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2026 Rhif 111

Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Rhif 2) (Cymru) 2026

Gwnaed	*29 Mehefin 2026*
Yn dod i rym	*31 Ionawr 2027*

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2026 No. 111

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O F F E R Y N N A U S T A T U D O L C Y M R U

2026 Rhif 111

ADDYSG, CYMRU

Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Rhif 2) (Cymru) 2026

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Cymru) 2026 ("Rheoliadau 2026") yn dirymu ac yn disodli Rheoliadau Addysg (Datganiadau Cyllideb) (Cymru) 2002, Rheoliadau Addysg (Datganiadau Alldro) (Cymru) 2003 a Rheoliadau Cyllido Ysgolion (Cymru) 2010 ("Rheoliadau 2010") mewn perthynas â blynyddoedd ariannol sy'n cychwyn ar neu ar ôl 1 Ebrill 2027. Mae Rheoliadau 2026 yn gwneud darpariaeth ar gyfer cyllido ysgolion a gynhelir yng Nghymru ar gyfer y blynyddoedd ariannol hynny.

Mae'r Rheoliadau hyn yn dirymu ac yn ail-wneud Rheoliadau 2026 cyn i Reoliadau 2026 ddod i rym ar 1 Chwefror 2027, gyda'r gwallau yn Rheoliadau 2026 wedi eu cywiro fel a ganlyn—

(a) mae'r cyfeiriad at adrannau 24(3) a (4) a 210(7) o Ddeddf Addysg 2002 yn y rhaglith i Reoliadau 2026 yn anghywir ac mae'r Rheoliadau hyn yn cyfeirio at adrannau 13, 14 a 32(2) o Fesur Addysg (Cymru) 2011 yn lle hynny,

(b) mae'r cyfeiriad at "y disgybl" yn rheoliad 21(6)(b) o Reoliadau 2026 yn anghywir ac mae'r Rheoliadau hyn yn cyfeirio at "disgyblion" yn lle hynny; yn y testun Saesneg mae'r cyfeiriad at "pupil's" yn rheoliad 21(7)(a) o Reoliadau 2026 yn anghywir ac mae'r Rheoliadau hyn yn cyfeirio at "pupils" yn lle hynny, ac

(c) yn y testun Cymraeg ym mharagraff 31 o Atodlen 2 i Reoliadau 2026 mae'r cyfeiriad at "ysgolion a gynhelir" yn anghywir ac mae'r Rheoliadau hyn yn cyfeirio at "ysgolion" yn lle hynny.

Nid yw'r Rheoliadau hyn yn ail-wneud rheoliad 2(2) o Reoliadau 2026. Gwnaeth rheoliad 2(2) o Reoliadau 2026 ddiwygiad canlyniadol i Reoliadau 2010, a daeth i rym ar 1 Ebrill 2026.

Mae Rhan 1 yn cynnwys y darpariaethau rhagarweiniol a'r darpariaethau dirymu a dehongli.

Mae Rhan 2 yn ymdrin â'r gyllideb addysg nad yw ar gyfer ysgolion, y gyllideb ysgolion a'r gyllideb ysgolion unigol.

Mae rheoliad 4 ac Atodlen 2 yn nodi'r gwariant sy'n ffurfio'r gyllideb addysg nad yw ar gyfer ysgolion. Mae'r gyllideb hon yn ymwneud â'r gwariant ar swyddogaethau awdurdod lleol y mae rhaid i'r awdurdod lleol ei gadw'n ganolog.

Mae rheoliad 5 yn ei gwneud yn ofynnol i'r awdurdod lleol wneud penderfyniad cychwynnol ynghylch y gyllideb ysgolion ar neu cyn 14 Chwefror yn union cyn cyfnod cyllido. Diffinnir "funding period" ("*cyfnod cyllido*") yn adran 45(1B) o Ddeddf Safonau a Fframwaith Ysgolion 1998 ("Deddf 1998") i olygu blwyddyn ariannol neu unrhyw gyfnod arall a ragnodir. Mae'r Rheoliadau hyn yn diffinio "cyfnod cyllido" i olygu blwyddyn ariannol o fewn yr ystyr a roddir i "financial year" yn adran 579(1) o Ddeddf Addysg 1996.

Mae rheoliad 6 yn diffinio'r gyllideb ysgolion. Mae'r gyllideb ysgolion yn ymwneud â'r gwariant sydd wedi ei anelu at gefnogi ysgolion.

Mae rheoliad 7 yn ei gwneud yn ofynnol i'r gyllideb ysgolion unigol gael ei phenderfynu ar neu cyn 14 Chwefror yn union cyn cyfnod cyllido. Blwyddyn ariannol yw cyfnod cyllido. Diffinnir y gyllideb ysgolion unigol yn rheoliad 7 ac yn Atodlen 3. Ffurfir y gyllideb ysgolion unigol drwy ddidynnu unrhyw un neu ragor o'r eitemau o wariant a nodir yn Atodlen 3, neu bob un ohonynt, o'r gyllideb ysgolion. Mater i'r awdurdod lleol yw penderfynu pa eitemau o wariant yn Atodlen 3 sydd i'w didynnu o'r gyllideb ysgolion. Bydd beth bynnag sydd ar ôl yn y gyllideb ysgolion ar ôl yr ymarfer hwnnw yn ffurfio'r gyllideb ysgolion unigol.

Mater i'r awdurdod lleol yw penderfynu beth i'w wneud â'r eitemau o wariant a ddidynnir o'r gyllideb ysgolion ac nad ydynt yn cael eu dyrannu i'w gyllideb ysgolion unigol. Caiff awdurdod lleol benderfynu cadw'r eitemau hynny o wariant yn ganolog fel mai'r awdurdod lleol fydd yn gyfrifol am dalu costau'r eitemau hynny. Fel arall, caiff awdurdod lleol benderfynu dyrannu'r eitemau hynny o wariant i ysgolion a gynhelir. Yn yr achos hwnnw, bydd yr awdurdod lleol hefyd yn dyrannu'r cyllid ar gyfer yr eitemau hynny o wariant i ysgolion a gynhelir a fydd wedyn yn gyfrifol am dalu costau'r eitemau hynny.

Mae Rhan 3 yn ymdrin â chyfrannau ysgolion o'r gyllideb. Mae rheoliad 8 yn ei gwneud yn ofynnol i'r gyllideb ysgolion unigol gael ei dyrannu ar ffurf cyfrannau o'r gyllideb i ysgolion a gynhelir. Mae hyn yn golygu bod rhaid rhannu'r gyllideb ysgolion unigol yn gyfrannau ysgolion o'r gyllideb, gyda phob ysgol a gynhelir yn cael cyfran o'r gyllideb. Mae rheoliad 9 yn ei gwneud yn ofynnol i benderfyniad cychwynnol ynghylch swm cyfran ysgol o'r gyllideb gael ei wneud ar neu cyn 31 Mawrth cyn cyfnod cyllido. Mae rheoliad 9 hefyd yn ei gwneud yn ofynnol i'r awdurdod lleol hysbysu cyrff llywodraethu ysgolion am swm eu cyfrannau o'r gyllideb ynghyd â gwybodaeth ynghylch sut y cyfrifwyd y gyfran o'r gyllideb ac amcangyfrifon o'r cyfrannau o'r gyllideb ar gyfer y ddau gyfnod cyllido dilynol.

Mae rheoliad 10 yn ei gwneud yn ofynnol i awdurdod lleol benderfynu fformiwla ar gyfer y cyfrannau o'r gyllideb. Mae rheoliad 11 yn ei gwneud yn ofynnol ymgynghori ar unrhyw newidiadau a wneir i'r fformiwla ers y cyfnod cyllido blaenorol. Mae rheoliad 12 yn nodi sut y mae fformiwla awdurdod lleol i gael ei chyhoeddi.

Mae rheoliad 13 yn gwneud darpariaeth ar gyfer cyllideb ddirprwyedig ysgol newydd.

Mae rheoliadau 14 i 26 yn nodi'r ffactorau a'r meini prawf sydd i'w hystyried wrth benderfynu cyfrannau ysgolion o'r gyllideb. Mae rheoliad 24 yn gwneud darpariaeth newydd sy'n caniatáu i awdurdod lleol ddyrannu un gyfran o'r gyllideb i gorff llywodraethu'r ffederasiwn a thrin yr ysgolion fel un ysgol at y diben hwnnw.

Mae rheoliad 27 yn caniatáu i awdurdod lleol ailbenderfynu cyfran ysgol o'r gyllideb er mwyn cywiro gwallau, ac mae rheoliad 28 yn caniatáu i Weinidogion Cymru gymeradwyo trefniadau eraill i benderfynu cyfrannau ysgolion o'r gyllideb.

Mae Rhan 4 yn ymdrin â chynlluniau ariannol awdurdodau lleol. Mae rheoliad 29 ac Atodlen 4 yn pennu'r materion y mae rhaid ymdrin â hwy mewn cynlluniau ariannol.

Mae rheoliad 30 yn nodi sut y mae cynlluniau ariannol diwygiedig i gael eu cyhoeddi ac mae rheoliad 31 yn ei gwneud yn ofynnol i unrhyw ddiwygiadau gael eu cymeradwyo gan y fforwm ysgolion neu gan Weinidogion Cymru.

Mae Rhan 5 yn ymdrin â'r wybodaeth ynghylch gwariant awdurdod lleol ar addysg y mae rhaid ei chynnwys yn y datganiad o wariant cynlluniedig ("datganiad cyllideb") y mae'n ofynnol, o dan adran 52(1) o Ddeddf 1998, i bob awdurdod lleol ei lunio cyn dechrau pob cyfnod cyllido.

Yn adrannau 45, 45A, 47 ac 48 o Ddeddf 1998 defnyddir y term "funding period" ("*cyfnod cyllido*") yn hytrach na'r term "financial year" ("*blwyddyn ariannol*"). Mae adran 45 o Ddeddf 1998 yn diffinio "funding period" i olygu blwyddyn ariannol neu unrhyw gyfnod arall a ragnodir. Fodd bynnag, yn adran 52(1) o Ddeddf 1998 defnyddir y term "financial year" ("*blwyddyn ariannol*"). Er cysondeb, mae'r Rheoliadau hyn yn defnyddio'r term "cyfnod cyllido" drwyddynt draw. Mae'r Rheoliadau hyn yn diffinio "cyfnod cyllido" i olygu blwyddyn ariannol o fewn yr ystyr a roddir i "financial year" yn adran 579(1) o Ddeddf Addysg 1996.

Mae rheoliad 32 yn ei gwneud yn ofynnol bod rhaid i bob datganiad cyllideb gael ei lunio mewn dwy ran fel a ganlyn—

(a) Rhan 1, ar y ffurf a ragnodir yn Atodlen 5 a chan gynnwys manylion gwariant cynlluniedig ar gyfer ysgolion a gynhelir unigol a ragnodir yn yr Atodlen honno, a

(b) Rhan 2, ar y ffurf a ragnodir yn Atodlen 6 a chan gynnwys yr wybodaeth o ran y fethodoleg ar gyfer penderfynu cyfrannau ysgolion o'r gyllideb ar gyfer ysgolion a gynhelir a ragnodir yn yr Atodlen honno.

Mae rheoliadau 33 a 34 yn nodi sut y mae datganiad cyllideb awdurdod lleol i gael ei gyhoeddi.

Mae Rhan 6 yn ymdrin â'r wybodaeth ynghylch gwariant awdurdodau lleol ar addysg y mae rhaid ei chynnwys mewn datganiad ("datganiad alldro"). Mae'n ofynnol gan adran 52(2) o Ddeddf 1998 i bob awdurdod lleol lunio datganiad alldro ar ôl diwedd pob cyfnod cyllido.

Mae rheoliad 35 yn pennu'r ffurf y mae rhaid i ddatganiadau alldro fod arni.

Mae rheoliad 36 yn pennu'r wybodaeth sydd i'w chynnwys yn y datganiad alldro.

Mae rheoliadau 37 a 38 yn nodi sut y mae datganiad alldro awdurdod lleol i'w gyhoeddi.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Y Gangen Cyllido Ysgolion, Yr Is-adran Seilwaith, Llywodraethiant a Chyllid Addysg, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

2026 Rhif 111

ADDYSG, CYMRU

Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Rhif 2) (Cymru) 2026

Gwnaed	*29 Mehefin 2026*
Yn dod i rym	*31 Ionawr 2027*

CYNNWYS

RHAN 1

Cyffredinol

1. Enwi, dod i rym a chymhwyso
2. Dirymu
3. Dehongli

RHAN 2

Cyllideb addysg nad yw ar gyfer ysgolion, cyllideb ysgolion a chyllideb ysgolion unigol

4. Y gyllideb addysg nad yw ar gyfer ysgolion
5. Penderfyniad cychwynnol ynghylch y gyllideb ysgolion
6. Cyllideb ysgolion
7. Cyllideb ysgolion unigol

RHAN 3

Cyfrannau Ysgolion o'r Gyllideb

8. Dyrannu'r gyllideb ysgolion unigol
9. Amseru'r penderfyniad cychwynnol ynghylch cyfrannau ysgolion o'r gyllideb a hysbysu am y penderfyniad hwnnw
10. Y fformiwla ar gyfer penderfynu cyfrannau ysgolion o'r gyllideb
11. Ymgynghori
12. Cyhoeddi fformiwla awdurdod lleol
13. Ysgolion newydd
14. Canran y cyllid "ar sail disgyblion"
15. Niferoedd disgyblion
16. Gofynion pellach yn ymwneud â chyllido disgyblion
17. Niferoedd disgyblion: cofrestru deuol
18. Lleoedd ysgol
19. Ysgolion o ddisgrifiad penodol
20. Cyllid gwahaniaethol
21. Ffactorau neu feini prawf ychwanegol
22. Cyllid ar gyfer disgyblion dros oedran ysgol gorfodol
23. Ad-drefnu ysgol

24. Ysgolion ffederal
25. Addasu cyfran ysgolion o'r gyllideb
26. Disgyblion a waharddwyd yn barhaol neu a dderbyniwyd yn dilyn gwaharddiad parhaol
27. Cywiro gwallau
28. Trefniadau a gymeradwywyd gan Weinidogion Cymru

RHAN 4

Cynlluniau Ariannol

29. Yr hyn y mae'n ofynnol ei gynnwys mewn cynlluniau
30. Y dull o gyhoeddi a'r amserlen
31. Y fforwm ysgolion neu Weinidogion Cymru yn cymeradwyo cynigion i ddiwygio cynlluniau ariannol

RHAN 5

Datganiadau Cyllideb

32. Ffurf ragnodedig datganiadau cyllideb
33. Y dull o gyhoeddi datganiadau cyllideb
34. Yr amserlen ar gyfer cyhoeddi datganiadau cyllideb

RHAN 6

Datganiadau Alldro

35. Ffurf datganiadau alldro
36. Gwybodaeth ar gyfer datganiadau alldro
37. Y dull o gyhoeddi datganiadau alldro
38. Yr amserlen ar gyfer cyhoeddi datganiadau alldro

YR ATODLENNI

Atodlen 1 — Dirymiadau
Atodlen 2 — Dosbarthau neu Ddisgrifiadau o Wariant Cynlluniedig a Ragnodir at Ddibenion Cyllideb Addysg Awdurdod Lleol nad yw ar gyfer Ysgolion
Atodlen 3 — Dosbarthau neu Ddisgrifiadau o Wariant Cynlluniedig y Caniateir ei Ddidynnu o Gyllideb Ysgolion Awdurdod Lleol er mwyn Penderfynu'r Gyllideb Ysgolion Unigol
Atodlen 4 — Cynnwys Cynlluniau Ariannol
Atodlen 5 — Rhan 1 o Ddatganiad Cyllideb
Rhan 1 — Cyffredinol
Rhan 2 — Y Ffurflen
Rhan 3 — Nodiadau i Ran 1 o Ddatganiad Cyllideb
Atodlen 6 — Rhan 2 o Ddatganiad Cyllideb
Rhan 1 — Cyffredinol
Rhan 2 — Y Ffurflen
Rhan 3 — Nodiadau i Ran 2 o Ddatganiad Cyllideb

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn, drwy arfer y pwerau a roddwyd gan adrannau 45A(1), (1A), (2), (3), (4) a (4A)(**1**), 45AC(**2**), 47(1), (2) a (3)(**3**), 48(1) a (2)(**4**), 49(2) a (2A)(**5**), 52(1), (2), (3) a (4)(**6**) a 138(7)(**7**) ac (8) o Ddeddf Safonau a Fframwaith Ysgolion 1998(**8**), a pharagraffau 1(7) a 2B o Atodlen 14(**9**) iddi, ac sydd bellach yn arferadwy ganddynt hwy, a chan adrannau 13, 14 a 32(2) o Fesur Addysg (Cymru) 2011(**10**).

RHAN 1

Cyffredinol

Enwi, dod i rym a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Rhif 2) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 31 Ionawr 2027.

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2027.

(4) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Dirymu

2. Mae'r Rheoliadau a nodir yn y tabl dirymiadau yn Atodlen 1 wedi eu dirymu i'r graddau a nodir yn yr Atodlen honno.

Dehongli

3.—(1) Yn y Rheoliadau hyn—

(**1**) Mewnosodwyd adran 45A gan Ddeddf Addysg 2002 (p. 32), adran 41(1), ac fe'i diwygiwyd gan Ddeddf Addysg 2005 (p. 18), Atodlen 16, paragraff 3, a chan O.S. 2010/1158.

(**2**) Mewnosodwyd adran 45AC gan Ddeddf Addysg 2005, Atodlen 16, paragraff 4, ac fe'i diwygiwyd gan O.S. 2010/823 ac O.S. 2010/1158.

(**3**) Diwygiwyd adran 47 gan Ddeddf Addysg 2005, Atodlen 16, paragraff 6, a chan O.S. 2010/1158.

(**4**) Diwygiwyd adran 48 gan Ddeddf Addysg 2002, Atodlen 3, paragraff 2, gan Ddeddf Addysg 2005, Atodlen 18, paragraff 7, gan Ddeddf Addysg ac Arolygiadau 2006 (p. 40), Atodlen 5, paragraff 3, ac Atodlen 18, Rhan 6, a chan O.S. 2010/1158.

(**5**) Rhoddwyd is-adrannau (2) a (2A) yn lle is-adrannau (2) a (3), fel y'u deddfwyd yn wreiddiol, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 5, paragraff 4, ac fe'u diwygiwyd gan Ddeddf Addysg 2002, Atodlen 21, paragraff 100, gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013 (dccc 1), Atodlen 5, paragraff 19(7), a chan O.S. 2010/1158.

(**6**) Diwygiwyd adran 52 gan Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009 (p. 22), adran 253, gan Ddeddf Addysg 2002, adran 45 ac Atodlen 22, Rhan 3, gan Ddeddf Addysg 2005, Atodlen 18, paragraff 10, a chan O.S. 2010/1158.

(**7**) Diwygiwyd adran 138(7) gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 17, paragraff 3.

(**8**) 1998 p. 31. Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol o dan adrannau 45A, 45AC, 47, 48, 49, 52 a 138 ac Atodlen 14 i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), adran 211 o Ddeddf Addysg 2002, adran 119 o Ddeddf Addysg 2005 ac adran 180 o Ddeddf Addysg ac Arolygiadau 2006. Mae'r swyddogaethau hynny bellach yn arferadwy gan Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32). Am ystyr "prescribed" a "regulations", gweler adran 142(1) o Ddeddf Safonau a Fframwaith Ysgolion 1998.

(**9**) Diwygiwyd paragraff 1 o Atodlen 14 gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 5, paragraff 5(1) i (4), ac Atodlen 18, Rhan 6, a chan O.S. 2010/1158. Rhoddwyd paragraff 2B o Atodlen 14 yn lle paragraff 2, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 5, paragraff 5(5), ac fe'i diwygiwyd gan O.S. 2010/1158.

(**10**) 2011 mccc 7. Diwygiwyd adran 13 gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013 (dccc 1), Atodlen 5, paragraff 29(3). Am ystyr "rhagnodedig" a "rheoliadau", gweler adran 31(1) o Fesur Addysg (Cymru) 2011.

mae i “addysg feithrin” (“*nursery education*”) yr ystyr a roddir iddo yn adran 80(1)(b) o Ddeddf 2021;

mae i “anghenion dysgu ychwanegol” (“*additional learning needs*”) yr ystyr a roddir iddo yn adran 2 o Ddeddf 2018;

ystyr “awdurdod lleol” (“*local authority*”) yw cyngor sir neu gyngor bwrdeistref sirol yng Nghymru;

mae i “blwyddyn ariannol” yr ystyr a roddir i “financial year” yn adran 579(1) o Ddeddf 1996;

mae i “blwyddyn ysgol” yr ystyr a roddir i “school year” yn adran 579(1) o Ddeddf 1996(**11**);

ystyr “categori ysgol” (“*school category*”) yw'r categorïau o ysgolion a nodir yn adran 20(1) o Ddeddf 1998;

ystyr “y Comisiwn” (“*the Commission*”) yw'r Comisiwn Addysg Drydyddol ac Ymchwil a sefydlwyd o dan adran 1 o Ddeddf 2022;

mae i “corff llywodraethu” yr ystyr a roddir i “governing body” yn adran 19(1) o Ddeddf 2002;

ystyr “corff llywodraethu dros dro” (“*temporary governing body*”) yw corff llywodraethu dros dro a gyfansoddir o dan adran 34 o Ddeddf 2002(**12**);

ystyr “Cyfanswm y Dirprwyad” (“*Total Delegation*”) yw cyfanswm y Dirprwyad Craidd, y Dirprwyad Disgresiynol, y Dirprwyad Craidd Anghenion Dysgu Ychwanegol a'r Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol;

ystyr “cyfeirnod unedol yr awdurdod lleol” (“*local authority's unitary reference number*”) yw'r cyfeirnod a ddyrennir i'r awdurdod lleol gan Weinidogion Cymru neu gan yr Ysgrifennydd Gwladol;

ystyr “cyfeirnod yr ysgol” (“*school's reference number*”) yw'r cyfeirnod a ddyrennir gan Weinidogion Cymru neu gan yr Ysgrifennydd Gwladol i ysgol a gynhelir;

ystyr “cyfnod cyllido” (“*funding period*”) yw blwyddyn ariannol;

ystyr “cyfnod cyllido blaenorol” (“*previous funding period*”) yw'r cyfnod cyllido yn union cyn y cyfnod cyllido y mae'r awdurdod lleol yn penderfynu cyfran ysgol o'r gyllideb ar ei gyfer;

ystyr “y cyfnod cyllido cyfredol” (“*the current funding period*”) yw'r cyfnod cyllido y mae cyfran yr ysgol o'r gyllideb yn cael ei phenderfynu ar ei gyfer yn unol â'r Rheoliadau hyn;

mae i “cyfran ysgol o'r gyllideb” yr ystyr a roddir i “school's budget share” yn adran 47(1) o Ddeddf 1998;

ystyr “Cyngor y Gweithlu Addysg” (“*Education Workforce Council*”) yw Cyngor y Gweithlu Addysg y parhawyd â'i fodolaeth gan adran 2 o Ddeddf 2014;

ystyr “cyllid ar sail disgyblion” (“*pupil-led funding*”) yw'r cyllid a benderfynir gan awdurdod lleol yn unol â rheoliad 14;

(**11**) Mewnosodwyd y diffiniad o “school year” gan Ddeddf Addysg 1997, Atodlen 7, paragraff 43.
(**12**) Diwygiwyd adran 34 gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, Atodlen 5, paragraff 6(2), a chan O.S. 2010/1158.

mae i “cyllideb addysg nad yw ar gyfer ysgolion” yr ystyr a roddir i “non-schools education budget” yn adran 45A(1) o Ddeddf 1998;

mae i “cyllideb ddirprwyedig” yr ystyr a roddir i “delegated budget” yn adran 49(7) o Ddeddf 1998;

mae i “cyllideb ysgolion” yr ystyr a roddir i “schools budget” yn adran 45A(2) o Ddeddf 1998;

mae i “cyllideb ysgolion unigol” yr ystyr a roddir i “individual schools budget” yn adran 45A(3) o Ddeddf 1998;

ystyr “cymhwystra i gael prydau ysgol am ddim” (“*eligibility for free school meals*”) yw'r cymhwystra i gael ciniawau ysgol am ddim o dan adran 512ZB o Ddeddf 1996(**13**);

ystyr “cynllun ariannol” (“*financial scheme*”) yw cynllun a gynhelir gan awdurdod lleol o dan adran 48 o Ddeddf 1998(**14**);

mae i “cynllun datblygu unigol” (“*individual development plan*”) yr ystyr a roddir iddo yn adran 10 o Ddeddf 2018;

ystyr “datganiad alldro” (“*outturn statement*”) yw'r datganiad y cyfeirir ato yn adran 52(2) o Ddeddf 1998;

ystyr “datganiad cyllideb” (“*budget statement*”) yw'r datganiad y cyfeirir ato yn adran 52(1) o Ddeddf 1998;

ystyr “Deddf 1996” (“*the 1996 Act*”) yw Deddf Addysg 1996(**15**);

ystyr “Deddf 1998” (“*the 1998 Act*”) yw Deddf Safonau a Fframwaith Ysgolion 1998;

ystyr “Deddf 2002” (“*the 2002 Act*”) yw Deddf Addysg 2002;

ystyr “Deddf 2013” (“*the 2013 Act*”) yw Deddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013(**16**);

ystyr “Deddf 2014” (“*the 2014 Act*”) yw Deddf Addysg (Cymru) 2014(**17**);

ystyr “Deddf 2018” (“*the 2018 Act*”) yw Deddf Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru) 2018(**18**);

ystyr “Deddf 2021” (“*the 2021 Act*”) yw Deddf Cwricwlwm ac Asesu (Cymru) 2021(**19**);

ystyr “Deddf 2022” (“*the 2022 Act*”) yw Deddf Addysg Drydyddol ac Ymchwil (Cymru) 2022(**20**);

ystyr “Dirprwyad Craidd” (“*Core Delegation*”) yw'r rhan honno o'r gyllideb ysgolion sy'n ymwneud ag eitemau o wariant nad ydynt wedi eu nodi yn Atodlen 3 ac sy'n

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(**13**) Rhoddwyd adran 512ZB yn lle adran 512, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg 2002, adran 201(1), ac fe'i diwygiwyd gan Ddeddf Diwygio Lles 2007 (p. 5), Atodlen 3, paragraff 16(3), gan Ddeddf Tlodi Plant 2010 (p. 9), adran 26(1), gan Ddeddf Diwygio Lles 2012 (p. 5), Atodlen 2, paragraff 39, ac Atodlen 14, Rhan 1, gan Ddeddf Plant a Theuluoedd 2014 (p. 6), adran 106(2), a chan O.S. 2010/1158.

(**14**) Diwygiwyd adran 48 gan Ddeddf Addysg 2002, Atodlen 3, paragraff 2, gan Ddeddf Addysg 2005, Atodlen 18, paragraff 7, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 5, paragraff 3, ac Atodlen 18, Rhan 6, a chan O.S. 2010/1158.

(**15**) 1996 p. 56.

(**16**) 2013 dccc 1.

(**17**) 2014 dccc 5.

(**18**) 2018 dccc 2.

(**19**) 2021 dsc 4.

(**20**) 2022 dsc 1.

cael ei dyrannu gan awdurdod lleol i'w gyllideb ysgolion unigol ac nad yw'n rhan o'r Dirprwyadau Anghenion Dysgu Ychwanegol;

ystyr "Dirprwyad Craidd Anghenion Dysgu Ychwanegol" ("*Additional Learning Needs Core Delegation*") yw'r rhan honno o'r gyllideb ysgolion sy'n ymwneud â gwariant mewn cysylltiad ag anghenion dysgu ychwanegol ac nad yw wedi ei nodi yn Atodlen 3 ac sy'n cael ei dyrannu gan awdurdod lleol i'w gyllideb ysgolion unigol;

ystyr "Dirprwyad Disgresiynol" ("*Discretionary Delegation*") yw'r rhan honno o'r gyllideb ysgolion sy'n ymwneud ag eitemau o wariant a nodir yn Atodlen 3 ac sy'n cael ei dyrannu gan awdurdod lleol i ysgolion a gynhelir ganddo ac nad yw'n rhan o'r Dirprwyadau Anghenion Dysgu Ychwanegol;

ystyr "Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol" ("*Additional Learning Needs Discretionary Delegation*") yw'r rhan honno o'r gyllideb ysgolion a ddyrennir gan awdurdod lleol i dalu am yr eitemau o wariant a nodir ym mharagraffau 4 i 12 o Atodlen 3 ac a ddyrennir wedyn gan awdurdod lleol i ysgolion a gynhelir ganddo;

ystyr "Dirprwyadau Anghenion Dysgu Ychwanegol" ("*Additional Learning Needs Delegations*") yw cyfanswm y Dirprwyad Craidd Anghenion Dysgu Ychwanegol a'r Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol;

mae i "disgybl" yr ystyr a roddir i "pupil" yn adran 3 o Ddeddf 1996(**21**);

mae i "disgybl cofrestredig" yr ystyr a roddir i "registered pupil" yn adran 434(5) o Ddeddf 1996;

mae i "dosbarth derbyn" yr ystyr a roddir i "reception class" yn adran 142(1) o Ddeddf 1998;

ystyr "dosbarth meithrin" ("*nursery class*") yw dosbarth sy'n cael addysg lawnamser neu ran-amser sy'n addas yn gyfan gwbl neu'n bennaf i blant nad ydynt wedi cyrraedd oedran ysgol gorfodol;

ystyr "ffactor" ("*factor*") yw un o'r ffactorau a ystyrir yn fformiwla'r awdurdod lleol;

ystyr "fformiwla" ("*formula*") yw fformiwla a benderfynir gan awdurdod lleol yn unol â rheoliad 10;

ystyr "fforwm ysgolion" ("*schools forum*") yw fforwm a sefydlwyd gan awdurdod lleol o dan adran 47A(1) o Ddeddf 1998(**22**);

ystyr "Grant gan y Comisiwn" ("*Grant by the Commission*") yw'r grant sy'n daladwy i'r awdurdod lleol gan y Comisiwn o dan adran 101 o Ddeddf 2022;

ystyr "grŵp blwyddyn" ("*year group*") yw grŵp o blant mewn ysgol a gynhelir y bydd y mwyafrif ohonynt, mewn blwyddyn ysgol benodol, yn cyrraedd yr un oedran;

ystyr "gwaharddiad" ("*exclusion*"), ac mae "gwahardd" ("*exclude*") i'w ddehongli yn unol â hynny, yw gwaharddiad disgybl cofrestredig o ysgol a gynhelir, pa un ai am gyfnod penodedig neu'n barhaol, yn unol ag adran 52 o Ddeddf 2002 a rheoliadau(**23**) a wneir o dan yr adran honno;

(**21**) Diwygiwyd adran 3 gan Ddeddf Addysg 1997, Atodlen 7, paragraff 9, a chan Ddeddf Addysg 2002, Atodlen 21, paragraff 34.

(**22**) Mewnosodwyd adran 47A gan Ddeddf Addysg 2002, adran 43, ac fe'i diwygiwyd gan O.S. 2010/1158; mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**23**) Diwygiwyd adran 52 gan Ddeddf Addysg 2011 (p. 21), adran 4(3), gan Fesur Llywodraeth Leol (Cymru) 2011 (mccc 4), Atodlen 3, paragraff 6, gan Ddeddf Etholiadau a Chyrff Etholedig (Cymru) 2024 (dsc 5), Atodlen 1, paragraff 11, a chan O.S. 2010/1158. Y Rheoliadau cyfredol yw O.S. 2003/3227 (Cy. 308) ac O.S. 2003/3246 (Cy. 321).

ystyr “gwariant cyfalaf” (“*capital expenditure*”) yw gwariant y mae awdurdod lleol yn bwriadu ei gyfalafu yn ei gyfrifon yn unol ag arferion priodol, sef yr arferion cyfrifyddu hynny—

(a) y mae’n ofynnol i’r awdurdod lleol eu dilyn yn rhinwedd unrhyw ddeddfiad, neu

(b) yr ystyrir yn gyffredinol eu bod, i’r graddau y maent yn gyson ag unrhyw ddeddfiad o’r fath, pa un ai drwy gyfeirio at unrhyw god cyhoeddedig a gydnabyddir yn gyffredinol neu fel arall, yn arferion cyfrifyddu priodol i’w dilyn wrth gadw cyfrifon awdurdodau lleol, naill ai’n gyffredinol neu yn ôl y disgrifiad o dan sylw;

ystyr “lle ysgol” (“*school place*”) yw lle mewn ysgol a gynhelir a neilltuwyd i blentyn ei mynychu fel disgybl cofrestredig yn yr ysgol a gynhelir honno;

ystyr “llywodraethwyr” (“*governors*”) yw personau a etholir neu a benodir i fod yn aelodau corff llywodraethu;

mae i “mangre” yr ystyr a roddir i “premises” yn adran 579(1) o Ddeddf 1996;

ystyr “Mesur 2011” (“*the 2011 Measure*”) yw Mesur Addysg (Cymru) 2011(**24**);

ystyr “Mynegai Amddifadedd Lluosog Cymru” (“*the Welsh Index of Multiple Deprivation*”) yw’r ddogfen o’r enw “Mynegai Amddifadedd Lluosog Cymru (MALlC) 2025: Adroddiad Canlyniadau” a gyhoeddwyd gan Weinidogion Cymru ar 27 Tachwedd 2025(**25**);

mae i “oedran ysgol gorfodol” yr ystyr a roddir i “compulsory school age” yn adran 8 o Ddeddf 1996(**26**);

mae i “pennaeth” yr ystyr a roddir i “head teacher” yn adran 579(1) o Ddeddf 1996;

mae i “plentyn” yr ystyr a roddir i “child” yn adran 579(1) o Ddeddf 1996;

mae i “rhiant” yr ystyr a roddir i “parent” yn adran 576 o Ddeddf 1996(**27**);

mae i “swyddogaethau” yr ystyr a roddir i “functions” yn adran 579(1) o Ddeddf 1996;

ystyr “tymor yr haf” (“*summer term*”) yw’r tymor olaf yn y flwyddyn ysgol;

mae i “uned cyfeirio disgyblion” yr ystyr a roddir i “pupil referral unit” yn adran 19A(2) o Ddeddf 1996(**28**);

mae i “ysgol a gynhelir” yr ystyr a roddir i “maintained school” yn adran 45(1A) o Ddeddf 1998(**29**);

mae i “ysgol annibynnol” yr ystyr a roddir i “independent school” yn adran 463 o Ddeddf 1996(**30**);

(**24**) 2011 mccc 7.
(**25**) Mae Mynegai Amddifadedd Lluosog Cymru ar gael yn https://www.llyw.cymru/mynegai-amddifadedd-lluosog-cymru-2025.
(**26**) Amnewidiwyd is-adrannau (2) a (4) gan Ddeddf Addysg 1997 (p. 44), adran 57; mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.
(**27**) Diwygiwyd adran 576 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 180, ac Atodlen 31.
(**28**) Mewnosodwyd adran 19A gan Ddeddf Cwricwlwm ac Asesu (Cymru) 2021, Atodlen 2, paragraff 4, ac fe’i diwygiwyd gan O.S. 2022/744 (Cy. 161).
(**29**) Mewnosodwyd adran 45(1A) gan Ddeddf Addysg 2002, Atodlen 21, paragraff 99(2), ac fe’i diwygiwyd gan Ddeddf Addysg 2011, adran 50(2).
(**30**) Amnewidiwyd adran 463 gan Ddeddf Addysg 2002, adran 172, ac fe’i diwygiwyd gan Ddeddf Plant a Theuluoedd 2014, Atodlen 3, paragraff 43, gan Ddeddf Anghenion Dysgu Ychwanegol a’r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(20), a chan O.S. 2010/1158 ac O.S. 2016/413 (Cy. 131).

mae i “ysgol arbennig” yr ystyr a roddir i “special school” yn adran 337(2) o Ddeddf 1996(**31**);

mae i “ysgol feithrin a gynhelir” yr ystyr a roddir i “maintained nursery school” yn adran 22(9) o Ddeddf 1998(**32**);

mae i “ysgol ganol” yr ystyr a roddir i “middle school” yn adran 5(3) o Ddeddf 1996(**33**);

mae i “ysgol gynradd” yr ystyr a roddir i “primary school” yn adran 5(1) o Ddeddf 1996(**34**) ac sydd, neu a fydd, yn ysgol a gynhelir;

mae i “ysgol newydd” yr ystyr a roddir i “new school” yn adran 72(3) o Ddeddf 1998(**35**);

mae i “ysgol uwchradd” yr ystyr a roddir i “secondary school” yn adran 5(2) o Ddeddf 1996 ac sydd, neu a fydd, yn ysgol a gynhelir;

mae i “ysgolion” yr ystyr a roddir i “schools” yn adran 4 o Ddeddf 1996(**36**).

(2) Yn y Rheoliadau hyn—

(a) mae cyfeiriad at CERA yn gyfeiriad at wariant cyfalaf y mae awdurdod lleol yn disgwyl iddo gael ei dalu o gyfrif refeniw yr awdurdod lleol o fewn ystyr “revenue account” yn adran 22 o Ddeddf Llywodraeth Leol 2003(**37**);

(b) mae cyfeiriad at wariant a eithrir yn gyfeiriad at y dosbarthau neu’r disgrifiadau canlynol o wariant—

(i) gwariant cyfalaf heblaw CERA,

(ii) gwariant at ddibenion adran 28 o Ddeddf Rheoleiddio Traffig Ffyrdd 1984(**38**) (stopio cerbydau wrth groesfannau ysgol), a

(iii) gwariant yr eir iddo gan yr awdurdod lleol o dan adran 51A o Ddeddf 1998(**39**) (gwariant yr eir iddo at ddibenion cymunedol);

(c) mae cyfeiriad at wariant, oni nodir fel arall, yn gyfeiriad at y gwariant hwnnw ar ôl didynnu—

(i) yr holl grantiau penodol cysylltiedig,

(ii) yr holl ffioedd, taliadau ac incwm cysylltiedig, a

(iii) cyllid a geir gan Weinidogion Cymru mewn cysylltiad â thrafodiad cyllid preifat;

(**31**) Mewnosodwyd adran 337(2) gan Ddeddf Anghenion Dysgu Ychwanegol a’r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(10).
(**32**) Diwygiwyd adran 22(9) gan O.S. 2010/1158.
(**33**) Diwygiwyd adran 5(3) gan Ddeddf Addysg 2005, Atodlen 12, paragraff 1, ac fe’i hamnewidiwyd gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 3, paragraff 7.
(**34**) Diwygiwyd adran 5(1) gan Ddeddf Addysg 2002, Atodlen 22, Rhan 3.
(**35**) Diwygiwyd adran 72(3) gan Ddeddf Addysg 2002, Atodlen 21, paragraff 106.
(**36**) Diwygiwyd adran 4 gan Ddeddf Addysg 1997, adran 51, ac Atodlen 7, paragraff 10, gan Ddeddf Addysg 2002, Atodlen 22, Rhan 3, gan Ddeddf Gofal Plant 2006 (p. 21), adran 95(2) a (3), gan Ddeddf Addysg 2011, Atodlen 13, paragraff 9(2), gan Ddeddf Cwricwlwm ac Asesu (Cymru) 2021, Atodlen 2, paragraff 2, a chan O.S. 2010/1080 ac O.S. 2019/1027.
(**37**) 2003 (p. 26) ac fe’i diwygiwyd gan Ddeddf Archwilio ac Atebolrwydd Lleol 2014 (p. 2), Atodlen 12, paragraff 51.
(**38**) 1984 (p. 27) ac fe’i diwygiwyd gan Ddeddf Trafnidiaeth 2000 (p. 38), adran 270(3) ac Atodlen 31, Rhan 5(2); mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.
(**39**) Mewnosodwyd adran 51A gan Ddeddf Addysg 2002, Atodlen 3, paragraff 4, ac fe’i diwygiwyd gan Ddeddf Addysg 2005, Atodlen 18, paragraff 9, gan Ddeddf Plant, Ysgolion a Theuluoedd 2010 (p. 26), adran 4(4), gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, Atodlen 5, paragraff 4(3), a chan O.S. 2010/1158.

(d) mae cyfeiriad at benderfynu neu ailbenderfynu cyfran o gyllideb neu swm sydd i'w ddyrannu yn gyfeiriad at benderfyniad neu ailbenderfyniad o'r fath ar gyfer y cyfnod cyllido, oni nodir fel arall;

(e) mae cyfeiriad at gorff llywodraethu yn cynnwys corff llywodraethu dros dro ysgol newydd;

(f) mae cyfeiriad at ysgol a gynhelir neu ysgol feithrin a gynhelir yn cynnwys ysgol newydd;

(g) mae cyfeiriad at drafodiad cyllid preifat yn gyfeiriad at drafodiad fel y diffinnir "private finance transaction" gan reoliad 16 o Reoliadau Awdurdodau Lleol (Cyllid Cyfalaf) 1997(**40**);

(h) mae cyfeiriad at ddisgybl yn cael ei dderbyn i ysgol a gynhelir (sut bynnag y'i mynegir) yn gyfeiriad at ddisgybl a dderbynnir yn unol â'r trefniadau derbyn a nodir yn Rhan 3 o Ddeddf 1998;

(i) nid yw cyfeiriad at ysgolion a gynhelir gan awdurdod lleol (sut bynnag y'i mynegir) yn cynnwys ysgolion nad ydynt yn ysgolion a gynhelir fel y'u diffinnir ym mharagraff (1);

(j) mae cyfeiriad at grant penodol yn gyfeiriad at unrhyw grant a delir i'r awdurdod lleol o dan amodau sy'n gosod cyfyngiadau ar ddibenion penodol yr awdurdod lleol y caniateir defnyddio'r grant ar eu cyfer, ond nid yw'n cynnwys—

(i) unrhyw grant a roddir gan Weinidogion Cymru o dan adran 14 o Ddeddf 2002(**41**) na Grant gan y Comisiwn, neu

(ii) unrhyw grant penodol a ddefnyddir i gefnogi gwariant drwy'r gyllideb ysgolion unigol.

RHAN 2

Cyllideb addysg nad yw ar gyfer ysgolion, cyllideb ysgolion a chyllideb ysgolion unigol

Y gyllideb addysg nad yw ar gyfer ysgolion

4.—(1) Mae'r dosbarthau neu'r disgrifiadau o wariant awdurdodau lleol a bennir yn Atodlen 2 wedi eu rhagnodi at ddibenion adran 45A(1) o Ddeddf 1998 a phenderfynu cyllideb addysg awdurdod lleol nad yw ar gyfer ysgolion, ac eithrio i'r graddau y mae gwariant o'r fath yn dod o fewn paragraff (2).

(2) Nid yw paragraff (1) yn gymwys i unrhyw wariant awdurdod lleol sydd i'w dalu o gyfran ysgol o'r gyllideb yn rhinwedd unrhyw ddeddfiad.

(3) Mae'r gwariant y cyfeirir ato ym mharagraff (1) yn cynnwys gwariant ar gostau gweinyddol cysylltiedig a gorbenion cysylltiedig.

Penderfyniad cychwynnol ynghylch y gyllideb ysgolion

5.—(1) Rhaid i awdurdod lleol, ar neu cyn 14 Chwefror yn union cyn dechrau cyfnod cyllido—

(**40**) O.S. 1997/319. Mae'r Rheoliadau hyn wedi darfod ond mae erthygl 11 o O.S. 2004/533 yn cynnwys darpariaeth arbed ar gyfer rheoliad 16 o'r Rheoliadau hynny. Amnewidiwyd rheoliad 16 gan O.S. 1998/371 ac fe'i diwygiwyd gan O.S. 1999/1852 ac O.S. 2003/515.

(**41**) Diwygiwyd adran 14 gan Ddeddf Plant 2004 (p. 31), adran 59, gan Ddeddf Addysg 2005, Atodlen 14, paragraff 23, gan Ddeddf Addysg 2011, adran 15(2) o chan O.S. 2010/1158 ac O.S. 2019/1027.

(a) gwneud penderfyniad cychwynnol ynghylch ei gyllideb ysgolion ar gyfer y cyfnod cyllido hwnnw, a

(b) rhoi hysbysiad am ei benderfyniad cychwynnol i Weinidogion Cymru a chorff llywodraethu pob ysgol a gynhelir ganddo.

(2) Pan fo awdurdod lleol yn gwneud ailbenderfyniad ynghylch ei gyllideb ysgolion wedi hynny, rhaid iddo, o fewn 28 o ddiwrnodau iddo wneud yr ailbenderfyniad, roi hysbysiad am yr ailbenderfyniad hwnnw i Weinidogion Cymru ac i gyrff llywodraethu pob ysgol a gynhelir ganddo.

Cyllideb ysgolion

6.—(1) Mae'r dosbarthau neu'r disgrifiadau o wariant awdurdodau lleol a bennir ym mharagraff (2) wedi eu rhagnodi at ddibenion adran 45A(2) o Ddeddf 1998 a phenderfynu cyllideb ysgolion awdurdod lleol.

(2) Y dosbarthau neu'r disgrifiadau o wariant awdurdodau lleol yw—

(a) gwariant ar ddarparu a chynnal a chadw ysgolion a gynhelir ac ar addysg disgyblion sydd wedi eu cofrestru yn yr ysgolion hynny,

(b) gwariant ar addysg disgyblion—

(i) mewn ysgolion annibynnol,

(ii) mewn unedau cyfeirio disgyblion,

(iii) yng nghartref y disgybl, a

(iv) yn yr ysbyty,

(c) gwariant ar unrhyw drefniadau eraill ar gyfer darparu addysg gynradd ac addysg uwchradd ar gyfer disgyblion heblaw mewn ysgolion a gynhelir, a

(d) yr holl wariant arall yr eir iddo mewn cysylltiad â swyddogaethau'r awdurdod lleol mewn perthynas â darparu addysg gynradd ac addysg uwchradd, i'r graddau nad yw gwariant o'r fath yn dod o fewn paragraff (2)(a) i (c).

(3) Nid yw paragraff (2) yn cynnwys y dosbarthau na'r disgrifiadau canlynol o wariant—

(a) gwariant sy'n dod o fewn dosbarth neu ddisgrifiad o wariant a ragnodir gan reoliad 4, a

(b) gwariant a eithrir.

(4) Yn y rheoliad hwn—

mae i "addysg gynradd" yr ystyr a roddir i "primary education" yn adran 2(1) o Ddeddf 1996(**42**);

mae i "addysg uwchradd" yr ystyr a roddir i "secondary education" yn adran 2(2) o Ddeddf 1996.

Cyllideb ysgolion unigol

7.—(1) Rhaid i awdurdod lleol, ar neu cyn 14 Chwefror yn union cyn dechrau cyfnod cyllido, ddidynnu o'i gyllideb ysgolion unrhyw un neu ragor o'r dosbarthau neu'r disgrifiadau o wariant cynlluniedig a nodir yn Atodlen 3, neu bob un ohonynt, yn gyfan gwbl neu'n

(**42**) Amnewidiwyd adran 2(1) gan Ddeddf Addysg 2002, adran 156(2).

rhannol, y mae'n bwriadu ei ddidynnu neu eu didynnu er mwyn cyrraedd ei gyllideb ysgolion unigol ar gyfer y cyfnod cyllido hwnnw.

(2) Mae'r gwariant y cyfeirir ato ym mharagraff (1) yn cynnwys gwariant ar gostau gweinyddol cysylltiedig a gorbenion cysylltiedig.

RHAN 3

Cyfrannau Ysgolion o'r Gyllideb

Dyrannu'r gyllideb ysgolion unigol

8.—(1) Yn ddarostyngedig i baragraff (2), rhaid i awdurdod lleol ddyrannu, ym mhob cyfnod cyllido yn unol â'r Rhan hon, y cyfan o'i gyllideb ysgolion unigol ar gyfer y cyfnod cyllido hwnnw ar ffurf cyfrannau ysgolion o'r gyllideb ar gyfer ysgolion y mae'n eu cynnal.

(2) Nid oes angen i awdurdod lleol, ar y cychwyn, ddyrannu'r cyfan o'i gyllideb ysgolion unigol ar ffurf cyfrannau ysgolion o'r gyllideb ar ddechrau cyfnod cyllido, a chaniateir iddo, yn lle hynny, gadw swm yn ôl at ddiben ailbenderfyniadau neu gywiro gwallau ("dyraniad a gedwir yn ôl").

(3) Rhaid defnyddio unrhyw ddyraniad a gedwir yn ôl at y dibenion a nodir ym mharagraff (2) neu ei ddosbarthu i ysgolion fel sy'n ofynnol gan baragraff (1) cyn diwedd y cyfnod cyllido hwnnw.

Amseru'r penderfyniad cychwynnol ynghylch cyfrannau ysgolion o'r gyllideb a hysbysu am y penderfyniad hwnnw

9.—(1) Rhaid i awdurdod lleol, ar neu cyn 31 Mawrth yn union cyn dechrau cyfnod cyllido—

(a) gwneud penderfyniad cychwynnol ynghylch swm cyfran ysgol o'r gyllideb ar gyfer ysgolion a gynhelir ganddo ar gyfer y cyfnod cyllido hwnnw, a

(b) rhoi hysbysiad i gyrff llywodraethu'r ysgolion a gynhelir ganddo am gyfran pob ysgol o'r gyllideb ar gyfer y cyfnod cyllido hwnnw.

(2) Rhaid i'r hysbysiad a roddir o dan baragraff (1)(b)—

(a) cynnwys esboniad ynghylch sut y penderfynwyd cyfran yr ysgol o'r gyllideb, a

(b) cynnwys amcangyfrif o gyfrannau'r ysgol o'r gyllideb ar gyfer y ddau gyfnod cyllido dilynol.

(3) Nid yw'r amcangyfrif a ddarperir o dan baragraff (2)(b) yn rhwymo'r awdurdod lleol o ran y penderfyniadau gwirioneddol y caiff eu gwneud ar gyfer y ddau gyfnod cyllido dilynol.

Y fformiwla ar gyfer penderfynu cyfrannau ysgolion o'r gyllideb

10.—(1) Rhaid i awdurdod lleol benderfynu, ar ôl yr ymgynghoriad y cyfeirir ato yn rheoliad 11 a chyn dechrau cyfnod cyllido, y fformiwla y bydd yn ei defnyddio i benderfynu cyfrannau ysgolion o'r gyllideb yn y cyfnod cyllido hwnnw.

(2) Rhaid i awdurdod lleol, wrth benderfynu'r fformiwla, roi sylw i'r ffactorau, y meini prawf a'r gofynion a nodir yn y Rhan hon.

(3) Rhaid i awdurdod lleol roi sylw i'r ffaith ei bod yn ddymunol i fformiwla o'r fath fod yn syml, yn wrthrychol, yn fesuradwy, yn rhagweladwy o ran ei heffaith ac wedi ei mynegi'n glir.

(4) Ni chaiff awdurdod lleol ddefnyddio ffactorau na meini prawf yn ei fformiwla sy'n rhoi lwfans, yn gyfan gwbl neu'n rhannol, ar gyfer unrhyw swm a ddyrennir i ysgol a gynhelir o unrhyw grant a delir i'r awdurdod lleol gan Weinidogion Cymru.

(5) Yn ddarostyngedig i reoliad 28 (trefniadau a gymeradwywyd gan Weinidogion Cymru), rhaid i awdurdod lleol ddefnyddio'r fformiwla a benderfynwyd o dan baragraff (1) ym mhob penderfyniad ac ailbenderfyniad ynghylch cyfrannau ysgolion o'r gyllideb.

Ymgynghori

11.—(1) Rhaid i awdurdod lleol ymgynghori â'r personau hynny a nodir ym mharagraff (2) cyn penderfynu ei fformiwla o dan reoliad 10(1) a chyn i unrhyw newidiadau arfaethedig i'w fformiwla gael eu gwneud mewn perthynas ag—

(a) y ffactorau a'r meini prawf a ystyriwyd wrth benderfynu ei fformiwla,

(b) y dulliau a ddefnyddiwyd wrth benderfynu ei fformiwla, neu

(c) yr egwyddorion a'r rheolau a fabwysiadwyd yn ei fformiwla yn y cyfnod cyllido blaenorol, gan gynnwys unrhyw ffactorau, meini prawf, dulliau, egwyddorion neu reolau newydd.

(2) Rhaid i awdurdod lleol ymgynghori ag—

(a) y fforwm ysgolion ar gyfer ei ardal, a

(b) corff llywodraethu a phennaeth pob ysgol y mae'n ei chynnal.

(3) Nid yw paragraff (1) yn gymwys i ailbenderfyniadau, na chywiriadau o wallau, a wneir o dan reoliadau 8(2), 22(4) neu 26.

(4) Rhaid i'r ymgynghoriad ddigwydd mewn digon o amser i ganiatáu i'r canlyniad gael ei ystyried wrth benderfynu fformiwla'r awdurdod lleol ac wrth wneud y penderfyniad cychwynnol ynghylch cyfrannau ysgolion o'r gyllideb.

(5) Rhaid i awdurdod lleol roi gwybod am ganlyniad yr ymgynghoriad i bob un o'r rhai yr ymgynghorwyd â hwy.

Cyhoeddi fformiwla awdurdod lleol

12.—(1) Rhaid i awdurdod lleol gyhoeddi'r fformiwla a benderfynwyd yn unol â rheoliad 10 ("y fformiwla a benderfynwyd") yn rhad ac am ddim ar wefan a gynhelir gan yr awdurdod lleol ac sy'n hygyrch i'r cyhoedd yn gyffredinol.

(2) Rhaid i'r awdurdod lleol anfon copi electronig o'r fformiwla a benderfynwyd at gorff llywodraethu a phennaeth pob ysgol a gynhelir ganddo.

(3) Pryd bynnag y bydd awdurdod lleol yn ailbenderfynu'r fformiwla a benderfynwyd, rhaid iddo, heb fod yn hwyrach na'r dyddiad y mae'r fformiwla a ailbenderfynwyd i ddod i rym arno, gyhoeddi'r fformiwla a ailbenderfynwyd yn unol â pharagraffau (1) a (2), ynghyd â datganiad bod y fformiwla a ailbenderfynwyd yn dod i rym ar y dyddiad hwnnw.

Ysgolion newydd

13.—(1) Rhaid i ysgol newydd gael cyllideb ddirprwyedig o'r dyddiad pan fydd yr ysgol yn derbyn disgyblion gyntaf.

(2) Ond caiff fforwm ysgolion awdurdod lleol, ar gais yr awdurdod lleol—

(a) amrywio'r dyddiad hwnnw i ddyddiad a gynigir gan yr awdurdod lleol,

(b) amrywio'r dyddiad i ddyddiad gwahanol, neu

(c) gwrthod amrywio'r dyddiad.

(3) Pan fo'r fforwm ysgolion yn amrywio'r dyddiad i ddyddiad gwahanol, neu'n gwrthod ei amrywio, caiff yr awdurdod lleol wneud cais i Weinidogion Cymru i amrywio'r dyddiad.

(4) Caiff Gweinidogion Cymru—

(a) amrywio'r dyddiad i ddyddiad a gynigir gan yr awdurdod lleol,

(b) amrywio'r dyddiad i ddyddiad gwahanol, neu

(c) gwrthod amrywio'r dyddiad.

Canran y cyllid "ar sail disgyblion"

14.—(1) Yn ddarostyngedig i baragraff (2), wrth benderfynu ac ailbenderfynu cyfrannau ysgolion o'r gyllideb ar gyfer ysgolion cynradd ac ysgolion uwchradd, rhaid i awdurdod lleol sicrhau bod ei fformiwla yn darparu bod o leiaf 70% o'r swm sy'n ffurfio ei gyllideb ysgolion unigol yn cael ei ddyrannu gan ddilyn un neu ragor o'r dulliau a ganlyn—

(a) yn unol â rheoliad 15(1);

(b) yn unol â rheoliad 15(6) pan fo'r materion a nodir yn rheoliad 15(7) yn cael eu hystyried gan yr awdurdod lleol;

(c) yn unol ag unrhyw ffactorau neu feini prawf eraill gan ddefnyddio niferoedd disgyblion sy'n darparu ar gyfer yr un cyllid i ddisgyblion o'r un oedran ni waeth beth fo natur yr ysgol y maent yn mynd iddi;

(d) i leoedd ysgol mewn ysgolion a gynhelir y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant mewn dosbarthiadau meithrin;

(e) i leoedd ysgol mewn ysgolion cynradd neu ysgolion uwchradd y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol;

(f) ar gyfer disgyblion â chynllun datblygu unigol pan fo cyllid mewn cysylltiad â disgyblion o'r fath yn ffurfio rhan o gyllidebau dirprwyedig yr ysgol.

(2) At ddibenion y rheoliad hwn, rhaid eithrio'r canlynol o gyllideb ysgolion unigol yr awdurdod lleol—

(a) cyfrannau'r ysgol o'r gyllideb ar gyfer ysgolion sy'n darparu addysg ar gyfer disgyblion dros oedran ysgol gorfodol yn unig,

(b) cyfrannau'r ysgol o'r gyllideb ar gyfer ysgolion arbennig, ac

(c) unrhyw ran o'r gyllideb ysgolion unigol a gedwir yn ôl o dan reoliad 8(2) at ddiben ailbenderfyniadau neu gywiro gwallau.

Niferoedd disgyblion

15.—(1) Rhaid i awdurdod lleol ystyried yn ei fformiwla nifer y disgyblion cofrestredig yn yr ysgolion a ganlyn ar unrhyw ddyddiadau a benderfynir ganddo wrth benderfynu cyfrannau ysgolion o'r gyllideb—

(a) ysgolion meithrin a gynhelir,

(b) ysgolion cynradd, ac

(c) ysgolion uwchradd.

(2) At ddibenion paragraff (1), nid yw nifer y disgyblion cofrestredig yn cynnwys—

(a) disgyblion y mae Grant gan y Comisiwn yn daladwy mewn cysylltiad â hwy,

(b) disgyblion mewn lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol, neu

(c) disgyblion mewn lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant mewn dosbarthiadau meithrin, ac eithrio pan fo'r awdurdod lleol yn dewis, o dan reoliad 18, ystyried yn ei fformiwla nifer y lleoedd ysgol y mae'n dymuno eu cyllido mewn cysylltiad â phlant mewn dosbarthiadau meithrin.

(3) Pan fo awdurdod lleol yn penderfynu un dyddiad yn unig at ddibenion paragraff (1), rhaid iddo fod yn ddyddiad sy'n dod—

(a) cyn dechrau'r cyfnod cyllido o dan sylw, a

(b) yn y flwyddyn ysgol y mae dechrau'r cyfnod cyllido o dan sylw yn digwydd ynddi.

(4) Pan fo awdurdod lleol yn penderfynu mwy nag un dyddiad at ddibenion paragraff (1), yna—

(a) rhaid i un o'r dyddiadau hynny fodloni paragraff (3), a

(b) o ran y dyddiad arall neu'r dyddiadau eraill—

(i) ni chaiff unrhyw ddyddiad fod yn gynt na dechrau'r flwyddyn ysgol y mae dechrau'r cyfnod cyllido o dan sylw yn digwydd ynddi, a

(ii) caiff yr awdurdod lleol benderfynu dyddiad neu ddyddiadau sydd yn y dyfodol ac amcangyfrif nifer y disgyblion cofrestredig yn yr ysgol ar y dyddiad hwnnw neu'r dyddiadau hynny.

(5) Nid yw'r cyfyngiadau ar y dyddiadau ym mharagraffau (3) a (4) yn gymwys mewn perthynas â disgyblion mewn dosbarthiadau meithrin neu ddosbarthiadau derbyn y mae'r awdurdod lleol yn eu hystyried o dan baragraff (1).

(6) Caiff awdurdod lleol ystyried yn ei fformiwla y ffactorau a nodir ym mharagraff (7) wrth benderfynu cyfrannau ysgolion o'r gyllideb ar gyfer—

(a) ysgolion arbennig, a

(b) ysgolion cynradd neu ysgolion uwchradd sydd â lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol neu wedi eu neilltuo ar gyfer plant mewn dosbarthiadau meithrin ("lleoedd ysgol sydd wedi eu neilltuo").

(7) Y ffactorau y cyfeirir atynt ym mharagraff (6) yw—

(a) nifer y disgyblion cofrestredig yn yr ysgolion arbennig hynny ar y dyddiad neu'r dyddiadau y penderfynir arno neu arnynt yn unol â pharagraff (1), a

(b) nifer y disgyblion yn y lleoedd ysgol sydd wedi eu neilltuo mewn ysgolion cynradd neu ysgolion uwchradd ar y dyddiad neu'r dyddiadau y penderfynir arno neu arnynt yn unol â pharagraff (1).

(8) Yn ddarostyngedig i baragraff (9), caiff awdurdod lleol benderfynu nifer sy'n cynrychioli nifer y disgyblion a fydd yn cael eu derbyn yn nhymor yr haf, ac ystyried y nifer hwnnw yn ei fformiwla—

(a) pan fo ysgol a gynhelir yn gweithredu polisi o dderbyn plant i ddosbarthiadau meithrin neu ddosbarthiadau derbyn yn nhymor yr haf hwnnw, a

(b) pan fydd yr ysgol a gynhelir honno yn derbyn disgyblion i ddosbarthiadau o'r fath yn nhymor yr haf yn union ar ôl y dyddiad neu'r dyddiadau y penderfynir arno neu arnynt yn unol â pharagraff (1).

(9) O ran awdurdod lleol, wrth iddo benderfynu nifer y disgyblion y bydd yn ei ystyried o dan baragraff (8)—

(a) ni chaiff benderfynu unrhyw nifer sy'n fwy na nifer y disgyblion a dderbyniwyd yn nhymor yr haf yn union cyn y dyddiad neu'r dyddiadau y penderfynir arno neu arnynt yn unol â pharagraff (1), a

(b) rhaid iddo wneud unrhyw benderfyniad o'r fath cyn dechrau'r cyfnod cyllido y bydd y disgyblion yn cael eu derbyn ynddo.

(10) Rhaid i awdurdod lleol gynnwys darpariaeth yn ei fformiwla sy'n ei alluogi i addasu nifer y disgyblion cofrestredig a ddefnyddir i benderfynu cyfran ysgol o'r gyllideb, pan fo'n briodol gwneud hynny, er mwyn ystyried, yn gyfan gwbl neu'n rhannol—

(a) gwaharddiad parhaol disgybl o'r ysgol a gynhelir, neu

(b) derbyn disgybl yn dilyn gwaharddiad parhaol y disgybl hwnnw o ysgol arall a gynhelir gan awdurdod lleol.

Gofynion pellach yn ymwneud â chyllido disgyblion

16.—(1) Wrth benderfynu ac ailbenderfynu cyfran ysgol o'r gyllideb, caiff awdurdod lleol bwysoli unrhyw gyllid y mae'n ei ddarparu fesul disgybl yn unol ag unrhyw un neu ragor, neu bob un, o'r ffactorau a ganlyn fel y mae, neu fel y maent, ar y dyddiad neu'r dyddiadau a benderfynir yn unol â rheoliad 15(1)—

(a) oedran disgyblion, gan gynnwys yn ôl grŵp blwyddyn;

(b) a yw disgybl yn cael addysg feithrin gan ysgol a gynhelir;

(c) yn achos disgyblion o dan bump oed, eu hunion oedran wrth gael eu derbyn i'r ysgol a gynhelir;

(d) yn achos disgyblion o dan bump oed, yr oriau y maent yn bresennol;

(e) anghenion dysgu ychwanegol;

(f) a yw disgybl mewn ysgol a gynhelir yn mynychu sefydliad addysg bellach hefyd;

(g) a yw disgybl yn cael ei addysgu drwy gyfrwng y Gymraeg.

(2) Yn y rheoliad hwn, mae i "sefydliad addysg bellach" yr ystyr a roddir i "further education institution" yn adran 140 o Ddeddf 2002(**43**).

Niferoedd disgyblion: cofrestru deuol

17.—(1) Pan fo disgybl yn ddisgybl â chofrestriad deuol, rhaid trin y disgybl hwnnw fel pe bai'n ddisgybl llawnamser ym mhob ysgol a gynhelir oni bai bod yr awdurdod lleol yn darparu'n benodol fel arall yn ei fformiwla.

(2) Yn y rheoliad hwn, ystyr "disgybl â chofrestriad deuol" yw disgybl sydd wedi ei gofrestru mewn mwy nag un ysgol a gynhelir yn unol â rheoliadau a wneir o dan adran 434 o Ddeddf 1996(**44**).

Lleoedd ysgol

18.—(1) Wrth benderfynu ac ailbenderfynu cyfrannau ysgolion o'r gyllideb, caiff awdurdod lleol ystyried yn ei fformiwla nifer y lleoedd ysgol y mae'n dymuno eu cyllido mewn—

(a) ysgolion arbennig,

(**43**) Diwygiwyd adran 140 gan baragraff 6 o'r Atodlen i Ddeddf Addysg Uwch (Cymru) 2015 (dccc 1), a chan O.S. 2010/1158. Diwygiwyd adran 140 hefyd gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 15(4), ond ar ddyddiad gwneud y Rheoliadau hyn, nid yw'r diwygiadau hynny mewn grym eto.

(**44**) Diwygiwyd adran 434 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 111, ac Atodlen 31, a chan O.S. 2010/1158.

(b) ysgolion cynradd neu ysgolion uwchradd sydd â lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol,

(c) ysgolion a gynhelir sydd â lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant mewn dosbarth meithrin, a

(d) ysgolion meithrin a gynhelir.

(2) Wrth benderfynu ac ailbenderfynu cyfrannau ysgolion o'r gyllideb, caiff awdurdod lleol ystyried yn ei fformiwla natur unrhyw anghenion dysgu ychwanegol pan fydd yn cyllido—

(a) lleoedd ysgol mewn ysgolion arbennig, a

(b) lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol mewn ysgolion cynradd neu ysgolion uwchradd.

(3) Rhaid i awdurdod lleol ddarparu, os bydd unrhyw leoedd ysgol mewn ysgolion arbennig yn cael eu hystyried yn unol â pharagraff (1), na chaiff y nifer fod yn llai na nifer y disgyblion cofrestredig yn yr ysgol ar y dyddiad neu'r dyddiadau y penderfynir arno neu arnynt yn unol â rheoliad 15(1).

Ysgolion o ddisgrifiad penodol

19.—(1) Pan fo awdurdod lleol yn didynnu o'i gyllideb ysgolion wariant cynlluniedig sy'n ymwneud ag ysgolion a gynhelir o ddisgrifiad penodol, rhaid iddo gynnwys ffactorau neu feini prawf yn ei fformiwla mewn cysylltiad â'r gwariant cynlluniedig hwnnw, mewn perthynas ag ysgolion a gynhelir nad ydynt yn dod o fewn y disgrifiad hwnnw.

(2) Yn y rheoliad hwn, mae cyfeiriad at "ysgolion o ddisgrifiad penodol" yn cynnwys disgrifiad o un neu ragor o ysgolion a gynhelir drwy gyfeirio at eu categori ysgol, y math o ddarpariaeth addysgol a wneir gan yr ysgolion neu unrhyw ddisgrifiad arall y mae'r awdurdod lleol yn ystyried ei fod yn briodol.

Cyllid gwahaniaethol

20. Ni chaiff awdurdod lleol ddefnyddio yn ei fformiwla unrhyw ffactorau neu feini prawf sy'n gwahaniaethu rhwng ysgolion a gynhelir drwy gyfeirio at eu categori ysgol, ac eithrio pan fo gwahaniaethau yn swyddogaethau cyrff llywodraethu ysgolion o wahanol gategorïau yn cyfiawnhau gwahaniaethu o'r fath.

Ffactorau neu feini prawf ychwanegol

21.—(1) Yn ddarostyngedig i reoliadau 19 ac 20, caiff awdurdod lleol, wrth benderfynu cyfrannau ysgolion o'r gyllideb, ystyried yn ei fformiwla unrhyw ffactorau neu unrhyw feini prawf y mae'n ystyried eu bod yn briodol.

(2) Ni chaiff awdurdod lleol, wrth benderfynu cyfrannau ysgolion o'r gyllideb, leihau'r cyfrannau hynny mewn cysylltiad ag unrhyw incwm arall a gaiff ysgol a gynhelir.

(3) Rhaid i awdurdod lleol ystyried, wrth benderfynu cyfrannau ysgolion o'r gyllideb, a fyddai cyfran o'r gyllideb ar gyfer ysgol a gynhelir yn cael ei lleihau mwy na 5% fel arall mewn dwy flynedd olynol.

(4) Pan fo awdurdod lleol yn penderfynu, yn unol â pharagraff (3), fod cyfrannau'r ysgol o'r gyllideb ar gyfer ysgol a gynhelir y mae'n ei chynnal wedi lleihau mwy na 5% mewn dwy flynedd olynol a bo'n penderfynu cynyddu'r cyllid ar gyfer yr ysgol honno er mwyn

mynd i'r afael â'r lleihad hwnnw, rhaid iddo gynyddu'r cyllid yn unol â graddfa a gyhoeddir gan yr awdurdod lleol yn ei gynllun ariannol.

(5) Rhaid i awdurdod lleol, wrth benderfynu cyfrannau'r ysgol o'r gyllideb ar gyfer yr ysgolion cynradd a'r ysgolion uwchradd y mae'n eu cynnal, gynnwys yn ei fformiwla ffactor neu ffactorau sy'n seiliedig ar fynychder amddifadedd cymdeithasol ("y ffactor amddifadedd cymdeithasol") ymhlith disgyblion sydd wedi eu cofrestru yn yr ysgol a gynhelir.

(6) Mae mynychder amddifadedd cymdeithasol mewn ysgol a gynhelir i'w benderfynu drwy ystyried o leiaf un o'r meini prawf a ganlyn—

(a) nifer y disgyblion sy'n gymwys i gael prydau ysgol am ddim, neu

(b) preswyliad disgyblion mewn perthynas â Mynegai Amddifadedd Lluosog Cymru.

(7) Ni chaiff y swm y penderfynir arno mewn cysylltiad â'r ffactor amddifadedd cymdeithasol o dan baragraff (6)—

(a) cynnwys unrhyw gyllid a ddyrannwyd neu sydd i'w ddyrannu mewn cysylltiad â darparu prydau ysgol am ddim i'r disgyblion hynny sy'n gymwys i gael prydau ysgol am ddim, neu

(b) cynnwys unrhyw gyllid a ddyrannwyd neu sydd i'w ddyrannu ar gyfer cefnogi disgyblion ag anghenion dysgu ychwanegol.

(8) Pan fo awdurdod lleol, o dan y rheoliad hwn, yn ystyried ffactorau neu feini prawf newydd yn ei fformiwla, neu'n dileu ffactorau o'i fformiwla neu'n penderfynu fformiwla sy'n sylweddol wahanol neu'n gyfan gwbl wahanol i fformiwla'r cyfnod cyllido blaenorol, caiff wneud unrhyw ddarpariaeth drosiannol y mae'n ystyried ei bod yn rhesymol.

Cyllid ar gyfer disgyblion dros oedran ysgol gorfodol

22.—(1) Yn ddarostyngedig i reoliad 25, rhaid i gyfran ysgol o'r gyllideb ar gyfer ysgol uwchradd neu ysgol arbennig sy'n darparu addysg addas ar gyfer gofynion personau dros oedran ysgol gorfodol gynnwys swm ("y Swm") mewn cysylltiad â disgyblion yr ysgol honno sydd dros oedran ysgol gorfodol.

(2) Rhaid i'r Swm gynnwys, ar sail net—

(a) dyraniad gan yr awdurdod lleol mewn cysylltiad â darpariaeth yr ysgol honno ar gyfer disgyblion dros oedran ysgol gorfodol yn unol ag amodau Grant gan y Comisiwn, a

(b) unrhyw swm y mae'r awdurdod lleol yn ei ddarparu ar gyfer addysg disgyblion dros oedran ysgol gorfodol.

(3) I'r graddau nad yw'r Swm yn ddarostyngedig i'r amodau mewn Grant gan y Comisiwn, rhaid i awdurdod lleol, wrth benderfynu cyfrannau ysgolion o'r gyllideb, ddefnyddio ffactor sy'n dyrannu cyllid mewn cysylltiad â disgyblion dros oedran addysg gorfodol.

(4) Rhaid ailbenderfynu cyfran ysgol o'r gyllideb ar gyfer cyfnod cyllido cyn diwedd y cyfnod cyllido hwnnw pan fo'r awdurdod lleol yn cael hysbysiad ysgrifenedig gan y Comisiwn am ddyraniad o Grant gan y Comisiwn neu ddyraniad diwygiedig o Grant gan y Comisiwn.

Ad-drefnu ysgol

23.—(1) Mae'r rheoliad hwn yn gymwys i ysgol a gynhelir ("ysgol berthnasol") sydd—

(a) yn ysgol newydd,

(b) yn ysgol a gynhelir, heblaw ysgol newydd, nad yw cynigion ar gyfer ei sefydlu o dan unrhyw ddeddfiad wedi eu gweithredu'n llawn,

(c) yn ysgol a gynhelir sy'n destun cynigion ar gyfer newid rhagnodedig o dan Bennod 2 o Ran 3 o Ddeddf 2013, a

(d) yn ysgol feithrin a gynhelir sydd i'w therfynu yn y cyfnod cyllido o dan sylw.

(2) Rhaid i awdurdod lleol gynnwys ffactorau neu feini prawf yn ei fformiwla ar gyfer cyfran yr ysgol o'r gyllideb sy'n ei alluogi i benderfynu cyfran yr ysgol o'r gyllideb er mwyn ystyried anghenion penodol ysgolion perthnasol.

(3) Caiff y ffactorau neu'r meini prawf y cyfeirir atynt ym mharagraff (2), os yw'r cyfnod cyllido o dan sylw yn dod cyn y cyfnod cyllido y mae ysgol berthnasol yn derbyn disgyblion gyntaf ynddo, benderfynu mai sero yw swm cyfran yr ysgol o'r gyllideb.

(4) At ddibenion y rheoliad hwn, mae cynigion ar gyfer sefydlu ysgol a gynhelir wedi eu gweithredu'n llawn pan fydd nifer y disgyblion a dderbyniwyd i'r ysgol ym mhob grŵp blwyddyn wedi cyrraedd, ym marn yr awdurdod lleol—

(a) y nifer hwnnw o ddisgyblion a nodwyd, pan gyhoeddwyd cynigion ar gyfer sefydlu'r ysgol, fel nifer y disgyblion i'w derbyn i bob grŵp oedran ar ôl i'r cynigion gael eu gweithredu'n llawn, neu

(b) os na nodwyd nifer o'r fath, unrhyw nifer a benderfynir gan yr awdurdod.

Ysgolion ffederal

24.—(1) Yn ddarostyngedig i baragraffau (2) a (3), pan fo dwy neu ragor o ysgolion a gynhelir wedi eu ffedereiddio o dan adran 10 o Fesur 2011, rhaid i'r awdurdod lleol benderfynu cyfran ysgol o'r gyllideb ar gyfer pob ysgol yn unol â Rhan 3 o'r Rheoliadau hyn.

(2) Ar ôl gwneud y penderfyniad ym mharagraff (1), rhaid i'r awdurdod lleol ddyrannu un gyfran ysgol o'r gyllideb i gorff llywodraethu'r ffederasiwn a thrin yr ysgolion fel un ysgol at y diben hwnnw—

(a) pan fo corff llywodraethu'r ffederasiwn yn gofyn am un gyfran ysgol o'r gyllideb, a

(b) pan fo'r awdurdod lleol yn ystyried bod gan y corff llywodraethu y gallu i reoli un gyfran ysgol o'r gyllideb.

(3) Pan fo'r awdurdod lleol yn dyrannu un gyfran ysgol o'r gyllideb i gorff llywodraethu ffederasiwn o dan baragraff (2), rhaid iddo benderfynu'r gyfran drwy gyfuno cyfrannau'r ysgol o'r gyllideb ar gyfer yr holl ysgolion a gynhelir sy'n ffurfio rhan o'r ffederasiwn hwnnw.

(4) Pan fo un neu ragor o ysgolion a gynhelir am ymadael â ffederasiwn ("yr ysgolion sy'n ymadael") y dyrannwyd un gyfran ysgol o'r gyllideb iddo o dan baragraff (2), rhaid i'r awdurdod lleol—

(a) yn unol â Rhan 3 o'r Rheoliadau hyn, benderfynu cyfran yr ysgol o'r gyllideb ar gyfer pob un o'r ysgolion sy'n ymadael,

(b) yn unol â Rhan 3 o'r Rheoliadau hyn, ailbenderfynu cyfran yr ysgol o'r gyllideb ar gyfer y ffederasiwn, ac

(c) pan fo gan ffederasiwn warged neu ddiffyg yn union cyn i'r ysgolion ymadael â'r ffederasiwn, ddosrannu'r gwarged neu'r diffyg hwnnw rhwng y ffederasiwn a'r ysgolion sy'n ymadael fel y gwêl yn dda.

(5) Yn y rheoliad hwn—

mae i “ffederasiwn” (“*federation*”) yr ystyr a roddir iddo yn adran 21(1) o Fesur 2011;

mae i “ysgol ffederal” (“*federated school*”) yr ystyr a roddir iddo yn adran 21(1) o Fesur 2011.

Addasu cyfran ysgolion o’r gyllideb

25.—(1) Mae’r paragraff hwn yn gymwys pan fo cyfran ysgol o’r gyllideb ar gyfer y cyfnod cyllido cyfredol—

(a) wedi ei phenderfynu drwy gyfeirio at amcangyfrif o nifer y disgyblion cofrestredig yn yr ysgol a gynhelir ar y dyddiad neu’r dyddiadau y penderfynwyd arno neu arnynt yn unol â rheoliad 15(1), a

(b) na fo gwahaniaethau rhwng nifer amcangyfrifedig y disgyblion ar y dyddiad neu’r dyddiadau y penderfynwyd arno neu arnynt yn unol â rheoliad 15(1) a nifer gwirioneddol y disgyblion yn yr ysgol a gynhelir ar y dyddiad hwnnw neu’r dyddiadau hynny wedi eu hystyried wrth ailbenderfynu cyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido hwnnw.

(2) Pan fo paragraff (1) yn gymwys, rhaid i’r awdurdod lleol benderfynu cyfran yr ysgol honno o’r gyllideb ar gyfer y cyfnod cyllido yn union ar ôl y cyfnod cyllido cyfredol, er mwyn ystyried y gwahaniaethau hynny.

(3) Caiff awdurdod lleol benderfynu cyfran ysgol o’r gyllideb ar gyfer cyfnod cyllido er mwyn ystyried unrhyw newid arall, yn ystod y cyfnod cyllido blaenorol, yn y data y cyfeiriwyd ato wrth benderfynu cyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido blaenorol, os nad ystyriwyd y newidiadau hynny wrth ailbenderfynu cyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido blaenorol hwnnw.

(4) Caiff awdurdod lleol addasu nifer y disgyblion cofrestredig a ddefnyddir i benderfynu cyfran ysgol o’r gyllideb ar gyfer cyfnod cyllido pan fo’n briodol gwneud hynny er mwyn ystyried, yn gyfan gwbl neu’n rhannol—

(a) unrhyw leihad neu gynnydd yng nghyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido blaenorol sy’n codi o wahardd disgybl yn barhaol o’r ysgol a gynhelir neu dderbyn i’r ysgol a gynhelir ddisgybl a waharddwyd yn barhaol o ysgol arall a gynhelir, neu

(b) unrhyw gynnydd yng nghyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido blaenorol sy’n codi o gynnydd yn nifer y disgyblion yn ystod y cyfnod cyllido hwnnw.

(5) Rhaid i awdurdod lleol gynnwys ffactorau neu feini prawf yn ei fformiwla sy’n bodloni gofynion y rheoliad hwn.

Disgyblion a waharddwyd yn barhaol neu a dderbyniwyd yn dilyn gwaharddiad parhaol

26.—(1) Pan fo disgybl yn cael ei wahardd yn barhaol gan awdurdod lleol o ysgol a gynhelir yn ystod cyfnod cyllido, rhaid i’r awdurdod lleol ailbenderfynu cyfran yr ysgol o’r gyllideb ar gyfer y cyfnod cyllido hwnnw yn unol â pharagraff (2).

(2) Mae cyfran yr ysgol o’r gyllideb i’w lleihau gan swm A × (B/52)—

(a) pan fo A yn cynrychioli’r swm, yn y cyfnod cyllido y mae’r gwaharddiad parhaol yn cymryd effaith ynddo, y penderfynir arno gan yr awdurdod lleol yn unol â’r Rheoliadau hyn sydd i’w briodoli ar gyfer y cyfnod cyllido llawn i ddisgybl cofrestredig sydd o’r un oedran ac sydd â’r un amgylchiadau personol â’r disgybl

o dan sylw mewn ysgolion cynradd neu ysgolion uwchradd a gynhelir gan yr awdurdod lleol, a

(b) yn ddarostyngedig i baragraff (4), pan fo B yn cynrychioli nifer yr wythnosau cyflawn sydd ar ôl yn y cyfnod cyllido, o'u cyfrifo o'r dyddiad perthnasol.

(3) At ddibenion paragraff (2)(a), y swm sydd i'w briodoli i ddisgybl cofrestredig yw cyfanswm y symiau a benderfynwyd yn unol â fformiwla yr awdurdod lleol neu reoliad 28 drwy gyfeirio at niferoedd disgyblion yn hytrach na thrwy gyfeirio at nifer y lleoedd ysgol yn yr ysgol a gynhelir neu unrhyw ffactor neu faen prawf arall nad yw'n dibynnu ar niferoedd disgyblion.

(4) Pan fo'r gwaharddiad parhaol yn cymryd effaith ar neu ar ôl 1 Ebrill mewn blwyddyn ysgol y mae disgyblion o'r un oedran neu o'r un grŵp blwyddyn â'r disgybl o dan sylw fel arfer yn ymadael â'r ysgol a gynhelir honno ar ei diwedd, cyn cael eu derbyn i ysgol arall a chanddi ddisgyblion o ystod oedran gwahanol, B yw nifer yr wythnosau cyflawn sydd ar ôl yn y flwyddyn ysgol honno, o'u cyfrifo o'r dyddiad perthnasol.

(5) Pan fo disgybl sydd wedi ei wahardd yn barhaol o ysgol a gynhelir yn cael ei dderbyn, yn ystod yr un cyfnod cyllido, i ysgol a gynhelir gan yr awdurdod lleol ("yr ysgol a gynhelir sy'n derbyn"), rhaid i'r awdurdod lleol ailbenderfynu cyfran yr ysgol sy'n derbyn o'r gyllideb yn unol â pharagraff (6).

(6) Mae cyfran yr ysgol o'r gyllideb i'w chynyddu gan swm na chaniateir iddo fod yn llai na'r swm D × (E/F)—

(a) pan fo D yn cynrychioli'r swm y mae'r awdurdod lleol yn ei ddefnyddio i leihau cyfran yr ysgol o'r gyllideb ar gyfer yr ysgol a gynhelir y gwaharddwyd y disgybl yn barhaol ohoni, neu y byddai wedi ei ddefnyddio i leihau'r gyfran pe bai'r ysgol wedi ei chynnal gan yr awdurdod lleol,

(b) pan fo E yn cynrychioli nifer yr wythnosau cyflawn sydd ar ôl yn y cyfnod cyllido y mae'r disgybl yn ddisgybl cofrestredig ynddo yn yr ysgol a gynhelir sy'n derbyn, ac

(c) pan fo F yn cynrychioli nifer yr wythnosau cyflawn sydd ar ôl yn y cyfnod cyllido, o'u cyfrifo o'r dyddiad perthnasol.

(7) Pan fo disgybl sydd wedi ei wahardd yn barhaol yn cael ei dderbyn yn ôl wedyn gan gorff llywodraethu'r ysgol a gynhelir neu gan banel apêl a gyfansoddwyd o dan reoliadau a wnaed o dan adran 52 o Ddeddf 2002, rhaid cynyddu cyfran yr ysgol o'r gyllideb gan swm nad yw'n llai nag G × (H/I)—

(a) pan fo G yn cynrychioli'r swm y mae'r awdurdod lleol wedi ei ddefnyddio i leihau cyfran yr ysgol o'r gyllideb,

(b) pan fo H yn cynrychioli nifer yr wythnosau cyflawn sydd ar ôl yn y cyfnod cyllido y mae'r disgybl yn cael ei dderbyn yn ôl ynddo, ac

(c) pan fo I yn cynrychioli nifer yr wythnosau cyflawn sydd ar ôl yn y cyfnod cyllido, o'u cyfrifo o'r dyddiad perthnasol.

(8) Mae paragraffau (1) a (2) hefyd yn gymwys pan fo disgybl—

(a) yn ymadael ag ysgol a gynhelir am resymau heblaw gwaharddiad parhaol, a

(b) yn cael addysg a gyllidir gan awdurdod lleol heblaw mewn ysgol a gynhelir gan yr awdurdod lleol hwnnw.

(9) Yn y rheoliad hwn, mae i "y dyddiad perthnasol" yr ystyr a ragnodir ar gyfer "the relevant date" mewn rheoliadau a wneir o dan adran 494 o Ddeddf 1996(**45**).

Cywiro gwallau

27. Caiff awdurdod lleol, ar unrhyw adeg yn ystod cyfnod cyllido, ailbenderfynu cyfran ysgol o'r gyllideb ar gyfer y cyfnod cyllido hwnnw er mwyn cywiro gwall mewn penderfyniad neu ailbenderfyniad o dan y Rheoliadau hyn, pa un a yw'n codi o gamgymeriad o ran nifer y disgyblion cofrestredig yn yr ysgol a gynhelir neu fel arall.

Trefniadau a gymeradwywyd gan Weinidogion Cymru

28. Caiff Gweinidogion Cymru, pan fo'n ymddangos iddynt ei bod yn hwylus gwneud hynny, awdurdodi awdurdod lleol i benderfynu neu ailbenderfynu cyfran ysgol o'r gyllideb—

(a) ar unrhyw adeg,

(b) i'r graddau a bennir ganddynt, ac

(c) yn unol â threfniadau a gymeradwywyd ganddynt yn lle'r trefniadau y darperir ar eu cyfer mewn mannau eraill yn y Rheoliadau hyn.

RHAN 4

Cynlluniau Ariannol

Yr hyn y mae'n ofynnol ei gynnwys mewn cynlluniau

29. Rhaid i gynllun ariannol ymdrin â'r materion a nodir yn Atodlen 4, sy'n gysylltiedig ag ariannu ysgolion y mae'r awdurdod lleol yn eu cynnal.

Y dull o gyhoeddi a'r amserlen

30.—(1) At ddibenion paragraff 1(7) o Atodlen 14 i Ddeddf 1998 (y dull rhagnodedig o gyhoeddi cynlluniau ariannol) rhaid i awdurdod lleol, heb fod yn hwyrach na'r dyddiad y daw'r cynllun ariannol i rym, gyhoeddi'r cynllun ariannol yn rhad ac am ddim ar wefan a gynhelir gan yr awdurdod lleol ac sy'n hygyrch i'r cyhoedd yn gyffredinol.

(2) Rhaid i'r awdurdod lleol anfon copi electronig o'r cynllun ariannol i gorff llywodraethu, ac at bennaeth, pob ysgol a gynhelir gan yr awdurdod lleol.

(3) Pryd bynnag y bydd awdurdod lleol yn diwygio'r cyfan neu ran o'i gynllun ariannol, rhaid iddo gyhoeddi'r cynllun ariannol fel y'i diwygiwyd yn unol â pharagraffau (1) a (2) heb fod yn hwyrach na'r dyddiad y mae'r diwygiadau i ddod i rym, ynghyd â datganiad bod y cynllun ariannol diwygiedig yn dod i rym ar y dyddiad hwnnw.

Y fforwm ysgolion neu Weinidogion Cymru yn cymeradwyo cynigion i ddiwygio cynlluniau ariannol

31.—(1) Pan fo awdurdod lleol yn cyflwyno cynigion i wneud unrhyw ddiwygiadau i'w gynllun ariannol i'w fforwm ysgolion i'w cymeradwyo o dan baragraff 2A o Atodlen 14 i Ddeddf 1998(**46**) ("diwygiadau arfaethedig"), caiff y fforwm ysgolion—

(**45**) Amnewidiwyd adran 494 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 128, ac fe'i diwygiwyd gan Ddeddf Addysg 2005, Atodlen 18, paragraff 5, a chan O.S. 2010/1158. Y Rheoliadau cyfredol yw O.S. 1999/495.

(**46**) Rhoddwyd paragraff 2A yn lle paragraff 2, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 5, paragraff 5(5), ac fe'i diwygiwyd gan Ddeddf Addysg 2011, adran 46, a chan O.S. 2010/1158.

(a) cymeradwyo unrhyw ddiwygiadau arfaethedig,

(b) cymeradwyo unrhyw ddiwygiadau arfaethedig yn ddarostyngedig i addasiadau y caiff y fforwm ysgolion eu gwneud, neu

(c) gwrthod cymeradwyo unrhyw ddiwygiadau arfaethedig.

(2) Pan fo'r fforwm ysgolion yn cymeradwyo unrhyw ddiwygiadau arfaethedig, caiff bennu'r dyddiad y mae unrhyw ddiwygiadau arfaethedig i ddod i rym arno.

(3) Caiff yr awdurdod lleol wneud cais i Weinidogion Cymru am gymeradwyaeth ar gyfer unrhyw ddiwygiadau arfaethedig pan fo'r fforwm ysgol—

(a) yn gwrthod cymeradwyo'r diwygiadau arfaethedig, neu

(b) yn cymeradwyo'r diwygiadau arfaethedig yn ddarostyngedig i addasiadau nad ydynt yn dderbyniol i'r awdurdod lleol.

(4) Caiff Gweinidogion Cymru—

(a) cymeradwyo unrhyw ddiwygiadau arfaethedig,

(b) cymeradwyo unrhyw ddiwygiadau arfaethedig yn ddarostyngedig i addasiadau y caiff Gweinidogion Cymru eu gwneud, neu

(c) gwrthod cymeradwyo unrhyw ddiwygiadau arfaethedig.

(5) Pan fo Gweinidogion Cymru yn cymeradwyo unrhyw ddiwygiadau arfaethedig, cânt bennu'r dyddiad y mae unrhyw ddiwygiadau arfaethedig i ddod i rym arno.

(6) Ni chaiff unrhyw ddiwygiadau arfaethedig ddod i rym oni bai eu bod wedi eu cymeradwyo gan y fforwm ysgolion neu gan Weinidogion Cymru yn unol â'r rheoliad hwn.

RHAN 5

Datganiadau Cyllideb

Ffurf ragnodedig datganiadau cyllideb

32.—(1) Rhaid llunio datganiad cyllideb mewn 2 ran.

(2) Rhaid cwblhau Rhan 1 o ddatganiad cyllideb—

(a) mewn cysylltiad â gwariant cynlluniedig yr awdurdod lleol ar gyfer pob ysgol a gynhelir ganddo ar gyfer y cyfnod cyllido y mae'r datganiad cyllideb yn ymwneud ag ef, a

(b) yn unol ag Atodlen 5.

(3) Rhaid cwblhau Rhan 2 o ddatganiad cyllideb—

(a) mewn cysylltiad â fformiwla yr awdurdod lleol ar gyfer y cyfnod cyllido y mae'r datganiad cyllideb yn ymwneud ag ef, a

(b) yn unol ag Atodlen 6.

(4) Pan fo person yn cyflawni swyddogaethau ar ran awdurdod lleol, rhaid i'r awdurdod lleol gynnwys gwybodaeth yn Rhan 1 a Rhan 2 o'r datganiad cyllideb fel pe bai gwariant gan y person hwnnw wrth gyflawni'r swyddogaethau hynny yn wariant gan yr awdurdod lleol.

Y dull o gyhoeddi datganiadau cyllideb

33.—(1) At ddibenion adran 52(3)(b) o Ddeddf 1998, rhaid i bob datganiad cyllideb gael ei gyhoeddi drwy—

(a) darparu copi i Weinidogion Cymru drwy e-bost, a

(b) rhoi copi ar gael yn rhad ac am ddim ar wefan a gynhelir gan yr awdurdod lleol ac sy'n hygyrch i'r cyhoedd.

(2) Rhaid i unrhyw iaith neu feddalwedd gyfrifiadurol a ddefnyddir i ddarparu'r datganiad cyllideb fod yn un y mae Gweinidogion Cymru wedi hysbysu'r awdurdod lleol amdani.

(3) Ar yr un adeg ag y mae'n cyhoeddi datganiad cyllideb yn unol â'r rheoliad hwn, rhaid i'r awdurdod lleol ddarparu copi o Rhan 1 a Rhan 2 o'r datganiad cyllideb i gorff llywodraethu a phennaeth pob ysgol a gynhelir ganddo.

Yr amserlen ar gyfer cyhoeddi datganiadau cyllideb

34.—(1) Rhaid cyhoeddi datganiad cyllideb cyn dechrau'r cyfnod cyllido y mae'n ymwneud ag ef.

(2) Ni chaniateir diwygio datganiad cyllideb yn ystod y cyfnod cyllido y mae'n ymwneud ag ef heblaw i gywiro gwallau yn y datganiad fel y'i cyhoeddwyd yn flaenorol.

(3) Mae datganiad cyllideb diwygiedig yn ddarostyngedig i reoliadau 32 a 33, a pharagraff (2) o'r rheoliad hwn.

(4) Nid oes dim yn y rheoliad hwn yn ei gwneud yn ofynnol llunio fersiwn ddiwygiedig o'r testun Cymraeg os yw'r gwallau yn y testun Saesneg yn unig, ac i'r gwrthwyneb.

RHAN 6

Datganiadau Alldro

Ffurf datganiadau alldro

35.—(1) Rhaid llunio datganiad alldro yn Gymraeg ac yn Saesneg.

(2) Rhaid i ddatganiad alldro gynnwys—

(a) pennawd ar frig y dudalen gyntaf sy'n nodi mai datganiad alldro ydyw,

(b) enw'r awdurdod lleol a luniodd y datganiad,

(c) y cyfnod cyllido y mae'n ymwneud ag ef, a

(d) cyfeirnod unedol yr awdurdod lleol.

Gwybodaeth ar gyfer datganiadau alldro

36. Rhaid i awdurdod lleol gynnwys mewn datganiad alldro ar gyfer pob ysgol a gynhelir ganddo—

(a) swm cyfran yr ysgol o'r gyllideb ar gyfer y cyfnod cyllido y mae'r datganiad alldro yn ymwneud ag ef ac sydd wedi ei gynnwys yn Rhan 1 o ddatganiad cyllideb yr awdurdod lleol,

(b) manylion unrhyw gynnydd neu leihad yng nghyfran yr ysgol o'r gyllideb yn ystod y flwyddyn o ganlyniad i unrhyw ailbenderfyniad ynghylch ei chyfran o'r gyllideb o dan y Rheoliadau hyn,

(c) manylion unrhyw symiau a ddyrannwyd i'r ysgol a gynhelir nad ydynt yn dod o fewn paragraff (a) neu (b),

(d) y cyfanswm a ddyrannwyd i'r ysgol a gynhelir gan yr awdurdod lleol yn y cyfnod cyllido hwnnw,

(e) y balans a ddygwyd ymlaen o'r cyfnod cyllido blaenorol mewn cysylltiad ag unrhyw warged neu ddiffyg yng nghyfran yr ysgol o'r gyllideb mewn unrhyw gyfnod cyllido blaenorol,

(f) y swm sydd i'w gario ymlaen i'r cyfnod cyllido dilynol mewn cysylltiad ag unrhyw warged neu ddiffyg yng nghyfran yr ysgol o'r gyllideb ar gyfer y cyfnod cyllido hwnnw neu unrhyw gyfnod cyllido blaenorol,

(g) cyfanswm y gwariant a briodolwyd i'r ysgol a gynhelir, sy'n deillio o adio'r gwahaniaeth rhwng y swm y cyfeirir ato ym mharagraff (e) a'r swm y cyfeirir ato ym mharagraff (f) at y cyfanswm a roddwyd ar gael i'r ysgol gan yr awdurdod lleol, ac

(h) unrhyw swm sy'n cael ei drin gan yr awdurdod lleol fel incwm a briodolwyd i'r ysgol a gynhelir ac nad yw'n cael ei adlewyrchu yn unrhyw un o'r symiau a bennir yn y datganiad alldro yn rhinwedd paragraffau (a) i (d).

Y dull o gyhoeddi datganiadau alldro

37.—(1) Rhaid i bob datganiad alldro gael ei gyhoeddi drwy—

(a) darparu copi i Weinidogion Cymru drwy e-bost, a

(b) rhoi copi ar gael yn rhad ac am ddim ar wefan a gynhelir gan yr awdurdod lleol ac sy'n hygyrch i'r cyhoedd.

(2) Rhaid i unrhyw iaith neu feddalwedd gyfrifiadurol a ddefnyddir i ddarparu'r datganiad alldro fod yn un y mae Gweinidogion Cymru wedi hysbysu'r awdurdod lleol amdani.

Yr amserlen ar gyfer cyhoeddi datganiadau alldro

38. Rhaid cyhoeddi datganiad alldro cyn 31 Gorffennaf ar ôl diwedd y cyfnod cyllido y mae'n ymwneud ag ef.

Anna Brychan
Y Gweinidog Cabinet dros Addysg a'r Gymraeg, un o Weinidogion Cymru
29 Mehefin 2026

YR ATODLENNI

ATODLEN 1

Rheoliad 2

Dirymiadau

Tabl dirymiadau

1. Mae'r deddfiadau a enwir yn y tabl wedi eu dirymu.

Enw	***Rhif***	***Graddau'r dirymu***
Rheoliadau Addysg (Datganiadau Cyllideb) (Cymru) 2002	O.S. 2002/122 (Cy. 16)	Yn llwyr
Rheoliadau Addysg (Datganiadau Alldro) (Cymru) 2003	O.S. 2003/873 (Cy. 109)	Yn llwyr
Rheoliadau Deddf Addysg 2002 (Darpariaethau Trosiannol a Diwygiadau Canlyniadol) (Cymru) 2005	O.S. 2005/2913 (Cy. 210)	Rheoliad 17
Rheoliadau Cyllido Ysgolion (Cymru) 2010	O.S. 2010/824 (Cy. 87)	Yn llwyr
Gorchymyn Awdurdodau Addysg Lleol ac Awdurdodau Gwasanaethau Plant (Integreiddio Swyddogaethau) (Is-ddeddfwriaeth) (Cymru) 2010	O.S. 2010/1142 (Cy. 101)	Paragraffau 7 a 19 o Atodlen 1
Rheoliadau Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (Diwygiadau Canlyniadol) 2021	O.S. 2021/296 (Cy. 73)	Rheoliad 11
Rheoliadau Deddf Cwricwlwm ac Asesu (Cymru) 2021 (Diwygiadau Canlyniadol) (Is-ddeddfwriaeth) (Rhif 1) 2022	O.S. 2022/666 (Cy. 149)	Rheoliad 7
Rheoliadau Cyllido Ysgolion, Datganiadau Cyllideb a Datganiadau Alldro (Cymru) 2026	O.S.C. 2026/66	Yn llwyr

ATODLEN 2

Rheoliad 4(1)

Dosbarthau neu Ddisgrifiadau o Wariant Cynlluniedig a Ragnodir at Ddibenion Cyllideb Addysg Awdurdod Lleol nad yw ar gyfer Ysgolion

Dehongli

1. Yn yr Atodlen hon—

ystyr "cynllun llesiant lleol" ("*local well-being plan*") yw cynllun a gyhoeddir gan awdurdod lleol o dan adran 39, 44(5), neu 47(6) neu (11) o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015(**47**);

ystyr "Deddf 2000" ("*the 2000 Act*") yw Deddf Dysgu a Sgiliau 2000(**48**).

Anghenion dysgu ychwanegol

2. Gwariant ar wasanaethau a ddarperir gan seicolegwyr addysg.

3. Gwariant mewn cysylltiad â swyddogaethau'r awdurdod lleol o dan adrannau 13, 14(**49**), 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 30 a 32 o Ddeddf 2018 (swyddogaethau sy'n ymwneud â nodi ac asesu plant ag anghenion dysgu ychwanegol a llunio, cynnal ac adolygu cynlluniau datblygu unigol ar gyfer plant o'r fath).

4. Gwariant ar fonitro'r ddarpariaeth ar gyfer disgyblion mewn ysgolion, pa un a yw'r ysgolion hynny'n cael eu cynnal gan yr awdurdod lleol ai peidio, at ddibenion—

(a) lledaenu arferion da mewn perthynas â darpariaeth addysgol ar gyfer plant ag anghenion dysgu ychwanegol, a

(b) gwella ansawdd darpariaeth addysgol ar gyfer plant ag anghenion dysgu ychwanegol.

5. Gwariant ar gydweithio â chyrff statudol a gwirfoddol eraill i ddarparu cymorth ar gyfer plant ag anghenion dysgu ychwanegol.

6. Gwariant mewn cysylltiad â darparu—

(a) gwybodaeth a chyngor o dan adran 9 o Ddeddf 2018 (cyngor a gwybodaeth), neu

(b) canllawiau eraill a gwybodaeth arall i rieni disgyblion ag anghenion dysgu ychwanegol sydd, mewn perthynas â disgyblion mewn ysgol a gynhelir gan yr awdurdod lleol, yn ychwanegol at yr wybodaeth a ddarperir fel arfer gan gyrff llywodraethu ysgolion o'r fath.

7. Gwariant mewn cysylltiad â threfniadau a wneir gan yr awdurdod lleol gyda golwg ar osgoi neu ddatrys anghytundebau gyda rhieni plant ag anghenion dysgu ychwanegol.

8. Gwariant yr eir iddo mewn perthynas â llunio unrhyw ran o gynllun llesiant lleol yr awdurdod lleol sy'n ymwneud ag addysg plant ag anawsterau ymddygiadol.

Iechyd ac amddiffyn plant

9. Gwariant ar gyflawni swyddogaethau'r awdurdod lleol o ran amddiffyn plant o dan Ddeddf Plant 1989(**50**), Deddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014(**51**), ac o dan adran 175 o Ddeddf 2002(**52**), a swyddogaethau eraill sy'n ymwneud ag amddiffyn plant.

(**47**) 2015 dccc 2. Diwygiwyd adran 39 gan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1) ("Deddf 2021"), Atodlen 14, paragraff 1(4). Mewnosodwyd adran 47(5) i (13) gan Ddeddf 2021, adran 165(3).
(**48**) 2000 p. 21.
(**49**) Diwygiwyd adran 14 gan Ddeddf Cwricwlwm ac Asesu (Cymru) 2021, Atodlen 2, paragraffau 73 a 74.
(**50**) 1989 p. 41.
(**51**) 2014 dccc 4.
(**52**) Diwygiwyd adran 175 gan Ddeddf Addysg a Hyfforddiant (Lles Plant) 2021 (p. 16), adran 1(3) i (6), a chan O.S. 2010/1158.

10. Gwariant yr eir iddo wrth ymrwymo i drefniant o dan adran 33 o Ddeddf y Gwasanaeth Iechyd Gwladol (Cymru) 2006(**53**) (trefniadau rhwng cyrff y GIG ac awdurdodau lleol), neu yr eir iddo wedyn o dan drefniant o'r fath.

11.—(1) Gwariant wrth ddarparu cymorth meddygol arbennig ar gyfer disgyblion unigol, i'r graddau nad yw gwariant o'r fath yn cael ei dalu gan Ymddiriedolaeth Gwasanaeth Iechyd Gwladol, Ymddiriedolaeth Sefydledig Gwasanaeth Iechyd Gwladol, bwrdd gofal integredig, Bwrdd Iechyd Lleol neu Weinidogion Cymru.

(2) Yn y paragraff hwn—

ystyr "bwrdd gofal integredig" ("*integrated care board*") yw bwrdd gofal integredig a sefydlwyd o dan adran 14Z25 o Ddeddf y Gwasanaeth Iechyd Gwladol 2006(**54**);

ystyr "Bwrdd Iechyd Lleol" ("*Local Health Board*") yw Bwrdd Iechyd Lleol a sefydlwyd o dan adran 11 o Ddeddf y Gwasanaeth Iechyd Gwladol (Cymru) 2006;

ystyr "Ymddiriedolaeth Gwasanaeth Iechyd Gwladol" ("*National Health Service Trust*") yw ymddiriedolaeth Gwasanaeth Iechyd Gwladol a sefydlwyd o dan adran 25 o Ddeddf y Gwasanaeth Iechyd Gwladol 2006(**55**);

ystyr "Ymddiriedolaeth Sefydledig Gwasanaeth Iechyd Gwladol" ("*National Health Service Foundation Trust*") yw ymddiriedolaeth sefydledig Gwasanaeth Iechyd Gwladol a sefydlwyd o dan adran 30 o Ddeddf y Gwasanaeth Iechyd Gwladol 2006(**56**).

Gwella ysgolion

12. Gwariant yr eir iddo gan yr awdurdod lleol mewn cysylltiad â chamau gweithredu i gefnogi gwella safonau mewn ysgolion a gynhelir gan yr awdurdod lleol, gan gynnwys, yn benodol—

(a) gwariant yr eir iddo mewn cysylltiad ag arfer ei swyddogaethau o dan adran 197 o Ddeddf 2002(**57**) (cytundebau partneriaeth a datganiadau),

(b) gwariant yr eir iddo mewn cysylltiad ag arfer ei swyddogaethau o dan adrannau 3 i 9 o Ddeddf 2013 (pwerau awdurdod lleol i ymyrryd ym materion rhedeg ysgol a gynhelir), ac

(c) gwariant ar benodi aelodau gweithrediaeth interim o dan adran 7 o Ddeddf 2013 a thalu tâl cydnabyddiaeth iddynt.

Mynediad i addysg

13. Gwariant mewn perthynas â'r materion a ganlyn—

(a) rheoli rhaglen gyfalaf yr awdurdod lleol, gan gynnwys llunio ac adolygu cynllun rheoli asedau a negodi a rheoli trafodiadau cyllid preifat,

(b) swyddogaethau'r awdurdod lleol mewn perthynas â gwahardd disgyblion o ysgolion, gan gynnwys rhoi cyngor i rieni disgybl sydd wedi ei wahardd ond heb gynnwys gwneud unrhyw ddarpariaeth addysg i ddisgyblion o'r fath,

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(**53**) 2006 p. 42.
(**54**) 2006 p. 41. Mewnosodwyd adran 14Z25 gan Ddeddf Iechyd a Gofal 2022 (p. 31), adran 19(2).
(**55**) Mae adran 25 wedi ei diddymu gan Ddeddf Iechyd a Gofal Cymdeithasol 2012, adran 179(2), ond ar ddyddiad gwneud y Rheoliadau hyn, nid yw'r diddymiad hwnnw mewn grym eto.
(**56**) Diwygiwyd adran 30 gan Ddeddf Iechyd a Gofal Cymdeithasol 2012 (p. 7), adran 159(1).
(**57**) Diwygiwyd adran 197 gan O.S. 2010/1158.

(c) gweinyddu'r system ar gyfer derbyn disgyblion i ysgolion, gan gynnwys apelau derbyn a chynnal ymgyngoriadau o dan adran 89(2) o Ddeddf 1998(**58**) (y weithdrefn ar gyfer penderfynu trefniadau derbyn),

(d) gwariant yr eir iddo mewn cysylltiad â swyddogaethau'r awdurdod lleol o dan adran 85A o Ddeddf 1998(**59**) (fforymau derbyn),

(e) swyddogaethau'r awdurdod lleol o dan Fesur Teithio gan Ddysgwyr (Cymru) 2008(**60**),

(f) swyddogaethau'r awdurdod lleol o dan adrannau 510(**61**) a 514(**62**) o Ddeddf 1996 (darparu grantiau dillad a grantiau byrddio a gweinyddu'r grantiau hynny), ac

(g) gwariant ar dalu treuliau a grantiau o dan reoliadau a wneir o dan adran 518(1) o Ddeddf 1996(**63**).

14.—(1) Gwariant ar Wasanaeth Lles Addysg yr awdurdod lleol a gwariant arall sy'n codi o swyddogaethau'r awdurdod lleol o dan Bennod 2 o Ran 6 o Ddeddf 1996 (presenoldeb yn yr ysgol).

(2) Yn y paragraff hwn, ystyr "Gwasanaeth Lles Addysg" yw gwasanaeth a ddarperir gan awdurdod lleol at ddiben lleihau lefelau absenoldeb anawdurdodedig o ysgolion.

15. Gwariant ar ddarparu cymorth ar gyfer myfyrwyr o dan adran 1(1) o Ddeddf Addysg 1962(**64**) ac o dan adran 22 o Ddeddf Addysgu ac Addysg Uwch 1998(**65**).

16. Gwariant ar grantiau disgresiynol o dan adran 1(6) neu 2 o Ddeddf Addysg 1962 (dyfarndaliadau ar gyfer cyrsiau dynodedig a chyrsiau eraill).

17. Gwariant ar dalu lwfansau i bersonau dros oedran ysgol gorfodol o dan reoliadau a wneir o dan adran 518(1)(b) o Ddeddf 1996(**66**) (talu treuliau ysgol; rhoi ysgoloriaethau, etc.).

(**58**) Amnewidiwyd is-adran (2), fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg 2002, Atodlen 4, paragraff 5(2), ac fe'i diwygiwyd gan Ddeddf Addysg ac Arolygiadau 2006, adran 45 ac Atodlen 18, Rhan 6, a chan O.S. 2010/1158.

(**59**) Mewnosodwyd adran 85A gan Ddeddf Addysg 2002, adran 46, ac fe'i diwygiwyd gan Ddeddf Addysg ac Arolygiadau 2006, adran 41(2) ac Atodlen 18, Rhan 6, gan Ddeddf Addysg 2011, adran 34(2), a chan O.S. 2010/1158.

(**60**) 2008 mccc 2.

(**61**) Diwygiwyd adran 510 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 134, ac Atodlen 31, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 1, paragraff 5, gan Ddeddf Addysg 2011, Atodlen 13, paragraff 9(14), gan Ddeddf Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(22), a chan O.S. 2010/1158.

(**62**) Diwygiwyd adran 514 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 135, gan Ddeddf Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(23), a chan O.S. 2010/1158.

(**63**) Amnewidiwyd adran 518 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, adran 129, ac fe'i diwygiwyd gan O.S. 2010/1158.

(**64**) 1962 p. 12. Diddymwyd Deddf Addysg 1962 ("Deddf 1962") gan Ddeddf Addysgu ac Addysg Uwch 1998 (p. 30), Atodlen 4, gyda darpariaethau trosiannol a darpariaethau arbed (gweler O.S. 1998/3237). Nid yw'r diddymiad yn effeithio ar weithrediad parhaus y darpariaethau sy'n ymwneud â gwneud is-ddeddfwriaeth. Mae gwariant o dan Ddeddf 1962 wedi ei gynnwys yn y Rheoliadau hyn er mwyn cwmpasu unrhyw wariant mewn cysylltiad ag unrhyw ddyfarndaliadau o dan y Ddeddf honno sy'n dal i fodoli. Mae'r prif Reoliadau sy'n ymdrin â chymorth i fyfyrwyr yng Nghymru yn parhau i gyfeirio at Ddeddf Addysg 1962 (gweler O.S. 2018/191 (Cy. 42)).

(**65**) 1998 p. 30, ac fe'i diwygiwyd gan Ddeddf Dysgu a Sgiliau 2000, adran 146(2) ac Atodlen 11, gan Ddeddf Treth Incwm (Enillion a Phensiynau) 2003 (p. 1), Atodlen 6, paragraff 236, gan Ddeddf Cyllid 2003 (p. 14), adran 147(3), gan Ddeddf Addysg Uwch 2004 (p. 8), adrannau 42(1), 43 a 52(1) ac Atodlen 7, gan Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009, adran 257(2), gan Ddeddf Cyllid 2003, adran 147(3), gan Ddeddf Addysg 2011, adran 76(1), gan Ddeddf Addysg Uwch ac Ymchwil 2017 (p. 29), adrannau 86(2) i (7) ac 88, a chan O.S. 2013/1881.

(**66**) Amnewidiwyd adran 518 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, adran 129, ac fe'i diwygiwyd gan O.S. 2010/1158.

18. Gwariant ar dalu lwfansau i bersonau dros oedran ysgol gorfodol mewn cysylltiad ag addysg neu hyfforddiant, a wneir o dan adran 14 o Ddeddf 2002(**67**) (pŵer i Weinidogion Cymru ddarparu cymorth ariannol) neu o dan reoliadau a wneir o dan adran 181(1) o Ddeddf 2002 (lwfansau mewn cysylltiad ag addysg neu hyfforddiant).

Addysg, hyfforddiant a gwasanaethau ar gyfer pobl ifanc ac oedolion

19. Gwariant ar ddarparu addysg a hyfforddiant, gweithgaredd amser hamdden wedi ei drefnu, a darpariaeth arall, gan yr awdurdod lleol, o dan adrannau 15A(**68**) a 15B(**69**) o Ddeddf 1996.

20. Gwariant ar ddarparu adloniant a hyfforddiant cymdeithasol a chorfforol gan yr awdurdod lleol o dan adrannau 15A a 508(**70**) o Ddeddf 1996.

21.—(1) Gwariant ar ddarparu gwasanaethau gan yr awdurdod lleol o dan adran 123 o Ddeddf 2000 (darparu gwasanaethau) i annog a galluogi cyfranogiad pobl ifanc mewn addysg a hyfforddiant.

(2) Yn y paragraff hwn, mae i "pobl ifanc" yr ystyr a roddir i "young persons" yn adran 579(1) o Ddeddf 1996.

22. Gwariant mewn perthynas â swyddogaethau'r awdurdod lleol mewn cysylltiad â'r cwricwlwm lleol o dan adrannau 33J(**71**), 33K(**72**) a 33L(**73**) o Ddeddf 2000.

Rheoli strategol

23.—(1) Gwariant mewn cysylltiad â swyddogaethau addysg awdurdod lleol mewn perthynas ag—

(a) swyddogaethau prif swyddog addysg awdurdod lleol a'i staff personol,

(b) cynllunio ar gyfer gwasanaeth addysg yr awdurdod lleol yn ei gyfanrwydd, gan gynnwys—

(i) cynllunio a rheoli cyflenwad lleoedd ysgol, a swyddogaethau mewn perthynas â sefydlu, newid neu derfynu ysgolion o dan Benodau 2, 3 a 3A(**74**) o Ran 3 o Ddeddf 2013,

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(**67**) Diwygiwyd adran 14 gan Ddeddf Plant 2004, adran 59, gan Ddeddf Addysg 2005, Atodlen 14, paragraff 23(2), gan Ddeddf Addysg 2011, adran 15(2), a chan O.S. 2010/1158 ac O.S. 2019/1027.

(**68**) Mewnosodwyd adran 15A gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 63, ac fe'i diwygiwyd gan Ddeddf Dysgu a Sgiliau 2000, Atodlen 9, paragraff 54, gan Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009, Atodlen 2, paragraff 4, gan Ddeddf Plant a Theuluoedd 2014, Atodlen 3, paragraff 6, gan Ddeddf Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(4), gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 8(3), a chan O.S. 2010/1158.

(**69**) Mewnosodwyd adran 15B gan Ddeddf Dysgu a Sgiliau 2000, Atodlen 9, paragraff 55, ac fe'i diwygiwyd gan Ddeddf Plant a Theuluoedd 2014, Atodlen 3, paragraff 7, gan Ddeddf Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru) 2018, Atodlen 1, paragraff 4(5), gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 8(4), a chan O.S. 2010/1158.

(**70**) Diwygiwyd adran 508 gan Ddeddf Dysgu a Sgiliau 2000, adran 137, gan Ddeddf Addysg ac Arolygiadau 2006, Atodlen 1, paragraff 4, gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 8(7), a chan O.S. 2010/1158.

(**71**) Mewnosodwyd adran 33J gan Fesur Dysgu a Sgiliau (Cymru) 2009 (mccc 1), adran 31, ac fe'i diwygiwyd gan Ddeddf Addysg Bellach ac Uwch (Llywodraethu a Gwybodaeth) (Cymru) 2014 (dccc 1), adran 6(1), a chan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 14(10).

(**72**) Mewnosodwyd adran 33K gan Fesur Dysgu a Sgiliau (Cymru) 2009, adran 32, ac fe'i diwygiwyd gan Fesur Addysg (Cymru) 2011, adran 9(2), a chan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 14(11).

(**73**) Mewnosodwyd adran 33L gan Fesur Dysgu a Sgiliau (Cymru) 2009, adran 33, ac fe'i diwygiwyd gan Ddeddf Addysg Bellach ac Uwch (Llywodraethu a Gwybodaeth) (Cymru) 2014, adran 6(2), a chan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 14(12).

(**74**) Mewnosodwyd Pennod 3A gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 29(7).

(ii) llunio unrhyw ran o gynllun llesiant lleol yr awdurdod lleol sy'n ymwneud â threfniadaeth ysgolion a gwella ysgolion, a

(iii) ymateb i ddatganiadau polisi a phapurau ymgynghori,

(c) swyddogaethau'r awdurdod lleol o dan Ran 1 o Fesur Llywodraeth Leol (Cymru) 2009(**75**) (gwella llywodraeth leol) a Phennod 1 o Ran 6 o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021(**76**) (perfformiad, asesiadau perfformiad ac ymyrraeth: prif gynghorau) a darparu cyngor i gynorthwyo cyrff llywodraethu i gaffael nwyddau a gwasanaethau gyda golwg ar sicrhau gwelliant parhaus yn y ffordd y mae swyddogaethau'r cyrff llywodraethu hynny yn cael eu harfer, gan roi sylw i gyfuniad o ddarbodaeth, effeithlonrwydd ac effeithiolrwydd,

(d) paratoi cyllideb refeniw,

(e) paratoi gwybodaeth ynghylch incwm a gwariant sy'n ymwneud ag addysg, i'w hymgorffori yn natganiad o gyfrifon blynyddol yr awdurdod lleol,

(f) archwiliad allanol i hawliadau am grantiau a ffurflenni sy'n ymwneud ag addysg a swyddogaethau'r awdurdod lleol o dan adran 44 o Ddeddf 2002(**77**) (cyfrifon ysgolion a gynhelir),

(g) gweinyddu grantiau i'r awdurdod lleol (gan gynnwys paratoi ceisiadau), swyddogaethau a osodir gan neu o dan Bennod 4 o Ran 2 o Ddeddf 1998 a, phan fo dyletswydd ar yr awdurdod lleol i wneud hynny, sicrhau bod taliadau yn cael eu gwneud mewn cysylltiad â threthiant, yswiriant gwladol a chyfraniadau blwydd-dal pensiwn,

(h) awdurdodi a monitro—

(i) gwariant nad yw'n cael ei dalu o gyfrannau ysgolion o'r gyllideb ac sy'n ymwneud â gweinyddu ariannol, a

(ii) gwariant mewn cysylltiad ag ysgolion heb gyllidebau dirprwyedig ac sy'n ymwneud â gweinyddu ariannol,

(i) monitro, gan yr awdurdod lleol, gydymffurfedd â gofynion ei gynllun ariannol, ac unrhyw ofynion eraill mewn perthynas â darparu cyfleusterau cymunedol gan gyrff llywodraethu o dan adran 27 o Ddeddf 2002 (pŵer corff llywodraethu i ddarparu cyfleusterau cymunedol etc.),

(j) tasgau sy'n angenrheidiol ar gyfer cyflawni cyfrifoldebau prif swyddog cyllid yr awdurdod lleol o dan adran 151 o Ddeddf Llywodraeth Leol 1972(**78**) (gweinyddu ariannol),

(k) o ran staff ("staff") a gyllidir gan wariant nad yw'n cael ei dalu o gyfrannau ysgolion o'r gyllideb ac a delir am wasanaethau a gyflawnir mewn perthynas â swyddogaethau a gwasanaethau'r awdurdod lleol y cyfeirir atynt yn yr Atodlen hon, cost y canlynol—

(i) recriwtio'r staff hynny,

(ii) hyfforddi'r staff hynny,

(iii) datblygiad proffesiynol parhaus y staff hynny,

(iv) rheoli perfformiad y staff hynny, a

(v) rheoli personél y staff hynny,

(**75**) 2009 mccc 2.
(**76**) 2021 dsc 1.
(**77**) Diwygiwyd adran 44 gan O.S. 2010/1158.
(**78**) 1972 p. 70, ac fe'i diwygiwyd gan O.S. 2021/1349 (Cy. 348).

(l) ymchwiliadau y mae'r awdurdod lleol yn eu cynnal i gyflogeion, neu i gyflogeion posibl, yr awdurdod lleol neu i gyrff llywodraethu ysgolion, neu i bersonau sydd wedi eu cymryd ymlaen fel arall, neu sydd i'w cymryd ymlaen (gyda thâl neu'n ddi-dâl) i weithio mewn ysgolion neu drostynt,

(m) swyddogaethau'r awdurdod lleol mewn perthynas â blwydd-dal pensiwn, gan gynnwys gweinyddu pensiynau athrawon, heblaw swyddogaethau sydd wedi eu dirprwyo i gyrff llywodraethu ysgolion,

(n) aelodaeth ôl-weithredol o gynlluniau pensiwn ac etholiadau ôl-weithredol a wneir mewn cysylltiad â phensiynau, pan na fyddai'n briodol disgwyl i gorff llywodraethu dalu'r gost o gyfran yr ysgol o'r gyllideb,

(o) cyngor, yn unol â swyddogaethau statudol yr awdurdod lleol, i gyrff llywodraethu—

(i) mewn perthynas â staff a delir, neu sydd i'w talu, i weithio mewn ysgol ("gweithlu'r ysgol"), a

(ii) mewn perthynas â rheoli gweithlu'r ysgol ar y cyd mewn unrhyw ysgol unigol, gan gynnwys, yn benodol, gyngor mewn perthynas â newidiadau o ran tâl, amodau gwasanaeth a chyd-gyfansoddiad a chyd-drefniadaeth gweithlu'r ysgol,

(p) penderfynu amodau gwasanaeth ar gyfer staff nad ydynt yn addysgu a rhoi cyngor i ysgolion ynghylch graddfeydd cyflog ar gyfer staff o'r fath,

(q) swyddogaethau'r awdurdod lleol sy'n ymwneud â phenodi neu ddiswyddo cyflogeion,

(r) ymgynghori, a swyddogaethau i baratoi ar gyfer ymgynghori, â chyrff llywodraethu, disgyblion a phersonau a gyflogir mewn ysgolion neu eu cynrychiolwyr, neu â chyrff eraill sydd â buddiant, neu ymgynghori, a swyddogaethau i baratoi ar gyfer ymgynghori, gan gyrff llywodraethu, disgyblion a phersonau a gyflogir mewn ysgolion neu eu cynrychiolwyr,

(s) cydymffurfedd â dyletswyddau'r awdurdod lleol o dan Ddeddf Iechyd a Diogelwch yn y Gwaith etc. 1974(**79**), a'r darpariaethau statudol perthnasol fel y diffinnir "the relevant statutory provisions" yn adran 53(1)(**80**) o'r Ddeddf honno, i'r graddau na ellir cyflawni cydymffurfedd yn rhesymol drwy dasgau a ddirprwyir i gyrff llywodraethu ysgolion, a chan gynnwys gwariant yr eir iddo gan yr awdurdod lleol wrth fonitro'r modd y cyflawnir tasgau o'r fath gan gyrff llywodraethu a, phan fo'n angenrheidiol, roi cyngor i'r cyrff llywodraethu hynny,

(t) ymchwilio i gwynion a'u datrys, gan gynnwys camau gweithredu a gymerir i gynorthwyo corff llywodraethu i ymdrin â chŵyn,

(u) gwasanaethau cyfreithiol sy'n ymwneud â swyddogaethau'r awdurdod lleol,

(v) paratoi ac adolygu cynlluniau sy'n golygu cydweithio â gwasanaethau eraill awdurdod lleol neu â chyrff cyhoeddus neu gyrff gwirfoddol,

(w) paratoi a chyhoeddi unrhyw ran o gynllun llesiant lleol yr awdurdod lleol sy'n ymwneud â datblygu blynyddoedd cynnar a gofal plant, a darparu partneriaeth datblygu'r blynyddoedd cynnar a gofal plant, ond nid y gwariant a awdurdodir ganddi, o dan adran 119 o Ddeddf 1998(**81**),

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(**79**) 1974 p. 37.

(**80**) Diwygiwyd y diffiniad o "the relevant statutory provisions" yn adran 53(1) gan Ddeddf Diogelu Cyflogaeth 1975 (p. 71), Atodlen 15, paragraff 18.

(**81**) Diwygiwyd adran 119 gan Ddeddf Addysg 2002, adran 150(5) ac Atodlen 22, Rhan 3, gan Ddeddf Plant 2004, Atodlen 5, Rhan 1, gan Ddeddf Gofal Plant 2006, Atodlen 2, paragraff 32, ac Atodlen 3, Rhan 2, a chan O.S. 2010/1158.

(x) darparu gwybodaeth i'r Comisiwn, i Weinidogion Cymru, i un o adrannau'r llywodraeth neu i unrhyw un sy'n arfer swyddogaethau ar ran y Goron, neu ddarparu gwybodaeth ar gais y Comisiwn, Gweinidogion Cymru, un o adrannau'r llywodraeth neu unrhyw un sy'n arfer swyddogaethau ar ran y Goron, a darparu gwybodaeth arall y mae dyletswydd ar yr awdurdod lleol i'w rhoi ar gael,

(y) talu ffioedd sy'n daladwy i Gyngor y Gweithlu Addysg o dan adran 9 o Ddeddf 2014 (cofrestr a gynhelir gan Gyngor y Gweithlu Addysg),

(z) gwariant yr eir iddo wrth ddarparu gwybodaeth y mae Cyngor y Gweithlu Addysg yn ei gwneud yn ofynnol ei darparu o dan adran 36 o Ddeddf 2014 (cyflogwyr yn rhoi gwybodaeth i Gyngor y Gweithlu Addysg),

(aa) gwariant yr eir iddo mewn cysylltiad â swyddogaethau'r awdurdod lleol o dan reoliadau a wneir o dan adran 12 o Ddeddf 2002(**82**) (awdurdodau'n goruchwylio cwmnïau a ffurfiwyd gan gyrff llywodraethu), ac

(bb) gwariant yr eir iddo mewn cysylltiad â swyddogaethau'r awdurdod lleol o dan y darpariaethau sy'n ymwneud â gwahaniaethu yn Neddf Cydraddoldeb 2010(**83**), i'r graddau na ellir cyflawni cydymffurfedd yn rhesymol drwy dasgau a ddirprwyir i gyrff llywodraethu ysgolion, a chan gynnwys gwariant yr eir iddo gan yr awdurdod lleol wrth fonitro'r modd y cyflawnir tasgau o'r fath gan gyrff llywodraethu a, phan fo'n angenrheidiol, roi cyngor i'r cyrff llywodraethu hynny.

(2) Yn y paragraff hwn—

ystyr "datblygu blynyddoedd cynnar" ("*early years development*") yw datblygiad plant sydd o dan oedran ysgol gorfodol gan gynnwys drwy ddarparu addysg feithrin o dan adran 117 o Ddeddf 1998;

mae i "gofal plant" yr ystyr a roddir i "childcare" yn adran 30 o Ddeddf Gofal Plant 2006(**84**);

ystyr "prif swyddog addysg" ("*chief education officer*") yw'r person a benodwyd i'r swydd honno o dan adran 532 o Ddeddf Addysg 1996(**85**);

ystyr "prif swyddog cyllid" ("*chief finance officer*") yw'r person sydd â chyfrifoldeb am faterion ariannol yr awdurdod lleol;

mae i "swyddogaethau addysg" yr ystyr a roddir i "education functions" yn adran 579(1) o Ddeddf 1996(**86**).

24. Gwariant mewn cysylltiad â monitro perfformiad ysgolion, monitro'r gwaith o reoli cyllidebau dirprwyedig a monitro'r gwaith o reoli a llywodraethu ysgolion o'r fath.

25. Gwariant ar sefydlu a chynnal systemau cyfrifiadurol electronig, gan gynnwys storio data, i'r graddau y maent yn cysylltu, neu'n hwyluso'r gwaith o gysylltu—

(a) yr awdurdod lleol ag ysgolion a gynhelir ganddo ("ysgolion awdurdod lleol"),

(b) ysgolion awdurdodau lleol â'i gilydd, neu

(c) ysgolion awdurdodau lleol â phersonau neu sefydliadau eraill.

(**82**) Diwygiwyd adran 12 gan O.S. 2010/1158. Nid yw adran 12 wedi ei chychwyn, o ran Cymru, ar ddyddiad gwneud y Rheoliadau hyn.
(**83**) 2010 p. 15.
(**84**) Diwygiwyd adran 30 gan Fesur Plant a Theuluoedd (Cymru) 2010 (mccc 1), Atodlen 1, paragraff 22.
(**85**) Diwygiwyd adran 532 gan Ddeddf Plant 2004, Atodlen 2, paragraff 4(2), a chan O.S. 2010/1158.
(**86**) Mewnosodwyd y diffiniad o "education functions" gan O.S. 2010/1158.

26. Gwariant ar fonitro trefniadau asesu'r cwricwlwm sy'n ofynnol gan reoliadau a wneir o dan Ran 4 o Ddeddf 2021(**87**).

27. Gwariant mewn cysylltiad â swyddogaethau'r awdurdod lleol mewn perthynas â'r Cyngor Ymgynghorol Sefydlog ar Grefydd, Gwerthoedd a Moeseg a ffurfiwyd gan yr awdurdod lleol o dan adran 390(1A) o Ddeddf 1996(**88**) neu mewn cysylltiad ag ailystyried a pharatoi maes llafur cytunedig ar gyfer Crefydd, Gwerthoedd a Moeseg yn unol ag Atodlen 31 i Ddeddf 1996(**89**).

28. Gwariant mewn cysylltiad â diswyddiad neu ymddeoliad cynamserol unrhyw berson, neu at ddiben sicrhau ymddiswyddiad unrhyw berson, neu mewn cysylltiad â gweithredoedd sy'n gwahaniaethu yn erbyn unrhyw berson.

29. Gwariant mewn cysylltiad â thâl athro neu athrawes o dan adran 22(2) o Ddeddf 2014 (darpariaeth mewn cysylltiad â thâl athrawon pan na fo athro neu athrawes wedi cwblhau cyfnod sefydlu).

30. Gwariant ar wneud taliadau pensiwn, heblaw mewn cysylltiad â staff a gyflogir mewn ysgolion.

31. Gwariant yn unol â chytundeb rhwymol, pan fo'r parti arall yn awdurdod lleol, neu pan fo'r partïon eraill yn cynnwys un neu ragor o awdurdodau lleol, mewn perthynas â gweithredu cyfleuster a ddarperir yn rhannol at ddefnydd ysgolion ond nid at ddefnydd ysgolion yn unig.

32. Gwariant mewn cysylltiad â swyddogaethau corff priodol o dan reoliadau a wneir o dan adran 17(2)(d) o Ddeddf 2014(**90**) (darpariaeth mewn cysylltiad â'r gofyniad i ymgymryd â chyfnod sefydlu).

33. Gwariant ar benodi llywodraethwyr, gwneud offerynnau llywodraethu, talu treuliau y mae gan lywodraethwyr hawlogaeth i'w cael ac nad ydynt yn daladwy o gyfran ysgol o'r gyllideb, a darparu gwybodaeth i lywodraethwyr.

34. Unrhyw wariant ar yswiriant heblaw ar gyfer atebolrwydd sy'n codi mewn cysylltiad ag ysgolion neu fangre ysgol.

35. Gwariant yr eir iddo mewn cysylltiad â swyddogaethau'r awdurdod lleol o dan adran 47A o Ddeddf 1998 (sefydlu a chynnal fforymau ysgolion ac ymgynghori â hwy).

36. Gwariant yr eir iddo mewn cysylltiad ag ardrethi annomestig sy'n daladwy mewn cysylltiad â mangre pob ysgol, o dan adran 54 o Ddeddf Cyllid Llywodraeth Leol 1988(**91**).

(**87**) Mae'r trefniadau asesu cyfredol wedi eu nodi yn O.S. 2022/17 (Cy. 9) ac O.S. 2024/607 (Cy. 86).

(**88**) Diwygiwyd adran 390 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 93, gan Ddeddf Cwricwlwm ac Asesu (Cymru) 2021, Atodlen 2, paragraff 9, a chan O.S. 2010/1158.

(**89**) Diwygiwyd Atodlen 31 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 188, ac Atodlen 31, gan Ddeddf Cwricwlwm ac Asesu (Cymru) 2021, Atodlen 2, paragraff 26, a chan O.S. 2010/1158.

(**90**) Y Rheoliadau cyfredol yw O.S. 2020/623 (Cy. 143) ac O.S. 2022/1058 (Cy. 223).

(**91**) 1988 p. 41, ac fe'i diwygiwyd gan Ddeddf Ardrethu Annomestig 2023 (p. 53), adran 3(1), a chan baragraff 1(7) o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6). Mae offeryn diwygio arall ond nid yw'n berthnasol i'r Rheoliadau hyn.

ATODLEN 3

Rheoliad 7(1)

Dosbarthau neu Ddisgrifiadau o Wariant Cynlluniedig y Caniateir ei Ddidynnu o Gyllideb Ysgolion Awdurdod Lleol er mwyn Penderfynu'r Gyllideb Ysgolion Unigol

Dehongli

1. Yn yr Atodlen hon, ystyr "DHC 1996" yw Deddf Hawliau Cyflogaeth 1996(**92**).

Gwariant ar gyfer cynnal grantiau

2. Gwariant y mae rhwymedigaeth ar yr awdurdod lleol i fynd iddo fel un o amodau grant penodol a delir i'r awdurdod lleol ac a ystyrir wrth benderfynu swm grant penodol o'r fath, heblaw gwariant yr eir iddo mewn cysylltiad ag unrhyw baragraff arall yn yr Atodlen hon neu unrhyw baragraff yn Atodlen 2.

3. Unrhyw swm—

(a) y mae rhwymedigaeth ar yr awdurdod lleol i'w roi ar gael fel un o amodau—

(i) grant a delir o dan adran 14 o Ddeddf 2002 (pŵer i Weinidogion Cymru ddarparu cymorth ariannol),

(ii) Grant gan y Comisiwn, neu

(iii) grant a delir o dan adran 484 o Ddeddf 1996(**93**) (grantiau safonau addysg), a

(b) sy'n cael ei ystyried gan y grantwr wrth benderfynu swm grant o'r fath, ac mae penderfyniadau ynghylch gwariant grant o'r fath yn cael eu dirprwyo i gorff llywodraethu.

Anghenion dysgu ychwanegol ac anghenion eraill disgyblion

4. Yn ddarostyngedig i baragraffau 5 a 6, gwariant wrth wneud y ddarpariaeth a bennir yng nghynllun datblygu unigol disgybl, a lunnir ac a gynhelir gan yr awdurdod lleol o dan Ran 2 o Ddeddf 2018, ac eithrio pan fo'r disgybl—

(a) yn ddisgybl cofrestredig mewn ysgol arbennig a gynhelir gan yr awdurdod lleol, neu

(b) yn ddisgybl cofrestredig mewn ysgol feithrin a gynhelir, ysgol gynradd neu ysgol uwchradd a gynhelir gan yr awdurdod lleol ac sy'n cymryd un o nifer o leoedd ysgol yn yr ysgolion hynny y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol.

5. Pan fo disgybl yn dod o fewn paragraff 4(a) neu (b) a bo cost y ddarpariaeth a bennir yng nghynllun datblygu unigol y disgybl, a lunnir ac a gynhelir gan yr awdurdod lleol o dan Ran 2 o Ddeddf 2018, yn sylweddol fwy na chost gyfartalog y ddarpariaeth ar gyfer y disgyblion eraill yn yr ysgol arbennig neu'r disgyblion eraill sy'n cymryd y

(**92**) 1996 p. 18.

(**93**) Diwygiwyd adran 484 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 125, gan Ddeddf Addysg 2002, Atodlen 21, paragraff 49, ac Atodlen 22, Rhan 3, gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, Atodlen 5, paragraff 2(1) a (3), a chan O.S. 2010/1158. Mae adran 484 wedi ei diddymu gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 8(5), ond ar ddyddiad gwneud y Rheoliadau hyn, nid yw'r diddymiad hwnnw mewn grym eto.

lleoedd ysgol sydd wedi eu neilltuo yn yr ysgol o dan sylw, o ba faint y mae'r gost honno'n fwy.

6. Gwariant wrth wneud y ddarpariaeth a bennir yng nghynllun datblygu unigol disgybl, a lunnir ac a gynhelir gan yr awdurdod lleol o dan Ran 2 o Ddeddf 2018, pan fo'r disgybl yn dod o fewn paragraff 4(b) ond bo'r lleoedd ysgol y mae'r awdurdod lleol yn cydnabod eu bod wedi eu neilltuo ar gyfer plant ag anghenion dysgu ychwanegol yn lleoedd ar gyfer disgyblion o'r fath sydd ag amhariad ar eu golwg, eu clyw, eu lleferydd neu iaith, neu anhwylder cyfathrebu arall.

7. Gwariant mewn cysylltiad â chymorth arbenigol a ddarperir i gynorthwyo'r cyrff llywodraethu i ddiwallu anghenion penodol disgyblion sydd â chynllun datblygu unigol a lunnir ac a gynhelir gan yr awdurdod lleol o dan Ran 2 o Ddeddf 2018.

8. Gwariant na fyddai'n briodol disgwyl iddo gael ei dalu o gyfran yr ysgol o'r gyllideb ac sy'n wariant at ddibenion sy'n gysylltiedig ag—

(a) annog cydweithio rhwng ysgolion arbennig ac ysgolion meithrin a gynhelir, ysgolion cynradd ac ysgolion uwchradd, i alluogi plant ag anghenion dysgu ychwanegol i gymryd rhan mewn gweithgareddau mewn ysgolion meithrin a gynhelir, ysgolion cynradd ac ysgolion uwchradd,

(b) rhoi hwb i addysgu plant ag anghenion dysgu ychwanegol mewn ysgolion meithrin a gynhelir, ysgolion cynradd ac ysgolion uwchradd, ac

(c) annog plant ag anghenion dysgu ychwanegol mewn ysgolion meithrin a gynhelir, ysgolion cynradd ac ysgolion uwchradd i gymryd rhan mewn gweithgareddau yn yr ysgol gyda phlant nad oes ganddynt anghenion dysgu ychwanegol.

9. Gwariant mewn perthynas ag addysg ac eithrio yn yr ysgol o dan adran 19A o Ddeddf 1996 neu mewn perthynas ag uned cyfeirio disgyblion fel y diffinnir "pupil referral unit" yn yr adran honno.

10. Gwariant, heblaw gwariant yr eir iddo o dan Atodlen 2 neu unrhyw baragraff arall yn yr Atodlen hon, yr eir iddo ar wasanaethau sy'n ymwneud ag addysg plant ag anawsterau ymddygiadol ac ar weithgareddau eraill at ddibenion osgoi gwahardd disgyblion o ysgolion.

11. Gwariant ar dalu ffioedd o dan adran 51 o Ddeddf 2018 mewn cysylltiad â disgyblion ag anghenion dysgu ychwanegol—

(a) mewn ysgol annibynnol,

(b) mewn ysgol sydd wedi ei chymeradwyo o dan adran 342 o Ddeddf 1996, neu

(c) mewn sefydliad y tu allan i Gymru a Lloegr, o dan adran 59 o Ddeddf 2018.

12. Gwariant ar daliadau i awdurdod lleol arall o dan adran 493(**94**) neu 494(**95**) o Ddeddf 1996 neu adran 207 o Ddeddf 2002(**96**) (adennill rhwng awdurdodau lleol).

Staff

13. Gwariant wrth dalu person, neu wrth ddarparu i lenwi bwlch dros dro ar gyfer person—

(**94**) Diwygiwyd adran 493 gan Ddeddf Addysg 2002, adran 208(1), a chan O.S. 2010/1158.
(**95**) Diwygiwyd adran 494 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 128, gan Ddeddf Addysg 2005, Atodlen 18, paragraff 5, a chan O.S. 2010/1158.
(**96**) Diwygiwyd adran 207 gan Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009, Atodlen 2, paragraff 14, a chan O.S. 2010/1158.

(a) sydd ar gyfnod o absenoldeb mamolaeth a roddir gan adran 71(**97**) neu 73(**98**) o DHC 1996,

(b) sydd ar gyfnod o absenoldeb mabwysiadu a roddir gan adran 75A(**99**) neu 75B(**100**) o DHC 1996,

(c) sydd ar gyfnod o absenoldeb rhiant a rennir a roddir gan adran 75E(**101**) neu 75G(**102**) o DHC 1996,

(d) sydd ar gyfnod o absenoldeb rhiant a roddir gan adran 76 o DHC 1996(**103**),

(e) sydd ar gyfnod o absenoldeb tadolaeth a roddir gan adran 80A(**104**) neu 80B(**105**) o DHC 1996,

(f) sydd ar gyfnod o absenoldeb oherwydd profedigaeth a roddir gan adran 80EA o DHC 1996(**106**), neu

(g) sydd ar gyfnod o absenoldeb gofal newyddenedigol a roddir gan adran 80EF o DHC 1996(**107**).

14. Gwariant wrth dalu person, neu wrth ddarparu i lenwi bwlch dros dro ar gyfer person—

(a) sy'n cyflawni dyletswyddau undebau llafur neu'n ymgymryd â hyfforddiant o dan adrannau 168(**108**) a 168A(**109**) o Ddeddf yr Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992,

(b) sy'n cymryd rhan mewn gweithgareddau undebau llafur o dan adran 170 o Ddeddf yr Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992(**110**),

(c) sy'n cyflawni dyletswyddau cyhoeddus o dan adran 50 o DHC 1996,

(d) sy'n gwasanaethu ar reithgor,

(**97**) Amnewidiwyd adran 71 gan Ddeddf Cysylltiadau Cyflogaeth 1999 (p. 26), Atodlen 4, Rhan 1, ac fe'i diwygiwyd gan Ddeddf Cyflogaeth 2002 (p. 22), adran 17(2) a (3), gan Ddeddf Gwaith a Theuluoedd 2006 (p. 18), Atodlen 1, paragraff 31, a chan Ddeddf Plant a Theuluoedd 2014, adran 118(2).

(**98**) Amnewidiwyd adran 73 gan Ddeddf Cysylltiadau Cyflogaeth 1999, Atodlen 4, Rhan 1, ac fe'i diwygiwyd gan Ddeddf Cyflogaeth 2002 (p. 22), adran 17(4), gan Ddeddf Gwaith a Theuluoedd 2006, Atodlen 1, paragraff 32, a chan Ddeddf Plant a Theuluoedd 2014, adran 118(3).

(**99**) Mewnosodwyd adran 75A gan Ddeddf Cyflogaeth 2002, adran 3, ac fe'i diwygiwyd gan Ddeddf Gwaith a Theuluoedd 2006, Atodlen 1, paragraff 33, gan Ddeddf Plant a Theuluoedd 2014, adrannau 118(4) a 121(1), a chan O.S. 2016/413 (Cy. 131) ac O.S. 2018/1413.

(**100**) Mewnosodwyd adran 75B gan Ddeddf Cyflogaeth 2002, adran 3, ac fe'i diwygiwyd gan Ddeddf Gwaith a Theuluoedd 2006, Atodlen 1, paragraff 34, gan Ddeddf Plant a Theuluoedd 2014, adran 118(5), a chan O.S. 2018/1413.

(**101**) Mewnosodwyd adran 75E gan Ddeddf Plant a Theuluoedd 2014, adran 117(1).

(**102**) Mewnosodwyd adran 75G gan Ddeddf Plant a Theuluoedd 2014, adran 117(1), ac fe'i diwygiwyd gan O.S. 2016/413 (Cy. 131).

(**103**) Amnewidiwyd adran 76, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Cysylltiadau Cyflogaeth 1999, Atodlen 4, Rhan 1.

(**104**) Mewnosodwyd adran 80A gan Ddeddf Cyflogaeth 2002, adran 1, ac fe'i diwygiwyd gan Ddeddf Plant a Theuluoedd 2014, adran 118(6), ac Atodlen 7, paragraff 32, a chan Ddeddf Absenoldeb Tadolaeth (Profedigaeth) 2024 (p. 17), adran 1(2).

(**105**) Mewnosodwyd adran 80B gan Ddeddf Cyflogaeth 2002, adran 1, ac fe'i diwygiwyd gan Ddeddf Plant a Theuluoedd 2014, adrannau 118(7), 121(2), 122(4) a 128(2)(b), ac Atodlen 7, paragraff 33, gan Ddeddf Absenoldeb Tadolaeth (Profedigaeth) 2024, adran 1(3), a chan O.S. 2016/413.

(**106**) Mewnosodwyd adran 80EA gan baragraff 2 o'r Atodlen i Ddeddf Profedigaeth Rhiant (Absenoldeb a Thâl) 2018 (p. 24).

(**107**) Mewnosodwyd adran 80EF gan baragraff 2 o'r Atodlen i Ddeddf Gofal Newyddenedigol (Absenoldeb a Thâl) 2023 (p. 20).

(**108**) 1992 p. 52, ac fe'i diwygiwyd gan Ddeddf Hawliau Cyflogaeth (Datrys Anghydfodau) 1998 (p. 8), adran 1(2)(a), a chan O.S. 1999/1925 ac O.S. 2006/246.

(**109**) Mewnosodwyd adran 168A gan Ddeddf Cyflogaeth 2002, adran 43(2).

(**110**) Diwygiwyd adran 170 gan Ddeddf Cyflogaeth 2002, adran 43(4) a (5), a chan Ddeddf Hawliau Cyflogaeth (Datrys Anghydfodau) 1998, adran 1(2)(a).

(e) sy'n gynrychiolydd diogelwch o dan Reoliadau Cynrychiolwyr Diogelwch a Phwyllgorau Diogelwch 1977(**111**),

(f) sy'n gynrychiolydd diogelwch cyflogeion o dan Reoliadau Iechyd a Diogelwch (Ymgynghori â Chyflogeion) 1996(**112**),

(g) sy'n gynrychiolydd cyflogeion at ddibenion—

(i) Pennod 2 o Ran 4 o Ddeddf yr Undebau Llafur a Chysylltiadau Llafur (Cydgrynhoi) 1992 fel y diffinnir "employee representatives" yn adran 196 o'r Ddeddf honno(**113**), neu

(ii) Rheoliadau Trosglwyddo Ymgymeriadau (Diogelu Cyflogaeth) 2006(**114**),

(h) sy'n cymryd amser i ffwrdd ar gyfer gofal cynenedigol o dan adran 55 o DHC 1996(**115**),

(i) sy'n cyflawni dyletswyddau aelod o'r lluoedd wrth gefn fel y diffinnir "the reserved forces" yn adran 1(2) o Ddeddf Lluoedd Wrth Gefn 1996(**116**),

(j) sydd wedi ei atal dros dro rhag gweithio mewn ysgol,

(k) sy'n aelod o Gyngor y Gweithlu Addysg neu'n aelod o bwyllgor a sefydlwyd gan y Cyngor hwnnw, neu

(l) sydd wedi ei benodi'n gynrychiolydd dysgu i undeb llafur gan yr undeb llafur, er mwyn iddo ddadansoddi'r gofynion hyfforddi neu ddarparu neu hybu cyfleoedd hyfforddi, a chyflawni gwaith ymgynghori neu waith paratoi mewn cysylltiad â swyddogaethau o'r fath.

15. Gwariant wrth dalu person, neu wrth ddarparu i lenwi bwlch dros dro ar gyfer person, sydd ar secondiad ar sail lawnamser am gyfnod o dri mis neu ragor, heblaw i awdurdod lleol neu i gorff llywodraethu.

16. Gwariant wrth dalu person, neu wrth ddarparu i lenwi bwlch dros dro ar gyfer person, sydd wedi bod yn absennol o'r gwaith yn ddi-dor oherwydd salwch am 21 o ddiwrnodau neu ragor.

17. Gwariant, nad yw'n dod o fewn Atodlen 2, mewn perthynas â recriwtio, hyfforddi, datblygu proffesiynol parhaus, rheoli perfformiad a rheoli personél yn achos staff sy'n cael eu cyllido o wariant nad yw'n cael ei dalu o gyfrannau ysgolion o'r gyllideb.

Gwariant arall

18. Gwariant ar ddarparu hyfforddiant mewn offerynnau cerdd neu hyfforddiant corawl, naill ai i unigolion neu i grwpiau.

19. Gwariant ar gefnogi theatrau teithiol, i'r graddau nad yw gwariant o'r fath wedi ei gwmpasu gan grantiau penodol.

20. Gwariant mewn cysylltiad ag addysgu'r Gymraeg gan athrawon sydd wedi eu cyflogi i weithio heblaw mewn ysgol unigol, i'r graddau nad yw gwariant o'r fath wedi ei gwmpasu gan grantiau penodol.

(**111**) O.S. 1977/500; mae offerynnau diwygio ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
(**112**) O.S. 1996/1513; mae offerynnau diwygio ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
(**113**) Diwygiwyd adran 196 gan O.S. 1999/1925.
(**114**) O.S. 2006/246; mae offerynnau diwygio ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
(**115**) Diwygiwyd adran 55 gan O.S. 2002/253 ac O.S. 2004/1771.
(**116**) 1996 p. 14, ac fe'i diwygiwyd gan Ddeddf Diwygio Amddiffyn 2014 (p. 20), adran 44(3)(a) a (4).

21. Gwariant ar ddarparu mangreoedd a chyfleusterau i ysgolion ar gyfer gweithgareddau chwaraeon a gweithgareddau awyr agored, gan gynnwys mangreoedd a ddarperir ar safle ysgol er budd y gymuned yn gyffredinol.

22. Gwariant o dan adrannau 512(**117**), 512ZA(**118**), 512ZB(**119**) neu 513(**120**) o Ddeddf 1996 sydd, mewn perthynas ag ysgolion uwchradd, yn ymwneud â darparu llaeth ac, mewn perthynas ag unrhyw ysgol arall, yn ymwneud â darparu llaeth neu brydau bwyd a lluniaeth arall.

23. Gwariant ar atgyweirio a chynnal a chadw cegin ysgol pan fo gwariant ar brydau bwyd mewn perthynas â'r ysgol o dan sylw yn cael ei ddidynnu o gyllideb ysgolion yr awdurdod lleol o dan baragraff 22.

24. Gwariant ar benderfynu cymhwystra disgybl i gael prydau ysgol am ddim.

25. Gwariant o dan adran 18 o Ddeddf 1996(**121**) wrth wneud unrhyw grant neu unrhyw daliad arall mewn cysylltiad â ffioedd neu dreuliau, o ba bynnag natur, sy'n daladwy mewn cysylltiad â phresenoldeb disgyblion mewn ysgol nad yw'n cael ei chynnal gan unrhyw awdurdod lleol.

26. Gwariant mewn cysylltiad â darparu addysg feithrin, ac eithrio pan fo darpariaeth o'r fath yn cael ei gwneud mewn ysgol a gynhelir.

27. Gwariant ar yswiriant mewn cysylltiad ag atebolrwydd sy'n codi mewn cysylltiad ag ysgolion a mangreoedd ysgolion, ac eithrio i'r graddau y mae cyrff llywodraethu yn cael cyllid ar gyfer yswiriant yn rhan o gyfrannau eu hysgolion o'r gyllideb.

28. Gwariant ar ffioedd trwydded neu danysgrifiadau a delir ar ran ysgolion.

29. Gwariant yr eir iddo wrth ymateb i adroddiad ar arolygiad ysgol o dan adran 28 o Ddeddf Addysg 2005(**122**).

30. Gwariant ar wasanaethau llyfrgell a gwasanaethau amgueddfa ar gyfer ysgolion.

31. Gwariant—

(a) y byddai addysg disgyblion mewn ysgol yn cael ei niweidio'n ddifrifol hebddo, a

(b) na fyddai'n rhesymol disgwyl i gorff llywodraethu ei dalu o gyfran yr ysgol o'r gyllideb oherwydd naill ai—

(i) ei faint a'i natur annisgwyl, neu

(ii) ei faint a'i natur anochel.

(**117**) Amnewidiwyd adran 512, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg 2002, adran 201(1), ac fe'i diwygiwyd gan Ddeddf Gofal Plant 2006, Atodlen 2, paragraff 24, gan Ddeddf Addysg ac Arolygiadau 2006, adran 86(2), gan Fesur Bwyta'n Iach mewn Ysgolion (Cymru) 2009 (mccc 3), adran 8(2), gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, Atodlen 5, paragraff 35, a chan O.S. 2010/1158.

(**118**) Amnewidiwyd adran 512ZA, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg 2002, adran 201(1), ac fe'i diwygiwyd gan Ddeddf Addysg ac Arolygiadau 2006, adran 87(1), gan Ddeddf Addysg 2011, adran 35(2), gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, adran 91(2), a chan O.S. 2010/1158.

(**119**) Amnewidiwyd adran 512ZB, fel y'i deddfwyd yn wreiddiol, gan Ddeddf Addysg 2002, adran 201(1), ac fe'i diwygiwyd gan Ddeddf Diwygio Lles 2007, Atodlen 3, paragraff 16(3), gan Ddeddf Tlodi Plant 2010, adran 26(1), gan Ddeddf Diwygio Lles 2012, Atodlen 2, paragraff 39, Atodlen 3, paragraff 16(3), ac Atodlen 14, Rhan 1, gan Ddeddf Plant a Theuluoedd 2014, adran 106(2), a chan O.S. 2010/1158.

(**120**) Diwygiwyd adran 513 gan O.S. 2010/1158.

(**121**) Diwygiwyd adran 18 gan O.S. 2010/1158.

(**122**) Diwygiwyd adran 28 gan Ddeddf Addysg a Sgiliau 2008 (p. 25), Atodlen 1, paragraff 27, gan Ddeddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013, Atodlen 5, paragraff 22(2), gan Ddeddf Addysg Drydyddol ac Ymchwil (Cymru) 2022, Atodlen 4, paragraff 18(4), a chan O.S. 2005/3238 (Cy. 243), O.S. 2021/861 (Cy. 200) ac O.S. 2022/744 (Cy. 161).

32. Gwariant ar gynnydd yng nghyfran ysgol o'r gyllideb, y mae gan yr ysgol hawlogaeth i'w chael yn rhinwedd fformiwla'r awdurdod lleol neu yn sgil ailbenderfynu cyfrannau ysgolion o'r gyllideb o dan awdurdod Gweinidogion Cymru, neu wariant ar gywiro gwallau.

33. Gwariant at ddibenion nad ydynt yn dod o fewn unrhyw baragraff arall yn yr Atodlen hon ar yr amod nad yw'r gwariant yn dod i gyfanswm o fwy na 0.1% o gyllideb ysgolion yr awdurdod lleol.

34. CERA yr eir iddo at ddibenion nad ydynt yn dod o fewn unrhyw baragraff arall yn yr Atodlen hon nac yn Atodlen 2.

35. Gwariant yr eir iddo o dan adran 22 o Fesur 2011 wrth hyfforddi llywodraethwyr i'w galluogi i gyflawni eu swyddogaethau yn effeithiol, i'r graddau na ddarperir ar gyfer hyn gan grantiau penodol.

36. Gwariant yr eir iddo o dan adran 24 o Fesur 2011 mewn perthynas â hyfforddi clercod cyrff llywodraethu i'w galluogi i gyflawni eu swyddogaethau yn effeithiol.

ATODLEN 4

Rheoliad 29

Cynnwys Cynlluniau Ariannol

Y materion y cyfeirir atynt yn rheoliad 29

1. Cario ymlaen o un cyfnod cyllido i un arall wargedion a diffygion sy'n codi mewn perthynas â chyfrannau ysgolion o'r gyllideb.

2. Nodi'r holl ddosbarthau neu ddisgrifiadau o wariant sy'n ffurfio rhan o gyllideb ysgolion yr awdurdod lleol ond na fyddant yn ffurfio unrhyw ran o'r gyllideb ysgolion unigol ac a fydd, yn hytrach, yn cael eu cadw gan yr awdurdod lleol.

3. Symiau y gellir codi amdanynt yn erbyn cyfrannau ysgolion o'r gyllideb.

4. Symiau y mae ysgolion yn eu cael, y caiff eu cyrff llywodraethu eu cadw, a'r dibenion y caniateir defnyddio symiau o'r fath ar eu cyfer.

5. Gosod amodau, gan gynnwys amodau sy'n rhagnodi rheolaethau a gweithdrefnau ariannol, drwy neu o dan y cynllun ariannol, y mae rhaid i ysgolion gydymffurfio â hwy mewn perthynas â rheoli—

(a) eu cyllidebau dirprwyedig, a

(b) symiau a roddir ar gael gan yr awdurdod lleol i gyrff llywodraethu nad ydynt yn ffurfio rhan o gyllidebau dirprwyedig.

6. Y telerau y mae'r awdurdod lleol yn darparu gwasanaethau a chyfleusterau odanynt i ysgolion a gynhelir ganddo.

7. Yr awdurdod lleol yn talu llog neu log yn cael ei dalu i'r awdurdod lleol.

8. Yr adegau pryd y mae symiau sy'n hafal i gyfran yr ysgol o'r gyllideb i'w rhoi ar gael i gyrff llywodraethu a pha ran o gyfran yr ysgol o'r gyllideb sydd i'w rhoi ar gael ar bob adeg o'r fath.

9. Trosglwyddo arian rhwng penawdau cyllideb o fewn y gyllideb ddirprwyedig.

10. Yr amgylchiadau pryd y caiff yr awdurdod lleol ddirprwyo i gorff llywodraethu y pŵer i wario unrhyw ran o gyllideb addysg nad yw ar gyfer ysgolion yr awdurdod lleol,

neu ei gyllideb ysgolion, yn ychwanegol at yr amgylchiadau a nodir yn adran 49(4)(a) i (c) o Ddeddf 1998(**123**).

11. Defnyddio cyllidebau dirprwyedig a symiau a roddir ar gael gan yr awdurdod lleol i gorff llywodraethu nad ydynt yn ffurfio rhan o gyllidebau dirprwyedig.

12. Cyrff llywodraethu yn benthyca.

13. Y trefniadau bancio y caiff cyrff llywodraethu eu gwneud.

14. Datganiad o ran atebolrwydd personol llywodraethwyr mewn cysylltiad â chyfrannau ysgolion o'r gyllideb, gan roi sylw i adran 50(7) o Ddeddf 1998.

15. Datganiad o ran y lwfansau sy'n daladwy i lywodraethwyr ysgol nad oes ganddi gyllideb ddirprwyedig, yn unol â'r cynllun ariannol a wnaed gan yr awdurdod lleol at ddibenion adran 519 o Ddeddf 1996(**124**).

16. Cadw cofrestr o unrhyw fuddiannau busnes sydd gan y llywodraethwyr a'r pennaeth.

17. Darparu gwybodaeth gan y corff llywodraethu a darparu gwybodaeth iddo.

18. Cynnal rhestrau o asedau.

19. Cynlluniau ar gyfer gwariant corff llywodraethu.

20. Datganiad o ran y defnydd y mae corff llywodraethu yn bwriadu ei wneud o unrhyw warged a ddygwyd ymlaen o'r cyfnod cyllido yn union cyn y cyfnod cyllido presennol, pan fo'r gwarged hwnnw'n fwy na 5% o gyfran yr ysgol o'r gyllideb yn y cyfnod cyllido cyfredol.

21. Datganiad sy'n nodi sut y bydd yr awdurdod lleol yn monitro defnydd corff llywodraethu o'r gwarged a gynhwysir mewn unrhyw ddatganiad a wneir o dan baragraff 20.

22. Darpariaeth y caiff yr awdurdod lleol wneud y canlynol odani—

(a) cyfarwyddo corff llywodraethu ynghylch sut i wario unrhyw warged a ddygwyd ymlaen o'r cyfnod cyllido blaenorol ym mantolen yr ysgol ar gyfer cyfnod cyllido, os yw'r gwarged yn fwy na 5% o gyfran yr ysgol o'r gyllideb, a

(b) os nad yw corff llywodraethu yn cydymffurfio â chyfarwyddyd o'r fath, ei gwneud yn ofynnol i'r corff llywodraethu dalu'r cyfan neu ran o'r gwarged hwnnw i'r awdurdod lleol i'w ddefnyddio'n rhan o'i gyllideb ysgolion ar gyfer y cyfnod cyllido o dan sylw.

23.—(1) Darpariaeth sy'n ei gwneud yn ofynnol i gorff llywodraethu gyflwyno i'r awdurdod lleol, i'w gymeradwyo gan yr awdurdod lleol, gynllun i adennill unrhyw ddiffygion sy'n codi mewn perthynas â chyfrannau ysgolion o'r gyllideb ("cynllun adennill diffyg").

(2) Datganiad sy'n nodi, mewn perthynas â chynllun adennill diffyg drafft—

(a) erbyn pryd y mae rhaid i'r corff llywodraethu gyflwyno cynllun drafft i'r awdurdod lleol i'w gymeradwyo,

(b) manylion, gan gynnwys cyfeiriad, lle y dylai'r corff llywodraethu anfon cynllun adennill diffyg,

(c) ffurf cynllun adennill diffyg a'r materion y mae rhaid ymdrin â hwy ynddo,

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(**123**) Diwygiwyd adran 49(4) gan Ddeddf Addysg 2002, Atodlen 21, paragraff 100(2), a chan O.S. 2010/1158.
(**124**) Diwygiwyd adran 519 gan Ddeddf Safonau a Fframwaith Ysgolion 1998, Atodlen 30, paragraff 139, a chan O.S. 2010/1158; mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(d) cyfnod para'r cynllun adennill diffyg drafft,

(e) faint o amser y caiff yr awdurdod lleol ei gymryd i ystyried cynllun adennill diffyg drafft,

(f) y canlyniadau os na chyflwynir cynllun adennill diffyg drafft i'r awdurdod lleol,

(g) unrhyw ofynion i adolygu a diwygio'r cynllun adennill diffyg cymeradwy, ac

(h) y canlyniadau os na chydymffurfir â chynllun adennill diffyg cymeradwy.

24. Datganiad o ran trethu symiau a dalwyd gan gorff llywodraethu neu symiau y mae corff llywodraeth wedi eu cael.

25. Yswiriant.

26. Cyrff llywodraethu yn defnyddio cyllidebau dirprwyedig er mwyn bodloni dyletswyddau'r awdurdod lleol a osodir gan neu o dan Ddeddf Iechyd a Diogelwch yn y Gwaith etc. 1974.

27. Darparu cyngor cyfreithiol i'r corff llywodraethu.

28. Cyllid ar gyfer materion amddiffyn plant.

29. Prydau ysgol.

30. Sut yr ymdrinnir â chwynion a wneir gan bersonau sy'n gweithio yn yr ysgol, neu gan lywodraethwyr ynghylch rheoli ariannol neu briodoldeb ariannol yn yr ysgol, ac i bwy y dylid gwneud cwynion o'r fath.

31. Gwariant yr eir iddo gan gorff llywodraethu wrth arfer y pŵer a roddir gan adran 27 o Ddeddf 2002(**125**) (pŵer corff llywodraethu i ddarparu cyfleusterau cymunedol etc.).

32. Cyrff llywodraethu yn darparu ffurflenni a gwybodaeth at ddibenion pensiynau athrawon.

33. Y raddfa y mae'n ofynnol i'r awdurdod lleol ei chyhoeddi o dan reoliad 21(4).

ATODLEN 5

Rheoliad 32(2)

Rhan 1 o Ddatganiad Cyllideb

RHAN 1

Cyffredinol

1. Rhaid i Ran 1 o ddatganiad cyllideb (gwybodaeth ar lefel ysgol) fod ar y ffurf a nodir yn Rhan 2 o'r Atodlen hon ac yn unol â'r nodiadau a nodir yn Rhan 3 o'r Atodlen hon.

2. Rhaid cwblhau'r fersiynau Cymraeg a Saesneg o'r ffurflen.

3. Ni chaiff maint y ffont a ddefnyddir fod yn llai na 7pt.

4.—(1) Rhaid i'r wybodaeth a ganlyn ymddangos ar frig pob Rhan o ddatganiad cyllideb—

(a) rhowch y cyfnod cyllido y mae'r datganiad cyllideb yn ymwneud ag ef yng ngholofn (a),

(**125**) Mae diwygiadau iddi ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(b) rhowch rif y fersiwn, neu'r rhif "1" os mai hon yw'r fersiwn gyntaf, yng ngholofn (b),

(c) rhowch y dyddiad y cwblhawyd y ffurflen yng ngholofn (c),

(d) rhowch enw'r awdurdod lleol yng ngholofn (d), ac

(e) rhowch gyfeirnod unedol yr awdurdod lleol yng ngholofn (e).

(2) Yn y paragraff hwn, ystyr "rhif y fersiwn" yw rhif sy'n gwahaniaethu ffurflen benodol a gyflwynir gan yr awdurdod lleol oddi wrth fersiynau cynharach o'r ffurflen a gyflwynwyd ganddo.

5. Mae'r nodiadau â rhif yn Rhan 3 o'r Atodlen hon yn cyfeirio at yr eitemau yn y tabl sy'n dwyn y rhif cyfatebol yn y ffurflen.

6. Pan na fo awdurdod lleol yn bwriadu gwneud unrhyw ddarpariaeth ariannol ar gyfer unrhyw fater a restrir yn y ffurflen, rhaid rhoi sero yn y lle priodol.

RHAN 2

Y Ffurflen

Datganiad Cyllideb Addysg Adran 52
Rhan 1 Gwybodaeth ar Lefel Ysgol

Llythrennau colofnau									
	(a)		(b)		(c)		(d)		(e)
Y Cyfnod Cyllido (Blwyddyn Ariannol):		Rhif y Fersiwn:		Y Dyddiad y Cwblhawyd y Ffurflen (Datganiad Cyllideb):		Enw'r Awdurdod Lleol:		Cyfeirnod Unedol yr Awdurdod Lleol:	

CRYNODEB O'R GYLLIDEB YSGOLION

Rhifau colofnau														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Enw'r Ysgol	Cyfeirnod yr Ysgol	Dyddiad Agor neu Gau'r Ysgol	A neu C	Nifer y Disgyblion neu Leoedd Ysgol	Cyfran o'r Gyllideb fesul Ysgol				Cyfran o'r Gyllideb fesul Disgybl/Lle Ysgol			Cyllid nad yw o'r Gyllideb Ysgolion Unigol sydd wedi ei Ddatganoli i Ysgolion £k	Amcangyfrif o'r Gyfran o'r Gyllideb ym Mlwyddyn 2 £k	Amcangyfrif o'r Gyfran o'r Gyllideb ym Mlwyddyn 3 £k
					Dirprwyad Craidd £k	Dirprwyad Disgresiynol £k	Dirprwyadau Anghenion Dysgu Ychwanegol £k	Cyfanswm y Dirprwyad £k	Dirprwyad Craidd gan gynnwys y Dirprwyad Craidd Anghenion Dysgu Ychwanegol £	Dirprwyad Disgresiynol gan gynnwys y Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol £	Cyfanswm y Dirprwyad £			
Ysgolion Meithrin a Gynhelir														
Llinell (16) Cyfanswm/cyfartaledd – ysgolion meithrin a gynhelir														
Ysgolion Cynradd														
Llinell (17) Cyfanswm/cyfartaledd – ysgolion cynradd														
Ysgolion Canol														
Llinell (18) Cyfanswm/cyfartaledd – ysgolion														

canol															
Ysgolion Uwchradd															
Llinell (19) **Cyfanswm/cyfartaledd – ysgolion uwchradd**															
Ysgolion Arbennig															
Llinell (20) **Cyfanswm/cyfartaledd – ysgolion arbennig**															
Llinell (21) **Cyfanswm/cyfartaledd – pob ysgol**															
Rhifau colofnau															
EITEMAU MEMORANDWM			**(22)**							**(23)**					
Cyllideb Ysgolion Unigol Heb ei Dyrannu		Ysgolion Meithrin a Gynhelir						**Cyllid nad yw o'r Gyllideb Ysgolion Unigol ac sydd Heb ei Ddyrannu**	Ysgolion Meithrin a Gynhelir						
		Ysgolion Cynradd							Ysgolion Cynradd						
		Ysgolion Canol							Ysgolion Canol						
		Ysgolion Uwchradd							Ysgolion Uwchradd						
		Ysgolion Arbennig							Ysgolion Arbennig						
Llinell (24)		**Cyfanswm**							**Cyfanswm**						
Llinell (25) **CYFANSWM Cyllideb Ysgolion Unigol**								**Llinell (26)** **CYFANSWM Cyllid nad yw o'r Gyllideb Ysgolion Unigol**						

RHAN 3

Nodiadau i Ran 1 o Ddatganiad Cyllideb

1. Yng ngholofn (1), rhowch enwau'r holl ysgolion a gynhelir, neu sydd i'w cynnal, gan yr awdurdod lleol yn y cyfnod cyllido yn y drefn a ganlyn—

(a) ysgolion meithrin a gynhelir;

(b) ysgolion cynradd;

(c) ysgolion canol;

(d) ysgolion uwchradd;

(e) ysgolion arbennig.

2. Gyferbyn ag enw pob ysgol a gynhelir, yng ngholofn (2), rhowch gyfeirnod yr ysgol honno.

3. Yng ngholofn (3), rhowch y dyddiad y bwriedir i'r ysgol a gynhelir gau neu agor, yn ôl y digwydd; fel arall gadewch golofn (3) yn wag.

4. Yng ngholofn (4), gyferbyn ag enw pob ysgol a gynhelir, rhowch y llythyren "C" os yw'r ysgol i gau yn ystod y cyfnod cyllido a'r llythyren "A" os yw'r ysgol i agor yn ystod y cyfnod cyllido; fel arall gadewch golofn (4) yn wag.

5.—(1) Yng ngholofn (5), gyferbyn ag enw pob ysgol a gynhelir, rhowch—

(a) nifer y disgyblion cofrestredig yn yr ysgol y mae'n ofynnol, o dan y fformiwla, ei ddefnyddio ar gyfer y penderfyniad cychwynnol ynghylch cyfran yr ysgol honno o'r gyllideb, a

(b) nifer y lleoedd ysgol sydd wedi eu neilltuo ar gyfer disgyblion mewn dosbarth meithrin neu ar gyfer disgyblion ag anghenion dysgu ychwanegol ac a gyllidir felly o dan y fformiwla.

(2) Yn achos ysgol a gynhelir a fydd ar agor am ran o'r flwyddyn yn unig, rhaid lleihau'r nifer a benderfynir yn unol ag is-baragraff (1)(a) neu (b) o'r nodyn hwn i adlewyrchu'r gyfran o'r flwyddyn y mae'r ysgol i agor amdani. Er enghraifft, os disgwylir i ysgol a gynhelir agor am 7 mis o'r cyfnod cyllido, y nifer y dylid ei ddangos yw nifer y disgyblion wedi ei luosi â 7, yna ei rannu â 12.

6.—(1) Yng ngholofn (6), gyferbyn ag enw pob ysgol a gynhelir, rhowch y swm a ddyrennir gan yr awdurdod lleol i bob ysgol o'r Dirprwyad Craidd.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos y gyfran wirioneddol o'r gyllideb a roddir i'r ysgol.

7.—(1) Yng ngholofn (7), gyferbyn ag enw pob ysgol a gynhelir, rhowch y swm a ddyrennir gan yr awdurdod lleol i bob ysgol o'r Dirprwyad Disgresiynol.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos y gyfran wirioneddol o'r gyllideb a roddir i'r ysgol.

8.—(1) Yng ngholofn (8), gyferbyn ag enw pob ysgol a gynhelir, rhowch y swm a ddyrennir gan yr awdurdod lleol i bob ysgol o'r Dirprwyadau Anghenion Dysgu Ychwanegol.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos y gyfran wirioneddol o'r gyllideb a roddir i'r ysgol.

9.—(1) Yng ngholofn (9), gyferbyn ag enw pob ysgol a gynhelir, rhowch gyfanswm dirprwyad yr ysgol o'r Dirprwyad Craidd, y Dirprwyad Disgresiynol a'r Dirprwyadau Anghenion Dysgu Ychwanegol, sef cyfan gyfran yr ysgol o'r gyllideb.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos y gyfran wirioneddol o'r gyllideb a roddir i'r ysgol.

10. Yng ngholofn (10), gyferbyn ag enw pob ysgol a gynhelir, rhowch y swm a ddyrennir gan yr awdurdod lleol fesul disgybl neu le ysgol yn yr ysgol o'r Dirprwyad Craidd yn ogystal â'r Dirprwyad Craidd Anghenion Dysgu Ychwanegol, a gyfrifir drwy rannu'r cyfanswm â nifer y disgyblion neu'r lleoedd ysgol ar gyfer yr ysgol a roddwyd yn unol â nodyn 5.

11. Yng ngholofn (11), gyferbyn ag enw pob ysgol a gynhelir, rhowch y swm a ddyrennir gan yr awdurdod lleol fesul disgybl neu le ysgol yn yr ysgol o'r Dirprwyad Disgresiynol yn ogystal â'r Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol, a gyfrifir drwy rannu'r cyfanswm â nifer y disgyblion neu'r lleoedd ysgol ar gyfer yr ysgol a roddwyd yn unol â nodyn 5.

12. Yng ngholofn (12), gyferbyn ag enw pob ysgol a gynhelir, rhowch gyfanswm y dirprwyad fesul disgybl neu le ysgol yn yr ysgol, a gyfrifir drwy rannu'r swm a roddwyd yn unol â nodyn 9 â nifer y disgyblion neu'r lleoedd ysgol ar gyfer yr ysgol a roddwyd yn unol â nodyn 5.

13. Yng ngholofn (13), gyferbyn ag enw pob ysgol a gynhelir, rhowch y cyllid nad yw o'r gyllideb ysgolion unigol sydd wedi ei ddatganoli i ysgolion sef swm y cyllid dangosol ychwanegol cynlluniedig (gan gynnwys grantiau) y bwriedir ei ddyrannu i'r ysgol nad yw'n rhan o gyfran yr ysgol o'r gyllideb.

14.—(1) Yng ngholofn (14), gyferbyn ag enw pob ysgol a gynhelir, rhowch benderfyniad amcangyfrifedig ynghylch cyfanswm cyfran yr ysgol o'r gyllideb ar gyfer blwyddyn 2 sef y cyfnod cyllido cyntaf sy'n dod yn union ar ôl y cyfnod cyllido cyfredol.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos penderfyniad cychwynnol ynghylch cyfran wirioneddol yr ysgol o'r gyllideb.

15.—(1) Yng ngholofn (15), gyferbyn ag enw pob ysgol a gynhelir, rhowch benderfyniad amcangyfrifedig ynghylch cyfanswm cyfran yr ysgol o'r gyllideb ar gyfer blwyddyn 3 sef yr ail gyfnod cyllido sy'n dod yn union ar ôl y cyfnod cyllido cyntaf.

(2) O ran ysgolion a gynhelir sydd ar agor am ran o'r flwyddyn yn unig, dylid dangos penderfyniad cychwynnol ynghylch cyfran wirioneddol yr ysgol o'r gyllideb.

(3) Yn y paragraff hwn, mae i "cyfnod cyllido cyntaf" yr ystyr a roddir iddo yn nodyn 14(1).

16. Yn llinell (16), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad ag ysgolion meithrin a gynhelir, ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad ag ysgolion meithrin a gynhelir.

17. Yn llinell (17), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad ag ysgolion cynradd, ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad ag ysgolion cynradd.

18. Yn llinell (18), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad ag ysgolion canol,

ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad ag ysgolion canol.

19. Yn llinell (19), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad ag ysgolion uwchradd, ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad ag ysgolion uwchradd.

20. Yn llinell (20), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad ag ysgolion arbennig, ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad ag ysgolion arbennig.

21. Yn llinell (21), ym mhob un o golofnau (5) i (9) a (13) i (15), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny mewn cysylltiad â'r holl ysgolion a gynhelir, ac yng ngholofnau (10) i (12), rhowch gyfartaledd y niferoedd a roddwyd yn y colofnau hynny mewn cysylltiad â'r holl ysgolion a gynhelir.

22. Yng ngholofn (22), rhowch swm y gyllideb ysgolion unigol nad yw'n cael ei ddyrannu i ysgolion a gynhelir yng ngholofnau (9) a (12), gan roi amcangyfrif o'r rhaniad rhwng ysgolion meithrin a gynhelir, ysgolion cynradd, ysgolion canol, ysgolion uwchradd ac ysgolion arbennig.

23. Yng ngholofn (23), rhowch gyfanswm y cyllid o'r math y cyfeirir ato yn nodyn 13 ac y mae'r awdurdod lleol yn bwriadu ei ddyrannu i ysgolion a gynhelir ond nad yw'n cael ei ddyrannu ar ddechrau'r cyfnod cyllido, gan roi amcangyfrif o'r rhaniad rhwng ysgolion meithrin a gynhelir, ysgolion cynradd, ysgolion canol, ysgolion uwchradd ac ysgolion arbennig.

24. Yn llinell (24), ym mhob un o golofnau (22) a (23), rhowch gyfanswm y niferoedd a roddwyd ym mhob un o'r colofnau hynny.

25. Yn llinell (25), rhowch gyfanswm y niferoedd yn llinell (21) o golofn (9) ac yn llinell (24) o golofn (22).

26. Yn llinell (26), rhowch gyfanswm y niferoedd yn llinell (21) o golofn (13) a llinell (24) o golofn (23).

ATODLEN 6

Rheoliad 32(3)

Rhan 2 o Ddatganiad Cyllideb

RHAN 1

Cyffredinol

1. Rhaid i Ran 2 o ddatganiad cyllideb (gwybodaeth am y fformiwla) fod ar y ffurf a nodir yn Rhan 2 o'r Atodlen hon ac yn unol â'r nodiadau a nodir yn Rhan 3 o'r Atodlen hon.

2. Rhaid cwblhau'r fersiynau Cymraeg a Saesneg o'r ffurflen.

3. Ni chaiff maint y ffont a ddefnyddir fod yn llai na 7pt.

4.—(1) Rhaid i'r wybodaeth a ganlyn ymddangos ar frig pob Rhan o ddatganiad cyllideb—

(a) rhowch y cyfnod cyllido y mae'r datganiad cyllideb yn ymwneud ag ef yn llinell (a) o golofn (a),

(b) rhowch rif y fersiwn, neu'r rhif "1" os mai hon yw'r fersiwn gyntaf, yn llinell (b) o golofn (a),

(c) rhowch y dyddiad y cwblhawyd y ffurflen yn llinell (c) o golofn (a),

(d) rhowch enw'r awdurdod lleol yn llinell (d) o golofn (a),

(e) rhowch gyfeirnod unedol yr awdurdod lleol yn llinell (e) o golofn (a),

(f) rhowch enw'r ysgol a gynhelir yn llinell (f) o golofn (a),

(g) rhowch gyfeirnod yr ysgol yn llinell (g) o golofn (a), ac

(h) rhowch y math o ddirprwyad y mae'r ffurflen yn ymwneud ag ef yn llinell (h) o golofn (a), sef y Dirprwyad Craidd, y Dirprwyad Disgresiynol, y Dirprwyadau Anghenion Dysgu Ychwanegol, y Dirprwyad Craidd Anghenion Dysgu Ychwanegol, y Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol neu Gyfanswm y Dirprwyad.

(2) Yn y paragraff hwn, ystyr "rhif y fersiwn" yw rhif sy'n gwahaniaethu ffurflen benodol a gyflwynir gan yr awdurdod lleol oddi wrth fersiynau cynharach o'r ffurflen a gyflwynwyd ganddo.

5. Mae'r nodiadau â rhif yn Rhan 3 o'r Atodlen hon yn cyfeirio at yr eitemau yn y tabl sy'n dwyn y rhif cyfatebol yn y ffurflen.

6. Caiff awdurdod lleol gynnwys, ar ffurf atodiad i'r ffurflen a nodir yn Rhan 2 o'r Atodlen hon, unrhyw wybodaeth berthnasol yn ychwanegol at yr wybodaeth y mae'n ofynnol ei chynnwys yn y ffurflen.

7. Pan na fo awdurdod lleol yn bwriadu gwneud unrhyw ddarpariaeth ariannol ar gyfer unrhyw fater a restrir yn y ffurflen, rhaid rhoi sero yn y lle priodol.

8.—(1) Rhaid i awdurdod lleol, ar gyfer pob ysgol a phob math o ysgol a nodir yn is-baragraff (2), gwblhau ffurflen ar wahân ar gyfer pob un o'r cyllidebau dirprwyedig a nodir yn is-baragraff (3).

(2) Yr ysgol neu'r mathau o ysgol y cyfeirir ati neu atynt yn is-baragraff (1) yw—

(a) pob ysgol a gynhelir y mae'n ei chynnal, gan roi cyfansymiau ar gyfer yr ysgol honno yn unig,

(b) yr holl ysgolion a gynhelir y mae'n eu cynnal, gan roi cyfansymiau ar gyfer pob ysgol o'r fath,

(c) y sector ysgolion meithrin a gynhelir y mae'n ei gynnal, gan roi cyfansymiau ar gyfer pob un o'r math hwnnw o ysgol,

(d) y sector ysgolion arbennig y mae'n ei gynnal, gan roi cyfansymiau ar gyfer pob un o'r math hwnnw o ysgol,

(e) y sector ysgolion cynradd y mae'n ei gynnal, gan roi cyfansymiau ar gyfer pob un o'r math hwnnw o ysgol,

(f) y sector ysgolion canol y mae'n ei gynnal, gan roi cyfansymiau ar gyfer pob un o'r math hwnnw o ysgol, ac

(g) y sector ysgolion uwchradd y mae'n ei gynnal, gan roi cyfansymiau ar gyfer pob un o'r math hwnnw o ysgol.

(3) Y cyllidebau dirprwyedig y cyfeirir atynt yn is-baragraff (1) yw—

(a) y Dirprwyad Craidd,

(b) y Dirprwyad Disgresiynol,

(c) Dirprwyadau Anghenion Dysgu Ychwanegol,

(d) y Dirprwyad Craidd Anghenion Dysgu Ychwanegol,

(e) y Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol, ac

(f) Cyfanswm y Dirprwyad.

RHAN 2

Y Ffurflen

Datganiad Cyllideb Addysg Adran 52 Rhan 2: Ffactorau Cyllido		
		Colofn (a)
Llinell (a)	Y Cyfnod Cyllido (Blwyddyn Ariannol):	
Llinell (b)	Rhif y Fersiwn:	
Llinell (c)	Y Dyddiad y Cwblhawyd y Ffurflen (Datganiad Cyllideb):	
Llinell (d)	Enw'r Awdurdod Lleol:	
Llinell (e)	Cyfeirnod Unedol yr Awdurdod Lleol:	
Llinell (f)	Enw'r Ysgol:	
Llinell (g)	Cyfeirnod yr Ysgol:	
Llinell (h)	Dirprwyad Craidd/Dirprwyad Disgresiynol/Dirprwyadau Anghenion Dysgu Ychwanegol/Dirprwyad Craidd Anghenion Dysgu Ychwanegol/Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol/Cyfanswm y Dirprwyad:	

	Rhifau colofnau					
	(1)	(2)	(3)	(4)	(5)	(6)
	Rhif y Llinell	Disgrifiad	Gwerth	CYFANSWM		
				Nifer	£	%
Llinell (7)		Cyfanswm y Cyllid fesul Disgybl/Cyfanswm y Disgyblion				
Llinell (8)		Cyfanswm y Cyllid ar Sail Lleoedd Ysgol/Cyfanswm y Lleoedd Ysgol				
Llinell (9)		Cyfanswm y Cyllid Arall ar Sail Disgyblion				
Llinell (10)		Cyfanswm y Cyllid ar Sail Disgyblion				
Llinell (11)		Cyfanswm y Cyllid Penodol i Ysgol				
Llinell (12)		Cyfanswm yr Addasiadau i'r Gyllideb				
Llinell (13)		Cyfanswm y Gyllideb				

Nodiadau i Ran 2 o Ddatganiad Cyllideb

Cyllideb ysgolion a gynhelir unigol: ffactorau cyllido

1. Yng ngholofn (1), rhowch rifau llinellau olynol er mwyn ei gwneud yn haws nodi pob ffactor cyllido a ddisgrifir yng ngholofn (2).

2.—(1) Yng ngholofn (2), rhowch ddisgrifiad cryno o bob ffactor cyllido a ddefnyddir yn fformiwla'r awdurdod lleol.

(2) Defnyddiwch "*" fel y nod cyntaf yn y disgrifiad o bob ffactor sy'n seiliedig ar gymhwystra disgybl i gael prydau ysgol am ddim, neu breswyliad disgybl mewn perthynas â Mynegai Amddifadedd Lluosog Cymru.

(3) Ychwanegwch linellau yn ôl yr angen er mwyn darparu ar gyfer yr holl ffactorau a ddefnyddir.

3. Yng ngholofn (3), rhowch y gwerth fesul uned fesur ar gyfer pob ffactor.

4. Yng ngholofn (4), rhowch nifer yr unedau mesur ar gyfer pob ffactor.

5. Yng ngholofn (5), rhowch gyfanswm y cyllid a ddyrennir ar gyfer pob ffactor, sef y ffigur yng ngholofn (3) wedi ei luosi â'r ffigur yng ngholofn (4).

6. Yng ngholofn (6), rhowch, ar ffurf canran, y gyfran o gyfanswm y gyllideb sydd wedi ei rhoi yn llinell (13) ac sydd wedi ei chynrychioli gan y gwerth yng ngholofn (5).

7. Yn llinell (7) o golofn (4), rhowch nifer y disgyblion cofrestredig yn yr ysgol a gynhelir y mae'n ofynnol, o dan y fformiwla, ei ddefnyddio ar gyfer y penderfyniad cychwynnol ynghylch cyfran yr ysgol honno o'r gyllideb, ac yn llinell (7) o golofn (5), rhowch gyfanswm y cyllid a ddyrennir yn ôl y niferoedd disgyblion hynny yn unol â rheoliad 15.

8. Yn llinell (8) o golofn (4), rhowch gyfanswm nifer y lleoedd ysgol, ac yn llinell (8) o golofn (5), rhowch gyfanswm y cyllid a ddyrennir yn ôl lleoedd ysgol.

9. Yn llinell (9) o golofn (5), rhowch gyfanswm y cyllid a ddyrennir yn ôl ffactorau eraill sy'n ymwneud â chyllid ar sail disgyblion.

10. Yn llinell (10) o golofn (5), rhowch gyfanswm y cyllid ar sail disgyblion.

11. Yn llinell (11) o golofn (5), rhowch gyfanswm y cyllid a ddyrennir yn ôl ffactorau eraill sy'n benodol i'r ysgol a gynhelir.

12. Yn llinell (12) o golofn (5), rhowch unrhyw addasiadau i'r gyllideb. Er enghraifft, gallai hyn gynnwys addasiadau ôl-weithredol mewn perthynas â'r cyfnod cyllido blaenorol ac amrywiad fesul ysgol o amgylch cyfartaledd fformiwläig ar gyfer yr awdurdod lleol gyda gwerth sero net ar lefel awdurdod lleol.

13. Yn llinell (13) o golofn (5), rhowch gyfanswm y gyllideb ddirprwyedig.

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd y Brenin ar gyfer Cymru.

WELSH STATUTORY INSTRUMENTS

2026 No. 111

EDUCATION, WALES

The School Funding, Budget Statements and Outturn Statements (No. 2) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

The School Funding, Budget Statements and Outturn Statements (Wales) Regulations 2026 ("the 2026 Regulations") revoke and replace the Education (Budget Statements) (Wales) Regulations 2002, the Education (Outturn Statements) (Wales) Regulations 2003 and the School Funding (Wales) Regulations 2010 ("the 2010 Regulations") in relation to financial years that commence on or after 1 April 2027. The 2026 Regulations make provision for the funding of maintained schools in Wales for those financial years.

These Regulations revoke and remake the 2026 Regulations prior to the 2026 Regulations coming into force on 1 February 2027, with the errors in the 2026 Regulations corrected as follows—

(a) the reference to sections 24(3) and (4) and 210(7) of the Education Act 2002 in the preamble of the 2026 Regulations is incorrect and these Regulations instead refer to sections 13, 14 and 32(2) of the Education (Wales) Measure 2011,

(b) the reference to "pupil's" in regulation 21(6)(b) and regulation 21(7)(a) of the 2026 Regulations is incorrect and these Regulations instead refer to "pupils", and

(c) in the Welsh text of paragraph 31 of Schedule 2 to the 2026 Regulations the reference to "ysgolion a gynhelir" is incorrect and these Regulations instead refer to "ysgolion".

These Regulations do not remake regulation 2(2) of the 2026 Regulations. Regulation 2(2) of the 2026 Regulations made a consequential amendment to the 2010 Regulations and came into force on 1 April 2026.

Part 1 contains the introductory, revocation and interpretation provisions.

Part 2 deals with the non-schools education budget, the schools budget and the individual schools budget.

Regulation 4 and Schedule 2 set out the expenditure that constitutes the non-schools education budget. This budget relates to the expenditure on local authority functions that the local authority must retain centrally.

Regulation 5 requires the local authority to make an initial determination of the schools budget on or before 14 February immediately preceding a funding period. A “funding period” is defined in section 45(1B) of the School Standards and Framework Act 1998 (“the 1998 Act”) to mean a financial year or such other period as may be prescribed. These Regulations define “funding period” to mean a financial year within the meaning given to that term in section 579(1) of the Education Act 1996.

Regulation 6 defines the schools budget. The schools budget relates to the expenditure that is aimed at supporting schools.

Regulation 7 requires the individual schools budget to be determined on or before 14 February immediately preceding a funding period. A funding period is a financial year. The individual schools budget is defined in regulation 7 and Schedule 3. The individual schools budget is formed by deducting any or all of the expenditure items set out in Schedule 3 from the schools budget. It is for the local authority to decide what expenditure items from Schedule 3 to deduct from the schools budget. Whatever is left remaining in the schools budget after that exercise will form the individual schools budget.

It is a matter for the local authority to determine what to do with the expenditure items deducted from the schools budget and which are not allocated to its individual schools budget. A local authority may determine to retain those expenditure items centrally so that it will be responsible for meeting the cost of them. Alternatively, a local authority may determine to allocate those expenditure items to maintained schools. In which case the local authority will also allocate the funding for those expenditure items to maintained schools who will then be responsible for meeting the cost of them.

Part 3 deals with schools’ budget shares. Regulation 8 requires the individual schools budget to be allocated as budget shares to maintained schools. This means that the individual schools budget must be divided up into school’s budget shares with each maintained school receiving a budget share. Regulation 9 requires an initial determination of the amount of a school’s budget share to be made on or before 31 March preceding a funding period. Regulation 9 further requires the local authority to notify school governing bodies of the amount of their budget shares together with information about how the budget share was calculated and estimates of the budget shares for the following two funding periods.

Regulation 10 requires a local authority to determine a formula for the budget shares. Regulation 11 requires consultation on any changes made to the formula since the preceding funding period. Regulation 12 sets out how a local authority formula is to be published.

Regulation 13 makes provision for the delegated budget of a new school.

Regulations 14 to 26 set out the factors and criteria to be taken into account in determining schools’ budget shares. Regulation 24 makes new provision which allows a local authority to allocate a single budget share to the governing body of the federation and treat the schools as a single school for that purpose.

Regulation 27 allows a local authority to redetermine a school's budget share in order to correct errors, and regulation 28 allows the Welsh Ministers to approve alternative arrangements to determine schools' budget shares.

Part 4 deals with local authorities' financial schemes. Regulation 29 and Schedule 4 specify the matters that must be dealt with in financial schemes.

Regulation 30 sets out how revised financial schemes are to be published and regulation 31 requires any revisions to be approved by the schools forum or the Welsh Ministers.

Part 5 deals with the information about a local authority's expenditure on education which must be contained in the statement of planned expenditure ("budget statement") which each local authority is required to prepare before the beginning of each funding period under section 52(1) of the 1998 Act.

In sections 45, 45A, 47 and 48 of the 1998 Act the term "funding period" is used rather than the term "financial year". Section 45 of the 1998 Act defines "funding period" to mean a financial year or such other period as may be prescribed. However, in section 52(1) of the 1998 Act the term "financial year" is used. For the sake of consistency these Regulations use the term "funding period" throughout. These Regulations define "funding period" to mean a financial year within the meaning given to that term in section 579(1) the Education Act 1996.

Regulation 32 requires that every budget statement must be prepared in two parts as follows—

(a) Part 1, in the form and containing particulars of planned expenditure for individual maintained schools prescribed in Schedule 5, and

(b) Part 2, in the form and containing the information with respect to the methodology for determining schools' budget shares for maintained schools prescribed in Schedule 6.

Regulations 33 and 34 set out how a local authority budget statement is to be published.

Part 6 deals with the information about local authorities' expenditure on education which must be contained in a statement ("outturn statement"). Each local authority is required to prepare after the end of each funding period an outturn statement by section 52(2) of the 1998 Act.

Regulation 35 specifies the form which outturn statements must take.

Regulation 36 specifies the information to be included in the outturn statement.

Regulations 37 and 38 set out how a local authority outturn statement is to be published.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the School Funding Branch, Education Infrastructure, Governance and Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2026 No. 111

EDUCATION, WALES

The School Funding, Budget Statements and Outturn Statements (No. 2) (Wales) Regulations 2026

Made	*29 June 2026*
Coming into force	*31 January 2027*

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The Welsh Ministers make these Regulations, in exercise of the powers conferred by sections 45A(1), (1A), (2), (3), (4) and (4A)(**1**), 45AC(**2**), 47(1), (2) and (3)(**3**), 48(1) and

(**1**) Section 45A was inserted by the Education Act 2002 (c. 32), section 41(1) and was amended by the Education Act 2005 (c. 18), Schedule 16, paragraph 3 and by S.I. 2010/1158.
(**2**) Section 45AC was inserted by the Education Act 2005, Schedule 16, paragraph 4 and was amended by S.I. 2010/823 and S.I. 2010/1158.
(**3**) Section 47 was amended by the Education Act 2005, Schedule 16, paragraph 6 and by S.I. 2010/1158.

(2)(**4**), 49(2) and (2A)(**5**), 52(1), (2), (3) and (4)(**6**) and 138(7)(**7**) and (8) of, and paragraphs 1(7) and 2B of Schedule 14(**8**) to, the School Standards and Framework Act 1998(**9**), and now exercisable by them and by sections 13, 14 and 32(2) of the Education (Wales) Measure 2011(**10**).

PART 1
General

Title, coming into force and application

1.—(1) The title of these Regulations is the School Funding, Budget Statements and Outturn Statements (No. 2) (Wales) Regulations 2026.

(2) These Regulations come into force on 31 January 2027.

(3) These Regulations apply in relation to financial years beginning on or after 1 April 2027.

(4) These Regulations apply in relation to Wales.

Revocation

2. The Regulations set out in the table of revocations in Schedule 1 are revoked to the extent set out in that Schedule.

Interpretation

3.—(1) In these Regulations—

"the 1996 Act" ("*Deddf 1996*") means the Education Act 1996(**11**);

"the 1998 Act" ("*Deddf 1998*") means the School Standards and Framework Act 1998;

"the 2002 Act" ("*Deddf 2002*") means the Education Act 2002;

(**4**) Section 48 was amended by the Education Act 2002, Schedule 3, paragraph 2, the Education Act 2005, Schedule 18, paragraph 7, the Education and Inspections Act 2006 (c. 40), Schedule 5, paragraph 3, Schedule 18, Part 6 and by S.I. 2010/1158.

(**5**) Subsections (2) and (2A) were substituted for subsections (2) and (3), as originally enacted, by the Education and Inspections Act 2006, Schedule 5, paragraph 4 and amended by the Education Act 2002, Schedule 21, paragraph 100, the School Standards and Organisation (Wales) Act 2013 (anaw 1), Schedule 5, paragraph 19(7) and by S.I. 2010/1158.

(**6**) Section 52 was amended by the Apprenticeships, Skills, Children and Learning Act 2009 (c. 22), section 253, the Education Act 2002, section 45 and Schedule 22, Part 3, the Education Act 2005, Schedule 18, paragraph 10 and by S.I. 2010/1158.

(**7**) Section 138(7) was amended by the Education and Inspections Act 2006, Schedule 17, paragraph 3.

(**8**) Paragraph 1 of Schedule 14 was amended by the Education and Inspections Act 2006, Schedule 5, paragraph 5(1) to (4), Schedule 18, Part 6 and by S.I. 2010/1158. Paragraph 2B of Schedule 14 was substituted for paragraph 2, as originally enacted, by the Education and Inspections Act 2006, Schedule 5, paragraph 5(5) and amended by S.I. 2010/1158.

(**9**) 1998 c. 31. Functions of the Secretary of State under sections 45A, 45AC, 47, 48, 49, 52 and 138 and Schedule 14 were transferred to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), section 211 of the Education Act 2002, section 119 of the Education Act 2005 and section 180 of the Education and Inspections Act 2006. Those functions are now exercisable by the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32). For the meanings of "prescribed" and "regulations", see section 142(1) of the School Standards and Framework Act 1998.

(**10**) 2011 nawm 7. Section 13 was amended by the School Standards and Organisation (Wales) Act 2013 (anaw 1), Schedule 5, paragraph 29(3). For the meanings of "prescribed" and "regulations" see section 31(1) of the Education (Wales) Measure 2011.

(**11**) 1996 c. 56.

"the 2011 Measure" ("*Mesur 2011*") means the Education (Wales) Measure 2011(**12**);

"the 2013 Act" ("*Deddf 2013*") means the School Standards and Organisation (Wales) Act 2013(**13**);

"the 2014 Act" ("*Deddf 2014*") means the Education (Wales) Act 2014(**14**);

"the 2018 Act" ("*Deddf 2018*") means the Additional Learning Needs and Education Tribunal (Wales) Act 2018(**15**);

"the 2021 Act" ("*Deddf 2021*") means the Curriculum and Assessment (Wales) Act 2021(**16**);

"the 2022 Act" ("*Deddf 2022*") means the Tertiary Education and Research (Wales) Act 2022(**17**);

"additional learning needs" ("*anghenion dysgu ychwanegol*") has the meaning given to it in section 2 of the 2018 Act;

"Additional Learning Needs Core Delegation" ("*Dirprwyad Craidd Anghenion Dysgu Ychwanegol*") means that part of the schools budget which relates to expenditure in respect of additional learning needs and which is not set out in Schedule 3 and is allocated by a local authority to its individual schools budget;

"Additional Learning Needs Delegations" ("*Dirprwyadau Anghenion Dysgu Ychwanegol*") means the total amount of the Additional Learning Needs Core Delegation and the Additional Learning Needs Discretionary Delegation;

"Additional Learning Needs Discretionary Delegation" ("*Dirprwyad Disgresiynol Anghenion Dysgu Ychwanegol*") means that part of the schools budget allocated by a local authority to meet the items of expenditure set out in paragraphs 4 to 12 of Schedule 3 and which is then allocated by a local authority to schools maintained by it;

"budget statement" ("*datganiad cyllideb*") means the statement referred to in section 52(1) of the 1998 Act;

"capital expenditure" ("*gwariant cyfalaf*") means expenditure a local authority proposes to capitalise in its accounts in accordance with proper practices being those accounting practices—

(a) which the local authority is required to follow by virtue of any enactment, or

(b) which so far as they are consistent with any such enactment, are generally regarded whether by reference to any generally recognised published code or otherwise, as proper accounting practices to be followed in the keeping of the accounts of local authorities, either generally or of the description concerned;

"child" ("*plentyn*") has the meaning given to it in section 579(1) of the 1996 Act;

"the Commission" ("*y Comisiwn*") means the Commission for Tertiary Education and Research established under section 1 of the 2022 Act;

(**12**) 2011 nawm 7.
(**13**) 2013 anaw 1.
(**14**) 2014 anaw 5.
(**15**) 2018 anaw 2.
(**16**) 2021 asc 4.
(**17**) 2022 asc 1.

"compulsory school age" ("*oedran ysgol gorfodol*") has the meaning given to it in section 8 of the 1996 Act(**18**);

"Core Delegation" ("*Dirprwyad Craidd*") means that part of the schools budget which relates to items of expenditure which are not set out in Schedule 3 and is allocated by a local authority to its individual schools budget and which is not part of the Additional Learning Needs Delegations;

"the current funding period" ("*y cyfnod cyllido cyfredol*") means the funding period for which the school's budget share is being determined in accordance with these Regulations;

"delegated budget" ("*cyllideb ddirprwyedig*") has the meaning given to it in section 49(7) of the 1998 Act;

"Discretionary Delegation" ("*Dirprwyad Disgresiynol*") means that part of the schools budget which relates to items of expenditure which are set out in Schedule 3 and is allocated by a local authority to schools maintained by it and which is not part of the Additional Learning Needs Delegations;

"Education Workforce Council" ("*Cyngor y Gweithlu Addysg*") means the Education Workforce Council continued in existence by section 2 of the 2014 Act;

"eligibility for free school meals" ("*cymhwystra i gael prydau ysgol am ddim*") means the eligibility for free school lunches under section 512ZB of the 1996 Act(**19**);

"exclusion" ("*gwaharddiad*"), and "exclude" ("*gwahardd*") shall be construed accordingly, means the exclusion of a registered pupil from a maintained school, whether for a fixed period or on a permanent basis, in accordance with section 52 of the 2002 Act and regulations(**20**) made under that section;

"factor" ("*ffactor*") means one of the factors taken into account in the local authority's formula;

"financial scheme" ("*cynllun ariannol*") means a scheme maintained by a local authority under section 48 of the 1998 Act(**21**);

"financial year" ("*blwyddyn ariannol*") has the meaning given to it in section 579(1) of the 1996 Act;

"formula" ("*fformiwla*") means a formula determined by a local authority in accordance with regulation 10;

"functions" ("*swyddogaethau*") has the meaning given to it in section 579(1) of the 1996 Act;

"funding period" ("*cyfnod cyllido*") means a financial year;

(**18**) Subsections (2) and (4) were substituted by the Education Act 1997 (c. 44), section 57; there are other amending instruments but none is relevant to these Regulations.

(**19**) Section 512ZB was substituted for section 512, as originally enacted, by the Education Act 2002, section 201(1) and was amended by the Welfare Reform Act 2007 (c. 5), Schedule 3, paragraph 16(3), the Child Poverty Act 2010 (c. 9), section 26(1), the Welfare Reform Act 2012 (c. 5), Schedule 2, paragraph 39, Schedule 14, Part 1, the Children and Families Act 2014 (c. 6), section 106(2) and by S.I. 2010/1158.

(**20**) Section 52 was amended by the Education Act 2011 (c. 21), section 4(3), the Local Government (Wales) Measure 2011 (nawm 4), Schedule 3, paragraph 6, the Elections and Elected Bodies (Wales) Act 2024 (asc 5), Schedule 1, paragraph 11 and by S.I. 2010/1158. The current Regulations are S.I. 2003/3227 (W. 308) and S.I. 2003/3246 (W. 321).

(**21**) Section 48 was amended by the Education Act 2002, Schedule 3, paragraph 2, the Education Act 2005, Schedule 18, paragraph 7, the Education and Inspections Act 2006, Schedule 5, paragraph 3 and Schedule 18, Part 6 and by S.I. 2010/1158.

"governing body" ("*corff llywodraethu*") has the meaning given to it in section 19(1) of the 2002 Act;

"governors" ("*llywodraethwyr*") means persons elected or appointed to be members of a governing body;

"Grant by the Commission" ("*Grant gan y Comisiwn*") means the grant payable to the local authority by the Commission under section 101 of the 2022 Act;

"head teacher" ("*pennaeth*") has the meaning given to it in section 579(1) of the 1996 Act;

"independent school" ("*ysgol annibynnol*") has the meaning given to in section 463 of the 1996 Act(**22**);

"individual development plan" ("*cynllun datblygu unigol*") has the meaning given to it in section 10 of the 2018 Act;

"individual schools budget" ("*cyllideb ysgolion unigol*") has the meaning given to it in section 45A(3) of the 1998 Act;

"local authority" ("*awdurdod lleol*") means a council of a county or county borough in Wales;

"local authority's unitary reference number" ("*cyfeirnod unedol yr awdurdod lleol*") means the reference number allocated to the local authority by the Welsh Ministers or the Secretary of State;

"maintained nursery school" ("*ysgol feithrin a gynhelir*") has the meaning given to it in section 22(9) of the 1998 Act(**23**);

"maintained school" ("*ysgol a gynhelir*") has the meaning given to it in section 45(1A) of the 1998 Act(**24**);

"middle school" ("*ysgol ganol*") has the meaning given to it in section 5(3) of the 1996 Act(**25**);

"new school" ("*ysgol newydd*") has the meaning given to it in section 72(3) of the 1998 Act(**26**);

"non-schools education budget" ("*cyllideb addysg nad yw ar gyfer ysgolion*") has the meaning given to it in section 45A(1) of the 1998 Act;

"nursery class" ("*dosbarth meithrin*") means a class undergoing full time or part time education wholly or mainly suitable for children who have not attained compulsory school age;

"nursery education" ("*addysg feithrin*") has the meaning given to it in section 80(1)(b) of the 2021 Act;

"outturn statement" ("*datganiad alldro*") means the statement referred to in section 52(2) of the 1998 Act;

(**22**) Section 463 was substituted by the Education Act 2002, section 172 and was amended by the Children and Families Act 2014, Schedule 3, paragraph 43, the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(20), by S.I. 2010/1158 and S.I. 2016/413 (W. 131).
(**23**) Section 22(9) was amended by S.I. 2010/1158.
(**24**) Section 45(1A) was inserted by the Education Act 2002, Schedule 21, paragraph 99(2) and was amended by the Education Act 2011, section 50(2).
(**25**) Section 5(3) was amended by the Education Act 2005, Schedule 12, paragraph 1, and substituted by the Education and Inspections Act 2006, Schedule 3, paragraph 7.
(**26**) Section 72(3) was amended by the Education Act 2002, Schedule 21, paragraph 106.

"parent" ("*rhiant*") has the meaning given to it in section 576 of the 1996 Act(**27**);

"premises" ("*mangre*") has the meaning given to it in section 579(1) of the 1996 Act;

"previous funding period" ("*cyfnod cyllido blaenorol*") means the funding period immediately preceding the funding period for which the local authority is determining a school's budget share;

"primary school" ("*ysgol gynradd*") has the meaning given to it in section 5(1) of the 1996 Act(**28**) and which is or will be a maintained school;

"pupil" ("*disgybl*") has the meaning given to it in section 3 of the 1996 Act(**29**);

"pupil referral unit" ("*uned cyfeirio disgyblion*") has the meaning given to it in section 19A(2) of the 1996 Act(**30**);

"pupil-led funding" ("*cyllid ar sail disgyblion*") means the funding determined by a local authority in accordance with regulation 14;

"reception class" ("*dosbarth derbyn*") has the meaning given to it in section 142(1) of the 1998 Act;

"registered pupil" ("*disgybl cofrestredig*") has the meaning given to it in section 434(5) of the 1996 Act;

"school category" ("*categori ysgol*") means the school categories set out in section 20(1) of the 1998 Act;

"school place" ("*lle ysgol*") means a place at a maintained school set aside for a child to attend as a registered pupil at that maintained school;

"school year" ("*blwyddyn ysgol*") has the meaning given to it in section 579(1) of the 1996 Act(**31**);

"schools" ("*ysgolion*") has the meaning given to it in section 4 of the 1996 Act(**32**);

"schools budget" ("*cyllideb ysgolion*") has the meaning given to it in section 45A(2) of the 1998 Act;

"school's budget share" ("*cyfran ysgol o'r gyllideb*") has the meaning given to it in section 45A(2) of the 1998 Act;

"schools forum" ("*fforwm ysgolion*") means a forum established by a local authority under section 47A(1) of the 1998 Act(**33**);

"school's reference number" ("*cyfeirnod yr ysgol*") means the reference number allocated to a maintained school by the Welsh Ministers or the Secretary of State;

(**27**) Section 576 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 180 and Schedule 31.
(**28**) Section 5(1) was amended by the Education Act 2002, Schedule 22, Part 3.
(**29**) Section 3 was amended by the Education Act 1997, Schedule 7, paragraph 9 and the Education Act 2002, Schedule 21, paragraph 34.
(**30**) Section 19A was inserted by the Curriculum and Assessment (Wales) Act 2021, Schedule 2, paragraph 4 and was amended by S.I. 2022/744 (W. 161).
(**31**) The definition of "school year" was inserted by the Education Act 1997, Schedule 7, paragraph 43.
(**32**) Section 4 was amended by the Education Act 1997, section 51, and Schedule 7, paragraph 10, the Education Act 2002, Schedule 22, Part 3, the Childcare Act 2006 (c. 21), section 95(2) and (3), the Education Act 2011, Schedule 13, paragraph 9(2), the Curriculum and Assessment (Wales) Act 2021, Schedule 2, paragraph 2 and by S.I. 2010/1080, and S.I. 2019/1027.
(**33**) Section 47A was inserted by the Education Act 2002, section 43 and amended by S.I. 2010/1158; there are other amending instruments but none is relevant to these Regulations.

"secondary school" ("*ysgol uwchradd*") has the meaning given to it in section 5(2) of the 1996 Act and which is or will be a maintained school;

"special school" ("*ysgol arbennig*") has the meaning given to it in section 337(2) of the 1996 Act(**34**);

"summer term" ("*tymor yr haf*") means the final term in the school year;

"temporary governing body" ("*corff llywodraethu dros dro*") means a temporary governing body constituted under section 34 of the 2002 Act(**35**);

"Total Delegation" ("*Cyfanswm y Dirprwyad*") is the total of the Core Delegation, the Discretionary Delegation, the Additional Learning Needs Core Delegation and the Additional Learning Needs Discretionary Delegation;

"the Welsh Index of Multiple Deprivation" ("*Mynegai Amddifadedd Lluosog Cymru*") means the document entitled "Welsh Index of Multiple Deprivation (WIMD) 2025 Results report" published by the Welsh Ministers on 27 November 2025(**36**);

"year group" ("*grŵp blwyddyn*") means a group of children at a maintained school the majority of whom will, in a particular school year, attain the same age.

(2) In these Regulations—

(a) a reference to CERA is a reference to capital expenditure a local authority expects to charge to a revenue account of the local authority within the meaning of section 22 of the Local Government Act 2003(**37**);

(b) a reference to excepted expenditure is a reference to the following classes or descriptions of expenditure—

(i) capital expenditure other than CERA,

(ii) expenditure for the purposes of section 28 of the Road Traffic Regulation Act 1984(**38**) (stopping of vehicles at school crossings), and

(iii) expenditure incurred by the local authority under section 51A of the 1998 Act(**39**) (expenditure incurred for community purposes);

(c) a reference to expenditure unless otherwise stated is a reference to that expenditure net of—

(i) all related specific grants,

(ii) all related fees, charges and income, and

(iii) funding received from the Welsh Ministers in respect of a private finance transaction;

(d) a reference to a determination or redetermination of a budget share or amount to be allocated is a reference to such a determination or redetermination for the funding period, unless otherwise stated;

(**34**) Section 337(2) was inserted by the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(10).

(**35**) Section 34 was amended by the School Standards and Organisation (Wales) Act 2013, Schedule 5, paragraph 6(2) and by S.I. 2010/1158.

(**36**) The Welsh Index of Multiple Deprivation is available at https://www.gov.wales/welsh-index-multiple-deprivation-2025.

(**37**) 2003 c. 26, and was amended by the Local Audit and Accountability Act 2014 (c. 2), Schedule 12, paragraph 51.

(**38**) 1984 c. 27, and was amended by the Transport Act 2000 (c. 38), section 270(3), Schedule 31, Part 5(2); there are other amending instruments but none is relevant to these Regulations.

(**39**) Section 51A was inserted by the Education Act 2002, Schedule 3, paragraph 4 and amended by the Education Act 2005, Schedule 18, paragraph 9, the Children, Schools and Families Act 2010 (c. 26), section 4(4), the School Standards and Organisation (Wales) Act 2013, Schedule 5, paragraph 4(3) and by S.I. 2010/1158.

(e) a reference to a governing body includes the temporary governing body of a new school;

(f) a reference to a maintained school or a maintained nursery school includes a new school;

(g) a reference to a private finance transaction is a reference to a transaction as defined by regulation 16 of the Local Authorities (Capital Finance) Regulations 1997(**40**);

(h) a reference (however framed) to a pupil being admitted to a maintained school is a reference to a pupil admitted in accordance with the admission arrangements set out in Part 3 of the 1998 Act;

(i) a reference (however framed) to schools maintained by a local authority does not include schools which are not maintained schools as defined in paragraph (1);

(j) a reference to specific grant is to any grant paid to the local authority under conditions which impose restrictions on the particular purposes of the local authority for which the grant may be used but does not include—

(i) any grant made by the Welsh Ministers under section 14 of the 2002 Act(**41**) or a Grant by the Commission, or

(ii) any specific grant used to support expenditure through the individual schools budget.

PART 2

Non-schools education budget, schools budget and individual schools budget

The non-schools education budget

4.—(1) The classes or descriptions of local authority expenditure specified in Schedule 2 are prescribed for the purposes of section 45A(1) of the 1998 Act and the determination of a local authority's non-schools education budget except in so far as such expenditure falls within paragraph (2).

(2) Paragraph (1) does not apply to any local authority expenditure which falls to be met from a school's budget share by virtue of any enactment.

(3) The expenditure referred to in paragraph (1) includes expenditure on associated administrative costs and associated overheads.

Initial determination of schools budget

5.—(1) A local authority must on or before 14 February immediately preceding the beginning of a funding period—

(a) make an initial determination of its schools budget for that funding period, and

(**40**) S.I. 1997/319. These Regulations have lapsed but article 11 of S.I. 2004/533 contains a savings provision for regulation 16 of those Regulations. Regulation 16 was substituted by S.I. 1998/371 and amended by S.I. 1999/1852 and S.I. 2003/515.

(**41**) Section 14 was amended by the Children Act 2004 (c. 31), section 59, the Education Act 2005, Schedule 14, paragraph 23, the Education Act 2011, section 15(2) and by S.I. 2010/1158 and S.I. 2019/1027.

(b) give notice of its initial determination to the Welsh Ministers and the governing body of every school maintained by it.

(2) Where a local authority subsequently makes a redetermination of its schools budget, it must within 28 days of making the redetermination give notice of that redetermination to the Welsh Ministers, and the governing bodies of every school maintained by it.

Schools budget

6.—(1) The classes or descriptions of local authority expenditure specified in paragraph (2) are prescribed for the purposes of section 45A(2) of the 1998 Act and the determination of a local authority's schools budget.

(2) The classes or descriptions of local authority expenditure are—

(a) expenditure on the provision and maintenance of maintained schools and on the education of pupils registered at those schools,

(b) expenditure on the education of pupils at—

(i) independent schools,

(ii) pupil referral units,

(iii) the home of the pupil, and

(iv) hospital,

(c) expenditure on any other arrangements for the provision of primary education and secondary education for pupils otherwise than at maintained schools, and

(d) all other expenditure incurred in connection with the local authority's functions in relation to the provision of primary education and secondary education, in so far as such expenditure does not fall within paragraph (2)(a) to (c).

(3) Paragraph (2) does not include the following classes or descriptions of expenditure—

(a) expenditure which falls within a class or description of expenditure prescribed by regulation 4, and

(b) excepted expenditure.

(4) In this regulation—

"primary education" ("*addysg gynradd*") has the meaning given to it in section 2(1) of the 1996 Act(**42**);

"secondary education" ("*addysg uwchradd*") has the meaning given to it in section 2(2) of the 1996 Act.

Individual schools budget

7.—(1) A local authority must on or before 14 February immediately preceding the beginning of a funding period, deduct from its schools budget any or all of the classes or descriptions of planned expenditure set out in Schedule 3, in whole or in part, as it proposes to deduct in order to arrive at its individual schools budget for that funding period.

(2) The expenditure referred to in paragraph (1) includes expenditure on associated administrative costs and associated overheads.

(**42**) Section 2(1) was substituted by the Education Act 2002, section 156(2).

PART 3

Schools' Budget Shares

Allocation of individual schools budget

8.—(1) Subject to paragraph (2) a local authority must allocate in each funding period in accordance with this Part, all of its individual schools budget for that funding period as schools' budget shares for schools it maintains.

(2) A local authority need not initially allocate all of its individual schools budget in the form of schools' budget shares at the beginning of a funding period, and may instead retain an amount for the purpose of redeterminations or the correction of errors ("retained allocation").

(3) Any retained allocation must be used for the purposes set out in paragraph (2) or distributed to schools as required by paragraph (1) before the end of that funding period.

Timing and notification of initial determination of schools' budget shares

9.—(1) A local authority must on or before 31 March immediately preceding the beginning of a funding period—

(a) make an initial determination of the amount of a school's budget share for schools that it maintains for that funding period, and

(b) give notice of each school's budget share for that funding period to the governing bodies of the schools it maintains.

(2) The notice given under paragraph (1)(b) must—

(a) contain an explanation of how the school's budget share was determined, and

(b) contain an estimate of the school's budget shares for the following two funding periods.

(3) The estimate provided under paragraph (2)(b) is not binding on the local authority as to the actual determinations it may make for the following two funding periods.

Formula for determination of schools' budget shares

10.—(1) A local authority must determine after the consultation referred to in regulation 11 and before the beginning of a funding period, the formula it will use to determine schools' budget shares in that funding period.

(2) A local authority in determining the formula must have regard to the factors, criteria and requirements set out in this Part.

(3) A local authority must have regard to the desirability of such a formula being simple, objective, measurable, predictable in effect and clearly expressed.

(4) A local authority must not use factors or criteria in its formula which make an allowance, in whole or in part, for any amount allocated to a maintained school from any grant paid to the local authority by the Welsh Ministers.

(5) Subject to regulation 28 (arrangements approved by the Welsh Ministers) a local authority must use the formula determined under paragraph (1) in all determinations and redeterminations of schools' budget shares.

Consultation

11.—(1) A local authority must consult with those persons set out in paragraph (2) before determining its formula under regulation 10(1) and before any proposed changes to its formula are made in relation to—

(a) the factors and criteria which were taken into account in determining its formula,

(b) the methods used in determining its formula, or

(c) the principles and rules adopted in its formula in the preceding funding period including any new factors, criteria, methods, principles or rules.

(2) A local authority must consult with—

(a) the schools forum for its area, and

(b) the governing body and head teacher of every school it maintains.

(3) Paragraph (1) does not apply to redeterminations, or corrections of errors, made under regulations 8(2), 22(4) or 26.

(4) The consultation must take place in sufficient time to allow the outcome to be taken into account in the determination of the local authority's formula and in the initial determination of schools' budget shares.

(5) A local authority must inform all those who were consulted of the outcome of the consultation.

Publication of local authority formula

12.—(1) A local authority must publish the formula determined in accordance with regulation 10 ("the determined formula") free of charge on a website maintained by the local authority and which is accessible to the general public.

(2) The local authority must send an electronic copy of the determined formula to the governing body and head teacher of each school maintained by it.

(3) Whenever a local authority redetermines the determined formula, it must no later than the date that the redetermined formula is due to come into force publish the redetermined formula in accordance with paragraphs (1) and (2), together with a statement that the redetermined formula comes into force on that date.

New schools

13.—(1) A new school must have a delegated budget from the date when the school first admits pupils.

(2) But a local authority's schools forum may on the application of the local authority—

(a) vary that date to one proposed by the local authority,

(b) vary the date to a different date, or

(c) refuse to vary the date.

(3) Where the schools forum varies the date to a different date or refuses to vary it, the local authority may apply to the Welsh Ministers to vary the date.

(4) The Welsh Ministers may—

(a) vary the date to one proposed by the local authority,

(b) vary the date to a different date, or

(c) refuse to vary the date.

Percentage of "pupil-led" funding

14.—(1) Subject to paragraph (2), in determining and redetermining schools' budget shares for primary schools and secondary schools a local authority must ensure that its formula provides that at least 70% of the amount which is its individual schools budget is allocated in one or more of the following manners—

(a) in accordance with regulation 15(1);

(b) in accordance with regulation 15(6) where the matters set out in regulation 15(7) are taken into account by the local authority;

(c) in accordance with any other factors or criteria using pupil numbers which provide for the same funding for pupils of the same age irrespective of the nature of the maintained school which they attend;

(d) to school places in maintained schools the local authority recognises as reserved for children in nursery classes;

(e) to school places in primary schools or secondary schools the local authority recognises as reserved for children with additional learning needs;

(f) for pupils with an individual development plan where funding in respect of such pupils forms part of the school's delegated budgets.

(2) For the purposes of this regulation, the following must be excluded from the local authority's individual schools budget—

(a) the school's budget shares of schools providing education only for pupils over compulsory school age,

(b) the school's budget shares of special schools, and

(c) any part of the individual schools budget retained under regulation 8(2) for the purpose of redeterminations or the correction of errors.

Pupil numbers

15.—(1) A local authority must take into account in its formula the number of registered pupils at the following schools on such dates as may be determined by it in determining schools' budget shares—

(a) maintained nursery schools,

(b) primary schools, and

(c) secondary schools.

(2) For the purposes of paragraph (1), the number of registered pupils does not include—

(a) pupils in respect of whom a Grant by the Commission is payable,

(b) pupils in school places the local authority recognises as reserved for children with additional learning needs, or

(c) pupils in school places the local authority recognises as reserved for children in nursery classes except where the local authority chooses under regulation 18 to take into account in its formula the number of school places it wishes to fund in respect of children in nursery classes.

(3) Where a local authority determines only one date for the purposes of paragraph (1) it must be a date which falls—

(a) before the beginning of the funding period in question, and

(b) in the school year in which the beginning of the funding period in question falls.

(4) Where a local authority determines more than one date for the purposes of paragraph (1) then—

(a) one of those dates must satisfy paragraph (3), and

(b) as respects the other date or dates—

(i) no date may be earlier than the beginning of the school year in which the beginning of the funding period in question falls, and

(ii) the local authority may determine a date or dates which are in the future and estimate the number of registered pupils at the school on that date or those dates.

(5) The restrictions on the dates in paragraphs (3) and (4) do not apply in relation to pupils in nursery classes or reception classes whom the local authority takes into account under paragraph (1).

(6) A local authority may take into account in its formula the factors set out in paragraph (7) in determining schools' budget shares for—

(a) special schools, and

(b) primary or secondary schools with school places the local authority recognises as reserved for children with additional learning needs or reserved for children in nursery classes ("reserved school places").

(7) The factors referred to in paragraph (6) are—

(a) the number of registered pupils at those special schools on the date or dates determined in accordance with paragraph (1), and

(b) the number of pupils in the reserved school places at primary schools or secondary schools on the date or dates determined in accordance with paragraph (1).

(8) Subject to paragraph (9), a local authority may determine a number representing the number of pupils who will be admitted in a summer term, and take such number into account in its formula where—

(a) a maintained school operates a policy of admitting children into nursery or reception classes in that summer term, and

(b) that maintained school will admit pupils into such classes in the summer term immediately after the date or dates determined in accordance with paragraph (1).

(9) In determining the number of pupils a local authority will take into account under paragraph (8), it must—

(a) not determine any number which exceeds the number of pupils admitted in the summer term immediately prior to the date or dates determined in accordance with paragraph (1), and

(b) make any such determination before the beginning of the funding period during which the pupils will be admitted.

(10) A local authority must include provision in its formula enabling it to adjust the number of registered pupils used to determine a school's budget share where it is appropriate to do so in order to take into account, wholly or partly—

(a) the permanent exclusion of a pupil from the maintained school, or

(b) the admission of a pupil following that pupil's permanent exclusion from another school maintained by a local authority.

Further requirements relating to the funding of pupils

16.—(1) In determining and redetermining a school's budget share, a local authority may weight any funding it provides on a per pupil basis according to any or all of the following factors as at the date or dates determined in accordance with regulation 15(1)—

(a) the age of pupils, including according to year group;

(b) whether a pupil is provided with nursery education by a maintained school;

(c) in the case of pupils aged under five, their exact age when admitted to the maintained school;

(d) in the case of pupils aged under five, hours of attendance;

(e) additional learning needs;

(f) whether a pupil at a maintained school is also attending a further education institution;

(g) whether a pupil is being educated through the medium of Welsh.

(2) In this regulation "further education institution" has the meaning given in section 140 of the 2002 Act(**43**).

Pupil numbers: dual registration

17.—(1) Where a pupil is a dual registered pupil then that pupil must be treated as being a full-time pupil at each maintained school unless the local authority expressly provides otherwise in its formula.

(2) In this regulation "a dual registered pupil" means a pupil registered at more than one maintained school in accordance with regulations made under section 434 of the 1996 Act(**44**).

School places

18.—(1) In determining and redetermining schools' budget shares a local authority may take into account in its formula the number of school places it wishes to fund in—

(a) special schools,

(b) primary schools or secondary schools with school places the local authority recognises as reserved for children with additional learning needs,

(c) maintained schools with school places the local authority recognises as reserved for children in a nursery class, and

(d) maintained nursery schools.

(2) In determining and redetermining schools' budget shares a local authority may take into account in its formula the nature of any additional learning needs when funding—

(a) school places at special schools, and

(b) school places that the local authority recognises as reserved for children with additional learning needs in primary schools or secondary schools.

(3) A local authority must provide that, if any school places at special schools are taken into account in accordance with paragraph (1), the number must be no fewer than the

(**43**) Section 140 was amended by the Higher Education (Wales) Act 2015 (anaw 1), Schedule, paragraph 6 and by S.I. 2010/1158. Section 140 was also amended by the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 15(4) but at the date of the making of these Regulations those amendments are not yet in force.

(**44**) Section 434 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 111, Schedule 31 and by S.I. 2010/1158.

number of registered pupils at the school on the date or dates determined in accordance with regulation 15(1).

Schools of a particular description

19.—(1) Where a local authority deducts from its schools budget planned expenditure which relates to maintained schools of a particular description, it must include factors or criteria in its formula in respect of that planned expenditure, in relation to maintained schools which do not fall within that description.

(2) In this regulation a reference to "schools of a particular description" includes a description of one or more maintained schools by reference to their school category, the type of educational provision made by the schools or such other description as the local authority considers appropriate.

Differential funding

20. A local authority must not use in its formula any factors or criteria which differentiates between maintained schools by reference to their school category except where differences in the functions of the governing bodies of schools of different categories justify such differentiation.

Additional factors or criteria

21.—(1) Subject to regulations 19 and 20, a local authority may in determining schools' budget shares take into account in its formula such factors or criteria as it considers appropriate.

(2) A local authority must not in determining schools' budget shares reduce those shares in respect of any other income received by a maintained school.

(3) A local authority must take into account in determining schools' budget shares whether a budget share for a maintained school would otherwise be reduced in two successive years by more than 5%.

(4) Where a local authority determines in accordance with paragraph (3) that the school's budget shares of a maintained school that it maintains has reduced in two successive years by more than 5% and determines to increase the funding to that school to address that reduction, it must increase the funding in accordance with a scale published by the local authority in its financial scheme.

(5) A local authority must, in determining the school's budget shares for the primary schools and secondary schools it maintains, include in its formula a factor or factors based on the incidence of social deprivation ("the social deprivation factor") among pupils registered at the maintained school.

(6) The incidence of social deprivation at a maintained school is to be determined by taking into account at least one of the following criteria—

(a) the number of pupils who are eligible for free school meals, or

(b) the residency of pupils in relation to the Welsh Index of Multiple Deprivation.

(7) The amount determined in respect of the social deprivation factor under paragraph (6) must not—

(a) include any funding allocated or to be allocated in respect of the provision of free school meals to those pupils eligible for free school meals, or

(b) include any funding allocated or to be allocated for the support of pupils with additional learning needs.

(8) Where a local authority under this regulation takes new factors or criteria into account in its formula or deletes factors from its formula or determines a formula substantially or wholly different from the previous funding period, it may make such transitional provision as it considers reasonable.

Funding for pupils over compulsory school age

22.—(1) Subject to regulation 25, the school's budget share for a secondary school or special school that provides education suitable for the requirements of persons over compulsory school age must include an amount ("the Amount") in respect of that school's pupils above compulsory school age.

(2) The Amount must include, on a net basis—

(a) an allocation by the local authority in respect of that school's provision for pupils over compulsory school age in accordance with the conditions of a Grant by the Commission, and

(b) any sum the local authority provides for education of pupils over compulsory school age.

(3) To the extent the Amount is not subject to the conditions in a Grant by the Commission, a local authority must, in determining schools' budget shares use a factor which allocates funding in respect of pupils over compulsory school age.

(4) A school's budget share for a funding period must be redetermined before the end of that funding period where the local authority receives a written notification from the Commission of an allocation of a Grant by the Commission or a revised allocation of a Grant by the Commission.

School re-organisation

23.—(1) This regulation applies to a maintained school ("relevant school") which is—

(a) a new school,

(b) a maintained school other than a new school, proposals for the establishment of which under any enactment have not been fully implemented,

(c) a maintained school which is the subject of proposals for a prescribed alteration under Chapter 2 of Part 3 of the 2013 Act, and

(d) a maintained nursery school which is to be discontinued in the funding period in question.

(2) A local authority must include factors or criteria in its formula for the school's budget share which enable it to determine the school's budget share so as to take into account the particular needs of relevant schools.

(3) The factors or criteria referred to in paragraph (2) may, if the funding period in question precedes the funding period in which a relevant school first admits pupils, determine the amount of the school's budget share as zero.

(4) For the purposes of this regulation, proposals for the establishment of a maintained school have been fully implemented when the number of pupils admitted to the school in each year group has, in the opinion of the local authority, reached—

(a) that number of pupils indicated, when proposals for the establishment of the school were published, as the number of pupils to be admitted to each year group when the proposals were fully implemented, or

(b) if no such number was indicated, such number as the authority may determine.

Federated schools

24.—(1) Subject to paragraphs (2) and (3), where two or more maintained schools are federated under section 10 of the 2011 Measure, the local authority must determine a school's budget share for each school in accordance with Part 3 of these Regulations.

(2) After carrying out the determination in paragraph (1), the local authority must allocate a single school's budget share to the governing body of the federation and treat the schools as a single school for that purpose where—

(a) the governing body of the federation requests a single school's budget share, and

(b) the local authority considers the governing body is capable of managing a single school's budget share.

(3) Where the local authority allocates a single school's budget share to the governing body of a federation under paragraph (2), it must determine it by combining the school's budget shares of all the maintained schools that form part of that federation.

(4) Where one or more maintained schools are to leave a federation ("the leaving schools") which has been allocated a single school's budget share under paragraph (2), the local authority must—

(a) in accordance with Part 3 of these Regulations, determine the school's budget share for each of the leaving schools,

(b) in accordance with Part 3 of these Regulations, redetermine the school's budget share for the federation, and

(c) where a federation has a surplus or a deficit immediately before the leaving schools leave the federation, apportion that surplus or deficit between the federation and the leaving schools as it sees fit.

(5) In this regulation—

"federated school" ("*ysgol ffederal*") has the meaning given to it in section 21(1) of the 2011 Measure;

"federation" ("*ffederasiwn*") has the meaning given to it in section 21(1) of the 2011 Measure.

Schools' budget share adjustments

25.—(1) This paragraph applies where a school's budget share for the current funding period was—

(a) determined by reference to an estimate of the number of registered pupils at the maintained school on the date or dates determined in accordance with regulation 15(1), and

(b) differences between the estimated number of pupils on the date or dates determined in accordance with regulation 15(1) and the actual number of pupils at the maintained school on that date or those dates were not taken into account in a redetermination of the school's budget share for that funding period.

(2) Where paragraph (1) applies the local authority must determine that school's budget share for the funding period immediately following the current funding period so as to take into account those differences.

(3) A local authority may determine a school's budget share for a funding period so as to take into account any other change during the course of the preceding funding period in the data by reference to which the school's budget share for that preceding

funding period was determined, if those changes were not taken into account in a redetermination of the school's budget share for that preceding funding period.

(4) A local authority may adjust the number of registered pupils used to determine a school's budget share for a funding period where it is appropriate to do so in order to take into account, wholly or partly—

(a) any reduction or increase in the school's budget share for the preceding funding period arising from the permanent exclusion of a pupil from the maintained school or the admission to the maintained school of a pupil permanently excluded from another maintained school, or

(b) any increase in the school's budget share for the preceding funding period arising from increases in pupil numbers during the course of that funding period.

(5) A local authority must include factors or criteria in its formula which satisfy the requirements of this regulation.

Pupils permanently excluded or admitted following a permanent exclusion

26.—(1) Where a pupil is permanently excluded from a maintained school by a local authority during a funding period, the local authority must redetermine the school's budget share for that funding period in accordance with paragraph (2).

(2) The school's budget share is to be reduced by the amount A × (B/52) where—

(a) A is the amount, in the funding period in which the permanent exclusion takes effect, determined by the local authority in accordance with these Regulations to be attributable for the full funding period to a registered pupil of the same age and personal circumstances as the pupil in question at primary or secondary schools maintained by the local authority, and

(b) subject to paragraph (4), B is the number of complete weeks remaining in the funding period calculated from the relevant date.

(3) For the purposes of paragraph (2)(a) the amount attributable to a registered pupil is the sum of the amounts determined in accordance with the local authority's formula or regulation 28 by reference to pupil numbers rather than by reference to the number of school places at the maintained school or any other factor or criterion not dependent on pupil numbers.

(4) Where the permanent exclusion takes effect on or after 1 April in a school year at the end of which pupils of the same age or year group as the pupil in question normally leave that maintained school prior to being admitted to another school with a different pupil age range, B is the number of complete weeks remaining in that school year calculated from the relevant date.

(5) Where a pupil who has been permanently excluded from a maintained school is, in the same funding period, admitted to a school maintained by the local authority ("the admitting maintained school"), the local authority must redetermine the admitting school's budget share in accordance with paragraph (6).

(6) The school's budget share is to be increased by an amount which may not be less than the amount D × (E/F) where—

(a) D is the amount by which the local authority reduces the school's budget share of the maintained school from which the pupil was permanently excluded or would have reduced it had that school been maintained by the local authority,

(b) E is the number of complete weeks remaining in the funding period during which the pupil is a registered pupil at the admitting maintained school, and

(c) F is the number of complete weeks remaining in the funding period calculated from the relevant date.

(7) Where a permanently excluded pupil is subsequently reinstated by the governing body of the maintained school or by an appeal panel constituted under regulations made under section 52 of the 2002 Act, the school's budget share must be increased by an amount which is no less than G × (H /I) where—

(a) G is the amount by which the local authority has reduced the school's budget share,

(b) H is the number of complete weeks remaining in the funding period during which the pupil is reinstated, and

(c) I is the number of complete weeks remaining in the funding period calculated from the relevant date.

(8) Paragraphs (1) and (2) also apply where a pupil—

(a) leaves a maintained school for reasons other than permanent exclusion, and

(b) is receiving education funded by a local authority other than at a school maintained by that local authority.

(9) In this regulation, "the relevant date" has the meaning prescribed in regulations made under section 494 of the 1996 Act(**45**).

Correction of errors

27. A local authority may at any time during a funding period redetermine a school's budget share for that funding period in order to correct an error in a determination or redetermination under these Regulations, whether arising from a mistake as to the number of registered pupils at the maintained school or otherwise.

Arrangements approved by the Welsh Ministers

28. The Welsh Ministers may, where it appears to them to be expedient to do so, authorise a local authority to determine or redetermine a school's budget share—

(a) at any time,

(b) to such extent as they may specify, and

(c) in accordance with arrangements approved by them in place of the arrangements provided for elsewhere in these Regulations.

PART 4

Financial Schemes

Required content of schemes

29. A financial scheme must deal with the matters connected with the financing of schools maintained by it set out in Schedule 4.

(**45**) Section 494 was substituted by the School Standards and Framework Act 1998, Schedule 30, paragraph 128 and was amended by the Education Act 2005, Schedule 18, paragraph 5 and by S.I. 2010/1158. The current Regulations are S.I. 1999/495.

Manner and timing of publication

30.—(1) For the purposes of paragraph 1(7) of Schedule 14 to the 1998 Act (prescribed manner of publication of financial schemes) a local authority must no later than the date the financial scheme comes into force publish free of charge the financial scheme on a website maintained by the local authority and which is accessible to the general public.

(2) The local authority must send an electronic copy of the financial scheme to the governing body and head teacher of each school maintained by the local authority.

(3) Whenever a local authority revises the whole or part of its financial scheme, it must publish the financial scheme as revised in accordance with paragraphs (1) and (2) no later than the date that the revisions are due to come into force, together with a statement that the revised financial scheme comes into force on that date.

Approval by the schools forum or the Welsh Ministers of proposals to revise financial schemes

31.—(1) Where a local authority submits proposals for any revisions to its financial scheme to its schools forum for approval under paragraph 2A of Schedule 14 to the 1998 Act(**46**) ("proposed revisions"), the schools forum may—

(a) approve any proposed revisions,

(b) approve any proposed revisions subject to modifications they may make, or

(c) refuse to approve any proposed revisions.

(2) Where the schools forum approves any proposed revisions, they may specify the date upon which any proposed revisions are to come into force.

(3) The local authority may apply to the Welsh Ministers for approval of any proposed revisions where the school forum—

(a) refuses to approve the proposed revisions, or

(b) approves the proposed revisions subject to modifications which are not acceptable to the local authority.

(4) The Welsh Ministers may—

(a) approve any proposed revisions,

(b) approve any proposed revisions subject to modifications they may make, or

(c) refuse to approve any proposed revisions.

(5) Where the Welsh Ministers approve any proposed revisions, they may specify the date upon which any proposed revisions are to come into force.

(6) No proposed revisions are to come into force unless approved by the schools forum or the Welsh Ministers in accordance with this regulation.

(**46**) Paragraph 2A was substituted for paragraph 2, as originally enacted, by the Education and Inspections Act 2006, Schedule 5, paragraph 5(5) and amended by the Education Act 2011, section 46 and by S.I. 2010/1158.

PART 5

Budget Statements

Prescribed form of budget statements

32.—(1) A budget statement must be prepared in 2 parts.

(2) Part 1 of a budget statement must be completed—

(a) in respect of the local authority's planned expenditure for each school maintained by it for the funding period to which the budget statement relates, and

(b) in accordance with Schedule 5.

(3) Part 2 of a budget statement must be completed—

(a) in respect of the local authority's formula for the funding period to which the budget statement relates, and

(b) in accordance with Schedule 6.

(4) Where a person is carrying out functions on behalf of a local authority, the local authority must include information in Part 1 and Part 2 of the budget statement as if expenditure by that person in carrying out those functions were expenditure of the local authority.

Manner of publication of budget statements

33.—(1) For the purposes of section 52(3)(b) of the 1998 Act, every budget statement must be published by—

(a) supplying a copy to the Welsh Ministers by email, and

(b) making a copy available free of charge on a website maintained by the local authority and which is accessible to the public.

(2) Any computer language or software used to supply the budget statement must be one the Welsh Ministers have notified to the local authority.

(3) At the same time as it publishes a budget statement in accordance with this regulation, the local authority must provide the governing body and head teacher of each school maintained by it with a copy of Part 1 and Part 2 of the budget statement.

Timing of publication of budget statements

34.—(1) A budget statement must be published before the beginning of the funding period to which it relates.

(2) A budget statement must not be revised during the funding period to which it relates other than to correct errors in the statement as previously published.

(3) A revised budget statement is subject to regulations 32 and 33, and paragraph (2) of this regulation.

(4) Nothing in this regulation requires a revised version of the Welsh text to be prepared if the errors are only in the English text and vice versa.

PART 6

Outturn Statements

Form of outturn statements

35.—(1) An outturn statement must be prepared in both English and Welsh.

(2) An outturn statement must include—

(a) a heading at the top of the first page indicating that it is an outturn statement,

(b) the name of the local authority that prepared the statement,

(c) the funding period to which it relates, and

(d) the local authority's unitary reference number.

Information for outturn statements

36. A local authority must include in an outturn statement for each school maintained by it—

(a) the amount of the school's budget share for the funding period to which the outturn statement relates and which is included in Part 1 of the local authority's budget statement,

(b) particulars of any in-year increases or decreases to the school's budget share in consequence of any redetermination of its budget share under these Regulations,

(c) particulars of any amounts allocated to the maintained school not falling within paragraph (a) or (b),

(d) the total amount allocated to the maintained school by the local authority in that funding period,

(e) the balance brought forward from the previous funding period in respect of any surplus or deficit in the school's budget share in any previous funding period,

(f) the amount to be carried forward to the following funding period in respect of any surplus or deficit in the school's budget share for that or any previous funding period,

(g) the total amount of expenditure attributed to the maintained school, derived by adding the difference between the amount referred to in paragraph (e) and the amount referred to in paragraph (f) to the total amount made available to the school by the local authority, and

(h) any amount treated by the local authority as income attributed to the maintained school and which is not reflected in any of the amounts specified in the outturn statement by virtue of paragraphs (a) to (d).

Manner of publication of outturn statements

37.—(1) Every outturn statement must be published by—

(a) supplying a copy to the Welsh Ministers by email, and

(b) making a copy available free of charge on a website maintained by the local authority and which is accessible to the public.

(2) Any computer language or software used to supply the outturn statement must be one the Welsh Ministers have notified to the local authority.

Timing of publication of outturn statements

38. An outturn statement must be published before 31 July following the end of the funding period to which it relates.

Anna Brychan
Cabinet Minister for Education and the Welsh Language, one of the Welsh Ministers
29 June 2026

SCHEDULES

SCHEDULE 1

Regulation 2

Revocations

Table of revocations

1. The enactments cited in the table are revoked.

Title	***Number***	***Extent of revocation***
The Education (Budget Statements) (Wales) Regulations 2002	S.I. 2002/122 (W. 16)	Fully
The Education (Outturn Statements) (Wales) Regulations 2003	S.I. 2003/873 (W. 109)	Fully
The Education Act 2002 (Transitional Provisions and Consequential Amendments) (Wales) Regulations 2005	S.I. 2005/2913 (W. 210)	Regulation 17
The School Funding (Wales) Regulations 2010	S.I. 2010/824 (W. 87)	Fully
The Local Education Authorities and Children's Services Authorities (Integration of Functions) (Subordinate Legislation) (Wales) Order 2010	S.I. 2010/1142 (W. 101)	Paragraphs 7 and 19 of Schedule 1
The Local Government and Elections (Wales) Act 2021 (Consequential Amendments) Regulations 2021	S.I. 2021/296 (W. 73)	Regulation 11
The Curriculum and Assessment (Wales) Act 2021 (Consequential Amendments) (Secondary Legislation) (No. 1) Regulations 2022	S.I. 2022/666 (W. 149)	Regulation 7
The School Funding, Budget Statements and Outturn Statements (Wales) Regulations 2026	W.S.I. 2026/66	Fully

SCHEDULE 2

Regulation 4(1)

Classes or Descriptions of Planned Expenditure Prescribed for the Purposes of the Non-schools Education Budget of a Local Authority

Interpretation

1. In this Schedule—

"the 2000 Act" ("*Deddf 2000*") means the Learning and Skills Act 2000(**47**);

"local well-being plan" ("*cynllun llesiant lleol*") means a plan published by a local authority under section 39, 44(5). or 47(6) or (11) of the Well-being of Future Generations (Wales) Act 2015(**48**).

Additional learning needs

2. Expenditure on services provided by educational psychologists.

3. Expenditure in connection with the local authority's functions under sections 13, 14(**49**), 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 30 and 32 of the 2018 Act (which functions relate to the identification and assessment of children with additional learning needs and the making, maintaining and reviewing of individual development plans for such children).

4. Expenditure on monitoring the provision for pupils in schools whether or not those schools are maintained by the local authority for the purposes of—

(a) disseminating good practice in relation to educational provision for children with additional learning needs, and

(b) improving the quality of educational provision for children with additional learning needs.

5. Expenditure on collaboration with other statutory and voluntary bodies to provide support for children with additional learning needs.

6. Expenditure in connection with the provision of—

(a) information and advice under section 9 of the 2018 Act (advice and information), or

(b) other guidance and information to the parents of pupils with additional learning needs which, in relation to pupils at a school maintained by the local authority, is in addition to the information usually provided by the governing bodies of such schools.

7. Expenditure in connection with arrangements made by the local authority with a view to avoiding or resolving disagreements with the parents of children with additional learning needs.

8. Expenditure incurred in relation to the preparation of any part of the local authority's local well-being plan relating to the education of children with behavioural difficulties.

Health and child protection

9. Expenditure on carrying out the local authority's child protection functions under the Children Act 1989(**50**), the Social Services and Well-being (Wales) Act 2014(**51**) and under section 175 of the 2002 Act(**52**) and other functions relating to child protection.

(**47**) 2000 c. 21.
(**48**) 2015 anaw 2. Section 39 was amended by the Local Government and Elections (Wales) Act 2021 (asc 1) ("the 2021 Act"), Schedule 14, paragraph 1(4). Section 47(5) to (13) was inserted by the 2021 Act, section 165(3).
(**49**) Section 14 was amended by the Curriculum and Assessment (Wales) Act 2021, Schedule 2, paragraphs 73 and 74.
(**50**) 1989 c. 41.
(**51**) 2014 anaw 4.
(**52**) Section 175 was amended by the Education and Training (Welfare of Children) Act 2021 (c. 16), section 1(3) to (6) and by S.I. 2010/1158.

10. Expenditure incurred in entering into, or subsequently incurred under, an arrangement under section 33 of the National Health Service (Wales) Act 2006(**53**) (arrangements between NHS bodies and local authorities).

11.—(1) Expenditure in providing special medical support for individual pupils in so far as such expenditure is not met by a National Health Service Trust, a National Health Service Foundation Trust, an integrated care board, a Local Health Board or the Welsh Ministers.

(2) In this paragraph—

"integrated care board" (*"bwrdd gofal integredig"*) means an integrated care board established under section 14Z25 of the National Health Service Act 2006(**54**);

"Local Health Board" (*"Bwrdd Iechyd Lleol"*) means a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006;

"National Health Service Foundation Trust" ("*Ymddiriedolaeth Sefydledig Gwasanaeth Iechyd Gwladol*") means a National Health Service foundation trust established under section 30 of the National Health Service Act 2006(**55**);

"National Health Service Trust" ("*Ymddiriedolaeth Gwasanaeth Iechyd Gwladol*") means a National Health Service trust established under section 25 of the National Health Service Act 2006(**56**).

School improvement

12. Expenditure incurred by the local authority in respect of action to support the improvement of standards in schools maintained by the local authority, including, in particular—

(a) expenditure incurred in connection with the exercise of its functions under section 197 of the 2002 Act(**57**) (partnership agreements and statements),

(b) expenditure incurred in connection with the exercise of its functions under sections 3 to 9 of the 2013 Act (powers of intervention of a local authority in the conduct of a maintained school), and

(c) expenditure on the appointment and remuneration of interim executive members under section 7 of the 2013 Act.

Access to education

13. Expenditure in relation to the following matters—

(a) management of the local authority's capital programme including preparation and review of an asset management plan and negotiation and management of private finance transactions,

(b) the local authority's functions in relation to the exclusion of pupils from schools including advice to the parents of an excluded pupil but excluding the making of any provision of education to such pupils,

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(**53**) 2006 c. 42.
(**54**) 2006 c. 41. Section 14Z25 was inserted by the Health and Care Act 2022 (c. 31), section 19(2).
(**55**) Section 30 was amended by the Health and Social Care Act 2012 (c. 7), section 159(1).
(**56**) Section 25 has been repealed by the Health and Social Care Act 2012, section 179(2) but at the date of the making of these Regulations that repeal is not yet in force.
(**57**) Section 197 was amended by S.I. 2010/1158.

(c) administering the system for admissions of pupils to schools including admissions appeals and carrying out consultations under section 89(2) of the 1998 Act(**58**) (procedure for determining admission arrangements),

(d) expenditure incurred in connection with the local authority's functions under section 85A of the 1998 Act(**59**) (admission forums),

(e) the local authority's functions under the Learner Travel (Wales) Measure 2008(**60**),

(f) the local authority's functions under sections 510(**61**) and 514(**62**) of the 1996 Act (provision and administration of clothing grants and boarding grants), and

(g) expenditure on the payment of expenses and grants under regulations made under section 518(1) of the 1996 Act(**63**).

14.—(1) Expenditure on the Education Welfare Service of the local authority and other expenditure arising from the local authority's functions under Chapter 2 of Part 6 of the 1996 Act (school attendance).

(2) In this paragraph "Education Welfare Service" means a service provided by a local authority for the purpose of reducing levels of unauthorised absence from schools.

15. Expenditure on the provision of support for students under section 1(1) of the Education Act 1962(**64**) and under section 22 of the Teaching and Higher Education Act 1998(**65**).

16. Expenditure on discretionary grants under section 1(6) or 2 of the Education Act 1962 (awards for designated and other courses).

17. Expenditure on the payment to persons over compulsory school age of allowances under regulations made under section 518(1)(b) of the 1996 Act(**66**) (payment of school expenses; grant of scholarships, etc.).

(**58**) Subsection (2) was substituted, as originally enacted, by the Education Act 2002, Schedule 4, paragraph 5(2) and was amended by the Education and Inspections Act 2006, section 45 and Schedule 18, Part 6 and by S.I. 2010/1158.

(**59**) Section 85A was inserted by the Education Act 2002, section 46 and amended by the Education and Inspections Act 2006, section 41(2) and Schedule 18, Part 6, the Education Act 2011, section 34(2) and by S.I. 2010/1158.

(**60**) 2008 nawm 2.

(**61**) Section 510 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 134, and Schedule 31, the Education and Inspections Act 2006, Schedule 1, paragraph 5, the Education Act 2011, Schedule 13, paragraph 9(14), the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(22) and by S.I. 2010/1158.

(**62**) Section 514 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 135, the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(23) and by S.I. 2010/1158.

(**63**) Section 518 was substituted by the School Standards and Framework Act 1998, section 129 and amended by S.I. 2010/1158.

(**64**) 1962 c. 12. The Education Act 1962 ("the 1962 Act") was repealed by the Teaching and Higher Education Act 1998 (c. 30), Schedule 4 with transitional and savings provisions (see S.I. 1998/3237). The repeal does not affect the continued operation of the provisions that relate to the making of subordinate legislation. Expenditure under the 1962 Act is included in these Regulations in order to capture any expenditure in respect of any awards under that Act which are still in existence. The main Regulations that deal with student support in Wales continue to refer to the Education Act 1962 (see S.I. 2018/191 (W. 42)).

(**65**) 1998 c. 30, and was amended by the Learning and Skills Act 2000, section 146(2) and Schedule 11, the Income Tax (Earnings and Pensions) Act 2003 (c. 1), Schedule 6, paragraph 236, the Finance Act 2003 (c. 14), section 147(3), the Higher Education Act 2004 (c. 8) sections 42(1), 43 and 52(1) and Schedule 7, the Apprenticeships, Skills, Children and Learning Act 2009, section 257(2), the Finance Act 2003, section 147(3), the Education Act 2011, section 76(1), the Higher Education and Research Act 2017 (c. 29), sections 86(2) to (7) and 88 and by S.I. 2013/1881.

(**66**) Section 518 was substituted by the School Standards and Framework Act 1998, section 129 and amended by S.I. 2010/1158.

18. Expenditure on the payment to persons over compulsory school age of allowances in connection with education or training made under section 14 of the 2002 Act(**67**) (power for the Welsh Ministers to provide financial assistance) or under regulations made under section 181(1) of the 2002 Act (allowances in respect of education or training).

Education, training and services for young persons and adults

19. Expenditure on the provision by the local authority of education and training and of organised leisure time occupation and other provision under sections 15A(**68**) and 15B(**69**) of the 1996 Act.

20. Expenditure on the provision by the local authority under sections 15A and 508(**70**) of the 1996 Act of recreation and social and physical training.

21.—(1) Expenditure on the local authority's provision of services under section 123 of the 2000 Act (provision of services) to encourage and enable the participation by young persons in education and training.

(2) In this paragraph, "young persons" has the meaning given to it in section 579(1) of the 1996 Act.

22. Expenditure in relation to the local authority's functions in connection with the local curriculum under sections 33J(**71**), 33K(**72**) and 33L(**73**) of the 2000 Act.

Strategic management

23.—(1) Expenditure in connection with a local authority's education functions in relation to—

(a) functions of the chief education officer of a local authority and its personal staff,

(b) planning for the education service of the local authority as a whole including—

(i) planning and managing the supply of school places, and functions in relation to the establishment, alteration or discontinuance of schools under Chapters 2, 3 and 3A(**74**) of Part 3 of the 2013 Act,

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(**67**) Section 14 was amended by the Children Act 2004, section 59, the Education Act 2005, Schedule 14, paragraph 23(2), the Education Act 2011, section 15(2) and by S.I. 2010/1158 and S.I. 2019/1027.

(**68**) Section 15A was inserted by the School Standards and Framework Act 1998, Schedule 30, paragraph 63 and was amended by the Learning and Skills Act 2000, Schedule 9, paragraph 54, the Apprenticeships, Skills, Children and Learning Act 2009, Schedule 2, paragraph 4, the Children and Families Act 2014, Schedule 3, paragraph 6, the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(4), the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 8(3) and by S.I. 2010/1158.

(**69**) Section 15B was inserted by the Learning and Skills Act 2000, Schedule 9, paragraph 55 and was amended by the Children and Families Act 2014, Schedule 3, paragraph 7, the Additional Learning Needs and Education Tribunal (Wales) Act 2018, Schedule 1, paragraph 4(5), the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 8(4) and by S.I. 2010/1158.

(**70**) Section 508 was amended by the Learning and Skills Act 2000, section 137, the Education and Inspections Act 2006, Schedule 1, paragraph 4, the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 8(7) and by S.I. 2010/1158.

(**71**) Section 33J was inserted by the Learning and Skills (Wales) Measure 2009 (nawm 1), section 31 and was amended by the Further and Higher Education (Governance and Information) (Wales) Act 2014 (anaw 1), section 6(1) and the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 14(10).

(**72**) Section 33K was inserted by the Learning and Skills (Wales) Measure 2009, section 32 and was amended by the Education (Wales) Measure 2011, section 9(2) and the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 14(11).

(**73**) Section 33L were inserted by the Learning and Skills (Wales) Measure 2009, section 33 and was amended by the Further and Higher Education (Governance and Information) (Wales) Act 2014, section 6(2) and the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 14(12).

(**74**) Chapter 3A was inserted by the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 29(7).

(ii) the preparation of any part of the local authority's local well-being plan relating to school organisation and school improvement, and

(iii) responding to policy statements and consultation papers,

(c) functions of the local authority under Part 1 of the Local Government (Wales) Measure 2009(**75**) (local government improvement) and Chapter 1 of Part 6 of the Local Government and Elections (Wales) Act 2021(**76**) (performance, performance assessments and intervention: principal councils) and the provision of advice to assist governing bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness,

(d) revenue budget preparation,

(e) the preparation of information on income and expenditure relating to education for incorporation into the local authority's annual statement of accounts,

(f) the external audit of grant claims and returns relating to education and functions of the local authority under section 44 of the 2002 Act(**77**) (accounts of maintained schools),

(g) administration of grants to the local authority (including preparation of applications), functions imposed by or under Chapter 4 of Part 2 of the 1998 Act and, where it is the local authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions,

(h) authorisation and monitoring of—

(i) expenditure which is not met from schools' budget shares and is related to financial administration, and

(ii) expenditure in respect of schools which do not have delegated budgets and is related to financial administration,

(i) the local authority's monitoring of compliance with the requirements of its financial scheme, and any other requirements in relation to the provision of community facilities by governing bodies under section 27 of the 2002 Act (power of governing body to provide community facilities etc.),

(j) tasks necessary for the discharge of the local authority's chief finance officer's responsibilities under section 151 of the Local Government Act 1972(**78**) (financial administration),

(k) in respect of staff ("staff") who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the local authority's functions and services which are referred to in this Schedule the cost of—

(i) recruiting those staff,

(ii) training those staff,

(iii) the continuing professional development of those staff,

(iv) the performance management of those staff, and

(v) the personnel management of those staff,

(**75**) 2009 nawm 2.
(**76**) 2021 asc 1.
(**77**) Section 44 was amended by S.I. 2010/1158.
(**78**) 1972 c. 70, and was amended by S.I. 2021/1349 (W. 348).

(l) investigations which the local authority carries out of employees or potential employees of the local authority or of governing bodies of schools, or of persons otherwise engaged or to be engaged (with or without remuneration) to work at or for schools,

(m) functions of the local authority in relation to superannuation, including the administration of teachers' pensions, other than functions which have been delegated to the governing bodies of schools,

(n) retrospective membership of pension schemes and retrospective elections made in respect of pensions where it would not be appropriate to expect a governing body to meet the cost from the school's budget share,

(o) advice, in accordance with the local authority's statutory functions, to governing bodies—

(i) in relation to staff paid, or to be paid, to work at a school ("the school workforce"), and

(ii) in relation to the management of the school workforce collectively at any individual school, including in particular advice with reference to alterations in remuneration, conditions of service and the collective composition and organisation of the school workforce,

(p) determination of conditions of service for non-teaching staff and advice to schools on the grading of such staff,

(q) the local authority's functions relating to the appointment or dismissal of employees,

(r) consultation and functions preparatory to consultation with or by governing bodies, pupils and persons employed at schools or their representatives, or with other interested bodies,

(s) compliance with the local authority's duties under the Health and Safety at Work etc. Act 1974(**79**) and the relevant statutory provisions as defined in section 53(1)(**80**) of that Act in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools and including expenditure incurred by the local authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them,

(t) the investigation and resolution of complaints including action taken to assist a governing body in handling a complaint,

(u) legal services relating to the functions of the local authority,

(v) the preparation and review of plans involving collaboration with other services of a local authority or with public or voluntary bodies,

(w) the preparation and publication of any part of the local authority's local well-being plan relating to early years development and childcare and the provision of, but not the expenditure authorised by, an early years development and childcare partnership under section 119 of the 1998 Act(**81**),

(x) provision of information to or at the request of the Commission, Welsh Ministers, a government department or anybody exercising functions on behalf of the Crown

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(**79**) 1974 c. 37.

(**80**) The definition of "the relevant statutory provisions" in section 53(1) was amended by the Employment Protection Act 1975 (c. 71), Schedule 15, paragraph 18.

(**81**) Section 119 was amended by the Education Act 2002, section 150(5), Schedule 22, Part 3, the Children Act 2004, Schedule 5, Part 1, the Childcare Act 2006, Schedule 2, paragraph 32, Schedule 3, Part 2, and by S.I. 2010/1158.

and the provision of other information which the local authority is under a duty to make available,

(y) the payment of fees payable to the Education Workforce Council under section 9 of the 2014 Act (register maintained by the Education Workforce Council),

(z) expenditure incurred in the provision of information required by the Education Workforce Council under section 36 of the 2014 Act (supply of information by employers to the Education Workforce Council),

(aa) expenditure incurred in connection with the local authority's functions under regulations made under section 12 of the 2002 Act(**82**) (supervising by authorities of companies formed by governing bodies), and

(bb) expenditure incurred in connection with the local authority's functions under the discrimination provisions of the Equality Act 2010(**83**) in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools and including expenditure incurred by the local authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them.

(2) In this paragraph—

"chief education officer" ("*prif swyddog addysg*") means the person appointed to that office under section 532 of the 1996 Act(**84**);

"chief finance officer" ("*prif swyddog cyllid*") means the person having responsibility for the financial affairs of the local authority;

"childcare" ("*gofal plant*") has the meaning given to it in section 30 of the Childcare Act 2006(**85**);

"early years development" ("*datblygu blynyddoedd cynnar*") means the development of children below compulsory school age including through the provision of nursery education under section 117 of the 1998 Act;

"education functions" ("*swyddogaethau addysg*") has the meaning given to it in section 579(1) of the 1996 Act(**86**).

24. Expenditure in connection with monitoring the performance of schools, monitoring the management of delegated budgets and with monitoring the management and governance of such schools.

25. Expenditure on establishing and maintaining electronic computer systems, including data storage, in so far as they link, or facilitate the linking of—

(a) the local authority to schools it maintains ("local authority schools"),

(b) local authority schools to each other, or

(c) local authority schools to other persons or institutions.

26. Expenditure on monitoring the curriculum assessment arrangements required by regulations made under Part 4 of the 2021 Act(**87**).

(**82**) Section 12 was amended by S.I. 2010/1158. Section 12 has not at the date of the making of these Regulations been commenced in relation to Wales.
(**83**) 2010 c. 15.
(**84**) Section 532 was amended by the Children Act 2004, Schedule 2, paragraph 4(2) and by S.I. 2010/1158.
(**85**) Section 30 was amended by the Children and Families (Wales) Measure 2010 (nawm 1), Schedule 1, paragraph 22.
(**86**) The definition of "education functions" was inserted by S.I. 2010/1158.
(**87**) The current assessment arrangements are set out in S.I. 2022/17 (W. 9) and S.I. 2024/607 (W. 86).

27. Expenditure in connection with the local authority's functions in relation to the Standing Advisory Council on Religion, Values and Ethics constituted by the local authority under section 390(1A) of the 1996 Act(**88**) or in the reconsideration and preparation of an agreed syllabus of Religion, Values and Ethics in accordance with Schedule 31 to the 1996 Act(**89**).

28. Expenditure in respect of the dismissal or premature retirement of, or for the purpose of securing the resignation of, or in respect of acts of discrimination against, any person.

29. Expenditure in respect of a teacher's remuneration under section 22(2) of the 2014 Act (provision in respect of teacher remuneration where an induction period has not been completed by a teacher).

30. Expenditure on making pension payments, other than in respect of staff employed in schools.

31. Expenditure in pursuance of a binding agreement, where the other party is a local authority, or other parties include one or more local authorities, in relation to the operation of a facility provided partly but not solely for the use of schools.

32. Expenditure in respect of the functions of an appropriate body under regulations made under section 17(2)(d) of the 2014 Act(**90**) (provision in respect of the requirement to undertake period of induction).

33. Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors.

34. Any expenditure on insurance other than for liability arising in connection with schools or the premises of a school.

35. Expenditure incurred in connection with the local authority's functions under section 47A of the 1998 Act (the establishment and maintenance of, and consultation with, schools forums).

36. Expenditure incurred in respect of non-domestic rates payable in respect of the premises of each school under section 54 of the Local Government Finance Act 1988(**91**).

SCHEDULE 3

Regulation 7(1)

Classes or Descriptions of Planned Expenditure Which May be Deducted From the Schools Budget of a Local Authority to Determine the Individual Schools Budget

Interpretation

1. In this Schedule "the ERA 1996" means the Employment Rights Act 1996(**92**).

(**88**) Section 390 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 93, the Curriculum and Assessment (Wales) Act 2021, Schedule 2, paragraph 9 and by S.I. 2010/1158.
(**89**) Schedule 31 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 188, Schedule 31, the Curriculum and Assessment (Wales) Act 2021, Schedule 2, paragraph 26 and by S.I. 2010/1158.
(**90**) The current Regulations are S.I. 2020/623 (W. 143) and S.I. 2022/1058 (W. 223).
(**91**) 1988 c. 41, and was amended by the Non-Domestic Rating Act 2023 (c. 53), section 3(1) and the Local Government Finance (Wales) Act 2024 (asc 6), Schedule, paragraph 1(7). There is another amending instrument but it is not relevant to these Regulations.
(**92**) 1996 c. 18.

Expenditure to support grants

2. Expenditure which the local authority is obliged to incur as a condition of a specific grant paid to the local authority and which is taken into account in determining the amount of such specific grant other than expenditure incurred in connection with any other paragraph of this Schedule or any paragraph of Schedule 2.

3. Any amount—

(a) the local authority is obliged to make available as a condition of—

(i) grant paid under section 14 of the 2002 Act (power for the Welsh Ministers to provide financial assistance),

(ii) a Grant by the Commission, or

(iii) grant paid under section 484 of the 1996 Act(**93**) (education standards grants), and

(b) which is taken into account in determining the amount of such grant by the grantor, and decisions regarding the expenditure of such grant are delegated to a governing body.

Additional learning needs and other pupil needs

4. Subject to paragraphs 5 and 6, expenditure in making the provision specified in a pupil's individual development plan that is prepared and maintained by the local authority under Part 2 of the 2018 Act except where the pupil is—

(a) a registered pupil at a special school maintained by the local authority, or

(b) a registered pupil at a maintained nursery school, primary school or secondary school maintained by the local authority who occupies one of a number of school places at those schools which are recognised by the local authority as being reserved for children with additional learning needs.

5. Where a pupil falls within paragraph 4(a) or (b) and the cost of the provision specified in the pupil's individual development plan that is prepared and maintained by the local authority under Part 2 of the 2018 Act is significantly greater than the average cost of the provision for the other pupils at the special school or the other pupils occupying the reserved school places at the school in question, the amount by which that cost is greater.

6. Expenditure in making the provision specified in a pupil's individual development plan that is prepared and maintained by the local authority under Part 2 of the 2018 Act where the pupil falls within paragraph 4(b) but the school places which are recognised by the local authority as being reserved for children with additional learning needs are for such pupils with visual, hearing, speech or language impairments, or other communication disorder.

7. Expenditure in respect of specialist support provided to assist the governing bodies in meeting the particular needs of pupils with an individual development plan that is prepared and maintained by the local authority under Part 2 of the 2018 Act.

8. Expenditure that it would be inappropriate to expect to be met from the school's budget share and is for purposes connected with the encouragement of—

(**93**) Section 484 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 125, the Education Act 2002, Schedule 21, paragraph 49, and Schedule 22, Part 3, the School Standards and Organisation (Wales) Act 2013, Schedule 5, paragraph 2(1) and (3) and by S.I. 2010/1158. Section 484 has been repealed by the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 8(5) but at the date of the making these Regulations that repeal is not yet in force.

(a) collaboration between special schools and maintained nursery schools, primary schools and secondary schools to enable children with additional learning needs to engage in activities at maintained nursery schools, primary schools and secondary schools,

(b) the education of children with additional learning needs at maintained nursery schools, primary schools and secondary schools, and

(c) the engagement of children with additional learning needs at maintained nursery schools, primary schools and secondary schools in activities at the school with children who do not have additional learning needs.

9. Expenditure in relation to education otherwise than at school under section 19A of the 1996 Act or in relation to a pupil referral unit as defined in that section.

10. Expenditure other than expenditure incurred under Schedule 2 or any other paragraph of this Schedule incurred on services relating to the education of children with behavioural difficulties and on other activities for the purpose of avoiding the exclusion of pupils from schools.

11. Expenditure on the payment of fees under section 51 of the 2018 Act in respect of pupils with additional learning needs—

(a) at an independent school,

(b) at a school approved under section 342 of the 1996 Act, or

(c) at an institution outside England and Wales, under section 59 of the 2018 Act.

12. Expenditure on payments to another local authority under section 493(**94**) or 494(**95**) of the 1996 Act or section 207 of the 2002 Act(**96**) (recoupment between local authorities).

Staff

13. Expenditure in making payments to, or in providing a temporary replacement for, a person—

(a) on maternity leave conferred by section 71(**97**) or 73(**98**) of the ERA 1996,

(b) on adoption leave conferred by section 75A(**99**) or 75B(**100**) of the ERA 1996,

(c) on shared parental leave conferred by section 75E(**101**) or 75G(**102**) of the ERA 1996,

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(**94**) Section 493 was amended by the Education Act 2002, section 208(1) and by S.I. 2010/1158.
(**95**) Section 494 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 128, the Education Act 2005, Schedule 18, paragraph 5 and by S.I. 2010/1158.
(**96**) Section 207 was amended by the Apprenticeships, Skills, Children and Learning Act 2009, Schedule 2, paragraph 14 and by S.I. 2010/1158.
(**97**) Section 71 was substituted by the Employment Relations Act 1999 (c. 26), Schedule 4, Part 1 and amended by the Employment Act 2002 (c. 22), section 17(2) and (3), the Work and Families Act 2006 (c. 18), Schedule 1, paragraph 31, and the Children and Families Act 2014, section 118(2).
(**98**) Section 73 was substituted by the Employment Relations Act 1999, Schedule 4, Part 1 and amended by the Employment Act 2002 (c. 22), section 17(4), the Work and Families Act 2006, Schedule 1, paragraph 32, and the Children and Families Act 2014, section 118(3).
(**99**) Section 75A was inserted by the Employment Act 2002, section 3 and amended by the Work and Families Act 2006, Schedule 1, paragraph 33, the Children and Families Act 2014, sections 118(4) and 121(1) and by S.I. 2016/413 (W. 131) and S.I. 2018/1413.
(**100**) Section 75B was inserted by the Employment Act 2002, section 3 and was amended by the Work and Families Act 2006, Schedule 1, paragraph 34, the Children and Families Act 2014, section 118(5) and by S.I. 2018/1413.
(**101**) Section 75E was inserted by the Children and Families Act 2014, section 117(1).
(**102**) Section 75G was inserted by the Children and Families Act 2014, section 117(1) and was amended by S.I. 2016/413 (W. 131).

(d) on parental leave conferred by section 76 of the ERA 1996(**103**),

(e) on paternity leave conferred by section 80A(**104**) or 80B(**105**) of the ERA 1996,

(f) on bereavement leave conferred by section 80EA of the ERA 1996(**106**), or

(g) on neonatal care leave conferred by section 80EF of the ERA 1996(**107**).

14. Expenditure in making payments to, or in providing a temporary replacement for, a person—

(a) carrying out trade union duties or undergoing training under sections 168(**108**) and 168A(**109**) of the Trade Union and Labour Relations (Consolidation) Act 1992,

(b) taking part in trade union activities under section 170 of the Trade Union and Labour Relations (Consolidation) Act 1992(**110**),

(c) performing public duties under section 50 of the ERA 1996,

(d) undertaking jury service,

(e) who is a safety representative under the Safety Representatives and Safety Committee Regulations 1977(**111**),

(f) who is a representative of employee safety under the Health and Safety (Consultation with Employees) Regulations 1996(**112**),

(g) who is an employee representative for the purposes of—

(i) Chapter 2 of Part 4 of the Trade Union and Labour Relations (Consolidation) Act 1992 as defined in section 196 of that Act(**113**), or

(ii) the Transfer of Undertakings (Protection of Employment) Regulations 2006(**114**),

(h) taking time off for ante-natal care under section 55 of the ERA 1996(**115**),

(i) undertaking duties as a member of the reserve forces as defined in section 1(2) of the Reserve Forces Act 1996(**116**),

(j) suspended from working at a school,

(k) who is a member of the Education Workforce Council or a member of a committee established by that Council, or

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(**103**) Section 76 was substituted, as originally enacted, by the Employment Relations Act 1999, Schedule 4, Part 1.
(**104**) Section 80A was inserted by the Employment Act 2002, section 1 and was amended by the Children and Families Act 2014, section 118(6), Schedule 7, paragraph 32 and the Paternity Leave (Bereavement) Act 2024 (c. 17), section 1(2).
(**105**) Section 80B was inserted by the Employment Act 2002, section 1 and was amended by the Children and Families Act 2014, sections 118(7), 121(2), 122(4), and 128(2)(b), Schedule 7, paragraph 33, the Paternity Leave (Bereavement) Act 2024, section 1(3) and by S.I. 2016/413.
(**106**) Section 80EA was inserted by the Parental Bereavement (Leave and Pay) Act 2018 (c. 24), Schedule, paragraph 2.
(**107**) Section 80EF was inserted by the Neonatal Care (Leave and Pay) Act 2023 (c. 20), Schedule, paragraph 2.
(**108**) 1992 c. 52, and was amended by the Employment Rights (Dispute Resolution) Act 1998 (c. 8), section 1(2)(a) and by S.I. 1999/1925 and S.I. 2006/246.
(**109**) Section 168A was inserted by the Employment Act 2002, section 43(2).
(**110**) Section 170 was amended by Employment Act 2002, section 43(4) and (5) and the Employment Rights (Dispute Resolution) Act 1998, section 1(2)(a).
(**111**) S.I. 1977/500; there are amending instruments but none is relevant to these Regulations.
(**112**) S.I. 1996/1513; there are amending instruments but none is relevant to these Regulations.
(**113**) Section 196 was amended by S.I. 1999/1925.
(**114**) S.I. 2006/246; there are amending instruments but none is relevant to these Regulations.
(**115**) Section 55 was amended by S.I. 2002/253 and S.I. 2004/1771.
(**116**) 1996 c. 14 and amended by the Defence Reform Act 2014 (c. 20), section 44(3)(a) and (4).

(l) who is appointed a learning representative of a trade union by the trade union, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.

15. Expenditure in making payments to, or in providing a temporary replacement for, a person who is seconded on a full-time basis for a period of three months or more other than to a local authority or a governing body.

16. Expenditure in making payments to, or in providing a temporary replacement for, a person who have been continuously absent from work because of illness for 21 days or more.

17. Expenditure, not falling within Schedule 2, in relation to the recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares.

Other expenditure

18. Expenditure on the provision of tuition in musical instruments or choral instruction either to individuals or groups.

19. Expenditure on supporting travelling theatres so far as such expenditure is not covered by specific grants.

20. Expenditure in connection with the provision of Welsh language teaching by teachers who are employed to work otherwise than at a single school so far as such expenditure is not covered by specific grants.

21. Expenditure on the provision to schools of premises and facilities for sporting activities and outdoor activities including premises provided on the site of a school for the benefit of the community at large.

22. Expenditure under sections 512(**117**), 512ZA(**118**), 512ZB(**119**) or 513(**120**) of the 1996 Act which in relation to secondary schools relates to the provision of milk and in relation to any other school relates to the provision of milk or meals and other refreshment.

23. Expenditure on the repair and maintenance of a school kitchen where expenditure on meals in relation to the school concerned is deducted from the local authority's schools budget under paragraph 22.

24. Expenditure on determining a pupil's eligibility for free school meals.

25. Expenditure under section 18 of the 1996 Act(**121**) in making any grant or other payment in respect of fees or expenses of whatever nature which are payable in connection with the attendance of pupils at a school not maintained by any local authority.

(**117**) Section 512 was substituted, as originally enacted, by the Education Act 2002, section 201(1) and was amended by the Childcare Act 2006, Schedule 2, paragraph 24, the Education and Inspections Act 2006, section 86(2), the Healthy Eating in Schools (Wales) Measure 2009 (nawm 3), section 8(2), the School Standards and Organisation (Wales) Act 2013, Schedule 5, paragraph 35 and by S.I. 2010/1158.

(**118**) Section 512ZA was substituted, as originally enacted, by the Education Act 2002, section 201(1) and was amended by the Education and Inspections Act 2006, section 87(1), the Education Act 2011, section 35(2), the School Standards and Organisation (Wales) Act 2013, section 91(2) and by S.I. 2010/1158.

(**119**) Section 512ZB was substituted, as originally enacted, by the Education Act 2002, section 201(1) and was amended by the Welfare Reform Act 2007, Schedule 3, paragraph 16(3), the Child Poverty Act 2010, section 26(1), the Welfare Reform Act 2012, Schedule 2, paragraph 39, Schedule 3, paragraph 16(3), Schedule 14, Part 1, the Children and Families 2014 Act, section 106(2) and by S.I. 2010/1158.

(**120**) Section 513 was amended by S.I. 2010/1158.

(**121**) Section 18 was amended by S.I. 2010/1158.

26. Expenditure in connection with the provision of nursery education except where such provision is made at a maintained school.

27. Expenditure on insurance in respect of liability arising in connection with schools and school premises except to the extent that governing bodies receive funding for insurance as part of their school's budget shares.

28. Expenditure on licence fees or subscriptions paid on behalf of schools.

29. Expenditure incurred in responding to a report of a school inspection under section 28 of the Education Act 2005(**122**).

30. Expenditure on library services and museum services for schools.

31. Expenditure—

(a) without which the education of pupils at a school would be seriously prejudiced, and

(b) which it would not be reasonable to expect a governing body to meet from the school's budget share because of either—

(i) its size and unexpectedness, or

(ii) its size and unavoidability.

32. Expenditure on increases to a school's budget share to which the school is entitled by virtue of the local authority's formula or the re-determination of schools budget shares under the authority of the Welsh Ministers or expenditure on the correction of errors.

33. Expenditure for purposes not falling within any other paragraph of this Schedule provided that the expenditure does not amount in total to more than 0.1% of the local authority's schools budget.

34. CERA incurred for purposes not falling within any other paragraph of this Schedule or Schedule 2.

35. Expenditure incurred under section 22 of the 2011 Measure in the training of governors to enable the effective discharge of their functions in so far as this is not provided by specific grants.

36. Expenditure incurred under section 24 of the 2011 Measure in relation to the training of clerks to the governing bodies to enable the effective discharge of their functions.

SCHEDULE 4

Regulation 29

Content of Financial Schemes

The matters referred to in regulation 29

1. The carrying forward from one funding period to another of surpluses and deficits arising in relation to schools' budget shares.

(**122**) Section 28 was amended by the Education and Skills Act 2008 (c. 25), Schedule 1, paragraph 27, the School Standards and Organisation (Wales) Act 2013, Schedule 5, paragraph 22(2), the Tertiary Education and Research (Wales) Act 2022, Schedule 4, paragraph 18(4) and by S.I. 2005/3238 (W. 243), S.I. 2021/861 (W. 200) and S.I. 2022/744 (W. 161).

2. The identification of all the classes or descriptions of expenditure which form part of the local authority's schools budget but will not form any part of the individual schools budget and will instead be retained by the local authority.

3. Amounts which may be charged against schools' budget shares.

4. Amounts received by schools which may be retained by their governing bodies and the purposes for which such amounts may be used.

5. The imposition of conditions, including conditions prescribing financial controls and procedures, by or under the financial scheme which must be complied with by schools in relation to the management—

(a) of their delegated budgets, and

(b) of sums made available to governing bodies by the local authority which do not form part of delegated budgets.

6. Terms on which services and facilities are provided by the local authority for schools maintained by it.

7. The payment of interest by or to the local authority.

8. The times at which amounts equal in total to the school's budget share are to be made available to governing bodies and the proportion of the school's budget share to be made available at each such time.

9. The virement between budget heads within the delegated budget.

10. Circumstances in which the local authority may delegate to a governing body the power to spend any part of the local authority's non-schools education budget or schools budget in addition to those set out in section 49(4)(a) to (c) of the 1998 Act(**123**).

11. The use of delegated budgets and of sums made available to a governing body by the local authority which do not form part of delegated budgets.

12. Borrowing by governing bodies.

13. The banking arrangements that may be made by governing bodies.

14. A statement as to the personal liability of governors in respect of schools' budget shares having regard to section 50(7) of the 1998 Act.

15. A statement as to the allowances payable to governors of a school which does not have a delegated budget in accordance with the financial scheme made by the local authority for the purposes of section 519 of the 1996 Act(**124**).

16. The keeping of a register of any business interests of the governors and the head teacher.

17. The provision of information by and to the governing body.

18. The maintenance of inventories of assets.

19. Plans of a governing body's expenditure.

(**123**) Section 49(4) was amended by the Education Act 2002, Schedule 21, paragraph 100(2) and by S.I. 2010/1158.
(**124**) Section 519 was amended by the School Standards and Framework Act 1998, Schedule 30, paragraph 139 and by S.I. 2010/1158; there are other amending instruments but none is relevant to these Regulations.

20. A statement as to the use that a governing body proposes to make of any surplus brought forward from the funding period immediately preceding the current funding period where that surplus exceeds 5% of the school's budget share in the current funding period.

21. A statement setting out how the local authority will monitor the use by a governing body of the surplus included in any statement made under paragraph 20.

22. A provision under which—

(a) the local authority may direct a governing body as to how to spend any surplus brought forward from the previous funding period in the school balance for a funding period, if the surplus exceeds 5% of the school's budget share, and

(b) the local authority may, if a governing body does not comply with such a direction, require the governing body to pay all or part of that surplus to the local authority to be applied as part of its schools budget for the funding period in question.

23.—(1) A provision requiring a governing body to submit to the local authority for approval by the local authority a plan to recoup any deficits arising in relation to schools' budget shares ("deficit recovery plan").

(2) A statement setting out in relation to a draft deficit recovery plan—

(a) by when a draft plan must be submitted by the governing body to the local authority for approval,

(b) the details including the address of where a deficit recovery plan should be sent by the governing body,

(c) the form and matters to be dealt with in a deficit recovery plan,

(d) the duration of a draft deficit recovery plan,

(e) how long the local authority is allowed to take to consider a draft deficit recovery plan,

(f) the consequences of not submitting a draft deficit recovery plan to the local authority,

(g) any requirements to review and amend the approved deficit recovery plan, and

(h) the consequences of not complying with an approved deficit recovery plan.

24. A statement as to the taxation of sums paid or received by a governing body.

25. Insurance.

26. The use of delegated budgets by governing bodies so as to satisfy the local authority's duties imposed by or under the Health and Safety at Work etc Act 1974.

27. The provision of legal advice to the governing body.

28. Funding for child protection issues.

29. School meals.

30. How complaints by persons working at the school or by governors about financial management or financial propriety at the school will be dealt with and to whom such complaints should be made.

31. Expenditure incurred by a governing body in the exercise of the power conferred by section 27 of the 2002 Act(**125**) (power of governing body to provide community facilities etc.).

32. Provision by governing bodies of returns and information for teacher pensions' purposes.

33. The scale the local authority is required to publish under regulation 21(4).

SCHEDULE 5

Regulation 32(2)

Part 1 of a Budget Statement

PART 1

General

1. Part 1 of a budget statement (information at school level) must be in the form set out in Part 2 of this Schedule and in accordance with the notes set out in Part 3 of this Schedule.

2. Both the English and Welsh versions of the form must be completed.

3. The font size used must not be less than 7pt.

4.—(1) The following information must appear at the top of each Part of a budget statement—

(a) in column (a) enter the funding period to which the budget statement relates,

(b) in column (b) enter the version number or the number "1" if it is the first version,

(c) in column (c) enter the date that the form was completed,

(d) in column (d) enter the local authority's name, and

(e) in column (e) enter the local authority's unitary reference number.

(2) In this paragraph "version number" means a number which distinguishes a particular form submitted by the local authority from earlier versions of the form submitted by them.

5. The numbered notes in Part 3 of this Schedule refer to the items in the table bearing the corresponding number in the form.

6. Where a local authority does not intend to make any financial provision for any matter listed in the form a zero must be entered at the appropriate place.

(**125**) To which there are amendments but none is relevant to these Regulations.

PART 2

Form

Section 52 Education Budget Statement
Part 1 School Level Information

Column letters									
	(a)		(b)		(c)		(d)		(e)
Funding Period (Financial Year):		Version Number:		Date Form (Budget Statement) Completed:		Local Authority's Name:		Local Authority's Unitary Reference Number:	

SUMMARY OF SCHOOLS BUDGET

Column numbers														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
School's Name	School's Reference Number	Date of School Opening or Closing	O or C	Number of Pupils or School Places	Budget Share per School				Budget Share per Pupil/School Place			Non-Individual Schools Budget Devolved to Schools £k	Year 2 Estimated Budget Share £k	Year 3 Estimated Budget Share £k
					Core Delegation £k	Discretionary Delegation £k	Additional Learning Needs Delegations £k	Total Delegation £k	Core Delegation including the Additional Learning Needs Core Delegation £	Discretionary Delegation including the Additional Learning Needs Discretionary Delegation £	Total Delegation £			
Maintained Nursery Schools														
Line (16) Total/average – maintained nursery schools														
Primary Schools														
Line (17) Total/average – primary schools														

Middle Schools															
Line (18) **Total average – middle schools**															
Secondary Schools															
Line (19) **Total/average – secondary schools**															
Special Schools															
Line (20) **Total/average – special schools**															
Line (21) **Total/average – all schools**															
Column numbers															
MEMORANDUM ITEMS			**(22)**								**(23)**				
Unallocated Individual Schools Budget		Maintained Nursery Schools						**Unallocated Non-Individual Schools Budget Funds**	Maintained Nursery Schools						
		Primary Schools							Primary Schools						
		Middle Schools							Middle Schools						
		Secondary Schools							Secondary Schools						
		Special Schools							Special Schools						
Line (24)		**Total**							**Total**						
Line (25) **TOTAL Individual Schools Budget**								**Line (26)** **TOTAL Non-Individual Schools Budget**							

PART 3

Notes to Part 1 of a Budget Statement

1. Enter in column (1) the names of all schools maintained or to be maintained by the local authority in the funding period in the following order—

(a) maintained nursery schools;

(b) primary schools;

(c) middle schools;

(d) secondary schools;

(e) special schools.

2. Opposite the name of each maintained school, enter in column (2) that school's reference number.

3. Enter in column (3) the date that the maintained school is intended to close or to open, as the case may be; otherwise leave blank.

4. Enter in column (4), opposite the name of each maintained school, the letter "C" if the school is to close during the funding period and the letter "O" if the school is to open during the funding period; otherwise leave blank.

5.—(1) Enter in column (5), opposite the name of each maintained school—

(a) the number of registered pupils at the school required under the formula to be used for the initial determination of that school's budget share, and

(b) the number of school places reserved for pupils in a nursery class or for pupils with additional learning needs and funded as such under the formula.

(2) In the case of a maintained school that will be open for part of the year only, the number determined in accordance with sub-paragraph (1)(a) or (b) of this note must be reduced to reflect the proportion of the year that the school is to open. For example, if a maintained school is expected to open for 7 months of the funding period, the number shown should be the number of pupils multiplied by 7, then divided by 12.

6.—(1) Enter in column (6), opposite the name of each maintained school, the amount allocated by the local authority to each school from the Core Delegation.

(2) For maintained schools only open for part of the year, the actual school's budget share given to the school should be shown.

7.—(1) Enter in column (7), opposite the name of each maintained school, the amount allocated by the local authority to each school from the Discretionary Delegation.

(2) For maintained schools only open for part of the year, the actual school's budget share given to the school should be shown.

8.—(1) Enter in column (8), opposite the name of each maintained school, the amount allocated by the local authority to each school from the Additional Learning Needs Delegations.

(2) For maintained schools only open for part of the year, the actual school's budget share given to the school should be shown.

9.—(1) Enter in column (9), opposite the name of each maintained school, the total of the school's delegation from Core Delegation, the Discretionary Delegation and the Additional Learning Needs Delegations being the whole of the school's budget share.

(2) For maintained schools only open for part of the year, the actual school's budget share given to the school should be shown.

10. Enter in column (10), opposite the name of each maintained school, the amount allocated by the local authority per pupil or school place at the school from the Core Delegation plus the Additional Learning Needs Core Delegation calculated by dividing the total amount by the number of pupils or school places for the school entered in accordance with note 5.

11. Enter in column (11), opposite the name of each maintained school, the amount allocated by the local authority per pupil or school place at the school from the Discretionary Delegation plus the Additional Learning Needs Discretionary Delegation calculated by dividing the total amount by the number of pupils or school places for the school entered in accordance with note 5.

12. Enter in column (12), opposite the name of each maintained school, the total delegation per pupil or school place at the school calculated by dividing the amount entered in accordance with note 9 by the number of pupils or school places for the school entered in accordance with note 5.

13. Enter in column (13), opposite the name of each maintained school, the non-individual budget devolved to schools being the amount of planned additional indicative funding (including grants) proposed to be allocated to the school otherwise than as part of the school's budget share.

14.—(1) Enter in column (14), opposite the name of each maintained school, an estimated determination of the total of the school's budget share for year 2 being the first funding period which immediately follows the current funding period.

(2) For maintained schools only open for part of the year, an initial determination of the actual school's budget share for the school should be shown.

15.—(1) Enter in column (15), opposite the name of each maintained school, an estimated determination of the total of the school's budget share for year 3 being the second funding period which immediately proceeds the first funding period.

(2) For maintained schools only open for part of the year, an initial determination of the actual school's budget share for the school should be shown.

(3) In this paragraph the "first funding period" has the meaning given to it in note 14(1).

16. Enter in line (16) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of maintained nursery schools, and in columns (10) to (12), the average of the numbers entered in those columns in respect of maintained nursery schools.

17. Enter in line (17) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of primary schools, and in columns (10) to (12), the average of the numbers entered in those columns in respect of primary schools.

18. Enter in line (18) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of middle schools, and in columns

(10) to (12), the average of the numbers entered in those columns in respect of middle schools.

19. Enter in line (19) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of secondary schools, and in columns (10) to (12), the average of the numbers entered in those columns in respect of secondary schools.

20. Enter in line (20) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of special schools, and in columns (10) to (12), the average of the numbers entered in those columns in respect of special schools.

21. Enter in line (21) in each of columns (5) to (9) and (13) to (15), the total of the numbers entered in each of those columns in respect of all maintained schools, and in columns (10) to (12), the average of the numbers entered in those columns in respect of all maintained schools.

22. Enter in column (22) the amount of the individual schools budget not allocated to maintained schools in columns (9) and (12), giving an estimated split between maintained nursery schools, primary schools, middle schools, secondary schools and special schools.

23. Enter in column (23) the total amount of funding of the kind referred to in note 13 and which the local authority intends to allocate to maintained schools but which is not allocated at the beginning of the funding period, giving an estimated split between maintained nursery schools, primary schools, middle schools, secondary schools and special schools.

24. Enter in line (24) in each of columns (22) and (23), the total of the numbers entered in each of those columns.

25. Enter in line (25) the total of the numbers in line (21) of column (9) and in line (24) of column (22).

26. Enter in line (26) the total of the numbers in line (21) of column (13) and line (24) of column (23).

SCHEDULE 6

Regulation 32(3)

Part 2 of a Budget Statement

PART 1

General

1. Part 2 of a budget statement (information about the formula) must be in the form set out in Part 2 of this Schedule and in accordance with the notes set out in Part 3 of this Schedule.

2. Both the English and Welsh versions of the form must be completed.

3. The font size used must not be less than 7pt.

4.—(1) The following information must appear at the top of each Part of a budget statement—

(a) in line (a) of column (a) enter the funding period to which the budget statement relates,

(b) in line (b) of column (a) enter the version number or the number "1" if it is the first version,

(c) in line (c) of column (a) enter the date that the form was completed,

(d) in line (d) of column (a) enter the local authority's name,

(e) in line (e) of column (a) enter the local authority's unitary reference number,

(f) in line (f) of column (a) enter the name of the maintained school,

(g) in line (g) of column (a) enter the school's reference number, and

(h) in line (h) of column (a) enter the type of delegation being the Core Delegation, the Discretionary Delegation, the Additional Learning Needs Delegations, the Additional Learning Needs Core Delegation, Additional Learning Needs Discretionary Delegation or the Total Delegation to which the form relates.

(2) In this paragraph "version number" means a number which distinguishes a particular form submitted by the local authority from earlier versions of the form submitted by them.

5. The numbered notes in Part 3 of this Schedule refer to the items in the table bearing the corresponding number in the form.

6. A local authority may include as an annex to the form set out in Part 2 of this Schedule any relevant information in addition to that required to be included in the form.

7. Where a local authority does not intend to make any financial provision for any matter listed in the form, a zero must be entered at the appropriate place.

8.—(1) A local authority must for each school and type of school set out in sub-paragraph (2) complete a separate form for each of the delegated budgets set out in sub-paragraph (3).

(2) The school or types of school referred to in sub-paragraph (1) are—

(a) each maintained school it maintains giving total amounts for just that school,

(b) all maintained schools it maintains giving total amounts for all such schools,

(c) the maintained nursery schools sector it maintains giving total amounts for all of that type of school,

(d) the special schools sector it maintains giving total amounts for all of that type of school,

(e) the primary schools sector it maintains giving total amounts for all of that type of school,

(f) the middle schools sector it maintains giving total amounts for all of that type of school, and

(g) the secondary schools sector it maintains giving total amounts for all of that type.

(3) The delegated budgets referred to in sub-paragraph (1) are—

(a) the Core Delegation,

(b) the Discretionary Delegation,

(c) Additional Learning Needs Delegations,

(d) the Additional Learning Needs Core Delegation,

(e) the Additional Learning Needs Discretionary Delegation, and

(f) the Total Delegation.

PART 2

Form

Section 52 Education Budget Statement Part 2: Funding Factors		
		Column (a)
Line (a)	Funding Period (Financial Year):	
Line (b)	Version Number:	
Line (c)	Date Form (Budget Statement) Completed:	
Line (d)	Local Authority's Name:	
Line (e)	Local Authority's Unitary Reference Number:	
Line (f)	School's Name:	
Line (g)	School's Reference Number:	
Line (h)	Core Delegation/Discretionary Delegation/Additional Learning Needs Delegations/Additional Learning Needs Core Delegation/Additional Learning Needs Discretionary Delegation/Total Delegation:	

	Column numbers					
	(1)	(2)	(3)	(4)	(5)	(6)
	Line No	Description	Value	TOTAL		
				No	£	%
Line (7)		Total per Pupil Funding/Total Pupils				
Line (8)		Total School Place-led Funding/Total School Places				
Line (9)		Total Other Pupil-Led Funding				
Line (10)		Total Pupil-Led Funding				
Line (11)		Total School-Specific Funding				
Line (12)		Total Budget Adjustments				
Line (13)		Total Budget				

PART 3

Notes to Part 2 of a Budget Statement

Individual maintained schools budget: funding factors

1. Enter in column (1) consecutive line numbers to ease identification of each funding factor described in column (2).

2.—(1) Enter in column (2) a brief description of each funding factor used in the local authority's formula.

(2) Use an '*' as the first character in the description of each and every factor that is based on a pupil's eligibility for free school meals, or a pupil's residency in relation to the Welsh Index of Multiple Deprivation.

(3) Insert additional lines as required to accommodate all the factors in use.

3. Enter in column (3) the value per unit of measurement for each factor.

4. Enter in column (4) the number of units of measurement for each factor.

5. Enter in column (5) the total funding allocated for each factor as the figure in column (3) multiplied by the figure in column (4).

6. Enter in column (6) as a percentage the proportion of the total budget which is entered in line (13) represented by the value in column (5).

7. Enter in line (7) of column (4) the number of registered pupils at the maintained school required under the formula to be used for the initial determination of that school's budget share and in line (7) of column (5) enter the total funding allocated according to those pupil numbers in accordance with regulation 15.

8. Enter in line (8) of column (4) the total number of school places and in line (8) of column (5) enter the total funding allocated according to school places.

9. Enter in line (9) of column (5) the total funding allocated according to other factors relating to pupil-led funding.

10. Enter in line (10) of column (5) the total pupil-led funding.

11. Enter in line (11) of column (5) the total funding allocated according to other factors specific to the maintained school.

12. Enter in line (12) of column (5) any budget adjustments. For example, this could include retrospective adjustments in relation to the previous funding period and school-by-school variation around a formulaic average for the local authority with a net zero value at local authority level.

13. Enter in line (13) of column (5) the total delegated budget.

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