
OFFERYNNAU STATUDOL CYMRU

2010 No. 685

**Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf
a Chyfrifyddu) (Cymru) (Diwygio) 2010**

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygio) 2010.

(2) Daw'r Rheoliadau hyn i rym at ddibenion rheoliadau 3(2) a (3) a 6 ar 31 Mawrth 2010, ac at ddibenion yr holl reoliadau eraill ar 1 Ebrill 2010.

Diwygio Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003

2. Mae Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003(1) yn cael eu diwygio yn unol â rheoliadau 3 i 9.

Budd-daliadau ymddeol

3.—(1) Yn lle rheoliad 4(2) rhodder—

“(2) For the purposes of paragraph (1) and regulation 24 “retirement benefits” means benefits payable pursuant to statutory requirements under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices).”.

(2) Mewn perthynas â chyfrifon sydd wedi eu paratoi ar gyfer y flwyddyn ariannol a ddechreuodd ar 1 Ebrill 2009, mae paragraff (1) yn effeithiol fel pe bai'r geiriau “defined benefit scheme” wedi eu rhoi yn lle'r geiriau “defined benefit pension plan or as other long-term employee benefits”.

(3) Yn rheoliad 24(1), rhodder y geiriau “statutory requirements mentioned in” yn lle'r geiriau “legislation specified in sub-paragraphs (a) to (f) of”.

Y defnydd o dderbyniadau cyfalaf

4.—(1) Yn rheoliad 18(2), yn lle'r geiriau “paragraphs (3) and (6)”, rhodder “paragraphs (3), (6) and (7)”.

(2) Yn rheoliad 18(6), hepgorer y gair “administrative”.

(3) Ar ôl rheoliad 18(6), mewnosoder—

“(7) Where a local authority receives a capital receipt in respect of a disposal of an interest in land other than housing land, the capital receipt may be applied in defraying the costs of or incidental to the disposal, provided that such costs do not exceed 4% of the capital receipt arising from the disposal.”.

(1) O.S. 2003/3239 (W.319) fel y'i diwygiwyd gan O.S. 2004/1010 (W. 107), 2004/2918 (W.257), 2006/944 (Cy.93), 2006/2914, 2007/1051 (Cy.108), 2008/588 (Cy.59) a 2009/560 (Cy.52).

Ôl-dâl yn dilyn cyflog anghyfartal

5. Ar ôl rheoliad 24A(4), mewnosoder—

“(5) Subject to paragraph (6), this regulation ceases to have effect on 1 April 2013.

(6) Where paragraph (4) applies to an amount, it continues to apply until the date on which the payment is actually made, whether or not the date is on or after 1 April 2013.”.

Lleihad yng ngwerth rhai buddsoddiadau

6.—(1) Mae rheoliad 24G yn cael ei ddiwygio fel a ganlyn.

(2) Ym mharagraff (1)—

(a) yn is-baragraff (b), hepgorer “or”;

(b) ar ôl is-baragraff (b), mewnosoder—

“(ba) an impairment loss is recognised in a revenue account of the local authority for the financial year beginning on 1 April 2010;”;

(c) ar ddiwedd is-baragraff (c), hepgorer “,” a mewnosoder—

“; or

(d) the value of an impairment loss recognised in a revenue account of the local authority for the financial year beginning on 1 April 2009 is increased in a revenue account of the authority for the financial year beginning on 1 April 2010;”.

(3) Ar ôl paragraff (2), mewnosoder—

“(2A) A local authority which credits an amount to a revenue account for the financial year beginning on 1 April 2009 under paragraph (1) may debit an amount of up to the value of that credit to a revenue account for the financial year beginning on 1 April 2010.”.

(4) Ym mharagraff (3)—

(a) yn is-baragraff (a), ar ôl “2008”, mewnosoder “or 1 April 2009”;

(b) yn is-baragraff (b)(i), ar ôl “2009”, mewnosoder “or 1 April 2010”;

(c) yn is-baragraff (b), ar ôl “2009” (lle y digwydd am yr eildro), mewnosoder “or, as the case may be, 1 April 2010”.

(5) Ar ôl paragraff (5), mewnosoder—

“(5A) Subject to paragraph (6), where—

(a) under paragraph (1) a local authority credits an amount to a revenue account for the year beginning on 1 April 2008, 1 April 2009 or 1 April 2010; and

(b) in accordance with proper practices, the authority credits or has credited any amount to a revenue account before 1 April 2011 in respect of interest on the relevant investment not received on or before the date of the event giving rise to the impairment loss,

to the extent it has not debited an amount under paragraphs (4) or (5) in respect of the interest, the local authority must debit to a revenue account for the financial year beginning on 1 April 2010 an amount equal to the total of the amounts mentioned in subparagraph (b).”.

(6) Ym mharagraff (6), yn lle “(5)”, rhodder “(5A)”.

(7) Ym mharagraff (7), ar ôl “(2)”, mewnosoder “or (2A)”.

(8) Ym mharagraff (8)—

- (a) yn lle “2010” rhodder “2011”; a
 - (b) yn lle “(5)” rhodder “(5A)”.
- (9) Ar ddiwedd is-baragraff (9)(a), mewnosoder “and”.

Absenoldebau cronol byrdymor y digolledir amdanynt

7. Ar ôl rheoliad 24G, mewnosoder—

“Short-term accumulating compensated absences

24H. Where, in accordance with proper practices, a local authority includes an amount in respect of a liability for short-term accumulating compensated absences in its balance sheet, the authority must not charge to a revenue account an amount in respect of that liability until the date on which the liability ceases or is discharged.”.

Dosbarthiad les

8. Ar ôl rheoliad 24H, mewnosoder—

“Lease classification

24I. Where, on or after 1 April 2009, a local authority receives money under an arrangement—

- (a) which is in existence on, and is not treated according to proper practices as a finance lease at, 31 March 2010, and
- (b) all or part of that arrangement will be treated according to proper practices as a finance lease on or after 1 April 2010,

the money received under that arrangement may be accounted for in accordance with proper practices applying to that arrangement on 31 March 2010.

24J. Where, on or after 1 April 2009, a local authority receives money under an arrangement—

- (a) which is in existence on, and is not treated according to proper practices as an operating lease at, 31 March 2010, and
- (b) all or part of that arrangement will be treated according to proper practices as an operating lease on or after 1 April 2010,

the money received under that arrangement may be accounted for in accordance with proper practices applying to that arrangement on 31 March 2010.”.

Arferion cywir

9. Yn lle rheoliad 25, rhodder—

“25.—(1) For the purposes of section 21(2) (accounting practices)—

- (a) in relation to local authorities other than community councils and minor joint committees, the accounting practices contained in the following codes of practice are proper practices—
 - (i) “Code of Practice on Local Authority Accounting in the United Kingdom”(2) as may be amended or reissued from time to time (whether

Statws This is the original version (as it was originally made). Dim ond ar ei ffurf wreiddiol y mae'r eitem hon o ddeddfwriaeth ar gael ar hyn o bryd.

under the same title or not) issued jointly by the Chartered Institute of Public Finance and Accountancy and the Local Authority (Scotland) Accounts Advisory Committee; and

- (ii) "Best Value Accounting Code of Practice" as may be amended or reissued from time to time (whether under the same title or not) issued by the Chartered Institute of Public Finance and Accountancy;
 - (b) in relation to community councils and minor joint committees, the accounting practices contained in the "Governance and accountability for Local Councils: A Practitioners Guide 2008 (Wales)" as may be amended or reissued from time to time (whether under the same title or not) issued jointly by One Voice Wales and the Society for Local Council Clerks are proper practices.
- (2) In this regulation "minor joint committee" means a joint committee of two or more local authorities in Wales whose gross income or expenditure (whichever is the higher) for the year is, and each of the two immediately preceding years was, less than £1,000,000."

Dirymu

10. Dirymir rheoliad 3(1) o Reoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygio) 2007(3) drwy hyn.

4 Mawrth 2010

Carl Sargeant
Y Gweinidog dros Gyfiawnder Cymdeithasol a
Llywodraeth Leol, un o Weinidogion Cymru