OFFERYNNAU STATUDOL CYMRU

2013 Rhif 216 (Cy.28)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2013

Gwnaed - - - - 4 Chwefror 2013
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - - 6 Chwefror 2013
Yn dod i rym - - 28 Chwefror 2013

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd iddynt gan adrannau 32(9), 33(4), 43(7) a 44(4) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**).

Enwi, cychwyn, cymhwyso a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2013 a deuant i rym ar 28 Chwefror 2013.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru a blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2013.

(3) Yn y Rheoliadau hyn, ystyr "Deddf 1992" ("*the 1992 Act*") yw Deddf Cyllid Llywodraeth Leol 1992.

Cyfrifo anghenion cyllideb gan awdurdodau yng Nghymru

2.—(1) Mae adran 32 o Ddeddf 1992 (cyfrifo anghenion cyllideb gan awdurdodau yng Nghymru) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2)(**2**)—

(a) yn lle paragraff (a), rhodder—

"(a) the expenditure which the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year;"; a

(b) ar ôl paragraff (a), mewnosoder—

"(aa) the expenditure that the authority estimates it will incur in the year in making repayments of—

(**1**) 1992 p.14. Diwygiwyd adrannau 32(9), 33(4), 43(7) a 44(4) gan adran 79 o Ddeddf Lleoliaeth 2011 (p.20) ac Atodlen 7 iddi.
(**2**) Diwygiwyd adran 32(2) gan O.S. 1994/246 a chan adrannau 79 a 237 o Ddeddf Lleoliaeth 2011 ac Atodlen 7 iddi.

(i) grant paid to it by the Secretary of State or the Welsh Ministers, or

(ii) amounts paid to it by the Welsh Ministers in respect of redistributed non-domestic rates;".

(3) Ar ôl is-adran (2), mewnosoder—

"(2A) The expenditure mentioned in subsection (2)(a) does not include expenditure which the authority estimates it will charge to a BID Revenue Account."

(4) Yn is-adran (3)(a)(**3**)—

(a) ar ôl "redistributed non-domestic rates," mewnosoder "BID levy or financial contribution made under section 43 of the Local Government Act 2003(**4**),";

(b) ar ôl "revenue support grant," mewnosoder "its council tax reduction scheme,"; ac

(c) yn lle "relevant special grant" rhodder "special grant".

(5) Ar ôl is-adran (3)(a), mewnosoder—

"(aa) the sums that it estimates will be payable to it for an earlier financial year in respect of—

(i) redistributed non-domestic rates,

(ii) revenue support grant, or

(iii) additional grant;".

(6) Yn lle is-adran (12) rhodder—

"(12) In this section and section 33—

(a) references to sums payable for a financial year in respect of redistributed non-domestic rates are to sums so payable in accordance with the local government finance report for the year under section 84G of the 1988 Act relating to the authority (including as amended by a report under paragraph 13 of Schedule 8 to that Act);

(b) references to sums payable for a financial year in respect of revenue support grant are to sums so payable in accordance with the local government finance report for the year under section 84G of the 1988 Act (including as amended by a report under section 84L of that Act);

(c) references to sums payable for a financial year in respect of an authority's council tax reduction scheme are to sums payable by the Welsh Ministers under section 31 of the Local Government Act 2003 in respect of a scheme which applies in accordance with regulations under section 13A(**5**) or in default in accordance with regulations under section 13A of, and paragraph 6 of Schedule 1B(**6**);

(d) references to sums payable for a financial year in respect of additional grant are to sums so payable in accordance with a report for the year under section 86A of the 1988 Act; and

(**3**) Diwygiwyd adran 32(3)(a) gan adran 38 o Ddeddf Llywodraeth Leol (Cymru) 1994 (p.19) a pharagraff 4 o Atodlen 12 iddi, gan reoliad 3(2) o O.S. 1994/246 a chan reoliad 2(1) o O.S. 1995/234. Fe'i haddaswyd o ran blwyddyn ariannol 2012-2013 gan reoliad 2(a) o O.S. 2012/521 (Cy.82). Fe'i diwygiwyd hefyd gan adran 79 o Ddeddf Lleoliaeth 2011 ac Atodlen 7 iddi.

(**4**) 2003 p.26.

(**5**) Amnewidiwyd adran 13A gan adran 10(1) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Adeg gwneud y Rheoliadau hyn, mae rheoliadau wedi eu gwneud o dan adran 13A: Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012 (O.S. 2012/3144 (Cy. 316)).

(**6**) Mewnosodwyd Atodlen 1B gan adran 10(5) o Ddeddf Cyllid Llywodraeth Leol 2012. Adeg gwneud y Rheoliadau hyn, mae rheoliadau wedi eu gwneud o dan adran 13A a pharagraff 6 o Atodlen 1B: Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2012 (O.S. 2012/3145 (Cy.317)).

(e) references to sums payable for a financial year in respect of special grant are to sums payable in the year in accordance with a special grant report under section 88C of the 1988 Act."

(7) Ar ôl is-adran (12), mewnosoder—

"(12A) "BID levy" and "BID Revenue Account" have the meaning given in Part 4 of the Local Government Act 2003."

Cyfrifo swm sylfaenol treth gyngor gan awdurdodau yng Nghymru

3.—(1) Mae adran 33 o Ddeddf 1992 (cyfrifo swm sylfaenol treth gan awdurdodau yng Nghymru) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1)(**7**), yn y diffiniad o P—

(a) ar ôl "revenue support grant,", mewnosoder "its council tax reduction scheme,"; a

(b) yn lle "relevant special grant" rhodder "special grant".

(3) Ar ôl is-adran (1), mewnosoder—

"(1A) In this section, references to sums payable for a financial year in respect of—

(i) redistributed non-domestic rates,

(ii) revenue support grant,

(iii) an authority's council tax reduction scheme,

(iv) additional grant, and

(v) special grant,

are to be construed in accordance with section 32(12)."

Cyfrifo anghenion cyllideb gan awdurdodau yng Nghymru

4.—(1) Mae adran 43 o Ddeddf 1992 (cyfrifo anghenion cyllideb gan awdurdodau yng Nghymru) wedi ei diwygio fel a ganlyn.

(2) Ar ôl is-adran (2)(a), mewnosoder—

"(aa) the expenditure that the authority estimates it will incur in the year in making repayments of—

(i) grant paid to it by the Secretary of State or the Welsh Ministers, or

(ii) amounts paid to it by the Welsh Ministers in respect of redistributed non-domestic rates;".

(3) Yn is-adran (3)(a)(i)(**8**) yn lle "relevant special grant" rhodder "special grant, floor funding".

(4) Ar ôl is-adran (3)(a), mewnosoder—

"(aa) the sums that it estimates will be payable to it for an earlier financial year in respect of—

(i) redistributed non-domestic rates,

(ii) revenue support grant,

(iii) additional grant,

(**7**) Diwygiwyd adran 33(1) gan adran 38 o Ddeddf Llywodraeth Leol (Cymru) 1994 a pharagraff 5 o Atodlen 12 iddi, gan reoliad 4(1) o O.S. 1994/246 a chan reoliad 3 o O.S. 1995/234. O ran blwyddyn ariannol 2012-2013 fe'i haddaswyd gan reoliad 3 o O.S. 2012/521 (Cy.82). Fe'i diwygiwyd hefyd gan adran 79 o Ddeddf Lleoliaeth 2011 ac Atodlen 7 iddi.

(**8**) Diwygiwyd adran 43(3)(a) gan reoliad 5 o O.S. 1994/246 a chan reoliad 4(1) o O.S. 1995/234. Fe'i haddaswyd o ran blwyddyn ariannol 2012/2013 gan reoliad 4 o O.S. 2012/521 (Cy.82). Fe'i diwygiwyd hefyd gan adran 79 o Ddeddf Lleoliaeth 2011 ac Atodlen 7 iddi.