

## Bundle HEIW Board 18 July 2019

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# ANNUAL REPORT



**2018/19**

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# “Transforming the workforce for a healthier Wales”

HEIW has a leading role in the education, training, development and shaping of the healthcare workforce in Wales.

**HEIW key functions include:**

strategic  
workforce  
planning

workforce  
intelligence

education  
and training

improvement

workforce  
development and  
modernisation

leadership  
development

careers  
and widening  
access

# Key Facts



## Provides:



**50+** specialist medical training programmes



**12** district GP training schemes



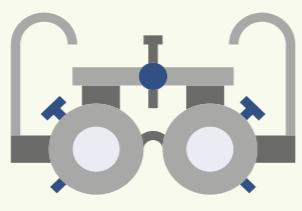
**964** medical and dental courses attended by  
**16,000+** trainees

## Supports the education and training of:



**3,000**

training-grade staff and associate specialist doctors and dentists



**700+**

optometrists



**3,300**

new non-medical health profession students



**1,600**

dentists and

**3,400**

dental care professionals



**2,500+**

pharmacists

**1,600+**

pharmacy technicians

**70+**

pre-registration pharmacists and pharmacy technicians trainees

**9,500**

(total number) students within the non-medical education system

nursing: **5,500**

midwifery: **362**

allied health professionals (AHPs): **2031**

scientists / practitioner training programmes (PTPs): **312**

community nursing: **862**

pharmacists: **330**

## Funding

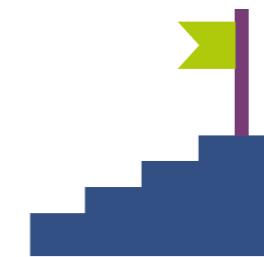
**213**

staff to practice as non-medical prescribers (2017/18)



**Funding**  
for first paramedics to be trained as non-medical prescribers

## Promotes:



**350+**

careers in NHS Wales



**29**

medical libraries



**2,300+**

subscription e-journals

**4**

point of care tools

**18**

databases, e-Learning and guidelines

NHS Wales e-Library for Health managed by NHS Wales Informatics Service

# Chair's foreword



I see the creation of HEIW as an opportunity to harness a highly trained and motivated workforce, enhanced by the digital agenda to deliver *A Healthier Wales* for future generations.

Just under a year ago Health Education and Improvement Wales (HEIW) was officially established as the first Special Health Authority in Wales and the 11<sup>th</sup> member of the NHS Wales family.

This report reflects the hard work of a committed workforce who created the foundations of HEIW and are building on these foundations to ensure our work now, and going forwards, impacts positively on the health and wellbeing of the people of Wales.

I wish to put on record my thanks and admiration for all the staff who have come together creating a dedicated workforce with a vibrant mix of skills, knowledge, enthusiasm and experience.

I would also like to thank all our partners and stakeholders for their help and support in the establishment of HEIW, and informing our work going forward. Our Board is strongly committed to a culture of partnership and respect that meets the healthcare needs and aspirations of our nation.

Whilst healthcare, workforce and revenue challenges dominate we should not lose sight of the opportunities out there. Education and continuous improvement are the bedrock for high quality, accessible health and social care services.

In these times of uncertainty and increasing demand I see the creation of HEIW as an opportunity to harness a highly trained and motivated workforce, enhanced by the digital agenda to deliver *A Healthier Wales* for future generations.

I very much look forward to working with partners in developing our health and social care workforce strategy, and in particular our leadership strategy.

Quality and improvement will feature across the organisation's work – all key elements in enabling safe, sustainable services in and around the NHS and social care system.

In reading this report, I hope it encourages you to be engaged with and work with us. We are here waiting to learn from you, and in return, to support you in achieving your goals, meeting your organisation's challenges and providing the best health and social care possible to the people of Wales.

Our aim is to be a valued partner here in Wales and across the UK.

Our challenge now is to realise the sum of the parts and become an enabling and enhancing force to support the delivery of '*A Healthier Wales*'.

**Chris Jones**  
Chairman

# Chief Executive's reflection



Establishing and maintaining close working relationships with NHS colleagues has been a priority to ensure that we have a clear focus on delivering improvements for patients, service users and staff.

In this first annual report for Health Education and Improvement Wales (HEIW), it is important to reflect on the huge amount of change that has taken place in 2018/19, moving from a period of shadow working to one of full operation of a new statutory body on 1 October 2018. Inevitably therefore, the first 6 months has been very much a transitional period into new organisational arrangements and "operational readiness". Our measures of success have been focused as much on the effective implementation of these changes as on our continuity and delivery of support to the NHS and partners.

Our first priority has been to ensure a smooth transition for the staff who have been transferred into the new organisation and to embed staff newly appointed from other parts of the public sector and beyond. This has involved a comprehensive communications and engagement programme through all-staff events and bulletins in the run up to and following the launch.

This has been supported by the development, working with our staff, of a HEIW specific set of values and behaviours to underpin organisational development and the development of our new culture. These were achieved as a result of wide engagement, partnership working and are being embedded in practical terms through policies, training, and recruitment processes. Recruitment of new staff to support additional functions has also been a key area of work, with a significant number of new starters in the organisation. We have been keen to ensure that all of our staff have been supported with an initial induction process and more targeted training, as relevant, in areas such as appraisal and budgets. A programme of lunch and learn sessions has been in place to support integration and learning across the organisation.

Although we adopted a "best fit" approach to minimise changing organisational structures as part of the transition, the transfer for many staff from a university sector into the NHS has been a big step, not to mention a new base, new information systems, new policies and procedures and new colleagues. I have been hugely impressed by the enthusiasm and support of staff through this period, despite the personal upheaval that this has inevitably caused.

Communication and engagement with our wide range of partners and stakeholders has also been a critical area of focus for us during 2018/19. Recognising that as an all Wales organisation the range of partnerships and networks is particularly complex. We were very pleased to welcome over 450 partners and stakeholders to our official launch event, reflecting not only existing relationships but also the number of individuals and organisations looking to work with us going forward.

Establishing and maintaining close working relationships with NHS colleagues has been a priority to ensure that we have a clear focus on delivering improvements for patients, service users and staff, through the various peer groups, sharing of plans and local workshops. Although we are not responsible for the direct delivery of patient care we are absolutely clear that we still have a significant contribution to make to the quality and safety of care, and to staff experience.

A third priority has been to ensure business continuity during this period, recognising the practical challenges accompanied by moving into a new building, with new IT and communication systems and equipment. Thanks to the commitment of our staff, and support from NHS Shared Services and NWIS the physical transition has been a smooth one. It has been a key contributor to maintaining business continuity against the work programmes of our three predecessor organisations during this period, and to deliver the additional priorities set out in the remit letter. In addition, in order to support the functioning of a statutory body we have needed to build up our HR and finance services capacity very quickly in order to comply with policies and legal requirements. The establishment of clear governance and decision making has also been important – not just at Board level, but the wider leadership team and business processes of the organisation – and it is pleasing to note the initial feedback from auditors on some of these matters.

Our final area of focus has been to develop our vision and plans for the future, to capture and articulate the ambition and expectations of the new organisation to deliver improvement. Prior to the launch of the new organisation we developed our vision “transforming the workforce for a healthier Wales” supported by our PEOPLE principles and 7 Strategic Objectives 2018-2021. We’ve developed these through close partnership working with our stakeholders and partners at various stakeholder engagement events. These strategic objectives have started to frame our work programmes during 2018/19 and have formed the framework for the annual plan which has been developed for 2019/20.

As you will see from the content of this report, a lot has happened in a short space of time. None of this would have been possible without the staff who have come together to form HEIW. I cannot thank them enough for their patience and hard work. They are an enthusiastic and committed team, and I hope that together we will continue to build an organisation we are all proud to work for.

*Alex Howells*

**Alex Howells**  
Chief Executive

## Statement of the Chief Executive's responsibilities as Accountable Officer of HEIW

The Welsh Ministers have directed the Chief Executive should be the accountable officer to the Board. The relevant responsibilities of accountable officers, including their responsibility for the propriety and regularity of the public finances for which they are answerable, and for the keeping of proper records, are set out in the accountable officer's memorandum issued by the Welsh Government.

As accountable officer I can confirm that as far as I am aware there is no relevant audit information of which HEIW's auditors are unaware, and as accountable officer, I have taken all the steps I ought to have taken to ensure that I and the auditors are aware of relevant audit information.

I can confirm the annual report and accounts as a whole are fair, balanced and understandable and I take personal responsibility for these and the judgement required for doing so.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in my letter of appointment as an accountable officer.

*Alex Howells*

**Alex Howells**  
Chief Executive  
31 May 2019



# Performance Report

## A New Organisation - Overview

### Purpose and functions

HEIW was established on 1 October 2018, as a Special Health Authority (SHA), bringing together the Wales Deanery, the Wales Centre for Pharmacy Professional Education and the NHS Workforce and Education Development Service. We were also given a number of additional functions.

Prior to this HEIW was established by establishment order 2017 No. 913 (W. 224) made on 11 September 2017 and came into force on the 5 October 2017, operating in shadow form until 1 October 2018. All establishment and set up costs were borne by the Welsh Government, and with the predecessor bodies of NHS Wales Shared Services Partnership (NWSSP) hosted by Velindre University NHS Trust and Cardiff University delivering operational activity to 30 September 2018.

The background to the establishment of the new organisation is well documented through two independent reviews (Evans, 2015 and Williams, 2016) both supporting the need to establish a single body to develop an integrated and comprehensive approach to the planning and development of the health workforce.

A number of key principles were set for the organisation including:

- To be part of the wider NHS family;
- To be driven by the health requirements of the population of Wales, reflecting the needs of different parts of Wales;
- To ensure patient safety is at the heart of all decision making processes;
- To undertake its functions in a fair and transparent manner, with evidenced based decision making;
- To ensure decisions are based upon a multi professional team approach which considers the dependencies across the full range of staff groups and professionals;
- To promote innovation in developing new roles within the NHS;
- To ensure effective engagement with professions to secure advice on safety and quality issues;
- To ensure arrangements for planning and developing the healthcare workforce have appropriate integration with the social care workforce;

- To ensure strong partnerships with universities and education providers to make the most effective use of the skills of educators;
- To streamline processes and structures ensuring that they are simple, cost effective and efficient;
- To provide clarity of roles, responsibilities and accountabilities between the new body, the NHS and other organisations;
- To reinforce values and behaviours which recognise the wider benefit to society of developing.

**Our purpose is to provide Wales with a single body to develop an integrated and comprehensive approach to the planning and development of the health workforce.**

This means delivering improvements not just in terms of the functions outlined overleaf but also at a health and care system level.



So proud to see this [HEIW] developing for the heath non medical workforce in Wales ...am sure it will be as advantageous to the workforce and furthering educational best practice in Wales as HEE is in England.

Jean Perkins

Function	Description
Workforce Intelligence	HEIW will be the central, recognised source for information and intelligence about the Welsh health workforce. It will provide analytical insight and intelligence to support the development of the current and future shape of the workforce. It will act as a central body to identify and analyse sources of intelligence from Wales, UK and abroad.
Workforce Planning	HEIW will provide strategic leadership for workforce planning, working with health boards/trusts and Welsh Government to produce a forward strategy to transform the workforce to deliver new health and social models of service delivery. In addition, through this process, HEIW will identify any new workforce models required within the NHS.
Education Commissioning	HEIW will utilise its funding to ensure value for money and the provision of a workforce which reflects future healthcare needs. This will include commissioning and contracting as well as design and delivery of education and training.
Quality Management	HEIW will quality manage education and training provision ensuring it meets required standards, and improvements are made where required. This will include supporting teachers, trainers, trainees and working closely with regulators.
Supporting Regulation	HEIW will play a key role representing Wales in liaison with regulators, working within the policy framework established by the Welsh Government. HEIW will also undertake, independently of the Welsh Government, specific regulatory support roles.
Leadership Development and Succession Planning	HEIW will establish the strategic direction for the development and delivery of leadership development for and succession planning for NHS Wales.
Careers and widening access	HEIW will provide the strategic direction for health careers and the widening access agenda, delivering an ongoing agenda to promote health careers.
Workforce Improvement	HEIW will provide strategic and practical support for workforce transformation and improvement, including skills development, role design, CPD and career pathway development.
Professional support for Workforce and OD	HEIW will support the professional workforce and OD profession within Wales.

## Achievements against strategic objectives

A set of strategic objectives were developed during the establishment of the organisation and these are designed to provide a framework for 2018 – 2021.

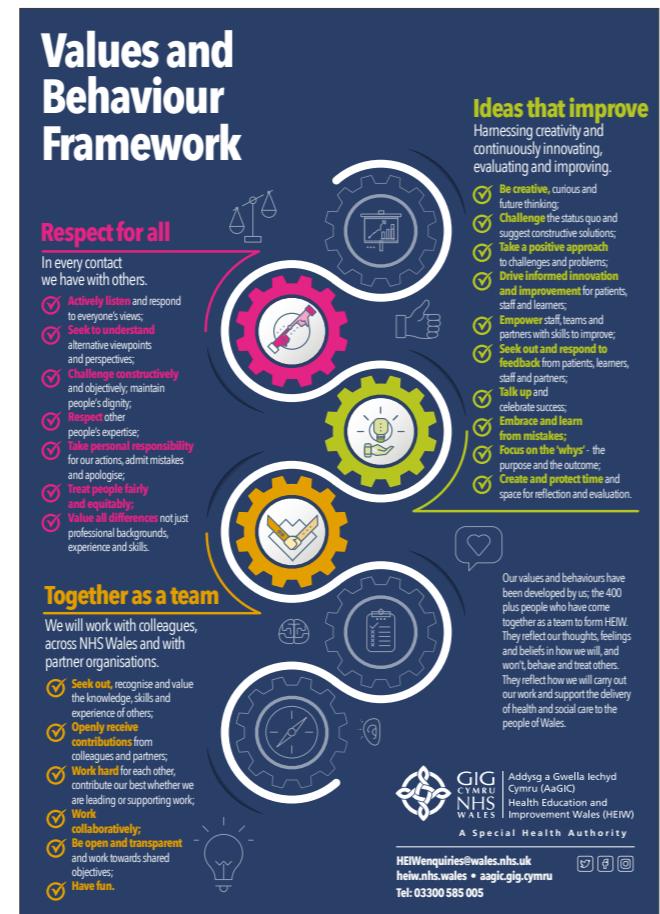
1. As a new organisation establishing HEIW as a valued and trusted partner, an excellent employer and a reputable and expert brand.
2. Building a sustainable and flexible health and care workforce for the future.
3. With Social Care Wales shaping the workforce to deliver care closer to home and to better align service delivery.
4. Improving quality and safety by supporting NHS organisations to find faster and more sustainable workforce solutions for priority service delivery challenges.
5. Improving opportunities for use of technology and digitalisation in the delivery of education and care.
6. Reinvigorating leadership development and succession planning across health and social care in partnership with Social Care Wales and Academi Wales.
7. Demonstrating value from investment in the workforce and the organisation.

These strategic objectives have increasingly driven the work programmes of the organisation during its first 6 months as outlined in the following sections.

## 1. Establishing HEIW as a valued and trusted partner, an excellent employer and a reputable and expert brand.

This objective recognises that the organisation, as a new entity, needs to maintain its focus on building strong foundations for the future. Achievements in this area include:

- An inclusive approach to the development of a set of values and behaviours to underpin organisational development;
- Completion of our first staff survey;
- A targeted communications and engagement programme for staff and stakeholders pre and post launch involving face to face communication and a wide range of individual meetings, local workshops and national events;
- Particular targeted engagement work with NHS organisations through individual meetings and participation in peer groups (remit letter requirement);
- The establishment of effective working relationships with Social Care Wales;
- A comprehensive induction process for all staff;
- Attendance at Health, Social Services and Sport Committee with Social Care Wales to discuss current workforce challenges and our plans;
- Significant recruitment activity resulting in 28 new starters for the organisation;
- Substantial development of the policy framework required for a new statutory organisation (remit letter requirement);
- A refreshed communications and engagement strategy for the first full year of operation;
- A draft Welsh Language policy and plan;
- A bespoke values based performance appraisal system for individuals;
- Initial discussions about a People and Organisation Development Strategy, and
- Targeted engagement with Welsh universities to ensure the education commissioning requirements of HEIW are delivered.



## 2. Building a sustainable and flexible health and care workforce for the future.

This is clearly a longer term objective but we have made some progress towards this even in our first 6 months:

- With Social Care Wales we have started the development of a workforce strategy for health and social care to support delivery of A Healthier Wales, completing the initial research and scoping of this work, establishing a clear mechanism and project plan, securing consultants and completing a substantial engagement exercise involving interviews, workshops, webinars and an online survey (remit letter requirement);
- Continued support for the development of Physicians Associates as a key part of the workforce in Wales;
- Development of a business case to implement multi sector pre registration training for all pharmacy students which has been supported by Welsh Government with investment of nearly £4m;
- Implementation the education and training commissioning plan for 2019/20 which has benefitted from £6.9m additional investment;



## 3. With Social Care Wales shaping the workforce to deliver care closer to home and to better align service delivery.

We believe that we have an important contribution to make to supporting the strategic shift to develop primary and community services and in 2018/19 focused on the following issues:

- As per our remit letter from Welsh Government we have developed a business case to increase the number of places for GP trainees in Wales and also to improve the training that GP trainees receive (remit letter requirement);
- Participated as a system leader in the Transformation Advisory Board alongside colleagues from Social Care Wales, providing input to the implementation of A Healthier Wales;
- Supporting the development of a workforce model for primary care as part of the Strategic Programme for Primary Care;
- Led a task and finish group focusing on Urgent Primary Care Out of Hours (OOH) workforce challenges, and participated in the OOH peer review;
- Supported the implementation of the joint health and social care induction framework pilot in Hywel Dda, and
- Working with Welsh Government led the introduction of the Community Neighbourhood nursing initiative which will potentially increase the number of District Nurses over the coming year.



Great to see how this contributes to recognising and professionalising the role of trainers, and @gmcuk quality assurance and improvement in this respect.

Katie Laugharne

#### 4. Improving quality and safety by supporting NHS organisations to find faster and more sustainable workforce solutions for priority service delivery challenges.

We recognise the importance of supporting NHS colleagues in addressing current challenges and have made progress in the following areas:

- Participation in the mechanisms for implementing the Single Cancer Pathway, with a focus on diagnostic workforce challenges, and development of non-medical endoscopy training;
- Implementation of lead roles in Emergency Medicine for development of leadership and quality through education and training;
- Development of a business case for investment in postgraduate education for Optometrists to enhance and extend the services available in each cluster, improving overall access for eye care for local populations, and
- Continued to promote and raise awareness of the value of a behavioural science approach in supporting multi professional teams to implement prudent healthcare.

#### 5. Improving opportunities for use of technology and digitalisation in the delivery of education and care.

This is an important area of new development for the organisation building on a strong legacy of software and systems development, and creation of e resources. Progress made in 2018/19 includes:

- Transition of legacy systems, including those that support trainees, into the new organisation with no detrimental impact on business continuity;
- Supporting additional investment of over £3m into the e resources library operated by NWIS, resulting in additional access for all health staff to a range of educational journals and resources (remit letter requirement);

- A baseline assessment of simulation facilities across Wales to inform the development of a Simulation Plan for Wales (remit letter requirement);
- Securing investment in a Head of Digital post to support strategic development in this area;
- Expansion and continued prioritisation of workforce intelligence, analysis and data modelling including support for national priorities around locum and agency staff, design and collation of managing attendance at work KPIs, primary care workforce planning tools, and
- Provided funding to support the development of knowledge and skills of the prosthetics workforce across Wales which will enable veterans to receive seamless care following their transfer from hospitals elsewhere in the UK.



#### 6. Reinvigorating leadership development and succession planning across health and social care in partnership with Social Care Wales and Academi Wales.

This is a new function for the organisation although the predecessor organisations provided some specific leadership development activities. Work to date has involved securing agreement in principle from NHS colleagues to the development of a collective leadership strategy for Wales, based on research across the UK. This was the focus of a plenary discussion at the NHS Confederation Conference. Significant scoping activity has been undertaken looking at best practice across the UK and elsewhere. Also arrangements were put in place for the smooth transfer of the Medical Leadership programme from Academi Wales.

#### 7. Demonstrating value and benefits from investment in the workforce and the organisation.

Welsh Government has invested in the establishment of HEIW and we recognise the importance of ensuring that we deliver value from money from this investment and also from the education commissioning budgets that we are responsible for. In 2018/19 we have started this work by developing a new integrated performance management framework for the organisation to reflect its new responsibilities and functions, to start to bring together a range of process and outcome measures for assurance and value purposes.



Very much looking forward to attending this! [Sharing a Supportive Environment for Healthcare Professionals] @HEIW\_NHS's conferences always leave me inspired!

**Steffanie Pothecary**

# Achievements against legacy organisation plans

In addition to the above work HEIW has overseen continued delivery of commitments by predecessor organisations.

## Wales Deanery

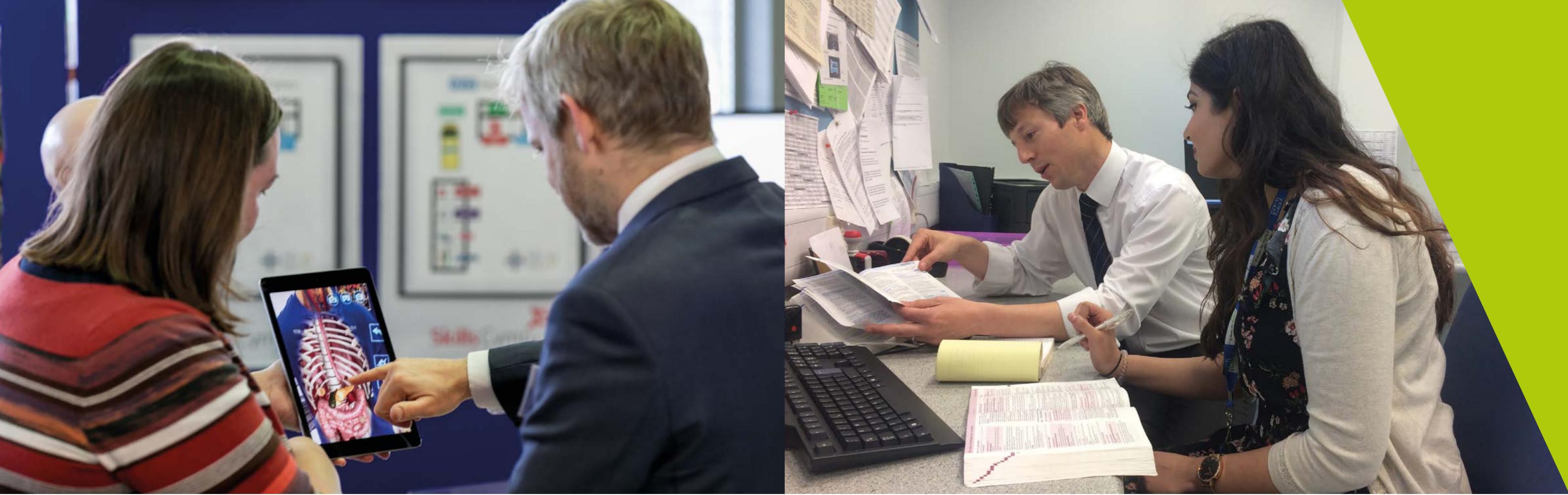
### Key Objectives

- Working with outside agencies to recruit to and provide sustainable high quality medical and dental training programmes which meet education and curriculum requirements and maximises opportunities for access to community and rural placements ensuring patient safety is at the centre of training for the health service in Wales;
- Ensure a programme of support and assessment systems are in place across Wales to underpin the medical and dental training programmes;
- Ensure the methods of delivering medical and dental education and training across Wales deliver the highest standards, represent value for money and provide a range of learning methods / environments for trainees;
- Delivery and maintenance of an appraisal system that satisfies the requirements of the General Medical Council (GMC);
- Contribute to the quality and safety agenda by supporting revalidation systems, including appraisal, and the delivery of and support for continuing professional development (CPD), that meet the needs of the Welsh medical and dental workforce, the Health Boards and the Regulatory Bodies (GMC, General Dental Council), and
- Contribute to the Workforce Education Development Service's workforce planning arrangements for medical and dental staff in Wales.

### Key Highlights

- Improving surgical skills pilot – A run-through pilot for General Surgery introducing a more intensive training experience has been undertaken in Wales during 2018/19. In August 2019, the pilot enters its second year with the first cohort moving into year 2 and a new cohort recruited to follow. The trainees and their experience during the pilot is being monitored extensively to compare it against the Core Surgical Programme;
- Implementing the changes to internal medicine from Core – From August 2019 the Internal Medicine Training programme replaces the 2 year Core Medical Training. This 3-year programme has required changes to the placements and rotational programmes on offer. A bi-monthly conference call with health board leads enables us to engage with employers and ensure they are sighted on all of the challenges associated with introducing this new programme and potential implications this may have for service delivery;
- Differential attainment – we have evaluated and considered the Differential Attainment (DA) data provided by the GMC comparing it against our specialty intelligence to determine priority specialty areas. We have also established a Differential Attainment Implementation Group to develop and monitor a DA action plan for trainees in Wales;
- Trainee Case Management – as an expansion from the successful trainee case management process we have introduced trainee case conferences where a group of experts are convened to discuss and agree the best course of action to ensure patient safety and where applicable support the trainee in returning to the workplace;
- HEIW and Dental Public Health Team have developed an e-learning module for dental teams in Wales to support the Designed to Smile National Oral Health Improvement Programme. The course guides dental professionals through an online Quality Improvement project to embed evidence based preventative care and advice for children aged 0-6 in their practice;
- Dental skills optimiser evaluation tool launched - The Skills Optimiser Self-Evaluation Tool (SOSET), developed in collaboration with the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE), encourages dental teams, including dentists and dental care professionals (DCPs), to put teamwork at the forefront of their approach to delivering effective oral healthcare, and
- Dental Appraisal System (DAS) pilot launched - development of a flexible online appraisal platform in an attempt to move the profession from current paper based approach.





## NHS Workforce and Education Development Service

### Key Objectives

- Population based workforce planning - lead the development of population based workforce planning which will complement and fit within the IMTP process;
- Education - develop education at all levels and commission appropriate provision to support future needs of the health sector in Wales;
- Workforce transformation and redesign to develop a prudent workforce - facilitate transformation of the workforce in priority areas as agreed by NHS organisations;
- Workforce analytics and workforce planning modelling - further develop workforce analytics and workforce planning modelling capacity for NHS Wales which supports strategic development of the workforce and in particular the 10 Year Workforce Strategy and Primary Care Workforce Plan, and
- Careers/Widening access - to promote the wide range of career opportunities available within the NHS and to promote NHS Wales to be recognised as the employer of choice.

### Key Highlights

- Led the development of an education commissioning and training plan for 2019/20 which was supported by the Welsh Government;
- Supported Welsh Government as it reviewed its future policy direction for the NHS bursary;
- Implemented the Buurtzorg Community Nursing Model supporting increased support for community nurse education;
- Progressed work in partnership with Qualifications Wales and Social Care Wales to develop a new suite of health and social care and child qualifications at education levels 2-5 that meet the needs of all sectors;
- Ensured education contracts with universities across Wales continued to deliver the future health sector workforce, and
- Secured resources to evaluate the introduction of the Physician Associate role in Wales.

## Wales Centre for Pharmacy Professional Education

### Key Highlights

- The pharmacy team have been actively involved in supporting the Newport Carer project and Medicines and Young Carers project. This has included supporting the Carers Trust in developing resources for health care professionals and supporting the development of an all Wales strategy for training and assessment of Health and Social Care teams regarding administration of medicines, and
- The first bi-lingual workforce survey of the community pharmacy team was launched and closed on March 31 and will provide new intelligence on the development required for community pharmacy teams to deliver services closer to home.

# Performance Analysis 2018/19

The development of a coherent and integrated performance management framework has been a key task during the transition period. The measurement of performance in an organisation like HEIW will be very different to that of any other NHS organisation, both in terms of the type of measure and the frequency of reporting. Performance metrics used in similar organisations in Scotland and England have been reviewed to inform the work in HEIW. During the transition period it has been agreed that the organisation will not be required to report on key workforce indicators such as sickness, appraisal and mandatory training as the Electronic Staff Record ESR system has not been fully rolled out.

For the purpose of the annual report look back at performance a few key indicators related to the education commissioning function are highlighted:

## Fill rates of Health Professional Education Programmes and Retention

The Minister for Health and Social Services each year agrees the number of students to be trained across a wide range of undergraduate and postgraduate training programmes. These form part of the core funding HEIW receives for health professional education and training.

Over the past ten years' recruitment to the commissioned training places has historically been very high, usually 99-100%. However, over recent years universities have experienced some difficulties in recruiting in some areas, in particular the following areas have been challenging:

- Nursing across all fields, learning disability nursing has proven a significant challenge however paediatrics has enjoyed robust recruitment
- Diagnostic Radiography
- Operating Department Practitioners (ODP)

Table 1 identifies the position for 2018/19 although it should be noted that this is subject to some minor changes.

The reasons for the under recruitment are complex and there is no one single reason across the various staff groups for this however, some of the key factors include:

- Removal of the NHS bursary in England is misunderstood by some as applying to Wales as well
- Public awareness of career opportunities (Learning Disability nursing and ODP)
- Recent increases in places has out reached current pool of available recruits
- Number of 18 years old is currently at a low

Some of these issues will need to be explored further in 19/20.



## Fill rates of Postgraduate Medical and Dental Education

### Postgraduate Medical Education

The overall fill rate for a programme (Table 2) takes into account the percentage whole time equivalent (WTE) of individuals currently working in training placements in NHS Wales, plus the number of trainees currently in a programme but on parental leave. It also includes those undertaking an out of programme placement (OOP). Both those on parental leave and OOP will return to a placement at an agreed given point in time.

Over the last five years, overall recruitment into NHS Wales training programmes has averaged between 80% and 86% which is comparable to the current fill rate (Including those in training plus parental leave and OOP).

Table 1

Summary	Commissioned Autumn 18	Recruited 2yr tie in Autumn 18	Recruited Self-funder Autumn 18	Total Recruited Autumn 18	Variance on Autumn Commissions	Commissioned Spring 19	Recruited 2yr tie in Spring 19	Recruited Self-funder Spring 19	Total Recruited Spring 19	Variance on Spring Commissions
Adult - 3yr	773	642	52	694	5	396	326	326	326	-70
Adult - MSc 2yr		5		5						
Adult - PGd 2yr		14		14						
Adult - HCSW Part Time		57		57						
Adult - HCSW 2yr		8		8						
Mental Health - 3yr	216	191	11	202		108	94	94	94	-14
Mental Health - HCSW 2yr		6		6						
Mental Health - MSc 2yr		4	1	5						
MH - HCSW Part Time		3		3						
Child	154	133	15	148		-3				
Child - HCSW 2yr		3		3						
Learning Disability	77	51		51	-23					
LD - HCSW 2yr		3		3						
<b>Total Nursing</b>	<b>1,220</b>	<b>1,120</b>	<b>79</b>	<b>1199</b>	<b>-21</b>	<b>504</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>-84</b>

**Table 1 (continued)**

Summary	Commissioned Autumn 18	Recruited 2yr tie in Autumn 18	Recruited Self-funder Autumn 18	Total Recruited	Variance on Autumn Commissions
PTP - Cardiac Physiology	24	22	3	25	1
PTP - Respiratory & Sleep	5	5	0	5	0
PTP - Clinical Audiology	18	17	0	17	-1
PTP - Nuclear Medicine/ Radiotherapy Physics	3	3	0	3	0
PTP - Neurophysiology	3	3	0	3	0
Midwifery	134	128	6	134	0
Paramedic	76	72	0	72	-4
Dental	31	23	8	31	0
ODP	49	28	4	32	-17
Physio	134	115	18	133	-1
Rads - Therapeutic	20	20	0	20	0
OT - Accelerated	20	20	0	20	0
OT - Full Time	113	98	13	111	-2
Radiography Diagnostic	112	97	11	108	-4
PTP - Healthcare Sciences	21	20	0	20	-1
Dietetics HN	30	30	0	30	0
Dietetics PG	12	12	0	12	0
Podiatry	24	21	4	25	1
SALT	44	44	0	44	0
<b>Total</b>	<b>873</b>	<b>778</b>	<b>67</b>	<b>845</b>	<b>-28</b>

There are a number of areas which need to be highlighted covering all and specific specialties where discrepancies may occur between information presented here and recruitment fill rates. These could be due to a number of reasons including:

- Maternity leave - specific training programmes attract higher rates of females and consequently there is a greater impact in terms of maternity leave requirements and they are more likely to train on a Less Than Full Time (LTFT) basis. Specialties such as Paediatrics have a 33% LTFT rate whereas others including certain medical specialties have LTFT rates in excess of 50%.

- Dual accreditation - certain training programmes allow trainees to work towards a Certificate of Completion of Training (CCT) in 2 specialty areas. For example, with Intensive Care Medicine, all of the trainees are currently dual accrediting. This requires trainees to spend time of varying durations in their parent and dual training programme and so whilst the ICM programme may be full, trainees may be out training in their dual/ parent programme at a given point.
- Period of grace - all trainees upon completing their training programme are entitled, as part of their terms and conditions of service, to a 6-month period of grace. This period of time supports trainees in looking for a consultant position. However not all trainees

choose to take up this grace period but when planning for future recruitment rounds we have to assume, until notified, that all trainees will take their entitlement. This is an increasing problem for specialties with 1 intake per year (August) and 1 recruitment round. If a vacancy therefore falls in December we will be unable to fill it with a trainee until the following August.

- Attrition - natural attrition occurs as a result of trainees failing to make progress within a specialty but also deciding that a particular specialty was not for them and successfully obtain a placement on another programme.

In order to maximise fill rates, where trainees are out of programme for planned periods of time, (usually exceeding 12 months), the Medical Deanery implements a mortgaging system by over-recruiting to cover the gap. This is in the knowledge that before the trainee returns back to the programme, other individuals will have completed their training freeing up a space for them.

## Postgraduate Dental Education

Dental training fill rates (across all training grades DFT/DCT/DST) continue to be very high. All dental graduates who want to work in NHS GDS services need to undertake dental foundation training in order to be eligible for entry into the GDS Performers List. Entry to dental specialist training requires applicants to have undertaken dental core training to a DCT2 level, therefore these positions also attract a high level of interest. Obtaining a dental StR 1 position also remains extremely competitive and these posts are almost always filled in all parts of the UK. We currently have two vacancies at StR 4 level. These trainee positions at National Recruitment generally are less competitive with usually more jobs available than applicants. This means applicants can pick and choose where they want to train. The lower pay scales available in Wales to all training grades may also be a factor in our inability to attract higher trainees, however, vacancies also exist in England and Scotland for higher trainees.

**Table 2**

School	Overall programme fill rate	Trainees working LTFT	Trainees on Mat leave
ACCS	88%	2	1
Anaesthetics	74%	69	7
Emergency medicine	83%	9	2
Foundation	97%	7	1
General Practice	95%	122	36
Intensive Care	97%	1	0
Lab-based	64%	9	2
Medicine	66%	76	22
Obs & Gynae	66%	18	4
Paediatrics	71%	42	15
Psychiatry	51%	21	3
Public Health	61%	6	0
Radiology	78%	8	5
Surgery	81%	14	4
Dental Foundation Training	100%	0	0
Dental Core Training	100%	2	0
Dental Specialty Training	95%	1	3

## Postgraduate Medical Education Quality Management Process

Providing assurance about the quality of postgraduate medical education is an integral part of HEIW's responsibilities, and will form a key component of our integrated performance management framework. This requires a partnership approach between HEIW, NHS health boards and trusts providing the education and trainees. The systems and processes aim to promote and encourage quality of education and training by providing the right support and infrastructure in the first instance. However, the system also anticipates that training concerns will arise and so a robust process is required to manage training concerns, to the standards set out by the GMC. The GMC is content with the approach being undertaken by HEIW.

During 2018/19 five sites were classified as requiring "enhanced monitoring" by the GMC. These included:

- Paediatric surgery at UHW
  - Obstetrics and gynaecology at Royal Glamorgan Hospital
  - Medicine at Ysbyty Ystrad Fawr
  - Trauma and Orthopaedics at Morriston Hospital
  - Obstetrics and gynaecology at Princess of Wales Hospital
- In terms of the quality of experience trainee feedback illustrates that the experience in Wales is broadly in line with the rest of the UK as shown within Table 3 below:

Escalation to enhanced monitoring is usually necessary for those training concerns which are particularly complex in nature or where there have been challenges in delivering a sustainable solution. The key feature of this stage is that whilst the concern is still being managed under the Medical Deanery's targeted process, there is explicit regulatory input from a senior member of the GMC. Regulatory input can be beneficial for complex concerns as there is the ability to draw on experience from similar challenges in other parts of the UK. In addition, regulatory input enhances the level of scrutiny both around the concern itself and the management of that concern.

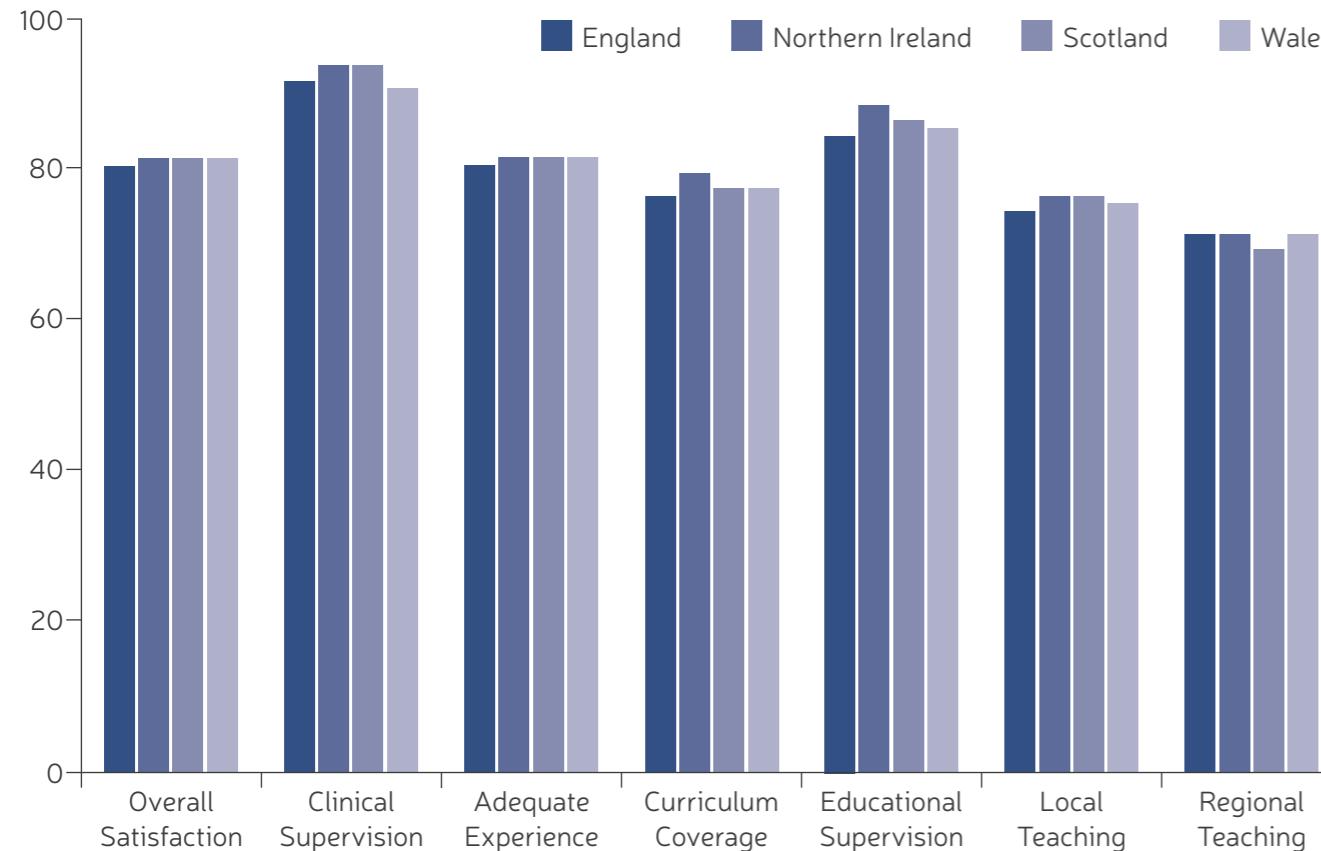
### GMC National Training Survey

This is an annual source of feedback on trainee views on training. HEIW's response rates to the 2018 GMC National Training Surveys remained consistently high with a trainee response rate of 98.79% against a UK average of 95.69% and a trainer response rate of 61.79% against a UK average of 41.73%.

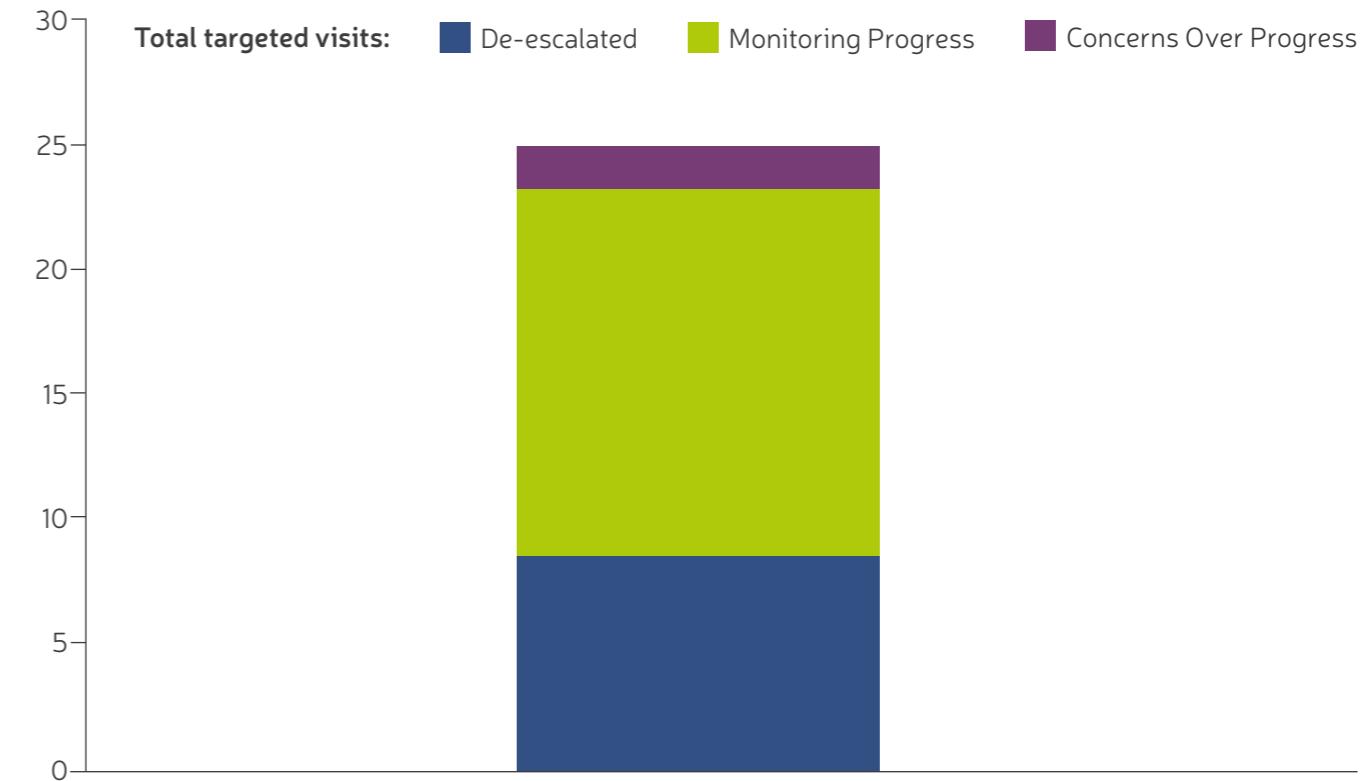
Evidence from the GMC Trainee Survey shows that training grade doctors have continued to report relatively high levels of satisfaction with their training in terms of teaching quality and their overall experience in Wales. In reviewing, the survey results in the context of HEIW's quality management framework areas requiring improvement have been identified and taken in line with HEIW's Targeted Process.

A summary of the outcome of specialty areas for which visits have been identified is provided in Table 4 and this is further broken down by specialty group within Table 5, which indicates that progress has been made in many areas particularly within surgery and the majority of concerns are being appropriately managed. Where there have been concerns regarding progress these have been escalated appropriately and remedial action plans are in place with close monitoring.

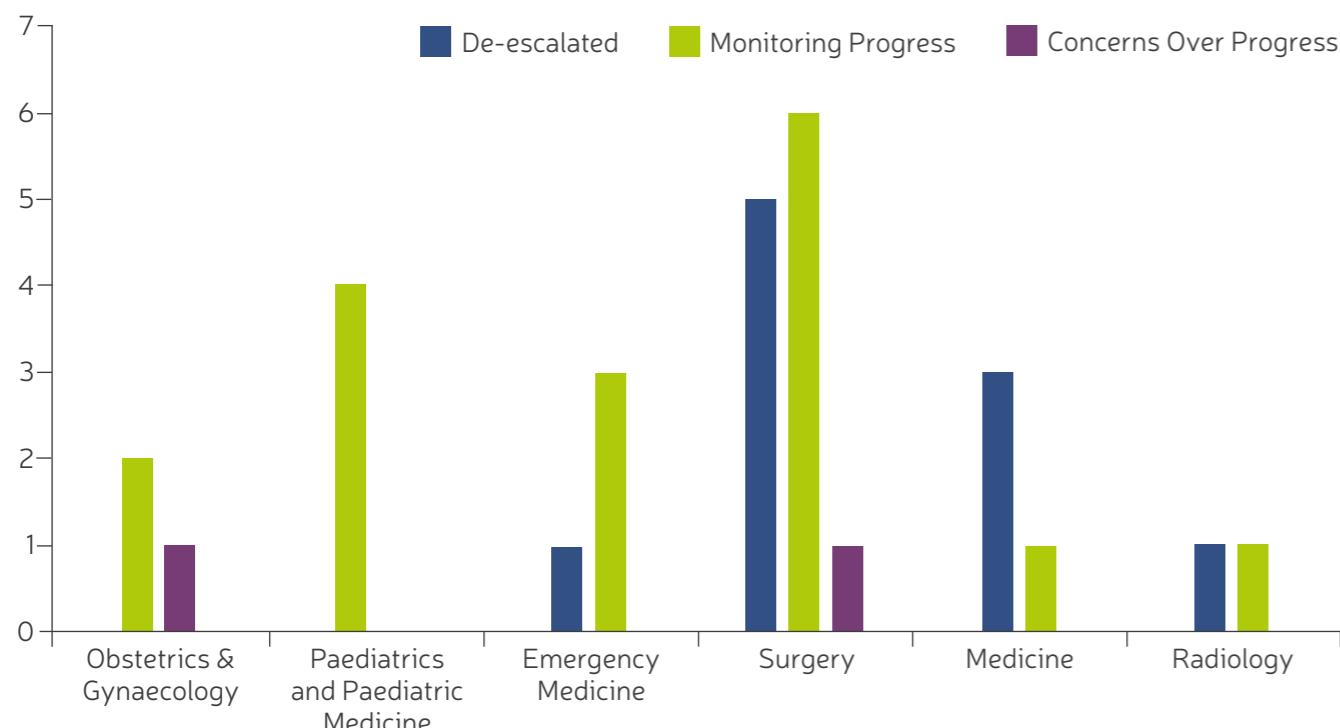
**Table 3: Key Trainee Survey Outcomes By UK Country**



**Table 4: Targeted Visits By Outcome (April 2018 to March 2019)**



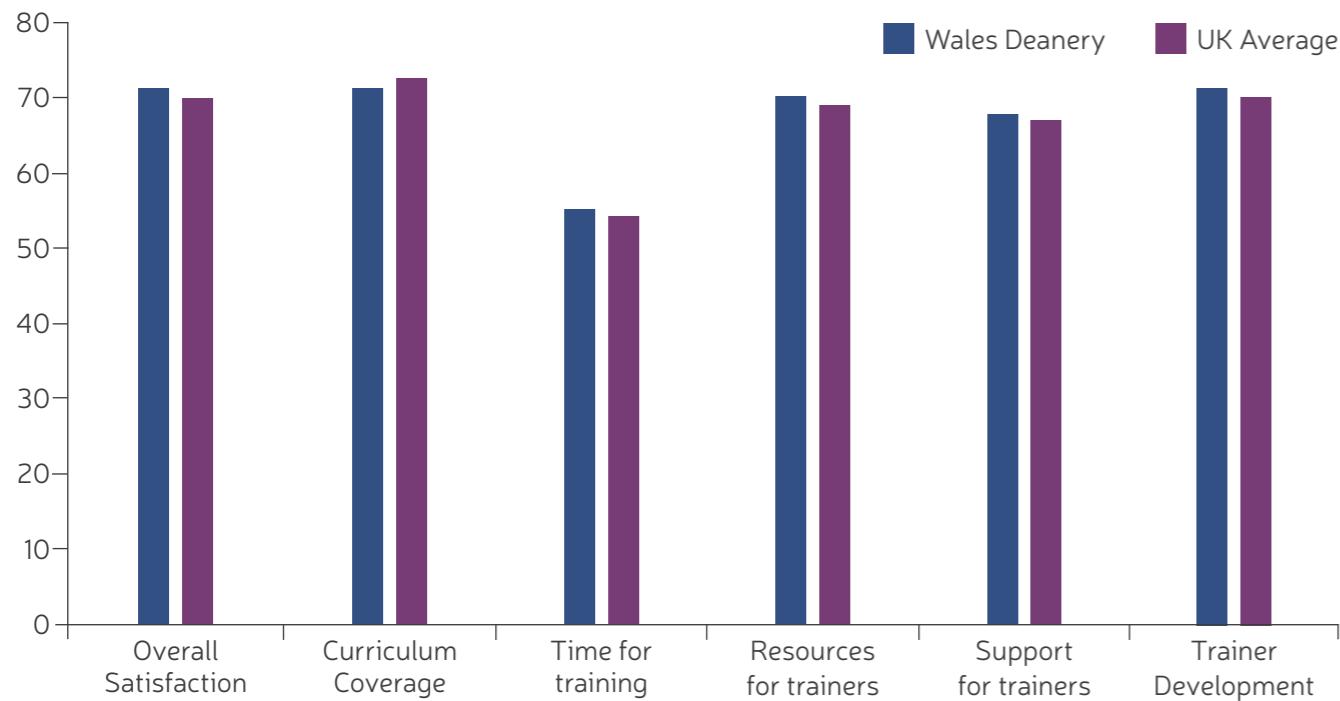
**Table 5: Targeted Visits Outcome By Specialty Group April 2018 to March 2019**



The results of the GMC National Trainer Survey highlight that there is a commitment to training provision with 92% of trainers reporting that they enjoy their training roles and trainer satisfaction with the learning opportunities available to them was relatively strong with 78% indicating that they were able to access opportunities.

Table 6 below provides an overview of some of the key survey findings for trainers in Wales compared to the UK average.

**Table 6: 2018 Key Trainer Survey Indicators By UK Country**



## Development of Performance Framework 2019/20

As a new organisation, HEIW is currently in the process of developing its performance mechanisms. At the time of writing, this is being developed internally with the support of the HEIW Board and working with colleagues to identify the most appropriate reporting mechanisms.

The focus of our dashboard is across four main themes:

- Projects and programmes to deliver our strategic objectives
- Investment in education and training and workforce development
- Quality & outcomes
- Corporate governance & management

Over the course of 2019/20, an iterative development process will be followed after the creation of our first live dashboard at the end of Quarter 1. This will be supplemented by a detailed narrative report, and together will be used for internal and external reporting.

A task and finish group will also be set up to challenge and interrogate the data enabling informed decisions and recommendations to be made.

## Sustainability

HEIW has been located at Ty Dysgu, Nantgarw since its go live date in October 2018. Full occupation was achieved following the completion of building works in January 2019.

2019/20 will provide the first opportunity to consider and review our utility emissions and waste creation. As a unique member of the NHS Wales, our emissions differ considerably as an office based organisation. As information is generated, we will consider how best to utilise this and consider targets relating to emissions and waste.

## Risks

Please see page 42.



I highly recommend this course [Developing doctors to deliver], having completed it in 2018.

**Dr Sue Goodfellow**

# Supporting Wales as a great place to Train Work Live

With our partners and stakeholders, attracting and enabling people to train, work and live in Wales is a key part of what we do. Here are some examples of what we've been doing:



- Our funding supported the extension of the healthcare **simulation suite** at Wrexham Glyndwr University. The new equipment in the suite helps to simulate a wide range of conditions in a lifelike manner – allowing students to examine the effects of diseases on organs and other body parts in a controlled learning environment before applying their learning in the workplace.
- We're funding additional **Physician Associate training places at Swansea University**. A physician associate is a rapidly growing healthcare role which sees them working alongside doctors in hospitals and surgeries, supporting the diagnosis and management of patients. Physician Associates complement existing medical models and provide much-needed continuity of care to patients.
- We saw a 40% increase in number of health professionals taking part in our **Developing Doctors to Deliver (3D)** programme. The programme promotes strong clinical leadership and is designed to support professionals as they develop skills to improve and enhance patient care in Wales. The first phase of the 3D programme's impact review has shown considerable benefits on both the individual participants and patient services.
- The introduction of a new model for referring children to **occupational therapy and physiotherapy in Cwm Taf University Health Board** has helped to improve access to services. Cwm Taf's paediatric therapies department benefited from a project funded by HEIW. Since its introduction, the team has seen greatly improved outcomes for patients, as well as families, and the new way of working has been a real asset to the working relationships of the team and the service.
- Promotion of HEIW's **Welsh Clinical Leadership Training Fellowship (WCLTF)** programme, which enables trainees to enhance their skills and become clinical leaders of the future. Graduates of this one year, out of training programme, develop the skills and knowledge to lead improvements in healthcare and become the clinical leaders of the future. Each fellow completes a quality improvement project within a healthcare organisation in Wales. By positioning themselves as leaders, trainee doctors are empowered to shape services and to improve patient care, performance, learning, and working environments.

- **Stress management toolkit/practical tips.** In collaboration with **DNA Definitive**, Dr Mark Stacey, Associate Dean New Initiatives at HEIW and Consultant Anaesthetist, has developed a visual toolkit called the 'Baker's Dozen of Mental Toughness' to help NHS Wales staff build resilience, manage stress and support each other. Some of the key themes in the toolkit centre around mindfulness, regular physical exercise, healthy sleep patterns, changing perspectives and the importance of learning new things.

- With Swansea and Cardiff Universities we launched the **first of its kind Medical Trainer Agreement in UK**. Wales became the first place in the UK to adopt a ground breaking approach to vital medical training. The new development aims to enhance standards of patient care and safety by raising the visibility of medical trainers and recognising their crucial role in supporting students and trainees. The agreement clearly defines the role, responsibilities and rights of individual medical trainers, HEIW, medical schools and NHS Wales health boards and trusts, contributing to greater consistency and transparency in the provision of education and training across Wales.

# Accountability Report

For the period ended 31 March 2019\*

## Introduction

The Government Financial Reporting Manual (FReM) is the technical accounting guide for the preparation of financial statements. HM Treasury published a revised version of the Government Financial Reporting Manual (FReM) in December 2017 which states NHS bodies are required to publish, as a single document, a three-part annual report and accounts document which includes:

## The Performance Report

The purpose of the performance section of the annual report is to provide information on the organisation, its main objectives and strategies and the principal risks that it faces. The report must include:

- An overview and
- A performance analysis.

## The Accountability Report

The purpose of the accountability section of the annual report is to meet key accountability requirements for the National Assembly for Wales, which must include the following three sections:

## A Corporate Governance Report

This explains the composition and organisation of Health Education Improvement Wales (HEIW) governance structures and how they support the achievement of the organisation's objectives. This section includes the Directors' report, the statement of accounting officers responsibilities and a governance statement. The Board Secretary has compiled the report, the main document being the Annual Governance Statement (AGS). The compilation of this section of the report has been informed by a review of the business undertaken by the Board and its committees over the 6 months since its establishment and has had input from the Chief Executive, as Accountable Officer, the Executive Team and members of the Audit and Assurance Committee.

## A Remuneration and Staff Report

The remuneration and staff report sets out HEIW's remuneration policy for directors, reports on how this policy has been implemented, sets out the amounts awarded to directors and where relevant the link between performance and remuneration. This section contains information about the remuneration of senior management, fair pay ratios, sickness absence rates etc. and has been compiled by the Finance department and the Workforce and Organisational Development department.

## A National Assembly for Wales Accountability and Audit Report

This contains a range of disclosures on the regularity of expenditure, fees and charges, compliance with the cost allocation and charging requirements set out in HM Treasury guidance, material remote contingent liabilities, long-term expenditure trends, and the audit certificate and report.

The Annual Report must be produced in a bilingual format in time for presentation at the Annual General Meeting (AGM) in July 2019, having been reviewed by the Auditor General for Wales.

## The Financial Statements

The Audited Annual Accounts for the period ended 31 March 2019.

*Alex Howells*

**Alex Howells**  
Chief Executive

31 May 2019

\*HEIW became operational on 1 October 2018. All references to 2018/2019 in these reports cover the period 1 October 2018 to 31 March 2019.

# Corporate Governance Report

For the period ended 31 March 2019\*

## Scope of responsibility

The Board of Health Education Improvement Wales (HEIW) is accountable for governance, risk management and internal control. The Chief Executive (CEO) has responsibility for maintaining appropriate governance structures and procedures, as well as a sound system of internal control which support the achievement of the organisation's policies, aims and objectives, whilst also safeguarding public funds and the organisation's assets, for which the CEO is personally responsible. These are carried out in accordance with the responsibilities assigned to the CEO as Accountable Officer by the Chief Executive of NHS Wales.

The background to the establishment of HEIW and the organisation becoming operational on 1 October 2018, its function and Remit Letter objectives are set out in the Performance Report.

This Annual Governance Statement explains the composition and organisation of HEIW's governance structures and how they support the achievement of its objectives.

Since our establishment in October 2018, we have been developing a system of governance and assurance. This will be further developed in 2019/20 with a Board Assurance Framework being considered by the Board in July 2019.

The Board sits at the top of our governance and assurance system. It sets strategic objectives, monitors progress, agrees actions to achieve these objectives and ensures appropriate controls are in place and working properly. The Board also takes assurance from its committees and assessments and against professional standards and regulatory frameworks.

## Our system of governance and assurance

Through engagement with staff, stakeholders and partners we have developed and agreed our vision: "**Transforming the workforce for a healthier Wales**". We will deliver this vision using our PEOPLE principles as outlined below:

**P** **Planning** ahead to predict and embrace changes and build a sustainable health and social care system

**E** **Educating**, training and developing staff to meet the needs of patients and citizens in line with prudent healthcare principles

**O** **Offering opportunities** for development to new and existing staff from all professional and occupational groups throughout career pathways

**P** **Partnership working** to increase value for our citizens, patients, learners and staff

**L** **Leading** the way, through continuous learning, improvement and innovation

**E** **Exciting, Enthusiastic, Engaging, Enabling and Empowering** staff across all professional and occupational groups

### With our staff we have also developed and agreed our values:

- Respect for all
- Together as a Team
- Ideas that Improve

These values are supported by a values and behaviours framework which was approved by the Board in October 2018. Activities are ongoing to embed the framework throughout the organisation. Further work has also been undertaken on the development of a people and organisational development strategy and this will be completed in 2019/20.



HEIW, in line with all Health Boards and Trusts in Wales, has agreed standing orders for the regulation of proceedings and business of the organisation. They are designed to translate the statutory requirements set out in the HEIW (Establishment and Constitution) Order 2017 into day to day operating practice. Together with the adoption of a scheme of matters reserved to the Board; a scheme of delegation to officers and others; and standing financial instructions, they provide the regulatory framework for the business conduct of HEIW and define its 'ways of working'. These documents, together with the range of corporate policies set by the Board make up the Governance and Assurance Framework.

The Board is in the process of developing a written Board Assurance Framework. This framework will outline the sources of assurance used by the Board to assist the organisation in making judgements on the progress it is making against its stated objectives. It is anticipated this will be considered by the Board in July 2019.

During the year HEIW's Declarations of Interest and Standards of Behaviour Policy has been developed, and work continues to further embed this to better manage any conflicts of interest that might arise for our board members and staff. This continues to be rolled out across the organisation with communication and engagement being undertaken on the requirements of the policy.

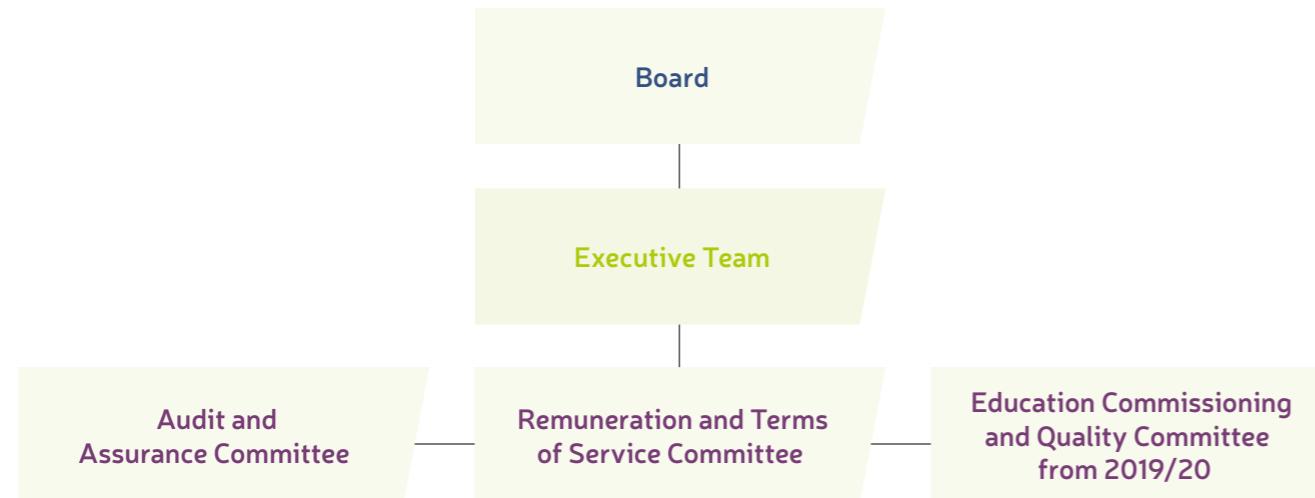
## The role of the Board

As a newly established body HEIW has a new Board. The organisation's Chair, Dr. Chris Jones CBE was formally appointed on 1 October 2018. In addition, seven independent members were also appointed for a period of between two and three years. The Chief Executive, other Executive Members and the Board Secretary were also appointed in 2018. These appointments are outlined in Table One.

The national programme of induction for Board Members, facilitated by Academi Wales, is currently under review and new members will be required to attend the new programme in 2019/20. HEIW's experienced members have already undertaken equivalent training through their previous roles on boards.

During the shadow period for HEIW, which pre-dated the organisation becoming operational, a number of board development sessions were undertaken including a day on governance in spring 2018.

The full membership of the Board, their lead roles and committee responsibilities are outlined in Table 7. Below is a summary of the Board and Committees structure:



The Board provides leadership and direction to the organisation and has a key role in ensuring the organisation has sound governance arrangements in place. The Board also seeks to ensure the organisation has an open culture and high standards when conducting its work. Together, board members share corporate responsibility for all decisions and play a key role in monitoring the performance of the organisation. All the meetings of the Board for the period ending 31 March 2019 (Table 8) were appropriately constituted with a quorum. The key business and risk matters considered by the Board during 2018/2019 are outlined in this statement and further information can be obtained from meeting papers available on our website: [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

### Committees of the Board

The Board has established three committees, the Audit and Assurance Committee, Remuneration and Terms of Service Committee and the Education Commissioning and Quality Committee. The latter committee was established by the Board in March 2019 and will not come into being until 2019/20. These committees are chaired by the Chair or independent members of the Board and have key roles in relation to the system of governance and assurance, decision making, scrutiny and in assessing current risks. The committees provide assurance and key issue reports to each Board meeting to contribute to the Board's assessment of assurance and to provide scrutiny on the delivery of objectives.

The Board is keeping the committee structure under review and will consider whether any changes are needed during 2019/2020 in line with the Board's governance framework and priorities of the Annual Plan 2019/20.

HEIW is committed to openness and transparency with regard to the way in which it conducts its committee business. The HEIW Board and its committees aim to undertake the minimum of its business in closed sessions and ensure business wherever possible is considered in public with open session papers published on HEIW's website. [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

The closed session elements of board and committee meetings are undertaken because of the confidential nature of the business. Such confidential issues may include commercially sensitive issues, matters relating to personal issues or discussing plans in their formative stages.

In 2019/20 the Board will approve guidance clarifying the basis upon which matters are ordinarily to be considered in open or closed session.

An important committee of the Board in relation to this Annual Governance Statement is the Audit and Assurance Committee, which keeps under review the design and adequacy of HEIW's governance and assurance arrangements and its system of internal control. During the period ending 31 March 2019, key issues considered by the Audit and Assurance Committee relating to the overall governance of the organisation included:

- Reviewing the transitional arrangements enabling HEIW to become operational;
- Reviewing the terms of reference on its establishment, which will be kept under regular review;
- Approving the Internal Audit Plan for 2018/19 and keeping under review the resulting Internal Audit Reports. Noting key areas of risk and tracking the management responses made to improve systems and organisational policies;
- Ensuring effective financial systems and controls procedures are established through the Finance Transition Plan;
- Developing the Board's risk management systems and processes and
- Developing arrangements to work with the Wales Audit Office (WAO), and considering the WAO's 2019 Audit Plan.

### Membership of the Board and its Committees

In Table 7 the membership of the Board and its committees is outlined for the period ending 31 March 2019, along with attendance at Board / Committee meetings for this period. It also highlights the membership of the Board's committees.

Members are involved in a range of other activities on behalf of the Board, such as board development/briefing meetings (at least six a year), and a range of other internal and external meetings.

A report of any proposed changes to the structure and membership of board committees is approved by the Board. Each committee has considered its own terms of reference and recommended changes to the Board. The Board will ensure that terms of reference for each committee are reviewed annually to ensure the work of committees clearly reflects any governance requirements, changes to delegation arrangements or areas of responsibility. Committees are also be required to develop annual reports of their business and activities.

**Please note:** HEIW has not established any advisory groups to date.

**Table 7: Board and committee membership and attendance since 1 October 2018 to 31 March 2019:**

Name	Position	Area of expertise representation role	Board Committee membership	Meeting attendance 18/19	Champion roles
Chris Jones	Chair	<ul style="list-style-type: none"> <li>Primary Care</li> <li>Widening access</li> <li>Prevention</li> </ul>	<ul style="list-style-type: none"> <li>Board (Chair)</li> <li>RATS Committee (Chair)</li> </ul>	4/4 4/4	Welsh language champion
John Hill-Tout	Vice Chair	<ul style="list-style-type: none"> <li>Performance</li> <li>Governance</li> <li>Finance</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>Audit and Assurance Committee;</li> <li>RATS Committee</li> </ul>	3/4 3/3 4/4	Primary care and mental health champion
Tina Donnelly	Independent member	<ul style="list-style-type: none"> <li>Leadership</li> <li>Students</li> <li>Workforce</li> <li>Education/training</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>RATS Committee</li> <li>Education</li> <li>Commissioning and Quality Committee</li> </ul>	3/4 4/4 Established at March board and yet to meet	Student/trainee champion Equality and diversity champion
Ruth Hall	Independent member	<ul style="list-style-type: none"> <li>Rural education</li> <li>Quality and improvement</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>Audit and Assurance Committee;</li> <li>RATS Committee Education,</li> <li>Commissioning and Quality Committee (Chair)</li> </ul>	4/4 3/3 2/4 Established at March board and yet to meet.	Rural champion
Gill Lewis	Independent member	<ul style="list-style-type: none"> <li>Health &amp; Social Care workforce</li> <li>Digitalisation</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>Audit and Assurance Committee (Chair)</li> <li>RATS Committee</li> </ul>	3/4 3/3 4/4	Health & social care integration champion
Ceri Phillips	Independent member	<ul style="list-style-type: none"> <li>Workforce design</li> <li>Value agenda</li> <li>Digitalisation</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>RATS Committee</li> </ul>	3/4 2/4	Digital Champion
Heidi Phillips	Independent member	<ul style="list-style-type: none"> <li>Integrated care</li> <li>Improvement</li> <li>Widening access</li> <li>Education</li> <li>Training</li> </ul>	<ul style="list-style-type: none"> <li>Board</li> <li>RATS Committee</li> </ul>	3/4 4/4	<ul style="list-style-type: none"> <li>Quality improvement champion</li> <li>Widening access champion</li> </ul>
Alex Howells	Chief Executive		<ul style="list-style-type: none"> <li>Board</li> </ul>	4/4	
Julie Rogers	Deputy Chief Executive; Director of Workforce and OD		<ul style="list-style-type: none"> <li>Board</li> </ul>	4/4	
Stephen Griffiths	Executive Director of Nursing		<ul style="list-style-type: none"> <li>Board</li> </ul>	4/4	
Pushpinder Mangat	Executive Medical Director		<ul style="list-style-type: none"> <li>Board</li> </ul>	4/4	
Danielle Neale Until 14th March 2019	Executive Director of Finance and Corporate Services		<ul style="list-style-type: none"> <li>Board</li> </ul>	2/3	

Please note the Director of Finance and Corporate Services is the lead officer for the Audit and Assurance Committee. The Director of Workforce & Organisational Development is the lead officer for the Remuneration and Terms of Service Committee.

**Table 8: Dates of board and committee meetings held during the period 1 October 2018 to 31 March 2019**

Board/Committee	2/10/18	29/11/18	31/01/19	28/03/19
Board				
Audit and Assurance	13/11/18	12/02/19	29/03/19	
Remuneration and Terms of Service	29/11/18	20/12/18	11/03/19	14/03/19

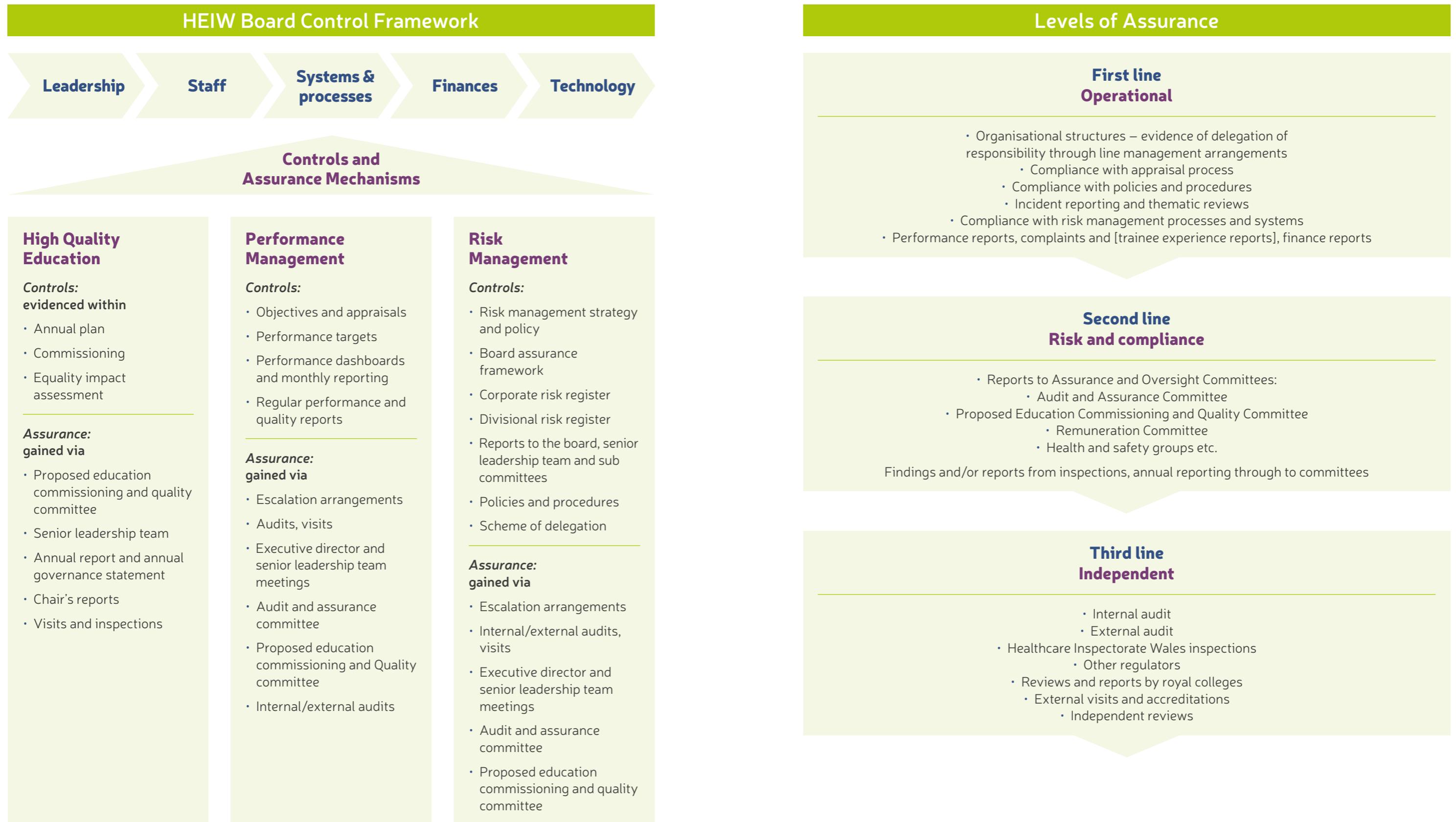
## The Purpose of the System of Internal Control

HEIW Board's system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risks. It can therefore only provide reasonable and not absolute assurances of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise risks to the achievement of policies, aims and objectives. Plus, to evaluate the likelihood of those risks being realised and their impact, and to manage them efficiently, effectively and economically.

The system of internal control has been developing since HEIW became operational in October 2018 and continues to evolve. We approved our Standing Orders (SOs), which contain the scheme of delegation, and Standing Financial Instructions (SFIs) at our first board meeting in October 2018. Both the SOs and SFIs were reviewed at HEIW March board. We also adopted a number of all-Wales and key policies at our first board meeting in October 2018. Since then, work has been ongoing to identify, draft and adopt local policies in a range of other key areas, as well as adopting new national policies. It is anticipated work on the key policies will be completed in time for the May board. We are also finalising plans for a Performance Management Framework.

A diagram of the Board Control Framework is set out below.



## Capacity to Handle Risk

We are continuing to develop and embed our approaches to risk management and emergency preparedness.

Since our establishment, we have developed a transitional corporate risk register which aligns with the transitional plan. The register captures risks inherited from the three legacy organisations (Wales Deanery, Wales Centre for Pharmacy Professional Education and NHS Workforce and Education Development Service) when inherited programmes and services transferred to HEIW. The register has been developed to score risks in line with risk appetite and mitigating actions and controls recorded against each risk.

The key risks that have been managed during this period include:

- HR Support and recruitment capacity
- Appropriate finance team capability
- Appropriate Information Management and Technology support
- Developing responsibilities to manage health and safety requirements

One area of risk receiving increasing priority was in relation to ensuring an appropriate provider to offer pension advice to staff transferring from Cardiff University employment into HEIW. During 2018/19 a supplier was not found following a procurement exercise. This issue has now been resolved.

Key areas of core business articulated within the transitional risk register have been mitigated through appropriate interaction and engagement throughout the period through the ongoing work of legacy sections. This has supported work to manage risks in relation to;

- Differential attainment
- The establishment of the new Internal Medicine training programme
- Addressing Postgraduate Medical training quality issues

The risk register is continuously updated to capture HEIW's risks as they are identified, and will be further developed in 2019/20, to align it with the first HEIW Annual Plan and incorporate it into the development of the Assurance Framework.

## Risk management

The Board sees active and integrated risk management as key elements of all aspects of our functions and responsibilities especially in order to support the successful delivery of our business.

The Chief Executive / Accountable Officer, has overall responsibility for the management of risk for HEIW. The Board and its committees identify and monitor risks within the organisation. Specifically, executive team meetings present an opportunity for the executive function to consider and address risk, and actively engage with and report to the Board and its committees on the organisation's risk profile. The risk register is also reviewed at each monthly meeting of the senior leadership team, regularly by the Audit and Assurance Committee and risks are escalated to the Board as appropriate.

Further information can be found in the Board papers on our website: [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

In February 2019, the Board undertook specific risk management training provided by an external consultant on risk.

The Board is also committed to ensuring staff throughout the organisation are trained and equipped to appropriately assess, manage, escalate and report risk. This work undertaken by HEIW Board is being informed by best practice examples through advice from its Internal Auditors, the Wales Audit Office and external advisors.

Internal audit has undertaken a report assessing HEIW's systems and controls in place in relation to the organisation's risk management arrangements. The overall rating given by the draft report was one of reasonable assurance for this area. We have drafted our response to this report, which along with the final Internal Audit Report, will be considered by the Audit and Assurance Committee in May 2019.

We are also in the process of finalising our policies and plans in respect of emergency preparedness. The HEIW Crisis Management and Business Continuity policy has been considered by the Board, with the plan to accompany the policy due to be considered this summer.

The Deputy CEO has been attending NHS Wales SRO Brexit meetings where emergency preparedness issues have been explored and discussed.

## The Control Framework

NHS Wales organisations are not required to comply with all elements of the corporate governance code for central government departments. However, the main principles of the code stand as they are relevant to all public sector bodies.

In accordance with current guidelines appertaining to the corporate governance code and its application to public bodies in Wales, HEIW has undertaken an initial assessment of its compliance with the code. Whilst there may be areas for improvement, the informal internal assessment against the corporate governance code undertaken by HEIW was clear the organisation has complied with the main principles of the code.

The corporate governance code for central government departments can be found at:  
[gov.uk/government/uploads/system/uploads/attachment\\_data/file/220645/corporate\\_governance\\_good\\_practice\\_july2011.pdf](http://gov.uk/government/uploads/system/uploads/attachment_data/file/220645/corporate_governance_good_practice_july2011.pdf)

In 2017-18 a revised set of health and care standards were issued to organisations in NHS Wales. As a newly established body HEIW has not assessed itself against these standards in 2018/19, and some of the standards are of limited direct relevance to HEIW's remit and activities. This position will be reviewed in 2019/20.

## Other Control Framework Elements

Control measures are in place to ensure all the organisation's obligations under equality, diversity and human rights legislation are complied with.

### Pension Scheme

As an employer with staff entitled to membership of the NHS Pension Scheme, control measures are in place to ensure all employer obligations contained within the scheme regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments in to the scheme are in accordance with the scheme rules, and that member Pension Scheme records are accurately updated in accordance with the timescales detailed in the Regulations.

### Welsh Risk Pool

The Welsh Risk Pool Services (WRPS) is a risk sharing mechanism, akin to an insurance arrangement which provides indemnity to NHS Wales's organisations against negligence claims and losses. Individual NHS organisations must meet the first £25,000 of a claim or loss which is similar to an insurance policy excess charge.

## Structured Assessment

As HEIW was established in October 2018 and 2018/19 is a transition part year, HEIW has not undergone a full Wales Audit Office structured assessment review. Wales Audit Office will be presenting to the Board on a baseline structured assessment process in June 2019. A more formal assessment in line with other NHS organisations will be undertaken later in 2019/20.

The HEIW Board along with its internal sources of assurance, which includes its internal audit function provided by NHS Shared Services, also uses sources of external assurance and reviews from auditors, regulators and inspectors to inform and guide our development. The outcomes of these assessments are being used by the Board to further inform our planning and the embedding of good governance across a range of the organisation's responsibilities.

## Annual Quality Statement

As HEIW does not provide direct clinical services it has not completed an Annual Quality Statement in 2018/19. Further advice will be sought as to whether HEIW needs to produce such a Statement in 2019/20.

## Welsh Language

As HEIW is new body it has not been named as an organisation that comes under the Welsh Language Measure. However, we have decided to voluntarily adopt an approach to the Welsh language which is in line, as far as is possible at this stage, with the standards applied to other health bodies. A clear plan for achieving our ambition to be a progressively bilingual organisation will be presented to May Board.



## Partnership working

As an all Wales organisation the importance of partnership working and collaboration cannot be over emphasised. This includes the need for effective working relationships with other NHS organisations and Welsh Government policy and professional leads, professional bodies, regulators, education providers at all levels and our counterparts in similar organisations across the UK. The relationships with Social Care Wales is particularly important given the emphasis on integration and system improvement in A Healthier Wales.

From early 2018, before HEIW was fully established, partnership working with staff, and stakeholders was a key part of our work recognising the particular challenges associated with the organisational change process and creating a new body. This focus on partnership working has continued since the establishment of HEIW on 1st October 2018, with regular communications, meetings and events.

## Carbon Reduction

The organisation has not undertaken risk assessments on carbon reduction delivery plans as it is newly established. This position will be reviewed in 2019/20.

## Ministerial directions

No ministerial directions were received as at year end 31 March 2019.

During the period there were no material lapses in data security and no referrals to the ICO.

## Planning

### October 2018 – March 2019

Following Board approval HEIW submitted to Welsh Government a consolidated plan for the period October 2018 to March 2019.

Assessments indicate good progress has been made against this plan and the actions set out in our remit letter from Welsh Government. Further information regarding this progress is provided in the performance section of the Annual Report.

### April 2019 – March 2020

In line with its planning duty, the Board approved for submission to Welsh Government a draft HEIW Annual Plan for 2019/20 at its meeting on the 31 January 2019, it approved an updated version of the plan at its meeting on 28th March 2019. The final version of the Annual Plan was then submitted to Welsh Government for approval by Welsh Ministers.

With agreement from Welsh Government our aim is to develop a three year Integrated Medium Term Plan for 20/21 - 22/23 in line with other NHS Wales organisations.

## Review of Effectiveness

As Accountable Officer, the CEO has responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of the internal auditors, and the executive officers within the organisation who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors in their audit letter and other reports.

## Internal Audit

Internal audit provide the CEO, as Accountable Officer and the Board through the Audit and Assurance Committee, with a flow of assurance on the system of internal control. The CEO commissioned a programme of audit work which has been delivered in accordance with public sector internal audit standards by the NHS Wales Shared Services Partnership. The scope of this work is agreed with the Audit and Assurance Committee.

The overall opinion by the Head of Internal Audit (HOIA) on governance, risk management and control is a function of this risk based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

## The Head of Internal Audit conclusion:

The scope of the opinion of the HOIA is confined to those areas examined in the risk based audit plan, which has been agreed with senior management and approved, by the Audit and Assurance Committee. The Head of Internal Audit assessment should be interpreted in this context when reviewing the effectiveness of the system of internal control and be seen as an internal driver for continuous improvement.

The HOIA opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control is set out below.

## Assurance Rating



### Yellow

The Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.

The audit work undertaken during 2018/19, has been reported to the Audit and Assurance Committee.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions arising from risk-based audit assignments contained within the Internal Audit plan which have been reported to the Audit and Assurance Committee throughout 2018/19. This assessment has taken account of the relative materiality of these areas.
- Other assurance reviews, which impact on the head of internal audit opinion including audit work performed at other organisations.

A summary of the reviews and associated assurance ratings in each of the domains is set out below:

#### Corporate governance, risk management and regulatory compliance

- **Risk management** – We issued a reasonable assurance report for our review of risk management.
- **Governance arrangements** – Our fieldwork identified one low priority recommendation and as such, we gave substantial assurance for this review.

#### Strategic planning, performance management & reporting

- **Performance management** – Overall we issued a reasonable assurance report in relation to our work in this area.
- **Corporate transitional plan (draft)** - We issued a reasonable assurance report for our review of the corporate transitional plan.

#### Financial governance and management

- **Core financial systems – financial accounting** – Overall, we issued a reasonable assurance report.
- **Core financial systems – budgetary control** – Overall we issued a reasonable assurance report.

#### Clinical governance quality & safety

- We did not plan to undertake any reviews in this domain during 2018/19.

#### Information governance & security

- **IT Baseline assessment** – We issued a baseline assessment of the arrangements in place for the management and control of Information Governance (IG) and Information Communications Technology (ICT) within the organisation. We made observations in relation to governance, policies and procedures, planning and strategy, risk and compliance, continuity, and resourcing. As this was a baseline review, the assignment was not allocated an assurance rating, but advice and recommendations were provided to facilitate change and improvement.

#### Operational service and functional management

- We did not plan to undertake any reviews in this domain during 2018/19.

#### Workforce management

- **Employment status of casual workers** – We issued a **limited** assurance report for this review that identified three high and two medium priority recommendations. The high priority recommendations related to timesheets for casual workers on payroll, and employment status records and monitoring of casual workers.

#### Capital & estates management

- We did not plan to undertake any reviews in this domain during 2018/19.

## Conclusion – Corporate Governance Report

During the period October 2018 – end of March 2019 there have been no significant internal control or governance issues identified. This is due to the establishment of sound systems of internal control in place to ensure HEIW met its objectives. It is recognised that further work will be necessary in 2019/20 to further develop these arrangements. It will be important to communicate widely with staff to further embed these arrangements.

*Alex Howells*

**Alex Howells**  
Chief Executive  
31 May 2019

# Directors' Report

For the period ended 31 March 2019

## Statement of Directors' responsibilities to be reviewed on completion of accounts

The directors are required under the National Health Service Act (Wales) 2006 to prepare accounts for each financial year. The Welsh Ministers, with the approval of the Treasury, direct that these accounts give a true and fair view of the state of affairs of the Special Health Authority (SHA) and of the income and expenditure of the SHA for that period.

In preparing those accounts, the directors are required to:

- Apply on a consistent basis accounting principles laid down by the Welsh Ministers with the approval of the Treasury
- Make judgements and estimates which are responsible and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account.

The directors confirm that they have complied with the above requirements in preparing the accounts.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the authority and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction by the Welsh Ministers.

### By Order of the Board

Signed:

**Chris Jones**

Chairman

3 June 2019

**Alex Howells**

Chief Executive

31 May 2019

## The Directors' Report

The following tables contain:

### Table 9

Board and board level committee meeting dates for the period ending 31 March 2019.

### Table 10

Detailed information in relation to the composition of the Board including executive directors and independent members, who have authority or responsibility for directing or controlling the major activities of HEIW during the financial year 2018-2019.

### Table 11

Details of company directorships and other significant interests held by members of the Board which may conflict with the responsibilities as Board members.

### Table 12

Details relating to membership of the board level Audit and Assurance Committee.

HEIW confirms it has complied with cost allocation and the charging requirements set out in HM Treasury guidance during the year.

### Table 9: Board Level Committees

Board/Committee/Group	Oct	Nov	Dec	Jan	Feb	Mar
Board	2	29	20*	31	28*	28
Remuneration and Terms of Service		29	20		11, 14	
Audit and Assurance Committee		13			12	29

\*Development board meetings

All meetings of the board were quorate.

### Table 10: Please see Table 1 on page 38 of the Corporate Governance Report.

**Table 11: Directors' Interests**

Directors of the Board have declared the following interests that may be relevant to the business of the Board.

Board member	Declaration of interest
<b>Christopher Jones, Chair</b>	Member of Royal College of General Practitioners.
<b>John Hill-Tout, Vice chair</b>	Director of Dragon Savers Credit Union, Governor Pontyclun Primary School.
<b>Tina Donnelly, Independent Member</b>	Independent Member, Hendre Board, Fellow University of South Wales, Fellow RCN UK, High Sheriff.
<b>Ruth Hall, Independent Member</b>	Former Non Executive Director of National Resources Wales (until October 2018), Former Co-Chair, Mid Wales Health Care Collaborative and of Rural Health and Care Wales (until March 2018), Member of National Trust Council, Member Glandwr Cymru Board, Member Canal and River Trust, Daughter in law Chief Executive, Relate/Cheshire and Merseyside, Visiting Chair, University of West of England, Advisory Board Member, Centre for Public Policy Wales, Cardiff University, Spouse is a Fellow of Gladstone's Library, Hawarden, Son is a trustee of Gladstone's Library, Hawarden, Member of following: Royal College of Physicians, Royal College of Paediatric and Child Health, Faculty of Public Health Medicine (RCP), British Medical Association, Welsh Paediatric Society, Royal Society for Medicine, Royal Institution for Public Health, GMC registration held
<b>Gillian Lewis, Independent Member</b>	Director of Horizon Business Associates (Dormant Company), Husband Director of Horizon Business Associates (Dormant Company), Interim Head of Finance in Bridgend Council, Husband is Director of Finance for Welsh Wound Innovation Ltd.
<b>Ceri Phillips, Independent Member</b>	Non-executive member of Welsh Wound Innovation Board, Head of College of Human and Health Sciences, Swansea University, Chair of Council of Deans of Health Wales, Executive Member of Council of Deans UK, Wife is a Deputy Director of Primary Care.
<b>Heidi Phillips, Independent Member</b>	Property development and private landlord of domestic properties, Husband has interest in property development and is a private landlord of domestic properties, Board Member for MScSA, Associate Professor Primary Care Swansea University, GP.
<b>Alex Howells, Chief Executive</b>	Lay Member of Academi Wales.
<b>Julie Rogers, Deputy Chief Executive and Director of Workforce and Organisational Development</b>	Nephew is a GP trainee.
<b>Stephen Griffiths, Director of Nursing</b>	Nothing to declare.
<b>Pushpinder Mangat, Medical Director</b>	Anaesthetist at Parkway Dental GA Practice Swansea, Clinical Advisor to Sancta Maria Private Hospital
<b>Danielle Neale, Director of Finance and Corporate Services until 14 March 2019</b>	Nothing to declare.
<b>Dafydd Bebb, Board Secretary</b>	Wife is a Director and part owners of Old Bell 3 a Social Research Company, Brother is a Pharmacist and Director at Fferyllwyr Llyn Cyf (Dispensing Chemists).He undertakes training on behalf of HEIW, Cousin is MP for Aberconwy.

**Table 12: Membership of the Board's Audit and Assurance Committee**

Name	Chair
<b>Gill Lewis</b>	Member from October 2018
<b>John Hill-Tout</b>	Member from October 2018
<b>Ruth Hall</b>	Member from October 2018

#### Information governance

There are no information governance issues to report in 2018/19.

#### Environmental, social and community issues

HEIW is not a major local employer or public service provider but is cognisant of the impact it has on the environment and takes steps to minimise this, where possible.

In particular we shall:

- Ensure all employees, including contractors, are responsible for working in a manner that protects the environment;
- Ensure we remain committed to continual improvement and the prevention of pollution in all areas of potential environmental impact; and
- Ensure compliance with all relevant environmental legislation, Health and Care Standards for Wales and Welsh Government directives.

As the Board is newly established this area will be further reviewed in 2019/20.

#### Corporate Social Responsibility

The Well-Being of Future Generations (Wales) Act 2015 seeks to ensure sustainable development is at the centre of the strategic decision making process for the Welsh Government and public bodies in Wales. The general purpose is to ensure the governance arrangements of public bodies take the needs of future generations into account. Its aim is for public bodies to improve the economic, social and environmental well-being of Wales in accordance with the sustainable development principles. HEIW is not listed in the 2015 legislation but we are committed to developing our policies and procedures to comply with the requirement of the Act in 2019-20.

As an employer spending public money, our activities need to take place in the most sustainable way, and we will be considering how best to achieve this in 2019/20.

# Statement of Accountability

For the period ended 31 March 2019

## Statement of the Chief Executive's responsibilities as Accountable Officer of HEIW

The Welsh Ministers have directed the Chief Executive should be the accountable officer to the Board. The relevant responsibilities of accountable officers, including their responsibility for the propriety and regularity of the public finances for which they are answerable, and for the keeping of proper records, are set out in the accountable officer's memorandum issued by the Welsh Government.

As accountable officer I can confirm that as far as I am aware there is no relevant audit information of which HEIW's auditors are unaware, and as accountable officer, I have taken all the steps I ought to have taken to ensure that I and the auditors are aware of relevant audit information.

I can confirm the annual report and accounts as a whole are fair, balanced and understandable and I take personal responsibility for these and the judgement required for doing so.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in my letter of appointment as an accountable officer.

*Alexander Howells*

**Alex Howells**  
Chief Executive

31 May 2019



# Remuneration and staff report

For the period ended 31 March 2019

## Remuneration and staff report

The information contained in this report relates to the remuneration of the senior managers employed by Health Education and Improvement Wales (HEIW).

The Pay Policy Statement set out in Annex 3 relates to HEIW's strategic stance on senior manager remuneration and provides a clear statement of the principles underpinning decisions on the use of public funds.

The definition of "Senior Manager" is: 'those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual directorates or departments.' For HEIW, the senior managers are considered to be the regular attendees of Board meetings, i.e. the Executive Directors, Independent Members and the Board Secretary.

## Remuneration and Terms of Service Committee

The terms of reference and operating arrangements for the Remuneration and Terms of Service Committee are set out in HEIW's standing orders approved in October 2018 and updated in March 2019. The purpose of the Committee is to provide advice to the Board on the remuneration and terms of service and performance for the Chief Executive, Executive Directors and other senior staff. It also provides assurance to the Board in relation to HEIW's arrangements for the remuneration and terms of service, including contractual arrangements, for all staff.

## Salary and pension disclosures

Details of salaries and pension benefits for senior managers captured within this report are given in Annexes 1 and 2. The single figure of remuneration (Annex 1) is intended to be a comprehensive figure including all types of reward received by senior managers in the period ending 31 March 2019, including fixed and variable elements as well as pension provision.

The single figure includes the following:

- Salary and fees both pensionable and non pensionable elements.
- Benefits in kind (taxable, total to the nearest £100)
- Pension related benefits - those benefits accruing to senior managers from membership of a participating defined benefit pension scheme.

HEIW has paid no annual or long-term performance related bonuses.

Annual salary figures are shown prior to any reduction as a result of any salary sacrifice scheme.

The value of pension related benefits accrued during the year is calculated as the real increase in pension multiplied by 20 less the contributions made by the individual. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

The pension benefit figure is calculated on the basis of an increase in the value over the financial year. Prior-year comparative information is not available for staff who were not previously executive level directors in other NHS Wales organisations. Where this is the case this figure cannot be calculated and therefore is not reported in Annex 1a (Single Figure of Remuneration) nor Annex 2 (Pension Benefits).

Annex 2 gives the total pension benefits for all senior managers. The inflationary rate applied to the 2017/18 figure is 3% as set out by the 2018/19 Greenbury guidance.

## Remuneration relationship

NHS Bodies in Wales are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. This information is provided in note 9.6 of the financial statements.

## 2018/19 staff report

### Number of senior staff

As of 31 March 2019 there were five senior staff making up the executive team; they were also Board members or regular attendees. (The Director of Finance and Corporate Services left HEIW on 14/03/2019).

Their pay bands are broken down as follows:

### Numbers of senior staff @ 31 March 2019

Consultant (medical & dental)	1
Executive and senior pay payscale	4

### Staff Numbers

The following table shows the average number of staff employed by HEIW by group from 1 October 2018 to 31 March 2019:

Staff Group	Permanently Employed (inc. Fixed Term)	Agency Staff	Staff on Inward Secondment		2018/19 Total
			WTE	WTE	
Administrative and clerical and board members	139	10	5	0	154
Medical and dental	39	0	0	0	39
Professional scientific and technical staff	11	0	0	0	11
Additional clinical services	3	0	0	0	3
Nursing and midwifery	1	0	0	0	1
<b>Totals</b>	<b>193</b>	<b>10</b>	<b>5</b>	<b>0</b>	<b>208</b>

## Staff composition

The gender breakdown of the Executive Team and other employees as of 31 March 2019 was as follows:

Staff composition @ 31 Mar 2019	Male	Female
Senior Staff (exec team)	3	2
Other employees	128	243
All staff	131	245
% Other employees	34.0%	64.7%

## Sickness absence data

The following table provides information on the number of days lost due to sickness 1 October 2018 to 31 March 2019

From 1 October 2018 to 31 March 2019	
	Number
Days lost (long term)	472
Days lost (short term)	330
<b>Total days lost</b>	<b>802</b>
<b>Total staff years</b>	<b>104</b>
Average working days lost	13.4%
Total staff employed in period (headcount)	363
Total staff employed in period with no absence (headcount)	302
<b>Percentage staff with no sick leave</b>	<b>83.4%</b>

## Staff policies applied during the financial year

The HEIW workforce of 208 WTE staff was created through the TUPE transfer of staff from three organisations on 1 October 2018, as well as through the recruitment of a number of new staff. The TUPE transfer, and open recruitment processes, have brought individuals from a range of backgrounds and experiences into our organisation.

The vast majority of our staff worked previously for Cardiff University in either the Wales Deanery or the Wales Centre for Professional Pharmacy Education and were education sector employees. The remainder of the transferred staff worked within the Workforce Education Development Service, which was a unit hosted within NHS Wales Shared Services Partnership – which is hosted by Velindre NHS Trust.

Prior to the transfer, an extensive exercise was commissioned by the Chief Executive, to set a new culture for the transferring staff. Staff and stakeholder consultation sessions were held and surveys were undertaken, which led to the creation of HEIW's new values and behaviours framework. These values and behaviours of 'Together as a Team; Respect for All; Ideas that Improve' are guiding principles that influence our workforce policies, procedures, recruitment, performance appraisal, learning and development, health, wellbeing, equality and diversity and expectations of our staff.

Some of these policies were developed by NHS Wales in partnership with the Welsh NHS Partnership Forum, and are to be adopted on an 'All Wales' basis. Other policies, for example our values based performance appraisal policy are bespoke to HEIW and have been co-produced locally with our staff. HEIW also has a range of policies which enable people with a protected characteristic (including disability) to gain employment with HEIW. We have flexible working arrangements for staff to enable them to accommodate their domestic situations and personal requirements, as well as Occupational Health who can advise on reasonable adjustments for those who require them.

The All-Wales NHS Sickness Absence Policy provides guidance on the support available and provided to employees if they become disabled during their employment. This policy is designed to support employees through periods of illness which could lead to a disability. It offers employees the option of a phased return or period of rehabilitation with no reduction of pay, and includes the duty to make reasonable adjustments enabling a disabled employee to remain in work. Where an employee is unable to continue in their role due to ill health, HEIW will seek, wherever possible, to redeploy to an alternative role which would be considered to be suitable, with a period of re-training. TUPE measures set out the application of policies and processes to staff who transferred into HEIW from Cardiff University.

There are also a number of policies, procedures, guidelines and toolkits supporting staff health and wellbeing, such as for the menopause, purchase of annual leave, special leave and support for carers. HEIW is committed to supporting the learning and development of its staff. The Access to Learning and Development policy provides a framework of support for staff who wish to study.

All staff have equal access to HEIW's values based performance appraisal, learning development and career development. They are all expected to undertake statutory and mandatory training applicable to their post.

HEIW is committed to providing a working environment free from harassment and bullying and ensuring all staff are treated with dignity and respect. Our Dignity at Work policy promotes dignity and respect at work and supports employees who may be experiencing bullying, harassment and/or victimisation.

In relation to organisational change, the staff transferring to HEIW received a wide range of support from one to one consultation sessions to bespoke policies for the transfer, such as the Relocation Policy.



## Other employee matters

We have an equality and inclusion staff group who advise the executive team and the organisation on activity related to equality and inclusion across HEIW. The recently appointed equality champions disseminate messages and promote the equality and inclusion agenda for HEIW.

A culture and wellbeing group has been established comprising a cross section of staff to continue with the embedding of our values and behaviours. Their aim is to support and maintain the necessary focus and energy required to drive the successful integration of workplace cultures, without compromising staff satisfaction, well-being and service provision. Their role is to enhance the internal staff communications, engagement and change management strategies from a cultural perspective.

In support of the equality, inclusion, culture and wellbeing initiatives, several 'lunch and learn' sessions have taken place for example, Stonewall to raise staff awareness.

## Expenditure on consultancy

For the purpose of the statutory accounts, consultancy is defined as time limited/ad-hoc assignments that are not related to the day-to-day activities of HEIW.

During the period ending 31 March 2019, HEIW's expenditure on consultancy was £53k.

## Tax Assurance for Off-Payroll Engagements

HEIW is required to disclose any arrangements it has whereby individuals are paid through their own companies or off payroll.

There were none during this period.

## Exit Packages

No exit packages have been awarded in this accounting period.

**Table 13: 5 October 2017 to 31 March 2019\***

Exit packages cost band (including any special payment element)	Number of compulsory redundancies	Number of other Departures	Total number of exit packages	Number of departures where special payments have been made
less than £10,000	0	0	0	0
£10,000 to £25,000	0	0	0	0
£25,000 to £100,000	0	0	0	0
£100,000 to £150,000	0	0	0	0
£150,000 to £250,000	0	0	0	0
more than £250,000	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Statement of Assurance

I confirm there is no relevant audit information in these reports of which the Wales Audit Office is unaware. As Chief Executive, I have taken all the steps in order to make myself aware of any relevant information and ensure the Wales Audit Office is aware of that information.

*Alexander Howells*

**Alex Howells**

Chief Executive and Accountable Officer,  
Health Education and Improvement Wales

31 May 2019

## Annex 1: Single Figure of Remuneration\*

\*Single Figure of Remuneration for the period 5/10/17 to 31/03/19

Name	Title	Salary 5/10/17 to 30/09/18 (Bands of £5k)	Salary 01/10/18 to 31/03/19 (Bands of £5k)	Benefits in Kind (taxable) to nearest £100	Pension Benefit to nearest £1,000	Total to nearest (Bands of £5k)
Alex Howells <sup>1</sup>	Chief Executive	95 - 100	70 - 75	-	(65)	105 – 110
Julie Rogers <sup>2</sup>	Director of WOD/ Deputy CEO	50 - 55	50 - 55	-	***8	105 – 110
Dafydd Bebb <sup>3</sup>	Board Secretary	5 - 10	40 - 45	-	***8	50 – 55
Stephen Griffiths <sup>4</sup>	Director of Nursing	15 - 20	45 - 50	-	***8	65 – 70
Push Mangat <sup>5</sup>	Medical Director	-	75 - 80	-	***8	75 – 80
Danielle Neale <sup>6</sup>	Director of Finance & Corporate Services	5 - 10	65 - 70	-	***8	75 – 80
<b>Non Executive Directors</b>						
Chris Jones <sup>7</sup>	Chair	55 - 60	20 - 25	-	-	80 – 85
Tina Donnelly <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15
Ruth Hall <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15
John Hill-Tout <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15
Gill Lewis <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15
Ceri Phillips <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15
Heidi Phillips <sup>7</sup>	Non-Executive Director	5 - 10	0 - 5	-	-	10 - 15

\*HEIW was established in shadow form on 5 October 2017 and continued to operate in shadow form until formally established on 1 October 2018. The first accounting period for the organisation therefore runs for 18 months from 5 October 2017, although only costs incurred from 1 October 2018 are included within the 2018/19 HEIW accounts. Costs incurred prior to this date were paid through Velindre University NHS Trust and recharged to Welsh Government. For information purposes the single figure of remuneration table above covers the full 18 month period.

<sup>1</sup>Alex Howells took up post on 01/02/2018. <sup>2</sup>Julie Rogers was seconded to HEIW from Welsh Government from 12/04/2018. <sup>3</sup>Dafydd Bebb took up post on 28/08/2018. <sup>4</sup>Stephen Griffiths took up post on 29/07/2018. <sup>5</sup>Push Mangat was seconded from Abertawe Bro Morgannwg UHB from 1/10/2018. <sup>6</sup>Danielle Neale took up post on 28/8/2018 and left HEIW on 14/03/2019. The salary total from 01/10/2018 to 31/03/2019 includes payment in lieu of notice. <sup>7</sup>Chris Jones was appointed as interim Chair on 5 October, 2017 and as formal Chair on 1 October, 2018. The salary total from 05/10/17 to 30/09/18 includes remuneration for the role of Co-ordinating Chair of Health Boards and Trusts. Board Members took up post on 01/02/2018. <sup>8</sup>A request has been made to the NHS Business Services Authority, however, prior year comparative information required for the calculation is not available.

## Annex 2: Pension Benefits

Name	Title	Real increase in pension	Total accrued pension at pension age at 31 March 2019 (bands of £2,500)	Lump sum at pension age related to accrued pension at 31 March 2019 (bands of £5,000)	Cash Equivalent Transfer Value at 31 March 2019 (bands of £5,000)	Cash Equivalent Transfer Value at 31 March 2018 (£'000)	Real increase in Cash Equivalent Transfer Value (£'000)	Employer's contribution to stakeholder pension (£'000)
Alex Howells <sup>1</sup>	Chief Executive	***2	55 - 60	135 - 140	1,074	993	51	0
Julie Rogers <sup>2</sup>	Director of WOD/ Deputy CEO	***2	***2	***2	***2	***2	0	0
Dafydd Bebb <sup>3</sup>	Board Secretary	***2	0 - 5	0	22	***2	***2	0
Stephen Griffiths <sup>4</sup>	Director of Nursing	***2	40 - 45	125 - 130	956	***2	***2	0
Push Mangat <sup>5</sup>	Medical Director	***2	65 - 70	200 - 205	1,652	***2	***2	0
Danielle Neale <sup>6</sup>	Director of Finance & Corporate Services	***2	10 - 15	35 - 40	262	***2	***2	0

<sup>1</sup>Danielle Neale left HEIW on 14/03/2019. <sup>2</sup>A request has been made to the NHS Business Services Authority, however, prior year comparative information required for the calculation is not available.

## Annex 3: Pay policy statement

### Salary and pension entitlements of senior managers 2018/19

The pay and Terms and Conditions of Employment for the executive team and senior managers have been, and will be determined by the HEIW Board, based on the recommendations of the Remuneration and Terms of Service Committee, within the framework set by Welsh Government. The Remuneration and Terms of Service Committee also considers applications relating to the Voluntary Release Scheme. The Remuneration and Terms of Service Committee members are all Independent Members of the Board and the committee is chaired by HEIW's chairperson. The Terms of Reference for the Committee are regularly being reviewed.

### Auditors

The auditors have reviewed this report for consistency with other information in the financial statements and will provide an opinion on the following disclosures:

- Single total figure of remuneration for each director;
- CETV disclosures for each director;
- Payments to past directors, if relevant;
- Payments for loss of office, if relevant;
- Fair pay disclosures (included in annual accounts);
- Exit packages (included in annual accounts) if relevant, and;
- Analysis of staff numbers.



# National Assembly for Wales Accountability and Audit Report

For the period ended 31 March 2019

## Regularity of Expenditure

Regularity is the requirement for all items of expenditure and receipts to be dealt with in accordance with the legislation authorising them, any applicable delegated authority and the rules of Government Accounting.

The Health Education and Improvement Wales (HEIW) Board ensures the funding provided by Welsh Ministers has been expended for the purposes intended by Welsh Ministers and that the resources authorised by Welsh Ministers to be used have been used for the purposes for which the use was authorised.

The Chief Executive is the Accountable Officer and ensures that the financial statements are prepared in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, the Chief Executive is required to:

- Observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
- Prepare them on a going concern basis on the presumption that the services of the Special Health Authority will continue in operation.

## Fees and Charges

Where HEIW undertakes an activity which is not funded directly by the Welsh Government, HEIW receives income to cover its costs. Further detail of income received is published in the annual accounts.

HEIW confirms it has complied with cost allocation and the charging requirements set out in HM Treasury guidance during the year.

## Remote Contingent Liabilities

Remote contingent liabilities are those liabilities that due to the unlikelihood of a resultant charge against HEIW are therefore not recognised as an expense nor as a contingent liability. Detailed below are the remote contingent liabilities as at 31st March 2019:

### 2018-2019

Guarantees	nil
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Indemnities	nil
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# Certificate and independent auditor's report of the Auditor General for Wales to the National Assembly for Wales

## Report on the audit of the financial statements

### Opinion

I certify that I have audited the financial statements of Health Education and Improvement Wales for the period ended 31 March 2019 under Section 61 of the Public Audit (Wales) Act 2004. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement and Statement of Changes in Tax Payers Equity and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and HM Treasury's Financial Reporting Manual based on International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- Give a true and fair view of the state of affairs of Health Education and Improvement Wales as at 31 March 2019 and of its net operating costs for the period then ended; and
- Have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- The use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Chief Executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The Chief Executive is responsible for the other information in the annual report and accounts. The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the National Assembly for Wales and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Report on other requirements

### Opinion on other matters

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- The information given in the Governance Statement for the financial period for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with Welsh Ministers' guidance;
- The information given in the Foreword and Accountability Report for the financial period for which the financial statements are prepared is consistent with the financial statements and the Foreword and Accountability Report has been prepared in accordance with Welsh Ministers' guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of Health Education and Improvement Wales and its environment obtained in the course of the audit, I have not identified material misstatements in the Foreword and Accountability Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- Proper accounting records have not been kept;
- The financial statements are not in agreement with the accounting records and returns;
- Information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed; or
- I have not received all the information and explanations I require for my audit.

### Report

I have no observations to make on these financial statements.

## Responsibilities

### Responsibilities of Directors and the Chief Executive for the financial statements

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors and Chief Executive are responsible for assessing Health Education and Improvement Wales' ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [frc.org.uk/auditorsresponsibilities](http://frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### Responsibilities for regularity

The Chief Executive is responsible for ensuring the regularity of financial transactions.

I am required to obtain sufficient evidence to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

### Adrian Crompton

Auditor General for Wales

11 June 2019

24 Cathedral Road, Cardiff CF11 9LJ



# Health Education and Improvement Wales (HEIW) Annual Accounts 2018/19

## Foreword

These accounts have been prepared by Health Education and Improvement Wales, a Welsh Special Health Authority, under Para 3(1) of Schedule 9 to the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers have, with the approval of the Treasury, directed.

## Statutory background

HEIW was established by establishment order 2017 No. 913 (W. 224) which was made 11 September 2017 and came into force on the 5 October 2017. These accounts cover the period 5 October 2017 to 31 March 2019.

HEIW operated in a shadow form until 1 October 2018 with all establishment and set up costs being borne by the Welsh Government, and with the predecessor bodies of NHS Wales Shared Services Partnership (NWSSP) hosted by Velindre University NHS Trust and Cardiff University delivering operational activity to 30 September 2018.

On 1 October 2018 staff were transferred into HEIW and the organisation became fully operational.

These accounts, whilst covering the period 5 October 2017 to 31 March 2019, present the accounting transactions only for the period of live operation from 1 October 2018 to 31 March 2019.

## Performance Management and Financial Results

HEIW must comply fully with the Treasury's Financial Reporting Manual to the extent that it is applicable to them. As a result, the Primary Statement of in-year income and expenditure is the Statement of Comprehensive Net Expenditure, which shows the net operating cost incurred by HEIW, which is funded by the Welsh Government. This funding is allocated on receipt directly to the General Fund in the Statement of Financial Position.

HEIW has an annual requirement to achieve a balanced year-end position against the Resource Limits set for the year.

## Statement of Comprehensive Net Expenditure

for the period ended 31 March 2019

	Note	5 October 2017 to 31 March 2019 £000	Other Comprehensive Net Expenditure 5 October 2017 to 31 March 2019 £000
Non Medical Education And Training	3.1	56,766	Net gain/(loss) on revaluation of property, plant and equipment 0
Postgraduate Medical, Dental & Pharmacy Education	3.2	36,016	Net gain/(loss) on revaluation of intangibles 0
Other Operating Expenditure	3.3	13,177	Net gain/(loss) on revaluation of available for sale financial assets 0
		<hr/> 105,959	(Gain)/loss on other reserves 0
Less: Miscellaneous Income	4	<hr/> (309)	Impairment and reversals 0
<b>Net operating costs before interest and other gains and losses</b>		<hr/> 105,650	Release of Reserves to Statement of Comprehensive Net Expenditure 0
Investment Revenue	5	0	Other comprehensive net expenditure for the period 0
Other (Gains)/Losses	6	0	<b>Total comprehensive net expenditure for the period</b> <hr/> <b>105,650</b>
Finance costs	7	0	The notes on pages 75 – 133 form part of these accounts.
<b>Net operating costs for the financial period</b>		<hr/> <b>105,650</b>	

see note 2 on page 85 for details of performance against Revenue and Capital allocations.  
The notes on pages 75 – 133 form part of these accounts.

## Statement of Financial Position

as at 31 March 2019

	Note	<b>As at 31 March 2019 £000</b>
<b>Non-current assets</b>		
Property, plant and equipment	11	2,989
Intangible assets	12	0
Trade and other receivables	15	0
Other financial assets	16	0
<b>Total non-current assets</b>		<b>2,989</b>
<b>Current assets</b>		
Inventories	14	0
Trade and other receivables	15	801
Other financial assets	16	0
Cash and cash equivalents	17	6,240
		7,041
Non-current assets classified as "Held for Sale"	11	0
<b>Total current assets</b>		<b>7,041</b>
<b>Total assets</b>		<b>10,030</b>
<b>Current liabilities</b>		
Trade and other payables	18	(6,121)
Other financial liabilities	19	0
Provisions	20	(30)
<b>Total current liabilities</b>		<b>(6,151)</b>
<b>Net current assets/(liabilities)</b>		<b>890</b>
<b>Non-current liabilities</b>		
Trade and other payables	18	(194)
Other financial liabilities	19	0
Provisions	20	0
<b>Total non-current liabilities</b>		<b>(194)</b>
<b>Total assets employed</b>		<b>3,685</b>
<b>Financed by Taxpayers' equity:</b>		
General Fund		3,685
Revaluation reserve		0
<b>Total taxpayers' equity</b>		<b>3,685</b>

The financial statements on pages 70 to 74 were approved by the Board on 30 May 2019 and signed on its behalf by:

**Chief Executive and Accountable Officer**

31 May 2019

The notes on pages 75 – 133 form part of these accounts.

## Statement of Changes in Taxpayers' Equity

For the period ended 31 March 2019

	General Fund £000	Revaluation reserve £000	<b>Total reserves £000</b>
<b>Changes in taxpayers' equity</b>			
<b>Balance at 5 October 2017</b>	0	0	0
Net operating cost for the period	(105,650)		(105,650)
Net gain/(loss) on revaluation of property, plant and equipment	0	0	0
Net gain/(loss) on revaluation of intangible assets	0	0	0
Net gain/(loss) on revaluation of financial assets	0	0	0
Net gain/(loss) on revaluation of assets held for sale	0	0	0
Impairments and reversals	0	0	0
Movements in other reserves	0	0	0
Transfers between reserves	0	0	0
Release of reserves to SoCNE	0	0	0
Transfers to/from (please specify)	0	0	0
<b>Total recognised income and expense for period</b>	<b>(105,650)</b>	0	(105,650)
Net Welsh Government funding	109,335		109,335
<b>Balance at 31 March 2019</b>	<b>3,685</b>	0	<b>3,685</b>

The notes on pages 75 – 133 form part of these accounts.

# Statement of Cash Flows

for period ended 31 March 2019

	Note	<b>5 October 2017 to 31 March 2019</b> <b>£000</b>
<b>Cash Flows from operating activities</b>		
Net operating cost for the financial period		(105,650)
Movements in Working Capital	27	5,514
Other cash flow adjustments	28	142
Provisions utilised	20	0
<b>Net cash outflow from operating activities</b>		<b>(99,994)</b>
<b>Cash Flows from investing activities</b>		
Purchase of property, plant and equipment		(3,101)
Proceeds from disposal of property, plant and equipment		0
Purchase of intangible assets		0
Proceeds from disposal of intangible assets		0
Payment for other financial assets		0
Proceeds from disposal of other financial assets		0
Payment for other assets		0
Proceeds from disposal of other assets		0
<b>Net cash inflow/(outflow) from investing activities</b>		<b>(3,101)</b>
<b>Net cash inflow/(outflow) before financing</b>		<b>(103,095)</b>
<b>Cash Flows from financing activities</b>		
Welsh Government funding (including capital)		109,335
Capital receipts surrendered		0
Capital grants received		0
Capital element of payments in respect of finance leases and on-SoFP		0
Cash transferred (to)/from other NHS bodies		0
<b>Net financing</b>		<b>109,335</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>6,240</b>
<b>Cash and cash equivalents (and bank overdrafts) at 5 October 2017</b>		<b>0</b>
<b>Cash and cash equivalents (and bank overdrafts) at 31 March 2019</b>		<b>6,240</b>

The notes on pages 75 – 133 form part of these accounts.

# Notes to the Accounts

## 1. Accounting policies

The Minister for Health and Social Services has directed that the financial statements of Health Education and Improvement Wales (HEIW) shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2018/19 Manual for Accounts. The accounting policies contained in that manual follow the European Union version of the International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of HEIW for the purpose of giving a true and fair view has been selected. The particular policies adopted by HEIW are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

### 1.2 Acquisitions and discontinued operations

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another.

### 1.3 Income and funding

The main source of funding for HEIW are allocations (Welsh Government funding) from the Welsh Government within an approved cash limit, which is credited to the General Fund of HEIW. Welsh Government funding is recognised in the financial period in which the cash is received.

Non discretionary funding outside the Revenue Resource Limit is allocated to match actual expenditure incurred for the provision of specific pharmaceutical, or ophthalmic services identified by the Welsh Government. Non discretionary expenditure is disclosed in the accounts and deducted from operating costs charged against the Revenue Resource Limit. Funding for the acquisition of fixed assets received from the Welsh Government is credited to the General Fund.

Miscellaneous income is income which relates directly to the operating activities of HEIW and is not funded directly by the Welsh Government. This includes payment for services uniquely provided by the HEIW for the Welsh Government such as funding provided to agencies and non-activity costs incurred by HEIW in its provider role. Income received from HEIW transacting with other NHS bodies is always treated as miscellaneous income.

From 2018/19, IFRS 15 Revenue from Contracts with Customers is applied, as interpreted and adapted for the public sector, in the Financial Reporting Manual (FReM). It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. Upon transition the accounting policy to retrospectively restate in accordance with IAS 8 has been withdrawn. All entities applying the FReM shall recognise the difference between previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening general fund within Taxpayer's equity.

A review consistent with the portfolio approach was undertaken by the NHS Technical Accounting Group members, which

- Identified that the only material income that would potentially require adjustment under IFRS 15 was that for patient care provided under Long term Agreements (LTAs) for episodes of care which had started but not concluded as at the end of the financial period;
- Demonstrated that the potential amendments to NHS Wales NHS Trust and Local Health Board Accounts as a result of the adoption of IFRS 15 are significantly below materiality levels.

Under the Conceptual IFRS Framework due consideration must be given to the users of the accounts and the cost restraint of compliance and reporting and production of financial reporting. Given the income for LTA activity is recognised in accordance with established NHS Terms and Conditions affecting multiple parties across NHS Wales it was considered reasonable to continue recognising in accordance with those established terms on the basis that this provides information that is relevant to the user and to do so does not result in a material misstatement of the figures reported. Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided.

Where income had been received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred. Only non-NHS income may be deferred.

## 1.4 Employee benefits

### Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

### Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time HEIW commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in HEIW accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

### NEST Pension Scheme

HEIW has to offer an alternative pensions scheme for employees not eligible to join the NHS Pensions scheme. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body

of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

## 1.5 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

## 1.6 Property, plant and equipment

### Recognition

Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to HEIW;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

### Valuation

All property, plant and equipment are measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management. Land and buildings used for HEIW services or for administrative purposes are stated in the Statement of Financial Position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period.

Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost

HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. NHS Wales bodies have applied these new valuation requirements from 1 April 2009.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease that does not result from a loss of economic value or service potential is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure. Impairment losses that arise from a clear consumption of economic benefit should be taken to expenditure.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Net Expenditure.

HEIW must comply with IFRS 13 Fair Value Measurement in full. However IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be

assumed to be at least equal to the cost of replacing that service potential.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on the entity or the asset which would prevent access to the market at the reporting date. If the LHB could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS 13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

### Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any carrying value of the item replaced is written-out and charged to the SocNE. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This dictates that to ensure that asset carrying values are not materially overstated, NHS bodies are required to get all All Wales Capital Schemes that are completed in a financial year revalued during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

## 1.7 Intangible assets

### Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of HEIW business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, HEIW; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use
- The intention to complete the intangible asset and use it
- The ability to use the intangible asset
- How the intangible asset will generate probable future economic benefits
- The availability of adequate technical, financial and other resources to complete the intangible asset and use it
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

### Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

## 1.8 Depreciation, amortisation and impairments

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which HEIW expects to obtain economic benefits or service potential from the asset. This is specific to HEIW and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, HEIW checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCNE. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCNE. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

## 1.9 Research and Development

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits there from can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCNE on a systematic basis over the period expected to benefit from the project.

## 1.10 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the Statement of Comprehensive Net Expenditure. On disposal, the balance for the asset on the revaluation reserve, is transferred to the General Fund.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead it is retained as an operational asset and its economic life adjusted. The asset is derecognised when it is scrapped or demolished.

## 1.11 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

### HEIW as lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to the Statement of Comprehensive Net Expenditure.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term. Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated and individually assessed as to whether they are operating or finance leases.

### HEIW as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of HEIW net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on HEIW net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

## 1.12 Inventories

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

## 1.13 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of Cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

## 1.14 Provisions

Provisions are recognised when HEIW has a present legal or constructive obligation as a result of a past event, it is probable that HEIW will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the discount rate supplied by HM Treasury.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where HEIW has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when HEIW has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

#### Clinical negligence and personal injury costs

The Welsh Risk Pool (WRP) operates a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participative NHS Wales bodies. The risk sharing option was not implemented in 2018/19. The WRP is hosted by Velindre NHS Trust.

### 1.15 Financial Instruments

From 2018/19 IFRS 9 Financial Instruments is applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by NHS Wales bodies, will be to change the calculation basis for bad debt provisions, changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

All entities applying the FReM shall recognise the difference between previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening general fund within Taxpayer's equity.

### 1.16 Financial assets

Financial assets are recognised on the Statement of Financial Position when HEIW becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses. All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

NHS Wales Technical Accounting Group members reviewed the IFRS 9 requirements and determined a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

**Financial assets are initially recognised at fair value**  
Financial assets are classified into the following categories: financial assets 'at fair value through SoCNE'; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

#### Financial assets at fair value through SoCNE

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial assets at fair value through SoCNE. They are held at fair value, with any resultant gain or loss recognised in the SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

#### Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

#### Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the SoCNE on de-recognition.

#### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the Statement of Financial Position date, HEIW assesses whether any financial assets, other than those held at 'fair value through profit and loss' are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. The loss is recognised in the Statement of Comprehensive Net Expenditure and the carrying amount of the asset is reduced directly, or through a provision of impairment of receivables.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the Statement of Comprehensive Net Expenditure to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

### 1.17 Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when HEIW becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

#### Financial liabilities are initially recognised at fair value

Financial liabilities are classified as either financial liabilities at fair value through the Statement of Comprehensive Net Expenditure or other financial liabilities.

#### Financial liabilities at fair value through the Statement of Comprehensive Net Expenditure

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

#### Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

### 1.18 Value Added Tax

Most of the activities of HEIW are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

### 1.19 Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the Statement of Comprehensive Net Expenditure. At the Statement of Financial Position date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

### 1.20 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since HEIW has no beneficial interest in them. Details of third party assets are given in Note 29 to the accounts.

## 1.21 Losses and Special Payments

Losses and special payments are items that the Welsh Government would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way each individual case is handled.

Losses and special payments are charged to the relevant functional headings in the SoCNE on an accruals basis, including losses which would have been made good through insurance cover had HEIW not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses register which is prepared on a cash basis.

HEIW accounts for all losses and special payments gross (including assistance from the WRP). HEIW accrues or provides for the best estimate of future payouts for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is below 50%, the liability is disclosed as a contingent liability.

## 1.22 Pooled budget

HEIW has not entered into pooled budgets with Local Authorities. Under the arrangements funds are pooled in accordance with section 33 of the NHS (Wales) Act 2006 for specific activities defined in Note 33.

The pool is hosted by one organisation. Payments for services provided are accounted for as miscellaneous income. HEIW accounts for its share of the assets, liabilities, income and expenditure from the activities of the pooled budget, in accordance with the pooled budget arrangement.

## 1.23 Critical Accounting Judgements and key sources of estimation uncertainty

In the application of the HEIW accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or the period of the revision and future periods if the revision affects both current and future periods.

## 1.24 Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the Statement of Financial Position date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

- a The Authority has provided £30k within note 20 in respect of potential legal defence claims. These provisions have been arrived at on the advice of Legal and Risk Services.
- b In line with IAS19 the Authority has reviewed the level of annual leave taken by its staff to 31st March 2019. Based on the sample HEIW has accrued £155k re untaken leave. This is based on a sample of the leave records of 28% of the WTE staff in the organisation.

## 1.25 Private Finance Initiative (PFI) transactions

HM Treasury has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. HEIW therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- a Payment for the fair value of services received;
- b Payment for the PFI asset, including finance costs;
- c Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

### Services received

The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

### PFI asset

The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with HEIW approach for each relevant class of asset in accordance with the principles of IAS 16.

### PFI liability

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Net Expenditure.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Net Expenditure.

### Lifecycle replacement

Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the LHBs criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

### Assets contributed by the SHA to the operator for use in the scheme

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the LHBs Statement of Financial Position.

### Other assets contributed by the SHA to the operator

Assets contributed (e.g. cash payments, surplus property) by the LHB to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the LHB, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured at the present value of the minimum lease payments, discounted using the implicit interest rate. It is subsequently measured as a finance lease liability in accordance with IAS 17.

On initial recognition of the asset, the difference between the fair value of the asset and the initial liability is recognised as deferred income, representing the future service potential to be received by the LHB through the asset being made available to third party users.

## 1.26 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LHB, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LHB. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value. Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

## 1.27 Carbon Reduction Commitment Scheme

Carbon Reduction Commitment Scheme allowances are accounted for as government grant funded intangible assets if they are not realised within twelve months and otherwise as current assets. The asset should be measured initially at cost. Scheme assets in respect of allowances shall be valued at fair value where there is evidence of an active market.

## 1.28 Absorption accounting

The formation of HEIW from its predecessor organisations has been recognised in line with the Financial Reporting Manual. Net assets transferred from Velindre University NHS Trust are recognised as a transfer by absorption. This means that the assets and liabilities are removed from the former organisations during 2018/19 and included within the financial statements of HEIW for the period ended 31st March 2019 at their carrying value. No restatement of performance is required under this method.

Net liabilities transferred from Cardiff University have also been transferred in at their carrying value as in the opinion of HEIW there is no material difference between their carrying value and their fair value as would be required by International Financial Reporting Standard 3.

There are no gains or losses arising from these transfers. More details, including the impact on these statements is included in Note 35.

## 1.29 Accounting standards that have been issued but not yet been adopted

The following accounting standards have been issued and/or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM IFRS14 Regulatory Deferral Accounts (The European Financial Reporting Advisory Group recommended in October 2015 that the Standard should not be endorsed as it is unlikely to be adopted by many EU countries.), IFRS 16 Leases, HMT have confirmed that IFRS 16 Leases, as interpreted and adapted by the FReM is to be effective from 1st April 2020. IFRS 17 Insurance Contracts, IFRIC 23 Uncertainty over Income Tax Treatment.

## 1.30 Accounting standards issued that have been adopted early

During 2018/19 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

## 1.31 Charities

HEIW is not a corporate trustee of any charities.

## 2. Financial Duties Performance

HEIW was established as a Special Health Authority. The statutory financial duties of Special Health Authorities are set out in section 172 of the National Health Service (Wales) Act 2006.

Section 172(1) sets out what is referred to as the 'First Financial Duty' - a duty to secure that HEIW expenditure does not exceed the aggregate of the funding allotted to it for a financial year. Under the powers of direction in the National Health Service (Wales) Act section 172(6) WHC/2019/004 clarified that the annual statutory financial duty is set separately for revenue and capital resource allocations. HEIW was issued with a Remit Letter on 25 October 2018, confirming that the period to 31 March 2019 would remain a transitional period as

### 2.1 Revenue Resource Performance

Financial performance	5 October 2017 to 31 March 2019	£000
Net operating costs for the period	105,650	
Under/(Over) spend against Allocation	105,718	
	68	

HEIW has met its financial duty to break-even against its Revenue Resource Limit over the period.

### 2.2 Capital Resource Performance

5 October 2017 to 31 March 2019	£000
Gross capital expenditure	3,101
Add: Losses on disposal of donated assets	0
Less: NBV of property, plant and equipment and intangible assets disposed	0
Less: capital grants received	0
Less: donations received	0
Charge against Capital Resource Allocation	3,101
Capital Resource Allocation	3,101
(Over)/Underspend against Capital Resource Allocation	0

HEIW has met its financial duty to break-even against its Capital Resource Limit over the period

HEIW commenced full operations. Accordingly the Remit Letter set out objectives for delivery by HEIW for the period to 31 March 2019 and beyond, and set the requirement that HEIW prepare an annual plan for 2019/20 in accordance with the NHS Wales Planning Framework.

HEIW is therefore not subject to a Second Financial Duty for the period of account to 31 March 2019.

HEIW is expected to report in the Annual Report and Accounts for the period of account to 31 March 2019 performance against its objectives set out in the Remit Letter.

There will be no performance note to the Accounts for the Second Financial Duty for the period of account to 31 March 2019.

### 3. Analysis of gross operating costs

#### 3.1 Non Medical Education and Training

	5 October 2017 to 31 March 2019 £000	5 October 2017 to 31 March 2019 £000	5 October 2017 to 31 March 2019 £000
Student Training Fees (Universities)	30,304	Directors' costs	536
Additional Training Costs (Universities)	1,258	Staff costs	5,763
Funding for Healthcare Education Fees (Health Boards & Trusts)	1,258	Supplies and services - clinical	24
Student Bursaries Reimbursement (Universities)	12,542	Supplies and services - general	581
Student Salaries Reimbursement (Health Boards & Trusts)	7,321	Consultancy Services	53
Advanced Practice Training fees	1,120	Establishment	2,893
Healthcare Support Working Training	709	Transport	0
Non-Medical Prescribing	330	Premises	2,843
Training related Travel and Subsistence	1,924	External Contractors	129
<b>Total</b>	<b>56,766</b>	Depreciation	112
		Amortisation	0
		Fixed asset impairments and reversals (Property, plant & equipment)	0
		Fixed asset impairments and reversals (Intangible assets)	0
		Impairments & reversals of financial assets	0
		Impairments & reversals of non-current assets held for sale	0
		Audit fees	175
Training Grade Salaries	24,321	Other auditors' remuneration	0
Postgraduate Centre and Study Leave	2,384	Losses, special payments and irrecoverable debts	33
GP Registrars	7,759	Research and Development	0
Induction & Refresher	39	Other operating costs	35
Welsh Clinical Academic Training	688	<b>Total</b>	<b>13,177</b>
GP CPD and Appraisal Costs	652		
Other	173		
<b>Total</b>	<b>36,016</b>		

#### 3.2 Postgraduate Medical, Dental & Pharmacy Education

	5 October 2017 to 31 March 2019 £000	5 October 2017 to 31 March 2019 £000	5 October 2017 to 31 March 2019 £000
Training Grade Salaries	24,321		
Postgraduate Centre and Study Leave	2,384		
GP Registrars	7,759		
Induction & Refresher	39		
Welsh Clinical Academic Training	688		
GP CPD and Appraisal Costs	652		
Other	173		
<b>Total</b>	<b>36,016</b>		

#### 3.3 Other Operating Expenditure

5 October 2017  
to 31 March 2019  
£000

Directors' costs	536
Staff costs	5,763
Supplies and services - clinical	24
Supplies and services - general	581
Consultancy Services	53
Establishment	2,893
Transport	0
Premises	2,843
External Contractors	129
Depreciation	112
Amortisation	0
Fixed asset impairments and reversals (Property, plant & equipment)	0
Fixed asset impairments and reversals (Intangible assets)	0
Impairments & reversals of financial assets	0
Impairments & reversals of non-current assets held for sale	0
Audit fees	175
Other auditors' remuneration	0
Losses, special payments and irrecoverable debts	33
Research and Development	0
Other operating costs	35

**3.4 Losses, special payments and irrecoverable debts:  
charges to operating expenses**

	<b>5 October 2017 to 31 March 2019</b> <b>£000</b>	<b>5 October 2017 to 31 March 2019</b> <b>£000</b>
<b>Increase/(decrease) in provision for future payments</b>		
Clinical negligence	0	10
Personal injury	0	0
All other losses and special payments	0	44
Defence legal fees and other administrative costs	30	0
Gross increase/(decrease) in provision for future payments	30	0
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	3	0
Less: income received/due from Welsh Risk Pool	0	0
<b>Total</b>	<b>33</b>	<b>309</b>
	<b>Non NHS</b>	
Local Health Boards		Prescription charge income
Welsh Health Specialised Services Committee (WHSSC)/Emergency Ambulance Services Committee (EASC)		0
NHS trusts		Dental fee income
Other NHS England bodies		0
Foundation Trusts		0
Local authorities		Overseas patients (non-reciprocal)
Welsh Government		0
Prescription charge income		Injury Costs Recovery (ICR) Scheme
Dental fee income		0
Private patient income		0
Overseas patients (non-reciprocal)		Other income from activities
Injury Costs Recovery (ICR) Scheme		0
Other income from activities		0
Other income from activities		Patient transport services
Patient transport services		0
Education, training and research		252
Charitable and other contributions to expenditure		0
Receipt of donated assets		0
Receipt of Government granted assets		0
Non-patient care income generation schemes		0
NWSSP		0
Deferred income released to revenue		0
Contingent rental income from finance leases		0
Rental income from operating leases		0
Other income		0
<b>Total</b>		<b>309</b>

## 5. Investment Revenue

	5 October 2017 to 31 March 2019	£000
<b>Rental revenue</b>		
PFI Finance lease income	0	
planned	0	
contingent	0	
Other finance lease revenue	0	
<b>Interest revenue</b>		
Bank accounts	0	
Other loans and receivables	0	
Impaired financial assets	0	
Other financial assets	0	
<b>Total</b>	<b>0</b>	

## 6. Other gains and losses

	5 October 2017 to 31 March 2019	£000
Gain/(loss) on disposal of property, plant and equipment	0	
Gain/(loss) on disposal of intangible assets	0	
Gain/(loss) on disposal of assets held for sale	0	
Gain/(loss) on disposal of financial assets	0	
Change on foreign exchange	0	
Change in fair value of financial assets at fair value through SoCNE	0	
Change in fair value of financial liabilities at fair value through SoCNE	0	
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	0	
<b>Total</b>	<b>0</b>	

## 7. Finance costs

	5 October 2017 to 31 March 2019 £000
Interest on loans and overdrafts	0
Interest on obligations under finance leases	0
Interest on obligations under PFI contracts	0
main finance cost	0
contingent finance cost	0
Interest on late payment of commercial debt	0
Other interest expense	0
<b>Total interest expense</b>	<b>0</b>
Provisions unwinding of discount	0
Other finance costs	0
<b>Total</b>	<b>0</b>

## 8. Operating leases

### HEIW as lessee

As at 31 march 2019 HEIW had 1 operating lease agreement in place for the lease of Ty Dysgu.

5 October 2017 to 31 March 2019 £000	
	<b>Payments recognised as an expense</b>
	Minimum lease payments
	Contingent rents
	Sub-lease payments
	<b>Total</b>
	<b>181</b>
	<b>Total future minimum lease payments</b>
	<b>Payable</b>
	Not later than one year
	Between one and five years
	After 5 years
	<b>Total</b>
	<b>3,316</b>

Number of operating leases expiring	Land & Buildings	Vehicles	Equipment	Total
Not later than one year	0	0	0	0
Between one and five years	0	0	0	0
After 5 years	1	0	0	1
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Charged to the income statement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

There are no future sublease payments expected to be received.

	£000					Total 5 October 2017 to 31 March 2019
Rental revenue		Permanent Staff £000	Inward Secondment £000	Agency Staff £000	Other Staff £000	
Rent	0					
Contingent rents	0					
<b>Total revenue rental</b>	<b>0</b>					
<b>Total future minimum lease payments</b>	<b>0</b>					
<b>Receivable</b>	<b>0</b>					
Not later than one year	0	Salaries and wages	4,695	320	274	0
Between one and five years	0	Social security costs	434	0	0	0
After 5 years	0	Employer contributions to NHS Pension Scheme	513	0	0	0
<b>Total</b>	<b>0</b>	Other pension costs	10	0	0	10
		Other employment benefits	0	0	0	0
		Termination benefits	0	0	0	0
		<b>Total Employee costs from 1 October 2018</b>	<b>5,652</b>	<b>320</b>	<b>274</b>	<b>0</b>
			<b>6,246</b>			
		No employee costs incurred prior to 1 Oct 2018 are included within this note as they were borne by Welsh Government.				
		Charged to capital				0
		Charged to revenue				6,246
						<b>6,246</b>
		Net movement in accrued employee benefits (untaken staff leave accrual included above)				79

## 9. Employee benefits and staff numbers

### 9.1 Employee costs

## 9.2 Average number of employees

	Permanent Staff Number	Staff on Inward Secondment Number	Agency Staff Number	Other Staff Number	Total 5 October 2017 to 31 March 2019 Number
Administrative, clerical and board members	139	5	10	0	154
Medical and dental	39	0	0	0	39
Nursing, midwifery registered	1	0	0	0	1
Professional, Scientific, and technical staff	11	0	0	0	11
Additional Clinical Services	3	0	0	0	3
Allied Health Professions	0	0	0	0	0
Healthcare Scientists	0	0	0	0	0
Estates and Ancillary	0	0	0	0	0
Students	0	0	0	0	0
<b>Total</b>	<b>193</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>208</b>
<b>Administrative clerical and board members includes</b>					<b>208</b>
Lay members (undertake medical appraisal and training plans)	0	0	0	0	0
Lecturers	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The average number of employees are calculated for the period 1st October 2018 to 31st March 2019, reflecting the period that the organisation was operational.

## 9.3 Retirements due to ill-health

During the period there were 0 early retirements from HEIW agreed on the grounds of ill-health. The estimated additional pension costs of these ill-health retirements (calculated on an average basis and borne by the NHS Pension Scheme) will be £0.

## 9.4 Employee benefits

HEIW offers a salary sacrifice scheme for childcare vouchers.

## 9.5 Reporting of other compensation schemes - exit packages

5 October 2017 to 31 March 2019

Exit packages cost band (including any special payment element)	Number of compulsory redundancies Whole numbers only	Number of other departures Whole numbers only	Total number of exit packages Whole numbers only	Number of departures where special payments have been made Whole numbers only
Less than £10,000	0	0	0	0
£10,000 to £25,000	0	0	0	0
£25,000 to £50,000	0	0	0	0
£50,000 to £100,000	0	0	0	0
£100,000 to £150,000	0	0	0	0
£150,000 to £200,000	0	0	0	0
More than £200,000	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 9.5 Reporting of other compensation schemes - exit packages (continued)

5 October 2017 to 31 March 2019

Exit packages cost band (including any special payment element)	Cost of compulsory redundancies £'s	Cost of other departures £'s	Total cost of exit packages £'s	Number of departures where special payments have been made £'s
Less than £10,000	0	0	0	0
£10,000 to £25,000	0	0	0	0
£25,000 to £50,000	0	0	0	0
£50,000 to £100,000	0	0	0	0
£100,000 to £150,000	0	0	0	0
£150,000 to £200,000	0	0	0	0
More than £200,000	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Redundancy costs have been paid in accordance with the NHS Redundancy provisions, other departure costs have been paid in accordance with the provisions of the NHS Voluntary Early Release Scheme (VERS). Where HEIW has agreed early retirements, the additional costs are met by HEIW and not by the NHS pension scheme. Ill-health retirement costs are met by the NHS pensions scheme and are not included in the table.

## 9.6 Remuneration Relationship

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in HEIW in the financial period to 31 March 2019 was £150k to £155k. This was 3.05 times the median remuneration of the workforce, which was £49,969.

During the period, 0 employees received remuneration in excess of the highest-paid director. Remuneration for staff ranged from £15,842 to £154,595.

The banded remuneration of the Chief Executive is £145k to £150k. This is 2.95 times the median remuneration of the workforce.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

## 9.7 Pension costs

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years".

An outline of these follows:

### Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2019, is based on valuation data as 31 March 2018, updated to 31 March 2019 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

### Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019. The Department of Health and Social Care have recently laid Scheme Regulations confirming that the employer contribution rate will increase to 20.6% of pensionable pay from this date.

The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap set following the 2012 valuation. Following a judgment from the Court of Appeal in December 2018 Government announced a pause to that part of the valuation process pending conclusion of the continuing legal process.

### National Employment Savings Trust (NEST)

NEST is a workplace pension scheme, which was set up by legislation and is treated as a trustbased scheme. The Trustee responsible for running the scheme is NEST Corporation. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP).

NEST Corporation has agreed a loan with the Department for Work and Pensions (DWP). This has paid for the scheme to be set up and will cover expected shortfalls in scheme costs during the earlier years while membership is growing.

NEST Corporation aims for the scheme to become self-financing while providing consistently low charges to members.

Using qualifying earnings to calculate contributions, currently the legal minimum level of contributions is 5% of a jobholder's qualifying earnings, for employers whose legal duties have started. The employer must pay at least 2% of this. The legal minimum level of contribution level is due to increase to 8% in April 2019.

The earnings band used to calculate minimum contributions under existing legislation is called qualifying earnings. Qualifying earnings are currently those between £6,032 and £46,350 for the 2018/19 tax year (2017-18 £5,876 and £45,000 ).

Restrictions on the annual contribution limits were removed on 1 April 2017.

## 10. Public Sector Payment Policy - Measure of Compliance

### 10.1 Prompt payment code - measure of compliance

The Welsh Government requires that HEIW pay all their trade creditors in accordance with the CBI prompt payment code and Government Accounting rules. The Welsh Government has set as part of the HEIW financial targets a requirement to pay 95% of the number of non-NHS creditors within 30 days of delivery. Payments made prior to HEIW becoming operational on 1st October 2018 were made by the predecessor organisations and are not included in the totals below.

	5 October 2017 to 31 March 2019 Number	5 October 2017 to 31 March 2019 £000
<b>NHS</b>		
Total bills paid	615	18,237
Total bills paid within target	507	17,563
Percentage of bills paid within target	82.4%	96.3%
<b>Non-NHS</b>		
Total bills paid	1,755	46,875
Total bills paid within target	1,681	46,781
Percentage of bills paid within target	95.8%	99.8%
<b>Total</b>		
Total bills paid	2,370	65,112
Total bills paid within target	2,188	64,344
Percentage of bills paid within target	92.3%	98.8%

### 10.2 The Late Payment of Commercial Debts (Interest) Act 1998

	5 October 2017 to 31 March 2019 £000
Amounts included within finance costs (note 7) from claims 0 made under this legislation	0
Compensation paid to cover debt recovery costs under this legislation	0
<b>Total</b>	<b>0</b>

	Total £000
Information technology	3,101
Transport equipment	370
Furniture & fittings	0
<b>Total</b>	<b>3,785</b>
	441

	Assets under construction & payments on account £000	Plant and machinery £000	Information technology £000	Transport equipment £000	Furniture & fittings £000	Total £000
<b>Cost or valuation at 5 October 2017</b>						
Indexation	0	0	0	0	0	3,101
Additions	0	0	0	0	0	0
purchased	1,413	0	0	0	0	1,413
donated	0	0	0	0	0	0
government granted	0	0	0	0	0	0
Transfer from/into other organisations	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
<b>At 31 March 2019</b>	<b>0</b>	<b>1413</b>	<b>0</b>	<b>0</b>	<b>573</b>	<b>0</b>
						1,358

## 11.1 Property, plant and equipment (continued)

	Land £'000	Buildings, excluding dwellings £'000	Dwellings £'000	Assets under construction & payments on account £'000	Plant and machinery £'000	Transport equipment £'000	Information technology £'000	Furniture & fittings £'000	Total £'000
<b>Depreciation at 5 October 2017</b>									
Indexation	0	0	0	0	0	0	0	0	0
Transfer from/into other organisations	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Provided during the period	0	37	0	0	0	0	56	19	112
<b>At 31 March 2019</b>		0	37	0	0	573	0	96	90
<b>Net book value at 5 October 2017</b>		0	0	0	0	0	0	0	0
<b>Net book value at 31 March 2019</b>		0	1,376	0	0	0	1,262	351	<b>2,989</b>

### Net book value at 31 March 2019 comprises:

Purchased	0	1,376	0	0	0	0	1,262	351	2,989
Donated	0	0	0	0	0	0	0	0	0
Government Granted	0	0	0	0	0	0	0	0	0
<b>At 31 March 2019</b>									
<b>Asset financing:</b>									
Owned	0	1,376	0	0	0	0	1,262	351	2,989
Held on finance lease	0	0	0	0	0	0	0	0	0
On-SoFFP PFI contracts	0	0	0	0	0	0	0	0	0
PFI residual interests	0	0	0	0	0	0	0	0	0
<b>At 31 March 2019</b>		0	1,376	0	0	0	1,262	351	<b>2,989</b>
<b>The net book value of land, buildings and dwellings at 31 March 2019 comprises:</b>									
Freehold									0
Long Leasehold									1,376
Short Leasehold									0
									<b>1,376</b>

'Building Assets' held by HEIW relate to leasehold improvements and are depreciated over the shorter of the remainder of the lease or the assessed life of the asset.

## 11.2 Non-current assets held for sale

## Assets sold in the period

There were no assets sold in the period

#### **Assets classified as held for sale during the period**

No assets were classified as held for sale during 2018/19.

## 12. Intangible non-current assets

	Software (internally generated) £'000	Licences and trademarks £'000	Patents £'000	Development expenditure internally generated £'000	Carbon Reduction Commitments £'000	Total £'000
<b>Cost or valuation at 5 October 2017</b>	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Additions - purchased	0	0	0	0	0	0
Additions - internally generated	0	0	0	0	0	0
Additions - donated	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
<b>Gross cost at 31 March 2019</b>	0	0	0	0	0	<b>0</b>

## 12. Intangible non-current assets (continued)

	Software (purchased) £'000	Software (internally generated) £'000	Licences and trademarks £'000	Patents £'000	Development expenditure internally generated £'000	Carbon Reduction Commitments £'000	Total £'000
<b>Amortisation at 5 October 2017</b>							
Revaluation	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Provided during the period	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
<b>Amortisation at 31 March 2019</b>							
	0	0	0	0	0	0	0
<b>Net book value at 5 October 2017</b>							
	0	0	0	0	0	0	0
<b>Net book value at 31 March 2019</b>							
	0	0	0	0	0	0	0

	Purchased	Donated	Government Granted	Internally generated	Total at 31 March 2019
<b>At 31 March 2019</b>	0	0	0	0	0
Purchased	0	0	0	0	0
Donated	0	0	0	0	0
Government Granted	0	0	0	0	0
Internally generated	0	0	0	0	0
<b>Total at 31 March 2019</b>	0	0	0	0	0

## 13. Impairments

	<b>5 October 2017 to 31 March 2019</b>	<b>5 October 2017 to 31 March 2019</b>
	<b>Property, plant &amp; equipment £000</b>	<b>Intangible assets £000</b>
<b>Impairments arising from:</b>		
Loss or damage from normal operations	0	0
Abandonment in the course of construction	0	0
Over specification of assets (Gold Plating)	0	0
Loss as a result of a catastrophe	0	0
Unforeseen obsolescence	0	0
Changes in market price	0	0
Others (specify)	0	0
Reversal of impairments	0	0
<b>Total of all impairments</b>	<b>0</b>	<b>0</b>
<b>Analysis of impairments charged to reserves in period:</b>		
Charged to the Statement of Comprehensive Net Expenditure	0	0
Charged to Revaluation Reserve	0	0

## 14.1 Inventories

	As at 31 March 2019	£000
Drugs		0
Consumables		0
Energy		0
Work in progress		0
Other		0
<b>Total</b>		<b>0</b>
Of which held at realisable value		0

## 14.2 Inventories recognised in expenses

	<b>5 October 2017 to 31 March 2019</b>	£000
Inventories recognised as an expense in the period		0
Write-down of inventories (including losses)		0
Reversal of write-downs that reduced the expense		0
<b>Total</b>		<b>0</b>

## 15. Trade and other Receivables

### Current

Welsh Government  
 Welsh Health Specialised Services Committee (WHSSC)/  
 Emergency Ambulance Services Committee (EASC)  
 Welsh Health Boards  
 Welsh NHS Trusts  
 Non - Welsh Trusts  
 Other NHS  
 Welsh Risk Pool  
 Local Authorities  
 Capital debtors  
 Other debtors  
 Provision for irrecoverable debts  
 Pension Prepayments  
 Other prepayments  
 Other accrued income

	<b>As at 31 March 2019</b>	<b>£000</b>
Welsh Government	0	
Welsh Health Specialised Services Committee (WHSSC)/ Emergency Ambulance Services Committee (EASC)	0	
Welsh Health Boards	0	
Welsh NHS Trusts	0	
Non - Welsh Trusts	0	
Other NHS	13	
Welsh Risk Pool	0	
Local Authorities	0	
Capital debtors	0	
Other debtors	297	
Provision for irrecoverable debts	(3)	
Pension Prepayments	0	
Other prepayments	494	
Other accrued income	0	
<b>Sub-total</b>	<b>801</b>	

## 15. Trade and other Receivables (continued)

### Non-current

Welsh Government  
 Welsh Health Specialised Services Committee (WHSSC)/  
 Emergency Ambulance Services Committee (EASC)  
 Welsh Health Boards  
 Welsh NHS Trusts  
 Non - Welsh Trusts  
 Other NHS  
 Welsh Risk Pool  
 Local Authorities  
 Capital debtors  
 Other debtors  
 Provision for irrecoverable debts  
 Pension Prepayments  
 Other prepayments  
 Other accrued income

### Sub-total

### Total

	<b>As at 31 March 2019</b>	<b>£000</b>
Welsh Government	0	
Welsh Health Specialised Services Committee (WHSSC)/ Emergency Ambulance Services Committee (EASC)	0	
Welsh Health Boards	0	
Welsh NHS Trusts	0	
Non - Welsh Trusts	0	
Other NHS	0	
Welsh Risk Pool	0	
Local Authorities	0	
Capital debtors	0	
Other debtors	0	
Provision for irrecoverable debts	0	
Pension Prepayments	0	
Other prepayments	0	
Other accrued income	0	
<b>Sub-total</b>	<b>0</b>	
<b>Total</b>	<b>801</b>	

## 15. Trade and other Receivables (continued)

	As at 31 March 2019 £000
<b>Receivables past their due date but not impaired</b>	
By up to three months	0
By three to six months	58
By more than six months	0
	<b>58</b>
No debtors past due (but not impaired) are greater than six months old.	
<b>Expected Credit Losses (ECL) previously Allowance for bad and doubtful debts</b>	
Balance at 5 October 2017	0
Transfer to other NHS Wales body	0
Amount written off during the period	0
Amount recovered during the period	0
(Increase)/decrease in receivables impaired	3
ECL/Bad debts recovered during period	0
	<b>3</b>
<b>Balance at 31 March 2019</b>	

In determining whether a debt is impaired consideration is given to the age of the debt and the results of actions taken to recover the debt, including reference to credit agencies.

## Receivables VAT

	As at 31 March 2019 £000
Trade receivables	37
Other	0
<b>Total</b>	<b>37</b>

## 16. Other Financial Assets

	Current As at 31 March 2019 £000	Non-current As at 31 March 2019 £000
<b>Financial assets</b>		
Shares and equity type investments	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCNE	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCNE	0	0
Available for sale at FV	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 17. Cash and cash equivalents

	As at 31 March 2019 £000
Balance at 5 October 2017	0
Net change in cash and cash equivalent balances	6,240
<b>Balance at 31 March 2019</b>	<b>6,240</b>
<b>Made up of:</b>	
Cash held at Government Banking Service (GBS)	6,240
Commercial banks	0
Cash in hand	0
Current Investments	0
<b>Cash and cash equivalents as in Statement of Financial Position</b>	6,240
Bank overdraft - GBS	0
Bank overdraft - Commercial banks	0
<b>Cash and cash equivalents as in Statement of Cash Flows</b>	<b>6,240</b>

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are;

- Lease Liabilities £0k
- PFI liabilities £0k

The movement relates to cash, no comparative information is required by IAS 7 in 2018/19.

## 18. Trade and other payables

	As at 31 March 2019 £000
<b>Current</b>	
Welsh Government	86
Welsh Health Specialised Services Committee (WHSSC)/Emergency Ambulance Services Committee (EASC)	0
Welsh Health Boards	2,061
Welsh NHS Trusts	529
Other NHS	157
Taxation and social security payable / refunds	12
Refunds of taxation by HMRC	0
VAT payable to HMRC	0
Other taxes payable to HMRC	0
NI contributions payable to HMRC	0
Non-NHS creditors	1,503
Local Authorities	0
Capital Creditors	0
Overdraft	0
Rentals due under operating leases	24
Obligations under finance leases, HP contracts	0
Imputed finance lease element of on SoFP PFI contracts	0
Pensions: staff	0
Accruals	1,738
<b>Deferred Income:</b>	
Deferred Income brought forward	0
Deferred Income Additions	11
Transfer to/from current/non current deferred income	0
Released to SoCNE	0
Other creditors	0
PFI assets –deferred credits	0
Payments on account	0
<b>Total</b>	<b>6,121</b>

## 18. Trade and other payables (continued)

	As at 31 March 2019 £000
<b>Non-current</b>	
Welsh Government	0
Welsh Health Specialised Services Committee (WHSSC)/Emergency Ambulance Services Committee (EASC)	0
Welsh Health Boards	0
Welsh NHS Trusts	0
Other NHS	0
Taxation and social security payable/refunds	0
Refunds of taxation by HMRC	0
VAT payable to HMRC	0
Other taxes payable to HMRC	0
NI contributions payable to HMRC	0
Non-NHS creditors	0
Local Authorities	0
Capital Creditors	0
Overdraft	0
Rentals due under operating leases	194
Obligations under finance leases, HP contracts	0
Imputed finance lease element of on SoFP PFI contracts	0
Pensions: staff	0
Accruals	0
<b>Deferred Income:</b>	
Deferred Income brought forward	0
Deferred Income Additions	0
Transfer to/from current/non current deferred income	0
Released to SoCNE	0
Other creditors	0
PFI assets –deferred credits	0
Payments on account	0
<b>Total</b>	<b>194</b>

It is intended to pay all invoices within the 30 day period directed by the Welsh Government.

## 18. Trade and other payables (continued)

	As at 31 March 2019 £000
<b>Amounts falling due more than one year are expected to be settled as follows:</b>	
Between one and two years	23
Between two and five years	69
In five years or more	102
<b>Sub-total</b>	<b>194</b>

## 19. Other financial liabilities

	Current As at 31 March 2019 £000	Non-current As at 31 March 2019 £000
<b>Financial liabilities</b>		
<b>Financial Guarantees:</b>		
At amortised cost	0	0
At fair value through SoCNE	0	0
Derivatives at fair value through SoCNE	0	0
<b>Other:</b>		
At amortised cost	0	0
At fair value through SoCNE	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 20. Provisions

	At 5 October 2017 £000	Structured settlement cases transferred to Risk Pool £000	Transfer of provisions to creditors £000	Transfer between current and non-current £000	Arising during the period £000	Utilised during the period £000	Reversed unused £000	Unwinding of discount £000	At 31 March 2019 £000
<b>Current</b>									
Clinical negligence	0	0	0	0	0	0	0	0	0
Personal injury	0	0	0	0	0	0	0	0	0
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	0	0	0	30	0	0	-	-	30
Pensions relating to former directors	0	-	-	0	0	0	0	0	0
Pensions relating to other staff	0	-	-	0	0	0	0	0	0
Restructuring	0	-	-	0	0	0	0	0	0
Other	0	-	0	0	0	0	-	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>

## 20. Provisions (continued)

	At 5 October 2017 £000	Structured settlement cases transferred to Risk Pool £000	Transfer of provisions to creditors £000	Transfer between current and non-current £000	Arising during the period £000	Utilised during the period £000	Reversed unused £000	Unwinding of discount £000	At 31 March 2019 £000
<b>Non Current</b>									
Clinical negligence	0	0	0	0	0	0	0	0	0
Personal injury	0	0	0	0	0	0	0	0	0
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	0	0	0	0	0	0	0	-	0
Pensions relating to former directors	0	-	-	0	0	0	0	0	0
Pensions relating to other staff	0	-	-	0	0	0	0	0	0
Restructuring	0	-	0	0	0	0	0	0	0
Other	0	-	0	0	0	0	-	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 20. Provisions (continued)

	At 5 October 2017 £000	Structured settlement cases transferred to Risk Pool £000	Transfer of provisions to creditors £000	Transfer between current and non-current £000	Arising during the period £000	Utilised during the period £000	Reversed unused £000	Unwinding of discount £000	At 31 March 2019 £000
Total	0	0	0	0	0	0	0	0	0
Clinical negligence	0	0	0	0	0	0	0	0	0
Personal injury	0	0	0	0	0	0	0	0	0
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	0	0	0	30	0	0	-	30	0
Pensions relating to former directors	0	-	-	0	0	0	0	0	0
Pensions relating to other staff	0	-	-	0	0	0	0	0	0
Restructuring	0	-	-	0	0	0	0	0	0
Other	0	-	0	0	0	0	-	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>

## 20. Provisions (continued)

Expected timing of cash flows:	In year to 31 March 2020	Between 1 April 2020 to 31 March 2024	Thereafter	Total £000
Clinical negligence	0	0	0	0
Personal injury	0	0	0	0
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	30	0	0	30
Pensions relating to former directors	0	0	0	0
Pensions relating to other staff	0	0	0	0
Restructuring	0	0	0	0
Other	0	0	-	0
<b>Total</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>

## 21. Contingencies

## 21.1 Contingent liabilities

	As at 31 March 2019	£'000
<b>Provisions have not been made in these accounts for the £'000 following amounts:</b>		
Legal claims for alleged medical or employer negligence		0
Doubtful debts		0
Equal Pay costs		0
Defence costs		0
Continuing Health Care costs		0
Other		0
<b>Total value of disputed claims</b>		<b>0</b>
 <b>Amounts recovered in the event of claims being successful</b>		
<b>Net contingent liability</b>		<b>0</b>

## 21.2 Remote Contingent liabilities

	As at 31 March 2019 £000
Guarantees	0
Indemnities	0
Letters of Comfort	0
<b>Total</b>	<b>0</b>

## 21.3 Contingent assets

	As at 31 March 2019 £000
	0
<b>Total</b>	<b>0</b>

## 22. Capital commitments

	As at 31 March 2019 £000
Property, plant and equipment	0
Intangible assets	0
<b>Total</b>	<b>0</b>

### Contracted capital commitments

Property, plant and equipment  
Intangible assets

**Total**

## 23. Losses and special payments

HEIW has no losses and special payments during the period. Losses and special payments are charged to the Statement of Comprehensive Net Expenditure in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore this note is prepared on a cash basis.

### Gross loss to the Exchequer

Number of cases and associated amounts paid out or written-off during the financial period.

	Amounts paid out during period to 31 March 2019		Approved to write-off to 31 March 2019	
	Number	£	Number	£
Clinical negligence	0	0	0	0
Personal injury	0	0	0	0
All other losses and special payments	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Analysis of cases which exceed £300,000 and all other cases.

	Cases exceeding £300,000	Case Type	Amounts paid out in period £	Cumulative amount £	Approved to write-off in period £
Sub-total			0	0	0
All other cases			0	0	0
<b>Total cases</b>			<b>0</b>	<b>0</b>	<b>0</b>

## 24. Finance leases

### 24.1 Finance leases obligations (as lessee)

HEIW has no finance lease obligations as lessee.

Amounts payable under finance leases:

	As at 31 March 2019 £000
<b>Land</b>	
<b>Minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
Less finance charges allocated to future periods	0
	<b>0</b>
<b>Present value of minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
	<b>0</b>
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>

### 24.1 Finance leases obligations (as lessee) (continued)

HEIW has no finance lease obligations as lessee.

Amounts payable under finance leases:

	As at 31 March 2019 £000
<b>Buildings</b>	
<b>Minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
Less finance charges allocated to future periods	0
	<b>0</b>
Minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>
<b>Present value of minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
	<b>0</b>
Present value of minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>

## 24.1 Finance leases obligations (as lessee) (continued)

HEIW has no finance lease obligations as lessee.

Amounts payable under finance leases:

	<b>As at 31 March 2019</b> <b>£000</b>
<b>Other</b>	
<b>Minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
Less finance charges allocated to future periods	0
	0
Minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>
<b>Present value of minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
Present value of minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>

## 24.2 Finance leases obligations (as lessor)

HEIW has no finance lease obligations as lessee.

Amounts receivable under finance leases:

	<b>As at 31 March 2019</b> <b>£000</b>
<b>Gross Investment in leases</b>	
Within one year	0
Between one and five years	0
After five years	0
Less finance charges allocated to future periods	0
	0
Minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>
<b>Present value of minimum lease payments</b>	
Within one year	0
Between one and five years	0
After five years	0
Present value of minimum lease payments	0
Included in:	
Current borrowings	0
Non-current borrowings	0
	<b>0</b>

## 25. Private Finance Initiative contracts

### 25.1 PFI schemes off-Statement of Financial Position

HEIW has no PFI schemes which are deemed to be on or off the statement of financial position.

## 26. Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. HEIW is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which these standards mainly apply. HEIW has limited powers to invest and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing HEIW in undertaking its activities.

#### Currency risk

HEIW is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. HEIW has no overseas operations. HEIW therefore has low exposure to currency rate fluctuations.

#### Interest rate risk

HEIW is not permitted to borrow. HEIW therefore has low exposure to interest rate fluctuations

#### Credit risk

Because the majority of HEIW funding derives from funds voted by the Welsh Government HEIW has low exposure to credit risk.

#### Liquidity risk

HEIW is required to operate within cash limits set by the Welsh Government for the financial year and draws down funds from the Welsh Government as the requirement arises. HEIW is not, therefore, exposed to significant liquidity risks.

## 27. Movements in working capital

	5 October 2017 to 31 March 2019 £000
(Increase)/decrease in inventories	0
(Increase)/decrease in trade and other receivables - non-current	0
(Increase)/decrease in trade and other receivables - current	(801)
Increase/(decrease) in trade and other payables - non-current	194
Increase/(decrease) in trade and other payables - current	6,121
<b>Total</b>	<b>5,514</b>
Adjustment for accrual movements in fixed assets - creditors	0
Adjustment for accrual movements in fixed assets - debtors	0
Other adjustments	0
	<b>5,514</b>

## 28. Other cash flow adjustments

5 October 2017  
to 31 March 2019  
£000

Depreciation	112
Amortisation	0
(Gains)/Loss on Disposal	0
Impairments and reversals	0
Release of PFI deferred credits	0
Donated assets received credited to revenue but non-cash	0
Government Grant assets received credited to revenue but non-cash	0
Non-cash movements in provisions	30
<b>Total</b>	<b>142</b>

## 29. Third Party assets

HEIW does not hold cash on behalf of third parties.

## 30. Events after the Reporting Period

HEIW has not experienced any events having a material effect on the accounts, between the date of the statement of financial position and the date on which these accounts were approved by its Board.

## 31. Related Party Transactions

The Welsh Government is regarded as a related party. During the accounting period HEIW has had a significant number of material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body:

	<b>Debtor at 31 March 2019 £000s</b>	<b>Creditor at 31 March 2019 £000s</b>	<b>Income at 31 March 2019 £000s</b>	<b>Expenditure at 31 March 2019 £000s</b>
Welsh Government	0	86	109,338	87
Abertawe Bro Morgannwg University LHB	0	329	0	7,311
Aneurin Bevan Health Board	0	424	1	4,557
Betsi Cadwaladr LHB	0	152	6	7,132
Cardiff & Vale LHB	0	653	3	9,978
Cwm Taf LHB	0	250	0	3,510
Hywel Dda LHB	0	96	0	3,187
Powys LHB	0	157	0	325
Velindre University NHS Trust	0	435	44	11,098
Public Health Wales NHS Trust	0	45	0	597
Welsh Ambulance Trust	0	49	0	362
Welsh Health Specialised Services Committee	0	0	0	0
<b>Total £000s</b>	<b>0</b>	<b>2,676</b>	<b>109,392</b>	<b>48,144</b>

During the year, other than the individuals set out below, there were no other material related party transactions involving other board members or key senior management staff.

Tina Donnelly is a Fellow of the **University of South Wales**. Ruth Hall is a visiting Chair of the **University of West of England** and an advisory Board Member, Centre for Public Policy Wales at **Cardiff University**. Ceri Phillips is Head of College of Human and Health Sciences, **Swansea University**. Heidi Phillips is Associate Professor Primary Care, **Swansea University**.

	<b>Debtor at 31 March 2019 £000s</b>	<b>Creditor at 31 March 2019 £000s</b>	<b>Income at 31 March 2019 £000s</b>	<b>Expenditure at 31 March 2019 £000s</b>
University of South Wales	0	1	0	8,022
University of West of England	0	10	0	31
Cardiff University	44	166	92	13,720
Swansea University	0	32	0	10,918
	<b>44</b>	<b>209</b>	<b>92</b>	<b>32,691</b>

## 32. Operating segments

IFRS 8 requires bodies to report information about each of its operating segments. HEIW is deemed to operate as one segment.

## 33. Pooled budgets

EWI does not operate any pooled budgets.

## 34. Other Information

### IFRS 15

Work was undertaken by the TAG IFRS sub group, consistent with the 'portfolio' approach allowed by the standard. Each income line in the notes from a previous year's annual accounts (either 2016/17 or 2017/18) was considered to determine how it would be affected by the implementation of IFRS 15. It was determined that the following types of consideration received from customers for goods and services (hereon referred to as income) fell outside the scope of the standard, as the body providing the income does not contract with the body to receive any direct goods or services in return for the income flow.

- Charitable Income and other contributions to Expenditure.
- Receipt of Donated Assets.
- WG Funding without direct performance obligation (e.g. SIFT/SIFT®/Junior Doctors & PDGME Funding)

Income that fell wholly or partially within the scope of the standard included:

- Welsh LHB & WHSCC LTA Income;
- Non Welsh Commissioner Income;
- NHS Trust Income;
- Foundation Trust Income;
- Other WG Income;
- Local Authority Income;
- ICR Income;
- Training & Education income;
- Accommodation & Catering income

It was identified that the only material income flows likely to require adjustment for compliance with IFRS15 was that for patient care provided under Long Term Agreements (LTA's). The adjustment being, for episodes of patient care which had started but not concluded (FCE's), as at period end, e.g. 31 March.

These income flows are not relevant to HEIW and therefore there is no impact in the HEIW accounts.

### IFRS 9

For consistency across Wales, the practical expedient provision matrix is used to estimate expected credit losses (ECLs) based on the 'age' of receivables.

However, as HEIW has been operational for only 6 months it does not have sufficient data in which to analyse historical loss rate. Due to the relatively low number of outstanding debts as at 31st March 2019 ECLs were estimated individually for all period-end receivables. For future years the practical expedient matrix will be used for calculation purposes.

### BREXIT

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 started a two-year negotiation process between the UK and the EU. On 11 April 2019, the government confirmed agreement with the EU on an extension until 31 October 2019 at the latest, with the option to leave earlier as soon as a deal has been ratified.

## 35. Establishment of Health Education & Improvement Wales

For the agreement of assets and liabilities that transferred, HEIW completed and agreed 'S1' and 'S2' forms with Velindre University NHS Trust and Cardiff University.

The forms respectively record:

- **S1** The value of Property, Plant & Equipment transferred.
- **S2** The value of other non-current assets and liabilities transferred.

HEIW paid Velindre University NHS Trust for the value of non-current assets purchased during the period and are shown as non-current asset additions in note 11.1. This cost of the purchase was funded by Welsh Government and £3.101m was credited to the General Fund, which will offset depreciation on the assets as charges are incurred.

Included within the S1 form with Cardiff University was £0.684m of fully depreciated non-current assets, which transferred to HEIW at nil cost. These assets have been shown gross within note 11.1.

HEIW paid Velindre University NHS Trust £0.038m for the transfer of their net current assets, which comprised £0.173m of trade and other receivables and £0.135m of trade and other payables. The payment to Velindre NHS Trust was funded by the Welsh Government through HEIW's resource allocation.

HEIW have a debtor of £0.028m with Cardiff University for the transfer of their net liabilities, which comprised of £0.100 of trade and other receivables and £0.128m of trade and other payables.

# The National Health Service in Wales accounts direction given by Welsh ministers in accordance with Paragraph 3(1) of Schedule 9 to the National Health Service (Wales) Act 2006 (C.42) and with the approval of treasury.

## Health Education and Improvement Wales

1. Health Education and Improvement Wales (HEIW), a special health authority, shall prepare accounts for the financial period 5 October 2017 to 31 March 2019 and subsequent financial years in the form specified in paragraphs 2 to 4 below.

## Basis of Preparation

2. The accounts of HEIW shall comply with:

- a the accounting principles and disclosure requirements of the Government Financial Reporting Manual ('the FReM') issued by HM Treasury which is in force for that financial year, as detailed in the NHS Wales Manual for Accounts; and
- b any other specific guidance or disclosures required by the Welsh Government.

3. The accounts shall be prepared so as to:

- a give a true and fair view of the state of affairs as at the year-end and of the net expenditure, financial position, cash flows and changes in taxpayers' equity for the financial year then ended; and
- b provide disclosure of any material expenditure or income that has not been applied to the purposes intended by the National Assembly for Wales or material transactions that have not conformed to the authorities which govern them.

Signed by the authority of the Welsh Ministers

Alan Brace, Director of Finance HSSG

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





Addysg a Gwella Iechyd  
Cymru (AaGIC)  
Health Education and  
Improvement Wales (HEIW)

### Contact details:

Email: [heiw@wales.nhs.uk](mailto:heiw@wales.nhs.uk)

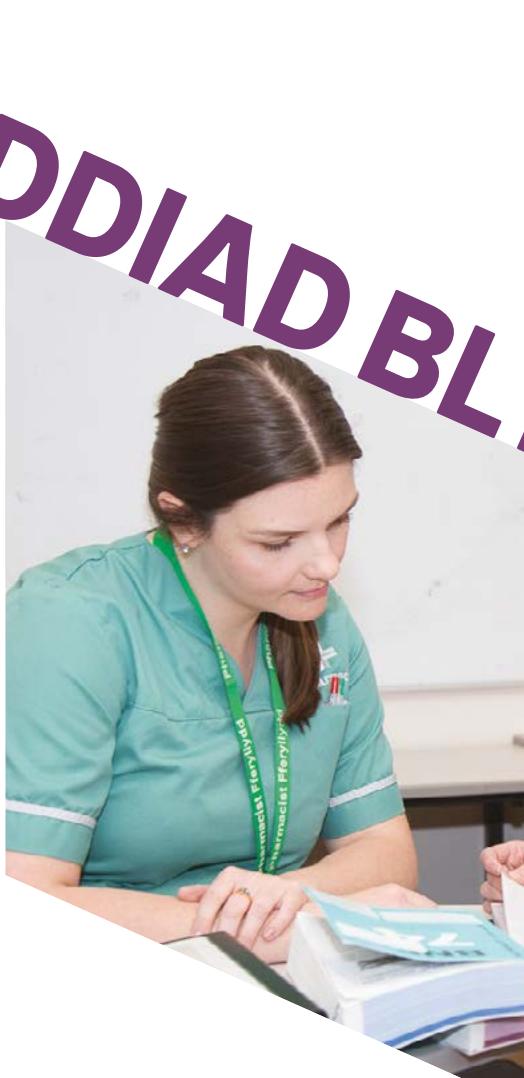
Web: [heiw.nhs.wales](http://heiw.nhs.wales)

Twitter: @HEIW\_NHS

Facebook: @HEIW.NHS

Tel: 03300 585005

# ADRODDIAD BLYNYDDOL



**2018/19**

# Cynnwys

<b>Ffeithiau allweddol</b>	<b>6</b>
<b>Rhagair y Cadeirydd</b>	<b>8</b>
<b>Myfyrdod y Prif Weithredwr</b>	<b>9</b>
Datganiad o gyfrifoldebau'r Prif Weithredwr fel Swyddog Atebol AaGIC	11
<b>Adroddiad Perfformiad</b>	<b>13</b>
Sefydliad Newydd - Trosolwg	13
Cyflawniadau yn erbyn amcanion strategol	15
Cyflawniadau yn erbyn cynlluniau sefydliadau etifeddol	20
Dadansoddiad Perfformiad 2018/19	24
Cynaliadwyedd	31
Risgiau	31
Cefnogi Cymru fel lle gwych i Hyfforddi Gweithio Byw	32
<b>Adroddiad Atebolrwydd</b>	<b>33</b>
<b>Adroddiad Llywodraethu Corfforaethol</b>	<b>34</b>
<b>Adroddiad y Cyfarwyddwyr</b>	<b>48</b>
Adolygu cyfrifoldebau'r Cyfarwyddwyr wrth gwblhau cyfrifon	48
<b>Datganiad Atebolrwydd</b>	<b>52</b>
Datganiad o gyfrifoldebau'r Prif Weithredwr fel Swyddog Atebol AaGIC	52
<b>Adroddiad tâl a staff</b>	<b>54</b>
Datganiad Sicrwydd	60
Atodiad 1: Ffigur Sengl Taliadau	61
Atodiad 2: Budd-daliadau Pensiwn	62
Atodiad 3: Datganiad polisi cyflog	63
<b>Adroddiad Atebolrwydd ac Archwilio Cynulliad Cenedlaethol Cymru</b>	<b>65</b>
<b>Tystysgrif ac adroddiad annibynnol yr archwilydd</b>	<b>66</b>
<b>Cyfrifon Blynnyddol AaGIC 2018/19</b>	<b>69</b>
<b>Nodiadau i'r Cyfrifon</b>	<b>75</b>



# “Trawsnewid y gweithlu ar gyfer Cymru iachach”

Mae gan AaGIC rôl flaenllaw yn addysg, hyfforddiant, datblygiad a ffurfiō'r gweithlu gofal iechyd yng Nghymru.

**Mae swyddogaethau allweddol AGIC yn cynnwys:**

cynllunio  
gweithlu  
strategol

gwybodaeth  
am y gweithlu

addysg a  
hyfforddiant

gwelliant

datblygu a  
moderneiddio'r  
gweithlu

datblygu  
arweinyddiaeth

gyrfaoedd  
ac ehangu  
mynediad

# Ffeithiau Allweddol

**1**  
Cylch gwaith  
Cymru gyfan

**2**  
Cyllideb  
flynyddol o  
£200m

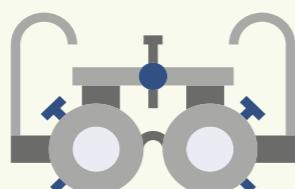
**3**  
370+  
o staff craidd

**4**  
1,800+  
o hyfforddwyr a  
mentoriaid meddygol  
a deintyddol

## Cefnogi'r addysg a hyfforddiant o:



**3,000**  
o feddygon a deintyddion  
dan hyfforddiant a  
arbenigwyr cyswllt



**700+**  
optometryrdd

**3,300**  
o fyfyrwyr newydd i  
gael mynediad i addysg  
a hyfforddiant ar gyfer  
y proffesiwn iechyd  
anfeddygol



**1,600**  
deintyddon a  
**3,400**  
gweithwyr gofal  
deintyddol proffesiynol



**2,500+**  
o fferyllwyr  
**1,600+**  
o dechnegwyr fferyllol

**9,500**  
"myfyrwyr"  
o fewn y system  
addysg anfeddygol  
nrysio: **5,500**

bydwreigiaeth: **362**

gweithwyr proffesiynol  
iechyd cynghreirio: **2031**

gwyddonwyr/raglenni  
hyfforddi ymarferwyr: **312**

nrysio cymunedol: **862**

fferyllwyr: **330**

## Yn darparu:



**50+**  
o ragleni hyfforddiant  
meddygol arbenigol



**12**  
o gynnlluniau hyfforddi  
rhanbarthol ar gyfer  
meddygon teulu



**964**  
o gyrsiau meddygol a  
deintyddol a fynychwyd gan  
**16,000+**  
hyfforddeion

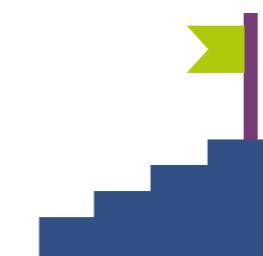
## Ariannu

**213**  
o staff i ymarfer  
fel rhagnodwyr anfeddygol  
(2017/2018)



**Ariannu**  
parafeddygon cyntaf  
yn y DU i gael eu hyfforddi fel  
rhagnodwyr anfeddygol.

## Hybu:



**350+**  
o yrfaodd gwahanol o fewn GIG Cymru



**29**  
llyfrgelloedd meddygol



E-Lyfrgell lechyd GIG Cymru  
a reolir gan Wasanaeth  
Gwybodeg GIG Cymru

**2,300+**  
o e-gyfnodolion tanysgrifio

**4**  
pwynt gofal

**18**  
cronfa ddata, e-Ddysgu a chanllawiau

# Rhagair y Cadeirydd



Rwy'n gweld creu AaGIC fel cyfle i harneisio gweithlu hynod hyfforddedig a brwd frydig, wedi'i wella gan yr agenda ddigidol i gyflwyno Cymru lachach ar gyfer cenedlaethau'r dyfodol.

Ychydig o dan flwyddyn yn ôl sefydlwyd Addysg a Gwella lechyd Cymru (AaGIC) yn swyddogol fel yr Awdurdod lechyd Arbennig cyntaf yng Nghymru a'r 11eg aelod o deulu GIG Cymru.

Mae'r adroddiad hwn yn adlewyrchu gwaith caled gweithlu ymroddedig a greodd sylfeini AaGIC ac sy'n adeiladu ar y sylfeini hyn i sicrhau bod ein gwaith yn awr, ac yn mynd ymlaen, yn cael effaith gadarnhaol ar ieched a lles pobl Cymru.

Hoffwn gofnodi fy niolch a'm hedmygedd i'r holl staff sydd wedi dod ynghyd i greu gweithlu ymroddedig gyda chymysgedd bywiog o sgiliau, gwybodaeth, brwd frydedd a phrofiad.

Hoffwn hefyd ddiolch i'n holl bartneriaid a rhanddeiliaid am eu cymorth a'u cefnogaeth wrth sefydlu AaGIC, a llywio ein gwaith yn y dyfodol. Mae ein Bwrdd wedi ymrwymo'n gryf i ddiwylliant o bartneriaeth a pharch sy'n diwallu anghenion a dyheadau gofal ieched ein cenedl.

Er bod heriau gofal ieched, gweithlu a refeniu yn dominyddu ni ddylem golli golwg ar y cyfleoedd sydd ar gael. Addysg a gwelliant parhaus yw'r sylfaen ar gyfer gwasanaethau ieched a gofal cymdeithasol hygyrch, o ansawdd uchel.

Yn yr adegau hyn o ansicrwydd a galw cynyddol, rwy'n gweld creu AaGIC fel cyfle i harneisio gweithlu hynod hyfforddedig a brwd frydig, wedi'i wella gan yr agenda ddigidol i gyflwyno Cymru lachach ar gyfer cenedlaethau'r dyfodol.

Edrychaf ymlaen yn fawr at weithio gyda phartneriaid i ddatblygu ein strategaeth gweithlu ieched a gofal cymdeithasol, ac yn arbennig ein strategaeth arweinyddiaeth.

Bydd ansawdd a gwelliant yn ymddangos ar draws gwaith y sefydliad - yr holl elfennau allweddol wrth alluogi gwasanaethau diogel, cynaliadwy yn y GIG a'r system gofal cymdeithasol.

Wrth ddarllen yr adroddiad hwn, rwy'n gobeithio y bydd yn eich annog i ymgysylltu â ni a gweithio gyda ni. Rydym yn barod i ddysgu oddi wrthych chi, ac yn ein tro, i'ch cefnogi i gyflawni eich nodau, gan gwrdd â sialensiau eich sefydliad a darparu'r gofal ieched a chymdeithasol gorau posibl i bobl Cymru.

Ein nod yw bod yn bartner gwerthfawr yma yng Nghymru a ledled y DU.

Ein her nawr yw gwreddu swm y rhannau a dod yn rym galluogi a gwella i gefnogi cyflwyno 'Cymru lachach'.

Chris Jones  
Cadeirydd

# Myfyrdodau'r Prif Weithredwr



Mae sefydlu a chynnal cydberthnasau gwaith agos â chydweithwyr yn y GIG wedi bod yn flaenoriaeth i sicrhau bod gennym ffocws clir ar gyflawni gwelliannau i gleifion, defnyddwyr gwasanaeth a staff

Yn yr adroddiad blynnyddol cyntaf hwn ar gyfer Addysg a Gwella lechyd Cymru (AaGIC), mae'n bwysig myfyrio ar y newid enfawr sydd wedi digwydd yn 2018/19, gan symud o gyfnod cysgodol i un o weithrediad llawn corff statudol newydd ar 1 Hydref 2018. Felly, yn anochel, mae'r 6 mis cyntaf wedi bod yn gyfnod trosiannol i drefniadau sefydliadol newydd ac i "barodrwydd gweithredol". Mae ein mesurau llwyddiant wedi canolbwytio cymaint ar weithredu'r newidiadau hyn yn effeithiol ag ar ein parhad a'n darpariaeth o gefnogaeth i'r GIG a phartneriaid.

Ein blaenoriaeth gyntaf oedd sicrhau trosglwyddiad esmywyth i'r staff sydd wedi'u trosglwyddo i'r sefydliad newydd ac ymgorffori staff sydd newydd eu penodi o rannau eraill o'r sector cyhoeddus a thu hwnt. Mae hyn wedi cynnwys rhaglen gyfathrebu ac ymgysylltu cynhwysfawr drwy ddigwyddiadau a bwletinau i staff yn y cyfnod cyn ac ar ôl y lansiad.

Cefnogwyd hyn gan ddatblygu, gan weithio gyda'n staff, set benodol o werthoedd ac ymddygiadau i AaGIC i ategu datblygiad sefydliadol a datblygiad ein diwylliant newydd. Cyflawnwyd y rhain o ganlyniad i ymgysylltiad eang, gweithio mewn partneriaeth ac maent yn cael eu hymgorffori mewn termau ymarferol trwy bolisiau, hyfforddiant a phrosesau reciwtio. Mae reciwtio staff newydd i gefnogi swyddogaethau ychwanegol hefyd wedi bod yn faes gwaith allweddol, gyda nifer sylweddol o ddechreuwyr newydd yn y sefydliad. Rydym wedi bod yn awyddus i sicrhau bod ein holl staff wedi cael cymorth gyda phroses sefydlu gychwynnol a hyfforddiant wedi'i dargedu, fel sy'n berthnasol, mewn meysydd fel gwerthuso a chyllidebau. Mae rhaglen o ginio a dysgu wedi bod ar waith i gefnogi integreiddio a dysgu ar draws y sefydliad.

Er ein bod wedi mabwysiadu dull "ffit orau" i leihau newid strwythurau sefydliadol fel rhan o'r newid, mae trosglwyddo o'r sector prifysgol i'r GIG wedi bod yn gam mawr i lawer o staff, heb sôn am symud i ganolfan newydd, systemau gwybodaeth newydd, polisiau newydd a gweithdrefnau a chydweithwyr newydd. Mae brwd frydedd a chefnogaeth y staff wedi gwneud argraff fawr arnaf yn ystod y cyfnod hwn, er gwaethaf y tryblith personol anochel y mae hyn wedi achosi.

Mae cyfathrebu ac ymgysylltu â'n ystod eang o bartneriaid a rhanddeiliaid hefyd wedi bod yn faes ffocws hollbwysig i ni yn ystod 2018/19. Gan gydnabod, fel sefydliad Cymru gyfan, bod yr ystod o bartneriaethau a rhwydweithiau yn gymhleth iawn. Roeddem yn falch iawn o groesawu dros 450 o bartneriaid a rhanddeiliaid i'n digwyddiad lansio swyddogol, gan adlewyrchu nid yn unig y berthynas bresennol ond hefyd nifer yr unigolion a'r sefydliadau sydd am weithio gyda ni yn y dyfodol.

Mae sefydlu a chynnal cydberthnasau gwaith agos â chydweithwyr yn y GIG wedi bod yn flaenoriaeth i sicrhau bod gennym ffocws clir ar gyflawni gwelliannau i gleifion, defnyddwyr gwasanaeth a staff, trwy'r amrywiol grwpiau cyfoedion, rhannu cynlluniau a gweithdai lleol. Er nad ydym yn gyfrifol am ddarparu gofal cleifion yn uniongyrchol, rydym yn gwbl glir bod gennym gyfraniad sylweddol i'w wneud o hyd at ansawdd a diogelwch gofal, ac at brofiad staff.

Trydedd blaenoriaeth i ni fu sicrhau parhad busnes yn ystod y cyfnod hwn, gan gydnabod yr heriau ymarferol sy'n gysylltiedig â symud i adeilad newydd, gyda systemau TG a chyfathrebu newydd. Diolch i ymrwymiad ein staff, a chefnogaeth gan Gydwasanaethau'r GIG a NWIS, mae'r trawsnewidiad corfforol wedi bod yn un llyfn. Mae wedi bod yn gyfrannwr allweddol at gynnal parhad busnes yn erbyn rhaglenni gwaith ein tri sefydliad rhagflaenol yn ystod y cyfnod hwn, ac i gyflawni'r blaenoriaethau ychwanegol a nodir yn y llythyr cylch gwaith. Yn ogystal, er mwyn cefnogi gweithrediad corff statudol, mae angen i ni ddatblygu ein capaciti gwasanaethau Adnoddau Dynol a chyllid yn gyflym iawn er mwyn cydymffurfio â pholisiau a gofynion cyfreithiol. Mae sefydlu llywodraethu a gwneud penderfyniadau clir hefyd wedi bod yn bwysig - nid yn unig ar lefel y Bwrdd, ond hefyd gan dim arweinyddiaeth a phrosesau busnes ehangach y sefydliad - ac mae'n braf nodi'r adborth cychwynnol gan archwiliwr ar rai o'r materion hyn.

Ein maes olaf o ffocws fu datblygu ein gweledigaeth a'n cynlluniau ar gyfer y dyfodol, i gasglu a mynegi uchelgais a disgwyliadau'r sefydliad newydd i gyflawni gwelliant. Cyn lansio'r sefydliad newydd fe wnaethom ddatblygu ein gweledigaeth "trawsnewid y gweithlu ar gyfer Cymru lachach" gyda chefnogaeth ein hegwyddorion POBL (PEOPLE) a 7 Amcan Strategol 2018-2021. Rydym wedi datblygu'r rhain trwy weithio mewn partneriaeth agos gyda'n rhanddeiliaid a'n partneriaid mewn amrywiol ddigwyddiadau ymgysylltu. Mae'r amcanion strategol hyn wedi dechrau llunio ein rhaglenni gwaith yn ystod 2018/19 ac maent wedi ffurio'r fframwaith ar gyfer y cynllun blynnyddol sydd wedi'i ddatblygu ar gyfer 2019/20.

Fel y gwelwch o gynnwys yr adroddiad hwn, mae llawer wedi digwydd mewn amser byr. Ni fyddai hyn wedi bod yn bosibl heb y staff sydd wedi dod ynghyd i ffurio AaGIC. Ni allaf ddiolch digon iddynt am eu hamynedd a'u gwaith caled. Maent yn dim brwd frydig ac ymrodredig, a gobeithiaf y byddwn gyda'n gilydd yn parhau i adeiladu sefydliad yr ydym i gyd yn falch o weithio iddo.

*Alexander Howells*

**Alex Howells**  
Prif Weithredwr

## Datganiad o gyfrifoldebau'r Prif Weithredwr fel Swyddog Atebol AaGIC

Mae Gweinidogion Cymru wedi cyfarwyddo y dylai'r Prif Weithredwr fod yn swyddog atebol i'r Bwrdd. Nodir cyfrifoldebau perthnasol swyddogion atebol, gan gynnwys eu cyfrifoldeb dros briodoldeb a rheoleidd-dra'r cyllid cyhoeddus y maent yn atebol amdanyst, ac am gadw cofnodion priodol, ym memorandwm y swyddog atebol a gyhoeddwyd gan Lywodraeth Cymru.

Fel swyddog atebol, gallaf gadarnhau, hyd y gwn i, nad oes unrhyw wybodaeth archwilio berthnasol nad yw archwiliwr AaGIC yn ymwybodol ohoni, ac fel swyddog atebol, rwyf wedi cymryd yr holl gamau y dylwn i fod wedi'u cymryd i sicrhau fy mod i a'r archwiliwr yn ymwybodol o wybodaeth archwilio berthnasol.

Gallaf gadarnhau bod yr adroddiad blynnyddol a'r cyfrifon yn gyffredinol yn deg, yn gytbwys ac yn ddealladwy ac rwy'n cymryd cyfrifoldeb personol am y rhain a'r farn sy'n ofynnol ar gyfer gwneud hynny.

Hyd eithaf fy ngwybodaeth a'm cred, rwyf wedi cyflawni'r cyfrifoldebau a nodwyd yn fy llythyr penodi fel swyddog atebol yn briodol.

*Alexander Howells*

**Alex Howells**  
Prif Weithredwr  
31 Mai 2019



# Adroddiad Perfformiad

## Sefydliad Newydd - Trosolwg

### Diben a Swyddogaethau

Sefydlwyd Addysg a Gwella lechyd Cymru (AaGIC) ar 1 Hydref 2018, fel Awdurdod lechyd Arbennig, gan ddwyn ynghyd Ddeoniaeth Cymru, Canolfan Addysg Fferyllol Cymru i Raddedigion a Gwasanaethau'r Gweithlu, Addysg a Datblygu'r GIG. At hynny, rhoddwyd nifer o swyddogaethau ychwanegol i ni.

Cyn hyn, sefydlwyd AaGIC gan Orchymyn Sefydlu 2017 Rhif. 913 (W. 224), a wnae ar 11 Medi 2017 ac a ddaeth i rym ar 5 Hydref 2017, gan fodoli mewn ffurf gysgodol tan 1 Hydref 2018. Cafodd yr holl gostau sefydlu eu talu gan Lywodraeth Cymru, gyda'r cyrff blaenorol, sef Partneriaeth Cydwlasanaethau GIG Cymru, sydd wedi'i lletya gan Ymddiriedolaeth GIG Prifysgol Felindre, a Phrifysgol Caerdydd, yn darparu gweithgarwch gweithredol tan 30 Medi 2018.

Mae cefndir y gwaith o sefydlu'r sefydliad newydd wedi'i ddogfennu'n dda trwy ddu adolygiad annibynnol (Evans, 2015 a Williams, 2016). Mae'r ddu adolygiad yn cefnogi'r angen i sefydlu un corff i ddatblygu ymagwedd integredig a chynhwysfawr at gynllunio a datblygu'r gweithlu iechyd.

Gosodwyd nifer o egwyddorion allweddol ar gyfer y sefydliad, gan gynnwys:

- Bod yn rhan o deulu ehangach y GIG;
- Cael ei yrru gan ofynion iechyd poblogaeth Cymru, gan adlewyrchu anghenion ardaloedd gwahanol o'r wlad;
- Sicrhau bod diogelwch cleifion wrth wraidd pob proses o wneud penderfyniadau;
- Cyflawni ei swyddogaethau mewn modd teg a thryloyw, a gwneud penderfyniadau yn seiliedig ar dystiolaeth;
- Sicrhau bod penderfyniadau yn seiliedig ar ymagwedd tîm amlbroffesiynol sy'n ystyried y dibyniaethau ledled yr amrediad llawn o grwpiau staff a gweithwyr proffesiynol;
- Hyrwyddo arloesed wrth ddatblygu rolau newydd yn y GIG;
- Sicrhau ymgysylltu effeithiol â phroffesiynau i gael cyngor ar faterion diogelwch ac ansawdd;
- Sicrhau bod y trefniadau ar gyfer cynllunio a datblygu'r gweithlu gofal iechyd wedi'u hintegreiddio'n briodol gyda'r gweithlu gofal cymdeithasol;

- Sicrhau partneriaethau cryf â phrifysgolion a darparwyr addysg i wneud y defnydd mwyaf effeithiol o sgiliau addysgwyr;
- Symleiddio prosesau a strwythurau, gan sicrhau eu bod yn syml, yn ddarbodus ac yn effeithlon;
- Darparu eglurder o ran rolau, cyfrifoldebau ac atebolrwyddau rhwng y corff newydd, y GIG a sefydliadau eraill;
- Atgyfnerthu gwerthoedd ac ymddygiadau sy'n cydnabod budd ehangach datblygu i gymdeithas.

**Ein nod yw darparu un corff i Gymru er mwyn datblygu ymagwedd integredig a chynhwysfawr at gynllunio a datblygu'r gweithlu gofal iechyd.**

Mae hyn yn golygu sicrhau gwelliannau nid yn unig o ran y swyddogaethau a amlinellir isod ond hefyd ar lefel system iechyd a gofal.



Mor falch o weld y corff [AaGIC] hwn yn datblygu ar gyfer y gweithlu di-feddygol yng Nghymru... rwy'n siŵr y bydd yn fanteisiol i'r gweithlu ac yn hyrwyddo arfer gorau addysgol yng Nghymru fel bod HEE yn Lloegr.  
**Jean Perkins**

## Swyddogaeth

## Disgrifiad

### Gwybodaeth am y Gweithlu

AaGIC fydd y ffynhonnell ganolog a chydnabyddedig ar gyfer gwybodaeth am weithlu iechyd Cymru. Bydd yn rhoi dealltwriaeth a gwybodaeth ddadansodol i gefnogi'r gwaith o ddatblygu gweithlu'r presennol a gweithlu'r dyfodol. Bydd yn gweithredu fel corff canolog i adnabod a dadansoddi ffynonellau gwybodaeth o Gymru, y DU a thramor.

### Cynllunio'r Gweithlu

Bydd AaGIC yn darparu arweinyddiaeth strategol ar gyfer cynllunio'r gweithlu, gweithio gyda byrddau iechyd/ymddiriedolaethau a Llywodraeth Cymru i gynhyrchu blaen-strategaeth, a hynny i drawsnewid y gweithlu er mwyn sicrhau modelau iechyd a chymdeithasol newydd o ddarparu gwasanaeth. At hynny, bydd AaGIC, trwy'r broses hon, yn nodi unrhyw fodelau gweithlu newydd y mae eu hangen yn y GIG.

### Comisiynu Addysgol

Bydd AaGIC yn defnyddio ei gyllid i sicrhau gwerth am arian ac yn darparu gweithlu sy'n adlewyrchu anghenion gofal iechyd y dyfodol. Bydd hyn yn cynnwys comisiynu a chontractio yn ogystal â dylunio a darparu addysg a hyfforddiant.

### Rheoli Ansawdd

Bydd AaGIC yn rheoli ansawdd darpariaeth addysg a hyfforddiant, gan sicrhau eu bod yn cyrraedd y safonau gofynnol, a sicrhau bod gwelliannau'n cael eu gwneud lle bo angen. Bydd hyn yn cynnwys cefnogi athrawon, hyfforddwyr a hyfforddeion a gweithio'n agos gyda rheoleiddwyr.

### Cefnogi Rheoleiddio

Bydd AaGIC yn chwarae'r rôl bwysig wrth gynrychioli Cymru ar y cyd â rheoleiddwyr, gan weithio o fewn y fframwaith polisi a sefydlwyd gan Lywodraeth Cymru. Bydd AaGIC hefyd yn cyflawni rolau cefnogi rheoleiddiol penodol yn annibynnol i Lywodraeth Cymru.

### Datblygu Arweinyddiaeth a Chynllunio Olyniaeth

Bydd AaGIC yn sefydlu'r cyfeiriad strategol ar gyfer sicrhau datblygiad arweinyddiaeth a chynllunio olyniaeth ar gyfer GIG Cymru.

### Gyrfaoedd ac Ehangu Mynediad

Bydd AaGIC yn darparu'r cyfeiriad strategol ar gyfer gyrfaoedd iechyd a'r agenda mynediad sy'n ehangu, gan sicrhau agenda barhaus i hyrwyddo gyrfaoedd iechyd.

### Gwella'r Gweithlu

Bydd AaGIC yn rhoi cymorth strategol ac ymarferol er mwyn trawsnewid a gwella'r gweithlu, gan gynnwys datblygu sgiliau, dylunio rolau, datblygu proffesiynol parhaus a datblygu llwybr gofal.

### Cymorth Proffesiynol ar gyfer y Gweithlu a Datblygu Sefydliadol

Bydd AaGIC yn cefnogi'r gweithlu proffesiynol a datblygu sefydliadol yng Nghymru.

## Cyflawniadau yn erbyn amcanion strategol

Datblygwyd set o amcanion strategol yn ystod sefydlu'r sefydliad a dyluniwyd y rhain i ddarparu fframwaith ar gyfer 2018–2021.

1. Fel sefydliad newydd, sicrhau bod AaGIC yn bartner gwerthfawr a dibynadwy, yn gyflogwr ardderchog ac yn frand arbenigol a chanddo enw da.

2. Adeiladu gweithlu iechyd a gofal cynaliadwy a hyblyg ar gyfer y dyfodol.

3. Gyda Gofal Cymdeithasol Cymru, siapio'r gweithlu i ddarparu gofal yn agosach at y cartref a sicrhau bod darpariaeth gwasanaeth yn cyd-fynd yn well.

4. Gwella ansawdd a diogelwch trwy gefnogi sefydliadau'r GIG i ddod o hyd i ddatrysiau gweithlu mwy cynaliadwy a chyflym ar gyfer heriau darparu gwasanaeth â blaenoriaeth.

5. Gwella cyfleoedd ar gyfer defnyddio technoleg a digidoleiddio wrth ddarparu addysg a gofal.

6. Ailfywiogi'r gwaith o ddatblygu arweinyddiaeth a chynllunio olyniaeth ledled iechyd a gofal cymdeithasol mewn partneriaeth â Gofal Cymdeithasol Cymru ac Academi Wales.

7. Dangos gwerth o fuddsoddiad yn y gweithlu a'r sefydliad.

Mae'r amcanion strategol hyn wedi gyrru rhaglenni gwaith y sefydliad yn fwyfwy yn ystod y chwe mis cyntaf, fel yr amlinellir yn yr adrannau canlynol.

1. Sefydlu AaGIC yn bartner gwerthfawr a dibynadwy, yn gyflogwr ardderchog ac yn frand arbenigol a chanddo enw da.

Mae'r amcan hwn yn cydnabod bod angen i'r sefydliad, fel endid newydd, gynnal ei ffocws ar adeiladu seiliau cadarn ar gyfer y dyfodol. Mae cyflawniadau yn ymaes hwn yn cynnwys:

- Ymagwedd gynhwysol at ddatblygu set o werthoedd ac ymddygiadau i gynnal datblygiad sefydliadol;
  - Cwblhau ein harolwg staff cyntaf;
  - Rhaglen gyfathrebu ac ymgysylltu wedi'i thargeddu ar gyfer staff a rhanddeiliaid cyn ac ar ôl y lansiad, sy'n cynnwys cyfathrebu wyneb yn wyneb ac ystod eang o gyfarfodydd unigol, gweithdai lleol a digwyddiadau cenedlaethol;
  - Gwaith ymgysylltu penodol wedi'i dargedu gyda sefydliadau'r GIG trwy gyfarfodydd unigol a chyfranogiad mewn grwpiau cymheiriad (gofyniad y llythyr cylch gwaith);
  - Sefydlu perthnasau gwaith effeithiol gyda Gofal Cymdeithasol Cymru
  - Proses ymsefydlu gynhwysfawr ar gyfer pob aelod o staff;
  - Mynychu'r Pwyllgor lechyd, Gofal Cymdeithasol a Chwaraeon gyda Gofal Cymdeithasol Cymru i drafod heriau gweithlu presennol a'n cynlluniau;
  - Gweithgarwch reciwtio sylweddol, gan arwain at 28 o aelodau newydd o staff yn y sefydliad;
  - Angen am ddatblygu'r fframwaith polisi yn sylweddol ar gyfer sefydliad statudol newydd (gofyniad y llythyr cylch gwaith);
  - Strategaeth gyfathrebu ac ymgysylltu wedi'i hadnewyddu ar gyfer y flwyddyn lawn gyntaf;
  - Drafft o bolisi a chynllun iaith Gymraeg;
  - System arfarnu perfformiad wedi'i theilwra ac yn seiliedig ar werthoedd i unigolion;
  - Trafodaethau cychwynnol am Strategaeth Datblygu Sefydliadol a Phobl, a
  - Ymgysylltu wedi'i dargedu â phrifysgolion Cymru i sicrhau bod gofynion comisiynu addysg AaGIC yn cael eu bodloni.



2. Adeiladu gweithlu iechyd a gofal  
cynaliadwy a hyblyg ar gyfer y dyfodol.

Yn amlwg, mae hwn yn amcan tymor hirach ond rydym wedi gwneud rhywfaint o gynnydd tuag at hyn, hyd yn oed yn y chwe mis cyntaf:

- Gyda Gofal Cymdeithasol Cymru, rydym wedi dechrau datblygu strategaeth y gweithlu ar gyfer iechyd a gofal cymdeithasol i gefnogi'r gwaith o ddarparu Cymru lachach, cwblhau'r ymchwil cychwynnol a chwmpasu'r gwaith hwn, sefydlu mecanwaith clir a chynllun prosiect, sicrhau ymgynghorwyr a chwblhau ymarfer ymgysylltu sylweddol sy'n cynnwys cyfweliadau, gweithdai, gweminarau ac arolwg ar-lein (gofyniad y llythyr cylch gwaith);
  - Cymorth parhaus ar gyfer datblygu Cymdeithion Meddygol fel rhan allweddol o'r gweithlu yng Nghymru;
  - Datblygu achos busnes i weithredu hyfforddiant cyn cofrestru amlsector ar gyfer pob myfyriwr fferyllol, sydd wedi'i gefnogi gan Lywodraeth Cymru gyda buddsoddiad o bron i £4m;
  - Gweithredu'r cynllun comisiynu addysg a hyfforddiant ar gyfer 2019/20, sydd wedi elwa ar £6.9m o fuddsoddiad ychwanegol;



- Dechrau adolygiad strategol o addysg iechyd proffesiynol er mwyn llywio contractau'r dyfodol ariannol yng Nghymru;
- Gweithredu cytundeb cydnabod yr hyfforddwr er mwyn gwella cysondeb ac ansawdd hyfforddiant ar draws amgylcheddau israddeleg a ôl-raddedig;
- Adolygu'r broses rheoli ansawdd ar gyfer addysg feddygol ôl-raddedig;
- Addysg ffisiotherapi israddeleg sydd newydd ei chaffael o Brifysgol Glyndŵr a Phrifysgol Bangor i ddiwallu anghenion y Gogledd;
- Rydym wedi arwain ymgyrch reciwtio Rhaglen Hyfforddi Gwyddonwyr llwyddiannus, gan sicrhau 20 o wyddonwyr clinigol dan hyfforddiant o'r radd flaenaf ar gyfer GIG Cymru;
- Rydym wedi gweithio gyda Chymwysterau Cymru a Gofal Cymdeithasol Cymru i gymeradwyo 8 o'r 19 cymhwyster iechyd a gofal cymdeithasol newydd;
- Rydym wedi dechrau darparu dysgu o bell ar gyfer addysg nrysio cyn cofrestru trwy'r Brifysgol Agored, gyda 40 o leoedd ar gael yn 2018/19, a
- Trwy ein trefniadau rheoli rhaglenni, rydym wedi arwain y dull Unwaith i Gymru wrth weithredu safonau newydd y Cyngor Nrysio a Bydwreigiaeth ariannol yng Nghymru;

3. Gyda Gofal Cymdeithasol Cymru, siapio'r gweithlu i ddarparu gofal yn agosach at y cartref a sicrhau bod darpariaeth gwasanaeth yn cyd-fynd yn well.

Rydym yn credu bod gennym gyfraniad pwysig i'w wneud at gefnogi'r newid strategol i ddatblygu gwasanaethau sylfaenol a chymunedol. Yn 2018/19, canolbwytio ar y materion canlynol:

- Yn unol â'n llythyr cylch gwaith gan Lywodraeth Cymru, rydym wedi datblygu achos busnes i gynyddu nifer y lleoedd ar gyfer meddygon dan hyfforddiant yng Nghymru, yn ogystal â gwella'r hyfforddiant y mae meddygon dan hyfforddiant yn ei dderbyn (gofyniad y llythyr cylch gwaith);
  - Rydym wedi gweithredu fel arweinydd system yn y Bwrdd Ymgynghori Trawsnewidiadau ochr yn ochr â chydweithwyr o Ofal Cymdeithasol Cymru, gan roi mewnbwn i weithredu Cymru lachach;
  - Rydym wedi cefnogi datblygu model y gweithlu ar gyfer gofal sylfaenol yn rhan o'r Rhaglen Strategol ar gyfer Gofal Sylfaenol;
  - Rydym wedi arwain grŵp gorchwyl a gorffen sy'n canolbwytio ar heriau'r gweithlu o ran gofal sylfaenol brys y tu allan i oriau, ac wedi bod yn rhan o'r adolygiad cymheiriaid y tu allan i oriau;
  - Rydym wedi cefnogi'r gwaith o weithredu peilot y fframwaith ymsefydlu iechyd a gofal cymdeithasol ar y cyd ym Mwrdd Iechyd Prifysgol Hywel Dda;
  - Trwy weithio gyda Llywodraeth Cymru, rydym wedi arwain y gwaith o gyflwyno'r fenter nyrso 'Cymdogaeth Gymunedol', a allai gynyddu nifer y nyrsys ardal dros y flwyddyn sydd i ddod.



Mae'n wych gweld sut mae hyn yn cyfrannu at gydnabod a phroffesiynoli'r rôl hyfforddwyr, a sicrhau ansawdd a qwelliant @gmcuk yn hyn o beth.

Katie Laugharne

#### 4. Gwella ansawdd a diogelwch trwy gefnogi sefydliadau'r GIG i ddod o hyd i ddatrysiadau gweithlu mwy cynaliadwy a chyflym ar gyfer heriau darparu gwasanaeth â blaenoriaeth.

Rydym yn cydnabod pwysigrwydd cefnogi cydweithwyr y GIG wrth fynd i'r afael â heriau presennol ac rydym wedi gwneud cynnydd yn y meysydd canlynol:

- Cymryd rhan yn y mechanweithiau ar gyfer gweithredu'r Llwybr Gofal Cancer Sengl, gyda ffocws ar heriau gweithlu diagnostig a datblygu hyfforddiant endosgopi anfeddygol;
- Gweithredu'r prif rolau mewn Meddygaeth Frys ar gyfer datblygu arweinyddiaeth ac ansawdd trwy addysg a hyfforddiant;
- Datblygu achos busnes ar gyfer buddsoddi mewn addysg ôl-raddedig ar gyfer Optometryddion i wella ac ymestyn y gwasanaethau sydd ar gael ym mhob clwstwr, gan wella mynediad cyffredinol at ofal y llygad ar gyfer y boblogaeth leol;
- Parhau i hyrwyddo a chodi ymwybyddiaeth o werth dull gwyddoniaeth ymddygiadol wrth gefnogi timau amlbroffesiynol i weithredu gofal iechyd gofalus.

#### 5. Gwella cyfleoedd ar gyfer defnyddio technoleg a digidoleiddio wrth ddarparu addysg a gofal.

Mae hwn yn faes pwysig o ddatblygiad newydd ar gyfer y sefydliad, gan adeiladu ar waddol cryf o ddatblygiad systemau a meddalwedd, a chreu e-adnoddau. Mae'r cynnydd a wnaed yn 2018/19 yn cynnwys:

- Trosglwyddo'r systemau gwaddol, gan gynnwys y rheiny sy'n cefnogi hyfforddeion, i'r sefydliad newydd heb unrhyw effaith andwyol ar barhad busnes;
- Cefnogi buddsoddiad ychwanegol o dros £3m yn y llyfrgell e-adnoddau a gaiff ei gweithredu gan Wasanaeth Gwybodeg GIG Cymru, gan arwain at fynediad ychwanegol ar gyfer yr holl staff iechyd at ystod o erthyglau ac adnoddau addysgol (gofyniad y llythyr cylch gwaith);

- Asesiad sylfaen o gyfleusterau efelychu ledled Cymru i lywio datblygiad Cynllun Efelychiad i Gymru (gofyniad y llythyr cylch gwaith);
- Sicrhau buddsoddiad mewn swydd Pennaeth Digidol i gefnogi datblygiad strategol yn y maes hwn;
- Ehangu a blaenoriaethu gwybodaeth am y gweithlu'n barhaus, dadansoddi a modelu data, gan gynnwys cefnogi blaenoriaethau cenedlaethol mewn perthynas â staff locwm a staff asiantaeth, dylunio a choladu'r gwaith o reoli presenoldeb yn y gwaith, dangosyddion perfformiad allweddol ac offerynnau cynllunio'r gweithlu gofal sylfaenol;
- Darparu cyllid i gefnogi datblygiad gwybodaeth a sgiliau'r gweithlu Prostheteg ledled Cymru, a fydd yn galluogi cyn-filwyr i dderbyn gofal di-dor yn dilyn eu trosglwyddiad o ysbytai mewn ardaloedd eraill yn y DU.



#### 6. Ailfywiogi'r gwaith o ddatblygu arweinyddiaeth a chynllunio olyniaeth ledled iechyd a gofal cymdeithasol mewn partneriaeth â Gofal Cymdeithasol Cymru ac Academi Wales.

Mae hon yn swyddogaeth newydd ar gyfer y sefydliad, er y darparodd y sefydliadau blaenorol rai gweithgareddau datblygu arweinyddiaeth penodol. Mae gwaith hyd yma wedi cynnwys sicrhau cytundeb mewn egwyddor gan gydweithwyr y GIG i ddatblygu strategaeth arwain gyfunol ar gyfer Cymru, yn seiliedig ar ymchwil ledled y DU. Dyma oedd ffocws trafodaeth y cyfarfod llawn yng Nghynhadledd Confederal GIG Cymru. Mae gweithgarwch cwmpasu sylwedol wedi'i gwblhau, gan edrych ar arfer gorau ledled y DU ac mewn lleoedd eraill. At hynny, rhoddwyd trefniadau ar waith i drosglwyddo'r rhaglen Arweinyddiaeth Feddygol o Academi Wales yn llyfn.

#### 7. Dangos gwerth o fuddsoddiad yn y gweithlu a'r sefydliad.

Mae Llywodraeth Cymru wedi buddsoddi yn y gwaith o sefydlu AaGIC ac rydym yn cydnabod pwysigrwydd sicrhau ein bod yn darparu gwerth am arian o'r buddsoddiad hwn a hefyd o'r cylidebau comisiyny addysg rydym yn gyfrifol amdanynt. Yn 2018/19, rydym wedi dechrau'r gwaith hwn trwy ddatblygu fframwaith rheoli perfformiad integredig newydd ar gyfer y sefydliad, i adlewyrchu ei gyfrifoldebau a'i swyddogaethau newydd, er mwyn dechrau dwyn ynghyd ystod o fesurau proses a chanlyniad at ddibenion sicrwydd a gwerth.



Edrych ymlaen yn fawr at fynychu hwn!  
[Rhannu Amgylchedd Cefnogol ar gyfer Gweithwyr Gofal lechyd Proffesiynol] Mae cynadleddau @ HEIW\_NHS bob amser yn fy ysbrydoli!

Steffanie Pothecary

# Cyflawniadau yn erbyn cynlluniau'r sefydliadau etifeddol.

Yn ogystal â'r gwaith uchod, mae AaGIC wedi goruchwylio'r ymrwymiadau parhaol gan y sefydliadau etifeddol

## Deoniaeth Cymru

### Prif Amcanion

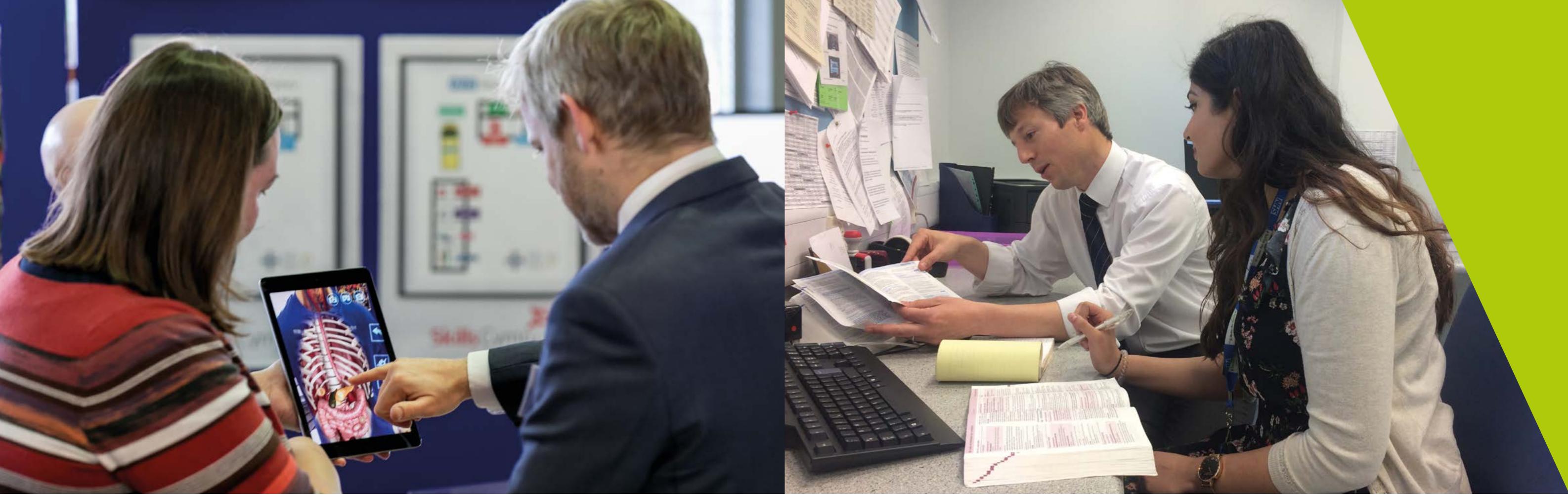
- Gweithio gydag asiantaethau allanol i reciriwtio a darparu rhaglenni hyfforddiant meddygol a deintyddol cynaliadwy ac o ansawdd uchel, sy'n bodloni gofynion addysg a chwricwlwm ac sy'n cynyddu cyfleoedd ar gyfer cael mynediad at lleoliadau gwledig a lleoliadau yn y gymuned, gan sicrhau bod diogelwch cleifion wrth wraidd hyfforddi ar gyfer y gwasanaeth iechyd yng Nghymru;
- Sicrhau bod rhaglen gymorth a systemau asesu ar waith ledled Cymru i gynnal y rhaglenni hyfforddiant meddygol a deintyddol;
- Sicrhau'r dulliau o ddarparu addysg a hyfforddiant meddygol a deintyddol ledled Cymru er mwyn darparu'r safonau uchaf, cynrychioli gwerth am arian a darparu ystod o dduilliau/amgylcheddau dysgu ar gyfer hyfforddeion;
- Darparu a chynnal system arfarnu sy'n bodloni gofynion y Cyngor Meddygol Cyffredinol;
- Cyfrannu at yr agenda ansawdd a diogelwch trwy gefnogi systemau ail-ddilysu, gan gynnwys arfarnu, a darparu a chefnogi datblygiad proffesiynol parhaus, sy'n diwallu anghenion y gweithlu meddygol a deintyddol yng Nghymru, y Byrddau Iechyd a'r cyrff rheoleiddio (Y Cyngor Meddygol Cyffredinol, Y Cyngor Deintyddol Cyffredinol); a
- Cyfrannu at drefniadau cynllunio'r gweithlu sydd gan Wasanaeth Datblygu Addysg y Gweithlu ar waith ar gyfer staff meddygol a deintyddol yng Nghymru.

### Uchafbwyntiau Allweddol

- Peilot gwella sgiliau llawfeddygol – mae peilot cryno ar gyfer Llawfeddygaeth Gyffredinol, sy'n cyflwyno profiad hyfforddi mwy dwys, wedi cael ei gynnal yng Nghymru yn ystod 2018/19. Ym mis Awst 2019, bydd y peilot ar ei ail flwyddyn, a bydd y garfan gyntaf yn symud i'r ail flwyddyn tra bydd carfan newydd yn cael ei reciriwtio i'w dilyn. Mae'r hyfforddeion a'u profiad yn ystod y peilot yn cael eu monitro'n eang er mwyn cymharu hyn â'r Rhaglen Llawfeddygaeth Graidd;

- Gweithredu'r newidiadau i feddygaeth fewnol o'r Hyfforddiant Meddygol Craidd – O fis Awst 2019, bydd y rhaglen Hyfforddiant Meddygaeth Fewnol yn disodli'r Hyfforddiant Meddygol Craidd, sy'n para am ddwy flynedd. Bu'n rhaid gwneud newidiadau i'r lleoliadau a'r rhaglenni cylchdro sydd ar gael yn y rhaglen 3 blynedd hon. Mae galwadau cynadledd bob deufis â'r bwrrd iechyd yn ein galluogi i ymgysylltu â chyflogwyr a sicrhau eu bod yn eglur ynglŷn â'r heriau sydd ynghlwm wrth gyflwyno'r rhaglen newydd hon ac effeithiau posibl hyn ar ddarpariaeth gwasanaeth;
- Cyrhaeddiad Gwahaniaethol – Rydym wedi gwerthuso ac wedi ystyried y data Cyrhaeddiad Gwahaniaethol a ddarparwyd gan y Cyngor Meddygol Cyffredinol, gan eu cymharu â'n gwybodaeth arbenigol er mwyn nodi'r meysydd arbenigol o flaenoriaeth. Yn ogystal, rydym wedi sefydlu Grŵp Gweithredu Cyrhaeddiad Gwahaniaethol i ddatblygu a monitro cynllun gweithredu cyrhaeddiad gwahaniaethol ar gyfer hyfforddeion yng Nghymru;
- Rheoli Achosion Hyfforddeion – fel ffordd o ehangu'r broses Rheoli achosion hyfforddeion lwyddiannus, rydym wedi cynnal cynadleddau achosion hyfforddeion, lle y bydd grŵp o arbenigwyr yn ymgynnull i draffod a chytuno ar y camau gorau er mwyn sicrhau diogelwch cleifion a, lle bo'n berthnasol, yn cefnogi hyfforddeion i ddychwelyd i'r gweithle;
- Mae AaGIC a'r Tîm Iechyd Cyhoeddus Deintyddol wedi datblygu modiwl e-ddysgu ar gyfer timau deintyddol yng Nghymru er mwyn cefnogi'r rhaglen genedlaethol ar gyfer gwella iechyd y geg, sef y Cynllun Gwên. Mae'r cwrs yn arwain gweithwyr deintyddol proffesiynol trwy brosiect Gwella Ansawdd ar-lein i sicrhau gofal atoliol sy'n seiliedig ar dystiolaeth a chyngor i blant rhwng 0 a 6 blwydd oed yn eu hymarfer;
- Lansio offeryn gwerthuso optimeiddio sgiliau deintyddol – Mae'r Offeryn Hunanwerthuso Optimeiddio Sgiliau (SOSET), a ddatblygywyd mewn cydweithrediad ag Uned Caerdydd ar gyfer Ymchwilio a Gwerthuso mewn Addysg Feddygol a Deintyddol (CUREMEDDE), yn annog timau deintyddol, gan gynnwys deintyddion a gweithwyr gofal deintyddol proffesiynol, i roi'r lle blaenaf i waith tîm yn eu dull o ddarparu gofal iechyd y geg effeithiol; a
- Lansio peilot System Arfarnu Deintyddol (SAD/DAS) – Datblygu platfform arfarnu ar-lein hyblyg, yn y gobaith o symud y proffesiwn o'r ymagwedd bresennol sy'n seiliedig ar bapur.





## Gwasanaethau'r Gweithlu, Addysg a Datblygu'r GIG

### Prif Amcanion

- Cynllunio'r Gweithlu yn seiliedig ar boblogaeth – arwain y datblygiad o gynllunio'r gweithlu yn seiliedig ar boblogaeth, a fydd yn cyd-fynd â phroses y Cynllun Tymor Canolig Integredig;
- Addysg – datblygu addysg ar bob lefel a chomisiynu darpariaeth briodol i gefnogi anghenion y sector iechyd yng Nghymru yn y dyfodol;
- Trawsnewid ac ail-ddylunio'r gweithlu i ddatblygu gweithlu gofalus - hwylus o'r gwaith o drawsnewid y gweithlu yn y meysydd o flaenoriaeth, fel y cytunwyd gan sefydliadau'r GIG;s;
- Dadansoddeg yn ymwneud â'r gweithlu a modelu cynllunio'r gweithlu – datblygu dadansoddeg yn ymwneud â'r gweithlu a chapasiti modelu cynllunio'r gweithlu ymhellach ar gyfer GIG Cymru, sy'n cefnogi datblygiad strategol y gweithlu ac, yn benodol, y Strategaeth 10 Mlynedd a Chynllun y Gweithlu Gofal Sylfaenol; a
- Gyrfaoedd/Lledaenu mynediad – hyrwyddo ystod eang o gyfleoedd gyrrfa sydd ar gael yn y GIG a hyrwyddo GIG Cymru er mwyn ei gydnabod fel cyflogwr o ddewis.

### Uchafbwyntiau Allweddol

- Arwain y gwaith o ddatblygu cynllun comisiynu addysg a hyfforddi ar gyfer 2019/20 a gefnogwyd gan Lywodraeth Cymru;
- Cefnogi Llywodraeth Cymru wrth iddi adolygu cyfeiriad polisi'r dyfodol ar gyfer bwrsariaeth y GIG;
- Gweithredu'r Model Nyrsio Cymunedol Buurtzorg, gan sicrhau rhagor o gefnogaeth ar gyfer addysg nyrsio cymunedol;
- Cynnydd o ran gweithio mewn partneriaeth â Chymwysterau Cymru a Gofal Cymdeithasol Cymru i ddatblygu cyfres newydd o gymwysterau iechyd a gofal cymdeithasol a chymwysterau plant ar lefelau addysg 2–5 sy'n diwallu anghenion pob sector;
- Sicrhau contractau addysg gyda phrifysgolion ledled Cymru, gan barhau i ddarparu gweithlu sector iechyd y dyfodol
- Sicrhau adnoddau i ddadansoddi cyflwyno rôl y Cydymaith Meddygol yng Nghymru.

## Canolfan Addysg Fferylliaeth Broffesiynol Cymru

### Prif Amcanion

- Datblygu'r gweithlu fferylliaeth ôl-gofrestru i ddiwallu anghenion newidiol cleifion a'r GIG;
- Datblygu'r gweithlu fferylliaeth ôl-gofrestru i ddiwallu anghenion newidiol cleifion a'r GIG;
- Gweithio mewn partneriaeth â Gofal Cymdeithasol Cymru; a
- Gwybodaeth am y gweithlu a chynllunio'r gweithlu.

### Uchafbwyntiau Allweddol

- Mae'r tîm fferylliaeth wedi bod wrthi yn cefnogi'r prosiect Gofalwyr Casnewydd a'r prosiect Meddyginaethau a Gofalwyr Ifanc. Mae hyn wedi cynnwys cefnogi'r Ymddiriedolaeth Gofalwyr i ddatblygu adnoddau ar gyfer gweithwyr gofal iechyd proffesiynol a chefnogi'r gwaith o ddatblygu strategaeth Cymru gyfan ar gyfer hyfforddi ac asesu timau lechyd a Gofal Cymdeithasol mewn perthynas â rhoi meddyginaethau; a
- Lansiwyd arolwg dwyieithog cyntaf y tîm fferylliaeth gymunedol ac fe'i caewyd ar 31 Mawrth, a bydd yn rhoi gwybodaeth newydd ar y datblygiad sydd ei angen i dimau fferylliaeth gymunedol ddarparu gwasanaethau yn agosach at y cartref.

# Dadansoddiad o Berfformiad 2018/19

Mae datblygu fframwaith rheoli perfformiad integredig a chydlynol wedi bod yn dasg bwysig yn ystod y cyfnod trosglwyddo. Bydd mesur perfformiad mewn sefydliad fel AaGIC yn wahanol iawn i fesur perfformiad mewn unrhyw sefydliad arall yn y GIG, o ran sut y caiff perfformiad ei fesur a pha mor aml y gwneir hynny. Mae metrigau perfformiad, a ddefnyddiwyd mewn sefydliadau tebyg yn yr Alban ac yn Lloegr, wedi cael eu hadolygu er mwyn llywio gwaith yn AaGIC. Yn ystod y cyfnod trosglwyddo, cytunwyd na fydd angen i'r sefydliad roi gwybod am ddangosyddion allweddol y gweithlu fel salwch, arfaniad a hyfforddiant gorfodol oherwydd nad yw'r system ESR wedi cael ei chyflwyno'n llawn.

At ddibenion yr adroddiad blynnyddol, rhaid edrych yn ôl ar berfformiad. Mae rhai dangosyddion allweddol yn ymwneud â'r swyddogaeth comisiynu addysg wedi'u huwcholeuo:

## Cyfraddau llenwi Rhagleni Addysg lechyd Proffesiynol a Chadw Unigolion

Bob blwyddyn, mae'r Gweinidog dros lechyd a Gwasanaethau Cymdeithasol yn cytuno ar nifer y myfyrwyr i'w hyfforddi ar draws ystod eang o ragleni hyfforddiant israddedig ac ôl-raddedig. Mae'r rhain yn rhan o'r cylid craidd y mae AaGIC yn ei dderbyn ar gyfer addysg a hyfforddiant iechyd proffesiynol.

Dros y ddeng mlynedd ddiwethaf, mae reciwtio i'r lleoedd hyfforddi sydd wedi'u comisiynu wedi bod yn uchel iawn yn hanesyddol (fel arfer 99%–100%). Ond, dros y blynnyddoedd diwethaf, mae prifysgolion wedi cael rhywfaint o drafferth yn reciwtio mewn rhai meysydd, ac mae reciwtio i'r meysydd canlynol wedi bod yn arbennig o heriol:

- Nysrio ar draws yr holl feysydd, ac mae nysrio anbleddau dysgu wedi bod yn her sylweddol tra mae pediatreg wedi bod yn ffodus i gael reciwtio cadarn
- Radiograffi Diagnostig
- Ymarferwyr yr Adran Triniaethau

Mae Tabl 1 isod yn nodi'r sefyllfa bresennol ar gyfer 2018/19 ond dylid nodi bod hyn yn agored i rai mân newidiadau.

Mae'r rhesymau dros danrecriwtio yn gymhleth ac nid oes un rheswm penodol ar draws y grwpiau staff amrywiol dros hyn. Er hyn, mae rhai o'r prif ffactorau yn cynnwys:

- Mae cael gwared ar fwrsariaeth NHS England wedi drysu rhai pobl am eu bod yn credu bod hyn yn berthnasol i Gymru hefyd
- Ymwybyddiaeth gyhoeddus o gyfleoedd gyrafa (nysrio Anableddau Dysgu ac Ymarferwyr Adran Triniaethau)
- Mae'r cynnydd diweddar mewn lleoedd wedi cyrraedd ymhellach na'r gronfa bresennol o reciwtiaid sydd ar gael
- Mae nifer y bobl sy'n 18 mlwydd oed yn isel.

Bydd angen archwilio rhai o'r materion hyn ymhellach yn 2019/20.



## Cyfraddau llenwi addysg feddygol ac addysg ddeintyddol ôl-raddedig

### Addysg feddygol ôl-raddedig

Mae'r gyfradd lenwi gyffredinol ar gyfer rhaglen yn ystyried canran gyfwerth ag amser llawn y myfyrwyr sy'n gweithio neu'n hyfforddi mewn lleoliadau yn GIG Cymru ar hyn o bryd, yn ogystal â nifer yr hyfforddeion sydd yn rhan o raglen ar hyn o bryd ond sydd ar absenoldeb mamolaeth neu dadolaeth. Mae hefyd yn cynnwys y rheiny sy'n cwblhau lleoliad y tu allan i raglen. Bydd y rheiny ar absenoldeb mamolaeth/tadolaeth ac sy'n cwblhau lleoliad y tu allan i raglen yn dychwelyd i lleoliad mewn cyfnod y cytunir arno.

Dros y pum mlynedd diwethaf, mae'r gyfradd reciwtio i ragleni hyfforddiant GIG Cymru wedi cyrraedd cyfartaledd o rhwng 80% a 86%, sy'n debyg i'r gyfradd lenwi bresennol (gan gynnwys y rheiny mewn hyfforddiant, ar absenoldeb mamolaeth/tadolaeth ac mewn lleoliadau y tu allan i raglen).

Tabl 1

	Wedi'i Reciwtio Comisiynwyd Hydref 18	Reciwtio Ym 2 fly Hydref 18	Reciwtio Hunangyllidwr Hydref 18	Reciwtio Cyfanswm a Reciwtiwyd Gwanwyn 18	Reciwtio Ym 2 fly Gwanwyn 18	Amrywiaeth ar Gomisiynau'r Gwanwyn
<b>Crynodeb</b>						
Oedolyn - 3oed	773	642	52	694	5	396
Oedolion - MSc 2fl		5		5		
Oedolion - PGd 2fl		14		14		
Oedolion - HCSW Rhan-amser		57		57		
Oedolion - HCSW 2fl		8		8		
Iechyd Meddwl - 3mly	216	191	11	202	108	94
Iechyd Meddwl - HCSW 2fl		6		6		
Iechyd Meddwl - MSc 2fl		4	1	5		
IM - HCSW Rhan-amser		3		3		
Plentyn	154	133	15	148	-3	
Plentyn - HCSW 2fl		3		3		
Anabledd Dysgu	77	51		51	-23	
AD - HCSW 2fl		3		3		
<b>Cyfanswm Nysrio</b>	<b>1,220</b>	<b>1,120</b>	<b>79</b>	<b>1,199</b>	<b>-21</b>	<b>504</b>
					<b>420</b>	<b>0</b>
						<b>-84</b>

Tabl 1 (parhad)

Crynodeb	Comisiynwyd Hydref 18	Wedi'i Recriwtio Ym 2 fly Hydref 18	Recriwtio Hunangyllidwr Hydref 18	Cyfanswm a Recriwtiwyd	Amrywiaeth ar Gomisiynau'r Hydref
PTP - Ffisioleg Cardiaidd	24	22	3	25	1
PTP - Anadlol a Cwsg	5	5	0	5	0
PTP - Awdioleg Glinigol	18	17	0	17	-1
PTP - Meddygaeth Niwclear/ Ffiseg Radiotherapi	3	3	0	3	0
PTP - Niwroffisioleg	3	3	0	3	0
Bydwreigiaeth	134	128	6	134	0
Parafeddyg	76	72	0	72	-4
Deintyddol	31	23	8	31	0
ODP	49	28	4	32	-17
Ffisiotherapi	134	115	18	133	-1
Rads - Therameg	20	20	0	20	0
OT - Carlam	20	20	0	20	0
Therapydd Galwedigaethol - Llawn Amser	113	98	13	111	-2
Diagnostig Radiograffeg	112	97	11	108	-4
PTP - Gwyddorau Gofal Iechyd	21	20	0	20	-1
Deieteg HN	30	30	0	30	0
Deieteg PG	12	12	0	12	0
Podiatreg	24	21	4	25	1
SALT	44	44	0	44	0
<b>Cyfanswm</b>	<b>873</b>	<b>778</b>	<b>67</b>	<b>845</b>	<b>-28</b>

Mae nifer o feysydd y mae angen tynnu sylw atynt, gan gwmpasu pob arbenigedd ac arbenigeddau penodol lle y gallai anghysondebau godi rhwng yr wybodaeth a gyflwynir yma a chyfraddau llenwi recriwtio. Gall hyn fod o ganlyniad i nifer o resymau, gan gynnwys:

- Absenoldeb mamolaeth – mae rhaglenni hyfforddiant penodol yn denu cyfraddau uwch o fenywod. O ganlyniad, mae mwy o effaith o ran gofynion absenoldeb mamolaeth ac maent yn fwy tebygol o hyfforddi ar sail llai nag amser llawn. Mae gan arbenigeddau fel Paediatreg gyfradd o 33% llai nag amser llawn, lle mae gan arbenigeddau eraill, gan gynnwys arbenigeddau meddygol penodol, gyfraddau llai nag amser llawn sy'n uwch na 50%.

- Achrediad deuol – mae rhaglenni hyfforddiant penodol yn caniatáu hyfforddeion i weithio tuag at Dystysgrif Cwblhau Hyfforddiant (CCT) mewn dau faes arbenigedd. Er enghraift, gyda Meddygaeth Gofal Dwys, mae'r holl hyfforddeion yn achredu'n deuol ar hyn o bryd. Mae hyn yn golygu bod rhaid i hyfforddeion dreulio cyfnodau amrywiol o amser yn eu prif raglenni hyfforddiant a'u rhaglenni hyfforddiant deuol. Felly, er bod y rhaglen Meddygaeth Gofal Dwys yn llawn, gall hyfforddeion fod allan yn hyfforddi yn eu prif raglenni/rhaglenni deuol ar adeg benodol.
- Cyfnod gras – ar ôl i bob hyfforddai gwblhau ei raglen hyfforddiant, mae ganddo'r hawl i gyfnod gras o chwemis, yn rhan o'i delerau ac amodau gwasanaeth.

Mae'r cyfnod hwn o amser yn cefnogi hyfforddeion i edrych am swydd ymgynghorol. Fodd bynnag, nid yw pob hyfforddai yn dewis cael y cyfnod gras hwn ond, wrth gynllunio ar gyfer rowndiau recriwtio'r dyfodol, rhaid inni gymryd y bydd pob hyfforddai wedi derbyn ei gyfnod gras, hyd nes ein bod yn cael gwybod fel arall. Mae hon yn broblem gynyddol ar gyfer arbenigeddau sy'n derbyn 1 carfan y flwyddyn (Awst) ac 1 rownd recriwtio. Felly, os oes swydd yn codi ym mis Rhagfyr, ni fyddwn yn gallu ei llenwi â hyfforddai tan y mis Awst sy'n dilyn.

- Gadael cyn gorffen – Mae gadael cyn gorffen naturiol yn digwydd pan fydd hyfforddeion yn methu â gwneud cynydd ag arbenigedd ond pan fydd hefyd yn penderfynu nad oedd arbenigedd penodol yn addas ar eu cyfer hwy, ac yn llwyddo i gael lle ar raglen arall.

Er mwyn cynyddu cyfraddau llenwi i'r eithaf, lle y mae hyfforddeion y tu allan i raglen am gyfnodau penodol o amser (fel arfer yn hwy na 12 mis), mae'r Ddeoniaeth Feddygol yn gweithredu system forgais trwy or-creiwtio er mwyn llenwi'r bwlc. Mae hyn gan wybod y bydd unigolion eraill wedi cwblhau eu hyfforddiant cyn i'r hyfforddai ddychwelyd i'r rhaglen, gan wneud lle iddo.

## Addysg ddeintyddol ôl-raddedig

Mae cyfraddau llenwi hyfforddiant deintyddol (ar draws yr holl raddau hyfforddiant DFT/DCT/DST) yn parhau'n uchel iawn. Mae angen i'r holl raddedigion deintyddol sy'n dynuno gweithio i Wasanaethau Deintyddol Cyffredinol y GIG gwblhau hyfforddiant deintyddol sylfaenol er mwyn bod yn gymwys i gael eu hychwanegu at Restr Cyflawnwyr Gwasanaethau Deintyddol Cyffredinol. Er mwyn bod yn rhan o'r hyfforddiant deintyddol arbenigol, mae angen i ymgeiswyr fod wedi cwblhau hyfforddiant deintyddol sylfaenol ar lefel DCT2, felly mae'r swyddi hyn hefyd yn denu lefel uchel o ddiddordeb. Mae derbyn swydd Cofrestrydd Arbenigedd Deintyddol 1 hefyd yn parhau'n gystadleul dros ben ac mae'r swyddi hyn bron bob amser yn cael eu llenwi ym mhob cwr o'r DU. Ar hyn o bryd, mae gennym ddwy swydd ar lefel StR 4. Yn gyffredinol, mae'r swyddi dan hyfforddiant hyn yn National Recruitment (GPNRO) yn llai cystadleuol ac, fel arfer, mae mwy o swyddi ar gael nag y mae o ymgeiswyr. Mae hyn yn golygu y gall ymgeiswyr ddewis a dethol ymhle yr hoffent hyfforddi. Gall y graddfeidd cyflog is sydd ar gael yng Nghymru i bob gradd hyfforddi hefyd fod yn rheswm pam nad ydym yn denu hyfforddeion uwch. Er hyn, mae gan Loegr a'r Alban swyddi gwag ar gyfer hyfforddeion uwch hefyd.

Tabl 2

School	Cyfradd lenwi gyffredinol y rhaglen	Hyfforddeion sy'n gweithio ar sail llai nag amser llawn	Hyfforddeion ar absenoldeb mamolaeth
ACCS	88%	2	1
Anaestheteg	74%	69	7
Meddygaeth Frys	83%	9	2
Sylfaenol	97%	7	1
Practis Cyffredinol	95%	122	36
Gofal Dwys	97%	1	0
Labordy	64%	9	2
Meddygaeth	66%	76	22
Obstetreg a Gynaecoleg	66%	18	4
Paediatreg	71%	42	15
Seiciatreg	51%	21	3
Iechyd Cyhoeddus	61%	6	0
Radioleg	78%	8	5
Llawfeddygaeth	81%	14	4
Hyfforddiant Deintyddol Sylfaenol	100%	0	0
Hyfforddiant Craidd Deintyddol	100%	2	0
Hyfforddiant Arbenigol Deintyddiaeth	95%	1	3

## Proses Rheoli Ansawdd Addysg

### Feddygol Ôl-raddedig

Mae rhoi sicrwydd am ansawdd addysg feddygol ôl-raddedig yn rhan annatod o gyfrifoldebau AaGIC, a bydd yn elfen bwysig o'n fframwaith rheoli perfformiad integredig. Mae angen i AaGIC, Byrddau lechyd y GlG ac Ymddiriedolaethau'r GlG weithio mewn partneriaeth, gan ddarparu'r addysg a'r hyfforddeion. Mae'r systemau a'r prosesau yn anelu at hyrwyddo ac annog ansawdd addysg a hyfforddiant trwy ddarparu'r cymorth iawn a seilwaith yn y lle cyntaf. Fodd bynnag, mae'r system hefyd yn rhagweld y bydd pryeron hyfforddiant yn codi ac felly mae angen proses gadarn i reoli'r pryeron hyfforddiant, i'r safonau a amlinellir gan y Cyngor Meddygol Cyffredinol. Mae'r Cyngor Meddygol Cyffredinol yn fodlon ar y dull y mae AaGIC yn ei weithredu.

Yn ystod 2018/19, dywedodd y Cyngor Meddygol Cyffredinol bod angen "gwell monitro" ar bum safle. Roedd y rhain yn cynnwys:

- Llawfeddygaeth Bediatrig yn Ysbyty Athrofaol Cymru
- Obstetreg a gynecoleg yn Ysbyty Brenhinol Morganwg
- Meddyginaeth yn Ysbyty Ystrad Fawr
- Trawma ac orthopaedeg yn Ysbyty Treforys
- Obstetreg a gynecoleg yn Ysbyty Tywysoges Cymru

Fel arfer, mae angen uwchgyfeirio er mwyn monitro'n fanylach ar gyfer y pryeron hyfforddi hynny sy'n arbennig o gymhleth eu natur neu lle mae heriau wedi bod wrth gael datrysiaid cynaliadwy. Nodwedd bwysig y cam hwn yw bod mewnbwn rheoleiddiol amlwg gan aelod uwch o'r Cyngor Meddygol Cyffredinol, er bod y pryer yn dal i gael ei reoli o dan broses y Ddeoniaeth Feddygol. Gall mewnbwn rheoleiddiol fod yn fuddiol ar gyfer pryeron cymhleth oherwydd y gallu i ddefnyddio profiad o heriau tebyg mewn rhannau eraill o'r DU. At hynny, mae mewnbwn rheoleiddiol yn gwella lefel y craffu o gwmpas y pryer ei hun a'r ffordd y caiff y pryer hwnnw ei reoli.

### Arolwg Hyfforddiant Cenedlaethol y Cyngor Meddygol Cyffredinol

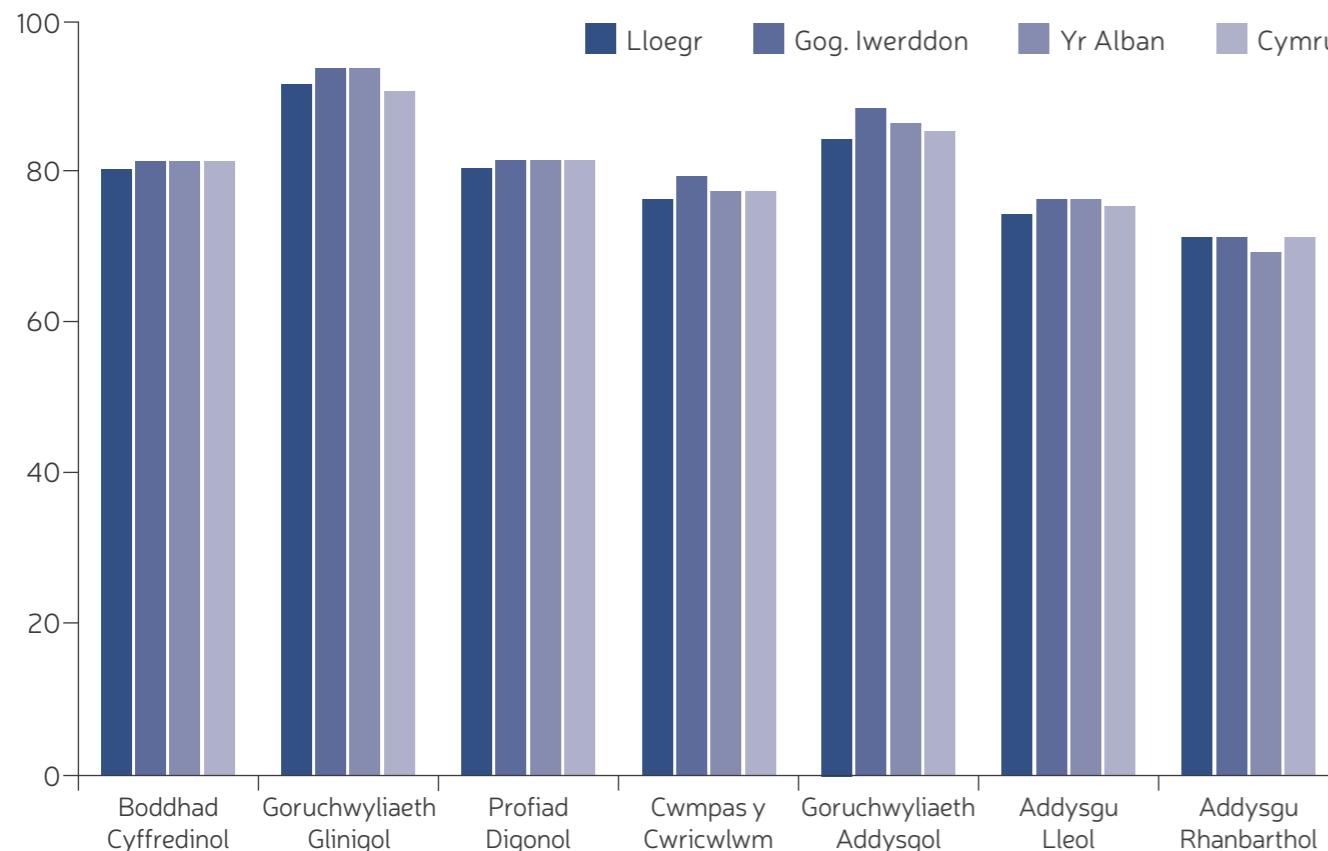
Mae hon yn ffynhonnell adborth flynyddol o safbwytiau hyfforddeion ar hyfforddiant. Arhosodd cyfraddau ymateb AaGIC i Arolygon Hyfforddiant Cenedlaethol y Cyngor Meddygol Cyffredinol yn uchel, gyda chyfradd ymateb o 98.79% ar gyfer hyfforddeion, o'i chymharu â chyfartaledd o 95.69% ar gyfer y DU, a chyfradd ymateb o 61.79% ar gyfer hyfforddwyr, o'i chymharu â chyfartaledd o 41.73% ar gyfer y DU yn ei chyfanwyd.

O ran ansawdd y profiad, mae adborth gan hyfforddeion yn dangos bod y profiad yng Nghymru yn gyffredinol yn debyg i weddill y DU, fel y dangosir yn Nhabl 3 isod:

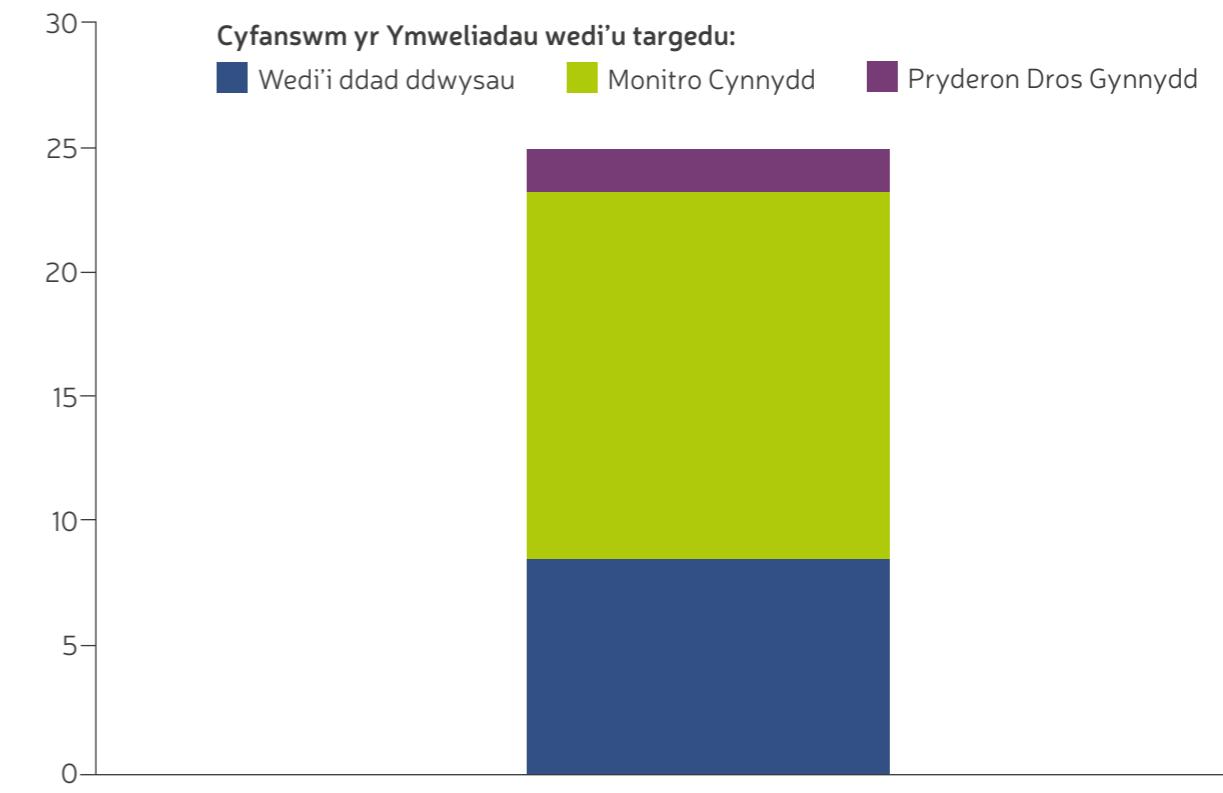
Mae tystiolaeth o Arolygon y Cyngor Meddygol Cyffredinol i Hyfforddeion yn dangos bod meddygon dan hyfforddiant wedi parhau i nodi lefelau uchel o fodlonrwydd ar eu hyfforddiant o ran ansawdd y dysgu a'u profiad cyffredinol yng Nghymru. Wrth adolygu, mae canlyniadau'r arolwg, yng nghyd-destun y meysydd y mae angen eu gwella yn fframwaith rheoli ansawdd AaGIC, wedi cael eu nodi a'u gosod yn unol â phroses AaGIC sydd wedi'i thargedu.

Darperir crynodeb o ganlyniadau'r meysydd arbenigol y mae ymweliadau wedi'u nodi ar eu cyfer yn Nhabl 4, a chaiff hyn ei ddadansoddi ymhellach yn ôl grŵp arbenigol yn Nhabl 5, sy'n nodi bod cynnydd wedi'i wneud mewn sawl maes, yn enwedig ym maes llawfeddygaeth, a bod y rhan fwyaf o bryderon yn cael eu rheoli'n briodol. Lle mae pryeron yn ymwneud â chynnydd wedi dod i'r amlwg, mae'r rhain wedi cael eu huwchgyfeirio'r briodol ac mae monitro agos a chamau unioni wedi cael eu rhoi ar waith.

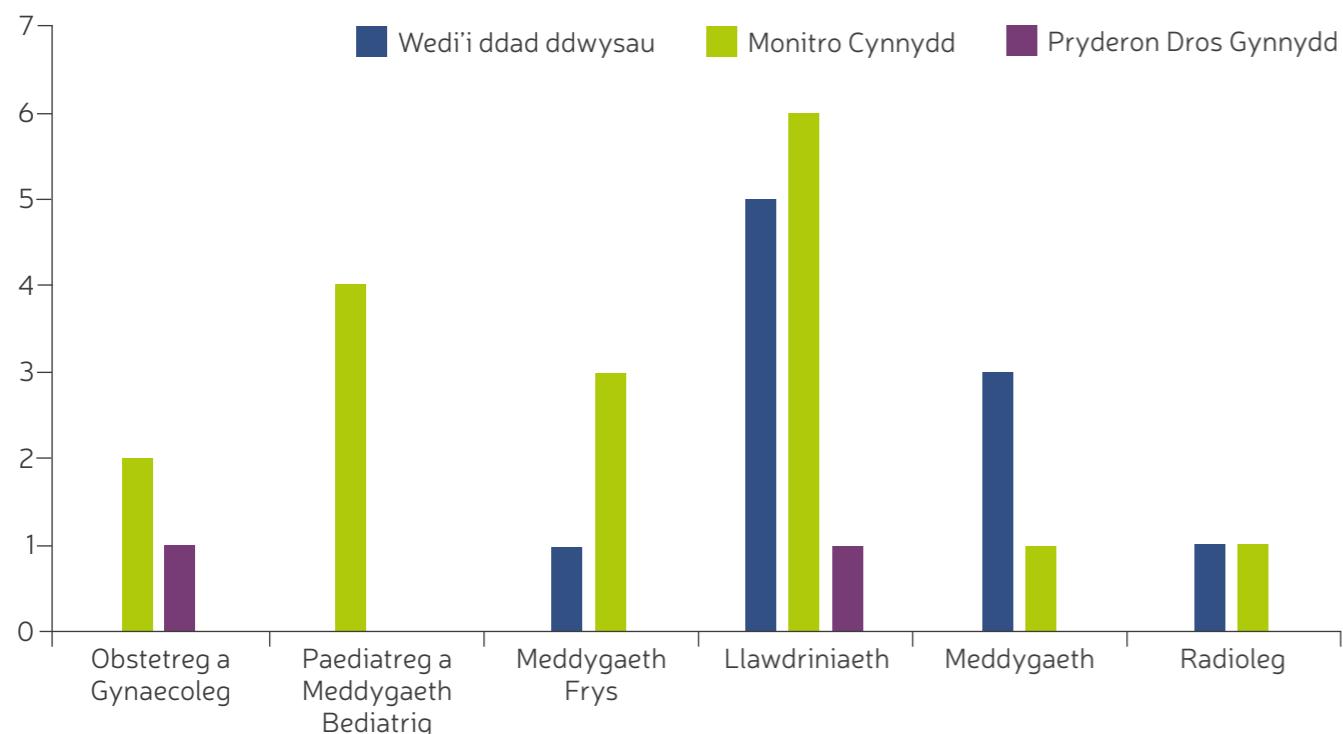
Tabl 3: Dangosyddion Arolwg Hyfforddwyr Allweddol fesul gwlad y DU



Tabl 4: Ymweliadau wedi'u Targedu fesul Canlyniad Ebrill 2018 i Mawrth 2019



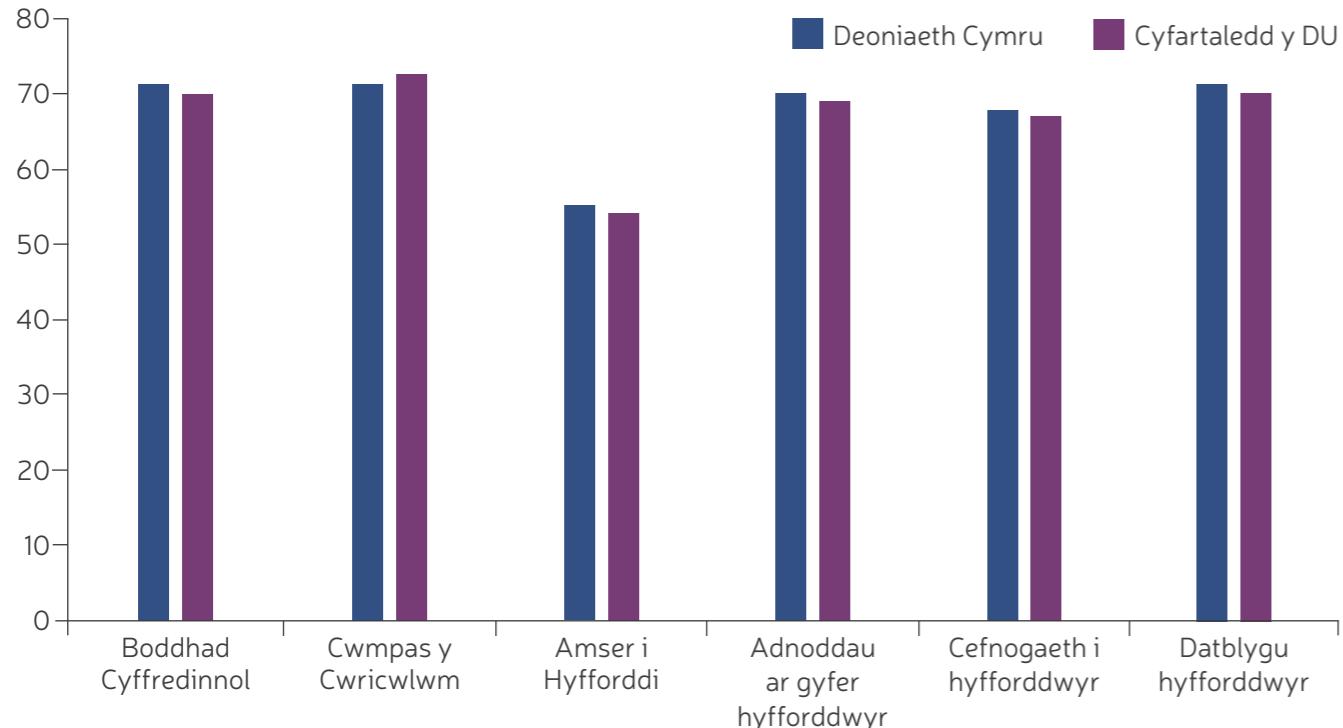
**Tabl 5: Ymweliadau Targed fesul Grŵp Arbenigol Ebrill 2018 i Fawrth 2019**



Mae canlyniadau Arolwg Cenedlaethol y Cyngor Meddygol Cyffredinol i Hyfforddwyr yn dangos bod ymrwymiad clir i ddarpariaeth hyfforddiant, gyda 92% o hyfforddwyr yn nodi eu bod yn mwynhau eu rolau hyfforddi a bod bodlonwyd yr hyfforddwyr o ran y cyfleoedd dysgu sydd ar gael iddynt yn gymharol uchel, gyda 78% yn nodi eu bod yn gallu manteisio arnynt.

Mae Tabl 6 isod yn rhoi trosolwg o rai o ganfyddiadau allweddol yr arolwg ar gyfer hyfforddwyr yng Nghymru, o'u cymharu â chyfartaledd y DU.

**Tabl 6: Dangosyddion Arolwg Hyfforddwyr Allweddol 2018**



## Datblygu Fframwaith Perfformiad 2019/20

Fel sefydliad newydd, mae AaGIC yn y broses o ddatblygu ei fecanweithiau perfformiad. Wrth ysgrifennu'r fframwaith, caiff ei ddatblygu'n fewnol gyda chymorth Bwrdd AaGIC, ac mae gwaith yn mynd rhagddo gyda chydweithwyr i nodi'r mechanweithiau adrodd mwyaf priodol.

Mae ein dangosfwrdd yn canolbwytio ar bedair prif thema:

- Prosiectau a rhagleni i ddarparu ein hamcanion strategol
- Buddsoddiad mewn addysg a hyfforddiant a datblygiad y gweithlu
- Ansawdd a chanlyniadau
- Llywodraethiant a rheolaeth gorfforaethol

Yn ystod 2019/20, bydd proses ddatblygu ailadroddol yn cael ei dilyn ar ôl creu ein dangosfwrdd byw cyntaf ar ddiwedd Chwarter 1. Bydd adroddiad naratif manwl yn ychwanegol at hyn a, gyda'i gilydd, cânt eu defnyddio at ddibenion adrodd yn fewnol ac yn allanol.

Bydd grŵp gorchwyl a gorffen yn cael ei sefydlu i herio a chwestiynu'r data, gan sicrhau y caiff penderfyniadau ac argymhellion gwybodus eu gwneud.

## Cynaliadwyedd

Mae AaGIC wedi'i leoli yn Nhŷ Dysgu yn Nantgarw ers ei gychwyn ym mis Hydref 2018. Fe'i meddiannwyd yn gyfan gwbl ar ôl cwblhau gwaith adeiladu ym mis Ionawr 2019.

Bydd 2019/20 yn gyfle cyntaf i ystyried ac adolygu ein gwastraff a'n gollyngiadau o ran cyfleustodau. Fel aelod unigryw o GIG Cymru, mae ein gollyngiadau yn amrywio yn sylweddol fel sefydliad sydd wedi'i seilio mewn swyddfa. Wrth i wybodaeth gael ei chynhyrchu, byddwn yn ystyried y ffordd orau o ddefnyddio hyn ac ystyried y targedau mewn perthynas â gollyngiadau a gwastraff.

## Risgiau

Gweler tudalen 42.



Rwy'n argymhell y cwrs hwn  
[Datblygu Doctoriaid i Ddarparu],  
ar ôl ei gwblhau yn 2018.

Dr Sue Goodfellow

# Cefnogi Cymru fel lle gwych i Hyfforddi Gweithio Byw

Gyda'n partneriaid a'n rhanddeiliaid, mae denu a galluogi pobl i hyfforddi, gweithio a byw yng Nghymru yn rhan bwysig o'r hyn rydym yn ei wneud. Dyma rai enghreifftiau o'r hyn rydym wedi bod yn ei wneud:

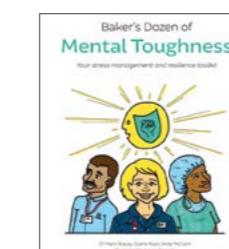


- Cefnogodd ein cyllid y gwaith o ymestyn yr **ystafell efelychu** gofal iechyd ym Mhrifysgol Glyndŵr, Wrecsam. Mae'r offer newydd yn yr ystafell yn helpu i efelychu ystod eang o gyflyrau mewn modd realistig, gan alluogi myfyrwyr i archwilio effeithiau afiechydon ar organau a rhannau eraill o'r corff mewn amgylchedd dysgu sydd wedi'i reoli, cyn iddynt roi eu dysgu ar waith yn y gweithle.
- Rydym yn ariannu **lleoedd i hyfforddi fel Cymdeithion Meddygol ym Mhrifysgol Abertawe**. Mae'r Cydymaith Meddygol yn rôl gofal iechyd sy'n prysur ddatblygu, a'i ddiben yw gweithio ochr yn ochr â meddygon mewn ysbytai neu feddygfeydd, gan gefnogi diagnosis cleifion a'u rheolaeth. Mae Cymdeithion Meddygol yn ychwanegu gwerth at fodelau meddygol presennol ac yn darparu parhad gofal y mae mawr ei angen ar gleifion.
- Gwelsom gynnydd o 40% yn nifer y gweithwyr iechyd proffesiynol sy'n cymryd rhan yn ein rhaglen **Datblygu Doctoriaid i Ddarparu (3D)**. Mae'r rhaglen yn hyrwyddo arweinyddiaeth glinigol gadarn ac mae wedi'i chynllunio i gefnogi gweithwyr proffesiynol wrth iddynt ddatblygu eu sgiliau i wella gofal cleifion yng Nghymru. Mae cam cyntaf adolygiad o effaith y rhaglen 3D wedi dangos buddion sylweddol ar gyfer y cyfranogwyr unigol ac ar gyfer gwasanaethau cleifion.
- Mae cyflwyno model newydd ar gyfer cyfeirio plant at **therapi galwedigaethol a ffisiotherapi ym Mwrdd lechyd Prifysgol Cwm Taf** wedi helpu i wella mynediad at wasanaethau. Gwnaeth adran

therapiâu pediatrig Bwrdd lechyd Prifysgol Cwm Taf elwa ar brosiect a gafodd ei ariannu gan AaGIC. Er cyflwyno'r prosiect hwn, mae'r tîm wedi gweld gwell canlyniadau o lawer i gleifion, yn ogystal â theuluoedd, ac mae'r ffordd newydd o weithio wedi bod yn fantais wirioneddol i berthnasau gwaith y tîm a'r gwasanaeth.

- Hyrwyddo rhaglen **Cymrodyr Hyfforddiant Arweinyddiaeth Glinigol yng Nghymru** AaGIC, sy'n galluogi hyfforddeion i wella eu sgiliau a dod yn arweinwyr clinigol y dyfodol. Bydd graddedigion y rhaglen y tu allan i hyfforddiant hon, sy'n para am flwyddyn, yn datblygu'r sgiliau a'r wybodaeth sydd eu hangen arnynt i arwain gwelliannau ym maes gofal iechyd a dod yn arweinwyr clinigol y dyfodol. Bydd pob cymrawd yn cwblhau prosiect gwella ansawdd mewn sefydliad gofal iechyd yng Nghymru. Trwy fod yn arweinwyr, bydd meddygon dan hyfforddiant yn cael eu grymuso i siapio gwasanaethau a gwella gofal cleifion, perfformiad, dysgu ac amgylcheddau dysgu.

## • Pecyn Cymorth Rheoli Straen/Awgrymiadau Ymarferol.



Mewn cydweithrediad â **DNA Definitive**, mae Dr Mark Stacey, Deon Cyswllt ar gyfer Mentrau Newydd yn AaGIC ac Anesthetiyyd Ymgynghorol, wedi datblygu pecyn cymorth gweledol o'r enw 'Baker's Dozen of Mental Toughness', er mwyn helpu staff GIG Cymru i adeiladu gwytnwch, rheoli straen a chefnogi ei gilydd. Mae rhai themâu allweddol y pecyn cymorth yn cwmpasu ymwybyddiaeth ofalgar, ymarfer corff rheolaidd, patrymau cysgu iach, newid perspectif a phwysigrwydd dysgu pethau newydd.

- Gyda Phrifysgol Abertawe a Phrifysgol Caerdydd, lansiom y **Cytundeb Hyfforddwr Meddygaeth cyntaf o'i fath yn y DU**. Cymru yw'r lle cyntaf yn y DU i fabwysiadu dull arloesol ar gyfer hyfforddiant meddygol pwysig. Mae'r datblygiad newydd yn anelu at wella safonau gofal a diogelwch cleifion trwy wella presenoldeb gweledig hyfforddwyr meddygol a chydabod eu rôl bwysig wrth gefnogi myfyrwyr a hyfforddeion. Mae'r cytundeb yn diffinio'n glir rolau, cyfrifoldebau a hawliau'r hyfforddwyr meddygol unigol, AaGIC, ysgolion meddygol a byrddau iechyd ac ymddiriedolaethau GIG Cymru, gan gyfrannu at fwy o gysondeb a thryloywder wrth ddarparu addysg a hyfforddiant ledled Cymru.

# Adroddiad Atebolrwydd

## Ar gyfer y cyfnod at 31 Mawrth 2019\*

### Cyflwyniad

Llawlyfr Adrodd Ariannol y Llywodraeth (FReM) yw'r canllaw cyfrifyddu technegol ar gyfer paratoi datganiadau ariannol. Cyhoeddodd Trysorlys Ei Mawrhydi fersiwn ddiwygiedig o Lawlyfr Adroddiadau Ariannol y Llywodraeth (FReM) ym mis Rhagfyr 2017 sy'n nodi ei bod yn ofynnol i gyrrf y GIG gyhoeddi, fel un ddogfen, adroddiad blynnyddol a dogfen cyfrifon tair rhan sy'n cynnwys:

- Trosolwg a
- Dadansoddiad perfformiad.

### Yr Adroddiad Atebolrwydd

Pwrpas adran perfformiad yr adroddiad blynnyddol yw darparu gwybodaeth am y sefydliad, ei brif amcanion a strategaethau a'r prif risgiau y mae'n eu hwynebu. Rhaid i'r adroddiad gynnwys:



### Yr Adroddiad ar Gydnabyddiaeth a Staff

Mae'r adroddiad ar gydnabyddiaeth a staff yn nodi polisi cydnabyddiaeth AaGIC ar gyfer cyfarwyddwyr, adroddiadau ar sut mae'r polisi hwn wedi'i weithredu, yn nodi'r symiau a ddyfarnwyd i gyfarwyddwyr ac, os yw'n berthnasol, y cysylltiad rhwng perfformiad a chydnabyddiaeth ariannol. Mae'r adran hon yn cynnwys gwybodaeth am gydnabyddiaeth uwch reolwyr, cymarebau cyflog teg, cyfraddau absenoldeb oherwydd salwch ac ati ac fe'i lluniwyd gan yr adran Cyllid a'r adran Gweithlu a Datblygu Sefydliadol.

### Adroddiad Atebolrwydd ac Archwilio Cynulliad Cenedlaethol Cymru

Mae hyn yn cynnwys ystod o ddatgeliadau ar reoleiddra gwariant, ffioedd a thaliadau, cydymffurfio â'r gofynion dyrannu costau a chodi tâl a nodir yng nghanllawiau Trysorlys EM, rhwymedigaethau amodol wrth gefn o bell, tueddiadau gwariant hirdymor, a'r dystysgrif archwilio a'r adroddiad.

Rhaid i'r Adroddiad Blynnyddol gael ei gynhyrchu mewn fformat dwyieithog mewn pryd i'w gyflwyno yn y Cyfarfod Cyffredinol Blynnyddol (CCB) ym mis Gorffennaf 2019, ar ôl iddo gael ei adolygu gan Archwilydd Cyffredinol Cymru.

### Y Datganiadau Ariannol

Y Cyfrifon Blynnyddol Archwilielig ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019.

Alex Howells

Prif Weithredwr

31 Mai 2019

\*HEIWDaeth AaGIC yn weithredol ar 1 Hydref 2018. Mae'r holl gyfeiriadau at 2018/2019 yn yr adroddiadau hyn yn cwmpasu'r cyfnod 1 Hydref 2018 i 31 Mawrth 2019.

# Adroddiad Llywodraethu Corfforaethol

Ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019\*

## Cwmpas y cyfrifoldeb

Mae Bwrdd Addysg a Gwella Iechyd Cymru (AaGIC) yn atebol am lywodraethu, rheoli risg a rheolaeth fewnol. Mae gan y Prif Weithredwr (Prif Swyddog Gweithredol) gyfrifoldeb dros gynnal strwythurau a gweithdrefnau llywodraethu priodol, yn ogystal â system gadarn o reolaeth fewnol sy'n cefnogi cyflawni polisiau, nodau ac amcanion y sefydliad, ac ar yr un pryd yn diogelu arian cyhoeddus ac asedau'r sefydliad, a'r Prif Swyddog Gweithredol sy'n bersonol gyfrifol. Cynhelir y rhain yn unol â'r cyfrifoldebau a neilltuwyd i'r Prif Swyddog Gweithredol fel Prif Swyddog Atebol gan Brif Weithredwr GIG Cymru.

Nodir y cefndir i sefydlu AaGIC a'r sefydliad yn dod yn weithredol ar 1 Hydref 2018, ei swyddogaeth a'i amcanion Llythyr Cylch Gwaith yn yr Adroddiad Perfformiad.

Mae'r Datganiad Llywodraethu Blynnyddol hwn yn esbonio cyfansoddiad a threfn strwythurau llywodraethu AaGIC a sut maent yn cefnogi cyflawni ei hamcanion.

Ers ein sefydlu ym mis Hydref 2018, rydym wedi bod yn datblygu system o lywodraethu a sicrwydd. Bydd hyn yn cael ei ddatblygu ymhellach yn 2019/20 gyda Fframwaith Sicrwydd y Bwrdd yn cael ei ystyried gan y Bwrdd ym mis Gorffennaf 2019.

Mae'r Bwrdd yn eistedd ar frig ein system lywodraethu a sicrwydd. Mae'n gosod amcanion strategol, yn monitro cynnydd, yn cytuno ar gamau gweithredu i gyflawni'r amcanion hyn ac yn sicrhau bod rheolaethau priodol ar waith ac yn gweithio'n iawn. Mae'r Bwrdd hefyd yn cymryd sicrwydd gan ei bwylgorau a'i asesiadau ac yn erbyn safonau proffesiynol a fframweithiau rheoleiddio.

## Ein system llywodraethu a sicrwydd

Drwy ymgysylltu â staff, rhanddeiliaid a phartneriaid rydym wedi datblygu a chytuno ar ein gweledigaeth: "Trawsnewid y gweithlu ar gyfer Cymru iachach". Byddwn yn cyflwyno'r weledigaeth hon gan ddefnyddio ein hegwyddorion PEOPLE fel yr amlinellir isod:

**P** (Planning) **Cynllunio** ymlaen llaw i ragweld a chroesawu newidiadau ac adeiladu system iechyd a gofal cymdeithasol cynaliadwy

**E** (Educating) **Addysgu**, hyfforddi a datblygu staff i ddiwallu anghenion cleifion a dinasyddion yn unol ag egwyddorion gofal iechyd darbodus

**O** (Offering opportunities) **Cynnig cyfleoedd** i ddatblygu i staff newydd a phresennol o bob grŵp proffesiynol a galwedigaethol drwy gydol llwybrau gyrfa

**P** (Partnership working) **Gweithio mewn partneriaeth** i gynyddu gwerth i'n dinasyddion, cleifion, dysgwyr a staff

**L** (Leading) **Arwain** y ffordd, trwy ddysgu, gwella ac arloesi parhaus

**E** (Exciting, Enthusiastic, Engaging, Enabling a Empowering) **Staff cyffrous, brwd frydig, ymgysylltiedig, galluog a gymusedig** ar draws yr holl grwpiau proffesiynol a galwedigaethol

### Gyda'n staff rydym hefyd wedi datblygu a chytuno ar ein gwerthoedd:

- Parchu Pawb
- Cydweithio fel Tîm
- Gwella drwy Syniadau

Cefnogir y gwerthoedd hyn gan fframwaith gwerthoedd ac ymddygiadau a gymeradwywyd gan y Bwrdd ym mis Hydref 2018. Mae gweithgareddau'n mynd rhagdynt i wreiddio'r fframwaith drwy'r sefydliad cyfan. Gwnaed gwaith pellach hefyd ar ddatblygu strategaeth datblygu pobl a sefydliadau a bydd hyn yn cael ei gwblhau yn 2019/20.



Mae gan AaGIC, yn unol â'r holl Fyrrdau lechyd ac Ymddiriedolaethau yng Nghymru, reolau sefydlog cytunedig ar gyfer rheoleiddio gweithrediadau a busnes y sefydliad. Fe'u cynlluniwyd i drosi'r gofynion statudol a nodir yng Ngorchymyn AaGIC (Sefydlu a Chyfansoddiad) 2017 yn arferion gweithredu o ddydd i ddydd. Ynghyd â mabwysiadu cynllun o faterion a gedwir yn ôl i'r Bwrdd; cynllun dirprwyo i swyddogion ac eraill; a chyfarwyddiadau ariannol sefydlog, maent yn darparu'r fframwaith rheoleiddio ar gyfer ymddygiad busnes AaGIC ac yn diffinio ei 'ffyrrd o weithio'. Mae'r dogfennau hyn, ynghyd â'r ystod o bolisiau corfforaethol a osodwyd gan y Bwrdd yn ffurio'r Fframwaith Llywodraethu a Sicrwydd.

Mae'r Bwrdd wrthi'n datblygu Fframwaith Sicrwydd Bwrdd ysgrifenedig. Bydd y fframwaith hwn yn amlinellu'r ffynonellau sicrwydd a ddefnyddir gan y Bwrdd i gynorthwyo'r sefydliad i lunio barnau ar y cynnydd y mae'n ei wneud yn erbyn ei amcanion datganedig. Rhagwelir y bydd y Bwrdd yn ystyried hyn ym mis Gorffennaf 2019.

Yn ystod y flwyddyn mae Polisi Datganiadau o Ddiddordeb a Safonau Ymddygiad AaGIC wedi cael ei ddatblygu, ac mae gwaith yn parhau i ymgorffori hyn ymhellach i reoli unrhyw wrthdaro buddiannau a allai godi i aelodau a staff ein bwrdd yn well. Mae hyn yn parhau i gael ei gyflwyno ar draws y sefydliad gyda chyfathrebu ac ymgysylltu yn cael eu cynnal ar ofynion y polisi.

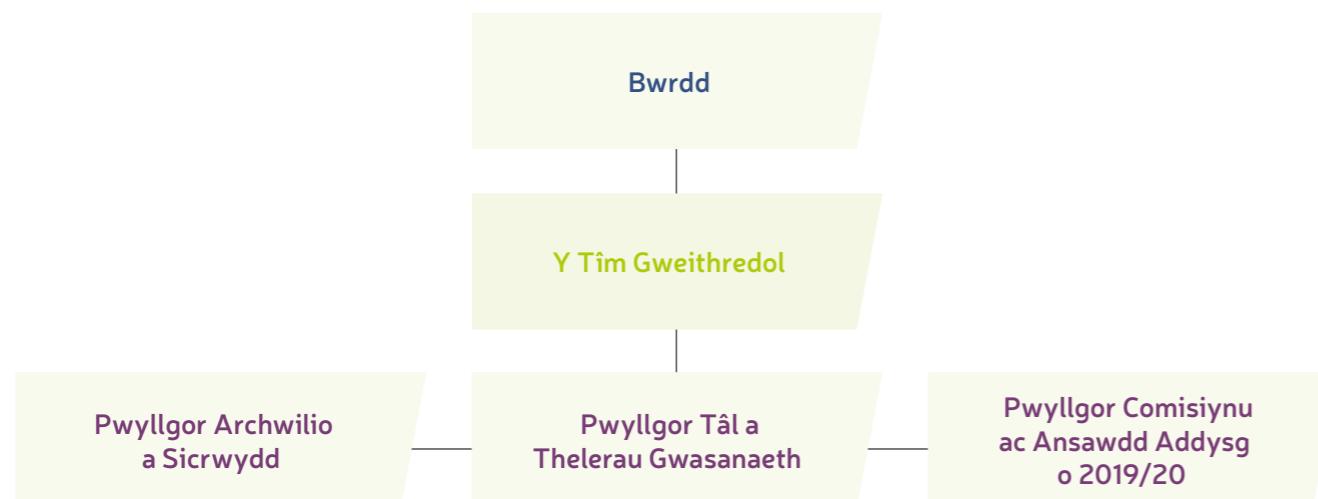
## Rôl y Bwrdd

Fel corff sydd newydd ei sefydlu mae gan AaGIC Fwrdd newydd. Penodwyd Cadeirydd y sefydliad, Dr. Chris Jones CBE yn ffuriol ar 1 Hydref 2018. Yn ogystal, penodwyd saith aelod annibynnol am gyfnod o rhwng dwy a thair blynedd. Penodwyd y Prif Weithredwr, Aelodau Gweithredol eraill ac Ysgrifennydd y Bwrdd yn 2018. Amlinellir y penodiadau hyn yn Nhabl Un.

Mae'r rhaglen sefydlu genedlaethol ar gyfer Aelodau'r Bwrdd, sydd wedi'i hwyluso gan Academi Wales, yn cael ei hadolygu ar hyn o bryd a bydd yn ofynnol i aelodau newydd fynychu'r rhaglen newydd yn 2019/20. Mae aelodau profiadol AaGIC eisoes wedi ymgymryd â hyfforddiant cyfwerth trwy eu rolau blaenorol ar fyrrdau.

Yn ystod y cyfnod cysgodol i AaGIC, a oedd cyn i'r sefydliad ddod yn weithredol, cynhalwyd nifer o sesiynau datblygu bwrdd gan gynnwys diwrnod ar lywodraethu yng ngwanwyn 2018.

Amlinelliraelodaethlawn yBwrdd, eurolauarweiniolau'cyfrifoldebau pwyllgor ynNhablUn. Isodceir crynodebostrwythur yBwrdd a'rPwyllgorau:



Mae'rBwrdd yn darparuarweinyddiaeth a chyfeiriad i'r sefydliad ac mae ganddro'rôle allwedol o ran sicrhau bod gan y sefydliad drefniadau llywodraethu cadarn ar waith. Mae'rBwrdd hefyd yn ceisio sicrhau bod gan y sefydliaddiwylliant agored a safonau uchel wrth gynnali ei waith. Gyda'i gilydd, mae aelodau'r bwrdd yn rhannu cyfrifoldeb corfforaethol am bob penderfyniad ac ynchwarae'r rôle allwedol wrth fonitro perfformiad y sefydliad. Roedd hollgyfarfodydd yBwrdd ar gyfer y cyfnod yn diweddu 31Mawrth 2019 wedi'u cyfansoddi'n briodol gyda chworwm. Amlinellir y materion busnes a risg allwedol a ystyriwyd gan yBwrdd yn ystod 2018/2019 yn y datganiad hwn a gellir cael gwybodaeth bellach o bapurau'r cyfarfodydd sydd ar gael ar ein gwefan: [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

### Pwyllgorau'r Bwrdd

Mae'rBwrdd wedi sefydlu tri phwyllgor, y Pwyllgor Archwilio a Sicrwydd, y Pwyllgor Tâl a Thelerau Gwasanaeth a'r Pwyllgor Comisiynu ac Ansawdd Addysg. Sefydlwyd y pwyllgor olaf gan yBwrdd ym mis Mawrth 2019 ac ni fydd yn dod i fodolaeth tan 2019/20. Cadeirir y pwyllgorau hyn gan Gadeirydd neu aelodau annibynnol yBwrdd ac mae ganddynt rolau allwedol mewn perthynas â'r system llywodraethu a sicrwydd, gwneud penderfyniadau, craffu ac asesu risgau cyfredol. Mae'r pwyllgorau'n darparu adroddiadau sicrwydd a materion allwedol i bob cyfarfod Bwrdd i gyfrannu at asesiad sicrwydd yBwrdd ac i ddarparu craffu ar gyflawni amcanion.

Mae'rBwrdd yn cadw llygad ar strwythur pwyllgorau ac yn ystyried aoes angen unrhyw newidiadau yn ystod 2019/2020 yn unol â fframwaith llywodraethu a blaenoriaethau'rBwrdd yng Nghynllun Blynnyddol 2019/20.

Mae AaGIC wedi ymrwymo i fod yn agored ac yn dryloyw o ran yffordd ymaen cynnal ei fusnes pwyllgor. Nod Bwrdd AaGIC a'i bwyllgorau yw ymgymryd â'i isafswm o fusnes mewn sesiynau caeedig a sicrhau bod busnes lle bynnag y bo modd yn cael ei ystyried yn gyhoeddus gyda phapurau sesiynau agored yn cael eu cyhoeddi ar wefan AaGIC. [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

Cynhelir elfennau sesiwn caeedig cyfarfodydd bwrdd a phwyllgor oherwydd natur gyfrinachol y busnes. Gall materion cyfrinachol o'r fath gynnwys materion masnachol sensitif, materion yn ymwneud â materion personol neu drafod cynlluniau yn eu camau ffurfiannol.

Yn 2019/20, bydd yBwrdd yn cymeradwyo canllawiau sy'n egluro'r sail ar gyfer ystyried materion fel arfer mewn sesiwn agored neu gaeedig.

Un o bwyllgorau pwysig yBwrdd mewn perthynas â'r Datganiad Llywodraethu Blynnyddol hwn yw'r Pwyllgor Archwilio a Sicrwydd, sy'n parhau i adolygu dyluniad a digonolrwydd trefniadau llywodraethu a sicrwydd AaGIC a'i system rheolaeth fewnol. Yn ystod y cyfnod a ddaeth i ben ar 31Mawrth 2019, roedd y materion allwedol a ystyriwyd gan y Pwyllgor Archwilio a Sicrwydd yng hylch llywodraethu cyffredinol y sefydliad yn cynnwys:

- Adolygu'r trefniadau trosiannol i alluogi i AaGIC ddod yn weithredol;
- Adolygu'r cylch gorchwyl ar ei sefydlu, a fydd yn cael ei adolygu'n rheolaidd;
- Cymeradwyo'r Cynllun Archwilio Mewnol ar gyfer 2018/19 a pharhau i adolygu'r Adroddiadau Archwilio Mewnol dilynol. Nodi meysydd risg allwedol ac olrhain ymatebion y rheolwyr i wella systemau a pholisiau sefydliadol;
- Sicrhau bod gweithdrefnau a systemau ariannol effeithiol yn cael eu sefydlu drwy'r Cynllun Trosglwyddo Cyllid;
- Datblygu systemau a phrosesau rheoli risg yBwrdd; a
- Datblygu trefniadau i weithio gyda Swyddfa Archwilio Cymru (SAC), ac ystyried Cynllun Archwilio 2019 Swyddfa Archwilio Cymru.

### Aelodaeth yBwrdd a'i Bwyllgorau

Yn Nhabl 7 amlinelliraelodaeth yBwrdd a'i bwyllgorau ar gyfer y cyfnod yn diweddu 31Mawrth 2019, yng hyd â phresenoldeb yng nghyfarfodydd yBwrdd / Pwyllgor ar gyfer y cyfnod hwn. Mae hefyd yn amlyu aelodaeth pwyllgorau'rBwrdd. Mae aelodau'n cymryd rhan mewn ystod o weithgareddau eraill ar ran yBwrdd, fel cyfarfodydd datblygu / briffio bwrdd (o leiaf chwech y flwyddyn), ac ystod o gyfarfodydd mewnol ac allanol eraill.

Cymeradwyr adroddiad o unrhyw newidiadau arfaethedig i strwythur ac aelodaeth pwyllgorau bwrdd gan yBwrdd. Mae pob pwyllgor wedi ystyried ei gylch gorchwyl ei hun ac wedi argymhell newidiadau i'rBwrdd. Bydd yBwrdd yn sicrhau bod cylch gorchwyl pob pwyllgor yn cael ei adolygu'n flynyddol i sicrhau bod gwaith pwyllgorau yn adlewyrchu'n glir unrhyw ofynion llywodraethu, newidiadau i drefniadau dirprwyo neu feysydd cyfrifoldeb. Mae hefyd yn ofynnol i bwyllgorau ddatblygu adroddiadau blynnyddol o'u busnes a'u gweithgareddau.

**Sylwer:** Nid yw AaGIC wedi sefydlu unrhyw grwpiau ymgynghorol hyd yn hyn.

**Tabl 7: Aelodaeth a phresenoldeb byrddau a phwyllgorau ers 1 Hydref 2018 i 31 Mawrth 2019:**

Enw	Swydd	Maes arbenigedd cynrychiolaeth rôl	Aelodaeth Pwyllgorau Bwrdd	Presenoldeb cyfarfodydd 18/19	Rolau pencampwr
Chris Jones	Cadair	<ul style="list-style-type: none"> <li>Gofal Sylfaenol</li> <li>Ehangu mynediad</li> <li>Atal</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd (Cadeirydd)</li> <li>Pwyllgor RATS (Cadeirydd)</li> </ul>	4/4 4/4	Pencampwr laith Gymraeg
John Hill-Tout	Is Gadair	<ul style="list-style-type: none"> <li>Perfformiad</li> <li>Llywodraethu</li> <li>Cyllid</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor Archwilio a Sicrwydd</li> <li>Pwyllgor RATS</li> </ul>	3/4 3/3 4/4	Pencampwrwr gofal sylfaenol ac iechyd meddwl
Tina Donnelly	Aelod Annibynnol	<ul style="list-style-type: none"> <li>Arweinyddiaeth</li> <li>Myfyrwyr</li> <li>Y gweithlu</li> <li>Addysg/hyfforddiant</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor RATS</li> <li>Pwyllgor Addysg, Comisiynu ac Ansawdd</li> </ul>	3/4 4/4 Wedi'i sefydlu gan fwrdd mis Mawrth ac eto i gyfarfod	<ul style="list-style-type: none"> <li>Pencampwr myfyrwyr/ hyfforddeion</li> <li>Pencampwr cydraddoldeb ac amrywiaeth</li> </ul>
Ruth Hall	Aelod Annibynnol	<ul style="list-style-type: none"> <li>Addysg wledig</li> <li>Ansawdd a gwelliant</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor Archwilio a Sicrwydd</li> <li>Pwyllgor RATS</li> <li>Pwyllgor Addysg</li> <li>Comisiynu ac Ansawdd (Cadair)</li> </ul>	4/4 3/3 2/4 Wedi'i sefydlu gan fwrdd mis Mawrth ac eto i gyfarfod	Pencampwr Gwledig
Gill Lewis	Aelod Annibynnol	<ul style="list-style-type: none"> <li>Gweithlu lechyd a Gofal Cymdeithasol</li> <li>Digideiddio</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor Archwilio a Sicrwydd (Cadair)</li> <li>Pwyllgor RATS</li> </ul>	3/4 3/3 4/4	Pencampwr integreiddio iechyd a gofal cymdeithasol
Ceri Phillips	Aelod Annibynnol	<ul style="list-style-type: none"> <li>Cynllunio'r gweithlu</li> <li>Agenda Gwerth</li> <li>Digideiddio</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor RATS</li> </ul>	3/4 2/4	Pencampwr Digidol
Heidi Phillips	Aelod Annibynnol	<ul style="list-style-type: none"> <li>Gofal integredig</li> <li>Gwella</li> <li>Ehangu mynediad</li> <li>Addysg</li> <li>Hyfforddiant</li> </ul>	<ul style="list-style-type: none"> <li>Bwrdd</li> <li>Pwyllgor RATS</li> </ul>	3/4 4/4	<ul style="list-style-type: none"> <li>Pencampwr gwella ansawdd</li> <li>Pencampwr gwella mynediad</li> </ul>
Alex Howells	Prif Weithredwr		<ul style="list-style-type: none"> <li>Bwrdd</li> </ul>	4/4	
Julie Rogers	Dirprwy Brif Weithredwr; Cyfarwyddwr y Gweithlu a Datblygu Sefydiadol		<ul style="list-style-type: none"> <li>Bwrdd</li> </ul>	4/4	
Stephen Griffiths	Cyfarwyddwr Gweithredol Nyrso		<ul style="list-style-type: none"> <li>Bwrdd</li> </ul>	4/4	
Pushpinder Mangat	Cyfarwyddwr Meddygol Gweithredol		<ul style="list-style-type: none"> <li>Bwrdd</li> </ul>	4/4	
Danielle Neale	Cyfarwyddwr Gweithredol Cyllid a Gwasanaethau Corfforaethol Tan 14 Mawrth 2019		<ul style="list-style-type: none"> <li>Bwrdd</li> </ul>	2/3	

Noder mai Cyfarwyddwr Cyllid a Gwasanaethau Corfforaethol yw prif swyddog y Pwyllgor Archwilio a Sicrwydd. Cyfarwyddwr y Gweithlu a Datblygu Sefydiadol yw prif swyddog y Pwyllgor Tâl a Thelerau Gwasanaeth.

**Tabl 8: Dyddiadau cyfarfodydd bwrdd a phwyllgorau a gynhaliwyd yn ystod y cyfnod 1 Hydref 2018 i 31 Mawrth 2019**

Bwrdd/ Pwyllgor	2/10/18	29/11/18	31/01/19	28/03/19
Archwilio a Sicrwydd	13/11/18	12/02/19	29/03/19	
Tâl a Thelerau Gwasanaeth	29/11/18	20/12/18	11/03/19	14/03/19

## Pwrpas y System Rheolaeth Fewnol

Mae system rheolaeth fewnol Bwrdd AaGIC wedi'i chynllunio i reoli risg i lefel resymol yn hytrach na dileu pob risg. Felly dim ond sicrwydd effeithiolrwydd rhesymol ac nid absoliwt y gall ei ddarparu.

Mae'r system rheolaeth fewnol yn seiliedig ar broses barhaus sydd wedi'i chynllunio i nodi a blaenoriaethu risgiau i gyflawni polisiau, nodau ac amcanion. Hefyd, i werthuso'r tebygolrwydd y caiff y risgiau hynny eu gwreddu a'u heffaith, a'u rheoli'n effeithlon, yn effeithiol ac yn economaidd.

Mae'r system rheolaeth fewnol wedi bod yn datblygu ers i AaGIC ddod yn weithredol ym mis Hydref 2018 ac mae'n parhau i esblygu. Cymeradwywyd ein Rheolau Sefydlog (SOs), sy'n cynnwys y cynllun dirprwyo, a Chyfarwyddiadau Ariannol Sefydlog (SFIs) yn ein cyfarfod bwrdd cyntaf ym mis Hydref 2018. Adolygyd yr SOs a'r SFIs ym mwrdd AaGIC mis Mawrth. Fe wnaethom hefyd fabwysiadu nifer o bolisiau allweddol Cymru gyfan yn ein cyfarfod bwrdd cyntaf ym mis Hydref 2018. Ers hynny, mae gwaith wedi bod yn mynd rhagddo i nodi, drafftio a mabwysiadu polisiau lleol mewn amrywiaeth o feysydd allweddol eraill, yn ogystal â mabwysiadu polisiau cenedlaethol. Rhagwelir y bydd y gwaith ar y polisiau allweddol yn cael ei gwblhau mewn pryd ar gyfer bwrdd mis Mai. Rydym hefyd yn cwblhau cynlluniau ar gyfer Fframwaith Rheoli Perfformiad.



## Y gallu i ymdrin â risg

Rydym yn parhau i ddatblygu ac ymgorffori ein dulliau o reoli risg a pharodrwydd mewn argyfwng.

Ers ein sefydlu, rydym wedi datblygu cofrestr risg gorfforaethol drosiannol sy'n cyd-fynd â'r cynllun trosiannol. Mae'r gofrestr yn cofnodi risgiau a etifeddwyd gan y tri sefydliad etifedol (Deoniaeth Cymru, Canolfan Addysg Broffesiynol Fferyllol Cymru a Gwasanaeth Datblygu Gweithlu ac Addysg y GIG) pan drosglwyddwyd rhagleni a gwasanaethau a etifeddwyd i AaGIC. Datblygwyd y gofrestr i sgorio risgiau yn unol â risg gweithredoedd a rheolaethau archwaeth a lliniaru a gofnodwyd yn erbyn pob risg.

Mae'r risgiau allweddol a reolwyd yn ystod y cyfnod hwn yn cynnwys:

- Gallu Cymorth Adnoddau Dynol a reciriwtio
- Gallu tîm cyllid priodol
- Cefnogaeth Rheoli Gwybodaeth a Thechnoleg briodol
- Datblygu cyfrifoldebau i reoli gofynion iechyd a diogelwch

Un maes risg sy'n derbyn blaenoriaeth gynyddol oedd sicrhau darparwr priodol i gynnig cyngor pensiwn i staff sy'n trosglwyddo o gyflogaeth Prifysgol Caerdydd i AaGIC. Yn ystod 2018/19 ni chanfuwyd cyflenwr yn dilyn ymarfer caffaol. Mae'r mater hwn bellach wedi'i ddatrys.

Mae meysydd allweddol o fusnes craidd a nodwyd yn y gofrestr risg drosiannol wedi cael eu lliniaru trwy ryngweithio ac ymgysylltu priodol drwy gydol y cyfnod trwy waith parhaus adrannau etifedol. Mae hyn wedi cefnogi gwaith i reoli risgiau;

- Cyrhaeddiad gwahaniaethol
- Sefydlu'r rhaglen hyfforddiant Meddygaeth Fewnol newydd
- Mynd i'r afael â materion ansawdd hyfforddiant Meddygol Ôl-raddedig

Mae'r gofrestr risg yn cael ei diweddu'n barhaus i gasglu risgiau AaGIC wrth iddynt gael eu nodi, a byddant yn cael eu datblygu ymhellach yn 2019/20, i gyd-fynd â Chynllun Blynnyddol cyntaf AaGIC a'i ymgorffori yn natblygiad y Fframwaith Sicrwydd.

## Rheoli risg

Mae'r Bwrdd yn gweld rheoli risg gweithredol ac integredig fel elfennau allweddol o bob agwedd ar ein swyddogaethau a'n cyfrifoldebau, yn enwedig er mwyn cefnogi cyflawniad llwyddiannus ein busnes.

Mae gan y Prif Weithredwr/Swyddog Atebol gyfrifoldeb cyffredinol dros reoli risg i AaGIC. Mae'r Bwrdd a'i bwyllogorau yn nodi ac yn monitro risgiau o fewn y sefydliad. Yn benodol, mae cyfarfodydd tîm gweithredol yn rhoi cyfle i'r swyddogaeth weithredol ystyried a mynd i'r afael â risg, ac ymgysylltu'n weithredol â'r Bwrdd a'i bwyllogorau ac adrodd iddynt ar broffil risg y sefydliad. Adolygir y gofrestr risg hefyd ym mhob cyfarfod misol o'r uwch dîm arweinyddiaeth, yn rheolaidd gan y Pwyllgor Archwilio a Sicrwydd a chaiff risgiau eu trosglwyddo i'r Bwrdd fel y bo'n briodol.

Mae rhagor o wybodaeth ar gael ym mhapurau'r Bwrdd ar ein gwefan: [heiw.nhs.wales/corporate/board-meetings-agendas-and-papers](http://heiw.nhs.wales/corporate/board-meetings-agendas-and-papers)

Ym mis Chwefror 2019, cynhaliodd y Bwrdd hyfforddiant rheoli risg penodol a ddarparwyd gan ymgynghorydd allanol ar risg.

Mae'r Bwrdd hefyd wedi ymrwymo i sicrhau bod staff ledled y sefydliad wedi'u hyfforddi a'u harfogi i asesu, rheoli, dwysau ac adrodd yn briodol ar risg. Mae'r gwaith hwn a wneir gan Fwrdd AaGIC yn cael ei lywio gan engrheiftiau arfer gorau trwy gyngor gan ei Archwilwyr Mewnol, Swyddfa Archwilio Cymru ac ymgynghorwyr allanol.

Mae archwiliad mewnol wedi cynnal adroddiad yn asesu systemau a rheolaethau'r Arolygiaeth mewn perthynas â threfniadau rheoli risg y sefydliad. Roedd y radd gyffredinol a roddwyd gan yr adroddiad drafft yn un o sicrwydd rhesymol ar gyfer y maes hwn. Rydym wedi drafftio ein hymateb i'r adroddiad hwn, a fydd, ynghyd â'r Adroddiad Archwilio Mewnol terfynol, yn cael ei ystyried gan y Pwyllgor Archwilio a Sicrwydd ym mis Mai 2019.

Rydym hefyd yn y broses o gwblhau ein polisiau a'n cynlluniau mewn perthynas â pharodrwydd mewn argyfwng. Mae polisi Rheoli Argyfwng a Pharhad Busnes AaGIC wedi cael ei ystyried gan y Bwrdd, gyda'r cynllun i fynd gyda'r polisi i gael ei ystyried yr haf hwn.

Mae'r Dirprwy Brif Swyddog Gweithredol wedi bod yn mynchu cyfarfodydd SRO Brexit GIG Cymru lle mae materion parodrwydd brys wedi'u harchwilio a'u trafod.

## Y Fframwaith Rheoli

Nid yw'n ofynnol i sefydliadau GIG Cymru gydymffurfio â phob elfen o'r cod llywodraethu corfforaethol ar gyfer adrannau llywodraeth ganolog. Fodd bynnag, mae prif egwyddorion y cod yn sefyll gan eu bod yn berthnasol i bob corff sector cyhoeddus.

Yn unol â chanllawiau cyfredol sy'n ymwneud â'r cod llywodraethu corfforaethol a'i gymhwysiad i gyrrff cyhoeddus yng Nghymru, mae AaGIC wedi cynnal asesiad cychwynnol o'i gydymffurfriad â'r cod. Er y gallai fod meysydd i'w gwella, roedd yr asesiad mewnol anffurfiol yn erbyn y cod llywodraethu corfforaethol a gynhalwyd gan AaGIC yn glir bod y sefydliad wedi cydymffurfio â phrif egwyddorion y cod.

Gellir dod o hyd i'r cod llywodraethu corfforaethol ar gyfer adrannau llywodraeth ganolog yn: [gov.uk/government/uploads/system/uploads/attachment\\_data/file/220645/corporate\\_governance\\_good\\_practice\\_july2011.pdf](http://gov.uk/government/uploads/system/uploads/attachment_data/file/220645/corporate_governance_good_practice_july2011.pdf)

Yn 2017-18 rhoddwyd set ddiwygiedig o safonau iechyd a gofal i sefydliadau yn GIG Cymru. Fel corff sydd newydd ei sefydlu, nid yw AaGIC wedi asesu ei hun yn erbyn y safonau hyn yn 2018/19, ac mae rhai o'r safonau o berthnasedd uniongyrchol i gylch gwaith a gweithgareddau AaGIC. Adolygir y sefyllfa hon yn 2019/20.

## Elfennau Fframwaith Rheoli Eraill

Mae mesurau rheoli ar waith i sicrhau y cydymffurfir â holl rwymedigaethau'r sefydliad o dan ddeddfwriaeth cydraddoldeb, amrywiaeth a hawliau dynol.

### Cynllun Pensiwn

Fel cyflogwr gyda staff sydd â hawl i fod yn aelod o Gynllun Pensiwn y GIG, mae mesurau rheoli ar waith i sicrhau y cydymffurfir â holl rwymedigaethau cyflogwyr sydd wedi'u cynnwys yn rheoliadau'r cynllun. Mae hyn yn cynnwys sicrhau bod didyniadau o gyflog, cyfraniadau cyflogwr a thaliadau i mewn i'r cynllun yn unol â rheolau'r cynllun, a bod cofnodion aelodau o'r Cynllun Pensiwn yn cael eu diweddu'n gywir yn unol â'r amserlenni y manylir arnynt yn y Rheoliadau.

### Cronfa Risg Cymru

Mae Gwasanaethau Cronfa Risg Cymru (WRPS) yn fecanwaith rhannu risg, sy'n debyg i drefniant yswiriant sy'n darparu indemniad i sefydliadau GIG Cymru yn erbyn hawliadau a cholledion esgeulustod. Rhaid i sefydliadau unigol y GIG dalu £ 25,000 cyntaf hawliad neu golled sy'n debyg i dâl gormodol polisi yswiriant.

## Asesiad Strwythuredig

Gan fod AaGIC wedi'i sefydlu ym mis Hydref 2018 a 2018/19 yn rhan o flwyddyn drawsnewid, nid yw AaGIC wedi cael adolygiad asesu strwythuredig llawn Swyddfa Archwilio Cymru. Bydd Swyddfa Archwilio Cymru yn cyflwyno i'r Bwrdd ar broses asesu strwythuredig sylfaenol ym mis Mehefin 2019. Bydd asesiad mwy ffurfiol yn unol â sefydliadau eraill y GIG yn cael ei gynnal yn ddiweddarach yn 2019/20.

Mae Bwrdd AaGIC ynghyd â'i ffynonellau sicrwydd fewnol, sy'n cynnwys ei swyddogaeth archwilio mewnol a ddarperir gan Wasanaethau ar y Cyd y GIG, hefyd yn defnyddio ffynonellau sicrwydd allanol ac adolygiadau gan archwilwyr, rheoleiddwyr ac arolygwyr i lywio ac arwain ein datblygiad. Mae canlyniadau'r asesiadau hyn yn cael eu defnyddio gan y Bwrdd i lywio ein gwaith cynllunio ymhellach a sefydlu llywodraethu da ar draws ystod o gyfrifoldebau'r sefydliad.

## Datganiad Ansawdd Blynnyddol

Gan nad yw AaGIC yn darparu gwasanaethau clinigol uniongyrchol, nid yw wedi cwblhau Datganiad Ansawdd Blynnyddol yn 2018/19. Gofynnir am gyngor pellach ynghylch a oes angen i AaGIC gynhyrchu Datganiad o'r fath yn 2019/20.

## Yr Iaith Gymraeg

Gan mai corff newydd yw AaGIC, nid yw wedi'i enwi'n sefydliad sy'n dod o dan Fesur y Gymraeg. Fodd bynnag, rydym wedi penderfynu mabwysiadu ymagwedd wirfoddol tuag at yr iaith Gymraeg sydd, mor bell â phosibl ar hyn o bryd, yn unol gyda'r safonau'n berthnasol i gyrrff iechyd eraill. Bydd cynllun clir ar gyfer cyflawni ein huchelgais i fod yn sefydliad dwyieithog cynyddol yn cael ei gyflwyno i Fwrdd mis Mai.



## Gweithio mewn partneriaeth

Fel sefydliad Cymru gyfan, ni ellir gorbwysleisio pwysigrwydd gweithio mewn partneriaeth a chydweithio. Mae hyn yn cynnwys yr angen am berthynas waith effeithiol gyda sefydliadau GIG eraill ac arweinwyr polisi a phroffesiynol Llywodraeth Cymru, cyrff proffesiynol, rheoleiddwyr, darparwyr addysg ar bob lefel a'n cymheiriad mewn sefydliadau tebyg ledled y DU. Mae'r berthynas â Gofal Cymdeithasol Cymru yn arbennig o bwysig o gofio'r pwyslais ar integreiddio a gwella system yn Cymru lachach.

O ddechrau 2018, cyn i AaGIC gael ei sefydlu'n llawn, roedd gweithio mewn partneriaeth â staff, a rhanddeiliaid yn rhan allweddol o'n gwaith gan gydnabod yr heriau penodol sy'n gysylltiedig â'r broses newid sefydliadol a chreu corff newydd. Mae'r ffocws hwn ar weithio mewn partneriaeth wedi parhau ers sefydlu AaGIC ar 1 Hydref 2018, gyda chyfarfod y digwyddiadau rheolaidd.

## Lleihau Carbon

Nid yw'r sefydliad wedi cynnal asesiadau risg ar gynlluniau cyflawni lleihau carbon gan ei fod wedi'i sefydlu o'r newydd. Adolygir y sefyllfa hon yn 2019/20.

## Cyfarwyddiadau Gweinidogol

Ni dderbynwyd unrhyw gyfarwyddiadau gweinidogol ar ddiwedd y flwyddyn 31 Mawrth 2019.

Yn ystod y cyfnod ni chafwyd unrhyw fethiannau materol o ran diogelwch data a dim atgyfeiriadau at yr ICO.

## Cynllunio

### Hydref 2018 – Mawrth 2019

Yn dilyn cymeradwyaeth y Bwrdd, cyflwynodd AaGIC gynllun cyfunol i Lywodraeth Cymru ar gyfer y cyfnod Hydref 2018 i Fawrth 2019.

Mae asesiadau'n dangos bod cynnydd da wedi'i wneud yn erbyn y cynllun hwn a'r camau a nodir yn ein llythyr cylch gwaith gan Lywodraeth Cymru. Darperir rhagor o wybodaeth am y cynnydd hwn yn adran perfformiad yr Adroddiad Blynnyddol.

### Ebrill 2019 – Mawrth 2010

Yn unol â'i ddyletswydd gynllunio, cymeradwyodd y Bwrdd i'w gyflwyno i Lywodraeth Cymru ddrafft o Gynllun Blynnyddol AGIC ar gyfer 2019/20 yn ei gyfarfod ar 31 Ionawr 2019, cymeradwyodd fersiwn wedi'i diweddu o'r cynllun yn ei gyfarfod ar 28 Mawrth 2019. Yna cyflwynwyd fersiwn derfynol y Cynllun Blynnyddol i Lywodraeth Cymru i'w chymeradwyo gan Weinidogion Cymru.

Gyda chytundeb Llywodraeth Cymru ein nod yw datblygu Cynllun Tymor Canolig Integredig tair blynedd ar gyfer 20 / 21-22/23 yn unol â sefydliadau eraill GIG Cymru.

## Adolygiad o Effeithiolrwydd

Fel Swyddog Atebol, mae'r Prif Swyddog Gweithredol yn gyfrifol am adolygu effeithiolrwydd y system rheolaeth fewnol. Caiff yr adolygiad o'r system rheolaeth fewnol ei lywio gan waith yr archwilwyr mewnol, a'r swyddogion gweithredol yn y sefydliad sy'n gyfrifol am ddatblygu a chynnal y fframwaith rheolaeth fewnol, a sylwadau archwilwyr allanol yn eu llythyr archwilio ac adroddiadau eraill.

## Archwilio Mewnol

Mae archwiliad mewnol yn rhoi llif sicrwydd i'r Prif Swyddog Gweithredol, fel Swyddog Atebol a'r Bwrdd drwy'r Pwyllgor Archwilio a Sicrwydd, ar y system rheolaeth fewnol. Comisiynodd y Prif Weithredwr raglen o waith archwilio a gyflawnwyd yn unol â safonau archwilio mewnol y sector cyhoeddus gan Bartneriaeth Cydwasaethau GIG Cymru. Cytunir ar gwmpas y gwaith hwn gyda'r Pwyllgor Archwilio a Sicrwydd.

Mae'r farn gyffredinol gan y Pennaeth Archwilio Mewnol ar lywodraethu, rheoli risg a rheolaeth yn un o swyddogaethau'r rhaglen archwilio hon sy'n seiliedig ar risg ac mae'n cyfrannu at y darlun o sicrwydd sydd ar gael i'r Bwrdd wrth adolygu effeithiolrwydd a chefnogi ein hymgyrch i wella'n barhaus.

## Casgliad y Pennaeth Archwilio Mewnol:

Mae cwmpas barn y Pennaeth Archwilio Mewnol wedi'i gyfyngu i'r meysydd hynny a archwiliwyd yn y cynllun archwilio ar sail risg, y cytunwyd arno gyda'r uwch reolwyr a'i gymeradwyo, gan y Pwyllgor Archwilio a Sicrwydd. Dylid dehongli asesiad y Pennaeth Archwilio Mewnol yn y cyd-destun hwn wrth adolygu effeithiolrwydd y system rheolaeth fewnol a dylid ei ystyried yn yrrwr mewnol ar gyfer gwelliant parhaus.

Nodir barn y Pennaeth Archwilio Mewnol ar ddigonolrwydd ac effeithiolrwydd cyffredinol fframwaith llywodraethu, rheoli risg a rheolaeth y sefydliad isod.

## Graddfa sicrwydd



Melyn

Gall y Bwrdd gymryd **sicrwydd rhesymol** bod y trefniadau i sicrhau llywodraethu, rheoli risg a rheolaeth fewnol, o fewn y meysydd hynny sy'n cael eu hadolygu, wedi'u cynllunio a'u cymhwys o'n effeithiol. Mae rhai materion yn gofyn am sylw rheolwyr mewn dylanfio neu gydymffurfio â dylanwad isel i gymedrol ar amlygiad risg gweddillol hyd nes y caiff ei ddatrys.

Mae'r gwaith archwilio a wnaed yn ystod 2018/19, wedi cael ei adrodd i'r Pwyllgor Archwilio a Sicrwydd.

Mae'r sail dystiolaeth y ffurfiwyd y farn gyffredinol arni fel a ganlyn:

- Asesiad o'r ystod o farnau unigol sy'n deillio o aseiniadau archwilio seiliedig ar risg a gynhwysir yn y cynllun Archwilio Mewnol sydd wedi cael eu hadrodd i'r Pwyllgor Archwilio a Sicrwydd drwy gydol 2018/19. Mae'r asesiad hwn wedi ystyried perthnasedd cymharol yr ardaloedd hyn.
- Adolygiadau sicrwydd eraill, sy'n effeithio ar farn pennath yr archwiliad mewnol gan gynnwys gwaith archwilio a gyflawnir mewn sefydliadau eraill.

Nodir isod grynodeb o'r adolygiadau a'r cyfraddau sicrwydd cysylltiedig ym mhob un o'r meysydd:

### Llywodraethu corfforaethol, rheoli risg a chydymffurfio â rheoliadau

- Rheoli risg** – Gwnaethom gyhoeddi adroddiad sicrwydd rhesymol ar gyfer ein hadolygiad o reoli risg.
- Trefniadau llywodraethu** – Nododd ein gwaith maes un argymhelliaid blaenoriaeth isel ac felly rhoesom sicrwydd sylweddol ar gyfer yr adolygiad hwn.

### Cynllunio strategol, rheoli perfformiad ac adrodd

- Rheoli Perfformiad** – Ar y cyfan, gwnaethom gyhoeddi adroddiad sicrwydd rhesymol mewn perthynas â'n gwaith yn y maes hwn.
- Cynllun trosiannol corfforaethol (draft)** – Gwnaethom gyhoeddi adroddiad sicrwydd rhesymol ar gyfer ein hadolygiad o'r cynllun trosiannol corfforaethol.

### Rheolaeth a rheolaeth ariannol

- Systemau ariannol craidd – cyfrifyddu ariannol** – Ar y cyfan, gwnaethom gyhoeddi adroddiad sicrwydd rhesymol.
- Systemau ariannol craidd – rheolaeth gyllidebol** – Ar y cyfan, gwnaethom gyhoeddi adroddiad sicrwydd rhesymol.

### Ansawdd a diogelwch llywodraethu clinigol

- Nid oeddym yn bwriadu cynnal unrhyw adolygiadau yn y maes hwn yn ystod 2018/19.

### Llywodraethu gwybodaeth a diogelwch

- Asesiad sylfaenol TG** – Gwnaethom gyhoeddi asesiad sylfaenol o'r trefniadau sydd ar waith ar gyfer rheoli a rheoli Llywodraethu Gwybodaeth (TG) a Thechnoleg Gwybodaeth a Chyfathrebu (TGCh) o fewn y sefydliad. Gwnaethom arsylwadu mewn perthynas â llywodraethu, polisiau a gweithdrefnau, cynllunio a strategaeth, risg a chydymffurfiaeth, parhad, ac adnoddau. Gan mai adolygiad sylfaenol oedd hwn, ni ddyrrannwyd gradd sicrwydd i'r aseiniad, ond darparwyd cyngor ac argymhellion i hwyluso newid a gwelliant.

### Rheoli gwasanaeth gweithredol a swyddogaethol

- Nid oeddym yn bwriadu cynnal unrhyw adolygiadau yn y maes hwn yn ystod 2018/19.

### Rheoli'r gweithlu

- Statws cyflogaeth gweithwyr achlysurol** – Gwnaethom gyhoeddi adroddiad sicrwydd cyfyngedig ar gyfer yr adolygiad hwn a oedd yn nodi tri argymhelliaid blaenoriaeth uchel a dau ganolig. Roedd yr argymhellion blaenoriaeth uchel yn ymwneud â thaflenni amser ar gyfer gweithwyr achlysurol ar y gyflogres, a chofnodion statws cyflogaeth a monitro gweithwyr achlysurol.

### Rheoli cyfalaf ac ystadau

- Nid oeddym yn bwriadu cynnal unrhyw adolygiadau yn y maes hwn yn ystod 2018/19.

## Casgliad – Adroddiad Llywodraethu Corfforaethol

Yn ystod y cyfnod Hydref 2018 – diwedd Mawrth 2019 ni nodwyd unrhyw faterion rheolaeth fewnol na llywodraethu sylweddol. Mae hyn o ganlyniad i sefydlu systemau cadarn o reolaeth fewnol ar waith i sicrhau bod AaGIC yn cyflawni ei hamcanion. Cydnabyddir y bydd angen gwaith pellach yn 2019/20 i ddatblygu'r trefniadau hyn ymhellach. Bydd yn bwysig cyfathrebu'n eang â staff i ymgorffori'r trefniadau hyn ymhellach.

*Alex Howells*

**Alex Howells**  
Prif Weithredwr  
31 Mai 2019

# Adroddiad y Cyfarwyddwyr

Ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019

## Adolygu cyfrifoldebau'r Cyfarwyddwyr wrth gwblhau cyfrifon

Dan y Ddeddf Gwasanaeth Iechyd Gwladol (Cymru) 2006, mae'n ofynnol i'r cyfarwyddwyr baratoi cyfrifon ar gyfer pob blwyddyn ariannol. Mae Gweinidogion Cymru, gyda chymeradwaeth y Trysorlys, yn cyfarwyddo bod y cyfrifon hyn yn rhoi darlun cywir a theg o sefyllfa'r Awdurdod Iechyd Arbennig (AIA) ac o incwm a gwariant yr AIA am y cyfnod hwnnw.

Wrth baratoi'r cyfrifon hynny, mae'n ofynnol i'r cyfarwyddwyr:

- Weithredu ar sail gyson egwyddorion cyfrifyddu a osodwyd gan Weinidogion Cymru gyda chymeradwaeth y Trysorlys
- Wneud dyfarniadau ac amcangyfrifon sy'n gyfrifol ac yn ddoeth
- Datgan a ddilynwyd safonau cyfrifyddu cymwys, yn amodol ar unrhyw wyriadau perthnasol a ddatgelwyd ac a eglurir yn y cyfrif.

Mae'r cyfarwyddwyr yn cadarnhau eu bod wedi cydymffurfio â'r gofynion uchod wrth baratoi'r cyfrifon.

Mae'r cyfarwyddwyr yn gyfrifol am gadw cofnodion cyfrifyddu priodol sy'n datgelu sefyllfa ariannol yr awdurdod gyda chywirdeb rhesymol ar unrhyw adeg a'u galluogi i sicrhau bod y cyfrifon yn cydymffurfio â'r gofynion a amlinellir yn y cyfarwyddyd uchod gan Weinidogion Cymru.

### Trwy Orchymyn y Bwrdd

Arwyddwyd:

Chris Jones

Cadeirydd

3 Mehefin 2019

Alex Howell

Prif Weithredwr

31 Mai 2019

## Adroddiad y Cyfarwyddwyr

Mae'r tablau canlynol yn cynnwys:

### Tabl 9

Dyddiadau cyfarfodydd pwyllgorau a byrddau ar gyfer y cyfnod yn diweddu 31 Mawrth 2019

### Tabl 10

Gwybodaeth fanwl mewn perthynas â chyfansoddiad y Bwrdd gan gynnwys cyfarwyddwyr gweithredol ac aelodau annibynnol, sydd ag awdurdod neu gyfrifoldeb am gyfarwyddo neu reoli prif weithgareddau AaGIC yn ystod blwyddyn ariannol 2018-2019.

### Tabl 11

Manylion am gyfarwyddiaethau cwmni a buddiannau sylweddol eraill a ddelir gan aelodau'r Bwrdd a allai wrthdaro â'r cyfrifoldebau fel aelodau Bwrdd.

### Tabl 12

Manylion yn ymwneud ag aelodaeth y Pwyllgor Archwilio a Sicrwydd lefel bwrdd.

Mae AaGIC yn cadarnhau ei fod wedi cydymffurfio â dyrannu costau a'r gofynion codi tâl a nodwyd yng nghanllawiau Trysorlys EM yn ystod y flwyddyn.

### Tabl 9: Pwyllgorau Lefel Bwrdd

Bwrdd/Pwyllgor/Grŵp	Hyd	Tach	Rhag	Ion	Chwe	Maw
Bwrdd	2	29	20*	31	28*	28
Tâl a Thelerau Gwasanaeth		29	20		11, 14	
Pwyllgor Archwilio a Sicrwydd		13			12	29

\*Cyfarfodydd datblygu'r Bwrdd

Roedd cwormm ym mhob cyfarfod o'r bwrdd.

### Tabl 10: Gweler Tabl 1 ar dudalen 38 o'r Adroddiad Llywodraethu Corfforaethol.

## Tabl 11: Diddordebau Cyfarwyddwyr

Mae cyfarwyddwyr y Bwrdd wedi datgan y buddiannau canlynol a allai fod yn berthnasol i fusnes y Bwrdd.

Aelod y Bwrdd	Datganiad o ddiddordeb
Christopher Jones, Cadair	Aelod o Goleg Brenhinol yr Ymarferwyr Cyffredinol.
John Hill-Tout, Is gadair	Cyfarwyddwr Undeb Credyd Dragon Savers, Llywodraethwr Ysgol Gynradd Pont-y-clun
Tina Donnelly, Aelod Annibynnol	Aelod Annibynnol, Bwrdd Hendre, Cymrawd Prifysgol De Cymru, Cymrawd RCN DU, Uchel Siryf.
Ruth Hall, Aelod Annibynnol	Cyn Gyfarwyddwr Anweithredol Adnoddau Cenedlaethol Cymru (tan fis Hydref 2018), Cyn Gadeirydd, Cydweithfa Gofal lechyd Canolbarth Cymru ac lechyd a Gofal Gwledig Cymru (tan fis Mawrth 2018), Aelod o Gyngor yr Ymddiriedolaeth Genedlaethol, Aelod o Fwrdd Glandŵr Cymru, Ymddiriedolaeth Camlesi ac Afonydd, Merch yng nghyfraith Prif Weithredwr, Relate / Swydd Gaer a Glannau Mersi, Cadeirydd Ymweld, Prifysgol Gorllewin Lloegr, Aelod Cynghorol o'r Bwrdd, Canolfan Polisi Cyhoeddus Cymru, Prifysgol Caerdydd, Priod yn Gymrawd o Lyfrgell Gladstone, Penarlâg, Mab yn ymddiriedolwr Lyfrgell Gladstone, Penarlâg, Aelod o'r canlynol: Coleg Brenhinol y Meddygon, Coleg Brenhinol Pediatrig ac lechyd Plant, Cyfadran Meddygaeth lechyd y Cyhoedd (RCP), Cymdeithas Feddygol Prydain, Cymdeithas Bediatrig Cymru, Y Gymdeithas Feddygol Frenhinol, Sefydliad Brenhinol lechyd y Cyhoedd, Cofrestriad GMC wedi'i gynnal.
Gillian Lewis, Aelod Annibynnol	Cyfarwyddwr Horizon Business Associates (Cwmni Segur), Gŵr yn Gyfarwyddwr ar Horizon Business Associates (Cwmni Segur), Pennaeth Cyllid Dros Dro Cyngor Pen-y-bont ar Ogwr, Mae ei gŵr yn Gyfarwyddwr Cyllid i Welsh Wound Innovation Ltd.
Ceri Phillips, Aelod Annibynnol	Aelod anweithredol o Fwrdd Arloesi Clwyfau Cymru, Pennaeth Coleg y Gwyddorau Dynol ac lechyd, Prifysgol Abertawe, Cadeirydd Cyngor Deoniaid lechyd Cymru, Aelod Gweithredol o Gyngor Deoniaid y DU, Gwraig yn Ddirprwy Gyfarwyddwr Gofal Sylfaenol.
Heidi Phillips, Aelod Annibynnol	Datblygu eiddo a landlord preifat eiddo domestig, Mae gan ei gwr ddiddordeb mewn datblygu eiddo ac mae'n landlord preifat eiddo domestig, Aelod o'r Bwrdd ar gyfer MSCSA, Athro Cyswllt Gofal Sylfaenol Prifysgol Abertawe, Meddyg Teulu.
Alex Howells, Prif Weithredwr	Aelod Lleyg o Academi Wales.
Julie Rogers, Dirprwy Brif Weithredwr a Chyfarwyddwr y Gweithlu a Datblygu Sefydliadol	Nai yn hyfforddai meddyg teulu.
Stephen Griffiths, Cyfarwyddwr Nysio	Dim i'w ddatgan.
Pushpinder Mangat, Cyfarwyddwr Meddygol	Anesthetiyyd ym Mhractis GA Deintyddol Parkway Abertawe, Cynghorydd Clinigol i Ysbyty Preifat Sancta Maria
Danielle Neale, Cyfarwyddwr Cyllid a Gwasanaethau Corfforaethol tan 14 Mawrth 2019	Dim i'w ddatgan.
Dafydd Bebb, Ysgrifennydd y Bwrdd	Gwraig yn Gyfarwyddwr ac yn rhannol berchenog ar Old Bell 3 sydd yn Gwmni Ymchwil Cymdeithasol, Brawd yn Fferyllydd ac yn Gyfarwyddwr yn Fferyllwyr Llyn Cyf. (Fferyllwyr Dosbarthu). Mae'n ymgymryd â hyfforddiant ar ran AaGIC, Cefndir yn AS dros Aberconwy.

## Tabl 12: Aelodaeth o Bwylgor Archwilio a Sicrwydd y Bwrdd

Enw	Cadair
Gill Lewis	Aelod o fis Hydref 2018
John Hill-Tout	Aelod o fis Hydref 2018
Ruth Hall	Aelod o fis Hydref 2018

### Llywodraethu gwybodaeth

Nid oes unrhyw faterion llywodraethu gwybodaeth i'w hadrodd yn 2018/19.

### Materion amgylcheddol, cymdeithasol a chymunedol

Nid yw AaGIC yn gyflogwr mawr lleol nac yn ddarparwr gwasanaeth cyhoeddus ond mae'n ymwybodol o'r effaith y mae'n ei gael ar yr amgylchedd ac mae'n cymryd camau i leihau hyn, lle bo hynny'n bosibl.

Yn benodol, byddwn yn:

- Sicrhau bod pob cyflogai, gan gynnwys contractwyr, yn gyfrifol am weithio mewn modd sy'n amddiffyn yr amgylchedd;
- Sicrhau ein bod yn parhau i fod yn ymrwymedig i welliant parhaus ac atal llygredd ym mhob ardal o effaith amgylcheddol bosibl; a
- Sicrhau cydymffurfiaeth â'r holl ddeddfwriaeth amgylcheddol berthnasol, Safonau lechyd a Gofal Cymru a chyfarwyddebau Llywodraeth Cymru.

Gan fod y Bwrdd newydd gael ei sefydlu, bydd y maes hwn yn cael ei adolygu ymhellach yn 2019/20.

### Cyfrifoldeb Cymdeithasol Corfforaethol

Mae Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 yn ceisio sicrhau bod datblygu cynaliadwy wrth wraidd y broses o wneud penderfyniadau strategol ar gyfer Llywodraeth Cymru a chyrrf cyhoeddus yng Nghymru. Y diben cyffredinol yw sicrhau bod trefniadau llywodraethu cyrff cyhoeddus yn ystyried anghenion cenedlaethau'r dyfodol. Ei nod yw i gyrrf cyhoeddus wella lles economaidd, cymdeithasol ac amgylcheddol Cymru yn unol ag egwyddorion datblygu cynaliadwy. Nid yw AaGIC wedi'i restru yn neddfwriaeth 2015 ond rydym wedi ymrwymo i ddatblygu ein polisiau a'n gweithdrefnau i gydymffurfio â gofynion y Ddeddf yn 2019-20.

Fel cyflogwr sy'n gwario arian cyhoeddus, mae angen i'n gweithgareddau ddigwydd yn y ffordd fwyaf cynaliadwy, a byddwn yn ystyried y ffordd orau o gyflawni hyn yn 2019/20.

# Datganiad Atebolwydd

Ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019

## Datganiad o gyfrifoldebau'r Prif Weithredwr fel Swyddog Atebol AaGIC

Mae Gweinidogion Cymru wedi cyfarwyddo y dylai'r Prif Weithredwr fod yn swyddog atebol i'r Bwrdd.

Mae cyfrifoldebau perthnasol swyddogion atebol, gan gynnwys eu cyfrifoldeb dros briodoldeb a rheoleiddra'r cyllid cyhoeddus y maent yn atebol amdanynt, ac am gadw cofnodion priodol, wedi'u nodi ym memorandwm y swyddog atebol a gyhoeddwyd gan Lywodraeth Cymru.

Fel swyddog atebol, gallaf gadarnhau, hyd y gwn i, nad oes unrhyw wybodaeth archwilio berthnasol nad yw archwilwyr AaGIC yn ymwybodol ohoni, ac fel swyddog atebol, rwyf wedi cymryd yr holl gamau y dylwn i fod wedi'u cymryd i sicrhau fy mod i a'r archwilwyr yn ymwybodol o wybodaeth archwilio berthnasol.

Gallaf gadarnhau bod yr adroddiad blynnyddol a'r cyfrifon yn gyffredinol yn deg, yn gytbwys ac yn ddealladwy ac rwy'n cymryd cyfrifoldeb personol am y rhain a'r farn sy'n ofynnol ar gyfer gwneud hynny.

Hyd eithaf fy ngwybodaeth a'm cred, rwyf wedi cyflawni'r cyfrifoldebau a nodwyd yn fy llythyr penodi fel swyddog atebol yn briodol.

Alexandra Howells

Alex Howells  
Prif Weithredwr

31 Mai 2019



# Adroddiad ar gydnabyddiaeth a staff

Ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019

## Adroddiad ar gydnabyddiaeth a staff

Mae'r wybodaeth sydd wedi'i chynnwys yn yr adroddiad hwn yn ymwneud â chydnabyddiaeth yr uwch reolwyr a gyflogir gan Addysg a Gwella Iechyd Cymru (AaGIC).

Mae'r Datganiad Polisi Tâl a nodir yn Atodiad 3 yn ymwneud â safbwyt strategol AaGIC ar gydnabyddiaeth uwch reolwyr ac mae'n darparu datganiad clir o'r egwyddorion sy'n sail i benderfyniadau ar ddefnyddio arian cyhoeddus.

Y diffiniad o "Uwch Reolwr" yw: 'y personau hynny mewn swyddi uwch sydd ag awdurdod neu gyfrifoldeb dros gyfarwyddo neu reoli prif weithgareddau corff y GIG. Mae hyn yn golygu'r rhai sy'n dylanwadu ar benderfyniadau'r endid yn ei gyfanrwydd yn hytrach na phenderfyniadau cyfarwyddiaethau neu adrannau unigol.' Yn achos AaGIC, ystyrir bod yr uwch reolwyr yn mynchu cyfarfodydd y Bwrdd yn rheolaidd, hy. y Cyfarwyddwyr Gweithredol, Aelodau Annibynnol ac Ysgrifennydd y Bwrdd.

## Pwyllgor Cydnabyddiaeth a Thelerau Gwasanaeth

Nodir cylch gorchwyl a threfniadau gweithredu'r Pwyllgor Cydnabyddiaeth a Thelerau Gwasanaeth yn rheolau sefydlog AaGIC a gymeradwywyd ym mis Hydref 2018 ac a ddiweddarwyd ym mis Mawrth 2019. Diben y Pwyllgor yw rhoi cyngor i'r Bwrdd ar dâl a thelerau gwasanaeth a pherformiad ar gyfer y Prif Weithredwr, Cyfarwyddwyr Gweithredol ac uwch staff eraill. Mae hefyd yn rhoi sicrwydd i'r Bwrdd mewn perthynas â threfniadau AaGIC ar gyfer y tâl a'r telerau gwasanaeth, gan gynnwys trefniadau cytundebol, ar gyfer yr holl staff.

## Datgeliadau cyflog a phensiwn

Mae manylion cyflogau a buddion pensiwn ar gyfer uwch reolwyr sydd wedi'u cynnwys yn yr adroddiad hwn i'w gweld yn Atodiadau 1 a 2. Bwriedir i'r ffigur tâl sengl (Atodiad 1) fod yn ffigur cynhwysfawr gan gynnwys pob math o wobr a dderbynir gan uwch reolwyr yn y cyfnod sy'n dod i ben 31 Mawrth 2019, gan gynnwys elfennau sefydlog ac amrywiol yn ogystal â darpariaeth pensiwn.

Mae'r ffigur sengl yn cynnwys y canlynol:

- Cyflog a ffioedd yn bensiynadwy ac elfennau nad ydynt yn bensiynadwy
- Buddion mewn nwyddau (trethadwy, cyfanswm i'r £100 agosaf)
- Budd-daliadau sy'n gysylltiedig â phensiynau - y buddion hynny sy'n dod i uwch reolwyr o fod yn aelod o gynllun pensiwn budd diffiniedig cyfranogol

Nid yw AaGIC wedi talu unrhyw fonybau blynnyddol neu berfformiad hirdymor sy'n gysylltiedig â pherfformiad.

Dangosir ffigurau cyflog blynnyddol cyn unrhyw ostyngiad o ganlyniad i unrhyw gynllun aberthu cyflog.

Cyfrifir gwerth y buddion pensiwn sy'n cronni yn ystod y flwyddyn fel y gwir gynnydd mewn pensiwn wedi'i luosi â 20 yn llai y cyfraniadau a wnaed gan yr unigolyn. Nid yw'r cynnydd gwirioneddol yn cynnwys cynnydd oherwydd chwyddiant nac unrhyw gynnydd neu ostyngiad oherwydd trosglwyddo hawlau pensiwn.

Cyfrifir y ffigur budd-dal pensiwn ar sail cynnydd yn y gwerth dros y flwyddyn ariannol. Nid yw gwybodaeth gymharol y flwyddyn flaenorol ar gael i staff nad oeddent yn gyfarwyddwyr lefel gweithredol mewn sefydliadau GIG Cymru eraill o'r blaen. Os yw hyn yn wir, ni ellir cyfrifo'r ffigur hwn ac felly ni chaiff ei nodi yn Atodiad 1a (Ffigur Sengl Cydnabyddiaeth) nac Atodiad 2 (Buddion Pensiwn).

Mae Atodiad 2 yn rhoi cyfanswm y buddion pensiwn i bob uwch reolwr. Y gyfradd chwyddiant a gymhwysir i ffigur 2017/18 yw 3% fel y nodir yng nghanllawiau 2019 Greenbury.

## Perthynas cydnabyddiaeth

Mae'n ofynnol i Gyrff y GIG yng Nghymru ddatgelu'r berthynas rhwng tâl y cyfarwyddwyr sy'n derbyn y cyflog uchaf yn eu sefydliad a chydnabyddiaeth ganolrifol gweithlu'r sefydliad. Darperir y wybodaeth hon yn nodyn 9.6 o'r datganiadau ariannol.

## Adroddiad staff 2018/19

### Nifer yr uwch staff

Ar 31 Mawrth 2019 roedd pump uwch aelod o staff yn rhan o'r tîm gweithredol; roeddent hefyd yn aelodau o'r Bwrdd neu'n fynychwyr rheolaidd. (Gadawodd y Cyfarwyddwyr Cyllid a Gwasanaethau Corfforaethol AaGIC ar 14/03/2019.)

Mae eu bandiau cyflog wedi'u dadansoddi fel a ganlyn:

### Nifer yr uwch staff @ 31 Mawrth 2019

Ymgynghorydd (meddygol a deintyddol)	1
Graddfeydd cyflog y Tîm gweithredol a graddfa cyflogau uwch	4

## Rhifau Staff

Mae'r tabl canlynol yn dangos nifer cyfartalog y staff a gyflogir gan AaGIC, yn ôl grŵp o 1 Hydref 2018 i 31 Mawrth 2019:

Grŵp Staff	Wedi'u Cyflogi'n Barhaol (yn cyn. Cyfnod Penodol)	Staff Asiantaeth CaALL	Staff ar Secondiad Mewnol CaALL	Cyfanswm 2018/19 CaALL
Aelodau gweinyddol a chlerigol ac aelodau bwrdd	139	10	5	154
Meddygol a deintyddol	39	0	0	39
Staff gwyddonol a thechnegol proffesiynol	11	0	0	11
Gwasanaethau clinigol ychwanegol	3	0	0	3
Nyrsio a bydwreigiaeth	1	0	0	1
<b>Cyfansymiau</b>	<b>193</b>	<b>10</b>	<b>5</b>	<b>208</b>

## Cyfansoddiad y staff

Roedd dadansoddiad rhyw y Tîm Gweithredol a chyflogeon eraill ar 31 Mawrth 2019 fel a ganlyn:

Cyfansoddiad staff @ 31 Maw 2019	Gwryw.	Benyw.
Uwch Staff (tîm gweithredol)	3	2
Gweithwyr eraill	128	243
Holl staff	131	245
% Holl staff	34.0%	64.7%

## Data absenoldeb salwch

Mae'r tabl canlynol yn rhoi gwybodaeth am nifer y diwrnodau a gollwyd oherwydd salwch 1 Hydref 2018 - 31 Mawrth 2019:

O 1 Hydref 2018 i 31 Mawrth 2019  
Nifer

Diwrnodau a gollwyd (tymor hir)	472
Diwrnodau a gollwyd (tymor byr)	330
<b>Cyfanswm y diwrnodau a gollwyd</b>	<b>802</b>
<b>Cyfanswm blynnyddoedd staff</b>	<b>104</b>
Dyddiau gwaith cyfartalog a gollwyd	13.4%
Cyfanswm y staff a gyflogir yn y cyfnod (cyfrif pen)	363
Cyfanswm y staff a gyflogir yn y cyfnod heb absenoldeb (cyfrif pen)	302
<b>Canran y staff heb unrhyw absenoldeb salwch</b>	<b>83.4%</b>

## Polisiau staff a weithredwyd yn ystod y flwyddyn ariannol

Crëwyd gweithlu AaGIC o 208 o staff cyfwerth ag amser llawn trwy drosglwyddo staff TUPE o dri sefydliad ar 1 Hydref 2018, yn ogystal â thrwy reciwtio nifer o staff newydd. Mae trosglwyddiad TUPE, a phrosesau reciwtio agored, wedi dod ag unigolion o amrywiaeth o gefndiroedd a phrofiadau i mewn i'n sefydliad.

Gweithiodd y mwyafrif helaeth o'n staff yn flaenorol i Brifysgol Caerdydd yn naill ai Deoniaeth Cymru neu Ganolfan Cymru ar gyfer Addysg Fferyllol Broffesiynol ac roeddent yn weithwyr yn y sector addysg. Roedd gweddill y staff a drosglwyddwyd yn gweithio o fewn Gwasanaeth Datblygu Addysg y Gweithlu, sef uned a gynhaliwyd o fewn Partneriaeth Cydwasanaethau GIG Cymru - sy'n cael ei chynnllan gan Ymddiriedolaeth GIG Felindre.

Cyn y trosglwyddiad, comisiynwyd ymarfer helaeth gan y Prif Weithredwr, i osod diwylliant newydd i'r staff sy'n trosglwyddo. Cynhaliwyd sesiynau ymgynghori â staff a rhanddeiliaid a chynhaliwyd arolygon, a arweiniodd at greu fframwaith gwerthoedd ac ymddygiad newydd AaGIC. Y gwerthoedd a'r ymddygiadau hyn o 'Gyda'n Gilydd fel Tim; Parch at Bawb; Sniadau sy'n Gwella' yn egwyddorion arweiniol sy'n dylanwadu ar bolisiau, gweithdrefnau, reciwtio, gwerthuso perfformiad, dysgu a datblygu ein gweithlu, iechyd, lles, cydraddoldeb ac amrywiaeth a disgwyliadau ein staff.

Datblygyd rhai o'r polisiau hyn gan GIG Cymru mewn partneriaeth â Fforwm Partneriaeth GIG Cymru, ac maent i'w mabwysiadu ar sail 'Cymru Gyfan'. Mae polisiau eraill, er enghraift ein polisi gwerthuso perfformiad ar sail gwerthoedd, wedi'u teilwra i AaGIC ac wedi eu cyd-gynhyrchu'n lleol gyda'n staff. Mae gan AaGIC hefyd amrywiaeth o bolisiau sy'n galluogi pobl â nodwedd warchodedig (gan gynnwys anabledd) i gael gwaith gydag AaGIC. Mae gennym drefniadau gweithio hyblyg ar gyfer staff i'w galluogi i ddarparu ar gyfer eu sefyllfa oedd domestig a'u gofynion personol, yn ogystal ag lechyd Galwedigaethol a all gynghori ar addasiadau rhesymol i'r rhai sydd eu hangen.

Mae Polisi Absenoldeb Salwch GIG Cymru Gyfan yn rhoi arweiniad ar y cymorth sydd ar gael ac yn cael ei ddarparu i weithwyr os byddant yn mynd yn anabl yn ystod eu cyflogaeth. Mae'r polisi hwn wedi'i gynllunio i gefnogi gweithwyr drwy gyfnodau o salwch a allai arwain at anabledd. Mae'n cynnig opsiwn i gyflogion ddychwelyd yn raddol neu gyfnod adsefydlu heb unrhyw ostyngiad mewn cyflog, ac mae'n cynnwys y ddyletswydd i wneud addasiadau rhesymol sy'n galluogi gweithiwr anabl i aros yn y gwaith. Lle na all cyflogai barhau yn ei rôl oherwydd salwch, bydd AaGIC yn ceisio, lle bynnag y bo modd, adleoli i rôl arall a fyddai'n cael ei ystyried yn addas, gyda chyfnod o ail-hyfforddi. Mae mesurau TUPE yn nodi sut mae polisiau a phrosesau yn cael eu cymhwysio i staff a drosglwyddodd i AaGIC o Brifysgol Caerdydd.

Mae yna hefyd nifer o bolisiau, gweithdrefnau, canllawiau a phecynnau cymorth sy'n cefnogi iechyd a lles staff, fel ar gyfer y menpos, prynu gwyliau blynnyddol, absenoldeb arbennig a chefnogaeth i ofalwyr. Mae AaGIC wedi ymrwymo i gefnogi dysgu a datblygiad ei staff. Mae'r polisi Mynediad at Ddysgu a Datblygu yn darparu fframwaith o gefnogaeth i staff sy'n dymuno astudio.

Mae gan bob aelod o staff fynediad cyfartal i arfarniad perfformiad, datblygiad dysgu a datblygiad gyrfaoedd AaGIC. Disgwylir iddynt oll ymgymryd â hyfforddiant statudol a gorfodol sy'n berthnasol i'w swydd.

Mae AaGIC wedi ymrwymo i ddarparu amgylchedd gwaith sy'n rhydd o aflonyddu a bwlio a sicrhau bod yr holl staff yn cael eu trin ag urddas ac yn trin eraill gydag urddas a pharch. Mae ein polisi Urddas yn y Gwaith yn hyrwyddo urddas a pharch yn y gwaith ac yn cefnogi cyflogion a allai fod yn profi bwlio, aflonyddu a/neu erledigaeth.

Mewn perthynas â newid sefydliadol, cafodd y staff a oedd yn trosglwyddo i AaGIC ystod eang o gymorth o sesiynau ymgynghori un i un i bolisiau pwrrpasol ar gyfer y trosglwyddo, fel y Polisi Adleoli.



## Materion cyflogelion arall

Mae gennym grŵp staff cydraddoldeb a chynhwysiant sy'n cyngor i'r tîm gweithredol a'r sefydliad ar weithgarwch sy'n ymwneud â chydraddoldeb a chynhwysiant ar draws AaGIC. Mae'r hyrwyddwyr cydraddoldeb a benodwyd yn ddiweddar yn lledaenu negeseuon ac yn hyrwyddo'r agenda cydraddoldeb a chynhwysiant ar gyfer AaGIC.

Sefydlwyd grŵp diwylliant a lles yn cynnwys croestoriad o staff i barhau i wreiddio ein gwerthoedd a'n hymddygiad. Eu nod yw cefnogi a chynnal y ffocws a'r egni angenrheidiol sydd eu hangen i lywio integreiddiad llwyddiannus diwylliannau yn y gweithle, heb gyfaddawd boddhad staff, lles a darpariaeth gwasanaeth. Eu rôl yw gwella cyfathrebu mewnol, ymgysylltu a rheoli newid staff o safbwyt diwylliannol.

I gefnogi mentrau cydraddoldeb, cynhwysiant, diwylliant a lles, cynhalwyd nifer o sesiynau 'cinio a dysgu' er enghraifft gyda Stonewall, i godi ymwybyddiaeth staff.

## Gwariant ar ymgynghoriaeth

At ddibenion y cyfrifon statudol, diffinnir ymgynghoriaeth fel aseiniadau amser cyfyngedig/ad-hoc nad ydynt yn gysylltiedig â gweithgareddau dyddiol AaGIC.

Yn ystod y cyfnod a ddaeth i ben ar 31 Mawrth 2019, roedd gwariant AaGIC ar ymgynghoriaeth yn £53k.

## Sicrwydd Treth ar gyfer Ymgysylltiadau Oddi ar y Gyflogres

Mae'n ofynnol i AaGIC ddatgelu unrhyw drefniadau sydd ganddo lle mae unigolion yn cael eu talu drwy eu cwmnïau eu hunain neu oddi ar y gyflogres.

Doedd dim yn ystod y cyfnod hwn.

## Pecynnau Ymadael

Ni ddyfarnwyd unrhyw pecynnau ymadael yn y cyfnod cyfrifyddu hwn.

**Tabl 13: 5 Hydref 2017 i 31 Mawrth 2019\***

Band cost pecynnau ymadael (gan gynnwys unrhyw elfen taliad arbennig)	Nifer y diswyddiadau gorfodol	Nifer yr Ymadawiadau eraill	Cyfanswm nifer y pecynnau ymadael	Nifer y gwyriadau lle gwnaed taliadau arbennig
Llai na £10,000	0	0	0	0
£10,000 i £25,000	0	0	0	0
£25,000 i £100,000	0	0	0	0
£100,000 i £150,000	0	0	0	0
£150,000 i £250,000	0	0	0	0
Mwy na £250,000	0	0	0	0
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Datganiad Sicrwydd

Cadarnhaf nad oes unrhyw wybodaeth archwilio berthnasol yn yr adroddiadau hyn nad yw Swyddfa Archwilio Cymru yn ymwybodol ohoni. Fel Prif Weithredwr, rwyf wedi cymryd yr holl gamau er mwyn gwneud fy hun yn ymwybodol o unrhyw wybodaeth berthnasol a sicrhau bod Swyddfa Archwilio Cymru yn ymwybodol o'r wybodaeth honno.

*Alexander Howells*

**Alex Howells**  
Prif Weithredwr a Swyddog Atebol,  
Addysg a Gwella Iechyd Cymru  
31 Mai 2019

## Atodiad 1: Ffigur Sengl Cydnabyddiaeth\*

\*Ffigur Sengl Tâl am y cyfnod 5/10/2017 i 31/03/2019

Enw	Teitl	Tâl	Tâl	Buddiannau	Buddiant	Cyfanswm
		5/10/17 i 30/09/2018 (Bandiau o £5k)	01/10/2018 i 31/03/2019 (Bandiau o £5k)	mewn modd (trethadwy) i'r £100 agosaf	Pensiwn i'r £1,000 agosaf	i'r agosaf (Bandiau o £5k)
Alex Howells <sup>1</sup>	Prif Weithredwr	95 - 100	70 - 75	-	(65)	105 - 110
Julie Rogers <sup>2</sup>	Dirprwy Brif Weithredwr a Chyfarwyddwr y Gweithlu a Datblygu Sefydlriadol	50 - 55	50 - 55	-	***8	105 - 110
Dafydd Bebb <sup>3</sup>	Ysgrifennydd y Bwrdd	5 - 10	40 - 45	-	***8	50 - 55
Stephen Griffiths <sup>4</sup>	Cyfarwyddwr Nyrsio	15 - 20	45 - 50	-	***8	65 - 70
Push Mangat <sup>5</sup>	Cyfarwyddwr Meddygol	-	75 - 80	-	***8	75 - 80
Danielle Neale <sup>6</sup>	Cyfarwyddwr Cyllid a Gwasanaethau Corfforaethol	5 - 10	65 - 70	-	***8	75 - 80
<b>Cyfarwyddwyr Anweithredol</b>						
Chris Jones <sup>7</sup>	Cadair	55 - 60	20 - 25	-	-	80 - 85
Tina Donnelly <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15
Ruth Hall <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15
John Hill-Tout <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15
Gill Lewis <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15
Ceri Phillips <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15
Heidi Phillips <sup>7</sup>	Cyfarwyddwr Anweithredol	5 - 10	0 - 5	-	-	10 - 15

\*Sefydlwyd AaGIC ar ffurf gysgodol ar 5 Hydref 2017 a pharhaodd i weithredu ar ffurf gysgodol nes ei sefydlu'n ffurfiol ar 1 Hydref 2018. Felly, mae'r cyfnod cyfrifyddu cyntaf ar gyfer y sefydliad yn rhedeg am 18 mis o 5 Hydref 2017, er mai dim ond costau a gafwyd o 1 Hydref 2018 wedi'u cynnwys yng Nghyfrifon AaGIC 2018/19. Talwyd costau cyn y dyddiad hwn drwy Ymddiriedolaeth GIG Prifysgol Felindre a'u hail-godi i Lywodraeth Cymru. At ddibenion gwybodaeth, mae'r tabl ffigur tâl uchod yn cynnwys y cyfnod llawn o 18 mis.

<sup>1</sup>Dechreuodd Alex Howells ei swydd ar 01/02/2018. <sup>2</sup>Cafodd Julie Rogers ei secondio i AaGIC gan Lywodraeth Cymru o 12/04/2018. <sup>3</sup>Dechreuodd Dafydd Bebb yn ei swydd ar 28/08/2018. <sup>4</sup>Dechreuodd Stephen Griffiths yn ei swydd ar 29/07/2018. <sup>5</sup>Cafodd Push Mangat ei secondio o Fwrdd Iechyd Prifysgol Abertawe Bro Morgannwg o 1/10/2018. <sup>6</sup>Dechreuodd Danielle Neale yn ei swydd ar 28/07/2018 a gadawodd AaGIC ar 14/03/2019. Mae cyfanswm y cyflog o 01/10/2018 i 31/03/2019 yn cynnwys taliad yn lle rhywedd. <sup>7</sup>Penodwyd Chris Jones yn Gadeirydd dros dro ar 5 Hydref, 2017 ac fel Gadeirydd ffurfiol ar 1 Hydref, 2018. Mae cyfanswm y cyflog o 05/10/17 i 30/09/18 yn cynnwys tâl am rôl Cydlynu Cadeirydd Byrddau Iechyd ac Ymddiriedolaethau. Dechreuodd Aelodau'r Bwrdd eu swyddi ar 01/02/2018. <sup>8</sup>Gwnaed cais i Awdurdod Gwasanaethau Busnes y GIG, ond nid yw gwybodaeth gymharol y flwyddyn flaenorol sydd ei han-gen ar gyfer y cyfrifiad ar gael.

## Atodiad 2: Buddion pensiwn

Enw	Teitl	Cynnydd gwirioneddol mewn pensiwn ar oedran pensiwn (bandiau o £2,500)	Cyfanswm y pensiwn cronedig ar oedran pensiwn ar 31Mawrth 2019 (bandiau o £2,500)	Cyfanswm y pensiwn cronedig ar oedran pensiwn ar 31Mawrth 2019 (bandiau o £5,000)	Cynnydd gwirioneddol mewn Gwerth Trosglwyddo Cyfwerth ag Arian ar 31 Mawrth 2019 £'000	Cynnydd gwirioneddol mewn Gwerth Trosglwyddo Cyfwerth ag Arian ar 31 Mawrth 2018 £'000	
Alex Howells <sup>1</sup>	Prif Weithredwr	***2	55 - 60	135 - 140	1,074	993	51
Julie Rogers <sup>2</sup>	Dirp. Brif Weithredwr a Chyfarwyddwr Y Gweithlu a Datblygu Sefydliadol	***2	***2	***2	***2	0	0
Dafydd Bebb <sup>3</sup>	Ysgrifennydd y Bwrdd	***2	***2	0 - 5	0	22	***2
Stephen Griffiths <sup>4</sup>	Cyfarwyddwr Nyrsio	***2	***2	40 - 45	125 - 130	956	***2
Push Mangat <sup>5</sup>	Cyfarwyddwr Meddygol	***2	***2	65 - 70	200 - 205	1,652	***2
Danielle Neale <sup>6</sup>	Cyfarwyddwr Cyflid a Gwasanaethau Corfforaethol	***2	***2	10 - 15	35 - 40	262	***2

<sup>1</sup>Gadawodd Danielle Neale AaGIC ar 14/03/2019. <sup>2</sup>Gwnaed cais i Awduirdod Gwasanaethau Busnes y GIG, ond nid yw gwybodaeth gy/mharol y flwyddyn flaenorol sydd ei haneg ar gyfer y cyfrifiad ar gae.

## Atodiad 3: Datganiad polisi tâl

### Hawliadau cyflog a phensiynau uwch reolwyr 2018/19

Mae'r cyflog a'r Telerau ac Amodau Cyflogaeth ar gyfer y tîm gweithredol ac uwch reolwyr wedi cael eu penu gan Fwrdd AaGIC, yn seiliedig ar argymhellion y Pwyllgor Tâl a Thelerau Gwasanaeth, o fewn y fframwaith a osodwyd gan Lywodraeth Cymru. Mae'r Pwyllgor Tâl a Thelerau Gwasanaeth hefyd yn ystyried ceisiadau sy'n ymwneud â'r Cyllun Rhyddhau Gwirfoddol. Maeaelodau'r Pwyllgor Cydnabyddiaeth a Thelerau Gwasanaeth i gyd yn Aelodau Annibynnol o'r Bwrdd ac mae cadeirydd AaGIC yn cadeirio'r pwylgor. Mae Cylch Gorchwyl y Pwyllgor yn cael ei adolygu'n rheolaidd.

## Archwilwyr

Mae'r archwilwyr wedi adolygu'r adroddiad hwn ar gyfer cysondeb â gwybodaeth arall yn y datganiadau ariannol a byddant yn rhoi barn ar y datgeliadau canlynol:

- Cyfanswm y ffigwr tâl ar gyfer pob cyfarwyddwr;
- Datgeliadau CETV ar gyfer pob cyfarwyddwr;
- Taliadau i gyn-gyfarwyddwyr, os yw'n berthnasol;
- Taliadau am golli swydd, os yw'n berthnasol;
- Datgeliadau cyflog teg (wedi'u cynnwys mewn cyfrifon blynnyddol);
- Pecynnau ymadael (wedi'u cynnwys mewn cyfrifon blynnyddol) os yw'n berthnasol, a;
- Dadansoddiad o niferoedd staff.



# Cynulliad Cenedlaethol Cymru Adroddiad Atebolrwydd ac Archwilio

Ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019

## Rheoleidd-dra Gwariant

Rheoleidd-dra yw'r gofyniad i ymdrin â phob eitem o wariant a derbynebau yn unol â'r ddeddfwriaeth sy'n eu hawdurdodi, unrhyw awdurdod dirprwyedig perthnasol a rheolau Cyfrifyddu Llywodraeth.

Mae Bwrdd Addysg a Gwella lechyd Cymru (AaGIC) yn sicrhau bod yr arian a ddarperir gan Weinidogion Cymru wedi'i wario at y dibenion a fwriadwyd gan Weinidogion Cymru a bod yr adnoddau a awdurdodwyd gan Weinidogion Cymru i'w defnyddio wedi cael eu defnyddio at y dibenion y cafodd y defnydd ei awdurdodi ar eu cyfer.

Y Prif Weithredwr yw'r Swyddog Atebol ac mae'n sicrhau bod y datganiadau ariannol yn cael eu paratoi yn unol â gofynion deddfwriaethol a Llawlyfr Adrodd Ariannol y Trysorlys. Wrth baratoi'r datganiadau ariannol, mae'n ofynnol i'r Prif Weithredwr:

- Gadw at y cyfarwyddiadau cyfrifon a gyhoeddir gan Weinidogion Cymru, gan gynnwys y gofynion cyfrifyddu a datgelu perthnasol a chymhwysol polisiau cyfrifyddu priodol yn gyson;
- Gwneud dyfarniadau ac amcangyfrifon ar sail resymol;
- Ddatgan a ddilynwyd safonau cyfrifyddu cymwys a'u datgelu ac esbonio unrhyw wyriadau perthnasol oddi wrthynt; a
- Eu paratoi ar sail busnes gweithredol ar y rhagdybiaeth y bydd gwasanaethau'r Awdurdod lechyd Arbennig yn parhau i weithredu.

## Ffioedd a Thaliadau

Pan fo AaGIC yn ymgymryd â gweithgaredd nad yw'n cael ei ariannu'n uniongyrchol gan Lywodraeth Cymru, mae AaGIC yn derbyn incwm i dalu ei chostau. Cyhoeddir manylion pellach yr incwm a dderbyniwyd yn y cyfrifon blynnyddol.

Mae AaGIC yn cadarnhau ei fod wedi cydymffurfio â dyraniad costau a'r gofynion codi tâl a nodir yng nghanllawiau Trysorlys EM yn ystod y flwyddyn.

## Rhwymedigaethau Amodol Anghysbell

Rhwymedigaethau amodol anghysbell yw'r rhwymedigaethau hynny nad ydynt, oherwydd eu bod yn annhebygol o godi tâl yn erbyn AaGIC, yn cael eu cydnabod fel traul nac fel rhwymedigaeth amodol. Isod ceir manylion y rhwymedigaethau amodol anghysbell ar 31 Mawrth 2019:

### 2018-2019

Gwarantau	dim
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Indemniadau	dim
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# Tystysgrif ac adroddiad annibynnol archwilydd ariannol Archwilydd Cyffredinol Cymru i Gynulliad Cenedlaethol Cymru

## Adroddiad ar yr archwiliad o'r datganiadau ariannol

### Barn

Tystiaf fy mod wedi archwilio datganiadau ariannol Addysg a Gwella lechyd Cymru am y cyfnod a ddaeth i ben 31 Mawrth 2019 o dan Adran 61 Deddf Archwilio Cyhoeddus (Cymru) 2004. Mae'r rhain yn cynnwys y Datganiad o Wariant Net Cynhwysfawr, y Datganiad Sefyllfa Ariannol, y Datganiad Llif Arian a'r Datganiad o Newidiadau mewn Ecwiti Trethdalwyr a nodiadau cysylltiedig, gan gynnwys crynodeb o bolisiau cyfrifyddu sylwedol. Y fframwaith adrodd ariannol a ddefnyddiwyd wrth eu paratoi yw cyfraith berthnasol a Llawlyfr Adrodd Ariannol Trysorlys EM yn seiliedig ar Safonau Adrodd Ariannol Rhyngwladol (IFRS).

Yn fy marn i, mae'r datganiadau ariannol:

- Yn rhoi darlun cywir a theg o sefyllfa Addysg a Gwella lechyd Cymru ar 31 Mawrth 2019 a'i gostau gweithredu net ar gyfer y cyfnod a ddaeth i ben bryd hynny; a
- Wedi eu paratoi'n briodol yn unol â Deddf y Gwasanaeth lechyd Gwladol (Cymru) 2006 a chyfarwyddiadau a wnaed yno gan Weinidogion Cymru.

### Sail y farn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Archwilio Rhyngwladol yn y DU (ISAs (DU)). Disgrifiad fy nghyfrifoldebau o dan y safonau hynny ymhellach yng nghyfrifoldebau'r archwilydd ar gyfer archwilio adran datganiadau ariannol fy adroddiad. Rwy'n annibynnol ar y bwrdd yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio a gefais yn ddigonol ac yn briodol i ddarparu sail ar gyfer fy marn.

## Casgliadau yn ymwneud â chorff gweithredol

Nid oes gennyl ddim i'w adrodd mewn perthynas â'r materion canlynol y mae'r ISAs (DU) yn ei gwneud yn ofynnol i mi adrodd i chi lle:

- Nid yw'r defnydd o sail cyfrifyddu busnes gweithredol wrth baratoi'r datganiadau ariannol yn briodol; neu
- Nid yw'r Prif Weithredwr wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd materol a nodwyd a allai beri amheuaeth sylweddol am allu'r bwrdd i barhau i fabwysiadu'r sail gyfrifyddu busnes gweithredol am gyfnod o ddeuddeg mis o leiaf o'r dyddiad y mae'r datganiadau ariannol yn awdurdodwyd i'w gyhoeddi.

### Gwybodaeth arall

Y Prif Weithredwr sy'n gyfrifol am y wybodaeth arall yn yr adroddiad blynnyddol a'r cyfrifon. Mae'r wybodaeth arall yn cynnwys y wybodaeth a gynhwysir yn yr adroddiad blynnyddol ac eithrio'r datganiadau ariannol ac adroddiad fy archwilydd ar hynny. Nid yw fy marn ar y datganiadau ariannol yn cwmpasu'r wybodaeth arall, ac eithrio i'r graddau a nodir fel arall yn fy adroddiad, nid wyf yn mynegi unrhyw gasgliad sicrwydd ar hynny.

Mewn cysylltiad âm harchwiliad o'r datganiadau ariannol, fy nghyfrifoldeb i yw darllen y wybodaeth arall i nodi anghysondebau berthnasol â'r datganiadau ariannol archwiliadig ac i nodi unrhyw wybodaeth sydd, yn ôl pob golwg, yn anghywir yn seiliedig ar y wybodaeth a gafwyd gennyl, neu sy'n anghyson â hi, wrth gynnal yr archwiliad. Os dof yn ymwybodol o unrhyw gamddatganiadau neu anghysondebau sylweddol, ystyriaf y goblygiadau ar gyfer fy adroddiad.

### Barn ar reoleidd-dra

Yn fy marn i, ym mhob ffordd berthnasol, mae'r gwarant a'r incwm yn y datganiadau ariannol wedi'u cymhwysio at y dibenion a fwriadwyd gan Gynulliad Cenedlaethol Cymru ac mae'r trafodion ariannol a gofnodir yn y datganiadau ariannol yn cydymffurfio â'r awdurdodau sy'n eu llywodraethu.

## Adrodd ar ofynion eraill

### Barn ar faterion eraill

Yn fy marn i, mae'r rhan o'r adroddiad cydnabyddiaeth sydd i'w harchwilio wedi'i pharatoi'n briodol yn unol â Deddf y Gwasanaeth lechyd Gwladol (Cymru) 2006 a chyfarwyddiadau a wnaed yno gan Weinidogion Cymru.

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- Mae'r wybodaeth a roddir yn y Datganiad Llywodraethu ar gyfer y cyfnod ariannol y paratowyd y datganiadau ariannol ar ei gyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu wedi cael ei baratoi yn unol â chanllawiau Gweinidogion Cymru;
- Mae'r wybodaeth a roddir yn yr Adroddiad Rhagair ac Atebolwydd ar gyfer y cyfnod ariannol y paratowyd y datganiadau ariannol ar ei gyfer yn gyson â'r datganiadau ariannol ac mae'r Adroddiad Rhagair ac Atebolwydd wedi'i baratoi yn unol â chanllawiau Gweinidogion Cymru.

### Materion yr wyf yn adrodd arnynt drwy eithriad

Yng ngoleuni'r wybodaeth a'r ddealltwriaeth o Addysg a Gwella lechyd Cymru a'i hamgylchedd a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi camddatganiadau berthnasol yn yr Adroddiad Rhagair ac Atebolwydd na'r Datganiad Llywodraethu.

Nid oes gennyl ddim i'w adrodd mewn perthynas â'r materion canlynol, yr wyf yn adrodd i chi amdanynt, os, yn fy marn i:

- Ni chadwyd cofnodion cyfrifyddu priodol;
- Nid yw'r datganiadau ariannol yn cyd-fynd â'r cofnodion cyfrifyddu a'r ffurflen;
- Ni ddatgelir gwybodaeth a bennir gan Drysorlys EM neu Weinidogion Cymru yngylch taliadau cydnabyddiaeth a thrafodion eraill; neu
- Nid wyf wedi derbyn yr holl wybodaeth ac esboniadau sydd eu hangen arnaf ar gyfer fy archwiliad.

### Adroddiad

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

## Cyfrifoldebau

### Cyfrifoldebau Cyfarwyddwyr a'r Prif Weithredwr ar gyfer y datganiadau ariannol

Fel yr eglurir yn llawnach yng Nghyfrifoldebau Datganiadau'r Cyfarwyddwyr a Phrif Weithredwyr, mae'r Cyfarwyddwyr a'r Prif Weithredwr yn gyfrifol am baratoi datganiadau ariannol sy'n rhoi darlun cywir a theg ac ar gyfer rheolaeth fewnol o'r fath y mae'r Cyfarwyddwyr a'r Prif Weithredwr yn penderfynu ei bod yn angenrheidiol i alluogi paratoi datganiadau ariannol sy'n rhydd o gamddatganiad perthnasol, boed hynny oherwydd twyll neu wall.

Wrth baratoi'r datganiadau ariannol, mae'r Cyfarwyddwyr a'r Prif Weithredwr yn gyfrifol am asesu gallu Addysg a Gwella lechyd Cymru i barhau fel corff gweithredol, gan ddatgelu, fel sy'n berthnasol, faterion yn ymwneud â chorff byw a defnyddio'r sail gyfrifyddu busnes gweithredol oni chredir ei bod yn amhriodol.

### Cyfrifoldebau archwiliwyr ar gyfer archwilio'r datganiadau ariannol

Fy amcanion yw cael sicrwydd rhesymol yngylch a yw'r datganiadau ariannol yn eu cyfanwydd yn rhydd o gamddatganiad perthnasol, boed hynny oherwydd twyll neu gamgymeriad, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd ond nid yw'n warant y bydd archwiliad a gynhelir yn unol ag ISAs (DU) bob amser yn canfod camddatganiad perthnasol pan fydd yn bodoli. Gall camddatganiadau ddeillio o dwyll neu gamgymeriad ac fe'u hystyrir yn ddeunydd os yn rhesymol, yn unigol neu yn y cyfan, y gellid disgwyl iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Mae disgrifiad pellach o gyfrifoldebau'r archwilydd ar gyfer archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol [frc.org.uk/](http://frc.org.uk/) auditorsresponsibilities. Mae'r disgrifiad hwn yn rhan o adroddiad fy archwilydd.

### Cyfrifoldebau am reoleidd-dra

Mae'r Prif Weithredwr yn gyfrifol am sicrhau rheoleidd-dra trafodion ariannol.

Mae'n ofynnol i mi gael digon o dystiolaeth i roi sicrwydd rhesymol bod y gwariant a'r incwm wedi'u cymhwysio at y dibenion a fwriadwyd gan Gynulliad Cenedlaethol Cymru ac mae'r trafodion ariannol yn cydymffurfio â'r awdurdodau sy'n eu llywodraethu.

### Adrian Crompton

Archwilydd Cyffredinol Cymru

11 Mehefin 2019

24 Heol y Gadeirlan, Caerdydd CF11 9LJ

# Cyfrifon Blynnyddol AaGIC 2018/19



## Rhagair

Paratowyd y cyfrifon hyn gan Addysg a Gwella Iechyd Cymru, Awdurdod Iechyd Arbennig yng Nghymru, o dan baragraff 3 (1) o Atodlen 9 i Ddeddf y Gwasanaeth Iechyd Gwladol (Cymru) 2006 (p.42) ar y ffurf y mae Gweinidogion Cymru, gyda chymeradwyaeth y Trysorlys, wedi'i gyfarwyddo.

## Cefndir statudol

Sefydlwyd AaGIC trwy orchymyn sefydlu 2017 Rhif 913 (W. 224) a wnaed 11 Medi 2017 a daeth i rym ar 5 Hydref 2017. Mae'r cyfrifon hyn yn cwmpasu'r cyfnod 5 Hydref 2017 i 31 Mawrth 2019.

Roedd AaGIC yn gweithredu ar ffurf gysgodol tan 1 Hydref 2018 gyda'r holl gostau sefydlu yn cael eu dwyn gan Lywodraeth Cymru, a chyda chyrff rhagflaenol Partneriaeth Cydwlasanaethau GIG Cymru (NWSSP) a gydag Ymddiriedolaeth GIG Felindre a Phrifysgol Caerdydd yn darparu gweithgarwch gweithredol hyd at 30 Medi 2018.

Ar 1 Hydref, trosglwyddwyd 2018 o staff i AaGIC a daeth y sefydliad yn gwbl weithredol.

Mae'r cyfrifon hyn, er eu bod yn cwmpasu'r cyfnod 5 Hydref 2017 hyd 31 Mawrth 2019, yn cyflwyno'r trafodion cyfrifyddu ar gyfer y cyfnod gweithredu byw yn unig o 1 Hydref 2018 i 31 Mawrth 2019.

## Rheoli Perfformiad a Chanlyniadau Ariannol

Rhaid i AaGIC gydymffurfio yn llawn â Llawlyfr Adrodd Ariannol y Trysorlys i'r graddau ei fod yn berthnasol iddynt. O ganlyniad, y Datganiad o Wariant Net Cynhwysfawr yw'r Datganiad Cynradd o incwm a gwariant yn ystod y flwyddyn, sy'n dangos y gost weithredol net yr aeth AaGIC iddi, a ariennir gan Lywodraeth Cymru. Dyrennir yr arian hwn ar ôl ei dderbyn yn uniongyrchol i'r Gronfa Gyffredinol yn y Datganiad o'r Sefyllfa Ariannol.

Mae gan AaGIC ofyniad blynnyddol i gyflawni sefyllfa gytbwys ar ddiwedd y flwyddyn yn erbyn y Terfynau Adnoddau a benwyd ar gyfer y flwyddyn.

## Datganiad o Wariant Net Cynhwysfawr ar gyfer

y cyfnod a ddaeth i ben 31 Mawrth 2019

Nodyn	5 Hydref 2017 i 31 Mawrth 2019 £000
Addysg a Hyfforddiant Anfeddygol	3.1 56,766
Addysg Feddygol, Ddeintyddol a Fferyllol Ôl-raddedig	3.2 36,016
Gwariant Gweithredu Arall	3.3 13,177
	<hr/> 105,959
Llai: Incwm Amrywiol	4 (309)
	<hr/> 105,650
<b>Costau gweithredu net cyn llog ac enillion a cholledion eraill</b>	<b>105,650</b>
Refeniw Buddsoddi	5 0
Colledion eraill (Enillion)	6 0
Costau cyllid	7 0
	<hr/> <b>105,650</b>
<b>Costau gweithredu net ar gyfer y cyfnod ariannol</b>	

Gweler nodyn 2 ar dudalen 85 am fanylion perfformiad yn erbyn dyraniadau Refeniw a Chyfalaf.  
Mae'r nodiadau ar dudalennau 75 i 133 yn rhan o'r cyfrifon hyn.

## Gwariant Net Cynhwysfawr arall

5 Hydref 2017 i 31 Mawrth 2019 £000
Enillion/(colled) net ar ailbrisio eiddo, offer a chyfarpar
Ennill/colled net ar ailbrisio eitemau anniniaethol
Enillion/(colledion) net ar ailbrisio asedau ariannol sydd ar gael i'w gwerthu
(Ennill)/colled ar gronfeydd wrth gefn eraill
Amhariad a gwrtħdroad
Rhyddhau Cronfeydd wrth Gefn i'r Datganiad o Wariant Net Cynhwysfawr
Gwariant net cynhwysfawr arall ar gyfer y cyfnod
<b>Cyfanswm y gwariant net cynhwysfawr ar gyfer y cyfnod</b>
<b>105,650</b>

Mae'r nodiadau ar dudalennau 75 i 133 yn rhan o'r cyfrifon hyn.

## Datganiad o'r Sefyllfa Ariannol

fel yr oedd ar 31 Mawrth 2019

	Nodiadau	Fel ar 31 Mawrth 2019 £000
<b>Asedau anghyfredol</b>		
Eiddo, offer a chyfarpar	11	2,989
Asedau anniriaethol	12	0
Symiau masnach a symiau derbyniant eraill	15	0
Asedau ariannol eraill	16	0
<b>Cyfanswm yr asedau nad ydynt yn gyfredol</b>		<b>2,989</b>
<b>Asedau cyfredol</b>		
Rhestrau eiddo	14	0
Symiau masnach a symiau derbyniant eraill	15	801
Asedau ariannol eraill	16	0
Arian parod a chywerthoedd arian	17	6,240
		7,041
Asedau nad ydynt yn gyfredol a ddosberthir fel "Wedi'u Dal i'w Gwerthu"	11	0
<b>Cyfanswm yr asedau cyfredol</b>		<b>7,041</b>
<b>Cyfanswm asedau</b>		<b>10,030</b>
<b>Rhwymedigaethau cyfredol</b>		
Symiau masnach a thaliadau eraill	18	(6,121)
Rhwymedigaethau ariannol eraill	19	0
Darpariaethau	20	(30)
<b>Cyfanswm rhwymedigaethau cyfredol</b>		<b>(6,151)</b>
<b>Asedau/(rhwymedigaethau) cyfredol net</b>		<b>890</b>
<b>Rhwymedigaethau anghyfredol</b>		
Symiau masnach a thaliadau eraill	18	(194)
Rhwymedigaethau ariannol eraill	19	0
Darpariaethau	20	0
<b>Cyfanswm rhwymedigaethau nad ydynt yn gyfredol</b>		<b>(194)</b>
<b>Cyfanswm yr asedau a gyflogir</b>		<b>3,685</b>
<b>Ariennir gan: Ecwiti trethdalwyr</b>		
Y Gronfa Gyffredinol		3,685
Cronfa ailbrisio		0
<b>Cyfanswm ecwiti trethdalwyr</b>		<b>3,685</b>

Cymeradwywyd y datganiadau ariannol ar dudalennau 2 i 6 gan y Bwrdd ar 30 Mai 2019 a'u llofnodi ar ei ran gan:

Prif Weithredwr a Swyddog Atebol

31 Mai 2019

Mae'r nodiadau ar dudalennau 75 i 133 yn rhan o'r cyfrifon hyn.

## Datganiad o Newidiadau mewn Ecwiti Trethdalwyr

Am y cyfnod a ddaeth i ben 31 Mawrth 2019

	Cronfa Gyffredinol £000	Gwarchodfa Ailbrisio £000	Cyfanswm Wrth Gefn £000
<b>Newidiadau mewn ecwiti trethdalwyr</b>			
<b>Balans ar 5 Hydref 2017</b>	0	0	0
Cost gweithredu net ar gyfer y cyfnod	(105,650)		(105,650)
Enillion/(colled) net ar ailbrisio eiddo, offer a chyfarpar	0	0	0
Enillion/(colled) net ar ailbrisio asedau anniriaethol	0	0	0
Enillion/(colledion) net ar ailbrisio asedau ariannol	0	0	0
Enillion/(colledion) net ar ailbrisio asedau a ddeler i'w gwerthu	0	0	0
Amhariadau a gwrteddroadau	0	0	0
Symudiadau mewn cronyfeydd eraill	0	0	0
Trosglwyddiadau rhwng cronyfeydd wrth gefn	0	0	0
Rhyddhau cronyfeydd wrth gefn i SoCNE	0	0	0
Trosglwyddiadau i/o (nodwch)	0	0	0
<b>Cyfanswm yr incwm a'r costau cydnabyddedig ar gyfer y cyfnod</b>	(105,650)	0	(105,650)
Cyllid net Llywodraeth Cymru	109,335		109,335
<b>Balans ar 31 Mawrth 2019</b>	3,685	0	<b>3,685</b>

Mae'r nodiadau ar dudalennau 75 i 133 yn rhan o'r cyfrifon hyn.

## Datganiad o Lifoedd Arian

ar gyfer y cyfnod a ddaeth i ben 31 Mawrth 2019

### Llifoedd Arian o weithgareddau gweithredu

Cost gweithredu net ar gyfer y cyfnod ariannol

Symudiadau mewn Cyfalaf Gweithio

Addasiadau llif arian eraill

Darpariaethau a ddefnyddir

### All-lif arian net o weithgareddau gweithredu

### Llifoedd Arian o weithgareddau buddsoddi

Prynu eiddo, offer a chyfarpar

Elw o waredu eiddo, offer a chyfarpar

Prynu asedau anniriaethol

Elw o waredu asedau anniriaethol

Talu am asedau ariannol eraill

Elw o waredu asedau ariannol eraill

Talu am asedau eraill

Elw o waredu asedau eraill

### Mewnlif arian parod/(all-lif) net o weithgareddau buddsoddi

### Mewnlif arian parod/(all-lif) net cyn ei ariannu

### Llif Arian o weithgareddau ariannu

Cyllid Llywodraeth Cymru (gan gynnwys cyfalaf)

Ildio derbyniadau cyfalaf

Grantiau cyfalaf a dderbyniwyd

Elfen gyfalaf taliadau mewn perthynas â phrydlesi cyllid ac ar SoFP

Trosglwyddwyd arian (i)/gan gyrrf eraill y GIG

### Cyllido net

### Cynnydd/(gostyngiad) net mewn arian parod a chywertoedd arian

### Arian parod a chywertoedd arian (a gorddrafftiau banc) ar 5 Hydref 2017

### Arian parod a chywertoedd arian parod (a gorddrafftiau banc) ar 31 Mawrth 2019

Nodiadau	5 Hydref 2017 i 31 Mawrth 2019 £000
	(105,650)
27	5,514
28	142
20	0
	(99,994)
	(3,101)
	0
	0
	0
	0
	0
	0
	(3,101)
	(103,095)
	109,335
	0
	0
	0
	0
	109,335
	6,240
	0
	6,240

Mae'r nodiadau ar dudalennau 75 i 133 yn rhan o'r cyfrifon hyn.

## Nodiadau i'r Cyfrifon

### 1. Polisiau cyfrifyddu

Mae'r Gweinidog dros lechyd a Gwasanaethau Cymdeithasol wedi cyfarwyddo y bydd datganiadau ariannol Addysg a Gwella lechyd Cymru (AaGIC) yn bodloni gofynion cyfrifyddu Llawlyfr Cyfrifon GIG Cymru. O ganlyniad, paratowyd y datganiadau ariannol canlynol yn unol â Llawlyfr Cyfrifon 2018/19. Mae'r polisiau cyfrifyddu yn y llawlyfr hwnnw yn dilyn fersiwn yr Undeb Ewropeaidd o'r Safonau Adrodd Ariannol Rhyngwladol i'r graddau eu bod yn ystyrlon ac yn briodol i'r GIG, fel y'u pennwyd gan Drysorlys EM, sy'n cael ei gynghori gan y Bwrdd Cynghori Adrodd Ariannol. Lle bo'r Llawlyfr Cyfrifon yn caniatau dewis polisi cyfrifyddu, dewiswyd y polisi cyfrifyddu y bennir ei fod yn fwyaf priodol i amgylchiadau penodol AaGIC at y diben o roi darlun cywir a theg. Disgrifir y polisiau penodol a fabwysiadwyd gan AaGIC isod. Fe'u defnyddiwyd yn gyson wrth ymdrin ag eitemau yr ystyriwyd eu bod yn berthnasol mewn perthynas â'r cyfrifon.

#### 1.1 Confensiwn cyfrifyddu

Paratowyd y cyfrifon hyn o dan y confensiwn cost hanesyddol a addaswyd i gyfrif am ailbrisio eiddo, offer a chyfarpar, asedau anniriaethol a stocrestrau.

#### 1.2 Caffaeliadau a gweithrediadau sydd wedi dod i ben

Ystyri'r bod gweithgareddau yn 'gaffael' dim ond os cânt eu derbyn o'r tu allan i'r sector cyhoeddus. Ystyri'r mai dim ond os byddant yn dod i ben yn gyfan gwbl y bydd gweithgareddau'n dod i ben. Nid ydynt yn cael eu hystyried i fod 'Wedi dod i ben' os byddant yn trosglwyddo o un corff sector cyhoeddus i un arall.

#### 1.3 Incwm a chyllid

Prif ffynhonnell yr arian ar gyfer AaGIC yw dyraniadau (cyllid Llywodraeth Cymru) gan Lywodraeth Cymru o fewn terfyn arian parod cymeradwy, sy'n cael ei gredydu i Gronfa Gyffredinol AaGIC. Cydnabyddir cyllid Llywodraeth Cymru yn y cyfnod ariannol y derbynir yr arian.

Dyrennir cyllid nad yw'n ddewisol y tu allan i'r Terfyn Adnoddau Refeniw i gyd-fynd â'r gwariant gwirioneddol a gafwyd ar gyfer darparu gwasanaethau fferyllol, neu offthalmig penodol a nodwyd gan Lywodraeth Cymru. Datgelir gwariant nad yw'n ddewisol yn y cyfrifon a'i dddidynnu o gostau gweithredu a godir yn erbyn y Terfyn Adnoddau Refeniw. Caiff cyllid ar gyfer caffael asedau sefydlog a dderbyniwyd gan Lywodraeth Cymru ei gredydu i'r Gronfa Gyffredinol.

Mae incwm amrywiol yn incwm sy'n ymwneud yn uniongyrchol â gweithgareddau gweithredu AaGIC ac nid yw'n cael ei ariannu'n uniongyrchol gan Lywodraeth Cymru. Mae hyn yn cynnwys talu am wasanaethau a ddarperir yn unigryw gan AaGIC ar gyfer Llywodraeth Cymru, megis cyllid a ddarperir i asiantaethau a chostau nad ydynt yn ymwneud â gweithgareddau yr eir iddynt gan AaGIC yn ei rôl fel darparwr. Mae incwm a dderbynir gan AaGIC sy'n trafod gyda chyrff eraill y GIG bob amser yn cael ei drin fel incwm amrywiol.

O 2018/19, cymhwysir Refeniw IFRS 15 o Gontactau â Chwsmeriaid, fel y'i dehonglir a'i haddaswyd ar gyfer y sector cyhoeddus, yn y Llawlyfr Adrodd Ariannol (FReM). Mae'n disodli'r safonau blaenorol IAS 11 Contractau Adeiladu ac IAS 18 Refeniw a dehongliadau IFRIC a SIC cysylltiedig. Ar ôl trosglwyddo, tynnwyd y polisi cyfrifyddu i ailldatgan yn ôl-weithredol yn unol ag IAS 8 yn ôl. Bydd pob endid sy'n cymhwys o'r FReM yn cydnabod y gwahaniaeth rhwng y swm cario blaenorol a'r swm cario ar ddechrau'r cyfnod adrodd blynnyddol sy'n cynnwys dyddiad y cais cychwynnol yn y gronfa agoriadol gyffredinol o fewn ecwiti trethdalwyr.

Cynhalwyd adolygiad sy'n gyson â'r dull portffolio gan aelodau Grŵp Cyfrifyddu Technegol y GIG, sef

- Nodwyd mai'r unig incwm materol a allai fod angen ei addasu o dan IFRS 15 oedd ar gyfer gofal cleifion a ddarperir o dan Gytundebau Hirdymor (LTAs) ar gyfer cyfnodau gofal a oedd wedi dechrau ond na ddaeth i ben ar ddiweddu y cyfnod ariannol;
- Dangos bod y newidiadau posibl i Ymddiriedolaeth GIG, GIG Cymru a'r Bwrdd lechyd Lleol. Mae cyfrifon o ganlyniad i fabwysiadu IFRS 15 yn sylweddol is na lefelau perthnasedd.

O dan y Fframwaith IFRS Cysyniadol rhoi ystyriaeth briodol i ddefnyddwyr y cyfrifon ac atal costau cydymffurfio ac adrodd a chynhyrchu adroddiadau ariannol. O ystyried bod yr incwm ar gyfer gweithgarwch CTH yn cael ei gydnabod yn unol â Thelerau ac Amodau sefydledig y GIG sy'n effeithio ar sawl plaid ar draws GIG Cymru, ystyriwyd ei bod yn rhesymol parhau i gydnabod yn unol â'r telerau sefydledig hynny ar y sail bod hyn yn darparu gwybodaeth sy'n berthnasol i'r defnyddiwr ac i nid yw hyn yn arwain at gamddatganiad perthnasol yn y ffigurau a nodwyd. Cyfrifir incwm am gymhwys o'r confensiwn croniadau. Cydnabyddir incwm yn y cyfnod y darperir gwasanaethau. Lle derbyniwyd incwm gan drydydd parti ar gyfer cyflawni gweithgaredd penodol yn y flwyddyn ariannol ddilynol, caiff yr incwm hwnnw ei ohirio. Dim ond incwm y tu allan i'r GIG y gellir ei ohirio.

## 1.4 Buddion gweithwyr

## Buddion gweithwyr tymor byr

Cydnabyddir cyflogau, taliadau sy'n gysylltiedig â chyflogaeth yn y cyfnod y derbynnyr y gwasanaeth gan weithwyr. Mae cost absenoldeb a enillwyd ond nas cymerwyd gan gyflogion ar ddiwedd y cyfnod yn cael ei gydnabod yn y datganiadau ariannol i'r graddau y caniateir i gyflogion gario gwyliau ymlaen i'r cyfnod canlynol.

## Costau budd-dal ymddeol

Mae cyn-weithwyr a chyflogfeion presennol yn dod o dan ddarpariaethau Cynllun Pensiynau'r GIG. Mae'r cynllun yn gynllun budd diffiniedig, heb ei ariannu sy'n cynnwys cyflogwyr y GIG, Meddygfeydd Cyffredinol a chyrff eraill, a ganiateir dan gyfarwyddyd yr Ysgrifennydd Gwladol, yng Nghymru a Lloegr. Nid yw'r cynllun wedi'i ddylunio i gael ei redeg mewn ffordd a fyddai'n galluogi cyrff y GIG i nodi eu cyfran o asedau a rhwymedigaethau sylfaenol y cynllun. Felly, cyfrifir am y cynllun fel petai'n gynllun cyfraniadau diffiniedig: ystyrir bod y gost i'r corff GIG o gymryd rhan yn y cynllun yn gyfwerth â'r cyfraniadau sy'n daladwy i'r cynllun ar gyfer y cyfnod cyfrifyddu.

Ar gyfer ymddeoliadau cynnar heblaw'r rhai oherwydd salwch, ni chaiff y rhwymedigaethau pensiwn ychwanegol eu hariannu gan y cynllun. Mae swm llawn yr atebolrwydd am y costau ychwanegol yn cael ei godi ar wariant ar yr adeg y mae AaGIC yn ymrwymo i'r ymddeoliad, waeth beth fo'r dull talu.

Lle mae cyflogelion ynaelodau o Gynllun Blwydd-dal Llywodraeth Leol, sy'n gynllun pensiwn budd diffiniedig, datgelir hyn. Gellir nodi asedau a rhwymedigaethau'r cynllun y gellir eu priodoli i'r cyflogelion hynny a chânt eu cydnabod yng nghyfrifon AaGIC. Caiff yr asedau eu mesur ar werth teg a'r rhwymedigaethau ar werth presennol rhwymedigaethau'r dyfodol. Cydnabyddir y cynnydd yn yr atebolrwydd sy'n deillio o wasanaeth pensiynadwy a enillwyd yn ystod y flwyddyn o fewn costau gweithredu. Cydnabyddir yr enillion disgwyliedig yn ystod y flwyddyn o asedau'r cynllun o fewn incwm cyllid. Cydnabyddir y gost llog yn ystod y flwyddyn yn deillio o ddatgelu'r disgownt ar rywymedigaethau'r cynllun o fewn costau cyllid.

Cynllun Pensiwn NEST

Mae'n rhaid i AaGIC gynnig cynllun pensiynau amgen i weithwyr nad ydynt yn gymwys i ymuno â chynllun Pensiynau'r GIG. Mae cynllun pensiwn NEST (yr Ymddiriedolaeth Arbedion Cyflogaeth Cenedlaethol) yn gynllun cyfraniadau diffiniedig ac felly mae'r gost i'r corff GIG o gymryd rhan yn y cynllun yn hafal i'r cyfraniadau sy'n daladwy i'r cynllun ar gyfer y cyfnod cyfrifyddu.

## 1.5 Costau eraill

neu wasanaethau eu cydnabod pan fyddant wedi'u derbyn, ac i'r graddau hynny. Fe'u mesurir ar werth teg yr ystyriaeth sy'n daladwy.

## 1.6 Eiddo, offer a chyfarpar

## Cydnabyddiaeth

Cyfalafir eiddo, offer a chyfarpar os:

- ei fod yn cael ei ddal i'w ddefnyddio wrth ddarparu gwasanaethau neu at ddibenion gweinyddol;
  - mae'n debygol y bydd buddion economaidd yn y dyfodol yn llofo i, neu y bydd potensial gwasanaeth yn cael ei gyflenwi i AaGIC;
  - disgwyllir iddo gael ei ddefnyddio am fwy nag un flwyddyn ariannol;
  - gellir mesur cost yr eitem yn ddibynadwy; a
  - bod yr eitem yn costio o leiaf £ 5,000; neu
  - Gyda'i gilydd, mae gan nifer o eitemau gost o £ 5,000 o leiaf ac mae ganddynt gost o fwy na £ 250 yn unigol, lle mae'r asedau'n gyd-ddibynnol yn ymarferol, roedd ganddynt ddyddiadau prynu ar yr un pryd, rhagwelir y bydd ganddynt ddyddiadau gwaredu ar yr un pryd a'u bod rheolaeth unigol; neu
  - Mae eitemau'n rhan o gost offer a gosod cychwynnol adeilad, ward neu uned newydd, waeth beth yw eu cost unigol neu ar y cyd.

Lle mae ased mawr, er enghraifft adeilad, yn cynnwys nifer o gydrannau gyda bywydau ased sylweddol gwahanol, caiff y cydrannau eu trin fel asedau ar wahân a'u dibrisio dros eu bywydau economaidd defnyddiol eu hunain.

Gwerthuso

Caiff yr holl eiddo, offer a chyfarpar eu mesur yn y lle cyntaf ar gost, sy'n cynrychioli'r gost y gellir ei phriodoli'n uniongyrchol i gaffael neu adeiladu'r ased a'i dwyn i'r lleoliad a'r cyflwr sy'n angenrheidiol er mwyn iddo allu gweithredu yn y modd a fwriadwyd gan y rheolwyr. Nodir tir ac adeiladau a ddefnyddir ar gyfer gwasanaethau AaGIC neu at ddibenion gweinyddol yn y Datganiad Sefyllfa Ariannol ar eu symiau wedi'u hailbrisio, sef y gwerth teg ar ddyddiad Ailbrisiad llai unrhyw ddibrisiant cronedig dilynol a cholledion amhariad. Mae ailbrisadau yn cael eu perfformio'n ddigon rheolaidd i sicrhau nad yw symiau cario yn wahanol iawn i'r symiau a fyddai'n cael eu pennu ar ddiwedd y cyfnod adrodd. Pennir gwerthoedd teg fel a ganlyn:

- Tir ac adeiladau anarbenigol - Gwerth y farchnad ar gyfer defnydd presennol
  - Adeiladau arbenigol - cost adnewyddu wedi'i dibrisio

Mae Trysorlys EM wedi mabwysiadu dull safonol o brisio costau adnewyddu dibrisiedig yn seiliedig ar asedau cyfoes modern a, lle byddai'n bodloni gofynion lleoliad y gwasanaeth sy'n cael ei ddarparu, gellir gwerthfawrogi safle arall. Mae cyrff GIG Cymru wedi cymhwysos'r gofynion prisio newydd hyn o 1 Ebrill 2009 ymlaen.

Mae eiddo sy'n cael ei adeiladu at ddibenion gwasanaeth neu weinyddiaeth yn cael ei gario ar gost, llai unrhyw golled amhariad. Mae'r gost yn cynnwys ffioedd proffesiynol ond nid costau benthyca, a gydnabyddir fel treuliau ar unwaith, fel y caniateir gan IAS 23 ar gyfer asedau a ddelir ar werth teg. Caiff asedau eu hailbrisio a bydd dibrisiant yn dechrau pan fyddant yn cael eu defnyddio.

Mae cynnydd yn deillio o Ailbrisiad yn cael ei roi yng nghronfa wrth gefn Ailbrisiad ac eithrio pan fydd yn gwrthdroi amhriadau ar gyfer yr un ased a gydnabuwyd yn flaenorol mewn gwariant, ac os felly caiff ei gredydu i wariant i faint y gostyngiad a gyhuddwyd yn flaenorol yno. Mae gostyngiad Ailbrisiad nad yw'n deillio o golli gwerth economaidd neu botensial gwasanaeth yn cael ei gydnabod fel amhriadau a godir ar y gronfa Ailbrisiad i'r graddau bod balans yn y gronfa wrth gefn ar gyfer yr ased ac, wedi hynny, i wariant. Dylid cymryd colledion amhriadau sy'n deillio o ddefnydd clir o fudd economaidd i wariant.

Mae cyfeiriadau yn IAS 36 at gydnabod colled amhariad ased wedi'i ailbrisio yn cael ei drin fel gosyngiad ailbrisio i'r graddau nad yw'r amhariad yn fwy na'r swm yn y gwarged ailbrisio ar gyfer yr un ased, yn cael eu haddasu fel mai dim ond y colledion amhariad hynny nid ydynt yn deillio o ddefnydd clir o fudd economaidd neu leihau potensial gwasanaeth (gan gynnwys o ganlyniad i golled neu ddifrod o ganlyniad i weithrediadau busnes arferol) y dylid ei gymryd i'r gronfa ailbrisio. Dylid mynd â cholledion amhariad sy'n deillio o ddefnydd clir o fudd economaidd i'r Datganiad o Wariant Net Cynhwysfawr.

Rhaid i AaGIC gydymffurfio â Mesur Gwerth Teg IFRS 13 yn llawn. Fodd bynnag, mae IAS 16 ac IAS 38 wedi'u haddasu ar gyfer cyd-destun y sector cyhoeddus sy'n cyfyngu ar yr amgylchiadau lle mae prisiaid yn cael ei baratoi o dan IFRS 13. Dylid mesur asedau sy'n cael eu dal ar gyfer eu potensial gwasanaeth ac sy'n cael eu defnyddio yn ôl eu gwerth cyfredol mewn defnydd presennol . Ar gyfer asedau arbenigol, dylid dehongli gwerth cyfredol y defnydd presennol fel gwerth presennol yr asedau sy'n weddill o botensial y gwasanaeth, y gellir tybio eu bod yn gyfartal o leiaf â'r gost o ddisodli'r potensial gwasanaeth hwnnw.

Yn unol ag addasu IAS 16 yn nhabl 6.2 y FReM, ar gyfer asedau anarbenigol mewn defnydd gweithredol, dehonglir gwerth cyfredol yn y defnydd presennol fel gwerth Marchnad ar gyfer defnydd presennol a ddiffinnir yn Llyfr Coch RICS fel Gwerth Defnydd Presennol (EUV).

Dylai asedau a gynhaliwyd yn fwyaf diweddar ar gyfer eu potensial gwasanaeth ond sydd dros ben gael eu prisio yn ôl eu gwerth cyfredol yn y defnydd presennol, os oes cyfyngiadau ar yr endid neu'r ased a fyddai'n atal mynediad i'r farchnad ar y dyddiad adrodd. Os gallai'r BILL gyrchu'r farchnad, yna dylid defnyddio'r ased dros ben ar werth teg gan ddefnyddio IFRS 13. Wrth benderfynu a yw ased o'r fath nad yw'n cael ei ddefnyddio yn warged, dylid asesu a oes cynllun clir i ddod â'r ased yn ôl i ddefnydd fel ased gweithredol. Lle mae cynllun clir, nid yw'r ased yn warged a dylid cadw'r gwerth presennol yn y defnydd presennol. Fel arall, dylid asesu'r ased fel un sydd dros ben a'i brisio o dan IFRS13.

Dylid prisio asedau nad ydynt yn cael eu dal ar gyfer eu potensial gwasanaeth yn unol ag IFRS 5 neu IAS 40 yn dibynnu a yw'r ased yn cael ei ddal i'w werthu. Lle nad yw ased yn cael ei ddefnyddio i ddarparu gwasanaethau ac nad oes cynllun i'w ddefnyddio eto, heb unrhyw gyfyngiadau ar werthu, ac nad yw'n bodloni meini prawf IAS 40 a IFRS 5, mae'r asedau hyn yn warged ac yn cael eu prisio'n deg gwerth gan ddefnyddio IFRS 13.

## Gwariant dilynol

Lle mae gwariant dilynol yn gwella ased y tu hwnt i'w fanyleb wreiddiol, caiff y gost y gellir ei phriodoli'n uniongyrchol ei chyfalafu. Pan fo gwariant dilynol yn adfer yr ased i'w fanyleb wreiddiol, caiff y gwariant ei gyfalafu a chaiff unrhyw werth cario o'r eitem a ddisodlir ei ddileu a'i godi ar y SoCNE. Fel yr amlygwyd mewn blynnyddoedd blaenorol, nid oes gan y GIG yng Nghymru systemau ar waith i sicrhau y gellir adnabod pob eitem sy'n cael ei "disodli" ac felly dylid mesur y gost dan sylw. Felly, mae'r GIG yng Nghymru wedi sefydlu protocol cenedlaethol i sicrhau ei fod yn cydymffurfio â'r safon cyn belled ag y mae'n gallu cael ei amlinellu ym mhennod cyfrifyddu cyfalaf y Llawlyfr Cyfrifon. Er mwyn sicrhau na chaiff gwerthoedd cario asedau eu gorddatgan yn sylweddol, mae'n ofynnol i gyrrf y GIG gael pob Cynllun Cyfalaf Cymru Gyfan a gwblheir mewn blwyddyn ariannol wedi'i ailbrisio yn ystod y flwyddyn honno (cyn iddynt gael eu defnyddio) a hefyd ailbrisiadau tebyg sydd eu hangen ar gyfer yr holl Gynlluniau Adeiladu Dewisol a gwblhawyd sydd â gwariant sy'n fwy na £ 0.5m. Yna, caiff y gostyngiadau a nodir felly eu codi ar dreuliau qweithredu.

## 1.7 Asedau anniriaethol

### Asedau

Asedau anniriaethol yw asedau anariannol heb sylwedd ffisegol, y gellir eu gwerthu ar wahân i weddill busnes AaGIC neu sy'n deillio o hawliau cytundebol neu hawliau cyfreithiol eraill. Dim ond pan fydd yn debygol y bydd buddion economaidd yn y dyfodol yn llo i, neu botensial gwasanaeth yn cael ei ddarparu i AaGIC y côn eu cydnabod; lle gellir mesur cost yr ased yn ddibynadwy, a lle mae'r gost yn £ 5,000 o leiaf.

Caiff asedau anniriaethol a gaffaelir ar wahân eu cydnabod i ddechrau ar werth teg. Mae meddalwedd sy'n rhan annatod o weithredu caledwedd, er engraifft system weithredu, yn cael ei gyfalafu fel rhan o'r eitem berthnasol o eiddo, offer a chyfarpar. Mae meddalwedd nad yw'n rhan annatod o weithredu caledwedd, er engraifft meddalwedd cymhwys, yn cael ei gyfalafu fel ased anniriaethol. Nid yw gwariant ar ymchwil yn cael ei gyfalafu: caiff ei gydnabod fel cost gweithredu yn y cyfnod y mae'n digwyd. Cydnabyddir asedau a gynhyrhir yn fewnol os, a dim ond os, dangoswyd pob un o'r canlynol:

- Dichonoldeb technegol cwblhau'r ased anniriaethol fel y bydd ar gael i'w ddefnyddio
- Y bwriad i gwblhau'r ased anniriaethol a'i ddefnyddio
- Y gallu i ddefnyddio'r ased anniriaethol
- Sut y bydd yr ased anniriaethol yn creu manteision economaidd tebygol yn y dyfodol
- Argaeedd adnoddau technegol, ariannol ac eraill digonol i gwblhau'r ased anniriaethol a'i ddefnyddio
- Y gallu i fesur yn ddibynadwy y gwariant y gellir ei briodoli i'r ased anniriaethol yn ystod ei ddatblygiad.

### Mesur

Y swm a gydnabuwyd yn wreiddiol ar gyfer asedau anniriaethol a gynhyrhir yn fewnol yw swm y gwariant a dynnyd o'r dyddiad y caiff y mein prawf uchod eu bodloni i ddechrau. Lle na ellir cydnabod unrhyw ased anniriaethol a gynhyrhir yn fewnol, caiff y gwariant ei gydnabod yn y cyfnod y mae'n digwyd.

Yn dilyn cydnabyddiaeth gychwynnol, caiff asedau anniriaethol eu cario ar werth teg trwy gyfeirio at farchnad weithredol, neu, lle nad oes marchnad weithredol yn bodoli, ar gost amnewid wedi'i hamorteiddio (sail asedau cyfoes modern), wedi'i mynegeio ar gyfer codiadau pris berthnasol, fel procsi ar gyfer gwerth teg. Cedwir meddalwedd a ddatblygyd yn fewnol ar gost hanesyddol i adlewyrchu effeithiau croes cynnydd mewn costau datblygu a datblygiadau technolegol.

## 1.8 Dibrariant, amorteiddiad a namau

Nid yw tir rhydd-ddaliol, asedau sy'n cael eu hadeiladu ac asedau a ddelir i'w gwerthu yn cael eu dibrisio.

Fel arall, codir dibrariant ac amorteiddiad i ddileu costau neu brisio eiddo, offer a chyfarpar ac asedau anghyfredol anniriaethol, llai unrhyw werth gweddilliol, dros eu hoes ddefnyddiol amcangyfrifedig, mewn modd sy'n adlewyrchu defnydd buddion neu wasanaeth economaidd potensial yr asedau. Am oes ddefnyddiol amcangyfrifedig ased yw'r cyfnod y mae AaGIC yn disgwyd iddo gael buddion economaidd neu botensial gwasanaeth o'r ased. Mae hyn yn benodol i AaGIC a gall fod yn fyrrach na bywyd corfforol yr ased ei hun. Mae bywydau defnyddiol amcangyfrifedig a gwerthoedd gweddilliol yn cael eu hadolygu bob blwyddyn, gydag effaith unrhyw newidiadau yn cael eu cydnabod ar sail bosibl. Caiff asedau a ddelir o dan brydlesi cyllid eu dibrisio dros gyfnod byrraf y brydles a bywydau defnyddiol amcangyfrifedig.

Ar ddiwedd pob cyfnod adrodd, mae AaGIC yn gwirio a oes unrhyw arwydd bod unrhyw un o'i hasedau anghyfredol diriaethol neu anniriaethol wedi dioddef colled amhariad. Os oes arwydd o golled amhariad, amcangyfrifir bod swm adferadwy'r ased yn penderfynu a fu colled ac, os felly, ei swm. Mae asedau anniriaethol nad ydynt ar gael i'w defnyddio eto yn cael eu profi ar gyfer amhariad yn flynyddol.

Mae colledion amhariad nad ydynt yn deillio o golli gwerth economaidd neu botensial gwasanaeth yn cael eu cymryd i'r gronfa ailbrisio i'r graddau bod balans ar y gronfa wrth gefn ar gyfer yr ased ac, wedi hynny, i'r SoCNE. Mae colledion amhariad sy'n codi o ddefnydd clir o fudd economaidd yn cael eu dwyn i'r SoCNE. Mae'r balans ar unrhyw gronfa ailbrisio (hyd at lefel yr amhariad) y byddai'r arwystl wedi'i godi o dan IAS 36 yn cael ei drosglwyddo i enillion wrth gefn.

## 1.9 Ymchwil a Datblygu

Mae gwariant ymchwil a datblygu yn cael ei godi ar gostau gweithredu yn y flwyddyn y cafodd ei wario, ac eithrio i'r graddau y mae'n ymneud â phrosiect wedi'i ddiffinio'n glir, y gellir ei wahanu oddi wrth weithgaredd gofal cleifion a buddion rhesymol y gellir eu hystyried yn sicr. Mae gwariant a ohiriwyd felly wedi'i gyfyngu i werth buddion yn y dyfodol a ddisgwylir ac mae'n cael ei amorteiddio drwy'r SoCNE ar sail systematig dros y cyfnod y disgwyd iddo elwa o'r prosiect.

## 1.10 Asedau anghyfredol a ddelir i'w gwerthu

Dosberthir asedau anghyfredol fel rhai sydd ar werth os caiff eu swm cario ei adenill yn bennaf trwy drafodiad gwerthu yn hytrach na thrwy ddefnydd parhaus. Ystyfir bod yr amod hwn wedi'i fodloni pan fo'r gwerthiant yn debygol iawn, mae'r ased ar gael i'w werthu ar unwaith yn ei gyflwr presennol ac mae'r rheolwyr wedi ymrwymo i'r gwerthiant, y disgwyd iddo fod yn gymwys i gael ei gydnabod fel gwerthiant wedi'i gwblhau o fewn blwyddyn o'r dyddiad dosbarthiad. Mae asedau anghyfredol a ddelir i'w gwerthu yn cael eu mesur ar yr isaf o'u swm cario blaenorol a'u gwerth teg llai costau gwerthu. Gwerth teg yw gwerth y farchnad agored gan gynnwys defnyddiau amgen.

Yr elw neu'r golled sy'n deillio o waredu ased yw'r gwahaniaeth rhwng enillion y gwerthiant a'r swm cario ac fe'i cydnabyddir yn y Datganiad o Wariant Net Cynhwysfawr. Ar waredu, mae'r balans ar gyfer yr ased ar y gronfa ailbrisio, yn cael ei drosglwyddo i'r Gronfa Gyffredinol.

Nid yw eiddo, offer a chyfarpar sydd i'w sgrapio neu eu chwalu yn gymwys i gael cydnabyddiaeth fel un sydd ar werth. Yn hytrach, caiff ei gadw fel ased gweithredol a'i haddasiad economaidd. Caiff yr ased ei ddad-gydnabod pan gaiff ei ddileu neu ei ddymchwel.

## 1.11 Prydlesi

Caiff prydlesi eu dosbarthu fel prydlesi cyllid pan fydd yr holl risgiau a gwobrwyon o berchnogaeth yn cael eu trosglwyddo i'r prydlesai. Caiff pob prydles arall ei dosbarthu fel prydlesi gweithredu

### AaGIC fel prydlesai

Caiff eiddo, offer a chyfarpar a ddelir o dan brydlesi cyllid eu cydnabod i ddechrau, ar ddechrau'r brydles, ar werth teg neu, os yw'n is, ar werth presennol y taliadau prydles lleiaf, gydag atebolrwydd cyfatebol am y rhwymedigaeth prydles i'r prydleswr. Mae taliadau prydles yn cael eu dosrannu rhwng taliadau cyllid a lleihau rhwymedigaeth y brydles er mwyn cyflawni cyfradd llog gyson ar weddill y rhwymedigaeth sy'n weddill. Codir taliadau ariannol yn uniongyrchol i'r Datganiad o Wariant Net Cynhwysfawr.

Caiff taliadau prydles weithredu eu cydnabod fel traul ar sail llinell syth dros gyfnod y brydles. Mae cymhellion prydles yn cael eu cydnabod i ddechrau fel rhwymedigaeth ac yna fel gostyngiad mewn rhenti ar sail llinell syth dros gyfnod y brydles. Mae rhenti amodol yn cael eu cydnabod fel traul yn y cyfnod y maent yn codi.

Os yw prydles ar gyfer tir ac adeiladau, mae cydrannau'r tir a'r adeiladau wedi'u gwahanu a'u hasesu'n unigol i weld a ydynt yn brydlesi gweithredu neu gyllid.

## AaGIC fel prydleswr

Mae symiau sy'n ddyledus gan brydleswyr dan brydlesi cyllid yn cael eu cofnodi fel symiau derbyniant ar swm buddsoddiad net AaGIC yn y prydlesi. Mae incwm prydles ariannol yn cael ei ddyrannu i gyfnodau cyfrifyddu er mwyn adlewyrchu cyfradd adenillion cyson ar fuddsoddiad net AaGIC sy'n ddyledus mewn perthynas â'r prydlesi.

Caiff incwm rhent o brydlesi gweithredol ei gydnabod ar sail llinell syth dros gyfnod y brydles. Ychwanegir costau uniongyrchol cychwynnol wrth negodi a threfnu prydles weithredu at swm cario'r ased a brydlesir a'i gydnabod ar sail llinell syth dros gyfnod y brydles.

## 1.12 Rhestrau eiddo

Er ei bod yn gonfensiwn cyfrifyddu i werthiannau gael eu prisio ar yr isaf o gost a gwerth gwired dadwy net gan ddefnyddio'r fformiwl a gost gyfartalog wedi'i phwysoli neu "cyntaf mewn, cyntaf allan", dylid cydnabod bod y GIG yn achos arbennig yn y rhestrau eiddo hynny yn gyffredinol nid ydynt yn cael eu dal ar gyfer bwriad ailwerthu ac yn wir nid oes marchnad ar gael yn rhwydd lle gellid gwerthu eitemau o'r fath. Caiff rhestrau eiddo eu prisio yn ôl eu cost.

## 1.13 Arian parod a chywerthoedd arian parod

Mae arian parod yn arian mewn llaw ac yn adneuon gydag unrhyw sefydliad ariannol yn ad-daladwy heb gosb ar rybudd o ddim mwy na 24 awr. Mae cyfwerthoedd arian parod yn fuddsoddiadau sy'n aeddfeud mewn 3 mis neu lai o'r dyddiad caffael ac sy'n hawdd eu trosi i symiau hysbys o arian parod gyda risg dibwys o newid mewn gwerth. Yn y Datganiad o lifoedd arian parod, dangosir arian parod a chyfwerthoedd arian yn net o orddrafftau banc sy'n ad-daladwy ar gais ac sy'n rhan annatod o'r rheolaeth arian parod.

## 1.14 Darpariaethau

Cydnabyddir darpariaethau pan fo gan AaGIC rwymedigaeth gyfreithiol neu adeiladol bresennol o ganlyniad i ddigwyddiad yn y gorffennol, mae'n debygol y bydd yn ofynnol i AaGIC setlo'r rhwymedigaeth, a gellir gwneud amcangyfrif dibynadwy o swm y rhwymedigaeth. Y swm a gydnabyddir fel darpariaeth yw'r amcangyfrif gorau o'r gwariant sydd ei angen i setlo'r rhwymedigaeth ar ddiwedd y cyfnod adrodd, gan ystyried y risgiau a'r ansicrywyd. Lle mae darpariaeth yn cael ei mesur gan ddefnyddio'r llif arian a amcangyfrifwyd i setlo'r rhwymedigaeth, ei swm cario yw gwerth presennol y llifoedd arian hynny gan ddefnyddio'r gyfradd ddisgownt a ddarparwyd gan Drysorlys EM.

Pan ddisgwylier i rai neu'r cyfan o'r manteision economaidd sy'n ofynnol i setlo darpariaeth gael eu hadennill gan drydydd parti, cydnabyddir y derbyniadwy fel ased os yw bron yn sicr y bydd ad-daliadau'n cael eu derbyn a bod modd mesur swm y derbyniadwy yn ddibynadwy.

Mae rhwymedigaethau presennol sy'n codi o dan gontactau beichus yn cael eu cydnabod a'u mesur fel darpariaeth. Ystyrir bod contract beichus yn bodoli lle mae gan AaGIC gontract lle mae costau anorfol cwrdd â'r rhwymedigaethau o dan y contract yn uwch na'r buddion economaidd y disgwylier iddynt gael eu derbyn oddi tanynt.

Cydnabyddir darpariaeth ailstrwythuro pan fydd AaGIC wedi datblygu cynllun ffurfiol manwl ar gyfer yr ailstrwythuro ac mae wedi codi disgwyliad diliys yn y rhai yr effeithir arnynt y bydd yn cynnal yr ailstrwythuro trwy ddechrau gweithredu'r cynllun neu gyhoeddi ei brif nodweddion i'r rhai yr effeithir arnynt ganddo. Mae mesur darpariaeth ailstrwythuro yn cynnwys dim ond y gwariant uniongyrchol sy'n deillio o'r ailstrwythuro, sef y symiau hynny sydd o reidrwydd yn deillio o'r ailstrwythuro ac nad ydynt yn gysylltiedig â gweithgareddau parhaus yr endid.

#### Costau esgeulustod clinigol ac anaf personol

Mae Cronfa Risg Cymru (WRP) yn gweithredu cynllun cronni risg sy'n cael ei gyd-ariannu gan Lywodraeth Cymru gyda'r opsiwn i gael mynediad at gytundeb rhannu risg a ariennir gan gyrrff cyfranogol GIG Cymru. Ni weithredwyd yr opsiwn rhannu risg yn 2018/19. Ymddiriedolaeth GIG Felindre sy'n cynnal y WRP.

#### 1.15 Offerynnau Ariannol

O 2018/19 cymhwysir Offerynnau Ariannol IFRS 9, fel y'u dehonglir a'u haddaswyd ar gyfer y sector cyhoeddus, yn y FReM. Prif effaith mabwysiadu IFRS 9 gan gyrrff GIG Cymru fydd newid y sail cyfrifo ar gyfer darpariaethau dyledion drwg, gan newid o sail colled a dalwyd i sail colled credyd disgwyliedig oes (ECL).

Bydd pob endid sy'n cymhwysor'r FReM yn cydnabod y gwahaniaeth rhwng y swm cario blaenorol a'r swm cario ar ddechrau'r cyfnod adrodd blynyddol sy'n cynnwys dyddiad y cais cychwynnol yn y gronfa gyffredinol agoriadol o fewn ecwiti Trethdalwyr.

#### 1.16 Asedau ariannol

Caiff asedau ariannol eu cydnabod yn y Datganiad o'r Sefyllfa Ariannol pan fydd AaGIC yn dod yn barti i'r contract offeryn ariannol neu, yn achos symiau derbyniadwy masnach, pan fydd y nwyddau neu'r gwasanaethau wedi cael eu darparu. Caiff asedau ariannol eu dad-gydnabod pan fydd yr hawliau cytundebol wedi dod i ben neu pan fydd yr ased wedi'i drosglwyddo.

Y dewis polisi cyfrifyddu a ganiateir o dan IFRS 9 ar gyfer symiau masnach derbyniadwy tymor hir, asedau contract sydd yn cynnwys cydran ariannu sylweddol (yn unol ag IFRS 15), ac mae symiau dderbyniadwy prydles o fewn cwmpas IAS 17 wedi cael eu tynnu'n ôl a dylai endidau bob amser gydnabod lwfans colled ar swm sy'n hafal i golledion Credyd Disgwyliedig oes. Dylai pob endid sy'n cymhwysor'r FReM ddefnyddio dull symlach IFRS 9 tuag at amhariad ar gyfer asedau perthnasol.

Adolygodd aelodau Grŵp Cyfrifyddu Technegol GIG Cymru ofynion IFRS 9 a phenderfynu ar ddull diwygiedig ar gyfer cyfrifo'r ddarpariaeth dyledion drwg, gan gymhwys oegwyddorion colled credyd disgwyliedig, gan ddefnyddio'r alldeithiau ymarferol yn IFRS9 i lunio matrics darpariaeth.

#### Caiff asedau ariannol eu cydnabod i ddechrau ar werth teg

Dosberthir asedau ariannol yn y categorïau canlynol: asedau ariannol 'am werth teg trwy SoCNE'; 'buddsoddiadau a ddelid i aeddfedrwydd'; 'asedau ariannol sydd ar gael i'w gwerthu' a 'benthyciadau a symiau derbyniadwy'. Mae'r dosbarthiad yn dibynnu ar natur a phwrpas yr asedau ariannol ac yn cael ei bennu ar adeg y gydnabyddiaeth gychwynnol.

#### Asedau ariannol ar werth teg drwy SoCNE

Mae deilliadau wedi'u mewnblannu sydd â gwahanol risgiau a nodweddion i'w contractau cynnal, a chontractau â deilliadau sefydledig na ellir canfod eu gwerth ar wahân, yn cael eu trin fel asedau ariannol ar werth teg drwy SoCNE. Cânt eu dal ar werth teg, gydag unrhyw ennill neu golled o ganlyniad yn cael ei gydnabod yn y SoCNE. Mae'r ennill neu'r golled net yn cynnwys unrhyw log a enillwyd ar yr ased ariannol.

#### Buddsoddiadau a ddaliwyd i aeddfedrwydd

Mae buddsoddiadau a ddelir i aeddfedrwydd yn asedau ariannol an-ddeilliadol gyda thaliadau sefydlog neu benderfynadwy ac aeddfedrwydd sefydlog, ac mae bwriad a gallu cadarnhaol i ddal aeddfedrwydd. Ar ôl y gydnabyddiaeth gychwynnol, cânt eu dal ar gost wedi'i hamorteiddio gan ddefnyddio'r dull llog effeithiol, llai unrhyw nam. Cydnabyddir llog gan ddefnyddio'r dull llog effeithiol.

#### Asedau ariannol sydd ar gael i'w gwerthu

Mae asedau ariannol sydd ar gael i'w gwerthu yn asedau ariannol an-ddeilliadol sydd wedi'u dynodi fel rhai sydd ar werth neu nad ydynt yn dod o fewn unrhyw un o'r tri dosbarthiad ased ariannol arall. Maent yn cael eu mesur ar werth teg gyda newidiadau mewn gwerth yn cael eu cymryd i'r gronfa ailbrisio, ac eithrio colledion amhariad. Caiff enillion neu golledion cronedig eu hailgylchu i'r SoCNE ar ddad-gydnabod.

#### Benthyciadau a symiau derbyniadwy

Mae benthyciadau a symiau derbyniadwy yn asedau ariannol an-ddeilliadol gyda thaliadau sefydlog neu y gellir eu pennu na chânt eu dyfynnu mewn marchnad weithredol. Ar ôl y gydnabyddiaeth gychwynnol, cânt eu mesur ar gost wedi'i hamorteiddio gan ddefnyddio'r dull llog effeithiol, llai unrhyw nam. Cydnabyddir llog gan ddefnyddio'r dull llog effeithiol.

Pennir gwerth teg trwy gyfeirio at brisiau'r farchnad a ddyfynnar lle bo hynny'n bosibl, fel arall drwy dechnegau prisio.

Y gyfradd llog effeithiol yw'r gyfradd sy'n disgowntio derbyniadau arian parod amcangyfrifedig yn y dyfodol yn uniongyrchol drwy oes ddisgwyliedig yr ased ariannol, i swm cario net yr ased ariannol.

Ar ddyddiad y Datganiad Sefyllfa Ariannol, mae AaGIC yn asesu a oes unrhyw asedau ariannol, ac eithrio'r rhai a ddelir ar 'werth teg drwy elw a cholled' yn cael eu amharu. Mae asedau ariannol yn namau a chydnabyddir colledion amhariad os oes tystiolaeth wrthrychol o amhariad o ganlyniad i un neu fwy o ddigwyddiadau a ddigwyddodd ar ôl cydnabyddiaeth gychwynnol yr ased ac sy'n effeithio ar lifoedd arian amcangyfrifedig yr ased yn y dyfodol.

Ar gyfer asedau ariannol sy'n cael eu cario ar gost wedi'i hamorteiddio, caiff swm y golled amhariad ei fesur fel y gwahaniaeth rhwng swm cario'r ased a gwerth presennol y llif arian diwygiedig yn y dyfodol wedi'i ddisgowntio ar gyfradd llog effeithiol gwreiddiol yr ased. Caiff y golled ei chydnabod yn y Datganiad o Wariant Net Cynhwysfawr a chaiff swm cario'r ased ei ostwng yn uniongyrchol, neu drwy ddarparu lleihad mewn symiau derbyniadwy.

Os bydd swm y golled amhariad yn gostwng mewn cyfnod dilynlol, a bod modd cysylltu'r gostyngiad yn wrthrychol â digwyddiad sy'n digwydd ar ôl cydnabod yr amhariad, caiff y golled amhariad a gydnabuwyd yn flaenorol ei wrthdroi drwy'r Datganiad o Wariant Net Cynhwysfawr i'r graddau nid yw swm cario sy'n dderbyniadwy ar ddyddiad yr amhariad yn cael ei wrthdroi yn fwy na'r hyn y byddai'r gost wedi'i hamorteiddio pe na bai'r nam wedi'i gydnabod.

#### 1.17 Rhwymedigaethau ariannol

Caiff rhwymedigaethau ariannol eu cydnabod yn y Datganiad o'r Sefyllfa Ariannol pan ddaw AaGIC yn barti i ddarpariaethau cytundebol yr offeryn ariannol neu, yn achos symiau taladwy masnach, pan fydd y nwyddau neu'r gwasanaethau wedi'u derbyn. Caiff rhwymedigaethau ariannol eu dad-gydnabod pan fydd yr atebolrwydd wedi'i ryddhau, hynny yw, mae'r rhwymedigaeth wedi'i thalu neu wedi dod i ben.

#### Caiff rhwymedigaethau ariannol eu cydnabod i ddechrau ar werth teg

Caiff rhwymedigaethau ariannol eu dosbarthu fel naili ai rhwymedigaethau ariannol ar werth teg drwy'r Datganiad o Wariant Net Cynhwysfawr neu rwymedigaethau ariannol eraill.

#### Rhwymedigaethau ariannol ar werth teg drwy'r Datganiad o Wariant Net Cynhwysfawr

Mae deilliadau wedi'u mewnblannu sydd â risgau a nodweddion gwahanol i'w contractau cynnal, a chontractau â deilliadau sefydledig na ellir canfod eu gwerth ar wahân, yn cael eu trin fel rhwymedigaethau ariannol ar werth teg drwy elw a cholled. Cânt eu dal ar werth teg, gydag unrhyw ennill neu golled o ganlyniad yn cael ei gydnabod yn y SoCNE. Mae'r ennill neu'r golled net yn cynnwys unrhyw log a enillwyd ar yr ased ariannol.

#### Rhwymedigaethau ariannol eraill

Ar ôl y gydnabyddiaeth gychwynnol, caiff pob rhwymedigaeth ariannol arall ei mesur ar gost wedi'i hamorteiddio gan ddefnyddio'r dull llog effeithiol. Y gyfradd llog effeithiol yw'r gyfradd sy'n disodli taliadau arian parod amcangyfrifedig yn y dyfodol drwy gydol oes yr ased, i swm cario net yr atebolrwydd ariannol. Cydnabyddir llog gan ddefnyddio'r dull llog effeithiol

#### 1.18 Treth ar Werth

Mae'r rhan fwyaf o weithgareddau AaGIC y tu allan i gwmpas TAW ac, yn gyffredinol, nid yw treth allbwn yn berthnasol ac nid oes modd adfer treth fewnosod ar bryniannau. Codir TAW anadferadwy i'r categori gwariant perthnasol neu ei gynnwys yng nghost prynu cyfalaif asedau sefydlog. Lle codir treth allbwn neu os oes modd adennill TAW mewn bwn, caiff y symiau eu nodi'n net o TAW.

#### 1.19 Arian Tramor

Mae trafodion mewn arian tramor yn cael eu trosi'n sterling yn ôl y gyfradd gyfnewid sy'n berthnasol i ddyddiadau'r trafodion. Caiff enillion a cholledion cyfnewid sy'n deillio ohonynt eu dwyn i'r Datganiad o Wariant Net Cynhwysfawr. Yn y dyddiad Datganiad o Sefyllfa Ariannol, caiff eitemau ariannol a enwir mewn arian tramor eu hail-drosi ar y cyfraddau sy'n bodoli ar y dyddiad adrodd.

#### 1.20 Asedau Trydydd Parti

Nid yw asedau sy'n perthyn i drydydd parti (fel arian a ddelir ar ran cleifion) yn cael eu cydnabod yn y cyfrifon gan nad oes gan AaGIC unrhyw fudd llesiannol ynddynt. Rhoddir manylion asedau trydydd parti yn Nodyn 29 i'r cyfrifon.

## 1.21 Colledion a Thaliadau Arbennig

Mae colledion a thaliadau arbennig yn eitemau na fyddai Llywodraeth Cymru wedi eu hystyried pan gytunodd ar gyllid ar gyfer y gwasanaeth iechyd neu basio deddfwriaeth. Yn eu hanfod, maent yn eitemau na ddylent godi yn ddelfrydol. Felly, maent yn destun gweithdrefnau rheoli arbennig o gymharu â chyffredinolrwydd taliadau. Fe'u rhennir yn wahanol categorïau, sy'n rheoli'r ffordd yr ymdrinnir â phob achos unigol.

Mae colledion a thaliadau arbennig yn cael eu codi ar y penawdau swyddogaethol perthnasol yn y SoCNE ar sail croniadau, gan gynnwys colledion a fyddai wedi cael eu gwneud yn dda drwy yswiriant heb i AaGIC fod yn dwyn eu risgau eu hunain (gyda phremiymau yswiriant yn cael eu cynnwys wedyn fel gwariant refeniw arferol). Fodd bynnag, mae'r nodyn ar golledion a thaliadau arbennig yn cael ei lunio'n uniongyrchol o'r gofrestr colledion sy'n cael ei pharatoi ar sail arian parod.

Mae AaGIC yn cyfrif am yr holl golledion a thaliadau arbennig gros (gan gynnwys cymorth gan y WRP). Mae AaGIC yn cronni neu'n darparu ar gyfer yr amcangyfrif gorau o daliadau yn y dyfodol ar gyfer rhai rhwymedigaethau penodol ac yn datgelu pob taliad posibl arall fel rhwymedigaethau amodol, oni bai bod tebygorwydd y rhwymedigaethau sy'n dod yn daladwy yn anhygrych.

Darperir ar gyfer pob cais am golledion a thaliadau arbennig, lle mae'r tebygorwydd o setlo hawliad unigol dros 50%. Lle y gellir gwneud amcangyfrifon dibynadwy, darperir achosion o esgeulustod clinigol nad yw hawliad wedi dod i law yn eu herbyn yn yr un modd. Mae ad-daliadau disgwyliedig gan y WRP wedi'u cynnwys mewn dyledwyr. Ar gyfer yr hawliadau hynny lle mae'r tebygorwydd o setliad yn is na 50%, datgelir yr atebolrwydd fel rhwymedigaeth amodol.

## 1.22 Cyllideb gyfun

Nid yw AaGIC wedi ymrwymo i gyllidebau cyfun gydag Awdurdodau Lleol. O dan y trefniadau mae cronfeydd yn cael eu cronni yn unol ag adran 33 o Ddeddf y GIG (Cymru) 2006 ar gyfer gweithgareddau penodol a ddiffinnir yn Nodyn 33.

Mae'r pwll yn cael ei gynnal gan un sefydliad. Mae taliadau am wasanaethau a ddarperir yn cael eu cyfrif fel incwm amrywiol. Mae AaGIC yn cyfrif am ei gyfran o'r asedau, rhwymedigaethau, incwm a gwariant o weithgareddau'r gyllideb gyfun, yn unol â'r trefniadu gyllideb gyfun.

## 1.23 Dyfarniadau Cyfrifeg Beirniadol a ffynonellau allweddol o ansicrwydd amcangyfrif

Wrth gymhwysol polisiau cyfrifyddu AaGIC, mae'n ofynnol i reolwyr wneud dyfarniadau, amcangyfrifon a rhagdybiaethau yngylch symiau cario asedau a rhwymedigaethau nad ydynt yn amlwg yn amlwg o ffynonellau eraill.

Mae'r amcangyfrifon a'r rhagdybiaethau cysylltiedig yn seiliedig ar brofiad hanesyddol a ffactorau eraill yr ystyriwr eu bod yn berthnasol. Gall y canlyniadau gwirioneddol fod yn wahanol i'r amcangyfrifon hynny. Adolygir yr amcangyfrifon a'r rhagdybiaethau sylfaenol yn barhaus. Cydnabyddir diwygiadau i amcangyfrifon cyfrifyddu yn y cyfnod y caiff yr amcangyfrif ei ddiwygio os yw'r diwygiad yn effeithio ar y cyfnod hwnnw yn unig, neu gyfnod y diwygiad a chyfnodau yn y dyfodol os yw'r diwygiad yn effeithio ar gyfnodau cyfredol ac yn y dyfodol.

## 1.24 Ffynonellau allweddol o ansicrwydd amcangyfrif

Y canlynol yw'r tybiaethau allweddol yngylch y dyfodol, a ffynonellau allweddol eraill o ansicrwydd amcangyfrif ar ddyddiad y Datganiad Sefyllfa Ariannol, sydd â risg sylwedol o achosi addasiad sylwedol i symiau cario asedau a rhwymedigaethau o fewn y flwyddyn ariannol nesaf.

- a Mae'r Awdurdod wedi darparu £ 30k yn nodyn 20 o ran hawliadau amddiffyn cyfreithiol posibl. Daethpwyd i'r darpariaethau hyn ar gyngor y Gwasanaethau Cyfreithiol a Risg.
- b Yn unol ag IAS19 mae'r Awdurdod wedi adolygu lefel y gwyliau blynnyddol a gymerwyd gan ei staff hyd at 31 MAWRTH 2019. Yn seiliedig ar y sampl, mae AaGIC wedi cronni £ 155k o absenoldeb heb ei gymryd. Mae hyn yn seiliedig ar sampl o gofnodion absenoldeb 28% o'r staff cyfwerth ag amser llawn yn y sefydliad.

## 1.25 Trafodion Menter Cyllid Preifat (PFI)

Mae Trysorlys EM wedi penderfynu y bydd cyrrf y llywodraeth yn cyfrif am isadeiledd cynlluniau PFI lle mae corff y llywodraeth yn rheoli'r defnydd o'r seilwaith a'r diddordeb gweddiol yn y seilwaith ar ddiwedd y trefniad fel trefniadau consesiwn gwasanaeth, gan ddilyn egwyddorion gofynion IFRIC 12 Felly mae AaGIC yn cydnabod yr ased PFI fel eitem o eiddo, offer a chyfarpar ynghyd ag atebolrwydd i dalu amano.

Caiff y taliad unedol blynnyddol ei wahanu i'r cydrannau canlynol, gan ddefnyddio technegau amcangyfrif priodol lle bo angen:

- a Talu am werth teg y gwasanaethau a dderbyniwyd;
- b Talu am yr ased PFI, gan gynnwys costau cyllid; a
- c Talu am adnewyddu cydrannau'r ased yn ystod y 'contract amnewid cylch bywyd'.

### Gwasanaethau a dderbyniwyd

Cofnodi'r gwerth teg y gwasanaethau a dderbynnir yn ystod y flwyddyn o dan y penawdau gwariant perthnasol o fewn 'treuliau gweithredu'.

### Ased PFI

Cydnabyddir asedau PFI fel eiddo, offer a chyfarpar, pan fyddant yn cael eu defnyddio. Caiff yr asedau eu mesur i ddechrau ar werth teg yn unol ag egwyddorion IAS 17. Yn dilyn hynny, caiff yr asedau eu mesur ar werth teg, sy'n cael ei gadw'n gyfoes yn unol â dull AaGIC ar gyfer pob dosbarth perthnasol o ased yn unol ag egwyddorion IAS 16.

### Atebolrwydd PFI

Cydnabyddir atebolrwydd PFI ar yr un pryd ag y cydnabyddir yr asedau PFI. Caiff ei fesur i ddechrau ar yr un swm â gwerth teg yr asedau PFI ac yna caiff ei fesur fel rhwymedigaeth prydles ariannol yn unol ag IAS 17.

Cyfrifir cost cyllid blynnyddol drwy gymhwys o'r gyfradd llog ymhlyg yn y byrdles i'r rhwymedigaeth prydles agoriadol ar gyfer y cyfnod, ac fe'i codir ar Gostau Cyllid yn y Datganiad o Wariant Net Cynhwysfawr.

Mae'r elfen o'r taliad unedol blynnyddol a ddyrennir fel rhent prydles ariannol yn cael ei chymhwys i dalu'r gost gyllidol flynyddol ac i ad-dalu'r rhwymedigaeth prydles dros gyfnod y contract.

Dyrennir elfen o'r cynnydd blynnyddol mewn taliadau unedol oherwydd mynegai cronol i'r byrdles gyllid. Yn unol ag IAS 17, ni chynhwysir y swm hwn yn y taliadau prydles gofynnol, ond yn hytrach caiff ei drin fel rhent amodol a chaiff ei wario fel y mae. Mewn gwirionedd, mae'r swm hwn yn gost ariannol o ran yr atebolrwydd ac mae'r gost yn cael ei chyflwyno fel cost cyllid amodol yn y Datganiad o Wariant Net Cynhwysfawr.

### Newid cylch oes

Caiff cydrannau'r ased a ddisodlwyd gan y gweithredwr yn ystod y contract 'amnewid cylch bywyd' eu cyfalafu lle maent yn bodloni mein prawf y BILL ar gyfer gwariant cyfalaf. Maent yn cael eu cyfalafu ar yr adeg y cânt eu darparu gan y gweithredwr ac fe'u mesurir i ddechrau yn ôl eu gwerth teg.

Mae elfen y taliad unedol blynnyddol a ddyrennir i amnewid cylch oes yn cael ei phennu ymlaen llaw ar gyfer pob blwyddyn o'r contract o raglen gynlluniedig amnewid oes y gweithredwr. Lle darperir cydran cylch oes yn gynharach neu'n hwyrach na'r disgwyl, cydnabyddir rhwymedigaeth neu ragdaliad prydles ariannol tymor byr yn y drefn honno.

Os yw gwerth teg y gydran cylch bywyd yn llai na'r swm a bennir yn y contract, cydnabyddir y gwahaniaeth fel traul pan ddarperir y newid. Os yw'r gwerth teg yn fwy na'r swm a bennwyd yn y contract, caiff y gwahaniaeth ei drin fel ased 'rhydd' ac mae balans incwm gohiriedig yn cael ei gydnabod. Rhyddheir yr incwm gohiriedig i'r incwm gweithredu dros gyfnod byrraf y contract sy'n weddill neu oes economaidd ddefnyddiol yr elfen newydd.

### Asedau a gyfrannwyd gan y SHA at y gweithredwr i'w defnyddio yn y cynllun

Mae asedau a gyfrannwyd i'w defnyddio yn y cynllun yn parhau i gael eu cydnabod fel eitemau o eiddo, offer a chyfarpar yn Natganiad o Sefyllfa Ariannol y BILL.

### Asedau eraill a gyfrannwyd gan y SHA at y gweithredwr

Mae asedau a gyfrannodd (ee taliadau arian parod, eiddo dros ben) gan y BILL i'r gweithredwr cyn i'r ased gael ei ddefnyddio, sydd wedi'i fwriadu i dalu costau cyfalaif y gweithredwr, yn cael eu cydnabod i ddechrau fel rhagdaliadau yn ystod cyfnod adeiladu'r contract. Yn dilyn hynny, pan fydd yr ased ar gael i'r BILL, caiff y rhagdaliad ei drin fel taliad cychwynnol tuag at y rhwymedigaeth prydles ariannol ac fe'i gosodir yn erbyn gwerth cario'r rhwymedigaeth.

Cydnabyddir atebolrwydd PFI ar yr un pryd ag y cydnabyddir yr asedau PFI. Caiff ei fesur ar werth presennol yr isafswm taliadau prydles, wedi'i ddisgwntio gan ddefnyddio'r gyfradd llog ymhlyg. Wedyn caiff ei fesur fel rhwymedigaeth prydles ariannol yn unol ag IAS 17.

Ar ôl cydnabod yr ased yn y lle cyntaf, cydnabyddir y gwahaniaeth rhwng gwerth teg yr ased a'r rhwymedigaeth gychwynnol fel incwm gohiriedig, gan gynrychioli potensial y gwasanaeth yn y dyfodol i'r BILL ei dderbyn drwy'r ased sydd ar gael i ddefnyddwyr trydydd parti.

## 1.26 Amodau

Mae rhwymedigaeth amodol yn rhwymedigaeth bosibl sy'n codi o ddigwyddiadau yn y gorffennol ac na fydd eu bodolaeth yn cael ei chadarnhau dim ond trwy un neu fwy o ddigwyddiadau ansicr yn y dyfodol nad ydynt o fewn rheolaeth y BILL, neu rwymedigaeth bresennol nad yw'n cael ei chydabod gan nad yw'n debygol y bydd angen taliad i setlo'r rhwymedigaeth neu na ellir mesur swm y rhwymedigaeth yn ddigon dibynadwy. Datgelir rhwymedigaeth amodol oni bai bod y posibilrwydd o daliad yn bell.

Mae ased amodol yn ased possibl sy'n deillio o ddigwyddiadau yn y gorffennol ac y bydd eu bodolaeth yn cael ei gadarnhau trwy ddigwyddiad neu ddifyg digwyddiadau yn y dyfodol ansicr nad ydynt o fewn rheolaeth y BILL yn llwyr. Datgelir ased amodol lle mae mewnlif o fanteision economaidd yn debygol.

Lle mae gwerth amser arian yn berthnasol, datgelir argyfyngau ar eu gwerth presennol. Rhwymedigaethau amodol o bell yw'r rhai a ddatgelir o dan ofynion adrodd Seneddol ac nid o dan IAS 37 a, lle bo'n ymarferol, mae angen amcangyfrif o'u heffaith ariannol.

## 1.27 Cynllun Ymrwymiad i Leihau Carbon

Cyfrifir lwfansau'r Cynllun i Leihau Carbon fel asedau anniriaethol a ariennir gan grant gan y llywodraeth os na chânt eu gwireddu o fewn deuddeg mis ac fel asedau cyfredol. Dylid mesur yr ased i ddechrau yn ôl ei gost. Caiff asedau'r cynllun mewn perthynas â lwfansau eu prisio ar werth teg os oes dystiolaeth o farchnad weithredol.

## 1.28 Cyfrifyddu amsugno

Mae ffurfio AaGIC o'i sefydliadau blaenorol wedi cael ei gydnabod yn unol â'r Llawlyfr Adrodd Ariannol. Caiff asedau net a drosglwyddir o Ymddiriedolaeth GIG Prifysgol Felindre eu cydhabod fel trosglwyddiad trwy amsugno. Mae hyn yn golygu bod yr asedau a'r rhwymedigaethau yn cael eu tynnau oddi ar y cyn sefydliadau yn ystod 2018/19 a'u cynnwys yn natganiadau ariannol AaGIC am y cyfnod a ddaeth i ben ar 31 MAWRTH 2019 ar eu gwerth cario. Nid oes angen ailddatgan perfformiad o dan y dull hwn.

Mae rhwymedigaethau net a drosglwyddwyd o Brifysgol Caerdydd hefyd wedi cael eu trosglwyddo yn ôl eu gwerth cario gan nad oes gwahaniaeth perthnasol rhwng eu gwerth cario a'u gwerth teg ym Mawn AaGIC fel y byddai Safon Adrodd Ariannol Ryngladol 3 yn ofynnol.

Nid oes unrhyw enillion na cholledion yn deillio o'r trosglwyddiadau hyn. Ceir mwy o fanylion, gan gynnwys yr effaith ar y datganiadau hyn yn Nodyn 35.

## 1.29 Safonau cyfrifyddu a gyhoeddwyd ond heb eu mabwysiadu eto

Mae'r safonau cyfrifyddu canlynol wedi cael eu cyhoeddi a'u diwygio gan yr IASB a IFRIC ond nid ydynt wedi'u mabwysiadu oherwydd nad yw'n ofynnol iddynt gael eu mabwysiadu gan y FReM eto. Cyfrifon Gohirio Rheoleiddio IFRS14 (Y Grŵp Cyngor ar Adrodd Ariannol Ewropeaidd a argymhellwyd yn Hydref 2015 na ddylid cymeradwyo'r Safon gan ei bod yn annhebygol o gael ei mabwysiadu gan lawer o wledydd yr UE.). Mae Prydlesi IFRS 16, HMT wedi cadarnhau bod Prydlesi IFRS 16, fel y'u dehonglwyd a'u haddaswyd gan y FReM, i fod effeithiol o 1 Ebrill 2020. Contractau Yswiriant IFRS 17, IFRIC 23 Ansicrwydd ynghylch Triniaeth Treth Incwm.

## 1.30 Safonau cyfrifyddu a gyhoeddwyd sydd wedi'u mabwysiadu'n gynnar

Yn ystod 2018/19 ni chafwyd unrhyw safonau cyfrifyddu a fabwysiadwyd yn gynnar. Bydd holl fabwysiadu'r safonau cyfrifyddu yn gynnar yn cael eu harwain gan Drysorlys EM.

## 1.31 Elusennau

Nid yw AaGIC yn ymddiriedolwr corfforaethol ar unrhyw elusennau.

## 2. Perfformiad Dyletswyddau Ariannol

Cafodd AaGIC ei sefydlu fel Awdurdod lechyd Arbennig. Nodir dyletswyddau ariannol statudol Awdurdod lechyd Arbennig yn adran 172 o Ddeddf y Gwasanaeth lechyd Gwladol (Cymru) 2006.

Mae adran 172 (1) yn nodi'r hyn y cyfeirir ato fel 'Dyletswydd Ariannol Gyntaf' - dyletswydd i sicrhau nad yw gwariant AaGIC yn fwy na chyfanswm yr arian a ddyrannwyd iddo am flwyddyn ariannol.

O dan bwerau cyfarwyddyd yn Neddf y Gwasanaeth lechyd Gwladol (Cymru) adran 172 (6) eglurodd WHC / 2019/004 fod y ddyletswydd ariannol statudol flynyddol yn cael ei gosod ar wahân ar gyfer dyraniadau adnoddau refeniw a chyfalaf.

### 2.1 Perfformiad Adnoddau Refeniw

Perfformiad Ariannol	5 Hydref 2017	i 31 Mawrth 2019	£000
Costau gweithredu net ar gyfer y cyfnod	105,650	105,718	
Gwariant tan/(dros) yn erbyn Dyranriad	68		

Mae AaGIC wedi cyflawni ei ddyletswydd ariannol i adennill costau yn erbyn ei Derfyn Adnoddau refeniw dros y cyfnod

### 2.2 Perfformiad Adnoddau Cyfalaf

5 Hydref 2017	i 31 Mawrth 2019	£000
Gwariant cyfalaf gros	3,101	
Ychwanegu: Colledion wrth waredu asedau a roddwyd	0	
Llai: Gwaredir NBV eiddo, offer a chyfarpar ac asedau anniriaethol	0	
Llai: grantiau cyfalaf a dderbyniwyd	0	
Llai: rhoddion a dderbyniwyd	0	
Tâl yn erbyn Dyranriad Adnoddau Cyfalaf	3,101	
Dyranriad Adnoddau Cyfalaf	3,101	
(Dros)/Tanwariant yn erbyn Dyranriad Adnoddau Cyfalaf	0	

Mae AaGIC wedi cyflawni ei ddyletswydd ariannol i adennill costau yn erbyn ei Derfyn Adnoddau Cyfalaf dros y cyfnod

Cafodd AaGIC Lythyr Cylch Gwaith ar 25 Hydref 2018, gan gadarnhau y byddai'r cyfnod hyd at 31 Mawrth 2019 yn parhau i fod yn gyfnod trosiannol wrth i AaGIC ddechrau gweithrediadau llawn. Felly, mae'r Llythyr Cylch Gwaith yn nodi amcanion i'w cyflwyno gan AaGIC ar gyfer y cyfnod hyd at 31 Mawrth 2019 a thu hwnt, ac yn gosod y gofyniad bod AaGIC yn paratoi cynllun blynnyddol ar gyfer 2019/20 yn unol â Fframwaith Cynllunio GIG Cymru.

Felly nid yw AaGIC yn ddarostyngedig i Ail Dyletswydd Ariannol am y cyfnod cyfrif hyd at 31 Mawrth 2019. Disgwylir i AaGIC gyflwyno adroddiad yn yr Adroddiad Blynnyddol a Chyfrifon ar gyfer y cyfnod cyfrif i 31 Mawrth 2019 yn erbyn ei amcanion a nodir yn y Llythyr Cylch Gwaith . Ni fydd nodyn perfformiad i'r Cyfrifon ar gyfer yr Ail Dyletswydd Ariannol am y cyfnod cyfrif hyd at 31 Mawrth 2019.

### 3. Dadansoddiad o gostau gweithredu gros

#### 3.1 Addysg a Hyfforddiant Anfeddygol

	5 Hydref 2017 i 31 Mawrth 2019	£000	5 Hydref 2017 i 31 Mawrth 2019	£000
Ffioedd Hyfforddi Myfyrwyr (Prifysgolion)		30,304	Costau cyfarwyddwyr	536
Costau Hyfforddiant Ychwanegol (Prifysgolion)		1,258	Costau staff	5,763
Cyllid ar gyfer Ffioedd Addysg Gofal lechyd (Byrddau lechyd ac Ymddiriedolaethau)		1,258	Cyflenwadau a gwasanaethau - clinigol	24
Bwrsariaethau Myfyrwyr Ad-daliad (Prifysgolion)		12,542	Cyflenwadau a gwasanaethau - cyffredinol	581
Ad-dalu Cyflogau Myfyrwyr (Byrddau lechyd ac Ymddiriedolaethau)		7,321	Gwasanaethau Ymgynghoriaeth	53
Ffioedd Hyfforddiant Ymarfer Uwch		1,120	Sefydliad	2,893
Hyfforddiant Gwaith Cymorth Gofal lechyd		709	Trafnidiaeth	0
Rhagnodi Anfeddygol		330	Adeiladau	2,843
Teithio a Chynhaliaeth sy'n gysylltiedig â hyfforddiant		1,924	Contractwyr Allanol	129
<b>Cyfanswm</b>		<b>56,766</b>	Dibrariant	112
			Amorteiddiad	0
			Namau a gwrthdroad asedau sefydlog (Eiddo, offer a chyfarpar)	0
			Namau a gwrthdroi asedau sefydlog (Asedau anniriaethol)	0
			Amhariadau a gwrthdroi asedau ariannol	0
			Amhariadau ac ad-daliadau asedau anghyfredol a ddelir i'w gwerthu	0
			Ffioedd archwilio	175
			Tâl archwiliwyr eraill	0
			Colledion, taliadau arbennig a dyledion anadferadwy	33
			Ymchwil a datblygiad	0
			Costau gweithredu eraill	35
			<b>Cyfanswm</b>	<b>13,177</b>

#### 3.2 Addysg Feddygol, Ddeintyddol a Fferyllol Ôl-raddedig

	5 Hydref 2017 i 31 Mawrth 2019	£000	5 Hydref 2017 i 31 Mawrth 2019	£000
Cyflog Graddfa Hyfforddiant		24,321		
Canolfan Ôl-raddedig ac Absenoldeb Astudio		2,384		
Cofrestryddion Meddygon Teulu		7,759		
Sefydlu a Gloywi		39		
Hyfforddiant Academaidd Clinigol Cymru		688		
Costau DPP a Gwerthuso Meddygon Teulu		652		
Arall		173		
<b>Cyfanswm</b>		<b>36,016</b>		

**3.4 Colledion, taliadau arbennig a dyledion anadferadwy:  
Taliadau i gostau gweithredu**

**Cynnydd / (gostyngiad) yn y ddarpariaeth ar gyfer taliadau yn y dyfodol:**

Esgeulustod clinigol  
Anaf personol  
Pob colled arall a thaliadau arbennig  
Ffioedd cyfreithiol amddiffyn a chostau gweinyddol eraill  
Cynnydd/(gostyngiad) gros yn y ddarpariaeth ar gyfer taliadau yn y dyfodol  
Cyfraniad at Gronfa Risg Cymru  
Premiwm ar gyfer trefniadau yswiriant eraill  
Dyledion na ellir eu hadennill  
Llai: incwm a dderbyniwyd/sy'n ddyledus gan Gronfa Risg Cymru

	<b>5 Hydref 2017 i 31 Mawrth 2019</b>	<b>£000</b>
Esgeulustod clinigol	0	
Anaf personol	0	
Pob colled arall a thaliadau arbennig	0	
Ffioedd cyfreithiol amddiffyn a chostau gweinyddol eraill	30	
Cynnydd/(gostyngiad) gros yn y ddarpariaeth ar gyfer taliadau yn y dyfodol	30	
Cyfraniad at Gronfa Risg Cymru	0	
Premiwm ar gyfer trefniadau yswiriant eraill	0	
Dyledion na ellir eu hadennill	3	
Llai: incwm a dderbyniwyd/sy'n ddyledus gan Gronfa Risg Cymru	0	
<b>Cyfanswm</b>	<b>33</b>	

**4. Incwm Amrywiol**

	<b>5 Hydref 2017 i 31 Mawrth 2019</b>	<b>£000</b>
Byrddau lechyd Lleol	10	
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/ Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)	0	
Ymddiriedolaethau GIG	44	
Cyrff eraill GIG Lloegr	0	
Ymddiriedolaethau Sylfaen	0	
Awdurdodau lleol	0	
Llywodraeth Cymru	3	
<b>Heb fod yn GIG</b>		
Incwm tâl presgripsiwn	0	
Incwm ffioedd deintyddol	0	
Incwm cleifion preifat	0	
Cleifion tramor (heb fod yn gytbwys)	0	
Cynllun Adennill Costau Anafiadau (ICR)	0	
Incwm arall o weithgareddau	0	
Gwasanaethau cludo cleifion	0	
Addysg, hyfforddiant ac ymchwil	252	
Cyfraniadau elusennol a chyfraniadau eraill at wariant	0	
Derbyn asedau a roddwyd	0	
Derbyn asedau a roddwyd gan y Llywodraeth	0	
Cynlluniau cynhyrchu incwm gofal di-gleifion	0	
NWSSP	0	
Incwm gohiriedig a ryddhawyd i refeniw	0	
Incwm rhent amodol o brydlesi cyllid	0	
Incwm rhent o brydlesi gweithredu	0	
Incwm arall	0	
<b>Cyfanswm</b>		<b>309</b>

## 5. Refeniw Buddsoddi

		5 Hydref 2017 i 31 Mawrth 2019	£000		5 Hydref 2017 i 31 Mawrth 2019	£000
<b>Refeniw rhent</b>	Incwm prydles Cyllid PFI		0	Ennill/(colled) wrth waredu eiddo, offer a chyfarpar		0
	wedi'i gynllunio		0	Ennill/(colled) wrth waredu asedau anniriaethol		0
	amodol		0	Ennill/(colled) ar waredu asedau a ddelir i'w gwerthu		0
	Refeniw prydles cyllid arall		0	Ennill/(colled) wrth waredu asedau ariannol		0
<b>Refeniw llog</b>	Cyfrifon banc		0	Newid ar gyfnewid tramor		0
	Benthyciadau a symiau derbyniadwy eraill		0	Newid yng ngwerth teg asedau ariannol ar werth teg drwy SoCNE		0
	Asedau ariannol â nam arnynt		0	Newid mewn gwerth teg rhwymedigaethau ariannol ar werth teg drwy SoCNE		0
	Asedau ariannol eraill		0	Ailgylchu ennill/(colled) o ecwiti ar waredu asedau ariannol a ddelir i'w gwerthu		0
	<b>Cyfanswm</b>		<b>0</b>			<b>0</b>

## 6. Enillion a cholledion eraill

		5 Hydref 2017 i 31 Mawrth 2019	£000
			0

## 7. Costau cyllid

Llog ar fenthyciadau a gorddrafftiau  
Llog ar rwymedigaethau o dan brydlesi cyllid  
Llog ar rwymedigaethau o dan gontactau PFI  
prif gost ariannu  
cost ariannu amodol  
Llog ar dalu dyled fasnachol yn hwyr  
Costau llog eraill

### Cyfanswm cost llog

Darpariaethau'n diddymu o ddisgownt  
Costau cyllid eraill

### Cyfanswm

	<b>5 Hydref 2017</b> <b>i 31 Mawrth 2019</b>	£000
Llog ar fenthyciadau a gorddrafftiau	0	
Llog ar rwymedigaethau o dan brydlesi cyllid	0	
Llog ar rwymedigaethau o dan gontactau PFI prif gost ariannu	0	
cost ariannu amodol	0	
Llog ar dalu dyled fasnachol yn hwyr	0	
Costau llog eraill	0	
<b>Cyfanswm cost llog</b>	<b>0</b>	
Darpariaethau'n diddymu o ddisgownt Costau cyllid eraill	0	
<b>Cyfanswm</b>	<b>0</b>	

## 8. Prydlesi gweithredu

### AaGIC fel prydlesai

As at 31 march 2019 HEIW had 1 operating lease agreement in place for the lease of Ty Dysgu.

	<b>5 Hydref 2017</b> <b>i 31 Mawrth 2019</b>	£000
<b>Taliadau'n cael eu cydnabod fel cost</b>		
Isafswm taliadau prydles	181	
Rhenti amodol	0	
Taliadau is-brydles	0	
<b>Cyfanswm</b>	<b>181</b>	
<b>Cyfanswm isafswm taliadau prydles yn y dyfodol</b>		
<b>Taladwy</b>		
Heb fod yn hwyrach na blwyddyn	363	
Rhwng un a phum mlynedd	1,453	
Wedi 5 mlynedd	1,500	
<b>Cyfanswm</b>	<b>3,316</b>	

	<b>Nifer y prydlesi gweithredu sy'n dod i ben</b>	Tir a Adeiladau	Cerbydau	Offer	<b>Cyfanswm</b>
Heb fod yn hwyrach na blwyddyn	0	0	0	0	0
Rhwng un a phum mlynedd	0	0	0	0	0
Wedi 5 mlynedd	1	0	0	0	1
<b>Cyfanswm</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Wedi'i godi ar y datganiad incwm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Ni ddisgwylir derbyn unrhyw daliadau isbrydles yn y dyfodol

**9. Buddion gweithwyr a niferoedd staff****9.1 Costau gweithwyr**

		£000						Cyfanswm 5 Hydref 2017 i 31 Mawrth 2019
			Staff Parhaol £000	Staff ar Secondiad Mewnol £000	Staff Asiantaeth £000	Staff Arall £000		
<b>Refeniw rhent</b>	Rhent	0						
	Rhentai amodol	0						
	<b>Cyfanswm refeniw rhent</b>	<b>0</b>						
<b>Cyfanswm isafswm taliadau prydles yn y dyfodol</b>	<b>Derbyniadwy</b>	0	Cyflogau	4,695	320	274	0	5,289
	Heb fod yn hwyrach na blwyddyn	0	Costau nawdd cymdeithasol	434	0	0	0	434
	Rhwng un a phum mlynedd	0	Cyfraniadau cyflogwyr i Gynllun Pensiwn y GIG	513	0	0	0	513
	Wedi 5 mlynedd	0	Costau pensiwn eraill	10	0	0	0	10
	<b>Cyfanswm</b>	<b>0</b>	Buddion cyflogaeth eraill	0	0	0	0	0
			Buddion terfynu	0	0	0	0	0
			<b>Cyfanswm costau gweithwyr o 1 Hydref 2018</b>	<b>5,652</b>	<b>320</b>	<b>274</b>	<b>0</b>	<b>6,246</b>
			Ni chynhwysir unrhyw gostau cyflogeon cyn 1 Hyd 2018 yn y nodyn hwn gan eu bod wedi cael eu cynnal gan Lywodraeth Cymru.					
			Fel cyfalaf					0
			Fel refeniw					6,246
								<b>6,246</b>
			Symudiad net mewn buddion cyflogedig cronedig (gwyliau staff heb eu cymryd yn y croniad a gynhwysir uchod)					79

## 9.2 Nifer cyfartalog y gweithwyr

	Staff Parhaol Rhif	Staff ar Secondiad Mewnol Rhif	Staff Asiantraeth Rhif	Staff Arall Rhif	Cyfanswm 5 Hydref 2017 i 31 Mawrth 2019 Rhif
Aelodau gweinyddol, clerigol a bwrdd	139	5	10	0	154
Meddygol a deintyddol	39	0	0	0	39
Wedi cofrestru gyda nrysio, bydwreigiaeth	1	0	0	0	1
Staff proffesiynol, gwyddonol a thechnegol	11	0	0	0	11
Gwasanaethau Clinigol Ychwanegol	3	0	0	0	3
Proffesiynau Perthynol i lechyd	0	0	0	0	0
Gwyddonwyr Gofal lechyd	0	0	0	0	0
Ystadau ac Ategol	0	0	0	0	0
Myfyrwyr	0	0	0	0	0
<b>Cyfanswm</b>	<b>193</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>208</b>
<b>Mae clerigol, gweinyddol ac aelodau bwrdd yn cynnwys</b>					
Aelodau lleyg (ymgymryd â chynlluniau gwerthuso meddygol a hyfforddiant)	0	0	0	0	0
Darlithwyr	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Cyfrifir nifer cyfartalog y gweithwyr ar gyfer y cyfnod 1 Hydref 2018 i 31 Mawrth 2019, gan adlewyrchu'r cyfnod roedd y sefydliad yn weithredol.

## 9.3 Ymddeoliadau oherwydd salwch

Yn ystod y cyfnod, cytunwyd ar 0 ymddeoliadau cynnar o AaGIC ar sail afiechyd. Amcangyfrifir y bydd costau pensiwn ychwanegol yr ymddeoliadau salwch hyn (a gyfrifir ar sail gyfartalog ac a delir gan Gynllun Pensiwn y GIG) yn £0.

## 9.4 Buddion gweithwyr

Mae AaGIC yn cynnig cynllun aberthu cyflog ar gyfer talebau gofal plant.

## 9.5 Adrodd am gynlluniau iawndal eraill – pecynnau ymadael

5 Hydref 2017 i 31 Mawrth 2019

	Band cost pecynnau ymadael (gan gynnwys unrhyw rai ag elfen taliad arbennig)	Nifer o ddiswyddiadau gorfodol Rhifau llawn yn unig	Nifer o ymadawiadau eraill Rhifau llawn yn unig	Cyfanswm Pecynnau ymadael Rhifau llawn yn unig	Nifer yr ymadawiadau lle mae taliadau arbennig wedi bod Rhifau llawn yn unig
Llai na £10,000	0	0	0	0	0
£10,000 i £25,000	0	0	0	0	0
£25,000 i £50,000	0	0	0	0	0
£50,000 i £100,000	0	0	0	0	0
£100,000 i £150,000	0	0	0	0	0
£150,000 i £200,000	0	0	0	0	0
Mwy na £200,000	0	0	0	0	0
<b>Cyfanswm</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 9.5 Adrodd am gynlluniau iawndal eraill – pecynnau ymadael (parhad)

5 Hydref 2017 i 31 Mawrth 2019

### Band cost pecynnau ymadael (gan gynnwys unrhyw rai ag elfen taliad arbennig)

	Cost diswyddiada gorfodol £'s	Cost ymadawiadau eraill £'s	Cyfanswm cost pecynnau ymadael £'s	Cost yr elfen arbennig wedi'i chynnwys mewn pecynnau ymadael
Llai na £10,000	0	0	0	0
£10,000 i £25,000	0	0	0	0
£25,000 i £50,000	0	0	0	0
£50,000 i £100,000	0	0	0	0
£100,000 i £150,000	0	0	0	0
£150,000 i £200,000	0	0	0	0
Mwy na £200,000	0	0	0	0
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Talwyd costau diswyddo yn unol â darpariaethau Diswyddo'r GIG, talwyd costau ymadael eraill yn unol â darpariaethau Cynllun Rhyddhau Cynnar Gwirfoddol y GIG (VERS). Lle mae AaGIC wedi cytuno ar ymddeoliadau cynnar, mae'r costau ychwanegol yn cael eu talu gan AaGIC ac nid gan gynllun pensiwn y GIG. Telir costau ymddeol oherwydd salwch gan gynllun pensiynau'r GIG ac nid ydynt wedi'u cynnwys yn y tabl.

## 9.6 Perthynas Cydnabyddiaeth

Mae'n ofynnol i gyrrff adrodd ddatgelu'r berthynas rhwng tâl y cyfarwyddwr sy'n derbyn y cyflog uchaf yn eu sefydliad a chydnbypdiaeth ganolrifol gweithlu'r sefydliad.

Taliad bandiog y cyfarwyddwr uchaf ei gyflog yn AaGIC yn y cyfnod ariannol hyd at 31 Mawrth 2019 oedd £150k i £ 155k. Roedd hyn yn 3.05 gwaith tâl canolrifol y gweithlu, sef £49,969.

Yn ystod y cyfnod, derbyniodd 0 cyflogai dâl yn fwy na'r cyfarwyddwr sy'n derbyn y cyflog uchaf. Roedd y tâl ar gyfer staff yn amrywio o £ 15,842 i £ 154,595.

Mae cydnabyddiaeth cyflog y Prif Weithredwr yn £145k i £150k. Mae hyn 2.95 gwaith yn fwy na chyflog canolrifol y gweithlu.

Mae cydnabyddiaeth ariannol yn cynnwys cyflog, tâl cysylltiedig â pherfformiad heb ei gyfuno, a buddion mewn nwyddau. Nid yw'n cynnwys taliadau diswyddo, cyfraniadau pensiwn cyflogwr a gwerth trosglwyddo cyfwerth ag arian pensiynau.

## 9.7 Costau Pensiwn

Mae gweithwyr y gorffennol a'r presennol yn dod o dan ddarpariaethau'r ddau Gynllun Pensiwn GIG. Mae manylion y buddion sy'n daladwy a rheolau'r Cynlluniau ar gael ar wefan Pensiynau'r GIG yn [nhsbsa.nhs.uk/pensions](#). Mae'r ddau yn gynlluniau buddion diffiniedig heb eu hariannu sy'n cynnwys cyflogwyr y GIG, practisau meddygon teulu a chyrff eraill, a ganiateir dan gyfarwyddyd yr Ysgrifennydd Gwladol dros lechyd yng Nghymru a Lloegr. Nid ydynt wedi'u cynllunio i gael eu rhedeg mewn ffordd a fyddai'n galluogi cyrff y GIG i nodi eu cyfran o asedau a rhwymedigaethau sylfaenol y cynllun. Felly, cyfrifir am bob cynllun fel petai'n gynllun cyfraniadau diffiniedig: cymerir bod cost cymryd rhan ym mhob cynllun i'r corff GIG yn gyfartal â'r cyfraniadau sy'n daladwy i'r cynllun hwnnw ar gyfer y cyfnod cyfrifyddu.

Er mwyn sicrhau nad yw'r rhwymedigaethau buddion diffiniedig a gydnabyddir yn y datganiadau ariannol yn wahanol iawn i'r rhai y penderfynir arnynt ar y dyddiad adrodd trwy brisiad actiwaraid ffurfiol, mae'r FReM yn mynnu "y cyfnod rhwng prisiadau ffurfiol fydd pedair blynedd, gydag amcangyfrifon bras mewn blynnyddoedd yn y cyfamser".

Mae amlinelliad o'r rhain yn dilyn:

### Prisiau cyfrifyddu

Cynhelir prisiau o rwymedigaeth y cynllun yn flynyddol gan actwari'r cynllun (Adran Actwari'r Llywodraeth ar hyn o bryd) fel ar ddiwedd y cyfnod adrodd. Mae hyn yn defnyddio asesiad actiwaraid ar gyfer y cyfnod cyfrifyddu blaenorol ar y cyd â data aelodaeth a chyllid wedi'i ddiweddar ar gyfer y cyfnod adrodd presennol, a derbynir ei fod yn darparu ffigurau cadarn ar gyfer dibenion adrodd ariannol. Mae prisiau rhwymedigaeth y cynllun fel ar 31 Mawrth 2019, yn seiliedig ar ddata prisiau fel 31 Mawrth 2018, wedi'i ddiweddar i 31 Mawrth 2019 gyda data aelodau a chyfrifo cryno byd-eang. Wrth gynnal yr asesiad actiwaraid hwn, defnyddiwyd y fethodoleg a ragnodir yn IAS 19, dehongliadau FReM perthnasol, a'r gyfradd ddisgownt a ragnodwyd gan Drysorlys EM hefyd.

Mae asesiad diweddaraf rhwymedigaethau'r cynllun wedi'i gynnwys yn adroddiad actiwarai'r cynllun, sy'n rhan o Gyfrifon Cynllun Pensiwn blynnyddol y GIG. Gellir gweld y cyfrifon hyn ar wefan Pensiynau'r GIG ac fe'u cyhoeddir yn flynyddol. Gellir cael copïau hefyd o'r Llyfrfa.

### Prisiau actiwaraid llawn (cyllid)

Diben y prisiau hwn yw asesu lefel yr atebolrwydd mewn perthynas â'r buddion sy'n ddyledus o dan y cynlluniau (gan ystyried profiad demograffig diweddar), ac argymhell cyfraddau cyfraniadau sy'n daladwy gan weithwyr a chyflogwyr.

Cwblhawyd y prisiau actiwaraid diweddaraf a gynhalwyd ar gyfer Cynllun Pensiwn y GIG fel ar 31 Mawrth 2016. Pennodd canlyniadau'r prisiau hwn gyfradd cyfraniad y cyflogwr sy'n daladwy o fis Ebrill 2019. Yn ddiweddar, mae'r Adran lechyd a Gofal Cymdeithasol wedi gosod Rheoliadau Cynllun yn cadarnhau bod cyfraniad y cyflogwr yn cynyddu i 20.6% o dâl pensiynadwy o'r dyddiad hwn.

Roedd disgwyl hefyd i brisiad cyllid 2016 brofi cost y Cynllun o'i gymharu â chap cost y cyflogwr a bennwyd yn dilyn prisiau 2012. Yn dilyn dyfarniad gan y Llys Apêl ym mis Rhagfyr 2018 cyhoeddodd y Llywodraeth saib i'r rhan honno o'r broses brisio hydnes y daw'r broses gyfreithiol barhaus i ben.

## Yr Ymddiriedolaeth Arbedion Cyflogaeth Genedlaethol (NEST)

Cynllun pensiwn gweithle yw NEST, a sefydlwyd gan ddeddfwriaeth ac sy'n cael ei drin fel cynllun sy'n seiliedig ar ymddiriedolaethau. NEST Corporation yw'r Ymddiriedolwr sy'n gyfrifol am redeg y cynllun. Mae'n gorff cyhoeddus anadrannol (NDPB) sy'n gweithredu hyd braich o'r llywodraeth ac mae'n atebol i'r Senedd drwy'r Adran Gwaith a Phensiynau (AGP/DWP).

Mae NEST Corporation wedi cytuno ar fenthyciad gyda'r Adran Gwaith a Phensiynau (AGP/DWP). Mae hyn wedi talu am sefydlu'r cynllun a bydd yn cynnwys diffygion disgwyliedig yng nghostau'r cynllun yn ystod y blynnyddoedd cynharach tra bo'r aelodaeth yn cynyddu.

Nod NEST Corporation yw i'r cynllun ddod yn hunan-gyllidol tra'n darparu taliadau cyson isel i aelodau.

Gan ddefnyddio emillion cymwys i gyfrifo cyfraniadau, ar hyn o bryd lefel isafswm cyfreithiol y cyfraniadau yw 5% o emillion cymwys deliadi swydd, ar gyfer cyflogwyr y mae eu dyletswyddau cyfreithiol wedi dechrau. Rhaid i'r cyflogwr dalu o leiaf 2% o hyn. Disgwylir i'r lefel isafswm cyfreithiol ar gyfer cyfraniadau gynyddu i 8% ym mis Ebrill 2019.

Gelwir y band enillion a ddefnyddir i gyfrifo cyfraniadau lleiaf o dan y ddeddfwriaeth bresennol yn emillion cymwys. Ar hyn o bryd, emillion cymwys yw'r rhai rhwng £6,032 a £46,350 ar gyfer blwyddyn dreth 2018/19 (2017-18 £5,876 a £45,000).

Tynnwyd cyfngiadau ar y terfynau cyfraniadau blynnyddol ar 1 Ebrill 2017.

## 10. Polisi Talu'r Sector Cyhoeddus - Mesur Cydymffurfiaeth

### 10.1 Cod talu prydlon - mesur cydymffurfiaeth

Mae Llywodraeth Cymru yn ei gwneud yn ofynnol i AaGIC dalu eu holl gredydwyr masnach yn unol â chod talu prydlon y CBI a rheolau Cyfrifyddu'r Llywodraeth. Mae Llywodraeth Cymru wedi gosod gofyniad fel rhan o dargedau ariannol AaGIC i dalu 95% o nifer y credydwyr nad ydynt yn rhan o'r GIG o fewn 30 diwrnod o'u cyflwyno. Gwnaed y taliadau a wnaed cyn i AaGIC ddod yn weithredol ar 1 Hydref 2018 gan y sefydliadau rhagflaenol ac nid ydynt wedi'u cynnwys yn y Cyfanswm isod.

	<b>5 Hydref 2017 i 31 Mawrth 2019</b> <b>Rhif</b>	<b>5 Hydref 2017 i 31 Mawrth 2019</b> <b>£000</b>
<b>GIG</b>		
Cyfanswm biliau a dalwyd	615	18,237
Cyfanswm biliau a dalwyd o fewn y targed	507	17,563
Canran y biliau a dalwyd o fewn y targed	82.4%	96.3%
<b>Tu allan i'r GIG</b>		
Cyfanswm biliau a dalwyd	1,755	46,875
Cyfanswm biliau a dalwyd o fewn y targed	1,681	46,781
Canran y biliau a dalwyd o fewn y targed	95.8%	99.8%
<b>Cyfanswm</b>		
Cyfanswm biliau a dalwyd	2,370	65,112
Cyfanswm biliau a dalwyd o fewn y targed	2,188	64,344
Canran y biliau a dalwyd o fewn y targed	92.3%	98.8%

### 10.2 Deddf Talu Dyledion Masnachol yn Hwyr (Llog) 1998

	<b>5 Hydref 2017 i 31 Mawrth 2019</b> <b>£000</b>
	0
<b>Cyfanswm</b>	<b>0</b>

Symiau a gynhwysir o fewn costau cyllid (nodyn 7) o hawliadau a wnaed o dan y ddeddfwriaeth hon lawndal a delir i dalu costau adenill dyledion o dan y ddeddfwriaeth hon

	<b>Cyfanswm £000</b>	<b>Dodrefn a ffitadau £000</b>	<b>3,101</b>
Asedau sy'n cael eu hadeflaci a Taliadau ar acoawn £000	Peiriannau £000	Offer Trafnidiaeth £000	0
Adeliadau gan eithrio anheddu £000	Anheddu £000	Technoleg Gwybodaeth £000	0
<b>Tir</b> £000	<b>1,413</b>	<b>1,318</b>	<b>370</b>
<b>Cost neu brisiaid at 5 Hydref 2017</b>			
Mynegio	0	0	0
Ychwanegiadau	0	0	0
prynwyd	1,413	0	0
rhooddwyd	0	0	0
rhoddion y Llywodraeth	0	0	0
Trosglwyddo o/i seyfiadau eraill	0	0	40
Aiddosbarthiadau	0	0	71
Ailbrisio	0	0	684
Gwrthdroi namau	0	0	0
Amharriadau	0	0	0
Aiddosbarthu fel un sydd ar werth	0	0	0
Gwardiadau	0	0	0
<b>At 31 Mawrth 2019</b>	<b>0</b>	<b>1,358</b>	<b>441</b>
	<b>0</b>	<b>3,785</b>	

## 11. Eiddo, offer a chyfarpar

### 11.1 Eiddo, offer a chyfarpar

## 11.1 Eiddo, offer a chyfarpar (parhad)

Gwerth llyfr net at  
31 Mawrth 2019 yn cynnwys:

<b>At 31 March 2019</b>	<b>£m</b>	<b>At 31 March 2019</b>	<b>£m</b>
Prynhwyd	0	1,376	0
Rhoddwyd	0	0	0
Rhoddion y Llywodraeth	0	0	0
<b>At 31 March 2019</b>	<b>0</b>	<b>1,376</b>	<b>0</b>
			2,989
<b>Ariannu asedau:</b>			
Yn berchen	0	1,376	0
Wedi i ddal ar brydles cyllid	0	0	0
Contractau PFI Ar-SoFP	0	0	0
Buddiannau gweddilliol PFI	0	0	0
<b>At 31 Mawrth 2019</b>	<b>0</b>	<b>1,376</b>	<b>0</b>
			2,989

**Gwerth llyfr net tir, adeiladau  
ac anheddu at 31 Mawrth  
2019 yn cynnwys:**

Rhydd-ddaliad	0
Lesddaliad Hir	1,376
Lesddaliad Byr	0
	<b>1,376</b>

Mae 'Asedau Adeiladu' a ddeilir gan AaGfC yn ymwned â gwelliannau prydles ac yn cael eu dibrisio dros weddill y brydles neu oes asesedig yr ased.

## 11.2 Asedau anghyfredol a ddelir i'w gwerthu

	Tir £000	Adeiladau gan gynnwys anneddau £000	Eiddo, offer a chyfarpar arall £000	Asedau anniniaetho £000	Asedau eraill £000	Cyfanswm £000
<b>Balans at 5 Hydref 2017</b>	0	0	0	0	0	0
Yn ogystal ag asedau a ddosbarthwyd fel rhai sydd ar werth yn y cyfnod	0	0	0	0	0	0
Ailbrisio	0	0	0	0	0	0
Llai yr asedau a werthwyd yn y cyfnod	0	0	0	0	0	0
Ychwanegu gwrthdroi amhariad asedau a ddelir i'w gwerthu	0	0	0	0	0	0
Llai y nam ar asedau a ddelir i'w gwerthu	0	0	0	0	0	0
Llai yr asedau nad ydynt bellach yn cael eu dosbarthu fel rhai sydd ar werth, am resymau heblaw gwaredu trwy werthiant	0	0	0	0	0	0
<b>Balans a gariwyd ymlaen i 31 Mawrth 2019</b>	0	0	0	0	0	<b>0</b>

### Asedau a werthwyd yn y cyfnod

Ni werthwyd unrhyw asedau yn y cyfnod.

### Asedau a ddosbarthwyd fel rhai sydd ar werth yn ystod y cyfnod

Ni ddosbarthwyd unrhyw asedau fel rhai a ddelid i'w gwerthu yn ystod 2018/19.

	Meddalwedd (a gynhyrchir yn fewnol) £000	Trwyddedau a nodau masnach £000	Gwariant datblygu a gynhyrchir yn fewnol £000	Cyfanswm £000
<b>Cost neu brisiad at 5 Hydref 2017</b>	0	0	0	0
Ailbrisiad	0	0	0	0
Aiddosbarthiadau	0	0	0	0
Gwrthdroi namau	0	0	0	0
Namau	0	0	0	0
Ychwanegiadau wedi'u prynu	0	0	0	0
Ychwanegiadau – datblygydd yn fewnol	0	0	0	0
Ychwanegiadau – a roddwyd	0	0	0	0
Ychwanegiadau – rodd llywodraeth	0	0	0	0
Aiddosbarthu fel un sydd ar werth	0	0	0	0
Trosglwyddiadau	0	0	0	0
Gwareidiadau	0	0	0	0
<b>Cost gros ar 31 Mawrth 2019</b>	0	0	0	0

## 12. Asedau anghyfredol anniniaethol

	Meddalwedd (a brynydd) £000	Trwyddedau a nodau masnach £000	Gwariant datblygu a gynhyrchir yn fewnol £000	Cyfanswm £000
<b>Cost neu brisiad at 5 Hydref 2017</b>	0	0	0	0
Ailbrisiad	0	0	0	0
Aiddosbarthiadau	0	0	0	0
Gwrthdroi namau	0	0	0	0
Namau	0	0	0	0
Ychwanegiadau wedi'u prynu	0	0	0	0
Ychwanegiadau – datblygydd yn fewnol	0	0	0	0
Ychwanegiadau – a roddwyd	0	0	0	0
Ychwanegiadau – rodd llywodraeth	0	0	0	0
Aiddosbarthu fel un sydd ar werth	0	0	0	0
Trosglwyddiadau	0	0	0	0
Gwareidiadau	0	0	0	0
<b>Cost gros ar 31 Mawrth 2019</b>	0	0	0	0

## 12. Asedau anghyfreddol anniriaethol (parhad)

	Meddalwedd (a brynwyd) £000	Meddalwedd (a gynhyrchir yn fewnol) £000	Trwyddedau a nodau masnach £000	Patentau £000	Gwariant datblygu a gynhyrchir yn fewnol £000	Lleihau Carbon £000	Cyfanswm £000
<b>Amorteiddiad at 5 Hydref 2017</b>							
Ailbrisiad	0	0	0	0	0	0	0
Ailddosbarthiadau	0	0	0	0	0	0	0
Gwrthdroi namau	0	0	0	0	0	0	0
Namau	0	0	0	0	0	0	0
Darparwyd yn ystod y cyfnod	0	0	0	0	0	0	0
Ailddosbarthu fel un sydd ar werth	0	0	0	0	0	0	0
Trosglwyddiadau	0	0	0	0	0	0	0
Gwareidiadau	0	0	0	0	0	0	0
<b>Amorteiddiad at 31 Mawrth 2019</b>							
<b>Gwerth llyfr net at 5 Hydref 2017</b>	0	0	0	0	0	0	<b>0</b>
<b>Gwerth llyfr net at 31 Mawrth 2019</b>	0	0	0	0	0	0	<b>0</b>

	Prynyd	Rhoddyd	Rhoddyd gan Llywodraeth	Datblygwyd yn fewnol	Cyfanswm
<b>At 31 Mawrth 2019</b>	0	0	0	0	<b>0</b>
Prynyd	0	0	0	0	0
Rhoddyd	0	0	0	0	0
Rhoddyd gan Llywodraeth	0	0	0	0	0
Datblygwyd yn fewnol	0	0	0	0	0
<b>Cyfanswm at 31 Mawrth 2019</b>	0	0	0	0	<b>0</b>

## 13. Namau

### Namau yn codi o:

Colled neu ddifrod o weithrediadau arferol  
Ymadawiad yn ystod y gwaith adeiladu  
Gor-fanyleb asedau (Platio Aur)  
Colled o ganlyniad i drychinez  
Darfodiad annisgwyl  
Newidiadau ym mhris y farchnad  
Eraill (nodwch)  
Gwrthdroi namau

### Cyfanswm holl namau

### Dadansoddiad o namau a godir ar gronfeydd wrth gefn yn y cyfnod:

Wedi'i godi i'r Datganiad o Wariant Net Cynhwysfawr  
Cost Ailbrisiad Wrth Gefn

	5 Hydref 2017 i 31 Mawrth 2019 Eiddo, cyfarpar ac offer £000	5 Hydref 2017 i 31 Mawrth 2019 Asedau anniriaethol £000
Colled neu ddifrod o weithrediadau arferol	0	0
Ymadawiad yn ystod y gwaith adeiladu	0	0
Gor-fanyleb asedau (Platio Aur)	0	0
Colled o ganlyniad i drychinez	0	0
Darfodiad annisgwyl	0	0
Newidiadau ym mhris y farchnad	0	0
Eraill (nodwch)	0	0
Gwrthdroi namau	0	0
<b>Cyfanswm holl namau</b>	<b>0</b>	<b>0</b>
<b>Dadansoddiad o namau a godir ar gronfeydd wrth gefn yn y cyfnod:</b>	<b>0</b>	<b>0</b>
Wedi'i godi i'r Datganiad o Wariant Net Cynhwysfawr	0	0
Cost Ailbrisiad Wrth Gefn	0	0
	0	0

## 14.1 Stoc

Cyffuriau  
Nwyddau Traul  
Ynni  
Gwaith ar y gweill  
Arall  
**Cyfanswm**  
O'r rhain a ddelir ar werth gwreddadwy

At 31 Mawrth 2019 £000
0
0
0
0
0
<b>0</b>
0
0

## 14.2 Rhestrau eiddo a gydnabyddir mewn treuliau

Stociau a gydnabyddir fel traul yn y cyfnod  
Dileu'r rhestrau eiddo (gan gynnwys colledion)  
Gwrthdroi dileadau sy'n lleihau'r gost  
**Cyfanswm**

5 Hydref 2017 i 31 Mawrth 2019 £000
0
0
0
<b>0</b>

## 15. Masnach a Derbyniadau eraill

### Cyfredol

Llywodraeth Cymru  
 Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/  
 Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)  
 Byrddau lechyd Cymru  
 Ymddiriedolaethau GIG Cymru  
 Ymddiriedolaethau nad ydynt yn Gymry  
 GIG arall  
 Cronfa Risg Cymru  
 Awdurdodau lleol  
 Dyledwyr cyfalaf  
 Dyledwyr eraill  
 Darpariaeth ar gyfer dyledion anadferadwy  
 Rhagdaliadau Pensiwn  
 Rhagdaliadau eraill  
 Incwm cronedig arall

	<b>At 31 Mawrth 2019</b> £000
Llywodraeth Cymru	0
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/ Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)	0
Byrddau lechyd Cymru	0
Ymddiriedolaethau GIG Cymru	0
Ymddiriedolaethau nad ydynt yn Gymry	0
GIG arall	13
Cronfa Risg Cymru	0
Awdurdodau lleol	0
Dyledwyr cyfalaf	0
Dyledwyr eraill	297
Darpariaeth ar gyfer dyledion anadferadwy	(3)
Rhagdaliadau Pensiwn	0
Rhagdaliadau eraill	494
Incwm cronedig arall	0
<b>Is Gyfanswm</b>	<b>801</b>

## 15. Masnach a Derbyniadau eraill (parhad)

### Anghyfredol

Llywodraeth Cymru  
 Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/  
 Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)  
 Byrddau lechyd Cymru  
 Ymddiriedolaethau GIG Cymru  
 Ymddiriedolaethau nad ydynt yn Gymry  
 GIG arall  
 Cronfa Risg Cymru  
 Awdurdodau lleol  
 Dyledwyr cyfalaf  
 Dyledwyr eraill  
 Darpariaeth ar gyfer dyledion anadferadwy  
 Rhagdaliadau Pensiwn  
 Rhagdaliadau eraill  
 Incwm cronedig arall

### Is Gyfanswm

### Cyfanswm

	<b>At 31 Mawrth 2019</b> £000
Llywodraeth Cymru	0
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/ Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)	0
Byrddau lechyd Cymru	0
Ymddiriedolaethau GIG Cymru	0
Ymddiriedolaethau nad ydynt yn Gymry	0
GIG arall	0
Cronfa Risg Cymru	0
Awdurdodau lleol	0
Dyledwyr cyfalaf	0
Dyledwyr eraill	0
Darpariaeth ar gyfer dyledion anadferadwy	0
Rhagdaliadau Pensiwn	0
Rhagdaliadau eraill	0
Incwm cronedig arall	0
<b>Is Gyfanswm</b>	<b>0</b>
<b>Cyfanswm</b>	<b>801</b>

## 15. Masnach a Derbyniadau eraill (parhad)

### Derbyniadau y tu hwnt i'w dyddiad dyledus ond heb eu hamharu

Erbyn hyd at dri mis

O dri i chwe mis

O fwy na chwe mis

Nid oes unrhyw ddyledwyr yn y gorffennol sy'n ddyledus (ond heb nam) yn fwy na chwe mis oed.

### Colledion Credyd Disgwyliedig (ECL) yn flaenorol Lwfans ar gyfer dyledion drwg ac amheus

Balans ar 5 Hydref 2017

Trosglwyddo i gorff GIG Cymru arall

Swm a ddilëwyd yn ystod y cyfnod

Swm a adenillwyd yn ystod y cyfnod

(Cynnydd)/gostyngiad yn y symiau derbyniadwy â nam arnynt

ECL/Dyledion drwg wedi'u hadennill yn ystod y cyfnod

### Balans at 31 Mawrth 2019

	<b>At 31 Mawrth 2019</b> <b>£000</b>
Erbyn hyd at dri mis	0
O dri i chwe mis	58
O fwy na chwe mis	0
	<b>58</b>

Wrth benderfynu a oes amhariad ar ddyled, rhoddir ystyriaeth i oedran y ddyled a chanlyniadau'r camau a gymerwyd i adenill y ddyled, gan gynnwys cyfeiriad at asiantaethau credyd.

### TAW Derbyniadwy

Symiau derbyniadwy masnachol

Arall

	<b>At 31 Mawrth 2019</b> <b>£000</b>
Symiau derbyniadwy masnachol	37
Arall	0
	<b>37</b>

## 16. Asedau Ariannol Eraill

	<b>Cyfredol</b> <b>At 31 Mawrth 2019</b> <b>£000</b>	<b>Anghyfredol</b> <b>At 31 Mawrth 2019</b> <b>£000</b>
<b>Aisedau ariannol</b>		
Buddsoddiadau cyfranddaliadau a mathau o ecwiti	0	0
Buddsoddiadau wedi aeddfedu ar gostau wedi'u hamorteiddio	0	0
Ar werth teg trwy SOCNE	0	0
Ar gael i'w werthu yn FV	0	0
Adneuon	0	0
Benthyciadau	0	0
Deilliadau	0	0
Arall (Nodwch)	0	0
Buddsoddiadau wedi aeddfedu ar gostau wedi'u hamorteiddio	0	0
Ar werth teg trwy SOCNE	0	0
Ar gael i'w werthu yn FV	0	0
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>

## 17. Arian parod a chywerthoedd arian

Balans ar 5 Hydref 2017  
Newid net mewn arian parod a balansau cyfwerth ag arian

### Balans at 31 Mawrth 2019

#### Yn cynnwys:

Arian a ddelir yng Ngorllewin Bencio'r Llywodraeth (GBS)

Banciau masnachol

Arian mewn llaw

Buddsoddiadau Cyfredol

#### Arian parod a chyfwerth ag arian parod fel yn y Datganiad o'r Sefyllfa Ariannol

Gorddrafft banc - GBS

Gorddrafft banc - Banciau masnachol

#### Arian parod a chyfwerth ag arian parod fel yn y Datganiad Llif Arian

Mewn ymateb i ofyniad IAS 7 am ddatgeliad ychwanegol, y newidiadau mewn rhwymedigaethau sy'n codi ar gyfer gweithgareddau ariannu yw:

- Rhwymedigaethau Prydles £0k
- Rhwymedigaethau PFI £0k

Mae'r symudiad yn ymwneud ag arian parod, nid oes angen gwybodaeth gymharol gan IAS 7 yn 2018/19

	At 31 Mawrth 2019 £000
Balans ar 5 Hydref 2017	0
Newid net mewn arian parod a balansau cyfwerth ag arian	6,240
<b>Balans at 31 Mawrth 2019</b>	<b>6,240</b>
<b>Yn cynnwys:</b>	
Arian a ddelir yng Ngorllewin Bencio'r Llywodraeth (GBS)	6,240
Banciau masnachol	0
Arian mewn llaw	0
Buddsoddiadau Cyfredol	0
<b>Arian parod a chyfwerth ag arian parod fel yn y Datganiad o'r Sefyllfa Ariannol</b>	<b>6,240</b>
Gorddrafft banc - GBS	0
Gorddrafft banc - Banciau masnachol	0
<b>Arian parod a chyfwerth ag arian parod fel yn y Datganiad Llif Arian</b>	<b>6,240</b>

	At 31 Mawrth 2019 £000
<b>Cyfredol</b>	
Llywodraeth Cymru	86
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/ Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)	0
Byrddau lechyd Cymru	2,061
Ymddiriedolaethau GIG Cymru	529
GIG arall	157
Trethiant a nawdd cymdeithasol sy'n daladwy/ad-daliadau	12
Ad-daliadau treth gan CTHEM (CTHEM)	0
TAW yn daladwy i CTHEM	0
Trethi eraill sy'n daladwy i CTHEM	0
Cyfraniadau YG yn daladwy i CTHEM	0
Credydwyr nad ydynt yn y GIG	1,503
Awdurdodau Lleol	0
Credydwyr Cyfalaf	0
Gorddrafft	0
Rhenti sy'n ddyledus dan brydlesi gweithredu	24
Rhwymedigaethau o dan brydlesi cyllid, contractau HP	0
Elfen brydles gyllidol briodol ar gontactau PFI SoFP	0
Pensiynau: staff	0
Croniadau	1,738
<b>Incwm Gohiriedig:</b>	
Incwm Gohiriedig a ddygwyd ymlaen	0
Ychwanegiadau Incwm Gohiriedig	11
Trosglwyddo i/o incwm gohiriedig presennol/heb fod yn gyfredol	0
Wedi'i ryddhau i SoCNE	0
Credydwyr eraill	0
Asedau PFI - credydau a ohiriwyd	0
Taliadau ar gyfrif	0
<b>Cyfanswm</b>	<b>6,121</b>

## **18. Symiau masnach a thaliadau eraill (parhad)**

	At 31 Mawrth 2019
	£000
<b>Anghyfredol</b>	
Llywodraeth Cymru	0
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru/ Pwyllgor Gwasanaethau Ambiwlans Brys (EASC)	0
Byrddau lechyd Cymru	0
Ymddiriedolaethau GIG Cymru	0
GIG arall	0
Trethiant a nawdd cymdeithasol sy'n daladwy/ad-daliadau	0
Ad-daliadau treth gan CTHEM (CThEM)	0
TAW yn daladwy i CTHEM	0
Trethi eraill sy'n daladwy i CTHEM	0
Cyfraniadau YG yn daladwy i CTHEM	0
Credydwyr nad ydynt yn y GIG	0
Awdurdodau Lleol	0
Credydwyr Cyfalaf	0
Gorddrafft	0
Rhenti sy'n ddyledus dan brydlesi gweithredu	194
Rhwymedigaethau o dan brydlesi cyllid, contractau HP	0
Elfen brydles gyllidol briodol ar gcontractau PFI SoFP	0
Pensiynau: staff	0
Croniadau	0
<b>Incwm Gohiriedig:</b>	
Incwm Gohiriedig a ddygwyd ymlaen	0
Ychwanegiadau Incwm Gohiriedig	0
Trosglwyddo i/o incwm gohiriedig presennol/heb fod yn gyfredol	0
Wedi'i ryddhau i SoCNE	0
Credydwyr eraill	0
Asedau PFI - credydau a ohiriwyd	0
Taliadau ar gyfrif	0
<b>Cyfanswm</b>	<b>194</b>

Y bwriad yw talu'r holl anfonebau o fewn y cyfnod o 30 diwrnod a qyfarwyddir gan Lywodraeth Cymru.

## **18. Symiau masnach a thaliadau eraill (parhad)**

	At 31 Mawrth 2019
	£'000
<b>Disgwylir i symiau sy'n ddyledus am fwy na blwyddyn gael eu setlo fel a ganlyn:</b>	
Rhwng un a dwy flynedd	23
Rhwng dwy a phum mlynedd	69
Mewn pum mlynedd neu fwy	102
<b>Is Gyfanswm</b>	<b>194</b>

## **19. Rhwymedigaethau ariannol eraill**

## 20. Darpariaethau

	Achosion anheddiad strwythur dig trosglwyddwyd i'r gronfa risg £000	Trosglwyddo darpariaethau i gredydwyr £000	Trosglwyddo rhwng cyfreol ag anghyfreol £000	Codi yn ystod y cyfnod £000	Defnyddiwyd yn ystod y cyfnod £000	Gwrthdroi heb ddefnyddio £000	Datgloi disgownt £000
<b>Cyfredol</b>	At 5 Hydref 2017 £000	0	0	0	0	0	0
Esgeulustod clingol	0	0	0	0	0	0	0
Anaf personol	0	0	0	0	0	0	0
Pob colled arall a thaliad arbennig	0	0	0	0	0	0	0
Ffioedd cyfreithiol amddiffyn a gweinyddiaethau eraill	0	0	0	30	0	0	-
Pensiynau sy'n ymwnheid â chyn-gyfarwyddwyr	0	-	-	0	0	0	0
Pensiynau sy'n ymwnheid â staff eraill	0	-	-	0	0	0	0
Ailstrwythuro	0	-	0	0	0	0	0
Arall	0	-	0	0	0	0	-
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>
							<b>30</b>

## 20. Darpariaethau (parhad)

	Achosion anheddiad strwythur dig trosglwyddwyd i'r gronfa risg £000	Trosglwyddo darpariaethau i gredydwyr £000	Trosglwyddo rhwng cyfreol ag anghyfreol £000	Codi yn ystod y cyfnod £000	Defnyddiwyd yn ystod y cyfnod £000	Gwrthdroi heb ddefnyddio £000	Datgloi disgownt £000
<b>Anghyfrebol</b>	At 5 Hydref 2017 £000	0	0	0	0	0	0
Esgeulustod clingol	0	0	0	0	0	0	0
Anaf personol	0	0	0	0	0	0	0
Pob colled arall a thaliad arbennig	0	0	0	0	0	0	0
Ffioedd cyfreithiol amddiffyn a gweinyddiaethau eraill	0	0	0	0	0	0	-
Pensiynau sy'n ymwnheid â chyn-gyfarwyddwyr	0	-	-	0	0	0	0
Pensiynau sy'n ymwnheid â staff eraill	0	-	-	0	0	0	0
Ailstrwythuro	0	-	0	0	0	0	0
Arall	0	-	0	0	0	0	-
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
							<b>0</b>

## 20. Darpariaethau (parhad)

<b>Achosion anheddiad strwythur dig trosglwyddwyr i'r gronfa risg £000</b>	<b>At 5 Hydref 2017 £000</b>	<b>Trosglwyddo darpariaethau i gredydwyr £000</b>	<b>Trosglwyddo rhwng cyfreol ag anghyfrodol £000</b>	<b>Codi yn ystod y cyfnod £000</b>	<b>Defnyddiwyd yn ystod y cyfnod £000</b>	<b>Gwrthdroi heb ddefnyddio £000</b>	<b>Datglo disgownt £000</b>	<b>At 31 Mawrth 2019 £000</b>
Esgeulustod clinigol	0	0	0	0	0	0	0	0
Anaf personol	0	0	0	0	0	0	0	0
Pob colled arall a thaliad arbennig	0	0	0	0	0	0	0	0
Ffioedd cyfreithiol amddiffyn a gweinyddiaethau eraill	0	0	0	30	0	0	-	30
Pensiynau sy'n ymwnneud â chyn-gyfarwyddwyr	0	-	-	0	0	0	0	0
Pensiynau sy'n ymwnneud â staff eraill	0	-	-	0	0	0	0	0
Ailstrwythuro	0	-	0	0	0	0	0	0
Arall	0	-	0	0	0	0	-	0
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>

## 20. Darpariaethau (parhad)

Yn y flwyddyn at 31 Mawrth 2020	Rhwng 1 Ebrill 2020 a 31 Mawrth 2024	Wedyn	Cyfanswm £000
0	0	0	0
0	0	0	0
0	0	0	0
30	0	0	30
0	0	0	0
0	0	0	0
0	0	0	0
0	0	-	0
30	0	0	30

## 21. Argyfyngau

## 21.1 Rhwymedigaethau amodol

	At 31 Mawrth 2019
	£000
<b>Ni wnaed darpariaethau yn y cyfrifon hyn ar gyfer y symiau canlynol:</b>	
Hawliadau cyfreithiol am esgeulustod meddygol neu gyflogwr honedig	0
Dyledion amheus	0
Costau Cyflog Cyfartal	0
Costau amddiffyn	0
Costau Gofal Iechyd Parhaus	0
Arall	0
<b>Gwerth yr hawliadau y mae anghydfod yn eu cylch</b>	0
<b>Symiau a adenillwyd os bydd hawliadau'n llwyddiannus</b>	0
<b>Rhwymedigaeth amodol net</b>	<b>0</b>

## 21.2 Rhwymedigaethau Amodol Anghysbell

	<b>At 31 Mawrth 2019</b>
	<b>£000</b>
Gwarantau	0
Indemniadau	0
Llythyrau Cysur	0
<b>Cyfanswm</b>	<b>0</b>

### 21.3 Asedau amodol

	<b>At 31 Mawrth 2019</b>
	<b>£000</b>
<b>Cyfanswm</b>	<b>0</b>
	0

## 22. Ymrwymiadau cyfalaf

### Ymrwymiadau cyfalaf dan gontact

Eiddo, offer a chyfarpar

Asedau anniriaethol

### Cyfanswm

At 31 Mawrth 2019 £000
0
0
<b>0</b>

## 23. Colledion a thaliadau arbennig

Nid oes gan AaGIC unrhyw golledion a thaliadau arbennig yn ystod y cyfnod. Mae colledion a thaliadau arbennig yn cael eu codi ar y Datganiad o Wariant Net Cynhwysfawr yn unol ag IFRS ond cânt eu cofnodi yn y gofrestr colledion a thaliadau arbennig pan wneir y taliad. Felly mae'r nodyn hwn yn cael ei baratoi ar sail arian parod.

### Colled gros i'r Trysorlys

Nifer yr achosion a symiau cysylltiedig a dalwyd neu a ddiléwyd yn ystod y cyfnod ariannol.

Symiau a dalwyd yn ystod y cyfnod i 31 Mawrth 2019	Cymeradwywyd i ddileu i 31 Mawrth 2019		
Nifer	£	Nifer	£
0	0	0	0
Esgeulustod clinigol	0	0	0
Anaf personol	0	0	0
Pob colled arall a thaliad arbennig	0	0	0
<b>Cyfanswm</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dadansoddiad o achosion sy'n fwy na £300,000 a phob achos arall.

Achosion sy'n fwy na £300,000	Math o Achos	Taliadau allan yn y cyfnod £	Swm cronus £	Cymeradwywyd i ddileu yn y cyfnod £
Is Gyfanswm	0	0	0	0
Pob achos arall	0	0	0	0
<b>Cyfanswm achosion</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 24. Prydlesi cyllid

### 24.1 Rhwymedigaethau prydlesi cyllid (fel prydlesai)

Nid oes gan AaGIC rhwymedigaethau prydles ariannol fel prydlesai.

Symiau sy'n daladwy o dan brydlesi cyllid:

Tir	At 31 Mawrth 2019 £000	Adeiladau	At 31 Mawrth 2019 £000
<b>Isafswm taliadau prydles</b>		<b>Isafswm taliadau prydles</b>	
O fewn blwyddyn	0	O fewn blwyddyn	0
Rhwng un a phum mlynedd	0	Rhwng un a phum mlynedd	0
Ar ôl pum mlynedd	0	Ar ôl pum mlynedd	0
Llai y taliadau cyllid sydd wedi'u dyrannu i gyfnodau yn y dyfodol	0	Llai y taliadau cyllid wedi'u dyrannu i gyfnodau yn y dyfodol	0
Isafswm taliadau prydles	0	Isafswm taliadau prydles	0
Wedi'i gynnwys yn:		Wedi'i gynnwys yn:	
Benthyciadau cyfredol	0	Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0	Benthyciadau anghyfredol	0
	<b>0</b>		<b>0</b>
<b>Gwerth presennol isafswm taliadau prydles</b>		<b>Gwerth presennol isafswm taliadau prydles</b>	
O fewn blwyddyn	0	O fewn blwyddyn	0
Rhwng un a phum mlynedd	0	Rhwng un a phum mlynedd	0
Ar ôl pum mlynedd	0	Ar ôl pum mlynedd	0
Gwerth presennol isafswm taliadau prydles	0	Llai y taliadau cyllid wedi'u dyrannu i gyfnodau yn y dyfodol	0
Wedi'i gynnwys yn:		Wedi'i gynnwys yn:	
Benthyciadau cyfredol	0	Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0	Benthyciadau anghyfredol	0
	<b>0</b>		<b>0</b>

## 24.1 Rhwymedigaethau prydlesi cyllid (fel prydlesai) (parhad)

Nid oes gan AaGIC rhwymedigaethau prydles ariannol fel prydlesai.

Symiau sy'n daladwy o dan brydlesi cyllid:

### Arall

#### Isafswm taliadau prydles

	At 31 Mawrth 2019 £000
O fewn blwyddyn	0
Rhwng un a phum mlynedd	0
Ar ôl pum mlynedd	0
Llai y taliadau cyllid wedi'u dyrannu i gyfnodau yn y dyfodol	0
Isafswm taliadau prydles	<b>0</b>

Wedi'i gynnwys yn:

	At 31 Mawrth 2019 £000
Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0
	<b>0</b>

#### Gwerth presennol isafswm taliadau prydles

	At 31 Mawrth 2019 £000
O fewn blwyddyn	0
Rhwng un a phum mlynedd	0
Ar ôl pum mlynedd	0
Gwerth presennol isafswm taliadau prydles	<b>0</b>
Wedi'i gynnwys yn:	0
Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0
	<b>0</b>

## 24.2 Parhad rhwymedigaethau prydlesi cyllid (fel prydleswr)

Nid oes gan AaGIC unrhyw brydlesi ariannol y gellir eu derbyn fel prydleswr.

Symiau a dderbynir o dan brydlesi cyllid:

### At 31 Mawrth 2019 £000

#### Buddsoddiad Gros mewn prydlesi

	At 31 Mawrth 2019 £000
O fewn blwyddyn	0
Rhwng un a phum mlynedd	0
Ar ôl pum mlynedd	0
Llai y taliadau cyllid wedi'u dyrannu i gyfnodau yn y dyfodol	0

Isafswm taliadau prydles

Wedi'i gynnwys yn:

	At 31 Mawrth 2019 £000
Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0
	<b>0</b>

#### Present value of minimum lease payments

	At 31 Mawrth 2019 £000
O fewn blwyddyn	0
O fewn blwyddyn	0
Ar ôl pum mlynedd	0
Llai y taliadau cyllid wedi'u dyrannu i gyfnodau yn y dyfodol	0

Wedi'i gynnwys yn:

	At 31 Mawrth 2019 £000
Benthyciadau cyfredol	0
Benthyciadau anghyfredol	0
	<b>0</b>

## 25. Contractau Menter Cyllid Preifat

### 25.1 Cynlluniau PFI oddi ar y Datganiad o'r Sefyllfa Ariannol

Nid oes gan AaGIC gynlluniau PFI yr ystyri eu bod ar y datganiad o sefyllfa ariannol neu oddi arno.

## 26. Rheoli risg ariannol

Mae safon adrodd ariannol IFRS 7 yn gofyn am ddatgelu rôl offerynnau ariannol yn ystod y cyfnod wrth greu neu newid y risgiau y mae corff yn eu hwynebu wrth ymgymryd â'i weithgareddau. Nid yw AaGIC yn agored i'r graddau o risg ariannol sy'n wynebu endidau busnes. Hefyd mae offerynnau ariannol yn chwarae'r rôl llawer mwy cyfyngedig wrth greu neu newid risg nag a fyddai'n nodweddadol o gwmnïau rhestrydig, y mae'r safonau hyn yn berthnasol iddynt yn bennaf. Mae gan AaGIC bwerau cyfyngedig i fuddsoddi ac mae asedau a rhwymedigaethau ariannol yn cael eu cynhyrchu gan weithgareddau gweithredol o ddydd i ddydd yn hytrach na chael eu dal i newid y risgiau sy'n wynebu AaGIC wrth ymgymryd â'i weithgareddau.

#### Risg arian cyfred

Sefydliad domestig yw AaGIC yn bennaf, gyda'r mwyafrif helaeth o drafodion, asedau a rhwymedigaethau yn y DU a Sterling. Nid oes gan AaGIC weithrediadau tramor. Felly, mae gan AaGIC gysylltiad isel ag amrywiadau yn y gyfradd arian.

#### Risg cyfradd llog

Ni chaniateir i AaGIC fenthyca. Felly, mae gan AaGIC gysylltiad isel ag amrywiadau mewn cyfraddau llog.

#### Risg credyd

Oherwydd bod y rhan fwyaf o gyllid AaGIC yn deillio o arian a bleidleisiwyd gan Lywodraeth Cymru, mae gan AaGIC gysylltiad isel â risg credyd.

#### Risg hylifedd

Mae'n ofynnol i AaGIC weithredu o fewn terfynau arian parod a benwyd gan Lywodraeth Cymru ar gyfer y flwyddyn ariannol ac mae'n tynnu i lawr arian gan Lywodraeth Cymru fel y mae'r gofyniad yn codi. Felly, nid yw AaGIC yn agored i risgiau hylifedd sylwedol.

## 27. Symudiadau mewn cyfalaf gweithio

(Cynnydd)/gostyngiad mewn rhestrau eiddo

(Cynnydd)/gostyngiad mewn masnach a symiau derbyniadwy eraill - nad ydynt yn gyfredol

(Cynnydd)/gostyngiad mewn masnach a symiau derbyniadwy eraill - cyfredol

Cynnydd/(gostyngiad) mewn symiau masnach a thaliadau taladwy eraill - nad ydynt yn gyfredol

Cynnydd/(gostyngiad) mewn masnach a thaliadau taladwy eraill - cyfredol

#### Cyfanswm

Addasiad ar gyfer symudiadau croniadau mewn asedau sefydlog - credydwr

Addasiad ar gyfer symudiadau croniadau mewn asedau sefydlog - dyledwyr

Addasiadau eraill

	5 Hydref 2017 i 31 Mawrth 2019	£000
(Cynnydd)/gostyngiad mewn rhestrau eiddo	0	
(Cynnydd)/gostyngiad mewn masnach a symiau derbyniadwy eraill - nad ydynt yn gyfredol	0	
(Cynnydd)/gostyngiad mewn masnach a symiau derbyniadwy eraill - cyfredol	(801)	
Cynnydd/(gostyngiad) mewn symiau masnach a thaliadau taladwy eraill - nad ydynt yn gyfredol	194	
Cynnydd/(gostyngiad) mewn masnach a thaliadau taladwy eraill - cyfredol	6,121	
<b>Cyfanswm</b>	<b>5,514</b>	
Addasiad ar gyfer symudiadau croniadau mewn asedau sefydlog - credydwr	0	
Addasiad ar gyfer symudiadau croniadau mewn asedau sefydlog - dyledwyr	0	
Addasiadau eraill	0	
<b>Cyfanswm</b>	<b>5,514</b>	

## 28. Addasiadau llif arian eraill

5 Hydref 2017 i 31 Mawrth 2019	£000
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Dibrariant	112
Amorteiddiad	0
(Enillion)/Colled ar Waredu	0
Amhariadau a gwrthdroadau	0
Rhyddhau credydau gohiriedig PFI	0
Asedau a dderbyniwyd a gredydwyd i refeniw ond nad ydynt yn arian parod	0
Asedau Grant y Llywodraeth a dderbyniwyd wedi'u credyu i refeniw ond nad ydynt yn arian parod	0
Symudiadau nad ydynt yn arian parod mewn darpariaethau	30
	<b>142</b>

## 29. Asedau Trydydd Parti

Nid yw AaGIC yn dal arian parod ar ran trydydd parti.

## 30. Digwyddiadau ar ôl y Cyfnod Adrodd

Nid yw AaGIC wedi profi unrhyw ddigwyddiadau sydd wedi cael effaith sylwedol ar y cyfrifon, rhwng dyddiad y datganiad ariannol a'r dyddiad y cymeradwywyd y cyfrifon hyn gan ei Fwrdd.

## 31. Trafodion Partïon Cysylltiedig

Ystyriwr Llywodraeth Cymru yn barti cysylltiedig. Yn ystod y cyfnod cyfrifyddu mae AaGIC wedi cael nifer sylweddol o drafodion perthnasol gyda Llywodraeth Cymru a chydag endidau eraill y mae Llywodraeth Cymru yn cael eu hystyried yn rhiant gorff iddynt:

	Dyledwr @ 31 Mawrth 2019 £000s	Credydwr @ 31 Mawrth 2019 £000s	Incwm @ 31 March 2019 £000s	Gwariant @ 31 Mawrth 2019 £000s
Llywodraeth Cymru	0	86	109,338	87
BIP Abertawe Bro Morgannwg	0	329	0	7,311
Bl Aneurin Bevan	0	424	1	4,557
BILL Betsi Cadwaladr	0	152	6	7,132
BILL Caerdydd a'r Fro	0	653	3	9,978
BILL Cwm Taf	0	250	0	3,510
BILL Hywel Dda	0	96	0	3,187
BILL Powys	0	157	0	325
YIP GIG Felindre	0	435	44	11,098
Ymddiriedolaeth GIG lechyd Cyhoeddus Cymru	0	45	0	597
Ymddiriedolaeth Ambiwlans Cymru	0	49	0	362
Pwyllgor Gwasanaethau lechyd Arbenigol Cymru	0	0	0	0
<b>Cyfanswm £000s</b>	<b>0</b>	<b>2,676</b>	<b>109,392</b>	<b>48,144</b>

Yn ystod y flwyddyn, ac eithrio'r unigolion a nodir isod, nid oedd unrhyw drafodion partïon perthnasol eraill yn cynnwys aelodau eraill y bwrdd neu uwch staff rheoli allweddol.

Mae Tina Donnelly yn Gymrawd o **Brifysgol De Cymru**. Mae Ruth Hall yn Gadeirydd sy'n ymweld â **Phrifysgol Gorllewin Lloegr** ac yn Aelod ymgynghorol o'r Bwrdd, Canolfan Polisi Cyhoeddus Cymru ym **Mhrifysgol Caerdydd**. Ceri Phillips yw Pennaeth Coleg y Gwyddorau Dynol ac lechyd, **Prifysgol Abertawe**. Mae Heidi Phillips yn Athro Cyswllt Gofal Sylfaenol, **Prifysgol Abertawe**.

	Dyledwr @ 31 Mawrth 2019 £000s	Credydwr @ 31 Mawrth 2019 £000s	Incwm @ 31 Mawrth 2019 £000s	Gwariant @ 1 Mawrth 2019 £000s
Prifysgol De Cymru	0	1	0	8,022
Prifysgol Gorllewin Lloegr	0	10	0	31
Prifysgol Caerdydd	44	166	92	13,720
Prifysgol Abertawe	0	32	0	10,918
	44	209	92	32,691

## 32. Segmentau gweithredu

Mae IFRS 8 yn ei gwneud yn ofynnol i gyrrf adrodd gwybodaeth am bob un o'i segmentau gweithredu. Ystyriwr bod AaGIC yn gweithredu fel un segment.

### 33. Cyllidebau cyfun

Nid yw AaGIC yn gweithredu unrhyw gyllidebau cyfun.

### 34. Gwybodaeth arall

#### IFRS 15

Gwnaed gwaith gan is-grŵp TAG IFRS, yn gyson â'r dull 'portffolio' a ganiateir gan y safon. Ystyriwyd pob llinell incwm yn y nodiadau o gyfrifon blynnyddol y flwyddyn flaenorol (naill ai 2016/17 neu 2017/18) i bennu sut y byddai gweithredu IFRS15 yn effeithio arno. Penderfynwyd mai'r mathau canlynol o ystyriaeth a dderbyniwyd gan gwsmeriaid ar gyfer nwyddau a gwasanaethau (y cyfeirir atynt yma fel incwm) y tu allan i gwmpas y safon, gan nad yw'r corff sy'n darparu'r incwm yn contractio gyda'r corff i dderbyn unrhyw nwyddau neu wasanaethau uniongyrchol yn gyfnewid am y llif incwm

- Incwm Elusennol a chyfraniadau eraill i Wariant;
- Derbyn Asedau a Roddwyd;
- Cyllid Llywodraeth Cymru heb rwymedigaeth perfformiad uniongyrchol (e.e. Cyllid SIFT/SIFT®/lau DHy & PDGME).

Mae'r Incwm a oedd yn gyfan gwbl neu'n rhannol o fewn cwmpas y safon a gynhwyswyd yn cynnwys:

- Incwm CTH Bwrdd lechyd Lleol Cymru a Chyngor lechyd Cymru;
- Incwm Comisiynydd nad yw'n Gymraeg;
- Incwm Ymddiriedolaeth GIG;
- Incwm Ymddiriedolaeth Sefydledig;
- Incwm arall LIC;
- Incwm Awdurdodau Lleol;
- Incwm ICR;
- Incwm Hyfforddiant ac Addysg;
- Incwm Llety ac Arlwyd.

Nodwyd mai'r unig lifau incwm materol sy'n debygol o fod angen eu haddasu ar gyfer cydymffurfio ag IFRS15 oedd yr un ar gyfer gofal cleifion a ddarperir o dan Gytundebau Hirdymor. Yr addasiad, ar gyfer cyfnodau o ofal cleifion a oedd wedi dechrau ond heb ddod i ben (FCE), fel ar ddiwedd cyfnod, e.e. 31 Mawrth.

Nid yw'r llifau incwm hyn yn berthnasol i AaGIC ac felly nid oes unrhyw effaith ar gyfrifon AaGIC

#### IFRS 9

Er cysondeb ledled Cymru, defnyddir y matrics darpariaeth hwylus ymarferol i amcangyfrif y

colledion credyd disgwyliedig (ECLs) yn seiliedig ar yr 'oedran 'o symiau derbyniadwy. Fodd bynnag, gan fod AaGIC wedi bod yn weithredol am 6 mis yn unig, nid oes ganddo ddigon o ddata i ddadansoddi cyfradd golled hanesyddol. Oherwydd y nifer cymharol isel o ddyledion sydd heb eu talu fel ar 31 MAWRTH 2019 amcangyfrifwyd ECL yn unigol ar gyfer yr holl dderbyniadau diweddf cyfnod. Ar gyfer blynnyddoedd i ddod, defnyddir matrics hwylus ymarferol at ddibenion cyfrifo.

#### BREXIT

Ar 29 Mawrth 2017, cyflwynodd Llywodraeth y DU ei hysbysiad i aael yr UE yn unol ag Erthygl 50. Dechreuodd sbardun Erthygl 50 ar broses negodi dwy flynedd rhwng y DU a'r UE. Ar 11 Ebrill 2019, cadarnhaodd y llywodraeth gytundeb gyda'r UE ar estyniad tan 31 Hydref 2019 fan bellaf, gyda'r opsiwn i aael yn gynharach cyn gynted ag y bydd cytundeb wedi'i gadarnhau.

## 35. Sefydlu Addysg a Gwella lechyd Cymru

Er mwyn cytuno ar asedau a rhwymedigaethau a drosglwyddwyd, cwblhaodd a chytunodd AaGIC ffurflen 'S1' a 'S2' gydag Ymddiriedolaeth GIG Prifysgol Felindre a Phrifysgol Caerdydd.

Mae'r ffurflen yn y drefn honno yn cofnodi:

- **S1** Trosglwyddo gwerth Eiddo, ac Offer.
- **S2** Gwerth asedau a rhwymedigaethau anghyfredol eraill a drosglwyddwyd.

Talodd AaGIC Ymddiriedolaeth GIG Prifysgol Felindre am werth asedau anghyfredol a brynwyd yn ystod y cyfnod ac fe'u dangosir fel ychwanegiadau asedau anghyfredol mewn nodyn 11.1. Ariannwyd y gost hon o'r pryniant gan Lywodraeth Cymru a chafodd £3.101m ei gredydu i'r Gronfa Gyffredinol, a fydd yn gwrthbwys o'r dibrisiant ar yr asedau wrth i daliadau godi.

O fewn y ffurflen S1 gyda Phrifysgol Caerdydd roedd £ 0.684m o asedau anghyfredol wedi'u dibrisio yn llawn, a drosglwyddwyd i AaGIC am ddim cost. Dangoswyd yr asedau hyn yn gros o fewn nodyn 11.1.

Talodd AaGIC £0.038m i Ymddiriedolaeth GIG Prifysgol Felindre am drosglwyddo eu hasedau cyfredol net, a oedd yn cynnwys £0.173m o symiau masnach a symiau derbyniadwy eraill a £0.135m o symiau taladwy masnach ac eraill. Ariannwyd y taliad i Ymddiriedolaeth GIG Felindre gan Lywodraeth Cymru drwy ddyrianiad adnoddau AaGIC.

Mae gan AaGIC ddyledwr o £0.028m gyda Phrifysgol Caerdydd ar gyfer trosglwyddo eu rhwymedigaethau net, a oedd yn cynnwys £0.100 o symiau masnach a symiau derbyniadwy eraill a £0.128m o symiau taladwy masnach ac eraill.

## Cyfeiriad Cyfrifon y Gwasanaeth iechyd Cenedlaethol yng Nghymru a roddwyd gan weinidogion Cymru yn unol â Pharagraff 3 (1) o Atodlen 9 o ddeddf y Gwasanaeth iechyd Gwladol (Cymru) 2006 (c.42) achyda cymeradwyaeth trysorlys.

### Addysg a Gwella iechyd Cymru

1. Bydd Addysg a Gwella iechyd Cymru (AaGIC/HEIW), awdurdod iechyd arbennig, yn paratoi cyfrifon ar gyfer y cyfnod ariannol 5ed Hydref 2017 i 31 Mawrth 2019 a blynyddoedd ariannol dilynol yn y ffurf a bennir ym mharagraffau 2 i 4 isod.

### Sail y Paratoi

2. Bydd cyfrifon AaGIC yn cydymffurfio gyda:

- a egwyddorion cyfrifyddu a gofynion datgelu Llawlyfr Adroddiadau Ariannol y Llywodraeth ('y FReM') a gyhoeddwyd gan Drysorlys EM sydd mewn grym ar gyfer y flwyddyn ariannol honno, fel y manylir yn Llawlyfr Cyfrifon GIG Cymru; a
- b unrhyw ganllawiau neu ddatgeliadau penodol eraill sy'n ofynnol gan Lywodraeth Cymru.

3. Bydd y cyfrifon yn cael eu paratoi er mwyn:

- a rhoi darlun cywir a theg o'r sefyllfa ar ddiwedd y flwyddyn ac o'r gwariant net, y sefyllfa ariannol, y llif arian a'r newidiadau yn ecwiti trethdalwyr ar gyfer y flwyddyn ariannol a ddaeth i ben bryd hynny; a
- b darparu datgeliad o unrhyw wariant neu incwm perthnasol nad yw wedi'i gymhwysol at y dibenion a fwriadwyd gan Gynulliad Cenedlaethol Cymru neu drafodion perthnasol nad ydynt wedi cydymffurfio â'r awdurdodau sy'n eu llywodraethu.

Llofnodwyd gan awdurdod Gweinidogion Cymru

Alan Brace, Cyfarwyddwr Cyllid HSSG

4. Bydd yn cydymffurfio â gofynion y FReM fel y nodir yn Llawlyfr Cyfrifon GIG Cymru, ym mhob achos heblaw amgylchiadau eithriadol, yn angenreidiol er mwyn i'r cyfrifon roi darlun gwir a theg. Os, yn yr amgylchiadau eithriadol hyn, bod cydymffurfio â gofynion y FReM fel y nodir yn Llawlyfr Cyfrifon GIG Cymru yn anghyson â'r gofyniad i roi darlun gwir a theg, gofynion y FReM fel y manylir yn Llawlyfr Cyfrifon GIG Cymru dim ond i'r graddau sy'n angenreidiol i roi darlun gwir a theg y dylid gwyro. Mewn achosion o'r fath, dylid defnyddio barn wybodus a diduedd i ddyfeisio triniaeth amgen briodol a ddylai fod yn gyson â nodweddion economaidd yr amgylchiadau dan sylw ac ysbryd y FReM. Dylid trafod unrhyw wyriad materol o'r FReM yn y lle cyntaf gyda Llywodraeth Cymru.





Addysg a Gwella Iechyd  
Cymru (AaGIC)  
Health Education and  
Improvement Wales (HEIW)

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