

## Y Pwyllgor Cyllid

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Lleoliad:  
**Ystafell Bwyllgora 2 – y Senedd**

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Dyddiad:  
**Dydd Mercher, 4 Gorffennaf 2012**

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Amser:  
**08:45**

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Cynulliad  
Cenedlaethol  
Cymru

National  
Assembly for  
Wales



I gael rhagor o wybodaeth, cysylltwch â:

**Gareth Price**  
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## Agenda

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**Sesiwn friffio breifat (8:45 – 9:00)**

**1. Cyflwyniad, ymddiheuriadau a dirprwyon (9:00 – 9:05)**

**2. Cyllideb Atodol Llywodraeth Cymru ar gyfer 2012–2013 (Haf 2012) (9:05 – 10:00)** (Tudalennau 1 – 89)

FIN(4) 11–12 – Papur 1 – Cyllideb Atodol ar gyfer 2012–2013 – Nodyn esboniadol  
FIN(4) 11–12 – Papur 2 – Cynnig Cyllideb Atodol 2012–2013

Jane Hutt, Y Gweinidog Cyllid  
Jeff Andrews, Cynghorydd Polisi Arbenigol  
Margaret Davies, Pennaeth Polisi Cyllidebu  
Matthew Denham–Jones, Pennaeth Rheoli a Chofnodi Cyllidebau

**3. Papurau i'w nodi** (Tudalennau 90 – 131)

FIN(4) 11–12 – Papur 3 – Ymgynghoriad ar bwerau benthyca newydd yr Alban  
FIN(4) 11–12 – Papur 4 – Gohebiaeth gan Gyfarwyddwyr Cyllid Sefydliad Siartredig  
Cyllid Cyhoeddus a Chyfrifyddiaeth yr Alban – Cyllid Datganoledig: Pwerau Benthyg a  
Dulliau Arloesol o Ddefnyddio Arian Cyfalaf  
FIN(4) 11–12 – Papur 5 – Ymgynghoriad ar Gweinidog Iechyd a Gwasanaethau

Cymdeithasol - Cyllideb Atodol ar gyfer 2011-2012 (Gwanwyn 2012)

Cofnodion y cyfarfod a gynhaliwyd ar 20 Mehefin 2012.

**4. Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y busnes a ganlyn:**

Eitem 5.

**5. Cyllideb Atodol Llywodraeth Cymru ar gyfer 2012-2013 (Haf 2012) - Trafod y dystiolaeth (10:00 - 10:30)**

**6. Cyllideb Ddrafft Llywodraeth Cymru ar gyfer 2013-2014 - Opsiynau ar gyfer penodi ymgynghorydd arbenigol (10:30 - 11:00) (Tudalennau 132 - 143)**



Llywodraeth Cymru

## **Cyllideb Atodol 2012-2013**

Nodyn Esboniadol



Mehefin 2012

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Dylid anfon unrhyw ymholiadau am gynnwys y ddogfen hon i:

[Budget and Strategic Planning@cymru.gsi.gov.uk](mailto:Budget_and_Strategic_Planning@cymru.gsi.gov.uk)

## 1. Cyflwyniad

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- 1.1** Heddiw, gosododd Llywodraeth Cymru y Gyllideb Atodol Gyntaf ar gyfer 2012-13 yn unol â Rheol Sefydlog 20. Mae'r Gyllideb Atodol hon yn cynnig nifer o newidiadau i'r Gyllideb Derfynol ar gyfer 2012-13 fel y'i cymeradwywyd gan y Cynulliad ar 6 Rhagfyr 2011.
- 1.2** Yn bennaf, mae'r Gyllideb Atodol hon yn adlewyrchu addasiadau i gyllidebau yn unol â chyhoeddiadau blaenorol gan Lywodraeth Cymru. Mae hyn yn cynnwys dyraniadau o Gronfeydd Wrth Gefn, gan gynnwys y Gronfa Cyfalaf a Gedwir yn Ganolog. Ym mis Mai, cyhoeddodd Llywodraeth Cymru y Cynllun Buddsoddi yn Seilwaith Cymru i Hybu Twf a Swyddi. Mae'r cynllun yn nodi ei blaenoriaethau buddsoddi lefel uchel. Mae'r Gyllideb Atodol hon yn gwneud addasiadau ar gyfer y pecyn buddsoddi cyfalaf a gyhoeddwyd ym mis Mai yn unol â'r blaenoriaethau hyn. Mae hefyd yn adlewyrchu aildrefnu'r blaenoriaethau o fewn portffolios a nifer fechan o drosglwyddiadau rhwng prif grwpiau gwariant. Mae addasiadau hefyd wedi cael eu gwneud i Gyllideb DEL Cymru i adlewyrchu trosglwyddiadau a symiau canlyniadol a dderbyniwyd yn Natganiad Llywodraeth y Deyrnas Unedig yn yr Hydref a'i Chyllideb ym mis Mawrth 2012.
- 1.3** Crynhoir y newidiadau a gynigir yn y Gyllideb Atodol hon yn y tablau canlynol gyda rhagor o fanylion ar gael yn y penodau Adrannol, sy'n manylu ar bob newid unigol dros £250k.
- 1.4** Mae'r ddogfen hon yn cefnogi'r Tablau Gweithredu manwl sydd ar gael ar wefan Llywodraeth Cymru.

## Newidiadau i Strwythurau'r Gyllideb

- 1.5** Mae strwythur Prif Grŵp Gwariant Llywodraeth Leol a Chymunedau wedi cael ei ddiwygio fel rhan o'r Gyllideb Atodol hon er mwyn alinio cyllidebau'n agosach â blaenoriaethau'r Cynllun Trafnidiaeth Cenedlaethol. Mae Atodiad 2 yn rhoi cysoniad rhwng yr hen strwythur a'r strwythur newydd. Mae'r newidiadau hyn yn rhoi mwy o eglurder am ddiben y cyllidebau.
- 1.6** Hefyd, ceir nifer fechan o newidiadau i strwythurau'r gyllideb o fewn y prif grŵp gwariant Busnes, Menter, Technoleg a Gwyddoniaeth. Ceir manylion y newidiadau hyn yn y bennod Adrannol.
- 1.7** Mae'r Gyllideb Atodol hon hefyd yn darparu ar gyfer ailstrwythuro cyllideb Camddefnyddio Sylweddau yn unol â newidiadau diweddar i'r portffolio Gweinidogol.

Tabl 1.1 – Dyraniadau DEL Cymru – Y Gyllideb Atodol

PRIF GRWPIAU GWARIANT (MEG)	£000oedd		
	Cyllideb <sup>1</sup> 2012-13	Newidiadau	Cyllideb Ddiwygiedig 2012-13
<b>Terfynau Gwariant Adrannol (DEL)</b>			
Iechyd, Gwasanaethau Cymdeithasol a Phlant	6,287,226	56,014	6,343,240
Llywodraeth Leol a Chymunedau	5,104,513	-8,874	5,095,639
Busnes, Menter, Technoleg a Gwyddoniaeth	272,326	2,900	275,226
Addysg a Sgiliau	1,836,753	18,069	1,854,822
Yr Amgylchedd a Datblygu Cynaliadwy	326,812	13,710	340,522
Tai, Adfywio a Threftadaeth	572,840	19,808	592,648
Gwasanaethau Canolog a Gweinyddu	349,919	12,964	362,883
<b>Cyfanswm a Ddyranwyd i Adrannau Llywodraeth Cymru</b>	<b>14,750,389</b>	<b>114,591</b>	<b>14,864,980</b>
Adnodd	97,266	-15,361	81,905
Wrth Gefn	68,137	0	68,137
Cyfalaf Wrth Gefn	49,521	-44,099	5,422
Comisiwn y Cynulliad	47,227	0	47,227
Archwilydd Cyffredinol Cymru	4,740	0	4,740
Ombwdsmon Gwasanaethau Cyhoeddus Cymru	4,034	0	4,034
Costau Uniongyrchol ar Gronfa Gyfunol Cymru	642	0	642
<b>Cyfanswm y Gwariant o fewn Cyllideb DEL Cymru</b>	<b>15,021,956</b>	<b>55,131</b>	<b>15,077,087</b>

<sup>1</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.



Tabl 1.2 – Newidiadau i DEL Adnoddau Llywodraeth Cymru

PRIF GRWPIAU GWARIANT (MEG)	£000oedd			£000oedd		
	Adnodd Cyllidol			Adnodd Anghyllidol		
	Cyllideb <sup>2</sup> 2012-13	Newidiadau	Cyllideb Ddiwygiedig 2012-12	Cyllideb 2012-13	Newidiadau	Cyllideb Ddiwygiedig 2012-13
Iechyd, Gwasanaethau Cymdeithasol a Phlant	5,876,623	34,904	5,911,527	170,000	0	170,000
Llywodraeth Leol a Chymunedau	4,733,774	-16,584	4,717,190	109,098	0	109,098
Busnes, Menter, Technoleg a Gwyddoniaeth	181,319	-6,000	175,319	1,551	0	1,551
Addysg a Sgiliau	1,577,979	1,119	1,579,098	97,431	0	97,431
Yr Amgylchedd a Datblygu Cynaliadwy	262,085	-30	262,055	3,098	0	3,098
Tai, Adfywio a Threftadaeth	274,605	48	274,653	3,677	0	3,677
Gwasanaethau Canolog a Gweinyddu	305,455	12,964	318,419	16,000	0	16,000
<b>Cyfanswm y Dyranriad i Adrannau Llywodraeth Cymru</b>	<b>13,211,840</b>	<b>26,421</b>	<b>13,238,261</b>	<b>400,855</b>	<b>0</b>	<b>400,855</b>

<sup>2</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

Tabl 1.3 – Newidiadau i DEL Cyfalaf Llywodraeth Cymru

PRIF GRWPIAU GWARIANT (MEG)	£000oedd		
	Cyllideb <sup>3</sup> 2012-13	Newidiadau	Cyllideb Ddiwygiedig 2012-13
Iechyd, Gwasanaethau Cymdeithasol a Phlant	240,603	21,110	261,713
Llywodraeth Leol a Chymunedau	261,641	7,710	269,351
Busnes, Menter, Technoleg a Gwyddoniaeth	89,456	8,900	98,356
Addysg a Sgiliau	161,343	16,950	178,293
Yr Amgylchedd a Datblygu Cynaliadwy	61,629	13,740	75,369
Tai, Adfywio a Threftadaeth	294,558	19,760	314,318
Gwasanaethau Canolog a Gweinyddu	28,464	0	28,464
<b>Cyfanswm y Dyranriad i Adrannau Llywodraeth Cymru</b>	<b>1,137,694</b>	<b>88,170</b>	<b>1,225,864</b>

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<sup>3</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

**Tabl 1.4 – Cyllideb AME Cymru**

PRIF GRWPIAU GWARIANT (MEG)	£000oedd		
	Cyllideb <sup>4</sup> 2012-13	Newidiadau	Cyllideb Ddiwygiedig 2012-13
Iechyd, Gwasanaethau Cymdeithasol a Phlant	181,780	19,930	201,710
Llywodraeth Leol a Chymunedau	64,314	-12,929	51,385
Busnes, Menter, Technoleg a Gwyddoniaeth	41,402	0	41,402
Addysg a Sgiliau	150,525	27,784	178,309
Yr Amgylchedd a Datblygu Cynaliadwy	0	0	0
Tai, Adfywio a Threftadaeth	-58,510	-7,000	-65,510
Gwasanaethau Canolog a Gweinyddu	-1,837	-5	-1,842
<b>Cyfanswm Cyllideb AME Llywodraeth Cymru</b>	<b>377,674</b>	<b>27,780</b>	<b>405,454</b>

<sup>4</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 2. Newidiadau Allweddol yn y Gyllideb Atodol<sup>5</sup>

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Rhoddir crynodeb o'r newidiadau isod:

### 2.1 Addasiadau i linellau sylfaen adnoddau a chyfalaf:

#### DEL Adnoddau Cyllidol

- Bydd llinell sylfaen DEL Adnoddau Cyllidol yn cynyddu £11.1m, sy'n cynnwys:
  - trosglwyddiad net o £0.9m allan i Adrannau Llywodraeth y DU, gan gynnwys trosglwyddo £1.0m i mewn o'r Adran Amgylchedd, Bwyd a Materion Gwledig (DEFRA) ar gyfer y Systemau Trwyddedu Symud Anifeiliaid a throsglwyddo £1.9m allan i'r Adran Busnes, Arloesi a Sgiliau (BIS) ar gyfer Mapio Digidol Traws-Llywodraethol; a
  - chynnydd o £12m o symiau canlyniadol a dderbyniwyd yn Natganiad yr Hydref Llywodraeth y Deyrnas Unedig ym mis Tachwedd 2011.

#### DEL Cyfalaf

- Bydd y llinell sylfaen DEL Cyfalaf yn cynyddu £44.1m, sy'n cynnwys:
  - cynnydd o £38.7m o symiau canlyniadol a dderbyniwyd yn Natganiad yr Hydref Llywodraeth y Deyrnas Unedig ym mis Tachwedd 2011; a
  - chynnydd o £5.4m o swm canlyniadol a dderbyniwyd yng nghyllideb Llywodraeth y Deyrnas Unedig ym mis Mawrth 2012.

#### System Cyfnewid Cyllidebau

**2.2** Yn yr Ail Gyllideb Atodol ar gyfer 2011-12, cyhoeddodd Llywodraeth Cymru ei bwriad i ddwyn ymlaen bron £33.2m o'r DEL Adnoddau Ariannol o dan y System Cyfnewid Cyllidebau. O hyn, dyrannwyd £28.2m yng Nghyllideb Derfynol 2012-13. Mae £4.8m pellach yn cael ei ddyrannu fel rhan o'r Gyllideb Atodol hon. Rhoddir manylion pellach ym Mhennod 3.

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<sup>5</sup> Mae'r ffigurau yn y bennod hon wedi'u talgrynnu i un pwynt degol.

**2.3** Caiff manylion yr union swm i'w ddwyn ymlaen o 2011-12 eu cadarnhau ar ôl cwblhau Cyfrifon Blynyddol Llywodraeth Cymru ar gyfer 2011-12. Caiff addasiadau i'n llinell sylfaen i adlewyrchu'r swm terfynol a ddygir ymlaen eu gwneud yn nes ymlaen yn y flwyddyn drwy broses Amcangyfrif Atodol y Deyrnas Unedig. Felly, nid yw'r Gyllideb Atodol hon yn adlewyrchu unrhyw addasiad i Floc Cymru o ran y System Cyfnewid Cyllidebau.

## **2.4 Symiau a drosglwyddwyd i'r Cronfeydd Wrth Gefn gan Adrannau Llywodraeth Cymru:**

### **DEL Adnoddau Cyllidol**

- £1.9m o Wasanaethau Canolog a Gweinyddu ar gyfer trosglwyddiad i Adran Busnes, Arloesi a Sgiliau y Deyrnas Unedig mewn perthynas â Mapio Digidol Traws-Lywodraethol.

### 3. Dyraniadau o'r Cronfeydd Wrth Gefn<sup>6</sup>

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**3.1** Mae'r Gyllideb Atodol yn gwneud sawl dyraniad o'r Cronfeydd Wrth Gefn, gyda sawl un yn unol â chyhoeddiadau blaenorol a wnaed gan Lywodraeth Cymru.

**3.2** Rhoddir crynodeb o'r prif ddyraniadau i Adrannau Llywodraeth Cymru isod:

#### DEL Adnoddau Cyllidol

- Dyrennir £12.2m o gyllid nad yw'n rheolaidd i'r Prif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant ar gyfer gwasanaethau orthopedeg fel rhan o'r pecyn £65m a gyhoeddwyd ym mis Mawrth 2011;
- Dyrennir £10m i'r Prif Grŵp Gwariant Gwasanaethau Canolog a Gweinyddu ar gyfer prosiectau Rownd Chwech Buddsoddi i Arbed a gyhoeddwyd yn gynharach y mis hwn;
- Fel rhan o'r £33.2m sydd wedi'i glustnodi at ddibenion penodol o dan y System Cyfnewid Cyllidebau, dyrennir £4.8m i'r Prif Grŵp Gwariant Llywodraeth Leol a Chymunedau fel a ganlyn:
  - £0.8m i helpu i ddarparu Gwasanaethau Cynghori am Ddim; a
  - £4m fel rhan o Fenter Benthycu Llywodraeth Leol.
- Dyrennir £1m i'r Prif Grŵp Gwariant Busnes, Menter, Technoleg a Gwyddoniaeth mewn perthynas â throsglwyddiad Llywodraeth y DU o DEFRA ar gyfer y System Trwyddedu Symud Anifeiliaid; a
- Dyrennir £0.4m i'r Prif Grŵp Gwariant Addysg a Sgiliau mewn perthynas ag addasiad o ran y Grant Amddifadedd Disgyblion.

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<sup>6</sup> Mae'r ffigurau yn y bennod hon wedi'u talgrynnu i un pwynt degol.

## **DEL Cyfalaf**

### **Cronfa Cyfalaf a Gedwir yn Ganolog**

**3.3** Mae'r Gyllideb Atodol yn darparu cyfanswm o £8.3m i brosiectau Cyfalaf a Gedwir yn Ganolog Cam 1 fel y cyhoeddwyd ym mis Mawrth 2011 a £35.9m i brosiectau Cyfalaf a Gedwir yn Ganolog Cam fel y cyhoeddwyd ym mis Tachwedd 2011:

- **Iechyd, Gwasanaethau Cymdeithasol a Phlant**

Mae cyfanswm o £8.6m wedi'i ddyrannu i brosiectau Cam 2, gan gynnwys:

- £2.7m ar gyfer Canolfan Adnoddau Ambiwylans Wreccsam; a
- £5.9m ar gyfer datblygu gwasanaethau yn Ysbyty Brenhinol Caerdydd.

- **Llywodraeth Leol a Chymunedau**

Mae cyfanswm o £3.9m wedi'i ddyrannu i brosiectau Cam 1, gan gynnwys:

- £1.9m ar gyfer gwaith i wella'r A470 Maes yr Helmau i Cross Foxes; a
- £2m ar gyfer yr A470 Gelligemlyn.

Mae cyfanswm o £6.3m wedi'i ddyrannu i brosiectau Cam 2, gan gynnwys:

- £4m ar gyfer System Data Traffig Cenedlaethol Cymru;
- £0.4m ar gyfer Cynllun Gwella'r M4, Cyffordd 32 Coryton; a
- £1.9m ar gyfer storio halen ffordd.

- **Busnes, Menter, Technoleg a Gwyddoniaeth**

Mae £2.9m o gyllid Cam 1 wedi'i ddyrannu ar gyfer darparu gwasanaethau ar-lein ar gyfer taliadau gwledig yng Nghymru.

- **Addysg a Sgiliau**

Mae cyfanswm o £9m wedi'i ddyrannu i brosiectau Cam 2, gan gynnwys:

- £2m ar gyfer prosiect 'Porth y Cymoedd' a fydd yn sefydlu ysgol newydd yn Nhondu ac yn rhesymoli'r ddarpariaeth addysg uwchradd yn yr ardal; a
- £7m ar gyfer rhesymoli'r ystâd ysgolion uwchradd yn Sir Gâr.

- **Yr Amgylchedd a Datblygu Cynaliadwy**

Mae £2m o gyllid Cam 2 wedi'i ddyrannu ar gyfer prosiectau rheoli llifogydd ac erydu arfordirol, i leihau'r risg i gartrefi a busnesau sy'n agored i niwed yn ardaloedd Bae Colwyn yn y Gogledd a'r Borth yn y Canolbarth.

- **Tai, Adfywio a Threftadaeth**

Mae £1.5m o gyllid Cam 1 wedi'i ddyrannu ar gyfer ailddatblygu Hen Neuadd y Dref Merthyr Tudful.

Mae £10m o gyllid Cam 2 wedi'i ddyrannu i'r prosiectau canlynol:

- £5m ar gyfer menter 'Troï Tai'n Gartrefi' er mwyn sicrhau bod tai gwag yn cael eu defnyddio; a
- £5m ar gyfer prosiect ailddatblygu tai Gorllewin y Rhyl.

### Buddsoddiad Cyfalaf Ychwanegol

**3.4** Ym mis Mai, cyhoeddodd Llywodraeth Cymru y Cynllun Buddsoddi yn Seilwaith Cymru i Hybu Twf a Swyddi, sy'n nodi ei blaenoriaethu buddsoddi lefel uchel. Ynghyd â hyn, ac yn dilyn trafodaethau gyda'r Democratiaid Rhyddfrydol Cymreig, fel rhan o'r Gytundeb Cyllideb 2012-13, cyhoeddodd Llywodraeth Cymru becyn buddsoddiad cyfalaf gwerth £44m yn unol â'r fframwaith buddsoddi:

- **Iechyd, Gwasanaethau Cyhoeddus a Phlant**

Mae cyfanswm o £6.8m wedi'i ddyrannu i'r prosiectau canlynol:

- £2.5m ar gyfer ailddatblygu Ysbyty Glan Clwyd; a
- £4.3m ar gyfer Uned Iechyd Meddwl Acíwt Llandochau.

- **Llywodraeth Leol a Chymunedau**



Mae cyfanswm o £3.2m wedi'i ddyrannu i'r prosiectau canlynol:

- £0.5m tuag at safleoedd ar gyfer 'Siopau Un Stop' sy'n darparu cymorth, cyngor a gwybodaeth i ddioddefwyr cam-drin domestig;
- £1.5m ar gyfer llain galed M4, cyffyrdd 33-34; a
- £1.2m ar gyfer arwyddion ar yr M4, cyffordd 49 (Pont Abraham).

#### • **Busnes, Menter, Technoleg a Gwyddoniaeth**

Mae cyfanswm o £6m wedi'i ddyrannu i'r prosiectau canlynol:

- £2.5m i Gronfa Twf Economaidd Cymru ar gyfer y gronfa garlam tymor byr i fusnesau sy'n rhoi mynediad ar unwaith i gyllid cyfalaf i'w fuddsoddi; a
- £3.5m i Barth Menter Glannau Dyfrdwy. Mae'n gynllun lliniaru llifogydd gyda chyfalaf sylweddol er mwyn galluogi datblygu 'Porth y Gogledd' ar Lannau'r Dyfrdwy. Mae'r 'porth' yn hanfodol i ddenu buddsoddiadau newydd i'r Parth Menter.

#### • **Addysg a Sgiliau**

Mae cyfanswm o £8m wedi'i ddyrannu i'r prosiectau canlynol:

- £5m ar gyfer cyflymu prosiectau trawsnewid Ysgolion yr 21ain Ganrif; a
- £3m ar gyfer Campws Ôl-16 Canol Dinas Caerdydd.

#### • **Yr Amgylchedd a Datblygu Cynaliadwy**

Mae cyfanswm o £9m wedi'i ddyrannu i'r prosiectau canlynol:

- £3m ar gyfer NEST, cynllun tloidi tanwydd Llywodraeth Cymru;
- £2m ar gyfer y cynllun newydd i gyd-fynd â'n cynllun effeithlonrwydd ynni, ARBED Cam 2; a
- £4m ar gyfer cynlluniau rheoli risg llifogydd a'r arfordir ym Mae Colwyn, Talgarth, Gilfach Kerry a'r Borth.

#### • **Tai, Adfywio a Threftadaeth**

Mae cyfanswm o £11m wedi'i ddyrannu i'r prosiectau canlynol:

- £6m ar gyfer Partneriaeth Tai Cymru Cam 2; a
- £5m ar gyfer menter 'Troi Tai'n Gartrefi' i sicrhau y caiff tai gwag eu defnyddio.

## 4. Iechyd, Gwasanaethau Cymdeithasol a Phlant

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### Newidiadau Cyffredinol i Gyllidebau

**4.1** Mae'r DEL Iechyd, Gwasanaethau Cymdeithasol a Phlant wedi gweld cynnydd net o £56,014k, sy'n cynnwys cynnydd o £34,904k o ran adnoddau a chynnydd o £21,110k o ran cyfalaf.

### Gwariant a Reolir yn Flynyddol

**4.2** Mae'r gyllideb Gwariant a Reolir yn Flynyddol wedi cynyddu £19,930k i adlewyrchu'r rhagolygon o ran darpariaethau ac amhariadau yn y GIG.

### Newidiadau i Adnoddau

**4.3** Trosglwyddir £12,200k o gyllid nad yw'n rheolaidd o'r Cronfeydd Wrth Gefn i Gam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd' i leihau amseroedd aros gwasanaethau orthopedeg. Mae hyn yn rhan o becyn o £65 miliwn a gyhoeddwyd ym mis Mawrth 2011.

**4.4** Effaith net y trosglwyddiadau gyda'r Prif Grwpiau Gwariant eraill yw cynnydd o £22,704k sy'n cynnwys yr addasiadau canlynol dros £250k:

### Cefnogi Cam Gweithredu Addysg a Hyfforddiant Gweithlu'r GIG

- Mae £2,051k wedi'i drosglwyddo i Gam Gweithredu 'Addysg Uwch' ym Mhrif Grŵp Gwariant Addysg Sgiliau ar gyfer taliadau i Brifysgol Caerdydd i gefnogi hyfforddiant meddygol a deintyddol.

### Cefnogi Cam Gweithredu Polisiâu a Deddfwriaeth Iechyd Meddwl

- Mae cyfanswm o £2,688k wedi'i drosglwyddo allan, gan gynnwys:
  - £1,970k i Gam Gweithredu 'Tribiwnlysoedd' ym Mhrif Grŵp Gwariant Gwasanaethau Canolog a Gweinyddu ar gyfer Tribiwnlysoedd Adolygu Iechyd Meddwl; a
  - £718k i Gam Gweithredu 'Cymorth Cyllid ar gyfer Llywodraeth Leol' ym Mhrif Grŵp Gwariant Llywodraeth Leol a Chymunedau ar gyfer y Grant Cynnal Refeniw. Mae angen y trosglwyddiad i sicrhau

cydymffurfiaeth â deddfwriaeth sylfaenol mewn perthynas â Deddf Iechyd Meddwl 2007 a Threfniadau Diogelu Rhag Colli Rhyddid.

#### Cam Gweithredu 'Cynllun Gweithredu'r Strategaeth Camddefnyddio Sylweddau'

- £27,475k ar gyfer trosglwyddo'r Cam Gweithredu 'Camddefnyddio Sylweddau' i mewn o Brif Grŵp Gwariant Llywodraeth Leol a Chymunedau i adlewyrchu newid yn y portffolios Gweinidogol.

**4.5** Hefyd, cafwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant. Mae effaith net y trosglwyddiadau hyn yn niwtral. Isod, nodir effaith y trosglwyddiadau hyn ar Gamau Gweithredu unigol:

#### Cam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd'

- Trosglwyddiad net o £11,153k allan, gan gynnwys y trosglwyddiadau hyn dros £250k:
  - £31,452k i Gam Gweithredu 'Cyflenwi Gwasanaethau GIG wedi'u Targedu' ar gyfer Gwasanaethau a Rennir;
  - £13,066k o Gam Gweithredu 'Cyflenwi Gwasanaethau GIG wedi'u Targedu' ar gyfer Contractau Gofal Sylfaenol;
  - £6,000k o Gam Gweithredu 'Cyflenwi Gwasanaethau GIG wedi'u Targedu' ar gyfer ariannu gwasanaethau ysbyty ac iechyd cymunedol; a
  - £1,074k o Gam Gweithredu 'Hybu Gwella Iechyd a Gweithio Iach' ar gyfer y Grant Adnoddau Ymarferol Diabetes.

#### Cam Gweithredu 'Cyflenwi Gwasanaethau GIG wedi'u Targedu'

- Trosglwyddiad net o £12,417k i mewn gan gynnwys y trosglwyddiadau canlynol dros £250k:
  - £31,452k o Gam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd' ar gyfer Gwasanaethau a Rennir;f
  - £13,066k i Gam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd' ar gyfer Contractau Gofal Sylfaenol; a
  - £6,000k i Gam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd' ar gyfer ariannu gwasanaethau ysbyty ac iechyd cymunedol.

### Cam Gweithredu 'Cefnogi Polisiâu a Deddfwriaeth Iechyd Meddwl'

- Trosglwyddo cyfanswm o £190k allan. Dim trosglwyddiadau dros £250k.

### Cam Gweithredu 'Noddi Cyrff Iechyd Cyhoeddus'

- Trosglwyddo cyfanswm o £8,939k i mewn gan gynnwys:
  - £629k o Gam Gweithredu 'Gofal Cymdeithasol Plant' ar gyfer Sgrinio Smotiau Gwaed Babanod Newydd-anedig; a
  - £8,310k o Gam Gweithredu 'Hybu Gwella Iechyd a Gweithio Iach' ar gyfer cyllido Iechyd Cyhoeddus Cymru.

### Cam Gweithredu 'Hybu Gwella Iechyd a Gweithio Iach'

- Trosglwyddo cyfanswm o £9,384k allan gan gynnwys:
  - £8,310k i Gam Gweithredu 'Noddi Cyrff Iechyd Cyhoeddus' ar gyfer ariannu Iechyd Cyhoeddus Cymru; a
  - £1,074k i Gam Gweithredu 'Cyflenwi Gwasanaethau GIG Craidd' ar gyfer Grant Adnoddau Ymarferol Diabetes.

### Cam Gweithredu Gwasanaethau Cymdeithasol Plant

- Trosglwyddo £629k allan i'r Gam Gweithredu 'Noddi Cyrff Iechyd Cyhoeddus' ar gyfer Sgrinio Smotiau Gwaed Babanod Newydd-anedig.

## **Newidiadau i Gyfalaf**

**4.6** Mae cyfanswm o £15,420k wedi'i drosglwyddo o'r Cronfeydd Wrth Gefn, gan gynnwys:

### Cam Gweithredu Cyflenwi'r GIG

- Trosglwyddo cyfanswm o £15,420k i mewn gan gynnwys:
  - £8,620k o Gyllid Cyfalaf a Gedwir yn Ganolog ar gyfer y canlynol:
    - £2,720k ar gyfer Canolfan Adnoddau Ambiwlans Wrecsam; a
    - £5,900k ar gyfer datblygu gwasanaethau yn Ysbyty Brenhinol Caerdydd.
  - £6,800k fel rhan o'r pecyn buddsoddi cyfalaf i hybu twf a swyddi a gyhoeddwyd ym mis Mai, gan gynnwys:
    - £2,500k ar gyfer ailddatblygu Ysbyty Glan Clwyd; a
    - £4,300k ar gyfer Uned Iechyd Meddwl Acíwt Ysbyty Llandochoau.

- 4.7** Hefyd, trosglwyddwyd £5,690k i'r Gam Gweithredu 'Cyflawni'r Cynllun Gweithredu Camddefnyddio Sylweddau' o Gam Gweithredu 'Camddefnyddio Sylweddau' ym Mhrif Grŵp Gwariant Llywodraeth Leol a Chymunedau i adlewyrchu newid yn y portffolios Gweinidogol.

**Tabl 4.1 – Dyraniadau SPA Iechyd, Gwasanaethau Cymdeithasol a Phlant**

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>7</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Cyflenwi'r GIG	5,491,962	13,464	5,505,426	230,279	15,420	245,699
Cyllidebau Iechyd Canolog	205,374	22,546	227,920	0	5,690	5,690
Iechyd y Cyhoedd ac Atal Problemau	157,548	-477	157,071	5,039	0	5,039
Gwasanaethau Cymdeithasol	182,104	-629	181,475	5,285	0	5,285
CAFCASS Cymru	9,635	0	9,635	0	0	0
<b>Cyfanswm DEL</b>	<b>6,046,623</b>	<b>34,904</b>	<b>6,081,527</b>	<b>240,603</b>	<b>21,110</b>	<b>261,713</b>
<b>AME</b>						
Amhariadau'r GIG	181,780	19,930	201,710	0	0	0
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>6,228,403</b>	<b>54,834</b>	<b>6,283,237</b>	<b>240,603</b>	<b>21,110</b>	<b>261,713</b>

<sup>7</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 5. Llywodraeth Leol a Chymunedau

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### Newidiadau Cyffredinol i Gyllidebau

**5.1** Cafwyd lleihad net o £8,874k yn y DEL Llywodraeth Leol a Chymunedau, gan gynnwys lleihad o £16,584k o ran adnoddau a chynnydd o £7,710k o ran cyfalaf.

### Gwariant a Reolir yn Flynyddol

**5.2** Mae'r gyllideb Gwariant a Reolir yn Flynyddol wedi lleihau £12,929k i adlewyrchu'r rhagolygon diweddaraf o ran gwella a chynnal a chadw'r rhwydwaith cefnffyrdd.

### Newidiadau Adnoddau

**5.3** Mae cyfanswm o £4,754k wedi'i drosglwyddo o'r Cronfeydd Wrth Gefn gan gynnwys:

- £754k i Gam Gweithredu'r 'Trydydd Sector' i helpu i ddarparu Gwasanaethau Cynghori Am Ddim; a
- £4,000k i Gam Gweithredu 'Teithio Cynaliadwy' fel rhan o Fenter Benthyca Llywodraeth Leol.

**5.4** Effaith net trosglwyddiadau gyda Phrif Grwpiau Gwariant eraill yw lleihad o £21,338k, sy'n cynnwys yr addasiadau canlynol dros £250k:

### Cam Gweithredu Cymorth Cyllid ar gyfer Llywodraeth Leol

- Lleihad net o £845k gan gynnwys y trosglwyddiadau canlynol:
  - £1,595k i Gam Gweithredu 'Gwybodaeth Ddaearyddol' ym Mhrif Grŵp Gwariant Gwasanaeth Canolog a Gweinyddiaeth i gefnogi'r Gwasanaethau Gwybodaeth Ddaearyddol i Gymru gyfan; a
  - £718k o Gam Gweithredu 'Cefnogi Polisiâu a Deddfwriaeth Iechyd Meddwl' o fewn Prif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant i mewn i'r Grant Cymorth Refeniw. Mae angen y trosglwyddiad i sicrhau cydymffurfiaeth â deddfwriaeth

sylyfaenol mewn perthynas â Deddf Iechyd Meddwl 2007 a threfniadau Diogelu rhag Colli Rhyddid.

#### Gam Gweithredu Camddefnyddio Sylweddau

- Trosglwyddo £27,475k o'r Cam Gweithredu 'Camddefnyddio Sylweddau' i'r Prif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant i adlewyrchu newid yn y portffolios Gweinidogol.

#### Cam Gweithredu Teithio Cynaliadwy

- Mae £7,000k wedi'i drosglwyddo i'r Cam Gweithredu 'Teithio Cynaliadwy' ym Mhrif Grŵp Gwariant Llywodraeth Leol a Chymunedau fel rhan o drosgwyddiad cyllideb rhwng y Prif Grŵp Gwariant Busnes, Menter, Technoleg a Gwyddoniaeth a'r Prif Grŵp Gwariant Llywodraeth Leol a Chymunedau a gytunwyd yn dilyn y Gyllideb Atodol ddiwethaf yn 2011-12.

**5.5** Hefyd, cafwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant. Mae effaith net y trosglwyddiadau hyn yn niwtral. Isod, rhoddir manylion trosglwyddiadau penodol dros £250k:

#### Cam Gweithredu Cymunedau yn Gyntaf

- £250k o'r Cam Gweithredu 'Cynhwysiant Ariannol' mewn perthynas â Chronfa Datblygu Swyddfeydd Post i roi cefnogaeth bellach i swyddfeydd post i arallgyfeirio yn dilyn gwerthusiad o'r Gronfa Arallgyfeirio Swyddfeydd Post.

#### Cam gweithredu Cynhwysiant Ariannol

Trosglwyddo cyfanswm o £900k allan, gan gynnwys:

- £250k i'r Cam Gweithredu 'Cymunedau yn Gyntaf' mewn perthynas â Chronfa Datblygu Swyddfeydd Post i roi cefnogaeth bellach i swyddfeydd post i arallgyfeirio yn dilyn gwerthusiad o'r Gronfa Arallgyfeirio Swyddfeydd Post; a



- £650k i'r Cam Gweithredu 'Trydydd Sector' mewn perthynas â'r gefnogaeth i Undebau Credyd i ariannu'r cynnydd mewn costau prosiect yn sgil trefniadau cymorth busnes ychwanegol ar gyfer Undebau Credyd Cymru.

### Cam Gweithredu Y Trydydd Sector

- £650k o'r Cam Gweithredu Cynhwysiant Ariannol mewn perthynas â'r gefnogaeth i Undebau Credyd i ariannu'r cynnydd mewn costau prosiect yn sgil y trefniadau cymorth busnes ychwanegol i Undebau Credyd Cymru.

**5.6** Mae £1,675k wedi'i drosglwyddo o fewn y Prif Grŵp Gwariant, o'r Cam Gweithredu 'Gyrru Cydweithredu Gwell' i'r Cam Gweithredu 'Cefnogi Cydweithredu a Diwygio' (gynt y Cam Gweithredu 'Cefnogi Gwasanaethau Symlach a Mwy Effeithiol') fel rhan o'r broses o alinio Cyllidebau.

### **Newidiadau i Gyfalaf**

**5.7** Mae cyfanswm o £13,400k wedi'i drosglwyddo o'r Cronfeydd Wrth Gefn gan gynnwys:

### Cam Gweithredu Gweithrediadau'r Rhwydwaith Traffyrdd a Chefnffyrdd

- Trosglwyddo cyfanswm o £9,000k i mewn:
  - £6,300k o gyllid Cyfalaf a Gedwir yn Ganolog ar gyfer y canlynol:
    - £4,000k ar gyfer System Data Traffig Cenedlaethol Cymru;
    - £400k ar gyfer Cynllun Gwella'r M4, Cyffordd 32, Coryton; a
    - £1,900k ar gyfer Storio Halen Ffordd.
  - £2,700k fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai, gan gynnwys:
    - £1,500k ar gyfer llain galed yr M4, cyffyrdd 33-34; a
    - £1,200k ar gyfer arwyddion ar yr M4, cyffordd 49 (Pont Abraham).

### Cam Gweithredu Cynlluniau Ffyrdd a Rheilffyrdd

- £3,900k o Gyllid a Gedwir yn Ganolog, gan gynnwys:
  - £1,900k ar gyfer Gwella'r A470 Maes yr Helmau i Cross Foxes; a
  - £2,000k ar gyfer yr A470 Gelligemlyn.

### Cam Gweithredu Cam-drin Domestig

- £500k ar gyfer y Cam Gweithredu 'Cam-drin Domestig' i fynd tuag at safleoedd ar gyfer 'Siopau Un Stop' sy'n darparu cymorth, cyngor a gwybodaeth i ddioddefwyr cam-drin domestig fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai.

**5.8** Mae £5,690k wedi'i drosglwyddo o'r Cam Gweithredu 'Camddefnyddio Sylweddau' i'r Cam Gweithredu 'Cyflawni Cynllun Gweithredu'r Strategaeth Camddefnyddio Sylweddau' sydd o fewn Prif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant, i adlewyrchu newid yn y portffolios Gweinidogol.

### **Newidiadau i strwythur cyllidebau**

**5.9** Ail-strwythurwyd cyllidebau o fewn y portffolio Trafnidiaeth er mwyn cyd-fynd yn well â blaenoriaethau'r Cynllun Trafnidiaeth Cenedlaethol a gwella tryloywder yr wybodaeth a ddarperir. Mae Atodiad 2 yn rhoi cysoniad rhwng y strwythurau newydd a'r hen strwythurau.

Tabl 5.1 – Dyranïadau SPA Llywodraeth Leol a Chymunedau

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>8</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Ariannu Llywodraeth Leol	4,240,114	-845	4,239,269	20,000	0	20,000
Cefnogi Cymunedau a Phobl	53,227	736	53,963	14,774	0	14,774
Cymunedau Diogelach	44,026	-27,475	16,551	8,529	-5,190	3,339
Gwella Gwasanaethau, Cydweithredu a Democratiaeth	41,896	0	41,896	0	0	0
Arolygiaeth Gofal a Gwasanaethau Cymdeithasol Cymru	15,190	0	15,190	0	0	0
Arolygiaeth Gofal Iechyd Cymru	2,722	0	2,722	0	0	0
Estyn	12,968	0	12,968	315	0	315
Gweithrediadau'r Rhwydwaith Traffydd a Chefnffyrdd	168,951	0	168,951	46,366	9,000	55,366
Gwasanaethau Rheilffyrdd ac Awyr	173,971	0	173,971	0	0	0
Buddsoddi mewn Ffyrdd a Rheilffyrdd	0	0	0	92,794	3,900	96,694
Teithio Cynaliadwy	84,091	11,000	95,091	43,826	0	43,826
Gwella a Chynnal a Chadw'r Seilwaith Ffyrdd Lleol	0	0	0	28,137	0	28,137
Gwella Diogelwch ar y Ffyrdd	5,716	0	5,716	6,900	0	6,900
<b>Cyfanswm DEL</b>	<b>4,842,872</b>	<b>-16,584</b>	<b>4,826,288</b>	<b>261,641</b>	<b>7,710</b>	<b>269,351</b>
<b>AME</b>						
Ariannu Llywodraeth Leol	20,717	0	20,717	0	0	0
Gwella Cysylltedd Domestig (Rhanbarthol a Chenedlaethol)	43,597	-12,929	30,668	0	0	0
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>4,907,186</b>	<b>-29,513</b>	<b>4,877,673</b>	<b>261,641</b>	<b>7,710</b>	<b>269,351</b>

<sup>8</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghymnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 6. Busnes, Menter, Technoleg a Gwyddoniaeth

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### Newidiadau Cyffredinol i Gyllidebau

- 6.1** Cafwyd cynnydd net o £2,900k yn y DEL Busnes, Menter, Technoleg a Gwyddoniaeth, gan gynnwys lleihad o £6,000k o ran adnoddau a chynnydd o £8,900k o ran cyfalaf.

### Gwariant a Reolir yn Flynyddol

- 6.2** Nid oes newidiadau i'r dyraniad Gwariant a Reolir yn Flynyddol.

### Newidiadau i Adnoddau

- 6.3** Trosglwyddo £1,000k o DEFRA i Gam Gweithredu 'Diwallu Anghenion Cymunedau Gwledig a Bodloni'r Prawf Gwledig o ran Camau Llywodraeth Cymru' ar gyfer cyllid atodol i awdurdodau lleol i gyflawni blaenoriaethau gorfodi iechyd a lles anifeiliaid a chynnal y System Trwyddedu Symud Anifeiliaid.
- 6.4** Mae £7,000k wedi'i drosglwyddo i'r Cam Gweithredu 'Teithio Cynaliadwy' ym Mhrif Grŵp Gwariant Llywodraeth Leol a Chymunedau fel rhan o drosglwyddiad cyllideb rhwng Prif Grŵp Gwariant Busnes, Menter, Technoleg a Gwyddoniaeth a Phrif Grŵp Gwariant Llywodraeth Leol a Chymunedau a gytunwyd ar ôl Cyllideb Atodol 2011-12.
- 6.5** Gwnaethpwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant . Mae effaith net y trosglwyddiadau hyn yn niwtral. Gwnaed y rhain i gefnogi'r gwaith o gyflawni rhaglenni'r strategaeth sectorau a'r strategaeth ganolog:

### Cam Gweithredu Sectorau

- Trosgrwyddiad net o £13,896k i mewn, gan gynnwys:
  - £5,000k o Gam Gweithredu 'Datblygu a Marchnata Bwyd a Diod Cymru' i gefnogi'r gwaith o gyflawni'r Sector Bwyd a Ffermio newydd;
  - £7,626k o Gam Gweithredu 'Cynyddu'r Galw ymhlith Ymwelwyr a Gwaith Trawsnewid' i gefnogi cyflawni'r Sector Twristiaeth newydd;
  - £4,136k o Gam Gweithredu 'Datblygu Profiad yr Ymwelydd' i gefnogi'r gwaith o gyflawni'r Sector Twristiaeth newydd;
  - £2,005k o Gam Gweithredu 'Cyllid Rhanbarthol' i ryddhau cyllid i gefnogi'r naw Sector; a
  - £4,871k i'r Cam Gweithredu 'Arloesi' i alinio'r rhaglen 'Academia ar gyfer Busnes', a gweithgarwch cysylltiedig, â'r agenda Gwyddoniaeth ac Arloesi. Mae'r Maes Rhaglenni Gwariant 'Annog Arloesi' wedi cael ei ailenwi'n Gam Gweithredu 'Gwyddoniaeth ac Arloesi'.

### Cam Gweithredu Arloesi ('Annog Arloesi' gynt)

- £4,871k o Gam Gweithredu 'Sectorau' i alinio'r rhaglen 'Academia ar gyfer Busnes', a gweithgarwch cysylltiedig, â'r agenda Gwyddoniaeth ac Arloesi.

### Cam Gweithredu Cyllid Rhanbarthol

- £2,005k i Gam Gweithredu 'Sectorau' i ryddhau cyllid i gefnogi'r naw Sector.

### Cam Gweithredu Digwyddiadau Mawr

- £961k o Gam Gweithredu 'Cynyddu'r Galw ymhlith Ymwelwyr a Gwaith Trawsnewid' i alinio cyllidebau â gweithgarwch yn ymwneud â Digwyddiadau Mawr.

### Cam Gweithredu Rhaglenni Corfforaethol

- £468k o Gam Gweithredu 'Rhaglenni Strategol' i gefnogi'r gwaith o gyflawni rhaglenni'r strategaeth ganolog.

### Cam Gweithredu Rhaglenni Strategol

- £468k i Gam Gweithredu 'Rhaglenni Corfforaethol' i gefnogi'r gwaith o gyflawni rhaglenni'r strategaeth ganolog.

### Cam Gweithredu Sector Datblygu Marchnata Bwyd a Diod Cymru

- £5,000k i Gam Gweithredu 'Sectorau' i gefnogi'r gwaith o gyflawni'r Sector Bwyd a Ffermio newydd.

### Cam gweithredu Cynyddu'r Galw gan Ymwelwyr a Gwaith Trawsnewid

- Trosglwyddo cyfanswm o £8,587k allan, gan gynnwys:
  - £7,626k i Gam Gweithredu 'Sectorau' i gefnogi'r gwaith o gyflawni'r Sector Twristiaeth newydd; a
  - £961k i Gam Gweithredu 'Digwyddiadau Mawr' i alinio cyllidebau gyda gweithgarwch sy'n gysylltiedig â Digwyddiadau Mawr.

### Cam Gweithredu Datblygu Profiad yr Ymwelydd

- £4,136k i Gam Gweithredu 'Sectorau' i gefnogi'r gwaith o gyflawni'r Sector Twristiaeth newydd.

**6.6** Mae'r Meysydd Rhaglenni Gwariant canlynol a'r Camau Gweithredu cysylltiedig wedi eu symud yn gyfan gwbl i Faes Rhaglenni Gwariant 'Rhaglenni Strategol a Chorfforaethol':

- £4,802k o Faes Rhaglenni Gwariant a Cham Gweithredu 'Cyllid Cymru' er mwyn alinio rheolaeth a gweinyddiaeth ganolog Cyllid Cymru CCC, is-gwmni sy'n eiddo yn gyfan gwbl i Lywodraeth Cymru; a
- £2,796k o Faes Rhaglenni Gwariant a Cham Gweithredu 'Marchnata' i adlewyrchu'r ffaith eu bod yn cefnogi mentrau canolog Busnes, Menter, Technoleg a Gwyddoniaeth a'u bod yn cael eu rheoli'n unol â chyflawni strategol a chorfforaethol.

## Newidiadau i Gyfalaf

**6.7** Mae cyfanswm o £8,900k wedi'i drosglwyddo o'r Cronfeydd Wrth Gefn, gan gynnwys:

### Cam Gweithredu Sectorau

- Trosglwyddo cyfanswm o £6,000k i mewn fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai, gan gynnwys:
  - £2,500k i Gronfa Twf Economaidd Cymru ar gyfer y gronfa garlam tymor byr i fusnesau sy'n rhoi mynediad ar unwaith i gyllid cyfalaf i'w fuddsoddi; a
  - £3,500k i Barth Menter Glannau Dyfrdwy. Mae'n gynllun lliniaru llifogydd gyda chyfalaf sylweddol er mwyn galluogi datblygu 'Porth y Gogledd' ar Lannau'r Dyfrdwy. Mae'r 'porth' yn hanfodol i ddenu buddsoddiadau newydd i'r Parth Menter.

### Cyflawni'r Rhaglenni o fewn Cam Gweithredu'r Cynllun Datblygu Gwledig

- £2,900k o Gyllid Cyfalaf a Gedwir yn Ganolog ar gyfer darparu gwasanaethau ar-lein ar gyfer Taliadau Gwledig yng Nghymru.

**6.8** Hefyd, gwnaethpwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant. Mae effaith net y trosglwyddiadau hyn yn niwtral. Gwnaed y rhain i gefnogi'r gwaith o gyflawni rhaglenni'r strategaeth sectorau a'r strategaeth ganolog.

### Cam Gweithredu Sectorau

- Trosglwyddiad net o £2,840k i mewn, gan gynnwys:
  - £750k i'r Cam Gweithredu 'Arloesi' i alinio'r rhaglen 'Academia ar gyfer Busnes', a gweithgarwch cysylltiedig, â'r agenda Gwyddoniaeth ac Arloesi. Mae'r Maes Rhaglenni Gwariant 'Annog Arloesi' wedi cael ei ailenwi'n Gam Gweithredu 'Gwyddoniaeth ac Arloesi'.
  - £995k o Gam Gweithredu 'Cyllid Rhanbarthol' i ryddhau cyllid i gefnogi'r naw sector; a
  - £2,595k o Gam Gweithredu 'Datblygu Profiad yr Ymwelydd' i gefnogi'r gwaith o gyflawni'r Sector Twristiaeth newydd.

### Cam Gweithredu Arloesi ('Annog Arloesi' gynt)

- Trosglwyddo £750k i mewn o'r Cam Gweithredu 'Sectorau' i alinio rhaglen Academia ar gyfer Busnes, a gweithgarwch cysylltiedig, â'r agenda Gwyddoniaeth ac Arloesi.

### Cam gweithredu Cyllid Rhanbarthol

- £995k i'r Cam Gweithredu 'Sectorau' i ryddhau cyllid i gefnogi'r naw sector.

### Cam Gweithredu Datblygu Profiad yr Ymwelydd

- £2,595k i'r Cam Gweithredu 'Sectorau' i gefnogi'r gwaith o ddarparu'r Sector Twristiaeth newydd.

**6.9** Mae Maes Rhaglenni Gwariant a Cham Gweithredu 'Cyllid Cymru', sef £1,500k, wedi ei symud yn gyfan gwbl i'r Maes Rhaglenni Gwariant 'Rhaglenni Strategol a Chorfforaethol' er mwyn alinio rheolaeth a gweinyddiaeth ganolog Cyllid Cymru CCC, is-gwmni sy'n eiddo yn gyfan gwbl i Lywodraeth Cymru.



Tabl 6.1 – Dyraniadau SPA Busnes, Menter, Technoleg a Gwyddoniaeth

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>9</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Sectorau a Busnes	43,826	6,896	50,722	59,992	8,840	68,832
Gwyddoniaeth ac Arloesi	5,785	4,871	10,656	357	750	1,107
Ariannu Rhanbarthol	2,005	-2,005	0	995	-995	0
Cyllid Cymru	4,802	-4,802	0	1,500	-1,500	0
Digwyddiadau Mawr	3,870	961	4,831	0	0	0
Marchnata	2,796	-2,796	0	0	0	0
Seilwaith	22,415	0	22,415	11,031	0	11,031
Strategaeth a Rhaglenni Corfforaethol	4,880	7,598	12,478	417	1,500	1,917
WEFO	1,522	0	1,522	0	0	0
Materion Gwledig	78,246	-4,000	74,246	12,569	2,900	15,469
Twristiaeth	12,723	-12,723	0	2,595	-2,595	0
<b>Cyfanswm DEL</b>	<b>182,870</b>	<b>-6,000</b>	<b>176,870</b>	<b>89,456</b>	<b>8,900</b>	<b>98,356</b>
<b>AME</b>						
Seilwaith	41,402	0	41,402	0	0	0
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>224,272</b>	<b>-6,000</b>	<b>218,272</b>	<b>89,456</b>	<b>8,900</b>	<b>98,356</b>

<sup>9</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 7. Addysg a Sgiliau

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### Newidiadau Cyffredinol i Gyllidebau

**7.1** Bu cynnydd net o £18,069k yn y DEL Addysg a Sgiliau, gan gynnwys cynnydd o £1,119k o ran adnoddau a chynnydd o £16,950k o ran cyfalaf.

### Gwariant a Reolir yn Flynyddol

**7.2** Mae'r gyllideb Gwariant a Reolir yn Flynyddol wedi cynyddu £27,784k, sy'n gynydd o £16,924k o ran cyfalaf a chynnydd o £10,860k o ran adnoddau, i adlewyrchu'r rhagolygon diweddaraf o ran Benthyciadau Myfyrwyr.

### Newidiadau i Adnoddau

**7.3** Trosglwyddo £393k o'r Cronfeydd Wrth Gefn i'r Cam Gweithredu 'Grant Amddifadedd Disgyblion' mewn perthynas ag addasiad i'r Grant Amddifadedd Disgyblion.

**7.4** Effaith net y trosglwyddiadau gyda'r Prif Grwpiau Gwariant eraill yw cynnydd o £726k, sy'n cynnwys yr addasiadau canlynol:

### Cam Gweithredu Addysg Uwch

- £2,051k o'r Cam Gweithredu 'Cefnogi Addysg a Hyfforddiant Gweithlu'r GIG' ym Mhrif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant i wneud taliadau i Brifysgol Caerdydd i gefnogi hyfforddiant meddygol a deintyddol.

### Cam Gweithredu'r Iaith Gymraeg

- £1,325k i Brif Grŵp Gwariant Gwasanaethau Canolog a Gweinyddu i dalu cyflogau a chostau cysylltiedig staff a drosglwyddodd i Lywodraeth Cymru ar 1 Ebrill 2012 yn dilyn diddymu Bwrdd yr Iaith Gymraeg, gan gynnwys yr addasiad canlynol dros £250k:
  - £1,273k i Gam Gweithredu 'Costau Staff'.

**7.5** Hefyd, gwnaethpwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant. Mae effaith net y trosglwyddiadau hyn yn niwtral. Isod, ceir manylion trosglwyddiadau penodol dros £250k:

#### Camau Gweithredu'r Cwricwlwm

- £693k i'r Cam Gweithredu 'Cymorth Cyflawni' ar gyfer y Rhaglen Addysg Ryngwladol tuag at CILT, y Ganolfan Ieithoedd Genedlaethol.

#### Cam Gweithredu Cymwysterau

- £4,700k i'r Cam Gweithredu 'Addysg Ôl-16' ar gyfer darparu Bagloriaeth Cymru, Dysgu Seiliedig ar Waith.

#### Cam Gweithredu 'Addysg Ôl-16'

- Trosglwyddiad net o £4,630k i mewn, gan gynnwys y trosglwyddiad canlynol dros £250k:
  - £4,700k o Gam Gweithredu 'Cymwysterau' ar gyfer darparu Bagloriaeth Cymru, Dysgu Seiliedig ar Waith.

#### Cam Gweithredu'r Gymraeg mewn Addysg

- £4,035k o Gam Gweithredu 'Yr Iaith Gymraeg' ar gyfer grantiau Mudiad Meithrin, Cymdeithas Genedlaethol Meithrinfeydd ac Athrawon Bro – grantiau a reolir bellach gan Uned y Gymraeg Mewn Addysg.

#### Cam Gweithredu'r Iaith Gymraeg

- Trosglwyddo cyfanswm o £4,089k allan, gan gynnwys y trosglwyddiad canlynol dros £250k:
  - £4,035k i Gam Gweithredu 'Y Gymraeg mewn Addysg' ar gyfer grantiau Mudiad Meithrin, Cymdeithas Genedlaethol Meithrinfeydd ac Athrawon Bro - grantiau a reolir bellach gan Uned y Gymraeg Mewn Addysg.

### Cam Gweithredu Cymorth Cyflawni

- Trosglwyddo cyfanswm o £1,043k i mewn, gan gynnwys y trosglwyddiad canlynol dros £250k:
  - £693k o Gam Gweithredu'r 'Cwricwlwm' ar gyfer y Rhaglen Addysg Ryngwladol tuag at CILT, y Ganolfan Ieithoedd Genedlaethol.

### **Newidiadau i Gyfalaf**

**7.6** Trosglwyddo cyfanswm o £16,950k o'r Cronfeydd Wrth Gefn i Gam Gweithredu 'Darpariaeth Ystad a TG', gan gynnwys:

- £8,950k o Gyllid a Cyfalaf a Gedwir yn Ganolog, sy'n cynnwys y canlynol:
  - £1,950k ar gyfer prosiect 'Porth y Cymoedd' a fydd yn sefydlu ysgol newydd yn Nhondu ac yn rhesymoli'r ddarpariaeth addysg uwchradd yn yr ardal; a
  - £7,000k ar gyfer rhesymoli'r ystad ysgolion uwchradd yn Sir Gâr.
- £8,000k fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai, gan gynnwys:
  - £5,000k ar gyfer cyflymu prosiectau trawsnewid Ysgolion yr 21ain Ganrif; a
  - £3,000k ar gyfer Campws Ôl-16 Canol Dinas Caerdydd.

Tabl 7.1 – Dyraniadau SPA Addysg a Sgiliau

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>10</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Safonau Addysg a Hyfforddiant	1,165,476	1,485	1,166,961	161,243	17,050	178,293
Gweithlu Medrus	89,669	-20	89,649	0	0	0
Lles Economaidd a Chymdeithasol a Lleihau Anghydraddoldeb	390,762	-10	390,752	0	0	0
Yr Iaith Gymraeg	26,355	-1,379	24,976	100	-100	0
Cymorth Cyflawni	3,148	1,043	4,191	0	0	0
<b>Cyfanswm DEL</b>	<b>1,675,410</b>	<b>1,119</b>	<b>1,676,529</b>	<b>161,343</b>	<b>16,950</b>	<b>178,293</b>
<b>AME</b>						
Lles Economaidd a Chymdeithasol a Lleihau Anghydraddoldeb	-99,893	10,860	-89,033	250,418	16,924	267,342
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>1,575,517</b>	<b>11,979</b>	<b>1,587,496</b>	<b>411,761</b>	<b>33,874</b>	<b>445,635</b>

<sup>10</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 8. Yr Amgylchedd a Datblygu Cynaliadwy

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### Newidiadau Cyffredinol i Gyllidebau

**8.1** Bu cynnydd net o £13,710k yn y DEL Amgylchedd a Datblygu Cynaliadwy, gan gynnwys lleihad o £30k o ran adnoddau a chynnydd o £13,740k o ran cyfalaf.

### Newidiadau Adnoddau

**8.2** Cafwyd trosglwyddiadau i Brif Grŵp Gwariant Llywodraeth Leol a Chymunedau ond nid yw hyn yn cynnwys unrhyw addasiadau dros £250k.

**8.3** Gwnaethpwyd sawl trosglwyddiad o fewn y Prif Grŵp Gwariant. Mae effaith net y trosglwyddiadau hyn yn niwtral. Mae hyn yn cynnwys y trosglwyddiad canlynol dros £250k:

- Trosglwyddiad o £735k o Gam Gweithredu 'Gweithredu Polisiâu Gwarchod Natur a'r Môr' i'r Cam Gweithredu 'Hyrwyddo Tirweddau Gwarchodedig a Mynediad i Gefn Gwlad' er mwyn ariannu newidiadau i'r ffordd y mae'r Gronfa Datblygu Cynaliadwy yn cael ei darparu a'i gweinyddu gan Awdurdodau'r Parciau Cenedlaethol.

### Newidiadau i Gyfalaf

**8.4** Trosglwyddwyd cyfanswm o £11,000k o Gronfeydd Wrth Gefn, gan gynnwys:

### Cam Gweithredu Datblygu a Gweithredu Polisi a Deddfwriaeth ynglŷn â'r Perygl o Lifogydd a'r Perygl i'r Arfordir; Dŵr a Charthion

- Trosglwyddo cyfanswm o £6,000k i mewn, gan gynnwys:
  - £2,000k o gyllid Cyfalaf a Gedwir yn Ganolog i leihau'r risg i gartrefi a busnesau sy'n agored i niwed ym Mae Colwyn yn y Gogledd ac yn y Borth yn y Canolbarth; a

- £4,000k fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai ar gyfer cynlluniau rheoli risg Llifogydd ac Arfordirol ym Mae Colwyn, Talgarth, Gilfach Kerry, a'r Borth.

Cam Gweithredu 'Datblygu a Gweithredu Polisi, Dulliau Cyfathrebu,

Deddfwriaeth a Rheoliadau Newid Hinsawdd, Atal Allyriadau a Thlodi Tanwydd'

- Trosglwyddo cyfanswm o £5,000k fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai, gan gynnwys:
  - £3,000k ar gyfer NEST, cynllun tlodi tanwydd Llywodraeth Cymru; a
  - £2,000k ar gyfer y cynllun newydd a fydd yn gweithredu law yn llaw â'n cynllun effeithlonrwydd ynni, ARBED Cam 2.

**8.5** Trosglwyddwyd £2,740k i Gam Gweithredu 'Datblygu a Gweithredu Polisi, Dulliau Cyfathrebu, Deddfwriaeth a Rheoliadau Newid Hinsawdd, Atal Allyriadau a Thlodi Tanwydd' o'r Prif Grŵp Gwariant Tai, Adfywio a Threftadaeth fel cyfaniad at yr arian cyfatebol ar gyfer ARBED Cam 2, Rhaglen Buddsoddi Strategol Perfformiad Ynni Llywodraeth Cymru. Mae'r trosglwyddiad yn cynnwys:

- £270k o'r Cam Gweithredu 'Sicrhau Tai o Ansawdd';
- £1,100k o'r Cam Gweithredu 'Cynyddu Nifer y Tai a'r Dewis Ohonynt'; a
- £1,370k o'r Cam Gweithredu 'Gweithredu Ardaloedd Adfywio Strategol'

**8.6** Trosglwyddwyd £1,000k o fewn y Prif Grŵp Gwariant, ac roedd yr effaith net yn niwtral. Gwnaed y trosglwyddiad o'r Cam Gweithredu 'Datblygu a Gweithredu Polisi a Deddfwriaeth ynglŷn â'r Perygl o Llifogydd a'r Perygl i'r Arfordir; Dŵr a Charthion' i'r Cam Gweithredu 'Noddi a Rheoli Cyrff Cyflawni' i gyllido datblygu Seilwaith Un Corff Amgylcheddol.

**Tabl 8.1 – Dyraniadau SPA yr Amgylchedd a Datblygu Cynaliadwy**

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>11</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Newid Hinsawdd a Chynaliadwyedd	115,885	-30	115,855	57,196	12,740	69,936
Yr Amgylchedd	80,887	0	80,887	4,600	1,000	5,600
Cynllunio	7,403	0	7,403	0	0	0
Gwarchod a Gwella Iechyd a Lles Anifeiliaid	39,454	0	39,454	0	0	0
Sail Tystiolaeth	354	0	354	38	0	38
Coedwigaeth	21,200	0	21,200	-205	0	-205
<b>Cyfanswm DEL</b>	<b>265,183</b>	<b>-30</b>	<b>265,153</b>	<b>61,629</b>	<b>13,740</b>	<b>75,369</b>
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>265,183</b>	<b>-30</b>	<b>265,153</b>	<b>61,629</b>	<b>13,740</b>	<b>75,369</b>

<sup>11</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.



## 9. Tai, Adfywio a Threftadaeth

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### Newidiadau Cyffredinol i Gyllidebau

**9.1** Cafwyd cynnydd net o £19,808k yn y DEL Tai, Adfywio a Threftadaeth, yn cynnwys cynnydd o £48k o ran adnodd a chynnydd o £19,760k o ran cyfalaf.

### Gwariant a Reolir yn Flynyddol

**9.2** Bu lleihad o £7,000k yn y Gyllideb Gwariant a Reolir yn Flynyddol i adlewyrchu'r rhagolygon diweddaraf am ad-daliadau Cymhorthdal y Cyfrif Refeniw Tai i'r Trysorlys.

### Newidiadau i Adnoddau

**9.3** Bu trosglwyddiadau o'r Prif Grŵp Gwariant Llywodraeth Leol a Chymunedau. Nid yw hyn yn cynnwys unrhyw addasiadau dros £250k.

**9.4** Mae £300k wedi'i drosglwyddo o fewn y Prif Grŵp Gwariant, o'r Cam Gweithredu 'Meithrin Defnydd a Dysgu Gydol Oes drwy Wasanaethau Llyfrgell' i'r Cam Gweithredu 'Arweiniad Strategol ar gyfer Gwasanaethau Amgueddfa, Archifau a Llyfrgell' ar gyfer cyllido Casgliad y Bobl. Mae effaith net y trosglwyddiad hwn yn niwtral.

### Newidiadau i Gyfalaf

**9.5** Trosglwyddwyd cyfanswm o £22,500k o'r Cronfeydd Wrth Gefn, gan gynnwys:

### Cynyddu Nifer y Tai a'r Dewis Ohonynt

Trosglwyddo £16,000k i mewn, gan gynnwys:

- £5,000k o Gyfalaf a Gedwir yn Ganolog ar gyfer y fenter 'Troi Tai'n Gartrefi' i sicrhau er mwyn sicrhau bod tai gwag yn cael eu defnyddio.

- £11,000k fel rhan o'r pecyn buddsoddiad cyfalaf a gyhoeddwyd ym mis Mai, a oedd yn cynnwys:
  - o £6,000k ar gyfer Cam 2 Partneriaeth Tai Cymru; a
  - o £5,000k ar gyfer y fenter 'Troi Tai'n Gartrefi' er mwyn sicrhau bod tai gwag yn cael eu defnyddio.

### Cam Gweithredu 'Gweithredu Ardaloedd Adfywio Strategol'

- Trosglwyddo cyfanswm o £6,500k o Gyfalaf a Gedwir yn Ganolog, gan gynnwys:
  - £5,000k ar gyfer prosiect ailddatblygu tai Gorllewin y Rhyl.
  - £1,500k ar gyfer ailddatblygu Hen Neuadd y Dref Merthyr Tydfil

**9.6** Mae £2,740k wedi ei drosglwyddo i Gam Gweithredu 'Datblygu a Gweithredu Polisi, Dulliau Cyfathrebu, Deddfwriaeth a Rheoliadau Newid Hinsawdd, Atal Allyriadau a Thlodi Tanwydd' ym Mhrif Grŵp Gwariant Amgylchedd a Datblygu Cynaliadwy ar gyfer ARBED Cam 2, Rhaglen Fuddsoddi Strategol Perfformiad Ynni Llywodraeth Cymru, o'r Camau Gweithredu canlynol:

- £270k o Gam Gweithredu 'Sicrhau Tai o Ansawdd'
- £1,100k o'r Cam Gweithredu 'Cynyddu Nifer y Tai a'r Dewis Ohonynt'; a
- £1,370k o'r Cam Gweithredu 'Gweithredu Ardaloedd Adfywio Strategol'

**9.7** Mae £1,000k wedi'i drosglwyddo o fewn y Prif Grŵp Gwariant, o Gam Gweithredu 'Meithrin Defnydd a Dysgu Gydol Oes drwy Wasanaethau Llyfrgell' i'r Cam Gweithredu 'Cynyddu Nifer y Tai a'r Dewis Ohonynt' i ddarparu tai newydd ychwanegol. Mae effaith net hyn yn niwtral.

**Tabl 9.1 – Dyraniadau SPA Tai, Adfywio a Threftadaeth**

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>12</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Tai	151,147	0	151,147	231,970	15,630	247,600
Adfywio	14,336	48	14,384	51,477	5,130	56,607
Cefnogi a chynnal sector celfyddydau cryf drwy Gyngor y Celfyddydau ac eraill	34,802	0	34,802	455	0	455
Amgueddfeydd, Archifau a Llyfrgelloedd	37,436	0	37,436	4,973	-1,000	3,973
Darparu rhaglenni chwaraeon a gweithgarwch corfforol effeithiol	24,923	0	24,923	345	0	345
Y cyfryngau a chyhoeddi	3,980	0	3,980	25	0	25
Cadw, gwarchod, cynnal a hyrwyddo mynediad i'r amgylchedd hanesyddol	11,658	0	11,658	5,313	0	5,313
<b>Cyfanswm DEL</b>	<b>278,282</b>	<b>48</b>	<b>278,330</b>	<b>294,558</b>	<b>19,760</b>	<b>314,318</b>
<b>AME</b>						
Amgueddfeydd, Archifau a Llyfrgelloedd	2,490	0	2,490	0	0	0
Tai	-61,000	-7,000	-68,000	0	0	0
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>219,772</b>	<b>-6,952</b>	<b>212,820</b>	<b>294,558</b>	<b>19,760</b>	<b>314,318</b>

<sup>12</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## 10. Gwasanaethau Canolog a Gweinyddu

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### Newidiadau Cyffredinol i Gyllidebau

**10.1** Bu cynnydd net o £12,964k yn y DEL Gwasanethau a Gweinyddiaeth Canolog. Adnoddau yw hyn i gyd.

### Gwariant a Reolir yn Flynyddol

**10.2** Bu lleihad o £5k yn y Gyllideb Gwariant a Reolir yn Flynyddol i adlewyrchu'r rhagolygon diweddaraf ynghylch darparu ar gyfer ymddeoliadau cynnar.

### Newidiadau i Adnoddau

**10.3** Trosglwyddo £10,000k o'r Cronfeydd Wrth Gefn i'r Cam Gweithredu 'Budsoddi i Arbed' i ddarparu cyllid ar gyfer prosiectau rownd chwech y cyhoeddwyd eu manylion ar 19 Mehefin.

**10.4** Trosglwyddo £1,926k o Gam Gweithredu 'Gwybodaeth Ddaearyddol' i'r Adran Busnes, Arloesedd a Sgiliau ar gyfer gwasanaethau gwybodaeth ddaearyddol i Gymru gyfan.

**10.5** Effaith net trosglwyddiadau gyda Phrif Grwpiau Gwariant eraill yw cynnydd o £4,890k, sy'n cynnwys yr addasiadau canlynol dros £250k:

#### Cam Gweithredu Costau Staff

- Trosglwyddo £1,273k o'r Cam Gweithredu 'Iaith Gymraeg' ym Mhrif Grŵp Gwariant yr Adran Addysg a Sgiliau i dalu cyflogau a chostau cysylltiedig staff a drosglwyddodd i Lywodraeth Cymru ar 1 Ebrill 2012 yn dilyn diddymu Bwrdd yr Iaith Gymraeg.

#### Cam Gweithredu Tribiwnlysoedd

- Trosglwyddo £1,970k o Gam Gweithredu 'Cefnogi Polisïau a Deddfwriaeth Iechyd Meddwl' ym Mhrif Grŵp Gwariant Iechyd, Gwasanaethau Cymdeithasol a Phlant ar gyfer Tribiwnlysoedd Adolygu Iechyd Meddwl.

### Cam Gweithredu Gwybodaeth Ddaearyddol

- £1,595k o Gam Gweithredu 'Gwybodaeth Ddaearyddol' ym Mhrif Grŵp Gwariant Llywodraeth Leol a Chymunedau tuag at gyfraniad Llywodraeth Leol i'r Gwasanaethau Gwybodaeth Ddaearyddol i Gymru gyfan

### **Newidiadau i Gyfalaf**

**10.6** Ni fu newidiadau i'r Gyllideb Gyfalaf.

**Tabl 10.1 – Dyraniadau SPA Gwasanaethau Canolog a Gweinyddu**

DEL	£000oedd			£000oedd		
	Adnodd 2012-13			Cyfalaf 2012-13		
	Cyllideb <sup>13</sup>	Newidiadau	Cyllideb Ddiwygiedig	Cyllideb	Newidiadau	Cyllideb Ddiwygiedig
Costau Rhedeg Dirprwyedig	204,340	1,273	205,613	0	0	0
Costau Rhedeg Canolog	91,377	52	91,429	11,145	0	11,145
Gwasanaethau Gwybodaeth a Chymorth	11,377	11,639	23,016	0	0	0
Rhaglenni Canolog	14,361	0	14,361	17,319	0	17,319
<b>Cyfanswm DEL</b>	<b>321,455</b>	<b>12,964</b>	<b>334,419</b>	<b>28,464</b>	<b>0</b>	<b>28,464</b>
<b>AME</b>						
Costau Rhedeg Canolog	-1,837	-5	-1,842	0	0	0
<b>Cyfanswm y Gwariant a Reolir (TME)</b>	<b>319,618</b>	<b>12,959</b>	<b>332,577</b>	<b>28,464</b>	<b>0</b>	<b>28,464</b>

<sup>13</sup> Ffigurau'r Gyllideb yw'r rhai yng Nghynnig Terfynol y Gyllideb a gymeradwywyd fis Rhagfyr 2011.

## Atodiad 1 – Cysoni rhwng Cyllideb Bloc Cymru a'r Dyraniadau Adnoddau yng Nghynnig y Gyllideb

Mae'r ddogfen hon yn cefnogi Cynnig y Gyllideb Atodol, sy'n nodi'r newidiadau yn yr adnoddau y mae Llywodraeth Cymru yn cynnig eu defnyddio yn 2012-13, yn ogystal â'r arian parod y mae'n ceisio awdurdod i'w dynnu o Gronfa Gyfunol Cymru. Mae'r tablau yn yr adroddiad hwn yn dangos cyllidebau ar sail weinyddol, ond ffigurau ar sail adnoddau yw'r ffigurau yng Nghynnig y Gyllideb Atodol.

Yng nghyllideb weinyddol Llywodraeth Cymru mae nifer o eitemau sydd wedi'u sgorio y tu allan i gyfrifon Llywodraeth Cymru. Nid ydynt felly'n cael eu sgorio fel rhan o'r Adnoddau sydd eu hangen ar Weinidogion Cymru. Mae'r Atodiad hwn yn cysoni cyllidebau gweinyddol ac adnoddau pob Prif Grŵp Gwariant.

### Iechyd, Gwasanaethau Cymdeithasol a Phlant

DEL	£000oedd
	2012-13
Adnoddau	6,081,527
Cyfalaf	261,713
<b>AME</b>	
Adnoddau	201,710
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>6,544,950</b>
<b>Cysoni ag Adnoddau</b>	
Adnoddau a Ddefnyddir gan CNLCau a chyrrff y GIG	-321,457
Benthyca â Chymorth	-4,174
Derbyniadau o'r Gronfa Yswiriant Gwladol (a'r costau casglu)	-887,398
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>5,331,921</b>

### Llywodraeth Leol a Chymunedau

DEL	£000oedd
	2012-13
Adnoddau	4,826,288
Cyfalaf	269,351
<b>AME</b>	
Adnoddau	51,385
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>5,147,024</b>
<b>Cysoni ag Adnoddau</b>	
Adnoddau a Ddefnyddir gan CNLCau a chyrrff y GIG	-400
Benthyca â Chymorth	-12,001
Ardrethi Annomestig Cenedlaethol sy'n daladwy (a'r costau casglu)	-949,172
Menter Cyllid Preifat (PFI)	-7,353
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>4,178,098</b>

### Busnes, Menter, Technoleg a Gwyddoniaeth

DEL	£000oedd
	2012-13
Adnoddau	176,870
Cyfalaf	98,356
<b>AME</b>	
Adnoddau	41,402
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>316,628</b>
<b>Cysoni ag Adnoddau</b>	
Costau Uniongyrchol ar Gronfa Gyfunol Cymru Cyllid Cymru	-1,695
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>314,933</b>

### Addysg a Sgiliau

DEL	£000oedd
	2012-13
Adnoddau	1,676,529
Cyfalaf	178,293
<b>AME</b>	
Adnoddau	-89,033
Cyfalaf	267,342
<b>Cyfanswm y Gwariant a Reolir</b>	<b>2,033,131</b>
<b>Cysoni ag Adnoddau</b>	
Adnoddau a Ddefnyddir gan CNLCau a chyrrff y GIG	-82
Benthyca â Chymorth	-39,038
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>1,994,011</b>

### Yr Amgylchedd a Datblygu Cynaliadwy

DEL	£000oedd
	2012-13
Adnoddau	265,133
Cyfalaf	75,369
<b>AME</b>	
Adnoddau	0
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>340,522</b>
<b>Cysoni ag Adnoddau</b>	
Adnoddau a Ddefnyddir gan CNLCau a chyrrff y GIG	-3,090
Benthyca â Chymorth	-10,341
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>327,091</b>



### Tai, Adfywio a Threftadaeth

DEL	£000oedd
	2012-13
Adnoddau	278,330
Cyfalaf	314,318
<b>AME</b>	
Adnoddau	-65,510
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>527,138</b>
<b>Cysoni ag Adnoddau</b>	
Adnoddau a Ddefnyddir gan CNLCau a chyrrff y GIG	-5,758
Benthyca â Chymorth	-41,745
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>479,635</b>

### Gwasanaethau Canolog a Gweinyddu

DEL	£000oedd
	2012-13
Adnoddau	334,419
Cyfalaf	28,464
<b>AME</b>	
Adnoddau	1,842
Cyfalaf	0
<b>Cyfanswm y Gwariant a Reolir</b>	<b>361,041</b>
<b>Cysoni ag Adnoddau</b>	
Costau Uniongyrchol ar Gronfa Gyfunol Cymru	-97
<b>Yr adnoddau y gwneir cais amdanynt</b>	<b>360,944</b>

## Atodiad 2 – Cysoni Strwythurau'r Gyllideb Drafnidiaeth o fewn MEG Llywodraeth Leol a Chymunedau

SPA	Y GYLLIDEB ADNODDAU – Terfyn Gwariant Adrannol	£000oedd			Sylwadau
		2012-13 Ailnodi Gwaelodlin	2013-14 Ailnodi Gwaelodlin	2014-15 Ailnodi Gwaelodlin	
Gweithrediadau'r Rhwydwaith Traffyrdd a Chefnffyrdd	CAM GWEITHREDU				
	Gweithrediadau Traffyrdd a Chefnffyrdd	60,260	65,521	64,883	1. Aiddyrannwyd £20,612k yn 2012/13; £20,706k yn 2013/14 a 2014/15 o Gam Gweithredu Gwella a Chynnal a Chadw'r Rhwydwaith Traffyrdd a Chefnffyrdd (Ffyrdd Domestig). 2. Aiddyrannwyd £38,327k yn 2012/13; £38,304k yn 2013/14 a 2014/15 o Gam Gweithredu Gwella Cysylltedd Rhyngwladol. 3. Aiddyrannwyd £1,042k yn 2012/13; £6,233k yn 2013/14 a £5,591k yn 2014/15 o Gam Gweithredu Datblygu Teithio Cynaliadwy. 4. Aiddyrannwyd £279k yn 2012/13; £278k yn 2013/14 a £282k yn 2014/15 o Gam Gweithredu Gwella Diogelwch ar y Ffyrdd ac Effaith Trafnidiaeth ar yr Amgylchedd
Tudalen 4	Gwella a Chynnal a Chadw'r Rhwydwaith Cefnffyrdd (Ffyrdd Domestig) - Adnoddau nad ydynt yn Arian Parod	108,691	108,691	108,691	1. Aiddyrannwyd £34,781k yn 2012/13, 2013/14 a 2014/15 o Gam Gweithredu Gwella a Chynnal a Chadw'r Rhwydwaith Cefnffyrdd (Ffyrdd Domestig) – Cam gweithredu nad yw'n Arian Parod. 2. Aiddyrannwyd £73,910k yn 2012/13, 2013/14 a 2014/15 o Gam Gweithredu Gwella Cysylltedd Rhyngwladol nad yw'n Arian Parod.
	Cyfanswm Gweithrediadau'r Rhwydwaith Traffyrdd a Chefnffyrdd	168,951	174,212	173,574	
Gwasanaethau Rheilffyrdd ac Awyr	Gwasanaethau Rheilffyrdd ac Awyr	173,971	173,179	173,179	1. Aiddyrannwyd £172,371k yn 2012/13; £171,579k yn 2013/14 a 2014/15 o Gam Gweithredu Gwella Trafnidiaeth Gyhoeddus (Rheilffyrdd). 2. Aiddyrannwyd £1,600k ymhob un o'r 3 blwyddyn ariannol o Gam Gweithredu Gwella Cysylltedd Rhyngwladol.
	Cyfanswm Gwasanaethau Rheilffyrdd ac Awyr	173,971	173,179	173,179	
Teithio Cynaliadwy	Teithio Cynaliadwy	84,091	82,762	84,105	1. Aiddyrannwyd £84,091k yn 2012/13; £82,762k yn 2013/14 a £84,105k yn 2014/15 o Gam Gweithredu Datblygu Teithio Cynaliadwy.
	Cyfanswm Teithio Cynaliadwy	84,091	82,762	84,105	
Gwella Diogelwch ar y Ffyrdd	Gwella Diogelwch ar y Ffyrdd	5,716	4,717	4,713	Aiddyrannwyd £5,716k yn 2012/13; £4,717k yn 2013/14 a £4,713k yn 2014/15 o Gam Gweithredu Gwella Diogelwch ar y Ffyrdd ac Effaith Trafnidiaeth ar yr Amgylchedd.
	Cyfanswm Gwella Diogelwch ar y Ffyrdd	5,716	4,717	4,713	
	Cyfanswm Refeniw – Llywodraeth Leol a Chymunedau	432,729	434,870	435,571	

Y GYLLIDEB GYFALAF – Terfyn Gwariant Adrannol		£000oedd		
SPA	CAM GWEITHREDU	2012-13 Ailnodi Gwaelodlin	2013-14 Ailnodi Gwaelodlin	2014-15 Ailnodi Gwaelodlin
Gweithrediadau'r Rhwydwaith Traffydd a Chefnffyrdd	Gweithrediadau Rhwydwaith Traffydd a Chefnffyrdd	46,366	38,151	43,204
	<b>Cyfanswm Gweithrediadau'r Rhwydwaith Traffydd a Chefnffyrdd</b>	<b>46,366</b>	<b>38,151</b>	<b>43,204</b>
Buddsoddi yn y Ffyrdd a'r Rheilffyrdd	Cynlluniau'r Ffyrdd a'r Rheilffyrdd	92,794	93,991	91,046
	<b>Cyfanswm Buddsoddi yn y Ffyrdd a'r Rheilffyrdd</b>	<b>92,794</b>	<b>93,991</b>	<b>91,046</b>
Teithio Cynaliadwy	Teithio Cynaliadwy	43,826	41,640	39,532
	<b>Cyfanswm Teithio Cynaliadwy</b>	<b>43,826</b>	<b>41,640</b>	<b>39,532</b>
Gwella a Chynnal a Chadw Seilwaith Ffyrdd Lleol	Gwella a Chynnal a Chadw Seilwaith Ffyrdd Lleol	12,805	0	0
	Cyllid Cyfalaf Cyffredinol - Ffyrdd	15,332	13,667	13,667
	<b>Cyfanswm Gwella a Chynnal a Chadw Seilwaith Ffyrdd Lleol</b>	<b>28,137</b>	<b>13,667</b>	<b>13,667</b>
Gwella Diogelwch ar y Ffyrdd	Gwella Diogelwch ar y Ffyrdd	6,900	6,900	6,900
	<b>Cyfanswm Gwella Diogelwch ar y Ffyrdd</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
	<b>Cyfanswm Cyfalaf – Llywodraeth Leol a Chymunedau</b>	<b>218,023</b>	<b>194,349</b>	<b>194,349</b>
	<b>Sylwadau</b>			
	1. Ailddyranwyd £21,072k yn 2012/13; £21,119k yn 2013/14 a £23,227k yn 2014/15 o'r Cam Gweithredu Gwella a Chynnal a Chadw'r Rhwydwaith Cefnffyrdd (Ffyrdd Domestig).			
	2. Ailddyranwyd £19,989k yn 2012/13; £15,949k yn 2013/14 a £18,894k yn 2014/15 o Gam Gweithredu Gwella Cysylltiedd Rhyngwladol.			
	3. Ailddyranwyd £4,222k yn 2012/13 o Gam Gweithredu Gwella Seilwaith Ffyrdd Lleol.			
	4. Ailddyranwyd £1,083k ymhob un o'r tair blwyddyn ariannol i Gam Gweithredu Gwella Diogelwch ar y Ffyrdd ac Effaith Trafnidiaeth ar yr Amgylchedd.			
	1. Ailddyranwyd £12,954k yn 2012/13 i Gam Gweithredu Gwella a Chynnal a Chadw'r Rhwydwaith Cefnffyrdd (Ffyrdd Domestig).			
	2. Ail-ddyrannwyd £47,142k yn 2012/13; £27,426k yn 2013/14 a 2014/15 o Gam Gweithredu Gwella Trafnidiaeth Gyhoeddus (Rheilffyrdd).			
	3. Ailddyranwyd £32,698k yn 2012/13; £66,565k yn 2013/14 a £63,620k yn 2014/15 o Gam Gweithredu Gwella Cysylltiedd Rhyngwladol.			
	1. Ailddyranwyd £29,171k yn 2012/13; £27,257k yn 2013/14 a 2014/15 o Gam Gweithredu Datblygu Trafnidiaeth Gynaliadwy.			
	2. Ailddyranwyd £11,071k yn 2012/13; £8,312k yn 2013/14 a 2014/15 o Gam Gweithredu Gwella a Chynnal a Chadw Seilwaith Ffyrdd Lleol.			
	3. Ailddyranwyd £3,584k yn 2012/13; £6,071k yn 2013/14 a £3,963k yn 2014/15 o Gam Gweithredu Gwella a Chynnal a Chadw'r Rhwydwaith Cefnffyrdd (Ffyrdd Domestig).			
	Ailddyranwyd £12,805k yn 2012/13 yn unig o Gam Gweithredu Gwella a Chynnal a Chadw Seilwaith Ffyrdd Lleol.			
	Ailddyranwyd £15,332k yn 2012/13; £13,667k yn 2013/14 a £13,667k yn 2014/15 o Faes Rhaglen Wariant Gwella Trafnidiaeth Integredig (Lleol).			
	Ailddyranwyd £6,900k ymhob un o'r tair blwyddyn ariannol o Gam Gweithredu Gwella Diogelwch ar y Ffyrdd ac Effaith Trafnidiaeth ar yr Amgylchedd.			

## Atodiad 3 – Dyraniadau Rheolaidd o'r Cronfeydd wrth Gefn

Prif Grŵp Gwariant	Cam gweithredu	Adnodd/ Cyfalaf	Disgrifiad	£000oedd		
				2012-13	2013-14	2014-15
Iechyd a Gwasanaethau Cymdeithasol	Cam Cyflenwi'r GIG	Cyfalaf	Prosiect CRC Cam 2 – Datblygu Gwasanaethau yn Ysbyty Brenhinol Caerdydd	5,900	2,000	0
	Gwella a Chynnal a Chadw'r Rhwydwaith Cefnfyrrdd (Ffyrdd Domestig)	Cyfalaf	Prosiect CRC Cam 1- Gwella'r A470 Maes yr Helmau i Cross Foxes	1,900	1,900	0
Llywodraeth Leol a Chymunedau	Gweithrediadau'r Rhwydwaith Traffyrdd a Chefnfyrrdd	Cyfalaf	Prosiect CRC Cam 1 – A470 Gelligemlyn	2,000	2,000	0
			Prosiect CRC – System Data Traffig Cenedlaethol	4,000	3,000	0
	Gweithrediadau'r Rhwydwaith Traffyrdd a Chefnfyrrdd	Cyfalaf	Prosiect CRC Cam 2 – M4 J32: Cynllun Gwella Coryton	400	1,700	0
			Prosiect CRC Cam 2 – Cydnerthu Cynhallaeth y Gaef Cenedlaethol Cymru: Storio Halen Ffyrdd yn Strategol	1,900	700	0
Busnes, Menter, Technoleg a Gwyddoniaeth	Cam Gweithredu - Diwallu Anghenion Cymunedau Gwledig a Bodloni'r Prawf Gwledig o Ran Camau LIC	Adnoddau	O DEFRA (Llywodraeth y DU) – System Trwyddedu Symud Anifeiliaid	1,000	800	600
	Gwireddu'r rhaglenni yn y Cynllun Datblygu Gwledig	Cyfalaf	Prosiect CRC Cam 1 – Taliadau Gwledig Ar- lein	2,900	2,700	0
Addysg a Sgiliau	Yr Ystad a'r Ddarpariaeth TG	Cyfalaf	Prosiect CRC Cam 2 – Pen-y-bont ar Ogwr – Porth y Cymoedd	1,950	2,100	0
			Prosiect CRC Cam 2 – Partneriaeth Ddysgu 14-19 Dinefwr: Caerfyrddin	7,000	7,000	0
Tai, Adfywio a Threftadaeth	Gweithredu Ardaloedd Adfywio Strategol	Cyfalaf	Prosiect CRC Cam 1 – Hen Neuadd y Dref Merthyr Tudful	1,500	1,500	0
			Prosiect CRC Cam 2 – Prosiect Tai Gorllewin y Rhyl	5,000	5,000	0
Gwasanaethau Canolog a Gweinyddu	Gwybodaeth Ddaearyddol Buddsoddi i Arbed	Adnoddau	Adran Busnes, Arloesi a Sgiliau (Llywodraeth y DU): Mapio Digidol Llywodraeth Gyfan	-1,926	-1,786	-1,662
		Adnoddau	Buddsoddi i Arbed	10,000	2,000	8,000

## Atodiad 4 – Geirfa

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<b>Adnoddau</b> (‘refeniw’ gynt)	Gwariant cyfredol, er enghraifft arian i dalu cyflog gweithwyr y sector cyhoeddus ac i brynu nwyddau a gwasanaethau traul.
<b>Adolygiad o Wariant</b>	Bob dwy neu dair blynedd mae Trysorlys EM yn adolygu gwariant pob adran yn Llywodraeth y DU ac yn pennu cyllidebau ar gyfer y tair blynedd i ddod. Mae'r cyllidebau ar gyfer y gweinyddiaethau datganoledig yn deillio o'r cyllidebau hyn drwy fformiwla Barnett.
<b>Cam Gweithredu</b>	O fewn pob Maes Rhaglen Wariant, dyrennir cyllidebau i nifer o is-raglenni a elwir yn Gamau Gweithredu. Mae tablau sy'n dangos y cyllidebau ar lefel y Camau Gweithredu ar gael yn:  <a href="http://cymru.gov.uk/cyllideb">http://cymru.gov.uk/cyllideb</a>
<b>CNLC</b>	Corff a Noddir gan Lywodraeth Cymru
<b>Costau Uniongyrchol ar Gronfa Gyfunol Cymru</b>	Gwariant y mae'n ofynnol yn gyfreithiol gofyn i Gronfa Gyfunol Cymru ei dalu'n uniongyrchol ac felly nad yw'n sgorio yn erbyn cyllidebau Llywodraeth Cymru nac unrhyw gorff arall. Ymhlith y Costau Uniongyrchol mae cyflog y Llywydd a'r Archwilydd Cyffredinol.
<b>Cronfa Gyfunol Cymru</b>	Y cyfrif sy'n derbyn yr arian sydd i'w ddefnyddio gan Lywodraeth Cymru, Comisiwn y Cynulliad, yr Archwilydd Cyffredinol ac Ombwdsmon Gwasanaethau Cyhoeddus Cymru yn unol â phleidlais Senedd y DU.
<b>Cwmpasoedd gwariant</b>	Disgrifiadau o'r dibenion penodol y mae Gweinidogion Cymru wedi'u hawdurdodi gan Gynulliad Cenedlaethol Cymru i wario adnoddau arnynt. Mae Disgrifiadau o'r Cwmpasoedd a'r terfynau o ran adnoddau wedi'u cynnwys yng Nghynnig y Gyllideb Flynyddol. Mae'r cwmpasoedd yn cyfateb i'r Mhegiau.
<b>Cyfalaf</b>	Gwariant sy'n arwain yn bennaf at ased ffisegol, er enghraifft adeilad newydd. Mae gan gyllidebau DEL a Gwariant a Reolir yn Flynyddol Llywodraeth Cymru derfynau gwahanol ar gyfer cyfalaf a refeniw.

<b>Cyfanswm y Gwariant a Reolir (TME)</b>	Cyfanswm y Terfyn Gwariant Adrannol yn ogystal â'r Gwariant a Reolir yn Flynyddol.
<b>Cyllidebu adnoddau</b>	Mae cyllideb Llywodraeth Cymru wedi'i phennu ar sail adnoddau sy'n deillio o wybodaeth am groniadau. Mae'r wybodaeth am groniadau yn mesur adnoddau wrth iddynt gael eu defnyddio yn hytrach na phan delir yr arian parod. Felly, er enghraifft, mae cyllideb adnoddau yn cynnwys ffi am ddibrisiant, ffordd o fesur yr asedau cyfalaf a ddefnyddiwyd neu a dreuliwyd.
<b>Cynnig y Gyllideb</b>	Y dull a ddefnyddir gan Gynulliad Cenedlaethol Cymru i roi awdurdod i Weinidogion Cymru wario adnoddau hyd at lefel benodol ar ddibenion penodedig ac i dynnu arian parod hyd at derfyn penodol o Gronfa Gyfunol Cymru.
<b>DEL Adnoddau Anghyllidol</b> (‘adnoddau nad ydynt yn arian parod’ gynt)	Mesurau croniadau a gynhwysir mewn cyllidebau i sicrhau eu bod yn adlewyrchu cost economaidd lawn gweithgareddau er nad oes cysylltiad uniongyrchol â ffrydiau arian parod yn y cyfnod dan sylw – er enghraifft, dibrisiant a darpariaethau. Ni ellir defnyddio'r DEL adnoddau anghyllidol i ariannu gwariant DEL adnoddau cyllidol.
<b>DEL Adnoddau Cyllidol</b> (‘adnoddau sydd bron yn arian parod’ gynt)	Mesurau croniadau sydd fel rheol yn troi'n ffrwd arian parod yn fuan, er enghraifft cyflog, caffael cyfredol, grantiau refeniw a chymorthdaliadau.
<b>Derbyniadau</b>	Mae rhai rhannau o weithgarwch Llywodraeth Cymru yn creu incwm, er enghraifft, drwy werthu neu rentu asedau. Caiff y rhain eu cynrychioli yn y gyllideb fel ffigurau negyddol.
<b>Dibrisiant</b>	Y gostyngiad yng ngwerth ased yn sgil traul, oed a'r ffaith ei fod wedi darfod. O ran cyllidebu adnoddau, mae dibrisiant yn rhan o DEL Llywodraeth Cymru ond mae'n eitem DEL adnoddau anghyllidol.

<b>Gwariant a Reolir yn Flynyddol (AME)</b>	Gwariant na all yn rhesymol fod yn destun cyfyngiadau cadarn, aml-flwyddyn yn yr un ffordd â DEL, ac sydd felly'n cael ei adolygu ddwywaith y flwyddyn fel rhan o brosesau Cyllideb ac Adroddiad Rhag-gyllidebol Trysorlys EM. Mae Gwariant a Reolir yn Flynyddol, fel rheol, yn cynnwys rhaglenni sy'n fawr, yn ansicr ac yn ymateb i'r galw, er enghraifft benthyciadau i fyfyrwyr.
<b>Maes Rhaglen Wariant (SPA)</b>	O fewn pob MEG, caiff cyllidebau eu dyrannu i Feysydd Rhaglenni Gwariant yn ôl y math o wasanaethau y byddant yn eu darparu.
<b>Prif Grŵp Gwariant (MEG)</b>	Caiff DEL Llywodraeth Cymru ei rannu'n nifer o Brif Grwpiau Gwariant. Ar hyn o bryd mae 7 ohonynt: Iechyd, Gwasanaethau Cymdeithasol a Phlant; Llywodraeth Leol a Chymunedau; Busnes, Menter, Technoleg a Gwyddoniaeth; Addysg a Sgiliau; Yr Amgylchedd a Datblygu Cynaliadwy; Tai, Adfywio a Threftadaeth; a Gwasanaethau Canolog a Gweinyddu.
<b>System Cyfnewid Cyllidebau</b>	Y system sy'n galluogi Llywodraeth Cymru i ddwyn ymlaen danwariannau, hyd at gap y cytunwyd arno. Y cap y cytunwyd arno yw 0.6% o'n cyllideb DEL Adnoddau ac 1.5% o'n cyllideb DEL Cyfalaf.
<b>Terfyn Gwariant Adrannol (DEL)</b>	Terfyn y gyllideb aml-flwyddyn ar gyfer Llywodraeth Cymru a bennwyd gan Drysorlys EM. Caiff y DEL ei gynllunio a'i reoli ar sail tair blynedd mewn Adolygiadau o Wariant.

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# **Cynnig y Gyllideb Atodol 2012-13**

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*Gosodwyd gerbron Cynulliad Cenedlaethol Cymru gan y Gweinidog Cyllid ac Arweinydd  
y Tŷ*

*Mehefin 2012*



## Cynnig y Gyllideb Atodol

### Gofynnir i'r Cynulliad gytuno ar y canlynol

“1. Gwneir y penderfyniad hwn ar gyfer y flwyddyn sy'n dod i ben ar 31 Mawrth 2013 gan Gynulliad Cenedlaethol Cymru (“y Cynulliad”) yn unol ag Adran 126 o Ddeddf Llywodraeth Cymru 2006.

#### Llywodraeth Cynulliad Cymru

2. Awdurdodir Llywodraeth Cynulliad Cymru -

(a) i ddefnyddio adnoddau (heb gynnwys adnoddau cronuss) yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013 ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Atodlen 1, hyd at uchafswm y symiau cyfatebol a nodir yng Ngholofn 2 yr Atodlen honno;

(b) yn ogystal, i gadw incwm, yn y categorïau adnoddau cronuss a nodir yng Ngholofn 1 o bob Rhan o Atodlen 2, yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013, ar gyfer ei ddefnyddio ar y gwasanaethau a'r dibenion a nodir yn y manau cyfatebol yng Ngholofn 2 o bob Rhan o'r Atodlen honno, hyd at y terfyn a nodir ar gyfer pob Rhan o'r Atodlen honno; ac

(c) i gymryd arian parod o Gronfa Gyfunol Cymru i'w ddefnyddio ar y gwasanaethau a'r dibenion a nodir yn Atodlen 1, hyd at derfyn y gofyniad net am arian parod a nodir yn Atodlen 5.

3. Er gwaethaf paragraffau 2(a) a (b), caiff yr adnoddau y gellir eu defnyddio ar gyfer y gwasanaethau a'r dibenion a bennir yng Ngholofn 1 o Atodlen 1 (neu, fel y bo'n briodol, yng Ngholofn 2 o bob Rhan o Atodlen 2), fod yn uwch na'r swm a bennir yn y cofnod cyfatebol yng Ngholofn 2 o Atodlen 1 (neu, fel y bo'n briodol, ym mhob rhan o Atodlen 2)-

(a) os bodlonir yr amod cyntaf, yn achos adnoddau heb gynnwys adnoddau cronuss, neu

(b) os bodlonir yr ail amod, yn achos adnoddau cronuss.

4. Yr amod cyntaf yw nad yw cyfanswm yr adnoddau (heb gynnwys adnoddau cronuss) a ddefnyddir yn ystod y flwyddyn ariannol yn dod i ben 31 Mawrth 2013 ar gyfer yr holl wasanaethau a dibenion a bennir yng Ngholofn 1 o Atodlen 1 yn uwch na chyfanswm y symiau a bennir yng Ngholofn 2 o'r Atodlen honno.

5. Yr ail amod yw nad yw cyfanswm yr adnoddau cronuss a ddefnyddir yn ystod y flwyddyn ariannol yn dod i ben 31 Mawrth 2013 ar gyfer yr holl wasanaethau a dibenion a bennir yng Ngholofn 2 o Atodlen 2 yn uwch na chyfanswm y symiau a bennir ar gyfer pob rhan o'r Atodlen honno.

Comisiwn y Cynulliad

6. Awdurdodir Comisiwn y Cynulliad -

(a) i ddefnyddio adnoddau (heb gynnwys adnoddau cronrus) yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013 ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Rannau 1 a 2 o Atodlen 3, hyd at uchafswm y symiau cyfatebol a nodir yng Ngholofn 2 o Rannau 1 a 2 o Atodlen 3;

(b) yn ogystal, i gadw incwm, yn y categorïau adnoddau cronrus a nodir yng Ngholofn 1 o Ran 1 o Atodlen 4, yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013, ar gyfer ei ddefnyddio ar y gwasanaethau a'r dibenion a nodir yn y manau cyfatebol yng Ngholofn 2 o Ran 1 o'r Atodlen honno, hyd at y terfyn a nodir ar gyfer Rhan 1 o'r Atodlen honno; ac

(c) i gymryd arian parod o Gronfa Gyfunol Cymru i'w ddefnyddio ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Ran 1 a 2 o Atodlen 3, hyd at derfyn y gofyniad net am arian parod a nodir yn Atodlen 5.

Ombwdsmon Gwasanaethau Cyhoeddus Cymru

7. Awdurdodir Ombwdsmon Gwasanaethau Cyhoeddus Cymru -

(a) i ddefnyddio adnoddau (heb gynnwys adnoddau cronrus) yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013 ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Ran 3 o Atodlen 3, hyd at uchafswm y symiau cyfatebol a nodir yng Ngholofn 2 o Ran 3 o Atodlen 3;

(b) yn ogystal, i gadw incwm, yn y categorïau adnoddau cronrus a nodir yng Ngholofn 1 o Ran 2 o Atodlen 4, yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013, ar gyfer ei ddefnyddio ar y gwasanaethau a'r dibenion a nodir yn y manau cyfatebol yng Ngholofn 2 o Ran 2 o'r Atodlen honno, hyd at y terfyn a nodir ar gyfer Rhan 2 o'r Atodlen honno; ac

(c) i gymryd arian parod o Gronfa Gyfunol Cymru i'w ddefnyddio ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Ran 3 o Atodlen 3, hyd at derfyn y gofyniad net am arian parod a nodir yn Atodlen 5.

Archwilydd Cyffredinol Cymru

8. Awdurdodir Archwilydd Cyffredinol Cymru -

(a) i ddefnyddio adnoddau (heb gynnwys adnoddau cronrus) yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013 ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Ran 4 o Atodlen 3, hyd at uchafswm y symiau cyfatebol a nodir yng Ngholofn 2 o Ran 4 o Atodlen 3;

(b) yn ogystal, i gadw incwm, yn y categorïau adnoddau cronrus a nodir yng Ngholofn 1 o Ran 3 o Atodlen 4, yn ystod y flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2013, ar gyfer ei ddefnyddio ar y gwasanaethau a'r dibenion a nodir yn

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y manau cyfatebol yng Ngholofn 2 o Ran 3 o'r Atodlen honno, hyd at y terfyn a nodir ar gyfer Rhan 3 o'r Atodlen honno; ac

(c) i gymryd arian parod o Gronfa Gyfunol Cymru i'w ddefnyddio ar y gwasanaethau a'r dibenion a nodir yng Ngholofn 1 o Ran 4 o Atodlen 3, hyd at derfyn y gofyniad net am arian parod a nodir yn Atodlen 5.

Manyleb y Categoriâu o Adnoddau Cronnus

9. Mae'r categorïau o adnoddau cronnus a restrir yng Ngholofn 1 o bob Rhan o Atodlen 2, ac yng Ngholofn 1 o bob Rhan o Atodlen 4, yn gategoriâu penodedig at ddibenion Adran 120(2)(a) o'r Ddeddf.”

**Crynodeb o'r Gofynion Adnoddau a Chyfalaf**

***Gweinidogion Cymru***

<b>Cwmpas</b>	<b>Adnoddau (£000)</b>	<b>Adnoddau Cronnus (£000)</b>
Iechyd, Gwasanaethau Cymdeithasol a Phlant	5,331,921	917,106
Llywodraeth Leol a Chymunedau	4,178,098	2,000
Busnes, Menter, Technoleg a Gwyddoniaeth	314,933	602,949
Addysg a Sgiliau	1,994,011	88,497
Yr Amgylchedd a Datblygu Cynaliadwy	327,091	7,835
Tai, Adfywio a Threftadaeth	479,635	74,330
Gwasanaethau Canolog a Gweinyddu	360,944	8,500
<b>Cyfanswm yr Adnoddau y Gofynnir Amdanynt a'r Incwm Cronnus mewn perthynas â Gweinidogion Cymru</b>	<b>12,986,633</b>	<b>1,701,217</b>

*Cyrff a Ariennir yn Uniongyrchol*

<b>Cwmpas</b>	<b>Adnoddau (£000)</b>	<b>Adnoddau Cronnus (£000)</b>
Comisiwn Cynulliad Cenedlaethol Cymru	47,477	250
Ombwdsmon Gwasanaethau Cyhoeddus Cymru	3,853	6
Archwilydd Cyffredinol Cymru	4,740	7,271
<b>Cyfanswm yr Adnoddau a'r Incwm Cronnus ar gyfer Cyrff a Ariennir yn Uniongyrchol</b>	<b>56,070</b>	<b>7,527</b>

**Atodlen 1 – Cwmpas gwariant Gweinidogion Cymru**

<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronuss)</b>	
<b><i>Colofn 1</i></b>	<b><i>Colofn 2</i></b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Iechyd, Gwasanaethau Cymdeithasol a Phlant</b></p> <p>I'w ddefnyddio gan Weinidogion Cymru ar Iechyd, Gwasanaethau Cymdeithasol a Phlant gan gynnwys hybu neu wella lles economaidd, cymdeithasol neu amgylcheddol.</p> <p>Cyllid refeniw a chyfalaf i Fyrddau Iechyd Lleol ac Ymddiriedolaethau GIG Cymru a darparwyr gofal iechyd cysylltiedig; Cyfalaf Difidend Cyhoeddus i Ymddiriedolaethau'r GIG; benthyciadau i Ymddiriedolaethau'r GIG; taliadau am wasanaethau o dan gontract gan gynnwys gwasanaethau deintyddol, offthalmig a fferyllol; gwasanaethau meddygol cyffredinol; cymorth ar gyfer addysg a hyfforddiant; ymchwil a datblygu; gwasanaethau iechyd meddwl; triniaeth ar gyfer clefydau cronig; a mesurau i fynd i'r afael ag Anghydraddoldebau Iechyd; cyllid i gefnogi plant a'u teuluoedd, gan gynnwys cyllid ar gyfer Dechrau'n Deg, Teuluoedd yn Gyntaf, Comisiynydd Plant Cymru, strategaethau tlodi plant, gofal plant, chwarae, hawliau plant a phobl ifanc, sefydliadau plant a theuluoedd ac eiriolaeth, cefnogi awdurdodau lleol a'r sector gwirfoddol ar gyfer mesurau gofal plant, cefnogi ysgolion bro.</p> <p>Grantiau i gyflenwi'r Strategaeth Camddefnyddio Sylweddau a Chymorth i'r Asiantaeth Safonau Bwyd; cymorth i wasanaethau ar gyfer pobl hŷn ac i wasanaethau cymdeithasol a gofalwyr; gwella gwasanaethau cymdeithasol gan gynnwys ariannu Cymdeithas y Cyfarwyddwyr Gwasanaethau Cymdeithasol (ADSS) Cymru a'r Sefydliad Gofal Cymdeithasol er Rhagoriaeth (SCIE); i Gyngor Gofal Cymru; y Sefydliad Cenedlaethol dros Iechyd a Rhagoriaeth Glinigol (NICE); y Comisiynydd Pobl Hŷn; a chyfraniadau i gyrff iechyd a gofal cymdeithasol y DU.</p> <p>Cyllid ar gyfer y Gwasanaeth Cyngori a Chynorthwyo Llys i Blant a Theuluoedd (CAFCASS) Cymru; cyllid ar gyfer gwasanaethau a ddarperir i Lywodraeth yr Alban, Gweithrediaeth Gogledd Iwerddon a'r Adran Iechyd neu ar eu rhan; gwasanaethau ar gyfer gwella iechyd ac ar gyfer atal salwch, gwneud diagnosis ohono a'i drin; ac unrhyw wariant cysylltiedig, a defnydd o adnoddau nad ydynt yn arian parod.</p>	<p><b>5,331,921</b></p>

<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronrus)</b>	
<b><i>Colofn 1</i></b>	<b><i>Colofn 2</i></b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Llywodraeth Leol a Chymunedau</b></p> <p>I'w ddefnyddio gan Weinidogion Cymru ar hybu lles economaidd, cymdeithasol ac amgylcheddol ym meysydd llywodraeth leol a chyflenwi gwasanaeth cyhoeddus, adfywio a datblygu cymunedau, hyrwyddo cyfiawnder cymdeithasol a diogelwch cymunedol; a datblygu a chynnal trafnidiaeth a seilwaith. Ariannu awdurdodau unedol llywodraeth leol; awdurdodau'r heddlu ac awdurdodau'r gwasanaeth tân ac achub, drwy gyllid grant heb ei neilltuo drwy gyfrwng grant cynnal refeniw, ardrethi annomestig cenedlaethol (NNDR) a chyllid cyfalaf cyffredinol neu ddull ar wahân o ddarparu refeniw a chyllid grant cyfalaf at ddiben polisi penodedig sy'n berthnasol i'r meysydd uchod o weithgarwch. Cyllido a noddi cyrff cyhoeddus a sefydliadau anstatudol sydd â swyddogaethau'n ymwneud ag archwilio, rheoleiddio ac arolygu; hyrwyddo a chynrychiolaeth; datblygu perfformiad a rheoli newid; hybu a chynnal safonau ac atebolrwydd (gan gynnwys swyddogaethau llys apêl) mewn perthynas â llywodraeth leol. Cyllid ar gyfer rhaglen, staffio a chostau gweinyddol cyffredinol (gan gynnwys costau prydlesu) yr Arolygiaeth Gofal a Gwasanaethau Cymdeithasol ac Arolygiaeth Gofal Iechyd Cymru, noddi Estyn gan gynnwys costau staff a gwariant gweinyddol cyffredinol ynghyd â chost cyfalaf a dibrisiant ac unrhyw wariant cysylltiedig, a defnyddo adnoddau nad ydynt yn arian parod. Ariannu cyrff cyhoeddus (gan gynnwys Partneriaethau Diogelwch Cymunedol), sefydliadau Trydydd Sector a sefydliadau eraill i gefnogi'r Rhaglen Cymunedau yn Gyntaf; diogelwch a datblygiad cymunedol; datblygu mudiadau gwirfoddol a gwirfoddoli; cynhwysiant ariannol; swyddfeydd post; gwiriadau'r Swyddfa Cofnodion Troseddol; gwaith i gefnogi'r lluoedd arfog, cyn-filwyr a'u teuluoedd; gwrthsefyll camddefnyddio sylweddau a thrais domestig; a hybu Cyfiawnder Ieuenctid. Cyllid refeniw a chyfalaf ar gyfer trafnidiaeth ffyrdd, gan gynnwys adeiladu, gweithredu, cynnal a chadw a gwella cefnffyrdd yng Nghymru; darparu gwasanaethau teithio ar y rheilffyrdd a theithio awyr; diogelwch ar y ffyrdd; rheoleiddio croesfannau i gerddwyr a pharcio ar y stryd; ariannu a gweinyddu rhaglenni i awdurdodau lleol a chyrff eraill er mwyn darparu ystod o gynlluniau a gwasanaethau trafnidiaeth gan gynnwys tocynnau teithio rhad; cymorth i hyrwyddo a datblygu cerdded a beicio; a gwariant cysylltiedig, a defnyddo adnoddau nad ydynt yn arian parod. Arian cyfatebol o dan Flaenoriaeth 4 o Gronfa Gymdeithasol Ewrop; cymorth i Asiantaeth y Swyddfa Brisio; a chyllid i dalu am gostau Gwasanaethau Cyfreithwyr y Trysorlys.</p>	<p><b>4,178,098</b></p>

<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronrus)</b>	
<b><i>Colofn 1</i></b>	<b><i>Colofn 2</i></b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Busnes, Menter, Technoleg a Gwyddoniaeth</b></p> <p>I'w ddefnyddio gan Weinidogion Cymru ar Fusnes, Menter, Technoleg a Gwyddoniaeth gan gynnwys hybu lles economaidd, cymdeithasol neu amgylcheddol.</p> <p>Ar gyfer darparu arian i helpu sefydlu, twf, datblygiad a chynaliadwyedd busnes a thwristiaeth yng Nghymru ac unrhyw wariant cysylltiedig arall a defnydd o adnoddau heb fod yn arian parod sy'n rhoi budd economaidd ehangach i Gymru.</p> <p>Gweinyddu a chyflenwi prosiectau a ariennir gan gronfeydd strwythurol yr UE, gwariant yn ymwneud ag Amaethyddiaeth, Datblygu Gwledig, Pysgodfeydd, Orlhain Bwyd ac Anifeiliaid, Coetiroedd a'r amgylchedd morol; ac unrhyw wariant cysylltiedig nad yw'n adnoddau arian parod.</p> <p>Ad-daliadau cyfalaf i'r Gronfa Benthyciadau Cenedlaethol</p>	<p><b>314,933</b></p>



<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronrus)</b>	
<b><i>Colofn 1</i></b>	<b><i>Colofn 2</i></b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Addysg a Sgiliau</b></p> <p>I'w ddefnyddio gan Weinidogion Cymru ar Addysg a Sgiliau er mwyn ariannu: y Cyfnod Sylfaen, safonau maeth mewn ysgolion; datblygu a rheoleiddio'r cwricwlwm a chymwysterau; gwella perfformiad ysgolion; ariannu arolygiadau; cwnsela mewn ysgolion; trechu dadrithiad; effeithiolrwydd ysgolion; grant amddifadedd disgyblion; arian cyfalaf a refeniw ar gyfer datblygu TG at ddibenion dysgu; cymorth i wella safonau; cefnogi Techniquet; y grant gwisg ysgol; gweithgareddau llywodraethwyr ysgolion; cyfalaf i gefnogi'r seilwaith ysgolion a'r seilwaith ôl-16; cynhwysiant ac anghenion dysgu ychwanegol; hyfforddi, datblygu a chefnogi athrawon; dysgu dwyieithog; arian cyfalaf a refeniw ar gyfer Cyngor Cyllido Addysg Uwch Cymru; cefnogi addysg feddygol i israddedigion; cefnogi uno a chydweithredu yn y sector addysg; darpariaeth refeniw ar gyfer addysg a hyfforddiant ôl-16 gan gynnwys addysg bellach a dysgu seiliedig ar waith; ymestyn hawliau a llwybrau dysgu 14-19; cefnogi'r Gwasanaeth Ieuencid; cyllid i ddysgwyr a myfyrwyr gan gynnwys costau'r Cwmni Benthyciadau i Fyfirwyr a'r Lwfansau Cynhaliaeth Addysg; gwasanaethau cyngor ar yrfaoedd; gwella sgiliau llythrennedd a rhifedd; cefnogi mentrau addysg rhyngwladol; ymchwil a gwerthuso addysgol; datblygu sgiliau a dysgu yn y gweithle; dysgu ar gyfer troseddwyr; cymorth i Gomisiynydd y Gymraeg, prosiectau sy'n hybu'r Gymraeg; hybu addysg a sgiliau; eitemau cysylltiedig nad ydynt yn arian parod ac unrhyw wariant cysylltiedig, a defnydd o adnoddau nad ydynt yn arian parod.</p>	<p><b>1,994,011</b></p>

<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronus)</b>	
<i>Colofn 1</i>	<i>Colofn 2</i>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Yr Amgylchedd a Datblygu Cynaliadwy</b>                      I'w ddefnyddio gan Weinidogion Cymru ar yr Amgylchedd a Datblygu Cynaliadwy gan gynnwys hybu neu wella lles economaidd, cymdeithasol neu amgylcheddol; datblygu cynigion ar gyfer un corff amgylcheddol yng Nghymru; rhoi cyllid, cyngor a chymorth gweinyddol i awdurdodau lleol, asiantaethau a chyrff eraill er mwyn hybu, hwyluso a darparu ystod o gynlluniau a gwasanaethau mewn perthynas â'r Amgylchedd a Datblygu Cynaliadwy; hwyluso, hybu a chyflawni ym meysydd cynaliadwyedd, y newid yn yr hinsawdd ac ansawdd yr amgylchedd; cynorthwyo a hybu cynhyrchu ynni drwy ddulliau carbon isel; effeithlonrwydd ynni, rheoli adnoddau dŵr mewn modd cynaliadwy a gwella ansawdd dŵr; darparu ac ariannu gwasanaethau dŵr a charthffosiaeth, atal llifogydd ac amddiffyn yr arfordir a mesurau rheoli risg; darparu cyllid, cymorth a chyngor sy'n ymwneud â'r newid yn yr hinsawdd, effeithlonrwydd ynni, tloedi tanwydd, rheoli dŵr a rheoli risgiau llifogydd ac erydu arfordirol; darparu cyllid, cymorth a chyngor sy'n ymwneud â gwastraff a chynaliadwyedd gan gynnwys yr Ardoll Agregau; gwaredu, casglu a rheoli gwastraff, cynlluniau ailgylchu, glanhau strydoedd a chredydau treth tirlenwi; rheoli ymbelydredd, llygredd amgylcheddol, ansawdd yr amgylchedd a llygredd sŵn; hybu lles economaidd, cymdeithasol ac amgylcheddol busnesau, pobl a lleoedd Cymru. Cynllunio, gan gynnwys gwaith achos ar apelau, cyhoeddi dogfennau cynllunio, a chyllid ar gyfer ymchwil; trosi a gweithredu deddfwriaeth a rhwymedigaethau'r DU, deddfwriaeth a rhwymedigaethau Ewropeaidd a rhyngwladol; gweinyddu a chyflawni prosiectau a ariennir o dan gronfeydd strwythurol y Comisiwn Ewropeaidd; darparu cymorth grant, cynnal ymchwiliadau, ymchwil a gwerthuso; gwaith hybu a chyhoeddusrwydd a gwasanaethau mewn cysylltiad â'r Amgylchedd a Datblygu Cynaliadwy ac unrhyw wariant cysylltiedig, a defnydd o adnoddau nad ydynt yn arian parod; hybu lles economaidd, cymdeithasol neu amgylcheddol; cadwraeth; iechyd anifeiliaid a phlanhigion; hadau, plaladdwyr a chnydau GM; iechyd y cyhoedd; iawndal ar gyfer da byw; gweithgarwch ar les anifeiliaid; gwybodaeth, cyngor a gwasanaethau arbenigol; gweithgarwch i gadw golwg ar glefydau; datblygu technoleg gwybodaeth; arian cyfatebol ar gyfer rhaglenni Ewropeaidd; ariannu pwyllgorau ac ymchwiliadau i faterion gwledig ac amgylcheddol; cyhoeddusrwydd; cymorth ar gyfer rheoli tir a mesurau coedwigaeth; gan gynnwys gwariant o dan y Cynllun Datblygu Gwledig; grantiau coetir a ariennir gan yr Undeb Ewropeaidd; gwariant cyfalaf a refeniw gan y Comisiwn Coedwigaeth; ymchwilio i bolisiâu materion gwledig a'u gwerthuso a datblygu'r sylfaen dystiolaeth sy'n sail iddynt; mesurau i liniaru allyriadau nwyon tŷ gwydr o sector diwydiannau'r tir; ac unrhyw wariant cysylltiedig neu fân gostau gan gynnwys unrhyw wariant cyfreithiol a defnydd o adnoddau nad ydynt yn arian parod.</p>	<p><b>327,091</b></p>

<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronuss)</b>	
<b>Colofn 1</b>	<b>Colofn 2</b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Tai, Adfywio a Threftadaeth</b></p> <p>I'w ddefnyddio gan Weinidogion Cymru ar Dai, Adfywio a Threftadaeth gan gynnwys hybu neu wella diwylliant a lles economaidd, cymdeithasol neu amgylcheddol; rhoi cyllid, cyngor a chymorth gweinyddol i awdurdodau lleol, asiantaethau a chyrrff eraill er mwyn hybu, hwyluso a darparu ystod o gynlluniau a gwasanaethau mewn perthynas â Thai, Adfywio a Threftadaeth; gwella cyflenwad ac ansawdd y tai sydd ar gael ledled Cymru, gan gynnwys safon tai yr awdurdodau lleol a landlordiaid cymdeithasol cofrestredig a gwella'r gwasanaethau sy'n gysylltiedig â thai; caffael, lesio, datblygu a chynnal a chadw tir ac adeiladau; trosglwyddo stoc tai; cymorth ar gyfer modelau cymunedol cydfuddiannol ac er mwyn meithrin gallu; tai cymdeithasol; cymorth ar gyfer gwaith adfywio ffisegol gan gynnwys ardaloedd adnewyddu tai a thrwyddedu tai amlfeddiannaeth; cefnogi pobl; atal a mynd i'r afael â digartrefedd; darparu grantiau ar gyfer gwaith addasu a chyfleusterau er mwyn i bobl fedru aros yn eu cartrefi eu hunain; rheoleiddio ac arolygu landlordiaid cymdeithasol cofrestredig; polisi adfywio a gweinyddu polisiau a grantiau gan gynnwys hybu lles economaidd, cymdeithasol ac amgylcheddol i fusnesau, unigolion, cymunedau a lleoedd yng Nghymru; trosi a gweithredu deddfwriaeth a rhwymedigaethau'r DU a deddfwriaeth a rhwymedigaethau Ewropeaidd a rhyngwladol; gweinyddu a chyflawni prosiectau a ariennir o dan gronfeydd strwythurol y Comisiwn Ewropeaidd; cynnal ymchwiliadau, ymchwil a gwerthuso; hybu a chyhoeddusrwydd a gwasanaethau; rhoi cymorth ariannol i gefnogi diwylliant, chwaraeon, y cyfryngau a chyhoeddi; a'r amgylchedd hanesyddol gan gynnwys ariannu Amgueddfa Cymru; arian i Lyfrgell Genedlaethol Cymru; arian i Gyngor Celfyddydau Cymru; arian i Ganolfan Mileniwm Cymru; arian i Ardd Fotaneg Genedlaethol Cymru; arian i Gyngor Llyfrau Cymru; arian i Gyngor Chwaraeon Cymru a sefydliadau sy'n hybu chwaraeon a ffyrdd egnïol o fyw ledled Cymru; arian i gefnogi Cronfa Radio Gymunedol; arian i gefnogi'r gwaith o ddarparu cyfarwyddiadau polisi i ddsbarthwyr y Loteri; arian i gefnogi amgueddfeydd, archifau a llyfrgelloedd nad ydynt yn rhai cenedlaethol, a phrosiectau lleol a chenedlaethol sy'n ceisio hybu ac ehangu mynediad i drysorau diwylliannol; gwarchod, diogelu, cynnal a chyflwyno amgylchedd hanesyddol Cymru er mwyn sicrhau ei fod ar gael i bawb a'i fod yn cael ei ddiogelu'n dda, gan gynnwys gwariant cyfredol a chostau rhedeg cysylltiedig a chostau staff Cadw a gwariant cyfalaf ar gyfer grantiau a chaffael</p>	<p><b>479,635</b></p>

<p>asedau cyfalaf; ariannu Comisiwn Brenhinol Henebion Cymru; unrhyw wariant yn ymwneud â gwarchod, diogelu, cynnal a chyflwyno gweddillion archaeolegol yng Nghymru, henebion yng Nghymru, adeiladau a lleoedd sydd o ddiddordeb hanesyddol neu bensaernïol yng Nghymru a llongdrylliadau hanesyddol yng Nghymru; unrhyw wariant ar gelfyddyd a chrefftau sy'n ymwneud â Chymru ac ar weithgareddau a phrosiectau diwylliannol sy'n ymwneud â Chymru; ac unrhyw wariant cysylltiedig, a defnydd o adnoddau nad ydynt yn arian parod.</p>	
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<b>Cwmpas gwariant Gweinidogion Cymru (ac eithrio adnoddau cronrus)</b>	
<b>Colofn 1</b>	<b>Colofn 2</b>
<i>Gwasanaethau a dibenion</i>	<i>Swm £000</i>
<p><b>Gwasanaethau Canolog a Gweinyddu</b></p> <p>I'w ddefnyddio gan Lywodraeth Cynulliad Cymru ar wariant sy'n gysylltiedig â gweinyddu a chostau rhedeg gan gynnwys: costau cyflogau staff; taliadau yswiriant gwladol; cyfraniadau pensiwn; ad-dalu treuliau; iawndal; benthyciadau i staff; llogi a lesio ceir; costau rhedeg yr ystad sifil a buddsoddi ynddi; lesio, rhentu a chaffael safleoedd; gwariant gweinyddol cyffredinol; gwariant ar TG a thelathrebu; gwariant ar hwyluso llywodraeth; gwariant refeniw a chyfalaf gweinyddol arall; penodiadau cyhoeddus; galluogi a hybu llywodraeth agored; cefnogi gwaith ymchwil, gan gynnwys ymchwil a gwerthuso ystadegol; hybu lles economaidd, ffisegol, cymdeithasol neu amgylcheddol; cynllunio, mynychu a marchnata digwyddiadau cyfathrebu corfforaethol mewnol, ynghyd â'r gwaith parhaus o gyfathrebu polisïau a chymau gweithredu'r Llywodraeth yn allanol; cyllid ar gyfer cysylltiadau rhynglywodraethol, gan gynnwys y Cyngor Prydeinig-Gwyddelig, ac ar gyfer datblygu cyfansoddiadol, gan gynnwys costau sy'n deillio o unrhyw refferendwm; cynnal digwyddiadau o bwys cenedlaethol; cynllunio gofodol; costau ymchwiliadau cyhoeddus; cyllid i gyrff cyhoeddus ar gyfer sicrhau arbedion effeithlonrwydd; ariannu Gwerth Cymru, cyfnewidcymru a Rheoli yng Ngwasanaeth Cyhoeddus Cymru; taliadau i gefnogi datblygu tramor a chysylltiadau tramor; grantiau a chymorth ariannol i sefydliadau eraill yn y sector cyhoeddus; cefnogi prosiectau a ariennir gan yr Undeb Ewropeaidd; cyllid rhaglenni ar gyfer cydraddoldeb a chyfle cyfartal ac i wella cynhwysiant cymdeithasol a chyfiawnder cymdeithasol; ac unrhyw wariant cysylltiedig, a defnydd o adnoddau nad ydynt yn arian parod.</p>	<p><b>360,944</b></p>

**Atodlen 2 – Defnydd o adnoddau cronrus gan Weinidogion Cymru**

**Rhan 1: Iechyd, Gwasanaethau Cymdeithasol a Phlant**

<p><i><b>Colofn 1</b></i></p> <p><i>Categori adnoddau cronrus</i></p>	<p><i><b>Colofn 2</b></i></p> <p><i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i></p>
<p>Mae adnoddau cronrus yn cynnwys incwm o dan y Cynllun Rheoleiddio Prisiau Fferyllol; incwm mewn perthynas â setliadau hawliadau cyfreithiol; tâl am lety, nwyddau a gwasanaethau i gleifion preifat, cleifion y GIG, awdurdodau lleol ac eraill; ad-daliadau cyllid Buddsoddi i Arbed gan Fyrddau Iechyd Lleol ac Ymddiriedolaethau GIG Cymru; incwm oddi wrth Lywodraeth yr Alban, Gweithrediaeth Gogledd Iwerddon, yr Adran Iechyd, adrannau llywodraeth eraill a'r Undeb Ewropeaidd; cynlluniau creu incwm; Incwm Yswiriant Gwladol gan Gyllid a Thollau Ei Mawrhydi; incwm anweithredol drwy werthu tir, adeiladau, cerbydau, offer ac eiddo; ac adennill TAW.</p>	<p>Mae'r gwasanaethau a'r dibenion yn cynnwys gwariant ar wasanaethau iechyd sylfaenol a chymunedol; gwariant gan Ymddiriedolaethau GIG Cymru, Byrddau Iechyd Lleol a darparwyr gofal iechyd cysylltiedig yn prynu neu'n caffael asedau sefydlog; cefnogaeth i ddarparu a gweinyddu gwasanaethau iechyd a gofal cymdeithasol.</p>
<p><b>Cyfanswm yr incwm (£000)</b></p>	<p><b>917,106</b></p>

**Rhan 2: Llywodraeth Leol a Chymunedau**

<i>Colofn 1</i>	<i>Colofn 2</i>
<i>Categori adnoddau cronnus</i>	<i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Mae'r adnoddau cronnus yn cynnwys arian grant oddi wrth y Comisiwn Ewropeaidd; ad-daliadau ac adennill taliadau grant ac adennill TAW; ffioedd a thaliadau o godwyd am gynnal arolygiadau a gwasanaethau rheoleiddiol; darparu digwyddiadau hyfforddi a datblygu; taliadau am gofrestrïadau deintyddol; incwm o secondiadau staff; ad-daliadau benthyciadau i staff; incwm o rentu eiddo; derbyniadau astudiaethau trafniadaeth; iawndal o dan setliadau masnachol a sifil a chodi ffioedd hwyluso; incwm o werthiant asedau cyfalaf.	Mae'r gwasanaethau a'r dibenion yn cynnwys costau rhedeg, costau gweinyddu cyffredinol a gwariant refeniw'r Arolygiaethau a'r Tribiwnlys Priso; darparu ymyriadau hyfforddiant i Wasanaeth Cyhoeddus Cymru; gwariant ategol ar gymunedau mwy diogel ac adfywio; talu grantiau i awdurdodau lleol a chyrrff y Trydydd Sector; pob prosiect sy'n cael arian Ewropeaidd; ac i gefnogi'r holl wariant sydd wedi'i nodi yn y cwmpas gwariant.
<b>Cyfanswm yr incwm (£000)</b>	<b>2,000</b>

**Rhan 3: Busnes, Menter, Technoleg a Gwyddoniaeth**

<i>Colofn 1</i>	<i>Colofn 2</i>
<i>Categori adnoddau cronnus</i>	<i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Adnoddau cronnus ac arian naill ai yn uniongyrchol neu'n anuniongyrchol gan y Comisiwn Ewropeaidd; rhentu eiddo ac incwm cysylltiedig arall; taliadau gwasanaethau busnes; cyfraniadau prosiect gan gyrff eraill yn y sector cyhoeddus a'r sector preifat; incwm o fuddsoddiadau; ad-daliadau grant a chyllid busnes ad-daladwy; incwm o werthu asedau cyfalaf; incwm o ardollau ar gyfer hybu cig o Gymru; incwm o weithgareddau rheoleiddio a gorfodi ym maes pysgodfeydd; incwm yn gysylltiedig â gweithgarwch twristiaeth; adennill TAW.	Pob prosiect sy'n cael arian Ewropeaidd ac i gefnogi'r holl wariant sydd wedi'i nodi yn y cwmpas gwariant.
<b>Cyfanswm yr incwm (£000)</b>	<b>602,949</b>

**Rhan 4: Addysg a Sgiliau**

<b>Colofn 1</b> <i>Categori adnoddau cronnus</i>	<b>Colofn 2</b> <i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Mae'r adnoddau cronnus yn cynnwys incwm ôl-16 o brosiectau Ewropeaidd, ymchwil a gwerthuso a datblygu sgiliau busnes; breindaliadau cwricwlwm a chymwysterau; adennill Benthyciadau Myfyrwyr; arian o gronfa Cyfalaf Ymchwil Addysg Uwch; gwerthu cyhoeddiadau ac adennill TAW.	Mae'r gwasanaethau a'r dibenion yn cynnwys cefnogi prosiectau Ewropeaidd, CQFW, datblygu rhaglenni, datblygu sgiliau busnes, a gwariant cyfredol ar ymchwil a gwerthuso; cefnogi gwariant cyfredol ar y cwricwlwm a chymwysterau a chefnogi pob gwariant sydd wedi'i nodi yn y cwmpas gwariant.
<b>Cyfanswm yr incwm (£000)</b>	<b>88,497</b>

**Rhan 5: Yr Amgylchedd a Datblygu Cynaliadwy**

<b>Colofn 1</b> <i>Categori adnoddau cronnus</i>	<b>Colofn 2</b> <i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Mae'r adnoddau cronnus yn cynnwys incwm o'r cronfeydd strwythurol Ewropeaidd; incwm o'r Undeb Ewropeaidd ar gyfer coetiroedd; incwm o brosiectau ffermydd gwynt; incwm o Fferm Pwllperian neu werthu asedau cyfalaf; adennill grantiau neu setliadau mewn perthynas â thaliadau grant; adennill TAW; incwm o gasglu carcasau anifeiliaid a ledir er mwyn rheoli clefydau ac incwm o'r UE ar gyfer dileu TB buchol; incwm o'r UE yn ymwneud â TSE a BSE; cymorth yr UE ar gyfer cadw gwenyn; incwm o adennill grantiau gan awdurdodau lleol, sefydliadau'r trydydd sector a sefydliadau eraill yn y sector preifat a chyhoeddus; incwm o drwyddedau morol; cosbau ariannol sifil sy'n gysylltiedig â chynlluniau masnachu allyriadau; Trwyddedau Deddf Diogelu'r Amgylchedd a Bwyd, Trwyddedau Treillio, incwm OFWAT mewn perthynas â'r Cyngor Defnyddwyr Dŵr, derbyniadau o werthu asedau; cyllid gan adrannau eraill y llywodraeth ganolog ac adennill TAW.	Mae'r gwasanaethau a'r dibenion yn cynnwys iawndal am gael gwared â da byw sy'n dioddef o glefydau; gwariant yn gysylltiedig â dileu TB buchol; a gwariant ar hybu cig o Gymru; gwariant yn gysylltiedig â Fferm Pwllperian; gwariant yn gysylltiedig â TSE a BSE a gweithgareddau datganoledig perthnasol sy'n ymwneud ag iechyd anifeiliaid; gwariant yn ymwneud â'r rhaglen iechyd gwenyn; gwariant cyfredol Cyngor Cefn Gwlad Cymru; costau gweinyddu systemau'r trwyddedau morol, trwyddedau treillio a thrwyddedau Deddf Diogelu'r Amgylchedd a Bwyd; a thaliadau grant, cynlluniau a ariennir yn rhannol gan adrannau llywodraeth eraill.
<b>Cyfanswm yr incwm (£000)</b>	<b>7,835</b>



**Rhan 6: Tai, Adfywio a Threftadaeth**

<b>Colofn 1</b> <i>Categori adnoddau cronnus</i>	<b>Colofn 2</b> <i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
<p>Mae'r adnoddau cronnus yn cynnwys incwm a ddaw o ad-daliadau'r Grant Tai Cymdeithasol; adennill grantiau gan awdurdodau lleol, sefydliadau'r trydydd sector a sefydliadau eraill yn y sector cyhoeddus a phreifat; derbyniadau'r Panel Asesu Rhenti, derbyniadau o werthu asedau, cyllid gan adrannau llywodraeth eraill ac adennill TAW; incwm Cadw o godi tâl mynediad ar safleoedd Cadw, gwerthiant cofroddion, cyhoeddiadau, (gan gynnwys gwerthu bagiau siopa untro), ffioedd ar gyfer gwasanaethau cynghori arbenigol a thâl aelodaeth Etifeddiaeth y Cymry; incwm arall gan gynnwys incwm o ddigwyddiadau, gwaith ffilmio, ffotograffiaeth ar safleoedd, parcio ceir a chymynroddion; arian drwy gynlluniau cyllido Ewropeaidd a chynlluniau cyllido eraill; incwm y Comisiwn Brenhinol drwy werthu cyhoeddiadau, a grantiau; adennill grantiau neu setliadau mewn perthynas â thaliadau grant; grantiau ad-hoc o ffynonellau eraill; ac adennill TAW.</p>	<p>Mae'r gwasanaethau a'r dibenion yn cynnwys gwariant, taliadau grant a chynlluniau Tai Cymdeithasol a gefnogir yn rhannol gan adrannau llywodraeth eraill, gwariant ar gynlluniau Adfywio; gwariant Cadw ar archaeoleg, rhestru henebion, grantiau ar gyfer adeiladau hanesyddol a henebion, gofalu am yr henebion sydd o dan ei ofal a'u cyflwyno, a gwariant cyfredol/costau rhedeg (gan gynnwys staff); pob prosiect a noddir gan Ewrop; defnyddio elw yn sgil gwerthu bagiau siopa untro ar gyfer cynlluniau at ddibenion elusennol; a gwariant cyfredol/costau rhedeg y Comisiwn Brenhinol (gan gynnwys staff).</p>
<b>Cyfanswm yr incwm (£000)</b>	<b>74,330</b>

**Rhan 7: Gwasanaethau Canolog a Gweinyddu**

<i>Colofn 1</i> <i>Categori adnoddau cronnus</i>	<i>Colofn 2</i> <i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
<p>Mae'r adnoddau cronnus yn cynnwys incwm o: secondio staff a ffioedd staff; ad-daliadau benthyciadau i staff; ad-daliadau didyniadau statudol o dan PAYE; adennill TAW; gwerthu tir ac adeiladau; is-osod eiddo; gwerthu asedau gweinyddol; gwasanaethau a ddarperir i gyrff yn y sector cyhoeddus; incwm gweinyddol; incwm o wasanaethau TGCh a ddarperir; adennill y costau a rennir â chyrff eraill yn y sector cyhoeddus; derbyniadau o grantiau adenilladwy gan gynnwys derbyniadau Buddsoddi i Arbed; ac ad-daliadau gan ddarparwyr hyfforddiant.</p>	<p>Mae'r gwasanaethau a'r dibenion yn cynnwys ariannu costau rhedeg a gwariant gweinyddol cyffredinol a chefnogi gwariant cyfalaf ar sylfaen ystadau ac asedau Llywodraeth y Cynulliad.</p>
<p><b>Cyfanswm yr incwm (£000)</b></p>	<p><b>8,500</b></p>

**Atodlen 3 – Gwariant Cyrff a Ariennir yn Uniongyrchol (heb gynnwys adnoddau cronrus)**

**Rhan 1 – Comisiwn Cynulliad Cenedlaethol Cymru**

<i>Colofn 1</i> <i>Gwasanaethau a dibenion</i>	<i>Colofn 2</i> <i>Swm £000</i>
Adnoddau heblaw adnoddau cronrus i'w defnyddio gan Gomisiwn Cynulliad Cenedlaethol Cymru ar gostau refeniw a chyfalaf sy'n gysylltiedig â gweinyddu a gweithredu Cynulliad Cenedlaethol Cymru ('y Cynulliad'); hyrwyddo'r Cynulliad gan gynnwys taliadau i'r Comisiwn Etholiadol ac eraill; taliadau i'r Comisiynydd Safonau a'r Bwrdd Cydnabyddiaethau Ariannol; unrhyw daliadau eraill sy'n ymwneud â swyddogaethau'r Cynulliad neu swyddogaethau Comisiwn Cynulliad Cenedlaethol Cymru. Adnoddau heblaw adnoddau cronus i'w defnyddio gan Gomisiwn Cynulliad Cenedlaethol Cymru mewn perthynas â phenderfyniadau'r Bwrdd Cydnabyddiaethau Ariannol a gwariant yn ymwneud â darpariaeth pensiynau Aelodau'r Cynulliad.	<b>47,477</b>

**Rhan 2 - Ombwdsmon Gwasanaethau Cyhoeddus Cymru**

<i>Colofn 1</i> <i>Gwasanaethau a dibenion</i>	<i>Colofn 2</i> <i>Swm £000</i>
Adnoddau heblaw adnoddau cronrus i'w defnyddio gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru ('yr Ombwdsmon') ar gostau refeniw a chyfalaf sy'n gysylltiedig â gweinyddu swyddfa'r Ombwdsmon; taliadau i gymdeithas Ombwdsmy'n Prydain ac Iwerddon; taliadau i'r Sefydliad Ombwdsmy'n Rhyngwladol; ac eitemau cysylltiedig nad ydynt yn arian parod.	<b>3,853</b>

**Rhan 3 – Archwilydd Cyffredinol Cymru**

<i>Colofn 1</i> <i>Gwasanaethau a dibenion</i>	<i>Colofn 2</i> <i>Swm £000</i>
Adnoddau heblaw adnoddau cronrus i'w defnyddio gan yr Archwilydd Cyffredinol ar gyflawni swyddogaethau statudol yr Archwilydd Cyffredinol ac archwilwyr sydd wedi'u penodi gan lywodraeth leol, ac ar weinyddu Swyddfa Archwilio Cymru.	<b>4,740</b>

## **Atodlen 4 – Defnydd o Adnoddau Cronnus gan Gyrff a Ariennir yn Uniongyrchol**

### **Rhan 1 – Comisiwn Cynulliad Cenedlaethol Cymru**

<i><b>Colofn 1</b></i>	<i><b>Colofn 2</b></i>
<i>Categori adnoddau cronnus</i>	<i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Adnoddau cronnus i'w cadw yn unol ag adran 120(2) o Ddeddf Llywodraeth Cymru 2006 ac i'w defnyddio gan Gomisiwn Cynulliad Cenedlaethol Cymru, o werthu asedau sefydlog ac incwm cyfalaf arall; incwm rhenti; rhoddion; cymorth grant; ailgodi tâl; incwm o werthiant masnachol a gwasanaethau eraill a ddarperir i'r cyhoedd ac eraill.	I'w defnyddio i brynu neu gaffael asedau sefydlog ac i'w defnyddio i dalu costau gweinyddol y Cynulliad.
<b>Cyfanswm yr incwm (£000)</b>	<b>250</b>

### **Rhan 2 – Ombwdsmon Gwasanaethau Cyhoeddus Cymru**

<i><b>Colofn 1</b></i>	<i><b>Colofn 2</b></i>
<i>Categori adnoddau cronnus</i>	<i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
Incwm o werthiant masnachol a gwasanaethau eraill a ddarperir i'r cyhoedd ac eraill.	I'w defnyddio ar wasanaethau cysylltiedig ac ar weinyddu gwasanaeth yr Ombwdsmon
<b>Cyfanswm yr incwm (£000)</b>	<b>6</b>

**Rhan 3 – Archwilydd Cyffredinol Cymru**

<i>Colofn 1</i> <i>Categori adnoddau cronnus</i>	<i>Colofn 2</i> <i>Gwasanaethau a dibenion y gellir cadw'r incwm ar eu cyfer</i>
<p>Adnoddau cronnus o ffioedd a thaliadau am wasanaethau archwilio a gwasanaethau cysylltiedig (heb gynnwys gwaith archwilio, asesu ac arolygu llywodraeth leol); adennill costau eraill sy'n gysylltiedig â swyddogaethau'r Archwilydd Cyffredinol; amryfal incwm o gyhoeddiadau, cynadleddau, darparu gwasanaethau gweinyddol, proffesiynol a thechnegol; adennill costau staff wedi'u secondio; ad-daliadau benthyciadau i staff; adennill taliadau lesio ceir; a llog a dderbynnir ar ffioedd y fantolen waith.</p>	<p>I'w defnyddio gan yr Archwilydd Cyffredinol ar wasanaethau cysylltiedig a gweinyddu Swyddfa Archwilio Cymru.</p>
<p><b>Cyfanswm yr incwm (£000)</b></p>	<p><b>7,271</b></p>

**Atodlen 5: Cysoni Adnoddau ag Arian Parod – 2012-13 (£000)**

*Tabl 1: Cysoni Adnoddau ag arian parod ar gyfer 2012-13 a gynhwysir yng Nghyynnig y Gyllideb Flynyddol Tachwedd (£000)*

	Gweinidogion Cymru	Comisiwn y Cynulliad	Ombwdsmon Gwasanaethau Cyhoeddus	Archwilydd Cyffredinol Cymru
<b>Gofyniad Adnoddau Net</b>	12,453,960	46,815	3,839	4,724
<b>Gofyniad Cyfalaf Net</b>	394,008	662	14	16
Addasiadau:				
Taliadau cyfalaf	-99,313	-3,900	-97	-10
Amhariadau	-100,922	0	0	0
Symudiadau yn y darpariaethau	-34,186	-500	-50	0
Elw/Colled wrth werthu asedau	0	0	0	0
Symudiadau mewn stociau	0	0	0	0
Symudiadau mewn dyledwyr/credydwyr	0	500	25	10
Defnyddio darpariaethau	0	250	231	0
Arall	0	0	0	0
<b>Gofyniad Arian Parod Net i ddod o Gronfa Gyfunol Cymru</b>	<b>12,613,547</b>	<b>43,827</b>	<b>3,962</b>	<b>4,740</b>

*Tabl 2: Newidiadau i Gysoni Adnoddau ag arian parod a gynhwysir yng Nghyynnig Atodol y Gyllideb hon (£000)*

	Gweinidogion Cymru	Comisiwn y Cynulliad	Ombwdsmon Gwasanaethau Cyhoeddus	Archwilydd Cyffredinol Cymru
<b>Gofyniad Adnoddau Net</b>	89,422	0	0	0
<b>Gofyniad Cyfalaf Net</b>	49,243	0	0	0
Addasiadau:				
Taliadau cyfalaf	0	0	0	0
Amhariadau	1,938	0	0	0
Symudiadau yn y darpariaethau	-15,627	0	0	0
Elw/Colled wrth werthu asedau	0	0	0	0
Symudiadau mewn stociau	0	0	0	0
Symudiadau mewn dyledwyr/credydwyr	0	0	0	0
Defnyddio darpariaethau	0	0	0	0
Arall	0	0	0	0
<b>Gofyniad Arian Parod Net i ddod o Gronfa Gyfunol Cymru</b>	<b>124,976</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tabl 3: Cysoni Adnoddau ag arian parod a gynhwysir yng Nghynnig Atodol y Gyllideb hon (£000)**

	<b>Gweinidogion Cymru</b>	<b>Comisiwn y Cynulliad</b>	<b>Ombwdsmon Gwasanaethau Cyhoeddus</b>	<b>Archwilydd Cyffredinol Cymru</b>
<b>Gofyniad Adnoddau Net</b>	12,543,382	46,815	3,839	4,724
<b>Gofyniad Cyfalaf Net</b>	443,251	662	14	16
Addasiadau:				
Taliadau cyfalaf	-99,313	-3,900	-97	-10
Amhariadau	-98,984	0	0	0
Symudiadau yn y darpariaethau	-49,813	-500	-50	0
Elw/Colled wrth werthu asedau	0	0	0	0
Symudiadau mewn stociau	0	0	0	0
Symudiadau mewn dyledwyr/credydwyr	0	500	25	10
Defnyddio darpariaethau	0	250	231	0
Arall	0	0	0	0
<b>Gofyniad Arian Parod Net i ddod o Gronfa Gyfunol Cymru</b>	<b>12,738,523</b>	<b>43,827</b>	<b>3,962</b>	<b>4,740</b>

**Nodiadau:**

1. Mae cynnwys a fformat y tabl hwn yn cydymffurfio ag Adran 125(1)(c) a 126(2) o Ddeddf Llywodraeth Cymru 2006 ("y Ddeddf"). Mae'r Adran hon yn pennu bod yn rhaid, er mwyn awdurdodi'r cynnig, gael datganiad sy'n awdurdodi "the amount which may be paid out of the Welsh Consolidated Fund in the financial year to the relevant persons, or for use pursuant to a relevant enactment, for the purposes so specified". Gwneir y taliadau o Gronfa Gyfunol Cymru mewn arian parod, felly mae'r tabl hwn yn dangos y gofynion perthnasol o ran arian parod i gefnogi'r adnoddau y gofynnir amdanynt i gefnogi Atodlen 1 i 4, sy'n rhestru'r dibenion perthnasol y gellir defnyddio adnoddau ar eu cyfer.
2. Mae cynnwys a fformat y tabl hwn hefyd yn cydymffurfio â Rheol Sefydlog 20.28(v), sy'n pennu bod yn rhaid i gynnig y gyllideb gynnwys cysoniad o'r adnoddau sydd i'w hawdurdodi o dan Adran 125(1)(a) a (b) o'r Ddeddf â'r symiau sydd i'w hawdurdodi i'w talu o Gronfa Gyfunol Cymru o dan Adran 125(c) o'r Ddeddf.
3. Cyflwynir y tablau hyn o dan Adran 126 o'r Ddeddf a Rheol Sefydlog 20.31 yn dangos amrywiadau i'r adnoddau a ddyrennir yng Nghynnig y Gyllideb Flynyddol a'r symiau i'w talu o Gronfa Gyfunol Cymru.

**Atodlen 6: Cysoni adnoddau y gofynnir amdanynt yng Nghynnig y gyllideb â'r adnoddau a ddarperir gan y Trysorlys ar gyfer Bloc Cymru ar gyfer 2012-13**

**Tabl 1: Cysoni Adnoddau y Gofynnir amdanynt yng Nghynnig y Gyllideb Flynyddol Tachwedd 2011 â'r adnoddau a ddarperir gan y Trysorlys ar gyfer Cymru (£000)**

	2012-13 (£000)				Cyfanswm
	DEL Refeniw	DEL Cyfalaf	AME Refeniw	AME Cyfalaf	
<i>Adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb:</i>					
- Gweinidogion Cymru	12,476,353	143,590	-22,393	250,418	12,847,968
- Comisiwn y Cynulliad	46,565	662	250	0	47,477
- Ombwdsmon	4,020	14	-181	0	3,853
- Archwilydd Cyffredinol	4,724	16	0	0	4,740
<b>Cyfanswm yr adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb Atodol</b>	<b>12,531,662</b>	<b>144,282</b>	<b>-22,324</b>	<b>250,418</b>	<b>12,904,038</b>
<i>Addasiadau:</i>					
(i) Defnydd adnoddau gan Gyrrff a Noddir gan Lywodraeth y Cynulliad a Byrddau Iechyd Lleol	176,971	0	149,649	0	326,620
(ii) Grantiau	-886,805	886,805	0	0	0
(iii) Benthycia â chymorth	0	107,299	0	0	107,299
(iv) Arall	1,844,384	0	0	0	1,844,384
<b>Cyfanswm yr addasiadau yng Nghynnig y Gyllideb Atodol</b>	<b>1,134,550</b>	<b>994,104</b>	<b>149,649</b>	<b>0</b>	<b>2,278,303</b>
- Taliadau a godir yn uniongyrchol ar Gronfa Gyfunol Cymru	2,434	0	0	0	2,434
- Swyddfa Cymru	6,052	724	0	0	6,776
- Cronfa wrth gefn heb ei chlustnodi	165,403	49,521	0	0	214,924
<b>Cyfanswm y Gwariant a Reolir (Bloc)</b>	<b>13,840,101</b>	<b>1,188,631</b>	<b>127,325</b>	<b>250,418</b>	<b>15,406,475</b>



**Tabl 2: Newidiadau i Gysoni Adnoddau y Gofynnir amdanynt yng Nghynnig y Gyllideb Flynyddol Tachwedd 2011 â'r adnoddau a ddarperir gan y Trysorlys ar gyfer Cymru (£000)**

	2012-13 (£000)				Cyfanswm
	DEL Refeniw	DEL Cyfalaf	AME Refeniw	AME Cyfalaf	
<i>Adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb:</i>					
- Gweinidogion Cymru	82,864	32,319	6,558	16,924	138,665
- Comisiwn y Cynulliad	0	0	0	0	0
- Ombwdsmon	0	0	0	0	0
- Archwilydd Cyffredinol	0	0	0	0	0
<b>Cyfanswm yr adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb Atodol</b>	<b>82,864</b>	<b>32,319</b>	<b>6,558</b>	<b>16,924</b>	<b>138,665</b>
<i>Addasiadau:</i>					
(i) Defnydd adnoddau gan Gyrrff a Noddir gan Lywodraeth y Cynulliad a Byrddau Iechyd Lleol	-131	0	4,298	0	4,167
(ii) Grantiau	-55,851	55,851	0	0	0
(iii) Benthycia â chymorth	0	0	0	0	0
(iv) Arall	-461	0	0	0	-461
<b>Cyfanswm yr addasiadau yng Nghynnig y Gyllideb Atodol</b>	<b>-56,443</b>	<b>55,851</b>	<b>4,298</b>	<b>0</b>	<b>3,706</b>
- Taliadau a godir yn uniongyrchol ar Gronfa Gyfunol Cymru	0	0	0	0	0
- Swyddfa Cymru	0	0	0	0	0
- Cronfa wrth gefn heb ei chlustnodi	-15,361	-44,099	0	0	-59,460
<b>Cyfanswm y Gwariant a Reolir (Bloc)</b>	<b>11,060</b>	<b>44,071</b>	<b>10,856</b>	<b>16,924</b>	<b>82,911</b>

**Tabl 3: Cysoni Adnoddau y Gofynnir amdanynt yn y Gyllideb Atodol hon**

	2012-13 (£000)				Cyfanswm
	DEL Refeniw	DEL Cyfalaf	AME Refeniw	AME Cyfalaf	
<i>Adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb:</i>					
- Gweinidogion Cymru	12,559,217	175,009	-15,835	267,342	12,986,633
- Comisiwn y Cynulliad	46,565	662	250	0	47,477
- Ombwdsmon	4,020	14	-181	0	3,853
- Archwilydd Cyffredinol	4,724	16	0	0	4,740
<b>Cyfanswm yr adnoddau y gofynnir amdanynt yng Nghynnig y Gyllideb Atodol</b>	<b>12,614,526</b>	<b>176,601</b>	<b>-15,766</b>	<b>267,342</b>	<b>13,042,703</b>
<i>Addasiadau:</i>					
(i) Defnydd adnoddau gan Gyrrff a Noddir gan Lywodraeth y Cynulliad a Byrddau Iechyd Lleol	176,840	0	153,947	0	330,787
(ii) Grantiau	-942,656	942,656	0	0	0
(iii) Benthycia â chymorth	0	107,299	0	0	107,299
(iv) Arall	1,843,923	0	0	0	1,843,923
<b>Cyfanswm yr addasiadau yng Nghynnig y Gyllideb Atodol</b>	<b>1,078,107</b>	<b>1,049,955</b>	<b>153,947</b>	<b>0</b>	<b>2,282,009</b>
- Taliadau a godir yn uniongyrchol ar Gronfa Gyfunol Cymru	2,434	0	0	0	2,434
- Swyddfa Cymru	6,052	724	0	0	6,776
- Cronfa wrth gefn heb ei chlustnodi	150,042	5,422	0	0	155,464
<b>Cyfanswm y Gwariant a Reolir (Bloc)</b>	<b>13,851,161</b>	<b>1,232,702</b>	<b>138,181</b>	<b>267,342</b>	<b>15,489,386</b>

**Nodiadau:**

1. Mae cyfanswm gofyniad Llywodraeth Cynulliad Cymru am adnoddau yn gyfwerth â chyfanswm y dyraniadau a gynhwyswyd yn y Cwmpasau yn Atodlen 1.
2. Dywed Rheol Sefydlog 20.28(ii) y dylai cynnig y gyllideb flynyddol gynnwys yr adnoddau y mae'r Trysorlys yn cytuno arnynt ar gyfer cyllideb bloc Cymru ar gyfer y flwyddyn ariannol y mae'r cynnig yn ymdrin â hi. Mae Atodlen 6 yn bodloni'r gofyniad hwn.

3. Dywed Rheol Sefydlog 20.28(iii) fod yn rhaid i gynnig y gyllideb flynyddol gynnwys cysoniad rhwng yr adnoddau a ddyrannwyd i gyllideb bloc Cymru gan y Trysorlys a'r adnoddau sydd i'w hawdurdodi i'w defnyddio yng nghynnig y gyllideb. Mae Atodlen 6 yn bodloni'r gofyniad hwn.
4. Mae'r atodlenni uchod yn dangos amrywiadau a awdurdodwyd ar gyfer y flwyddyn ariannol o dan Adran 126 o'r Ddeddf a Rheol Sefydlog 20.31.
5. Dyma'r taliadau a godir yn uniongyrchol ar Gronfa Gyfunol Cymru:

<b>Eitem</b>	<b>2012-13 £000</b>
Taliadau i'r Gronfa Fenthyciadau Genedlaethol	1,695
Cyflogau a chostau pensiwn cysylltiedig y Llywydd a'r Dirprwy Lywydd	239
Cyflogau a chostau pensiwn cysylltiedig yr Ombwdsmon	187
Cyflogau a chostau pensiwn cysylltiedig yr Archwilydd Cyffredinol	190
Cyflogau a chostau pensiwn cysylltiedig y Comisiynydd Safonau	26
Incwm Ardrethi Annomestig Cenedlaethol	-944,000
Ardrethi Annomestig Cenedlaethaol sy'n Daladwy	944,000
Costau Etholiad	97
<b>Cyfanswm</b>	<b>2,434</b>

**Atodlen 7: Cysoni'r llif arian parod i Gronfa Gyfunol Cymru â'r arian parod y gofynnir amdano yng Nghynnig y Gyllideb (£000)**

	<b>Darpariaeth Flaenorol 2012-13</b>	<b>Newidiadau</b>	<b>Darpariaeth Ddiwygiedig</b>
<b>Amcangyfrif o'r symiau net i'w talu i Weinidogion Cymru:</b>			
Grant i'w dalu gan Ysgrifennydd Gwladol Cymru i Gronfa Gyfunol Cymru o dan Adran 118 (1)	12,815,297	65,516	12,880,813
Taliadau gan Adrannau Llywodraeth eraill	886,953	-461	886,492
Taliadau o ffynonellau eraill	1,762,827	-4,102	1,758,725
<b>Amcangyfrif o'r symiau i'w talu i Weinidogion Cymru</b>	<b>15,465,077</b>	<b>60,953</b>	<b>15,526,030</b>
Llai y symiau a awdurdodwyd i'w cadw gan Weinidogion Cymru	-1,705,780	4,563	-1,701,217
Llai y symiau i'w cadw yng Nghronfa Gyfunol Cymru	-944,000	0	-944,000
<b>Symiau sydd ar gael i'w dyrannu o Gronfa Gyfunol Cymru</b>	<b>12,815,297</b>	<b>65,516</b>	<b>12,880,813</b>
Dosbarthwyd fel a ganlyn:			
- Gweinidogion Cymru	12,613,547	124,976	12,738,523
- Comisiwn y Cynulliad	43,827	0	43,827
- Ombwdsmon	3,962	0	3,962
- Archwilydd Cyffredinol	4,740	0	4,740
<b>Arian a ryddheir o Gronfa Gyfunol Cymru yn y Cynnig</b>	<b>12,666,076</b>	<b>124,976</b>	<b>12,791,052</b>
<i>Plws:</i>			
Taliadau a godir yn uniongyrchol ar Gronfa Gyfunol Cymru	2,434	0	2,434
Cronfeydd heb eu clustnodi	146,787	-59,460	87,327
<b>Amcangyfrif o Gyfanswm y Taliadau</b>	<b>12,815,297</b>	<b>65,516</b>	<b>12,880,813</b>

**Nodiadau:**

1. Mae Adran 125(3) o'r Ddeddf yn datgan bod yn rhaid i gynnig y gyllideb flynyddol gael ei ategu gan ddatganiad ysgrifenedig gan y Gweinidogion, yn dangos:
  - i. cyfanswm y taliadau y maent yn amcangyfrif a wneir ar gyfer y flwyddyn ariannol o dan Adran 118(1);
  - ii. cyfanswm y taliadau y maent yn amcangyfrif a wneir i Weinidogion Cymru, y Prif Weinidog neu'r Cwnsler Cyffredinol ar gyfer y flwyddyn ariannol gan Weinidogion y Goron ac adrannau'r llywodraeth; a
  - iii. cyfanswm y taliadau y maent yn amcangyfrif a wneir i Weinidogion Cymru, y Prif Weinidog neu'r Cwnsler Cyffredinol ar gyfer y flwyddyn ariannol heblaw gan Weinidogion y Goron neu adrannau'r llywodraeth.

2. Mae'r atodlen uchod yn dangos amrywiadau yn y symiau hyn fel sy'n ofynnol o dan Reol Sefydlog 20.31

**Mehffin 2012**

Jane Hutt AC / AM  
Y Gweinidog Cyllid ac Arweinydd y Tŷ  
Minister for Finance and Leader of the House



Llywodraeth Cymru  
Welsh Government

Eich cyf/Your ref  
Ein cyf/Our ref: SF/JH/2322/12

Jocelyn Davies AM,  
Chair, Finance Committee,  
The National Assembly for Wales,  
Cardiff Bay,  
Cardiff  
CF99 1NA

9 July 2012

*Dear Jocelyn,*

When I gave evidence to the Finance Committee last week on the First Supplementary Budget for 2012-13, I agreed to provide further information on a number of issues that were raised.

You asked for clarification on the £1 million transfer within the Environment and Sustainable Development MEG from the 'Develop and Implement Flood and investment Flood and Coastal Risk, Water and Sewage Policy and Legislation' Action to the 'Sponsor and Manage Delivery Bodies' Action.

As the Committee is aware, the Single Environment Body for Wales will replace the Environment Agency Wales, the Countryside Council for Wales and the Forestry Commission. A formal programme to manage the transition from the current position to a point where a new body is vested is underway. As part of this work, an ICT implementation project has been established to enable the new body to operate effectively from the date it is vested. Work is taking place to determine the scope and consider options for the development and definition of the ICT implementation, as well as specific advice and support in developing the implementation strategy for key ICT activities. These activities include developing networks and business applications solutions such as HR, payroll and finance systems. The £1 million transfer is being used to support the development of this infrastructure.

Turning to your request for further information on the Round Six Invest to Save projects, I attach a schedule at Annex A providing details of the repayment and investment schedule for the projects I announced last month. In addition, I am also providing a list at Annex B of project approvals from December 2011 to June 2012, with details of the associated benefits.

Bae Caerdydd • Cardiff Bay  
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*Wedi'i argraffu ar bapur wedi'i ailgylchu (100%)*

In terms of the forthcoming Invest to Save evaluation, the interim evaluation, details of which are published on our website, recommended commissioning an evaluation of actual project outcomes when projects had had sufficient time to bed in. It suggested undertaking this in 12-18 months time i.e. between early and mid 2013. I have accepted this recommendation and the planning of that work will get underway later this year. I will publish the findings of the evaluation when it is completed.

Finally, you asked for confirmation as to when the Committee will receive a year-end report detailing variations between actual spend and the last supplementary budget of the year. I can confirm that I will write to you with this report no later than the week commencing 13 August.

I hope this information will clarify any outstanding issues and aid you in your scrutiny of the First Supplementary Budget 2012-13.

*Bert Hisher,*  
*Jane*

**Jane Hutt AC / AM**

Y Gweinidog Cyllid ac Arweinydd y Tŷ  
Minister for Finance and Leader of the House

Annex A

Invest-to-Save Fund: Round VI investments & repayments<sup>(1)</sup>

Project	2012-13 £'000	2013-14 £'000	2014-15 £'000	2015-16 £'000	Total £'000
Hywel Dda Health Board, Community Virtual Ward	2,270	440			2,710
		(500)	(900)	(1,310)	(2,710)
Cardiff & Vale UHB, "The Wyn Campaign"	2,400	800			3,200
				(3,200)	(3,200)
Aneurin Bevan HB, E-rostering	240				240
		(120)	(120)		(240)
Aneurin Bevan HB, Medicines Management	440				440
			(440)		(440)
Cwm Taf: Integrated Whole System Intermediate Care Model	500	1080			1,580
			(200)	(1,380)	(1,580)
NHS Wales Shared Services Partnership, All-Wales contract for provision of Mental Health/ Learning Disabilities	300				300
		(300)			(300)
Voluntary Early Release Scheme (VERS) for NHS Wales	4,300				4,300
			(4,300)		(4,300)
Investments	10,450	2,320			12,770
Repayments		(920)	(5,960)	(5,890)	(12,770)

(1) Repayment profiles are currently being finalised and therefore may vary slightly from the indicative profiles shown above. However, all investments will have been repaid by close 2015-16.



## Annex B

### Invest-to-Save Fund: Project approvals from December 2011 and June 2012

Project Title	Outline	Benefits	Contact
Single environment body for Wales	The bringing together of the Environment Agency Wales (EAW), the Countryside Council for Wales (CCW) and Forestry Commission Wales (FCW) into one organisation.	Achieved through the sharing of resources and assets, primarily within back-office functions such as HR, finance and I.T. Estimated savings projected at £158 million over a ten year period - of which £128 million are cash releasing.	<b>Jon Westlake</b> Tel: 029 2082 5879 E-mail: <a href="mailto:Jon.westlake@wales.GSI.GOV.UK">Jon.westlake@wales.GSI.GOV.UK</a>
Workplace Transformation: Blaenau Gwent County Borough Council.	Anvil Court, Abertillery will be re-fitted to allow an increase in the number of staff currently accommodated there from 215 to 350. Agile working arrangements and better space management will be deployed. The project will facilitate the co-location of the authority's Education and Leisure Directorates and include provision to house some Aneurin Bevan Health Board staff.	Wider associated business benefits. Capital receipts arising from the sale of surplus assets. Payback is over two years. Forecast annual recurrent efficiency savings of £175k arising from reduced running costs.	<b>Vanessa Waddon</b> Tel: 01495 355523 E-mail: <a href="mailto:Vanessa.waddon@blaenau-gwent.gov.uk">Vanessa.waddon@blaenau-gwent.gov.uk</a>
E-Rostering: Hywel Dda University Health Board	Hywel Dda UHB Roll-out programme for e-rostering, time and attendance systems across the Health Board.	Wider associated business benefits are projected including freeing up staff time. Payback is over two years. Forecast efficiency savings on medical non-core pay of £200k in 2012-13 and £300k by 2013 arising from the reduced need for some bank, agency and locum cover.	<b>Lisa Gostling</b> Tel: 01267 239700 E-mail: <a href="mailto:lisa.gostling@wales.nhs.uk">lisa.gostling@wales.nhs.uk</a>
E-rostering: Aneurin Bevan Health Board	The project will expedite E-Rostering for all staff groups. Productivity and efficiency will be increased from the consultant contract and by reducing: <ul style="list-style-type: none"> <li>• Variable pay spend;</li> <li>• Inequalities in rostering practises</li> <li>• Payroll function by 4 WTE</li> <li>• Sickness absence</li> </ul>	Improved clinical governance by having staff with the correct skills at the correct time delivering care in most cost effective way and a reduction in back office payroll functions and errors in over payments associated with time sheets. Forecast efficiency savings of £1.4m from 2016 and total project efficiency savings of £2.9m by 2016.	<b>Julie Rowles</b> Tel: 01633 623473 E-mail: <a href="mailto:Julie.Rowles@wales.nhs.uk">Julie.Rowles@wales.nhs.uk</a>

Project Title	Outline	Benefits	Contact
National Voluntary Early Release Scheme (VERS) for NHS Wales	Programme covering six Health Boards and the NHS Ambulance Trust will assist the NHS in delivering its 5-year vision, including seeking an efficiency gain of some 5% per year. The proposal specifically helps to fund the release of staff and therefore create the scope for a wider transformation programme and flexibility in shaping services through different skill mixes etc.	<p><b>Round 5</b> Full year annual efficiency savings of £14.4 million are projected by 2013-14, with payback being made in full during that year.</p> <p><b>Round 6</b> Full year annual efficiency savings of £8.6million are projected by 2014-15, with full payback being made in that year.</p>	<p><b>Steve Elliot</b></p> <p>Tel: 029 20823245 E-mail: <a href="mailto:steve.elliott@wales.gsi.gov.uk">steve.elliott@wales.gsi.gov.uk</a></p>
Cwm Taf: Integrated Whole System Intermediate Care Model	Introduce an Integrated Whole System Intermediate Care Model. The multi-disciplinary/agency model is aimed at supporting individuals in the community who are at risk of admission to hospital or who are starting to fail at home.	High quality care delivered in the most appropriate environment to meet the needs of the patient leading to a reduction in hospital admissions/length of stay/readmissions/bed days. Annual efficiency saving of £1.8m from 2016 with total cash efficiency savings of £2.4m by 2016.	<p><b>Rebecca Luffman</b></p> <p>Tel: 01443 744857 E-mail: <a href="mailto:Rebecca.Luffman@wales.nhs.uk">Rebecca.Luffman@wales.nhs.uk</a></p>
Aneurin Bevan: Medicines Management	A twin track approach which aims to develop acute ward based prescribing advisers who will focus on driving more cost effective prescribing practice in hospitals, to align with historical roles in primary care which have proven to generate significant beneficial change in cost effective prescribing practice.	Additional dietician roles in the community will aim to achieve sustainable changes in nutritional care in the community, by the prescribing of oral nutritional supplements. Improved nutritional benefits to patients, reducing the risk of malnutrition by promoting a 'food first' approach, resulting in less reliance on prescribed oral nutrition supplements, thus lowering prescribing costs. Annual financial savings of £0.76m from 2015 and total efficiency savings of £0.6m by 2014	<p><b>Rob Holcombe</b></p> <p>Tel: 07815 187 972 E-mail: <a href="mailto:robert.holcombe@wales.nhs.uk">robert.holcombe@wales.nhs.uk</a></p>



# Eitem 3

## Y Pwyllgor Cyllid

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Lleoliad: Ystafell Bwyllgora 2 – y Senedd

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Dyddiad: Dydd Mercher, 20 Mehefin 2012

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Amser: 09:30 – 11:00

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Gellir gwyllo'r cyfarfod ar Senedd TV yn:

[http://www.senedd.tv/archiveplayer.jsf?v=cy\\_300000\\_20\\_06\\_2012&t=0&l=cy](http://www.senedd.tv/archiveplayer.jsf?v=cy_300000_20_06_2012&t=0&l=cy)

Cynulliad  
Cenedlaethol  
Cymru

National  
Assembly for  
Wales



---

### Cofnodion Cryno:

#### Aelodau'r Cynulliad:

**Jocelyn Davies (Cadeirydd)**  
**Peter Black**  
**Christine Chapman**  
**Paul Davies**  
**Mike Hedges**  
**Ann Jones**  
**Julie Morgan**  
**Ieuan Wyn Jones**

#### Tystion:

**Angela Scott, CIPFA**

#### Staff y Pwyllgor:

**Helen Finlayson (Clerc)**  
**Daniel Collier (Dirprwy Glerc)**  
**Martin Jennings (Ymchwilydd)**  
**Eleanor Roy (Ymchwilydd)**  
**Tom Jackson (Clerc)**  
**Joanest Jackson (Cyngorydd Cyfreithiol)**

---

## 1. Cyflwyniad, ymddiheuriadau a dirprwyon

1.1 Estynnodd y Cadeirydd groeso i'r Aelodau a'r cyhoedd i'r cyfarfod.

## 2. Papurau i'w nodi

2.1 Nododd y Pwyllgor yr ohebiaeth ynghylch ei ymchwiliad i Bwerau Benthyc a Dulliau Arloesol o Ddefnyddio Arian Cyfalaf.

2.2 Cymeradwyodd y Pwyllgor gofnodion y cyfarfod blaenorol.

### **3. Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y canlynol:**

Eitemau 4 – 6.

### **4. Adroddiad drafft ar Gyllid Datganoledig: Pwerau Benthg a Dulliau Arloesol o Ddefnyddio Arian Cyfalaf**

4.1 Trafododd y Pwyllgor ei adroddiad drafft ar Bwerau Benthg a Dulliau Arloesol o Ddefnyddio Arian Cyfalaf.

4.2 Cytunodd y Pwyllgor y byddai fersiwn ddiwygiedig yn cael ei dosbarthu i'r Aelodau ar gyfer sylwadau drwy e-bost.

### **5. Yr opsiynau ar gyfer ymdrin â Chyllideb Ddrafft Llywodraeth Cymru ar gyfer 2013–2014**

5.1 Trafododd y Pwyllgor yr opsiynau ar gyfer ymdrin â Chyllideb Ddrafft Llywodraeth Cymru ar gyfer 2013–2014.

### **6. Goblygiadau ariannol posibl deddfwriaeth**

6.1 Trafododd y Pwyllgor oblygiadau ariannol y Bil Sgorio Hylendid Bwyd (Cymru).

### **Trawsgrifiad**

## Finance Committee

### FIN(4)-11-12 - Paper 3

#### Consultation launched on new Scottish borrowing powers

The Scottish Government could be given the power to issue its own bonds, Chief Secretary to the Treasury, Danny Alexander, will tell the Glasgow Chamber of Commerce today.

A consultation on the proposal was launched today. It will gather views and evidence on the potential benefits and disadvantages of bond issuance by Scottish ministers for both Scotland and the rest of the UK. It will consider value for money for Scottish and UK taxpayers; potential macroeconomic issues; and alternative sources of borrowing.

The Government included a provision in the Scotland Act 2012 which enables it to amend the way in which Scottish ministers can borrow to include bond issuance from 2015-16. The Government committed to consult on whether these powers should be extended to permit bond issuance, as part of a total £2.2 billion borrowing limit.

Danny Alexander, said:

“I’m pleased to launch this consultation in Glasgow today looking at both the benefits and disadvantages of Scottish ministers being able to issue their own bonds. This takes forward the commitments we made in the Scotland Act, which represented the greatest transfer of powers from Westminster for three hundred years.

“I hope that academics, investors and other market participants will respond to this next step in potential further devolution of powers to Scotland.”

Under existing powers, from 2015-16 the Scottish Government is already able to borrow from the UK Government or through a commercial bank loan. Scottish ministers will be able to borrow up to 10 per cent of their capital budget each year to fund additional capital projects, up to the overall £2.2 billion limit.

#### Notes for Editors

1. The consultation The Scotland Act 2012: a consultation on bond issuance by the Scottish Government will run until 14 September 2012 and can be found in our consultation area under [The Scotland Act 2012: a consultation on bond issuance by the Scottish Government](#).
2. The Calman Commission reported in June 2009 and recommended that Scottish ministers should be given an additional power to borrow to increase capital investment in any one year alongside greater tax raising powers. The Calman Commission recommended that this borrowing should be from the National Loans Fund and that any borrowing should be within the UK’s macro economic framework, therefore the Government should set the overall cap on borrowing.
3. Under the powers of the Scotland Act 2012, from 2015-16 the Scottish Government is able to borrow up to an overall limit of £2.2 billion for capital spending by way of loan from either the National Loans Fund (part of the UK Government) or from commercial banks. Scottish ministers will be able to borrow up to 10 per cent of the Scottish capital budget each year. Departmental Expenditure Limits (DEL) have not yet been set for 2015-16 onwards and the limits on borrowing will be reviewed at every Spending Review to ensure that they are sustainable.
4. The Government laid a Written Ministerial Statement on 21 March 2012 which committed to shortly launch a consultation on the Scottish Government issuing

their own bonds. The Written Ministerial Statement can be found on the [Parliament website \(opens in a new window\)](#).

5. The consultation does not seek views on the issues that would be posed by bond issuance in the case of an independent Scotland.



HM TREASURY

# **The Scotland Act 2012:**

a consultation on bond issuance by  
the Scottish Government

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HM TREASURY

# The Scotland Act 2012:

a consultation on bond issuance by the  
Scottish Government

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# 1

## Introduction

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### Scope of this consultation

**1.1** The aim of this consultation is to gather views and evidence on the costs and benefits, to both Scotland and the rest of the United Kingdom, of granting Scottish Ministers the power to borrow by means of bond issuance for capital expenditure up to the amounts stipulated in the Scotland Act 2012 (£2.2 billion).

**1.2** The consultation is not seeking views on any other aspects of the legislation, including on the amounts that Scottish Ministers will be permitted to borrow.

**1.3** The consultation is also explicitly **not** seeking views on the issues that would be posed by bond issuance in the case of an independent Scotland. The analysis in this document is focussed on the potential costs, benefits and risks of bond issuance by the Scottish Government as a constituent member of the United Kingdom within the parameters of the Scotland Act 2012. Little can be inferred from this analysis about the likely borrowing costs and set of risks that an independent Scotland would face in its financing activities.

**1.4** Such an assessment would be contingent on a very different set of fundamentals and would need to consider a much wider set of factors, for example the system of monetary policy and precise currency arrangements that would be envisaged in an independent Scotland, which are issues on which there are not yet any specific proposals.

**1.5** These factors would introduce additional uncertainties and variables for potential investors to consider beyond those that are pertinent to an assessment of bond issuance by Scotland as a constituent member of the United Kingdom.

### The Scotland Act 2012

**1.6** The Scotland Act 2012 implements the work of the Calman Commission<sup>1</sup>, which represented a comprehensive overview of the role of tax devolution to the Scottish Parliament within the overall UK macroeconomic framework. The Scotland Act preserves the benefits of the fiscal and macroeconomic union between Scotland and the rest of the United Kingdom, while creating a direct link between spending in Scotland and the level of taxes raised in Scotland.

**1.7** The Scotland Act 2012 and the measures outlined in the Command Paper published alongside the introduction of the Bill, deliver the largest single transfer of fiscal power from Westminster in the history of the United Kingdom. Its powers give the Scottish Parliament greater responsibility for the taxes required to fund their spending decisions and will improve the accountability of the Scottish Parliament to the Scottish people. For the first time, spending decisions made in Scotland will have significant consequences for taxation in Scotland, and vice versa.

**1.8** When the Scotland Act 2012 is fully implemented (from April 2016 onwards), the Scottish Parliament will move from raising less than 15 per cent of its own budget to around 30 per cent. The financial proposals consist of:

---

<sup>1</sup> [www.commissiononscottishdevolution.org.uk](http://www.commissiononscottishdevolution.org.uk)

- a Scottish rate of income tax to replace part of UK income tax from April 2016;
- full devolution of land tax and landfill tax from April 2015;
- the power to create or devolve other taxes from enactment of the Bill;
- extensive new borrowing powers from April 2015; and
- a Scottish cash reserve to manage volatility in devolved taxes.

**1.9** Following implementation, Scottish Ministers will be in control of over £6 billion of tax revenues.

## Borrowing

**1.10** Becoming responsible for financing a significant proportion of a budget from devolved taxes introduces a level of volatility to the Scottish budget which until now, has been funded in a stable and predictable way via the Block grant set out at every Spending Review. Responsibility for raising a greater proportion of the Scottish budget – together with the risks associated with that responsibility – which was previously managed at a UK level will, over time, be transferred to the Scottish Government.

**1.11** The Calman Commission, on which the Scotland Act 2012 is based, recommended that, in order to increase Scotland's financial accountability, the Scottish Government's borrowing powers should be extended.

## Current spending

**1.12** Under the powers enabled by the Scotland Act 2012 and the associated Command Paper, Scottish Ministers will be able to borrow to finance current spending:

- within year, to provide the Scottish Consolidated Fund with enough balance to ensure cash-flow when taxes are devolved and to manage excessive in-year volatility of receipts;
- across years, to smooth any differences between outturn receipts from devolved taxes and their forecast, up to a total of £500 million total current debt; and
- on an annual basis borrowing will be capped at a level which is sufficient to deal with forecasting errors in normal times: £200 million.

## Capital spending

**1.13** From April 2015, when Scottish Ministers take control over certain revenue streams, a further dimension of financial accountability will provide for Scottish Ministers to borrow to fund capital projects for the first time. The power will be transferred to Scottish Ministers in phases:

- from 2011-12, Scottish Ministers are able to make pre-payments to fund early work on the Forth Bridge Replacement Crossing;
- from 2015-16 Scottish Ministers can borrow up to 10 per cent of the Scottish capital budget in any year to fund additional capital projects; approximately £230 million in 2014-15; and
- from 2015-16, the overall stock of capital borrowing cannot exceed the limit set out in the Scotland Act 2012 (at present £2.2 billion, with a power provided to raise, but never lower this limit below £2.2 billion).

## Controls

**1.14** Other things being equal, borrowing by the Scottish Government will increase UK public sector net borrowing (PSNB) and public sector net debt (PSND) or require spending cuts or tax increases elsewhere in the UK. Any change to the borrowing powers of Scottish Ministers therefore has to work for the UK as a whole as well as for Scotland. Setting limits and controls on any new borrowing is critical to ensuring that any borrowing is manageable from within the UK fiscal position, consistent with the continuing reservation of overall macro-economic policy.

**1.15** Control of borrowing is central to fiscal credibility. Limits on Scottish Government borrowing form part of the UK's wider framework for fiscal policy and expenditure control. This framework, underpinned by the clear and comprehensive deficit reduction plan set out by the Government, has secured credibility with financial markets. Long-term interest rates in the UK have been at record lows in recent months. Without such a fiscal strategy and framework, Scotland and the rest of the UK could face higher interest rates and borrowing costs, hurting households, businesses and the taxpayer. Fiscal credibility, delivered in part through controls on borrowing, benefits the Scottish economy and the Government has therefore set controls on Scottish Ministers' borrowing.

### Limits on amounts borrowed

**1.16** Taken together, the limits on the face of the Scotland Act 2012 allow Scottish Ministers to borrow up to a total of £2.7 billion, with a power provided to raise this limit, but never lower it below £2.7 billion. This limit represents the additional burden and risk that the Chancellor of the Exchequer judged was appropriate against the context of his fiscal judgement for the UK economy as a whole. To allow for exceptional circumstances and ensure consistency with the UK's fiscal mandate, the Scotland Act 2012 allows the limits to be revised upward or downward – though never lower than the limits set out in the Scotland Act 2012 – through secondary legislation. The Government has committed to regularly reviewing these borrowing limits ahead of Spending Reviews through the Joint Exchequer Committee.

### Sources of borrowing

**1.17** The Scotland Act 2012 gives Scottish Ministers access to the source of borrowing as recommended by the Calman Commission: loans from the National Loans Fund (NLF) via the Secretary of State for Scotland for both capital and current expenditure.

**1.18** To allow for greater flexibility in respect of capital expenditure, the Scotland Act 2012 also provides for Scottish Ministers to borrow by way of loans from commercial banks, subject to the condition that the Scottish Government's Accounting Officer is satisfied that this represents good value for money for the UK public sector as a whole.

**1.19** The Scotland Act 2012 does not make provision for borrowing by Scottish Ministers from commercial sources to be guaranteed by the UK Government. The UK Government could, however, choose to provide such a guarantee at a later stage if it was minded to do so. This consultation will explore further some of the issues surrounding the provision of central government guarantees.



## Bond issuance

**1.20** In order to ensure that the new system of Scottish borrowing is flexible and sustainable, the Government included a provision in the Scotland Act 2012 which enables it to amend, in future, the way in which Scottish Ministers can borrow to include bond issuance, without the need for further primary legislation.

**1.21** The aim of this consultation is to gather views and evidence on the costs and benefits to both Scotland and the rest of the UK of Scottish Ministers being granted the power to issue bonds as part of the borrowing powers provided for in the Scotland Act 2012.

## Responding to the consultation

**1.22** HM Treasury would like to hear from all interested parties. Respondents should address any of the questions in the consultation document where they feel they can make a contribution, as well as offering any further comments they may have.

## Key dates

**1.23** This consultation is being launched on 22 June 2012 and will run for twelve weeks. **The deadline for responses is 14 September 2012.**

## Contact details

**1.24** Responses to the consultation or requests for further information should be directed to:

Tom Dodd  
Debt and Reserves Management Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Email: [thomas.dodd@hmtreasury.gsi.gov.uk](mailto:thomas.dodd@hmtreasury.gsi.gov.uk)

## Additional ways to be involved

**1.25** Please indicate whether you are willing to discuss these issues with HM Treasury. HM Treasury will consider meeting interested parties to discuss issues raised during this consultation. The timing, format and venue of these meetings will be informed by expressions of interest received.

## After the consultation

**1.26** The Government will publish a summary of the responses it receives, including a summary of the views expressed to each question and a summary of those who responded to the consultation.

## Disclosure of responses

**1.27** Individual responses will not be attributed unless specifically requested.

**1.28** If you want the information that you provide to be treated as confidential, please state as such in your response. Under the Freedom of Information Act, there is a statutory Code of Practice to which public authorities must comply and which deals, amongst other things, with obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances.

**1.29** HM Treasury will process your personal data in accordance with the Data Protection Act and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties.

### **Code of Practice on Consultation**

**1.30** This consultation complies with the Code of Practice on Consultation issued by the Better Regulation Executive in the Department for Business, Innovation and Skills.

**1.31** Any comments you might have on this consultation's compliance with the Code of Practice can be directed to HM Treasury's consultation co-ordinator at the following email address: [Angela.Carden@hmtreasury.gsi.gov.uk](mailto:Angela.Carden@hmtreasury.gsi.gov.uk)

**1.32** Your opinions are valuable to us. Thank you for taking the time to read this document and respond.



# 2 Sub-sovereign debt issuance – theory and practice

---

**2.1** This chapter looks at what the theory of fiscal decentralisation says about the benefits and risks of sub-sovereign bond issuance.<sup>1</sup> This chapter does not assess the case for the devolution of borrowing powers in general, but focuses in particular on the merits and demerits of bond issuance as a method of borrowing. It examines precedents within the UK of sub-sovereign authorities issuing bonds and looks at the experience of other countries where the use of bonds forms an important part of sub-sovereign government finances. It asks respondents to reflect on the parallels for sub-sovereign bond issuance by the Scottish Government.

## Theoretical issues around sub-sovereign debt issuance

**2.2** The Government's debt management objective is: 'to minimise, over the long term, the costs of meeting the Government's financing needs, taking into account risk, while ensuring debt management is consistent with the aims of monetary policy.'<sup>2</sup> In recent years, this objective has been pursued in an institutional environment where the UK Government has had almost sole responsibility for public sector bond issuance.<sup>2</sup>

**2.3** The potential devolution of powers to issue bonds to a sub-sovereign authority like the Scottish Government has implications for the UK's debt management objective, as well as for other aspects of fiscal and economic policy. These implications could be both positive and negative and should be considered in light of existing fiscal devolution arrangements.

## Decentralising financing powers

**2.4** Devolving some spending powers from the sovereign government to sub-sovereign authorities, while the former retains control over the financing of that expenditure, can create a problem of 'moral hazard': a situation in which there is a tendency to take undue risks because the costs are not borne by the party taking the risk.

**2.5** In particular, sub-sovereign authorities may have an incentive to spend excessively in the knowledge that the financing of any overspending will ultimately be shared with other parts of the country. This manifestation of moral hazard in a decentralised government framework can have negative consequences for the country as a whole as the central government could be faced with higher than projected deficits and debt.

**2.6** Giving the sub-sovereign authority partial or full responsibility for financing its expenditure can help to alleviate this moral hazard. This could take the form of devolving powers for raising tax revenues and/or giving the sub-sovereign authority the power to borrow money from non-Government sources, which could include private investors through the issuance of bonds.

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<sup>1</sup> 'Sovereign' and 'sub-sovereign' are terms often used in the literature on fiscal decentralisation to distinguish between different tiers of government.

<sup>2</sup> There have been a number of small exceptions to this relating to Local Authorities which are discussed later in this section.

## Advantages of sub-sovereign bond issuance

**2.7** In theory, issuing bonds can encourage a sub-sovereign authority to be more fiscally responsible. By borrowing from the markets, an authority subjects itself to the scrutiny and discipline of those markets. In the World Bank's view: "The pricing of capital by markets may provide an independent mechanism for fostering political accountability. Markets may signal the poor performance of sub-sovereign governments through increases in interest rates or simply by blocking access".<sup>3</sup>

**2.8** This imposition of external discipline may also incentivise sub-sovereign authorities to increase the transparency of their finances in order to secure lower borrowing costs. This in turn might lead to greater scrutiny from both market and non-market participants in such a way that facilitates better governance.

**2.9** By its nature, bond issuance normally entails borrowing over a multi-year period and therefore requires a certain degree of forward financial planning. Bond issuance might therefore help to support improvements in long-term financial decision-making, including around public investment projects.

**2.10** Bond issuance also allows the borrower to access a wider pool of lenders than would normally be the case for commercial bank loans, where the pool of possible lenders is necessarily limited. This may lead to a lower cost of finance for the sub-sovereign than would have been the case if they were restricted to borrowing purely by way of commercial bank loan.

## Disadvantages of sub-sovereign bond issuance

**2.11** The issuance of bonds by a sub-sovereign authority also has a number of potential drawbacks. For instance, academic research suggests that the positive benefits of market discipline for sub-sovereigns are only derived when there exists a credible "no bailout" commitment from the national government.<sup>4</sup> In practice, such commitments can sometimes be difficult to design and operationalise.

**2.12** Sub-sovereign bond issuance can, therefore, create a new moral hazard concern – the expectation by sub-sovereign bond issuers, investors, rating agencies and other market participants that the national government might be prevailed upon to assume the liabilities or debt-servicing obligations of a distressed sub-sovereign borrower.<sup>5</sup>

**2.13** Sub-sovereign bond issuance also raises the risk that a loss of market confidence in a sub-sovereign issuer, perhaps prompted by the failure of the sub-sovereign to meet its repayments, leads to a corresponding loss of confidence in the sovereign itself. In some cases this can trigger full-blown fiscal crises and such episodes are not without precedent in an international context (e.g. Brazil in the 1990s, see Box 2.A.).

**2.14** Another potential disadvantage relates to the cost of sub-sovereign borrowing compared to the cost faced by the national government. The price of a bond issued by a sub-sovereign authority is likely to compare unfavourably with that of bonds issued by the sovereign – in other words, the yield on a sub-sovereign bond could be expected to be higher than that for an equivalent national bond. As a result, debt interest payments would be higher than if equivalent borrowing was undertaken via national bond issuance and the proceeds transferred to the sub-sovereign authority, implying higher taxes and/or less spending on public services.

<sup>3</sup> World Bank "Intergovernmental fiscal relations" <http://www1.worldbank.org/publicsector/decentralization/fiscal.htm>.

<sup>4</sup> For example, Lane (1993) "Market Discipline," Staff Papers, International Monetary Fund.

<sup>5</sup> World Bank and International Monetary Fund (2001) "Developing Government bond markets: a handbook".

**2.15** The likelihood of a higher yield on sub-sovereign bonds reflects three factors:

- an 'illiquidity' premium – a lack of liquidity compared with comparable national bonds can affect investor willingness to buy non-sovereign bonds;
- a 'structural' premium – a premium that reflects investor uncertainty towards new bond issuance by a sub-sovereign authority which previously lacked this power; and
- a 'credit risk' premium (in the event of a credible commitment by the sovereign government not to guarantee the bonds of the sub-sovereign authority) – reflecting the the risk of a sub-sovereign authority being unable to service the interest or principle on bonds issued.

## UK precedents for sub-sovereign bond issuance

**2.16** A number of sub-sovereign authorities in the UK have used bonds as a means of financing. These include:

- **Local authorities:** local authorities in England and Scotland have the power to issue bonds, and this form of finance once played an important role in local government budgets.<sup>6</sup>

However, there has been no significant local authority bond issuance since the mid-1990s (aside from the GLA, see below), reflecting the relative expense of doing so (including costs of establishing an independent credit rating and investment banking fees) and the lack of value for money of issuing bonds relative to alternative sources of finance, including borrowing direct from central government via the Public Works Loan Board (PWLB)<sup>7</sup>.

The value of outstanding bonds issued by English local authorities is around £1.2 billion (total long-term debt, the vast majority of which is to the PWLB, was over £54 billion as of March 2011<sup>8</sup>). A significant proportion of outstanding bonds were issued by the Greater London Authority (GLA) in July 2011 to finance the Crossrail project (around £600 million, rated AA+ by S&P).

Bonds issued by local authorities are not guaranteed by the UK central government. However, some market participants do infer some level of central government support by virtue of the fact that the PWLB will not refuse a local authority a loan application that conforms to its lending arrangements, unless it would lead to a breach of its lending limit.

- **Transport for London:** Transport for London (TfL), which is treated as a local authority for the purposes of financial management under the Local Government Act 2003, sources most of its borrowings from the UK central government. However, it did conduct a £3.3 billion borrowing programme between 2004-05 and 2009-10, including four privately-placed issues in sizes of £100 million and £200 million. TfL bonds do not enjoy an explicit government guarantee and their bonds are rated AA+ by S&P and Fitch, and Aa1 by Moody's.<sup>9</sup>

<sup>6</sup> Borrowing may not be undertaken in currencies other than sterling (without Treasury consent).

<sup>7</sup> The Public Works Loan Board (PWLB) is a statutory body operating within the Debt Management Office, an Executive Agency of HM Treasury. The PWLB's function is to lend money from the National Loans Fund to local authorities and other prescribed bodies. The PWLB currently makes fixed rate loans at gilt rate + 100bps.

<sup>8</sup> Department for Communities and Local Government (2011) "Local Government Financial Statistics England No.21 2011", May 2011, Table 5.3b.

<sup>9</sup> Annex A outlines the ratings systems used by the three main credit rating agencies: Standard & Poors, Moody's and Fitch.

- **Network Rail:** Although a private company, bonds issued by Network Rail benefit from direct and explicit support from the Government in the form of a Financial Indemnity from the Secretary of State for Transport. As such, they can be considered in some sense to represent sub-sovereign debt and provide a useful third point of comparison. As of the end of March 2011, Network Rail had bonds in issue amounting to £24.4 billion, in a variety of maturities and currencies.<sup>10</sup> The explicit UK Government guarantee is reflected in the credit rating of Network Rail bonds which, as of the same date, were rated AAA by Standard and Poor's (stable outlook), Aaa by Moody's and AAA by Fitch.

**2.17** Analysis of the GLA, TfL and Network Rail bond issuance provides some insight into the premiums on bonds issued by UK sub-sovereign authorities:

- Of all non-gilt UK bonds, **Network Rail** bonds generally trade at the tightest spread to gilts. However, although Network Rail has held a UK government backed guarantee since 2004, its debt has nevertheless traditionally traded at a premium to gilts due to its bonds being less liquid, not featuring in government bond indices and due to a residual perception of enhanced credit risk. As of end-May 2012, a Network Rail bond maturing in 2030 was trading with a yield of 2.9 per cent, compared to a yield of 2.5 per cent on UK gilts with an equivalent maturity, a spread of 40 basis points;
- As of May 2012, a **TfL** bond maturing in 2031 was trading with a yield of 4.0 per cent, compared to 2.5 per cent for a 20 year gilt, a spread of 150 basis points<sup>11</sup>; and
- As of May 2012, a **GLA** bond with a maturity of 22 years was trading with a yield of 3.6 per cent, compared to 2.7 per cent for an equivalent maturity gilt, a spread of 90 basis points.

## International examples

**2.18** Sub-sovereign bonds are issued within a number of countries, some in significant volumes. The largest sub-sovereign bond market is located in the US, with annual issuance of about \$400 billion. In size terms, the US is followed by Germany, Japan, Canada, China, and Spain; together, they accounted for about 85 per cent of \$308 billion of global sub-sovereign bond issuance (excluding the United States) in 2009.<sup>12</sup> Further detail on some of these issuers is provided in Box 2.A.

## International evidence on sub-sovereign borrowing premiums

**2.19** As stated above, the interest rate charged on sub-sovereign debt is often higher than that payable on bonds issued by the national government. A comparison of yields on sovereign and sub-sovereign debt in different countries provides some indication of how large this premium might be, although it is contingent on a number of factors and will vary over time.

<sup>10</sup> "Network Rail Infrastructure Finance PLC Financial statements", Year ended 31 March 2011.

<sup>11</sup> This bond contains a call option. The presence of this call option will increase the yield relative to an identical bond without a call option.

<sup>12</sup> Otaviano Canuto and Lili Liu (2010) "Subnational Debt Finance and the Global Financial Crisis", World Bank, May 2010.

**Table 2.A: Yields on sovereign and sub-sovereign debt**

Per cent			
	US <sup>1</sup>	Germany <sup>1</sup>	Canada <sup>2</sup>
10 year sovereign bond yield	1.6	1.2	1.7
Average yields on 10 year sub-sovereign bonds	1.9	1.6	2.9
Differential (basis points)	30	40	120

Source: Bloomberg and Financial Post

<sup>1</sup> As of 31 May 2012.

<sup>2</sup> Yield(s) on 11-year Canadian bonds.

**2.20** Tax exemptions in the US make meaningful comparisons between US municipal and Federal borrowing costs difficult. The yields on municipal bonds sometimes trade below those on US Treasury securities reflecting in part the exemption for in-State investors of interest earned on most municipal bonds from both federal and state taxes.

**2.21** Data from the German Bundesbank indicates the average annual spread of federal state (Länder) bonds to Bunds during 2001-07 was between 8 and 28 basis points, but with substantial variations over time and by Land. 'Jumbo' bonds (bonds issued jointly by several Länder) had an average spread of 15 basis points, less than those of the individual bonds of the participating Länder, which highlights the beneficial effect of increased liquidity and joint liability to the cost of borrowing. Spreads have widened considerably since the financial crisis of 2008, averaging almost half a percentage point throughout 2011 and 2012.

**2.22** The average spread between yields on 11-year Canadian Provincial bonds and bonds of similar maturity issued by the Federal Government is currently around 120 basis points. As with the German Länder, spreads have widened in recent years amid increased risk aversion and deteriorating market liquidity.

## Sovereign government support and solvency premiums

**2.23** As outlined above, it is possible that a sub-sovereign authority issuing bonds may have to pay a premium on its borrowing costs to reflect the perception of a greater risk of default. The size of this credit risk premium will be influenced by whether the sovereign explicitly or implicitly guarantees bonds issued by a sub-sovereign authority, or whether it makes a credible commitment not to bail out the latter should it encounter financing difficulties. A guarantee by the sovereign government means there should in theory be no credit risk premium (albeit at the implicit expense of national taxpayers); a credible no bail-out commitment, the reverse.

**2.24** How large might such a premium be? One approach to answering this question is to compare the credit ratings and borrowing costs of sub-sovereign authorities between countries which vary in terms of the likelihood of support from the sovereign government. In such a comparison, the US, where there have been a number of historical episodes where the Federal government has not bailed out state governments experiencing fiscal crises, arguably has a credible Federal no bail-out commitment.<sup>13</sup>

**2.25** As such, credit risk premiums can be gauged by comparing credit ratings applied to US states with those given to sub-sovereign authorities in other countries, where an implicit federal guarantee is considered by ratings agencies to be more in evidence. Differences are significant. For example, Rodden (2006) found that a US state with a debt/own-source revenue ratio of 100

<sup>13</sup> Examples include the fiscal crisis of New York City in 1975, the default on \$2.25 billion in bonds of the Washington Public Power Supply System in 1983, and the bankruptcy of Orange County in 1994 and the District of Columbia in 1995. More recently, in November 2011, Jefferson County, Alabama, filed for the largest municipal bankruptcy in US history, and in October 2011, Pennsylvania's capital, Harrisburg, filed for a municipal bankruptcy.



per cent could expect to be rated AA-. However, an Australian state with a similar debt burden could expect either a AA+ or AAA rating. In the period examined, a similarly situated Spanish region could expect a AA rating.<sup>14</sup>

**2.26** The same author notes that, by 1996, with only a six-year track record of truly independent borrowing, two of the six Australian states and the capital territory received AAA ratings. In contrast, in the US, despite over 100 years of independent borrowing without a default, only four of the 39 states rated by Standard and Poor's received AAA ratings in that year. A similar comparison was true for Canadian provinces, despite no province defaulting since the depression of the 1930s.

**2.27** Rodden argues that the only way to make sense of the variation in credit ratings between US states and Canadian provinces on the one hand, and Australian and Spanish regional governments on the other, is differences in the likelihood of sovereign government support, which in turn is influenced by the transfer-dependence of sub-sovereign governments. Over the period examined, the average level of dependence on federal transfers for the US states and Canadian provinces sampled was around 23 per cent, while the average for Australian states and Spanish regions was roughly twice as high.

**2.28** Once the Scotland Act 2012 is implemented in full, the Scottish Government will be responsible for raising around 30 per cent of its own budget and will therefore receive around 70 per cent of its revenues in the form of a grant from the UK Government.

## Lessons from international examples of sub-sovereign issuance

**2.29** Box 2.A. summarises some international examples of sub-sovereign bond issuance.

**2.30** Evidence from international examples suggests that for any given level of expected sovereign support, there are a number of key factors that influence the yield on sub-sovereign debt relative to sovereign debt, including the strength of sub-sovereign institutions, the transparency of sub-sovereign government finances and the taxation of the bonds. As detailed above, in most instances sub-sovereign debt has attracted a higher yield than equivalent sovereign borrowing.

**2.31** In a number of cases sub-sovereign bond issuance appears to have yielded some of the benefits touted in the theoretical literature. For instance, the market does appear to exert a form of discipline over sub-sovereign entities in the US and Canada in a way that increases the accountability of sub-national governments. In many cases, sub-sovereign bond issuance also appears not to have had significant negative implications for the sovereign issuer, though it is impossible to disentangle whether there is any adverse impact reflected in the price (and yield) of the sovereign's debt or to know whether those countries would face lower borrowing costs if sub-sovereign bond issuance was not a feature of those countries. The potential risks posed by sub-sovereign bond issuance appear to be greater in instances where controls, reporting and transparency are lacking.

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<sup>14</sup> Jonathan Rodden (2006) "Hamilton's paradox: the promise and peril of fiscal federalism", Cambridge University Press.

## **Box 2.A: International examples of sub-sovereign bond issuance**

### **United States**

The US municipal bond market is the largest and most developed sub-sovereign bond market in the world. As of the end of 2011, the US municipal bond market was valued at over \$3 trillion, around a third of the size of the US Treasury market. Around 70 per cent of US municipal marketable debt is owned either directly or indirectly by US households.<sup>a</sup> This likely reflects in part the exemption of interest earned on most municipal bonds from both federal and state taxes, which itself largely accounts for the yields on municipal bonds often trading below those on US Treasury securities.

The municipal bond market is overseen by the Municipal Securities Rulemaking Board (MSRB), which has operated under a Congressional mandate since 1975, and which seeks to protect the interests of all participants in the municipal bond market. The main functions of the MSRB are three-fold: (1) the establishment of rules for dealers and municipal advisers; (2) the collection and dissemination of market information; and (3) market leadership, outreach and education.<sup>b</sup> More recent legislation has sought to increase further transparency and accountability in the municipal bond market.<sup>c</sup>

### **Germany**

German federal states (Länder) were the second largest international issuers of sub-sovereign bonds in 2009, with the sub-sovereign bond market worth around \$1 trillion and representing around 50 per cent of the outstanding debt stock of the Länder.

Länder are not constrained by the central government in their decisions on debt issuance and are assigned credit ratings primarily on the basis of their respective fiscal positions, with no explicit guarantee for their bond issuance from the Federal Government. Previous rulings of the Federal Constitutional Court, however, have been interpreted as implying some form of joint liability, which has served to reduce the perceived credit risk.

While some Länder have concentrated on large public issues or joint issuers with other Länder (so-called 'Jumbo' bonds), in order to reduce liquidity premia, others have relied on comparatively small but frequent issues, often via private placement. Bundesbank analysis during the period 2001-2007 indicates that Länder have mainly issued bonds with a maturity of four to eleven years, with the mean of each Land's bond issuance approximately €120 million, while the median was slightly below €30 million.<sup>d</sup>

### **Canada**

Canada is one of the most fiscally decentralised countries in the world, with significant spending, revenue raising and borrowing powers devolved to the 10 Canadian provinces.

Canadian Provincial governments actively issue bonds to fund deficits and provide for public works and social welfare expenditures. As many of these projects are long-term in nature, debt issued in this sector of the market tends to be longer in maturity. Bond issuance in a number of provinces and municipalities is facilitated by dedicated financing authorities, for example the Ontario Financing Authority, which also serve to increase transparency. Actively traded provincial bonds account for about 20 per cent of Canada's total bond market, while active municipal issuance represents about 2 per cent of the market.

**Brazil**

During the late 1980s Brazil devolved significant borrowing powers to individual states, including the power to issue their own bonds. In 1998, however, a number of Brazilian states got into financial difficulty and declared moratoria on debt repayments. The action of these states served to undermine Brazil's position in international financial markets and the country experienced a marked outflow of capital. The crisis in Brazil is largely attributed to the lack of fiscal controls that were placed on the regions by the federal government and subsequent reforms sought to address this by imposing greater restrictions on borrowing levels and requiring explicit federal authorisation for borrowing by way of bond issuance.

**Spain**

In Spain, significant fiscal powers are devolved to the regions. A number of Spanish regional governments have issued bonds, though the quantity of issuance has slowed significantly in recent years as market liquidity has deteriorated. The likelihood of sovereign support for the regions is reflected in their credit ratings being in line with that of the Spanish central government.

Recently, however, concerns about the sizeable near-term refinancing requirements of the regions and the current state of the sub-sovereign debt market appear to be weighing negatively on the market's perception of credit risk attached to the debt of the central government.<sup>e</sup> Moody's, the credit rating agency, recently proposed joint issuance of national and regional debt by a central agency to improve market access for the autonomous regions and lower interest rates, which would be positive for the country's credit rating. But for this to work Moody's said Spain would need to increase its controls over regional borrowing.<sup>f</sup>

<sup>a</sup> Federal Reserve "Flow of Funds Accounts of the United States", September 2011.

<sup>b</sup> Municipal Securities Rulemaking Board (MSRB), <http://www.msrb.org/>

<sup>c</sup> US Department of the Treasury

<sup>d</sup> Alexander Schulz and Guntram B. Wolff. (2008) "The German sub-sovereign government bond market: evolution, yields and liquidity" Discussion paper. Series 1: Economic Studies No 06/2008.

<sup>e</sup> Financial Times, 16 April 2012, "Madrid threatens to intervene in regions".

<sup>f</sup> [http://economia.elpais.com/economia/2012/04/02/actualidad/1333395449\\_137351.html](http://economia.elpais.com/economia/2012/04/02/actualidad/1333395449_137351.html)

**Box 2.B: Questions on the relevance of theoretical and international experiences of sub-sovereign bond issuance for Scotland.**

- 1 What does the theory of fiscal decentralisation tell us about the merits and demerits of Scottish bond issuance, including, and beyond, the issues covered in this chapter?
- 2 What insights do UK precedents for sub-sovereign bond issuance provide for Scotland?
- 3 What are the implications of central governments providing, or not providing, explicit guarantees for the borrowing of a sub-sovereign?
- 4 How relevant to Scotland's situation are the interest rate premia that are observed in countries that issue sub-sovereign bonds?

# 3 Potential implications for Scotland

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**3.1** This chapter looks at the scale of potential benefits, costs and risks to Scotland, as a constituent part of the United Kingdom, of the Scottish Government being granted the power to issue bonds upon the implementation of the Scotland Act 2012. As set out in Chapter 1, this consultation is explicitly **not** seeking views on the issues that would be posed by bond issuance in the case of an independent Scotland, where a different set of considerations would apply.

**3.2** This chapter examines, and invites feedback from respondents, on:

- the potential advantages and drawbacks of bond issuance for Scotland;
- value-for-money issues, including factors that may influence the cost of borrowing via Scottish bond issuances relative to UK gilts, and how the use of bonds compares with the other forms of borrowing available to Scottish Ministers;
- the potential demand for Scottish bonds from wholesale and retail sources;
- practical issues involved in the Scottish Government issuing bonds; and
- alternative sources of borrowing.

**3.3** The Scotland Act 2012 gives Scottish Ministers the power to borrow for, capital purposes, up to 10 per cent of the Scottish Government's CDEL budget a year (in 2013-14 this would represent £220 million) up to a total stock of debt of £2.2 billion. These limits reflect the additional burden and risk that the UK Government has judged to be appropriate against the context of its fiscal judgement for the UK economy as a whole at this time.

## Potential benefits of bond issuance by Scottish Ministers

**3.4** Chapter 2 looked at the theoretical benefits and costs of sub-sovereign debt issuance. Potential benefits included the reduction in one form of 'moral hazard' by giving sub-sovereign authorities which previously only exercised spending powers some responsibility for financing.

**3.5** An advantage specific to bond issuance was identified, namely the market discipline the use of bonds may impose on a fiscal authority. The discipline imposed by the market might encourage Scottish Ministers to use their borrowing powers prudently and productively, which may lead to better policy outcomes than would have been the case were Scotland limited to borrowing from the central government or by way of a commercial bank loan (unlike bonds, bank loans are not readily tradeable and therefore there is no visible market "price" which signals the market's judgement on the borrower to third parties).

**3.6** A further potential benefit is that bond issuance could create incentives for the Scottish Government to increase the transparency of its finances in such a way that would allow for greater scrutiny from both market participants and the wider public. Enhanced transparency could improve the quality of debate around the financial decision-making of the Scottish Government and help to support its political accountability.

**3.7** Bond issuance and the associated repayment schedule would also need to be planned some way in advance. This might help to support forward planning which could act to improve long-term financial decision-making, including around capital investment projects.

## Potential disadvantages of bond issuance by Scottish Ministers

**3.8** Two key potential drawbacks for the sub-sovereign issuer were also identified. One related to the likely premium that a sub-sovereign borrower would pay relative to the cost of borrowing faced by the national government, which has been explored above. The second drawback was that the power to borrow using bonds may create a new form of moral hazard, where the sub-sovereign authority borrows excessively in the expectation that it will be bailed out by the sovereign government.

**3.9** How applicable might these benefits and drawbacks be to Scotland? In theory, the pressure applied by capital markets to pursue responsible fiscal policies could be an advantage of bond issuance. But, to the extent that the markets would potentially see Scottish bonds as being implicitly backed by the UK Government, this discipline could be illusory.

**3.10** In practice though, the risk of moral hazard in Scotland's case is largely mitigated by the limits on borrowing set out in the Scotland Act 2012 and could potentially be mitigated further were the UK Government able to make a credible 'no bailout' commitment.

## Value for money

**3.11** If Scottish Ministers choose to use the borrowing powers set out in the Scotland Act 2012, one important consideration will be to minimise the cost of borrowing to the Scottish Government, and hence the Scottish taxpayer. Therefore, the likely borrowing costs payable on Scottish bonds and how these compare with the alternative sources of borrowing as set out in the Scotland Act 2012 and its Command Paper are important considerations in judging the merits of Scottish bond issuance.

**3.12** The cost of bonds issued by the Scottish Government will be influenced by the demand for those bonds. Such demand could come from two sources: wholesale and retail.

## Potential wholesale demand

**3.13** UK precedents of sub-sovereign debt issuance point towards the wholesale sector, including pension funds and investment funds, as being as the key source of demand for any bonds issued by the Scottish Government. As with any commercial investment decision, the overriding criterion for potential wholesale investors in Scottish bonds would be that the combination of risk and return suited their requirements. Therefore, it is likely that the demand from wholesale sources would be price sensitive.

**3.14** Another factor influencing wholesale demand for Scottish bonds would be the extent to which those bonds met the requirements for inclusion in fixed-income indices. Many bond investors seek to track the performance of a large portfolio of bonds, so automatically purchase bonds included in the relevant indices.<sup>1</sup> Whether a particular bond is included in these indices depends upon meeting certain criteria. For example, criteria for inclusion in the FTSE bond index include the minimum issuance size of a bond being at least £100 million, the bond having a current market quotation, and a bond issue generally only being included if there are prices available from more than one market maker.<sup>2</sup> It is not clear whether a Scottish Government bond issue would meet the criteria for inclusion in bond indices from the outset.

**3.15** A final factor relevant to potential wholesale demand is the existence of, and potential competition from, other sub-sovereign bonds issued within the UK. To the extent that there is perceived to be a discrete market for sub-sovereign bonds, Scottish bonds may have to compete

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<sup>1</sup> Both iBoxx and the FTSE Global Bond Index series are examples of bond indices.

<sup>2</sup> See FTSE (2006) 'Ground Rules for the Management of the FTSE Global Bond Index Series'.

for wholesale investors with bonds issued by Transport for London and Network Rail, and any future bond issuance by UK Local Authorities.

### Potential retail demand

**3.16** Retail investors provide a second potential source of demand for Scottish government bonds. The retail sector represents a significant source of demand for sovereign and sub-sovereign debt in some other countries, in particular the US and Italy. To date, however, retail investment has represented a very small proportion of the overall demand for UK gilts. Data published by the Office for National Statistics shows UK-resident households held around £24 billion of gilts at end-December 2011, just under two per cent of total holdings. However, these holdings have been accrued over many decades and have fallen steadily from their peak of just over £50 billion in 1998, indicating that UK residents have not provided a significant source of demand for gilts in recent years.

**3.17** The extent to which any such retail demand for Scottish Government bonds may materialise will likely depend on a number of factors including the characteristics of the bonds (e.g. maturity and coupon structure), the extent of the operational provisions to facilitate transactions, and the yield relative to the interest rates available on alternative investment products, including UK gilts and National Savings and Investments products, which are guaranteed by the UK government, and savings products provided by commercial banks and building societies.

### Factors likely to affect Scottish borrowing costs

**3.18** International evidence and the more limited evidence from past sub-sovereign bond issuance in the UK presented in Chapter 2, suggests that bonds issued by the Scottish Government would likely pay a higher interest rate than UK gilts.

**3.19** Drawing on the analysis presented in Chapter 2, three factors in particular are likely to influence the yield, or cost, premium that investors might demand to hold Scottish Government bonds, relative to UK gilts. These are:

- a. the ability of market participants to buy and sell Scottish bonds without causing a significant movement in the price of those bonds ('liquidity risk');
- b. the extent to which investors will require a yield premium for holding Scottish bonds to compensate for their lack of a track record in bond issuance (what was termed 'structural risk' in Chapter 2); and
- c. the risk that the Scottish Government will find itself unable to service interest payments or repay the principal on bonds issued ('credit risk').

### Liquidity risk

**3.20** The liquidity of Scottish issuance is likely to be relatively poor, particularly in comparison with UK gilts. The relatively small size of Scottish issuance compared with UK gilts would impact on the yield that the Scottish Government would pay, as investors would wish to be compensated for a product that is harder to trade due to the relatively small number of bonds issued and potentially limited number of participants trading those bonds.

**3.21** Liquidity would also be influenced by factors in addition to the size of any Scottish bond market. These would include the maturity of bonds issued (bonds with a shorter maturity are likely to be more liquid), the similarity and exchangeability of Scottish bonds with other bonds, and the existence, or otherwise, of specialised dealers in Scottish bonds (akin to Gilt-edged Market Makers for UK public debt).

**3.22** As set out above, the borrowing limits which form part of the UK's fiscal framework have economic benefits for all of the UK, including Scotland. However, even in a hypothetical case where Scottish Ministers were unconstrained in their borrowing, it is highly unlikely that a market in Scottish Government bonds would be able to rival the liquidity of the UK gilt market, which is one of the deepest and most liquid capital markets in the world.

### Structural risk

**3.23** Characteristics of Scottish bonds, including their initially novel nature, may also impact on yields. Investors may be more cautious about investing in a new product, at least initially. In some cases, regulatory requirements or investment mandates may constrain them to only invest in securities with a long and stable history.

**3.24** Moreover, to the extent that there may be ongoing uncertainty over Scotland's constitutional future may deter investors. The extent to which this uncertainty could inhibit demand for Scottish bonds is difficult to judge.

### Credit risk

**3.25** The perceived credit risk of Scottish bonds will reflect a number of factors, including the scope for the Scottish Government to raise revenue through taxes, the fiscal credibility of the Scottish Government, and any implicit or explicit guarantee of Scottish bonds by the UK Exchequer.

**3.26** Although the Scotland Act 2012 will devolve significant revenue raising powers to Scottish Ministers, following the implementation of the Scotland Act 2012, the Scottish Government will still derive around 70 per cent of its revenue from the block grant provided by the UK Government. This would suggest that the size of any credit risk premium on Scottish borrowing costs could be relatively small, even if the UK Government committed not to guarantee Scottish bonds. This 'saving' to the Scottish Government would effectively represent a subsidy to Scottish taxpayers from taxpayers in the rest of the UK.

## Practical issues in setting up Scottish bond issuance

**3.27** The issuance of bonds by Scottish Ministers would require setting up the appropriate infrastructure. This would include the engagement of specialist advisors, seeking independent ratings, marketing, conducting the sale process (e.g. if this is chosen to be a syndicated sale, the engagement of lead managers and management of the sale) and analysis of the investor base. The costs involved in such a programme would raise the overall cost of borrowing by way of bond issuance compared to borrowing from other sources.

**3.28** The magnitude of these costs is uncertain and would depend on the form and method of bond issuance opted for, but they are likely to be non-negligible.

## Alternative sources of borrowing for the Scottish government

**3.29** In assessing value for money, the cost of borrowing by way of bond issuance needs to be compared with the cost of alternative forms of borrowing. Under the powers granted to them in the Scotland Act 2012, Scottish Ministers will have the ability to borrow by means of a loan from the National Loans Fund (NLF) (essentially a loan from the UK central government at a preferential rate of interest) and borrowing by way of a loan from a commercial bank.

### National Loans Fund

**3.30** The NLF is a fund of the UK central government which provides loans to statutory public bodies. The funds to finance such lending are raised primarily through the issuance of gilts by the UK government. The interest cost of borrowing from the NLF is, for most borrowers, based

on the equivalent gilt yield curve for that period plus a small margin to cover administrative costs.<sup>3</sup> On average, current rates of borrowing from the NLF are, depending on the term of loan, around 20 basis points above the equivalent gilt rate.<sup>4</sup> A spread to the sovereign borrowing cost of this order would compare very favourably with comparable international and UK examples of sub-sovereign bond issuance outlined in Chapter 2. Moreover, it is the case in many countries where sub-sovereign bond issuance is a feature that low-cost, direct, on-lending by the central government is not an option available to sub-national entities.

**3.31** For those public sector entities permitted to borrow from the NLF, NLF loans normally represent the cheapest form of finance available given the small spread to gilts and the fact that the UK Government can, generally, borrow more cheaply than any other agent in the economy.

### Commercial bank loan

**3.32** Scottish Ministers will also have the option of borrowing by means of a loan from a commercial bank. Relative to a loan from the NLF this is highly unlikely to represent value for money as the UK Government's cost of funds is substantially below those of commercial banks, and a large proportion of this cost saving would be passed through to the Scottish Government if they were to borrow from the NLF.

**3.33** However, bond issuance would offer Scotland a number of benefits over borrowing by way of a commercial bank loan. Bonds are generally available at longer maturities and require less collateral than bank loans, for example. The pool of potential lenders is also smaller for bank loans than tends to be the case for bonds.

**3.34** However, borrowing by way of loan requires less infrastructure and incurs fewer sunk costs than bond issuance and can prove cost effective at smaller levels of borrowing.

**3.35** The cost differential between commercial bank loans and bonds issued by the Scottish Government would likely depend on the terms of the loan, the quantity of borrowing and what security, if any, was attached.

#### Box 3.A: Questions on the potential implications for Scotland

- 5 What are the key risks and benefits to Scotland of bond issuance by Scottish Ministers?
- 6 What is the potential source, scale and depth of demand for Scottish bonds?
- 7 What would be the size of any yield premium that potential investors would require to invest in Scottish bonds (as a spread to the yield on UK gilts)?

<sup>3</sup> Section 5 of the National Loans Act 1968 requires interest charges on loans from the NLF to be sufficient to cover the cost to the government of borrowing, on the same terms and for the same period, of the sums to be advanced.

<sup>4</sup> NLF interest rates are determined by the UK Debt Management Office (DMO) and updated on a daily basis and can be found on their website [http://www.dmo.gov.uk/index.aspx?page=PWLB/NLF\\_Rates](http://www.dmo.gov.uk/index.aspx?page=PWLB/NLF_Rates)





# 4 Potential implications for the UK as a whole

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**4.1** This chapter asks respondents to consider the scale of potential benefits, costs and risks to the UK as a whole of the Scottish Government, as a constituent member of the United Kingdom, gaining and using the power to issue bonds for capital expenditure, as part of the suite of powers Scottish Ministers will control following the implementation of the Scotland Act 2012.

## **Direct impact on the public finances of the UK as a whole**

**4.2** Borrowing by the Scottish Government will impact directly on the UK's fiscal aggregates. For example, debt incurred by the Scottish Government will add to UK public sector net debt, and interest paid on that debt would score in UK public sector net borrowing. This would be the case irrespective of whether the Scottish Government borrowed via bond issuance, from the National Loans Fund, or from commercial sources.

**4.3** Reflecting the impact on UK fiscal aggregates, limits must be set at a level appropriate to the wider macroeconomic and fiscal context. The current UK fiscal context is one of a sustained spending consolidation over a multi-year period, driven by the need to restore the public finances to a sustainable position in response to an unprecedented fiscal challenge. Over a longer-term period, sensible limits on deficits and debt will continue to be important, to maintain a sustainable fiscal position and to prepare for long-term fiscal pressures arising from trends such as an ageing population.

**4.4** Within the constraints placed by the UK fiscal framework, limits on Scottish capital borrowing must be set to avoid requiring excessive offsetting spending reductions elsewhere in the UK. The limits reflect the UK Government's judgement on the appropriate balance between the advantages of funding additional capital projects and the need for protecting the UK's public finances. The Government has committed to regularly reviewing these borrowing limits ahead of Spending Reviews through the Joint Exchequer Committee.

## **Potential indirect consequences for the UK as a whole – both positive and negative**

**4.5** As well as a direct fiscal impact which is common to all forms of borrowing, the issuance of bonds by the Scottish Government could have indirect consequences for the UK as a whole, both positive and negative, which are particular to bonds as a method of borrowing.

**4.6** The previous chapter outlined a number of potential benefits to Scotland of issuing its own bonds. Many of these advantages could also benefit the UK more widely. For example, it would be advantageous to the UK as a whole for the Scottish Government to feel more direct accountability through the market for their borrowing if that led to better policy outcomes, more effective long-term planning or enhanced transparency.

**4.7** There would also be a set of potential risks to the UK as a whole from a programme of Scottish bond issuance. These risks and their potential impact is arguably different to those posed by the alternative forms of borrowing provided for in the Scotland Act 2012. These risks may, for example, include:

- the issuance of Scottish bonds could **fragment the UK public debt market**, to the disadvantage of all issuers. There are benefits to all members of the UK from the economies of scale from having a single centralised issuer of sterling sovereign debt and a fragmented issuance programme will weaken this position. The impact of this risk would likely be small at the levels of issuance currently envisaged;
- potential implications for UK gilts and other UK sub-sovereign debt in the event, for example, of a **loss of confidence in Scottish** bonds or a default by the Scottish Government. This risk would likely depend upon the extent to which investors viewed Scottish bonds as being analogous to UK gilts. Such a risk would only likely be significant at levels of issuance that are greater than those currently envisaged;
- though the interest payments on bonds issued by Scottish ministers would be met from the block grant, to the extent that such bonds would attract a higher yield than UK gilts, borrowing by means of bond issuance would lead to a higher overall UK public sector debt interest bill that would represent **a deadweight cost to taxpayers**; and
- the **longer term economic and fiscal consequences of a premium on Scottish borrowing costs relative to UK gilts**. Higher interest costs imply either lower public spending or higher taxes in Scotland than would otherwise be the case. Over time, both could have potentially adverse consequences for economic growth and the fiscal strength of both Scotland and the rest of the UK. At low levels of bond issuance, this cost will likely be very small, but will likely rise in line with the scale of issuance.

**4.8** The size of these risks is evidently dependent on the size of bond issuance in question. At the levels of borrowing stipulated in the Scotland Act 2012 it is likely that many of the risks outlined above will be relatively insignificant. For instance, the fragmentation of the gilt market or the risk to UK gilts from a loss of confidence in Scottish bonds are unlikely to be considerable at the levels of borrowing currently envisaged. However, these risks could be expected to increase in line with the quantity of Scottish bonds issued, for instance if the borrowing limits were to be increased in future Spending Reviews.

**4.9** It is also not clear that the UK as a whole is exposed, in a significant sense, to the risks above as a result of bond issuance to date by other sub-sovereign entities (e.g. Local Authorities). That said, bond issuance by other UK sub-sovereigns is limited and Scotland's status as a country within the UK could potentially mean that the read across to the UK gilt market is greater than it might be in other cases.

#### **Box 4.A: Questions on the potential implications for the UK**

- 8 How significant are the potential benefits and risks of bond issuance by Scottish Ministers to the rest of the UK, including to the UK gilt market?
- 9 Are there any other issues and risks that could impact on the rest of the UK in giving Scottish Ministers the power to issue bonds? If so, how might any such risks be managed?

# 5

## List of questions

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### Box 5.A: Summary of questions contained in the consultation

- 1 What does the theory of fiscal decentralisation tell us about the merits and demerits of Scottish bond issuance, including, and beyond, the issues covered in this document?
- 2 What insights do UK precedents for sub-sovereign bond issuance provide for Scotland?
- 3 What are the implications of central governments providing, or not providing, explicit guarantees for the borrowing of a sub-sovereign?
- 4 How relevant to Scotland's situation are the interest rate premia that are observed in countries that issue sub-sovereign bonds?
- 5 What are the key risks and benefits to Scotland of bond issuance by Scottish Ministers?
- 6 What is the potential source, scale and depth of demand for Scottish bonds?
- 7 What would be the size of any yield premium that potential investors would require to invest in Scottish bonds (as a spread to the yield on UK gilts)?
- 8 How significant are the potential benefits and risks of bond issuance by Scottish Ministers to the rest of the UK, including to the UK gilt market?
- 9 Are there any other issues and risks that could impact on the rest of the UK in giving Scottish Ministers the power to issue bonds? If so, how might any such risks be managed?





# Credit rating comparisons across agencies

**Table A.1: Credit rating comparisons across agencies**

Moody's	S&P	Fitch	
Aaa	AAA	AAA	Prime
Aa1	AA+	AA+	High grade
Aa2	AA	AA	
Aa3	AA-	AA-	
A1	A+	A+	Upper medium grade
A2	A	A	
A3	A-	A-	
Baa1	BBB+	BBB+	Lower medium grade
Baa2	BBB	BBB	
Baa3	BBB-	BBB-	
Ba1	BB+	BB+	Non-investment grade speculative
Ba2	BB	BB	
Ba3	BB-	BB-	
B1	B+	B+	High speculative
B2	B	B	
B3	B-	B-	
Caa1	CCC+	CCC	Substantial risks
Caa2	CCC		Extremely speculative
Caa3	CCC-		In default with little prospect for recovery
Ca	CC		
	C		
C	D	DDD	In default

Source: Moody's, S&P and Fitch



# B

## Glossary of key financial market terms

**Table B.1: Glossary of key financial market terms**

Basis point	One hundredth of one per cent (i.e. 0.01 per cent).
Bond	A debt security in which the authorised issuer owes the holder a debt and, depending on the terms of the bond, is obliged to pay interest (the coupon) at regular intervals (e.g. semi-annual) and/or to repay the principal at a later date, termed maturity.
Capital outflow	The withdrawal of assets from a country by foreign and domestic investors, in extreme cases, likely to reflect political or economic instability.
Credit rating	A measure of the creditworthiness of an issuer (e.g. corporation or government) of specific types of debt produced and assigned by credit rating agencies.
Deadweight cost	An economically inefficient and unnecessary loss of value.
Deficit	An economic condition in which expenditure (or outflows) exceeds income (or inflows). A prolonged state of deficit may give rise to concerns about sustainability.
Fixed-income indices	A composite listing of bonds or fixed income instruments and a value reflecting the composite value of its components, which can be used by portfolio managers to represent the aggregate characteristics of the underlying securities.
Gilt	A bond issued by the UK government.
Liquidity	The ease with which investors can transact in their desired quantity and at their desired time in a particular market or instrument.
Maturity	The amount of time before the investor's principal (the upfront investment) is repaid.
Premium	An additional debt interest cost reflecting the market's pricing of the yield (see below) on a bond.
Spread	The difference in the yield (see below) on two bonds reflecting the market's different pricing of each bond according to divergence in factors such as credit risk and the expected future path of interest rates (e.g. the difference between yields on UK government bonds and German government bonds).
Yield	The income return on an investment, usually expressed annually as a percentage of the value of the initial investment.
Yield curve	A graph depicting the relationship between yields and maturities of bonds issued by a particular entity (e.g. the UK government bond yield curve).
Wholesale market	The market in which institutional investors buy and sell securities as distinguished from the retail market in which individuals transact.
Source: HM Treasury	





### **HM Treasury contacts**

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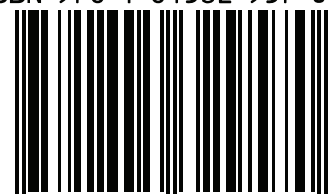
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**Finance Committee**  
**FIN(4)-11-12 Paper 4**

14 June 2012

Joycelyn Davies  
Chair of Finance Committee  
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Dear Ms Davies,

— Many thanks for your letter dated the 24 May regarding the recent evidence on prudential borrowing which was provided to the Finance Committee by the Scottish CIPFA Directors of Finance. Please accept my apologies in the delay in replying to your letter however it has been particularly difficult to receive clarity from Councils around the wider use of securitisation as a funding mechanism, largely because this is not a common approach which is currently used by Councils in Scotland. Given the pressures on public resources, Councils are having to look at alternative funding mechanisms to support wider infrastructure investment, and there now appears to be an increasing interest in exploring alternative funding mechanisms, including the wider use of securitisation.

Whilst it is difficult to directly answer your specific questions around securitisation, I thought that it would be helpful to highlight to the Committee that in Scotland we have recently established a Strategic Infrastructure Group. This is a joint group that reports politically to both Scottish Government Ministers and COSLA elected members. The overarching purpose of this Group is to take a holistic and strategic view of capital investment and infrastructure and ensures that there is a cohesive approach to maximising capital investment to be delivered by, or in partnership with local government. This group has only recently been established; however one of the immediate areas of focus for the group will be to consider potential and alternative financing models that can be used to support the wider infrastructure investment, and this is likely to include the use of securitisation as a potential funding mechanism.

I hope that this information is of interest to you, and many thanks for allowing the Directors of Finance section to present evidence to the Committee.

Yours sincerely

Sarah Fortune  
**Policy Manager - Finance**

WHEN CALLING PLEASE ASK FOR: Sarah Fortune 0131 474 9235 sarah@cosla.gov.uk

Lesley Griffiths AC / AM  
Y Gweinidog Iechyd a Gwasanaethau Cymdeithasol  
Minister for Health and Social Services



Llywodraeth Cymru  
Welsh Government

Eich cyf/Your ref  
Ein cyf/Our ref: LG/1791/12

Jocelyn Davies AM  
Chair, Finance Committee  
The National Assembly for Wales

26

June 2012

Dear Jocelyn,

The Minister for Finance and Leader of the House wrote to you on 5<sup>th</sup> March in response to the Finance Committee's report on the scrutiny of the Spring 2012 Supplementary Budget. In her response, the Minister indicated I would write separately to you to provide further details in respect of the Committee's recommendations relating to the funding package for Hywel Dda LHB. This letter provides that further detail.

Firstly, in response to the Committee's second recommendation, I would like to state with absolute clarity the funding package agreed for Hywel Dda LHB is not dependent on the ongoing consultation on the LHB's service plan, or indeed its outcome. The funding package is to give the LHB the financial stability it needs in the medium term while it develops and implements plans for its services with the support of its staff and the population it serves. It is for the LHB, and not the Welsh Government, to determine the configuration of health services required to meet the needs of its population, and to ensure those services can be delivered within the available funding.

I turn now to the evidence base underpinning the decision to make this funding package available to Hywel Dda LHB.

In 2009-10 and 2010-11, the Welsh Government provided additional non-recurring funding to Hywel Dda LHB of £11 million in each year to ensure it met its financial targets. In 2010-11, the LHB received an additional non-recurrent allocation of £32.1 million. This was its share of the total additional funding of £160 million funded from Welsh Government central reserves and underspends on central Health budgets issued to the NHS to address financial pressures. In total, Hywel Dda LHB received £43.1 million additional non-recurrent funding in 2010-11.

I have referred to the particular service challenges facing Hywel Dda LHB on a number of occasions, including in the evidence I and my officials gave to the Health and Social Care Committee scrutiny of the Draft Budget. The Health Board faces particular challenges in providing rural healthcare services. In particular, it has problems recruiting to posts in its district general hospitals. Its expenditure on locum doctors exceeds the total spent on locums for the rest of Wales. At the same time, the Board is working with its staff and local population to develop a picture of how services may be improved and made sustainable and safe in the future.

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As a consequence of the challenges it faces, at the beginning of the 2011-12 financial year, Hywel Dda estimated it would need to save £82 million to avoid overspending. This equated to 12% of its total budget and was significantly in excess of a maximum savings target that can be delivered with any degree of confidence by an LHB of about 5% in any one year.

It was for these reasons we determined Hywel Dda LHB needed to be treated differently to other Health Boards, with the transitional financial support we have now outlined.

In September 2011, a meeting was held between the LHB Chief Executive and my senior officials to discuss and understand two key issues. These were the service changes being planned by the Health Board which would be subject to consultation and the transitional financial support the Board needed in 2011-12 and the following financial years to provide stability while the service changes were consulted on and implemented. At the meeting, the Health Board indicated they would need a package of support of just under £100 million over the four year period 2011-12 to 2014-15, including £39 million in the 2011-12 financial year.


In the Final Budget for 2012-13 to 2014-15 and the Spring 2012 Supplementary Budget for 2011-12, the total package of transitional support for Hywel Dda was confirmed as £80 million, totalling £30 million in 2011-12, £20 million in 2012-13 and 2013-14, and £10 million in 2014-15. The gap between this amount and the funding requested by Hywel Dda in September 2011 has been bridged through Hywel Dda's share of the additional funding I allocated to all Health Boards in October 2011, which will equate to £12 million over four years and further savings planned by the Health Board.

My officials closely monitor the LHBs progress in implementing the savings necessary to stay within budget, including this transitional funding. The LHB has recently re-submitted its financial plan for 2012-13 and this is being reviewed and risk-assessed by officials. I am determined to ensure all LHBs operate on a sound financial basis and within their available funding.

With regard to the Committee's third recommendation that the Welsh Government holds LHB senior management to account for their financial management, I believe the Written Statement I issued on the 2<sup>nd</sup> May demonstrates this recommendation has been delivered.

With regard to the Committee's fourth recommendation, asking for a full breakdown of additional financial support provided to Local Health Boards during 2011-12, my officials will provide this following completion of the LHB statutory accounts for 2011-12, and in line with the agreement to provide a year-end report on the overall Welsh Government budget.

I am copying this letter to the Minister for Finance and Leader of the House.



**Lesley Griffiths AC/AM**

Y Gweinidog Iechyd a Gwasanaethau Cymdeithasol  
Minister for Health and Social Services

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon