OFFERYNNAU STATUDOL CYMRU

2007 Rhif 1051 (Cy.108)

LLYWODRAETH LEOL, CYMRU

Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygio) 2007

Wedi'u gwneud - -	*27 Mawrth 2007*
Yn dod i rym	
at ddiben rheoliadau 1 a 3	*29 Mawrth 2007*
at bob diben arall	*1 Ebrill 2007*

Mae Cynulliad Cenedlaethol Cymru, drwy arfer y pwerau a roddwyd iddo gan adrannau 21, 24, 123(1) a (2) a 124 o Ddeddf Llywodraeth Leol 2003(**1**), drwy hyn yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn, cymhwyso a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygio) 2007 a deuant i rym at ddibenion y rheoliad hwn a rheoliad 3 ar 29 Mawrth 2007 ac at bob diben arall ar 1 Ebrill 2007.

(2) Mae'r Rheoliadau hyn yn gymwys o ran awdurdodau lleol yng Nghymru.

(3) Yn y Rheoliadau hyn ystyr "Rheoliadau 2003" yw Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003(**2**).

Diwygiadau i Reoliadau 2003

2. Diwygir Rheoliadau 2003 yn unol â pharagraffau (3) a (4).

Ôl-daliad yn sgil tâl anghyfartal — ymdriniaeth cyfrifyddu dros dro

3.—(1) Mae paragraff (2) o'r rheoliad hwn, a rheoliad 24A o Reoliadau 2003 a fewnosodir gan y paragraff hwnnw, i'w dirymu a hynny'n effeithiol o 1 Ebrill 2011.

(2) Ar ôl rheoliad 24 o Reoliadau 2003 (budd-daliadau ymddeol), mewnosoder y rheoliad a ganlyn—

(**1**) 2003 p.26.
(**2**) O.S. 2003/3239 (Cy.319), a ddiwygiwyd gan O.S. 2004/1010 (Cy.107) ac O.S. 2006/944 (Cy.93).

"**Back payment following unequal pay**

24A.—(1) For the purposes of this regulation—

(a) a reference to an employee of a local authority includes a reference to a former employee, an officer or a former officer of the local authority;

(b) a reference to the contract under which an employee was or is employed includes a reference to the terms of appointment under which an officer held or holds office; and

(c) an employee of a local authority received unequal pay when the amount of pay which the employee received from the local authority for work done by the employee during a particular period is less than the appropriate amount of pay for that work done during that period.

(2) In this regulation—

"appropriate amount of pay", in relation to an employee of the local authority, means the amount of pay to which the employee is entitled in accordance with any equality clause deemed to be included, by virtue of section 1(1) of the Equal Pay Act 1970(**3**), in the contract under which the employee was or is employed;

"back payment" means a payment of arrears of remuneration made by a local authority for work—

(a) done by an employee of the local authority;

(b) in respect of which the employee received unequal pay; and

(c) done prior to when the employee first receives any increase in pay as a result of receiving that unequal pay,

which is paid to the employee, or part of which is paid to the employee ("the net payment") and part of which is paid to another person on behalf of the employee ("relevant deductions"), because the employee received unequal pay for that work; and

"social security costs" means any contributions by a local authority to any state social security or pension scheme, fund or arrangement.

(3) Paragraph 4 applies where a local authority—

(a) is required by an employment tribunal or a court to make a back payment;

(b) (i) considers that it is probable that an employment tribunal or a court will require it to make a back payment; and

(ii) is able to make a reasonable estimate of the amount of such back payment;

(c) has reached an agreement or otherwise determined to make a back payment; or

(d) (i) considers that it is probable that it will reach an agreement or otherwise determine to make a back payment; and

(ii) is able to make a reasonable estimate of the amount of such back payment.

(4) Where this paragraph applies, on or after 29th March 2007 the local authority need not charge to a revenue account an amount in respect of—

(a) the back payment (including any relevant deductions); or

(b) social security costs or other costs incurred by the local authority in relation to that back payment,

until the date on which the local authority must pay that back payment, or the net payment part of that back payment, to the employee either as required by an employment tribunal or court

(**3**) 1970 p. 41.

or, in any other case, in accordance with the agreement or determination (as the case may be) made by the local authority in relation to the employee.".

Ad-dalu'n gynnar fenthyciadau a llog ar fenthyciadau

4. Ar ôl rheoliad 24A o Reoliadau 2003 (ôl-daliad yn sgil tâl anghyfartal)(**4**), mewnosoder—

"**Early repayment of loans — premiums and discounts at 31st March 2007**

24B.—(1) Subject to paragraph (2), this regulation applies where—

(a) a local authority repays a loan of money before 1st April 2007 and before the date on which the local authority is required, in accordance with the terms of the loan, to fully repay the whole or the remaining part of it;

(b) as a consequence of such early repayment—

(i) the local authority is required to pay a premium to the lender of the loan or is required, in accordance with proper practices, to account for a amount in respect of a premium as if it were required to pay such a premium; or

(ii) the lender of the loan gives the local authority a discount on the loan or the authority is required, in accordance with proper practices, to account for an amount in respect of a discount as if the lender had given the local authority such a discount; and

(c) an amount in respect of the premium or discount, as the case may be, included, in accordance with proper practices, in the local authority's balance sheet at the beginning of the 2007 financial year is less than the amount so included immediately before the 2007 financial year.

(2) This regulation does not apply in relation to an amount in respect of a discount where a local authority credited the total amount of the discount to a revenue account, before the date on which this regulation comes into force, in accordance with proper practices or with proper accounting practices which the local authority was required to follow at that time.

(3) Where this regulation applies, in each relevant year, the amount that a local authority must charge to a revenue account for that financial year in respect of the premium or credit to a revenue account for that financial year in respect of the discount, as the case may be—

(a) in the case of a premium, is an amount which is the same as or greater than the amount calculated in accordance with the formula specified in paragraph (4);

(b) in the case of a discount, is an amount which is the same as or less than the amount calculated in accordance with that formula.

(4) The formula specified for the purposes of paragraph (3) is—

ABC

(5) In this regulation—

"2007 financial year" means the financial year which begins on 1st April 2007;

"A" is the amount in respect of a premium or discount, as the case may be, included in the local authority's balance sheet immediately before the 2007 financial year less the amount in respect of the premium or discount included in the local authority's balance sheet at the beginning of the 2007 financial year;

"B" is the total of—

(a) in the case of a premium—

(**4**) Caiff rheoliad 24A o Reoliadau 2003 ei fewnosod gan reoliad 3(2) o'r Rheoliadau hyn.