

**Cyfrifon Adnoddau**  
i'r flwyddyn a daeth i ben 31 Mawrth 2001

**Resource Accounts**  
for the year ended 31 March 2001



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RHAGAIR

1 Statws

Mae'r Comisiwn Coedwigaeth yn Adran Llywodraethol groesffiniol yn gyfrifol am goedwigaeth ar wahân ac yn unigryw ym mhob un o wledydd Prydain. Mae'n gweithredu polisi coedwigaeth y Llywodraeth yng Nghymru o fewn fframwaith deddfwriaeth (yn bennaf Deddfau Coedwigaeth 1967 a 1979, Deddf Iechyd Planhigion 1967 a Deddf Cefn Gwlad, 1968), ac mae'n atebol i gyfarwyddyd Gweinidogion Coedwigaeth.

Nid oes gan y Comisiwn Coedwigaeth gyfrifoldeb polisi am unrhyw gorff cyhoeddus anadrannol.

2 Cyrff o fewn Ffin Cyfrifon yr Adran

Roedd y cyrff o fewn y ffin fel a ganlyn:

Yr Adran graidd (Y Comisiwn Coedwigaeth) yng Nghymru.

3 Cyrff y tu allan i Ffin Cyfrifon yr Adran

Roedd y corff canlynol y tu allan i'r ffin:

**Menter Coedwigaeth Asiantaeth (MC/FE)** – sydd yn rheoli coedwigoedd y Comisiwn Coedwigaeth. Daeth yn Asiantaeth Gweithredol y Comisiwn Coedwigaeth o 1 Ebrill 1996 a rhoddwyd statws Corfforaeth Gyhoeddus iddi at ddibenion Cyfrifon Cenedlaethol. Felly, y mae y tu allan i ffin yr Adran at ddibenion Cyfrifon Adnoddau a chynhyrchwyd Cyfrifon ar wahân ar gyfer Menter Coedwigaeth ym mhob un o'r tair gwlad gan adlewyrchu diffyg net a gwerth net MC/FE Cymru yng Nghyfrifon y Comisiwn Coedwigaeth i Gymru.

4 Cyfrifon a Gynhyrchwyd

Yn ogystal â'r Cyfrifon Adnoddau Adrannol hyn a'r Cyfrifon ar wahân a gynhyrchwyd gan Fenter Coedwigaeth yng Nghymru, cynhyrchwyd Cyfrif Cynllun Pensiwn y Comisiwn Coedwigaeth ar sail Brydeinig a chynhyrchwyd ac archwiliwyd Cyfrif Dosbarthu hefyd.

Dyma'r ail set o gyfrifon ar sail Adnoddau a'r cyntaf i gynnwys cymharyddion archwiliedig â'r flwyddyn flaenorol. Mae hyn wedi golygu cymryd i ystyriaeth yr holl adnoddau a ddefnyddir gan y Comisiwn wrth gyflawni ein hamcanion, nid yr arian a wariwyd yn unig, ac mae'n cydymffurfio ag ymrwymiad y Llywodraeth yn y Côd er Sefydlogrwydd Cyllidol.

Cafwyd barn ffurfiol archwiliadol i'r cyfrifon hyn gan yr Archwiliwr Cyffredinol i Gymru

Ariennir gweithgareddau'r Comisiwn Coedwigaeth o'r Grant-mewn-Cymorth a dynnir i lawr o Ddosbarth X, Pleidlais 3. Tynnir diffyg arian Asiantaeth Menter Coedwigaeth o'r Grant-mewn-Cymorth.

FOREWORD

1 Status

The Forestry Commission is the Government Department responsible for forestry separately and distinctly in each country of Great Britain. It implements the Government's forestry policy in Wales within the framework of legislation (principally the Forestry Acts 1967 and 1979, the Plant Health Act 1967 and the Countryside Act 1968), and is subject to direction by the National Assembly.

The Forestry Commission does not have policy responsibility for any non-departmental public body.

2 Entities Within the Departmental Accounting Boundary

The entities within the boundary were as follows:

The core-department (the Forestry Commission) in Wales;

3 Entities Outside the Departmental Accounting Boundary

The following entity was outside the boundary:

**Forest Enterprise Agency (FE) in Wales** – which manages the Forestry Commission's forests. It became an Executive Agency of the Forestry Commission with effect from 1 April 1996 and has been given Public Corporation status for National Accounting purposes. Accordingly, it is outside the departmental boundary for Resource Accounting purposes and separate accounts have been produced for Forest Enterprise in each country with the net deficit and net worth of FE Wales being reflected in the Forestry Commission's accounts for Wales.

4 Accounts Produced

In addition to these Departmental Resource Accounts and the separate Accounts produced by Forest Enterprise in Wales, a Forestry Commission Pension Scheme Account has been produced on a GB basis and an Appropriation Account have also been produced and audited.

These are the second set of Resource based accounts and the first to include audited prior year comparitors. This has involved taking account of all resources the Commission consumes in delivering our objectives, not just the cash spent, and fulfils the Government's commitment in the Code for Fiscal Stability.

These accounts have received a formal audit opinion from the Auditor General for Wales.

The Forestry Commission's activities are financed from the Grant-in-Aid drawn down from Class X Vote 3. The Forest Enterprise Agency's cash deficit is netted off the Grant-in-Aid.

5 Cennad ac Amcanion y Comisiwn Coedwigaeth

Cennad y Comisiwn Coedwigaeth yw diogelu ac ehangu coedwigoedd a choetiroedd Prydain. Amcanion y Comisiwn Coedwigaeth, trwy ei bwerau a dyletswyddau a nodir yn y Deddfau, yw:

- diogelu coedwigoedd a choetiroedd Prydain;
- ehangu arwynebedd coedwig Prydain;
- mwyhau gwerth economaidd ein hadnoddau coedwig;
- diogelu a gwella bioamrywiaeth, tirwedd a threftadaeth ddiwylliannol ein coedwigoedd a choetiroedd;
- datblygu cyfleoedd am hamdden coetir;
- cynyddu dealltwriaeth y cyhoedd a chyfraniad cymunedol mewn coedwigaeth.

Mae'r Comisiwn yn gyfrifol am y canlynol:

- darparu cefnogaeth a chyngor i Weinidogion;
- datblygu polisi:
- cyd-gysylltu Ewropeaidd a rhyngwladol;
- gweithredu polisi coedwigaeth y Llywodraeth, gan gynnwys rheoli torri coed, a darparu cyngor i berchnogion coetiroedd preifat;
- gweinyddu talu grantiau am gynlluniau plannu, ail-stocio a rheoli cymeradwyedig;
- Comisiynu ymchwil coedwigaeth: a hefyd
- iechyd planhigion.

Mae'r Comisiwn Coedwigaeth yn gosod safonau ar gyfer y diwydiant coedwigaeth yn ei grynswth, ac yn monitro perfformiad Menter Coedwigaeth yn yr un meysydd o weithgaredd â'r rhai sydd yn berthnasol i'r sector breifat.

5 Forestry Commission Mission and Objectives

The mission of the Forestry Commission is to protect and expand Britain's forests and woodlands. The objectives of the Forestry Commission are, through its powers and duties set out in the Acts, to:

- protect Britain's forests and woodlands;
- expand Britain's forest area;
- enhance the economic value of our forest resources;
- conserve and improve the biodiversity, landscape and cultural heritage of our forests and woodlands;
- develop opportunities for woodland recreation;
- increase public understanding and community participation in forestry.

The Commission is responsible for:

- providing support and advice to Ministers;
- policy development;
- European and international liaison;
- implementing the Government's forestry policy, including the control of tree felling and providing advice to private woodland owners;
- administering the payment of grants for approved planting, restocking and management schemes;
- liaising with public bodies and non-government organisations concerned with forestry and the countryside;
- commissioning forestry research; and
- plant health.

The Forestry Commission sets standards for the forest industry as a whole, and monitors the performance of Forest Enterprise in the same areas of operation as those which apply to the private sector.

6 Strategaeth Coedwigaeth Cymru

Mae'r Comisiwn Coedwigaeth wedi datblygu strategaeth coedwigaeth sydd yn arbennig i anghenion Cymru gyda'r prif amcanion canlynol:

- Coedwigaeth ar gyfer Datblygiad Gwledig;
- Coedwigaeth ar gyfer Adfywiad Economaidd;
- Coedwigaeth ar gyfer Hamdden, Mynediad a Thwristiaeth;
- Coedwigaeth ar gyfer yr Amgylchedd a Chadwraeth.

7 Arolwg Gweithgareddau

Creodd Menter Coedwigaeth yng Nghymru diffyg gweithredol net o £5,233,280 (£5,253,514 ar gyfer 1999/2000) ar ei Chyfrifon Incwm a Gwariant, heb gynnwys cost dybiannol cyfalaf. Y diffyg net ar gyfer y flwyddyn ar ôl cost cyfalaf oedd £15,145,820 (£16,125,698 ar gyfer 1999/2000).

Ar ôl addasu cyfanswm y diffyg am eitemau nad sydd yn cynnwys symudiadau arian ac ar gyfer gwariant ac incwm cyfalaf, roedd y diffyg net a dynnwyd o'r Grant-mewn-Cymorth yn £4,599,555 (£2,555,777 ar gyfer 1999/2000).

8 Rhwymedigaethau Pensiwn

Mae'r Comisiwn Coedwigaeth yn rhedeg cynllun pensiwn trwy gydweddiad â Phrif Gynllun Pensiwn y Gwasanaeth Sifil a mae hwn yn mater a gadwyd ar gyfer Prydain gyfan ac fel a nodir uchod, cynhyrchwyd datganiad cynllun pensiwn ar wahân. Yn unol â Chyfarwyddyd Cyfrifon y Trysorlys, dangosir rhwymedigaethau'r Cynllun Pensiwn yn Natganiad y Cynllun Pensiwn, a chynhwysir cyfraniadau cyflogwyr a chyflogedigion yng nghyfrifon unigol rhannau'r Comisiwn, o fewn y gwledydd perthnasol, o dan gostau staff.

9 Gweinidogion

Yng Nghymru, mae'r Comisiwn yn atebol i Carwyn Jones, AC, Gweinidog am Faterion Gwledig.

6 Wales Forestry Strategy

The Forestry Commission has developed a forestry strategy particular to the needs of Wales that has the following main aims:

- Forestry for Rural Development;
- Forestry for Economic Regeneration;
- Forestry for Recreation, Access and Tourism;
- Forestry for the Environment and Conservation.

7 Review of Activities

Forest Enterprise produced a net operating deficit of £5,233,280 (£5,253,514 for 1999/2000) on their Income and Expenditure Accounts excluding the notional cost of capital. The net deficit for the year after cost of capital was £15,145,820 (£16,125,698 for 1999/2000).

After adjusting the total deficit for items not involving the movement of cash and for capital expenditure and income, the net cash deficit netted off the Grant-in-Aid was £4,599,555 (£2,555,777 for 1999/2000) respectively.

8 Pension Liabilities

The Forestry Commission runs a pension scheme by analogy with the Principal Civil Service Pension Scheme and this is a reserved GB matter and as noted above, a separate Pension Scheme Statement has been produced. In accordance with Treasury Accounts Directions, the liabilities of the Pension Scheme are shown in the Pension Scheme Statement, whilst employers and employees contributions are included in the individual accounts of the parts of the organisation, within the relevant countries, under staff costs.

9 Ministers

In Wales the Commission reports to Carwyn Jones AM, Minister for Rural Affairs.

10 Pennaeth Adran Parhaus a Chomisiynwyr Coedwigaeth

Mae Bwrdd y Comisiynwyr yn cynnwys y Pennaeth Adran Parhaus, y Cyfarwyddwr Cyffredinol, ac mae'n cyfarwyddo gwaith y Comisiwn Coedwigaeth. Mae cyfansoddiad Bwrdd y Comisiynwyr fel a ganlyn:

|                                 |                                         |
|---------------------------------|-----------------------------------------|
| Syr Peter Hutchison Bt CBE FRSE | Cadeirydd An-Weithredol                 |
| David Bills                     | Cyfarwyddwr Cyffredinol ac Is-Gadeirydd |
| Dr Bob McIntosh                 | Prif Weithredwr, Menter Coedwigaeth     |
| Duncan Macniven TD              | Pennaeth Gwasanaethau Corfforaethol     |

Bu'r unigolion a enwir isod yn Gomisiynwyr anweithredol yn ystod y flwyddyn

|                        |                                                            |
|------------------------|------------------------------------------------------------|
| Anthony Bosanquet      | cymerrodd le Harry Featherstonhaugh ar 18 fed Ionawr 2001  |
| Tom Bruce Jones        |                                                            |
| Tony Cooper            | cymerrodd le John Edmonds ar 18 fed Ionawr 2001            |
| Dr Victoria Edwards    |                                                            |
| John James OBE         |                                                            |
| Andrew Raven           |                                                            |
| Gareth Wardell         |                                                            |
| Harry Featherstonhaugh | cymerwyd ei le gan Anthony Bosanquet ar 18 fed Ionawr 2001 |
| John Edmonds           | cymerwyd ei le gan Tony Cooper ar 18 fed Ionawr 2001       |

11 Penodiad y Pennaeth Adran Parhaus a Chomisiynwyr Coedwigaeth

Penodir Comisiynwyr Anweithredol am gyfnodau o 3-5 blynedd gan Ei Mawrhydi y Frenhines ar gyngor gan Weinidogion, gan ddilyn dulliau'r Comisiynydd dros Benodiadau Cyhoeddus, gan gynnwys hysbysebion agored. Penodir Comisiynwyr Gweithredol, gan gynnwys y Cyfarwyddwr Cyffredinol, gan Ei Mawrhydi y Frenhines ar gyngor gan Weinidogion, am gyfnod daliadaeth y swyddi y'u penodir iddynt, trwy ddulliau arferol y Gwasanaeth Sifil.

12 Polisiâu Cyflogaeth

Mae gan y Comisiwn Coedwigaeth a'i Asiantaethau ymrwymiad i'r egwyddor o gydraddoldeb cyfle am gyflogaeth a dyrchafiad pawb sydd yn ddilys ar sail eu gallu, cymwysterau ac addasrwydd am y gwaith. Mae gan y Comisiwn systemau i sicrhau i bob penodiad parhaus gael ei wneud ar sail cystadleuaeth deg ac agored ac yn unol â'r canllawiau a osodir gan Gomisiynwyr y Gwasanaeth Sifil. Mae gwybodaeth bellach ar gyflogi pobl ag anabledd, darparu gwybodaeth i gyflogedigion ac ymgynghori â nhw a hyrwyddo cydraddoldeb cyfle ar gael ar gais.

Mae gan y Comisiwn ymrwymiad i gydraddoldeb cyfle mewn cyflogaeth. Ein nod yw y dylai'r Comisiwn adlewyrchu cymdeithas amrywiol a chyfoesshould ar bob lefel gan wneud defnydd llawn o dalentau pawb.

10 Permanent Head of the Department and Forestry Commissioners

The Board of Commissioners includes the Permanent Head of Department, the Director General, and directs the work of the Forestry Commission. The Board of Commissioners comprises:

|                                 |                                      |
|---------------------------------|--------------------------------------|
| Sir Peter Hutchison Bt CBE FRSE | Non executive Chairman               |
| David Bills                     | Director General and Deputy Chairman |
| Dr Bob McIntosh                 | Chief Executive, Forest Enterprise   |
| Duncan Macniven TD              | Head of Corporate Services           |

The following named individuals have been non-executive Commissioners during the year:

|                        |                                                    |
|------------------------|----------------------------------------------------|
| Anthony Bosanquet      | replaced Harry Featherstonhaugh on 18 January 2001 |
| Tom Bruce Jones        |                                                    |
| Tony Cooper            | replaced John Edmonds on 18 January 2001           |
| Dr Victoria Edwards    |                                                    |
| John James OBE         |                                                    |
| Andrew Raven           |                                                    |
| Gareth Wardell         |                                                    |
| Harry Featherstonhaugh | replaced by Anthony Bosanquet on 18 January 2001   |
| John Edmonds           | replaced by Tony Cooper on 18 January 2001         |

11 Appointment of the Permanent Head of the Department and Forestry Commissioners

Non-executive Commissioners are appointed for 3-5 year terms of office by Her Majesty the Queen on advice from Ministers, following the procedures of the Commissioner for Public Appointments, including open advertisement. Executive Commissioners, including the Director General, are appointed by Her Majesty the Queen on the advice of Ministers, for the duration of the tenure of the posts to which they are recruited, through normal Civil Service procedures.

12 Employment Policies

The Forestry Commission and its agencies are committed to the principal of equality of opportunity for employment and advancement for all eligible people on the basis of their ability, qualifications and fitness for the work. The commission has systems to ensure that all permanent appointments are made on the basis of fair and open competition and in accordance with the guidance laid down by the Civil Service Commissioners. Further information on the employment of persons with disabilities, the provision of information to, and consultation with, employees, and the promotion of equal opportunities is available on request.

The Commission is committed to the equality of opportunity of employment. Our aim is that the Commission should reflect a diverse, modern society at all levels and make full use of everyone's talents.

13 Polisi Talu Cyflenwyr

Mae'r Comisiwn Coedwigaeth yn parchu egwyddorion Côt Talwyr Prydlon Cydffederasiwn Diwydiant Prydain. Oni nodir yn wahanol yn y cytundeb ein nod yw talu o fewn 30 o ddiwrnodau o dderbyn y nwyddau a'r gwasanaethau neu gyflwyniad anfoneb dilyn, pa un bynnag sydd yn ddiweddarach. Mae dadansoddiad enghreifftiol am 2000-2001 yn dangos i 94.9% (93.7 y cant am 1999/2000) o anfonebau gael eu talu o fewn y dyddiad taladwy. Hysbysir cyflenwyr ar gytundebau ac archebion am y trefniadau am drin cwynion ar berfformiad talu.

14 Adroddiad Blynnyddol

Mae'r Adroddiad Blynnyddol yn cynnwys arolwg o'r flwyddyn a nodau rheoli manwl a'r graddau y'u gyrhaeddwyd, datganiadau ariannol, tablau ac ystadegau.. Cyhoeddir Adroddiad Blynnyddol 2000/01 yn hwyrach yn ystod y flwyddyn ariannol hon.

15 Ail-Adroddiad

Ail-adroddwyd nifer o ffigurau am 1999/2000. Mae hyn i raddau helaeth gan y datryswyd bellach yr anghydbwysedd yn y llyfrau a arweiniodd at i gyfrifon 1999/2000 gael eu goleddfu. Y rheswm am ran sylweddol o'r anghydbwysedd oedd trosglwydiad ar gam o weddillion dyledwyr pan ddechreuwyd defnyddio'r feddalwedd newydd am y cyfrifyfrau Gwerthiannau.

16 Archwilwyr

Paratowyd y Cyfrifon hyn yn unol â chyfarwyddyd a roddwyd gan y Trysorlys yn unol â pharagraff 5 Rhestriad 7 i Ddeddf Llywodraeth Cymru 1999. Archwilir nhw gan y Rheolwr a'r Archiliwr Cyffredinol Cymru.

D J Bills

Swyddog Cyfrifon  
22 Ionawr 2002

13 Supplier Payment Policy

The Forestry Commission observes the principles of the Confederation of British Industry's Prompt Payers Code. Unless otherwise stated in the contract, we aim to pay within 30 days from the receipt of goods and services or the presentation of a valid invoice, whichever is the later. A sample analysis for 2000/01 indicates that 94.9 per cent (93.7 per cent for 1999/2000) of invoices were paid within the due date. Arrangements for handling complaints on payment performance are notified to suppliers on contracts and orders.

14 Annual Report

The Annual Report contains a review of the year and detailed management objectives and the degree to which they have been achieved, financial statements, tables and statistics. The 2000/01 Annual Report will be published later this financial year.

15 Restatement

A number of figures for 1999/2000 have been restated. This is largely because the cash ledger imbalance, which led the 1999/2000 accounts to be qualified, has now been resolved. The reason for a significant part of the imbalance was the incorrect transfer of debtor balances when new Sales Ledger software was introduced.

16 Auditors

These accounts are prepared in accordance with the Accounts Direction given by the Treasury in accordance with paragraph 5 of Schedule 7 to the Government of Wales act 1999. They are audited by the Comptroller and Auditor General for Wales.

D J Bills

Accounting Officer  
22 January 2002

Datganiad Cyfrifoldebau'r Comisiynwyr Coedwigaeth a'r Swyddog Cyfrifon

Yn unol â pharagraff 5 o Restriad 7 i Ddeddf Llywodraeth Cymru 1998 mae'r Trysorlys wedi rhoi cyfarwyddyd i'r Comisiwn Coedwigaeth baratoi Datganiad Cyfrifon am bob blwyddyn ariannol yn y ffurf ac ar y sail a osodir yn y Cyfarwydddeb Cyfrifon. Paratwir y Cyfrifon ar sail croniadau a rhaid iddynt roi darlun gwir a theg o gyflwr materion y Comisiwn Coedwigaeth ar ddiwedd y flwyddyn ac o'i incwm a gwariant a llifiannau arian am y flwyddyn ariannol.

Mae'n ofynnol i'r Comisiwn Coedwigaeth wneud y canlynol wrth baratoi'r cyfrifon:

- glynu at y Cyfarwydddeb Cyfrifon, gan gynnwys y gofyniadau cyfrifon a datgelu perthnasol, a defnyddio polisiau cyfrifon addas ar sail gyson;
- barnu ac amcangyfrif ar sail resymol;
- datgan a ddilynwyd safonau cyfrifon cymwys ai peidio, a datgelu ac esbonio unrhyw wyriadau materol yn y datganiadau ariannol;
- paratoi'r darlun sail busnes byw, oni bai ei bod yn anaddas i gymryd yn ganiataol y bydd y Comisiwn Coedwigaeth yn parhau i weithredu;

Nodir cyfrifoldebau'r Cyfarwyddwr Cyffredinol, yn rhinwedd ei swydd fel y Swyddog Cyfrifon Adrannol, am wedduster a chysondeb cyllid cyhoeddus ac am gadw cofnodion priodol ym Memorandwm Swyddogion Cyfrifon a gyhoeddwyd gan y Trysorlys yn "Government Accounting".

D J Bills  
Swyddog Cyfrifon  
22 Ionawr 2002

Statement of Forestry Commissioners' and Accounting Officer's Responsibilities

In accordance with paragraph 5 of Schedule 7 to the Government of Wales act 1998 the Treasury has directed the Forestry Commission to prepare a statement of accounts for each financial year in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the Forestry Commission's state of affairs at the year-end and of its income and expenditure and cash flows for the financial year.

In preparing the accounts the Forestry Commission is required to:

- observe the Accounts Direction, 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;
- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the Forestry Commission will continue in operation.

The responsibilities of the Director General, as Departmental Accounting Officer, for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Accounting Officers' Memorandum, issued by the Treasury and published in Government Accounting.

D J Bills  
Accounting Officer  
22 January 2002

Datganiad Ar Gyfundrefn Rheolaeth Ariannol Fewnol

Rhoddir y Datganiad hwn parthed cyfrifon adnoddau'r Comisiwn Coedwigaeth yng Nghymru yn ogystal â diffyg net ac asedion net Menter Coedwigaeth yng Nghymru.

Fel Swyddog Cyfrifon yr Adran, cydnabyddaf fy nghyfrifoldeb cyfannol am sicrhau bod yr Adran a'r Asiantaethau yn cynnal a gweithredu system effeithiol rheolaeth ariannol fewnol parthed yr adnoddau dan sylw. Mae Prif Weithredwr Asiantaeth yn gyfrifol am gynnal a gweithredu'r system o reolaeth ariannol fewnol yn y corff hwnnw.

Mae'r system rheolaeth ariannol fewnol yn gallu rhoi sicrwydd rhesymol, nid diamodol, i asedion gael eu diogelu, trafodion eu hawdurdodu a'u cofnodi'n ddilys, ac i wallau neu anghysondebau materol gael eu harbed neu eu darganfod o fewn cyfnod amserol.

Seilir y system rheolaeth ariannol fewnol ar fframwaith o wybodaeth rheoli reolaidd, rheolau ariannol, dulliau gweinyddu (gan gynnwys gwahanu dyletswyddau), goruchwyliaeth rheoli, a system o ddirprwyo ac atebolrwydd. Datblygir a chynhelir y system gan reolwyr gweithredol o fewn yr Adran a'r Asiantaethau. Mae'r system yn cynnwys y nodweddion penodol canlynol:

- systemau cyllidebol cynhwysfawr gyda chyllideb flynyddol a arolygir a chytunir gan Fwrdd y Comisiynwyr Coedwigaeth;
- arolygon rheolaidd gan y Comisiynwyr o adroddiadau ariannol cyfnodol a blynyddol sydd yn mynegi perfformiad ariannol yn erbyn y rhagolygon;
- gosod targedau i fesur perfformiad ariannol ac eraill;
- paratoi adroddiadau ariannol rheolaidd sydd yn mynegu gwariant go iawn yn erbyn y rhagolygon;
- canllawiau rheoli buddsoddiad cyfalaf â diffiniad clir;
- fel sydd yn briodol, disgybliaethau rheoli prosiectau ffurfiol;
- rhaglen o archwiliadau cyfrifon.

Mae gan y Comisiwn Coedwigaeth uned archwilio mewnol, sydd yn gweithredu yn unol â safonau a ddiffinir yn Llawlyfr Archwiliadau Mewnol y Llywodraeth. Seilir gwaith yr Uned ar wybodaeth a geir o ddadansoddiad o'r peryglon y mae'r Comisiwn yn agored iddynt, a seilir y cynlluniau archwiliadau mewnol blynyddol ar y dadansoddiad hwn. Cefnogir y dadansoddiad o beryglon gan Bwyllgor Archwiliad y Comisiwn Coedwigaeth a chymeradwyr gennyf innau. O leiaf yn flynyddol, bydd Pennaeth yr Archwiliadau Mewnol yn rhoi adroddiad i mi ar weithgaredd archwiliad mewnol o fewn y Comisiwn Coedwigaeth. Mae'r adroddiad yn cynnwys barn annibynnol y swyddog hwnnw ar ddigonedd ac effeithiolrwydd system rheolaeth ariannol fewnol y Comisiwn.

Statement on the System of Internal Financial Control

This statement is given in respect of the resource account for the Forestry Commission in Wales as well as the net deficit and net assets of Forest Enterprise in Wales.

As Accounting Officer for the department, I acknowledge my overall responsibility for ensuring that the Department and Agency maintain and operate an effective system of internal financial control in connection with the resources concerned. The Chief Executive of the Agency is responsible for the maintenance and operation of the system of internal financial control in that body.

The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including the segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by executive managers within the department and agencies. In particular the system includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board of Forestry Commissioners;
- regular reviews by Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- the preparation of regular financial reports which indicate actual expenditure against the forecasts;
- clearly defined capital investment control guidelines;
- formal project management disciplines where appropriate;
- a programme of accounting inspections.

The Forestry Commission has an Internal Audit Unit, which operates to standards defined in the Government Internal Audit Manual. The work of the unit is informed by an analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Forestry Commission Audit Committee and approved by me. At least annually, the Head of Internal Audit (HIA) provides me with a report on internal audit activity in the Forestry Commission. The report includes the HIA's independent opinion on the adequacy and effectiveness of the body's system of internal financial control.

Seilir fy arolwg o effeittliolrwydd y system ar:

- gwaith yr archwilwyr mewnol;
- y Pwyllgor Archwilio sydd yn goruchwyllo gwaith yr archwilwyr mewnol;
- y rheolwyr gweithredol o fewn y corff sydd â chyfrifoldeb am ddatblygu a chynnal y fframwaith rheoli ariannol;
- sylwadau a wneir gan yr archwilwyr allannol yn eu llythyr rheoli ac adroddiadau eraill.

Gweithredu Adroddiad Turnbull

Ym mis Medi 1999, cyhoeddodd Sefydliad y Cyfrifwyr Siartredig yng Nghymru a Lloegr adroddiad Pwyllgor Turnbull “Internal Control: Guidance for Directors on the Combined Code.” Effaith Adroddiad Turnbull oedd ymestyn y gofyniad presennol i ddarparu datganiad parthed rheolaethau ariannol i gynnwys yr holl reolaethau, gan gynnwys rheolaethau ariannol, gweithredol, cydymffurfiaid a rheoli peryglon.

Fel y Swyddog Cyfrifon, rwyf yn ymwybodol o argymhellion Pwyllgor Turnbull ac yn gweithredu’n rhesymol i gydymffurfio â gofyniad y Trysorlys am i ddatganiad rheolaeth fewnol gael ei baratoi ar gyfer y flwyddyn yn dod i ben ar 31 Mawrth 2002, yn uniongyrchol â chanllawiaeth sydd i’w cyhoeddu gan y Trysorlys.

D J Bills  
Swyddog Cyfrifon  
22 Ionawr 2002

My review of the effectiveness of the system of internal financial control is informed by:

- the work of the internal auditors;
- the Audit Committee which oversees the work of the internal auditors;
- the executive managers within the body who have responsibility for the development and maintenance of the financial control framework;
- comments made by the external auditors in their management letter and other reports.

Implementation of the Turnbull Report

In September 1999, the Institute of Chartered Accountants in England and Wales published the report of the Turnbull Committee Internal Control: Guidance for Directors on the Combined Code. The effect of the Turnbull report was to extend the existing requirement to provide a statement in respect of financial controls to cover all controls, including financial, operational, compliance and management of risk.

As Accounting Officer, I am aware of the recommendations of the Turnbull Committee and am taking reasonable steps to comply with the Treasury’s requirement for a statement of internal control to be prepared for the year ended 31 March 2002, in accordance with guidance issued by Treasury.

D J Bills  
Accounting Officer  
22 January 2002

Tystysgrif ac Adroddiad Archwiliwr Cyffredinol Cymru i Aelodau Cynulliad Cenedlaethol Cymru

Tystiaf i mi archwilio'r datganiadau ariannol ar dudalennau 82 i 122 o dan baragraff 6 o Restriad 7 i Ddeddf Llywodraeth Cymru 1998. Paratowyd y datganiadau ariannol hyn o dan y confensiwn cost hanesyddol fel ag a addaswyd gan adbrisiad asedion sefydlog arbennig a'r polisïau cyfrifon a nodir ar dudalennau 94, 96 ac 98.

Cyfrifoldebau Priodol y Comisiwn, y Swyddog Cyfrifon a'r Archwilydd

Fel ag a ddisgrifir ar tudalen 72, mae'r Comisiwn a'r Swyddog Cyfrifon yn gyfrifol am baratoi'r datganiadau ariannol yn unol a Deddf Llywodraeth Cymru 1998 a chyfarwyddwyd gan y Trysorlys ac am sicrhau rheoleidd-dra trafodion ariannol. Mae'r Comisiwn a'r Swyddog Cyfrifon yn gyfrifol hefyd am baratoi cynhwysion eraill y Cyfrifon. Sefydlwyd fy nghyfrifoldebau, fel archwiliwr annibynnol, gan stadud a chyfarwyddir nhw gan Fwrdd Arferion Archwilio a chanllawiaeth foesol y proffesiwn.

Byddaf yn rhoi adroddiad o'm barn ar a ydyw'r datganiadau ariannol yn rhoi syniad gwir a theg ac a ydynt wedi'u paratoi yn unol â Deddf Llywodraeth Cymru 1998 a chyfarwyddiadau'r Trysorlys a wnaed o dan honno, ac a ddefnyddiwyd y gwariant a'r incwm ym mhob agwedd materol i'r dibenion a fwriedwyd gan y senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodiadau sydd yn eu rheoli. Byddaf hefyd yn rhoi adroddiad os nad yw'r Rhagair yn fy marn i yn gyson â'r datganiadau ariannol, os nad yw'r Comisiwn wedi cadw cofnodion cyfrifon dilys, neu os nad ydwyf wedi derbyn yr holl wybodaeth ac esboniadau y mae eu hangen arnaf ar gyfer fy archwiliad.

Byddaf yn darllen y wybodaeth arall a gynhwysir yn y Cyfrifon ac yn ystyried a ydyw'n gyson â'r datganiadau ariannol archwiliedig. Byddaf yn ystyried y goblygiadau ar gyfer fy nhystysgrif os byddaf yn dod yn ymwybodol o unrhyw camddatganiadau ymddangosiadol neu anghysondebau materol â'r datganiadau ariannol.

Byddaf yn arolygu a ydyw'r Datganiad ar dudalennau 74 ac 76 yn adlewyrchu cydymffurfiad y Comisiwn â chanllawiaeth y Trysorlys 'Corporate Governance: Statement on the system of internal financial control'. Byddaf yn rhoi adroddiad os nad ydyw'n cwrdd â'r gofyniadau a benodir gan y Trysorlys, neu os ydyw'r datganiad yn gamarweiniol neu yn anghyson ag unrhyw wybodaeth arall rwyf yn ymwybodol ohoni o'n archwiliad o'r datganiadau ariannol.

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

I certify that I have audited the financial statements on pages 83 to 123 under paragraph 6 of schedule 7 to the Government of Wales Act 1998. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 95, 97 and 99.

Respective responsibilities of the Commission, Accounting Officer and Auditor

As described on page 73 the Commission and Accounting Officer are responsible for the preparation of the financial statements in accordance with the Government of Wales Act 1998 and Treasury directions made thereunder and for ensuring the regularity of financial transactions. The Commission and Accounting Officer are also responsible for the preparation of the other contents of the Accounts. 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 Government of Wales 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 read the other information contained in the Accounts and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on pages 75 and 77 reflects the Commission's compliance with Treasury's guidance 'Corporate governance: statement on the system of internal financial 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.

Sail Barn yr Archwiliad

Cynhaliais fy archwiliad yn unol â'r Safonau Archwilio y Deyrnas Unedig a gyhoeddwyd gan y Bwrdd Arferion Archwilio. Mae archwiliad yn cynnwys archwiliad, ar sail profion, o dystiolaeth berthnasol i'r symiau, datgeliadau a rheoleidd-dra o'r trafodion ariannol a gynhwysir yn y datganiadau ariannol. Mae'n cynnwys hefyd asesiad o'r amcangyfrifon a barnau arwyddocaol ar ran y Comisiwn a'r Swyddog Cyfrifon wrth baratoi'r datganiadau ariannol, ac a ydyw'r polisïau cyfrifon yn briodol i amgylchiadau'r Comisiwn wedi'u cymhwyso'n gyson a'u datgelu'n ddigonol.

Cynlluniais a chynhaliais fy archwiliad er mwyn cael yr holl wybodaeth ac esboniadau sydd yn fy nhyb i'n anghenrheidiol i roi tystiolaeth ddigonol i mi i roi sicrwydd rhesymol bod y datganiadau ariannol yn rhydd o camddatganiad materol, boed hynny oherwydd camgymeriad, twyll neu afreoleidd-dra arall a bod y gwariant ac incwm wedi'u cymhwyso ym mhob agwedd faterol, i'r dibenion a fwriedwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodiadau sydd yn eu rheoli. Wrth lunio fy marn rwyf hefyd wedi mantoli digonedd cyfannol cyflwyniad y wybodaeth yn y datganiadau ariannol.

Barn

Yn fy marn:

- I mae'r datganiadau ariannol yn rhoi golwg gwir a theg o sefyllfa'r Comisiwn Coedwigaeth yng Nghymru ar 31 Mawrth 2001 ac o ganlyniad adnoddau net, cymhwysiad adnoddau i amcanion, colledion ac enillion cydnabyddiedig a llifiannau arian ar y flwyddyn a ddaeth adeg honno i ben, a'u bod wedi'u paratoi'n ddilys yn unol â Deddf Llywodraeth Cymru 1998 a'r cyfarwyddyd a wnaed o dan hynny gan y Trysorlys; a hefyd
- I bod y gwariant a'r incwm ym mhob agwedd materol wedi'u cymhwyso i'r dibenion a fwriedwyd gan y Senedd a bod y trafodion ariannol yn cydymffurfio â'r awdurdodiadau sydd yn eu rheoli.

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

**John Bourn**  
Archwiliwr Cyffredinol i Gymru  
29 Ionawr 2002

Cynulliad Cenedlaethol Cymru  
Bae Caerdydd  
Caerdydd CF99 1NA

Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes 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 Commission and Accounting Officer 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 Forestry Commission in Wales at 31 March 2001 and of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the year then ended, and have been properly prepared in accordance with the Government of Wales Act 1998 and directions made thereunder by Treasury; 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**  
Auditor General for Wales  
29 January 2002

National Assembly for Wales  
Cardiff Bay  
Cardiff CF99 1NA

SCHEDULE 1  
FORESTRY COMMISSION IN WALES  
Summary of Resource Outturn 2000/2001

|                                                                                                   |   | 2000/<br>2001<br>Amcangyfrif |                  |                      | 2000/<br>2001        |                  |                      | 2000/<br>2001 | Ail<br>ddatganiad<br>1999/<br>2000 |
|---------------------------------------------------------------------------------------------------|---|------------------------------|------------------|----------------------|----------------------|------------------|----------------------|---------------|------------------------------------|
| Diogelu ac enhangu<br>coetiroedd Prydain a<br>chynyddu eu gwerth i’r<br>gymdeithas a’r amgylchedd |   | Gwariant<br>Cyfannol         | Derby-<br>niadau | Cwfan-<br>swm<br>Net | Gwariant<br>Cyfannol | Derby-<br>niadau | Cwfan-<br>swm<br>Net |               |                                    |
|                                                                                                   |   | £000s                        | £000s            | £000s                | £000s                | £000s            | £000s                | £000s         | £000s                              |
| Cyfanswm yr Adnoddau                                                                              |   | 23,424                       | –                | 23,424               | 21,234               | (902)            | 20,332               | 3,092         | 53,172                             |
| Anghenion Arian Net                                                                               |   | 8,795                        |                  | 8,795                |                      |                  | 9,427                | (628)         | 7,730                              |
| Cysoni Adnoddau i<br>Anghenion Arian                                                              |   | Note                         | £000s            | £000s                | £000s                | £000s            | £000s                | £000s         | £000s                              |
| Cyfanswm Adnoddau Net                                                                             |   |                              |                  | 23,424               |                      |                  | 20,332               | 3,092         | 53,172                             |
| Cyfalaf:                                                                                          |   |                              |                  |                      |                      |                  |                      |               |                                    |
| Prynu asedion sefydlog                                                                            | 2 |                              |                  | –                    |                      |                  | 8                    | (8)           | 39                                 |
| Derbyniadau                                                                                       |   |                              |                  | –                    |                      |                  | –                    | –             | –                                  |
| Addasiadau crynodebau:                                                                            |   |                              |                  |                      |                      |                  |                      |               |                                    |
| Eitemau an-ariannol                                                                               | 3 |                              |                  | (15,187)             |                      |                  | (15,293)             | (106)         | (48,075)                           |
| Newidiadau mewn cyfalaf<br>gweithiol heblaw am arian                                              |   | 4                            |                  | 558                  |                      |                  | (219)                | 777           | 8                                  |
| Trafodion a gofnodwyd ar gam<br>fel an-ariannol                                                   |   |                              |                  | –                    |                      |                  | (4)                  | (4)           | –                                  |
| Addasiadau Eraill:                                                                                |   |                              |                  |                      |                      |                  |                      |               |                                    |
| Taliadau i Fenter Coedwigaeth<br>yng Nghymru                                                      | 5 |                              |                  | –                    |                      |                  | 4,599                | (4,599)       | 2,556                              |
| Anghenion arian net                                                                               |   |                              |                  | 8,795                |                      |                  | 9,423                | (628)         | 7,730                              |

Esboniad o’r gwahaniaeth rhwng Amcangyfrif a Chanlyniad:  
Esboniad o’r gwahaniaeth rhwng Anghenion Arian Net yr Amcangyfrif ac Anghenion Arian Net y Canlyniad

SCHEDULE 1  
FORESTRY COMMISSION IN WALES  
Summary of Resource Outturn 2000/2001

|                                                                                                                  |   | 2000/<br>2001<br>Estimate |          | 2000/<br>2001<br>Outturn |                      | 2000/<br>2001 |              | Restated<br>1999/<br>2000       |
|------------------------------------------------------------------------------------------------------------------|---|---------------------------|----------|--------------------------|----------------------|---------------|--------------|---------------------------------|
| Protection and expansion<br>of British woodlands and<br>increasing their value to<br>society and the environment |   | Gross<br>Expenditure      | Receipts | Net<br>Total             | Gross<br>Expenditure | Receipts      | Net<br>Total | Prior<br>year<br>outturn<br>Net |
|                                                                                                                  |   | £000s                     | £000s    | £000s                    | £000s                | £000s         | £000s        | £000s                           |
| Total Resources                                                                                                  |   | 23,424                    | –        | 23,424                   | 21,234               | (902)         | 20,332       | 53,172                          |
| Net Cash requirement                                                                                             |   | 8,795                     |          | 8,795                    |                      |               | 9,427        | (628)                           |
| Reconciliation of<br>Resources to Cash<br>Requirement                                                            |   | Note                      | £000s    | £000s                    | £000s                | £000s         | £000s        | £000s                           |
| Net Total Resources                                                                                              |   |                           |          | 23,424                   |                      |               | 20,332       | 53,172                          |
| Capital:                                                                                                         |   |                           |          |                          |                      |               |              |                                 |
| Purchase of fixed assets                                                                                         | 2 |                           |          | –                        |                      |               | 8            | (8)                             |
| Receipts                                                                                                         |   |                           |          | –                        |                      |               | –            | –                               |
| Accruals adjustments:                                                                                            |   |                           |          |                          |                      |               |              |                                 |
| Non-cash items                                                                                                   | 3 |                           |          | (15,187)                 |                      |               | (15,293)     | (106)                           |
| Changes in working capital<br>other than cash                                                                    |   | 4                         |          | 558                      |                      |               | (219)        | 777                             |
| Transfers posted as non-cash<br>in error                                                                         |   |                           |          | –                        |                      |               | (4)          | (4)                             |
| Other adjustments:                                                                                               |   |                           |          |                          |                      |               |              |                                 |
| Payments to Forest<br>Enterprise in Wales                                                                        | 5 |                           |          | –                        |                      |               | 4,599        | (4,599)                         |
| Net cash requirement                                                                                             |   |                           |          | 8,795                    |                      |               | 9,423        | (628)                           |

Explanation of the variance between Estimate and Outturn:  
Explanation of the variance between Estimate net cash  
requirement and Outturn net cash requirement:

Continued overleaf

Dadansoddiad incwm taladwy i'r Gronfa Gydgyfnerthol

|                                                                         | 2000/2001<br>Incwm<br>£000s | Rhagddywediad<br>Derbyniadau<br>£000s | 2000/2001<br>Incwm<br>£000s | Derbyniadau<br>Canlyniad<br>£000s |
|-------------------------------------------------------------------------|-----------------------------|---------------------------------------|-----------------------------|-----------------------------------|
| Incwm am daliadau nas ddosberthir fel<br>Neilltuadau Cynorthwyol        | —                           | —                                     | —                           | —                                 |
| Incwm o werthiant asedion nas<br>dosberthir fel Neilltuadau Cynorthwyol | —                           | —                                     | —                           | —                                 |
| Cyfanswm                                                                | —                           | —                                     | —                           | —                                 |

Mae'r nodiadau atodedig yn rhan o'r cyfrifon hyn.

Esboniad o'r gwahaniaeth rhwng Canlyniad y Flwyddyn Flaenorol (Rhestrriad 1) a Datganiad Llifiant Arian y Flwyddyn Flaenorol (Rhestrriad 4)

Ail-adroddwyd y Datganiad Llifiant Arian yn unol â'r ail-adroddiadau i'r Datganiad o Gostau Gweithredu and Balance Sheet. In accordance with the Resource Accounting Manual the Prior Year figures on this Schedule have not been restated.

Analysis of income payable to the Consolidated Fund

|                                                            | 2000/2001<br>Income<br>£000s | Forecast<br>Receipts<br>£000s | 2000/2001<br>Income<br>£000s | Outturn<br>Receipts<br>£000s |
|------------------------------------------------------------|------------------------------|-------------------------------|------------------------------|------------------------------|
| Income for fees not classified as A in A                   | —                            | —                             | —                            | —                            |
| Income from the sale of assets<br>not classified as A in A | —                            | —                             | —                            | —                            |
| Total                                                      | —                            | —                             | —                            | —                            |

The notes attached form part of these accounts.

Explanation of the variance between Prior Year Outturn (Schedule 1) and Prior Year Cash Flow Statement (Schedule 4)

The Cash Flow Statement has been restated in line with the restatements to the Operating Cost Statement and Balance Sheet. In accordance with the Resource Accounting Manual the prior year figures on this Schedule have not been restated.

RHESTRIAD 2  
Y COMISIWN COEDWIGAETH YNG NGHYMRU

Datganiad Costau Gweithredu  
am y flwyddyn yn dod i ben 31 Mawrth 2001

|                            | Nodyn | 2000/2001<br>£000oedd £000oedd | Ail ddatganiad<br>1999/2000<br>£000oedd £000oedd |
|----------------------------|-------|--------------------------------|--------------------------------------------------|
| Costau Gweinyddol:         |       |                                |                                                  |
| Costau Staff               | 6     | 1,141                          | 1,341                                            |
| Costau Gweinyddol eraill   | 7     | 1,549                          | 1,543                                            |
| Costau Gweinyddol Cyfannol |       | 2,690                          | 2,884                                            |
| Incwm Gweithredu           |       | (274)                          | –                                                |
| Incwm Gweinyddol           |       | (274)                          | –                                                |
| Costau Gweinyddol Net      |       | 2,416                          | 2,884                                            |
| Costau Rhaglen:            |       |                                |                                                  |
| Gofyniad am Adnoddau 1     |       |                                |                                                  |
| Gwariant                   | 8a    | 18,544                         | 51,556                                           |
| Llai incwm                 | 8b    | (628)                          | (1,238)                                          |
| Costau Rhaglen Net         |       | 17,916                         | 50,318                                           |
| Cost Gweithedu Net         |       | 20,332                         | 53,202                                           |
| Canlyniad Adnoddau Net     |       | 20,332                         | 53,202                                           |

Datganiad Enillion a Cholledion Cydnabyddiedig  
am y flwyddyn yn dod i ben 31 Mawrth 2001

|                                                             | 2000/2001<br>£000oedd £000oedd | 1999/2000<br>£000oedd £000oedd |
|-------------------------------------------------------------|--------------------------------|--------------------------------|
| Addasiad y flwyddyn flaenorol                               | –                              | (30) –                         |
| Cyfanswm enillion a cholledion cydnabyddiedig am y flwyddyn |                                | (30)                           |

Ni chafwyd unrhyw weithgareddau ataliedig yn ystod y flwyddyn.

Mae’r nodiadau atodedig yn rhan o’r cyfrifon hyn.

SCHEDULE 2  
FORESTRY COMMISSION IN WALES

Operating Cost Statement  
for the year ended 31 March 2001

|                            | Note | 2000/2001<br>£000s £000s | Restated<br>1999/2000<br>£000s £000s |
|----------------------------|------|--------------------------|--------------------------------------|
| Administration Costs:      |      |                          |                                      |
| Staff costs                | 6    | 1,141                    | 1,341                                |
| Other administration costs | 7    | 1,549                    | 1,543                                |
| Gross Administration Costs |      | 2,690                    | 2,884                                |
| Operating income           |      | (274)                    | –                                    |
| Administration income      |      | (274)                    | –                                    |
| Net Administration Costs   |      | 2,416                    | 2,884                                |
| Programme Costs:           |      |                          |                                      |
| Request for Resources      |      |                          |                                      |
| Expenditure                | 8a   | 18,544                   | 51,556                               |
| Less income                | 8b   | (628)                    | (1,238)                              |
| Net Programme Costs        |      | 17,916                   | 50,318                               |
| Net Operating Cost         |      | 20,332                   | 53,202                               |
| Net Resource Outturn       |      | 20,332                   | 53,202                               |

Statement of Recognised Gains and Losses  
for the year ended 31 March 2001

|                                                | 2000/2001<br>£000s £000s | 1999/2000<br>£000s £000s |
|------------------------------------------------|--------------------------|--------------------------|
| Prior Year adjustment                          | –                        | (30) –                   |
| Total recognised gains and losses for the year |                          | (30)                     |

There have been no discontinued operations during the year.

The notes attached form part of the accounts.

RHESTRIAD 3  
Y COMISIWN COEDWIGAETH YNG NGHYMRU

Mantoleb  
ar 31 Mawrth 2001

|                                                          | Nodyn | 2000/2001<br>£000oedd £000oedd | 1999/2000<br>£000oedd £000oedd |
|----------------------------------------------------------|-------|--------------------------------|--------------------------------|
| <b>Asedion Sefydlog:</b>                                 |       |                                |                                |
| Asedion sefydlog cyffyrddadwy                            | 2     | 116                            | 153                            |
| Buddsoddiadau                                            | 5     | 166,515                        | 163,903                        |
| <b>Cyfanswm</b>                                          |       | <b>166,631</b>                 | 164,056                        |
| <b>Asedion Cyfredol:</b>                                 |       |                                |                                |
| Stoc                                                     | 11    | 7                              | 16                             |
| Dyledwyr                                                 | 12    | 87                             | 138                            |
| Arian yn y banc ac mewn llaw                             | 13    | –                              | –                              |
| <b>Cyfanswm</b>                                          |       | <b>94</b>                      | 154                            |
| <b>Credydwyr (symiau’n dod yn daladwy o fewn 12 mis)</b> | 14    | <b>(102)</b>                   | (20)                           |
| <b>Asedion Cyfredol Net</b>                              |       | <b>(8)</b>                     | 134                            |
| <b>Cyfanswm Asedion llai ymrwymadau cyfredol</b>         |       | <b>166,623</b>                 | 164,149                        |
| <b>Darparu am Ymrwymadau a Chodiannau</b>                |       | <b>(77)</b>                    | –                              |
| <b>Asedion net</b>                                       |       | <b>166,546</b>                 | 164,190                        |
| <b>Ecwiti Trethdalwyr</b>                                |       |                                |                                |
| Cronfa Gyffredinol                                       | 16    | 166,546                        | 164,190                        |
| Cronfa Adbrisió Wrth Gefn                                | 17    | –                              | –                              |
| Donated asset reserve                                    |       | –                              |                                |
| <b>Cyfanswm</b>                                          |       | <b>166,546</b>                 | 164,190                        |

Mae’r nodiadau atodedig yn rhan o’r cyfrifon hyn.

D J Bills  
22 Ionawr 2002

SCHEDULE 3  
FORESTRY COMMISSION IN WALES

Balance Sheet  
as at 31 March 2001

|                                                         | Note | 2000/2001<br>£000s £000s | 1999/2000<br>£000s £000s |
|---------------------------------------------------------|------|--------------------------|--------------------------|
| <b>Fixed Assets:</b>                                    |      |                          |                          |
| Tangible fixed assets                                   | 2    | 116                      | 153                      |
| Investments                                             | 5    | 166,515                  | 163,903                  |
| <b>Total</b>                                            |      | <b>166,631</b>           | 164,056                  |
| <b>Current Assets:</b>                                  |      |                          |                          |
| Stocks                                                  | 11   | 7                        | 16                       |
| Debtors                                                 | 12   | 87                       | 138                      |
| Cash at bank and in hand                                | 13   | –                        | –                        |
| <b>Total</b>                                            |      | <b>94</b>                | 154                      |
| <b>Creditors (amounts falling due within 12 months)</b> | 14   | <b>(102)</b>             | (20)                     |
| <b>Net Current Assets</b>                               |      | <b>(8)</b>               | 134                      |
| <b>Total assets less current liabilities</b>            |      | <b>166,623</b>           | 164,190                  |
| <b>Provisions for Liabilities and Charges</b>           |      | <b>(77)</b>              | –                        |
| <b>Net assets</b>                                       |      | <b>166,546</b>           | 164,190                  |
| <b>Taxpayers’ equity</b>                                |      |                          |                          |
| General fund                                            | 16   | 166,546                  | 164,190                  |
| Revaluation reserve                                     | 17   | –                        | –                        |
| Donated asset reserve                                   |      | –                        |                          |
| <b>Total</b>                                            |      | <b>166,546</b>           | 164,190                  |

The notes attached form part of these accounts.

D J Bills  
22 January 2002

RHETSRIAD 4 Y COMISIWN COEDWIGAETH YNG NGHYMRU

Datganiad Llifiant Arian

ar gyfer y flwyddyn a daeth i ben 31 Mawrth 2001

|                                           | Nodyn | 2000/2001<br>£000oedd | Ail-<br>ddatganiad<br>1999/2000<br>£000oedd |
|-------------------------------------------|-------|-----------------------|---------------------------------------------|
| All-lif arian net o weithgareddau         |       | (4,816)               | (5,165)                                     |
| Taliadau i Fenter Coedwigaeth             | 5     | (4,599)               | (2,556)                                     |
| Gwariant cyfalaf a buddsoddiad ariannol   | 2     | (8)                   | (39)                                        |
| Taliadau o’r Gronfa Gydgyfnerthol         |       | 9,423                 | 7,759                                       |
| Cynnydd/ (lleihad) mewn arian yn y cyfnod |       | –                     | (1)                                         |

Cysoni Cost Gweithredu â Llifiannau Arian Gweithredu

|                                                                  |   |          |          |
|------------------------------------------------------------------|---|----------|----------|
| Cost Gweithredu Net                                              |   | (20,332) | (53,202) |
| Addasiad am draddodion an-ariannol                               | 3 | 15,293   | 48,075   |
| Transactions posted as non-cash in error                         |   | 4        | –        |
| Addasiadau am symudiadau mewn Cyfalaf Gweithiol ar wahân i arian | 4 | 219      | (38)     |
| Addasiad am drosglwyddo o ddarpariaeth                           |   | –        | –        |
| Llifiant Arian Net o Weithgareddau                               |   | (4,816)  | (5,165)  |

Dadansoddiad gwariant cyfalaf a buddsoddiad ariannol

|                                             |   |     |      |
|---------------------------------------------|---|-----|------|
| Prynu asedion sefydlog                      | 2 | (8) | (80) |
| Enillion o waredu asedion sefydlog          |   | –   | 41   |
|                                             |   | (8) | (39) |
| Benthyciadau i gyrff eraill                 |   | –   | –    |
| All-lif arian net o weithgareddau buddsoddi |   | (8) | (39) |

Dadansoddiad ariannu

|                           |  |       |       |
|---------------------------|--|-------|-------|
| O’rgronfa Gydgyfr#nerthol |  | 9,423 | 7,759 |
| Lleihad mewn arian        |  | –     | 1     |
| Gofyniad Arian Net        |  | 9,423 | 7,760 |

Mae’r nodiadau atodedig yn rhan o’r cyfrifon hyn.

SCHEDULE 4

FORESTRY COMMISSION IN WALES

Cash Flow Statement

for the year ended 31 March 2001

|                                              | Note | 2000/2001<br>£000s | Restated<br>1999/2000<br>£000s |
|----------------------------------------------|------|--------------------|--------------------------------|
| Net cash outflow from operating activities   |      | (4,816)            | (5,165)                        |
| Payments to Forest Enterprise                | 5    | (4,599)            | (2,556)                        |
| Capital expenditure and financial investment | 2    | (8)                | (39)                           |
| Payments from Consolidated fund              |      | 9,423              | 7,759                          |
| Increase / (decrease) in cash in the period  |      | –                  | (1)                            |

Reconciliation of Operating Cost to Operating Cash Flows

|                                                              |   |          |          |
|--------------------------------------------------------------|---|----------|----------|
| Net Operating Cost                                           |   | (20,332) | (53,202) |
| Adjustment for non-cash transactions                         | 3 | 15,293   | 48,075   |
| Transactions posted as non-cash in error                     |   | 4        | –        |
| Adjustments for movements in Working Capital other than cash | 4 | 219      | (38)     |
| Adjustment for transfer from provision                       |   | –        | –        |
| Net Cash Flow from Operating Activities                      |   | (4,816)  | (5,165)  |

Analysis of capital expenditure and financial investment

|                                            |   |     |      |
|--------------------------------------------|---|-----|------|
| Purchase of Fixed Assets                   | 2 | (8) | (80) |
| Proceeds of disposal of fixed assets       |   | –   | 41   |
|                                            |   | (8) | (39) |
| Loans to other bodies                      |   | –   | –    |
| Net cash outflow from investing activities |   | (8) | (39) |

Analysis of financing

|                        |  |       |       |
|------------------------|--|-------|-------|
| From Consolidated Fund |  | 9,423 | 7,759 |
| Decrease in cash       |  | –     | 1     |
| Net Cash Requirement   |  | 9,423 | 7,760 |

The notes attached form part of these accounts.

RHESTRIAD 5  
Y COMISIWN COEDWIGAETH YNG NGHYMRU

Adnoddau yn ôl Amcan a Nod Adrannol  
am y flwyddyn a ddaeth i ben 31 Mawrth 2001

|                                                                                                          | Nodyn | 2000/2001            |          |                 | 1999/2000            |          |                 |
|----------------------------------------------------------------------------------------------------------|-------|----------------------|----------|-----------------|----------------------|----------|-----------------|
|                                                                                                          |       | Gwariant<br>Cyfannol | Incwm    | Gwariant<br>Net | Gwariant<br>Cyfannol | Incwm    | Gwariant<br>Net |
|                                                                                                          |       | £000oedd             | £000oedd | £000oedd        | £000oedd             | £000oedd | £000oedd        |
| Nodau                                                                                                    |       |                      |          |                 |                      |          |                 |
| Dioglu coedwigoedd a<br>choetiroedd Prydain                                                              | 18/19 | 11,717               | (4)      | 11,713          | 32,159               | –        | 32,159          |
| Ehangu arwynebedd coedwig<br>Prydain                                                                     | 18/19 | 171                  | (2)      | 169             | –                    | –        | –               |
| Mwyhau gwerth economaidd ein<br>hadnoddau coedwig                                                        | 18/19 | 2,849                | (273)    | 2,576           | 10,096               | (376)    | 9,720           |
| Diogelu a gwella bioamrywiaeth,<br>tirwedd a threftadaeth ddiwylliannol<br>ein coedwigoedd a choetiroedd | 18/19 | 3,478                | (377)    | 3,101           | 5,065                | (472)    | 4,593           |
| Datblygu cyfleoedd am hamdden<br>coetir                                                                  | 18/19 | 1,967                | (166)    | 1,801           | 4,855                | (284)    | 4,571           |
| Codi dealltwriaeth y cyhoerdd a<br>chyfraniad cymunedol mewn<br>coedwigaeth                              | 18/19 | 1,052                | (80)     | 972             | 2,265                | (106)    | 2,159           |
| Costau Gweithredu Net                                                                                    |       | 21,234               | (902)    | 20,332          | 54,440               | (1,238)  | 53,202          |

Mae'r nodiadau atodedig yn rhan o'r cyfrifon hyn.

SCHEDULE 5  
FORESTRY COMMISSION IN WALES

Resources by Departmental Aim and Objective  
for the year ended 31 March 2001

|                                                                                                           | Note  | 2000/2001            |        |                    | 1999/2000            |         |                    |
|-----------------------------------------------------------------------------------------------------------|-------|----------------------|--------|--------------------|----------------------|---------|--------------------|
|                                                                                                           |       | Gross<br>expenditure | Income | Net<br>expenditure | Gross<br>expenditure | Income  | Net<br>expenditure |
|                                                                                                           |       | £000s                | £000s  | £000s              | £000s                | £000s   | £000s              |
| Objectives                                                                                                |       |                      |        |                    |                      |         |                    |
| Protect Britain's forests and<br>woodlands                                                                | 18/19 | 11,717               | (4)    | 11,713             | 32,159               | –       | 32,159             |
| Expand Britain's forest area                                                                              | 18/19 | 171                  | (2)    | 169                | –                    | –       | –                  |
| Enhance the economic value of our<br>forest resources                                                     | 18/19 | 2,849                | (273)  | 2,576              | 10,096               | (376)   | 9,720              |
| Conserve and improve the biodiversity,<br>landscape and cultural heritage of our<br>forests and woodlands | 18/19 | 3,478                | (377)  | 3,101              | 5,065                | (472)   | 4,593              |
| Develop opportunities for woodland<br>recreation                                                          | 18/19 | 1,967                | (166)  | 1,801              | 4,855                | (284)   | 4,571              |
| Increase public understanding and<br>community participation in forestry                                  | 18/19 | 1,052                | (80)   | 972                | 2,265                | (106)   | 2,159              |
| Net Operating Costs                                                                                       |       | 21,234               | (902)  | 20,332             | 54,440               | (1,238) | 53,202             |

The notes attached form part of these accounts.

NODIADAU I'R CYFRIFON ADNODDAU

1 Datganiad polisiau cyfrifon

a Ffurf y Cyfrifon

Yn unol â pharagraff 5 Atodlen 7 Deddf Llywodraeth Cymru 1999, llunir y Cyfrifon mewn ffurf a gytunir a chymeradwyir gan Gynulliad Cymru. Paratwir y Cyfrifon yn unol â'r Llawlyfr Cyfrifon Adnoddau, ar sail croniadau o dan y confensiwn o gost hanesyddol a addasir gan adbrisiad asedion sefydlog a stociau lle'n faterol, ar eu gwerth i'r busnes gan gyfeirio at eu costau cyfredol.

Disgrifir isod y polisiau cyfrifon penodol a fabwysiadwyd gan y Comisiwn. Maent wedi eu cymhwyso'n gyson wrth ddelio ag eitemau a ystyrir yn faterol parthed y cyfrifon.

Archwilir y Cyfrifon gan y Rheolwr a'r Archiliwr Cyffredinol i Gymru.

b Sail cydgyfnerthiad

Enwebwyd Menter Coedwigaeth yng Nghymru yn Gorfforaeth Gyhoeddus at ddibenion cyfrifon cenedlaethol ac yn rhinwedd hynny y mae y tu allan i'r ffin at ddibenion cyfrifon adnoddau. Mae'r cyfrifon hyn felly yn cynnwys yr adran graidd a cholled masnachu a gwerth net Menter Coedwigaeth yng Nghymru.

Mae Menter Coedwigaeth yn cyhoeddi ei hadroddiad blynyddol ei hunan sydd yn cynnwys ei chyfrifon blynyddol.

c Cyllid yr UE

Mae'r Comisiwn Coedwigaeth yn gweithredu fel asiant yr UE ar gyfer Grantiau Trydyddion a delir o Amcan 1 a 5b a thaliadau Cynllun Grant Coetir a wneir o dan y cynlluniau cenedlaethol EAGGF.

Mae'r Comisiwn Coedwigaeth yn ymrwymo i dalu grantiau plannu mewn tri rhandaliad er y telir Grantiau am reoli coetiroedd sydd eisoes yn bodoli yn flynyddol mewn ol-ddyled yn ystod dilysrwydd pum mlynedd cynllun cymeradwyedig.

Daw Grantiau'n daladwy (a chânt eu cydnabod fel rhwymedigaeth yn y Fantolen) a hawlir cyfraniadau o'r UE, unwaith y cynhaliwyd arolwg materol er mwyn gwirio cydymffurfiaid ag amodau'r cynllun.

Os adhawllir grantiau wedyn oherwydd methiant cydymffurfio ag amodau Cynllun Grant Coetir, mae'n bosibl y bydd cyfanswm y cyd-ariannu a gafwyd yn ad-daladwy i'r UE.

NOTES TO THE RESOURCE ACCOUNTS

1 Statement of Accounting Policies

a Form of Accounts

In accordance with paragraph 5 of Schedule 7 of the Government of Wales Act 1998, the accounts are drawn up in a format agreed and approved by the Welsh Assembly. They are prepared in accordance with the Resource Accounting Manual on the accruals basis under the historical cost convention modified by the revaluation of fixed assets and stocks where material, at their value to the business by reference to their current costs.

The particular accounting policies adopted by the Commission are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

They are audited by the Comptroller and Auditor General for Wales.

b Basis of "Consolidation"

Forest Enterprise in Wales has been designated a Public Corporation for national accounts purposes and as such is outside the boundary for Resource Accounting purposes. These accounts therefore comprise the core-department and the trading deficit and net worth of Forest Enterprise in Wales.

Forest Enterprise publish their own annual report including their annual accounts.

c EU Funding

The Forestry Commission acts as an agent of the EU for Third Party Grants paid from Objective 1 and 5b and WGS payments made under the national EAGGF schemes.

The Forestry Commission undertakes to pay planting grants in three instalments whilst Grants for the management of existing woodlands are payable annually in arrears during the five-year currency of an approved plan.

Grants become payable (and are recognised as a liability in the Balance Sheet) and contributions from the EU are claimed, once a physical inspection has been undertaken to verify that the scheme conditions have been met.

If grants are subsequently recovered because of failure to fulfil the conditions of the Woodland Grant Scheme, the amount of co-financing that was received may be repayable to the EU.

ch Cost Codiannau Cyfalaf

Cynhwyswyd codiannau, sydd yn adlewyrchu cost y cyfalaf a ddefnyddir gan y Comisiwn yng Nghymru a Menter Coedwigaeth yng Nghymru, o dan costau Gweinyddu neu gostau Rhaglenni (fel sydd yn briodol) yn Natganiad Cost Gweithredu. Cyfrifir y codiant ar gyfradd safonol y Llywodraeth sef 6 y cant mewn termau real ar gyfanswm yr asedion llai rhwymedigaethau.

d Treth

Nid yw Treth incwm, corfforaeth nac enillion cyfalaf yn daladwy gan y Comisiwn Coedwigaeth. Priodolir Treth Arwerth anadhwaliadwy i Ddatganiad Cost Gweithredu yn y flwyddyn a ddigwyddodd.

dd Asedion sefydlog

Perchnogaeth

Mae perchnogaeth gyfreithiol yr holl dir ac adeiladau yn perthyn i'r Cynulliad Cenedlaethol. Mae perchnogaeth gyfreithiol y pren (gan gynnwys coed heb eu torri) ac asedion sefydlog cyffyrddadwy (offer swyddfa yn bennaf) yn perthyn i'r Comisiynwyr Coedwigaeth.

Prisiant yr Asedion

Ail-brisir tir ac adeiladau rhyddfrait bob tair blynedd gan staff â chymwysterau proffesiynol a gyflogir gan y Comisiwn Coedwigaeth. Ail-brisir offer swyddfa bob tair blynedd gan staff gweinyddol y Comisiwn Coedwigaeth. Rhwng ail-brisiannau, diweddir gwerthoedd asedion sefydlog cyffyrddadwy yn flynyddol gan ddefnyddio rhestr prisiau cyffredinol.

Cymerir yr holl wargantau a diffygion ail-brisio i mewn i'r Gronfa Ail-Brisiant oni bai bod diffygion yn fwy na gwargant y Gronfa Adbrisio Grynhoel, pan gânt eu priodoli i Ddatganiad Cost Gweithredu.

Trothwy Cyfalafu

Y lefel leiafsymiol am gyfalafu ased sefydlog cyffyrddadwy yw £1,500.

Cronni asedion

Er y byddai dodrefnynnau a drinir yn unigol yn dod yn is na'r trothwy cyfalafu, at ei gilydd maent yn asedion arwyddocaol ac felly cronwyd nhw at ei gilydd am y tro cyntaf yng nghyfrifon 1999/2000. Amcangyfrifwyd stoc y dodrefn presennol i fod yn hanner ffordd trwy'r bywyd hwnnw ar 31ain Mawrth 2000.

Sefydlwyd cronfa ar wahân am bryniadau o ddodrefn a wnaed yn ystod 2000/01.

Bywyd economiadd defnyddiol y cronfeydd hyn yw 10 mlynedd.

Crynhair Offer Swyddfa felly ers blynyddoedd lawer.

e Buddsoddiadau

Enwebwyd Menter Coedwigaeth yng Nghymru yn Gorfforaeth Gyhoeddus at ddibenion cyfrifon cenedlaethol ac felly y mae y tu allan i'r ffin at ddibenion Cyfrifon Adnoddau. Felly trinir fel buddsoddiad a dangosir yn y Fantolen ar werth yr asedion net ar 31 Mawrth 2001.

d Cost of Capital Charges

Charges, reflecting the cost of capital utilised by the Commission in Wales and Forest Enterprise in Wales, have been included under Administration or Programme costs (as appropriate) in the Operating Cost Statement. The charge is calculated at the Government's standard rate of 6 per cent in real terms on total assets less liabilities.

e Taxation

The Forestry Commission is not subject to income, corporation or capital gains tax. Irrecoverable Value Added Tax is charged to the Operating Cost Statement in the year in which it is incurred.

f Fixed Assets

Ownership

Legal ownership of all land and buildings is vested in the National Assembly. Legal ownership of the timber (including uncut trees) and other tangible fixed assets (primarily office equipment) is vested in the Forestry Commissioners.

Valuation of Assets

Freehold land and buildings are revalued every three years by professionally qualified staff employed by the Forestry Commission. Office equipment is revalued every three years by Forestry Commission administrative staff. Between revaluations, tangible fixed asset values are updated annually using a general price index.

Revaluation surpluses and deficits are taken to the Revaluation Reserve, unless deficits exceed the Cumulative Revaluation Reserve balance, when they are charged to the Operating Cost Statement.

Capitalisation Threshold

The minimum level for capitalisation of a tangible fixed asset is £1,500.

Pooling of Assets

Although items of furniture, if treated singly, would fall below the capitalisation threshold, collectively they represent a significant asset and accordingly they were pooled for the first time in the 1999/2000 accounts. The existing stock of furniture was estimated to be half way through its life as at 31 March 2000.

A separate pool has been set up for furniture purchases made during 2000/01.

The useful economic life of these pools is 10 years.

Office Machinery has been grouped in this way for many years.

g Investments

Forest Enterprise in Wales has been designated a Public Corporation for national accounts purposes and as such is outside the boundary for Resource Accounting purposes. Accordingly it is treated as an investment and is shown in the Balance Sheet at the value of the net assets of the Agency as at 31 March 2001.

- f    Dibrisiant**

Darperir dibrisiant ar yr holl asedion cyffarddadwy – ar wahân i dir – ar raddfeydd a gyfrifir i ddileu’r prisiant, llai amcangyfrif o’r ôl-werth, o bob ased yn gyfartal dros ei fywyd defnyddiol disgwyliedig. Mae’r bywydau defnyddiol disgwyliedig a ddefnyddir am y cyfrifiadau hyn fel a ganlyn:

|                         |                         |
|-------------------------|-------------------------|
| Adeiladau               | - 20 i 80 o flynyddoedd |
| Dodrefn                 | - 10 mlynedd            |
| Offer ymchwil a swyddfa | - 2 i 20 mlynedd        |
- ff   Yswiriant**

Yn unol â dulliau cyfrifon arferol y Llywodraeth, mae’r Comisiwn Coedwigaeth yn cario ei risgiau yswiriant ei hunan.
- g    Darparu ar gyfer Dyledion Drwg a Drwgdybus.**

Rhoddir darpariaeth benodol ar gyfer dyledion drwg a drwgdybus i’r neilltu ar sail arolwg o ddyledion unigol ar ddiwedd y flwyddyn.
- ng   Stoc a Gwaith mewn Llaw**

Prisir stociau o nwyddau am ailwerthu ar gost, neu os yn faterol wahanol, ar gost ail-osod cyfredol, ac ar werth sylweddoladwy net dim ond os nad yw’n bosibl nac yn debygol iddynt gael eu defnyddio.
- h    Gwariant ac Incwm Rhaglen**

Mae gwariant rhaglen yn cynnwys holl gostau a grantiau a dalwyd yr UE. Mae incwm rhaglen yn cynnwys gwrthbwyso cyllid/cyd-gyllid yr UE.
- l    Cynlluniau Pensiwn ac lawn-Dal y Comisiwn Coedwigaeth**

Cynhwysir cyflogedigion presennol a chynt gan ddarpariaethau Cynllun Pensiwn y Comisiwn Coedwigaeth, sydd yn anghyfranadwy ac yn anghronfaol ar wahân i gyfraniadau ar gyfer budd-daliadau gweddwon. Er bod y Cynllun yn gynllun buddion diffiniedig, priodolir atebolrwydd am dalu buddion yn y dyfodol i’r Cynllun. Bydd y Comisiwn yn cwrdd â chostau’r pensiynau a ddarperir ar gyfer y staff a gyflogir ganddo trwy dalu codiannau ar sail grynhöol. Mae Datganiad Cynllun ar wahân ar gyfer y Cynllun Pensiwn.

Mae Cynllun lawn-Dal y Comisiwn Coedwigaeth, a weinyddir hefyd gan y Comisiwn Coedwigaeth, yn darparu cyfres o fuddion iawndal i gyflogedigion a fydd yn gadael y gwasanaeth cyn yr oedran ymddeol arferol o dan gynllun ymddeoliad cynnar. Mae’n ofynnol ar y Comisiwn i gwrdd â chost ychwanegol budd-daliadau y tu hwnt i fudd-daliadau arferol y Cynllun Pensiwn ar gyfer cyflogedigion a fydd yn ymddeol yn gynnar. Mae’r Comisiwn yn darparu yn gyflawn am y gost pan fydd yr aelod o’r staff yn gadael y Comisiwn. Ar gyfer staff sydd yn gadael ar 31 Mawrth 1999 neu cyn hynny, dangosir atebolrwyddau yn y dyfodol am daliadau ‘iawndal’ misol yng nghyfrifon y Comisiwn Coedwigaeth am Loegr a Phrydain. Ar gyfer staff sydd yn gadael ar 1 Ebrill 1999 neu ar ôl hynny, dangosir atebolrwyddau yn y dyfodol am daliadau ‘iawndal’ misol yng nghyfrifon y Comisiwn Coedwigaeth ar gyfer y wlad a’r rhan o’r Comisiwn yr oedd y swyddog yn gwasanaethu ynddynt wrth iddo ymddeol yn gynnar. (Dosrennir cost y staff yn gweithio yn y Pencadlys wrth iddynt ymddeol i’r tair mamwlad aar yr un sail â chostau eraill y Pencadlys).
- h    Depreciation**

Depreciation is provided on all tangible fixed assets – except land – at rates calculated to write off the valuation, less estimated residual value, of each asset evenly over its expected useful life. Estimated useful economic lives used for these calculations are:

|                               |                  |
|-------------------------------|------------------|
| Buildings                     | - 20 to 80 years |
| Furniture                     | - 10 years       |
| Research and office equipment | - 2 to 20 years  |

**i    Insurance**

In accordance with normal Government accounting practice, the Forestry Commission carries its own insurance risks.

**j    Provision for Bad and Doubtful Debts**

Specific provisions for bad and doubtful debts are set aside on the basis of a review of individual debts at the end of the year.

**k    Stocks and Work in Progress**

Stocks of goods for resale are valued at cost or, where materially different, current replacement cost, and at net realisable value only when they either cannot or will not be used.

**l    Programme Expenditure and Income**

Programme expenditure includes all EU costs and grants paid. Programme income includes off-setting EU funding/co-financing.

**m   Forestry Commission Pension and Compensation Schemes**

Present and past employees are covered by the provisions of the Forestry Commission Pension Scheme, which is non-contributory and unfunded apart from contributions for widows’/widowers’ benefits. Although the Scheme is a defined benefit scheme, liability for payment of future benefits is a charge to the Scheme. The Commission meets the cost of pension cover provided for the staff they employ by payment of charges calculated on an accruing basis. There is a separate Scheme Statement for the Pension Scheme.

The Forestry Commission Compensation Scheme, which is also administered by the Forestry Commission, provides a range of compensation benefits for employees who leave service before their normal retirement age under an early retirement scheme. The Commission is required to meet the additional cost of benefits beyond the normal Pension Scheme benefits, in respect of employees who retire early. The Commission provides in full for the cost when the member of staff leaves the Commission. For staff leaving on or prior to 31 March 1999, the future liabilities for monthly ‘compensation’ payments are shown in the Forestry Commission accounts for England and Great Britain. For staff leaving on or after 1 April 1999, the future liabilities for monthly ‘compensation’ payments are shown in the Forestry Commission accounts for the country in which the officer was serving at the time they took early retirement (the cost of staff who were based in Headquarters when they retired are apportioned to the three home countries on the same basis as other Headquarters costs).

2 Asedion Sefydlog

Asedion Sefydlog Cyffyrddadwy

|                                       | Tir ac Adeiladau | Offer a Pheiriannau | Cyfanswm |
|---------------------------------------|------------------|---------------------|----------|
|                                       | £000             | £000                | £000     |
| <strong>Gwerthusiad:</strong>         |                  |                     |          |
| Ar 1 Ebrill 2000                      | 18               | 448                 | 466      |
| Ychwanegiadau                         | –                | 8                   | 8        |
| Trosglwyddiadau                       | –                | 9                   | 9        |
| Gwerthiannau                          | –                | (28)                | (28)     |
| Adbrizio i brisiau cyfredol           | –                | –                   | –        |
| <strong>Ar 31 Mawrth 2001</strong>    | 18               | 437                 | 455      |
| <strong>Datbrisiad:</strong>          |                  |                     |          |
| Ar 1 Ebrill 2000                      | –                | (313)               | (313)    |
| Darparwyd yn ystod y flwyddyn         | –                | (42)                | (42)     |
| Trosglwyddiadau                       | –                | (4)                 | (4)      |
| Gwerthiannau                          | –                | 20                  | 20       |
| Adbrizio i brisiau cyfredol           | –                | –                   | –        |
| <strong>Ar 31 Mawrth 2001</strong>    | –                | (339)               | (339)    |
| <strong>Gwerth llyfr Net ar:</strong> |                  |                     |          |
| <strong>31 Mawrth 2001</strong>       | 18               | 98                  | 116      |
| <strong>1 Ebrill 2000</strong>        | 18               | 135                 | 153      |

Adbrisiwyd yr asedion a ddisgrifiwyd uchod yn broffesiynol ar 31 Mawrth 1999 a diweddarwyd eu gwerthoedd yn unol y mynegau ar 31 Mawrth 2001.

Roedd yr ychwanegiadau i'r asedion sefydlog yn cynnwys dwy elfen:

- Pryniadau asedion sefydlog; a

Dodfrefn – creu cronfa dodfrefn.
- Prynu Asedion sefydlog

Cyfanswm yr asedion sefydlog a brynwyd oedd £7,770.
- Dodfrefn – creu cronfa asedion

Yn unol â gofyniadau'r Llawlyfr Cyfrifon Asedion crëwyd cronfa asedion ar gyfer pob blwyddyn. Tybiwyd i gronfa 1999/2000 gael ei hychwanegu ar 31 Mawrth 2000 ar werth llyfr net o £17,942, cafwyd hyn ei fynegrifo oddi ar hynny (yn unol â gofyniadau cyfrifon hanesyddol addasiedig) a chyfanswm cronfa 2000/01 oedd £5,152.

2 Fixed Assets

Tangible Fixed Assets

|                                     | Land and Buildings | Machinery, Plant and Equipment | Total |
|-------------------------------------|--------------------|--------------------------------|-------|
|                                     | £000               | £000                           | £000  |
| <strong>Valuation:</strong>         |                    |                                |       |
| At 1 April 2000                     | 18                 | 448                            | 466   |
| Additions                           | –                  | 8                              | 8     |
| Transfers                           | –                  | 9                              | 9     |
| Disposals                           | –                  | (28)                           | (28)  |
| Revaluation to current prices       | –                  | –                              | –     |
| <strong>At 31 March 2001</strong>   | 18                 | 437                            | 455   |
| <strong>Depreciation:</strong>      |                    |                                |       |
| At 1 April 2000                     | –                  | (313)                          | (313) |
| Provided during year                | –                  | (42)                           | (42)  |
| Transfers                           | –                  | (4)                            | (4)   |
| Disposals                           | –                  | 20                             | 20    |
| Revaluation to current prices       | –                  | –                              | –     |
| <strong>At 31 March 2001</strong>   | –                  | (339)                          | (339) |
| <strong>Net Book Value at:</strong> |                    |                                |       |
| <strong>31 March 2001</strong>      | 18                 | 98                             | 116   |
| <strong>1 April 2000</strong>       | 18                 | 135                            | 153   |

The assets described above were all professionally revalued at 31 March 1999 and their values were updated by index as at 31 March 2001.

Fixed asset additions consisted of two elements:

- Purchases of fixed assets; and

Furniture – creation of a furniture pool.
- Purchase of fixed assets

Fixed asset purchases totalled £7,770.
- Furniture – creation of asset pool

In accordance with the requirements of the Resource Accounting Manual a pool of assets has been created for each year. The 1999/2000 pool was deemed to have been added on 31 March 2000 at a net book value of £17,942, this has since been indexed (in accordance with modified historic accounting requirements) the 2000/01 pool amounted to £5,152.

3 Costau An-Ariannol

Cynhwyswyd costau an-ariannol o £15,292,960 o dan Gostau Gweinyddu a Chostau Rhaglen:

|                  | 2000/2001<br>£000 | 1999/2000<br>£000 |
|------------------|-------------------|-------------------|
| Costau Gweinyddu | 147               | 47                |
| Costau Rhaglen   | 15,146            | 48,028            |
| Cyfanswm         | 15,293            | 48,075            |

4 Symudiadau mewn Cyfalaf gweithio ar wahân i Arian

Roedd y rhain yn cynnwys:

|                                     | 2000/2001<br>£000 | Ailddatganwyd<br>1999/2000<br>£000 |
|-------------------------------------|-------------------|------------------------------------|
| Lleihad/(Cynydd) mewn Stoc          | 9                 | 5                                  |
| Lleihad/(Cynydd) mewn Dyledwyr      | 51                | (146)                              |
| (Lleihad)/Cynydd Credydwyr:         |                   |                                    |
| Symiau'n daladwy mewn blwyddyn      | 82                | 179                                |
| Darparu am Ymrwymïadau a Chodiannau | 77                | –                                  |
| Darparu am Ddyledion Drwg           | –                 | –                                  |
| Cyfanswm                            | 219               | (38)                               |

5 Buddsoddiadau

Mae'r cyfanswm buddsoddiadau o £166,515,086 (£163,902,913 ar gyfer 1999/2000) yn cynrychioli Gwerth Llyfr Net Menter Coedwigaeth yng Nghymru, sydd yn Gorfforaeth Gyhoeddus ac felly y tu hwnt i'r ffin adrannol at ddibenion Cyfrifon Adnoddau.

Diffyg Arian Menter Coedwigaeth

Gwnaed taliadau o £4,599,555 (£2,555,777 ar gyfer 1999/2000) i Asiantaeth Menter Coedwigaeth o Grant-mewn-Cymorth. Roedd y gwahaniaeth rhwng hyn a'r diffyg gweithredol o £5,233,280 (5,253,514 ar gyfer 1999/2000) (heb gynnwys cost cyfalaf) yn £633,725 sef:

|                         |              |
|-------------------------|--------------|
| Costau an-ariannol o    | (£1,200,000) |
| Derbyniadau Cyfalaf Net | £1,834,599   |
| Cynydd mewn arian       | (£784)       |
| Gwahaniaeth             | £633,725     |

3 Non Cash Costs

Non cash costs of £15,292,960 have been included under Administrative Costs and Programme Costs:

|                      | 2000/2001<br>£000 | 1999/2000<br>£000 |
|----------------------|-------------------|-------------------|
| Administration costs | 147               | 47                |
| Programme costs      | 15,146            | 48,028            |
| Total                | 15,293            | 48,075            |

4 Movements in Working Capital other than Cash

These comprised:

|                                       | 2000/2001<br>£000 | Restated<br>1999/2000<br>£000 |
|---------------------------------------|-------------------|-------------------------------|
| Decrease/(Increase) in Stocks         | 9                 | 5                             |
| Decrease/(Increase) in Debtors        | 51                | (146)                         |
| (Decrease)/Increase in Creditors:     |                   |                               |
| amounts falling due within one year   | 82                | 179                           |
| Provision for Liabilities and Charges | 77                | –                             |
| Provision for Bad Debts               | –                 | –                             |
| Total                                 | 219               | (38)                          |

5 Investments

The Investments figure of £166,515,086 (£163,902,913 for 1999/2000) represents the Net Book Value of Forest Enterprise in Wales, which is a Public Corporation and as such, is beyond the departmental boundary for Resource Accounting purposes.

Forest Enterprise Cash Deficit

Payments of £4,599,555 (£2,555,777 for 1999/2000) were made to Forest Enterprise Agency from Grant-in-Aid. The difference between this and the operating deficit £5,233,280 (5,253,514 for 1999/2000) (excluding cost of capital) being £633,725 consisted of:

|                       |              |
|-----------------------|--------------|
| and non-cash costs of | (£1,200,000) |
| Net Capital receipts  | £1,834,599   |
| Increase in cash      | (£784)       |
| Difference            | £633,725     |

6 Costau a Niferoedd Staff

a Nifer y cyflogedigion:

Nifer gyfartaleddol, y staff a gyflogwyd gan y Comisiwn yng Nghymru yn 2000/01 oedd 33 o staff cyfwerth llawn amser (37 ym 1999/2000). Mae 116 o staff yn gweithio ym Mhencadlys y Comisiwn yng Nghaeredin. Mae'r gweithwyr hyn yn cynnal gweithgareddau ym mhob un o'r tair glwad.

Gweithredwyd i uno'r gweithlu a gwaredu gwahaniaeth rhwng staff diwydiannol ac an-niwydiannol yn ystod 2000/01 yn dilyn pleidlais gan y staff ym mis Gorffennaf 2000.

b Costau Staff

Roedd y cyfanswm ar gyfer staff y Comisiwn oedd £1, 141,398 (£1,340,921 ar gyfer 1999/2000) fel a ganlyn:

|                                        | 2000/01<br>£000        | 1999/2000<br>£000 |
|----------------------------------------|------------------------|-------------------|
| <strong>Y Comsiwn Coedwigaeth</strong> |                        |                   |
| Cyflogau                               | 912                    | 1,077             |
| Costau Nawdd cymdeithasol              | 69                     | 80                |
| Costau Pensiwn y Cyflogydd             | 160                    | 184               |
| <strong>Cyfanswm</strong>              | <strong>1,141</strong> | 1,341             |

Cyfraniadau pensiwn y cyflogydd  
Mae'r staff yn aelodau Cynllun Pensiwn y Comisiwn Coedwigaeth a ddiffinir fel cynllun pensiwn budd. Telir cyfraniadau pensiwn y cyflogydd, wedi'u cyfrif fel canrannau cyflog pensiynadwy, i Gynllun Pensiwn y Comisiwn Coedwigaeth a chynhwysir nhw yn y Datganiad Costau Gweithredu. Gosodwyd cyfraddau cyfraniad y cyflogydd (gan y Comisiwn Coedwigaeth yn dilyn cyngor gan Adran Actwari'r Llywodraeth) rhwng 15 a 22 y cant yn ôl y raddfa. Telir taliadau pensiwn go iawn gan y Comisiwn Coedwigaeth o'r Grant mewn Cymorth a ddarperir gan y Senedd. Dangosir derbynion a thaliadau'r cynllun pensiwn, ei statws a sut y bydd yn gweithredu, a gwerth y rhwymedigaethau gwasanaeth yn y gorffennol heb gronfa yng Nghyfrifon Cynllun Pensiwn y Comisiwn Coedwigaeth.

Buddion ymarferol  
Darperir buddion ymarferol o dan y cynlluniau canlynol:

- i. taliadau cyflog ymlaen llaw am brynu tai;
- ii. taliadau cyflog ymlaen llaw am brynu tocynnau tymor a beiciau;
- iii. cynllun darparu ceir

Mae amodau a chyfyngiadau arian ar gyfer pob cynllun.

Roedd 3 benthyciad o dan y cynllun taliadau cyflog ymlaen llaw ar gyfer prynu tai gyda gweddill heb ei dalu o £2,500 neu fwy i aelodau unigol y staff ar 31ain Mawrth 2001. Cyfanswm y benthyciadau hyn oedd £15,906.

6 Staff Numbers and Costs

a Number of Employees:

The average number of staff employed by the Commission in Wales during 2000/01 was 33 whole time equivalent staff (37 in 1999/2000). 116 staff are based in the Commission's Headquarters in Edinburgh. These staff support activities in all three countries.

Action to unify the workforce and remove the distinction between industrial and non-industrial staff was undertaken during 2000/01 following a vote by staff in July 2000.

b Staff Costs

These amounted to £1,141,398 (£1,340,921 for 1999/2000) for the Commission's staff and comprised:

|                                      | 2000/01<br>£000        | 1999/2000<br>£000 |
|--------------------------------------|------------------------|-------------------|
| <strong>Forestry Commission</strong> |                        |                   |
| Wages and salaries                   | 912                    | 1,077             |
| Social security costs                | 69                     | 80                |
| Employer's superannuation costs      | 160                    | 184               |
| <strong>Total</strong>               | <strong>1,141</strong> | 1,341             |

Employer's Superannuation Contributions  
Staff are members of the Forestry Commission Pension Scheme which is a defined benefit pension scheme. Employer's superannuation contributions, calculated as percentages of pensionable pay, are paid to the Forestry Commission Pension Scheme and are included in the Operating Cost Statement. The employer's contribution rates were set (by the Forestry Commission following advice from the Government Actuary's Department) at between 15 and 22 per cent according to grade. Actual pension payments are met by the Forestry Commission from the Grant-in-Aid provided by Parliament. The receipts and payments of the Pension Scheme, its status and how it operates, and the valuation of unfunded past service liabilities, are shown in the Forestry Commission Pension Scheme Accounts.

Benefits in Kind  
Benefits in kind are provided under the following schemes:

- i. advances of salary for house purchase;
- ii. advances of salary for purchase of season tickets and cycles;
- iii. car provision scheme.

Each scheme is subject to conditions and financial limits.

The advances of salary for house purchase scheme had 3 loans with an outstanding balance of £2,500 or more to individual members of staff at 31 March 2001. The total value of these loans was £15,906.

Hefyd roedd 19 o fenthyciadau gyda gweddill heb ei dalu o £2,500 neu fwy i aelodau unigol o'r staff mewn unedau gwasanaethau arbennig a'r Brif Swyddfa ar 31ain Mawrth 2001. Cyfanswm y benthyciadau hyn oedd £150,858. At ddibenion cyfrifon gwasgarir nifer a gwerth y benthyciadau hyn dros wahanol unedau cofnodi'r Comisiwn ar sail gytunedig.

c Bwrdd y Comisiynwyr

Cynhwysir tâl y Comisiynwyr Coedwigaeth, heblaw am dâl Prif Weithredwr Menter Coedwigaeth (sydd yng Nghyfrifon yr Asiantaeth) yn y Cyfrifon hyn. Mae cyfanswm tâl y Comisiynwyr, heb gynnwys cyfraniadau pensiwn, gan gynnwys Prif Weithredwr Menter Coedwigaeth fel a ganlyn:

|                                  | 2000/2001<br>£000 | 1999/2000<br>£000 |
|----------------------------------|-------------------|-------------------|
| Cadeirydd                        | 43                | 42                |
| Comisiynydd uchaf ei gyflog      | 112               | 102               |
| Comisiynwyr Eraill               | 207               | 177               |
| Cyfanswm Taliadau Comisiynwyr    | 362               | 321               |
| Teithiau a Threuliau Comisiynwyr | 47                | 45                |

Cafodd y Cyfarwyddwr Cyffredinol gyfanswm o £111,737 yn 2000/01 (£102,418 ym 1999/2000) gan gynnwys bonws o £9,730 (£9,311 ym 1999/2000). Mae gan y Cyfarwyddwr Cyffredinol gytundeb cyfnod sefydlog a ddaw i ben ym mis Rhagfyr 2003, gyda'r dewis am adnewyddu am bedair blynedd ychwanegol. Mae'n aelod cyffredin o Gynllun Pensiwn y Comisiwn Coedwigaeth.

Daeth taliadau'r Comisiynwyr eraill o fewn yr amrediadau hyn:

|                 | 2000/2001<br>Nifer | 1999/2000<br>Nifer |
|-----------------|--------------------|--------------------|
| 0 - 4,999       | 2                  | 5                  |
| 5,000 - 9,999   | 7                  | 4                  |
| 40,000 - 44,999 | 1                  | 1                  |
| 70,000 - 74,999 | 1                  | 1                  |
| 80,000 - 84,999 | 1                  | 1                  |

In addition, 19 loans with an outstanding balance of £2,500 or more to individual members of staff in specialist service units and Headquarters were outstanding at 31 March 2001. The total value of these loans was £150,858. For accounting purposes the number and value of these loans is spread over the various Forestry reporting entities on an agreed basis.

c Board of Commissioners

The remuneration of the Forestry Commissioners, excluding the Forest Enterprise Chief Executive (whose remuneration is in the Agency's accounts) is included in these accounts. The total remuneration of the Commissioners excluding pension contributions but including the Forest Enterprise Chief Executive comprises:

|                                         | 2000/2001<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------|-------------------|-------------------|
| Chairman                                | 43                | 42                |
| Highest paid Commissioner               | 112               | 102               |
| Other Commissioners                     | 207               | 177               |
| Total emoluments of Commissioners       | 362               | 321               |
| Travel and subsistence of Commissioners | 47                | 45                |

The Director General received total remuneration of £111,737 in 2000/01 (£102,418 in 1999/2000) including a bonus of £9,730 (£9,311 in 1999/2000). The Director General is on a fixed term contract which expires in December 2003, with the option to renew for another four years. He is an ordinary member of the Forestry Commission Pension Scheme.

The emoluments of the other Commissioners fell within the following ranges:

|                 | 2000/2001<br>No | 1999/2000<br>No |
|-----------------|-----------------|-----------------|
| 0 - 4,999       | 2               | 5               |
| 5,000 - 9,999   | 7               | 4               |
| 40,000 - 44,999 | 1               | 1               |
| 70,000 - 74,999 | 1               | 1               |
| 80,000 - 84,999 | 1               | 1               |

Darperir buddion pensiwn trwy Gynllun Pensiwn y Comisiwn Coedwigaeth ar redir trwy gydweddiad â Phrif Gynllun Pensiwn y Gwasanaeth Sifil. Mae'r cynllun yn darparu buddion ar sail 'cyflog terfynol' ar oedran ymddeol normal o 60 oed. Mae buddion yn crynhoi ar raddfa o 1 rhan o 80 o gyflog pensiynadwy am bob blwyddyn o wasanaeth. Hefyd mae cyfandaliad yn gyfateb i bensiwn tair blynedd yn daladwy adeg ymddeoliad. Mae aelodau'n talu cyfraniadau o 1.5% o enillion pensiynadwy i ddarparu ar gyfer budd-daliadau i wragedd gweddwon a phlant. Mae pensiynau'n cynyddu yn unol â'r Mynegai Prisiau Adwerth. Ar farwolaeth, mae pensiynau'n daladwy i'r priod goroesol ar raddfa hanner pensiwn yr aelod. Ar farwolaeth mewn gwasanaeth, mae'r cynllun yn talu cyfandaliad o ddwywaith y cyflog pensiynadwy ac mae'n darparu mwyhad gwasanaeth wrth gyfrif pensiwn y priod. Mae'r mwyhad yn dibynnu ar hyd gwasanaeth a ni all fod yn fwy na 10 mlynedd. Mae ymddeoliad meddygol yn bosibl mewn achos o iechyd gwael difrifol. Mewn achosion felly, daw pensiynau i daliad ar unwaith heb leihad actiwaraid a chyda mwyhad am wasanaeth fel ag ar gyfer pensiynau gweddwon.

|                                  |                                             |
|----------------------------------|---------------------------------------------|
| Syr Peter Hutchinson Bt CBE FRSE | Cadeirydd An-Weithredol                     |
| David Bills                      | Cyfarwyddwr Cyffredinol a Dirprwy Gadeirydd |
| Dr Bob McIntosh                  | Prif Weithredwr, Menter Coedwigaeth         |
| Duncan Macniven TD               | Pennaeth Gwasanaethau Corfforaethol         |

Comisiynwyr An-Weithredol

Anthony Bosanquet  
Tom Bruce Jones  
Tony Cooper  
Dr Victoria Edwards  
John James OBE  
Andrew Raven  
Gareth Wardell  
Harry Featherstonhaugh  
John Edmonds

| Pension Information               | Sir Peter<br>Hutchison | David<br>Bills | Dr Bob<br>McIntosh | Duncan<br>Macniven |
|-----------------------------------|------------------------|----------------|--------------------|--------------------|
| Age                               | 65                     | 53             | 49                 | 50                 |
| Pay as at 31.3.01                 | 43,247                 | 105,389        | 68,248             | 72,343             |
| Pension increase net of inflation | 529                    | 1,051          | 1,472              | 1,383              |
| Accrued pension at 31.3.01        | 3,422                  | 6,108          | 23,515             | 24,926             |

Non-executive Commissioners do not receive pension benefits from the Commission.

Pension benefits are provided through the Forestry Commission Pension Scheme which is run by analogy with the Principal Civil Service Pension Scheme. The Scheme provides benefits on a 'final salary' basis at a normal retirement age of 60. Benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition a lump sum equivalent to 3 years' pension is payable on retirement. Members pay contributions of 1.5 per cent of pensionable earnings for the provision of widows' and children's benefits. Pensions increase in payment in line with the Retail Price Index. On death, pensions are payable to the surviving spouse at a rate of half the member's pension. On death in service, the Scheme pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. The enhancement depends on length of service and cannot exceed 10 years. Medical retirement is possible in the event of serious ill-health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

|                                 |                                      |
|---------------------------------|--------------------------------------|
| Sir Peter Hutchison Bt CBE FRSE | Non executive Chairman               |
| David Bills                     | Director General and Deputy Chairman |
| Dr Bob McIntosh                 | Chief Executive, Forest Enterprise   |
| Duncan Macniven TD              | Head of Corporate Services           |

Non-executive Commissioners

Anthony Bosanquet  
Tom Bruce Jones  
Tony Cooper  
Dr Victoria Edwards  
John James OBE  
Andrew Raven  
Gareth Wardell  
Harry Featherstonhaugh  
John Edmonds

| Pension Information               | Sir Peter<br>Hutchison | David<br>Bills | Dr Bob<br>McIntosh | Duncan<br>Macniven |
|-----------------------------------|------------------------|----------------|--------------------|--------------------|
| Age                               | 65                     | 53             | 49                 | 50                 |
| Pay as at 31.3.01                 | 43,247                 | 105,389        | 68,248             | 72,343             |
| Pension increase net of inflation | 529                    | 1,051          | 1,472              | 1,383              |
| Accrued pension at 31.3.01        | 3,422                  | 6,108          | 23,515             | 24,926             |

Non-executive Commissioners do not receive pension benefits from the Commission.

7 Costau Gweinyddol Eraill

Daeth y rhain i £1,548,953 ar gyfer y Comisiwn (£1,543,334 ar gyfer 1999/2000)

|                                     | 2000/01<br>£000 | 1999/2000<br>£000 |
|-------------------------------------|-----------------|-------------------|
| Teithio a lluniaeth                 | 128             | 165               |
| Gwariant arall                      | 1,274           | 1,331             |
| Is-Gyfanswm                         | 1,402           | 1,496             |
| <b>Costau An-Ariannol</b>           |                 |                   |
| Cost cyfalaf                        | 10              | 15                |
| Lleihad parhaus mewn gwerth asedion | 92              | 15                |
| Datbrisiad                          | 42              | 17                |
| Enillion ar werthu asedion          | 3               | –                 |
| Is-Gyfanswm                         | 147             | 47                |
| <b>Cyfanswm</b>                     | <b>1,549</b>    | <b>1,543</b>      |

Ymhlith gwariannau eraill oedd taliad yr archwiliwr o £11,215.

8 Gwariant ac Incwm Rhaglen

a Gwariant Rhaglen

Daeth y rhain i gyfanswm o £18,543,680 i'r Comisiwn (£51,555,547 ar gyfer 1999/2000).

|                                                            | 2000/2001<br>£000 | 1999/2000<br>£000 |
|------------------------------------------------------------|-------------------|-------------------|
| Grantiau a dalwyd i berchnogion coetir preifat             | 2,891             | 3,528             |
| Other including publications expenditure                   | 507               | –                 |
| Is-Gyfanswm                                                | 3,398             | 3,528             |
| <u>Costau An-Ariannol o ddal Menter Coedwigaeth</u>        |                   |                   |
| Gwargant (diffig) Gwelthredu menter Coedwigaeth            | 5,233             | 5,254             |
| Cost cyfalaf i'r Comisiwn am ddaliad ym menter Coedwigaeth | 9,913             | 10,872            |
| Lleihad parhaus mewn gwerth                                | –                 | 31,902            |
| Is-Gyfanswm                                                | 15,146            | 48,028            |
| <b>Cyfanswm</b>                                            | <b>18,544</b>     | <b>51,556</b>     |

7 Other Administrative Costs

These amounted to £1,548,953 for the Commission (£1,543,334 for 1999/2000).

|                                         | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------|-----------------|-------------------|
| Travel and subsistence                  | 128             | 165               |
| Other expenditure                       | 1,274           | 1,331             |
| Sub-total                               | 1,402           | 1,496             |
| <b>Non cash costs</b>                   |                 |                   |
| Cost of capital                         | 10              | 15                |
| Permanent diminution in value of assets | 92              | 15                |
| Depreciation                            | 42              | 17                |
| Gains on disposal of assets             | 3               | –                 |
| Sub-total                               | 147             | 47                |
| <b>Total</b>                            | <b>1,549</b>    | <b>1,543</b>      |

Other expenses included auditor's remuneration of £11,215.

8 Programme Expenditure and Income

a Programme Expenditure

These amounted to £18,543,680 for the Commission (£51,555,547 for 1999/2000).

|                                                        | 2000/2001<br>£000 | 1999/2000<br>£000 |
|--------------------------------------------------------|-------------------|-------------------|
| Grants paid to private woodland owners                 | 2,891             | 3,528             |
| Other including publications expenditure               | 507               | –                 |
| Sub-total                                              | 3,398             | 3,528             |
| <u>Non cash costs of holding Forest Enterprise</u>     |                   |                   |
| Forest Enterprise Operating deficit/(surplus)          | 5,233             | 5,254             |
| Cost of capital to FC for holding in Forest Enterprise | 9,913             | 10,872            |
| Permanent diminution in value                          | –                 | 31,902            |
| Sub-total                                              | 15,146            | 48,028            |
| <b>Total</b>                                           | <b>18,544</b>     | <b>51,556</b>     |

b Incwm Rhaglen

Daeth hwn i gyfanswm o £628,019 (£1,238,683 fel ag a ail-adroddwyd ar gyfer 1999/2000) ac mae'n cynnwys incwm amrywiol o grant plannu o £12,601 (£594,715 fel ag a ail-adroddwyd ar gyfer 1999/2000) a £615,418 (£643,968 ar gyfer 1999/2000) gyda chyd-ariannu gan yr Undeb Ewropeaidd.

Ail-Adrodd

Ail-adroddwyd cyfanswm incwm y Rhaglen ar gyfer 1999/2000 oherwydd datrysiaid Anghydbwysedd y Cyfriflyfr Arian a adnabuwyd wrth lunio cyfrifon 1999/2000 (mae'r addasiad hwn yn cynyddu'r Diffyg Gweithredu a'r angen Arian Net).

O gyfanswm yr anghydbwysedd o £2,033,000 i'r Comisiwn Coedwigaeth yng Nghymru, Lloegr/Prydain a'r Alban ac Asiantaeth Ymchwil Goedwig, adnabuwyd cyfanswm o £1,337,712 oherwydd dyblygiad anghywir o anfonebau wrth ddechrau gweithio gyda'r feddalwedd Cyfriflyfr Gwethiannau.

Daeth cyfanswm yr addasiad ar gyfer Cymru i £29,346 a lleihawyd ffigwr yr incwm Rhaglen a chynyddwyd y Diffyg Gweithredu a'r angen Arian Net ar gyfer 1999/2000 er mwyn adlewyrchu hyn.

9 Cost Cyfalaf

Disgwylir i'r Comisiwn ysgwyddo tál cost cyfalaf o 6 y cant o'i asedion net gan gynnwys ei fuddsoddiad ym Menter Coedwigaeth. Cyfanswm cost syniadol cyfalaf ar sail asedion cyfartaleddol net a ddefnyddiwyd yn 2000/01 oedd £9,549 (£14,991 ar gyfer 1999/2000) am y Comisiwn Coedwigaeth a £9,912,540 (10,872,184 ar gyfer 1999/2000) ar gyfer Menter Coedwigaeth.

10 Lesau Gweithredol

Ni chafwyd unrhyw lesiau gweithredol yn ystod 2000/01.

11 Stociau a Gwaith Ymlaen

|                        | 2000/01<br>£000 | 1999/2000<br>£000 |
|------------------------|-----------------|-------------------|
| Stociau (cyhoeddiadau) | 7               | 16                |
| Cyfanswm               | 7               | 16                |

12 Dyledwyr

|                    | 2000/01<br>£000 | Ail-Ddatganwyd<br>1999/2000<br>£000 |
|--------------------|-----------------|-------------------------------------|
| Dyledwyr Masnachol | 76              | 114                                 |
| Dyledwyr Eraill    | 11              | 24                                  |
| Cyfanswm           | 87              | 138                                 |

b Programme Income.

This totalled £628,019 (£1,253,683 as restated for 1999/2000) and comprised of sundry income of £12,601 (£594,534 as restated for 1999/2000) and £615,418 (£643,968 for 1999/2000) planting grant, co-financing by the European Union.

Restatement

The programme income figure for 1999/2000 have been restated as a result of the resolution of the Cash Ledger Imbalance which was identified during production of the 1999/2000 accounts (this adjustment increases the Operating Deficit and Net cash requirement).

Of the total imbalance of £2,033,000 for the Forestry Commission in England/GB, Scotland and Wales and for Forest Research Agency, a sum of £1,337,712 was identified as being due to duplicate invoices being raised incorrectly when new Sales Ledger software was introduced.

The adjustment in Wales amounted to £29,346 and the Programme Income figure has been decreased and the Operating Deficit and Net Cash requirement for 1999/2000 have increased to reflect this.

9 Cost of Capital

The Commission is required to bear a cost of capital charge of 6 per cent of its net assets including its investment in Forest Enterprise. Notional cost of capital based on average net assets employed in 2000/01 amounted to £9,549 (£14,991 for 1999/2000) for the Forestry Commission and £9,912,540 (10,872,184 for 1999/2000) for Forest Enterprise.

10 Operating Leases

There were no operating leases during 2000/01.

11 Stocks and Work in Progress

|                       | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------|-----------------|-------------------|
| Stocks (publications) | 7               | 16                |
| Total                 | 7               | 16                |

12 Debtors

|               | 2000/01<br>£000 | Restated<br>1999/2000<br>£000 |
|---------------|-----------------|-------------------------------|
| Trade debtors | 76              | 114                           |
| Other debtors | 11              | 24                            |
| Total         | 87              | 138                           |

13 Arian mewn banc ac mewn llaw

|                                               | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------|-----------------|-------------------|
| Gweddill gyda swyddfa'r Talfeistr Cyffredinol | –               | –                 |
| Arian mewn banciau masnachol ac mewn llaw     | –               | –                 |
| <b>Cyfanswm</b>                               | <b>–</b>        | <b>–</b>          |

Mae swyddfa'r Talfeistr Cyffredinol yn darparu gwasanaeth bancio cyfrif cyfredol. Cynhwysir yr holl weddillion heblaw am ariannach yng nghyfrifon Comisiwn Coedwigaeth Prydain/Lloegr

14 Credydwyr

Symiau'n daladwy mewn blwyddyn

|                                                                 | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------|-----------------|-------------------|
| Taliadau a dderbyniwyd ar gyfrif                                | (45)            | –                 |
| Credydwyr Masnachol                                             | –               | (14)              |
| Darparu am daliadau iawndal                                     | (45)            | –                 |
| Credydwyr eraill gan gynnwys treth a chostau nawdd cymdeithasol | (12)            | (6)               |
| <b>Cyfanswm</b>                                                 | <b>(102)</b>    | <b>(20)</b>       |

Ymrwymïadau i dalu grantiau plannu a rheoli

Yn dilyn cymeradwyaeth cynllun rheoli am argymhellion plannu, mae'r Comisiwn Coedwigaeth yn ymrwymo i dalu grantiau plannu mewn tri rhandaliad. Ar 31 Mawrth 2000, roedd gan y Comisiwn Coedwigaeth ymrwymïadau o dan gynlluniau arwyddiedig i dalu rhandaliadau grantiau plannu ac ail-blannu yn y dyfodol yn y swm o £4.8 miliwn (£5 miliwn ym 1999/2000).

Mae grantiau am reoli coetiroedd sydd eisoes yn bodoli yn daladwy'n flynyddol mewn ol-ddyled yn ystod dilysrwydd pum mlynedd cynllun cymeradwyol, cyn belled ag a ddiwellir amcanion penodol a meini prawf oedran. Cyfanswm yr ymrwymïadau i daliadau yn y dyfodol ar gyfer cynlluniau cymeradwyol oedd £2.4 miliwn ar 31 Mawrth 2001 (£3 miliwn ym 1999/2000). Cyfanswm y ceisiadau am grantiau plannu ac ail-blannu, yn aros am gymeradwyaeth ar 31 Mawrth 2001 oedd £0 miliwn (£1 miliwn ym 1999/2000)

Ni chynhwysir y symiau hyn uchod.

15 Darparu am Ymrwymïadau a Chodiannau

Daeth hyn i gyfanswm o £77,495 ac mae'n cynnwys. Ni chafwyd unrhyw ymrwymïadau perthnasol ar 31 Mawrth 2001 am ddifrod a achoswyd i eiddo pobl eraill na iawndal am anaf personol i gyflogedigion (£dim ar 31 Mawrth 2000).

13 Cash at Bank and in Hand

|                                           | 2000/01<br>£000 | 1999/2000<br>£000 |
|-------------------------------------------|-----------------|-------------------|
| Balance with Office of Paymaster General  | –               | –                 |
| Cash at commercial banks and cash in hand | –               | –                 |
| <b>Total</b>                              | <b>–</b>        | <b>–</b>          |

The Office of the Paymaster General provides a current account banking service. All cash balances except petty cash are included in the Forestry Commission England/GB accounts.

14 Creditors

Amounts falling due within one year

|                                                              | 2000/01<br>£000 | 1999/2000<br>£000 |
|--------------------------------------------------------------|-----------------|-------------------|
| Payments received on account                                 | (45)            | –                 |
| Trade creditors                                              | –               | (14)              |
| Provision for Compensation payments                          | (45)            | –                 |
| Other creditors including taxation and social security costs | (12)            | (6)               |
| <b>Total</b>                                                 | <b>(102)</b>    | <b>(20)</b>       |

Commitments to pay planting and management grants

Following approval of a management plan for planting proposals, the Forestry Commission undertakes to pay planting grants in three instalments. The Forestry Commission was committed under signed plans to the payment of future instalments of planting and replanting grants amounting to £4.8 million as at 31 March 2001 (£5 million in 1999/2000).

Grants for the management of existing woodlands are payable annually in arrears during the five-year currency of an approved plan, so long as specific objectives and age criteria are met. Commitments to future payments in respect of approved plans amounted to £2.4 million at 31 March 2001 (£3 million in 1999/2000). Applications for planting and replanting grants, awaiting approval at 31 March 2001, amounted to £0 million (£1 million in 1999/2000).

These amounts are not included above.

15 Provision for Liabilities and Charges

This amounted £77,495 and comprised of provisions for early retirement payments. There were no contingent liabilities at 31 March 2001 for damages caused to other persons' property or for compensation for personal injury to employees (£nil as at 31 March 2000).

**16 Cysoni Cost Gweithredu Net i Newidiadau yn y Gronfa Gyffredinol**

|                                         | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------|-----------------|-------------------|
| Gweddill a ddygwyd ymlaen               | <b>164,190</b>  | 196,036           |
| Diffyg gweithredol net am y flwyddyn    | <b>(20,332)</b> | (53,172)          |
| Addasiad y flwyddyn flaenorol           | –               | (30)              |
| Cyllid Seneddol net                     | <b>9,423</b>    | 7,759             |
| Cost Cyfalaf y Comisiwn                 | <b>10</b>       | 15                |
| Gain on investment in FE                | <b>2,612</b>    | –                 |
| FE Operating deficit                    | <b>15,146</b>   | 16,126            |
| FE Cash deficit                         | <b>(4,600)</b>  | (2,556)           |
| Internal Transfers                      | <b>97</b>       | –                 |
| Creation of pooled asset –              | –               | (12)              |
| Net increase/(decrease) in General Fund | <b>2,356</b>    | (31,846)          |
| Gweddill a gariwyd i lawr               | <b>166,546</b>  | 164,190           |
| Cronfa Gyffredinol ar 31 Mawrth 2000    | <b>164,190</b>  | 196,036           |
| Cronfa Gyffredinol ar 31 Mawrth 2001    | <b>166,546</b>  | 164,190           |

**17 Cronfa Adbrisio wrth gefn**

|                                                                            | 2000/01<br>£000 | 1999/2000<br>£000 |
|----------------------------------------------------------------------------|-----------------|-------------------|
| Cronfa Adbrisio Cronnus Wrth Gefn a ddygwyd ymlaen                         | –               | –                 |
| Gweddill Adbrisio ar gyfer y flwyddyn yn dod i ben 31 Mawrth 2001          | <b>(92)</b>     | (31)              |
| Lleihad mewn Gwerth Llyfr cyfannol                                         | –               | 16                |
| Lleihad mewn datbrisiad cronnus                                            | <b>(92)</b>     | (15)              |
| Adbrisiad buddsoddiad yng Nghorfforaeth Gyhoeddus Menter Coedwigaeth       | <b>92</b>       | 15                |
| Lleihad parhaus mewn gwerth a roddwyd yn erbyn datganiad Costau gweithredu | –               | –                 |
| Cronfa Adbrisio Cronnus Wrth Gefn a gariwyd ymlaen                         | –               | –                 |

**16 Reconciliation of Net Operating Cost to Changes in General Fund**

|                                         | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------|-----------------|-------------------|
| Balance brought forward                 | <b>164,190</b>  | 196,036           |
| Net operating deficit for the year      | <b>(20,332)</b> | (53,172)          |
| Prior Year adjustment                   | –               | (30)              |
| Net Parliamentary funding               | <b>9,423</b>    | 7,759             |
| Cost of capital FC                      | <b>10</b>       | 15                |
| Gain on investment in FE                | <b>2,612</b>    | –                 |
| FE Operating deficit                    | <b>15,146</b>   | 16,126            |
| FE Cash deficit                         | <b>(4,600)</b>  | (2,556)           |
| Internal Transfers                      | <b>97</b>       | –                 |
| Creation of pooled asset –              | –               | (12)              |
| Net increase/(decrease) in General Fund | <b>2,356</b>    | (31,846)          |
| Balance Carried down                    | <b>166,546</b>  | 164,190           |
| General fund as at 31 March 2000        | <b>164,190</b>  | 196,036           |
| General fund as at 31 March 2001        | <b>166,546</b>  | 164,190           |

**17 Revaluation Reserve**

|                                                                       | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------------|-----------------|-------------------|
| Cumulative Revaluation Reserve brought forward                        | –               | –                 |
| Revaluation surplus for the year end 31 March 2001                    | <b>(92)</b>     | (31)              |
| Reduction in Gross Book Value                                         | –               | 16                |
| Reduction in cumulative depreciation                                  | <b>(92)</b>     | (15)              |
| Revaluation of investment in Forest Enterprise Public Corporation     | <b>92</b>       | 15                |
| Permanent diminution in value charged to the Operating Cost Statement | –               | –                 |
| Cumulative Revaluation Reserve carried forward                        | –               | –                 |

18 Dosraniad Costau yn Atodlen 5

Mae gwariant yn cynnwys y costau uniongyrchol a gwyd i Swyddfa Genedlaethol Cymru a chostau anuniongyrchol a ddyrannwyd gan ganolfannau costau unigol neu gostau priodoladwy uniongyrchol a briodolwyd pro rata.

Cynhaliwyd dadansoddiad i benderfynu'r costau priodoladwy i bob un o'r amcanion a ddilynir gan yr adran graidd. Mewn strategaeth coedwigaeth aml-fudd lle y bydd llawer o weithgareddau'n cyfrannu tuag at fwy nag un amcan, ymgwymerwyd â dosraniad costau gan uwch staff ym mhob maes ar sail barn gytbwys o bob gweithgaredd.

Cynhwyswyd Menter Coedwigaeth yn Atodlen 5 i raddau'r gost net i'r Comsiwn (Diffyg Gweithredol plws Cost Cyfalaf) Adnabyddir costau ym Menter Coedwigaeth yn ôl y gweithgaredd a dosrannwyd y gweithgareddau hyn i amcanion.

Dyrannwyd y diffyg gweithredol i'r amcanion yn ôl lefelau gwariant ym mhob gweithgaredd fel ag a ddangosir yng nghyfrifon Incwm a Gwariant Menter Coedwigaeth. Ond ni ymddengys amcan 2 "Ehangu coedwigoedd a choetiroedd Prydain" yng nghyfrifon Incwm a Gwariant (trinin fel cost cyfalaf, ychwanegiad i'r asedion sefydlog yn y Fantolen). Felly ni briodolwyd unrhyw gostau i'r amcan hwn.

19 Rhestrriad 5

a Cyfansymiau a Briodolwyd i Bob Amcan

|                                                                                                     | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Diogelu coedwigoedd a choetiroedd Prydain                                                           | 11,713          | 32,159            |
| Ehangu arwynebedd coedwig Prydain                                                                   | 169             | –                 |
| Mwyhau gwerth economaidd ein hadnoddau coedwig                                                      | 2,576           | 9,720             |
| Diogelu a gwella bioamrywiaeth, tirwedd a threftadaeth ddiwylliannol ein coedwigoedd a'n coetiroedd | 3,101           | 4,593             |
| Datblygu cyfleoedd am hamdden coetir                                                                | 1,801           | 4,571             |
| Codi dealltwriaeth y cyhoedd a chyfranogiad cymunedol mewn coedwigaeth                              | 972             | 2,159             |
| Cyfanswm                                                                                            | 20,332          | 53,202            |

18 Apportionment of Costs in Schedule 5

Expenditure comprises of the direct costs incurred by the National Office for Wales and indirect costs which have been allocated by individual cost centres or apportioned pro rata the directly attributable costs.

An analysis was undertaken to determine the costs which are attributable to each of the objectives that are being pursued by the core-department. In a multi-benefit forestry strategy where many activities will contribute to more than one objective, the allocation of costs has been undertaken by senior staff in each area based on a balanced judgement of each activity.

Forest Enterprise have been included in Schedule 5 to the extent of the net cost to the Commission (Operating Deficit plus Cost of Capital). Costs are identified in the Forest Enterprise by activity and these activities have been allocated to objectives.

The operating deficit has been apportioned to the objectives in accordance with the expenditure levels in each activity as shown in the Forest Enterprise Income and Expenditure accounts. However, objective 2 "Expanding Britain's forests and woodlands" does not appear in the Income and Expenditure account (it is treated as a capital cost, an addition to the fixed assets in the Balance Sheet). Accordingly, no costs have been apportioned to this objective.

19 Schedule 5

a Amounts Apportioned to Each Objective

|                                                                                                     | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Protect Britain's forests and woodlands                                                             | 11,713          | 32,159            |
| Expand Britain's forest area                                                                        | 169             | –                 |
| Enhance the economic value of our forest resources                                                  | 2,576           | 9,720             |
| Conserve and improve the biodiversity, landscape and cultural heritage of our forests and woodlands | 3,101           | 4,593             |
| Develop opportunities for woodland recreation                                                       | 1,801           | 4,571             |
| Increase public understanding and community participation in forestry                               | 972             | 2,159             |
| Total                                                                                               | 20,332          | 53,202            |

b Niferoedd y Staff a Ddosranwyd i Bob Amcan

Dosrannwyd niferoedd staff pro rata'r gwariant net ar bob amcan, sydd yn rhoi:

|                                                                                                     | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Diogelu coedwigoedd a choetiroedd Prydain                                                           | 19              | 22                |
| Ehangu arwynebedd coedwig Prydain                                                                   | –               | –                 |
| Mwyhau gwerth economaidd ein hadnoddau coedwig                                                      | 4               | 7                 |
| Diogelu a gwella bioamrywiaeth, tirwedd a threftadaeth ddiwylliannol ein coedwigoedd a'n coetiroedd | 5               | 3                 |
| datblygu cyfleoedd am hamdden coetir                                                                | 3               | 3                 |
| Codi dealltwriaeth y cyhoedd a chyfranogiad cymunedol mewn coedwigaeth                              | 2               | 2                 |
| <b>Total</b>                                                                                        | <b>33</b>       | <b>37</b>         |

20 Cysoni Cost Weithredu Net á Chyfanswm Rheoli a Chanlyniad Adnoddau Net

|                                                      | 2000/01<br>£000 | 1999/2000<br>£000 |
|------------------------------------------------------|-----------------|-------------------|
| Diffyg gweithredu net am y flwyddyn                  | 20,332          | 53,172            |
| Addasiad y flwyddyn flaenorol                        | –               | 30                |
| Tynnu gwariant anghyflenwadol                        | –               | –                 |
| Ychwanegu incwm anghyflenwadol gan gynnwys CFERau    | –               | –                 |
| Addasiadau blaenorol cyfnodol yn y flwyddyn gyfredol | –               | –                 |
| Ychwanegu diffyg net ar adbrisiad                    | –               | –                 |
| <b>Canlyniad adnoddau net</b>                        | <b>20,332</b>   | <b>53,202</b>     |

21 Traddodion Partïon Perthnasol

Ystyrir asiantaeth weithredol y Comisiwn Coedwigaeth, Menter Coedwigaeth, fel Parti Perthnasol. Yn ystod y flwyddyn, mae'r Comisiwn wedi cael nifer sylweddol o draddodion materol gyda Menter Coedwigaeth.

Yn ogystal á hyn, cafodd y Comisiwn Coedwigaeth wahanol draddodion materol gydag Adrannau Llywodraethol eraill a chyrff eraill y Llywodraeth ganolog. Bu'r rhan fwyaf o'r traddodion hyn gyda'r Bwrdd Ymyrraeth a Swyddfa'r Talfestr Cyffredinol, Adran yr Amgylchedd, Trafnidiaeth a'r Rhanbarthau, yr Adran Masnach a Diwydiant a'r Weinyddiaeth Amaethyddiaeth Pysgodfeydd a Bwyd.

b Staff Numbers apportioned to each objective

Staff numbers have been apportioned pro rata the net expenditure on each objective giving:

|                                                                                                     | 2000/01<br>£000 | 1999/2000<br>£000 |
|-----------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Protect Britain's forests and woodlands                                                             | 19              | 22                |
| Expand Britain's forest area                                                                        | –               | –                 |
| Enhance the economic value of our forest resources                                                  | 4               | 7                 |
| Conserve and improve the biodiversity, landscape and cultural heritage of our forests and woodlands | 5               | 3                 |
| Develop opportunities for woodland recreation                                                       | 3               | 3                 |
| Increase public understanding and community participation in forestry                               | 2               | 2                 |
| <b>Total</b>                                                                                        | <b>33</b>       | <b>37</b>         |

20 Reconciliation of Net Operating Cost to Control Total and Net Resource Outturn

|                                              | 2000/01<br>£000 | 1999/2000<br>£000 |
|----------------------------------------------|-----------------|-------------------|
| Net operating deficit for the year           | 20,332          | 53,172            |
| Prior Year adjustments                       | –               | 30                |
| Remove non-supply expenditure                | –               | –                 |
| Add non-supply income including CFERs        | –               | –                 |
| Prior period adjustments in the current year | –               | –                 |
| Add net deficit on revaluations              | –               | –                 |
| <b>Net resource outturn</b>                  | <b>20,332</b>   | <b>53,202</b>     |

21 Related Party Transactions

The Forestry Commission's executive agency, Forest Enterprise is regarded as a related party. During the year, the Forestry Commission has had a significant number of material transactions with Forest Enterprise.

In addition, the Forestry Commission has had various material transactions with other Government Departments and other central Government bodies. Most of these transactions have been with the Intervention Board and Paymaster General's Office, the Department for Environment, Transport and the Regions, the Department of Trade and Industry and the Ministry of Agriculture, Fisheries and Food.

Yn ystod y flwyddyn hyd at 31 Mawrth 2001, cychwynnodd Menter Coedwigaeth y traddodion materol canlynol yn ymwneud â'r Comisiynwyr An-weithredol canlynol y Comisiwn Coedwigaeth:

Mae Mr Tom Bruce yn gyfarwyddwr James Jones a'i Feibion Cyf., a brynodd tua 302,000 metr ciwb o bren am £4,877,911 gan Fenter Coedwigaeth a gwerth tua £1,300 o blanhigion a hadau.

22 Ymrwymïadau am Daliaday lawn-Dâl

Yn unol â Llawlyfr Cyfrifon Adnoddau, dangosir yr ymrwymïadau i'r dyfodol am daliadau i staff a ymddeolodd yn gynnar, hyd nes y byddant yn cyrraedd 60 oed, ym mrif gyfrifon y Comisiwn Coedwigaeth yn hytrach na chyfrifon y Cynllun Pensiwn. Dangosir yr ymrwymïadau am yr holl staff a ymddeolodd cyn 1.4.99 yng nghyfrifon y Comisiwn Coedwigaeth ar gyfer Lloegr/Prydain. Ni ymddeolodd unrhyw staff o Gomisiwn Coedwigaeth Cymru yn ystod 1999/2000, ac mae'r ymrwymïad i'r dyfodol am y staff a ymddeolodd yn 2000/01 hyd nes y byddant yn cyrraedd 60 oed, yn £121,760.

23 Datganiad Colledion

|                                                  | £000 |
|--------------------------------------------------|------|
| Colledion a adnabuwyd yn 2000-01 (39 o achosion) | 83   |
| Taliadau Arbennig (17 o achosion)                | 90   |

D J Bills  
Accounting Officer  
22 January 2002

Rhestr o'r cyrff sydd yn paratoi'r Cyfrifon Adnoddau

Y Comisiwn Coedwigaeth (set i bob un o'r tair gwlad)  
Asiantaeth Ymchwil Goedwig (uned neilltuol Prydain gyfan)

In the year to 31 March 2001, Forest Enterprise entered into the following material transactions involving the following non-executive Commissioners of the Forestry Commission:

Mr Tom Bruce Jones is a director of James Jones & Sons Ltd which purchased approximately 302,000 cubic metres of timber at £4,877,911 from Forest Enterprise and approximately £1,300 of plants and seeds.

22 Liabilities for Compensation Payments

In accordance with the Resource Accounting Manual, the future liabilities for payments to staff who took early retirement, until they reach 60, are shown on the main Forestry Commission accounts rather than the Pension Scheme accounts. The liabilities for all staff who retired prior to 1.4.99 are shown on the Forestry Commission accounts for England/GB. No staff retired from the Forestry Commission Wales during 1999/2000, the total future liability for staff who retired during 2000/01, until they reach 60 is £121,760.

23 Losses statement

|                                         | £000 |
|-----------------------------------------|------|
| Losses identified in 2000-01 (39 cases) | 83   |
| Special payments (17 cases)             | 90   |

D J Bills  
Accounting Officer  
22 January 2002

List of bodies preparing Resource Accounts

The Forestry Commission (one set in each country)  
Forest Research Agency (a reserved GB entity)

**Cyfarwyddyd Cyfrifon a roddir gan y trysorlys yn unol â Pharagraff 5 Atodlen 7 i ddeddf llywodraeth Cymru 1998**

Bydd y Comisiwn Coedwigaeth yn paratoi cyfrifon adnoddau ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2000 a blynynddoedd ariannol dilynol ynglŷn â'i weithgareddau yng Nghymru yn unol â'r egwyddorion cyfrifon a gofyniadau datgelu Llawlyfr Cyfrifon Adnoddau Trysorlys EM ("the Resource Accounting Manual") sydd mewn grym am y flwyddyn ariannol honno.

Mae'r cyfrifon i'w paratoi i roi arolwg gwir a theg o sefyllfa'r corff ar 31 Mawrth y flwyddyn ariannol dan sylw, a'r canlyniad adnoddau net, cymhwysiad adnoddau i amcanion, enillion a cholledion cydnabyddiedig a llifiannau arian am y flwyddyn ariannol a ddaeth i ben bryd hynny.

Bydd cydymffurfiad â gofyniadau'r Llawlyfr Cyfrifon Adnoddau yn angenrheidiol er mwyn i'r cyfrifon roi golwg gwir a theg ym mhob sefyllfa heblaw am amgylchiadau eithriadol. Os bydd cydymffurfiad â gofyniadau'r Llawlyfr Cyfrifon Adnoddau yn anghyson â'r gofyniad i roi golwg gwir a theg o dan yr amgylchiadau eithriadol hyn, ni ddylid wyro oddi ar ofyniadau'r Llawlyfr Cyfrifon Adnoddau ond i'r graddau bod hynny'n angenrheidiol er mwyn rhoi golwg gwir a theg. Mewn achosion felly, dylid defnyddio pwyll amhleidiol ar sail gwybodaeth i lunio triniaeth amgen briodol a ddylai fod yn gyson â nodweddion economaidd yr amgylchiadau dan sylw yn ogystal ag ysbryd y Llawlyfr Cyfrifon Adnoddau. Dylid trafod unrhyw wriad oddi wrth y Llawlyfr Cyfrifon Adnoddau ei drafod yn gychwynnol â'r Trysorlys.

Mae'r cyfarwyddyd hwn yn cymryd lle hwn a roddwyd i'r Comisiwn Coedwigaeth dyddiedig 26 Tachwedd 1993.

**Brian Glicksman**  
Swyddog Cyfrifon y Trysorlys  
25 Hydref 2000

**Accounts Direction given by the Treasury in accordance with Paragraph 5 of Schedule 7 to the Government of Wales Act 1998**

The Forestry Commission shall prepare resource accounts for the year ended 31 March 2000 and subsequent financial years in respect of its activities in Wales in compliance with the accounting principles and disclosure requirements of the HM Treasury Resource Accounting Manual ("the Resource Accounting Manual") which is in force for that financial year.

The accounts shall be prepared so as to give a true and fair view of the state of affairs of the body as at 31 March of the financial year to which it applies, and the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year then ended.

Compliance with the requirements of the Resource Accounting Manual will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the Resource Accounting Manual is inconsistent with the requirement to give a true and fair view the requirements of the Resource Accounting Manual should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment, which should be consistent both with the economic characteristics of the circumstances concerned and the spirit of the Resource Accounting Manual. Any material departure from the Resource Accounting Manual should be discussed in the first instance with the Treasury.

This direction supersedes that given to the Forestry Commission dated 26 November 1993.

**Brian Glicksman**  
Treasury Officer of Accounts  
25 October 2000