CYNULLIAD CENEDLAETHOL CYMRU

OFFERYNNAU STATUDOL

2007 Rhif 388 (Cy.39)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2007

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau.)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005 ("Rheoliadau 2005").

Mae'r Rheoliadau hyn yn gwneud darpariaeth ynghylch cyrff penodol y mae Rheoliadau 2005 yn gymwys iddynt ac ynghylch arferion priodol o ran cyfrifon gan gyfeirio at adran 21(2) o Ddeddf Llywodraeth Leol 2003.

Mae rheoliad 2 yn dileu rhai o'r darpariaethau a restrir yn rheoliad 7(1) o Reoliadau 2005 ac mae'n ychwanegu cyfeiriad at gronfa bensiwn y diffoddwyr tân.

NATIONAL ASSEMBLY FOR WALES

STATUTORY INSTRUMENTS

2007 No. 388 (W.39)

LOCAL GOVERNMENT, WALES

Accounts and Audit (Wales) (Amendment) Regulations 2007

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Accounts and Audit (Wales) Regulations 2005 ("the 2005 Regulations").

These Regulations make provisions with respect to certain of the bodies to which the 2005 Regulations apply and regarding proper practices in relation to accounts with reference to section 21(2) of the Local Government Act 2003.

Regulation 2 deletes some of the provisions listed in regulation 7(1) of the 2005 Regulations and adds a reference to the firefighters' pension fund.

OFFERYNNAU STATUDOL

2007 Rhif 388 (Cy.39)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2007

Wedi'u gwneud	*13 Chwefror 2007*
Yn dod i rym	*1 Mawrth 2007*

Mae Cynulliad Cenedlaethol Cymru, drwy arfer y pwerau a roddwyd iddo gan adrannau 39 a 58 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004(**1**), ac ar ôl ymghynghori yn unol ag adran 39(2) o'r Ddeddf honno ag Archwilydd Cyffredinol Cymru, y cymdeithasau hynny o awdurdodau lleol y mae'n ymddangos iddo eu bod yn ymwneud â hyn a'r cyrff o gyfrifwyr y mae'n ymddangos iddo eu bod yn briodol drwy hyn yn gwneud y Rheoliadau a ganlyn -

Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2007, a deuant i rym ar 1 Mawrth 2007.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Diwygio Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005

2. Yn lle paragraff (1) o Reoliad 7 (Datganiad o gyfrifon) o Reoliadau Cyfrifon ac Archwilio (Cymru) 2005(**2**) rhodder-

"(1) Rhaid i gorff y mae paragraffau (3) a (4) yn gymwys iddo baratoi yn unol ag arferion priodol o ran cyfrifon ddatganiad o gyfrifon ar gyfer pob blwyddyn, gyda rhagair esboniadol, y mae'n rhaid iddo gynnwys y datganiadau cyfrifyddu canlynol hynny sy'n berthnasol i swyddogaethau'r corff-

(**1**) 2004 p.23

(**2**) O.S. 2005/368 (Cy.34)

STATUTORY INSTRUMENTS

2007 No. 388 (W.39)

LOCAL GOVERNMENT, WALES

Accounts and Audit (Wales) (Amendment) Regulations 2007

Made	*13 March 2007*
Coming into force	*1 March 2007*

The National Assembly for Wales, in exercise of the powers conferred upon it by sections 39 and 58 of the Public Audit (Wales) Act 2004(**1**), and after consulting in accordance with section 39(2) of that Act, the Auditor General for Wales, such associations of local authorities as appear to it to be concerned and such bodies of accountants as appear to it to be appropriate hereby makes the following Regulations-

Title, commencement and application

1.-(1) The title of these Regulations is the Accounts and Audit (Wales) (Amendment) Regulations 2007 and they come into force on 1 March 2007.

(2) These Regulations apply in relation to Wales.

Amendment of the Accounts and Audit (Wales) Regulations 2005

2. For paragraph (1) of Regulation 7 (Statement of accounts) of the Accounts and Audit (Wales) Regulations 2005(**2**) substitute-

"(1) A body to which paragraphs (3) and (4) apply must prepare in accordance with proper practices in relation to accounts a statement of accounts for each year, prefaced by an explanatory foreword, which must include such of the following accounting statements as are relevant to the functions of the body-

(**1**) 2004 c.23

(**2**) S.I. 2005/368 (W34)

(a) cyfrif refeniw tai;

(b) cronfa bensiwn diffoddwyr tân, os oes un;

(c) unrhyw ddatganiadau eraill sy'n ymwneud â phob cronfa y mae'n ofynnol i'r corff o dan unrhyw ddarpariaeth statudol gadw cyfrif ar wahân ynglyn â hi.".

(a) housing revenue account;

(b) firefighters' pension fund, if any

(c) any other statements relating to each and every other fund in relation to which the body is required by any statutory provision to keep a separate account.".

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(**1**)

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(**1**)

13 Chwefror 2007

13 February 2007

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

(**1**) 1998 p.38

(**1**) 1998 c.38

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