Education & Children Services			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190018/003	Raise standards at each key stage	Head of Education and Inclusion	Significant 16	High 12	16 
CRR190018/004	Support schools to develop and deliver new curriculum	Head of Education and Inclusion / Head of Curriculum and Wellbeing		Substantial Possible	-4
CRR190018/005	Support schools to implement ALN reform	Head of Education and Inclusion			
CRR190018/007	Provide appropriate support for vulnerable learners - ALN, LAC, EAL, Travellers, e-FSM	Head of Education and Inclusion			
CRR190018/008	Manage the 21st Century School Programme and reduce the number of surplus places with the schools system	Head of Access to Education			
Action Items					

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- Departmental Review for CMT
October 2023 Update

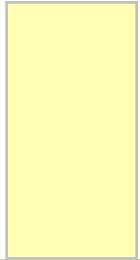
The updated risk rating is High 12 (the Impact remains Substantial 4, and possibility is now Possible 3).
 The Education service will be severely disrupted due to any proposed cuts in the education service budget. The department will have to identify what services need to be reduced and what services can no longer be delivered. The Budget Consultation process has restarted and will be reflected in the Risk score on conclusion of this process.
 The Departments work on our Service Evaluation and individual Service reviews coupled with Estyn school inspections and our quality assurance in school's success indicates that the possibility of failure to deliver a quality Education Service has reduced. However, we will continue to monitor wellbeing issues in schools amongst the children and staff which has been a concern following the lockdown period. Attendance in our schools also remains below the Welsh average. This may be linked to the difficulties arising from the pandemic.
 Attendance at the start of the new term has improved for most schools and overall, compared to the same period last year, however the overall figure remains below the pre COVID benchmark of 90%. Education Services and Children's Services will continue to work to link together to tackle all wellbeing issues.
 Standards at each key stage remain high but slightly below pre-COVID benchmarks. Following WG guidance, Standards are also moving away from attainment and toward progress and wellbeing. While we await a national set of measures for progress and wellbeing, we are currently reflecting progress based on Education Support Advisors conversations with schools and evidence of individual progress during the academic year.
 The majority of schools feel that they are supported appropriately in curriculum reform, with particular strengths in certain key areas such as Digital Learning and Foundation Phase Learning. However, the regional professional learning offer needs to strengthen. The ECS department continues to work robustly with Partneriaeth to ensure that the professional learning offer in relation to the curriculum meets the needs of all our schools.
 Our ability to support ALN reform has been impacted by the Authority being unable to secure funding for the statutory posts of Designated Coordinators. This means that the LA will not be able to transfer pupils from existing statements to new IDPs. This will mean that the LA will miss statutory deadlines, leading to appeals and tribunals against the LA.
 The Vulnerable Learners Strategic Focus Group draws together all officers and services involved with supporting vulnerable learners to provide a supportive structure to provide appropriate support for all vulnerable learners. Therefore, the department is able to provide a wide range of effective mechanisms of support and deploys its resources well in support of the bespoke needs of all vulnerable learners. The LA's integrated approach caters very well for the full range of needs, making provision that supports all categories of identified vulnerable pupils as well as providing universal provision, targeted intervention and additional learning provision for those identified and those who may be at risk of becoming vulnerable.
 The Modernising Education Programme is currently undertaking a review in order to re invigorate the 21st Century School Programme. The Department was inspected by Estyn during July 2023. We believe we have produced a robust Service Evaluation Report which coupled with any recommendations from the inspection will give us a Development Plan going forward to allow us to continue to deliver a quality Education Service. The inspection report is due later in September 2023 and this external view of our services will be used to review the risk rating and commentary in the next update.
 Estyn concluded that Carmarthenshire's education services are led robustly by senior leaders and elected members, who share a clear vision for education within the authority. This is supported by an open and positive culture and self-evaluation and improvement planning processes that are rigorous, on the whole. Through this, leaders have a positive effect on improving education provision and learners' outcomes in most of their areas of responsibility and are able to set a clear direction for further improvement in the future.
 The authority has productive working relationships with schools and other providers. This contributes beneficially towards ensuring that new initiatives, changes in provision and sharing of ideas happen jointly, in partnership.
 Over time, the inspection outcomes of schools in Carmarthenshire vary, although more recently, since 2022, the proportion requiring follow-up activity by Estyn has decreased.

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Risk Ref	Risk Title	Assigned To			
CRR190027	Fraud & Corruption The cost of fraud to the Welsh Public Sector is estimated to be in the region of between £100million and £1billion annually (as reported by Audit Wales)	Head of Revenues & Financial Compliance/Director of Corporate Services			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190027/001	Anti-Fraud & Anti-Corruption Strategy	Head of Revenues & Financial Compliance/Director of Corporate Services	Significant	High	
CRR190027/009	CRR190027/0009 Financial controls in place to mitigate fraud	Head of Revenues & Financial Compliance/Director of Corporate Services	20	12 Substantial Possible	
CRR190027/010	CRR190027/0010 Fraud is specifically included in the Internal Audit Plan	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/007	Counter Fraud proficiency within the Internal Audit Team	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/005	Participation in the National Fraud Initiative Exercise	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/008	Effective relations with Dyfed Powys Police	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/002	Whistleblowing Policy	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/003	Financial Procedure Rules	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/004	Code of Conduct - Members & Officers	Head of Revenues & Financial Compliance/Director of Corporate Services			
CRR190027/006	Dedicated Fraud Investigation Officer dealing with Revenue & Benefit Frauds	Head of Revenues & Financial Compliance/Director of Corporate Services			
Action Items					
Tudalen 486					

- Departmental Review for CMT
October 2023 Update

Financial Procedure Rules for Schools are currently under review - once all stakeholder have fed into the revised document, it will then need to go through the appropriate approval process before being published. screen saver on the the Corporate Website has been in place - this raised further awareness of fraud, and how to report it, across the Authority. We are continually looking for opportunities to get counter fraud message out to all staff - an example of this is a recent article on the 'Marketing & Media' staff e-mail. The National Fraud Initiative (NFI), which is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud, is currently under way.



Risk Ref	Risk Title	Assigned To			
CRR190009	Deliver Effective Safeguarding Arrangements - Children (Detail in separate Safeguarding Risk Register)	Head of Children Services			
Control Measures			Control Owner	Uncontrolled Risk Rating	Current Risk Rating
CRR190009/002	Develop implement and regularly monitor effective safeguarding policies and procedures for Children's Services	Head of Children Services		Significant 25	High 10
CRR190009/003	To have a sound procedure for professional abuse allegations effectively promptly and correctly	Head of Children Services			Catastrophic
CRR190009/004	To respond appropriately to Regulators reports and recommendations	Head of Children Services			Unlikely
CRR190009/005	To proactively monitor adequate procedures are being effectively operated by third party providers	Head of Children Services			
CRR190009/006	Ensure sexual exploitation Risk Assessments (SERAFs) and Missing Persons Risk Assessments are completed as required	Head of Children Services			
CRR190009/010	New arrangements implemented for our leaving care services in accordance with the Social and Well-being Act 2014	Head of Children Services			
Action Items					

Tudalen 488

- Departmental Review for CMT
October 2023 Update

The Risk Rating remains High, the impact of failing to deliver effective safeguarding remains Catastrophic 5. Circumstances have not changed since the last review and therefore the probability remains Unlikely 2.

The corporate parenting panel has had their first meeting with new council members. The corporate parenting strategy is due for review and will need to be re written with new targets based on more specific corporate parenting expectations placed on councils and specifically education, housing, community and leisure services. There is an increase in the number of looked after children. There is an increase in the number of children requiring specialist residential care. There is a reduction in the number of foster carers able to provide care for our looked after children in their own communities. There is an increase in the number of children being temporary excluded from schools or without a school placement. The new corporate parenting strategy will have to ensure that there is commitment to sufficient resources to fulfil the local authority's corporate parenting responsibilities effectively.

Regular MALAC (Multi Agency Care Management meetings) and CYSUR Audit and Evaluation Meetings have continued to take place virtually to ensure the council fulfils its corporate parenting role and progress is monitored as part of the Corporate Parenting Strategy. Service Managers continue to carry out monthly audits and assessments, plans and reviews. Internal inspection is carried out within the Internal Audit and Evaluation sub group of the Safeguarding Board.

There is a sound procedure for professional abuse allegations to be dealt with effectively, promptly and correctly. We continue to ensure the regional threshold and multi agency child protection arrangements are working effectively.

We continue to contribute widely to the Regional Safeguarding Board and have representatives in most of their subgroups; this allows Children Services to share new policies, procedures and social work practice to the wider workforce in a timely manner. An example of our active involvement being that two senior managers are currently chairing child practice reviews within the region and therefore are able to bring the rich debates back to the service. Furthermore we continue to hold internal threshold meetings to consider whether we are consistently applying the threshold for S47 investigations, care and support assessments and early help. Internally we also ensure that we are meeting our national safeguarding standards by considering our data as a management group each quarter.

All regulatory reports and recommendations are included in business planning and monitored quarterly.

We continue to ensure that appropriate Safeguarding measures are included in all Third Party contracts.

Sexual Exploitation Risk Assessments (SERAFs) are regularly monitored via the Childrens Safeguarding Audit and Evaluation Group and the Multi Agency Operational Group.

Schools are required to undertake a School Safeguarding Review to identify effective practice and challenges. All schools have completed and submitted their reviews. All Safeguarding Training for schools is currently up to date and all within timescales including Governors' training. The current school leadership issue, see Risk CRR190028, could have an impact on safeguarding in schools. Therefore we have added a specific Safeguarding in schools Risk to the Department RR which will become a control measure within this Risk and which we may propose is escalated as a Risk in the Corporate Risk Register.



Risk Ref	Risk Title	Assigned To			
CRR190078	Failure to address recent concerns regarding the presence of Reinforced Autoclaved Aerated Concrete (RAAC) in non-housing properties.	Head of Regeneration			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190078/001	Initial desktop inquiries have been conducted across our maintained property estate. Additional extensive surveying to be undertaken over next 3 months. Corporate RAAC Task & Finish group established to provide effective oversight of the investigation and management of Reinforced Autoclaved Aerated Concrete (RAAC) within the Council's building assets.	Head of Regeneration	High 15	Medium 9 Significant Possible	
Action Items					
<ul style="list-style-type: none"> Newly Approved Risk for inclusion on the Corporate Risk Register. 					

Risk Ref	Risk Title	Assigned To			
CRR190079	Managing Premises with emphasis of Fire Safety in the Hybrid working environment.	Head of Regeneration			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190079/001	Identify staff regularly based at relevant venues to ensure continuity of fire warden cover	Head of Regeneration	High 15	Medium 9	
CRR190079/002	Provide appropriate training to additional staff identified	Head of Regeneration		Significant	
CRR190079/003	Review procedures for management	Head of Regeneration		Possible	
Action Items					
<ul style="list-style-type: none"> Newly Approved Risk for inclusion on the Corporate Risk Register. 					

Risk Ref	Risk Title	Assigned To						
CRR190023	Management and delivery of UK Government's Shared Prosperity Fund	Economic Development Manager						
Control Measures					Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190023/001	Corporate Funding Group with representations from all council services to ensure compliance and timely delivery.		Economic Development Manager	High 12	Medium 9			
CRR190023/002	Ongoing review of external funding opportunities emanating from all CCC services / business plans		Economic Development Manager		Significant Possible			
CRR190023/003	Follow guidance from and regular dialogue with UK Government and WLGA		Economic Development Manager					
CRR190023/004	Communications with communities and businesses		Economic Development Manager					
Action Items								
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Control Measures revised to reflect current position with inflationary pressures on Budgets.</p>								

Risk Ref	Risk Title	Assigned To	Control Measures	Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190058	SAC Phosphate & NRW Interim Planning Advice	Director of Place & Infrastructure/Head of Place and Sustainability					
CRR190058/001	Identify and triage "major" applications and those related to the Council's Covid Recovery Strategy along with those with grant related potential - identify opportunities for consideration where available.	Head of Place & Sustainability		Head of Place & Sustainability	Significant 20	Medium 9	
CRR190058/002	Lobby and work with WG/NRW to get clarity around the scope of the requirements resulting from the Interim Advice to ensure that the authority can progress with determinations whilst still meeting its duties as a Competent authority in relation to the Habitat Regulations	Head of Place & Sustainability		Head of Place & Sustainability		Significant Possible	
CRR190058/003	Stakeholder Engagement - Instigate a communication and awareness raising programme reaching out across all sectors to ensure the implications are known and to develop an understanding of shared ownership and solution finding in addressing the issue	Head of Place & Sustainability		Head of Place & Sustainability			
CRR190058/004	Developer and Applicant Guidance - Preparation of a guidance pack for applicants and developers on the type and application of mitigation in relation to proposals impacted by the NRW guidance	Head of Place & Sustainability		Head of Place & Sustainability			
CRR190058/005	Develop a Catchment based Phosphate Calculator - Develop and implement including NRW endorsement. Calculator would enable the phosphate loading from any given development to be understood and consequential mitigation/compensation schemes to be identifiable.	Head of Place & Sustainability		Head of Place & Sustainability			
CRR190058/006	Specialist Legal and Ecological Support - Ensure decision making is supported by robust interpretations of the Council's duties and of the NRW guidance including identifying opportunities to refine the scope of the guidance and our understanding of the types of development that may be permissible.	Head of Place & Sustainability		Head of Place & Sustainability			
CRR190058/007	Provide a dedicated and continually refreshed webpage to set out the latest information and any updated guidance. To include also provide guidance for planning applicants, businesses and other interested parties - ensuring support and information is available.	Head of Place & Sustainability		Head of Place & Sustainability			
CRR190058/008	Collaborate across sectors on developing an understanding of the issues and in establishing solution based approaches.	Head of Place & Sustainability		Head of Place & Sustainability			
Action Items							

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- Departmental Review for CMT
October 2023 Update (Rhodri Griffiths/ Ian Llewelyn)

CRR190058/002 – As part of NRW's wider Review of Permits for wastewater treatment works (WwTW) in phosphorus sensitive Special Area of Conservation (SAC) river catchments, updated permits are being issued for WwTWs which where appropriate include a total phosphorus limit reduction. These may have implications on the potential headroom for development to take place which discharges into a particular treatment works. We are monitoring the implications of the review of permits on pending and future planning applications as well as allocations within the Revised LDP.

CRR190058/003, 007 and 008 – The next meeting of the Nutrient Management Board will take place on the 4th October. This will be preceded by further meetings of the Nutrient Stakeholder Group on the 30th August and the Nutrient Technical Officers Group on the 5th September. Both preceding meetings will build on existing stakeholder engagement and cross sector collaboration to feed into the NMB meeting. We are currently engaging through the Nutrient Management Boards with the Welsh Government to establish and identify the scope and content of the Nutrient Management Plans for the affected catchments. The Phosphate webpage will be updated to explain the nature of the Review of Permits and the implications of any changes on the calculations in phosphate loading on development proposals.



Risk Ref	Risk Title	Assigned To			
CRR190060	Critical Authority wide IT systems	Head of ICT & Policy			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190060/001	Main server and backup server at different sites	Head of ICT & Policy	Significant	Medium	
CRR190060/002	Microsoft database SQL expertise in IT department	Head of ICT & Policy	20	8	
CRR190060/003	Frequent DR testing to simulate different loss of availability scenarios	Head of ICT & Policy		Substantial	
CRR190060/004	Two data centres located in Ammanford and Carmarthen, benefiting from independent power supply. Each data centre has the capacity to accommodate all systems independently of the other if required.	Head of ICT & Policy		Unlikely	
CRR190060/005	UPS (uninterruptable power supply) and generator backup power supply options at both locations.	Head of ICT & Policy			
CRR190060/006	Remote workers can access internal critical systems via two internet connections which will also work independently if one is lost.	Head of ICT & Policy			
CRR190060/007	Key network components facilitating connectivity to critical systems are configured in high availability (HA) mode for redundancy.	Head of ICT & Policy			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>We've dropped the impact of the current risk from catastrophic to substantial. This is due to the fact that we've mitigated the risk of total system outage to some degree through our work on cloud migrations, disaster recovery, a second data centre at Ty Parc Yr Hun, our incident response planning, mock response exercise etc. We've also provided a more comprehensive list of control measures, which hopefully provides more assurance.</p>					

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Risk Ref	Risk Title	Assigned To			
CRR190010	Deliver Effective Safeguarding Arrangements - Vulnerable Adults	Director of Communities			
Control Measures			Control Owner	Uncontrolled Risk Rating	Current Risk Rating
CRR190010/001	Representation at the Regional Board	Director of Communities		Significant	Medium
CRR190010/002	Implementing effective safeguarding policies and procedures for vulnerable adults	Director of Communities		16	8
CRR190010/003	Monitoring the performance of safeguarding within adult services	Director of Communities			Substantial
CRR190010/004	Responding to regulators reviews and recommendations	Director of Communities			Unlikely
CRR190010/005	Monitoring of third party providers to ensure safeguarding procedures are being effectively operated	Director of Communities			
CRR190010/006	Robust process for professional concerns and increase staffing resource to respond to increasing demands	Director of Communities			
Action Items					
<ul style="list-style-type: none"> Departmental Update for CMT October 2023 Update <p>There is an argument for this risk to be removed from the corporate risk register as it is a core operational business action within the safeguarding adults service area. There are robust systems and measures in place to ensure compliance and assurance in relation these areas of work and other statutory responsibilities which will highlight ant emerging areas of risk. There are currently no areas of risk or concern in relation to adult safeguarding. If significant areas of risk emerge these will be flagged through the appropriate governance channels and inclusion on the corporate risk register will be requested where appropriate. It has been decided however, that this risk remains on the Corporate Risk Register for discussion and review following the Audit Wales report.</p>					

Risk Ref	Risk Title	Assigned To	Next Review Date		
CRR190022	Manage and Develop Cwm Environmental & Llesiant Delta Wellbeing	Corporate Management Team			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190022/001	Governance arrangements incl management and Councillor representation on Shareholder/Governance Boards	Corporate Management Team	Significant 16	Medium 8	
CRR190022/002	Compliance with Companies Act and relevant legislation	Corporate Management Team		Substantial Unlikely	
CRR190022/003	Financial Planning Financial Reporting arrangements Audit programme	Corporate Management Team			
CRR190022/004	Training to be arranged for Directors	Corporate Management Team			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>A review of the Governance arrangements for both Local Authority Trading Companies with a view to aligning the arrangements and clarifying roles of Members and Scrutiny Committees in relation to Local Authority Trading Companies is being led by Linda Rees Jones and is now nearing completion and will shortly be reporting to Cabinet. Governance reporting through to Scrutiny and training for Directors was discussed at the CWM Shareholders earlier this year and the outcome was that this would be incorporated into the review being led by Linda Rees Jones.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190007	Ensuring effective management of Procurement / Contract Management and Partnership arrangements	Head of Revenues & Financial Compliance			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190007/002	Participation in the WLGA Heads of Procurement Forum	Head of Revenues & Financial Compliance	Significant 16	Medium 8	
CRR190007/003	Procurement strategy - this was updated and endorsed by CMT in July 2023	Head of Revenues & Financial Compliance		Substantial Unlikely	
CRR190007/005	Transformation Expenditure Stream	Head of Revenues & Financial Compliance			
CRR190007/006	Economic Recovery Plan / Progressive procurement approach - agreed and signed off by CMT, P&R, Scrutiny and Cabinet	Head of Revenues & Financial Compliance			
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>The procurement strategy has been updated and was reviewed and endorsed by CMT on the 20th July (2023) subject to some minor changes. This will now be taken to Pre-Cabinet in the Autumn. Contract management guidance and an accompanying e-learning module and introductory video are now live on the procurement intranet pages.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190012	Failure to adhere to an effective Corporate Governance Framework	Head of Revenues & Financial Compliance			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190012/001	Corporate Governance Group	Head of Revenues & Financial Compliance	Significant 16	Medium 8	
CRR190012/003	Annual Governance Statement	Head of Revenues & Financial Compliance		Substantial Unlikely	
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Corporate Governance Group continues to meet on a quarterly basis. Code of Corporate Governance has been signed off and approved by CMT, Cabinet and Governance and Audit Committee. Better use of resources and building a better council are aligned to the Annual Governance statement which are structured based on the seven CIPFA principles of Good Governance. Code of corporate governance also updated to reflect the future generations act and the 7 CIPFA principles of good governance.</p>					

Risk Ref	Risk Title	Assigned To			
CRR190063	Failure in Determination of Major Planning Applications (Failure to determine major planning applications within timescale is adversely impacting on our ability as an Authority to achieve our regeneration ambitions)	Head of Place & Sustainability			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190063/001	A dedicated officer and support staff have commenced work on 'Major Projects' that support the county's economic recovery plan outputs and aspirations	Head of Place & Sustainability	Significant 20	Medium 6	
CRR190063/003	Protocol to be developed covering applications for major development projects (schemes above 10 residential units or 1,000 m ² of commercial development) – setting out how we will engage with applicants / developers, with clarity and commitment on the process(es) we will adopt to provide a quality and efficient planning process. Protocol will include, and clearly articulate, the programme activities, timescales and responsibilities that will support CCC's protocol and commitment to determine major applications.	Head of Place & Sustainability		Moderate Possible	
CRR190063/004	Consideration to be given to whether a Planning Performance Agreement (PPA) should be entered into with applicants for major development projects. PPA would set out set out the scope and timetable for pre-application engagement and subsequent submission and determination of the planning application. Possible useful project management tool that would be bespoke to each development, requiring commitment from both parties – applicant and LPA.	Head of Place & Sustainability			
Action Items					
<div style="position: absolute; left: 40px; top: 780px; transform: rotate(-90deg); transform-origin: left top;">Tudalen 500</div>					

- Departmental Review for CMT
October 2023 Update (Rhodri Griffiths/ Hugh Towns)

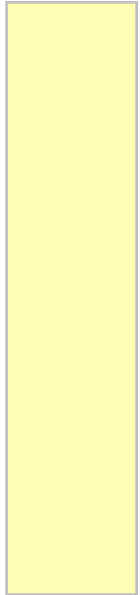
The Authority is actively seeking Planning Performance Agreements to ensure major development is delivered in a timely manner. We currently have 30 major applications under consideration (17 for major housing schemes and 13 for major non housing projects). 3 are awaiting S106 Agreements being completed. 12 have been received so far in 2023 and 18 determined so far this year.

All control measures are in place.

This risk arose from the Audit Wales Review of Planning Services (July 2021) and the recommendation that the Council should align its planning service to its corporate ambitions to ensure it can respond effectively to deal with its regeneration ambitions and can deliver them at pace.

The follow-up Review (October 2022) found that the Council's planning service is now focussed on helping the Council to deliver on its corporate agenda. It has a clearer strategic approach to major projects and a clearer focus on prioritising projects that deliver jobs and growth to support the Council's economic recovery plan.

Consider removing this from the Corporate Register in future if further monitoring shows that we are determining within set or agreed timescales.



Risk Ref	Risk Title	Assigned To			
CRR190043	Post Covid19 - Strategic Financial Implications - loss of income Financial implications - increased costs due to Covid-19 demands and compliance with Cabinet and Welsh Government instructions	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance			
Control Measures		Control Owner	Uncontrolled Risk Rating	Current Risk Rating	Previous Rating since 18/07/2023
CRR190043/001	Recovery of Council Tax & NNDR whilst being sensitive to the current situation	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance	25	Medium	
CRR190043/002	Recovery of Housing Rent	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance		Moderate	
CRR190043/004	CRR190043/003 Regular and robust budget monitoring to assess ongoing income loss/additional costs, unidentified correct action	Director of Corporate Services/Head of Financial Services/Head of Revenues & Financial Compliance		Possible	
Action Items					
<ul style="list-style-type: none"> Departmental Review for CMT October 2023 Update <p>Public use of Leisure Centres has returned to pre-pandemic levels. Car parking usage has also recovered , though remains below budgeted income. The Local Authority is currently considering strategic use of car parks and the balance between income and regeneration.</p>					

Mae'r dudalen hon yn wag yn fwiadol

CORPORATE RISK REGISTER IMPACT GRID

Risk classes / Impact	Minor 1	Moderate 2	Significant 3	Substantial 4	Catastrophic 5
Reputation Adverse / critical comment Ombudsman Investigation	<i>Ward / village</i>	<i>Local media</i>	<i>Welsh media</i>	<i>National media</i>	<i>Welsh Government Intervention</i>
Service Delivery Health / Education / Leisure Facility Support / Admin Facility	<i>Internal disruption only – no loss of service</i>	<i>Short Term disruption to service</i>	<i>Action required to overcome short-term difficulties</i>	Key targets missed Some services compromised	<i>Prolonged interruption to core services</i>
Environmental impairment Recovery / remediation time People / Casualty Employee accidents	No lasting detrimental effect on the environment or the community Minor injuries	Short-term, local environmental or social impact Ill health	Medium-term environmental or social impact Multiple ill health Disabling injury	Major public health / environmental incident or loss of significant community facility Serious disabling injuries	Recovery impossible or extremely long term Fatalities
Financial Implication	<i>Less than £5k</i>	<i>£5k - £50k</i>	<i>£50k - £500k</i>	<i>£500k - £2m</i>	<i>More than £2m</i>

STRATEGIC RISK REGISTER PROBABILITY GRID

Improbable Lowest Probability 1	Unlikely 2	Possible Median Probability 3	Likely 4	Probable Highest Probability 5
<i>Circumstances rarely encountered / Unlikely to occur</i>	⇒	<i>Circumstances occasionally encountered / medium likelihood of occurrence</i>	⇒	<i>Very likely to occur</i>

Probability - Impact Grid for Project, Strategic, & Service Risks

Probability	Probable (5)	Low (5)	High (10)	High (15)	Significant (20)	Catastrophic (25)
	Likely (4)	Low (4)	Medium (8)	High (12)	Significant (16)	Significant (20)
	Possible (3)	Very Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
	Unlikely (2)	Very Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
	Improbable (1)	Negligible (1)	Very Low (2)	Very Low (3)	Low (4)	Low (5)
		Minor (1)	Moderate (2)	Significant (3)	Substantial (4)	Catastrophic (5)
Impact						

Mae'r dudalen hon yn wag yn fwiadol

PWYLLGOR LLYWODRAETHU AC ARCHWILIO 27 HYDREF 2023

COFNODION GRWPIAU PERTHNSAOL I'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn y cofnodion.		
Y Rhesymau: Fe nodwyd yn Amodau Gorchwyl y Pwyllgor Llywodraethu ac Archwilio bod angen derbyn cofnodion y Grwp Rheoli Risg ynghyd â materion ym mherthnasol i drefniadau sy'n ymwneud a Threfn Rheoli Corfforaethu a Threfniadau Ariannol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: 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	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk
Awdur yr Adroddiad: Helen Pugh		

GOVERNANCE & AUDIT COMMITTEE

27 OCTOBER 2023

MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE

To provide Members with minutes from supporting Governance Groups for information.

The following Minutes are attached:

- Grants Panel
- Risk Management Steering Group

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

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

Signed: H L Pugh – Head of Revenues and Financial Compliance

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

CONSULTATIONS

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

Signed: 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 MEMBER PORTFOLIO HOLDER AWARE/CONSULTED? No	
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**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THERE ARE NONE

Mae'r dudalen hon yn wag yn fwriadol

MINUTES OF THE GRANTS PANEL MEETING HELD ON 28th JUNE 2023 VIA TEAMS		
PRESENT: 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 David Williams, Audit Lead, Audit Wales Delyth Thomas, Grants Compliance Officer (GCO)		
APOLOGIES: Rhian Phillips, Economic Development Area Manager Stuart Walters, Chair of PWG, Chief Executive Simon Davies, Chair of PWG, Education & Children (Capital)		
	SUBJECT	ACTION
1.0	<u>Minutes of the last meeting</u> <ul style="list-style-type: none"> Minutes were agreed. 	
2.0	<u>Matters Arising</u> <ul style="list-style-type: none"> The Director of Corporate Services to confirm the role of SASG in the allocation of funding to projects via the capital programme. WG have delayed standardising the formula for the allocation of funding to schools for the Education Improvement grant to 2024/25, which is part of Regional Consortia Schools Improvement grant (RCSIG). 	RH
3.0	<u>Audit Wales - Update</u> <ul style="list-style-type: none"> The audit of Housing Benefit return for 2021/22 is still outstanding. Additional testing has been undertaken and the audited return and covering letter is due to be issued shortly. An update on the 2022/23 audit programme was provided: <ul style="list-style-type: none"> NDR3 (LA01) and Teachers Pension (PEN05) – audits to be undertaken by the Audit Wales Central Team Housing Benefits (BEN01), Pooled Budgets (HLG01) & WANLESS Money Transfers (HLG03) – audits to be undertaken by the Audit Wales local team Audit Wales index showing submission dates and audit deadlines and the Certification Instructions of grants and returns which outline the testing 	DW

	SUBJECT	ACTION
	requirements to be forwarded to GCO.	
4.0	<p><u>Internal Audit (IA) - Update</u></p> <ul style="list-style-type: none"> • An update was provided on the audits of the 2022/23 grant funded projects: <ul style="list-style-type: none"> ○ Pupil Development grant and Education Improvement grant (under RCSIG) are nearing completion ○ Housing Support Grant and Children & Communities grant – audit has commenced • Review to be undertaken later in the year to establish which projects to be included in the IA audit plan for the 2023/24 grants. 	RH/CP/DT
5.0	<p><u>Grants Register 2022/23 & 2023/24</u></p> <ul style="list-style-type: none"> • The grants register for 2022/23 to be finalised. Work to start populating the grants register for 2023/24. 	DT
6.0	<p><u>Project Working Groups</u></p> <ul style="list-style-type: none"> • Minutes of PWG meetings were received: <ul style="list-style-type: none"> ○ Education & Children (capital): 21/3/2023 ○ Communities: 22/3/2023 • It is noted that 2022/23 teachers' pay award has not been settled. When it is settled the costs will be processed in the 2023/24 financial year. Whether the payment of the pay award relating to 2022/23 would be eligible to be claimed in 2023/24 to be raised with WLGA. 	RH
7.0	<p><u>European Grants Update</u></p> <ul style="list-style-type: none"> • A number of projects are due to end on the 30th June 2023. With the current programme of European funded projects is due to end in December 2023 the projects remaining from July onwards include: <ul style="list-style-type: none"> ○ Workways Plus LTU - end date 31/8/2023 ○ Workways Plus STU – end date 31/8/2023 	

	SUBJECT	ACTION
	<ul style="list-style-type: none"> ○ Celtic Routes – end date 31/8/2023 ○ Economic Acceleration & Regeneration through Innovation – end date 30/9/2023 ○ Communities for Work P1 – end date 31/10/2023 ○ Communities for Work P3 – end date 31/10/2023 ○ Regional Engagement Team ERDF – end date 31/10/2023 ○ Regional Engagement Team ESF – end date 31/10/2023 <ul style="list-style-type: none"> ● An update was provided to Grants Panel on the amount of grant income outstanding to the Authority for European grant funded projects. The total amount claimed to date is approximately £25m with a total of £1.1m grant income outstanding. 	
8.0	<p><u>Successor Schemes Update</u></p> <ul style="list-style-type: none"> ● Project applications invited under the Shared Prosperity Fund (SPF) have been assessed and presented to the moderation panel for consideration. 	
9.0	<p><u>AOB</u></p> <ul style="list-style-type: none"> ● In some instances concerns have been raised where applications for grant funding are being submitted that have implications on other departments in the Authority, that there is little or no communication regarding capacity issues or timescales required to deliver the project. Consideration also needs to be given when accepting grants: <ul style="list-style-type: none"> ○ financial benefit/resourcing ○ is it something the Authority is already doing? ○ reporting requirements <p>Issues to be brought to the attention via the Heads of Services and Chairs of the PWGs.</p>	RH
10.0	<ul style="list-style-type: none"> ● Date of next meeting – 2nd October 2023 at 2pm via Teams 	

Mae'r dudalen hon yn wag yn fwriadol

RISK MANAGEMENT STEERING GROUP

Minutes of Meeting held on

Thursday, 10th August 2023

Via Microsoft Teams

Members Present:			
Jonathan Fearn	Communities	Chair of Risk Management Steering Group	JF
Helen Pugh	Corporate Services	Chair of Contingency Planning Group	HLP
ClI'r Alun Lenny		Cabinet Risk Champion	AL
Richard Stradling	Communities	Communities (Leisure) Risk Champion	RS
Simon Davies	Education and Children	Chair of Property & Liability Risks Working Group	SD
Andrew Kenyon	Place and Infrastructure	Place and Infrastructure Risk Champion	AK
Jackie Bergiers	Chief Executives	Lead Business Partner (H&S)	JB
John M Williams	Chief Executives	ICT Operations & Governance Manager	JW
Suzanne Wride	Corporate Services	Senior Risk Officer	SW

Item No	Subject	Action
1.	<p>Apologies</p> <p>Heidi Font - Employee Wellbeing Manager, Chief Executives</p> <p>Sue P John – School Organisation & Admissions Manager, Education and Children</p> <p>Stephen G Pilliner - Chair of Transport Risks Working Group, Place and Infrastructure</p> <p>Richard Davies, Communities (Social Care) Risk Champion, Communities</p> <p>Robert Edgecombe - Legal Services Manager, Chief Executives</p> <p>Gareth Jones – Chief Digital Officer, Chief Executives</p> <p>Kelvin Howell - Building Manager (Minor Works), Place and Infrastructure</p> <p>Huw Jones – Marsh UK Ltd</p>	
2.	<p>Minutes of Last Meeting</p> <p>The Minutes of the Risk Management Steering Group Meeting held on Thursday, 11th May 2023 via Teams, were confirmed as a true record.</p>	

3.	Matters arising from Risk Management Steering Group Minutes.	
3.1.1	<p>Water Safety Equipment</p> <p>JB advised that this was progressing, risk assessments of each current site were almost complete, trial of monitoring devices has commenced, and signage is being developed. A report is being developed and a Bid for funding will be submitted when appropriate. Pending submission of the Bid, It was agreed that the item should be removed from the agenda as an ongoing item.</p> <p>In response to a question about network coverage for the range of equipment to be monitored, JW to send the Low Power Wide Area Networking (LoRaWAN) coverage map to the group and invited them to provide feedback.</p>	JW
3.1.2	<p>Secure by Design Fencing - Schools</p> <p>SD advised that the Senior Business Partner (Working Safely) would provide an update on this matter in the next meeting.</p> <p>With regards to the questionnaire sent out to schools, many had been returned and high-risk areas of concerns have been prioritised.</p>	EC
3.1.3	<p>Review of Health & Safety Documentation</p> <p>Some documents were awaiting agreement at Corporate Health & Safety Leadership Board. JB to update the group as and when required and it was agreed that this item should be removed as a standard agenda item.</p>	JB
3.1.4	<p>CEX – H7S – Noise at Work</p> <p>JB advised that part 1 of the benchmark testing has been completed and the next part will commence early September. The outcomes of that testing will identify what (if any) further work is required. JB to update the group as and when required and it was agreed that this should be removed as a standard agenda item.</p>	JB
3.1.5	<p>Covid Measures in Schools</p> <p>SD advised that the matter was discussed at DMT level and, due to financial constraints, there were no immediate plans to place air purifiers into classrooms. Public Health Wales was currently undertaking an air quality schools project. SD to provide an update on this at the next meeting.</p>	SD
3.1.6	<p>Business Continuity Task & Finish Group</p> <p>HLP to meet with Chief Digital Officer to discuss the approach moving forward. IT to provide support with developing Departmental Business Continuity Plans. Update to be provided next meeting.</p>	HLP
3.1.7	<p>Property Claims</p> <p>KH to provide update on the meeting arranged to discuss the ongoing issues.</p>	KH
3.1.8	<p>Electric Vehicles</p> <p>Head of Environmental Infrastructure to provide an update on the meeting with Insurers.</p>	DJ
3.1.9	<p>Alcohol & Drug Testing Policy – Update</p> <p>Head of Environmental Infrastructure to provide an update at the next meeting.</p>	DJ

3.1.10	Zurich Municipal MV Review – Update Head of Environmental Infrastructure to provide an update next meeting.	DJ
3.1.11	Ysgol Bryn Teg / Dolen Teifi – Electric Minibuses Head of Environmental Infrastructure to provide an update next meeting.	DJ
3.1.12	Risk Appetite Statement HLP advised that no feedback had been received from the group. HLP to confirm current position on sign off.	HLP
4.	Minutes of Property & Liability Risks Working Group Meeting Wednesday, 2nd August 2023 The Minutes were noted.	
4.1	Matters arising from the Property & Liability Risks Working Group Minutes	
4.1.1	Alarm Receiving Centre The Principal Compliance & Condition Manager advised that discussions were ongoing with alarm contractors in relation to the last financial year so there is little to report at present. He also advised that he had been in discussions with IT concerning the digitalisation of systems, which links into the dual path signal which is an issue with the Alarm Receiving Centre. IT are considering a bid re the managing of the problem.	
4.1.2	Works on school sites by external agencies (e.g. Big Bocs Bwyd) In relation to the issues of external companies being asked to work on school sites. SD advised that a letter has been prepared but has been deliberately withheld pending the tweaking of an e form, an incoming framework etc which will lead to the updating of the letter to ensure schools go through appropriate channels and obtain permission from the Council. The intention is to issue the letter at the start of the Autumn term. SD also suggested that this formed part of any update training.	
4.1.3	Any Other Business SD advised that Marsh will be confirming the level of Insurance cover for pollution including contamination issues.	
5.	Minutes of Contingency Planning Working Group Meeting – Friday, 28th July 2023. The Minutes were noted.	
5.1	Matters arising from Contingency Planning Working Group Minutes	
5.1.1	Risk Registers HLP advised that she was currently working on a review of Risk Registers to highlight areas of concern for the Chief Executive. Asked the group to remind their DMTs to revisit all registers to check appropriate updates are in place.	All
5.1.2	A Review of Loggists - Improvement The Civil Contingencies Manager has written a job description for loggists which is awaiting sign-off. This is part of a longer-term plan for a resilient loggist programme and for loggists to gain recognition and financial reward.	

5.1.3	<p>Emergency Response Plan Training</p> <p>The Civil Contingencies Manager had circulated the Emergency Response Plan and an update to include Emergency Planning Work Plan actions. The Civil Contingencies Manager recommended that the “Plan” is replaced with “Guidance” but is satisfied that it reflected all current principles and is up to date. The Emergency Response Plan is due to be signed off by CMT. Awaiting the All Wales National and Security Risk Assessment to be published before the Local Authority version is available so it better reflects the Welsh centric version. Rest Centre procedures are currently being reviewed along with Rest Centre Training. Recently undertook an exercise at the Eisteddfod to test the process and lessons learned will be explored further.</p>	
5.1.4	<p>Exercise Lemur</p> <p>Exercise Lemur was an awareness raising event on the effects of, and response to, a short notice and prolonged loss of electricity at a tactical deployment level. The Civil Contingencies Manager provided an update that the event was well organised and focussed on mechanisms of resilience, essential communication strategies, and vulnerability hubs. “Mighty Oak” was the strategic look at a power outage, coordinated by Welsh Government. The focus was on a resilient power source separate to the National network. The full outcome of the exercises is awaited, as a number of Working Groups have been established to present findings.</p>	
6.	<p>Transport Risks Working Group Meeting – postponed until Tuesday, 12th September 2023.</p>	
7.	<p>Bids for Financial Assistance tabled at the Property & Liability Working Group – Wednesday, 2nd August 2023</p>	
7.1	<p>E&C – Ysgol Rhydaman</p> <p>Bid related to fencing to the front and side of the school due to concerns surrounding pupil absconding / abduction. Due to the urgency of the situation the normal process had been circumvented and was approved in advance by SD as Chair of the Property & Liability Working Group and JF for this Steering Group. The meeting endorsed the approval.</p>	
7.2	<p>CE Contract Management Review Officer</p> <p>Bid related to funding of a 12-month temporary post to undertake a ‘health-check’ review of the Council’s contract management arrangements. Figures to be confirmed with Accountancy. The matter was discussed and recommended for approval on a Corporate (100%) basis</p>	SW
7.3	<p>E&C Halfway School</p> <p>Bid related to fencing to replace what is currently in place to ensure pupil safety. Recommended that this bid be approved on a Departmental (50%) basis</p>	
7.4	<p>E&C Cefneithin School</p> <p>Bid related to fencing in order to ensure pupil safety.</p>	

	Recommended that this bid be approved on a Departmental (50%) basis	
8.	Any Other Business None	
9.	Next Meeting November 2023 - Exact date to be advised via Microsoft Teams.	

FINAL

Mae'r dudalen hon yn wag yn fwriadol

**PWYLLGOR LLYWODRAETHU AC ARCHWILIO
27 HYDREF 2023**

LOG GWEITHREDU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: I dderbyn yr adroddiad.		
Y Rhesymau: Log Gweithredu i hysbysu'r Aelodau o'r camau gweithredu i'w symud ymlaen yn dilyn cyfarfodydd blaenorol.		
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	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223
Awdur yr Adroddiad: Caroline Powell	Prif Archwilydd	Cyfeiriad e-bost: HLPugh@sirgar.gov.uk CaPowell@sirgar.gov.uk

**GOVERNANCE & AUDIT COMMITTEE
27 OCTOBER 2023**

GOVERNANCE & AUDIT COMMITTEE ACTION LOG

Action Log to inform Members of the actions to be progressed following previous meetings.

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
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

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

Signed: 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: No

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

Governance & Audit Committee - Action Log

Reference	Meeting Date	ACTION	PROGRESS	Responsible Officer(s)	Status
GAC - 2023/01	14/07/2023	Audit Wales Report: Time For Change - Poverty in Wales The Committee requested that a progress update report be brought to the Committee in 6 months' time.	Progress Update Report on the Audit Wales Report: Time For Change - Poverty in Wales to be brought to the December meeting.	Corporate Policy & Partnership Manager	Due December 2023
GAC - 2023/02	14/07/2023	Annual Governance Statement (AGS) The Committee noted some suggestions for amendments to be made to the AGS.	Amendments will be made, as appropriate, to the document; the Final AGS will be presented to the Committee when the full Statement of Accounts is presented.	Head of Revenues & Financial Compliance	Complete (27.10.2023)
GAC - 2023/04	29/09/2023	Complaints Report: the Committee made suggestions for improvements to the Complaints Report.	Revised Complaints Report to be brought to the December meeting of the Governance & Audit Committee.	Corporate Policy & Partnership Manager	Due December 2023
GAC - 2023/05	29/09/2023	Payroll Staff Certification Exercise: the Committee requested an update be provided on the completion rate of the exercise, and details of any outstanding requests.	Progress update on the Payroll Staff Certification Exercise to be brought to the December meeting of the Governance & Audit Committee.	Head of Financial Services / Principal Auditor	Due December 2023
GAC - 2023/06	29/09/2023	Internal Audit Report - Safeguarding: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024
GAC - 2023/07	29/09/2023	Internal Audit Report - Welfare Cards: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024

Mae'r dudalen hon yn wag yn fwiadol

2. DATGANIADAU O FUDDIANNAU PERSONOL.

Yr Aelod	Eitem Agenda	Math o Fuddiant
Mr Malcolm MacDonald	6 - Adroddiad Blynyddol Polisi Cwynion y Cyngor 2022-23 a 7 - Llythyr Blynyddol yr Ombwdsmon 2021/2022	Mae gan Mr MacDonald gysylltiad ag un o'r achosion sydd wedi ei gofnodi fel ystadegyn yn yr adroddiad. Arhosodd Mr MacDonald yn y cyfarfod ac ni chymerodd ran yn y trafodaethau na'r pleidleisio.
Y Cyngorydd Alex Evans	6 - Adroddiad Blynyddol Polisi Cwynion y Cyngor 2022-23	Mae ganddo berthynas sy'n gweithio yn adran Gwasanaethau Democrataidd y Cyngor.

3. DIWEDDARIAD RHAGLEN WAITH ARCHWILIO CYMRU

Bu'r Pwyllgor yn ystyried adroddiad a gyflwynwyd gan y Rheolwr Polisi Corfforaethol a Phartneriaeth yn absenoldeb cynrychiolydd Archwilio Cymru. Roedd yr adroddiad yn cynnwys Rhaglen Waith Archwilio Cymru a'r diweddariad chwarterol ynghylch yr Amserlen, ar 30 Mehefin 2023.

Gwnaed yr ymholiadau/sylwadau canlynol ynghylch yr adroddiad:-

- Mewn perthynas â gosod yr amcanion llesiant a nodwyd ar dudalen 12 yr adroddiad, diolchwyd am yr adroddiad a oedd wedi'i ddsbarthu i Aelodau'r Pwyllgor yr wythnos diwethaf. Yn ogystal, eglurodd y Rheolwr Polisi Corfforaethol a Phartneriaeth fod yr adolygiad digidol wedi dod i law, a bod disgwyl iddo gael ei gyhoeddi ar wefan Archwilio Cymru yn yr wythnos nesaf. Rhoddwyd gwybod i'r Aelodau y byddai'r ddau adroddiad yn cael eu dwyn gerbron y Pwyllgor gydag ymateb gan Gyngor Sir Gaerfyrddin i'w ystyried.
- Mewn ymateb i ymholiad ynghylch yr adroddiad cyfrifeg ar yr ISO 260 a phryd y byddai'n cael ei gyflwyno i'r Pwyllgor, dywedodd Cyfarwyddwr y Gwasanaethau Corfforaethol mai'r bwriad eleni oedd bod yr adroddiad a'r datganiadau cyfrifon ar gael i'r Pwyllgor yn ei gyfarfod ym mis Hydref.

PENDERFYNODD YN UNFRYDOL nodi'r Diweddariad ynghylch Rhaglen Waith Archwilio Cymru.

4. Y DIWEDDARAF YNGHYLCH AR CYNLLUN ARCHWILIO MEWNOL 2023/24

Bu'r Pwyllgor yn ystyried adroddiad a oedd yn rhoi'r wybodaeth ddiweddaraf am y cynnydd oedd yn cael ei wneud o ran gweithredu Cynllun Archwilio Mewnol 2023/24. Adroddwyd mai'r gyfradd gwblhau hyd yma oedd 33% o gymharu â tharged cwblhau o 35%. Adolygodd y Pwyllgor y cynnydd a wnaed mewn perthynas â chyflwyno'r rhaglen archwilio yn briodol.

Yna ystyriodd y Pwyllgor yr adolygiad ar y Gyflogres, a atodwyd i'r adroddiad fel Rhan B. Tynnwyd sylw Aelodau'r Pwyllgor at y materion allweddol a nodwyd yn yr adroddiad.

Rhodddwyd sylw i'r sylwadau canlynol a godwyd gan y Pwyllgor:-

- O ran yr ymarfer Ardystio Gweithwyr, cododd yr aelodau bryderon a gwneud sylwadau yn mynegi siom ac anfodddad ynghylch y materion glustnodwyd yn yr adroddiad. Cydnabu Cyfarwyddwr y Gwasanaethau Corfforaethol fod y mater hwn yn un pwysig yr oedd angen mynd i'r afael ag ef, gan egluro mai pwynt yr ymarfer ardystio gweithwyr oedd rhoi sicrwydd bod cronfeydd data yn adlewyrchiad cywir o'r wybodaeth. Wrth gydnabod yr heriau oedd gan reolwyr mewn perthynas â'u blaenoriaethau beunyddiol, dywedyd bod hyn yn rhan bwysig o reolaeth fewnol, felly roedd yr argymhellion yn yr adolygiad i'w gweithredu fel mesur i sicrhau bod y gwaith angenrheidiol yn gyflawn.

Awgrymwyd yn gryf pe bai cyfradd ymateb wael arall, dylid rhoi mwy o bwysau. Dywedodd Cyfarwyddwr y Gwasanaethau Corfforaethol y byddai ardystiadau nad oeddent yn dod law pan fyddai ceisiadau'n cael eu cyflwyno gyntaf yn cael eu hanfon ymlaen at Bennaeth y Gwasanaethau Ariannol, a fyddai wedyn yn atgoffa rheolwyr o'u cyfrifoldebau o ran yr Ardystiad. Rhodddwyd sicrwydd y byddai methiannau pellach i ddychwelyd Ardystiadau wedyn yn cael eu hanfon ymlaen at Benaethiaid Gwasanaeth.

Mynegwyd, gan fod y mater hwn wedi dod i sylw'r Pwyllgor mewn cyfarfodydd blaenorol, ei bod yn rhwystredig dysgu bod yr un problemau'n dal i godi. Dywedwyd ei bod fel pe bai gan reolwyr agwedd hunanfodlon i ryw raddau, a allai esbonio'r gyfradd ymateb wael barhaus.

Mewn ymateb i ymholiad ynghylch amseriad canlyniadau'r ymarfer, eglurodd Pennaeth y Gwasanaethau Ariannol mai'r dyddiad cau ar gyfer adrannau oedd diwedd mis Medi 2023, pryd byddai sylw brys yn cael ei roi i unrhyw faterion oedd heb eu hunioni. At hynny, pwysleisiwyd y byddid yn mynd i ymdrech sylweddol er mwyn sicrhau cyfradd ymateb well. Felly, roeddid yn rhagweld y byddai cyfradd well o lawer yn cael ei hadrodd i'r Pwyllgor ym mis Rhagfyr.

PENDERFYNWYD YN UNFRYDOL nodi adroddiad cynnydd y Diweddariad o Gynllun Archwilio Mewnol 2023/24.

5. ADRODDIAD BLYNYDDOL GWRTH-DWYLL A GWRTH-LYGREDD 2022/23

Bu i'r Pwyllgor gael er ystyriaeth Adroddiad Atal Twyll ac Arferion Llwgr Blynyddol 2022/23 sy'n rhoi crynodeb o weithgareddau swyddogaeth Atal Twyll y Cyngor ar gyfer blwyddyn ariannol 2022/23.

Mae ystod a natur amrywiol y gwasanaethau a gweithgareddau, ynghyd â maint ei weithrediadau a'i gyllidebau, yn anochel yn creu perygl twyll ac arferion llwgr i Gyngor Sir Caerfyrddin, o ffynonellau mewnol ac allanol fel ei gilydd.

Mae Llywodraethu Corfforaethol da yn mynnu bod yn rhaid i'r Awdurdod ddangos yn glir ei ymrwymiad i fynd i'r afael â thwyll ac arferion llwgr ac i ymdrin yn gyfartal â chyflawnwyr o'r tu mewn ac o'r tu allan i'r Cyngor.

Rhodddwyd sylw i'r sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:

- roedd tudalen 6 yr adroddiad yn nodi bod cynnydd sylweddol wedi bod yn 2022/23 yng nghanlyniadau'r atgyfeiriadau o ran y cyfanswm a rwystrwyd, a oedd yn cyrraedd cyfanswm o £11m. Wrth gydnabod bod hwn yn gyflawniad aruthrol y dylid ei nodi, gofynnwyd pam fod y deunydd ysgrifenedig ynghylch camau ataliol/rhagweithiol a ddsbarthwyd wedi gostwng ers y flwyddyn flaenorol? Dywedodd y Prif Archwilydd nad oedd y wybodaeth y gofynnwyd amdani yn hysbys iddi ar y pryd, ac felly byddai'n dosbarthu'r wybodaeth honno i Aelodau'r Pwyllgor tu allan i'r cyfarfod. Ychwanegodd y Pennaeth Refeniw a Chydymffurfiaeth Ariannol fod yr adran Safonau Masnach yn cynnal amrywiaeth o weithgareddau hyrwyddo yn rheolaidd a fyddai, mewn cydweithrediad â'r adran Safonau Masnach, yn cael eu hadlewyrchu yn adroddiadau'r dyfodol.
- Cafodd y tîm Safonau Masnach ei ganmol am sicrhau sawl euogfarn, yn enwedig o gofio bod y prosesau dan sylw mor hirfaith. Yn ogystal, mynegwyd diolch iddynt am eu gwaith gwych yn atal twyll a adlewyrchwyd yn yr adroddiad.

PENDERFYNWYD YN UNFRYDOL nodi Adroddiad Atal Twyll ac Arferion Llwgr Blynyddol 2022/23.

6. POLISI CWYNION Y CYNGOR ADRODDIAD BLYNYDDOL 2022-23

[**Noder:** Gan iddynt ddatgan buddiant yn yr eitem hon yn gynharach, arhosodd Mr. M. MacDonald a'r Cynghorydd Alex Evans yn y cyfarfod, ond ni chymerasant ran yn y trafodaethau na'r bleidlais ddilynol.]

Cafodd y Pwyllgor, er ystyriaeth, Adroddiad Blynyddol Polisi Cwynion y Cyngor am 2022-23, a oedd yn cynnwys manylion am y broses gŵynion corfforaethol a gwasanaethau i oedolion, a'r data am gŵynion / canmoliaeth a ddaeth i law yn ystod 2022-23.

Wrth gyflwyno'r adroddiad, dywedodd y Rheolwr Polisi Corfforaethol a Phartneriaeth y bu cynnydd sylweddol mewn cwynion am y cyfnod hwn o'i gymharu â'r llynedd. Eglurwyd bod tua 500 o gŵynion yn cael eu priodoli'n bennaf i'r newid yn y gwasanaeth gwastraff a gyflwynwyd yn gynnar yn 2023. Hysbyswyd yr Aelodau, o ystyried bod y newidiadau'n rhai mawr eu natur, a oedd wedi effeithio ar bob cartref yn Sir Gaerfyrddin, ynghyd ag ardal ddaearyddol y gwasanaeth, nad oedd y cynnydd yn anarferol. Fodd bynnag, adroddwyd bod gwersi i'w dysgu o'r cwynion a dderbyniwyd mewn cysylltiad â'r newid yn y gwasanaeth gwastraff, a byddai'r gwersi hynny'n cael eu hystyried mewn unrhyw newid i'r gwasanaeth yn y dyfodol.

Rhoddwyd sylw i'r sylwadau a godwyd gan y Pwyllgor, fel a ganlyn:

- Dywedwyd bod heriau mawr o ran y newid yn y gwasanaeth gwastraff ac y dylid dysgu llawer o wersi.
- Wrth gyfeirio at nifer yr atgyfeiriadau at yr Ombwdsmon o ran ymdrin â chwynion, gofynnwyd beth oedd yn cael ei wneud i fynd i'r afael â chwynion oedd yn cyrraedd swyddfa'r Ombwdsmon ac i ddysgu oddi wrthynt. Rhoddodd y Rheolwr Cymorth Busnes, Gweinyddiaeth ac Is-adran y Gyfraith sicrwydd y byddai data cwynion gan Swyddfa'r Ombwdsmon yn cyfrannu at adroddiadau corfforaethol yn y dyfodol a fyddai, wrth godi ymwybyddiaeth, yn galluogi nodi tueddiadau a dysgu gwersi.
- Dywedwyd bod y Pwyllgor wedi derbyn yr adroddiad Cwynion diwethaf ym mis Mawrth 2023 lle gwnaed nifer o sylwadau. Er ei bod yn braf gweld rhai gwelliannau yn ansawdd yr adroddiad, mynegwyd pryderon cryf bod materion sylfaenol yr oedd angen rhoi sylw iddynt o hyd.
- Roedd yr Adroddiad Cwynion yn adroddiad cyfansawdd a oedd yn cynnwys Cwynion Corfforaethol a'r rhai a gwmpesir gan Reoliadau Gweithdrefn Gŵynion y Gwasanaethau Cymdeithasol 2014. Yng ngoleuni hyn, dywedwyd bod yn rhaid i Adroddiad Blynyddol y Cyngor gydymffurfio â gofynion y Rheoliadau a'r Canllawiau Statudol a gyhoeddwyd yn unol â hynny.

Yn ogystal, dywedwyd bod Rheoliadau a Chanllawiau 2014 yn cynnwys yr holl Wasanaethau Cymdeithasol, h.y. cwynion Gwasanaethau Plant ac Oedolion ond bod yr adroddiad yn cynnwys gwybodaeth gyfyngedig am hynny.

Wrth dynnu sylw at y ffaith bod y Rheoliadau Gofal Cymdeithasol yn nodi 10 diwrnod gwaith ar gyfer datrys cwynion Cam 1 a 25 diwrnod gwaith ar gyfer Cam 2, dywedwyd nad oeddid wedi cydymffurfio â'r amserlenni ar gyfer Cam 1 a Cham 2. Mynegwyd yn gryf nad oedd yr adroddiad wedi rhoi digon o wybodaeth berthnasol i aelodau'r Pwyllgor ynghylch pryd yr ymatebwyd i'r cwynion Cam 1 y tu allan i'r amserlenni hyn, a mynegwyd pryder pellach ynghylch y sefyllfa o ran cwynion Cam 2 y bernid ei bod llawer gwaeth.

Awgrymwyd yn gryf bod angen i'r adroddiad blynyddol amlygu pryd y cafodd yr amgylchiadau eithriadol eu harfer yn unol â Pharagraff 18 (3) o Reoliadau Gweithdrefn Gŵynion y Gwasanaethau Cymdeithasol 2014. Dylid darparu hyn ynghyd â'r wybodaeth am natur pob cwyn a sut y cawsant eu datrys.

Cyfeiriwyd at Adran 5 yr adroddiad a oedd yn cynnwys gwybodaeth am Gŵynion Cam 1 a 2 y Gwasanaethau Oedolion. Dywedwyd nad oedd gwybodaeth ddigonol yn yr adroddiad i Aelodau'r Pwyllgor allu cyflawni'u dyletswydd mewn perthynas â chraffu ar y data cwynion. Yn ogystal, mynegwyd bod peth o'r geiriad yn Adran 6 yr adroddiad yn anghywir ac yn gamarweiniol iawn wrth nodi 'nid oes gofyniad i benderfynu cadarnhau neu beidio â chadarnhau cwynion cam 1'.

O ystyried y sylwadau uchod, bernid na ellid cefnogi'r adroddiad.

Mewn ymateb i'r sylwadau uchod, dywedodd y Rheolwr Polisi Corfforaethol a Phartneriaeth y byddai gwybodaeth am gam 2 yn cael ei rhoi i'r pwyllgor maes o law i'w hystyried. Eglurwyd y byddai'r tîm yn datblygu ffordd o awtomeiddio'r system er mwyn gallu rhoi'r gorau i'r system â llaw bresennol.

At hynny, o ran y cyfathrebu a nifer yr atgyfeiriadau i'r Ombwdsmon, sicrhawyd y Pwyllgor fod deialog barhaus rhwng y tîm Cwynion a'r achwynwyr yn flaenoriaeth ar bob adeg.

Cafodd y cais am ragor o wybodaeth ei hystyried a byddai adroddiad diwygiedig yn cael ei ddwyn yn ôl i'r Pwyllgor.

Mewn ymateb i'r sylw o ran tangyflawni ar yr amserlenni Cam 2, eglurodd y Rheolwr Polisi Corfforaethol a Phartneriaeth fod llawer o gŵynion yn gymhleth eu natur, ac felly roedd yn cael ei ystyried bod penodi'r swyddog ymchwilio mwyaf priodol i ymdrin â chwyn yn bwysicach na bodloni'r dyddiad cau o 20 diwrnod. Wrth gydnabod nad oedd y data perfformiad presennol ar lefel foddhaol, roedd llawer o heriau i'w goresgyn.

Ychwanegodd y Rheolwr Perfformiad, Dadansoddi a Systemau fod llawer o'r data y cyfeiriwyd ato heddiw ar gael a'i fod yn cael ei adrodd ar hyn o bryd i'r Tîm Rheoli Corfforaethol bob chwarter, ynghyd â'r dystiolaeth sy'n ategu pob achos. Sicrhawyd y Pwyllgor y byddai rhagor o waith yn cael ei wneud gyda chydweithwyr i sicrhau bod y data cwynion mewn perthynas â'r gwasanaethau gofal cymdeithasol i oedolion a phlant yn cael eu cynnwys yn adroddiadau'r dyfodol i'r Pwyllgor eu hystyried.

O ran sylwadau a wnaed mewn perthynas â'r diffyg gwybodaeth ynghylch a oedd cwynion yng Ngham 1 yn cael eu cadarnhau/dim yn cael eu cadarnhau, eglurodd y Rheolwr Perfformiad, Dadansoddi a Systemau fod y Rheoliad dim ond yn gofyn bod y canlyniadau'n cael eu cofnodi mewn modd gwirioneddol. Cyflawnwyd hyn ar hyn o bryd drwy nodi elfen y gŵyn, y canlyniadau a argymhellwyd a'r argymhellion a ddilynwyd. Cymerwyd yr argymhellion drwodd i wersi a ddysgwyd i'r timau, gan roi sicrwydd i'r Aelodau a'r Tîm Rheoli bod cwynion ar unrhyw adeg yn dryloyw ac yn agored. Cafodd yr aelodau wybod bod y tîm wedi derbyn canmoliaeth gan Arolygiaeth Gofal Cymru (AGC) o ran prosesu cwynion o fewn y gwasanaethau i oedolion.

Oherwydd pryderon a godwyd gan y Pwyllgor wrth ystyried yr adroddiad, yn anad dim a oedd ei fformat yn cydymffurfio â gofynion Rheoliadau Gweithdrefn Gŵynion y Gwasanaethau Cymdeithasol (Cymru) 2014, tynnwyd yr adroddiad yn ôl gyda'r bwriad o'i gyflwyno i gyfarfod yn y dyfodol.

7. LLYTHYR BLYNYDDOL YR OMBWDSMON 2022/2023 CYNGOR SIR CAERFYRDDIN

[**Noder:** Gan iddo ddatgan buddiant yn yr eitem hon yn gynharach, arhosodd Mr M. MacDonald yn y cyfarfod, ond ni chymerodd ran yn y trafodaethau na'r bleidlais ddilynol.]

– Cafodd y Pwyllgor llythyr blynyddol 2022/23 gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru i'w ystyried.

Bob blwyddyn mae Ombwdsmon Gwasanaethau Cyhoeddus Cymru yn rhoi llythyr i bob Cyngor Sir yng Nghymru ar ffurf taflen ffeithiau ynghyd â'r data cysylltiedig er mwyn helpu i adolygu perfformiad.

– Rhoddodd y Pwyllgor ystyriaeth i'r llythyr a'r pwyntiau allweddol a ddeilliai o'r llythyr a'r daflen ffeithiau atodol fel roeddent wedi'u crynhoi yn yr adroddiad.

Nodwyd yn yr adroddiad, fel y dangosir yn Atodiad C, nad oedd adroddiadau wedi'u cyhoeddi yn erbyn Sir Gaerfyrddin yn 2022/23, naill ai wedi'u cadarnhau neu heb eu cadarnhau.

PENDERFYNWYD YN UNFRYDOL dderbyn Llythyr Blynyddol yr Ombwdsmon 2022/2023.

8. RHEOLAU GWEITHDREFN CONTRACTAU DIWYGIEDIG

Derbyniodd y Pwyllgor, i'w hystyried, y Rheolau o ran Gweithdrefnau Contractau diwygiedig a oedd wedi cael eu hadolygu a'u diweddarau er mwyn ystyried nifer o newidiadau yng ngweithdrefnau caffael y Cyngor a newidiadau mewn terminoleg yn sgil y DU yn gadael yr UE.

Roedd y Rheolau o ran Gweithdrefnau Contractau wedi cael eu diweddarau yn dilyn canlyniadau'r grŵp Gorchwyl a Gorffen a benodwyd gan Dîm Rheoli Corfforaethol yr Awdurdod ym mis Medi 2022 ac a gafodd y dasg o adolygu trefniadau caffael a fframweithiau o fewn Cyngor Sir Caerfyrddin. Roedd y Grŵp yn cynnwys swyddogion o'r timau caffael, datblygu economaidd, y gyfraith a'r amgylchedd. Cymeradwywyd yr argymhellion hyn gan Rag-gyfarfod y Cabinet ar 3 Gorffennaf 2023 a arweiniodd at wneud y diwygiadau hyn i Reolau Gweithdrefnau Contractau'r Cyngor.

Nododd yr Aelodau y newidiadau a wnaed fel y nodwyd yn yr adroddiad.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r newidiadau yn y Rheolau Gweithdrefnau Contractau, fel y nodwyd yn yr adroddiad.

9. LOG GWEITHREDU'R PWYLLGOR LLYWODRAETHU AC ARCHWILIO

Ystyriodd y Pwyllgor ei Gofnod o'r Camau Gweithredu a oedd yn cynnwys gwybodaeth am gynnydd mewn perthynas â'r camau gweithredu oedd yn codi o gyfarfodydd blaenorol.

PENDERFYNWYD YN UNFRYDOL nodi Camau Gweithredu'r Pwyllgor Llywodraethu ac Archwilio.

10. LLOFNODI YN GOFNOD CYWIR COFNODION CYFARFOD PWYLLGOR LLYWODRAETHU AC ARCHWILIO AR 14 GORFFENNAF 2023

PENDERFYNWYD YN UNFRYDOL lofnodi bod cofnodion cyfarfod y Pwyllgor Llywodraethu ac Archwilio a gynhaliwyd ar 14 Gorffennaf 2023 yn gofnod cywir.

11. GORCHYMYN I'R CYHOEDD ADAEL Y CYFARFOD

PENDERFYNWYD yn unol â Deddf Llywodraeth Leol 1972, fel y'i diwygiwyd gan Orchymyn Llywodraeth Leol (Mynediad at Wybodaeth) (Amrywio) (Cymru) 2007, na fyddai'r eitemau canlynol yn cael eu cyhoeddi, gan fod yr adroddiadau'n cynnwys gwybodaeth eithriedig fel y'i diffiniwyd ym Mharagraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf.

12. ARCHWILIO CYMRU: GWERSI O YMOSODIADAU SEIBR - YMATEB CYNGOR SIR GÂR

Ar ôl cynnal prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 11 uchod, beidio â chyhoeddi cynnwys yr adroddiad gan ei fod yn cynnwys gwybodaeth eithriedig am faterion ariannol neu faterion busnes unigolyn penodol (gan gynnwys yr Awdurdod oedd yn meddu ar y wybodaeth honno) (Paragraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf).

Yr oedd y prawf budd y cyhoedd o ran y mater hwn yn ymwneud â'r ffaith fod yr adroddiad yn cynnwys gwybodaeth fanwl am faterion a dyheadau busnes ac ariannol yr ymgeiswyr. Yn yr achos hwn, yr oedd y budd i'r cyhoedd o ran cadw cyfrinachedd yn drech na'r budd i'r cyhoedd o ran tryloywder ac atebolrwydd, gan fod Archwilio Cymru wedi rhannu'r adroddiad yn gyfrinachol ac wedi cynghori ei fod yn cael ei ystyried mewn sesiwn breifat oherwydd y byddai ei gynnwys yn hwyluso neu'n peri ymosodiadau seiber ar gyrff cyhoeddus.

Gofynnodd y Pwyllgor, yn ei gyfarfod ym mis Mawrth 2023, am i ddatganiad safbwynt cyfrinachol gael ei gyflwyno i'r Pwyllgor ymhen 6 mis, er mwyn rhoi sicrwydd bod y cwestiynau a godwyd yn Adroddiad Seiber Archwilio Cymru yn cael sylw boddhaol.

Cymeradwyodd y Pwyllgor y wybodaeth a roddwyd yn yr adroddiad.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r adroddiad.

13. ADRODDIAD ARCHWILIAD MEWNOL - DIOGELU

Ar ôl cynnal prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 11 uchod, beidio â chyhoeddi cynnwys yr adroddiad gan ei fod yn cynnwys gwybodaeth eithriedig am faterion ariannol neu faterion busnes unigolyn penodol (gan gynnwys yr Awdurdod oedd yn meddu ar y wybodaeth honno) (Paragraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf).

Yr oedd y prawf budd y cyhoedd o ran y mater hwn yn ymwneud â'r ffaith fod yr adroddiad yn cynnwys gwybodaeth fanwl am faterion a dyheadau busnes ac ariannol yr ymgeiswyr. Yn yr achos hwn, yr oedd y budd i'r cyhoedd o ran cadw cyfrinachedd yn drech na'r budd i'r cyhoedd o ran tryloywder ac atebolrwydd, gan y byddai'r diffygion a nodwyd yn cynyddu'r risg o unigolion anaddas yn cael eu recriwtio hyd nes y byddai mesurau yn cael eu cyflwyno i fynd i'r afael â'r diffygion hynny.

Derbyniodd y Pwyllgor yr Adroddiad Archwilio Mewnol ar Ddiogelu gan fod un neu fwy o Wendidau Rheoli Sylfaenol wedi cael eu nodi.

Wrth ystyried y wybodaeth gyflwynwyd, cynigiwyd bod y Pwyllgor yn derbyn adroddiad pellach ar y mater hwn ymhen 12 mis. Eiliwyd y cynnig hwn.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r adroddiad a bod adolygiad 12 mis yn cael ei gyflwyno i'r Pwyllgor.

14. ADRODDIAD ARCHWILIAD MEWNOL - CARDIAU LLES

Ar ôl cynnal prawf budd y cyhoedd PENDERFYNWYD, yn unol â'r Ddeddf y cyfeiriwyd ati yng nghofnod rhif 11 uchod, beidio â chyhoeddi cynnwys yr adroddiad gan ei fod yn cynnwys gwybodaeth eithriedig am faterion ariannol neu faterion busnes unigolyn penodol (gan gynnwys yr Awdurdod oedd yn meddu ar y wybodaeth honno) (Paragraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf).

Yr oedd y prawf budd y cyhoedd o ran y mater hwn yn ymwneud â'r ffaith fod yr adroddiad yn cynnwys gwybodaeth fanwl am faterion a dyheadau busnes ac ariannol yr ymgeiswyr. Yn yr achos hwn, yr oedd y budd i'r cyhoedd o ran cadw cyfrinachedd yn drech na'r budd i'r cyhoedd o ran tryloywder ac atebolrwydd, gan y byddai'r diffygion a nodwyd yn cynyddu'r risg o unigolion anaddas yn cael eu recriwtio hyd nes y byddai mesurau yn cael eu cyflwyno i fynd i'r afael â'r diffygion hynny.

Derbyniodd y Pwyllgor yr Adroddiad Archwilio Mewnol ar Gardiau Llesiant fel un neu fwy o'r Gwendidau Rheoli Sylfaenol a nodwyd.

Wrth ystyried y wybodaeth gyflwynwyd, cynigiwyd bod y Pwyllgor yn derbyn adroddiad pellach yn dilyn adolygiad ymhen 6 mis. Eiliwyd y cynnig hwn.

PENDERFYNWYD YN UNFRYDOL gymeradwyo'r adroddiad a bod adolygiad 6 mis yn cael ei gyflwyno i'r Pwyllgor ddechrau 2024/25.

CADEIRYDD

DYDDIAD