

AUDIT COMMISSION ACT 1998

Accounts of the Audit Commission for Local Authorities and the National Health Service in England and Wales, prepared pursuant to paragraphs 11(1) and 11(2) of Schedule 1 to the Audit Commission Act 1998, for the year ended 31 October 2001, together with the Certificate and Report of the Comptroller and Auditor General thereon. (In continuation of House of Commons Paper No. 100 of 2001–2002.)

Presented pursuant to Audit Commission Act 1998, paragraphs 11(1) and 11(2), Sch. 1

Audit Commission for Local Authorities and the National Health Service in England and Wales Accounts 2000–2001

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Foreword

AUDIT COMMISSION FOR LOCAL AUTHORITIES AND THE NATIONAL HEALTH SERVICE IN ENGLAND AND WALES

Statement of Account prepared in a form directed by the Secretary of State, with the approval of the Treasury, in accordance with paragraphs 11(1) and 11(2) of Schedule 1 to the Audit Commission Act 1998.

The functions of the Secretary of State in relation to the Commission are exercised jointly by the Secretary of State for Transport, Local Government and the Regions, the Secretary of State for Wales or National Assembly for Wales (as appropriate) and the Secretary of State for Health.

Statutory background

- 1 The Audit Commission for Local Authorities in England and Wales (the Commission) was established on 21 January 1983 by the Local Government Finance Act 1982. The Commission is a body corporate and began operations on 1 April 1983. On 1 October 1990 it assumed responsibility for the external audit of the National Health Service and its name was changed to the Audit Commission for Local Authorities and the National Health Service in England and Wales.
- 2 A consolidating Act, the Audit Commission Act 1998, was given Royal Assent in June 1998.
- 3 The Commission's responsibilities were further extended by the Local Government Act 1999. Under this Act, auditors appointed by the Commission are to audit local authorities' Best Value Performance Plans (BVPPs) and the Commission will be responsible for inspecting authorities' compliance with the requirements of the Act.
- 4 Members of the Commission are usually appointed for a three year period (which may be extended for a further three year period) by the Secretary of State.
- 5 The appointment of Controller of Audit (usually for an extendable three year period) is approved by the Secretary of State.

Chair	Contract started	Contract ends
Dame Helena Shovelton DBE	1/2/95	30/11/01
Deputy Chair (and acting Chair from 1/12/01)	Contract started	Contract ends
Mrs A Fresko	1/2/96	31/10/03
Members	Contract started	Contract ends
Mr R A Arthur	1/04/96	30/09/02
Ms J Baddeley	1/09/99	31/10/02
Mr J Bowen	1/09/01	31/10/04
Dr J Curson	1/10/98	30/06/01
Ms E Filkin	1/11/99	31/10/02
Mr J R Foster OBE	1/02/95	31/10/01
Sir Graham Hart	1/11/99	31/10/02
Dr P Lane	1/12/00	31/10/03
Mr G Lemos	1/12/00	31/10/03
Ms R Lowe	1/10/95	30/06/01
Mr D Moss	1/04/01	30/06/04
Professor S Richards	1/11/97	31/10/03
Mr N Skellett	1/12/00	31/10/03
Mr C Swinson	1/12/00	31/10/03
Sir Ron Watson CBE	1/02/95	31/10/01
Sir David Williams CBE	1/11/97	31/10/03
Mr B Wolfe	1/09/99	31/10/02

Controller of Audit

Sir Andrew Foster

The Commission's duties 6 A summary of the main duties and powers laid upon the Commission under the Audit Commission Act 1998 (the 1998 Act) and the Local Government Act 1999 (the 1999 Act) are as set out below. For more detailed guidance, reference should be sought from the relevant section of the Acts.

	1998 Act section	1999 Act section
Duties		
To appoint auditors.	3	
To prepare and review the Code of Audit Practice and the Code of Practice for the audit of Best Value Performance Plans (BVPPs).	4	8
To set a scale or scales of fees for the audit of accounts, for the audit of BVPPs and for Best Value inspections.	7	8 and 12
On request of the body concerned, make arrangements for certifying claims in respect of grants, subsidies, or other such claims or returns received by an audited body.	28	
Undertake or promote comparative and other studies designed to enable it to make recommendations for improving economy, efficiency and effectiveness in the provision of services; and for improving financial and other management.	33	
Undertake or promote studies on the impact of the operation of any statutory provision, or any direction or guidance given by a minister of the crown, on economy, efficiency or effectiveness on the provision of services, or on the financial management of audited bodies (other than health service bodies).	34	
To direct relevant bodies to publish information that will facilitate comparisons between different relevant bodies; and between different financial years.	44	
If directed by the Secretary of State, to carry out an inspection of a specified best value authority's compliance.		10

		1998 Act section	1999 Act section
	Powers		
	To carry out an inspection of a best value authority's compliance with the requirements of Part 1 of the Act.		10
	Direct an auditor to hold an extraordinary audit either if it appears to the Commission to be desirable; or, in other than in a health service body, at the request of a local government elector.	25	
	With the consent of the Secretary of State, and with the agreement of the body, undertake the audit of the accounts of a body, which appears to the Secretary of State to be connected with local government or the National Health Service; and is not a body subject to audit.	29	
	On request from any audited body, to promote or undertake studies designed to improve economy, efficiency and effectiveness in the management or operation of the audited body.	35	
	On request from specified educational bodies, to promote or undertake studies designed to improve economy, efficiency and effectiveness in the management or operations of specified educational bodies.	36	
	On request from the Secretary of State, to aid in any study designed to improve economy, efficiency, effectiveness and quality of performance in the discharge of social services functions by local authorities.	37	
	On request from the Secretary of State, to aid in any study designed to improve economy, efficiency, effectiveness and quality of performance in the discharge by local authorities of functions relating to the administration of housing benefit and council tax benefit.	38	
	The Housing Corporation and the Commission may agree programmes of comparative studies designed to enable the Commission to make recommendations for improving economy efficiency and effectiveness of registered social landlords.	40	
	Require any audited body to provide specified information to the Commission required for the discharge of its functions.	48	
Financial provision	7 The Commission is charged by the 1998 Act (paragraph 8 of Schedule 1) with the duty so to manage its affairs that its income from fees and otherwise will, taking one year with another, be not less than its expenditure properly chargeable to its income and expenditure account. This applies separately to the local government and NHS work within the Commission.		
	8 The Commission made a surplus in the period of £597,000, bringing its general reserves to £12.1m. The Commission aims to produce sufficient surpluses to meet its own working capital requirements, and to provide reserves against possible		

litigation. The Commission has contingent liabilities as set out in note 23 to the accounts, in respect of its indemnity to appointed auditors for costs incurred by them in connection with Court proceedings arising through their exercise of special legal functions, and issues arising out of the VAT treatment of its Inspection activity. Any costs arising under the terms of the indemnity can be significant, although the timing can be unpredictable. The Commission’s reserves are set out in note 16 of these accounts, and are:

	2001 £000s	2000 £000s
Local Government	7,929	7,654
Health	4,178	3,856
	<u>12,107</u>	<u>11,510</u>

- 9 The principal activities of the Commission remain the audit of local authorities and the NHS (76% of income) and inspection activities (including working with other regulators) – 23% of income. The Commission also has income streams from the sale of publications, and from seconding staff to other organisations.
- 10 The Commission revised its strategy in 2001 – ‘Delivering Improvement Together’. The new strategy reflects a number of key changes in local government and the health service, in particular the work arising out of the Commission’s role in helping to implement the White Paper ‘Strong Local Leadership, Quality Public Services’ and the NHS Plan.
- 11 A fuller report of the Commission’s activities and its future developments are contained within its annual report.

Payment performance 12 The Commission policy is to pay all of its suppliers within a reasonable period of their invoice being received and in any case within 30 days for undisputed items. This policy reflects the Confederation of British Industry Prompt Payment Code. At 31 October 2001 the average number of days that invoices were outstanding was 28 days (2000 – 28 days).

Equal opportunities and employee involvement 13 The policy of the Commission is to ensure that both current employees and applicants for employment are not discriminated against on the grounds of sex, marital status, race, creed, colour, ethnic origin, age, sexual orientation, gender re-assignment or personal disability. Formal consultations take place regularly with employees in a Joint Negotiating Committee, which also negotiates pay and conditions with management. Indicators on the Commission’s performance against its targets for diversity are shown in its Annual Report.

The Commission’s role in Conservation of Resources 14 The Commission is committed to implementing the principles set out in the Government’s sustainable development strategy ‘A better quality of life: a strategy for sustainable development for the UK’ published in May 1999. The Commission has adopted a number of approaches to reduce its impact on the environment. The Commission has two key roles to play in helping to implement the strategy:

To raise awareness and encourage local government and NHS bodies through its national reviews.

Through the management of its own activities and resources. For example:

- Undertaking environmental performance assessment, and using the BREEAM Index for all new office buildings.
- Printing all national reports on chlorine-free paper made from sustainable forestry, and using stationery from fully re-cycles sources.
- Encouraging staff to use public transport where appropriate.
- Limiting leased cars to no more than an engine size of two litres producing less than 225gms/km of carbon dioxide.

Annual Report and Accounts

- 15 In accordance with paragraph 11(1) of Schedule 1 to the 1998 Act the Secretaries of State for the Transport, Local Government and the Regions and for Wales have directed the Commission to prepare a Statement of Account. This Accounts Direction is reproduced as an annex to these accounts. The accounts are prepared on an accruals basis and must show a true and fair view of the Commission's state of affairs at the year end and of its income and expenditure and cash flows for the financial year.
- 16 In preparing the accounts the Commission is required to:
- Observe the Accounts Direction issued by the Secretaries of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
 - Make judgements and estimates on a reasonable basis;
 - State whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
 - Unless inappropriate, prepare the financial statements on the going concern basis.
- 17 The Commission has not been designated by the Departmental Consolidation Group as a public body whose accounts are required to be consolidated into Central Government Accounts.
- 18 Under paragraph 11(4) of Schedule 1 to the 1998 Act, and further provided by the National Assembly for Wales (Transfer of Functions) Order 1999, the Comptroller and Auditor General is required to lay these accounts together with his report thereon before Parliament and the Welsh Assembly.
- 19 In accordance with paragraph 14(2) of Schedule 1 to the 1998 Act and further provided by the National Assembly for Wales (Transfer of Functions) Order 1999, the Commission's annual report on the discharge of its functions is being submitted to the Secretary of State for Transport, Local Government and the Regions for laying before each House of Parliament and the National Assembly for Wales. The report incorporates a review of the past year and a preview of future developments and is presented together with these accounts.

20 The Department for Transport, Local Government and the Regions has designated the Controller of Audit as the Accounting Officer for the Commission. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum.

**Corporate Governance
and Internal Control**

21 During the year ended 31 October 2001 the Commission enhanced its corporate governance and internal control arrangements. The following paragraphs comprise the Commission's Statement on Internal Control.

22 In signing this foreword to the Accounts, the Controller of Audit acknowledges as Accounting Officer, that he has responsibility for maintaining a sound system of internal control that supports the achievement of the Audit Commission's statutory functions and its policies, aims and objectives, whilst safeguarding the public funds and Audit Commission assets for which he is personally responsible. This is in accordance with the responsibilities assigned to him in Government Accounting.

23 The system of internal control is based on an ongoing process that identifies the principal risks to the achievement of the Commission's functions, policies, aims and objectives, evaluates the nature and extent of those risks and manages them efficiently, effectively and economically. This process has been in place for the final four months of the year ended 31 October 2001 and has been maintained up to the date of approval of the Annual Report and Accounts. The process accords with Treasury guidance.

24 As Accounting Officer, the Controller also has responsibility for reviewing the effectiveness of the system of internal control. That system and the Commission's overall governance arrangements are as follows:

25 The Commission (at 31 October 2001 comprising the Chair, Deputy Chair and 16 other non-executive members) exercises the statutory functions of the Commission and monitors the implementation of the Commission's policies, aims and objectives. The Commission met eleven times in the year (there was no Commission meeting in August) to deal with the business of the Commission. A list of the Commissioners can be found at the beginning of the Foreword to the Accounts. At least twice a year, the Commission considers and reviews the Audit Commission's strategic direction.

26 In addition to the regular Commission meetings, seven Panels were in operation during the year to review and consider specific items. All Panel remits and memberships are regularly reviewed, and at the end of the year the 'Resources' panel was dissolved, with its audit work moved to the Audit Panel, and its non-audit work merged with the Commission Advisory Panel.

27 The membership of the Panels at 31 October 2001 was:

	Commission Advisory ¹	Audit	Purchasing and Quality Control	Analysis and Research	District Audit	Inspection
Mr R A Arthur				✓		
Ms J Baddeley						✓
Mr J Bowen					✓	✓
Dr J Curson		✓		✓		
Mrs E Filkin	✓		✓			
Mrs A Fresko	✓					✓
Sir Graham Hart	✓	✓				
Dr P Lane				✓		
Mr G Lemos				✓		✓
Mr D Moss			✓			
Professor S Richards	✓			✓		
Dame Helena Shovelton DBE	✓					
Mr N Skellett					✓	
Mr C Swinson	✓				✓	
Sir David Williams CBE						✓
Mr B Wolfe		✓	✓			
Panel Chairs	Dame Helena Shovelton	Sir Graham Hart	Ms E Filkin	Professor S Richards	Mr C Swinson	Mrs A Fresko

Note 1: This acts as the Commission's Remuneration Panel

Commission Advisory Panel 28 The Commission Advisory Panel comprises the Commission's Chair and the Chairs of each of the other Panels. It considers the main issues arising from the work of the other Panels and reports those considerations to the full Commission. It also ensures the remuneration policies reflect the Commission's needs and the market in which it operates. As part of these responsibilities, the Panel approves the Controller's and Directors' remuneration and approves specific cases of early or ill health retirements and severance agreements. At the end of the year it took over the role from the Resources Panel in monitoring the utilisation of resources in relation to fulfilling the corporate plan and attaining the strategic objectives of the Commission. It met ten times during the year.

Audit Panel 29 The Audit Panel, chaired for most of the year by Sir Ron Watson, met four times in the year. Its key tasks are:

- Agree the internal audit programme for the forthcoming year, and receive the internal auditor's reports. It also monitors the performance of the internal auditors and the implementation of the audit recommendations;
- Receive the external auditor's management letter, and reports from Commission staff on the progress in implementing any major National Audit Office recommendation for change. Both internal and external auditors have direct access to the chair of the Audit Panel; and

- Consider and report on the adequacy and accuracy of management accounts, information and controls.

Other Panels

30 The main objectives of the other four Panels are:

The Purchasing and Quality Control recommends audit appointments, oversees the production of technical advice provided to auditors and ensures that the quality of their work meets the standards laid down by the Commission.

The District Audit (DA) Panel oversees the work of the in-house audit provider of the Commission, which operates with a degree of autonomy within a regulatory framework. The District Audit Panel supervises and advises on the strategy and performance of DA and ensures that, where necessary, the full Commission considers relevant DA issues. As such its key tasks are to:

- Act as the strategic governing board for District Audit.
- Advise the Commission on District Audit corporate strategy and business plans, and to monitor DA's performance against these.
- Provide District Audit with advice and guidance on the Commission's purposes, objectives and strategies in so far as these affect or place requirements on DA.

The Inspection Panel co-ordinates the oversight of the Commission's inspection programme, including housing inspections, and reports to the full Commission as necessary. It monitors emerging trends and makes recommendations on changes to processes and procedures as required.

The Analysis and Research Panel monitors and develops the Commission's studies programmes.

The Resources Panel monitored the utilisation of resources, financial and human, in relation to fulfilling the corporate plan and attaining the strategic objectives of the Commission. At the end of the year the Resources Panel was dissolved, with its audit work moved to the Audit Panel, and its non-audit work merged with the Commission's Advisory Panel.

Internal control and risk management

31 The system of internal control is designed to manage rather than eliminate the risk of the Commission failing to achieve its functions, policies, aims and objectives. It can therefore only provide a reasonable and not absolute assurance of effectiveness.

32 The Controller chairs the Commission's Management Board which comprises the head of each of the Commission's central directorates and which meets not less than once in each month to review the Commission's performance, to inform the exercise by the Audit Commission of its functions and to oversee the achievement of its policies, aims and objectives.

- 33 Through the Commission’s Management Board and Panel structure, the Commission manages progress with current initiatives and compliance with external requirements (for example the introduction and oversight of the Inspection Service).
- 34 The Chair of the Commission’s Audit Panel reports periodically to the Commission concerning internal control; and the management of risk.
- 35 Internal Audit reports regularly to standards defined in the Government Internal Audit Manual; and those reports include the internal auditor’s independent opinion on the adequacy and effectiveness of the Commission’s system of internal control together with the recommendations for improvement. The Commission also encourages and endorses liaison between internal and external audit to achieve a more effective audit based on clearer understanding of respective roles and requirements.
- 36 The Commission’s Management Board and, in turn, the Audit Panel receive regular reports from managers on the steps they are taking to manage risks in their areas of responsibility, including progress reports on key projects.
- 37 The Commission’s corporate planning and budgeting process incorporates a robust prioritisation methodology based on risk ranking and cost-benefit analysis.
- 38 The Commission has integrated risk assessment and management into its routine business management processes through:
- a programme of risk awareness training and facilitated workshops within the Commission’s directorates and business units to identify and keep an up to date record of the risks facing the organisation;
 - the maintenance of an organisation wide risk register;
 - monthly review of these arrangements and of significant risks and occurrences through a meeting of senior staff (the Operations Board); and
 - Each directorate and business division of the Commission is monitored against key performance and risk indicators.
- 39 During the period to which this Statement on Internal Control applies, the following events occurred relevant to the Commission’s internal controls:
- The Commission has monitored closely, with the benefit of external legal advice, the progress of the auditors’ appeal to the House of Lords in the case of Magill v Porter and Weeks (the “Westminster Designated House Sales” case). The Commission has itself received regular reports and considered whether further measures should be taken to protect the Commission’s financial and other interests.
 - Following a comprehensive review of risks in the Commission’s Inspection Service a number of actions were taken, particularly in order to address a significant back-log in the issuing of inspection reports. The subsequent progress of those actions has been regularly monitored through the Commission’s Management board and inspection Panel.

- The Commission has continued discussions with Her Majesty’s Customs and Excise as to the appropriate VAT treatment for inspection fees charged by the Commission and recovery of VAT on related expenditure. The Commission has made no financial provision to allow for the potential outcome of those discussions, but has agreed an appropriate invoicing treatment for the time being pending the final outcome (see Note 23).
- 40 The Controller’s review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Commission’s directorates and business divisions who have responsibility for the development and maintenance of the internal control framework; and comments made by the external auditors in their management letter and other reports.

Mrs Adrienne Fresko
Acting Chair

22 March 2002

Sir Andrew Foster
Controller of Audit

22 March 2002

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament and the Members of the National Assembly for Wales

I certify that I have audited the financial statements on pages 12 to 29 under the Audit Commission Act 1998 as extended by the National Assembly for Wales (Transfer of Functions) Order 1999. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Audit Commission, Controller of Audit and Auditor

As described on pages 5 and 6 of the Foreword to the accounts, the Audit Commission and the Controller of Audit are responsible for the preparation of the financial statements in accordance with the Audit Commission Act and for ensuring the regularity of financial transactions. The Audit Commission and the Controller of Audit are also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Audit Commission Act 1998 and Treasury directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on pages 6 to 10 reflects the Commission's compliance with Treasury's guidance 'Corporate Governance: statement on the system on internal control'. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements.

Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Audit Commission and the Controller of Audit in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Audit Commission at 31 October 2001 and of the surplus, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Audit Commission Act 1998 and directions made thereunder by the Secretaries of State for the Department of Transport, Local Government and the Regions and for Wales; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

9 April 2002

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London SW1W 9SP

Income and Expenditure Account for the year ended 31 October 2001

	Note	2001 £000	2000 £000
Operating income			
Audit fee income	2	135,033	125,862
Inspection income	3	40,761	15,399
Other operating income	4	2,730	3,084
		178,524	144,345
Operating costs			
Staff and members' costs	5	97,578	74,320
Bought-in services	6	49,232	39,252
Other operating costs	7	31,309	30,368
Notional costs	1(x)	820	673
		178,939	144,613
Operating deficit including notional costs		(415)	(268)
Add back notional costs	1(x)	820	673
Net interest receivable	8	828	298
Net costs arising from litigation	9	(636)	(205)
Surplus for year		597	498

The notes that follow form part of these financial statements.

The movement on reserves is set out at note 16.

There were no recognised gains or losses other than the result for the year.

All of the results above are derived from continuing operations.

Balance Sheet at 31 October 2001

	Note	2001 £000	2000 £000
Fixed assets	11	<u>6,246</u>	<u>5,384</u>
Current assets			
Debtors and work in progress	12	30,112	33,009
Short term investments	13	9,000	—
Cash at bank and in hand		<u>5,767</u>	<u>8,177</u>
		<u>44,879</u>	<u>41,186</u>
Creditors: amounts falling due within one year			
Creditors and accrued charges	14	19,579	21,315
Deferred income	15	<u>18,799</u>	<u>13,025</u>
		<u>38,378</u>	<u>34,340</u>
Net current assets		<u>6,501</u>	<u>6,846</u>
Total net assets employed		<u>12,747</u>	<u>12,230</u>
Financed by			
Government grant reserve	16	640	720
General reserves	16	<u>12,107</u>	<u>11,510</u>
Total financing		<u>12,747</u>	<u>12,230</u>

The notes that follow form part of these financial statements.

Mrs Adrienne Fresko

Acting Chair

22 March 2002

Sir Andrew Foster

Controller of Audit

22 March 2002

Cash Flow Statement for the year ended 31 October 2001

	Note	2001 £000	2000 £000
Net cash inflow from operating activities	17	<u>7,688</u>	<u>3,762</u>
Returns on investments and servicing of finance			
Interest received		829	305
Capital grant		<u>—</u>	<u>800</u>
Net cash inflow from returns on investments and servicing of finance		<u>829</u>	<u>1,105</u>
Capital expenditure and financial investment			
Payments to acquire tangible fixed assets (net)		(1,926)	(3,490)
Interest payable		<u>(1)</u>	<u>(7)</u>
Net cash outflow from investing activities		<u>(1,927)</u>	<u>(3,497)</u>
Management of liquid resources			
Short-term investments		<u>(9,000)</u>	<u>—</u>
(Decrease)/Increase in cash	18	<u>(2,410)</u>	<u>1,370</u>

Notes to the Accounts

Accounting conventions and policies

- 1 (i) The accounts are prepared under the historical cost convention in a form directed by the Secretary of State, with the approval of HM Treasury, under paragraph 11(1) of Schedule 1 to the Act.
- (ii) The accounts meet the requirements of the Companies Act 1985, without limiting the information given, and applicable accounting standards so far as those requirements are appropriate.
- (iii) Local Government and NHS expenditure has been directly attributed where possible to the relevant activity; where this has not been possible, common expenditure has been attributed to each activity on an hours worked basis.
- (iv) Operating lease rentals are charged on a straight line basis over the lease term.
- (v) Gross fee income and other operating income are based on the value of chargeable work exclusive of VAT.
- (vi) Operating Income, whether generated by direct government grant, fees to authorities or otherwise, is credited to the year of account in which the work is done. Debtors and Work in Progress are carried at their estimated realisable value.
- (vii) The net costs arising from litigation are not treated as part of the Commission's operating deficit, but shown separately on the Income and Expenditure Account.
- (viii) Depreciation is provided on all fixed assets calculated to write off the cost, less estimated residual value, of each asset in equal annual instalments over its expected useful life as follows:
- | | |
|------------------------|----------|
| Furniture and Fittings | 10 years |
| Computer Equipment | 3 years |
| Office Equipment | 5 years |
- Individual desk top computers are written off in year of purchase.
- (ix) The Commission provides a defined benefit pension scheme for its employees, the costs of which are charged to the Income and Expenditure Account.
- (x) Notional Cost of Capital is calculated in accordance with the Accounts Direction and charged to Other Operating Costs. This cost is added back to the Operating Deficit and attributed to Local Government and NHS expenditure on the basis of reserves within each activity.
- (xi) Government grant received in respect of capital expenditure is accounted for through the Government Grant Reserve. It is released to the Income and Expenditure account to match the charge incurred when the underlying assets are depreciated.

Income and expenditure analysis 2 (i) Local Government and Health

	2001 £000	2000 £000
Local Government		
<i>Fee Income (see ii)</i>		
Fee Income	110,630	86,967
Grant Income	19,778	15,399
Other Income	2,248	1,701
	<u>132,656</u>	<u>104,067</u>
<i>Expenditure</i>		
Direct and Indirect Costs	<u>132,381</u>	<u>103,315</u>
Net Results	<u>275</u>	<u>752</u>
Health		
<i>Income (see ii)</i>		
Fee Income	45,386	38,894
Other Income	482	1,383
	<u>45,868</u>	<u>40,277</u>
<i>Expenditure</i>		
Direct and Indirect Costs	<u>45,546</u>	<u>40,531</u>
Net Results	<u>322</u>	<u>(254)</u>

(ii) Analysis of Income: Work undertaken by the Commission directly, and work outsourced

	2001 £000	2000 £000
Local Government:		
District Audit – fees	65,387	64,263
Inspection Income – fees	20,983	2,750
Inspection Income – grants	19,778	12,649
Audits undertaken by private accountancy firms	24,260	22,705
Other income	2,248	1,701
	<u>132,656</u>	<u>104,068</u>
National Health Service:		
Audits undertaken by District Audit	30,349	26,452
Audits undertaken by private accountancy firms	15,037	12,442
Other income	482	1,383
	<u>45,868</u>	<u>40,277</u>

The Commission uses a proportion of the audit income to fund its statutory duties and other central activities. On average 9.6% of audit fee income is received from District Audit and the private accounting firms. In addition the Commission received £4.5m from District Audit which reflects an investment return from its arm's length audit agency.

Income and expenditure 2 (iii) Analysis of Audit and Inspection Type analysis (continued)

	2001	2000
	£000	£000
Income		
Section 28	18,841	16,860
Section 29	—	—
Section 35	14,944	14,273
Section 36	2	—
	<u>33,787</u>	<u>31,133</u>
Surplus/(Deficit)		
Section 28	63	58
Section 29	—	—
Section 35	50	49
Section 36	—	—
	<u>113</u>	<u>107</u>

These sections reflect the work where the Commission is required to charge fees that will cover the full cost of providing the service:

Section of the 1998**Audit Commission Act Description**

28	Certifying claims or returns made by an authority.
29	Additional audits undertaken with the consent of the Secretary of State.
35	Studies designed to improve economy efficiency and effectiveness, undertaken at the request of the body concerned.
36	Studies designed to improve economy efficiency and effectiveness, undertaken at the request of specified educational bodies.

(iv) Income generated in Wales

	2001	2000
	£000	£000
From local authorities – Audit	7,151	6,987
From local authorities – Inspection fees	1,284	—
From local authorities – Inspection grant from National Assembly for Wales	1,713	1,043
From National Health Service Bodies	2,389	2,273
	<u>12,537</u>	<u>10,303</u>

Inspection income	3	Under the Local Government Act 1999 auditors appointed by the Commission are to audit local authorities' Best Value Performance Plans (BVPPs) and the Commission will be responsible for inspecting authorities' compliance with the requirements of the Act.		
		Grants are available to the Commission for Inspection work on best value authorities, and in the period a number of grants were received, principally from the Department for Transport, Local Government and the Regions (DTLR), and the National Assembly for Wales. Additionally during 1999–2000 work on best value plans for Police authorities was funded directly by the Home Office.		
			2001	2000
			£000	£000
		Fee income	20,983	2,750
		Grant income		
		DTLR	18,065	10,626
		National Assembly for Wales	1,713	1,043
		Home Office	—	980
			<u>40,761</u>	<u>15,399</u>
		Prior to June 2001, the grants provided by DTLR were provided by the Department of the Environment, Transport and the Regions.		
<hr/>				
Other operating income	4		2001	2000
			£000	£000
		Legal costs reimbursed	606	777
		Publications and conferences	517	1,035
		National fraud initiative	303	—
		Secondments and sundry income	1,304	1,272
			<u>2,730</u>	<u>3,084</u>
<hr/>				
Staff and commission members' costs	5		2001	2000
			£000	£000
		(i) Staff costs		
		Staff salaries	70,629	55,721
		Member salaries	157	139
		Cost of early retirements and other pension costs	663	—
		Social security costs	5,939	5,178
		Other pension costs	9,575	5,538
		Lease cost of cars	5,640	3,665
		Staff travel and subsistence costs	4,952	4,057
		Member travel and subsistence costs	23	22
			<u>97,578</u>	<u>74,320</u>

Staff and commission members' costs (continued)

5 (ii) Chief Executive and senior manager appointments

Details of fixed term contracts

	Term of office	Contract ends
Sir Andrew Foster, Controller of Audit	3 years	28/2/2002 (currently under review)
Martin Evans, Director of Audit Policy and Appointments		Permanent contract
Terry Hanafin, Director of Public Services Research	2 years and 8 months	31/5/2002
Trish Longdon, Director of People Development		Permanent contract
Alan Meekings, Chief Executive, District Audit from 5/3/2001	3 years	4/3/2004
David Prince, Director of Operations	3 years	1/10/2003
Joanne Shaw, Director of Performance Development (part-time)	1 year	4/1/2002
John Sherring, Acting Chief Executive, DA to 4/3/2001		Permanent contract
Wendy Thomson, Director of Inspections to 9/7/2001	3 years	5/9/2002
Peter Wilkinson, Director of Health		Permanent contract

From 9 July 2001, Sir Andrew Foster acted in a dual capacity as Controller of Audit and Director of Inspections. Wendy Thomson and Terry Hanafin are currently on secondment to other organisations and Joanne Shaw has now left the Commission.

(iii) Chief Executive and senior manager remuneration details

	2001				2000 total
	Salary	PRP	Other Benefits	Pension Contribution	(excluding pension contribution)
	£	£	£	£	£
Sir Andrew Foster	158,068	33,673	6,866	11,831	177,086
Martin Evans	82,000	13,201	8,272	11,804	99,549
Terry Hanafin	104,923	13,219	551	11,831	109,646
Trish Longdon	84,825	14,400	3,588	12,047	94,666
Alan Meekings from 5/3/01	71,427	7,550	1,115	7,976	—
David Prince	125,463	19,990	5,774	11,831	129,093
Joanne Shaw (part-time)	50,260	8,370	4,235	7,188	58,736
John Sherring to 4/3/01	38,706	4,932	2,020	5,272	—
Wendy Thomson to 9/7/01	80,020	11,048	450	8,136	123,364
Peter Wilkinson	97,659	14,025	7,704	11,831	118,664

All Commission staff are eligible to receive performance related pay (PRP). This is assessed bi-annually against predetermined targets, and paid in arrears.

John Sherring acted as the Chief Executive of DA for the period 1 November 2000 to 4 March 2001.

'Other benefits' primarily include the provision of a car.

Staff and commission members' costs (continued)

5 (iv) Chief Executive and senior manager pension entitlement details

	Age at 31 October 2001	Real increase in pension at 60	Total accrued pension at 31 October 2001	Total accrued pension at 31 October 2000
		£	£	£
Sir Andrew Foster	56	3,637	65,672	60,053
Martin Evans	45	1,368	19,895	17,935
Terry Hanafin	52	1,200	41,734	1,258
Trish Longdon	49	1,640	29,975	27,430
Alan Meekings	51	787	787	—
David Prince	53	6,796	51,444	43,221
Joanne Shaw (part-time)	38	727	3,784	2,959
John Sherring at 4/3/01	53	4,658	44,885	40,226
Wendy Thomson at 9/7/01	48	1,325	20,357	18,803
Peter Wilkinson	48	1,267	13,653	11,991

These staff are members of the Commission's defined benefit pension scheme and accrued benefits during the year in that scheme.

The total accrued pension shown above is that which would be paid annually on retirement at 60, based on their service to 31 October 2001.

At 31 October 2001, Alan Meekings had decided to transfer in his entitlement from another scheme, but the transfer value had not been received by the Audit Commission Pension Scheme.

(v) Commissioner remuneration details

	2001	2000
	£	£
Mr R A Arthur	7,128	6,917
Ms J Baddeley	7,128	6,917
Mr J Bowen	1,203	—
Dr J Curson	7,128	6,350
Ms E Filkin	7,128	6,917
Mr J R Foster OBE	7,128	6,917
Mrs A Fresko	15,057	6,917
Sir Graham Hart	7,128	6,917
Dr P Lane	6,545	—
Mr G Lemos	6,545	—
Mrs R Lowe	4,722	6,917
Mr D Moss	4,212	—
Professor S Richards	7,128	6,917
Dame Helena Shovelton DBE	34,455	33,462
Mr N Skellett	6,545	—
Mr C Swinson	6,545	—
Sir Ron Watson CBE	7,128	6,917
Sir David Williams CBE	7,128	6,917
Mr B Wolfe	7,128	6,917
Mr J Orme	—	7,653
Mr P Soulsby	—	6,917
Mrs I Tarry	—	6,917
Ms H Rowland	—	1,417

Staff and commission members' costs (continued)

5 Commissioners receive a salary based on their time commitment, expressed in terms of days per month.

The usual time commitments are:

	Days per month
Chairman	6
Deputy Chairman	4
Commissioner	2

No Commissioner receives performance related pay, nor are they members of the Audit Commission Pension Scheme.

(vi) The average monthly number of staff employed during the period was as follows:

		2001	2000
District Audit	– audit staff	1,083	1,044
	– audit trainees	146	128
	– support staff	182	185
Inspection Service	– inspection staff	262	58
	– support staff	62	15
Commission Directorates		345	315
Secondees		11	7
		<u>2,091</u>	<u>1,752</u>
In post at 31 October		<u>2,271</u>	<u>1,885</u>

Bought-in services

6

	2001	2000
	£000	£000
Audit fees to private accounting firms	35,818	32,147
District audit	6,191	5,398
Inspection services	5,508	844
Commission directorates	1,715	863
	<u>49,232</u>	<u>39,252</u>

These costs relate to services bought in by the Audit Commission that directly relate to their audit, inspection or research functions.

Other operating costs	7	2001	2000
		£000	£000
Accommodation			
– rent		3,171	2,956
– other costs		2,639	2,094
Supplies and services		11,642	11,444
Recruitment and transfers		3,762	3,686
Training		2,767	2,550
Depreciation (net of capital grant)		1,242	900
Audit fee		87	71
Professional fees		2,237	2,596
Publications		837	1,088
Other operating costs		2,645	2,764
Debts written off or provided for		280	219
		<u>31,309</u>	<u>30,368</u>

Net interest receivable	8	2001	2000
		£000	£000
Interest receivable		829	305
Interest payable		(1)	(7)
		<u>828</u>	<u>298</u>

Net costs arising from litigation	9	2001	2000
		£000	£000
Litigation services		<u>636</u>	<u>205</u>

The majority of these costs relate to legal costs incurred by the auditor in the appeal against his determination of the Westminster Designated Sales Objections. The case was determined by the Divisional Court in December 1997 and by the Court of Appeal in May 1999. The Divisional Court's judgement included an award of costs against the auditor which have been paid. Certain aspects of the Court of Appeal judgement were subject to further appeal to the House of Lords. The House of Lords in December 2001 unanimously allowed the auditor's appeal. As at March 2002 their Lordships' decision as to the award of costs in those proceedings is awaited.

Additional costs may fall to be borne by the Commission in these proceedings although following a decision from the House of Lords as to the award of costs some sums may be recovered. There is not a sufficient basis on which a reasonable estimate can currently be made. See Note 23.

Taxation	10	The Commission is exempt from income tax and corporation tax by virtue of Section 519 of the Income and Corporation Taxes Act 1988, and from capital gains tax by virtue of Section 271 of the Taxation of Chargeable Gains Act 1992.
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Fixed assets	11	Furniture	Computer	Office	Total
		and Fittings £000	Equipment £000	Equipment £000	
Cost					
	At 1 November 2000	5,868	1,705	1,273	8,846
	Purchases	1,200	856	187	2,243
	Disposals	(238)	—	(79)	(317)
	at 31 October 2001	<u>6,830</u>	<u>2,561</u>	<u>1,381</u>	<u>10,772</u>
Depreciation					
	At 1 November 2000	1,759	977	726	3,462
	Provided in period	563	549	175	1,287
	Disposals	(167)	—	(56)	(223)
	at 31 October 2001	<u>2,155</u>	<u>1,526</u>	<u>845</u>	<u>4,526</u>
Net book value					
	At 31 October 2001	<u>4,675</u>	<u>1,035</u>	<u>536</u>	<u>6,246</u>
	At 31 October 2000	<u>4,109</u>	<u>728</u>	<u>547</u>	<u>5,384</u>

Debtors and Work in-progress	12	2001	2000
		£000	£000
Fee debtors			
	– Local Government	10,501	13,008
	– National Health Service	3,247	3,984
Work in progress			
	– Local Government	5,427	4,046
	– National Health Service	2,921	2,939
	Prepaid pension costs	993	1,101
	Other debtors and prepayments	6,796	7,578
	Loans to employees	227	353
		<u>30,112</u>	<u>33,009</u>

Debtors and Work in-progress are valued at their estimated realisable value.

(i) Debts not due within one year included in the above figures:

	2001	2000
	£000	£000
Included in <i>Loans to employees</i> :		
– housing relocation scheme: advances to staff	<u>10</u>	<u>14</u>

Debtors and Work in- progress (continued)	12 (ii) Bad and doubtful debt provision (netted against appropriate debtor above)	2001	2000
		£000	£000
	Opening provision	329	118
	Bad debts written off in the year	(21)	—
	Provision made in the year	206	211
	Closing provision	<u>514</u>	<u>329</u>

The Commission actively chases all debt, and provides only for that element where recovery is in doubt. Any debt written off that is subsequently collected is netted against the additional provision made in the year.

Short term investments	13 Cash deposits are held with various banks on a term deposit basis. The latest maturity date is 31 January 2002.
-------------------------------	---

Creditors and accrued charges	14	2001	2000
		£000	£000
	Trade creditors	2,471	4,109
	Other creditors including Taxation and Social Security	1,872	3,848
	Holiday pay	2,016	1,673
	Accruals	13,220	11,685
		<u>19,579</u>	<u>21,315</u>

The accrual for holiday pay represents the liability for holiday entitlement carried over at the year-end.

The basis for the calculation is under review which may result in an amendment being made to the balance carried forward.

Deferred income	15	2001	2000
		£000	£000
	Deferred audit income	13,269	9,730
	Deferred inspection income	5,530	3,295
		<u>18,799</u>	<u>13,025</u>

Reserves	16 Government Grant Reserve	2001	2000
		£000	£000
	Capital Grant	<u>640</u>	<u>720</u>
	<p>The Commission received £800,000 for the provision of office accommodation as part of the grant received from the Department of Transport, Local Government and the Regions to undertake inspection work (note 1(xi)).</p>		
	Capital and Revenue Reserves	2001	2000
		£000	£000
	Capital Reserve		
	Local Government	1,580	1,580
	Health	2,154	2,154
	Total	<u>3,734</u>	<u>3,734</u>
	Revenue Reserves		
	Local Government		
	Brought forward	6,074	5,322
	Surplus for year	275	752
	Local Government Reserves	<u>6,349</u>	<u>6,074</u>
	Health		
	Brought forward	1,702	1,956
	Surplus/(Deficit) for year	322	(254)
	Health Reserves	<u>2,024</u>	<u>1,702</u>
	Total Revenue Reserves	<u>8,373</u>	<u>7,776</u>
	Total Reserves	<u>12,107</u>	<u>11,510</u>
<hr/>			
Reconciliation of surplus/(deficit) for year to net outflow from operating activities	17	2001	2000
		£000	£000
	Operating deficit	(415)	(268)
	Notional costs	820	673
	Net costs of litigation	(636)	(205)
	Depreciation	984	900
	Reduction/(Increase) in debtors and work in progress	2,897	(12,380)
	Increase in creditors	4,038	15,042
		<u>7,688</u>	<u>3,762</u>

Reconciliation of net cash outflow to movement in net funds	18		2001	2000
			£000	£000
		Increase/(Decrease) in cash	(2,410)	1,370
		Cash used to purchase liquid resources	9,000	—
		Change in net funds	6,590	1,370
		Net funds at 1 November 2000	8,177	6,807
	Net funds at 31 October 2001	14,767	8,177	

Analysis of changes in net funds	19		At 1	Cash	At 31
			November	Flows	October
			2000	£000	2001
			£000	£000	£000
		Cash at bank and in hand	8,177	6,590	14,767

Pension scheme 20 (i) Contribution rates

The Commission has a self-administered occupational pension scheme open to all permanent employees and employees who are on a fixed term contract of two years or more. It is a defined benefit scheme partly funded by contributions from members based on 6% of pensionable salaries. The Commission contributes the balance of the cost which for 2001 amounted to £9,575,000 (2000 – £5,538,000). This contribution rate of 13.4% of pensionable salaries has been agreed for the period until 1 November 2002.

(ii) Actuarial information

Full actuarial valuations are currently conducted annually and the latest was carried out using the projected unit method as at 31 March 2001.

The market value of the net assets of the scheme at 31 March 2001 was £268.0m (31 March 2000 – £292.1m) which on the actuarially assessed value provided cover of 96% of the benefits that had accrued to members after allowing for expected future increases in earnings. The principal financial assumptions used by the actuary and quoted in real terms relative to price inflation were:

	2001	2000
	%	%
rate of interest	3.33	3.33
rate of salary escalation	1.67	1.67
rate of dividend yield	3.40	3.40

Under the new accounting standard FRS17, the principal financial assumptions used by the actuary will be:

	2001
	%
rate of inflation	2.1
rate of salary escalation	3.6
discount rate for liabilities	5.5
rate of increase of pensions in payment	2.1
rate of increase of deferred pensions	2.1

Pension scheme (continued)	20 (iii) Market value information (FRS17 disclosure)	Long term expected rate of return at 31.10.01 %	Fair value at 31 October 2001 £000
	Equities	6.5	249,421
	Other		—
	Market value of the net assets of the scheme at the year end		<u>249,421</u>
	(iv) Reconciliation of scheme surplus (FRS17 disclosure)		31 October 2001 £000
	Fair value of scheme assets (see iii above)		249,421
	Present value of scheme liabilities		<u>(228,134)</u>
	Net pension asset		<u>21,287</u>

Additional information

(a) Additional funding into the Scheme for the Commission's audit activities was made over the period 1990 to 1996. This occurred when the Commission granted full service credits to certain staff who transferred in 1984–85 (mainly from the Department of the Environment) and October 1990 (from the Department of Health). This funding was kept separately identified within the Scheme, and in 2000 the surplus that had arisen on this funding was crystallised at £6.4m. Under SSAP24, this surplus is now written back to the Commission's accounts over the actuarially assessed lifetime of the relevant staff. Included in the Commission's pension expenditure for this year is a reduction in costs of £1.1m (2000 – £1.2m) resulting from this year's portion of the actuarial surplus.

(b) From the Commission's newly formed inspection activity, a liability has been established caused by the large number of staff joining the organisation from other public sector schemes in this set up period. As with the initial actuarial deficit on its audit activity, and having consulted the actuary, the Commission intends to make additional funding to meet this liability and these accounts include an accrual for £2.62 million in respect of additional cash payments to be made to the Pension Scheme.

Operating results for the last five years	21	Total	12 months	12 months	12 months	12 months	12 months
			to 31	to 31	to 31	to 31	to 31
			October	October	October	October	October
			2001	2000	1999	1998	1997
			£000	£000	£000	£000	£000
Operating income			178,524	144,345	111,596	105,156	57,574
Operating costs			178,119	143,940	110,561	104,850	58,236
Notional costs			820	673	645	625	418
			<u>(415)</u>	<u>(268)</u>	<u>390</u>	<u>(319)</u>	<u>(1,080)</u>
Add back:							
Notional costs			820	673	645	625	418
Net interest receivable			828	298	539	720	365
(Net costs) recoveries arising from litigation			<u>(636)</u>	<u>(205)</u>	<u>(1,059)</u>	<u>(853)</u>	<u>(2,440)</u>
Surplus/(deficit)			<u>597</u>	<u>498</u>	<u>515</u>	<u>173</u>	<u>(2,737)</u>

Financial commitments 22 There are revenue commitments at 31 October 2001 in respect of non-cancellable car leases which expire:

	2001	2000
	£	£
Within one year	355	1,600
Within one to five years	<u>3,723</u>	<u>3,139</u>
	<u>4,078</u>	<u>4,739</u>
District audit	2,926	3,128
Commission directorates	326	363
Inspection service	826	1,248

There were annual commitments as at 31 October 2001 to pay rentals under lease agreements which expire:

	2001	2001	2001	2001
	£000	Number of	£000	Number of
		Properties		Properties
within one year	355	31	233	30
from one to five years	89	6	707	6
over five years	<u>2,817</u>	<u>32</u>	<u>2,131</u>	<u>29</u>
	<u>3,261</u>	<u>69</u>	<u>3,071</u>	<u>65</u>

All building leases are taken out in the name of the Audit Commission. Some are occupied exclusively by either District Audit or the Inspections Service, and where appropriate some are jointly occupied. The majority of leases of buildings are subject to rent reviews.

Contingent liabilities **23** The Commission indemnifies appointed auditors against costs incurred by them in connection with Court proceedings arising through their exercise of special legal functions. In addition, costs may be awarded against auditors in such proceedings which fall to be borne by the Commission under the terms of the indemnity. Amounts incurred in any one year, as a result of this indemnity, depend upon the progress of individual cases and cannot, therefore, be predicted nor quantified until they crystallise.

The Commission has received an initial ruling from Her Majesty's Customs and Excise that its best value inspections are not business activities for VAT purposes. The Commission is in discussion with Her Majesty's Customs and Excise to establish with them the correct accounting treatment for this function and continue to charge and recover VAT on this activity.

Related party transactions **24** During the year, no Commission members, members of the key management staff or their related parties have undertaken any material transaction with the Commission.

The Commission is an executive non-departmental public body sponsored by the DTLR. It has had a number of material transactions with its sponsoring department, and with the Department of Health, the National Assembly for Wales and the Home Office.

Accounts direction given by the Secretary of State for Transport, Local Government and the Regions, the Secretary of State for Health and the National Assembly for Wales, with the consent of the Treasury, in accordance with paragraph 11(1) of Schedule 1 to the Audit Commission Act 1998

- 1 The annual accounts of the Audit Commission for Local Authorities and the National Health Service in England and Wales (hereafter in this accounts direction referred to as “the Commission”) shall give a true and fair view of the income and expenditure and cash flows for the year and the state of affairs at the year end. Subject to this requirement, the annual accounts shall be prepared in accordance with:
 - (a) the accounting and disclosure requirements given in the Treasury guidance *Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance* (issued July 2000), as amended or augmented from time to time, and subject to Schedule 1 to this direction;
 - (b) any other guidance that the Treasury may issue from time to time in respect of accounts that are required to give a true and fair view;
 - (c) any other specific disclosure requirements of the Secretaries of State or the National Assembly for Wales.

insofar as these requirements are appropriate to the Commission and are in force for the year for which the accounts are prepared, and except where agreed otherwise with the Secretary of State and with the Treasury in which case the exception shall be described in the notes to the accounts.

- 2 Schedule 1 to this direction gives clarification of the application of the accounting and disclosure requirements of the Companies Act 1985 and accounting standards and also gives any exceptions to standard Treasury requirements. Additional disclosure requirements of the Secretary of State are set out in Schedule 2.
- 3 This direction shall be reproduced as an appendix to the annual accounts.
- 4 This direction replaces that dated 6 January 1999.

Signed by authority of the Secretary of State for Transport, Local Government and the Regions

5 November 2001

Richard Footitt
A grade 5 officer in the Department for Transport, Local Government and the Regions

Signed by authority of the Secretary of State for Health

Jeff Tomlinson
A grade 5 officer in the Department of Health

Signed by authority of the National Assembly for Wales

Kate Cassidy
A grade 5 officer for the National Assembly for Wales

Schedule 1

- 1 Expenditure in the income and expenditure account shall include a notional cost of capital, at 6% of the average net assets during the year. This amount shall be reversed after the line showing the surplus or deficit for the year.
- 2 The foreword and balance sheet shall be signed and dated on behalf of the Commission members and by the accounting officer.

Schedule 2

Additional disclosure requirements

The following information shall be disclosed in the annual accounts, as a minimum, and in addition to the information required to be disclosed by paragraphs 1 and 2 of this direction.

- | | | |
|--|---|--|
| The foreword | 1 | The Commission's policy for conserving energy, reducing waste and minimising the release of greenhouse gases. |
| The income and expenditure account or the notes thereto | 2 | <p>(a) The following income:</p> <ul style="list-style-type: none"> (i) fees; (ii) grants from Department for Transport, Local Government and the Regions; (iii) grants from the National Assembly for Wales. <p>(b) The following expenditure:</p> <ul style="list-style-type: none"> (i) audit fees to private firms; (ii) contract audit assistance for District Audit; (iii) other amounts payable to private accountancy firms; (iv) debts written off and movements in provisions for bad and doubtful debts. |
| The notes to the annual accounts | 3 | <p>(a) For each of the following categories of business, an analysis of income between that generated from work carried out by District Audit and that generated from work carried out by private accountancy firms:</p> <ul style="list-style-type: none"> (i) Local government audits; (ii) Local government Best Value inspections; (iii) National Health Service audits. <p>(b) Disclosure of local government income generated in Wales during the year and health income generated in Wales during the year.</p> <p>(c) For work carried out under each of the following sections in the Audit Commission Act 1998, a statement showing the income and expenditure for the year:</p> <ul style="list-style-type: none"> section 28 (certification of claims, returns etc.); section 29 (agreed audit of accounts); section 35 (studies at request of bodies subject to audit); and section 36 (studies at request of educational bodies). |

- (d) For each of the following categories of business, a statement showing the opening income and expenditure reserve, income and expenditure for the year and the closing income and expenditure reserve.
- (i) Local Government authorities;
 - (ii) Health Service authorities.
- * (e) A report on the emoluments of the chief executive and of each individual Commission member and senior manager during the year (with separate disclosure where more than one person occupied an office). The report shall include full details of all elements in the remuneration package of each person, such as fees, salary, annual bonuses, payment on termination of office, other taxable benefits, pension contributions, and the performance related elements of these (for which the basis on which the performance is measured shall be explained). For each Commission member, the report shall also show the time commitment in terms of days per month.
- * (f) If a Commission member, the chief executive or a senior manager has been appointed for a fixed term or is on a fixed-term service contract, the term shall be stated together with details of any predetermined compensation on termination of office.
- * (g) A statement of the pension entitlements earned by the chief executive and by each individual Commission member and senior manager during the year, disclosed on a basis recommended for non-departmental public bodies by the Treasury, or recommended for companies by the Faculty of Actuaries or the Institute of Actuaries.
- (h) Details of employees, other than Commission members, showing:
- (i) the average number of persons employed during the year, including part-time employees and secondees, analysed between appropriate categories;
 - (ii) the total amount of loans to employees;
 - (iii) employee costs during the year, showing separately:
 - (1) wages and salaries;
 - (2) early retirement costs;
 - (3) social security costs;
 - (4) contributions to pension schemes;
 - (5) payments for unfunded pensions;
 - (6) other pension costs.
- (i) An analysis of liquid resources, as defined by accounting standard FRS1 (revised).
- (j) In the note on debtors, prepayments and payments on account shall each be identified separately.

- (k) Particulars of any transaction, arrangement or contract (other than a contract of service or of employment with the Commission), including transactions at arm's length, entered into by the Commission with another party, exceeding £5,000 in value, in which party a Commission member, an executive, a senior employee, or a person connected with any of the foregoing, at any time during the year, had a direct financial interest that was notified to the Commission. For these purposes, a senior employee means someone whose emoluments in the year (excluding pension contributions but including the other elements mentioned in subparagraph 3(e), above) exceeded £50,000; and a connected person shall be as defined in section 839 of the Income and Corporation Taxes Act 1988 or superseding legislation and including a member of the same household.
- (l) A statement of losses and special payments during the year, being transactions of a type which Parliament cannot be supposed to have contemplated. Disclosure shall be made of the total of losses and special payments if this exceeds £100,000, with separate disclosure and particulars of any individual amounts in excess of £100,000. Disclosure shall also be made of any loss or special payment of £100,000 and below if it is considered material in the context of the Commission's operations.

* 3(e), 3(f) and 3(g). Under the Data Protection Act 1998, individuals need to give their consent for some of the information in these sub-paragraphs to be disclosed. If consent is withheld, this should be stated next to the name of the individual.

DEDDF Y COMISIWN ARCHWILIO 1998

Cyfrifon y Comisiwn Archwilio Awdurdodau Lleol a'r Gwasanaeth Iechyd Gwladol yng Nghymru a Lloegr, wedi eu paratoi yn unol â pharagraffau 11(1) ac 11(2) o Atodlen 1 i Ddeddf y Comisiwn Archwilio 1998, ar gyfer y flwyddyn yn diweddu 31 Hydref 2001, yn ogystal â Thystysgrif ac Adroddiad y Rheolydd ac Archwilydd Cyffredinol ar y cyfrifon hynny. (Yn dilyn Papur Rhif 100 o 2000–2001.)

Cyflwynwyd yn dilyn Deddf y Comisiwn Archwilio 1998, paragraffau 11(1) ac 11(2), Atod. 1

Y Comisiwn Archwilio Dros Awdurdodau Lleol a'r Gwasanaeth Iechyd Gwladol yng Nghymru a Lloegr Cyfrifon 2000–2001

ARCHEBWYD GAN Y TY CYFFREDIN I'W ARGRAFFU AR 17 MEHEFIN 2002

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Rhagair

Y COMISIWN ARCHWILIO AR GYFER AWDURDODAU LLEOL A'R GWASANAETH IECHYD GWLADOL YNG NGHYMRU A LLOEGR

Datganiad Cyfrif a baratowyd ar ffurf a gyfarwyddwyd gan yr Ysgrifennydd Gwladol, gyda chymeradwyaeth y Trysorlys, yn unol â pharagraffau 11(1) a 11(2) o Atodlen 1 i Ddeddf y Comisiwn Archwilio 1998.

Gweithredir swyddogaethau'r Ysgrifennydd Gwladol mewn perthynas â'r Comisiwn ar y cyd gan yr Ysgrifennydd Gwladol dros Ddrafnidiaeth, Llywodraeth Leol a'r Rhanbarthau, Ysgrifennydd Gwladol Cymru neu Llywodraeth Cynulliad Cymru (fel y bo'n briodol) a'r Ysgrifennydd Gwladol dros Iechyd.

Cefndir Statudol

- 1 Sefydlwyd y Comisiwn Archwilio ar gyfer Awdurdodau Lleol yng Nghymru a Lloegr (y Comisiwn) ar 21 Ionawr 1983 gan Ddeddf Cyllid Llywodraeth Leol 1982. Corfforaeth gorfforaethol yw'r comisiwn a daeth yn weithredol ar 1 Ebrill 1983. Ar 1 Hydref 1990 daeth yn gyfrifol am yr archwiliad allanol o'r Gwasanaeth Iechyd Gwladol a newidiwyd ei enw i'r Comisiwn Archwilio ar gyfer Awdurdodau Lleol a'r Gwasanaethau Iechyd Gwladol yng Nghymru a Lloegr.
- 2 Cafodd Deddf gydgrynhoi, Deddf y Comisiwn Archwilio 1998, Gydsyniad Brenhinol ym mis Mehefin 1998.
- 3 Ymestynnwyd cyfrifoldebau'r Comisiwn ymhellach drwy Ddeddf Llywodraeth Leol 1999. O dan y Ddeddf hon, bydd archwilwyr a benodir gan y Comisiwn yn archwilio Cynlluniau Perfformiad Gwerth Gorau awdurdodau lleol a bydd y Comisiwn yn gyfrifol am arolygu cydymffurfiaid awdurdodau â gofynion y Ddeddf.
- 4 Penodir Aelodau'r Comisiwn am gyfnod o dair blynedd fel arfer (y gellir ei ymestyn am gyfnod arall o dair blynedd) gan yr Ysgrifennydd Gwladol.
- 5 Cymeradwyir penodiad y Rheolwr Archwiliad (fel arfer am gyfnod o dair blynedd) gan yr Ysgrifennydd Gwladol.

Cadeirydd	Contract yn dechrau	Contract yn dod i ben
Y Fonesig Helena Shovelton DBE	1/2/95	30/11/01
Dirprwy Gadeirydd (a Chadeirydd gweithredol o 1/11/01)	Contract n dechrau	Contract n dod i ben
Mrs A Fresko	1/2/96	31/10/03
Aelodau	Contract yn dechrau	Contract yn dod i ben
Mr R A Arthur	1/04/96	30/09/02
Ms J Baddeley	1/09/99	31/10/02
Mr J Bowen	1/09/01	31/10/04
Dr J Curson	1/10/98	30/06/04
Ms E Filkin	1/11/99	31/10/02
Mr J R Foster OBE	1/02/95	31/10/01
Syr Graham Hart	1/11/99	31/10/02
Dr P Lane	1/12/00	31/10/03
Mr G Lemos	1/12/00	31/10/03
Ms R Lowe	1/10/95	30/06/01
Mr D Moss	1/04/01	30/06/04
Yr Athro S Richards	1/11/97	31/10/03

Aelodu	Contract yn dechrau	Contract yn dod i ben
Mr N Skellett	1/12/00	31/10/03
Mr C Swinson	1/12/00	31/10/03
Syr Ron Watson CBE	1/02/95	31/10/01
Syr David Williams CBE	1/11/97	31/10/03
Mr B Wolfe	1/09/99	31/10/02

Rheolwr Archwiliad

Syr Andrew Foster

Dyletswyddau'r Comisiwn

Nodir isod grynodedeb o'r prif ddyletswyddau a'r pwerau a osodir ar y Comisiwn o dan Ddeddf y Comisiwn Archwilio 1998 (Deddf 1998) a Deddf Llywodraeth Leol 1999 (Deddf 1999). Am arweiniad manylach, dylid cyfeirio at adrannau perthnasol y Deddfau.

Dyletswyddau	Deddf 1998 adran	Deddf 1999 adran
Penodi archwilwyr	3	
Paratoi ac adolygu'r Cod Ymarfer Archwilio a'r Cod Ymarfer ar gyfer archwilio Cynlluniau Perfformiad Gwerth Gorau (CPGGau).	4	8
Pennu graddfa neu raddfeydd ffioedd ar gyfer archwilio cyfrifon, archwilio CPGGau ac arolygiadau Gwerth Gorau.	7	8 a 12
Gwneud trefniadau i ardystio ceisiadau am grantiau, cymorthdaliadau, neu unrhyw geisiadau neu dderbyniadau o'r fath a dderbyniwyd gan gorff archwiliedig ar gais y corff dan sylw.	28	
Cynnal neu hyrwyddo astudiaethau cymharu ac astudiaethau eraill i'w alluogi i wneud argymhellion ynglŷn â gwella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd wrth ddarparu gwasanaethau; ac ynglŷn â gwella rheolaeth ariannol a mathau eraill o reolaeth.	33	
Cynnal neu hyrwyddo astudiaethau ar y modd y mae gweithredu unrhyw ddarpariaeth statudol, neu unrhyw gyfarwyddyd neu arweiniad a roddir gan un o weinidogion y goron yn effeithio ar ddarbodusrwydd, effeithlonrwydd ac effeithiolrwydd wrth ddarparu gwasanaethau, neu ar reolaeth ariannol cyrff archwiliedig (ac eithrio cyrff y gwasanaeth iechyd).	34	
Cyfarwyddo cyrff perthnasol i gyhoeddi gwybodaeth a fydd yn hwyluso'r gwaith o wneud cymariaethau rhwng y gwahanol gyrff perthnasol; a rhwng gwahanol flynyddoedd ariannol.	44	
Arolygu cydymffurfiad awdurdod gwerth gorau penodol os caiff gyfarwyddyd gan yr Ysgrifennydd Gwladol i wneud hynny.		10

Pwerau	Deddf 1998	Deddf 1999
	adran	adran
Arolygu'r modd y mae awdurdod gwerth gorau yn cydymffurfio â gofynion Rhan 1 o'r Ddeddf		10
Cyfarwyddo archwiliwr i gynnal archwiliad arbennig os yw'n ymddangos i'r Comisiwn fod hynny'n ddymunol; neu ar gais etholwr llywodraeth leol, mewn corff ac eithrio un o gyrff y gwasanaeth iechyd.	25	
Archwilio cyfrifon corff, gyda chydysyniad yr Ysgrifennydd Gwladol, a chytundeb y corff, yr ymddengys i'r Ysgrifennydd Gwladol ei fod yn gysylltiedig â llywodraeth leol neu'r Gwasanaeth Iechyd Gwladol; ac nid yw'n gorff a gaiff ei archwilio.	29	
Ar gais unrhyw gorff archwiliedig, hyrwyddo neu gynnal astudiaethau gyda'r nod o wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd prosesau rheoli neu weithredu'r corff archwiliedig.	35	
Ar gais cyrff addysgol penodol, hyrwyddo neu gynnal astudiaethau gyda'r nod o wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd prosesau rheoli neu weithredu cyrff addysgol penodol.	36	
Ar gais yr Ysgrifennydd Gwladol, cynorthwyo unrhyw astudiaeth sydd â'r nod o wella darbodusrwydd, effeithlonrwydd, effeithiolrwydd ac ansawdd perfformiad awdurdodau lleol wrth gyflawni eu swyddogaethau gwasanaethau cymdeithasol.	37	
Ar gais yr Ysgrifennydd Gwladol, cynorthwyo unrhyw astudiaeth sydd â'r nod o wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd ac ansawdd perfformiad awdurdodau lleol wrth gyflawni eu swyddogaethau mewn perthynas â gweinyddu budd-daliadau tai a'r budd-dâl treth gyngor.	38	
Efallai y bydd y Gorfforaeth Tai a'r Comisiwn yn cytuno ar raglenni o astudiaethau cymharu gyda'r nod o alluogi'r Comisiwn i wneud argyrrhellion dros wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd landlordiaid cymdeithasol cofrestredig.	40	
Ei gwneud yn ofynnol i unrhyw gorff archwiliedig roi gwybodaeth benodol i'r Comisiwn y mae ei hangen arno i gyflawni ei swyddogaethau.	48	

Darpariaeth Ariannol

- 7 O dan Ddeddf 1998 (paragraff 8 o Atodlen 1) mae'n ofynnol i'r Comisiwn reoli ei faterion fel na fydd ei incwm o ffioedd neu fel arall, yn llai na'r gwariant y gellir ei godi'n briodol ganddo ar ei gyfrif incwm a gwariant gan gymryd un flwyddyn gyda blwyddyn arall. Mae hyn yn berthnasol ar wahân i waith llywodraeth leol a gwaith GIG yn y Comisiwn.

- 8 Roedd gan y Comisiwn warged o £597,000 yn y cyfnod, gan greu cronfeydd cyffredinol wrth gefn o £12.1 miliwn. Mae'r Comisiwn yn anelu at gynhyrchu digon o warged i fodloni ei ofynion cyfalaf gwaith ei hun, ac i ddarparu cronfeydd wrth gefn rhag ymgyfreitha posibl. Mae gan y Comisiwn rwymedigaethau amodol fel y nodir yn nodyn 23 i'r cyfrifon hyn, mewn perthynas â'i indemniad i archwilwyr penodedig ar gyfer costau y maent yn mynd iddynt mewn cysylltiad ag achosion Llys sy'n deillio o ymarfer eu swyddogaethau cyfreithiol arbennig, a materion sy'n deillio o driniaeth TAW ei weithgaredd Arolygu. Gall costau sy'n codi o dan delerau'r indemniad fod yn rhai sylweddol, ond gall fod yn anodd rhagweld eu hamseriad. Nodir cronfeydd wrth gefn y Comisiwn yn nodyn 16 i'r cyfrifon hyn, sef:

	2001 £000oedd	2000 £000oedd
Llywodraeth Leol	7,929	7,654
Iechyd	4,178	3,856
	<u>12,107</u>	<u>11,510</u>

- 9 Prif weithgareddau'r Comisiwn o hyd yw archwilio awdurdodau lleol a'r GIG (76% o'i incwm) a gweithgareddau arolygu (gan gynnwys gweithio â chyrrff rheoleiddio eraill) – 23% o'i incwm. Mae gan y Comisiwn ffrydiau incwm hefyd o werthu cyhoeddiadau, ac o secondio ei staff i sefydliadau eraill.

- 10 Diwygiodd y Comisiwn ei strategaeth yn 2001 – 'Cyflwyno Gwelliant Gyda'n Gilydd'. Mae'r strategaeth newydd yn adlewyrchu nifer o newidiadau allweddol ym maes llywodraeth leol a'r gwasanaeth iechyd, yn enwedig y gwaith sy'n deillio o rôl y Comisiwn i helpu i weithredu'r Papur Gwyn, 'Strong Local Leadership, Quality Public Services' a Chynllun y GIG.

- 11 Ceir adroddiad llawnach ar weithgareddau'r Comisiwn a datblygiadau'r Comisiwn yn y dyfodol yn ei adroddiad blynyddol.

Perfformiad o ran taliadau

- 12 Mae'n bolisi gan y Comisiwn i dalu ei holl gyflenwyr o fewn cyfnod rhesymol i dderbyn eu hanfonebau, a sut bynnag, o fewn 30 diwrnod ar gyfer eitemau lle nad oes dadl yn eu cylch. Mae'r polisi hwn yn adlewyrchu Cod Talu'n Brydlon Cydffederasiwn Diwydiant Prydain. Ar 31 Hydref 2001 roedd anfonebau yn cael eu talu o fewn 28 diwrnod ar gyfartaledd (2000 – 28 diwrnod).

Cyfle Cyfartal a Chynnwys Cyflogeion

- 13 Mae'n bolisi gan y Comisiwn i sicrhau na wahaniaethir yn erbyn ei gyflogeion presennol nac ymgeiswyr am swyddi ar sail rhyw, statws priodasol, hil, crefydd, lliw, tarddiad ethnig, oedran, tueddfryd rhywiol, newid rhyw neu anabledd personol. Cynhelir ymgynghoriadau ffurfiol â'r cyflogeion yn rheolaidd mewn Cyd Bwyllgor Trafod, sydd hefyd yn trafod cyflog ac amodau gyda rheolwyr. Caiff dangosyddion am berfformiad y Comisiwn yn erbyn ei dargedau sy'n ymwneud ag amrywiaeth eu dangos yn ei Adroddiad Blynyddol.

Rôl y Comisiwn o ran Cadwraeth Adnoddau

- 14 Mae'r Comisiwn yn ymrwymedig i weithredu'r egwyddorion a nodir yn strategaeth datblygu cynaliadwy'r Llywodraeth 'A better quality of life: a strategy for sustainable development for the UK' a gyhoeddwyd ym mis Mai 1999. Mae'r Comisiwn wedi mabwysiadu nifer o ffyrdd o leihau ei effaith ar yr amgylchedd. Mae gan y Comisiwn ddwy rôl allweddol i'w chwarae wrth helpu i weithredu'r strategaeth:

Codi ymwybyddiaeth ac annog llywodraeth leol a chyrrff y GIG drwy ei adolygiadau cenedlaethol.

Drwy reoli ei weithgareddau a'i adnoddau ei hun. Er enghraifft:

- Gwneud asesiad o berfformiad amgylcheddol, a defnyddio Mynegai BREEAM ar gyfer pob adeilad swyddfa newydd.
- Argraffu pob adroddiad cenedlaethol ar bapur di-glorin a wneir o goedwigoedd cynaliadwy, a defnyddio offer ysgrifennu swyddfa o ffynonellau a ailgylchir yn gyfan gwbl.
- Annog staff i ddefnyddio cludiant cyhoeddus lle y bo'n briodol.
- Sicrhau nad oes gan ei geir ar brydles injan sy'n fwy na dau litr o ran maint ac sy'n cynhyrchu llai na 225gm/km o garbon deuocsid.

Adroddiad Blynyddol a Chyfrifon

- 15 Yn unol â pharagraff 11(1) o Atodlen 1 i Ddeddf 1998 mae'r Ysgrifennydd Gwladol dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau, ac Ysgrifennydd Gwladol Cymru wedi cyfarwyddo'r Comisiwn i baratoi Datganiad Cyfrifon. Atgynhyrchir y Cyfarwyddyd Cyfrifon hwn fel atodiad i'r cyfrifon hyn. Paratoui'r cyfrifon ar sail cronïadau ac mae'n rhaid iddynt roi darlun teg a chywir o sefyllfa'r Comisiwn ar ddiwedd y flwyddyn ynghyd â'i incwm a'i wariant a'i lifau arian ar gyfer y flwyddyn ariannol.
- 16 Wrth baratoi'r cyfrifon mae'n ofynnol i'r Comisiwn:
- Cadw at y Cyfarwyddyd Cyfrifon a gyhoeddwyd gan yr Ysgrifennyddion Gwladol, gan gynnwys y gofynion cyfrifo a datgelu perthnasol, a defnyddio polisiau cyfrifo priodol mewn modd cyson;
 - Llunio barn ac amcangyfrifon ar sail resymol;
 - Nodi a ddilynwyr y safonau cyfrifo perthnasol, gan ddatgelu ac egluro unrhyw wro perthnasol yn y datganiadau ariannol;
 - Paratoi'r datganiadau ariannol ar sail parhad busnes oni fydd hynny'n amhriodol.
- 17 Nid yw'r Comisiwn wedi'i bennu'n gorff cyhoeddus y mae'n ofynnol i'w gyfrifon gael eu cyfuno yng Nghyfrifon Llywodraeth Ganolog gan yr Grŵp Cyfuno Adrannol.
- 18 O dan baragraff 11(4) o Atodlen 1 i Ddeddf 1998, ynghyd â darpariaeth bellach o dan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 mae'n ofynnol i'r Rheolwr ac Archwilydd Cyffredinol gyflwyno'r cyfrifon hyn ynghyd â'i adroddiad arnynt gerbron y Senedd â Llywodraeth Cynulliad Cymru.
- 19 Yn unol â pharagraff 14(2) o Atodlen 1 i Ddeddf 1998 ynghyd â darpariaeth bellach o dan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999, cyflwynir adroddiad blynyddol y Comisiwn ar gyflawni ei swyddogaethau gerbron yr Ysgrifennydd Gwladol dros yr Amgylchedd, Trafnidiaeth a'r Rhanbarthau i'w gyflwyno gerbron y Senedd a Llywodraeth Cynulliad Cymru. Mae'r adroddiad yn cynnwys arolwg o'r flwyddyn flaenorol ynghyd â rhagolwg o ddatblygiadau yn y dyfodol ac fe'i cyflwynir ar y cyd â'r cyfrifon hyn.

20 Mae'r Adran dros Drafnidiaeth, Llywodraeth Leol, a'r Rhanbarthau wedi pennu'r Rheolwr Archwiliad fel Swyddog Cyfrifo'r Comisiwn. Nodir ei gyfrifoldebau perthnasol fel Swyddog Cyfrifo, gan gynnwys ei gyfrifoldeb dros briodoldeb a rheoleidd-dra'r cyllid cyhoeddus y mae'n atebol drosto ynghyd â chadw cofnodion cywir, yn y Memorandwm Swyddogion Cyfrifo Cyrff Cyhoeddus Anadrannol.

Rheolaeth Gorfforaethol a Rheoli Mewnol 21 Yn ystod y flwyddyn a ddaeth i ben 30 Hydref 2001 gwellodd y Comisiwn ei reolaeth gorfforaethol a'i drefniadau rheoli mewnol. Mae'r paragraffau canlynol yn cynnwys Datganiad ar Reoliadau Mewnol.

22 Wrth lofnodi'r rhagair hwn i'r Cyfrifon, mae'r Rheolwr Archwiliad yn cydnabod fel Swyddog Cyfrifo ei fod yn gyfrifol am gynnal system gadarn o reolaeth fewnol sy'n cefnogi'r broses o gyflawni swyddogaethau statudol y Comisiwn Archwilio ynghyd â'i bolisiau, nodau, ac amcanion; tra'n diogelu'r arian cyhoeddus ac asedau'r Comisiwn Archwilio y mae'n bersonol gyfrifol amdanynt. Mae hyn yn unol â'r cyfrifoldebau a roddwyd iddo o ran Cyfrifo'r Llywodraeth.

23 Mae'r system o reolaeth fewnol yn seiliedig ar broses barhaus sy'n nodi'r prif risgiau i gyflawni swyddogaethau, polisiau, nodau ac amcanion y Comisiwn, yn gwerthuso natur a graddau'r risgiau hynny ac yn eu rheoli mewn modd effeithlon, effeithiol a darbodus. Bu'r broses hon ar waith am bedwar mis olaf y flwyddyn a ddaeth i ben 31 Hydref 2001 a pharhawyd â hi hyd ddyddiad cymeradwyo'r Adroddiad Blynnyddol a'r Cyfrifon. Mae'r broses yn gyson ag arweiniad y Trysorlys.

24 Fel Swyddog Cyfrifo, mae'r Rheolwr hefyd yn gyfrifol am adolygu effeithiolrwydd y system ar gyfer rheolaeth fewnol. Mae'r system honno a threfniadau rheoli cyffredinol y Comisiwn fel a ganlyn.

25 Mae'r Comisiwn (ar 31 Hydref 2001 yn cynnwys y Cadeirydd, y Dirprwy Gadeirydd a 16 o aelodau anweithredol eraill) yn gweithredu swyddogaethau statudol y Comisiwn ac yn monitro'r ffordd y caiff polisiau, nodau ac amcanion y Comisiwn eu gweithredu. Cyfarfu'r Comisiwn 11 gwaith yn ystod y flwyddyn (ni chynhaliwyd cyfarfod o'r Comisiwn ym mis Awst) i ymdrin â busnes y Comisiwn. Mae rhestr o'r Comisiynwyr ar ddechrau'r Rhagair i'r Cyfrifon. O leiaf ddwywaith y flwyddyn mae'r Comisiwn yn ystyried ac yn adolygu cyfeiriad strategol y Comisiwn Archwilio.

26 Yn ogystal â chyfarfodydd rheolaidd y Comisiwn, sefydlwyd saith Panel yn ystod y flwyddyn i adolygu ac ystyried eitemau penodol. Caiff cylch gwaith ac aelodaeth pob Panel eu hadolygu'n rheolaidd, ac ar ddiwedd y flwyddyn diddymwyd y panel "Adnoddau", a throsglwyddwyd ei waith archwilio i'r Panel Archwilio ac unwyd ei waith nad oedd yn waith archwilio â gwaith Panel Ymgynghorol y Comisiwn.

27 Roedd aelodaeth y Paneli ar 31 Hydref 2001 fel a ganlyn:

	Panel Ymgyngh- orol y Comisiwn ¹	Archwilio	Prynu a Rheoli Ansawdd	Dadansoddi ac Ymchwil	Archwiliad Dosbarth	Arolygu
Mr R A Arthur					✓	
Ms J Baddeley						✓
Mr J Bowen					✓	✓
Dr J Curson		✓		✓		
Mrs E Filkin	✓		✓			
Mrs A Fresko	✓					✓
Syr Graham Hart	✓	✓				
Dr P Lane				✓		
Mr G Lemos				✓		✓
Mr D Moss			✓			
Y Athro S Richards	✓			✓		
Y Fonesig Helena Shovelton DBE	✓					
Mr N Skellett					✓	
Mr C Swinson	✓				✓	
Syr David Williams CBE						✓
Mr B Wolfe		✓	✓			
Cadeiryddion y Paneli	Y Fonesig Helena Shovelton	Syr Graham Hart	Ms E Filkin	Y Athro S Richards	Mr C Swinson	Mrs A Fresko

Nodyn 1: Mae hwn yn gweithredu fel Panel Cydnabyddiaeth y Comisiwn

Panel Ymgynghorol y Comisiwn

28 Mae Panel Ymgynghorol y Comisiwn yn cynnwys Cadeirydd y Comisiwn a Chadeiryddion pob un o'r Paneli eraill. Mae'n ystyried y prif faterion sy'n deillio o waith y Paneli eraill gan gyflwyno adroddiadau ar yr ystyriaethau hynny i'r Comisiwn llawn. Mae hefyd yn sicrhau bod y polisïau sy'n ymwneud â chydabyddiaeth yn adlewyrchu anghenion y Comisiwn a'r farchnad y mae'n gweithredu ynddi. Fel rhan o'r cyfrifoldebau hyn, mae'r Panel yn cymeradwyo'r gydnabyddiaeth a roddir i'r Rheolwr a'r Cyfarwyddwyr ac achosion penodol yn ymwneud ag ymddeol yn gynnar neu ymddeol oherwydd salwch ynghyd â chytundebau diswyddo. Ar ddiwedd y flwyddyn daeth yn gyfrifol am rôl y Panel Adnoddau o ran gwaith monitro a'r defnydd a wneir o adnoddau mewn perthynas â chyflawni'r cynllun corfforaethol ac amcanion strategol y Comisiwn. Cyfarfu ddeg gwaith yn ystod y flwyddyn.

Y Panel Archwilio

29 Cyfarfu'r Panel Archwilio, dan gadeiryddiaeth Syr Ron Watson am y rhan fwyaf o'r flwyddyn, bedair gwaith yn ystod y flwyddyn. Ei dasgau allweddol yw:

- Cytuno ar y rhaglen archwilio mewnol ar gyfer y flwyddyn i ddod, a derbyn adroddiadau'r archwiliwr mewnol. Mae hefyd yn monitro perfformiad yr archwiliwyr mewnol a'r modd y caiff argymhellion archwiliadau eu gweithredu;
- Derbyn llythyr rheoli yr archwiliwr allanol, ac adroddiadau gan staff y Comisiwn ar y cynnydd a wneir wrth weithredu unrhyw argymhelliad o bwys gan y Swyddfa Archwilio Genedlaethol ar gyfer newid. Mae modd i'r archwiliwyr allanol a'r archwiliwyr mewnol fel ei gilydd gysylltu'n uniongyrchol â Chadeirydd y Panel Archwilio; ac

- Ystyried a chyflwyno adroddiadau ar ddigonolrwydd a chywirdeb cyfrifon, gwybodaeth a rheolaethau.

Paneli Eraill**30 Prif amcanion y pedwar panel arall yw:**

Mae'r *Panel Prynu a Rheoli Ansawdd* yn argymhell penodi archwilwyr, yn goruchwyllo'r gwaith o lunio'r cyngor technegol a roddir i'r archwilwyr ac yn sicrhau bod ansawdd eu gwaith yn bodloni'r safonau a bennir gan y Comisiwn.

Mae *Panel yr Archwiliad Dosbarth*, yn goruchwyllo gwaith darparwr archwiliad mewnol y Comisiwn, ac yn gweithredu'n lled annibynnol o fewn y fframwaith rheoleiddio. Mae Panel yr Archwiliad Dosbarth yn goruchwyllo ac yn cynghori ar strategaeth a pherfformiad yr Archwiliad Dosbarth gan sicrhau bod y Comisiwn llawn yn ystyried materion perthnasol sy'n ymwneud â'r Archwiliad Dosbarth, lle bo angen. Felly ei brif dasgau yw:

- Gweithredu fel bwrdd llywodraethu strategol ar gyfer yr Archwiliad Dosbarth.
- Cynghon'r Comisiwn ar strategaeth gorfforaethol a chynlluniau busnes yr Archwiliad Dosbarth, a monitro perfformiad y Gwasanaeth yn erbyn y rhain.
- Rhoi cyngor ac arweiniad i'r Archwiliad Dosbarth ar ddibenion, amcanion a strategaethau'r Comisiwn o ran sut y bydd y rhain yn effeithio ar yr Archwiliad Dosbarth neu'n gosod gofynion arno.

Mae'r *Panel Arolygu* yn cydgysylltu'r gwaith o oruchwyllo rhaglen arolygu'r Comisiwn, gan gynnwys arolygiadau, ac adroddiadau i'r Comisiwn llawn yn ôl yr angen. Mae'n monitro tueddiadau sy'n dod i'r amlwg ac yn gwneud argymhellion ar newidiadau i brosesau a gweithdrefnau yn ôl yr angen.

Mae'r *Panel Dadansoddi ac Ymchwil* yn monitro ac yn datblygu rhaglenni asutdiaethau'r Comisiwn.

Gwaith y *Panel Adnoddau* oedd monitro'r defnydd a wnaed o adnoddau, rhai ariannol a dynol, mewn perthynas â chyflawni'r cynllun corfforaethol ac amcanion ariannol strategol y Comisiwn. Ar ddiwedd y flwyddyn diddymwyd y Panel Adnoddau, a throsglwyddwyd ei waith archwilio i'r Panel Archwilio ac unwyd ei waith nad oedd yn ymwneud ag archwilio â gwaith Panel Ymgynghorol y Comisiwn.

Rheolaeth Fewnol a Rheoli Risgiau

- 31.** Mae'r system o reolaeth fewnol wedi'i chynllunio ar gyfer rheoli yn hytrach na dileu unrhyw risg na fydd y Comisiwn yn cyflawni ei swyddogaethau, polisiau, nodau ac amcanion. Felly dim and sicrwydd rhesymol o effeithiolrwydd y gall ei roi ac nid sicrwydd llwyr.
- 32** Mae'r Rheolwr yn cadeirio Bwrdd Rheoli'r Comisiwn sy'n cynnwys pennaeth pob un o gyfarwyddiaethau canolog y Comisiwn ac sy'n cyfarfod o leiaf unwaith y mis i adolygu perfformiad y Comisiwn, llywio'r ffordd y mae'r Comisiwn Archwilio yn gweithredu ei swyddogaethau a goruchwyllo'r ffordd y mae'n cyflawni ei bolisiau, nodau ac amcanion;
- 33** Drwy Fwrdd Rheoli a strwythur Paneli y Comisiwn, mae'n rheoli'r cynnydd a wneir ar fentrau cyfredol a chydymffurfiad â gofynion allanol (er enghraifft cyflwyno a goruchwyllo'r Gwasanaeth Arolygu)

- 34 Mae Cadeirydd Panel Archwilio'r Comisiwn yn cyflwyno adroddiad yn gyfnodol i'r Comisiwn ar reolaeth fewnol; a rheoli risg.
- 35 Mae'r Archwiliad Mewnol yn cyflwyno adroddiadau rheolaidd yn ôl safonau a ddiffinnir yn Llawlyfr Archwilio Mewnol y Llywodraeth, ac mae'r adroddiadau hynny yn cynnwys barn annibynnol yr archwiliwr mewnol ynglŷn â digonolrwydd ac effeithiolrwydd system rheolaeth fewnol y Comisiwn ynghyd â'r argyrhellion ar gyfer gwella. Mae'r Comisiwn hefyd yn annog cyswllt rhwng archwilwyr mewnol ac allanol er mwyn cyflawni archwiliad mwy effeithiol sy'n seiliedig ar ddealltwriaeth gliriach o briodolau a gofynion ac yn cymeradwyo hynny;
- 36 Mae Bwrdd Rheoli'r Comisiwn ac, yn ei dro, y Panel Archwilio yn cael adroddiadau rheolaidd gan reolwyr ar y camau y maent yn eu cymryd i reoli risgiau yn y meysydd y maent yn gyfrifol amdanynt, gan gynnwys adroddiadau cynnydd ar brosiectau allweddol.
- 37 Mae proses cynllunio a chyllidebu corfforaethol y Comisiwn yn ymgorffori methodoleg blaenoriaethu cadarn sy'n seiliedig ar flaenoriaethu risgiau yn eu trefn a dadansoddiad o gost a budd.
- 38 Mae'r Comisiwn wedi integreiddio'r gwaith o asesu a rheoli risgiau yn ei brosesau rheoli busnes arferol drwy:
- rhaglen o hyfforddiant ar ymwybyddiaeth o risg ynghyd â gweithdai o dan arweiniad hwylusydd yng nghyfarwyddiaethau'r Comisiwn ac unedau busnes i nodi a chadw cofnod cyfredol o'r risgiau y mae'r sefydliad yn eu hwynebu;
 - cadw cofrestr risg ar gyfer y sefydliad cyfan;
 - adolygiad misol o'r trefniadau hyn ac o risgiau a digwyddiadau o bwys drwy gyfarfod o'r uwch staff (y Bwrdd Gweithrediadau);
 - Caiff pob cyfarwyddiaeth a chyfradran fusnes o'r Comisiwn eu monitro yn erbyn dangosyddion perfformiad a risg allweddol.
- 39 Yn ystod y cyfnod y mae'r Datganiad hwn o Reolaeth Fewnol yn ymwneud ag ef, digwyddodd y canlynol a oedd yn berthnasol i reolaethau mewnol y Comisiwn:
- Gan fanteisio ar gyngor cyfreithiol allanol, mae'r Comisiwn wedi monitro'n fanwl hynt apêl yr archwilwyr i Dy'r Arglwyddi yn achos Magill v Porter and Weeks (achos "Westminster Designated House Sales"). Mae'r Comisiwn ei hun wedi cael adroddiadau rheolaidd ac wedi ystyried a ddylid cymryd camau pellach i ddiogelu buddiannau ariannol a buddiannau eraill y Comisiwn.
 - Yn dilyn adolygiad cynhwysfawr o risgiau yng Ngwasanaeth Arolygu'r Comisiwn cymerwyd nifer o gamau, yn enwedig er mwyn gwaredu ôl-groniad sylweddol o ran cyhoeddi adroddiadau arolygu. Mae'r cynnydd a wnaed yn sgîl y camau hynny wedi'i fonitro'n rheolaidd drwy Fwrdd Rheoli a Phanel Arolygu'r Comisiwn.
 - Mae'r Comisiwn wedi parhau â'i drafodaethau â Thollau Cartref a Thramor Ei Mawrhydi ynglŷn â'r driniaeth TAW briodol ar gyfer ffloedd arolygu a godir gan y Comisiwn a'r TAW a adenillir ar wariant cysylltiedig. Nid yw'r Comisiwn wedi gwneud unrhyw ddarpariaeth ar gyfer canlyniad posibl y trafodaethau hynny, ond yn y cyfamser mae wedi cytuno ar driniaeth anfonebu briodol tra'n disgwyl y canlyniad terfynol (gweler Nodyn 23).

- 40 Llywir adolygiad y Rheolwr o effeithiolrwydd y system rheolaeth fewnol gan waith yr archwilwyr mewnol a'r rheolwyr gweithredol yng nghyfarwyddiaethau ac isadrannau busnes y Comisiwn sy'n gyfrifol am ddatblygu a chynnal y fframwaith rheoli mewnol; a chan sylwadau'r archwilwyr allanol yn eu llythyr rheoli ac adroddiadau eraill.

Mrs Adrienne Fresko
Cadeirydd Gweithredol

22 Mawrth 2002

Syr Andrew Foster
Rheolwr Archwiliad

22 Mawrth 2002

Tystysgrif ac Adroddiad y Rheolwr a'r Archwilydd Cyffredinol i'r Senedd ac Aelodau Cynulliad Cenedlaethol Cymru

Rwyf yn ardystio fy mod wedi archwilio'r datganiadau ariannol ar dudalennau 12 i 29 o dan y Ddeddf Comisiwn Archwilio 1998 fel y'i hestynnwyd gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999. Paratowyd y datganiadau ariannol hyn o dan y confensiwn cost hanesyddol a'r polisiau cyfrifo a nodwyd ar dudalen 15.

Priod gyfrifoldebau'r Comisiwn Archwilio, Rheolwr Archwilio a'r Archwilydd

Fel y disgrifiwyd ar dudalennau 5 i 6 i Ragair y cyffon, mae'r Comisiwn Archwilio a'r Rheolwr Archwilio yn gyfrifol am baratoi'r datganiadau ariannol yn unol â Deddf Comisiwn Archwilio 1998 ac am sicrhau cysondeb y trafodion ariannol. Mae'r Comisiwn Archwilio a'r Rheolwr Archwilio hefyd yn gyfrifol am baratoi'r Rhagair. Mae fy nghyfrifoldebau i, fel archwilydd annibynnol, wedi eu pennu yn ôl statud ac wedi'u harwain gan y Bwrdd Arferion Archwilio ac arweiniad moesol y proffesiwn archwilio.

Rwyf yn adrodd fy marn ar p'un a yw'r datganiadau ariannol yn rhoi darlun teg a chywir ac a ydynt wedi'u paratoi yn gywir yn unol â Deddf Comisiwn Archwilio 1998 a chyfarwyddiadau'r Trysorlys a wnaed yn ôl y gofynion hynny, ac a yw'r gwariant a'r incwm ym mhob ystyr berthnasol wedi eu cymhwyso at y dibenion a fwriadwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu rheoli. Rwyf hefyd yn adrodd os nad yw'r Rhagair, yn fy marn i, yn gyson â'r datganiadau ariannol, neu os nad yw'r Comisiwn wedi cadw cyfrifon priodol, neu os nad wyf wedi derbyn yr holl wybodaeth a'r esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad.

Rwyf yn adolygu p'un a yw'r datganiad ar dudalennau 6 i 10 yn adlewyrchu cydymffurfiaeth y Cyngor ag arweiniad y Trysorlys 'Rheolaeth Gorfforaethol: datganiad ar y system o reoli arian yn fewnol'. Rwyf yn nodi os nad yw'n bodloni'r gofynion a bennwyd gan y Trysorlys, neu os yw'r datganiad yn gamarweiniol neu'n anghyson â gwybodaeth arall yr wyf yn ymwybodol ohoni o'm harchwiliad o'r datganiadau ariannol.

Sail y farn archwilio

Cynhaliiais fy archwiliad yn unol â Safonau Archwilio y Deyrnas Unedig a gyhoeddwyd gan y Bwrdd Arferion Archwilio. Mae archwiliad yn cynnwys archwilio, ar sail prawf, y dystiolaeth sy'n berthnasol i symiau, datgeliadau a chysondeb y trafodion ariannol a gafodd eu cynnwys yn y datganiadau ariannol. Mae hefyd yn cynnwys asesiad o'r amcangyfrifon a'r dyfamiadau arwyddocaol a wnaed gan y Comisiwn Archwilio a'r Rheolwr Archwilio wrth baratoi'r datganiadau ariannol, ac a yw'r polisiau cyfrifo yn briodol i amgylchiadau'r Cyngor, wedi eu cymhwyso'n gyson a'u datgelu'n ddigonol.

Rwyf wedi cynllunio a chyflawni fy archwiliad er mwyn casglu'r holl wybodaeth a'r esboniadau a oedd yn angenrheidiol yn fy marn i er mwyn i mi gael digon o dystiolaeth i roi sicrwydd rhesymol nad oes camddatganiad berthnasol yn y datganiadau ariannol, boed hynny wedi ei achosi gan gamgymeriad, neu drwy dwyll neu anghysondeb arall a bod y gwariant a'r incwm ym mhob ystyr berthnasol wedi eu cymhwyso at y dibenion a fwriadwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu rheoli. Rwyf hefyd wedi gwerthuso pa mor ddigonol yn gyffredinol yw cyflwyniad y wybodaeth yn y datganiadau ariannol wrth lunio fy marn.

Barn

Yn fy marn i:

- mae'r datganiadau ariannol yn rhoi darlun teg a chywir o gyflwr busnes y Comisiwn Archwilio ar 31 Hydref 2001 ac o'r gwarged, cyfanswm yr enillion a'r colledion cydnabyddedig, a'r llifau arian ar gyfer y flwyddyn a ddaeth i ben ac fe'u paratowyd yn gywir yn unol â Deddf Comisiwn Archwilio 1998 a chyfarwyddiadau a wnaed yn ôl y gofynion hynny gan Ysgrifennydd Gwladol dros Drafndiaeth, Llywodraeth Leol a'r Rhanbarthau ac Ysgrifennydd Gwladol Cymru; ac
- mae'r gwariant a'r incwm, ym mhob ystyr berthnasol, wedi eu cymhwyso at y dibenion a fwriadwyd gan y Senedd ac mae'r trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu rheoli.

Nid oes gennyf unrhyw sylwadau i'w gwneud ar y datganiadau ariannol hyn.

John Bourn
Rheolydd a'r Archwilio Cyffredinol

9 Ebrill 2002

Swyddfa Archwilio Genedlaethol
157-197 Buckingham Palace Road
Victoria
Llundain SW1W 9SP

Y Comisiwn Archwilio ar gyfer awdurdodau lleol a'r gwasanaeth iechyd gwladol yng nghymru a lloegr

Cyfrif Incwm a Gwariant ar gyfer y Flwyddyn a ddaeth i ben 31 Hydref 2001

	Nodyn	2001 £000	2000 £000
Incwm gweithredu			
Incwm ffioedd archwilio	2	135,033	125,862
Incwm arolygiadau	3	40,761	15,399
Incwm gweithredu arall	4	2,730	3,084
		<u>178,524</u>	<u>144,345</u>
Costau gweithredu			
Costau staff a'r aelodau	5	97,578	74,320
Gwasanaethau a brynwyd i mewn	6	49,232	39,252
Costau gweithredol eraill	7	31,309	30,368
Costau tybiannol	1(x)	820	673
		<u>178,939</u>	<u>144,613</u>
Diffyg gweithredu gan gynnwys costau tybiannol		(415)	(268)
Ychwanegu costau tybiannol yn ôl	1(x)	820	673
Llog Net derbyniadwy	8	828	298
Costau net s'yn deillio o ymgyfreitha	9	(636)	(205)
		<u>597</u>	<u>498</u>

Mae'r nodiadau sy'n dilyn yn rhan o'r datganiadau ariannol hyn.

Nodir y symudiadau ar y cronfeydd wrth gefn yn nodyn 16.

Nid oes unrhyw enillion neu golledion cydnabyddedig heblaw am ganlyniad y flwyddyn.

Mae pob un o'r canlyniadau uchold yn deillio o weithrediadau parhaus.

Mantolen ar 31 Hydref 2001

	Nodyn	2001 £000	2000 £000
Asedau sefydlog	11	6,246	5,384
Asedau cyfredol			
Dyledwyr a gwaith cyfredol	12	30,112	33,009
Buddsoddiadau tymor byr		9,000	—
Arian parod yn y banc ac mewn llaw		5,767	8,177
		44,879	41,186
Credydwyr: symiau sy'n ddyledus o fewn blwyddyn			
Credydwyr a thaliadau cronedig	14	19,579	21,315
Incwm Gohiriedig	15	18,799	13,025
		38,378	34,340
Asedau cyfredol net		6,510	6,846
Asedau cyfredol net a ddefnyddiwyd		12,747	12,230
Ariannwyd drwy			
Cronfeydd Grant Wrth Gefn y Llywodraeth	16	640	720
Cronfeydd Cyffredinol Wrth Gefn	16	12,107	11,510
Cyfanswm yr ariannu		12,747	12,230

Mae'r nodiadau sy'n dilyn yn rhan o'r datganiadau ariannol hyn.

Mrs Adrienne Fresko
Cadeirydd Gweithredol

22 Mawrth 2002

Syr Andrew Foster
Rheolwre Archwiliad

22 Mawrth 2002

Datganiad Llif Arian parod ar gyfer y Flwyddyn a Ddaeth i ben 31 Hydref 2001

	Nodyn	2001 £000	2000 £000
Mewnlif arian parod net o weithgareddau gweithredol	17	<u>7,688</u>	<u>3,762</u>
Derbyniadau ar fuddsoddiadau a gwasanaethu cyllid			
Llog a dderbyniwyd		829	305
Grant cyfalaf		<u>—</u>	<u>800</u>
Mewnlif arian parod o dderbyniadau ar fuddsoddiadau a gwasanaethu cyllid		<u>829</u>	<u>1,105</u>
Gwariant cyfalaf a buddsoddiad ariannol			
Taliadau i gaffael asedau sefydlog diriaethol		(1,926)	(3,490)
Llog taladwy		<u>(1)</u>	<u>(7)</u>
All-lif arian parod net o weithgareddau buddsoddi		<u>(1,927)</u>	<u>(3,497)</u>
Rheoli adnoddau hylifol			
Buddsoddiadau tymor byr		<u>(9,000)</u>	<u>—</u>
(Gostyngiad)/Cynnydd mewn arian parod	18	<u>(2,410)</u>	<u>1,370</u>

Nodu I'r Cyfrifon

Arferion a Pholisïau Cyfrifo

1 (i) Paratoir y cyfrifon trwy'r dull cost hanesyddol ar ffurf a gyfarwyddwyd gan yr Ysgrifennydd Gwladol, a chyda chymeradwyaeth Trysorlys EM, o dan baragraff 11(1) o Atodlen 1 i'r Ddeddf.

(ii) Mae'r cyfrifon yn bodloni gofynion Deddfau Cwmnïau 1985, heb gyfyngu ar y wybodaeth a roddir, a'r safonau cyfrifo perthnasol cyn belled ag y mae'r gofynion hynny yn briodol.

(iii) Priodolwyd gwariant Llywodraeth Leol a'r GIG yn uniongyrchol i'r gweithgaredd perthnasol lle bo hynny'n bosibl; lle nad oedd hynny'n bosibl, priodolwyd gwariant cyffredin i bob gweithgaredd ar sail yr oriau a weithiwyd.

(iv) Codir rhenti prydles gweithredd ar sail llinell syth dros gyfnod y brydles.

(v) Seilir yr incwm ffi gros ac incwm gweithredol arall ar werth y gwaith y gellir codir ar ei gyfer yn rhydd o TAW.

(vi) Credydir Incwm Gweithredu, p'un a yw wedi'i gynhyrchu drwy grant uniongyrchol gan y llywodraeth, ffroedd i awdurdodau neu fel arall, i'r flwyddyn gyfrifo pan wnaed y gwaith. Cariwyd Dyledwyr a Gwaith Cyfredol yn ôl eu gwerth sylweddoladwy amcangyfrifedig.

(vii) Ni thrinnir y costau net sy'n deillio o ymglyfreitha fel rhan o ddiffyg gweithredol y Comisiwn, ond fe'u dangosir ar wahân yn y Cyfrif Incwm a Gwariant.

(viii) Darperir ar gyfer dibrisiant ar bobun o'r asedau sefydlog wedi'i gyfrifo i ddileu cost pob ased, llai ei werth gweddillol amcangyfrifedig, mewn rhandaliadau blynyddol cyfartal yn ystod ei fywyd defnyddiol disgwylidig fel a ganlyn:

Dodrefn a Ffitiadau	10 mlynedd
Offer Cyfrifiadurol	3 blynedd
Offer Swyddfa	5 mlynedd

Dilëir cyfrifiaduron pen desg unigol yn y flwyddyn brynu.

(ix) Mae'r Comisiwn yn darparu cynllun pensiwn budd-dâl penodol ar gyfer ei gyflogieion, a chaiff costau'r cynllun eu codi ar y Cyfrif Incwm a Gwariant.

(x) Cyfrifir Cost Dybiannol Cyfalaf yn unol ag Arweiniad y Cyfrifon a'u codi ar y Costau Gweithredol Eraill. Caiff y gost hon ei hychwanegu'n ôl i'r Canlyniad Gweithredol a'i phriodoli i wariant Llywodraeth Leol a'r NHS ar sail cronfeydd wrth gefn ym mhob gweithgaredd.

(xi) Cyfrifir ag gyfer grant y Llywodraeth a dderbyniwyd mewn perthynas â gwariant cyfalaf drwy Gronfa Grant Wrth Gefn y Llywodraeth. Fe'i rhyddheir i'r cyfrif Incwm a Gwariant i gyfateb â'r tâl a dynnwyd wrth ddibrisio asedau gwaelodol.

Dadansoddiad o incwm a 2 (i) Llywodraeth Leol ac Iechyd gwariant

	2001 £000	2000 £000
Llywodraeth Leol		
<i>Incwm Ffioedd (gweler ii)</i>		
Incwm Ffioedd	110,630	86,967
Incwm Grant	19,778	15,399
Incwm Arall	2,248	1,701
	<u>132,656</u>	<u>104,067</u>
<i>Gwariant</i>		
Costau Uniongyrchol ac Anuniongyrchol	<u>132,381</u>	<u>103,315</u>
Canlyniadau Net	<u>275</u>	<u>752</u>
Iechyd		
<i>Incwm (gweler ii)</i>		
Incwm Ffioedd	45,386	38,894
Incwm Arall	482	1,383
	<u>45,868</u>	<u>40,277</u>
<i>Gwariant</i>		
Costau Uniongyrchol ac Anuniongyrchol	<u>45,546</u>	<u>40,531</u>
Canlyniadau Net	<u>322</u>	<u>(254)</u>

(ii) Dadansoddiad o Incwm: Gwaith a wnaed gan y Comisiwn yn uniongyrchol, a thrwy waith a osodir yn allanol:

	2001 £000	2000 £000
Llywodraeth Leol:		
Archwiliad Dosbarth – ffioedd	65,387	64,262
Incwm Arolygu – ffioedd	20,983	2,750
Incwm Arolygu – grantiau	19,778	12,649
Archwiliadau a wnaed gan gwmnïau cyfrifwyr preifat	24,260	22,705
Incwm arall	2,248	1,701
	<u>132,656</u>	<u>104,067</u>
Gwasanaeth Iechyd Gwladol:		
Archwiliadau a gynhaliwyd gan yr Archwiliad Dosbarth	30,349	26,452
Archwiliadau a gynhaliwyd gan gwmnïau cyfrifwyr preifat	15,037	12,442
Incwm arall	482	1,383
	<u>45,868</u>	<u>40,277</u>

Mae'r Comisiwn yn defnyddio cyfran o'r incwm archwilio i ariannu ei ddyletswyddau statudol a'i weithgareddau canolog eraill. Ar gyfartaledd daw 9.6% o'r incwm ffioedd archwilio o'r Archwiliad Dosbarth a'r cwmnïau cyfrifwyr preifat. Yn ogystal cafodd y Comisiwn £4.5 miliwn o'r Archwiliad Dosbarth sy'n adlewyrchu derbyniad ar fuddsoddiad oddi wrth ei asiantaeth archwilio yd braich.

Dadansoddiad o incwm a 2 (iii) Dadansoddiad o Fathau o Archwiliadau ac Arolygiadau gwariant

	2001 £000	2000 £000
Incwm		
Adran 28	18,841	16,860
Adran 29	—	—
Adran 35	14,944	14,273
Adran 36	2	—
	<u>33,787</u>	<u>31,133</u>
Gwarged/(Diffyg)		
Adran 28	63	58
Adran 29	—	—
Adran 35	50	49
Adran 36	—	—
	<u>113</u>	<u>107</u>

Mae'r adrannau hyn yn adlewyrchu'r gwaith lle mae'n ofynnol i'r Comisiwn godi ffioedd a fydd yn talu am y gost lawn o ddarparu'r gwasanaeth:

Adran o Ddeddf**Comisiwn Archwilio****1998****Disgrifiad**

28	Ardystio ceisiadau neu dderbyniadau a wnaed gan awdurdod.
29	Archwiliadau ychwanegol a wnaed gyda chaniatâd yr Ysgrifennydd Gwladol
35	Astudiaethau sydd â'r nod o wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd, a wnaed ar gais y corff dan sylw
36	Astudiaethau sydd â'r nod o wella darbodusrwydd, effeithlonrwydd ac effeithiolrwydd, a wnaed ar gais cryff addysg penodol.

(iv) Incwm a gynhyrchwyd yng Nghymru

	2001 £000	2000 £000
Gan awdurdodau lleol – Archwilio	7,151	6,987
Gan awdurdodau lleol – Ffioedd arolygu	1,284	—
Gan awdurdodau lleol – Grant arolygu gan Gynulliad Cenedlaethol Cymru	1,713	1,043
Gan Gryff y Gwasanaeth Iechyd Gwladol	2,389	2,273
	<u>12,537</u>	<u>10,303</u>

Incwm arolygu

- 3 O dan Ddeddf Llywodraeth Leol 1999 bydd archwilwyr a benodir gan y Comisiwn yn archwilio Cynlluniau Perfformiad Gwerth Gorau awdurdodau lleol a'r Comisiwn fydd yn gyfrifol am arolygu cydymffurfiad awdurdodau â gofynion y Ddeddf.

Mae grantiau ar gael i'r Comisiwn ar gyfer gwaith Arolygu ar awdurdodau gwerth gorau, ac yn ystod y cyfnod cafodd nifer o grantiau gan yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau, a Chynulliad Cenedlaethol Cymru. Hefyd yn ystod 1999–2000 ariannwyd gwaith ar gynlluniau gwerth gorau ar gyfer awdurdodau'r Heddlu yn uniongyrchol gan y Swyddfa Gartref.

	2001 £000	2000 £000
Incwm Ffioedd	20,983	2,750
Incwm grant		
Yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau	18,065	10,626
Cynulliad Cenedlaethol Cymru	1,713	1,043
Y Swyddfa Gartref	—	980
	40,761	15,399

Cyn Mehefin 2001, Adran yr Amgylchedd, Trafnidiaeth a'r Rhanbarthau a ddarparodd y grantiau a ddarperir gan yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau.

Incwm gweithredu arall 4

	2001 £000	2000 £000
Costau cyfreithiol a ad-dalwyd	606	777
Cyhoeddiadau a Chynadleddau	517	1,035
Menter twyll genedlaethol	303	—
Secondiadau a mân incwm	1,304	1,272
	2,730	3,084

Costau staff ac aelodau'r comisiwn 5

	2001 £000	2000 £000
(i) Costau'r staff		
Cyflogau'r staff	70,629	55,721
Cyflogau'r aelodau	157	139
Cost ymddeol yn gynnar a chostau pensiwn eraill	663	—
Costau Nawdd Cymdeithasol	5,939	5,178
Costau pensiwn eraill	9,575	5,538
Cost prydlesu ceir	5,640	3,665
Costau teithio a chynhaliaeth y staff	4,952	4,057
Costau teithio a chynhaliaeth yr aelodau	23	22
	97,578	74,320

Costau staff ac aelodau'r 5 (ii) Penodiadau'r Prif Weithredwr ac uwch reolwyr comisiwn

Manylion contractau tymor penodol	Tymor swydd	Contract yn dod i ben
Syr Andrew Foster, Rheolwr Archwiliad	3 blynedd	28/2/2002 (Yn cael ei adolygu ar hyn o bryd)
Martin Evans, Cyfarwyddwr Polisi Archwilio a Phenodiadau		Contract parhaol
Terry Hanafin, Cyfarwyddwr Ymchwil Gwasanaethau	2 flynedd ac 8 mis	31/5/2002
Trish Longdon, Cyfarwyddwr Datblygu Pobl		Contract parhaol
Alan Meekings, Prif Weithredwr, Archwiliad Dosbarth of 5/3/2001	3 blynedd	4/3/2004
David Prince, Cyfarwyddwr Gweithrediadau	3 blynedd	1/10/2003
Joanne Shaw, Cyfarwyddwr Datblygu Perfformiad (rhan-amser)	1 flwyddyn	4/1/2002
John Sherring, Prif Weithredwr, Add hyd 4/3/2001		Contract parhaol
Wendy Thomson, Cyfarwyddwr Arolygiadau hyd 9/7/2001	3 blynedd	5/9/2002
Peter Wilkinson, Cyfarwyddwr Iechyd		Contract parhaol

O 9 Gorfennaf 2001, gweithredodd Syr Andrew Foster mewn rôl ddeuol fel Rheolwr Archwiliad a Chyfarwyddwr Arolygiadau. Mae Wendy Thomson a Terry Hanafin wedi'u seondio i sefydliadau eraill ar hyn o bryd; ac mae Joanne Shaw bellach wedi gadael y Comisiwn.

(iii) Manylion cydnabyddiaeth y Prif Weithredwr ac uwch reolwyr

	2001		Buddian- nau Eraill	Cyfraniad Pensiwn	cyfanswm 2000 (heb gynnwys cyfraniad pensiwn)
	Cyflog	Perfformiad			
	£	£	£	£	£
Syr Andrew Foster	158,068	33,673	6,866	11,831	177,086
Martin Evans	82,000	13,201	8,272	11,804	99,549
Terry Hanafin	104,923	13,219	551	11,831	109,646
Trish Longdon	84,825	14,400	3,588	12,047	94,666
Alan Meekings o 5/3/01	71,427	7,550	1,115	7,976	—
David Prince	125,463	19,990	5,774	11,831	129,093
Joanne Shaw	50,260	8,370	4,235	7,188	58,736
John Sherring hyd 4/3/01	38,706	4,932	2,020	5,272	—
Wendy Thomson hyd 9/7/01	80,020	11,048	450	8,136	123,364
Peter Wilkinson	97,659	14,025	7,704	11,831	118,664

Mae pob aelod o staff y Comisiwn yn gymwys i gael tâl ar sail perfformiad. Fe'i hasesir yn hanner blynyddol yn erbyn targedau a bennir ymlaen llaw, ac fe'i telir ar ffurf ôl-daliad.

Gweithredodd John Sherring fel Prif Weithredwr yr AD ar gyfer y cyfnod rhwng 2 Tachwedd 2000 a 10 Mawrth 2001.

Mae 'Buddiannau Eraill' yn cynnwys darparu car yn bennaf.

Costau staff ac aelodau'r 5 (iv) Manylion ynglŷn â hawl y Prif Weithredwr ac uwch reolwyr i pensiwn comisiwn

	Oedran ar 31 Hydref 2001	Cynnydd gwirioneddol yn y pensiwn yn 60 £	Cyfanswm y pensiwn a gronwyd ar 31 Hydref 2001 £	Cyfanswm y pensiwn a gronwyd ar 31 Hydref 2000 £
Syr Andrew Foster	56	3,637	65,672	60,053
Martin Evans	45	1,368	19,895	17,935
Terry Hanafin	52	1,200	41,734	1,258
Trish Longdon	49	1,640	29,975	27,430
Alan Meekings	51	787	787	—
David Prince	53	6,796	51,444	43,221
Joanne Shaw	38	727	3,784	2,959
John Sherring ar 4/3/01	53	4,658	44,885	40,226
Wendy Thomson ar 9/7/01	48	1,325	20,357	18,803
Peter Wilkinson	48	1,267	13,653	11,991

Mae'r aelodau hyn o'r staff yn aelodau o gyllun pensiwn budd-dâl diffiniedig y Comisiwn ac maent wedi cronni budd-daliadau yn ystod y flwyddyn yn y cynllun hwnnw.

Mae cyfanswm y pensiwn a gronwyd a ddangosir uchod yn dangos y swm a gâi ei dalu yn 60 oed yn seiliedig ar eu gwasanaeth hyd 31 Hydref 2001.

Ar 31 Hydref 2001, penderfynodd Alan Meekings, drosglwyddo ei hawl o gynllun arall, ond nid oedd Cynllun Pensiwn y Comisiwn Archwilio wedi cael gwerth y trosglwyddiad eto.

(v) Manylion cydnabyddiaeth y Comisiynwyr

	2001 £	2000 £
Mr R A Arthur	7,128	6,917
Ms J Baddeley	7,128	6,917
Mr J Bowen	1,203	—
Dr J Curson	7,128	6,350
Ms E Filkin	7,128	6,917
Mr J R Foster OBE	7,128	6,917
Mrs A Fresko	15,057	6,917
Syr Graham Hart	7,128	6,917
Dr P Lane	6,545	—
Mr G Lemos	6,545	—
Mrs R Lowe	4,722	6,917
Mr D Moss	4,212	—
Y Athro S Richards	7,128	6,917
Y Fonesig Helena Shovelton DBE	34,455	33,462
Mr N Skellett	6,545	—
Mr C Swinson	6,545	—
Syr Ron Watson CBE	7,128	6,917
Syr David Williams CBE	7,128	6,917
Mr B Wolfe	7,128	6,917
Mr J Orme	—	7,653
Mr P Soulsby	—	6,917
Mrs I Tarry	—	6,917
Ms H Rowland	—	1,417

Costau staff ac aelodau'r comisiwn 5 Caiff y Comisiynwyr gyflog sy'n seiliedig ar yr amser y maent yn ei roi, wedi'i fynegi yn nhermau sawl diwrnod y mis.

Yr amser a roddir fel arfer yw:

	Sawl diwrnod y mis
Cadeirydd	6
Dirprwy Gadeirydd	4
Comisiynydd	2

Ni chaiff y Comisiynwr dâl ar sail perfformiad, ac nid ydynt yn aelodau o Gynllun Pensiwn y Comisiwn Archwilio ychwaith.

(vi) Roedd nifer y staff a gyflogwyd bob mis ar gyfartaledd yn ystod y cyfnod fel a ganlyn:

	2001	2000
Archwiliad Dosbarth – staff archwilio	1,083	1,044
– staff archwilio dan hyfforddiant	146	128
– staff cymorth	182	185
Gwasanaeth Arolygu – staff arolygu	262	58
– staff cymorth	62	15
Cyfarwyddiaethau'r Comisiwn	345	315
Staff a secondiwyd	11	7
	<u>2,091</u>	<u>1,752</u>
Mewn swydd ar 31 Hydref	<u>2,271</u>	<u>1,885</u>

Gwasanaethau a brynwyd i mewn

	2001	2000
	£000	£000
Ffioedd archwilio i gwmnïau cyfrifwyr preifat	35,818	32,147
Archwiliad Dosbarth	6,191	5,398
Gwasanaethau Arolygu	5,508	844
Cyfarwyddiaethau'r Comisiwn	1,715	863
	<u>49,232</u>	<u>39,252</u>

Mae'r costau hyn yn ymwneud â gwasanaethau a brynwyd i mewn gan y Comisiwn Archwilio sy's ymwneud yn uniongyrchol â swyddogaethau Arolygu neu ymchwil y Comisiwn.

Costau gweithredu eraill	7	2001	2000
		£000	£000
Adeiladau			
– rhent		3,171	2,956
– costau eraill		2,639	2,094
Cyflenwadau a gwasanaethau		11,642	11,444
Recriwtio a throsglwyddo staff		3,762	3,686
Hyfforddiant		2,767	2,550
Dibrisiad (net o grant cyfalaff)		1,242	900
Ffi archwilio		87	71
Ffioedd proffesiynol		2,237	2,596
Cyhoeddiadau		837	1,088
Costau		2,645	2,764
Dyledion a ddilewyd neu y darparwyd ar eu cyfer		280	219
		31,309	30,368

LLog net derbyniadwy	8	2001	2000
		£000	£000
LLog derbyniadwy		829	305
LLog taladwy		(1)	(7)
		828	298

Costau net sy'n deillio o ymglyfreitha	9	2001	2000
		£000	£000
Gwasanaethau Ymglyfreitha		636	205

Mae'r rhan fwyaf o'r costau hyn yn ymwneud â'r costau cyfreithiol yr aethpwyd iddynt gan yr archwilydd yn yr apêl yn erbyn ei ddyfarniad ar Wrthwynebiadau i Werthiannau Dynodedig Westminster. Dyfarnwyd yr achos yn y Llys Adrannol ym mis Rhagfyr 1997, a chan y Llys Apeliadau ym mis Mai 1999. Yn nyfarniad y Llys Adrannol dyfarnwyd costau yn erbyn yr archwilydd, sydd wedi'u talu. Apeliwyd yn erbyn agweddau penodol ar ddyfarniad y Llys Apeliadau i Dŷ'r Arglwyddi. Caniatawyd apêl yr Archwilydd yn unfrydol gan Dŷ'r Arglwyddi ym mis Rhagfyr 2001. Ym mis Ionawr 2002, roedd y Comisiwn yn disgwyl penderfyniad yr Arglwyddi ynglŷn â'r costau i'w dyfarnu yn yr achos hwnnw.

Mae'n bosibl y bydd yn rhaid i'r Comisiwn dalu costau ychwanegol yn yr achos hwn ond yn dilyn penderfyniad gan Dŷ'r Arglwyddi ar y costau i'w dyfarnu mae'n bosibl y bydd modd adennill rhai symiau. Nid oes digon o sail ar gyfer llunio amcangyfrif rhesymol ar hyn o bryd. Gweler Nodyn 23.

Trethiant	10	
		Mae'r Comisiwn wedi'i eithrio rhag treth incwm a threth gorfforaeth drwy rinwedd Adran 519 o Ddeddf Trethi Incwm a Chorfforaeth 1998, a rhag treth enillion cyfalaf drwy rinwedd Adran 271 o Ddeddf Trethiant Enillion Trethadwy 1992.

Asedau sefyldog

11

	Dodrefn a Ffitiadau £000	Ofer Cyfrifiadurol £000	Offer Swyddfa £000	Cyfanswm £000
Cost				
Ar 1 Tachwedd 2000	5,868	1,705	1,273	8,846
Pryniadau	1,200	856	187	2,243
Gwaredion	(238)	—	(79)	(317)
ar 31 Hydref 2001	<u>6,830</u>	<u>2,561</u>	<u>1,381</u>	<u>10,772</u>
Dibrisiad				
Ar 1 Tachwedd 2000	1,759	977	726	3,462
A ddarparwyd yn ystod y cyfnod	563	549	175	1,287
Gwaredion	(167)	—	(56)	(223)
ar 31 Hydref 2001	<u>2,155</u>	<u>1,526</u>	<u>845</u>	<u>4,526</u>
Gwerth llyfr net				
Ar 31 Hydref 2001	<u>4,675</u>	<u>1,035</u>	<u>536</u>	<u>6,246</u>
Ar 31 Hydref 2000	<u>4,109</u>	<u>728</u>	<u>547</u>	<u>5,384</u>

Dyledwyr a gwaith
cyfredol

12

	2001 £000	2000 £000
Dyledwyr ffioedd		
– Llywodraeth Leol	10,501	13,008
– Gwasanaeth Iechyd Gwladol	3,247	3,984
Gwaith cyfredol		
– Llywodraeth Leol	5,427	4,046
– Gwasanaeth Iechyd Gwladol	2,921	2,939
Costau pensiwn a ragdalwyd	993	1,101
Dyledwyr a rhagdaliadau eraill	6,796	7,578
Benthyciadau i gyflogeion	227	353
	<u>30,112</u>	<u>33,009</u>

Prisir Dyledwyr a Gwaith Cyfredol yn ôl eu gwerth sylweddoladwy amcangyfrifedig.

(i) Dyledion nad ydynt yn ddyledus of fewn blwyddyn sydd wedi'u cynnwys yn y ffigurau uchod:

	2001 £000	2000 £000
Wedi'i gynnwys <i>Benthyciadau i gyflogeion</i> :		
– cynllum symud tŷ: blaendaliadau i aelodau o staff	<u>10</u>	<u>14</u>

Dyledwyr a gwaith cyfredol	12	(ii) (Darpariaeth ar gyfer drwgddyledion neu ddyledion amheus (yn net yn erbyn y dyledwr priodol uchod)		
			2001	2000
			£000	£000
		Darpariaeth agoriadol	329	118
		Drwgddyledion a ddilewyd yn ystody y flwyddyn	(21)	—
		Darpariaeth a wnaed yn ystod y flwyddyn	206	211
		Darpariaeth wrth gau	514	329

Mae'r Comisiwn yn mynd ati i adennill pob dyled, ac mae and yn darparu ar gyfer yr elfen honno lle mae'n amheus y caiff y ddyled ei hadennill. Rhoddir unrhyw ddyled sy'n cael ei dileu ac wedyn ei chasglu yn net yn erbyn y ddarpariaeth ychwanegol a wnaed yn ystod y flwyddyn.

Buddsoddiadau tymor byr **13** Delir adneuon arian parod gyda nifer o fanciau ar sail adnau tymor. 31 Ionawr 2002
yw'r dyddiad aeddfedu diweddaraf.

Credydwyr a thaliadau cronodig	14		2001	2000
			£000	£000
		Credydwyr	2,471	4,109
		Credydwyr eraill gan gynnwys Trethiant a Nawdd Cymdeithasol	1,872	3,848
		Tâl gwyliau	2,016	1,673
		Croniadau	13,220	11,685
			19,579	21,315

Mae'r tâl gwyliau a gronnwyd yn rhwymedigaeth ar gyfer yr hawl i wyliau a gariwyd ymlaen ar ddiwedd y flwyddyn. Mae'r ffordd y caiff ei gyfrifo yn cael ei adolygu ar hyn o bryd a gallai hyn arwain at newid i'r balans a gariwyd yrnlaen.

Incwm gohiriedig	15		2001	2000
			£000	£000
		Incwm Ffioedd Gohiriedig	13,269	9,730
		Incwm Arolygu Gohiriedig	5,530	3,295
			18,799	13,025

Cronfeydd wrth gefn	16 Cronfa grant wrth gefn y llywodraeth	2001	2000
		£000	£000
	Grant Cyfalaf	<u>640</u>	<u>720</u>
	Cafodd y Comisiwn £800,000 ar gyfer darparu swyddfeydd fel rhan o'r grant a roddwyd gan yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau i ymgymryd â gwaith arolygu (nodyn 1(xi)).		
	Cronfeydd cyfalaf a refeniw wrth gefn		
		2001	2000
		£000	£000
	Cronfa gyfalaf wrth gefn		
	Llywodraeth Leol	1,580	1,580
	Iechyd	<u>2,154</u>	<u>2,154</u>
	Cyfanswm	<u>3,734</u>	<u>3,734</u>
	Cronfeydd refeniw wrth gefn		
	Llywodraeth Leol		
	Dygwyd ymalen	6,074	5,322
	Gwarged ar gyfer y flwyddyn	<u>275</u>	<u>752</u>
	Cronfeydd Wrth Gefn Llywodraeth Leol	<u>6,349</u>	<u>6,074</u>
	Iechyd		
	Dygwyd ymalen	1,702	1,956
	Gwarged/(Diffyg) ar gyfer y flwyddyn	<u>322</u>	<u>(254)</u>
	Cronfeydd Wrth Gefn Iechyd	<u>2,024</u>	<u>1,702</u>
	Cyfanswm Cronfeydd Refeniw Wrth Gefn	<u>8,373</u>	<u>7,776</u>
	Cyfanswm y cronfeydd wrth gefn	<u>12,107</u>	<u>11,510</u>
	<hr/>		
Cysoni â	17	2001	2000
gwarged/(diffyg) ar gyfer		£000	£000
y flwyddyn i all-lif net o	Diffyg gweithredol	(415)	(268)
weithgareddau	Costau tybiannol	820	673
gweithredol	Costau net ymglyfrietha	(636)	(205)
	Dibrisiad	984	900
	Gostyngiad/(Cynnydd) mewn dyledwyr a gwaith cyfredol	2,897	(12,380)
	Cynnydd mewn credydwyr	<u>4,038</u>	<u>15,042</u>
		<u>7,688</u>	<u>3,762</u>

Cysoni all-lif arian parod 18 net â symudiadau mewn cronfeydd net		2001	2000
		£000	£000
	Cynnydd/(Gostyngiad) mewn arian parod	(2,410)	1,370
	Arian parod a ddefnyddir i brynu adnoddau hylifol	9,000	—
	Newid mewn cronfeydd net	6,590	1,370
	Cronfeydd net ar 1 Tachwedd 2000	8,177	6,807
	Cronfeydd net ar 31 Hydref 2001	14,767	8,177

Dadansoddiad o newidiadau yn y cronfeydd net	19	Ar 1 Tachwedd 2000 £000	Llif arian parod £000	Ar 31 Hydref 2001 £000
		8,177	6,590	14,767

Cynllun pensiwn

20 (i) Cyfradd cyfraniadau

Mae gan y Comisiwn gynllun pensiwn galwedigaethol a weinyddir ganddo ef ei hun. Mae'n agored i bob un o'r cyflogeion parhaol a'r cyflogeion sydd ar contract tymor penodol o ddwy flynedd neu fwy. Cynllun budd-dâl diffiniedig ydyw ac fe'i hariennir yn rhannol gan yr aelodau yn seiliedig ar 6% o gyflogau pensiynadwy. Mae'r Comisiwn yn cyfrannu gweddill y gost sef cyfanswm o £9,575,000 ar gyfer 2001. (2000 – £5,538,000). Cytunir ar y gyfradd cyfraniadau hon sef 13.4.% o gyflogau pensiynadwy ar gyfer y cyfnod hyd 1 Tachwedd 2002.

(ii) Gwybodaeth actiwaraid

Ymgymerir â phrasiadau actiwaraid llawn bob blwyddyn. Roedd y prisiad diwethaf gan ddefnyddio'r dull uned amcanol ar 31 Mawrth 2001.

£286.0m oedd gwerth asedau net y cynllun ar y farchnad ar 31 Mawrth 2001 (£292.1m ar 31 Mawrth 2000) ac yn ôl y gwerth a aseswyd gan yr actiwari roedd hyn yn darparu ar gyfer 96% o'r budd-daliadau a gronnwyd i'r aelodau ar ôl cyfrif am y cynnydd disgwylidig mewn enillion yn y dyfodol. Y prif dybiannau ariannol a ddefnyddiwyd gan yr actiwari ac a ddyfynnwyd mewn termau real o'i gymharu â chwyddiant prisiau oedd:

	2001	2000
	%	%
cyfradd llog	3.33	3.33
cyfradd codiad mewn cyflogau	1.67	1.67
cyfradd twf difidendau	3.40	3.40

O dan safon gyfrifo newydd FRS17, y prif dybiannau ariannol i'w defnyddio gan yr actiwari fydd:

	2001
	%
cyfradd chwyddiant	2.1
cyfradd codiad mewn cyflogau	3.6
cyfradd ostgyngol ar gyfer rhwymedigaethau	5.5
cyfradd cynnydd mewn pensiynau a delir	2.1
cyfradd cynnydd mewn pensiynau gohiriedig	2.1

Cynllun pensiwn

20 (iii) Gwybodaeth am werth ar y farchnad (Datgelu o dan FRS17)

	Cyfradd derbyniadau hirdymor disgwyliedig ar 31.10.01	Gwerth teg ar 31 Hydref 2001 £000
Ecwiti	6.5	249,421
Arall		—
Gwerth asedau net y cynllun ar y farchnad ar ddiwedd y flwyddyn		<u>249,421</u>

(iv) Cysoni â gwarged y cynllun (Datgelu o dan FRS17)

	31 Hydref 2001 £000
Gwerth teg asedau'r cynllun (gweler iii uchod)	249,421
Gwerth presennol rhwymedigaethau'r cynllun	<u>(228,134)</u>
Ased pensiwn net	<u>21,287</u>

Gwybodaeth ychwanegol

(a) Rhoddwyd arian ychwanegol i'r Cynllun ar gyfer gweithgareddau archwilio'r Comisiwn yn ystod y cyfnod rhwng 1990 a 1996. Digwyddodd hyn pan roddodd y Comisiwn greydau gwasanaeth llawn i aelodau penodol o'r staff a drosglwyddodd iddo ym 1984–85 (yn bennaf o Adran yr Amgylchedd) ac ym mis Hydref 1990 (o'r Adran Iechyd). Cadwyd yr arian hwn ar wahân yn y Cynllun, ac yn 2000 mynegwyd y gwarged a oedd wedi codi ar yr arian hwn fel £6.4 miliwn. O dan SSAP24, mae'r gwarged hwn bellach wedi'i ychwanegu at gyfrifon y Comisiwn yn ystod bywyd aelodau perthnasol o'r staff a aseswyd yn actiwaraid. Mae gwariant pensiwn y Comisiwn ar gyfer y flwyddyn hon yn cynnwys gostyngiad o £1.1 miliwn mewn costau (2000 – £1.2 miliwn) yn deillio o gyfran y gwarged actiwaraid eleni.

(b) Sefydlwyd rhwymedigaeth o weithgaredd arolygu'r Comisiwn sydd newydd ei ddatblygu oherwydd nifer fawr y staff a oedd wedi ymuno â'r sefydliad o gynlluniau'r sector cyhoeddus yn ystod y cyfnod sefydlu hwn. Fel gyda'r diffyg actiwaraid cychwynol ar ei weithgaredd archwilio, ac ar ôl ymgynghori â'r actiwari, mae'r Comisiwn yn bwriadu rhyddhau arian ychwanegol i fodloni'r rhwymedigaeth hon ac mae'r cyfrifon hyn yn cynnwys cronriad ar gyfer £2.62 miliwn mewn perthynas â thaliadau arian parod ychwanegol i'w gwneud i'r Cynllun Pensiwn.

Canlyniadau gweithredol ar gyfer y pum mlynedd ddiwethaf	21	Cyfanswm	12 mis hyd	12 mis hyd	12 mis hyd	12 mis hyd	12 mis hyd
			31 Hydref	31 Hydref	31 Hydref	31 Hydref	31 Hydref
			2001	2000	1999	1998	1997
			£000	£000	£000	£000	£000
		Incwm gweithredol	178,524	144,345	111,596	105,156	57,574
		Costau gweithredol	178,119	143,940	110,561	104,850	58,236
		Costau tybiannol	820	673	645	625	418
			(415)	(268)	390	(319)	(1,080)
		Ychwanegu'n ôl:					
		Costau tybiannol	820	673	645	625	418
		Llog net derbyniadwy (Costau net) adenillion sy'n deillio o ymgyfreitha	828	298	539	720	365
			(636)	(205)	(1,059)	(853)	(2,440)
		Gwarged/(diffyg)	597	498	515	173	(2,737)

Ymrwymadau ariannol 22 Ceir ymrwymadau refeniw ar 31 Flydref 2001 mewn perthynas â phrydlesau ceir annileadwy sy'n dod i ben:

	2001	2000
	£	£
Ymhen blwyddyn	355	1,600
Ymhen un i bum mlynedd	3,723	3,139
	4,078	4,739
Archwilian Dosbarth	2,926	3,128
Cyfarwyddiaethau'r Comisiwn	326	363
Gwasanaeth Arolygu	826	1,248

Ceid ymrwymadau blynyddol ar 31 Hydref 2001 i dalu rhenti o dan gytundebau prydles sy'n dod i ben:

	2001	2001	2001	2001
	£000	Nifer yr eiddo	£000	Nifer yr eiddo
ymhen blwyddyn	355	31	233	30
rhwng un a phum mlynedd	89	6	707	6
yn fwy no phum mlynedd	2,817	32	2,131	29
	3,261	69	3,071	65

Trefnir pob prydles adeilad yn enw'r Comisiwn Archwilio. Caiff rhai eu meddiannu gan naill ai'r Archwiliad Dosbarth neu'r Gwasanaeth Arolygu yn unig, a lle y bo'n briodol, caiff rhai eu meddiannu ar y cyd. Cynhelir adolygiadau o rent ar y rhan fwyaf o brydlesau adeiladau.

**Rhwymedigaethau
amodol**

- 23** Mae'r Comisiwn yn indemnio archwilwyr a benodir rhag unrhyw gostau yr eir iddynt mewn perthynas ag achos Llys sy'n deillio o arfer eu swyddogaethau cyfreithiol arbennig. Yn ogystal, mae'n bosibl y caiff costau eu dyfarnu yn erbyn archwilwyr mewn achosion cyfreithiol o'r fath ac y mae'n rhaid i'r Comisiwn eu hysgwyddo o dan delerau'r indemnïad. Mae'r syrniau yr eir iddynt mewn unrhyw flwyddyn, o ganlyniad i'r indemnïad hwn, yn dibynnu ar y cynnydd mewn achosion unigol ac felly ni ellir eu rhagweld na'u meintoli nes eu bod yn dod i'r amlwg.

Mae Tollau Tramor a Chartref EM wedi rhoi dyfarniad cychwynnol i'r Comisiwn nad yw ei arolygiadau gwerth gorau yn weithgareddau busnes at ddibenion TAW. Mae'r Comisiwn yn cynnal trafodaethau â Thollau Tramor a Chartref EM i gadarnhau'r driniaeth gyfrifo gywir ar gyfer y swyddogaeth hon ac mae'n parhau i godi ac adennill TAW ar y gweithgaredd hwn.

**Trafodion â phartïon
perthnasol**

- 24** Yn ystod y flwyddyn, ni wnaeth aelod o'r Comisiwn, aelod o'r staff rheoli allweddol na pharti perthnasol arall ymgymryd ag unrhyw drafodion perthnasol â'r Comisiwn.

Mae'r Comisiwn yn gorff cyhoeddus anadrannol gweithredol a noddir gan yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau. Mae wedi ymgymryd â nifer o drafodion perthnasol â'r adran sy'n ei noddi a chyda'r Adran Iechyd, Cynulliad Cenedlaethol Cymru a'r Swyddfa Gartref.

Cyfarwyddyd cyfrifon a roddwyd gan yr Ysgrifennydd Gwladol dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau, yr Ysgrifennydd Gwladol dros Iechyd a Chynulliad Cenedlaethol Cymru, gyda chaniatâd y Trysorlys, yn unol â pharagraff 11(1) o Atodlen 1 i Ddeddf Comisiwn Archwilio 1998

- 1 Bydd cyfrifon blynyddol y Comisiwn Archwilio ar gyfer Awdurdodau Lleol a'r Gwasanaeth Iechyd Gwladol yng Nghymru a Lloegr (y cyfeirir ato fel "y Comisiwn" o hyn ymlaen yn y cyfarwyddyd cyfrifon hwn) yn rhoi darlun teg a chywir o'r incwm a'r gwariant a'r llifau arian parod ar gyfer y flwyddyn a'r sefyllfa sydd ohoni ar ddiwedd y flwyddyn. Yn ddarostyngedig i'r gofyniad hwn, caiff eu cyfrifon blynyddol eu paratoi yn unol ag:
 - (a) y gofynion cyfrifo a datgelu a roddir yn arweiniad y Trysorlys sef *Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance* (a gyhoeddwyd ym mis Gorffennaf 2000), fel y cawsant eu diwygio neu eu gwella o bryd i'w gilydd, ac yn ddarostyngedig i Atodlen 1 i'r cyfarwyddyd hwn;
 - (b) unrhyw arweiniad arall y bydd y Trysorlys yn ei gyhoeddi o bryd i'w gilydd mewn perthynas â chyfrifon y mae'n ofynnol iddynt roi darlun teg a chywir;
 - (c) unrhyw ofynion datgelu penodol eraill gan yr Ysgrifennyddion Gwladol neu Lywodraeth Cynulliad Cymru.

cyn belled ag y bydd y gofynion hyn yn briodol i'r Comisiwn ac mewn grym ar gyfer y flwyddyn y paratoir y cyfrifon ar ei gyfer, ac eithrio pan gytunir fel arall gyda'r Ysgrifennydd Gwladol a chyda'r Trysorlys. Os digwydd hynny caiff yr eithriad ei ddisgrifio yn y nodiadau i'r cyfrifon.

- 2 Mae Atodlen 1 i'r cyfarwyddyd hwn yn egluro'r ffordd y mae gofynion cyfrifo a datgelu Deddf Cwmniau 1985 yn cael eu cymhwyso ynghyd â'r safonau cyfrifo ac mae hefyd yn nodi unrhyw eithriadau i ofynion safonol y Trysorlys. Nodir gofynion datgelu ychwanegol yr Ysgrifennydd Gwladol yn Atodlen 2.
- 3 Bydd y cyfarwyddyd hwn yn cael ei atgynhyrchu fel atodiad i'r cyfrifon blynyddol.
- 4 Mae'r cyfarwyddyd hwn yn cymryd lle'r cyfarwyddyd dyddiedig 6 Ionawr 1999.

Llofnodwyd drwy awdurdod yr Ysgrifennydd Gwladol
dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau

5 Tochwebb 2001

Richard Footitt

Swyddog gradd 5 yn yr Adran dros Drafnidiaeth,
Llywodraeth Leol a'r Rhanbarthau

Llofnodwyd drwy awdurdod yr Ysgrifennydd Gwladol dros Iechyd

Jeff Tomlinson

Swyddog gradd 5 yn yr Adran Iechyd

Llofnodwyd drwy awdurdod Llywodraeth Cynulliad Cymru

Kate Cassidy

Swyddog gradd 5 dros Gynulliad Cenedlaethol
Cymru

Atodlen 1

- 1 Bydd gwariant yn y cyfrif incwm a gwariant yn cynnwys cost dybiannol cyfalaf, am 6% o'r asedau net cyfartalog yn ystod y flwyddyn. Caiff y swm hwn ei wrth-droi ar ôl y llinell sy'n dangos y gwarged neu'r diffyg ar gyfer y flwyddyn.
- 2 Bydd y rhagair a'r fantolen yn cael eu llofnodi a'u dyddio ar ran aelodau'r Comisiwn a chan y swyddog cyfrifo.

Atodlen 2

Gofynion datgelu ychwanegol

Bydd y wybodaeth ganlynol yn cael ei datgelu yn y cyfrifon blynyddol, fel isafswm, ac yn ychwanegol at y wybodaeth y mae'n ofynnol i'w datgelu o dan baragraffau 1 a 2 o'r cyfarwyddyd hwn.

Y rhagair

- 1 Polisi'r Comisiwn ynglyn ag arbed ynni, lleihau gwastraff a sicrhau bod cyn lleied o nwyon ty gwydr a phosibl yn cael eu gollwng.

Y cyfrif incwm a gwariant neu'r nodiadau iddo

- 2 (a) Yr incwm canlynol:
- (i) foedd
 - (ii) grantiau gan yr Adran dros Drafnidiaeth, Llywodraeth Leol a'r Rhanbarthau
 - (iii) grantiau gan Llywodraeth Cynulliad Cymru.
- (b) Y gwariant canlynol:
- (i) ffioedd archwilio i gwmnïau preifat
 - (ii) cymorth archwilio contract ar gyfer yr Archwiliad Dosbarth
 - (iii) symiau eraill sy'n daladwy i gwmnïau cyfrifwyr preifat
 - (iv) dyledion a ddilëwyd a symudiadau mewn darpariaethau ar gyfer ddrwgddyledion a dyledion amheus.

Y nodiadau i'r cyfrifon blynyddol

- 3 (a) Ar gyfer pob un o'r categorïau busnes canlynol, dadansoddiad o incwm rhwng incwm a gynhyrchir gan waith yr Archwiliad Dosbarth ac incwm a gynhyrchir gan waith cwmnïau cyfrifwyr preifat:
- (i) Archwiliadau Llywodraeth leol
 - (ii) Arolygiadau Gwerth Gorau Llywodraeth leol
 - (iii) Archwiliadau o'r Gwasanaeth Iechyd Gwladol
- (b) Datgelu incwm llywodraeth leol a gynhyrchir yng Nghymru yn ystod y flwyddyn a'r incwm iechyd a gynhyrchir yng Nghymru yn ystod y flwyddyn.
- (c) Ar gyfer gwaith a wneir o dan bob un o'r adrannau canlynol yn Neddf Comisiwn Archwilio 1998, datganiad sy'n dangos yr incwm a'r gwariant ar gyfer y flwyddyn:
- adran 28 (ardystio ceisiadau, derbyniadau ac ati.),
 - adran 29 (archwiliad o'r cyfrifon y cytunwyd amo),
 - adran 35 (astudiaethau ar gais y cyrff dan sylw a gaiff eu harchwilio) ac
 - adran 36 (astudiaethau ar gais cyrff addysgol).

- (d) Ar gyfer pob un o'r categorïau busnes canlynol, datganiad sy'n dangos y gronfa incwm a gwariant wrth gefn ar ddechrau'r flwyddyn, yr incwm a'r gwariant ar gyfer y flwyddyn a'r gronfa incwm a gwariant ar ddiwedd y flwyddyn.
- (i) awdurdodau Llywodraeth Leol
 - (ii) awdurdodau Gwasanaeth Iechyd.
- *(e) Adroddiad ar daliadau i'r prif weithredwr a phob aelod unigol o'r Comisiwn a phob uwch reolwr yn ystod y flwyddyn (gyda datgeliad ar wahân lle mae mwy nag un person wedi dal yr un swydd). Bydd yr adroddiad yn cynnwys manylion llawn am bob elfen o becyn cydnabyddiaeth pob person, megis ffioedd, cyflog, bonysau blynyddol, taliad ar derfyniad swydd, buddiannau trethadwy eraill, cyfraniadau pensiwn, a'r elfennau o'r rhain a roddir ar sail perfformiad (y caiff y sail ar gyfer mesur perfformiad ei hesbonio). Ar gyfer pob aelod o'r Comisiwn, bydd yr adroddiad hefyd yn dangos yr amser a roddwyd yn nhermau sawl diwmod y mis.
- *(f) Os caiff aelod o'r Comisiwn, y prif weithredwr neu uwch reolwr eu penodi ar gyfer tymor penodol neu os ydynt ar contract gwasanaeth tymor penodol, caiff y tymor ei nodi ynghyd â manylion unrhyw iawndal a ragnodwyd ar derfyniad swydd.
- *(g) Datganiad o'r hawliau pensiwn a enillwyd gan y prif weithredwr a chan bob aelod unigol o'r Comisiwn a phob uwch reolwr yn ystod y flwyddyn, wedi'u datgelu ar sail a argymhellir ar gyfer cyrff cyhoeddus anadrannol gan y Trysorlys, neu a argymhellir ar gyfer cwniniau gan Gyfadran yr Actiwariïaid neu Sefydliad yr Actiwariïaid.
- (h) Manylion cyflogeion heblaw aelodau'r Comisiwn, sy'n dangos:-
- (i) nifer y bobl a gyflogwyd ar gyfartaledd yn ystod y flwyddyn, gar gynnwys cyflogeion rhan-amser a staff a secondiwyd, wedi'i dadansoddi yn ôl categorïau priodol
 - (ii) cyfamwm y benthyciadau i gyflogeion
 - (iii) costau cyflogeion yn ystod y flwyddyn, gan ddangos ar wahân:
 - (1) cyflogau
 - (2) costau ymddeol yn gynnar
 - (3) costau nawdd cymdeithasol
 - (4) cyfraniadau i gynlluniau pensiwn
 - (5) taliadau i bensiynau nas ariannwyd
 - (6) costau pensiwn eraill.
 - (i) Dadansoddiad o adnoddau hylifol, fel y'u diffinnir gan safon gyfrifo FRS 1 (ddiwygiedig).
 - (j) Yn y nodyn am ddyledwyr, bydd rhagdaliadau a thaliadau ar gyfrif yn cael eu nodi ar wahân.

- (k) Manylion unrhyw drafodyn, trefniant neu gontract (heblaw contract gwasanaeth neu gontract cyflogaeth gyda'r Comisiwn) gan gynnwys trafodion hyd braich, a luniwyd gan y Comisiwn gyda pharti arall, sy'n werth dros £5,000, yr oedd gan aelod o'r Comisiwn, swyddog gweithredol, uwch gyflogai, neu berson â chysylltiad â'r unrhyw rai o'r uchod, ar unrhyw adeg o'r flwyddyn, fuddiant ariannol uniongyrchol yn y parti hwnnw yr hysbyswyd y Comisiwn ohono. At y dibenion hyn, mae uwch gyflogai yn golygu rhywun yr oedd ei daliadau yn ystod y flwyddyn (heb gynnwys cyfraniadau pensiwn ond yn cynnwys yr elfennau eraill y cyfeirir atynt yn isbaragraff 3(e) uchod) yn fwy na £50,000; a bydd person â chysylltiad fel y diffinnir yn adran 839 o Ddeddf Trethi Incwm a Chorfforaeth 1998 neu unrhyw ddeddfwriaeth olynol ac yn cynnwys aelod o'r un cartref.
- (l) Datganiad o golledion a thaliadau arbennig yn ystod y flwyddyn, sy'n drafodion o'r fath na ellir tybio bod y Senedd wedi'u hystyried. Bydd cyfanswm y colledion a'r taliadau arbennig yn cael eu datgelu os byddant yn fwy na £100,000, gyda datgeliad ar wahân a manylion unrhyw symiau unigol sy'n fwy na £100,000. Caiff unrhyw golled neu daliad arbennig o £100,000 neu lai eu datgelu hefyd os ystyriir eu bod yn berthnasol yng nghyd-destun gweithrediadau'r Comisiwn.

* 3(e), 3(f) a 3(g). O dan Ddeddf Diogelu Data 1998, mae angen i unigolion roi caniatâd i rai darnau o'r wybodaeth yn yr is-baragraffau hyn gael eu datgelu. Os gwrthodir caniatâd, dylid nodi hyn wrth ochr enw'r unigolyn.