

REPORT OF THE BUSINESS COMMITTEE
PROPOSAL TO CHANGE STANDING ORDERS

PURPOSE

1. The Business Committee has considered and approved the attached amendments to Standing Order 21.
2. The amendments are required to ensure that the process for consideration of the 2007-2008 budget complies with the provisions in the Government of Wales Act 2006.

Proposal

3. The Business Committee agreed these amendments on 19th September and the Assembly is invited to formally approve them.

Chamber Secretariat

September 2006

STANDING ORDER 21 – Finance Procedures

Determination of Budget for the year beginning 1st April 2007

Determination of Budget for the Assembly Parliamentary Service/National Assembly for Wales Commission

21.1 ~~In each financial year~~, Not later than 20 September 2006, the House Committee shall consider the 2007-08 budget for the Assembly Parliamentary Service and for the National Assembly for Wales Commission (“the Commission”). Following discussion between the Chair of the House Committee, the Clerk and the Finance Minister, a member of the House Committee shall lay before the Assembly a draft 2007-08 budget for the Assembly Parliamentary Service and the Commission, not later than 1 October 2006. At the same time, the House Committee member shall table a motion that the draft budget be adopted. The draft budget ~~should normally be~~ shall include indicative figures for the following two financial years, and provisional allocations for the subsequent two years, or for a period which the Finance Minister considers appropriate. The motion that the draft budget be adopted shall not be subject to amendment and shall be debated not later than 10 October 2006. If the motion is agreed, that budget shall then become the final 2007-08 budget for the Assembly Parliamentary Service and the Commission and shall be incorporated as such in the draft and final Assembly budgets: annual budget motion for 2007-08 to be moved under section 125 of the Government of Wales Act 2006 (“the 2006 Act”).

Determination of Assembly Budget – Budget for the Welsh Assembly Government

21.2 In this Standing Order, the budget for the Welsh Assembly Government means:
(a) until the end of the initial period (as defined by section 161(5) of the 2006 Act), the budget for the Assembly constituted by the Government of Wales Act 1998 (“the 1998 Act”) (excluding the budget for the Assembly Parliamentary Service), and

(b) after the end of the initial period, the budget for the Welsh Assembly Government as defined by section 45 of the 2006 Act.

21.3 ~~In each financial year~~ The Finance Minister shall invite Subject Committees to submit, normally by a date at least eight weeks from the date of the invitation and not later than 31 July 2006, their views on priorities for the Assembly’s Welsh Assembly Government’s expenditure in the following three financial years, or for a period which the Finance Minister considers appropriate.

21.4 ~~3 Normally in October in any year, and in any event~~ Not later than 15 November 2006, the Finance Minister shall lay before the Assembly a draft budget for the Welsh Assembly Government. The Finance Minister shall at the same time table a motion that the Assembly takes note of the draft budget. The draft budget shall set out the proposed allocation of the Assembly’s amounts of resources which may be used and retained, and the amounts of cash which may be issued out of the Welsh Consolidated Fund, for specified services and purposes, for the following financial year and the provisional allocations-amounts for the subsequent two years, or for a period which the Finance Minister considers appropriate. As soon as practicable after the Assembly

has taken note of the draft budget each Minister who is a member of a Subject Committee shall seek its views on the draft budget and convey them to the Finance Minister.

Annual Budget motion for 2007-08

21.4 ~~5 Normally in November, and in any event~~ Not later than 10 December 2006, the Finance Minister shall ~~table lay before the Assembly a final~~ the annual budget motion as required by section 125 of the 2006 Act. which shall be for the same period as the draft budget under Standing Order 21.3. The Finance Minister shall at the same time table a motion that the final budget be adopted. The motion ~~that the final budget be adopted~~ shall not be subject to amendment.

21.6 The budget motion tabled under Standing Order 21.5 shall incorporate:

(a) the budget for the Assembly Parliamentary Service/Commission as determined under Standing Order 21.1;

(b) the final budget for the Welsh Assembly Government;

(c) the budget estimate in respect of the Auditor General for Wales as laid before the Assembly by the Audit Committee under section 93(6) of the 1998 Act; and

(d) the budget estimate in respect of the Public Services Ombudsman for Wales as laid before the Assembly by the Assembly Cabinet under paragraph 15(3) of Schedule 1 to the Public Services Ombudsman (Wales) Act 2005.

21.7 The budget motion tabled under Standing Order 21.5 may incorporate any motion for a resolution to be made for financial year 2007-08 under section 120(2)(a) of the 2006 Act and such resolution will take effect from 1 April 2007.

21.8 The information produced in support of the motion shall include as a minimum:

- a) the written statement required under section 125(3) of the 2006 Act;
- b) the resources agreed by the Treasury for the Welsh block budget for the financial year covered by the Motion;
- c) a reconciliation between the resources allocated to the Welsh block budget by the Treasury and the resources to be authorised for use in the budget motion;
- d) a reconciliation between the estimated amounts to be paid into the Welsh Consolidated Fund by the Secretary of State and the amounts to be authorised for payment out of the Fund in the budget motion; and
- e) a reconciliation between the resources to be authorised under section 125(1)(a) and (b) of the 2006 Act and the amounts to be authorised for payment out of the Welsh Consolidated Fund under section 125(1)(c).

Supplementary Budget Motions

21.5 ~~9 If the final budget has been adopted, but before the following 1 April, the Finance Minister may lay before the Assembly a supplementary budget setting out changes to that final budget arising from changes in the UK Government's~~

~~expenditure plans or other technical changes of a budgetary nature. The Finance Minister shall at the same time table a motion that the supplementary budget be adopted. A motion that a supplementary budget be adopted shall not be subject to amendment. Any supplementary budget motion tabled after 1 April 2007 by the Finance Minister under section 126 of the 2006 Act must be considered at the earliest opportunity. A supplementary budget motion shall not be subject to amendment.~~

Local Government Finance Reports for the year beginning 1st April 2007

~~21.11-10~~ The following reports shall be made by being approved by resolution of the Assembly:

- (i) a local government finance report under section 84G of the Local Government Finance Act 1988 ("the 1988 Act")
- (ii) an amending report under section 84 L of the 1988 Act
- (iii) an additional grant report under section 85 of the 1988 Act
- (iv) a special grant report under section 88B of the 1988 Act.

~~21.12- 11~~ Whenever a the draft budget for the Welsh Assembly Government is laid before the Assembly under Standing Order 21.3-4, the Minister with responsibility for local government finance shall at the same time or as soon as reasonably practicable thereafter lay before the Assembly not more than two draft local government finance reports for the next financial year. If there is more than one such report, those reports shall be laid separately. The Minister with responsibility for local government finance shall lay the report or reports in final form before the Assembly not later than 15 February in any year and shall at the same time table a motion in respect of each report that the report be approved.

~~21.13 12~~ A motion that any of the reports referred to in Standing Order 21.11-10 be approved shall not be subject to amendment.

In-Year Adjustments of Assembly Budget- Adjustments to the Budget for the year ending 31 March 2007

Changes to Main Expenditure Groups

~~21.6 13~~ Subject to the provisions of Standing Order 21.7, ~~14~~ except in cases of urgency, any change, in the course of a financial the year ending 31 March 2007, in the level of resources allocated to a main expenditure group, ~~in the final budget or a supplementary budget adopted under Standing Order 21.4 or, as the case may be, 21.5,~~ including the establishment of a new main expenditure group, shall only be made on a motion proposed by the Finance Minister. Any such motion shall not be subject to amendment. In cases of urgency, the Finance Minister may change the level of resources allocated to any main expenditure group, or establish a new main expenditure group, but in any such case the Finance Minister shall inform the Assembly as soon as reasonably practicable of the action taken.

21.7 ~~14~~ Except in cases of urgency, any change in the course of a ~~financial~~ the year ending 31 March 2007 in the level of resources allocated to the main expenditure group established for the Assembly Parliamentary Service ~~in the final budget adopted under Standing Order 21.4~~ shall only be made on a motion proposed by a member of the House Committee following discussion by the Committee with the Finance Minister. Any such motion shall not be subject to amendment. In cases of urgency, the House Committee may, following discussion with the Finance Minister, change the level of resources allocated to this expenditure group but, in such case, a member of the House Committee shall inform the Assembly as soon as reasonably practicable of the action taken.

Changes within Main Expenditure Groups

21.8 ~~15~~ Subject to the provisions of Standing Order ~~21.40-17~~, in the course of a ~~financial~~ the year ending 31 March 2007 a Minister may with the agreement of the Finance Minister approve the transfer of resources within a main expenditure group between and within financial allocations for areas for which that Minister is responsible. Where the proposed transfer would alter the allocations in the adopted final or supplementary budget ~~or a supplementary budget adopted under Standing Order 21.4 or, as the case may be, 21.5~~, the Minister shall, except in cases of urgency, consult the relevant Subject Committee about it; failing such consultation the Minister shall inform the Committee as soon as reasonably practicable of the action taken.

21.9 ~~16~~ In the course of the ~~financial~~ year ending 31 March 2007 the Finance Minister may approve the transfer of resources within a main expenditure group and between financial allocations for areas for which different Ministers are responsible. Where the proposed transfer would alter the allocations in the adopted final or supplementary budget, ~~or a supplementary budget, adopted under Standing Order 21.4 or, as the case may be, 21.5~~, the relevant Minister shall, except in cases of urgency, consult the relevant Subject Committees on the proposed transfer; failing such consultation, they shall inform the Committees as soon as reasonably practicable of the action taken.

~~21.40~~ ~~17~~ The provisions of Standing Orders ~~21.8~~ ~~15~~ and ~~21.9~~ ~~16~~ shall not apply to the main expenditure group established for the Assembly Parliamentary Service. In the course of a ~~financial~~ the year ending 31 March 2007, the Clerk, after consultation with the House Committee and having notified the Finance Minister, may approve the transfer of resources within the main expenditure group established for the Assembly Parliamentary Service, between and within financial allocations within the main expenditure group.

Publication of Accounts and Reports for financial year ending 31st March 2007 and previous financial years

21.44 ~~18~~ The Presiding Officer may make arrangements for the publication on any working day of any documents to which section 103(2) of the 1998 Act applies.

~~21.15~~ 19 Where the Assembly is required under section 45 of the 1998 Act to publish a report laid before it about any public body, and that report contains the body's audited accounts, the auditors' opinion and any report made on the accounts by the Auditor General for Wales, that publication shall be deemed also to fulfil any requirements to publish contained in section 103 of the 1998 Act.

Notification of certain transactions

~~21.16~~ 20 A Minister who proposes to authorise a Notifiable Transaction, namely:

- (i) the making of a gift to which Standing Order ~~21.18~~22 applies;
- (ii) the incurring of a liability to which Standing Order ~~21.19~~ 23 applies; or
- (iii) the remission of a loan to which Standing Order ~~21.20~~ 24 applies

shall before doing so lay before the Assembly a statement containing the information specified in Standing Order ~~21.21~~ 25. When such a statement has been laid, the Minister shall not authorise a Notifiable Transaction until a period of ten working days have elapsed after the statement was laid.

~~21.17~~ 21 If within the period of ten working days referred to in Standing Order ~~21.16~~ 20, at least ten Members table a Notice requiring the Minister to seek the approval of the Assembly for the Notifiable Transaction ~~then~~ the Minister shall table a motion seeking the approval of the Assembly for the Transaction and the Minister shall not authorise the Transaction until such approval has been given.

~~21.18~~ 22 (i) A gift to which this Standing Order applies is one which:

- (a) exceeds £100,000 in value; or
- (b) has characteristics (whether by way of its description or generally) or is made under circumstances (whether by reference to the intended identity of the recipient or generally) which differ materially from those of gifts customarily made by public bodies in the United Kingdom.

(ii) For the purposes of this Standing Order a gift includes an indefinite loan or a loan for a period equal to or exceeding the expected useful life of an asset and any transaction whereby there is a disposal of an asset for less than full value. Where there is a disposal of an asset for less than full value, the value of the gift shall be taken to be the difference between its full value and the amount of any price to be paid for it.

~~21.19~~ 23 -A liability to which this Standing Order applies is a contingent or actual liability which could exceed £100,000 under a guarantee, indemnity, letter or statement of comfort or other arrangement having the same or similar effect but does not include a contractual commitment to make future payments under a contract entered into in the normal course of the discharge of the Assembly's functions nor a commitment to make payments of grant under a statutory grant scheme.

~~21.20~~ 24 A remission of a loan to which this Standing Order applies is the remission in whole or in part of an obligation to repay or return money or other property loaned

by the Assembly provided the effect of the remission is to reduce the liability to the Assembly by more than £20 million.

~~21.24~~ 25 (i) The statement laid before the Assembly under Standing Order ~~21.46~~ 20 shall include the following information:

(a) where it relates to a gift, the nature and value of the gift, the circumstances in which it is proposed to be given, the recipient and if it requires a replacement, the cost and nature of the replacement and when the replacement is expected to be acquired;

(b) where it relates to incurring a liability, the estimated amount and duration of the liability, the reason for incurring the liability, the body or bodies involved;

(c) where it relates to the remission of a loan, the person or body who will benefit from the remission, the circumstances under which the loan was made, the reason for remitting the loan and the amount intended to be remitted.

(ii) The statement shall, in addition to the information specified above, contain any other relevant information necessary to enable the circumstances of the Notifiable Transaction to be understood.

~~21.22~~ 26 A Minister who becomes aware at any time:

(i) that the information given in a statement laid before the Assembly under Standing Order ~~21.46~~ 20 or a supplementary statement laid under this Standing Order is to a significant degree no longer accurate; or

(ii) that a liability which was contingent when a statement was laid has become an actual liability

shall lay before the Assembly a supplementary statement explaining and correcting the inaccuracy or describing the circumstances under which the liability has become actual, as the case may be. If within ten working days after the laying of a supplementary statement, at least ten Members table a motion requiring the Minister to make an oral statement to the Assembly explaining the circumstances requiring the supplementary statement to be laid, the Minister shall as soon as possible make such an oral statement and shall answer questions from Members on the statement.

~~21.23~~ 27 A Minister may, where there is an urgent need, authorise a Notifiable Transaction falling within Standing Order ~~21.49~~ 23 without first complying with Standing Orders ~~21.46~~ 20 and ~~21.47~~ 21 but shall, as soon as possible after doing so make an oral statement to the Assembly explaining the circumstances and shall answer questions from Members on such statement.

~~21.24~~ 28 The fact that a Notifiable Transaction falling within Standing Order ~~21.49~~ 23 has been entered into without first complying with Standing Orders ~~21.46~~ 20 and ~~21.47~~ 21 above shall not in itself affect the rights of the person to whom the potential liability is owed.

~~21.25~~ 29 The provisions of Standing Orders ~~21.16~~ 20 to ~~21.24~~ 28 shall apply to the authorisation by the House Committee of a Notifiable Transaction with the substitution for references to "a Minister" of references to "a member of the House Committee".

RHEOL SEFYDLOG 21 - Gweithdrefnau Cyllid

Penderfynu ar Gyllideb ar gyfer y flwyddyn sy'n dechrau ar 1 Ebrill 2007

Penderfynu ar G Cyllideb Gwasanaeth Seneddol y Cynulliad/Comisiwn Cynulliad Cenedlaethol Cymru

21.1 ~~Yn mhob blwyddyn ariannol, e~~ Erbyn 20 Medi 2006 fan bellaf, rhaid i Bwyllgor y Tŷ ystyried ~~y g~~ cyllideb 2007-08 ar gyfer Gwasanaeth Seneddol y Cynulliad ac ar gyfer Comisiwn Cynulliad Cenedlaethol Cymru ("y Comisiwn"). Yn sgil trafod rhwng Cadeirydd Pwyllgor y Tŷ, y Clerc a'r Gweinidog Cyllid, rhaid i aelod o Bwyllgor y Tŷ osod gerbron y Cynulliad gyllideb ddrafft 2007-08 ar gyfer Gwasanaeth Seneddol y Cynulliad a'r Comisiwn, erbyn 1 Hydref 2006 fan hwyraf. Ar yr un pryd, rhaid i'r aelod o Bwyllgor y Tŷ gyflwyno cynnig bod y gyllideb ddrafft yn cael ei mabwysiadu. Rhaid i'r Dylai'r gyllideb ddrafft gynnwys ffigurau dangosol ar gyfer y ddwy ymddrin fel rheol â'r flwyddyn ariannol ddilynol a'r dyraniadau amodol ar gyfer y ddwy flynedd wedyn, neu am gyfnod sy'n briodol ym marn y Gweinidog Cyllid. Rhaid i'r cynnig bod y gyllideb ddrafft yn cael ei mabwysiadu beidio â bod yn destun gwelliannau a rhaid ei ddadlau erbyn 10 Hydref 2006 fan hwyraf. Os caiff y cynnig ei gytno, dylai'r gyllideb honno ddod yn gyllideb derfynol 2007-08 ar gyfer Gwasanaeth Seneddol y Cynulliad a'r Comisiwn a rhaid ei hymgorffori fel y cyfryw yn y cynnig cyllideb blyneddol ar gyfer 2007-08 i'w gynnig o dan Adran 125 o Ddeddf Llywodraeth Cymru 2006 ("Deddf 2006"). ~~yn g~~ ~~ngyllideb ddrafft a chyllideb derfynol y Cynulliad.~~

Penderfynu ar Gyllideb y Cynulliad Cyllideb Llywodraeth Cynulliad Cymru

21.2 Yn y Rheol Sefydlog hon, ystyr cyllideb Llywodraeth Cynulliad Cymru yw:

(a) tan ddiwedd y cyfnod cychwynol (fel y mae wedi'i ddiffinio gan Adran 161(5) o Ddeddf 2006) cyllideb y Cynulliad a gyfansodwyd gan Ddeddf Llywodraeth Cymru 1998 (heb gynnwys cyllideb Gwasanaeth Seneddol y Cynulliad), a

(b) ar ôl diwedd y cyfnod cychwynol, cyllideb Llywodraeth Cynulliad Cymru fel y'i diffiniwyd gan Adran 45 o Ddeddf 2006.

21.3 ~~Yn ystod pob blwyddyn ariannol, r~~ Rhaid i'r Gweinidog Cyllid wahodd Pwyllgorau Pwnc i gyflwyno sylwadau, fel rheol erbyn dyddiad o leiaf wyth wythnos ar ôl dyddiad y gwahoddiad ac erbyn 31 Gorffennaf 2006 fan hwyraf, ar flaenoriaethau gwariant y Llywodraeth Cynulliad Cymru yn ystod y tair blynedd ariannol ddilynol, neu am gyfnod y mae y Gweinidog Cyllid yn barnu ei fod yn briodol.

21.4 ~~3 Fel rheol, ym mis Hydref mewn unrhyw flwyddyn, a, sut bynnag, e~~ Erbyn 15 Tachwedd 2006 fan hwyraf, rhaid i'r Gweinidog Cyllid osod gerbron y Cynulliad gyllideb ddrafft ar gyfer Llywodraeth Cynulliad Cymru. Ar yr un pryd, rhaid i'r Gweinidog Cyllid gyflwyno cynnig bod y Cynulliad yn nodi'r gyllideb ddrafft. Rhaid i'r gyllideb ddrafft nodi sut y bwriedir dyrannu adnoddau'r Cynulliad symiau'r adnoddau a all gael eu defnyddio a'u cadw, a symiau'r arian parod a all gael eu dyroddi o Gronfa Gyfunol Cymru, at wasanaethau a dibenion penodedig, ar gyfer y

flwyddyn ariannol ddilynol a'r ~~dyraniadau~~ symiau dros dro ar gyfer y ddwy flynedd wedi hynny, neu am gyfnod y mae y Gweinidog Cyllid yn barnu ei fod yn briodol. Cyn gynted ag y bo'n ymarferol ar ôl i'r Cynulliad nodi'r gyllideb ddrafft, rhaid i bob Gweinidog sy'n aelod o Bwyllgor Pwnc wahodd sylwadau'r Pwyllgor ar y gyllideb ddrafft a'u trosglwyddo i'r Gweinidog Cyllid.

Cynnig cyllideb blynyddol 2007-08

~~21.5 Fel rheol, ym mis Tachwedd a, sut bynnag, e Erbyn 10 Rhagfyr 2006 fan hwyraf, rhaid i'r Gweinidog Cyllid gyflwyno'r cynnig cyllideb blynyddol yn unol â gofynion Adran 125 o Ddeddf Llywodraeth Cymru 2006. osod gerbron y Cynulliad cyllideb derfynol y mae rhaid iddi fod ar gyfer yr un cyfnod â'r gyllideb ddrafft o dan Reol Sefydlog 21.3. Ar yr un pryd, rhaid i'r Gweinidog Cyllid gyflwyno cynnig bod y gyllideb derfynol yn cael ei mabwysiadu. Ni chaniateir cynnig gwelliant i'r cynnig bod y gyllideb derfynol yn cael ei mabwysiadu.~~

21.6 Rhaid i'r cynnig cyllideb a gyflwynir o dan Reol Sefydlog 21.5 ymgorffori:

(a) cyllideb Gwasanaeth Seneddol y Cynulliad/y Comisiwn fel y'i pennir o dan Reol Sefydlog 21.1;

(b) cyllideb derfynol Llywodraeth Cynulliad Cymru;

(c) yr amcangyfrif o'r gyllideb mewn perthynas ag Archwilydd Cyffredinol Cymru fel y'i cyflwynwyd gerbron y Cynulliad gan y Pwyllgor Archwilio o dan Adran 93(6) o Ddeddf 1998; ac

(ch) yr amcangyfrif o'r gyllideb mewn perthynas ag Ombwdsmon Gwasanaethau Cyhoeddus Cymru fel y'i cyflwynwyd gerbron y Cynulliad gan Gabinet y Cynulliad o dan baragraff 15(3) o Atodlen 1 i Ddeddf Ombwdsmon Gwasanaethau Cyhoeddus (Cymru) 2005.

21.7 Caiff y cynnig cyllideb a gyflwynir o dan Reol Sefydlog 21.5 ymgorffori unrhyw gynnis ar gyfer penderfyniad i'w wneud ar gyfer blwyddyn ariannol 2007-08 o dan Adran 120(2)(a) o Ddeddf 2006 a daw unrhyw benderfyniad o'r fath i rym o 1 Ebrill 2007 ymlaen.

21.8 Rhaid i'r wybodeth a gynhyrchir i gefnogi'r cynnig gynnwys o leiaf y canlynol:

- a) y datganiad ysgrifenedig sy'n ofynnol o dan Adran 125(3) o Ddeddf 2006;
- b) yr adnoddau y cytunwyd arnynt gan y Trysorlys ar gyfer cyllideb bloc Cymru ar gyfer y flwyddyn ariannol sydd wedi'i chynnwys gan y Cynnig;
- c) cysoniad yn esbonio'r gwahaniaeth rhwng yr adnoddau a ddyrennir i gyllideb bloc Cymru gan y Trysorlys a'r adnoddau a gaiff eu hawdurdodi i gael eu defnyddio yn y cynnig cyllidebol; ac
- ch) cysoniad rhwng y symiau tybiedig a delir i Gronfa Gyfunol Cymru gan yr ysgrifennydd Gwladol a'r symiau a gaiff eu hawdurdodi i'w talu o'r Gronfa yn y cynnig cyllidebol;

- d) cysoniad rhwng yr adnoddau a gaiff eu hawdurdodi o dan Adran 125(1)(a) a (b) o Ddeddf 2006 a'r symiau a gaiff eu hawdurdodi i'w talu o Gronfa Gyfunol Cymru o dan Adran 125(1)(c)

Cynigion Cyllideb Atodol

21.9 ~~Ar ôl i'r gyllideb derfynol gael ei mabwysiadu, ond cyn 1 Ebrill yn y flwyddyn ddilynol, caiff y Gweinidog Cyllid osod gerbron y Cynulliad cyllideb atodol sy'n nodi newidiadau i'r gyllideb derfynol honno sy'n deillio o newidiadau i gynlluniau gwariant Llywodraeth y DU neu newidiadau technegol eraill sy'n ymwneud â'r gyllideb. Ar yr un pryd, rhaid i'r Gweinidog Cyllid gyflwyno cynnig bod y gyllideb atodol yn cael ei mabwysiadu. Ni chaniateir gwelliant i gynnig bod cyllideb atodol yn cael ei mabwysiadu. — Rhaid i unrhyw gynnig cyllideb atodol a gyflwynir ar ôl 1 Ebrill 2007 gan y Gweinidog Cyllid o dan Adran 126 o Ddeddf 2006 gael ei ystyried ar y cyfle cyntaf. Ni chaniateir gwelliant i gynnig cyllideb atodol.~~

Adroddiadau Cyllid Llywodraeth Leol am y flwyddyn sy'n dechrau ar 1 Ebrill 2007

21.10 Rhaid i'r adroddiadau canlynol gael eu gwneud drwy gael eu cymeradwyo drwy benderfyniad y Cynulliad:

- (i) adroddiad cyllid llywodraeth leol o dan adran 84G o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988")
- (ii) adroddiad diwygiol o dan adran 84L o Ddeddf 1988
- (iii) adroddiad grant ychwanegol o dan adran 85 o Ddeddf 1988
- (iv) adroddiad grant ychwanegol o dan adran 88B o Ddeddf 1988.

21.11 ~~Pryd bynnag y e Pan gaiff cyllideb ddrafft Llywodraeth Cynulliad Cymru ei gosod gerbron y Cynulliad o dan Reol Sefydlog 21.34, rhaid i'r Gweinidog sy'n gyfrifol am gyllid llywodraeth leol, ar yr un pryd neu cyn gynted ag y bo'n rhesymol ymarferol wedi hynny, osod gerbron y Cynulliad ddrafft o adroddiad cyllid llywodraeth leol ar gyfer y flwyddyn ariannol ddilynol. Os oes mwy nag un adroddiad o'r fath, rhaid gosod yr adroddiadau hynny ar wahân. Rhaid i'r Gweinidog sy'n gyfrifol am gyllid llywodraeth leol gyflwyno'r adroddiad ar ei ffurf derfynol gerbron y Cynulliad erbyn 15 Chwefror fan hwyraf mewn unrhyw flwyddyn ar yr un pryd gyflwyno cynnig bod yr adroddiad yn cael ei gymeradwyo.~~

21.12 Ni chaniateir cynnig gwelliant i gynnig bod unrhyw adroddiad y cyfeirir ato yn Rheol Sefydlog 21.10 yn cael ei gymeradwyo.

Addasiadau i Gyllideb y Cynulliad yn ystod y Flwyddyn Addasiadau i'r Gyllideb am y flwyddyn sy'n diweddau ar 31 Mawrth 2007

Newidiadau i'r Prif Grwpiau Gwariant

21.13 Yn ddarostyngedig i ddarpariaethau Rheol Sefydlog 21.14, ac eithrio mewn

achosion brys, ni chaniateir cyflwyno unrhyw newid, yn ystod y flwyddyn ~~ariannol sy'n diweddu ar 31 Mawrth 2007~~, i lefel yr adnoddau a ddyrannwyd i brif grŵp gwariant ~~yn y gyllideb derfynol neu mewn cyllideb atodol a fabwysiedir o dan Reol Sefydlog 21.4 neu, yn ôl y galw, 21.5~~, gan gynnwys sefydlu prif grŵp gwariant newydd, ond drwy gynnig a gyflwynir gan y Gweinidog Cyllid. Ni chaiff unrhyw gynnig o'r fath fod yn destun gwelliannau. Mewn achosion brys, caiff y Gweinidog Cyllid newid lefel yr adnoddau a ddyrennir i unrhyw brif grŵp gwariant, neu sefydlu prif grŵp gwariant newydd, ond, mewn unrhyw achos o'r fath, rhaid i'r Gweinidog Cyllid adael i'r Cynulliad wybod, cyn gynted ag y bo'n rhesymol ymarferol, am y camau a gymerwyd.

21.14Ac eithrio mewn achosion brys, rhaid peidio â gwneud unrhyw newid yn ystod y flwyddyn ~~ariannol sy'n diweddu ar 31 Mawrth 2007~~ i lefel yr adnoddau a ddyrannwyd i'r prif grŵp gwariant a sefydlwyd ar gyfer Gwasanaeth Seneddol y Cynulliad ~~yn y gyllideb derfynol a fabwysiadwyd o dan Reol Sefydlog 21.1~~ ond drwy gynnig a gynnigir gan aelod o Bwyllgor y Tŷ ac ar ôl i'r Pwyllgor drafod gyda'r Gweinidog Cyllid. Rhaid i unrhyw gynnig o'r fath beidio â bod yn destun gwelliannau. Mewn achosion brys, caiff Pwyllgor y Tŷ, ar ôl trafod gyda'r Gweinidog Cyllid, newid lefel yr adnoddau a ddyrannwyd i'r grŵp gwariant hwn ond, mewn achos o'r fath, rhaid i aelod o Bwyllgor y Tŷ roi gwybod i'r Cynulliad am y camau a gymerwyd cyn gynted ag y bydd hynny'n rhesymol ymarferol.

Newidiadau o fewn y Prif Grwpiau Gwariant

21.15 Yn ddarostyngedig i'r darpariaethau yn Rheol Sefydlog 21.17, yn ystod y flwyddyn ~~ariannol sy'n diweddu ar 31 Mawrth 2007~~, caiff Gweinidog, gyda chytundeb y Gweinidog Cyllid, gymeradwyo trosglwyddo adnoddau o fewn prif grŵp gwariant rhwng ac o fewn y dyraniadau ariannol ar gyfer meysydd y mae'r Gweinidog hwnnw'n gyfrifol amdanynt. Lle y byddai'r trosglwyddo arfaethedig yn newid y dyraniadau yn y gyllideb derfynol ~~neu'r gyllideb atodol a fabwysiadwyd neu mewn cyllideb atodol a fabwysiedir o dan Reol Sefydlog 21.4 neu, yn ôl y galw, 21.5~~, rhaid i'r Gweinidog ymgynghori â'r Pwyllgor Pwnc perthnasol yn ei gylch, ac eithrio mewn achosion brys; os na fydd modd ymgynghori, rhaid i'r Gweinidog roi gwybod i'r Pwyllgor, cyn gynted ag y bo hynny'n rhesymol ymarferol, am y camau a gymerwyd.

21.16 Yn ystod y flwyddyn ~~ariannol sy'n diweddu ar 31 Mawrth 2007~~, caiff y Gweinidog Cyllid gymeradwyo trosglwyddo adnoddau o fewn prif grŵp gwariant a rhwng dyraniadau ariannol ar gyfer meysydd y mae gwahanol Weinidogion yn gyfrifol amdanynt. Lle y byddai'r trosglwyddo arfaethedig yn newid y dyraniadau yn y gyllideb derfynol ~~neu'r gyllideb atodol a fabwysiadwyd mewn cyllideb atodol a fabwysiedir o dan Reol Sefydlog 21.4 neu, yn ôl y galw, 21.5~~, rhaid i'r Gweinidog perthnasol ymgynghori â'r Pwyllgor Pwnc perthnasol yn ei gylch, ac eithrio mewn achosion brys; os na fydd modd ymgynghori, rhaid iddynt roi gwybod i'r Pwyllgorau cyn gynted ag y bo hynny'n rhesymol ymarferol am y camau a gymerwyd.

21.17 Ni fydd darpariaethau Rheolau Sefydlog 21.15 a 21.16 yn gymwys ar gyfer y prif grŵp gwariant a sefydlwyd ar gyfer Gwasanaeth Seneddol y Cynulliad. Yn ystod y flwyddyn ~~ariannol sy'n diweddu ar 31 Mawrth 2007~~, caiff y Clerc, ar ôl ymgynghori â Phwyllgor y Tŷ, ac ar ôl hysbysu'r Gweinidog Cyllid, gymeradwyo

trosglwyddo adnoddau o fewn y prif grŵp gwariant a sefydlwyd ar gyfer Gwasanaeth Seneddol y Cynulliad, rhwng y dyraniadau ariannol o fewn y prif grŵp gwariant ac o'u mewn.

Cyhoeddi Cyfrifon ac Adroddiadau ar gyfer y flwyddyn ariannol sy'n diweddu ar 31 Mawrth 2007 a'r blynyddoedd ariannol blaenorol

21.18 Caiff y Llywydd drefnu cyhoeddi ar unrhyw ddiwrnod gwaith unrhyw ddogfennau y mae adran 103(2) o Ddeddf 1998 yn gymwys iddynt.

21.19 Pan fydd yn ofynnol i'r Cynulliad o dan adran 45 o Ddeddf 1998 gyhoeddi adroddiad a osodwyd ger ei fron ynghylch unrhyw gorff cyhoeddus, a phan fydd yr adroddiad hwnnw yn cynnwys cyfrifon archwiliedig y corff, barn yr archwilyr ac unrhyw adroddiad a wnaethpwyd ar y cyfrifon gan Archwilydd Cyffredinol Cymru, rhaid barnu bod y cyhoeddiad hwnnw hefyd yn bodloni unrhyw ofynion ynglŷn â chyhoeddi a gynhwysir yn adran 103 o Ddeddf 1998.

Hysbysu trafodion penodol

21.20 Rhaid i Weinidog sy'n bwriadu awdurdodi Trafodiad Hysbysadwy, sef:

- (i) gwneud rhodd y mae Rheol Sefydlog 21.22 yn gymwys iddi;
- (ii) achosi atebolrwydd y mae Rheol Sefydlog 21.23 yn gymwys iddo; neu
- (iii) gollwng benthyciad y mae Rheol Sefydlog 21.24 yn gymwys iddo

osod gerbron y Cynulliad cyn gwneud hynny ddatganiad yn cynnwys yr wybodaeth a bennir yn Rheol Sefydlog 21.25. Pan fydd datganiad felly wedi'i osod, ni chaiff y Gweinidog awdurdodi Trafodiad Hysbysadwy hyd nes y bydd deg diwrnod gwaith wedi mynd heibio ers i'r datganiad gael ei osod.

21.21 Os bydd o leiaf deg Aelod, cyn pen y cyfnod o ddeg diwrnod gwaith y cyfeirir ato yn Rheol Sefydlog 21.20, yn cyflwyno Hysbysiad yn gofyn i'r Gweinidog geisio cymeradwyaeth y Cynulliad ar gyfer y Trafodiad Hysbysadwy, ~~yna~~ rhaid i'r Gweinidog gyflwyno cynnig yn gofyn am gymeradwyaeth y Cynulliad i'r Trafodiad Hysbysadwy ac ni chaiff y Gweinidog awdurdodi'r Trafodiad hyd nes bod y gymeradwyaeth honno wedi'i rhoi.

21.22 (i) Rhodd y mae'r Rheol Sefydlog hon yn gymwys iddi yw un:

- (a) y mae ei gwerth dros £100,000; neu
- (b) sydd â nodweddion (boed o ran ei disgrifiad neu'n gyffredinol) neu sy'n cael ei gwneud o dan amgylchiadau (boed drwy gyfeiriad at y sawl y bwriedir gwneud y rhodd iddo neu iddi neu'n gyffredinol) sy'n sylweddol wahanol i'r rhai sy'n perthyn i roddion a wneir fel arfer gan gyrff cyhoeddus yn y Deyrnas Unedig.

(ii) At ddibenion y Rheol Sefydlog hon mae rhodd yn cynnwys benthyciad am amser amhenodedig neu fenthyciad am gyfnod sy'n gyfartal ag oes ddefnyddiol ddisgwyliedig yr ased, neu'n fwy na hynny, ac unrhyw drafodiad sy'n golygu cael gwared ar ased am lai na'i werth llawn. Lle ceir gwared ar ased am lai na'i werth llawn, rhaid cymryd mai'r gwahaniaeth rhwng ei werth llawn a swm unrhyw bris y bwriedir ei dalu amdano yw gwerth y rhodd.

21.23 Mae atebolrwydd y mae'r Rheol Sefydlog hon yn gymwys iddo yn atebolrwydd amodol neu gyflawnedig a allai fynd dros £100,000 o dan warant, indemniad, llythyr neu ddatganiad o gysur neu drefniant arall â'r un effaith neu effaith debyg ond nad yw'n cynnwys ymrwymiad contractiol i wneud taliadau yn y dyfodol o dan contract yr ymrwymwyd iddo yn nhrefn arferol cyflawni swyddogaethau'r Cynulliad nac ymrwymiad i wneud taliadau grant o dan gynllun grant statudol.

21.24 Y gollwng benthyciad y mae'r Rheol Sefydlog hon yn gymwys iddo yw gollwng, yn llwyr neu'n rhannol, rwymedigaeth i ad-dalu neu i ddychwelyd arian neu eiddo arall a fenthyciwyd gan y Cynulliad, ar yr amod mai lleihau mwy nag £20 miliwn ar yr atebolrwydd i'r Cynulliad yw effaith y gollyngiad.

21.25 (i) Rhaid i'r datganiad a osodir gerbron y Cynulliad o dan Reol Sefydlog 21.20 gynnwys yr wybodaeth ganlynol:

(a) os bydd yn ymwneud â rhodd, natur a gwerth y rhodd, yr amgylchiadau y bwriedir rhoi'r rhodd odanynt, y derbynydd ac, os bydd angen ei hamnewid, cost a natur yr amnewidiad a phryd y disgwylir cael yr amnewidiad;

(b) os bydd yn ymwneud ag achosi atebolrwydd, amcangyfrif o faint yr atebolrwydd ac am faint y disgwylir iddo barhau, y rheswm dros achosi'r atebolrwydd, y corff neu'r cyrff o dan sylw;

(c) os bydd yn ymwneud â gollwng benthyciad, y person neu'r corff a fydd yn elwa ar y gollyngiad, yr amgylchiadau y gwnaed y benthyciad odanynt, y rhesymau dros ollwng y benthyciad a'r swm y bwriedir ei ollwng.

(ii) Rhaid i'r datganiad gynnwys, yn ychwanegol at yr wybodaeth a bennir uchod, unrhyw wybodaeth berthnasol arall y bydd ei hangen i'w gwneud yn bosibl i ddeall amgylchiadau'r Trafodiad Hysbysadwy.

21.26 Rhaid i Weinidog sydd ar unrhyw adeg yn dod i wybod:

(i) nad yw'r wybodaeth a roddwyd mewn datganiad a osodwyd gerbron y Cynulliad o dan Reol Sefydlog 21.20, neu ddatganiad atodol a osodwyd o dan y Rheol Sefydlog hon, yn gywir mwyach i radd sylweddol, neu

(ii) bod atebolrwydd a oedd yn amodol pan osodwyd datganiad wedi dod yn atebolrwydd cyflawnedig

osod datganiad atodol gerbron y Cynulliad yn esbonio ac yn cywiro'r anghywirdeb neu'n disgrifio ym mha amgylchiadau y daeth yr atebolrwydd yn gyflawnedig, yn ôl yr achos. Os bydd o leiaf deg Aelod, cyn pen y cyfnod o ddeg diwrnod gwaith ar ôl

gosod y datganiad atodol, yn cyflwyno cynnig sy'n gofyn i'r Gweinidog wneud datganiad llafar i'r Cynulliad i esbonio'r amgylchiadau a'i gwnaeth yn ofynnol i osod y datganiad atodol, rhaid i'r Gweinidog wneud y datganiad hwnnw mor fuan â phosibl a rhaid iddo ateb cwestiynau'r Aelodau ar y datganiad.

21.27 Caiff Gweinidog, lle bo angen brys, awdurdodi Trafodiad Hysbysadwy sy'n dod o fewn Rheol Sefydlog 21.23 heb gydymffurfio yn gyntaf â Rheolau Sefydlog 21.20 a 21.21 ond rhaid iddo wneud datganiad llafar i'r Cynulliad mor fuan â phosibl ac ateb cwestiynau Aelodau ar y datganiad hwnnw.

21.24 28 Ni fydd y ffaith bod Trafodiad Hysbysadwy sy'n dod o fewn Rheol Sefydlog 21.23 wedi ei gyflawni heb gydymffurfio yn gyntaf â Rheolau Sefydlog 21.20 a 21.21 uchod ynddi'i hun yn effeithio ar hawliau'r person y mae'r atebolrwydd posibl yn ddyledus iddo.

21.25 29 Bydd darpariaethau Rheolau Sefydlog 21.20 i 21.28 yn gymwys pan fydd Pwyllgor y Tŷ yn awdurdodi Trafodiad Hysbysadwy, gan osod cyfeiriadau at "aelod o Bwyllgor y Tŷ" yn lle cyfeiriadau at "Weinidog".