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OFFERYNNAU STATUDOL  
CYMRU

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WELSH  
STATUTORY INSTRUMENTS

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**2007 Rhif 2973 (Cy.256)**

**2007 No. 2973 (W.256)**

**ARCHWILIO CYHOEDDUS,  
CYMRU**

**PUBLIC AUDIT,  
WALES**

Gorchymyn Deddf Llywodraeth  
Cymru 2006 (Corff Cyfrifwyr  
Ewropeaidd Cymeradwy) 2007

The Government of Wales Act  
2006 (Approved European Body of  
Accountants) Order 2007

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

*(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)*

*(This note is not part of the Order)*

Mae'r Gorchymyn hwn yn darparu bod Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth ("CIPFA") a Sefydliad Siartredig Cyfrifwyr Rheolaeth ("CIMA") yn gyrff cyfrifwyr Ewropeaidd cymeradwy at ddibenion paragraff 21(6) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006.

This Order provides that each of The Chartered Institute of Public Finance and Accountancy ("CIPFA") and The Chartered Institute of Management Accountants ("CIMA") is an approved European body of accountants for the purposes of paragraph 21(6) of Schedule 8 to the Government of Wales Act 2006.

O ganlyniad i hyn, mae CIPFA a CIMA yn dod o fewn y diffiniad o "corff cyfrifyddiaeth" yn yr is-baragraff hwnnw yn yr Atodlen honno.

Consequently, CIPFA and CIMA will fall within the definition of "accountancy body" in that sub-paragraph of that Schedule.

Bydd Archwilydd Cyffredinol Cymru yn gallu gwneud trefniadau â CIPFA a CIMA, o dan baragraff 21(3) o'r Atodlen honno, i gydweithio â'i gilydd ac i roi cymorth i'w gilydd.

The Auditor General for Wales will be able to make arrangements with CIPFA and CIMA, under paragraph 21(3) of that Schedule, to co-operate with, and give assistance to, each other.

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Ewropeaidd Cymeradwy) 2007**

**The Government of Wales Act  
2006 (Approved European Body of  
Accountants) Order 2007**

*Gwnaed* 15 Hydref 2007  
*Gosodwyd gerbron Cynulliad  
Cenedlaethol Cymru* 16 Hydref 2007  
*Yn dod i rym* 1 Rhagfyr 2007

*Made* 15 October 2007  
*Laid before the National  
Assembly for Wales* 16 October 2007  
*Coming into force* 1 December 2007

Mae Gweinidogion Cymru drwy arfer y pwerau a roddwyd iddynt gan baragraff 21(6) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006(1).

The Welsh Ministers make this Order in exercise of the power conferred on them by paragraph 21(6) of Schedule 8 to the Government of Wales Act 2006(1).

**Enwi a chychwyn**

1. Enw'r Gorchymyn hwn yw Gorchymyn Deddf Llywodraeth Cymru 2006 (Corff Cyfrifwyr Ewropeaidd Cymeradwy) 2007 a daw i rym ar 1 Rhagfyr 2007.

**Title and commencement**

1. The title of this Order is the Government of Wales Act 2006 (Approved European Body of Accountants) Order 2007 and it comes into force on 1 December 2007.

**Cymeradwyo Sefydliad Siartredig Cyllid  
Cyhoeddus a Chyfrifyddiaeth a Sefydliad  
Siartredig Cyfrifwyr Rheolaeth**

2.-(1) Mae'r cyrff a grybwyllir ym mharagraff (2) yn gyrff cyfrifwyr Ewropeaidd cymeradwy at ddibenion paragraff 21(6) o Atodlen 8 i Ddeddf Llywodraeth Cymru 2006.

**Approval of the Chartered Institute of Public  
Finance and Accountancy and the Chartered  
Institute of Management Accountants**

2.-(1) Each of the bodies mentioned in paragraph (2) is an approved European body of accountants for the purposes of paragraph 21(6) of Schedule 8 to the Government of Wales Act 2006.

- (2) Dyma'r cyrff y cyfeirir atynt ym mharagraff (1)-
- (a) Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth; a
  - (b) Sefydliad Siartredig Cyfrifwyr Rheolaeth.

- (2) The bodies referred to in paragraph (1) are-
- (a) The Chartered Institute of Public Finance and Accountancy; and
  - (b) The Chartered Institute of Management Accountants.

*Andrew Davies*

Y Gweinidog dros Gyllid a Chyflenwi Gwasanaethau  
Cyhoeddus, un o Weinidogion Cymru.

Minister for Finance and Public Service Delivery, one  
of the Welsh Ministers.

15 Hydref 2007

15 October 2007

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