

Agenda – Y Pwyllgor Cyllid

Lleoliad:	I gael rhagor o wybodaeth cysylltwch a:
Fideo gynadledda drwy Zoom	Bethan Davies
Dyddiad: Dydd Llun, 14 Medi 2020	Clerc y Pwyllgor
Amser: 14.30	0300 200 6372
	SeneddCyllid@senedd.cymru

Yn unol â Rheol Sefydlog 34.19, mae'r Cadeirydd wedi penderfynu gwahardd y cyhoedd o gyfarfod y Pwyllgor er mwyn diogelu iechyd y cyhoedd. Bydd y cyfarfod hwn yn cael ei ddarlledu'n fyw ar www.senedd.tv

1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau
(14.30)

2 Papur(au) i'w nodi
(14.30)

(Tudalennau 1 – 3)

Cofnodion y cyfarfod a gynhaliwyd ar 13 Gorffennaf 2020

2.1 PTN 1 – Llythyr gan y Cwnsler Cyffredinol a'r Gweinidog Pontio Ewropeaidd at y Pwyllgor Materion Allanol a Deddfwriaeth Ychwanegol: Buddsoddiad Rhanbarthol ar ôl Brexit – 20 Gorffennaf 2020

(Tudalennau 4 – 9)

2.2 PTN 2 – Llythyr gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru at y Prif Weinidog: Ymchwiliad cyhoeddus i'r ymateb i bandemig y Coronafeirws yng Nghymru – 30 Gorffennaf 2020

(Tudalennau 10 – 11)

2.3 PTN 3 – Llythyr gan y Gweinidog Tai a Llywodraeth Leol: Gwybodaeth mewn perthynas â'r Bil Llywodraeth Leol ac Etholiadau (Cymru) – 27 Gorffennaf 2020

(Tudalennau 12 – 62)



2.4 PTN 4 – Ymateb Llywodraeth Cymru i adroddiad y Pwyllgor: Craffu ar Gyllideb Atodol Gyntaf Llywodraeth Cymru 2020–21

(Tudalennau 63 – 78)

2.5 PTN 5 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd: Gwybodaeth am y blaengynllunio ariannol ar gyfer cyrff a ariennir yn uniongyrchol – 11 Awst 2020

(Tudalennau 79 – 80)

2.6 PTN 6 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd: Diweddariad ar y symiau canlyniadol y mae Cymru wedi'u cael yn sgil COVID–19 – 19 Awst 2020

(Tudalennau 81 – 85)

2.7 PTN 7 – Llythyr gan Ysgrifennydd Gwladol Cymru: Ymateb ariannol i Covid–19 – 5 Medi 2020

(Tudalennau 86 – 88)

2.8 PTN 8 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd: Diweddariad ar gais ffurfiol Llywodraeth Cymru i Lywodraeth y DU am ddatganoli rhagor o gymhwysedd trethi – 8 Medi 2020

(Tudalen 89)

3 Bil Rhentu Cartrefi (Diwygio) (Cymru): Sesiwn dystiolaeth

(14.30–15.30)

(Tudalennau 90 – 125)

Julie James AS, y Gweinidog Tai a Llywodraeth Leol

Emma Williams, Cyfarwyddwr Tai ac Adfywio, Bil – Uwch–swyddog Ymchwil

Simon White, Pennaeth Strategaeth Tai a Deddfwriaeth

Rob Owen, Rheolwr Deddfwriaeth Rhentu Cartrefi

Papurau ategol:

[Bil Rhentu Cartrefi \(Diwygio\) \(Cymru\)](#)

[Memorandwm Esboniadol](#)

FIN(5)–15–20 P1 – Llythyr gan y Gweinidog Tai a Llywodraeth Leol – Ymateb i gwestiynau ar y Bil – 16 Gorffennaf 2020

Papur briffio'r Gwasanaeth Ymchwil

Egwyl (15.30–15.35)

4 Rheoliadau Treth Trafodiadau Tir (Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl) (Cymru) 2020: Sesiwn dystiolaeth

(15.35–16.15)

(Tudalennau 126 – 133)

Rebecca Evans AS, y Gweinidog Cyllid a'r Trefnydd

Andrew Hewitt, Pennaeth Trethi a Deddfwriaeth

Dr Tom Nicholls, Cynghorydd Economaidd

Papurau ategol:

[Rheoliadau Treth Trafodiadau Tir \(Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl\) \(Cymru\) 2020](#)

[Memorandwm Esboniadol](#)

FIN(5)–15–20 P2 – Cyngor cyfreithiol

Papur briffio'r Gwasanaeth Ymchwil

5 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o weddill y cyfarfod

(16.15)

6 Rheoliadau Treth Trafodiadau Tir (Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl) (Cymru) 2020: Trafod y dystiolaeth

(16.15–16.30)

7 Bil Rhentu Cartrefi (Diwygio) (Cymru): Trafod y dystiolaeth

(16.30–16.45)

8 Trafod y flaenraglen waith

(16.45–16.55)

(Tudalennau 134 – 141)

Papurau ategol:

FIN(5)-15-20 P3 - Blaenraglen waith

**9 Gwaith ymgysylltu ar yr ymchwiliad i weithredu Deddf Cymru
2014 a'r Fframwaith Cyllidol**

(16.55-17.00)

(Tudalennau 142 - 152)

Papurau ategol:

FIN(5)-15-20 P4 - Gwaith ymgysylltu ar yr ymchwiliad

Cofnodion cryno – Y Pwyllgor Cyllid

Lleoliad:

Gellir gwyllo'r cyfarfod ar [Senedd TV](#) yn:

Fideo gynadledda drwy Zoom

<http://senedd.tv/cy/6419>

Dyddiad: Dydd Llun, 13 Gorffennaf 2020

Amser: 14.00 – 16.45

Yn bresennol

Categori	Enwau
Aelodau'r Cynulliad:	Llyr Gruffydd AS (Cadeirydd) Alun Davies AS Siân Gwenllian AS Mike Hedges AS Rhianon Passmore AS Nick Ramsay AS
Tystion:	Simon Hart MP, Ysgrifennydd Gwladol Cymru Geth Williams, Swyddfa Cymru
Staff y Pwyllgor:	Bethan Davies (Clerc) Georgina Owen (Ail Clerc) Martin Jennings (Ymchwilydd) Ben Harris (Cynghorydd Cyfreithiol)

1 Cyflwyniadau, ymddiheuriadau, dirprwyon a datgan buddiannau

1.1 Croesawodd y Cadeirydd yr Aelodau i gyfarfod rhithwir y Pwyllgor Cyllid.

1.2 Cafwyd ymddiheuriadau gan Mark Reckless AS.



2 Papur(au) i'w nodi

2.1 Nodwyd y papurau.

PTN1 – Llythyr gan y Pwyllgor Diwylliant, y Gymraeg a Chyfathrebu at Weinidog y Gymraeg a Chysylltiadau Rhyngwladol – Cyllideb Atodol Gyntaf 2020–21 – 17 Mehefin 2020

PTN2 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd – Cyfarfodydd rhwng y pedwar Gweinidog Cyllid – 19 Mehefin 2020

PTN3 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd – Cyllideb Atodol Gyntaf 2020–21: Camau gweithredu o'r cyfarfod ar 4 Mehefin 2020 – 22 Mehefin 2020

PTN4 – Llythyr gan y Gweinidog Addysg – Mwy o gyllid at ddibenion Anghenion Dysgu Ychwanegol ar gyfer y sector Addysg Uwch – 23 Mehefin 2020

PTN 5 – Llythyr gan y Pwyllgor Materion Allanol a Deddfwriaeth Ychwanegol at y Cwnsler Cyffredinol a'r Gweinidog Pontio Ewropeaidd – Polisi buddsoddi rhanbarthol yng Nghymru ar ôl Brexit – 25 Mehefin 2020

PTN 6 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd – Cronfa Wrth Gefn y DU – 3 Gorffennaf 2020

PTN 7 – Llythyr gan y Gweinidog Cyllid a'r Trefnydd at Ganghellor y Trysorlys: Diweddariad economaidd yr haf – 3 Gorffennaf 2020

PTN 8 – Llythyr gan Weinidog yr Economi, Trafnidiaeth a Gogledd Cymru at Ganghellor y Trysorlys: Y Cynllun Cadw Swyddi a'r Cynllun Cymorth Incwm i'r Hunangyflogedig – 4 Mehefin 2020

PTN9 – Llythyr gan Gomisiwn y Senedd: Y wybodaeth ddiweddaraf am y Prosiect Meddalwedd Deddfwriaeth – 7 Gorffennaf 2020

3 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer eitemau 4, 5, 6, 7, 8 a 10

3.1 Derbyniwyd y cynnig.

4 Ymchwiliad i broses cyllideb ddeddfwriaethol: Trafod yr adroddiad drafft

4.1 Trafododd y Pwyllgor yr adroddiad drafft.

5 Penodi Cadeirydd ac Aelodau Anweithredol Bwrdd Swyddfa Archwilio Cymru: Trafod yr adroddiad drafft

5.1 Cytunodd y Pwyllgor ar yr adroddiad drafft.

6 Cyllideb Ddrafft Llywodraeth Cymru ar gyfer 2021–22: Dull o gynnal gwaith craffu

8.1 Trafododd y Pwyllgor ei ddull o gynnal gwaith craffu ar gyllideb ddrafft Llywodraeth Cymru, sydd ar y gweill, ar gyfer 2021–22.

7 Trafod blaenraglen waith y Pwyllgor

7.1 Trafododd y Pwyllgor ei flaenraglen waith ar gyfer tymor yr hydref.

8 Trafod ymatebion gan Gyrrff a Ariennir yn Uniongyrchol: Effaith ariannol pandemig COVID–19

8.1 Nododd y Pwyllgor yr ohebiaeth gan y cyrrff a ariennir yn uniongyrchol.

9 COVID–19: Sesiwn dystiolaeth gyda'r Gwir Anrh. Simon Hart AS, Ysgrifennydd Gwladol Cymru

9.1 Clywodd y Pwyllgor dystiolaeth gan y Gwir Anrh. Simon Hart AS, Ysgrifennydd Gwladol Cymru a Geth Williams, Dirprwy Gyfarwyddwr y Cyfansoddiad, Swyddfa Cymru ar yr ymateb ariannol i COVID–19.

9.2 Gofynnodd y Pwyllgor am fanylion cyfrifiadau Trysorlys EM o ran y cyllid gwerth £500 miliwn mewn ymateb i COVID–19 ar gyfer Cymru, a gyhoeddwyd gan y Canghellor yn Niweddariad Economaidd yr Haf.

10 COVID–19: Trafod y dystiolaeth

10.1 Trafododd y Pwyllgor y dystiolaeth a ddaeth i law.

Eitem 2.1

Jeremy Miles AS/MS

**Cwnsler Cyffredinol a'r Gweinidog Pontio Ewropeaidd
Counsel General and Minister for European Transition**

David Rees AS

Cadeirydd, Y Pwyllgor Materion Allanol a
Deddfwriaeth Ychwanegol



Llywodraeth Cymru
Welsh Government

SeneddEAL@senedd.wales

20 Gorffennaf 2020

Annwyl David,

Diolch am eich llythyr dyddiedig 25 Mehefin yn gofyn am ddiweddariad i'r Pwyllgor ar y rhaglenni arian UE cyfredol yng Nghymru a dyfodol cyllid buddsoddi rhanbarthol yng Nghymru.

Rwyf wedi cynnwys y wybodaeth bellach y gofynnoch amdani isod.

Rhaglenni arian UE cyfredol (2014-2020)

Mae WEFO wedi ymrwmo dyraniad cyfan Cronfeydd Strwythurol yr UE ar gyfer 2014-2020, gan fuddsoddi dros £2 biliwn, gan yrru cyfanswm gwariant o dros £3.9 biliwn (ffigurau diwedd Mehefin) sydd hefyd yn cynnwys addasu cronfeydd strwythurol yr UE i gefnogi ymateb Cymru i bandemig COVID-19.

Mae Menter Buddsoddi Ymateb Coronafeirws yr Undeb Ewropeaidd (CRII) wedi darparu pecyn o hyblygrwydd i ddefnyddio Cronfeydd Strwythurol a Buddsoddi Ewropeaidd (ESI) mewn ymateb i effeithiau economaidd Covid-19. Mae mesurau i amrywio cyfraddau ymyrryd Cronfeydd ESI, lefelau gwariant mewn Echelau Blaenoriaeth a hyblygrwydd arall, yn darparu amrywiaeth o gyfleoedd i fynd i'r afael â'r gwahanol amgylchiadau a brofir gan y DU ac Aelod-wladwriaethau eraill yr UE.

Mae'r hyblygrwydd newydd yn berthnasol i beth sy'n gymwys am gymorth yr UE, i drosglwyddiadau rhwng cronfeydd, i gyfraddau ymyrryd a ganiateir ac i amseriad y broses gymeradwyo. Ni chafwyd unrhyw newid sylweddol i'r drefn lywodraethu ariannol, felly mae'r gofynion arferol ar gyfer amcanion clir, allbynnau mesuradwy a llwybrau archwilio yn berthnasol o hyd.

Mae WEFO'n gwneud y gorau o'r cyfleoedd a ddarparwyd gan CRII, gan glustnodi hyd at £245 miliwn o gronfeydd Ewropeaidd i gefnogi ail don y Gronfa Cadernid Economaidd, yn cynnwys benthyciadau buddsoddi a wnaed gan Fanc Datblygu Cymru, a chostau gwasanaeth iechyd sy'n gysylltiedig â Covid-19, yn arbennig i gefnogi recriwtio staff meddygol ychwanegol a phrynu cyfarpar diogelu personol.

Mae hefyd yn cefnogi adleoli staff prosiect dros dro i waith Covid-19 lle bo'n briodol a galwad Covid-19 benodol am gynigion o dan Gynllun Cynhwysiant Gweithredol Cyngor Gweithredu Gwirfoddol Cymru.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

Tudalen y pecyn 4
We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

O ran rhaglen Cronfa Datblygu Rhanbarthol Ewrop (ERDF), mae'r rhan fwyaf o brosiectau'n mynd rhagddynt yn dda er gwaethaf y tarfu yn sgil pandemig COVID-19 a mesurau cyfyngiadau symud o ganlyniad i hynny. Fodd bynnag, mae yna rai pryderon am nifer o brosiectau seilwaith strategol na fydd yn gallu cwblhau eu gwaith neu eu gwariant cyn diwedd 2023 o bosibl. Mae WEFO yn ymgynghori ag arweinwyr prosiectau penodol er mwyn gweithio tuag at amserlenni gwell a modelau cyflawni eraill posibl.

Mewn cyferbyniad i'r ERDF, mae cyfyngiadau symud cyfredol Covid-19 wedi cael effaith ar gyflawniad y rhan fwyaf o weithrediadau Cronfa Gymdeithasol Ewrop (ESF) gan fod llawer o weithgareddau sy'n cefnogi cyfranogwyr wedi'u cwtdogi, a llawer llai o gyfranogwyr newydd a chyflogwyr yn cael eu recriwtio i brosiectau. Mae rhai prosiectau'n parhau i ddarparu dysgu o bell neu gymorth arall i gyfranogwyr o bell, pan fo natur y prosiect yn caniatáu hyn. Mae WEFO yn caniatáu i brosiectau a ariennir gan arian yr UE ac sy'n darparu hyfforddiant i fusnesau, lacio rheolau ar gyd-fuddsoddi, fel ffordd o helpu cwmnïau i gael gafael ar hyfforddiant gan y cynlluniau hyn a ariennir gan yr UE yn ystod y cyfnod adfer yn sgil Covid-19.

Mae ymrwymiad y rhaglen ar gyfer Rhaglen Gydweithredu Iwerddon Cymru yn €75.2m – 95% o ddyraniad ERDF. Mae WEFO a'i bartneriaid cyflawni yn Iwerddon yn trafod y dulliau mwyaf effeithiol o ddefnyddio'r cyllid sydd ar ôl. Rhoddir ystyriaeth i fesurau adfer Covid-19 posibl fel rhan o'r ymarfer hwn yn cynnwys unrhyw weithgareddau newydd a allai fod yn fwy perthnasol i sefyllfa ôl-argyfwng.

O ran y Rhaglen Datblygu Gwledig (RDP), yn Chwefror 2020, roedd lefel ymrwymiad y prosiect yn £689.5 miliwn, sef 82.6% o ymrwymiad mewn cronfeydd (cyfanswm gwerth y rhaglen yw £834,816,280). Ar hyn o bryd, mae swyddogion yn asesu effaith Covid-19 ar brosiectau RDP unigol, gan fod nifer o weithgareddau a drefnwyd ar gyfer Mawrth a Gorffennaf wedi'u canslo neu eu gohirio. Mae ymarfer ailgynllunio'n cael ei gwblhau i ymrwymo'r RDP yn llawn, gan fanteisio ar y cyfle i barhau i ymrwymo i brosiectau ar ôl diwedd y flwyddyn, cyhyd â bod y prosiectau hynny'n cael eu cyflawni erbyn Mehefin 2023.

Gweler **Atodiad A** am ddadansoddiad pellach ar gyfer cyfnod rhaglen 2014-20.

Er gwaethaf y pandemig, mae WEFO wedi parhau i gynnal yr holl swyddogaethau allweddol gan weithio o bell, gan ailddyrrannu adnoddau i sicrhau bod y brif flaenoriaeth o brosesu hawliadau a gwneud taliadau i fuddiolwyr yn parhau i gael eu darparu'n effeithiol. Mae hyn hefyd wedi sicrhau bod gwaith rheoli arian parod WEFO ei hun, yn cynnwys cael arian parod gan y CE, wedi'i gynnal gydol y pandemig.

Yn sgil cyfyngiadau symud COVID-19 ledled Cymru a Lloegr, mae rhai gwiriadau gwariant yn y fan a'r lle wedi'u gohirio, gan achosi ôl-groniad anochel. Fodd bynnag, gan mai mater i'r DU gyfan yw hwn, mae Awdurdodau Rheoli'r DU yn ysgrifennu llythyr ar y cyd i'r CE i ystyried ffyrdd o reoli'r mater hwn.

Banc Buddsoddi Ewrop

Mae Banc Buddsoddi Ewrop (EIB) wedi gwneud cyfraniad allweddol yn cefnogi buddsoddiad hirdymor i wella tai cymdeithasol, addysg, seilwaith ynni, trafnidiaeth a seilwaith dŵr ledled Cymru.

Mae hyn yn cynnwys cymorth ar gyfer ail Bont Hafren a ffordd ddeuol yr A55 o Gaer i Gaergybi, yn ogystal â ffyrdd newydd yn Ne a Gorrlewin Morgannwg, Dyfed a Gwent. Mae buddsoddiadau allweddol gan Ford ym Mhen-y-bont ar Ogwr, Norgine yn Hengoed a chan Dŵr Cymru wedi derbyn cefnogaeth, yn cynnwys yn Ysgol Gynradd Stebonheath yn Llanelli lle mae prosiect Rainscape yn helpu i leihau gorlif carthffosiaeth i Fôr Hafren.

Mae benthycia diweddar gan y Banc wedi cefnogi buddsoddiad addysg yng Nghymru, yn cynnwys cefnogi campws newydd Bae Prifysgol Abertawe a lleihau costau gwresogi ym Mhrifysgol Bangor.

O ran unrhyw effaith ar brosiectau a ariennir yn sgil Brexit, fe wnaeth Grŵp EIB [ymrwymiad cyhoeddus](#) ar 31 Ionawr i anrhydeddu'r cyllid sydd ganddo yn y DU ar hyn o bryd. Bydd benthyciadau'n parhau i gael eu rheoli gan eu contractau cyllid perthnasol.

Mae bod yn bartner tanysgrifiol i EIB Cymru wedi dod â manteision ychwanegol, gan gynnig mynediad at arbenigedd a'r arferion gorau masnachol sylweddol. Fe wnaeth prosiect Metro De Cymru elwa, er enghraifft, ar arbenigedd masnachol EIB wrth lywio'r broses gaffael.

Felly, yn ein Papur Gwyn, *Diogelu Dyfodol Cymru*, dadleuwyd y dylai'r DU barhau i fod yn bartner tanysgrifio gan ei fod yn dod â manteision uniongyrchol i'n heconomi yn ogystal â gwella capasiti economaidd mewn mannau eraill, gan helpu'r amgylchedd masnachu bydeang, yr ydym yn ei gefnogi.

Yn 2018, darparwyd tystiolaeth ysgrifenedig gennym i Ymchwiliad Tŷ'r Arglwyddi ar y berthynas rhwng y DU a'r UE yn dilyn Brexit. Ysgrifennwyd hefyd at Weinidogion Trysorlys y DU, yn nodi pryderon am y diffyg cynnydd o ran datblygu opsiynau polisi ar gyfer ein perthynas â'r EIB.

Yn Chwefror 2019, mabwysiadodd Tŷ'r Arglwyddi adroddiad a nododd fod seilwaith y DU wedi derbyn dros €118 biliwn mewn benthyciadau gan yr EIB. Roedd yn nodi'r dirywiad nodedig sydd wedi bod mewn cyllid gan yr EIB ers y refferendwm a thanio Erthygl 50, a'r ffaith, er ein bod ni yn colli mynediad i'r EIB ar ôl Brexit, nad yw'r Llywodraeth Geidwadol wedi dweud fawr ddim am unrhyw berthynas â'r EIB neu ddewisiadau domestig posibl eraill yn y dyfodol.

Fe fyddem ni wedi dymuno gweld y DU yn parhau i fod yn bartner tanysgrifio yn y Banc. Fodd bynnag, gan na ddigwyddodd hynny, rydym yn gofyn am gael mandad cyn gynted â phosibl i sicrhau bod y DU yn dal i allu derbyn benthyciadau gan yr EIB.

Dyfodol buddsoddiad rhanbarthol yng Nghymru

Daeth ein hymgyngoriad, 'Fframwaith ar gyfer dyfodol buddsoddiad rhanbarthol yng Nghymru' i ben ar 10 Mehefin, ar ôl para am ychydig dros 14 wythnos. I gefnogi hyn, cynhaliwyd pedwar gweminar ymgysylltu rhanbarthol yn y gogledd, canolbarth, de-orllewin a de-ddwyrain yn ystod mis Mai, a ddenodd dros 430 o fynychwyr. Fe wnaethom ni hefyd gymryd rhan mewn gweminarau ar-lein a drefnwyd gan randdeiliaid allweddol eraill yn cynnwys Addysg Bellach, Addysg Uwch, Busnes a'r Trydydd Sector.

Fe wnaethom ni hefyd ymgysylltu â dinasyddion, gan ddarparu arolwg Dinasyddion byr a hyrwyddwyd gan y cyfryngau cymdeithasol a ffilm esboniadol fer. Cwblhawyd arolwg pobl ifanc, gyda chymorth Plant yng Nghymru.

Yn sgil ein gwaith ymgysylltu derbyniwyd 134 o ymatebion gan randdeiliaid ac unigolion i gwestiynau'r prif ymgynghoriad, 285 o ymatebion i'r arolwg dinasyddion, a 42 o ymatebion i'r arolwg pobl ifanc. Mae'r holl adborth a dderbyniwyd yn cael ei ddadansoddi'n annibynnol gan gwmni ymchwil, ond mae dadansoddiad cychwynnol eisoes yn dangos bod yna gonsensws cyffredinol ar ein cynigion, gan gydnabod effaith COVID-19.

Mae ein prosiect gyda'r OECD, a ddechreuodd ym mis Ionawr 2019, i ddysgu o arferion gorau rhyngwladol, hefyd yn mynd yn ei flaen yn dda ac wedi cynnwys dadansoddiad ac ymgysylltu sylweddol â rhanddeiliaid er mwyn llunio adroddiad terfynol.

Bydd yr OECD yn paratoi ei grynodeb gweithredol dros yr haf, tra bod ei waith sy'n weddill yn cynnwys datblygu pecyn cymorth hunanasesu hyblyg i helpu cyrff rhanbarthol i asesu eu buddsoddiad cyhoeddus a'u capasiti i weithredu polisi, a darparu dirnadaeth o'r meysydd sydd angen eu gwella, fel y gallwn ymrwymo i gael cymysgedd o ddulliau cenedlaethol, rhanbarthol a lleol ar gyfer darparu buddsoddiad rhanbarthol yn y dyfodol.

Bwriadwn gyhoeddi'r ddau adroddiad ym mis Medi, ac edrychaf ymlaen at rannu a thrafod y canfyddiadau gyda'ch Pwyllgor maes o law. Yn y cyfamser, bydd Gweinidogion Cymru'n ystyried y trosolwg cychwynnol o ganfyddiadau'r ymgynghoriad ac adroddiad terfynol yr OECD yr a byddaf yn cytuno ar y camau nesaf i'w hystyried gan swyddogion gyda phartneriaid dros fisoedd yr haf a'r hydref fel ein bod ni'n dal ar y llwybr iawn i gyflwyno trefniadau buddsoddi newydd o ddechrau 2021.

O ran eich ymholiadau ynghylch Cronfa Ffyniant Gyffredin y DU, er gwaethaf y ffaith bod Llywodraeth y DU wedi nodi na fydd Cymru'n derbyn llai o gyllid na lefelau cyfredol cyllid yr UE (Manifffesto'r Blaid Geidwadol 2019; Cyllideb Mawrth 2020), ni chafwyd cadarnhad eto sut bydd y Gronfa yn dod i Lywodraeth Cymru. Yma, mae Llywodraeth Cymru wedi dadlau y dylai Llywodraeth y DU ddyrannu dyraniad penodol, clir a thryloyw i Lywodraeth Cymru'n uniongyrchol, wedi'i ddisgrifio fel ein cyfran o'r Gronfa Ffyniant Gyffredin, ac i hyn gael ei ddatganoli a'i ddyrannu'n briodol yn unol â'r blaenoriaethau i sicrhau twf cynhwysol fel y cytunwyd arno mewn ymgynghoriad â'n partneriaid.

Rydym hefyd am weld y cyllid disodli hwn yn parhau i gael ei ddarparu i Gymru ar sail angen i adlewyrchu'r heriau strwythurol y mae Cymru'n dal i'w hwynebu ynghyd â chyllidebau aml-flwyddyn y Gronfa Ffyniant Gyffredin gan fod ein holl sgysiau â'n partneriaid a'n buddiolwyr yn nodi bod hyn yn hanfodol ar gyfer cynllunio hirdymor. Mae ein safbwyntiau wedi'u cyhoeddi fel tystiolaeth i ymchwiliad Pwyllgor Materion Cymreig Llywodraeth y DU ar Gymru a'r Gronfa Ffyniant Gyffredin, a gynhaliwyd rhwng 11 Chwefror a 25 Mai.

Cefais gyfarfod ag Ysgrifennydd Gwladol Cymru ar 10 Chwefror ac ers hynny rydym wedi bod yn adeiladu ar y cyfarfod hwnnw i geisio cytundeb ar rai egwyddorion allweddol ynglŷn â sut gallai Llywodraeth y DU a Llywodraeth Cymru gydweithio'n effeithiol yn y dyfodol agos.

Mewn trafodaethau diweddar â Gweinyddiaeth Tai, Cymunedau a Llywodraeth Leol y DU roedd swyddogion yn dweud fod gwaith ar y Gronfa Ffyniant Gyffredin yn cyflymu gan fod trafodaethau ynghylch y Gronfa newydd gael eu cynnal gyda Gweinidogion Cabinet y DU. Fodd bynnag, deallwn fod nifer o ffactorau eraill yn effeithio ar y gwaith hwn yn cynnwys y Papur Gwyn ar ddatganoli yn Lloegr a chynlluniau ehangach ar gyfer adferiad economaidd ar ôl COVID. Nid ydym yn disgwyl cyhoeddiad am y Gronfa Ffyniant Gyffredin hyd nes y cyhoeddir yr Adolygiad Cynhwysfawr o Wariant yn yr hydref, sy'n golygu ei bod hi'n annhebygol y bydd cyllid newydd yn cael ei ddarparu cyn blwyddyn ariannol 2021/22 ac y bydd pontio didrafferth yn digwydd rhwng rhaglenni buddsoddi er budd busnesau, cymunedau a phobl ledled Cymru.

Wrth symud ymlaen, rydym yn dal i barhau'n awyddus i weithio'n adeiladol gyda Llywodraeth y DU fel y gallwn wneud cyfraniadau i'r ddadl ar fodel arfaethedig y dyfodol ar gyfer y Gronfa Ffyniant Gyffredin. Bydd swyddogion hefyd yn parhau i weithio gyda Grŵp Llywio Buddsoddi Rhanbarthol Cymru, dan gadeiryddiaeth Huw Irranca-Davies AS, ac is-grwpiau technegol dros y misoedd nesaf i helpu i ddatblygu model gweithredu hirdymor yn seiliedig ar yr argymhellion a'r sylwadau a dderbyniwyd gan yr OECD a'n hymgyngghoriad, ynghyd â threfniadau pontio ar gyfer buddsoddiad yn y dyfodol sydd angen eu hystyried yng ngoleuni'r adferiad ar ôl COVID.

Rwy'n gobeithio y bydd y wybodaeth hon yn rhoi diweddariad defnyddiol ar sefyllfa ddiweddaraf y rhaglenni cyfredol a dyfodol buddsoddiad rhanbarthol yng Nghymru. Os hoffech esboniad pellach ar y materion a drafodir yn y llythyr hwn rhowch wybod i mi. Byddwn hefyd yn hapus i roi diweddariad i aelodau ar ddatblygiadau, yn cynnwys adroddiadau'r OECD ac adroddiadau ymgynghori, yn un o gyfarfodydd y Pwyllgor yn ystod tymor yr hydref.

Yn gywir,



Jeremy Miles AS/MS

Cwnsler Cyffredinol a'r Gweinidog Pontio Ewropeaidd
Counsel General and Minister for European Transition

cc. Llyr Gruffydd AS, Cadeirydd, Pwyllgor Cyllid Senedd Cymru

Dyrannu cyllid yn ôl rhanbarth a math

Nid ydym yn casglu data ariannol yn ôl rhanbarth neu ardal awdurdod lleol ar yfer y cronfeydd strwythurol a'r rhaglenni datblygu gwledig. Mae'r rhan fwyaf o weithrediadau'r gronfa strwythurol yn sicrhau manteision i fwy nag un ardal awdurdod lleol, yn cynnwys llawer sy'n cyflawni ar draws ardal y rhaglen yn gyffredinol, fel y mae llawer o brosiectau a ariennir fel rhan o'r rhaglen RDP, fel Cyswllt Ffermio. Nid yw'n bosibl nodi faint yn union o gyllid mae ardal awdurdod lleol benodol wedi'i 'dderbyn' oherwydd cwrpas cenedlaethol/rhanbarthol cymaint o'r prosiectau a'r rhaglenni hyn.

Rydym yn casglu data ariannol ar gyfer prif fuddiolwr gweithrediadau ac mae'r tabl isod yn crynhoi'r symiau a ddyrannwyd i awdurdodau lleol, mewn achosion pan mai'r awdurdodau lleol yw prif fuddiolwr y gweithrediadau hynny drwy'r Cronfeydd Strwythurol, rhaglen Cydweithredu Tiriogaethol Ewropeaidd (ETC), Rhaglen Datblygu Gwledig (RDP) Cymru a Chronfa'r Môr a Physgodfeydd Ewrop (EMFF). Ar gyfer yr RDP a'r EMMFF mae swm yr arian a ddyrannwyd i Awdurdodau Lleol wedi'i gynnwys ond nid yw'n bosibl gwneud hyn ar gyfer pob Awdurdod Lleol unigol.

Tabl 1: Crynodeb o gronfeydd yr UE a ddyrannwyd i awdurdodau lleol ar gyfer cyfnod rhaglenni 2014-20

Rhaglen	Cyfanswm
Cronfeydd Strwythurol Ewropeaidd (ESF ac ERDF)	£230.8m
<i>Ar gyfer:</i>	
Cyngor Bwrdeistref Sirol Blaenau Gwent	£45.3m
Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr	£10.4m
Cyngor Bwrdeistref Sirol Caerffili	£3.6m
Cyngor Sir Gaerfyrddin	£4.3m
Cyngor Sir Ceredigion	£0.6m
Dinas a Sir Abertawe	£4.5m
Cyngor Bwrdeistref Sirol Conwy	£7.0m
Cyngor Gwynedd	£11.8m
Cyngor Bwrdeistref Sirol Sir Ddinbych	£24.8m
Cyngor Sir Ynys Môn	£8.8m
Cyngor Bwrdeistref Sirol Castell-nedd Port Talbot	£29.2m
Cyngor Dinas Casnewydd	£13.7m
Cyngor Sir Penfro	£30.3m
Cyngor Sir Powys	£2.1m
Cyngor Bwrdeistref Sirol Rhondda Cynon Taf	£7.5m
Cyngor Bwrdeistref Sirol Torfaen	£26.8m
Cronfa'r Môr a Physgodfeydd Ewrop	£0.5m
Rhaglen Datblygu Gwledig Cymru	£46.9m
Rhaglen Cydweithredu Tiriogaethol Ewropeaidd	€5.7m
<i>Ar gyfer:</i>	
Cyngor Sir Gaerfyrddin	€1.6m
Cyngor Sir Penfro	€4.1m

Eitem 2.2

Ein cyf: NB/MM

Gofynnwch Marilyn Morgan
am:



01656 641152

Dyddiad: 30 Gorffennaf 2020



Marilyn.morgan@ombwdsmon.cymru

Rt Hon Mark Drakeford AC
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Parc Cathays
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Trwy ebost yn unig
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Annwyl Brif Weinidog

Nodaf y ddadl a'r cynnig llawn a basiwyd yn ddiweddar yn y Senedd sy'n cefnogi ymchwiliad cyhoeddus i'r ymateb i'r pandemig coronafeirws yng Nghymru. Yn ystod y ddadl, dywedodd eich Cwnsler Cyffredinol:

“Mae'r pandemig hwn wedi effeithio ar bob rhan o'r DU, a gwnaed llawer o benderfyniadau ar draws y pedair gwlad. Mae llawer iawn o'r ymateb i'r pandemig wedi cael ei reoli yn gywir ar lefel y DU ac mae wedi cynnwys sawl un arall ochr yn ochr â Llywodraethau. Mae'n bwysig felly bod Llywodraeth y DU, y Llywodraethau datganoledig ac eraill yn mabwysiadu ymagwedd gydlynol i'r ymchwiliad i'r ymdriniaeth. Byddem yn gobeithio y gellid cyflawni hynny, ond os nad yw hynny'n bosibl, yn amlwg byddem yn derbyn ymchwiliad sydd wedi'i gyfyngu i ddigwyddiadau a champau gweithredu yng Nghymru.”

Er nad oes gennyf amheuaeth beth fydd maint yr her o ran sicrhau ymagwedd gwbl gydlynol rhwng y pedair gwlad, bydd rhaid i ddigwyddiadau a champau gweithredu yng Nghymru gynnwys yr ystod llawn o swyddogaethau datganoledig yr effeithiwyd arnynt - yn enwedig iechyd, gofal cymdeithasol, addysg, yr iaith Gymraeg, datblygiad economaidd a gwasanaethau llywodraeth leol gan gynnwys digartrefedd.

Yn ogystal â methiannau cychwynnol megis methiannau gwasanaeth, mae angen i unrhyw ymchwiliad annibynnol gynnwys arloesi cadarnhaol a gwelliannau diwylliannol hefyd.

Tudalen 1 o 2



Gallai Ymchwiliad yng Nghymru edrych ar ystod o faterion sy'n effeithio ar blant a phobl hŷn, yn ogystal ag anghyfiawnder, gwerth am arian a'r effeithiau tymor hir ar genedlaethau'r dyfodol - materion sy'n berthnasol i gynlluniau gwaith y Comisiynwyr, OGCC, Archwilio Cymru a rheoleiddwyr eraill.

A gaf i ofyn bod rhanddeiliaid allweddol yn cael eu cynnwys yn briodol, a bod ymgynghori yn digwydd gyda nhw yn gynnar yng Nghymru ynglŷn â'r agweddau datganoledig ar unrhyw ymchwiliad, o ran ei gwmpas a'i gyloch gorchwyl er mwyn darparu "fframwaith" i ganiatáu i gyrff goruchwyllo eraill osgoi dyblygu, a hefyd i flaenoriaethu ymchwiliadau systematig a thematig sydd yn deillio o'r argyfwng?

Yn gywir



Nick Bennett
Ombwdsmon

cc: Cadeirydd, y Pwyllgor Cyllid
Archwilydd Cyffredinol Cymru
Comisiynydd Plant Cymru
Comisiynydd Cenedlaethau'r Dyfodol
Comisiynydd Pobl Hŷn Cymru
Comisiynydd y Gymraeg

Eitem 2.3

Julie James AS/MS
Y Gweinidog Tai a Llywodraeth Leol
Minister for Housing and Local Government



Llywodraeth Cymru
Welsh Government

Clerc
Y Pwyllgor Cyllid

27 Gorffennaf 20

Annwyl Glerc

Pan ymunais â chyfarfod y Pwyllgor Cyllid ar 6 Chwefror i drafod y Bil Llywodraeth Leol ac Etholiadau arfaethedig, gwnes ymrwymiad i rannu canlyniad adolygiad a gomisiynwyd gan Lywodraeth Cymru o gostau a manteision sefydlu a gweithredu cyrff cydweithredol rhanbarthol.

Diben yr adolygiad oedd llywio trafodaethau ynghylch y dulliau arfaethedig o gydweithio (Cyd-bwyllgorau Corfforedig) sydd i'w sefydlu fel rhan o Fil Llywodraeth Leol ac Etholiadau (Cymru). Bydd yr adroddiad hefyd yn llywio'r gwaith o ddatblygu'r Asesiad Effaith Rheoleiddiol a fyddai'n cyd-fynd ag unrhyw reoliadau dilynol sy'n sefydlu Cyd-bwyllgor Corfforedig.

Mae'r adolygiad, a gynhaliwyd gan Richard Harbord, bellach wedi cael ei gwblhau ac mae'r adroddiad terfynol, 'Collaboration between local authorities in Wales a report for the Welsh Government', i'w gael ynghlwm.

Yn gywir

Julie James AS/MS
Y Gweinidog Tai a Llywodraeth Leol
Minister for Housing and Local Government

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Tudalen y pecyn 12

COLLABORATION BETWEEN LOCAL AUTHORITIES IN WALES
A REPORT FOR THE WELSH GOVERNMENT

RICHARD HARBORD

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MRF UK LTD

PUBLIC FINANCE CONSULTANTS

FINAL REPORT MAY 2020

COLLABORATION BY LOCAL AUTHORITIES IN WALES

1. Introduction

- 1.1 The work being carried out is based on a brief provided to me. It is concerned with providing within the Local Government and Elections (Wales) Bill a mechanism for ensuring the creation of democratically accountable regional working - these have currently been referred to as Corporate Joint Committees.
- 1.2 The intention is to produce a model to enable the structures and mechanisms for joint working to be set out without the time consuming process of inventing them on an individual basis.
- 1.3 The brief sets out the following purpose for the establishment of Corporate Joint Committees;
- Providing a more consistent mechanism and governance model for collaboration
 - Providing a clear framework to underpin regional working approaches
 - Providing a model which would help simplify regional arrangements, reducing duplication and complexity in regional working and collaboration arrangements
 - Providing a more efficient and effective model for collaboration reducing the effort required in creating and recreating new collaborative working arrangements.

The new structure must maintain democratic accountability

- 1.4 These joint Committees will;
- be a body which has a legal personality and is therefore able to employ staff directly, and hold assets and funding
 - have functions vested in it (via regulations). It could have responsibility for functions within a single service area or as many service areas as is relevant in the specific circumstance
 - be able to establish subcommittees and task and finish groups (with the ability to co-opt non local authority members on to CJsCs (or their subcommittees), with or without voting rights)

- 1.5 They would be set up at the request of Local Government or directly by the Welsh Government in a limited number of specified areas. The intention is that Corporate Joint Committees would:
- be designed through a shared endeavour between local government and the Welsh Government, including the governance, membership, voting and other constitutional arrangements
 - be based on the principle of local democratic control and held to account through local and regional scrutiny.
- 1.6 The main areas of operation for such Committees, where established directly by the Welsh Government, would be strategic and in the areas of economic development, transport, strategic land use planning and education improvement.
- 1.7 The suggested approach for the final report was to start by drawing on evidence from similar collaborative arrangements within Wales and further afield.
- 1.8 Three examples were given of potential examples;
- Manchester Combined Authority
 - The North London Waste Authority
 - Cardiff Capital Regional City Deal Joint Committee

It was left to the author of this report to find and suggest other suitable examples.

- 1.9 Stage 1 is the gathering of evidence and the final report attempts to analyse the information gathered by way of face to face and telephone interviews and;
- Analyse the costs, benefits (direct and indirect) and risks associated with each approach, focusing on the additional costs and benefits incurred or generated from the collaborative model(s).
 - Consider both transition costs – typically one-off costs which relate to the implementation of the collaboration model – and recurrent costs – those which are incurred on a frequent (typically annual) basis and usually relate to the ongoing costs of delivering the approach. For example, initial costs/savings of setting up a joint working vehicle may relate to workforce matters, elected members and remuneration, the budgets and spending profile of new bodies, necessary ICT and change management, the

opportunities in relation to service transformation, and benefits in terms of performance and capability. It will also be necessary to consider the longer term costs and benefits associated with operating joint working vehicles, as well as the scope and scale of potential administrative savings for principal councils/delivery partners.

- Provide an explanation of how the costs and benefits have been estimated/calculated (including reference to primary data used), and the assumptions, if any, upon which they are based. It may be appropriate to give a range of estimates, depending on any inherent uncertainties in the analysis. Any sensitivity analysis identified in the review of evidence should be included to illustrate the impact of changing key assumptions.
- Evidence on the costs and benefits for UK society overall, and not just to the public sector, will need to be reviewed. The distribution of costs and benefits between different groups and/or sectors may cover businesses, households, individuals and the not-for-profit sector, for example.
- Present the findings of the research in such a way so as to be used to inform estimates of the potential costs and benefits of a CJC model, identifying any necessary limitations or qualifications.

1.10 Views expressed in this report are those of the researcher and not necessarily those of the Welsh Government. The findings and conclusions in this report are the authors' own, based on their approach to data collection and analysis, and interpretation of the data collected. Case studies were selected based on consultation with the client about examples which would be of most relevance to inform the legislative development in Wales. However, caution should be used when applying the authors' findings and views from the case study examples to the Welsh context.

2. THE APPROACH

- 2.1 The brief indicates that there should be an analysis of Collaborative arrangements in Wales and elsewhere and indicates that the Welsh Government has identified three such arrangements which may be suitable for the study.

These were;

- Greater Manchester Combined Authority
- The North London Waste Authority
- Cardiff Capital Regional City Deal Joint Committee,

The brief also stipulates that at least 5 such bodies should form the case studies for the study of comparative costs and benefits.

THE APPROACH TAKEN

- 2.2 In order to be sure that there are 5 worthy of detailed analysis it was necessary to look at a larger population.

COMBINED AUTHORITIES

- 2.3 A Combined Authority is a type of local authority introduced in England outside Greater London by the Local Democracy, Economic Development and Construction Act 2009. They are therefore statutory authorities normally each one created by Order.
- 2.4 The first Combined Authority was Greater Manchester which came into being on 1st April 2011.
- 2.5 There are currently 10 such Authorities in place. The legislation allows for a group of 2 or more authorities to collaborate and take collective decisions across Council boundaries. It is a more stable type of organisation than a partnership or a Joint Committee. Whilst established by Parliament they are locally owned and have to be initiated and supported by the Councils involved.
- 2.6 They are strategic and their business plans normally concentrate on 4 or 5 project areas (almost universally including transport and economic development). They are able to take advantage of powers and funding devolved to them by Central Government.
- 2.7 In England, Government replaced the Regional Development Agencies with Local Enterprise Partnerships. These were voluntary groups drawn largely from the private sector with some local authority input. These were not in any

way democratic bodies and local authorities felt excluded in many areas. They have not universally been a success but a number of Combined Authorities have virtually merged with LEPS although the LEP finances have to be ring fenced.

- 2.8 A desk-based exercise was undertaken to look at all these and identify which may assist this study.

WASTE AUTHORITIES

- 2.9 The formation of these Authorities has allowed large volumes of waste to be dealt with which has made for more cost-efficient disposal and better recycling contracts. Waste Authorities are statutory single purpose authorities to deal with Waste Disposal. In London, for instance there are 4 statutory sub regional partnerships. These were formed 25 years ago and are financed by the authorities in membership.
- 2.10 Waste Authorities are voluntary inasmuch as Authorities individually have the duty to deal with this service and many do on an individual basis.

CITY DEALS

- 2.11 City Deals give local areas specific powers and freedoms to help the region support economic growth, create jobs and invest in local projects. The first wave of City Deals was in 2012.

CHOICE OF VEHICLES FOR THE FINAL REPORT

COMBINED AUTHORITIES

- 2.12 I was initially very wary of using Manchester as a case study. Greater Manchester has had a long and successful history of working together. There are 10 Unitary Authorities in Greater Manchester and they are led by a high profile and active Mayor. On their website they show a 30 year time line of successful collaboration.
- 2.13 The area itself lends itself to collaboration. It is a seamless conurbation and for instance walking out of Manchester there is no discernible difference in entering Salford etc. They also have over 2200 directly employed staff but that is because the Greater Manchester Fire and Rescue Service is part of the Combined Authority and that counts for over 2000 employees. However, the fact that they are successful makes them an attractive authority for further study and I have left them in for further work.

- 2.14 The Council Meeting itself is made up of the 10 Leaders of the constituent Authorities Chaired by the Elected Mayor. Each of those Leaders is also a Portfolio Holder for one of the areas of responsibility of the Combined Authority. Although there are 2 Authorities with a different political representative from the others the Council Meetings are brief and largely consensual. The arguments around Business Plans and Policies being dealt with in the individual authorities. Council meets monthly and there are regular meetings of Leaders, Chief Executive and Elected Mayor.
- 2.15 The finances are complicated. The Fire and Rescue Service is financed by a Statutory levy on the 10 authorities and the Combined Authority expenditure is met on a pro rata population basis. The problem on finance for all Combined Authorities is that most of their finance is project based and obviously as such of the overhead of the Authority is charged to projects in line with audit guidelines. This means ascertaining the actual running costs is not straightforward.
- 2.16 I interviewed at some length and on several occasions a senior representative of the Authority and he was extremely helpful and supplied a great deal of information and documentation. It is however a very complicated Combined Authority with separate precepts or levies for Fire, Police, Transport the Mayor, and themselves. As I discuss later in this report I also spoke to the City Treasurer of Manchester to get an individual authorities view of the combined Authority and to try and unpick the finances.
- 2.17 However, I felt that the actual urban area of Greater Manchester did not fit with a Collaborative Authority in parts of Wales and so I have included two other Combined Authorities in my final list.
- 2.18 I visited the West of England combined Authority and met their Chief Executive. There are 3 authorities in this Combined Authority, Bath and North East Somerset, Bristol and South Gloucestershire. The Authority does therefore contain a fair amount of rural area. The Chief Executive is also Chief Executive of the Local Enterprise Partnership. The LEP has North Somerset as a member and they are not yet in the Combined Authority. The Authority is Chaired by the Elected Mayor.
- 2.19 The Combined Authority has project areas covering Adult Education, Infrastructure, Digital Skills, Transport and Supporting Business. The LEP and the CA meet separately although the Chair of the LEP is a non-voting member of the CA Council.

- 2.20 The constituent authorities do not pay a levy. The running expenses are met from Business rates Retention. The Council is made up of the Leaders of the 3 Authorities.
- 2.21 I have also visited Cambridgeshire and Peterborough Combined Authority and interviewed their Joint Chief Executives. The LEP was failing in this area and the Combined Authority has rescued it. One of the Chief executives is full time and is actually the LEP Chief Executive and the other is a part time secondment of a Chief Executive from one of the Constituent District councils.
- 2.22 The Combined Authority was set up in 2017. It is chaired by an elected Mayor. There are 75 directly employed staff. They use Service level agreements for various functions. To date they have not had to levy on constituent councils. They have £170m of project finance. Their main areas are Affordable Housing, Economic Growth and 16+skills provision. Apart from Peterborough and Cambridge City the other authorities are District Councils and are fairly rural.

WASTE AUTHORITIES.

- 2.23 I have included two Waste Authorities in my final list. This is partly because they were very difficult to arrange to meet. In the end I managed to meet and interview both Authorities. One Waste Authority was suggested in the brief but I have added a second because their method of working and governance structure was entirely different. One Authority operates largely with direct employees and the other has contracted out large elements of waste disposal to a stand alone but wholly owned Company converting waste into power.

CITY DEAL

- 2.24 I have obviously included Cardiff although they were very involved with a major meeting which meant they were the last Authority to be seen and the rest of the report was written by that time. However they supplied a great deal of information which I have incorporated. .
- 2.25 I have also added in Belfast. This is mainly because a colleague has been working on this and I have a considerable amount of information and also Belfast are a major client and I have excellent relationships with senior officers. It is an unusual City Deal. There are 11 local authorities in Northern Ireland and 8 are included in the City Deal. The other 3 are now trying to set up their own!!

OTHER

2.26 I have also included two Cremation Authorities. Mortlake which is a statutory Joint Board with 5 local authority members and South West Middlesex Crematorium Board which actually operates as a Joint Committee. Both are well known to me and there are interesting Democratic points to be made about them. They are single purpose but heavily revenue generating but with Precept powers.

SUMMARY

2.27 The organisations I have carried out the detailed work on are;

- Greater Manchester Combined Authority
- West of England Combined Authority
- Cambridgeshire and Peterborough Combined Authority
- West London Waste Authority
- North London Waste Authority
- Mortlake Crematorium Board
- South West Middlesex Crematorium Board
- Cardiff Capital Regional City Deal Joint Committee
- Belfast City Deal Regional Joint Committee

This should produce at least 5 good case studies with Costs and benefits of different models.

3. Case Studies

Case study 1: WEST OF ENGLAND COMBINED AUTHORITY

- 3.1 The West of England Combined Authority is made up of 3 of the Councils in the area. Bath and North East Somerset, Bristol and South Gloucestershire. The Combined Authority also supports the Local Enterprise Partnership which includes the three authorities named above but also North Somerset Council.
- 3.2 The Combined authority is Chaired by the West of England Mayor, Tim Bowles (Conservative) who was elected in May 2017. The Combined Authority and Mayor have had devolved to them Central Government powers in respect of the regions Transport, Housing, Adult Education and Skills.
- 3.3 The Combined Authority meets 5 times a year. It is Chaired by the Elected Mayor and attended by the Leaders of the 3 Authorities and as a non-voting participant the Chair of the Local Enterprise Partnership. There is also a Joint Committee which has the same participants but in addition North Somerset who would like to join the Combined Authority but are in the LEP.
- 3.4 Interestingly the Authorities are all of different political control.
 - Bath - Liberal Democrat
 - Bristol - Labour
 - South Gloucestershire - Conservative
 - North Somerset - Independent
 - The elected Mayor is Conservative.
- 3.5 Democratic accountability is achieved through;
 - Audit Committee
 - Scrutiny
 - The Programmes are accountable to three Boards;
 - Transport
 - Housing
 - Adult Education and Skills.
- 3.6 There is also the LEP Board which is a separate entity. The Chief Executive is a joint Chief executive for the LEP and the Combined Authority. Although LEP is treated as part of the Combined Authority all funds are ring fenced.
- 3.7 The programmes are governed by long term strategies. Thus Transport and the Mayoral Spatial Plan are 20 years and there is a long term Industrial Strategy. Some functions have been transferred from the local authorities, these include some highway functions and concessionary fares. Staff have

transferred with these functions.

- 3.8 The funding is via the various Government Funds for the Programme areas and all the overheads etc have so far been met from Business Rates Retention. There is therefore no levy on constituent authorities. This is possible at the moment because they were granted pilot status on Business Rate Retention. The Authorities retain 50% and the Combined Authority the 50% under the pilot. This is temporary and there is no guarantee how long this will continue.
- 3.9 This option for financing is not available in Wales because a policy decision was taken not to proceed with Business Rates Retention and to continue to pool Business Rates. (The same decision was taken in Scotland). Although I note that last year a press release was released to say that in the case of the Swansea City deal the Finance secretary agreed that the 4 local authorities in the deal could keep 50% of growth in business rates in their area. This is not quite the same as in the Combined Authority which would in any case keep 50% but in fact is being allowed to keep 100% split between the Authorities and the Combined authority.
- 3.10 The first full year of operation was 2017-2018. The Annual report for 2018-19 shows the following programme funding:

Skills innovation Pilot Scheme	£4.0m
Workforce Development	£8.0m (starting August 2019)
Local Growth fund	£45m

(This is a major investment starting by providing a food and drink innovation centre in North Somerset at junction 21 on the M5. The fund has also helped 5,634 businesses since 2015 with free and impartial support.)

Smart Tourism Initiative	£8.2m
High Street Regeneration	£10m

Current plans are for capital expenditure of around £23m per annum.

Work has started on a Local Industrial Strategy

- 3.11 The Budget Report for February 2019 is an interesting document. It is unusual as there is no attempt to separate Capital and Revenue Expenditure.
- 3.12 The total expenditure of £47.219m is split as follows;

	£m
Running costs	
Core Staff	1.390
Premises etc overheads	0.485
TOTAL	1.875
Met from:	
Business Rates Retention	1.212
Short Term Capacity Grant	0.663
TOTAL	1.875
Transport Functions	14.737
Met from; Levy on authorities	14.737
Project Finance	
Existing (including project staff)	26.679
New Projects approved	2.000
Transfer to Reserves	0.100
Mayoral budget	1.828
Total expenditure	47.219

Notes:

- The Mayoral Budget Contribution is to cover the costs of feasibility Studies etc carried out. It is therefore in reality Project Finance.
- The Transport Functions are largely concessionary fares previously run by constituent authorities and Real Time Bus information and Community Transport.
- The Project Finance elements are wholly funded by Government Grants or the Investment Fund. The Investment Fund is previous unused Government Grants.
- The total staffing budget is £3.332m including project staff. 15 employees earned more than £50,000 in the previous year. There were 84 staff in all.

CONCLUSIONS

- 3.13 This must seem a very successful operation for the Constituent Authorities. At present they pay nothing towards the staffing and other core costs and the Combined Authority is investing £28m in grants for various agreed projects.
- 3.14 Once the current Business Rates regime changes that source of funding will go and a direct levy will be needed on the 3 authorities. However based on this budget the expenditure of £1.8 m in total will secure investment of £28m per annum. They are unlikely to find that burdensome.
- 3.15 Because of the way Combined Authorities are set up they get Capacity Funding from the start and therefore set up costs are met by Central

Government. The original set up costs were shown as £1.65m

- 3.16 In this case they have a Mayor to drive progress and there are only 3 authorities involved. Decision making is consensual. There are reportedly good relationships between the partners. There are 5 "Council "meetings a year but most of the arguments would be in the constituent authorities and not at these meetings.
- 3.17 Interestingly the accounts for year to 31st March 2019 showed Grants from various sources paid in advance of over £80m. These were split roughly 50:50 to Revenue and Capital Grants.

Case study 2: CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY

- 3.18 I chose to include this Combined Authority because it is very different in structure from either Manchester or West of England. The Combined Authority was formed fairly recently. It was established on 3rd March 2017. The Combined Authority is led by a Directly Elected Mayor and 7 Local authorities and a Business Board.
- 3.19 The local authorities within the Combined Authority are;
- Cambridge City Council
 - Cambridgeshire County Council
 - East Cambridgeshire District Council
 - Fenland District Council
 - Huntingdonshire District Council
 - Peterborough City Council
 - South Cambridgeshire District Council

It is therefore quite different as having more local authorities and the majority of them being District Councils with a fairly rural nature.

- 3.20 The Business Board is, in fact, the Local Enterprise Partnership which has been given new life by the Combined Authority, having been in some difficulty. Although the LEP is integrated into the Combined Authority, its funds are ring fenced as if it were a separate body. The Statutory basis was the Cambridgeshire and Peterborough Combined Authority Order 2017.
- 3.21 The Authority has statutory powers under a Devolution Deal for;
- Transport
 - Affordable Housing
 - Skills
 - Economic Development

- 3.22 The Funds for these areas are devolved from Central Government although the Mayor does have tax raising powers which have not as yet been used.
- 3.23 The Board of the Combined Authority meets 6 times a year and is chaired by the Mayor. It consists of the Leaders of each of the constituent authorities and is attended in a non-voting capacity by the Chair of the Business Board, Police and Crime Commissioner, Chairman of the Fire Authority and a representative of the NHS.
- 3.24 The Authority is run on a joint basis by Joint Chief Executives. This is an interim arrangement until the Combined authority is established. One is full time and was the Chief Executive of the Local Enterprise Partnership and the other is a part time secondment of a serving Chief Executive from one of the District Councils. It is intended to replace this arrangement with a single Chief Executive in 2021. The Chief Executives meet on a weekly basis with the Mayor.
- 3.25 The Governance Structure is that there is an Audit and Governance Committee and a Scrutiny Committee. These have as members Councillors from the Constituent Authorities but not the Leaders. The authorities are all Conservative except for 1 Liberal Democrat and 1 Labour member. Scrutiny Committee can be quite political and challenging. There is also a Public Service Board made up of the Chief Executives of the constituent authorities.
- 3.26 The key ambitions for the authority are;
- Doubling the size of the local economy
 - Accelerating house building rates
 - Delivering connectivity in terms of transport and digital links
 - Providing the UKs most technically skilled workforce
 - Transforming public service delivery to be much more seamless and responsive.
- 3.27 To date the devolved funding includes £170M for new homes over a 5 year period. This includes affordable housing, shared ownership and rented housing and £20m a year for 30 years to boost growth in the Region. This includes Chairing a review of all 16+skills provision.

STAFFING

- 3.28 There are 85 directly employed employees although some of these will be funded by LEP funds.

FINANCES

- 3.29 At the moment the Constituent Authorities have not been in receipt of a levy. Some financing is provided by Business rate retention and the rest has come from devolved funds.
- 3.30 The draft budget for 2020-21 and the Medium Term Business Plan were approved for Consultation at the end of November 2019. The Corporate Services Budget shows a total spend after some recharges to Grant Funded Projects of £6.882m.
- 3.31 The staffing budget is £4.919m, externally commissioned services such as legal, democratic services etc are £0.489m, corporate overheads such as accommodation £0.560m and governance costs of £0.164.
- 3.32 The budget merely states that these costs and those taken from them for the medium term plan until 2023-24 are affordable within current funding available. No levy on authorities is therefore necessary for this period.

CONCLUSIONS

- 3.33 This is obviously early days for this Combined Authority. They are still in planning and feasibility mode. The entire revenue budget shows for 2020-21 Income from all sources of £22.065m and expenditure of £24.061M. The deficit is met from reserves. At 31st March 2020 reserves are forecast to be £8.985m. The plan to 2022-23 shows a continued reliance on reserves so that by the end of that period only £1.469m remains. Clearly as their programmes develop they will be looking for further grants and subventions.
- 3.34 Governance and Democratic Accountability is strong and to be commended. The current dual Chief Executive roles seem very expensive at £0.274m next year and staffing costs moved from under £2.0m in 2018-19 to £4.702m in 2020-21. Including financing costs and revenue feasibility costs the Corporate Services Budget is 30% of the total expenditure. This is on a different scale to the West of England. This Combined Authority has huge ambition.
- 3.35 Combined authorities have immense benefits as they can directly tailor devolved Government Funding to meet the needs and wishes of their population and because they operate over a large area they have the ability to see the bigger picture. Clearly for Transport, Infrastructure and Housing this is a huge benefit.

Case study 3: WEST LONDON WASTE AUTHORITY

- 3.36 The Local Government Act 1985, provided for the abolition of the Greater London Council and the Metropolitan County Councils. In this Act the duty of collection and disposal of waste is transferred to the London Boroughs. In Section 10 of the Act it allows for the formation of Joint Waste Authorities.
- 3.37 In all, 6 Joint Waste Authorities have been formed although one has since been wound up. There are 4 Joint Waste Authorities in London and one in Greater Manchester. In London 12 Authorities are responsible for their own Waste Disposal and the other 21 are in one of the 4 Joint Waste Authorities. The 4 are East London Waste Authority, West London Waste Authority, North London Waste Authority and Western Riverside Waste Authority. Of the remaining 12 4 are in a voluntary arrangement for South London.
- 3.38 West London Waste Authority (WLWA) is a Statutory joint waste disposal authority It was established on 21st January 1986 by the Waste Regulation and Disposal (Authorities) Order 1985 made under the 1985 Act. WLWA undertakes the disposal of waste function for 6 London Boroughs (Brent, Ealing, Harrow, Hillingdon, Hounslow and Richmond-on-Thames). It has statutory responsibility for.
- facilities for the receipt, recycling and disposal of waste which is collected by the six constituent boroughs;
 - transport and disposal of waste which the constituent boroughs receive at their household reuse and recycling centres;
 - household reuse and recycling centres; and
 - the storage and disposal of abandoned vehicles which are removed by the constituent boroughs.
- 3.39 The Authority is governed by six Councillors, one from each of the six constituent boroughs. The Chair is elected annually. The current political balance is 4 Labour, 1 Liberal Democrat and 1 Conservative member. The members of the Authority usually meet four times each year. All reports go to the full Authority meetings. The meetings of the Authority are generally consensual. There is little controversy and the Constituent Authorities seem very pleased with the service they receive.
- 3.40 The Authority is supported by an Audit Committee that meets regularly during the year to consider matters of risk, control and governance. Normally there are 2 meetings a year. Perhaps strangely from a Governance viewpoint the same members represent their Boroughs on the Audit Committee as on the Authority with the addition of one independent member. The Chair is however

one of the Councillors. The elected members are the Environmental Portfolio Holders for the Authorities.

- 3.41 Because there are only 6 members there has been problems at meetings of achieving a quorum, which is set at 3. Substitutes are not allowed under the Order. At the end of the year, 2019 WLWA employed 34 staff (previous year: 36). There are 16 operational staff, 12 back office staff and 6 in an education team. WLWA is headed by the Managing Director and three part-time chief officers – The Clerk, Treasurer and Chief Technical Adviser, who are also full-time chief officers employed in the constituent boroughs.
- 3.42 Having close working relationships with the boroughs has enabled the Authority to receive support in specialised areas from borough staff as follows:
- London Borough of Hounslow – human resources and health and safety advice
 - London Borough of Ealing – treasury, payroll, ICT, finance systems
 - London Borough of Harrow – legal, insurance, procurement and committee services
 - London Borough of Hillingdon – internal audit
- 3.43 These arrangements have not only provided relevant expertise but have also helped deliver value for money in back office functions. These services are generally subject to Service Level Agreements although some are by specific contracts.
- 3.44 In recent years the focus has been on how waste is disposed of – increasing reuse, recycling, composting and recovery of energy and materials. The Authority has taken on the role of coordinating waste minimisation, that is, the prevention of waste arising. This work requires close WLWA co-operation with the constituent boroughs, achieved through an agreed Joint Waste Management Strategy.
- 3.45 A key objective of this strategy is to improve the recycling rate which is reflected in a target of 50% agreed by boroughs. In west London, working in partnership with constituent boroughs, the Authority has procured cost effective and long-term contracts that see most of the constituent boroughs' waste that cannot be recycled or composted used to produce energy. A key part of this are long term arrangements providing for 390,000 tonnes of waste per year to be treated at energy from waste recovery centres.

- 3.46 These arrangements deliver one of the key objectives of the Joint Waste Management Strategy and means that only a very small percentage of waste goes to landfill. The statistics show a 0.7% rise in volume of borough collected waste being received by the Authority to 562,000 tonnes for the year. During the year, 98.9% of waste was recycled, reused, composted or converted to energy.
- 3.47 The Authority is run on a very commercial basis. The Authority operates by a Levy on Constituent Authorities and is treated as a Local Authority as far as is necessary under the Order. This means access to Capital Funding from the Public Works Loans Board etc. The original order provides a default basis for the Levy which base it on 1985 populations. However, the Authority uses a mixture of Tonnage (Pay as you throw) and Council Tax base. The objective is to keep the levy as near as possible the same each year.

FINANCES

Income

- 3.48 Apart from miscellaneous income (trade waste etc) of £2.401m the income comes solely from the Levy. In 2018-19 the levy totalled £59.166m an increase of £3.3m over the previous year. This was largely due to increased activity. Cost of disposal per tonne rose by only 1.5%.

Gross expenditure

- 3.49 The total for the year was £49.588m. Of this;
- Running costs were £2.138m for employees and £3.647m for premises. These are the operating facilities and a Head Office.
 - Waste Disposal cost £34.496m
 - In addition there were financing costs of £9.106m
- 3.50 Four of the constituent authorities have lent over £16m each for capital expenditure rather than the Authority borrow direct.
- 3.51 Overall the Authority made a surplus on provision of services of around £2.873m but there were below the line costs for pensions and valuations of assets leading to a call on reserves of £3.015m. At the year-end usable reserves were over £11m.

CONCLUSIONS

- 3.52 This sort of collaboration, as will be shown by other examples works extremely well. The volume of waste generated allows for competitive disposal costs and there is little controversy from constituent authorities. The Authority can afford an education team and publicity on a very cost effective

basis.

- 3.53 Although obviously individual authorities would debate and feed in issues it is a very cost effective type of collaboration. Time for the Portfolio Holders in Authorities is formally limited to 6 meetings a year. The running costs are approximately 10% of the gross costs and employees within that 3.64%. There is a Local Code of Corporate Governance which is based on the CIPFA/SOILACE April 2016 guidelines.

Case study 4: NORTH LONDON WASTE AUTHORITY

- 3.54 North London Waste is another of the 4 Waste Disposal Authorities in London. It was formed on the abolition of the Greater London Council and commenced operations on 1st April 1986. It is a Statutory Authority established by the Waste Regulation and Disposal (Authorities) Order 1985 made under the Local Government Act 1985 which abolished the Greater London Council and Metropolitan County Councils.
- 3.55 North London Waste undertakes the disposal of waste function for 7 London Boroughs; Barnet, Enfield, Haringey, Waltham Forest, Camden, Hackney and Islington. The Authority deals with the disposal of waste collected by the 7 Boroughs. It also arranges for the recycling and composting of the waste collected by 6 of the 7 authorities and for the provision of reuse and recycling centres.
- 3.56 A major priority for the Authority has been waste minimisation and the Authority works with its constituent authorities to change public behaviour. In 2018-19 a range of events were delivered which reached 17,000 residents promoting food waste prevention and also developed low plastic zones across North London.
- 3.57 In 2018-19 the Authority treated 582,779 tonnes of residual waste a small amount less than in 2017-18 (583,316 tonnes). However there was a 11.1% reduction in recycling and composting waste in 2018-19 (51,842 to 46,104 tonnes). The Authority is the sole shareholder in London Energy Ltd which owns an energy from waste plant which treated 768,201 tonnes of waste in 2018-19. The energy from waste plant is now 50 years old and the Authority is developing a new state of the art facility which will become operational in 2025.

GOVERNANCE

- 3.58 Each of the 7 constituent authorities has two elected members on the Authority itself. They are generally the Portfolio Holder for the Environment for their Authority and either a deputy or a Finance Portfolio Holder. There are 6 Labour Controlled Authorities and 1 Conservative. There are 7 meetings a year and the Authority is currently Chaired by the London Borough of Waltham Forest.
- 3.59 In addition there are Programme Committee meetings between Authority Meetings to progress the new Heat from Waste plant. There is also an Audit Committee. This meets 2 or 3 times a year and has one representative from each Authority all being main Authority members.

STAFFING

- 3.60 North London Waste Authority does not employ any staff directly. The Structure Chart shows 33 staff working for the Authority of which 8 are operational staff. The London Borough of Camden is the lead Borough and provides the Clerk, Financial Adviser and Legal Adviser and also employs the staff working for the Waste Authority. The London Borough of Enfield provides the Environmental Adviser.

STRATEGY

- 3.61 There is an agreed Joint Waste Strategy setting out targets from 2004 to 2020. All targets have been met except re-cycling where in line with most of London recycling rates remain in the 30s per cent. The target was 50% and will clearly be missed.
- 3.62 There is a great deal of engagement with members of the public particularly on Waste Prevention and minimisation. In 2018-19 a total of 114 outreach events were delivered, directly engaging with 13,510 residents. There were also 55 recycling events and stalls at summer fairs and fetes and presentations to Community Groups.

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- 3.63 As stated, this is a wholly owned Company. The turnover in 2018-19 was £65.696m. This came from contracts with the North London Waste Authority for waste disposal, sales of electricity, some contracts external to North London Waste Authority for disposal of waste and operating recycling centres under contract to North London Waste Authority.

- 3.64 The new North London Heat and Power Project will replace the current facility which will reach the end of its operational life around 2025. The new facility will deal with 700,000 tonnes of waste each year and generate around 78 megawatts of energy which will either be sold to the National Grid or delivered as heat through pipes to a local heat network.

FINANCES

Year ended 31st March 2019

Expenditure	£m
Waste Disposal and recycling including Landfill tax	46.053
Recycling Centres	4.661
Corporate and Support Services	2.662
Community Engagement	0.938
Heat and Power Project	2.675
Financing Costs	6.789
TOTAL EXPENDITURE	63.778
Income	
Sale of Recyclables etc	1.602
NET EXPENDITURE	62.176

- 3.65 This was the outturn for the year. The original budget had been set at £66.752m with a levy of £48.511m. Thus there was a revenue surplus as a result of the underspend and balances were £2.844m better than expected. The 2019-20 Budget was set at £69.504m. This was finance by;

	£m
Use of balances	5.377
Charges to Boroughs for Trade Waste etc	10.945
Levy	53.182
TOTAL	69.504

- 3.66 The Apportionment of The Levy has to be agreed unanimously by the 7 Authorities or a default method set out in the Joint Waste Disposal Authorities (Levies) (England) Regulations 2006 is used. In the case of this Authority inter Authority Agreement has been reached and the Levy is based on menu pricing i.e. it varies depending on the type of waste. Borough Levies range from £5.986m to £10.371m.

BUDGET 2019-20

- 3.67 The budget for 2019-20 shows a Levy requirement of £53.182m an increase of £4.671 m. this is largely due to increased Disposal Contract costs and the

Financing of the new Plant. The Corporate costs are forecast to fall to £2.651 a decrease of £0.185m.

CONCLUSIONS

- 3.68 The finances are broadly comparable with West London waste. The administration is slightly higher but there are 7 Authorities involved in North London Waste.
- 3.69 This is again a very efficient collaboration. The Corporate costs are kept to a minimum by being controlled directly by a Constituent Authority. Corporate costs are around 4% of total gross expenditure. Setting up individual arrangements for each Borough would be expensive and this allows for Community Engagement and education.
- 3.70 The Constituent Authorities are satisfied with the service and the costs. It is a voluntary arrangement and they could leave if they wished but the set up costs would be very large. North London Waste inherited the Waste to energy plant from the GLC by geographical accident but that makes this an even more cost efficient collaboration. The benefits to the Authorities clearly outweigh the costs.

Case study 5: MORTLAKE CREMATORIUM BOARD

- 3.71 Mortlake Crematorium Board is a Joint Board set up by the Mortlake Crematorium Board Act 1936. It was the first Crematorium set up in this way. The original Authorities in the Joint Board changed at London Reorganization and amending legislation was passed at the time. The Board has 4 local authorities in it. The London Boroughs of Ealing, Hammersmith and Fulham, Hounslow and Richmond-on Thames.
- 3.72 Three of the authorities are also involved in other Crematoria. There are a number of privately run Crematoria in the wider area although a recent report by the Competition Markets Authority found none within 30 minute hearse driving time and therefore felt the Board had little competition.
- 3.73 The Board is constituted of 12 members. There are three from each Authority. This makes for a large Board but because the business is largely uncontroversial and costs constituent authorities nothing there is a difficulty in getting a quorum of 4 at the meetings. The Board has found that generally members volunteer to represent their authorities and that means those who come to meetings are committed and enthusiastic. The Crematorium is

situated in the Borough of Richmond and they are the one Authority which show little interest and rarely come to meetings.

STAFFING

- 3.74 There are 3 Chief Officers. A Part time Clerk and a part time Treasurer who between them receive an Honoraria of around £15000 per annum and a full time Superintendent and Registrar who is responsible for running the Crematorium on a day to day basis. There are currently 9 full time equivalents employed by the Board. These are administrative (3) and operational staff (3), and gardeners (3). There are staff who fulfil both operational and administrative duties.
- 3.75 The total staffing budget including Medical Referees etc is £467,000 in the current financial year.

BACKGROUND

- 3.76 The Crematorium is a listed Art Deco building and it stands in a very large expanse of grounds stretching down to the river Thames. The Superintendent lives on site in a tied house with gardens down to the Thames. The House itself is valued in excess of £1M.
- 3.77 A key element in the success of the Crematorium are the grounds. These had been left to fall into a state of untidiness but £180,000 has been spent over the last 2 years restoring these to be a real feature. The crematorium carries out around 2300 cremations per annum. Customer Service is key and at a cost services can be held Saturdays or Sundays and for any length of time.

FINANCES

- 3.78 Under the Act the Board has Precepting powers over its' constituent authorities. These have not been used for over 20 years. The Board operates a 15 year financial plan. Surpluses are invested with the constituent authorities, but they do not get to share in the surplus. Instead the 15 year plan allows for complete cremator replacement from the Board's own funds without borrowing or precepts. Major works such as restoration of the grounds and currently re-roofing the Gatehouse are also met from this fund.
- 3.79 The Cremation Fee is towards the lower end of fees (£620) in England and the Competition and Markets Authority singled out the Board for doing so much on such a modest fee. Dignity the Private Sector competitor charge £990 at present. The fees and charges bring in around £1.4m. The major expenses after employees are the upkeep of the premises, particularly rates

and insurance and gas. In 2019-20 the surplus generated is estimated at £404,000.

- 3.80 They are very proud of the contract they have with Chelsea and Westminster hospitals for the Cremation of Still born babies for which they make no charge.

CONCLUSION

- 3.81 Although this is obviously a single service model it is operated on behalf of 4 London Boroughs all of whom are proud to include it as a service they provide to the Community. It is a trading concern and over time pays for itself and costs the Borough's nothing. There is no lead Borough but various services are tendered for and provided by the Boroughs themselves. Internal audit and the Accounting System are examples of this.
- 3.82 The overheads are relatively small, mainly staffing, administrative costs are around £520,000 and the benefits of the Board model are clearly considerable. Although democratically accountable to the constituent Authorities via Board Members the costs are minimal. There are 3 or 4 Board Meetings a year and they are held at the Crematorium premises.
- 3.83 The Board are also the Audit Committee and discuss the budget and Risk Register at each meeting as the organisation is too small to warrant a separate Committee. Decisions are usually consensual although there can be considerable differences of opinion on some issues. As a model of collaboration, it is extremely successful

Case study 6: SOUTH WEST MIDDLESEX CREMATORIUM BOARD

- 3.84 The South West Middlesex Crematorium Board (SWMCB) is a joint board set up by the South West Middlesex Crematorium Board Act of 1947. However it operates in a very different way to Mortlake Crematorium Board and is in many ways more in the style of a Joint Committee.
- 3.85 The Crematorium is situated in the London Borough of Hounslow on the western edge of London. The constituent Authorities are The London Boroughs of Hounslow, Hillingdon, Ealing and Richmond -on -Thames and Spelthorne Borough Council, part of which is adjacent to the Crematorium.
- 3.86 Unusually the elected membership of the Board is based on population. 1 member for 30,000 population. In the case of Spelthorne this is limited to 1 member. The London Boroughs normally have 2 or a maximum of 3 elected members on the board. The quorum for Board meetings is 4 and that is

normally achieved. The Board has precepting powers but these have not been necessary for some years. Meetings are held 4 times a year at the Crematorium.

- 3.87 The Board does not involve its constituent authorities in its day to day running. There is no competitive tendering for corporate services but instead it operates with a Service Level Agreement with the London Borough of Richmond-on-Thames. This has been so for as long as anyone can remember. The Service Level Agreement is renegotiated every year at Budget time. Under this agreement all the accounts are completed, bills paid and a range of Corporate Services supplied.
- 3.88 The Clerk to the Board is an independent appointment and is paid an honorarium of £7200 per annum. There are 14 employees. The Manager, 3 administrative staff, 4 gardeners and 5 Cremator operatives. There are also 2 part time parking attendants.
- 3.89 The Crematorium is unusual because it has two chapels although one is quite small. This does increase the capacity. Although there has been no necessity for a precept for some time there have been occasions when the Authorities have received a "dividend" from the surplus made. When cremators are replaced, they are leased or money is borrowed to pay for them.

BUDGET

- 3.90 The total income forecast for 2020-21 is £1.448m. The total expenditure for 2020/21 is forecast as £0.952m. The staffing budget is £0.510m and the Service Level Agreement is £38,000.

CONCLUSIONS

- 3.91 The Board is financially successful. It runs a single service which local authorities are pleased to offer. It costs the constituent authorities nothing. The Board is too small to have an Audit Committee or any Scrutiny. There is no challenge to the management of the Crematorium. The service provided is straightforward and uncontroversial. The constituent authorities are kept together by it being a statutory body.
- 3.92 However it is interesting that in the case of Mortlake Crematorium Board elected member interest is very high and apologies for absence from meetings or events are rare, South West Middlesex crematorium Board is often inquorate and member involvement is relatively low. I conclude that this may have something to do with the different organisational styles. South West Middlesex uses one Authority under a Service level Agreement for all

back office services whereas at Mortlake the contracts for this support is spread amongst the constituent Authorities.

Case study 7: BELFAST CITY DEAL

- 3.93 A City deal for Belfast was first mooted in 2016 when Consultants were employed to put together a convincing case for a City deal. Progress has been difficult without a Northern Ireland Assembly to agree the strategy and detail with but in a document dated March 2019 a draft agreement was signed by the U K Government and 6 Local Authorities and 2 universities.
- 3.94 Local government is different in Northern Ireland to the rest of the United Kingdom. Following a recent re-organisation there are 11 local authorities in Northern Ireland but many of the functions found elsewhere in local authorities some are carried out by the Northern Ireland Assembly. Thus although local government is financed by General Rates all local Taxation is collected centrally. Similarly functions such as Housing and Social Care are dealt with centrally.

BELFAST REGION CITY DEAL

- 3.95 In the agreement dated March 2019 the signatories were;
- Belfast City Council
 - Antrim and Newtownabbey Council
 - Ards and North Down Council
 - Lisburn and Castlereagh Council
 - Mid and East Antrim Council
 - Newry Mourne and Down Council
 - Queens University Belfast
 - Ulster University
 - U.K Secretary of State
 - A senior Official on behalf of Northern Ireland Departments.
- 3.96 The document agreed sets out the commitments of the UK Government and City Deal Partners to invest up to £500m in the City Deal. The projects would cut across the duties of local authorities, the UK Government and the Northern Ireland Government. To reach its full potential £350m is needed from the Northern Ireland Government. In the absence of an Assembly it has not been possible to secure this commitment.
- 3.97 The local government scene is dominated by Belfast City Council who are a very ambitious and relatively well-off Authority and they have taken the lead on the City deal. Over 57% of business in Northern Ireland is contained within

this region. There are 550,000 people aged under 40 in the Region and 45000 students at the two Universities. Tourism is an important industry and most people come to or pass through Belfast. It has also developed as a cruise destination.

THE DEAL

3.98 An investment plan across four key investment areas.

- Infrastructure
- Tourism and Regeneration
- Innovation and Digital
- Employability and Skills

Infrastructure, tourism and Regeneration

3.99 This area requires a commitment of £350m from the Northern Ireland Government and £1900m from City Deal Partners. There are various infrastructure projects to ease accessibility to the City centre and provide a Southern relief road. In Tourism there are plans to develop a tourist route throughout the region. In outline these plans would create 2800 permanent jobs.

Innovation and Digital

3.100 The deal envisages the creation of global centres of innovation. The proposal is that these will be;

- Global Innovation Institute based at Queens University, a cross - disciplinary digital innovation hub
- The Centre for Digital Healthcare Technology
- The Institute for Research Excellence in Advanced Clinical Healthcare
- The Advanced Manufacturing Innovation Centre
- The Screen and Media Innovation Lab.

3.101 An Infrastructure Enabling Fund will deliver the next generation of digital connectivity. As yet there has been no Business Cases to support these projects but the commitment is to provide £350m to assist in this area.

Employability and Skills

3.102 The City Deal will invest £30m to develop the skills needed to support growth in the Region.

GOVERNANCE

3.103 In Phase 1 there has been developed a Joint Council Forum and a Programme Board. These have been supported by Steering Groups as necessary. In

Phase 2 as the plans are supported by Business Cases there is a recognised need for governance structures providing clear lines of accountability for the expenditure of public money. Robust frameworks are being developed for the Business Cases. Each project must show value for money and how they will contribute to the City Deal vision.

CURRENT POSITION

- 3.104 Progress is reported to a Belfast City Deal Council Panel. All the local authority partners are represented on this Panel and currently to increase buy in and commitment politically and geographically it has been necessary to have 4 representatives from each authority. The Panel is serviced by the Chief Executive and Director of Finance of Belfast City Council.
- 3.105 It is a very large Group and going forward there is a need to ensure easier decision making groups. This will be difficult to achieve. In the meantime, this Panel continues to meet and to concentrate on the specific areas of investment. The Panel meets on a quarterly basis.

CONCLUSIONS

- 3.106 Although a great deal has been achieved the absence of a Northern Ireland Assembly has made it difficult to move forward as fast as would be liked. Consultants are engaged to produce specifics around the Business Cases and their approval. The current Governance Structures will not be suitable for phase 2.
- 3.107 A Programme Director has been appointed and his vision for Governance in phase 2 has been shared with partners. At the top would remain the Joint Council Forum and they would keep individual Council's informed and secure agreement democratically from them. The Universities would also need to make their decisions. This would all feed into the UK and NI Governments.
- 3.108 Beneath that would be an Executive Board. This would be a decision making body. It would involve 6 Chief Executives, 2 Vice Chancellors and NI Government Officials and the Programme Director. They would be responsible for Decision Making, Strategic Direction, Issue Resolution, Political and Stakeholder negotiations. Financial Planning and Governance and Assurance Framework would feed in here. Beneath them would be 5 Boards responsible for the detail of each programme area.

3.109 Heads of Terms have been signed and £2.5m has been allocated to fund programme development. A Programme Manager and Directors have been appointed and Advisory Boards are being set up to provide challenge.

Case study 8: MANCHESTER COMBINED AUTHORITY

3.110 Manchester Combined Authority is not in the same position as the other two Combined authorities considered in this report. It is made up of 10 Local authorities, all of them Metropolitan Boroughs and all of them significant Authorities in their own right. They are.

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford
- Stockport
- Tameside
- Trafford
- Wigan

3.111 The Greater Manchester Combined Authority is therefore a vast conurbation of like Authorities. It is led by an elected Mayor who is a well-known politician and has a great deal of drive and influence.

3.112 In 1986 the Greater Manchester Metropolitan County council was abolished but ever since that time there has been a substantial amount of collaboration between the Authorities in the Greater Manchester area. They are therefore very used to working together. The Greater Manchester Combined Authority has devolved powers for;

- Transport
- Economic Development, Regeneration and Housing
- Policing
- Fire and rescue
- Health
- Waste

This makes the Authority a very complicated one.

3.113 There are 2200 direct employees but 2000 of them are employed in the Fire and Rescue Service. The responsibility for Policing is the involvement of the Police and Crime Commissioner. The Police Force is an independent force. Thus there are separate statutory Precepts or Levies for Fire and Rescue,

Police and Waste. Greater Manchester is now the only Joint Waste Authority outside London.

3.114 The remaining 200 employees of the Combined Authority and their projects under the devolution from Central Government are also funded by a levy on constituent authorities.

3.115 There is a Health and Social Care Partnership which is aligned to the Combined Authority. They are funded by the NHS, CCG, and the Local Authorities.

GOVERNANCE

3.116 The elected Mayor Chairs the meetings of the Combined Authority. The Council of the Combined Authority meets on a monthly basis. The members are the Leaders of the 10 Authorities. Chief Executives also attend.

3.117 The Council Meetings are quite formal and there is not normally much debate. The problems and differences will have been ironed out in the variety of meetings between the parties between Council Meetings. There is a good working relationship between the Authorities but that does not mean constant agreement.

3.118 Each Leader has a portfolio responsibility as if in a Cabinet in their own authority. Similarly, each Chief Executive has a Portfolio Responsibility but that need not be the same as their own Leader. The Minutes of the Combined Authority go to the Cabinet meetings of each Authority ensuring openness and transparency. The Leaders and Chief Executives of the Authorities meet separately every week.

3.119 The Budget is subject to Scrutiny. There are three separate Scrutiny panels each with 3 Leaders serving on them. They are for the budget generally, Fire and Rescue and Waste.

3.120 I interviewed a Director of Finance for one of the Constituent Authorities to get an independent view of the workings of the Combined Authority. They told me that it works very well mainly because of the long-term arrangements there have been. However there are tensions now appearing. The Mayor tried to get involved in homelessness and that caused considerable friction as Leaders saw that as being their responsibility.

FINANCES

- 3.121 The Greater Manchester Combined Authority budget is financed from contributions from Constituent Authorities and Business Rates Retention. There is a levy from the Combined Authority and from the Mayor. This adds around £90 to a Band D Council Tax each year. For 20-21 there is a £14 rise. The Authority is a pilot for Business Rate Retention and the extra 50% goes to the Combined Authority. The Combined Authority levy is basically for transport and apportioned between the 10. They also pay the statutory Precepts for Fire and Waste.
- 3.122 The total precept is for £69.3m although this includes some exclusively for the Mayor rather than the Combined Authority. This is a Band D equivalent of £91.02 in 20-21. A forecast for 2024-25 shows it will rise to £133.50 or £101.5m by then.
- 3.123 Support costs for 19-20 were £0.820m. These have increased in 20-21 to £1.230m. This is the result of pay increases of £16000 and increased recharges of £0.400m.

CONCLUSIONS

- 3.124 The figures are confusing as there are so many different levies. The Combined Authority has around 200-250 direct employees working on the Strategy and the Programme Areas. As the existence of the Combined Authority gives access to large amounts of devolved finance there seems to be general satisfaction about value for money.
- 3.125 The total Capital Expenditure for 2018-19 was £276m. Roughly half of this was funded by Capital Grants under Devolved Funds. The net revenue expenditure for 2018-19 was £1.2bn. The Authority compares with no other.

Case Study 9: CARDIFF CAPITAL REGION CITY DEAL

- 3.126 This is a fairly recent City Deal Partnership. The original agreement was signed in March 2016 and the deal was adopted in March 2017. It has 10 partner local authorities;
- Blaenau Gwent
 - Bridgend
 - Caerphilly
 - Cardiff
 - Merthyr Tydfil
 - Monmouthshire
 - Newport

- Rhondda Cynon Taf
- Torfaen
- Vale of Glamorgan

3.127 Together with the Welsh Government and the UK Government it also has the support and involvement of three Universities in the Region although these are not formally part of the partnership.

3.128 The City Deal Agreement speaks of additional investment of £1.2bn over 20 years. The actual Governance divides the 20 years into 4 x 5-year periods each one needing further approvals. The funding intention is £120m from the 10 Local Authorities, £375m from the UK Government and £734m from the Welsh Government to provide the Metro which will give great connectivity within the Region and on which much of the rest of the City Deal is based.

GOVERNANCE

3.129 The City Deal is a Joint Committee and not a Statutory Stand-alone Authority. This sets City Deals apart from for instance Combined Authorities. It means that there is an accountable body for the City deal. That role is undertaken by Cardiff Council. This means that all administrative and “overhead” functions are undertaken by Cardiff under a Service Level Agreement.

3.130 The works and projects under the City Deal Agreement are narrowly delegated to a Regional Cabinet. This is made up of the 10 Council Leaders. The Regional Cabinet meets around 10 times a year. Around half of these are informal Cabinets and half formal where the decisions are made. This mirrors the practice generally found in local authorities. The informal meetings allow officers to give confidential briefings and for differences of opinion to be aired which can then be worked on before formal approval. The Regional Cabinet elects its own Chair. The Governance has changed fairly recently with the appointment of a Programme Director. This post is the senior adviser to the Regional Cabinet.

3.131 There is a Programme Board which has in its membership the 10 Chief Executives. There are also regular meetings of the 10 Section 151 Officers and also of people at Chief Accountant level to ensure uniform technical accounting treatment. Alongside the Programme Board is an Investment Panel which has 5 Business Representatives and 5 Chief Executives and there are also Advisory Boards such as the one for Economic Growth which involves Leaders of Authorities, Business Leaders and Universities. Politically there is a

Labour majority, but other parties are represented.

- 3.132 There is a Regional Scrutiny Committee which is Chaired by an opposition Councillor. This Committee has membership nominated by the Authorities. This is a challenging Scrutiny Committee and meets 4 times a year.
- 3.133 After some thought it was decided that an Audit Committee was not necessary, this is left to individual Authorities as in their normal course of business their financial involvement would be subject to examination by their own audit committees. External audit is provided by the Welsh Audit Office.
- 3.134 Programme investment is not intended to benefit all Authorities equally. Inclusivity is a major objective. Thus, as an example in the Housing Programme the intention is that 50% of the investment will take place outside Cardiff, Vale of Glamorgan or Newport and in places where housebuilders might not normally consider investment. This is part of the whole because Housebuilding will depend on Metro connectivity and although the Metro itself is funded by the Welsh Government there is a Metro plus programme within City Deal which is looking at for instance Park and Ride facilities to enhance Metro availability to the Region.

STAFFING

- 3.135 There is a City Deal Office in Cardiff. It has an establishment of 15 full time equivalents although there has never been that number employed. The Programme Director leads this Office. As Cardiff are an accountable body anyone employed in the City Deal Office must be legally a Cardiff employee. Initially the staffing has been with secondments from the constituent authorities with the employment remaining in those Authorities but fully reimbursed by the City Deal. Cardiff has a Service Level Agreement with the other 9 authorities. The City Deal Office is entirely reliant on Cardiff systems.
- 3.136 The total revenue costs are around £1.5m (see Budget section of report) and this is reimbursed by the 10 authorities on a population basis. Of this currently £0.250m is actually the Service Level Agreement. To date the administrative budget has always been underspent but that will not be so as more and more projects come online. The continuation to the second 5 year period is currently being discussed and is expected to be approved.
- 3.137 The City Deal agreement has been fairly slow starting It is however important to get Governance properly resolved and that Authorities have all signed up to that. There is a current deal flow of around £40m but the programmes for Housing (£45m) and Metro Plus (£30m) are now being actioned. The

Investment Framework is now being developed and 14 activities considered. The decision has been taken that Grants should be a last resort and that deals normally would involve debt/equity investment.

CITY DEAL AGREEMENT

3.138 The signed agreement states that investment will provide 25,000 extra jobs and generate around £4bn of additional investment. The key priority is the development of the South East Wales Metro and the delivery of the Valley Lines Electrification programme. The other aims of the Agreement are broadly expressed at present. These are in;

- Innovation and the Digital Network
- Developing a skilled workforce and tackling unemployment.
- Supporting Enterprise and Business Growth
- Housing development and Regeneration.

3.139 The Agreement states that financing the Capital Investment Programme is the responsibility of the constituent Authorities and provided under current Prudential guidelines. This would cover any differences between investment needed and capital grants received.

3.140 Under the Agreement the local authorities are to seek some additional flexibilities. These are;

- Devolution of growth in Business Rates
- An ability to levy an infrastructure supplement
- Allowing Local Authorities access to alternative investment funds.
- Flexibility on conditions imposed with some Welsh Government Grants to allow Regional Pooling of Funds for instance.

BUDGET 2020/21

3.141 The budget report presented to Regional Cabinet in December 2019 shows a total Joint Committee budget of £1.690m, an increase of £3,249 over the 2019/20 budget. Partner contributions will provide £1.104m of this, an increase of £15,500 over the previous year. The remainder will be met from a top slice of the Investment Fund (£0.586m). This split reflects the split between administrative expenses and project work carried out by the City Deal Office.

3.142 In 2020/21 the Service Level Agreement for Accountable Body Costs is put at £0.294 and the costs of the City Deal Office at ££0.810m. Looking forward to 2024/25 shows a small increase from £1.690m to £1.830m and an increase in authority contributions of 2% per annum.

INVESTMENT PLAN 2020/21

3.143 The Investment Plan shows a total capital expectation of £15.490m from authorities in the year. Individual contributions range from £0.610m to Cardiff at £3.675m and the revenue implications from £49,000 to £294,000.

CONCLUSIONS

3.144 This City Deal is in the early stages but commitment from Partners and from Business is very high. Much depends on the key capital project of the South East Wales Metro providing connectivity through the Region and the City Deal partners will build on that by their various investment programmes.

3.145 Governance is very strong. The Appointment of Programme Director has brought focus and the plans are now being put in place for future years. It is a 20 year programme but split into 4 5 year agreement periods. This is both a plus and a minus but providing targets are met and benefits become visible all partners should see the sense in continuation.

3.146 The model of having an Accountable Body is a little old fashioned. It means that the constituent authorities have to use their own borrowing powers within the Prudential framework and may lead to conflicts between their own capital schemes and City Deal schemes and possibly a lack of borrowing power. The additional flexibilities sought by the Partnership seem to be vital in this context.

3.147 However, the benefits of the Accountable Body model is that the Service Level Agreement seems to be on a cost recharge basis and means that the actual administrative costs are very small and tightly defined. For instance, a major overhead for most Combined Authorities is accommodation. Accommodation for the City Deal Office is in Cardiff Council accommodation and is £20,000 per annum.

3.148 On the other hand, Statutory Authorities rather than Joint Committees have their own powers whereas Joint Committees are confined to the existing powers of the local authorities. However, if the benefits set out are achieved the Local authorities are receiving a large investment for a very small outlay. There is no doubt therefore that the perceived benefits will clearly outweigh costs and achievements should be way beyond the stand-alone achievements of constituent authorities.

3.149 Tensions may occur further down the line. I am told there is a very collegiate approach at present but that will become strained if benefits are greater in

one Authority than another. The Programme Office will have to ensure their programmes have some benefit to all constituent authorities to keep the unity of the partnership.

4. BUDGETS AND FINAL ACCOUNTS OF CASE STUDIES

WASTE AUTHORITIES		£m	%			%
		NLWA		WLWA		
		2019/20		2019/20		
TOTAL EXPENDITURE		71.884			62.3	
TOTAL INCOME						
CHARGES AND SALES	13.166		18.32	2.605		4.18
GRANTS						
LEVIES	53.182		73.99	59.99		96.29
USE OF BALANCES	5.377		7.48	-0.295		-0.47
RENTS	0.119		0.17			
INTEREST	0.04					
		71.884			62.3	
EXPENDITURE						
OPERATIONAL						
CONTRACTS	36.961		51.42	41.367		66.4
IN HOUSE	14.173		19.72			
TAX	1.695		2.36			
SITE MANAGEMENT	1.681		2.35	2.627		4.22
ADMINISTRATIVE	2.651		3.69	2.929		4.7
STRATEGY	0.621		0.86			
EDUCATION AND COMMS	0.822		1.14			
REVENUE FUNDING OF						
CAPITAL	10.545		14.66	15.376		24.68
CONTINGENCY	2.735		3.8			
TO BALANCES						
		71.884			62.3	
LEVIES RANGE FROM /TO		5.554m	10.372m			7.658m
7 authorities						
AVERAGE LEVY		7.597m				10.379
CAPITAL SPEND						
18/20-21/22		107m				2.1m
REVENUE FUNDING OF						
CAPITAL RISES TO			18.25%	BY 2021/22		24.70%
		NOTE 1				NOTE 2

CREMATION AUTHORITIES					
			%		%
	MCB			SWMCB	
	2020/21			20/21	
TOTAL EXPENDITURE		1.02		0.952	
TOTAL INCOME					
CHARGES AND SALES	1.373		98.92	1.448	100
GRANTS					
LEVIES					
USE OF BALANCES					
RENTS					
INTEREST	0.015		1.08	0	
INVESTMENT FUND/START UP		1.388		1.448	
EXPENDITURE					
OPERATIONAL /PROJECT	0.303		21.83	0.42	29
CONTRACTS	0.067		4.83	0.075	5.2
IN HOUSE					
TAX	0.069		4.97		
PREMISES	0.267		19.24	0.157	10.84
ADMINISTRATIVE	0.251		18.08	0.286	19.75
STRATEGY					
EDUCATION AND COMMS					
REVENUE FUNDING OF					
CAPITAL	0.065		4.68	0.295	20.37
CONTINGENCY					
TO BALANCES	0.366		26.37	0.215	14.84
		1.388		1.448	
LEVIES RANGE FROM /TO		NIL	NIL	NIL	NIL
10 authorities					
AVERAGE LEVY		NIL		NIL	
CAPITAL SPEND					
FOR EACH AUTHORITY 20/21		NIL		NIL	
RANGE					
AVERAGE	by 2020/21				
			NOTE 3		NOTE 4

		£M	%
		CARDIFF	
		2020/21	
TOTAL EXPENDITURE		1.691	
TOTAL INCOME			
CHARGES AND SALES			
GRANTS			
LEVIES	1.105		65.350
USE OF BALANCES			
RENTS			
INTEREST			
INVESTMENT FUND/START UP	0.586		34.650
		1.691	
EXPENDITURE			
OPERATIONAL /PROJECT	1.070		63.276
CONTRACTS			
IN HOUSE	0.084		4.967
TAX			
PREMISES	0.021		1.241
ADMINISTRATIVE	0.435		25.724
STRATEGY			
EDUCATION AND COMMS			
REVENUE FUNDING OF			
CAPITAL			
CONTINGENCY	0.081		4.967
TO BALANCES			
		1.691	
LEVIES RANGE FROM /TO			
10 authorities			
AVERAGE LEVY	0.110		
CAPITAL SPEND			
FOR EACH AUTHORITY 20/21			
RANGE	0.610	3.675	
AVERAGE	1.549		
		NOTE 5	

COMBINED AUTHORITIES				
		WEST OF ENGLAND		
		2019/20		
		£m	£m	%
TOTAL EXPENDITURE			47.219	
TOTAL INCOME				
CHARGES AND SALES				
GRANTS		15.501		32.828
LEVIES		14.737		31.210
USE OF BALANCES				
BUSINESS RATE RETENTION		1.212		2.567
INTEREST		0.820		1.736
INVESTMENT FUND/START UP		14.949		31.659
			47219	
EXPENDITURE				
PROJECTS STAFF		1.942		4.113
TRANSPORT		14.737		31.21
IN HOUSE				
TAX				
PREMISES		0.215		0.456
ADMINISTRATIVE		1.660		3.515
CONTRIBUTION TO MAYOR		1.828		3.871
EDUCATION AND COMMS				
PROJECT SPEND		26.837		56.835
CONTINGENCY				
TO BALANCES			47219	
LEVIES RANGE FROM /TO		2.566	7912	
3 authorities				
AVERAGE LEVY		4.912		
		NOTE 7		

COMBINED AUTHORITIES					
		CAMBRIDGESHIRE AND PETERBOROUGH			
EXPENDITURE		2020/21			
		£m	£m	%	
CORPORATE COSTS-DIRECT			1.787	7.428	
PROJECT STAFFING		3.133			
RECHARGED TO GRANT					
FUNDED PROJECTS		-1.721	1.412	5.868	
SUPPORT SERVICES					
CONTRACTED OUT			0.489	2.032	
ACCOMODATION			0.34	1.413	
OTHER CORPORATE COSTS			0.22	0.914	
GOVERNANCE			0.164	0.682	
CAPACITY FUND			0.125	0.519	
COST OF BORROWING		2.555			10.618
INTEREST EARNED		-1.02	1.535	6.379	-4.239
FEASIBILTY STUDIES			0.811	3.371	
			6.883		
PROJECT COSTS			17.178	71.394	
TOTAL EXPENDITURE			24.061		
TOTAL INCOME			-22.065		
DEFICIT			1.996		
LEVY ON 7 AUTHORITIES			NIL		
DEFICIT MET FROM RESERVES					
INCOME INCLUDES BUSINESS					
RARE RETENTION.					
RESERVES CURRENTLY FORECAST			8.985		
			note 8		

COMBINED AUTHORITIES				
		GREATER MANCHESTER COMBINED AUTHORITY		
			3020/21	
			£m	£m
	INCOME	LEVIES	8.848	6.642
		GRANTS	94.603	71.023
		BUSINESS RATES	8.112	6.090
		FROM RESERVES	14.856	11.153
		OTHER INCOME	6.783	5.092
			133.202	
	EXPENDITURE	PROJECTS	115.874	86.991
		CORPORATE COSTS	17.328	13.009
			133.202	
	LEVY		8848.000	
	RANGE -10 LAS		0.634	1.671
	AVERAGE		0.885	
		OTHER THAN 1.950m THE LEVY		
		IS ON A POPULATION BASIS		
	THIS BUDGET IS FOR THE COMBINED AUTHORITY SERVICES ONLY			
	AND NOT THE MAYORAL SERVICES OF TRANSPORT, WASTE, FIRE AND POLICE.			
	RESERVES	AT 31ST MARCH 2020	87.818	
		AT 31ST MARCH 2019	111.075	
		split;		
		COMBINED AUTHORITY	14.856	
		APPLIED TO PROJECTS	8.401	
			NOTE 9	

NOTE 1 - NORTH LONDON WASTE

- Unusually they budget for a contingency. As they have balances this seems strange
- 73.99% of their expenditure is met by levy.
- Back Office Staff account for 5.69% of their gross expenditure.

Note 2 - WEST LONDON WASTE

- They have an entirely different approach. Nearly everything operationally is contracted out. The levy covers nearly all expenditure. Income from charges goes to the Contractor.
- Thus 96.29% of their expenditure is met by the levy.
- Back office staff account for 3.7% of their gross expenditure
- Their approach to Capital Expenditure is entirely different and no meaningful comparison can be made.

NOTE 3 - MORTLAKE CREMATORIUM BOARD

- This is a small single purpose Joint Committee. It is run commercially.
- The surplus in 2020/21 is forecast at £0.366m. There is no reverse levy. There is no borrowing for Capital Expenditure. Around £0.100 m is spent from revenue each year and the Cremators replaced every 12 years from the reserves. By 2028/29 £6.231m will be in reserves.
- Administrative Staff account for 18.08% of expenditure but this includes staff dealing with the public and funeral directors etc.

NOTE 4 - SOUTH WEST MIDDLESEX CREMATORIUM BOARD

- The Board carries out more cremations than Mortlake and has higher fees.
- The surplus before loan repayment in 2020/21 is forecast at £0.496m. A three-year loan was taken out in 2019/20 and the repayments are £0.280 per annum.
- The Board has in the past borrowed for Capital although the Cremators recently replaced have been leased.
- Until recently a reverse levy policy was in place but recently the decision has been made to retain surpluses to finance capital.
- Administrative staff account for 19.75% of gross expenditure broadly in line with Mortlake.

NOTE 5 - CARDIFF CITY DEAL

- It is difficult to draw conclusions as the City Deal is relatively new and the Programme Director has not been in post long.
- There is a Wider Investment fund which in 2020/21 will fund the growth in the City Deal Office. This is because that office is working on the projects for

which the Capital will be spent on. The Wider investment Fund is made up of £95m from H.M Treasury over 20 years and £120m from constituent authorities.

- Administrative expenses at 25% of the budget includes preparation for the 5-year Gateway Review and without those costs would be around 20%. This is probably high because the project work is in its infancy and as time goes on the administrative costs which are largely the service level agreement costs from Cardiff will remain much the same but become a lower proportion of total costs.

NOTE 6 - BELFAST CITY DEAL

- This was included only for Governance as no budgets have yet been set mainly due to the absence of a Northern Ireland Assembly

NOTE 7 - WEST OF ENGLAND COMBINED AUTHORITY.

- Combined authorities do not conform to the accounting norms of local authorities inasmuch as they tend to treat Capital and Revenue expenditure the same. Thus this budget contains both. This is because the project expenditure is largely met by grants.
- In this Authority there is a Transport Levy but that is because they have taken over some transport functions from the Constituent Authorities but have not yet taken over the staff. This is temporary levy which merely passes back the expenditure to the constituent authorities albeit not necessarily in the proportions of the local authorities spend.
- There is at present no other levy. The bulk of overheads being met by Retention of Business Rates as a pilot under the scheme. Presumably the rest of the overheads are charged to projects. The contribution to the Mayoral Budget is to cover money expended on feasibility studies for projects.
- Administrative costs amount to 3.515% of total expenditure. Many staff are shared with the Local Enterprise partnership and therefore would charge their time on an allocated basis.
- The Chief Executive is Chief Executive of the Local Enterprise Partnership as well and therefore given that normally a Combined Authority would have its own Chief Executive the administrative cost may not be representative. However even estimating for this would leave administrative costs under 4%.
- The Investment fund is part of the Devolution Deal and gives £30m to the Combined Authority per year for 30 years.
- Current Government Grant Streams are;
 - Housing Capacity Fund £1m
 - Mayoral Capacity Fund £1m
 - Adult Education £11.9m

- Future Bright £1.6m

This is the £15.5m shown in the spread sheet.

- Interest on balances was £0.3m more than forecast and this has been put in the project spend budget.
- Total Reserves are currently £0.568m

NOTE 8 - CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY

- There is no levy at present in this Authority. The budget deficits are met from Reserves although that is forecast to have to change in 2023/24 when reserves run out. As in West of England they have a Pilot Business Rates Retention scheme which helps with the budget.
- The Corporate Staffing costs for direct staff are 7.427% but adding together these with corporate contracts and other administrative expenses still only gives around 11%. Although higher than West of England this is more in line with expectations.

NOTE 9 - GREATER MANCHESTER COMBINED AUTHORITY

- As noted elsewhere this is a very large organisation and out of scale with the other case studies. The figures I have enclosed are for Combined Authority Services only and do not include the Mayors responsibilities for Transport, Waste, Fire and Rescue and Police.
- The levy on the 10 constituent authorities only accounts for 6.642% of the total expenditure. 6.09% comes from retained Business Rates.
- Corporate Costs account for 13%.

SPREADSHEET CONCLUSIONS

LIMITATIONS

4.1 Collaboration between local authorities is achieved in a variety of ways and the case studies in this report give a snapshot of a number of ways that collaboration can be achieved. In all the cases used it would seem that the model used has proved successful and has worked.

4.2 It is very difficult to draw conclusions from all that would indicate that one model was better than another but there are pointers to the factors that make some models of collaboration better than others. The further limitation is the maturity of the collaboration. No authority is keen to quote starting up costs mainly because they are not exceptional but equate merely to year one costs. That is to say there are few things needed at the start which do not continue.

In most cases of Combined Authorities, for instance, the start up costs are found by top slicing investment programme grants. There is no bar to doing this and authorities argue that the necessity to work on feasibility studies for example is a legitimate part of the investment objective. In the same way it is argued that the objectives cannot be met by proper governance.

In addition to meet certain administrative or transitional costs the mayoral precept could be used. This has not been used generally and where the mayoral precept has been used it has been to meet the feasibility costs of a mayoral scheme.

WASTE AUTHORITIES

4.3 These are single purpose authorities. They are created by statute, but authorities are free to join or do their own thing. Looking at the financial data it is clear that they are created for the single purpose of waste disposal. Their contact with the public is very limited. That mostly is to do with communications and education. The accounting is fairly simple and straightforward. It therefore follows that they have low overheads. Their backoffice staff and limited committee and other meetings mean that the running costs are kept to a minimum.

4.4 The democratic element is normally drawn from Environment Portfolio holders and that means a high level of member input. This increases the likelihood of low overheads. The decision making is more likely to be on technical aspects than on cost.

- 4.5 The low level of administrative cost found in Waste Authorities is unlikely to occur in other areas of collaboration.

CREMATION AUTHORITIES

- 4.6 Again, they are single purpose authorities. They are entirely commercially run and are in competition with one another. However, a recent Competition and Markets Report clearly indicates that competition is not on price. The simple fact is that the price of a funeral means that the portion due to the Cremation Fee is not a decision-making factor. Either people are recommended to a Crematorium by an undertaker or they have family connections.
- 4.7 However, the customer experience is a clear factor in repeat business and making things as easy as possible for undertakers increases the likelihood of business.
- 4.8 For these reasons the cost of administrative staff is relatively high. Also, unlike Waste Authorities the member input tends to be from members with a personal interest rather than a technical knowledge.
- 4.9 The two examples used were managed differently, one having a Lead Borough and a Service Level Agreement and the other contracting for all corporate services separately. The outcome however was broadly similar in cost terms.

COMBINED AUTHORITIES AND CITY DEALS.

- 4.10 This is the other end of collaboration. Created by statute and joined by choice these Authorities exist to spend capital sums devolved from Central Government. Large sums are involved and generally they can raise money from private sector partners as well as through Government Grants. High standards of probity and integrity are essential, and this means a higher level of democratic and officer input from partners.
- 4.11 It follows then that their administrative costs will be higher and levels of around 10% of budgets seem to be the norm. The West of England seems out of step but they have only just started and the job shares with the Local Enterprise Partnership will change as they get further advanced with their programmes and I would expect administrative costs to rise.
- 4.12 The higher proportion for overheads at Cardiff is because they have just created the programme office and are preparing for a Gateway Review but have been slow getting programmes started. As Programmes grow the

percentage will drop.

- 4.13 Manchester is the furthest advanced but is a very large organisation. The Combined Authority is just a part of the services run by the Mayor. The figure of 13% for overheads for the Combined Authorities will fit with Cambridgeshire.
- 4.14 Collaboration between neighbouring authorities for specific well-defined purposes is likely from these examples to be cost effective. The expertise will come from the Authorities themselves, staff can be seconded thus minimising risks, Elected members will be keenly watching costs as they will not want increased costs via levies without visible improvements for their residents. Those improvements need to be things that could not be achieved without a wider area (transport for instance) or a wider population (education and skills).
- 4.15 As I said in the main conclusions, a statutory framework is important but so is the fact of choice on whether to be involved or not as this increases commitment to the objectives.

5. FINAL CONCLUSIONS

- 5.1 The report has documented some very successful examples of collaboration between individual local Authorities. There are some common principles behind these which have made such collaboration either attractive or sensible. They have all got some form of statutory backing. This gives local authorities the confidence to move ahead and the ability to have some sort of framework to assist them. The Collaboration is something within their own control. It is not mandatory but it offers the opportunity, should local authorities wish to collaborate, to do so in a structured way. It also means that Authorities can build on guidance and not necessarily re-invent the wheel.
- 5.2 Collaboration allows an Authority to achieve something which is too ambitious to have been contemplated on their own. It allows a synergy of expertise that would be expensive or difficult to assemble otherwise. It enables spatial or comprehensive planning over a much wider area. It gives the ability to provide a service or services to their residents which they otherwise could not do. Collaboration works best for services with a high entry cost.
- 5.3 The research has shown that there is significant cost variation amongst the collaboration arrangements considered in this report, including for example the Combined Authorities - which have the same statutory basis. Much of this variation would appear to depend on; the scale, scope and ambition of the collaboration arrangement; the individual decisions made within each collaboration on governance, management and staffing structures; and the functions they deliver and how they chose to implement those functions.
- 5.4 There is also some correlation between the cost of administration as a proportion of the overall costs and the maturity of the collaboration, particularly where there is a focus on developing longer term capital projects. It is not possible therefore to provide a single cost estimate / basis for collaboration concluding that a range of costs based on some of the above variables is more likely. One of the important issues which directly affects this difficulty is that the Combined Authorities are set up based on a submitted business case which includes very different programmes of work. In cases of single purpose authorities and authorities formed with similar objectives I would expect there to be a far greater correlation.
- 5.5 In the cases where Central Government wishes local authorities to achieve something it offers the chance to use Central Government Funds on a local basis. That is to say ensuring local people are more involved in the decision making and that the outcome is tailored to their needs. In the case of some

services such as Transport there is a sense in looking at a wider area and connectivity.

- 5.6 If Collaboration is considered important by Central Government then some kind of capacity grant will be necessary to meet set up costs. It is my view that Capacity Grants should be bid for. I have said in paragraph 4.2 that the start-up costs have been met universally and quite legitimately from Investment Grant monies but in my view it would aid transparency and concentrate minds if a business case were to be made for a capacity grant covering start-up costs but excluding legitimate investment expenditure. I am thinking of such expenditure as back office staff, accounting, governance costs including the necessity for audit and audit committees and scrutiny. They should be sufficient to encourage participation and give a real chance of success but small enough to encourage thinking of new ways of doing things and to ensure cost effectiveness. My view is that staffing levels expand to meet the resources made available
- 5.7 Collaboration has to bring the opportunity to achieve something not otherwise possible and using devolved funds works well. The statutory framework should insist on high standards of governance, openness and transparency. The basis of future funding should be set out clearly. The best examples allow collaborating authorities to agree themselves on apportionment of costs but set out a default basis if agreement cannot be reached.
- 5.8 Collaboration should allow bidding for grants and funds from the wider world and sponsorship from business if that is applicable. In the cases of simple collaboration secondment from existing authorities should be considered and using existing Chief Officer expertise. Collaboration must be based on involvement of Leaders and Chief Executives to show the commitment of the Authority.

**YMATEB LLYWODRAETH CYMRU I ARGYMHELLION ADRODDIAD Y
PWYLLGOR CYLLID:**

CRAFFU AR GYLLIDEB ATODOL GYNTAF LLYWODRAETH CYMRU 2020-21

MEHEFIN 2020

Argymhelliad 1

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn parhau i fonitro ac archwilio a yw cyllid canlyniadol a geir drwy fformiwla Barnett yn adlewyrchu anghenion Cymru, yn enwedig yn sgil COVID-19.

Ymateb: Derbyn

Nod hirdymor Llywodraeth Cymru yw system gyllido yn seiliedig ar anghenion sy'n gweithredu'n gyson ledled y DU. Ers y Cytundeb Fframwaith Cyllidol yn 2016, mae fformiwla Barnett o leiaf yn cynnwys elfen yn seiliedig ar anghenion ar gyfer Cymru. Mae'r 5% ychwanegol y mae Llywodraeth Cymru yn ei gael ar ben ei chyfran poblogaeth o ddyraniadau newydd wedi arwain at £130m o gyllid ychwanegol mewn perthynas â'r mesurau a gyflwynwyd i ddelio â phandemig y coronafeirws. Er bod fformiwla Barnett ymhell o fod yn ddelfrydol, mae wedi darparu adnoddau ychwanegol sylweddol i ddelio â'r argyfwng mewn modd amserol.

Yn y sefyllfa bresennol, rydym yn canolbwyntio ar sicrhau ein bod yn cael y cyllid cywir mewn perthynas â'r cyhoeddiadau niferus a mynych gan Lywodraeth y DU. Rydym yn pwysu ar Lywodraeth y DU am eglurder ynghylch lefel y cyllid a fydd ar gael i Lywodraeth Cymru eleni, i'n galluogi i reoli'r gyllideb yn effeithiol a dyrannu adnoddau'n brydlon i gefnogi economi a gwasanaethau cyhoeddus Cymru.

Mae Llywodraeth Cymru yn monitro'n ofalus y pwysau ar gostau yn sgil COVID-19. Os bydd elfennau'n codi na ellir mo'u rheoli o fewn y fframwaith presennol, byddwn yn dadlau i Lywodraeth y DU dros drefniadau ar wahân. Mae'r hyblygrwydd

ychwanegol y cyfeirir ato yn Argymhelliad 6 hefyd yn berthnasol yn y cyd-destun hwn.

Argymhelliad 2

Os na fydd cyllid canlyniadol yn adlewyrchu anghenion Cymru yn ddigonol yn sgil COVID-19, mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn cadarnhau gyda Llywodraeth y DU opsiynau ariannu eraill ar frys.

Ymateb: Derbyn

Fel y nodir yn yr ymateb i Argymhelliad 1, mae Llywodraeth Cymru yn monitro'n ofalus y pwysau ar gostau eleni. Mae wedi cyflwyno ystod o fesurau arloesol yn gyflym mewn ymateb i'r pandemig, gan roi pwrpas newydd i gyllid a oedd eisoes yn bodoli a defnyddio adnoddau ychwanegol.

Mae sefyllfa'r gyllideb yn ddynamig, wrth i bwysau ar gostau a lefelau cyllido newid yn gyflym dros amser. Os na fydd y trefniadau presennol yn ddigonol i ddelio'n effeithiol ag effeithiau COVID-19, bydd Llywodraeth Cymru yn dadlau dros opsiynau eraill. Ynghyd â'r gweinyddiaethau datganoledig eraill, rydym eisoes yn pwysu ar Lywodraeth Cymru am hyblygrwydd ychwanegol eleni i helpu i reoli effaith COVID-19 ar y gyllideb.

Argymhelliad 3

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn mynnu bod Llywodraeth y DU yn rhoi cymaint o wybodaeth mor brydlon â phosibl, am unrhyw gyhoeddiad gan Lywodraeth y DU sy'n effeithio ar Gymru, ei thrigolion a/neu'r busnesau sy'n gweithredu yma.

Ymateb: Derbyn

Rydym wedi galw'n gyson ar Lywodraeth y DU am ymgysylltiad cynnar ac ystyrlon ynghylch mesurau gwario a newidiadau polisi a fydd yn effeithio ar gyfrifoldebau datganoledig cyn iddynt gael eu gwneud. Mae'n bwysig bod y trefniadau hyn yn cael eu ffurfioli a'u sefydlu er mwyn mynd i'r afael â heriau a chyfleoedd Ymadawiad y DU â'r UE a'r ansicrwydd economaidd a chymdeithasol ehangach yn sgil COVID-19. Mae hyn yn cyd-fynd â datblygiadau ehangach, a gefnogir gan holl lywodraethau'r DU i sefydlu peirianwaith rhynglywodraethol effeithiol.

Argymhelliad 4

Mae'r Pwyllgor yn argymhell bod y wybodaeth ddiweddaraf yn cael ei rhoi am rôl y Cwnsler Cyffredinol a sut y mae gwaith y Cwnsler Cyffredinol ar adferiad COVID-19 yn cyd-fynd â gwaith cynllunio'r Gweinidog ar gyfer gweddill y flwyddyn ariannol hon a 2021-22.

Ymateb: Derbyn

Cyhoeddodd y Gweinidog Cyllid a'r Trefnydd a'r Cwnsler Cyffredinol ddatganiad ar y cyd ar 14 Gorffennaf ynglŷn â *Sefydlogi ac Ail-Greu yn Dilyn Pandemig Y Coronafeirws* a roddodd yr wybodaeth ddiweddaraf am sut y mae'r gwaith ar yr adferiad o COVID-19 yn cyd-fynd â'n paratodau ar gyfer cyllideb 2021-22.

Roedd y datganiad yn egluro sut rydym yn bwriadu blaenoriaethu ac arloesi wrth inni baratoi ar gyfer 2021-22, gan rannu'r ffordd ymlaen yn ddau gam – cam cychwynnol pan fyddwn ni'n sefydlogi ein heconomi a'n gwasanaethau cyhoeddus, ac yna ymdrech ddwys i ail-greu ein cymdeithas o'r newydd. Rydym eisoes wedi dechrau gweithio tuag at ail-greu, gan ddatblygu strategaeth a fydd yn cael ei rhoi ar waith ochr yn ochr â phroses y gyllideb. Byddwn yn rhoi'r wybodaeth ddiweddaraf ar hynt y gwaith hwn yn yr hydref.

Argymhelliad 5

Byddai'r Pwyllgor yn croesawu manylion y trafodaethau a gynhaliwyd â sefydliadau'r sector cyhoeddus sy'n wynebu gostyngiadau sylweddol mewn incwm eleni, ac mae'n argymhell bod y Pwyllgor yn cael manylion am sut y mae Llywodraeth Cymru wedi gweithio gyda'r sefydliadau hyn i liniaru effaith y gostyngiadau.

Ymateb: Derbyn

Mae Llywodraeth Cymru wedi ymgysylltu'n helaeth â sefydliadau'r sector cyhoeddus yn ystod y pandemig COVID-19 ac mae'n parhau i wneud hynny. Cynhelir trafodaethau mynych ar lefel Gweinidogion a lefel swyddogion i gael yr wybodaeth ddiweddaraf am effaith y pandemig ar y sefydliadau hynny, gan gynnwys yr effeithiau ariannol.

Mae'r effeithiau ar draws y sector yn amrywio ac mae Gweinidogion wedi cyfarfod â llawer o'r sefydliadau sydd o fewn eu cylch gwaith, gan weithio'n agos gyda hwy i ddeall yr anghenion penodol a'r ffordd fwyaf effeithiol o liniaru'r effeithiau ariannol.

Yn gynnar yn yr argyfwng, gwelwyd bod rhai sefydliadau yn y sector cyhoeddus yn dibynnu ar incwm o ffynonellau masnachol i ariannu eu costau gweithredu ac na fyddai'r gweithgareddau masnachol hynny'n digwydd bellach oherwydd COVID-19. Darparwyd canllawiau ar sut y byddai'r Cynllun Cadw Swyddi yn berthnasol. Lle bo angen, mae hyn wedi galluogi'r sefydliadau hynny drefnu bod staff a oedd, fel arall, mewn perygl o golli eu swyddi yn cael eu rhoi ar ffyrlo.

Yn amlwg, mae awdurdodau lleol Cymru wedi colli incwm ac rydym wedi gweithio'n agos gyda nhw a Chymdeithas Llywodraeth Leol Cymru drwy gydol y pandemig i ddeall a chefnogi llywodraeth leol yng Nghymru. Dyrannwyd £78m i Lywodraeth Leol yn y gyllideb atodol gyntaf at y diben hwn. Rydym hefyd yn cydnabod y bydd nifer o'n cyrff nodedig wedi colli incwm oherwydd y pandemig. Mae Gweinidogion yn cwrdd

yn rheolaidd â'r cyrff hyn i drafod effaith ariannol gyffredinol COVID-19. Rydym wedi gwneud nifer o ddyraniadau mewn perthynas â'r amrywiol bwysau sy'n wynebu'r cyrff hyn a'r sectorau y maent yn eu cefnogi.

Argymhelliad 6

Mae'r Pwyllgor yn cytuno â barn y Gweinidog bod angen hyblygrwydd o ran cynyddu y terfynau blynyddol sy'n ymwneud â benthyca a chronfeydd wrth gefn Llywodraeth Cymru. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi'r wybodaeth ddiweddaraf i'r Pwyllgor am ei thrafodaethau â Thrysorlys EM ynghylch hyblygrwydd wrth fenthyca a chronfeydd wrth gefn.

Argymhelliad 7

Mae'r Pwyllgor yn argymhell bod y wybodaeth ddiweddaraf yn cael ei rhoi am drafodaethau Llywodraeth Cymru â Thrysorlys EM ynghylch y gallu i newid cyfalaf i reffeniw pan fydd y trafodaethau wedi gorffen.

Ymateb: Derbyn

Mae trafodaethau'n mynd rhagddynt â Llywodraeth y DU ynghylch hyblygrwydd cyllidebol ychwanegol. Byddwn yn ysgrifennu at y Pwyllgor i roi'r wybodaeth ddiweddaraf am ganlyniadau'r trafodaethau hynny pan fyddant wedi'u cwblhau.

Argymhelliad 8

Mae'r Pwyllgor yn argymhell y dylai'r sail i gyllid gael ei ailddyrannu o brosiectau cyfalaf i reffeniw fod yn glir, ac y dylai gynnwys yr asesiadau effaith perthnasol.

Ymateb: Derbyn

Mae'r Gweinidogion yn ystyried pa gyllidebau cyfalaf y gellid eu rhyddhau i gefnogi newid i reffeniw os bydd angen. Bydd yr ystyriaeth hon yn cynnwys asesiad o'r

effeithiau posibl. I ddechrau byddwn yn mynd ati i nodi llithriant sydd wedi digwydd yn sgil y pandemig, ond rydym wedi'i gwneud yn glir y bydd nodi'r cyllidebau hyn o reidrwydd yn golygu penderfyniadau anodd a allai effeithio ar ein gallu i gyflawni ein cynlluniau cyfalaf. Wrth wneud hynny, byddwn yn ceisio diogelu mor bell â phosibl y cyllidebau hynny sy'n angenrheidiol naill ai i wireddu ymrwymadau contractiol presennol neu i ddiogelu ein dinasyddion, a'r cyllidebau hynny sy'n cefnogi blaenoriaethau allweddol y Llywodraeth.

Argymhelliad 9

Wrth roi gwybodaeth am y prosiectau sydd wedi'u gohirio er mwyn newid cyfalaf i refeniw, mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi manylion am y ffrydiau gwaith a gwerth y cyllid sy'n cael ei ryddhau.

Ymateb: Derbyn

Mae'r gwaith i nodi cyllidebau cyfalaf y gellid eu rhyddhau i gefnogi newid o cyfalaf i refeniw wrthi'n mynd rhagddo, ac nid oes penderfyniad wedi'i wneud eto o ran pa brosiectau y gall fod angen eu gohirio. Unwaith y bydd unrhyw benderfyniadau wedi'u gwneud, bydd y Gweinidog Cyllid a'r Trefnydd yn ysgrifennu at y Pwyllgor i nodi manylion a gwerth unrhyw gyllid a fydd yn cael ei ryddhau.

Argymhelliad 10

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi rhagor o wybodaeth am y costau ychwanegol gwirioneddol a rhagamcanol ar gyfer byrddau iechyd lleol o ganlyniad i fesurau COVID-19 a'r dyraniadau i'w gwneud iddynt o ganlyniad i'r cynnydd mewn cyllid a adlewyrchir yn y Gyllideb Atodol.

Ymateb: Derbyn

Mae £573m wedi'i ddyrannu i'r Prif Grŵp Gwariant Iechyd a Gwasanaethau Cymdeithasol yn y gyllideb hon i gefnogi'r ymateb i COVID-19. Mae hyn yn cynnwys

cyllid gwerth dros £113m yr oedd modd i'r Gweinidog Iechyd a Gwasanaethau Cymdeithasol roi pwrpas newydd iddo o fewn ei Brif Grŵp Gwariant a'i roi tuag at yr ymateb cychwynnol i COVID-19.

Mae dros £490m yn cael ei roi tuag at gefnogi Byrddau ac Ymddiriedolaethau Iechyd. Mae'r dyraniadau'n cynnwys cyllid ar gyfer cyfarpar diogelu personol, ysbytai maes, staff ychwanegol, profion a chyfarpar a nwyddau traul meddygol ychwanegol. Mae £288m wedi'i ddyrannu i gyrff y GIG yn ystod mis Mehefin a bydd gweddill y cyllid yn cael ei ddyrannu unwaith y bydd costau wedi'u cadarnhau.

Drwy gydol cyfnod cynnar y pandemig roedd modd inni sicrhau bod cyllid yn cael ei gymeradwyo'n gyflym a bod cymorth ariannol ar gyfer ymateb y GIG ar gael ar yr adeg gywir. Mae gyrff y GIG nawr yn cyflwyno gwybodaeth fonitro bob mis sy'n nodi effaith COVID-19 ar gostau yn ystod misoedd cynnar y flwyddyn yn ogystal â rhagolygon ar gyfer gweddill 2020-21.

Argymhelliad 11

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru, ar ôl i'r amcangyfrifon gael eu llunio, yn rhoi gwybodaeth am gostau datgomisiynu'r holl ysbytai maes.

Ymateb: Derbyn

Mae gwaith yn parhau ar lefel y costau datgomisiynu wrth i amcangyfrifon gael eu llunio gan gyrff y GIG ar y cyd â pherchnogion y safleoedd a chontractwyr. Bydd amcangyfrifon wedi'i diweddarau ar gael erbyn mis Medi 2020. Serch hynny, bydd dealltwriaeth fanylach o gostau alldro terfynol y datgomisiynu yn dibynnu ar am ba hyd yr oeddent mewn defnydd, cyflwr y safleoedd pan fyddant yn cael eu rhoi yn ôl ac union gwmpas y gwaith angenrheidiol i'w hadfer i'r safonau blaenorol.

Argymhelliad 12

Mae'r Pwyllgor yn argymhell y dylid rhoi gwybodaeth ychwanegol am y cymorth i Strategaeth 'Profi Orlhain Diogelu' Llywodraeth Cymru ac yn argymhell y rhoddir gwybodaeth ychwanegol o ran y strategaeth. Dylai hyn gynnwys gwybodaeth am yr hyn y bydd y cyllid yn ei gyflawni a'r dangosyddion perfformiad allweddol y bydd effeithiolrwydd gwariant cysylltiedig yn cael ei fesur yn eu herbyn, o ran y cyfalaf i sefydlu'r rhaglen a'i chostau cynnal dros y misoedd nesaf.

Ymateb: Derbyn

Amcanion allweddol y [strategaeth](#) Profi, Orlhain, Diogelu a gyhoeddwyd ar 14 Mai yw:

- Nodi pobl sydd â symptomau sy'n gyson â COVID-19, a'u galluogi i gael eu profi wrth iddynt ynysu eu hunain oddi wrth eu teulu ehangach, eu ffrindiau a'u cymuned;
- Orlhain yr unigolion hynny sydd wedi bod mewn cysylltiad agos â'r person sydd wedi profi'n bositif ar unrhyw achlysur yn ystod y cyfnod hyd at ddau ddiwrnod cyn iddynt brofi symptomau, gan ofyn iddynt gymryd rhagofalon a hunanyysu (am 14 diwrnod);
- Darparu cyngor ac arweiniad, yn enwedig pan fo'r unigolyn sydd wedi profi'n bositif neu ei gysylltiadau yn agored i niwed neu mewn mwy o berygl;
- Os yw'r unigolyn yn cael prawf negatif ac nad yw'r symptomau o ganlyniad i'r coronafeirws, sicrhau y gall unigolion a'u cysylltiadau fynd yn ôl i'w trefn arferol cyn gynted â phosibl.

Mae cyflymder presennol gwaith ymchwil yn ein galluogi i wella a mireinio ein hymateb drwy'r amser, yn unol ag egwyddorion craidd y strategaeth. Mae cyllid sy'n cael ei ddsbarthu i fyrdau iechyd, awdurdodau lleol ac Iechyd Cyhoeddus Cymru yn galluogi'r sefydliadau hyn i gyflawni yn erbyn yr amcanion allweddol.

Profi

Mae [strategaeth](#) profi newydd Llywodraeth Cymru yn nodi pam, ble a sut y byddwn yn profi. Dyma fydd ein pedair blaenoriaeth ar gyfer profi dros yr wythnosau a'r misoedd i ddod:

1. **Diogelu ein GIG** i gadw ein staff a'n cleifion yn ddiogel;
2. **Olrhain cysylltiadau** i atal lledaeniad y feirws a deall sut mae'n trosglwyddo o'r naill berson i'r llall;
3. **Diogelu grwpiau agored i niwed** a'r rhai sydd â'r risg fwyaf;
4. **Darpariaeth ar gyfer y dyfodol** – defnyddio technolegau newydd i wella ein dealltwriaeth o'r feirws.

Mae'r strategaeth hon yn adeiladu ar y dystiolaeth ddiweddaraf a gyflwynwyd gan ein Grŵp Cyngori Technegol a gwaith y Grŵp Cyngori Gwyddonol ar Argyfyngau (SAGE) a'i is-grwpiau. Fodd bynnag, gwyddom fod data a thystiolaeth yn dal i esblygu, a bod cwestiynau'n parhau am y feirws a'n hymateb imiwnyddol unigol ninnau. Bydd y strategaeth profi yn ailadroddol ac yn parhau i esblygu wrth i dystiolaeth ddod i'r amlwg. Bydd yr amcanion trosfwaol hyn yn cael eu cefnogi gan fesurau cychwynnol i adolygu effeithiolrwydd ein hymateb.

Dangosyddion Perfformiad Allweddol Profi

- Nifer y Profion Antigenau sydd wedi'u cwblhau
- Nifer y Profion Gwrthgyrff sydd wedi'u cwblhau
- Amseroedd Dychwelyd Canlyniadau (o'r sampl i'r canlyniad)
 - Labordai GIG Cymru
 - Labordai heblaw am rai GIG Cymru

Mae profi ar raddfa gyda chanlyniadau cyflym yn galluogi unigolion a sefydliadau i gymryd camau i leihau'r risg o ledaenu'r feirws. Mae cynnal profion cyflym hefyd yn hanfodol i'n heconomi a'n busnesau, er mwyn sicrhau y gall unigolion sydd â symptomau ond heb fod â COVID-19 fynd yn ôl i weithio ac i nodi ble y mae potensial

i sylwi ar unrhyw dueddiadau sy'n dod i'r amlwg neu unrhyw achosion posibl. Mae gwaith yn mynd rhagddo drwy'r amser i fireinio'r mesurau hyn a sicrhau bod data ar gael ac yn hawdd i'w harchwilio yn lleol, yn rhanbarthol ac yn genedlaethol.

Olrhain Cysylltiadau

Mae Llywodraeth Cymru wedi sicrhau bod £45m ar gael i fyrddau iechyd ac awdurdodau lleol ar gyfer cost y gwaith olrhain cysylltiadau. Mae hyn yn ddigon i gefnogi cyfanswm o 1,800 o weithwyr gyda chapasiti i olrhain cysylltiadau tua 11,000 o achosion newydd o brofion positif yr wythnos.

Golyga hyn ein bod mewn sefyllfa dda iawn i allu delio â'r posibilrwydd o ail don fawr o'r feirws. Serch hynny, byddwn yn adolygu'r sefyllfa'n gyson ac yn ehangu'r gwaith os bydd angen.

Ar hyn o bryd, mae tua 700 o swyddogion olrhain cysylltiadau ar waith – mae hyn yn fwy na digonol i ymdopi â'r lefel isel bresennol o bobl sy'n cael prawf positif yng Nghymru – ac mae cynlluniau rhanbarthol yn eu lle i ehangu'r gweithlu yn gyflym pe bai angen. Yn benodol, byddwn yn canolbwyntio'n agos ar barodrwydd sefydliadau ac ar gynllunio at y gaeaf.

Dangosyddion Perfformiad Allweddol Olrhain Cysylltiadau

Gall system olrhain cysylltiadau effeithiol helpu i leihau trosglwyddiad y feirws, ac mae dwy elfen i system effeithiol; (i) cyflymder ym mhob rhan o'r broses (o amseroedd dychwelyd canlyniadau profion i ganfod cysylltiadau agos yn gyflym) a (ii) cynnal cymorth, cefnogaeth a chydymffurfiaeth y cyhoedd. Mae dangosyddion perfformiad allweddol olrhain cysylltiadau yn cynnwys:

- Nifer yr achosion positif y llwyddwyd i gysylltu â nhw ac a ddarparodd fanylion cysylltiadau agos;

- Canran yr achosion positif y llwyddwyd i gysylltu â nhw ac a ddarparodd fanylion cysylltiadau agos o fewn 24 awr ar ôl eu nodi gyntaf yn y system;
- Nifer y cysylltiadau agos y llwyddwyd i'w holrhain a'u cynghori i hunanynysu;
- Canran y cysylltiadau agos y llwyddwyd i'w holrhain a'u cynghori i hunanynysu o fewn 24 awr ar ôl eu nodi;
- Nifer y cysylltiadau agos sy'n cydymffurfio â'r cyngor i hunanynysu;
- Nifer y cysylltiadau agos sydd wedyn yn cael prawf positif am COVID-19.

Mae'n dra hysbys drwy dystiolaeth ryngwladol (Sefydliad Iechyd y Byd) a chenedlaethol (SAGE a'r Grŵp Cynghori Technegol) fod y cyflymder ymateb o ddechrau'r broses i'w diwedd yn allweddol, fel y mae parodrwydd y cyhoedd i ddilyn cyngor a chadw at y gyfraith. Mae cyfraddau diffyg cydymffurfio, wrth eu natur, yn anodd eu mesur. Serch hynny, rydym wrthi'n ystyried sut i wella dealltwriaeth yn y maes hwn. Mae'n bwysig nodi bod gwaith modelu dangosol gan [SAGE yn nodi](#) bod angen cyfradd lwyddo o 80% ar gyfer olrhain cysylltiadau a hunanynysu pan fo cyfradd atgynhyrchu'r feirws, neu R , yn 2.5. Byddai hyn yn fesur/dangosydd perfformiad allweddol trosfwaol ar gyfer olrhain cysylltiadau a Phrofi, Olrhain, Diogelu.

Diogelu

Prif nod y prosiect diogelu yw annog y cyhoedd i gydymffurfio â'r canllawiau a'r ddeddfwriaeth. Yn benodol, mae'r prosiect diogelu'n canolbwyntio ar sicrhau bod unrhyw heriau a allai atal unigolion rhag hunanynysu, pan fo angen iddynt wneud hynny, yn cael eu lleihau. Ar hyn o bryd, mae'r cymorth hwn yn cael ei ddarparu drwy awdurdodau lleol gan ddefnyddio cronfeydd caledi a mesurau lleol. Mae'r prosiect diogelu'n ceisio sicrhau proses fesur gyson a chllir a bod awdurdodau lleol yn parhau i ddarparu cymorth hunanynysu i ddinasyddion agored i niwed. Byddai cyfraddau cydymffurfio yn cynnig dangosydd perfformiad allweddol defnyddiadwy ond dylid ystyried her sefydlu'r ffynhonnell ddata hon, sydd wedi'i nodi uchod o dan olrhain cysylltiadau.

Argymhelliad 13

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn cyflymu gwaith i gefnogi economïau lleol. Bydd newidiadau mewn arferion manwerthu yn effeithio ar ganol trefi yn y tymor hwy, ac mae'r Pwyllgor yn awyddus i ddeall sut y bydd y gwaith hwn yn cael ei ailffocysu o ystyried yr amgylchiadau presennol.

Ymateb: Derbyn

Lansiodd Dirprwy Weinidog yr Economi a Thrafnidiaeth Gronfa Her yr Economi Sylfaenol, ac ynddi £4.5m, fis Mai 2019. Cafodd y cyllid ei ddyrannu i 52 o brosiectau a gyhoeddwyd fis Tachwedd 2019 ac y mae rhaid eu cwblhau erbyn diwedd mis Mawrth 2021.

Mae llawer o brosiectau'r Gronfa Her, wrth eu natur, yn seiliedig ar leoedd, gan ganolbwyntio ar dreialu dulliau newydd o greu economïau lleol cryfach a mwy cydnerth fel y bydd Gwaith Teg ar gael i bobl leol.

Mae rhai o brosiectau'r Gronfa Her yn canolbwyntio'n benodol ar ailystyried canol trefi. Os byddant yn llwyddiannus, bydd y prosiectau hyn yn cynnig cyfleoedd dysgu gwerthfawr a all helpu canol trefi i addasu i'r ffordd newydd o fyw bob dydd wrth inni adfer o COVID-19.

Mae COVID-19 wedi effeithio ar brosiectau'r Gronfa Her. Mae llawer ohonynt wedi gorfod gohirio ac wedi methu â chadw at yr amserlen oherwydd y cyfyngiadau symud a gyflwynwyd. Mae Llywodraeth Cymru yn darparu cymorth uniongyrchol i'r prosiectau hyn i'w galluogi i ganolbwyntio ar yr hyn y gellir ei gyflawni erbyn diwedd mis Mawrth. Mae Cymuned Ymarfer wedi'i sefydlu i gynorthwyo prosiectau i gydweithio ac i alluogi arferion da i gael eu casglu a'u lledaenu'n gyflym, gan helpu i adfywio economïau lleol.

Lansiwyd Trawsnewid Trefi fis Ionawr 2020 i fynd i'r afael â dirywiad canol trefi a'r lleihad yn y galw am fanwerthu ar y stryd fawr. Cyhoeddwyd cyllideb gwerth £90m i gefnogi mesurau i fynd i'r afael â materion penodol mewn canol trefi, gan gynnwys cronfa gwerth £15m a chyngor arbenigol ar gyfer eiddo gwag, £5.3m i helpu i gyflwyno seilwaith gwyrdd, a mabwysiadu egwyddor 'Canol Tref yn Gyntaf' fel polisi'r Llywodraeth, a fyddai'n annog cyrff y sector cyhoeddus i leoli gwasanaethau yng nghanol trefi.

Mae'n debygol bod COVID-19 wedi cyflymu'r dirywiad hwn ac mae gwaith brys wedi'i wneud i adolygu cyllidebau presennol ac ystyried ailgyfeirio cyllid i helpu canol trefi i ailagor ac adfer o COVID-19. Mae dros £5m wedi'i ddyrannu i weithgareddau a fydd yn helpu canol trefi i ailagor. Gallai ymyriadau posibl gynnwys cyllid i gefnogi'r defnydd mwyaf effeithiol o fannau awyr agored, gwneud trefi'n fwy gwyrdd, darparu seilwaith i gefnogi marchnadoedd stryd, hwyluso defnydd dros dro o adeiladau gwag, ac addasu blaen siopau. Bydd unrhyw fuddsoddiad yn ystyried dyfodol mwy hirdymor canol ein trefi a mwy o bwyslais ar roi'r egwyddor Canol Tref yn Gyntaf ar waith yn rhagweithiol ar draws pob sector. Y weledigaeth a gefnogir yw trefi sydd â "Hamdden, Byw a Dysgu" yn gyson â chynnig manwerthu sy'n canolbwyntio ar ardaloedd daearyddol llai.

Mae Grŵp Gweithredu Cenedlaethol ar Ganol Trefi wedi sefydlu, sy'n cael ei gadeirio gan y Dirprwy Weinidog Tai ac Adfywio ac yn canolbwyntio ar gamau a fydd yn adfywio canol trefi yn sgil llacio'r cyfyngiadau. Fe'i cefnogir gan bedwar Grŵp Rhanbarthol sy'n canolbwyntio ar adfer a thyfu canol ein trefi.

Mae ymchwil wedi'i chomisiynu gydag arbenigwr blaenllaw ar yr Economi Sylfaenol yng Nghymru. Bydd yr ymchwil yn chwarae rhan hanfodol o ran llywio a chefnogi adferiad economaidd a chymdeithasol canol trefi Cymru ar ôl COVID-19, gan ganolbwyntio ar gynaliadwyedd canol trefi a sut le ydyn nhw i fyw ynddynt. Bydd hefyd yn ystyried y rôl y mae sefydliadau angori yn ei chwarae yng nghanol trefi, a

sut y gall y sector cyhoeddus gefnogi ac annog cyflogeion i fyw a gweithio yng nghanol trefi.

Mae Dirprwy Weinidog yr Economi a Thrafnidiaeth wedi cyhoeddi £3.7m i gefnogi a hybu cynnig Trawsnewid Trefi yn rhanbarth y Cymoedd. Bydd y cyllid yn ychwanegu at y cyllid sydd eisoes ar gael drwy'r agenda Trawsnewid Trefi ehangach. Bydd yn cael ei dargedu'n benodol at ganol trefi llai yn y Cymoedd ac yn canolbwyntio ar ymateb i effaith COVID-19, gan gynnwys ystyried sut i alluogi cymunedau i weithio'n nes at eu cartref o fewn canol trefi ac elfennau'n ymwneud â theithio llesol.

Hefyd, yn ddiweddar cyhoeddodd Dirprwy Weinidog yr Economi a Thrafnidiaeth gronfa newydd gwerth £15.4m ar gyfer trafndiaeth gynaliadwy leol i'w gwneud yn fwy diogel ac yn haws i bobl deithio yn eu trefi drwy ddarparu seilwaith teithio llesol a chynaliadwy gwell. Bydd hyn yn helpu i gynnal yn yr hirdymor y cynnydd cadarnhaol mewn teithio llesol yr ydym wedi'i weld yn ystod y pandemig.

Rhwng 2014 a diwedd y rownd gyllido bresennol, bydd tua **£800m** o fuddsoddiad mewn trefi ledled Cymru (gan gynnwys cyllid ysgogi) wedi'i alluogi drwy weithgareddau Adfywio.

Argymhelliad 14

Pan fydd trafodaethau â llywodraeth leol a Thrysorlys EM wedi dod i ben, mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi dadansoddiad llawn i'r Pwyllgor o'r cyllid ychwanegol ar gyfer llifogydd a sut y mae'n bwriadu dyrannu'r cyllid hwnnw.

Ymateb: Derbyn

Er gwaethaf y pandemig, rydym wedi parhau i weithio gydag awdurdodau lleol i asesu effeithiau dinistriol a pharhaus llifogydd a pha gymorth sydd ei angen yn y tymor hwy. Ar ôl cwblhau'r asesiadau angenrheidiol cychwynnol hyn, ysgrifennodd y

Gweinidog Cyllid a'r Trefnydd at Brif Ysgrifennydd y Trysorlys ar 11 Mehefin i ofyn am gadarnhad y bydd Llywodraeth y DU yn cadw at ei haddewid i ddarparu cyllid ar gyfer y costau mwy hirdymor hyn. Mae trafodaethau'n mynd rhagddynt a byddwn yn ysgrifennu at y Pwyllgor i roi rhagor o fanylion unwaith y maent wedi'u cwblhau.

Argymhelliad 15

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi rhagor o wybodaeth am sut y mae cyllid yn cael ei ailflaenoriaethu i ganolbwyntio ar adferiad gwyrdd o COVID-19.

Ymateb: Derbyn

Drwy'r gwaith sy'n cael ei arwain gan y Cwnsler Cyffredinol, rydym yn ystyried sut i ganolbwyntio adnoddau ar adferiad gwyrdd o COVID-19. Ymysg y materion cynnar sy'n cael eu hystyried yn y gwaith hwn y mae sut i wneud y defnydd gorau posibl o'n hadnoddau naturiol mewn modd cynaliadwy.

Argymhelliad 16

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn rhoi gwybodaeth am faint o arian ychwanegol a gaiff ei roi a sut y bydd yn cael ei ddyrannu i gefnogi awdurdodau lleol wrth ymgorffori newidiadau trafnidiaeth cadarnhaol.

Ymateb: Derbyn

Rydym wedi darparu £15.4m o gyllid i awdurdodau lleol i gyflwyno mesurau i wella'r diogelwch a'r amodau ar gyfer dulliau teithio cynaliadwy a llesol yn eu hardaloedd mewn ymateb i argyfwng COVID-19 ac i wneud newidiadau parhaol mewn ymddygiad teithio yn y dyfodol. Mae £2m o'r cyllid yn cael ei ddefnyddio'n benodol i weithredu cynlluniau o amgylch ysgolion. Bydd y cyllid yn gwella amodau ar gyfer cerddwyr a seiclwyr mewn trefi ac yng nghefn gwlad.

Ein bwriad yw ategu'r cyllid cychwynnol hwn a chynnig cyllid pellach lle bo angen.

Argymhelliad 17

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn fwy penodol o ran senarios cynllunio sy'n cael eu hystyried ar gyfer diwedd cyfnod pontio'r UE a'r cyllid cysylltiedig sydd ei angen.

Ymateb: Derbyn

Byddwn yn cyhoeddi Adroddiad y Prif Economegydd wedi'i ddiweddarau pan fyddwn yn cyhoeddi Cyllideb Ddrafft 2021-22. Bydd yr adroddiad hwn yn dadansoddi ffactorau amrywiol, gan gynnwys yr ymadawiad â'r UE, sy'n debygol o effeithio ar sylfaen drethu Cymru ac ar ragolygon cyllidol Llywodraeth Cymru.

Hefyd, y sefyllfa o hyd yw ein bod, mewn ymateb i'r ansicrwydd parhaus ynghylch ymadael â'r UE, wedi cynllunio ar y sail y byddwn yn cael gan Lywodraeth y DU, neu'r UE, yr un lefel o gyllid sydd yn hanesyddol wedi dod i Gymru o'r UE. Rydym yn parhau i bwysu ar Lywodraeth y DU am fwy o eglurder ynghylch sut y bydd yn gwireddu ei haddewid na fydd Cymru yn colli ceiniog o gyllid yr UE ar ôl diwedd y cyfnod pontio, ac y bydd y setliad datganoli'n cael ei barchu'n llawn. Yn y cyfnod yn arwain at yr Adolygiad Cynhwysfawr o Wariant, rydym yn disgwyl cael trafodaethau manylach â Llywodraeth y DU ynghylch ein disgwyliadau ynglŷn â hyn, yn seiliedig ar ddadansoddiad o gyllid yr UE sydd wedi'i ddyfarnu yng Nghymru yn y gorffennol, a'n dealltwriaeth orau o gostau tebygol cymryd rhan yn rhaglenni'r UE yn y dyfodol neu raglenni domestig a gyflwynir yn eu lle.

Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd
Minister for Finance and Trefnydd



Llywodraeth Cymru
Welsh Government

Llŷr Gruffydd
Cadeirydd y Pwyllgor Cyllid
Senedd Cymru

11 Awst 2020

Annwyl Llŷr,

Er mwyn cefnogi'r blaengynllunio ariannol ar gyfer cyrff a ariennir yn uniongyrchol, cytunais y llynedd i ysgrifennu ar yr adeg hon o'r flwyddyn yn nodi gwahanol ffactorau i lywio cynllunio cyllidebol yn y dyfodol gan gynnwys asesiad gorau'r Llywodraeth o lefel y cyllid a fydd ar gael yn y blynyddoedd i ddod.

Mae'r rhagolygon cyllidol a chyllidebol yn arbennig o ansicr ar hyn o bryd. Senario diweddaraf y Swyddfa Cyfrifoldeb Cyllidebol ar gyfer cyllid cyhoeddus y DU, a gyhoeddwyd yn ei Adroddiad Cynaliadwyedd Cyllidol ym mis Gorffennaf, yn rhoi'r diffyg yn 2020-21 yn £372 biliwn (gan gynnwys y cyhoeddiadau yn Niweddariad Economaidd y Canghellor ar gyfer yr Haf). Mae hyn yn cymharu â'i rhagolwg o £55 biliwn ym mis Mawrth. Disgwylir bellach i'r diffyg aros uwchlaw £100 biliwn tan ganol y degawd.

Gan droi at ein cynlluniau ein hunain, ers pennu manylion terfynol y gyllideb ar gyfer y flwyddyn gyfredol, mae Llywodraeth Cymru wedi cael swm ychwanegol o £4 biliwn i ariannu ei hymateb i bandemig y coronafeirws. Nid dyma'r sefyllfa derfynol ar gyfer 2020-21 o reidrwydd, gyda'r gyllideb yn dal yn ddarostyngedig i newidiadau pellach a sylweddol o bosibl, yn ddiweddarach yn y flwyddyn. Mae graddfa'r newidiadau hyn ac effaith cyffredinol y pandemig ar gyllid cyhoeddus y DU yn ei gwneud yn anodd iawn darparu asesiad cyffredinol o gyllid ar gyfer y blynyddoedd i ddod.

Mae Llywodraeth y DU yn bwriadu cyhoeddi canlyniad ei Hadolygiad Cynhwysfawr o Wariant yn yr hydref, gan gwmpasu 2021-22 i 2023-24 ar gyfer gwariant adnoddau a 2021-22 i 2024-25 ar gyfer gwario cyfalaf. Cyn hynny, ni fydd gennym unrhyw gynlluniau cadarn i seilio cyllideb Llywodraeth Cymru ar gyfer y blynyddoedd i ddod arnynt.

Ni nododd Canghellor y Trysorlys amlen wario gyffredinol pan lansiodd yr Adolygiad Cynhwysfawr o Wariant ar 21 Gorffennaf, oherwydd ansicrwydd digynsail. Mae hyn yn awgrymu nad yw'r cynlluniau a nodwyd yng Nghyllideb Mawrth yn cynnig canllaw dibynadwy ar gyfer hynt gwario cyhoeddus yn y DU yn y dyfodol. O gofio'r codiadau sylweddol iawn yn ein grant bloc eleni, mae'n debygol iawn y gwelwn ostyngiad yn 2021-22. Bydd graddfa'r gostyngiad hwnnw'n dibynnu ar hynt y pandemig yn y dyfodol ac ymateb Llywodraeth y DU ato o ran polisi cyllidol.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Tudalen y pecyn 79

Mae cryn ansicrwydd hefyd ynghylch effaith y trethi datganoledig a lleol ar Gyllideb Llywodraeth Cymru dros yr ychydig flynyddoedd nesaf. Mae'n debygol y bydd gostyngiadau sylweddol a pharhaus mewn refeniw yn y flwyddyn bresennol a'r tu hwnt. Mae'r fframwaith cyllidol yn rhoi amddiffyniad rhag sioc economaidd ledled y DU a fydd yn gwrthbwysu rhai o'r gostyngiadau hyn. Er hynny, mae'n rhy gynnar dweud a fydd gan y sefyllfa economaidd bresennol effaith gymharol fwy neu lai ar refeniw yng Nghymru nag mewn mannau eraill.

Gan droi at brisiau a thâl, mae senario canolog y Swyddfa Cyfrifoldeb Cyllidebol yn ei Hadroddiad Cynaliadwyedd Cyllidol yn dangos y datchwyddydd GDP yn cynyddu 2.6% yn y flwyddyn ariannol bresennol a 0.1% yn 2021-22, cyn dychwelyd i ryw 2% y flwyddyn y tu hwnt i hynny. Mae enillion cyfartalog y DU yn y senario hwnnw yn gostwng 0.1% yn y flwyddyn ariannol bresennol gyda thwf yn adfer i 4.2% y flwyddyn nesaf. Er bod tâl y sector cyhoeddus wedi'i ddatganoli, mae'n werth nodi o hyd sylwadau'r Canghellor ochr yn ochr â lansio'r Adolygiad Cynhwysfawr o Wariant ynghylch arfer gofal yn nyfarniadau'r sector cyhoeddus yn y dyfodol, gan gymryd y sefyllfa economaidd ehangach i ystyriaeth. Gallai hyn fod â goblygiadau ar gyfer cyllidebau adrannol Llywodraeth y DU ac felly ar ein grant bloc. Gofynnwyd i adrannau Llywodraeth y DU nodi arbedion yn eu paratodau ar gyfer yr Adolygiad Cynhwysfawr o Wariant.

Mae hwn yn amser heriol iawn i gynllunio cyllidebau ar gyfer y blynyddoedd i ddod. Byddaf yn rhoi gwybodaeth wedi'i ddiweddarau i'r Pwyllgor pan fydd ar gael cyn i'r Adolygiad Cynhwysfawr o Wariant gael ei gyhoeddi. Beth bynnag fo canlyniad yr Adolygiad Cynhwysfawr o Wariant, ein canolbwynt o hyd yw sefydlogi ein heconomi a'n gwasanaethau cyhoeddus ac ail-greu yn sgil pandemig y coronafeirws.

Yn gywir,



Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd

Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd
Minister for Finance and Trefnydd



Llywodraeth Cymru
Welsh Government

Ein cyf: RE/284/20

Llŷr Gruffydd AS
Cadeirydd y Pwyllgor Cyllid
Senedd Cymru
Bae Caerdydd
CF99 1NA

19 Awst 2020

Annwyl Llŷr,

Fel yr addewais yn fy ymateb i'ch adroddiad ar y gyllideb atodol gyntaf, rwy'n ysgrifennu i roi'r wybodaeth ddiweddaraf ichi am y cyllid canlyniadol y mae Cymru wedi'i gael o ganlyniad i fesurau gwariant COVID-19 yn Lloegr, yn ogystal â dyraniadau allweddol y mae'r Llywodraeth wedi'u gwneud i ymateb i'r argyfwng a lliniaru ei effeithiau yng Nghymru ers imi gyhoeddi'r gyllideb atodol gyntaf.

Yn fy llythyr dyddiedig 24 Ebrill, nodais y sefyllfa ddiweddaraf o ran cyllid canlyniadol Barnett yn dilyn cyhoeddi cyllideb Llywodraeth y DU ar 11 Mawrth. Cadarnhaodd hyn gyllid canlyniadol o £1.856bn a oedd wedi'i adlewyrchu ym Mhrif Amcangyfrifon y DU ac yn y gyllideb atodol gyntaf. Ers hynny, mae Cymru wedi cael gwerth £0.9bn o gyllid canlyniadol. Mae'r cyllid canlyniadol hwnnw, ynghyd â'r £1.2bn ychwanegol sydd wedi'i warantu ar gyfer Cymru gan Lywodraeth y DU, yn dod â'r cyfanswm a dderbyniwyd o ganlyniad i fesurau COVID-19 yn Lloegr i dros £4bn. Mae rhywfaint o'r adnodd hwn yn cael ei ddarparu cyn y cyhoeddiadau ynglŷn â chyllid yn Lloegr a fydd yn cynhyrchu symiau canlyniadol Barnett.

Gan droi at eich llythyr dyddiedig 22 Gorffennaf, cafodd Cymru £12.5m o gyllid refeniw canlyniadol newydd o ganlyniad uniongyrchol i fesurau a gyhoeddwyd yn Niweddariad Economaidd yr Haf y Canghellor. Roedd y ffigur o £500m yn cynnwys cyllid canlyniadol yr oeddem eisoes wedi cael gwybod amdano ac nad oedd yn ymwneud yn uniongyrchol â'r mesurau a gyhoeddwyd yn y diweddariad economaidd. Er mwyn bod yn dryloyw ac yn agored, mae'r tabl sydd ynghlwm yn darparu gwybodaeth am yr holl symiau canlyniadol a dderbyniwyd ers Prif Amcangyfrifon 2020.

Wrth graffu ar y gyllideb atodol gyntaf, gofynnodd y Pwyllgor a yw cyllid canlyniadol a dderbynnir drwy'r fformiwla Barnett yn adlewyrchu anghenion Cymru, yn arbennig yn sgil COVID-19. Cyfeiriais at y 5 y cant ychwanegol y mae Llywodraeth Cymru yn ei

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

Tudalen y pecyn 81
We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

gael ar ben ei chyfran o ddyraniadau newydd ar sail poblogaeth sydd, hyd at y Prif Amcangyfrifon, wedi arwain at £130m o gyllid ychwanegol mewn perthynas â mesurau a gyflwynwyd yn Lloegr i fynd i'r afael â'r pandemig.

Gellir dod o hyd i ragor o fanylion am hyn yn adroddiad tryloywder y grant bloc a gyhoeddwyd gan Lywodraeth y DU yn ddiweddar:

<https://www.gov.uk/government/publications/block-grant-transparency-july-2020>.

O ran dyraniadau newydd, ers cyhoeddi'r gyllideb atodol gyntaf rydym wedi dyrannu cyllid ychwanegol gwerth dros £1.2bn i gefnogi ein hymateb i'r pandemig. Bydd y dyraniadau hyn, ac unrhyw benderfyniadau pellach y byddwn yn eu gwneud, yn cael eu cofnodi pan fyddwn yn cyhoeddi'r ail gyllideb atodol ddechrau 2021, ond mae'r dyraniadau allweddol yn cynnwys y canlynol:

- Pecyn sefydlogi gwerth £800m ar gyfer y GIG i baratoi ar gyfer yr heriau a ragwelir yn ystod y gaeaf – ymateb i ail don bosibl o'r feirws ochr yn ochr â phwysau arferol y gaeaf – wrth barhau i gynyddu ymhellach fynediad at wasanaethau hanfodol
- Hyd at £264m ar gyfer awdurdodau lleol i'w cefnogi dros weddill y flwyddyn ariannol hon gyda'r costau ychwanegol a'r incwm a gollir wrth iddynt barhau i gefnogi ein hymateb i'r pandemig
- £53m ar gyfer y Gronfa Adferiad Diwylliant sy'n cynnwys £3m o gyllid cyfalaf, i helpu i gefnogi a chynnal y sector oherwydd yr heriau parhaus sy'n codi yn sgil y pandemig
- Hyd at £65m i sicrhau bod gwasanaethau trên yn parhau i weithredu ar rwydwaith Cymru a'r Gororau i weithwyr allweddol ac eraill sy'n ddibynnol ar y trenau er mwyn teithio
- £50m i gefnogi prifysgolion, colegau a myfyrwyr Cymru – sy'n cynnwys £27m ar gyfer sefydliadau addysg uwch a £23m i gefnogi myfyrwyr mewn colegau Addysg Bellach a chweched dosbarth.
- £40m o'r Gronfa Cadernid Economaidd i sicrhau y gall pawb dros 16 oed yng Nghymru gael cyngor a chymorth i ddod o hyd i waith, i fod yn hunangyflogedig neu i ddod o hyd i gwrs addysg neu hyfforddiant
- £22m i'r sector gofal cymdeithasol i oedolion i fodloni'r costau ychwanegol y mae darparwyr gofal cymdeithasol i oedolion yn eu hysgwyddo o ganlyniad i'r pandemig.

Yn fwy cyffredinol, wrth ymateb i adroddiad y Pwyllgor ar y gyllideb atodol gyntaf, addewais y byddwn yn ysgrifennu am ganlyniad nifer o faterion, gan gynnwys trafodaethau gyda Thrysorlys Ei Mawrhydi am hyblygrwydd cyllidebol a'r ymarfer i droi cyfalaf yn refferiw.

O ran y mater cyntaf hwn, mae'n siomedig nad yw Thrysorlys Ei Mawrhydi wedi cytuno i'n ceisiadau hyd yma, ond mae trafodaethau'n parhau a byddaf yn rhoi'r wybodaeth ddiweddaraf am gynnydd y trafodaethau hynny i'r Pwyllgor. Mewn perthynas â chanlyniad yr ymarfer i droi cyfalaf yn refferiw, mae llai o angen gwneud hyn nawr oherwydd gwarant cyllid Llywodraeth y DU.

O ganlyniad, nid ydym yn rhoi cymaint o'r neilltu i'w ailgyfeirio ar unwaith. £50m sydd wedi'i nodi erbyn hyn i'w ailgyfeirio, yn bennaf oherwydd llithriant tebygol yn sgil y pandemig neu oherwydd na fydd rhyddhau cyllid yn cael digon o effaith. Fodd

bynag, o ystyried yr ansicrwydd ynghylch trywydd y pandemig, efallai y bydd angen rhyddhau rhagor o gyfalaf yn y dyfodol.

Yn olaf, rwy'n ystyried sut y gallaf sicrhau tryloywder o ran ein dyraniadau yn ystod y flwyddyn cyn y gyllideb atodol arferol ym mis Chwefror. Rwy'n ystyried gwneud datganiad ffurfiol ar y sefyllfa a rhannu gwybodaeth am ein dyraniadau o gronfeydd wrth gefn yn fuan ar ôl toriad yr haf. Byddai'n fuddiol pe gallem gyfarfod cyn hynny i drafod y trefniadau hyn a chynlluniau ar gyfer y cylch cyllideb sydd ar y gorwel.

Yn gywir,

A handwritten signature in black ink that reads "Rebecca Evans." The signature is written in a cursive, flowing style.

Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd
Minister for Finance and Trefnydd

Tabl 1. Cyllid canlyniadol COVID-19 fformiwla Barnett 2020-21 (adnodd oni nodir yn wahanol)

	£m
<i>Y prif amcangyfrif (wedi'i adlewyrchu yn y gyllideb atodol gyntaf)</i>	1,856.2
<i>Symiau canlyniadol ers y Prif Amcangyfrif:</i>	924.4
Gweithlu'r Gwasanaeth Iechyd Gwladol	102.1
Agor Meddygfeydd a Fferyllfeydd Cymunedol ar Wyl y Banc	5.2
Cytundeb Rheoli Brys ar gyfer Gwasanaethau Rheilffordd (19-20)	34.6
Ad-dalu tocynnau a brynwyd ymlaen llaw	1.8
Cynllun talebau yn lle Prydau Ysgol am Ddim	12.7
Gwarchod – pecynnau bwyd	3.4
Pecyn Cymorth Awdurdodau Lleol	94.2
Taliadau Marw yn y Swydd	1.5
Cymorth ar gyfer Cartrefi Gofal	35.3
Pecyn Cyllid Transport for London	64.5
Cymorth i Elusennau - Cronfa Gymunedol y Loteri Genedlaethol	18.3
Cymorth i Elusennau - Grantiau Uniongyrchol	13.5
Cyllid grant ar gyfer Mind	0.3
Cymorth i bysgodfeydd	0.3
Cymorth meddygon teulu mewn cartrefi gofal	2.6
Brechlynnau Ffliw	11.7
Pecyn Dal i Fyny Ysgolion	29.4
Sŵau	5.1
Cymorth Awdurdodau Lleol	29.4
Y Celfyddydau a Diwylliant	58.6
Palasau Brenhinol Hanesyddol	1.5
Cymorth bwyd ar gyfer unigolion sy'n agored i niwed yn economaidd	3.7
Cronfa Fwyd yr Haf	7.1
Cymorth Fferylliaeth Gymunedol	7.1
Caffael cyfarpar diogelu personol	282.6
Profi ac Orlhain	82.4
Gwasanaethau Tân	1.9
Digartrefedd	7.5
Digartrefedd (cyfalaf)	5.6
Cymorth i Rygbi'r Gynghrair (cyfalaf – trafodiadau ariannol)	0.7
<i>Symiau Canlyniadol Diweddariad Economaidd yr Haf:</i>	12.5
Hyfforddiaethau	6.5
Acemïau gwaith seiliedig ar sector	1.0
Cynnig ystafell ddsbarth 18-19	4.0
Y Gwasanaeth Gyrfaoedd Cenedlaethol	1.0
<i>Symiau Canlyniadol yn dilyn Diweddariad Economaidd yr Haf</i>	1,206.9
Cyfarpar diogelu personol Iechyd	525.0
Cyllid canlyniadol cyn cyhoeddiadau'r DU	681.9
Cyfanswm	4,000.0

Eitem 2.7



Rt Hon Simon Hart MP
Secretary of State for Wales
Ysgrifennydd Gwladol Cymru

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Llyr Gruffydd MS

Chair – Senedd Finance Committee
Senedd Cymru
Cardiff Bay
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sm. September 2020

Ref: 436SOS20

Den Llyr.

Financial Response to COVID-19

Thank you for inviting me to appear before the Senedd Finance Committee on 13 July. I trust that the Committee found the session as interesting and as useful as I did. Your letter of 22 July raised some additional questions on the UK government's financial response to COVID-19, as well as a number of other fiscal areas.

COVID-19 is now clearly the most significant immediate source of fiscal risk facing the UK. The action the UK government has taken in response to the COVID-19 pandemic was necessary to protect public health, support household incomes, and to minimise permanent damage to the economy.

The work of the last ten years in bringing borrowing and debt back under control meant that the UK was well-equipped to respond to the challenges posed by COVID-19. While the scale of the long-term fiscal impact will depend to a large extent on the nature of the economic recovery, it is clear the pandemic will lead to a higher level of debt in the medium-term. However, as borrowing costs continue to be very low, the costs of servicing this debt are affordable and sustainable. The UK government is committed to fiscal sustainability and ensuring the long-term health of the public finances. The UK government will set out further details on its plans for a sustainable and balanced medium-term fiscal policy at the next Budget, alongside an updated Office for Budget Responsibility (OBR) forecast.

Turning to sub-national arrangements, UK government borrowing is on behalf of the whole of the UK and the Welsh Government receives a share of this additional funding through the Barnett formula. The UK government has committed that the Welsh

government will receive at least £4.0bn of additional resource funding in 2020-21 on top of the position set out at the Spring Budget.

The Welsh Government also has powers to borrow on top of the share of funding it receives from UK government borrowing. In their 2019 Fiscal Risks Report, the OBR highlighted that devolution of greater revenue-raising, expenditure, and borrowing powers to the devolved administrations could present a risk to the public finances if a devolved administration were to become unable to fund essential services while servicing their debts. The principal mechanisms for mitigating this risk are the fiscal frameworks agreed with the Welsh (and Scottish) governments, which underpin their respective tax, spend and borrowing powers. These frameworks include limits on the total borrowing permitted by the devolved administrations as well as annual limits on such borrowing.

In relation to local authorities in Wales, their borrowing is managed within the Prudential Code. Under the Code, each local authority must set a borrowing limit for itself in accordance with a set of principles. This takes into account the revenue streams available to the local authority to repay the debt.

In relation to the relaxation of lockdown restrictions, throughout the COVID-19 pandemic the UK government has worked in lock-step with the devolved administrations to keep the whole of the UK safe. All governments have worked and continue to work closely together to ensure a coordinated approach remains across the United Kingdom. The UK government is absolutely committed to our UK-wide approach, even though this may travel at slightly different speeds in different parts of the UK. We have said we will do whatever it takes to respond to the unique circumstances we face and this applies to Wales just as it does for the rest of the UK.

The UK Shared Prosperity Fund remains one of the UK government's top priorities and regular discussions are taking place at the highest level to ensure that the Fund delivers on two key counts – levelling up across the UK and strengthening the Union. I will shortly be having a trilateral meeting with the Counsel General Jeremy Miles, alongside Simon Clarke MP – the Minister for Regional Growth and Local Government –, to update him on our latest approach to the Shared Prosperity Fund and discuss what the role of the Welsh Government will be in this.

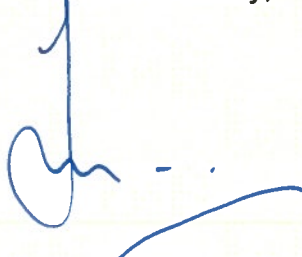
We also recognise the need to give reassurance to audiences in Wales about the future of local growth funding. We know that the Shared Prosperity Fund has immense significance – both politically and financially – to people in Wales and we are aware

that businesses and institutions need certainty so that they can plan for the years ahead. The current Comprehensive Spending Review is a key milestone in this work, and many of the questions that people have asked about the Shared Prosperity Fund will be answered in the light of this process.

As I have previously said to the External Affairs and Additional Legislation Committee, we are looking at the Shared Prosperity Fund in the context of our post-COVID-19 recovery, and as such our ambitions for rebuilding the economy and bringing people out of deprivation are now far greater. We will be maximising the benefits of being able to create a new, domestic fund for regional growth which better targets the needs of our citizens. I view the Shared Prosperity Fund as an opportunity to deliver large sums of money to the places that need it the most, and I want to ensure that this money delivers on the values and goals shared by both the UK government and the Welsh Government.

Thank you for the invitation to give evidence to the Committee as part of your separate inquiry into the implementation of the Wales Act 2014 and operation of the Fiscal Framework. We, the UK government, will be in touch separately about this in the coming weeks.

Yours sincerely,



Rt Hon Simon Hart MP
Secretary of State for Wales
Ysgrifennydd Gwladol Cymru

Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd
Minister for Finance and Trefnydd



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref: MA-RE-2910-20

Llŷr Gruffydd AS
Cadeirydd y Pwyllgor Cyllid

8 Medi 2020

Annwyl Llyr,

Rwy'n ysgrifennu i roi'r wybodaeth ddiweddaraf ichi am y cynnydd y mae Llywodraeth Cymru yn ei wneud wrth sicrhau cymhwysedd ar gyfer cyflwyno treth ar dir gwag yng Nghymru. Ym mis Mawrth, ar ôl i gyfarfod Cyd-bwyllgor y Trysorlysoedd gytuno bod cynigion Llywodraeth Cymru wedi cael eu datblygu ddigon i symud ymlaen i gam nesaf y broses, anfonodd Llywodraeth Cymru gais ffurfiol i Lywodraeth y DU ddatganoli cymhwysedd deddfwriaethol yn y maes hwn.

Rwyf bellach wedi cael ymateb gan Ysgrifennydd Ariannol y Trysorlys, sy'n dweud y bydd angen i Lywodraeth Cymru ddarparu rhagor o fanylion cyn y gellir bwrw ymlaen â'n cais ffurfiol. Rwy'n siomedig gyda'r ymateb hwn, sy'n gam yn ôl, o ystyried bod Llywodraeth Cymru wedi ymgysylltu'n llawn ac yn agored â swyddogion Trysorlys Ei Mawrhydi dros y ddwy flynedd diwethaf, gan ddarparu nifer o ddogfennau i Lywodraeth y DU a oedd yn rhoi sylw i'r meini prawf a nodwyd yn y Papur Gorchymyn, gan gynnwys y senarios lle byddai treth yn debygol o fod yn gymwys a lle byddai'n debygol o beidio â bod yn gymwys; pwy fyddai targed arfaethedig unrhyw dreth; rhyngweithiadau posibl â threthi sydd wedi'u datganoli a threthi a gedwir yn ôl, sylfeini trethu a refeniw trethi; ac effeithiau ar system drethi'r DU yn sgil datganoli'r pŵer hwn. Arweiniodd y gwaith hwn at bapur ar y cyd gan swyddogion Llywodraeth Cymru a Thrysorlys Ei Mawrhydi a argymhellodd y dylai'r deunydd a oedd wedi'i ddarparu hyd at y pwynt hwnnw fod yn sail ar gyfer cais ffurfiol ysgrifenedig gan Lywodraeth Cymru i Lywodraeth y DU.

Rwyf wedi ysgrifennu at Ysgrifennydd Ariannol y Trysorlys i fynegi fy siom gyda'i ymateb. Mae'n glir bod ein profiad hyd yma o symud drwy'r broses hon yn bwrw amheuaeth ar effeithiolrwydd y system i ddatganoli cymhwysedd trethu pellach i Gymru.

Byddaf yn parhau i roi'r wybodaeth ddiweddaraf i'r Pwyllgor wrth i'r sefyllfa ddatblygu. Rwyf hefyd yn cyhoeddi Datganiad Ysgrifenedig i roi'r wybodaeth ddiweddaraf i'r Aelodau.

Yn gywir,

Rebecca Evans AS/MS
Y Gweinidog Cyllid a'r Trefnydd
Minister for Finance and Trefnydd

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We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Eitem 9

Julie James AS/MS
Y Gweinidog Tai a Llywodraeth Leol
Minister for Housing and Local Government



Llywodraeth Cymru
Welsh Government

Llŷr Gruffydd AS
Cadeirydd
Y Pwyllgor Cyllid
Senedd Cymru
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Caerdydd
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28 Gorffennaf 2020

Annwyl Llŷr,

Ysgrifennaf atoch mewn ymateb i'ch llythyr dyddiedig 30 Mawrth, a chyn i mi ymddangos gerbron y Pwyllgor Cyllid ar 14 Medi i roi tystiolaeth mewn perthynas â Bil Rhentu Cartrefi (Diwygio) (Cymru).

Yn unol â'ch cais, rwyf wedi atodi fy atebion i'r cwestiynau a fyddai wedi cael eu gofyn petai'r sesiwn dystiolaeth ar 18 Mawrth wedi cael ei chynnal.

Rwy'n gobeithio bod yr wybodaeth hon yn ddefnyddiol i'r pwyllgor ac rwy'n edrych ymlaen at ail-afael yn y broses o graffu ar y darn pwysig hwn o ddeddfwriaeth.

Yn gywir,

Julie James AS/MS
Y Gweinidog Tai a Llywodraeth Leol
Minister for Housing and Local Government

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

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Tudalen y pecyn 90

Ymatebion y Gweinidog Tai a Llywodraeth Leol i gwestiynau gan y Pwyllgor Cyllid mewn perthynas â goblygiadau ariannol Bil Rhentu Cartrefi (Diwygio) (Cymru)

1. A allwch chi roi amlinelliad byr o amcanion y Bil; pam mae angen diwygio deddfwriaeth i gyflawni'r amcanion polisi a pham nad yw Llywodraeth Cymru wedi cychwyn Deddf 2016 eto?

Mae'r Llywodraeth hon wedi ymrwymo i wella diogelwch daliadaeth yn y sector rhentu preifat yn ystod tymor presennol y Senedd, ac mae angen y Bil diwygio er mwyn cyflawni hynny.

Heb y gwelliannau y mae'r Bil hwn yn eu gwneud i Ddeddf Rhentu Cartrefi (Cymru) 2016 ("Deddf 2016"), byddai angen i landlord roi deufis o rybudd wrth gyflwyno hysbysiad o dan adran 173 pan ddaw'r Ddeddf honno i rym.

Bydd y Bil diwygio yn gwella diogelwch drwy gynyddu'r cyfnod hysbysu o dan hysbysiad landlord o ddeufis i chwe mis. Bydd hefyd yn arwain at fuddion sylweddol pellach i ddeiliaid contractau drwy atal hysbysiad adennill meddiant rhag cael ei gyflwyno yn ystod chwe mis cyntaf meddiannaeth, lle nad oes achos o dorri contract, yn hytrach na phedwar mis fel y pennir yn y Ddeddf gyfredol.

Bydd y Bil yn arbennig o fuddiol i'r rhai sy'n rhentu eu cartrefi yn y sector rhentu preifat a'r rhai y bydd eu tenantiaethau byrddaliol sicr cyfredol yn newid i gontractau meddiannaeth safonol pan ddaw Deddf 2016 i rym, oherwydd yn wahanol i denantiaethau sicr, bydd y contractau hyn yn cynnwys sail hysbysiad landlord.

Gwyddem bob amser y byddai'n cymryd cryn amser i roi Deddf 2016 ar waith, yn anad dim gan ei bod wedi'i hategu gan tua 20 o offerynnau statudol, sydd wedi cymryd amser i'w datblygu a'u drafftio. Mae llawer o'r rhain, megis y rheoliadau ar bennu ffitrwydd i fod yn gartref, yn gymhleth tu hwnt a bu angen ymgynghori ac ymgysylltu'n bwrpasol â rhanddeiliaid yn eu cylch.

Er mwyn rhoi Deddf 2016 ar waith yng Nghymru, mae angen gwneud newidiadau sylweddol i Reolau Trefniadaeth Sifil a systemau TG y llysoedd. Mae'r newidiadau hyn wedi golygu llawer iawn o waith a negodiadau estynedig â Llywodraeth y DU, a bu'r broses hon hyd yn oed yn fwy cymhleth oherwydd y ffaith bod Gwasanaeth Llysoedd a Thribiwnlysoedd Ei Mawrhydi hefyd wedi ymgymryd â'i raglen diwygio TG ei hun, y mae'r amserlen ar ei chyfer eisoes wedi llithro sawl gwaith.

2. Yn y Cyfarfod Llawn fis Medi diwethaf, dywedoch chi fod Llywodraeth Cymru yn mynd i weithredu newidiadau TG y llysoedd ar ei thraul ei hun, cyn i system y llysoedd cyfan gael ei newid. A allwch chi egluro pam mae hyn yn wir; beth yw'r amcangyfrif o'r gost a pham nad yw wedi'i adlewyrchu yn yr Asesiad Effaith Rheoleiddiol?

Pan ddaeth i'n sylw bod amserlenni rhaglen diwygio TG Gwasanaeth Llysoedd a Thribiwnlysoedd Ei Mawrhydi yn llesteirio ein gallu i roi Deddf 2016 ar waith,

gwnaethom ymrwymo i ariannu'r newidiadau yr oedd angen eu gwneud i'r system er mwyn galluogi'r trefniadau newydd i gael eu rhoi ar waith yng Nghymru ein hunain.

Yn sgil y penderfyniad hwn, mae fy swyddogion wedi bod yn gweithio gyda'u cymheiriaid yng Ngwasanaeth Llysoedd a Thribiwnlysoedd Ei Mawrhydi i gadarnhau'r newidiadau angenrheidiol, ac ymddengys y gallent fod yn llai sylweddol nag y rhagwelwyd yn wreiddiol.¹ Felly, rydym yn hyderus na fydd hyn yn oedi ein gwaith i roi'r ddeddfwriaeth ar waith pan fydd y Bil diwygio wedi'i basio.

Mae cost y gwaith hwn wedi'i gynnwys yn yr Asesiad Effaith Rheoleiddiol: ym mharagraff 8.53 ar dudalen 51. Fodd bynnag, dylwn nodi nad yw'r gost hon yn deillio o'r Bil diwygio, ond yn hytrach eir iddi er mwyn galluogi darpariaethau Deddf 2016 i gael eu rhoi ar waith, p'un a fyddwn yn gwneud y ddeddfwriaeth ddiwygio hon ai peidio. Rwy'n hyderus hefyd na fydd y Bil diwygio ei hun yn golygu bod angen gwneud rhagor o newidiadau i'r systemau TG, felly ni fydd y gost hon yn cynyddu. Gan nad oes unrhyw gost ychwanegol yn deillio o'r Bil hwn, ni fyddai'n briodol cynnwys unrhyw gostau TG yn nhablau cryno'r Asesiad Effaith Rheoleiddiol ar dudalennau 25-28 o'r Memorandwm Esboniadol.

3. Caiff costau eu meintioli am gyfnod o bum mlynedd “gan fod disgwyl i gostau a manteision y Bil sefydlogi yn gyflym”. A allwch chi egluro ar ba dystiolaeth y mae'r dybiaeth hon yn seiliedig?

Mae'r amcanestyniad pum mlynedd yn ymwneud â chostau ac arbedion awdurdodau lleol yn unig. Rydym wedi amcangyfrif y bydd cyfnodau hysbysu hwy yn arwain at arbedion cost bach i awdurdodau lleol wrth gyflawni eu cyfrifoldebau o ran digartrefedd. Mae cynnig amcanestyniad dros gyfnod o bum mlynedd yn ein galluogi i ddangos yr arbedion posibl ar draws amrywiaeth o senarios.

Fel y nodir yn yr Asesiad Effaith Rheoleiddiol, rydym wedi amcangyfrif y costau a'r arbedion posibl y gellid eu cyflawni pe byddai rhwng 10% a 40% o ddeiliaid contractau sy'n cael hysbysiad o dan Adran 173 yn llwyddo i ddatrys y mater eu hunain, gan osgoi'r angen am ymyrraeth gan yr awdurdod lleol (tablau 8.2 ac 8.3 ar dudalennau 50-51).

Mae'r dybiaeth y disgwylir i ni gyrraedd sefyllfa sefydlog yn gyflym yn seiliedig ar y ffaith y bydd yr holl newidiadau deddfwriaethol sy'n deillio o'r Bil hwn, a Deddf 2016 y mae'n ei diwygio, yn dod i rym ar ddyddiad penodol, yn hytrach na chael eu rhoi ar waith yn raddol, gyda'r mwyafrif helaeth o denantiaethau sy'n bodoli eisoes yn newid i un o'r contractau meddiannaeth newydd. Felly, er y bydd costau pontio cychwynnol wrth i'r sector symud i'r drefn newydd, ni fydd unrhyw gostau parhaus pellach o ganlyniad i'r gwelliannau a wneir gan y Bil hwn.

¹ Rhoddodd Gwasanaeth Llysoedd a Thribiwnlysoedd Ei Mawrhydi amcangyfrif cychwynnol o hyd at tua £500,000 i ni. Fodd bynnag, yn dilyn gwaith manylach gyda Gwasanaeth Llysoedd a Thribiwnlysoedd Ei Mawrhydi, rydym yn hyderus y bydd y ffigur yn llawer is. Fodd bynnag, ni allaf roi amcangyfrif cywir o ran y ffigur is hwn ar hyn o bryd, ond rwy'n fwy na pharod i gyfeirio'r mater i'r Pwyllgor pan fydd wedi'i gadarnhau, pe byddai hynny o gymorth.

4. Mae'r Asesiad Effaith Rheoleiddiol yn nodi bod tri opsiwn wedi'u hystyried. Mae'r rhain yn cynnwys yr opsiwn i gyflwyno Bil diwygio i gael gwared ar sail 'dim bai' adran 173 o Ddeddf 2016 ac ychwanegu ystod bellach o seiliau meddiant yn ei le. Byddai hyn yn debyg i'r trefniadau a gyflwynwyd yn ddiweddar yn yr Alban a'r rhai yr ymgynghorwyd â hwy gan Lywodraeth y DU ar gyfer eu cyflwyno o bosibl yn Lloegr. Pam ydych chi wedi diystyru'r opsiwn hwn a pham nad yw ei gostau a'i fuddion wedi'u meintioli?

Gwnaethom ddiystyru dull gweithredu'r Alban lle mae ystod ehangach o seiliau amgen wedi'u cyflwyno yn lle'r sail 'dim bai', gan nad ydym wedi ein hargyhoeddi bod y dull gweithredu hwn yn cynyddu diogelwch daliadaeth mewn ffordd ystyrlon mewn gwirionedd: gallai gael ei gam-drin ac mae'r trefniadau yno yn dal i alluogi landlordiaid i droi tenantiaid allan heb ddim ond 28 diwrnod o rybudd mewn rhai sefyllfaoedd lle nad yw'r tenant ar fai.

Ar ôl penderfynu na fyddai'r opsiwn hwn yn cyflawni ein hamcanion polisi, ni wnaethom eu dadansoddi ymhellach – hynny yw, ni wnaethom gynnwys asesiad o'r costau a'r buddion posibl yn yr Asesiad Effaith Rheoleiddiol.

5. Sut ydych chi wedi ymgysylltu â rhanddeiliaid mewn perthynas â goblygiadau ariannol y Bil, yn enwedig deiliaid contract; sut mae hyn wedi rhoi sicrwydd bod yr amcangyfrifon yn gyflawn ac yn gywir?

Gwnaethom gynnwys cwestiwn penodol am gostau a goblygiadau ariannol y Bil yn ein hymgynghoriad. Gwnaeth yr ymatebion a gawsom, gan gynnwys yr ymateb gan Shelter Cymru, a gynhaliodd ei holiadur ar-lein ei hun, yr ymatebodd 114 o unigolion iddo, helpu i lywio ein meddylfryd wrth ddatblygu'r Asesiad Effaith Rheoleiddiol.

Cyn cyhoeddi'r Asesiad Effaith Rheoleiddiol, trafododd fy swyddogion y tybiaethau a gynhwyswyd gennym â Shelter Cymru a Rheolwr y Rhwydwaith Tai Cenedlaethol er mwyn cael safbwynt o ran cymorth tenantiaid: ni chodwyd unrhyw bryderon ac nid oedd y naill na'r llall yn teimlo bod y tybiaethau yn annheg. Gwnaethom hefyd geisio cyfarfod â'r Gymdeithas Landlordiaid Preswyl er mwyn cael trafodaeth debyg ond, am nifer o resymau, ni lwyddwyd i wneud hynny. Fodd bynnag, rydym wedi ymgysylltu'n agos â'r Gymdeithas Landlordiaid Preswyl a chynrychiolwyr landlordiaid eraill wrth ddatblygu'r Bil yn fwy cyffredinol, ac mae rhanddeiliaid wedi cydnabod hyn yn eu tystiolaeth i'r Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau.

Er bod ein gwaith ymgysylltu â rhanddeiliaid wedi bod yn fuddiol wrth ddatblygu a phrofi ein tybiaethau, mae'n werth cofio bod union natur adran 21 o Ddeddf Tai 1988 a'r ffordd y mae'r system gyfredol yn gweithio yn cyfyngu ar gywirdeb unrhyw ymarfer amcangyfrif cost/budd: yn benodol, gan na wyddom faint o'r tenantiaid hynny sy'n cael hysbysiad o dan adran 21 sy'n gadael yr eiddo heb i'r landlord orfod gwneud hawliad i'r llys, mae'n anodd iawn cyfrifo union gostau'r trefniadau hyn, sut yr eir iddynt, na phwy sy'n mynd iddynt.

6. Nid yw'r Asesiad Effaith Rheoleiddiol yn adlewyrchu'r holl gostau sy'n debygol o gael eu talu gan landlordiaid, gan gynnwys ffioedd cyfreithiol. Sut ydych chi'n ymateb i ddatganiad Cymdeithas y Landlordiaid Preswyl, yn ei hymateb i'r ymgynghoriad, bod y rhain yn 'amlwg yn gostau' i landlordiaid a bod angen i Lywodraeth Cymru 'roi cyfiawnhad' gan fod y newidiadau yn deillio o ddeddfwriaeth y bydd y Llywodraeth wedi'i chyflwyno?

Mae'r Asesiad Effaith Rheoleiddiol yn amcangyfrif y costau yr eir iddynt yn uniongyrchol o ganlyniad i'r gwelliannau y bydd y Bil yn eu gwneud i Ddeddf 2016. Ni fydd y cyfnodau hysbysu estynedig na'r newidiadau eraill y mae'r Bil yn eu gwneud yn cynyddu cost ceisio adennill meddiant o dan adran 173 gan na fydd ffioedd llysoedd am wneud hynny yn newid.

Os mai ystyr 'costau cyfreithiol' yn yr Asesiad Effaith Rheoleiddiol yw ffioedd cyfreithwyr, nid ydym wedi cynnwys y costau hyn lle nad oes gofyniad i gyfarwyddo cyfreithiwr er mwyn ceisio adennill meddiant, ac, unwaith eto, er nad oes gennym wybodaeth fanwl gywir o ran canran yr hawliadau lle defnyddir cyfreithiwr, byddwn yn disgwyl na fyddai angen i landlord geisio cymorth o'r fath heblaw yn yr achosion mwyaf cymhleth.

Rydym wedi cynnwys amrywiaeth o enghreifftiau damcaniaethol yn yr Asesiad Effaith Rheoleiddiol er mwyn nodi'r gwahaniaeth mewn costau ac ôl-ddyledion rhent posibl y gellid mynd iddynt yn dibynnu ar y sail y bydd landlord yn dewis dibynnu arni wrth geisio adennill meddiant. Ar sail data'r Weinyddiaeth Gyfiawnder, dyma'r senarios gwaethaf posibl yn yr ystyr eu bod yn tybio bod y landlord wedi gorfod mynd drwy'r broses adennill meddiant/troi allan gyfan ac nad oes unrhyw rent wedi'i dalu ers mis cyntaf y denantiaeth. Er ein bod o'r farn bod y senarios hyn yn dangos y buddion posibl y gall landlordiaid eu profi drwy geisio adennill meddiant ar y sail briodol, yn y pen draw, mater i landlordiaid unigol fydd penderfynu pa lwybr y byddant yn ei gymryd.

7. Dywedodd tystion wrth Bwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau'r Cynulliad ar 4 Mawrth 2020 fod ganddyn nhw "bryderon difrifol" am ddata arolwg Cymdeithas y Landlordiaid Preswyl, a ddefnyddir ar gyfer yr amcangyfrifon cost. Pa sicrwydd allwch chi ei roi bod hyn yn cynrychioli 'y data gorau sydd ar gael'?

Gwnaethom ddewis cyfeirio at ddata arolwg y Gymdeithas Landlordiaid Preswyl yn yr asesiad effaith ar y sail eu bod wedi'u cyhoeddi'n ddiweddar a'u bod yn uniongyrchol berthnasol i'r ddeddfwriaeth roeddem yn ei datblygu. Fel y nodwyd uchod, ni wnaed fawr ddim ymchwil gyda landlordiaid eu hunain i ddeall eu rhesymau dros ddefnyddio adran 21, felly roedd yr arolwg hwn yn ffynhonnell ddefnyddiol o wybodaeth i ni.

Rwy'n ymwybodol bod Dr Gurney o Brifysgol Glasgow a Dr Simcock o Brifysgol Edge Hill wedi cynghori'r Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau i drin ffigurau arolwg yr Asesiad Effaith Rheoleiddiol yn ofalus, ond mae angen inni

fod yn glir bod eu hamheuon yn seiliedig ar bryderon y gallai data'r arolwg fod wedi *goramcangyfrif* nifer y landlordiaid yn y sector rhentu preifat sydd wedi ceisio adennill meddiant yn erbyn tenantiaid yn ystod y pum mlynedd diwethaf, a chanran y landlordiaid sy'n nodi eu bod yn defnyddio hysbysiadau o dan adran 21 i geisio adennill meddiant lle mae tenant mewn ôl-ddyledion rhent neu wedi torri ei gytundeb tenantiaeth mewn rhyw ffordd arall.

Cymerwyd y ffigurau a ddyfynnwyd gan Dr Gurney a Dr Simcock yn eu tystiolaeth i'r Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau ym mis Chwefror o astudiaeth gan Brifysgol Metropolitan Manceinion, a awgrymodd fod tua 54% o hysbysiadau o dan adran 21 yn cael eu cyflwyno am fod tenant ar fai, yn hytrach na'r ffigur a nodwyd yn arolwg y Gymdeithas Landlordiaid Preswyl, sef 84%. Os yw'r ffigur isaf hwn yn agosach at y gwirionedd, yna, fel y nododd Dr Simcock, mae effeithiau'r Bil ar y llysoedd a chostau landlordiaid yn debygol o fod yn llawer is na'r rhai rydym wedi'u cynnwys yn yr Asesiad Effaith Rheoleiddiol. Byddem hefyd yn disgwyl i lai fyth o deuluoedd ymglyfwyno i awdurdodau lleol fel rhai digartref oherwydd y cyfnod hysbysu chwe mis nag a awgrymir gan ein hamcangyfrifon yn yr Asesiad Effaith Rheoleiddiol, gyda mwy o arbedion, o bosibl, i awdurdodau lleol mewn perthynas â'u costau i ddarparu swyddogaethau digartrefedd statudol i deuluoedd yn y sector preifat.

8. Mae'r Asesiad Effaith Rheoleiddiol yn tybio y bydd angen yr un faint o amser (diwrnod neu 8 awr) ar bob math o randdeiliaid i ymglyfarwyddo â'r newidiadau a gyflwynwyd gan y Bil. Pa dystiolaeth sy'n cefnogi'r dybiaeth hon?

Nid yw hwn yn Fil hirfaith, ac mae'r newidiadau y mae'n eu gwneud i'r drefn a bennir yn Neddf 2016 yn gymharol syml i'w deall, o ran y ffaith ei fod yn ymestyn cyfnodau hysbysu ac yn cyfyngu ar y defnydd o fathau penodol o hysbysiadau mewn sefyllfaoedd penodol.

Yn yr Asesiad Effaith Rheoleiddiol ar gyfer y Bil Rhentu Cartrefi gwreiddiol (Deddf 2016 erbyn hyn), gwnaethom ddefnyddio'r un dybiaeth o ran amser ymglyfarwyddo ar gyfer y ddeddfwriaeth honno, sef un diwrnod. O gofio bod hwnnw'n ddarn llawer mwy o faint a mwy cymhleth o gyfraith, mae'n bosibl bod ein tybiaethau'n rhy hael y tro hwn.

Bydd fy swyddogion yn paratoi amrywiaeth o wybodaeth esboniadol a gaiff ei chyhoeddi yn ystod y cyfnod cyn i'r ddeddfwriaeth ddod i rym. Bydd hyn yn rhoi canllawiau clir a syml i landlordiaid, deiliaid cyswllt a sefydliadau sy'n rhoi cymorth a chynghor i'r ddau, ar eu hawliau a'u cyfrifoldebau newydd.

9. Nid yw'r Asesiad Effaith Rheoleiddiol yn nodi unrhyw gostau i ddeiliaid contract, gan gynnwys cost codi ymwybyddiaeth o'r newidiadau a gyflwynir gan y Bil. Pam mai dyna'r achos tra bod goblygiadau ariannol Biliau eraill wedi cynnwys costau cysylltiedig?

Fel y nodwyd uchod, bwriedir datblygu amrywiaeth o wybodaeth cyn i'r ddeddfwriaeth hon ddod i rym er mwyn codi ymwybyddiaeth ymhlith rhanddeiliaid, gan gynnwys deiliaid contract. Fel y mae'r Asesiad Effaith Rheoleiddiol yn ei nodi, cafodd y costau hyn eu hamcangyfrif yn Asesiad Effaith Rheoleiddiol y Bil Rhentu Cartrefi (Cymru) gwreiddiol, ond mae'n bosibl y dylem fod wedi ail-nodi'r ffigurau hynny'n uniongyrchol, yn hytrach na chyfeirio'n syml at yr Asesiad Effaith Rheoleiddiol blaenorol. Sut bynnag, yn yr Asesiad Effaith Rheoleiddiol blaenorol amcangyfrifwyd gwerth £100,000 o gostau yn y flwyddyn cyn i'r ddeddfwriaeth gael ei rhoi ar waith, gyda £20,000 pellach ym mhob blwyddyn ddilynol ar gyfer dogfennau canllaw a chyhoedduswydd. Rydym wedi ychwanegu £18,000 ychwanegol at y costau hynny yn yr Asesiad Effaith Rheoleiddiol ar gyfer y Bil hwn er mwyn darparu ar gyfer swydd rhan amser yn Llywodraeth Cymru i arwain y gwaith am gyfnod o ddwy flynedd.

Mae hefyd yn werth nodi, mewn perthynas â chodi ymwybyddiaeth ymhlith deiliaid contract, mai un o'r newidiadau allweddol y bydd Deddf 2016 yn ei gyflwyno yw gofyniad bod pob landlord yn rhoi datganiad ysgrifenedig o'u contract i ddeiliaid contract. Bydd y datganiadau hyn yn cynnwys telerau'r contract, ar ba sail y gall y landlord geisio meddiant a'r cyfnodau hysbysu perthnasol, a dylai arwain at well dealltwriaeth ymhlith y rhai sy'n rhentu eu cartrefi o'u hawliau a'u rhwymedigaethau nhw, a hawliau a rhwymedigaethau eu landlordiaid.

Yn olaf, byddwn hefyd yn parhau i ddiwyddoedd ar waith da ein partneriaid trydydd sector, megis Shelter Cymru a Chyngor ar Bopeth Cymru, yn ogystal â thimau cyngor ar dai awdurdodau lleol, sy'n gwneud gwaith gwyb i gefnogi rhai o'n dinasyddion mwyaf agored i niwed, er mwyn sicrhau bod deiliaid contract yn fwy ymwybodol o'r trefniadau newydd.

10. Mae'r Asesiad Effaith Rheoleiddiol yn nodi costau ar gyfer Cyngor ar Bopeth ond nid Shelter Cymru, y mae'n nodi yw'r 'darparwr blaenllaw' arall o gyngor a gwybodaeth ar rentu eiddo. Pam hynny, a sut mae y gwnaed yr amcangyfrifon cost ar gyfer Cyngor ar Bopeth?

Darparwyd ffigur Cyngor ar Bopeth Cymru, sef £45,000 gan y sefydliad ei hun. Ni chafwyd unrhyw wybodaeth gymaradwy gan Shelter Cymru yn ei hymateb i'r ymgynghoriad. Fodd bynnag, yn ei thystiolaeth i'r Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau, nododd y byddai'n disgwyl i unrhyw gynnydd posibl mewn gwaith achos sy'n gysylltiedig â'r sector rhentu preifat gael ei wrthbwyso gan ostyngiad mewn cymorth ar gyfer deiliaid contract yn y sector cymdeithasol o ganlyniad i'n polisi 'dim troi allan i ddiartrefedd'. Fel y nodwyd yn flaenorol, ymgysylltodd fy swyddogion yn uniongyrchol â Shelter Cymru cyn cyhoeddi'r Asesiad Effaith Rheoleiddiol, ac roedd yn fodlon ar ein tybiaethau.

Yn olaf, gwnaethom nodi cost ymgyfarwyddo untro i'r trydydd sector yn gyffredinol yn yr Asesiad Effaith Rheoleiddiol, sef £10,000.

11. Pa dystiolaeth sydd wedi llywio'ch asesiad y bydd 10 y cant o ddeiliaid contract yn dod o hyd i lety cyn diwedd y cyfnod o chwe mis a pham y tybir bod y buddion yn gyson dros y pum mlynedd y mae goblygiadau ariannol y Bil wedi'u meintioli ar eu cyfer?

Mae amcangyfrif yn gywir yr heriau a'r costau y mae awdurdodau lleol yn eu hwynebu wrth gyflawni eu dyletswyddau o ran digartrefedd mewn perthynas â'r rhai sy'n ceisio cymorth ar ôl colli llety rhent neu'r rhai a allai golli eu llety rhent, yn heriol. Y prif reswm dros hyn yw am fod yr ymarfer diweddaraf i nodi'r costau amcangyfrifedig i awdurdodau lleol wedi'i gynnal bron ddegawd yn ôl.

Serch hynny, dyma'r unig ddata sydd ar gael felly rydym wedi eu cynyddu'n unol â chwyddiant er mwyn rhoi cost uned gyfartalog i ni, sef £961 yr achos. Mae yna hefyd rai anawsterau o ran cofnodi nifer cywir yr achosion y mae awdurdodau lleol yn delio â nhw bob blwyddyn, gan fod dangosyddion perfformiad allweddol yn cael eu mesur yn nhermau canlyniadau yn hytrach na mewnbynau.

O fewn y cyfyngiadau hyn, rydym wedi nodi ein hamcangyfrif gorau o ran costau cyffredinol awdurdodau lleol wrth gyflawni eu dyletswyddau: nodir y rhain yn nhabl 8.1, gan roi cyfanswm o £7.65m ar gyfer 2018/19, a chost gyfartalog o £7.25m dros y tair blynedd rydym wedi bod yn cofnodi'r wybodaeth hon – felly cynnydd bach dros y cyfnod hwnnw.

Er mwyn bod yn gwbl glir: mae'r 'amcangyfrif gorau' y cyfeirir ato ym mharagraff 8.49 o'r Asesiad Effaith Rheoleiddiol y bydd 10% o ddeiliaid contract yn datrys y mater eu hunain o fewn y cyfnodau hysbysu estynedig, ond yn ymwneud â'r garfan o bobl a fyddai fel arfer yn ceisio cymorth gan yr awdurdod lleol i ddod hyd i lety amgen ar ôl cael hysbysiad gan landlord. Rwy'n cydnabod bod gostyngiad o 10% yn nifer yr achosion yn ymddangos yn fach iawn. Fodd bynnag, wrth ddatblygu'r Asesiad Effaith Rheoleiddiol roeddem yn awyddus i beidio â goramcangyfrif unrhyw arbedion posibl i awdurdodau lleol o ganlyniad i'r cyfnod hysbysu estynedig. Mae'n bosibl y byddai wedi bod yn fwy cywir galw'r amcangyfrif hwn yn un 'ceidwadol' yn hytrach na 'gorau', a byddaf yn gofyn i'm swyddogion ddiwygio'r Asesiad Effaith Rheoleiddiol ar gam dau er mwyn gwneud hyn yn gliriach.

O ran y rheswm pam y tybir bod y buddion yn gyson dros y pum mlynedd y mae goblygiadau ariannol y Bil wedi'u meintioli ar eu cyfer: o ystyried y cyfyngiadau a grybwyllir uchod o ran y data a oedd ar gael, a'r anawsterau o ran rhagfynegi tueddiadau yn y dyfodol, roeddem o'r farn y byddai'n fwy diogel tybio arbedion posibl yn raddol dros gyfnod o bum mlynedd, ar sail y data cyfartalog o'r tair blynedd blaenorol a oedd ar gael i ni ar y pryd.

12. Mae'r Asesiad Effaith Rheoleiddiol hefyd yn meintioli'r buddion lle mae 20 a 40 y cant o ddeiliaid contract yn dod o hyd i lety cyn diwedd y cyfnod o chwe mis. Pam nad yw'r amcangyfrif o gyfanswm cost y Bil yn adlewyrchu ystod y buddion?

Un o fuddion allweddol y Bil yw y bydd yn rhoi cyfnod hysbysu chwe mis i ddeiliaid contract os bydd eu landlord yn cyflwyno hysbysiad o dan adran 173. Mae hyn yn golygu y bydd gan ddeiliaid contract fwy o amser i ddod o hyd i lety amgen, codi arian i symud a threfnu'r broses symud. O ganlyniad, rydym yn disgwyl y bydd llai o ddeiliaid contract yn ceisio ymyrraeth gan wasanaeth digartrefedd eu hawdurdod lleol. Fodd bynnag, ni wyddys beth fydd maint yr effaith hon.

Fel y nodwyd uchod, er mwyn osgoi goramcangyfrif yr arbedion cost posibl i awdurdodau lleol, gwnaethom dybio y byddai gostyngiad bach – h.y. 10 % – yng nghyfran y deiliaid contract perthnasol y byddai angen ymyrraeth statudol arnynt gan y gwasanaeth digartrefedd.

Cafodd y gostyngiadau o 20% a 40% eu cynnwys yn nhablau 8.2 ac 8.3 o'r Asesiad Effaith Rheoleiddiol fel math o ddadansoddiad sensitifrwydd er mwyn dangos yr arbedion cost posibl pe byddai cyfran uwch o ddeiliaid contract yn gallu sicrhau llety amgen drostynt eu hunain. Gan nad oes gennym unrhyw dystiolaeth i gefnogi'r gostyngiadau uwch hyn yn nifer y deiliaid contract y bydd angen cymorth arnynt gan yr awdurdod lleol, nid oeddem o'r farn y byddai'n briodol cynnwys yr amcangyfrifon hyn yn y prif ffigurau ar gyfer cost y Bil.

13. Dywedodd ymateb Cymdeithas y Landlordiaid Preswyl i ymgynghoriad y Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau, o ystyried yr effaith arnynt nhw, ei bod yn 'esgeulus' nad amcangyfrifwyd arbedion cost i landlordiaid. Sut ydych chi'n ymateb i hyn?

Nid ydym yn derbyn bod hyn yn esgeulus. Fel y nodwyd gennym yn yr Asesiad Effaith Rheoleiddiol, er ein bod yn rhagweld y gallai fod rhywfaint o arbedion cost gweinyddol i landlordiaid, ni allwn feintio'i'r hyn y gallai'r arbedion hynny fod. Y rheswm dros hyn yw nad ydym yn disgwyl i nifer cyffredinol yr hawliadau meddiant leihau (na chynyddu o ran hynny), felly ni fyddai unrhyw arbedion i'r sector cyfan yn hynny o beth.

O ran hawliadau meddiant unigol, nodwn yn yr Asesiad Effaith Rheoleiddiol ein bod yn rhagweld y gallai fod rhywfaint o arbedion cost gweinyddol i landlordiaid. Mae hyn yn seiliedig ar ein tybiaeth y bydd mwy o landlordiaid yn dewis defnyddio seiliau meddiant priodol ar gyfer ôl-ddyledion rhent, ymddygiad gwrthgymdeithasol neu achosion eraill o dorri contract yn y dyfodol, yn hytrach na sail hysbysiad y landlord. Mae ffioedd llysoedd ar gyfer hawliadau a wneir i'r llys ar sail ymddygiad gwrthgymdeithasol, ôl-ddyledion rhent neu achos arall o dorri contract ychydig yn llai nag ar gyfer hawliad meddiant 'dim bai', sef y rheswm dros yr arbedion posibl. Fodd bynnag, ni fydd angen i bob landlord wneud hawliad i'r llys wrth geisio adennill meddiant, gan y bydd deiliaid yn aml yn symud allan cyn diwedd y cyfnod hysbysu. At hynny, pan fydd hawliad yn cael ei wneud a gwrandawriad llys yn cael ei gynnal, ni fydd angen i bob landlord benodi cyfreithiwr. O ystyried hyn, byddai wedi bod yn anodd iawn i ni wneud unrhyw amcangyfrifon ystyrlon o ran arbedion posibl, gan fod cymaint o senarios, amserlenni a chanlyniadau posibl yn dibynnu ar ba lwybr meddiant y bydd y landlord yn ei ddewis, sut y bydd y deiliad yn ymateb i'r

hysbysiad, p'un a fydd hawliad yn cael ei wneud, p'un a fydd y llys yn derbyn sail yr hawliad, ac ati.

14. A allwch chi egluro pam nad ydych wedi meintioli'r buddion i randdeiliaid eraill, megis deiliaid contract?

Mae'r Memorandwm Esboniadol yn nodi buddion mwy o ddiogelwch deiliadaeth yn gyffredinol, a'r effaith gadarnhaol y bydd hyn yn ei chael ar y rhai sy'n rhentu eu cartref gan landlord preifat. Fodd bynnag, byddai'n anodd meintioli mewn termau ariannol y buddion i iechyd, llesiant a thawelwch meddwl unigolion a theuluoedd, er enghraifft, a'r effeithiau cadarnhaol ehangach ar gymunedau, busnesau lleol a darparwyr gwasanaethau addysg ac iechyd a fydd yn arwain at lai o drosiant yn y sector rhentu preifat.

15. Ar 27 Chwefror 2020, fe ddywedoch chi wrth y Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau y byddai Llywodraeth Cymru yn cyflwyno rhai gwelliannau i'r Bil ar ôl Cyfnod 1. A allwch chi gadarnhau a fydd y gwelliannau hyn yn effeithio ar yr amcangyfrifon cost ac os felly, a allwch chi ddarparu rhai manylion a meintioli eu heffaith?

Bydd unrhyw welliannau y byddwn yn eu cyflwyno yn ymwneud â thynhau prosesau drafftio a sicrhau cysondeb, yn hytrach na newidiadau polisi, felly ni fyddwn yn disgwyl iddynt gael effaith ar yr amcangyfrifon cost yn yr Asesiad Effaith Rheoleiddiol. Wrth gwrs, byddwn yn paratoi Memorandwm Esboniadol diwygiedig fel y bo'n briodol ar Gam 2, gan gynnwys unrhyw welliannau anllywodraethol a ddisgwylir, y gallai fod iddynt oblygiadau ariannol.

16. Sut y bydd effeithiolrwydd y ddeddfwriaeth arfaethedig yn cael ei monitro?

Mae'r trefniadau ar gyfer monitro a gwerthuso'r darpariaethau yn y ddeddfwriaeth ddiwygio hon, a Deddf 2016, wedi'u nodi ym Memorandwm Esboniadol y ddau ddarn o ddeddfwriaeth. Fel y nodwyd, ein bwriad yw cynnal gwerthusiad ar ôl gweithredu o Ddeddf 2016, fel y'i diwygiwyd, gan gynnwys casglu safbwyntiau a phrofiadau deiliaid contract a landlordiaid o'r ddeddfwriaeth, y defnydd o gontractau model, a phrofiad asiantaethau cyngor a chymorth a sefydliadau cynrychioliadol ar lawr gwlad. Bydd effeithiau'r cyfnod hysbysu hwy a'r cyfyngiadau eraill a nodir yn y Bil hwn yn agwedd allweddol ar ein gwaith.

Mae cyfyngiadau ar y ddogfen hon

Eitem 4

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Mae cyfyngiadau ar y ddogfen hon

Eitem 8

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Eitem 9

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon