

# Public Document Pack



**Gareth Owens LL.B Barrister/Bargyfreithiwr**  
Head of Legal and Democratic Services  
Pennaeth Gwasanaethau Cyfreithiol a Democraidd

To: Councillor Eryl Williams (Chairman)

CS/NG

Councillors: Aaron Shotton, Kevin Jones, Dave Cowans, Michael Priestley, David Smith, W. G. Roberts, John Wynn Jones, Richard Dew and J. Arwel Roberts

3 Gorffennaf 2013

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Annwyl Sir/Fadam

Cynhelir **CYFARFOD CYD-BWYLLGOR GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU YN SIAMBR Y CYNGOR, LLANGEFNI, YNYS MON AR DYDD IAU 11 GORFFENAF 2013 AM 2.00YP** i drafod y materion canlynol.

Yr eiddoch yn gywir

Rheolwr Democratiaeth a Rheolaeth

## **AGENDA**

- 1 **YMDDIHEURIADAU**
- 2 **DATGAN DIDDORDEB**
- 3 **ETHOL CADEIRYDD AG IS-GADEIRYDD I'R CYD-BWYLLGOR**
- 4 **CYMERADWYO COFNODION BLAENOROL** (Tudalennau 1 - 10)
- 5 **MATERION YN CODI O'R CYFARFOD BLAENOROL**

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The Council welcomes correspondence in Welsh or English  
Mae'r Cyngor yn croesawau gohebiaeth yn y Cymraeg neu'r Saesneg

- 6 **ADRODDIAD CYNNYDD (ADRODDIAD SO)** (Tudalennau 11 - 14)
- 7 **RIR - DIWEDDARIAD STATWS RISG (ADRODDIAD SP)** (Tudalennau 15 - 36)
- 8 **DIWEDDARIAD CYFATHREBU (ADRODDIAD SO)** (Tudalennau 37 - 46)
- 9 **ADRODDIAD ARCHWYLIO MEWNOL CSYFF (ADRODDIAD PENNATH CYLLID CSYFF)** (Tudalennau 47 - 76)
- 10 **ADRODDIAD DATGANIAD O GYFRIFON PTGGGC (ADRODDIAD ADUAN CYLLID CSYFF A SWYDDFA ARCHWILIO CYMRU)** (Tudalennau 77 - 104)
- 11 **ADRODDIAD DATGANIAD LLYWODRAETHU BLYNYDDOL (ADRODDIAD PENNATH CYLLID CSYFF A PHENNAETH CHYFREITHIOL A GWASANAETHAU DEMOCRATAIDD)** (Tudalennau 105 - 108)
- 12 **ADRODDIAD AR ADNODDAU PROSIECT - GWARIANT 2012/13 A CHYLLID 2013/14 (ADRODDIAD SP)** (Tudalennau 109 - 116)

**DEDDF LLYWODRAETH LEOL (MYNEDIAD AT WYBODAETH) 1985 - I GYSIDRO EITHRIO'R WASG A'R CYHOEDD**

The following item is considered to be exempt by virtue of Paragraph(s) 14 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended).

The contract process is still underway and would be prejudiced by making public at this stage

- 13 **DIWEDDARIAD PWRCASU (BRIFF SP)**
- 14 **UNRHYW FATER ARALL**



## **CYD BWYLLGOR GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

Cofnodion cyfarfod y Cyd Bwyllgor a gynhaliwyd yn Swyddfeydd y Cyngor, Ynys Môn ar ddydd Mercher 20 Chwefror, 2013.

### **PRESENNOL: Cyngorydd Eryl Williams (Cadeirydd) – Cyngor Sir Ddinbych**

Cyngorydd Aaron Shotton – Cyngor Sir y Fflint

Cyngorydd Kevin Jones – Cyngor Sir y Fflint

Cyngorydd Mike Priestley – Cyngor Bwrdeistref Sirol Conwy

Cyngorydd Dave Cowans – Cyngor Bwrdeistref Sirol Conwy

Cyngorydd David Smith – Cyngor Sir Ddinbych

Cyngorydd William Gareth Roberts – Cyngor Gwynedd

Cyngorydd RG Parry – Cyngor Sir Ynys Môn

### **HEFYD YN BRESENNOL:**

#### **Cyngor Sir y Fflint**

Colin Everett, Carl Longland, Kerry Feather, Chris Cohen, Louise Pedreschi, Liz Thomas a David Webster

#### **Cyngor Sir Ddinbych**

Mr. Steve Parker

#### **Cyngor Bwrdeistref Sirol Conwy**

Mr. Andrew Kirkham

#### **Cyngor Gwynedd**

Mr. Dilwyn Williams

#### **Cyngor Sir Ynys Môn**

Mr. Meirion Edwards

Mr. John Eastwood



## **Prosiect Triniaeth Gwastraff Gweddilliol Gogledd Cymru**

Mr. Stephen Penny, Mr. Steffan Owen a Ms. Karen Powell

### **Partnerships UK**

Mr. Huw Roberts

### **Pinsent Masons**

John Bruce

### **Swyddfa Archwilio Cymru**

Amanda Hughes

## **1. YMDDIHEURIADAU**

Derbyniwyd ymddiheuriadau am absenoldeb oddi wrth Arthur Owen a'r Cynghorydd John Chorlton (Cyngor Sir Ynys Môn).

## **2. DATGAN DIDDORDEB**

Datganodd y Cynghorydd Aaron Shotton ddiddordeb oherwydd codi pryderon trigolion, ond cytunwyd nad oedd hynny'n fater rhagfarnu.

## **3. CYMERADWYO COFNODION BLAENOROL**

Cyflwynwyd cofnodion y cyfarfod o'r Cydbwyllgor Gwastraff Gweddilliol Gogledd Cymru a gynhaliwyd ar 13 Rhagfyr, 2012 i'w cymeradwyo.

### **PENDERFYNWYD:**

Bod y cofnodion yn cael eu cymeradwyo fel cofnod cywir.



#### 4. MATERION YN CODI O'R CYFARFOD BLAENOROL

Nid oedd unrhyw faterion yn codi.

#### 5. ADRODDIAD DATGANIAD O GYFRIFON PTGGGC

Cyflwynodd Liz Thomas, Cyllid (Cyngor Sir y Fflint) adroddiad datganiad o gyfrifon ac eglurodd lle y bo incwm gros neu wariant Cyd Bwyllgor (CB) ar gyfer y flwyddyn yn fwy na £1,000,000 y flwyddyn, bod angen set gynhwysfawr o gyfrifon wedi'u paratoi yn unol â chanllawiau cyfrifyddu penodol. Mae'n ofynnol i'r archwilyr penodedig gyfathrebu materion perthnasol sy'n ymwneud â'r archwiliad o'r datganiadau ariannol i'r rhai sy'n gyfrifol am lywodraethu drwy adroddiad Safonau Rhyngwladol Archwilio 260.

Esboniodd Amanda Hughes, Swyddfa Archwilio Cymru, ofynion y fframwaith llywodraethu a dywedodd bod yr holl faterion yn ystod yr archwiliad wedi eu cywiro erbyn hyn, er mwyn sicrhau yn y dyfodol yr ymdrinnir â gofynion cyfrifyddu yn unol â'r terfynau amser statudol, y materion allweddol a amlygwyd a'u hadrodd i'r CB.

Gofynnodd Liz Thomas i'r CB gydnabod nad oes unrhyw faterion pellach ar reolaeth ariannol; mae'r holl faterion wedi cael sylw yn awr a byddant yn cael eu hadlewyrchu yn y cyfrifon terfynol.

#### PENDERFYNWYD:

Gofynnodd y Cynghorydd Eryl Williams os oedd Aelodau'r CB yn derbyn y cyfrifon.

Pawb o blaid.



## 6. ARCHWILIO MEWNOL CSFF

Cyflwynodd David Webster (Cyngor Sir y Fflint) yr adroddiad archwilio mewnol i'r grŵp a rhoddodd wybodaeth gefndir ynghylch yr adroddiad ac eglurodd fod angen cynhyrchu set lawn o gyfrifon blynyddol ynghyd â'r Datganiad Llywodraethu Blynyddol (AGS), er mwyn i'r PTGGGC gydymffurfio â gofynion adrodd archwilio. Mae'r cyfrifoldeb am archwilio mewnol o brosiectau cydweithredol rhanbarthol yn nwylo'r awdurdod lletyol / arweiniol ac mae adolygiad o reolaethau rheoli risg a rheolaethau mewnol wedi dechrau.

Hysbysodd David Webster y grŵp ei fod yn bwriadu trefnu cyfarfodydd gyda Swyddogion y Cyd Bwyllgor ac Aelodau pob awdurdod dros yr wythnosau nesaf i drafod llywodraethu a rheoli risg.

Dywedodd y Rheolwr Prosiect fod y tîm prosiect yn gweithio gydag Archwilio Mewnol Cyngor Sir y Fflint i ddarparu gwybodaeth a threfnu cyfarfodydd yn ôl y gofyn.

### PENDERFYNWYD:

Nodi'r adroddiad a derbyn yr argymhellion.

Cyrhaeddodd Colin Everett, Prif Weithredwr, y cyfarfod.

## 7. ADRODDIAD CYNNYDD

Cyflwynodd y Rheolwr Prosiect adroddiad cynnydd a dywedodd bod y prosiect wedi llwyddo i sicrhau grant o £15,000 Craff am Wastraff (WAW) i ariannu cyfres o sesiynau galw heibio yng Nghei Connah.

Adroddodd y Rheolwr Prosiect fod WAW wedi cysylltu â'r prosiect yn ddiweddar i roi gwybod y gall £10,000 ychwanegol pellach fod ar gael ond mae'n



rhaid ei wario erbyn diwedd mis Mawrth, ond yn annhebygol y cyflwynir cais oherwydd yr amserlen dynn.

Gofynnodd y Rheolwr Prosiect iddo gael ei nodi bod Llywodraeth Cymru (LIC) yn ymwybodol o amserlen y prosiect ar gyfer cau'r ddeialog o safbwynt y "taliad rhannol" terfynol o £200,000 fel y dyrannwyd yn wreiddiol gan Lywodraeth Cymru a bod y tîm prosiect wedi gweithio gyda'r swyddog cyllid arweiniol i ailweithio'r gyllideb.

Cyfeiriodd y Cynghorydd Kevin Jones at y cyllid ychwanegol sydd ar gael o WAW a gofynnodd onid yw'n bosibl costio gweithgaredd.

Dywedodd y Rheolwr Prosiect ei fod wedi ystyried sesiynau Aelodau ar effeithiau iechyd ac ymweliadau safle i gyfleusterau, ond roedd yn cael ei gyfyngu gan yr amserlen.

Gofynnodd y Cynghorydd Mike Priestley a ellid defnyddio'r £10,000 ar gyfer y sesiynau galw heibio a gynlluniwyd yng Nghyngor Tref Cei Connah a mynegodd ei bryder ynglŷn ag anfon arian yn ôl i WAW.

Cyfeiriodd Andrew Kirkham at dudalen 94 o'r adroddiad a dywedodd fod cymeradwyo'r gyllideb yn aros gyda'r Cyd-bwyllgor.

Hysbysodd y Rheolwr Prosiect na fyddai unrhyw eitemau newydd o wariant i'w hadrodd, ond gofynnir i'r CB nesaf am gymeradwyaeth derfynol o'r gyllideb flynyddol.

Cyrrhaeddodd y Cynghorydd Aaron Shotton y cyfarfod.

**PENDERFYNWYD:**

- (a) Nodi'r adroddiad; ac



(b) ymchwilio ymhellach i gyllid ychwanegol WAW.

## **8. RIR - DIWEDDARIAD STATWS RISG**

Cyflwynodd y Cyfarwyddwr Prosiect adroddiad Cofrestr Risg a oedd yn tynnu sylw at rai o'r diwygiadau i'r gofrestr risg a oedd wedi eu gwneud i adlewyrchu'r ddealltwriaeth bresennol o'r risgiau a mesurau lliniaru a oedd ar waith.

Adroddodd y Cyfarwyddwr Prosiect fod tri newid i risgiau presennol ar gyfer y cyfnod adrodd hwn fel a ganlyn:

- PD8 – Risg wedi mynd o ganolog i'r uchafswm i adlewyrchu'r statws presennol gyda Sita.
- PD19 – Risg wedi cynyddu o 1 i 3 i adlewyrchu colli un cynigydd.
- F7 – Dim newid i'r lefel risg.

Hefyd adroddodd y Cyfarwyddwr Prosiect nad oedd unrhyw newid i bolisi Llywodraeth Cymru, SR1 a F15 a chyflawni prosiectau risg uchaf gwybodus, fel y manylir yn Atodiad 1.

### **PENDERFYNWYD:**

Nodi'r Gofrestr Risg wedi'i diweddarau ar gyfer y prosiect.

## **9. DIWEDDARIAD CYFATHREBU**

Diweddarodd y Rheolwr Prosiect yr Aelodau ar faterion cyfathrebu a oedd yn ymwneud â'r Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru (PTGGGC).





## Sylw yn y Cyfryngau

Adroddodd y Rheolwr Prosiect yn dilyn Sita'n tynnu yn ôl o'r prosiect, cafwyd nifer o ymholiadau o wefannau newyddion arbenigol a rhoddwyd ymateb y cytunwyd arno. Hefyd cysylltodd y BBC â'r tîm prosiect yn gofyn am ddiweddariad cyffredinol ar y prosiect fel rhan o baratoi ar gyfer y cyhoeddiad disgwylidig gan brosiect Gwyrdd o'u cynigydd a ffefrir.

## Sesiynau Aelodau

Rhoddodd y Rheolwr Prosiect y wybodaeth ddiweddaraf yn dilyn y sesiynau Aelodau a gynhaliwyd 6<sup>ed</sup> / 7<sup>fed</sup> Chwefror gyda'r Athro David Russell o Asiantaeth Diogelu Iechyd (HPA) a Jasper Roberts, Llywodraeth Cymru. Dangosodd yr adborth a gafwyd gan Aelodau eu bod wedi cael y sesiynau'n llawn gwybodaeth a chymorth.

Ail-bwysleisiodd y Rheolwr Prosiect barodrwydd Jasper Roberts a'r Athro David Russell i fynychu cyfarfodydd awdurdod partner / cynghorau tref a chymuned i'r dyfodol, a nododd y bydd y cyflwyniadau yn cael eu dosbarthu i'r Aelodau.

## Cyfathrebu ac ymgysylltu

Adroddodd y Rheolwr Prosiect fod sesiynau galw heibio wedi cael eu trefnu yng Nghyngor Tref Cei Connah (CQTC) ar gyfer dydd Gwener 8<sup>fed</sup> / 15<sup>fed</sup> Mawrth a dydd Sadwrn 9<sup>fed</sup> / 16<sup>eg</sup> Mawrth, ynghyd ag ymgynghorwyr allanol i gefnogi'r tîm prosiect, a bydd copïau o'r pecyn gwybodaeth ar gael i'r cyhoedd.

Eglurodd Colin Everett wrth y grŵp nad oedd dim rhagweithiol gyda'r wasg wedi cael ei nodi yn y wasg leol, fodd bynnag, roedd y wasg masnach/ arbenigol wedi ei godi i fyny ar y newyddion a chysylltwyd â'r holl swyddogion arweiniol a gofynnwyd iddynt friffio eu Haelodau ar yr un diwrnod yn dilyn cyhoeddiad Sita.



Awgrymodd y Cyngorydd William Gareth Roberts bod copi o gyflwyniadau Jasper Roberts a'r Athro David Russell yn cael eu dosbarthu gan gyfarwyddwyr yr awdurdodau unigol i'w Haelodau gyda nodyn esboniadol.

Nododd y Rheolwr Prosiect yr awgrym.

**PENDERFYNWYD:**

Nodi'r Diweddariad Cyfathrebu.

**10. ADRODDIAD DIWEDDARU CAFFAEL (Adroddiad Rhan 2)**

Cyflwynodd y Cyfarwyddwr Prosiect y wybodaeth ddiweddaraf am y cynnydd yn ymwneud ag agweddau o'r broses gaffael. Rhoddodd y wybodaeth ddiweddaraf ar y meysydd canlynol:-

- Effaith ar y broses gaffael yn dilyn Sita'n tynnu'n ôl
- Y diweddaraaf ar y rhaglen gaffael
- Monitro Arfaethedig PM2.5
- Canllawiau Trysorlys y DU
- Gwerth am arian
- Derbyn cadarnhad o ymrwymiad parhaus gan WTI i'r broses gaffael
- Cadarnhad o gefnogaeth barhaus gan Lywodraeth Cymru
- Barn Swyddog Adran 151 a Swyddog Monitro Cyngor Sir y Fflint
- Argymhelliad y Bwrdd Prosiect - i barhau deialog gyda WTI

**PENDERFYNWYD:**

- a) Cytuno i barhau â'r caffael gyda'r cynigydd unigol WTI; a



- b) Bod adroddiad pellach ar fudd y gymuned yn cael ei gyflwyno yn y cyfarfod CB nesaf.
- c) Nodi a chytuno ar y rhaglen gaffael wedi'i diweddarau; a
- d) Canllawiau Monitro PM 2.5.

## 11. UNRHYW FATER ARALL

Dim.

**Dyddiad y cyfarfod nesaf – Dydd Gwener 14<sup>eg</sup> Mehefin 2-4pm, Siambr Arfon, Caernarfon, Gwynedd, LL55 1BN.**

DRAFT

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## EITEM AGENDA RHIF 6

### **ADRODDIAD CYNNYDD CYDBWYLLGOR GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

#### **CYDBWYLLGOR GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

**Dyddiad: 11 Gorffennaf 2013**

**Cyfnod: 13 Chwefror 2013 i 3ydd Gorffennaf 2013**

#### **CRYNODEB Y PROSIECT**

I gaffael datrysiad rheoli gwastraff cynaliadwy i'r 5 awdurdod lleol yng Ngogledd Cymru (Conwy, Sir Ddinbych, Sir y Fflint, Gwynedd ac Ynys Môn) a fydd yn cynorthwyo â lleihau allyriadau nwyon tŷ gwydr o dirlenwi ac yn lleihau'r tunelledd o weddillion gwastraff a anfonir i dirlenwi a thrwy hynny sicrhau fod yr awdurdodau'n osgoi'r cosbau tordyletswydd Cynllun Lwfans Tirlenwi (LAS) a chwrdd â thargedau'r Strategaeth Wastraff Genedlaethol.

#### **STATWS Y PROSIECT**

| <b>Statws Cyffredinol y Prosiect</b> |   |
|--------------------------------------|---|
| <b>Ambr</b>                          | <p>Mae'r ddogfennaeth allweddol yn agos i gytuno gyda WTI, gyda ddau ffrwd o ddeialog pellach wedi'i gynlluni – un sesiwn ar gyfer faterion eiddo / les ag un sesiwn pellach i gwblhau y materion masnachol sydd dal yn weddill ac i gytuno drafftio ddogfennaeth.</p> <p>Mae arwydd o'r pris wedi'i dderbyn gan WTI. Mae hwn yn cael ei gyfarch yn eitem 13 o'r agend (EITEM RHAN 2)</p> |

| <b>Statws Cyllideb</b> |                              |
|------------------------|------------------------------|
| <b>Gwyrdd</b>          | Gweler eitem agenda rhif 12. |



| Statws | Ystyr  |
|--------|--|
| Gwyrdd | Nid oes unrhyw broblemau; popeth yn mynd ymlaen yn dda ac i'r cynllun  |
| Ambr   | Mae rhai problemau bach / llai. Mae angen gweithredu mewn rhai meysydd ond mae rhannau eraill yn bwrw ymlaen yn foddhaol |
| Coch   | Mae problemau sylweddol a rhai brys ac mae angen gweithredu pendant.   |

**DIWEDDARIAD PROSIECT** – Gweithgareddau sydd i'w cwblhau o 23 Gorffennaf 2012 i 5 Rhagfyr 2012 (a gweithredoedd tymor hirach sydd wedi'u lliwoleuo).

| ID | Gweithgaredd   | Statws RAG | Sylwadau  | Rhagolwg        | Gwirioneddol |
|----|--|------------|---|-----------------|--------------|
| 78 | Yr ail IAA (IAA2) i'w ddechrau   | Ambr       | Draft cyntaf yn aros am mewnbwn tim ariannol. Cylchrediad i swyddogion cyfreithiol i ddigwydd hwyrach ymlaen yn 2013 <sup>1</sup> | Gwanwyn 2013    |              |
| 94 | Paratoi a threfnu deigwyddiadau / cyfarfodydd / sesiynau galw heibio angenrheidiol ar gyfer cyhoeddiad penderfyniad y cyd bwyllgor | Ambr       | Gweler eitem 8 ar yr agenda.  | Mawrth 2013     |              |
| 95 | Drafftio dogfennau cyn CFT   | Ambr       | Dogfennaeth wedi cael mewnbwn gan ymgynghorwyr ac yn barod i gyhoeddi   | Tachwedd 2012   |              |
| 96 | Sesiynau deialog ôl ISDS gyda'r ddau ymgeiswyr sydd yn weddill   | Ambr       | Un set o sesiynau deialog yn pellach i gau materion sydd yn weddill   | Gorffennaf 2013 |              |
| 98 | Drafftio adroddiad   | Ambr       | Amserlen wedi'i newid i adlewyrchu  | Gorffennaf 2013 |              |

<sup>1</sup> Nodir mae'r amserlen gwreiddiol oedd Gwanwyn 2012. Fodd bynnag yn dilyn adolygiad, ystyrir y byddai'n addas i aros tan adnabyddwyd cynigydd a ffefrir bosib ac yna y bydd yr IAA2 yn cael ei ddrafftio i adlewyrchu y trefniadau cytundebol spesiffig a gynigwyd.



# PTGGGC

Prosiect Trin Gwastraff Gweddillio Gogledd Cymru

|     | parodwydd i gau deialog  |        | newid yn amserlen y caffael  |                                |                |
|-----|--|--------|--|--------------------------------|----------------|
| 99  | Tîm Prosiect i ddrafftio adroddiad i BP a CB yn ymwneud â pharodrwydd i gau deialog. Medi 2012                           | Ambr   | Amserlen wedi'i newid i adlewyrchu newid yn amserlen y caffael   | Awst 2013                      |                |
| 100 | Ymgynghorwyr arbennigol i gwblhau astudiaeth rhwydwaith gwrs yn ardal Glannau'r Dyfrdwy                                  | Ambr   | Adroddiad wedi'i cwblhau, canlyniad wedi'i adrodd i Aelodau ym Mis Rhagfyr 2012  | Hydref / Tachwedd 2012         | Wedi'i cwblhau |
| 103 | Trefnu arolwg parodrwydd i gau deialog gyda Llywodraeth Cymru.   | Gwyrdd | Gosod dyddiadau ar gyfer cyfarfod arolwg, unwaith bod amserlen cau deialog wedi'i gytuno.  | Awst 2013                      |                |
| 104 | Tîm Prosiect i adrodd i'r Bwrdd Prosiect ar y gwerth am arian wedi'i ennill drwy'r broses deialog cystadleuol hyd yn hyn | Gwyrdd | Adroddir i'r Cyd Bwyllgor ym Mis Chwefror 2013.<br><br>(Nodir ddarperir diweddariad ychwanegol i l aelodau yn eitem 13 o'r agenda hwn) | Mawrth 2013                    | Wedi'i cwblhau |
| 105 | Adrodd i'r Bwrdd Prosiect ar drefniadau is-gytundebau  | Gwyrdd | Adroddir i'r Cyd Bwyllgor ym Mis Chwefror 2013.  | Mawrth 2013                    | Wedi'i cwblhau |
| 106 | Trefnu a sesiynau galw heibio  | Gwyrdd | Gweler eitem agenda 8  | 8/9 Mawrth & 15/16 Mawrth 2013 | Wedi'i cwblhau |
| 107 | Paratoi Archwyllo Mewnol CSYFf gyda'r wybodaeth  | Gwyrdd | Gwaith eisioes wedi cwblhau. Gweler eitem agenda 9.  | Cwefror / Mawrth 2013          | Wedi'i cwblhau |



# PTGGGC

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

|     |                                   |      |                                     |                    |  |
|-----|-----------------------------------|------|-------------------------------------|--------------------|--|
|     | angenrheidiol                     |      |                                     |                    |  |
| 108 | Cyhoeddi Galw am Dendr Olaf (CFT) | Ambr | Mae hwn yn ddibynnol ar gau deialog | Awst 2013          |  |
| 109 | Gwerthuso Tendr Olaf              | Ambr | Mae hwn yn ddibynnol ar gau deialog | Medi / Hydref 2013 |  |

**RISGIAU ALLWEDDOL** – Gweler eitem 7 ar yr agenda hon.





# Agenda Item 7 PTGGGC

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

## EITEM AGENDA RHIF: 7

**ADRODDIAD I: CYD BWYLLGOR NWRWTP**

**DYDDIAD: 11 GORFFENNAF 2013**

**ADRODDIAD GAN: Y CYFARWYDDWR PROSIECT**

**TESTUN: ADRODDIAD COFRESTR RISG**

### **1. PWRPAS YR ADRODDIAD**

- 1.1. Mae aelodau Cyd-bwyllgor NWRWTP wedi gofyn am gael diweddariad ar y gofrestr risg ym mhob cyfarfod o'r Cyd-bwyllgor.
- 1.2. Bydd yr adroddiad hwn yn tynnu sylw at rai o'r newidiadau i'r gofrestr risg sydd wedi eu gwneud i adlewyrchu'r ddealltwriaeth gyfredol o risgiau a mesurau lliniaru sydd ar waith.

### **2. CEFNDIR**

- 2.1. Bydd y Gofrestr Risg angen ei diweddaru drwy gydol y prosiect.

### **3. YSTYRIAETHAU**

- 3.1. Nid oes unrhyw risgiau newydd wedi'u nodi yn ystod y cyfnod adrodd hwn.
- 3.2. Cafwyd y newidiadau i'r risgiau ariannol yn y cyfnod adrodd hwn i adlewyrchu'r cynnydd yn sicrwydd a roddir gan cynig yr ymgeisydd. (F7, F11 & F12 risg wedi lleihau, risgiau F3,F4,F5,F6,F8,F9 & F10 wedi cael sylwadau wedi'i ychwanegu).
- 3.3. Gwnaethpwyd cywiriad lleiaf i ddisgrifiad o risg CO5.
- 3.4. Dangosir 12 risg mwyaf uchel (yn dilyn rheolaethau) yn atodiad 1.
- 3.5. Mae'r newidiadau yn ystod y cyfnod hwn yn cael eu dangos yn atodiad 2.
- 3.6. Bydd y gofrestr risg yn parhau i gael eu hadolygu gan y Cyfarwyddwr Prosiect a'i hadrodd i'r Cyd-bwyllgor yng nghyfarfodydd y dyfodol.

### **4. ARGYMHELLION**

- 4.1. Bod aelodau'n nodi'r gofrestr risg wedi'i diweddaru ar gyfer y prosiect

### **5. GOBLYGIADAU ARIANNOL**



5.1. Amherthnasol

**6. EFFAITH GWRTH DLODI**

6.1. Dim

**7. EFFAITH AMGYLCHEDDOL**

7.1. Amherthnasol

**8. EFFAITH CYDRADDOLDEB**

8.1. Amherthnasol

**9. GOBLYGIADAU PERSONÉL**

9.1. Amherthnasol

**10. ANGEN YMGYNGHORIAD**

10.1. Amherthnasol

**11. YMGYNGHORIAD WEDI'I GYNNAL**

11.1. Amherthnasol

**DEDDF LLYWODRAETH LEOL (MYNEDIAD AT WYBODAETH) 1985**

**Dogfennau Cefndir:**

Dim

**Swyddog Cyswllt:** Stephen Penny NWRWTP



Atodiad 1 Prif Risgiau a meterion (coch)

| IDENTIFYING THE RISK or ISSUE   |  |   |  |        |         | MANAGING THE RISK or ISSUE   |   |                         |  |                                |        |         |            |             | Additional explanatory notes |   |
|---|--|---|--|--------|---------|--|---|-------------------------|--|--------------------------------|--------|---------|------------|-------------|------------------------------|---|
| ID  | Risk / Issue (i.e.: Threat to the Project)   | Consequence   | Current Assessment   |        |         | How the risk will be managed and controlled  |   |                         |  | Residual risk after management |        |         | Impin Date | Review Date |                              | Closure Date  |
|   |  |   | Impact   | L'hood | Overall | Already in Place   | Who is Managing   | Not in Place (Proposed) | Who will Manage                              | Impact                         | L'hood | Overall |            |             |                              |   |
| <b>Policy &amp; regulatory Risk – Change in WG objectives / regulations</b> |  |   |  |        |         |  |   |                         |  |                                |        |         |            |             |                              |   |
| PO1   | WG changes financial support available for residual waste treatment projects due to WG affordability / budgetary constraints in the current economic climate | Residual waste treatment projects become less affordable for partnership and each partner authority | 5  | 4      | 20      | Project Team to monitor WG positions in terms of budget availability and lobby at ministerial level if there are indications that proposed funding is to be reduced  | PD  |                         |  | 5                              | 3      | 15      | Ongoing    | May-13      |                              |   |
| Page 17   | WG Environmental policy and objectives change  | Project is now inappropriate  | 4  | 5      | 20      | Keep in close contact with WG to ensure potential policy changes that may impact on the project are identified early. The Project team have developed and submitted a partnership consultation response (approved by the PB and Joint Committee) highlighting the potential impact of such a target on the project and to ensure WG addresses how any such target is related to potential household numbers of population growth rates that authorities may be subject to in future. | PD  |                         |  | 4                              | 3      | 12      | Ongoing    | May-13      |                              | WG's Municipal Sector Plan (MSP) adopted a waste minimisation target for MSW with a negative growth rate (reduction) of -1.2% pa. The WG MSP does not take any account of individual or partner authority HH or population growth rates. The Partnership has however received guidance from WG that the Partnership is free to make its own assessments about future waste arisings as the waste reduction target is aspirational. WG has now published guidance on the Waste Hierarchy. This is viewed by the project team as helpful and will enable the Partnership to demonstrate how any solution that comes forward ranks in the waste hierarchy. |
|   | PO4  | Change in legislation or guidance either at European, National or Regional/Local level              | Could require revisit of preferred solution, possible termination of project, excessive LAS compliance costs | 4      | 5       | 20   | Keep in close contact with WG to ensure potential policy changes that may impact on the project are identified early. | PD                      | Lobby WG and liaise with WLGA on this issue. | PD                             | 4      | 3       | 12         | Ongoing     | May-13                       |   |



Atodiad 1 Prif Risgiau a meterion (coch) (parhad)

| IDENTIFYING THE RISK or ISSUE   |   |   |                    |        |         | MANAGING THE RISK or ISSUE   |                          |   |                 |                                |        |         |            |             |              | Additional explanatory notes  |  |
|---|---|---|--------------------|--------|---------|--|--------------------------|---|-----------------|--------------------------------|--------|---------|------------|-------------|--------------|---|--|
| ID  | Risk / Issue (i.e.: Threat to the Project)  | Consequence   | Current Assessment |        |         | How the risk will be managed and controlled  |                          |   |                 | Residual risk after management |        |         | Impin Date | Review Date | Closure Date |   |  |
|   |   |   | Impact             | L'hood | Overall | Already in Place   | Who is Managing          | Not in Place (Proposed)   | Who will Manage | Impact                         | L'hood | Overall |            |             |              |   |  |
| <b>Strategy risk – change in any participating council's waste strategy or technology / solution preference</b> |   |   |                    |        |         |  |                          |   |                 |                                |        |         |            |             |              |   |  |
| SR 1  | A change in any participating council's waste strategy or technology / solution preference by any of the partner authorities  |   | 4                  | 4      | 16      | Existing MWMS in place. Impartial options appraisal process carried out to identify reference solution (based on WG national evaluation framework). Multi partner authority officer input to this process. Ongoing communications and information to partner authorities on need for the project, technologies, benefits of adopted approach and a technology neutral procurement process. | PM & partner authorities |   |                 |                                | 4      | 3       | 12         | Ongoing     | May-13       |   | Elections in 2012 have brought about changes in administrations and make up of the NWRWTP Joint Committee. Suitable information to be provided to authorities and their members (for instance an information pack) and briefings by external agencies such as EAW and HPA together with visits to existing operational facilities to be organised during 2012 and 2013 as required to ensure full understanding of technologies being proposed (EfW) |
| <b>Finance &amp; Affordability</b>  |   |   |                    |        |         |  |                          |   |                 |                                |        |         |            |             |              |   |  |
|   | Partner authorities fail to make financial plans to support additional recycling and composting services to meet "front end" increased recycling levels that are required | Failure to meet WG "front end" recycling and composting targets with increased residual waste arisings as a result. | 4                  | 4      | 16      | Partner authorities to develop long term funding plans to support enhanced front end recycling and composting services.  | Partner Authorities      |   |                 |                                | 4      | 3       | 12         | Ongoing     | May-13       |   | WG are encouraging authorities in Wales to enter into a "change programme" where WG will offer assistance to Las to work together and improve "front end" recycling and collections services.  |
| <b>Project Delivery</b>   |   |   |                    |        |         |  |                          |   |                 |                                |        |         |            |             |              |   |  |
| PD8   | One of the two final bidders drops out  | Threat to VFM, price escalation, possible exceedance of affordability envelope, delay to procurement programme      | 4                  | 5      | 20      | Procurement process designed to ensure ability and /or appetite for contract closure is understood pre final tender appointment. Will seek agreement with all bidders at this stage in relation to major issues.   |                          | Procurement process to ensure compliance with Treasury issued guidance that relates to premature withdrawal of bidders. | PD              | 4                              | 5      | 20      | Ongoing    | May-13      |              | Following SITA UK's decision to withdraw from the procurement process pre CFT the project team will be applying the guidance as set out by the UK treasury to ensure Value for money is obtained for the partnership. |  |
| PD19  | There is no market interest due to limited capacity within the industry   | Delay to project programme, excessive LAS compliance costs, excessive costs   | 5                  | 3      | 15      | Good level of market interest demonstrated.  | PD                       |   |                 | 5                              | 3      | 15      | Ongoing    | May-13      |              | Medium risk - however risk cannot be closed until PB appointed. See PD8   |  |

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Atodiad 1 Prif Risgiau a meterion (coch) (parhad)

| IDENTIFYING THE RISK OR ISSUE  |  |   |                    |        |         | MANAGING THE RISK OR ISSUE   |                 |  |                 |                                |        |         |            |             |              | Additional explanatory notes  |
|--|--|---|--------------------|--------|---------|--|-----------------|--|-----------------|--------------------------------|--------|---------|------------|-------------|--------------|---|
| ID   | Risk / Issue (i.e.: Threat to the Project)   | Consequence   | Current Assessment |        |         | How the risk will be managed and controlled  |                 |  |                 | Residual risk after management |        |         | Impin Date | Review Date | Closure Date |   |
|  |  |   | Impact             | L'hood | Overall | Already in Place   | Who is Managing | Not in Place (Proposed)  | Who will Manage | Impact                         | L'hood | Overall |            |             |              |   |
| <b>Communication &amp; stakeholders – failure to proactively engage with key stake holders leading to delays and lack of public support for the proposed solution.</b> |  |   |                    |        |         |  |                 |  |                 |                                |        |         |            |             |              |   |
| CO4  | Pressure from lobby groups/public against the preferred solution and location.   | Alternative solution/site has to be sought, increased project development costs, delays to project delivery programme, excessive LAS costs, impact on Partner Councils reputation | 4                  | 5      | 20      | Communication and Engagement Strategy PM drafted and agreed in draft form by Communication Officer group. To be "live" document and therefore updated when necessary.  |                 | Ensure fact based information produced to counter mis-information or alarmist claims often put forward by lobbyists and campaign groups. | PD              | 4                              | 4      | 16      | Ongoing    | May-13      |              | National campaigners' engaging with local community councils and local communities in attempt to build opposition to potential solutions.   |
| <b>Planning and permitting -ability to secure successful planning and permitting outcome for solution</b>  |  |   |                    |        |         |  |                 |  |                 |                                |        |         |            |             |              |   |
| PS5  | Suitable sites are not in council ownership to support development of the solution   | Project delayed whilst suitable sites are secured   | 5                  | 3      | 15      | Project team identified sites that could be suitable for location of both the waste transfer stations and residual waste treatment facility(s). Extensive negotiations with land owners of (further) additional sites carried with the aim of securing option(s) for site(s).  |                 |  | PD              | 5                              | 3      | 15      | Ongoing    | May-13      |              | Anglesey Aluminium site identified as a potential site for the location of a facility, but despite extensive negotiations and engagement with AAM, AAM decided not to make the site available to the Partnership as they had other uses for the site. |
| Page 19  | The recent issue of the draft Collections, Infrastructure and Markets Sector Plan (CIM) by WG has led to uncertainty as to the status of the existing Regional Waste Plan (RWP). Thus the RWP may be given reduced weight in determination of a planning application for waste facilities. A policy vacuum may therefore exist if this is not addressed by WG. | Unsuccessful planning application   | 4                  | 4      | 16      | Project team and north wales regional waste planning team engaging with WG on this issue to ensure that the final issued version of Collections, Infrastructure and Markets Sector Plan (CIM) does not leave a planning "policy vacuum". Regional Planing team and WG planing teams engaged with WG Waste Policy section to seek required ammendments to draft CIM   |                 |  | PD              | 4                              | 3      | 12      | Ongoing    | May-13      |              | WG's published draft Collections, Infrastructure and Markets Sector Plan (CIM) now issued. See risk PS1   |
| <b>Wastes</b>  |  |   |                    |        |         |  |                 |  |                 |                                |        |         |            |             |              |   |
| W3   | Composition of waste is different from that anticipated (poor data, policy changes, changes in collection practices)   | Performance is below required level, excessive LAS compliance costs   | 3                  | 5      | 15      | Waste composition to be monitored during procurement and data shared at Competitive Dialogue to inform solution. All Wales Waste composition analysis has been carried out by WG through WRAP study has provided a good data set. Performance of technology solution will be tested and understood as part of the procurement process to identify the ability of each solution to process wastes with changed composition. |                 |  | PD              | 3                              | 4      | 12      | Ongoing    | May-13      |              | Waste composition risk not being accepted by partnership - risk lies with contractor  |
| <b>Performance</b>   |  |   |                    |        |         |  |                 |  |                 |                                |        |         |            |             |              |   |
| PE1  | Market/outlet is not available for outputs from the facility(s)  | Increased project operational costs, increase in demand for landfill void   | 4                  | 4      | 16      | Ensure market deliverability demonstrated as part of procurement evaluation process.   |                 |  | PD              | 4                              | 3      | 12      | Ongoing    | May-13      |              |   |



## Atodiad 2 – Prif newidadau yn y cyfnod hwn

| IDENTIFYING THE RISK or ISSUE  |   |  |  |        |         | MANAGING THE RISK or ISSUE  |  |                         |                 |               |         |          |            |             |              | Additional explanatory notes  |
|--|---|--|--|--------|---------|---|--|-------------------------|-----------------|---------------|---------|----------|------------|-------------|--------------|---|
| ID   | Risk / Issue (i.e.: Threat to the Project)  | Consequence  | Current Assessment   |        |         | How the risk will be managed and controlled   |  |                         |                 | Residual risk |         |          | Impln Date | Review Date | Closure Date |   |
|  |   |  | Impact   | L'hood | Overall | Already in Place  | Who is Managin g   | Not in Place (Proposed) | Who will Manage | Impa ct       | L'ho od | Ove rall |            |             |              |   |
| <b>Communication &amp; stakeholders – failure to proactively engage with key stake holders leading to delays and lack of public support for the proposed solution.</b> |   |  |  |        |         |   |  |                         |                 |               |         |          |            |             |              |   |
| CO5  | Perceived lack of community benefit leading to negative view of project                             | Any potential lack of support to the project might be mitigated by a form of a Community Benefit Package ( if available) , which could be perceived to recognise the interests of the locality hosting the Project | 4  | 3      | 12      |   | Formal community benefit package to be developed.                                      |                         | PD              | 4             | 2       | 8        | Sep-13     | May-13      |              |   |
| Page 20  | Commodity and construction prices increase significantly during procurement and construction phases | Increased project costs and possible exceedance of affordability envelope  | 4  | 5      | 20      | Advisors have utilised current market pricing and liaising with WG / Local Partnerships in relation to projected costs in future and sensible assumptions to be made. A range of sensitivity tests carried out as part of the OBC process to ensure range of costs understood |  | PD                      |                 | 4             | 2       | 8        | Ongoing    | Mar-13      |              | Most of the costs are being fixed for the CFT submission so as to minimise and eliminate as far as possible the risk of a cost increase post CFT. |
|  | F4  | Long term interest rates volatility beyond current anticipated levels  | Increased project costs and effective impact on affordability envelope | 3      | 5       | 15  | OBC includes a number of sensitivities to be modelled to inform affordability profile. |                         | PD              |               | 3       | 2        | 6          | Ongoing     | Mar-13       |   |



## Prif newidiadau (parhad)

| IDENTIFYING THE RISK or ISSUE |   |   |                    |        |         | MANAGING THE RISK or ISSUE  |                  |   |                 |         |               |          |         |            |             | Additional explanatory notes  |              |
|-------------------------------|---|---|--------------------|--------|---------|---|------------------|---|-----------------|---------|---------------|----------|---------|------------|-------------|---|--------------|
| ID                            | Risk / Issue (i.e.: Threat to the Project)                                | Consequence   | Current Assessment |        |         | How the risk will be managed and controlled   |                  |   |                 |         | Residual risk |          |         | Impln Date | Review Date |   | Closure Date |
|                               |   |   | Impact             | L'hood | Overall | Already in Place  | Who is Managin g | Not in Place (Proposed)   | Who will Manage | Impa ct | L'ho od       | Ove rall |         |            |             |   |              |
| F5                            | The bid prices are outside of the affordability envelope                  | Delay to project programme, excessive LAS compliance costs, excessive costs associated with securing and implementing an alternative solution | 4                  | 4      | 16      | Advisors have utilised current market pricing and liaising with WG / Local Partnerships in relation to projected costs in future and sensible assumptions to be made. A range of sensitivity tests carried out as part of the OBC process to ensure range of costs understood | PD               | High market interest encouraged by active market engagement. Procurement process is to be run under competitive dialogue enabling the partnership to seek to drive down costs of the solution. ISOS solutions below affordability envelope. | PD              | 4       | 2             | 8        | Ongoing | Mar-13     |             | Bid positions received at ISDS were below the affordability target level which is well within approved affordability envelope.  |              |
| F6                            | Preferred solution is not bankable  | Delay to project programme, excessive LAS compliance costs, excessive costs associated with securing and implementing an alternative solution | 5                  | 3      | 15      |   |                  | Procurement process was designed to ensure that only those solutions capable of delivery (e.g. including bankability) are capable of being awarded the contract   | PD              | 5       | 2             | 10       | Ongoing | May-13     |             | Solution is based on proven technology from proven technology providers.  |              |
| F7                            | Inappropriate funding structure adopted                                   | Failure, delay, and cost  | 4                  | 3      | 12      |   |                  | Assumptions kept under review to reflect market conditions.   | PD              | 4       | 1             | 4        | Ongoing | May-13     |             | Funding structure proposed by WTI is appropriate  |              |
| F8                            | Inadequate due diligence where a non project finance structure is adopted | Increase in procurement cost and transfer of risk to Authority  | 3                  | 3      | 9       |   |                  | Ensure that adequate advice is taken from WG, Local Partnerships and advisors so that risk of prudential borrowing or other finance route are well understood by the partner authorities.   | PD              | 3       | 2             | 6        | Ongoing | May-13     |             | The compensation requirements for the project (contractor default) have increased the level of due diligence that the contractor has had to undertake in relation to the technology and risk positions. |              |



## Prif newidiadau (parhad)

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|-------------------------------|--|---|--------------------|--------|---------|---|------------------|---|-----------------|---------------|---------|----------|------------|-------------|--------------|------------------------------|--|
| ID                            | Risk / Issue (i.e.: Threat to the Project) | Consequence                                 | Current Assessment |        |         | How the risk will be managed and controlled   |                  |   |                 | Residual risk |         |          | Impln Date | Review Date | Closure Date |                              |  |
|                               |  |   | Impact             | L'hood | Overall | Already in Place  | Who is Managin g | Not in Place (Proposed)   | Who will Manage | Impa ct       | L'ho od | Ove rall |            |             |              |                              |  |
| F9                            | Foreign exchange rate changes adversely    | Affordability compromised                   | 4                  | 3      | 12      | Advisors have made prudent assumptions (checked with Local Partnerships and WG) and carried out sensitivity analysis as part of OBC development | PD               |   |                 |               | 4       | 2        | 8          | Ongoing     | May-13       |                              |  |
| F10                           | Financial assumption incorrect             | Re-procurement and reduced level of service | 5                  | 3      | 15      | Advisors have made prudent assumptions (checked with Local Partnerships and WG) and carried out sensitivity analysis as part of OBC development | PD               |   |                 |               | 4       | 2        | 8          | Ongoing     | May-13       |                              | Market response on assumptions used as a guage in addition to comparison with assumptions on other projects. |
|                               | Banking sector cannot provide capital      | Increased costs or procurement failure      | 4                  | 4      | 16      |   |                  | Procurement process designed to ensure that only those solutions capable of delivery (e.g. including finance availability ) are capable of being awarded the contract | PD              |               | 4       | 1        | 4          | Ongoing     | May-13       |                              |  |
| F12                           | Robustness of bank funding clubs           | Increased costs or procurement failure      | 3                  | 4      | 12      |   |                  | Procurement process designed to ensure that only those solutions capable of delivery (e.g. including finance availability ) are capable of being awarded the contract | PD              |               | 3       | 1        | 3          | Ongoing     | May-13       |                              |  |



| IDENTIFYING THE RISK or ISSUE   |  |   |                    |        |         | MANAGING THE RISK or ISSUE   |                 |                         |                 |                                |        |         |            |             | Additional explanatory notes  |              |
|---|--|---|--------------------|--------|---------|--|-----------------|-------------------------|-----------------|--------------------------------|--------|---------|------------|-------------|---|--------------|
| ID  | Risk / Issue (i.e.: Threat to the Project)   | Consequence   | Current Assessment |        |         | How the risk will be managed and controlled  |                 |                         |                 | Residual risk after management |        |         | Impln Date | Review Date |   | Closure Date |
|   |  |   | Impact             | L'hood | Overall | Already in Place   | Who is Managing | Not in Place (Proposed) | Who will Manage | Impact                         | L'hood | Overall |            |             |   |              |
| <b>Policy &amp; regulatory Risk – Change in WG objectives / regulations</b> |  |   |                    |        |         |  |                 |                         |                 |                                |        |         |            |             |   |              |
| PO1   | WG changes financial support available for residual waste treatment projects due to WG affordability / budgetary constraints in the current economic climate | Residual waste treatment projects become less affordable for partnership and each partner authority | 5                  | 4      | 20      | Project Team to monitor WG positions in terms of budget availability and lobby at ministerial level if there are indications that proposed funding is to be reduced  | PD              |                         |                 | 5                              | 3      | 15      | Ongoing    | Jan-13      |   |              |
| PO2   | WG Environmental policy and objectives change  | Project is now inappropriate  | 4                  | 5      | 20      | Keep in close contact with WG to ensure potential policy changes that may impact on the project are identified early. The Project team have developed and submitted a partnership consultation response (approved by the PB and Joint Committee) highlighting the potential impact of such a target on the project and to ensure WG addresses how any such target is related to potential household numbers of population growth rates that authorities may be subject to in future. | PD              |                         |                 | 4                              | 3      | 12      | Ongoing    | Mar-13      | WG's Municipal Sector Plan (MSP) adopted a waste minimisation target for MSW with a negative growth rate (reduction) of -1.2% pa. The WG MSP does not take any account of individual or partner authority HH or population growth rates. The Partnership has however received guidance from WG that the Partnership is free to make its own assessments about future waste arisings as the waste reduction target is aspirational. WG has now published guidance on the Waste Hierarchy. This is viewed by the project team as helpful and will enable the Partnership to demonstrate how any solution that comes forward ranks in the waste hierarchy. |              |

|   |  |  |   |   |    |  |                          |  |    |   |   |    |         |        |   |
|---|--|--|---|---|----|--|--------------------------|--|----|---|---|----|---------|--------|---|
| PO4   | Change in legislation or guidance either at European, National or Regional/Local level                                       | Could require revisit of preferred solution, possible termination of project, excessive LAS compliance costs | 4 | 5 | 20 | Keep in close contact with WG to ensure potential policy changes that may impact on the project are identified early.  | PD                       | Lobby WG and liaise with WLGA on this issue. | PD | 4 | 3 | 12 | Ongoing | Mar-13 | WG have now clarified the position on use of IBA (Bottom ash) so the likelihood of policy change in relation to this has reduced. The initial draft of the CIM (collections, markets and infrastructure plan contained a passing reference to changing the tax regime for recovery operations such as waste to energy as part of many options open to WG. The final publication of the Collections and Infrastructure Plan has removed any reference to this and therefore any uncertainties in this area have reduced. |
| PO5   | WG fail to provide clarity within their strategic objectives   | Delay and loss of stakeholder support  | 3 | 4 | 12 | Keep in close contact with WG to ensure potential policy changes that may impact on the project are identified early.  | PD                       |  |    | 3 | 3 | 9  | Ongoing | Mar-13 |   |
| <b>Strategy risk – change in any participating council's waste strategy or technology / solution preference</b> |  |  |   |   |    |  |                          |  |    |   |   |    |         |        |   |
| SR 1  | A change in any participating council's waste strategy or technology / solution preference by any of the partner authorities |  | 4 | 4 | 16 | Existing MWMS in place. Impartial options appraisal process carried out to identify reference solution (based on WG national evaluation framework). Multi partner authority officer input to this process. Ongoing communications and information to partner authorities on need for the project, technologies, benefits of adopted approach and a technology neutral procurement process. | PM & partner authorities |  |    | 4 | 3 | 12 | Ongoing | Jan-13 | Elections in 2012 have brought about changes in administrations and make up of the NWRWTP Joint Committee. Suitable information to be provided to authorities and their members (for instance an information pack) and briefings by external agencies such as EAW and HPA together with visits to existing operational facilities to be organised during 2012 and 2013 as required to ensure full understanding of technologies being proposed (Efw)  |
| <b>Political</b>  |  |  |   |   |    |  |                          |  |    |   |   |    |         |        |   |
| AP1   | Multi-Authority Approach leads to protracted discussions to resolve issues   | Consultancy costs increase. End date not met. LAS penalty risk increased.                                    | 3 | 3 | 9  | Project Plan detailing timescales. OBC Approvals process mapped out for each partner authority. Offer of support form project team and advisors in approvals processes. IAA sets out governance arrangements and reserved matters.   | PM                       |  |    | 3 | 2 | 6  | ongoing | Mar-13 |   |

|   |   |   |   |   |    |   |  |   |    |   |   |                |         |   |  |
|---|---|---|---|---|----|---|--|---|----|---|---|----------------|---------|---|--|
| AP2   | Decision on award of contract is multi authority  | Selection of Contractor is delayed due to multi-Authority Involvement (Cabinet Process)   | 4 | 3 | 12 |   | Project Champions (technical officers) from participating Authorities shall be involved in evaluating the bids | PD  | 4  | 2 | 8 | July - Aug 201 | Mar-13  |   |  |
| AP4   | Lack of Council political support within one or more of the Partner Authorities.                    | Delays to project, increase in costs, loss of competitive pressure, threat to VFM, possible procurement challenge, or total abortion of the project | 4 | 3 | 12 | IAA sets our governance arrangements. Provision of briefings and information to partner authorities - offered proactively by project team and advisors. Ongoing communication and engagement on key project parameters.   | Lead chief Executive, Project Board members (lead Officers for each partner authority)                         |   | 4  | 2 | 8 | Ongoing        | Mar-13  | See SR1   |  |
| AP5   | Change in priorities in a Council   | Major funding issues  | 4 | 3 | 12 | OBC has identified affordability of project and benefits of the reference solution in terms of costs management.  | Lead chief Executive, Project Board members (lead Officers for each partner authority)                         |   | 4  | 2 | 8 | Ongoing        | Mar-13  |   |  |
| AP6   | Local Government re-organisation  | Confusion and uncertainty   | 4 | 4 | 16 | To be managed if and when prospect occurs during the project period   | TBC  |   | 4  | 2 | 8 | Ongoing        | Mar-13  |   |  |
| <b>Joint Working – one or more partners exiting the partnership</b> |   |   |   |   |    |   |  |   |    |   |   |                |         |   |  |
| Page 15   | One of the Partner LA's withdraw during procurement process   | New OJEU notice has to be placed  | 5 | 2 | 10 | IAA 1 signed by partner authorities that shows clear consequences of Authorities leaving the process during and after procurement phase.  | MO   |   | 5  | 1 | 5 | Ongoing        | Mar-13  |   |  |
| <b>Finance &amp; Affordability</b>                                  |   |   |   |   |    |   |  |   |    |   |   |                |         |   |  |
| F1  | Lack of Budget profile leads to unexpected surplus  | Surplus is absorbed and re-application required   | 3 | 2 | 6  | Finance Officer to be appointed to the team. Payments based on milestones. PD has updated project budget profile. PD to monitor and manage  | PD   |   | 3  | 1 | 3 | Ongoing        | Mar-13  |   |  |
| F2  | Procurement delays lead to increased procurement costs (due to extended procurement process)        | LA's seek additional funding or withdraw  | 1 | 2 | 2  | Affordability envelope has been agreed that includes delay to the project   | PD   | Manage procurement delays by appropriate design of procurement process. | PD | 3 | 3 | 9              | Ongoing | Mar-13  |  |
| F3  | Commodity and construction prices increase significantly during procurement and construction phases | Increased project costs and possible exceedance of affordability envelope   | 4 | 5 | 20 | Advisors have utilised current market pricing and liaising with WG / Local Partnerships in relation to projected costs in future and sensible assumptions to be made. A range of sensitivity tests carried out as part of the OBC process to ensure range of costs understood | PD   |   | 4  | 2 | 8 | Ongoing        | Mar-13  | Most of the costs are being fixed for the CFT submission so as to minimise and eliminate as far as possible the risk of a cost increase post CFT. |  |

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| F4  | Long term interest rates volatility beyond current anticipated levels     | Increased project costs and effective impact on affordability envelope  | 3 | 5 | 15 | OBC includes a number of sensitivities to be modelled to inform affordability profile.  | PD |   |    | 3 | 2 | 6  | Ongoing | Mar-13 |  |   |
| F5  | The bid prices are outside of the affordability envelope                  | Delay to project programme, excessive LAS compliance costs, excessive costs associated with securing and implementing an alternative solution | 4 | 4 | 16 | Advisors have utilised current market pricing and liaising with WG / Local Partnerships in relation to projected costs in future and sensible assumptions to be made. A range of sensitivity tests carried out as part of the OBC process to ensure range of costs understood | PD | High market interest encouraged by active market engagement. Procurement process is to be run under competitive dialogue enabling the partnership to seek to drive down costs of the solution. ISOS solutions below affordability envelope. | PD | 4 | 2 | 8  | Ongoing | Mar-13 |  | Bid positions received at ISDS were below the affordability target level which is well within approved affordability envelope.  |
| F6  | Preferred solution is not bankable  | Delay to project programme, excessive LAS compliance costs, excessive costs associated with securing and implementing an alternative solution | 5 | 3 | 15 |   |    | Procurement process was designed to ensure that only those solutions capable of delivery (e.g. including bankability) are capable of being awarded the contract   | PD | 5 | 2 | 10 | Ongoing | May-13 |  | Solution is based on proven technology from proven technology providers.  |
| F7  | Inappropriate funding structure adopted                                   | Failure, delay, and cost  | 4 | 3 | 12 |   |    | Assumptions kept under review to reflect market conditions.   | PD | 4 | 1 | 4  | Ongoing | May-13 |  | Funding structure proposed by WTI is appropriate  |
| F8  | Inadequate due diligence where a non project finance structure is adopted | Increase in procurement cost and transfer of risk to Authority  | 3 | 3 | 9  |   |    | Ensure that adequate advice is taken from WG, Local Partnerships and advisors so that risk of prudential borrowing or other finance route are well understood by the partner authorities.   | PD | 3 | 2 | 6  | Ongoing | May-13 |  | The compensation requirements for the project (contractor default) have increased the level of due diligence that the contractor has had to undertake in relation to the technology and risk positions. |
| F9  | Foreign exchange rate changes adversely                                   | Affordability compromised   | 4 | 3 | 12 | Advisors have made prudent assumptions (checked with Local Partnerships and WG) and carried out sensitivity analysis as part of OBC development   | PD |   |    | 4 | 2 | 8  | Ongoing | May-13 |  |   |
| F10 | Financial assumption incorrect  | Re-procurement and reduced level of service   | 5 | 3 | 15 | Advisors have made prudent assumptions (checked with Local Partnerships and WG) and carried out sensitivity analysis as part of OBC development   | PD |   |    | 4 | 2 | 8  | Ongoing | May-13 |  | Market response on assumptions used as a gauge in addition to comparison with assumptions on other projects.  |
| F11 | Banking sector cannot provide capital                                     | Increased costs or procurement failure  | 4 | 4 | 16 |   |    | Procurement process designed to ensure that only those solutions capable of delivery (e.g. including finance availability) are capable of being awarded the contract  | PD | 4 | 1 | 4  | Ongoing | May-13 |  |   |

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| F12                     | Robustness of bank funding clubs  | Increased costs or procurement failure  | 3 | 4 | 12 |   | Procurement process designed to ensure that only those solutions capable of delivery (e.g. including finance availability ) are capable of being awarded the contract | PD   | 3  | 1 | 3  | Ongoing | May-13  |  |  |
| F13                     | WG financial support evaporates   | Project potentially unaffordable  | 5 | 3 | 15 | Assurances already received from WG that funding is available for the project as has been agreed previously for project Gwyrdd. OBC funding award letter defines the conditions for payment of funding- this is consistent with the Partnership's expectations. | PD  | PD   | 5  | 2 | 10 | Ongoing | May-13  | WG has indicated that in the event that any solution that may involve energy recovery fails to achieve (or later loses) R1 energy efficiency status, may be at risk of losing the WG financial support. All 3 bidders at ISDS stage have proposed technologies that are above R1 thresholds. |  |
| F14                     | WG seeks unachievable levels of VFM at Final Business case review stage and approval process due to financial constraints   | WG funding support is less than anticipated making the project potentially unaffordable                             | 5 | 3 | 15 | OBC funding award letter defines the conditions for payment of funding- this is consistent with the Partnership's expectations.   | PD  | Lobby WG and liaise with WLGA on this issue. | PD | 5 | 2  | 10      | Ongoing | May-13   |  |
| Page 2 of 15            | Partner authorities fail to make financial plans to support additional recycling and composting services to meet "front end" increased recycling levels that are required | Failure to meet WG "front end" recycling and composting targets with increased residual waste arisings as a result. | 4 | 4 | 16 | Partner authorities to develop long term funding plans to support enhanced front end recycling and composting services.   | Partner Authorities   |  | 4  | 3 | 12 | Ongoing | May-13  | WG are encouraging authorities in Wales to enter into a "change programme" where WG will offer assistance to Las to work together and improve "front end" recycling and collections services.  |  |
|                         | <b>Advisors – change in key personnel</b>   |   |   |   |    |   |   |  |    |   |    |         |         |  |  |
| AD 1                    | Key advisor personnel team leave or are no longer available to support the project  | Delays and lack of familiarity with the project by any replacement advisory staff.                                  | 3 | 3 | 9  | Advisor's project directors to keep an overview of the advisor work. Capacity of teams providing advice tested during appointment of the advisors. Ongoing monitoring of advisor situation to ensure adequate advisor cover an knowledge often project .        | PD  |  | 3  | 2 | 6  | Ongoing | May-13  |  |  |
| <b>Project Delivery</b> |   |   |   |   |    |   |   |  |    |   |    |         |         |  |  |

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| PD1               | Potential bidders do not bid due to the costs associated with Competitive Dialogue process | Reduced Competition on bid process  | 4 | 2 | 8  | To ensure a suitably streamlined, timely and well delivered procurement process adopted. Appropriate use and instruction of advisors. Input from WG, WPPPO and Local Partnerships.                                   | PD |  | 4  | 1 | 4 | Ongoing | May-13  | 3 participants submitted full ISDS submissions so strong market interest and competition demonstrated at this stage. Dialogue was very advanced with last two participants when SITA UK withdrew before CFT. Key commercial areas had already been agreed with WTI before 2nd bidder's withdrawal. WTI has confirmed desire to continue with tender process |   |
| PD2               | Potential bidders do not bid due to the risks being passed to the Contractor               | Reduced Competition on bid process  | 4 | 3 | 12 | A risk allocation workshop was held with input from Advisors to ensure appropriate risk allocations are made for the procurement and that the Partnership adopt a commercially deliverable and sustainable position. | PD | The Project Agreement will conform to standard from of contract as provided by WG / Local Partnerships. Any derogations / changes from this standard position will be agreed with WG/ Local Partnerships before implementation to ensure acceptable transfer of risks. | PD | 4 | 2 | 8       | Ongoing | May-13  | 3 participants submitted full ISDS submissions so strong market interest and competition demonstrated.  |
| Page 28<br>3<br>4 | Potential bidders do not bid due to lack of cohesiveness of the Partnership                | Reduced Competition on bid process  | 4 | 3 | 12 | IAA signed & Governance Arrangements for procurement period defined in OBC/ IAA.   | PD | IAA signed by all partner authorities.   | PD | 4 | 2 | 8       | Ongoing | May-13  | 3 participants submitted full ISDS submissions so strong market interest and competition demonstrated.  |
|                   | Potential bidders do not bid due to the prescriptive requirements                          | Reduced Competition on bid process  | 4 | 3 | 12 | Procurement is to be "Technology Neutral"  | PD | Ensure appropriate design of procurement process.  | PD | 4 | 1 | 4       | Ongoing | May-13  | 3 participants submitted full ISDS submissions so strong market interest and competition demonstrated.  |
| PD5               | Potential bidders do not bid as volumes of waste are too small                             | Reduced Competition on bid process  | 4 | 3 | 12 | Good level of market interest demonstrated.  |    |  | PD | 4 | 1 | 4       | Ongoing | May-13  | 3 participants submitted full ISDS submissions so strong market interest and competition demonstrated.  |
| PD6               | Too many bidders come forward and difficult to de-select to suitable shortlist             | Delays to procurement programme, increased development phase costs  | 3 | 3 | 9  | Procurement process designed and resourced to allow a number of bidders to be assessed.  | PD |  |    | 3 | 1 | 3       | Ongoing | May-13  | Maximum of 8 bidders to be invited to ISOS stage, 3 participants taken through to ISDS stage. 2 planned to CFT stage.   |
| PD7               | The Preferred Bidder drops out or fails to reach a satisfactory commercial/financial close | Programme delay, increased development phase costs, excessive LAS penalties, loss of competitive pressure and possible increase in overall solution costs | 5 | 2 | 10 | Procurement process designed to ensure ability and/or appetite for contract closure is understood pre preferred bidder appointment. No major issues to be allowed to remain unresolved prior to preferred bidder.    |    |  | PD | 5 | 2 | 10      | Ongoing | May-13  | WTI have confirmed their commitment to the procurement process. Note Although WTI are the sole remaining bidder, if a PB recommendation is made this would reflect the fact that no unresolved items would remain between WTI and the partnership. Therefore a single tenderer pre CFT will not increase the likelihood of a PB dropping out. |

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| PD8  | One of the two final bidders drops out   | Threat to VFM, price escalation, possible exceedance of affordability envelope, delay to procurement programme                               | 4 | 5 | 20 | Procurement process designed to ensure ability and /or appetite for contract closure is understood pre final tender appointment. Will seek agreement with all bidders at this stage in relation to major issues.                                  |    | Procurement process to ensure compliance with Treasury issued guidance that relates to premature withdrawal of bidders.   | PD                             | 4 | 5 | 20 | Ongoing | May-13 |  | Following SITA UK's decision to withdraw from the procurement process pre CFT the project team will be applying the guidance as set out by the UK treasury to ensure Value for money is obtained for the partnership. |
| PD9  | Utility connections may not be available for the solution                              | Possible threat to affordability, delay to programme   | 3 | 3 | 9  |   |    | Technical advisors to be tasked to ensure ability to secure utility connections is understood early in the procurement process.   | PD                             | 3 | 2 | 6  | Ongoing | May-13 |  | Bidders have demonstrated that utility connections are deliverable.   |
| PD10 | Construction contractor goes into liquidation/receivership during construction phase   | Delay to commencement of waste processing, excessive LAS costs, replacement constructor required - increased capital costs                   | 3 | 3 | 9  | Bidders to demonstrate financial position as part of PQQ and also re-checked at key stages during procurement process   |    |   | PD                             | 3 | 2 | 6  | Ongoing | May-13 |  |   |
| PD11 | Insufficient project resource (numbers and knowledge/experience of staff/project team) | Delays to projects, increased development costs to 'repair' project, reduced market interest and consequent loss of competitive pressure VFM | 3 | 3 | 9  | PD and PM in post   |    | Authorities to nominate appropriate individuals and to backfill their posts. Input required from key officers in Partner Authorities. PD has produced an estimated resource input schedule to assist Partner authorities in resource management | Individual Partner Authorities | 3 | 2 | 6  | Ongoing | May-13 |  |   |
| PD12 | Negotiations on contract are protracted beyond planned programme                       | Contractor has opportunity to re-bid, price escalation, loss of VFM, affordability threatened, project delay, possible excessive LAS costs.  | 3 | 4 | 12 |   |    | Procurement process will be clearly defined. Clear partner positions to be articulated to the bidders at all stages.  | PD                             | 3 | 2 | 6  | Ongoing | May-13 |  | Negotiation positions on key aspects of the project are pre agreed by Project Board to allow Dialogue team to get on with negotiations in a time efficient manner.  |
| PD15 | Inadequate project management discipline   | Possible delay to project programme, LAS compliance costs incurred, delivery management objectives not met, internal stakeholders complain   | 2 | 2 | 4  | PD and PM now in post. PD to check that adequate PM controls in place. Internal audit to be engaged prior to Procurement. 1st gateway review completed - project amber green. Recommendations made and taken on board by project team.            |    | Furthe WG gateway review prior to ISDS. PD to take on board any recommendations.  | PD                             | 2 | 1 | 2  | Ongoing | May-13 |  |   |
| PD16 | Facilities not commissioned on time  | Possible delay to project programme, LAS compliance costs incurred.  | 3 | 3 | 9  | Procurement process designed to ensure sites are identified and understood in terms of planning deliverability. Preliminary site investigate works to be carried out on reference sites. Procurement process to test bidders delivery timetables. | PD |   |                                | 2 | 2 | 4  | Ongoing | May-13 |  |   |

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| PD19   | There is no market interest due to limited capacity within the industry   | Delay to project programme, excessive LAS compliance costs, excessive costs associated with inflation and need to revisit market to secure and an acceptable solution. Partnership reputation damaged. | 5 | 2 | 10 | Good level of market interest demonstrated.   | PD |  | 5  | 3 | 15 | Ongoing | May-13  | Medium risk - however risk cannot be closed until PB appointed. See PD8 |  |
| PD20   | Participants are concerned that one or more other Participants have gained a commercial advantage by gaining control of a site that may be required to deliver their solution | Participants withdraw from the procurement process   | 4 | 3 | 12 | Partnership issue clear instruction to participants in relation to sites. Procurement team to enforce sanctions that may apply against participants that breach these instructions. The PD has received verbal assurances from a rail undertaker that their newly required option on the site in question will not be used solely to give one or more participants a competitive advantage in securing access to a rail head. | PD | Written confirmation gained for the alternative site operator that has secured an option of the site to ensure that all Participants can achieve equal access to the site if required (agreement to a non-exclusive engagement with all participants if required). | 4  | 2 | 8  | Ongoing | May-13  |   |  |
| PD21   | Network Rail approvals are not secured to allow delivery of a rail based transport solution.  | Transport element of Rail based solution becomes undeliverable or partially undeliverable.   | 3 | 4 | 12 | Following the decision of Joint Committee at its meeting in March 2012, it was agreed that a review of progress would be made in September 2012 to see if key Network rail approvals had been secured. In the event that little or no progress had been made the Partnership may decide to revert to a road based transport solution.   | PD |  | 3  | 3 | 9  | Sep-12  | May-13  |   |  |
| PD22   | Title issues relating to proposed sites   | Increased costs oor project delays   | 3 | 3 | 9  | Seeking to address title issues with relevant parties   | LP |  | 3  |   | 6  |         | May-13  |   |  |
| <b>Communication &amp; stakeholders – failure to proactively engage with key stake holders leading to delays and lack of public support for the proposed solution.</b> |   |  |   |   |    |   |    |  |    |   |    |         |         |   |  |
| CO1  | Mis-information to Members caused by differences in reports and documentation   | Authorities working to different agendas/outcomes leading to a breakdown in the consortia  | 3 | 3 | 9  | Communication Officer Group established, with a media protocol agreed to ensure consistency of message.   | PM |  | PM | 3 | 2  | 6       | Ongoing | May-13  |  |



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| CO2                                     | Risk of challenge to planning approvals if opportunity not given to stakeholders to input to the development of the evaluation framework that will underpin the procurement and subsequent facility planning approvals process.   | Risk of un successful planning application or judicial review against planning consent and therefore inability to deliver the project as procured.  | 4 | 3 | 12 | Consultation sessions with members of the 5 authorities and external stakeholder held during July - Sep 2010 to get input into the evaluation framework.  | PM |   | PM | 4 | 2 | 8  | May-13  | Jul-10 | Evaluation framework completed before ITPD issued. Risk can not therefore be further mitigated. However, risk of successful challenge although very low still remains. Therefore risk cannot be closed. |
| CO3                                     | Reference sites identified within OBC could lead to significant opposition to proposed development. As a result planning committee(s) and /or judicial review may not support a positive planning outcome if early engagement is not carried out with affected communities. | Risk of un successful planning application or judicial review against planning consent and therefore inability to deliver the project as procured.  | 4 | 3 | 12 | "Drop in" sessions held in the area of the Reference Site. Contact made with key businesses around Reference Site.  | PM | Further engagement work around reference site (and other reference sites if identified) at key stages of project.                       | PM | 4 | 2 | 8  | Ongoing | May-13 |   |
| CO4                                     | Pressure from lobby groups/public against the preferred solution and location.  | Alternative solution/site has to be sought, increased project development costs, delays to project delivery programme, excessive LAS costs, impact on Partner Councils reputation                                   | 4 | 5 | 20 | Communication and Engagement Strategy drafted and agreed in draft form by Communication Officer group. To be "live" document and therefore updated when necessary.  | PM | Ensure fact based information produced to counter misinformation or alarmist claims often put forward by lobbyists and campaign groups. | PD | 4 | 4 | 16 | Ongoing | May-13 | National campaigners' engaging with local community councils and local communities in attempt to build opposition to potential solutions.   |
| CO5                                     | Perceived lack of community benefit leading to negative view of project   | Any potential lack of support to the project might be mitigated by a form of a Community Benefit Package ( if available ) , which could be perceived to recognise the interests of the locality hosting the Project | 4 | 3 | 12 |   |    | Formal community benefit package to be developed.   | PD | 4 | 2 | 8  | Sep-13  | May-13 |   |
| <b>Timescales</b>                       |   |   |   |   |    |   |    |   |    |   |   |    |         |        |   |
| T5                                      | Key Activities not identified in Project Plan   | Potential for project to be delayed due to lack of resource or dependability issues   | 3 | 2 | 6  | Local Partnerships experts to scrutinise Project documentation  | PD |   | PD | 3 | 1 | 3  | Ongoing | May-13 |   |
| <b>Procurement Strategy and Process</b> |   |   |   |   |    |   |    |   |    |   |   |    |         |        |   |
| P2                                      | Existing contracts and facilities prevent all participating authorities to utilise all elements of the proposed final solution  | Payment made by authorities in duplication  | 2 | 2 | 4  | Facilities paid for on a gate fee by use. Agreement on Universal gate fee principal written into IAA. Projected timeline for commencement or residual waste treatment service clearly communicated to partner authorities. No existing partner authority contracts will over lap with commencement of this service. | PD |   |    | 2 | 1 | 2  | Ongoing | May-13 |   |

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| P10   | Differing funding proposals from bidders leads to extended procurement period           | Delays to service commencement   | 2 | 2 | 4  | Different funding proposals to be considered as part of Evaluation Framework  | PD                  |  | PD | 2 | 2 | 4 | Ongoing | May-13 |  |   |
| P12   | Solution offered is not technically viable  | landfill diversion not obtained, LA's incur infraction penalties                                       | 5 | 3 | 15 | LAS infraction fine passed to contractor. Technical viability scored within Evaluation Framework  | PD                  |  | PD | 5 | 1 | 5 | Ongoing | May-13 |  | All 3 ISOS submissions taken through to ISDS stage clearly meet partnership's landfill diversion requirements. All are proven technologies with good track records. |
| P13   | Technological solutions offered are not commissionable within LAS infraction timescales | LA's face infraction fines for additional landfill above allowance                                     | 4 | 4 | 16 | OBC modelling has shown that each partner authority can meet LAS allowances if they increase "front end" recycling and composting" and the project is delivered to timetable. Any underperformance in this "front end" recycling and composting are outside the scope of this project and any subsequent LAS liabilities will lie with the individual partner authorities. See also risk W1 | Partner authorities | Procurement process to ensure that is delivered in a timely manner with the risk of late delivery of the residual waste treatment service minimised. | PD | 4 | 2 | 8 | Ongoing | May-13 |  | Updated waste flow modelling demonstrates that potential commissioning dates will not lead to significant LAS exposure to partner authorities.                      |
| P14   | Bids scored by inexperienced internal team  | Solution selected is not the most advantageous tender and is open to challenge by unsuccessful bidders | 4 | 3 | 12 | Bid team selected by Project Director including mix of appropriate skills (including advisors)  | PD                  |  |    | 4 | 2 | 8 | Ongoing | May-13 |  | Technical, finance and legal officers involved in evaluation challenge sessions with advisors   |
| P15   | Bids scored by external consultants   | Solution selected does not meet local requirements and is not accepted by LAs                          | 4 | 3 | 12 | Bid team selected by Project Director including mix of appropriate skills (including officers from partner authorities and specialist external advisors)  | PD                  |  |    | 4 | 2 | 8 | Ongoing | May-13 |  | Technical, finance and legal officers involved in evaluation challenge sessions with advisors   |
| P16   | Officers are perceived to have preconceived ideas of the 'best' solution                | Lack of trust of bidder selection and solution selected  | 4 | 3 | 12 | Agreed scoring criteria and Evaluation Framework. Stakeholder input to evaluation framework. Moderation of scores to ensure consistency of evaluation approach. Input from local partnership's transactor.  |                     |  | PD | 4 | 2 | 8 | Ongoing | May-13 |  |   |
| <b>Scope Change – Material change in the scope of services required</b>                                   |   |  |   |   |    |   |                     |  |    |   |   |   |         |        |  |   |
| SC1   | Material change in the scope of services required                                       | Delay to procurement process of bidders withdraw from procurement due to uncertainties                 | 4 | 3 | 12 | Technical officer input on draft specification and approved as part of OBC by partner authorities   | PM                  |  | PM | 4 | 2 | 8 | Ongoing | May-13 |  |   |
| <b>Planning and permitting -ability to secure successful planning and permitting outcome for solution</b> |   |  |   |   |    |   |                     |  |    |   |   |   |         |        |  |   |

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| PS1 | Regional Waste Plan is in conflict with potential solutions                                   | Reduced Competition on bid process   | 4 | 3 | 12 | Planning and Site Workstream has been set up to assist in reducing site and planning uncertainty and improve prospects for a positive planning outcome for the project. North Wales regional waste planning team now in place.  | PD |    | 4 | 2 | 8  | Ongoing | May-13 | Collections, Infrastructure and markets plan now published by WG. Additional Regional residual waste treatment capacity clearly defined.  |
| PS5 | Suitable sites are not in council ownership to support development of the solution            | Project delayed whilst suitable sites are secured                                    | 5 | 3 | 15 | Project team identified sites that could be suitable for location of both the waste transfer stations and residual waste treatment facility(s). Extensive negotiations with land owners of (further) additional sites carried with the aim of securing option(s) for site(s). | PD | PD | 5 | 3 | 15 | Ongoing | May-13 | Anglesey Aluminium site identified as a potential site for the location of a facility, but despite extensive negotiations and engagement with AAM, AAM decided not to make the site available to the Partnership as they had other uses for the site. |
| PS6 | There is a delay on obtaining planning permission (identified reference site)                 | Failure to comply with LAS, increased costs, impact on award of Environmental Permit | 3 | 3 | 9  | Ongoing engagement / consultation with relevant planning authorities and other stakeholders/ statutory consulters. Site assessment and investigate works carried out by partnership.  |    | PD | 3 | 2 | 6  | Ongoing | May-13 |   |
| PS7 | There is a delay on obtaining planning permission for WTS sites requiring planning            | Failure to comply with LAS, increased costs, impact on award of Environmental Permit | 4 | 4 | 16 | Ongoing engagement / consultation with relevant planning authorities and other stakeholders/ statutory consultees. Site assessment and investigate works carried out by partnership.  | PD |    | 3 | 2 | 6  | Ongoing | May-13 |   |
| PS8 | There is a delay on obtaining planning permission (alternative main reference site solution ) | Failure to comply with LAS, increased costs, impact on award of Environmental Permit | 4 | 4 | 16 | Early identification of potentially suitable alternative main site. Ongoing engagement / consultation with relevant planning authorities and other stakeholders/ statutory consultees. Site assessment and investigate works carried out by partnership.                      |    | PD | 3 | 3 | 9  | Ongoing | May-13 |   |
| PS9 | Planning permission has onerous conditions  | Sub-optimal solution, performance below required level, increased costs              | 3 | 3 | 9  | Ongoing engagement / consultation with relevant planning authorities and other stakeholders/ statutory consultees. Site assessment and investigate works carried out by partnership.  |    | PD | 3 | 2 | 6  | Ongoing | May-13 | Risks apply to all sites including those proposed by Contractor, not just Authority sites   |

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| PS10           | Planning permission not secured even after appeal.   | Diversion performance is below required level, excessive LAS penalties, increased costs                   | 5 | 3 | 15 | Procurement process to identify deliverability risks of contractor proposals, including likelihood of a successful planning outcome.  |    |   | PD | 5 | 2 | 10 | Ongoing | May-13 |  | Risks apply to all sites including those proposed by Contractor, not just Authority sites               |
| PS12           | Environmental Permit not secured in accordance with project programme  | Project development costs exceed expectations, delays to project, excessive LAS penalties                 | 4 | 3 | 12 | Procurement process to identify deliverability risks of contractor proposals, including likelihood of a successful permit application.  |    |   | PD | 4 | 2 | 8  | Ongoing | May-13 |  |   |
| PS13           | Planning application from successful bidder fails to demonstrate Best Practicable Environmental Option (BPEO)  | Unsuccessful planning application   | 4 | 4 | 16 | To identify BPEO in Life Cycle Assessment (LCA) (Wizard) as part of OBC development, and to ensure supplementary measures employed to deliver sites and evaluation framework for procurement process, thereby supporting delivery of BPEO   |    | A challenge session will be set up pre CFT with the two last remaining participants to test the way they will seek to demonstrate their solutions are BPEO within the planning context. | PD | 4 | 2 | 8  | Ongoing | May-13 |  |   |
| Page 34<br>314 | The recent issue of the draft Collections, Infrastructure and Markets Sector Plan (CIM) by WG has led to uncertainty as to the status of the existing Regional Waste Plan (RWP). Thus the RWP may be given reduced weight in determination of a planning application for waste facilities. A policy vacuum may therefore exist if this is not addressed by WG. | Unsuccessful planning application   | 4 | 4 | 16 | Project team and north wales regional waste planning team engaging with WG on this issue to ensure that the final issued version of Collections, Infrastructure and Markets Sector Plan (CIM) does not leave a planning "policy vacuum". Regional Planning team and WG planning teams engaged with WG Waste Policy section to seek required amendments to draft CIM |    |   | PD | 4 | 3 | 12 | Ongoing | May-13 |  | WG's published draft Collections, Infrastructure and Markets Sector Plan (CIM) now issued. See risk PS1 |
| <b>Sites</b>   |  |   |   |   |    |   |    |   |    |   |   |    |         |        |  |   |
| S1             | Site conditions are not as anticipated   | Delay in project programme, excessive LAS costs, excessive Capex prices, possible threat to affordability | 3 | 3 | 9  | Technical advisors have been tasked to review site constraints  | PD |   | PD | 3 | 2 | 6  | Ongoing | May-13 |  |   |
| S2             | Single site not available for residual facility  | Re-define the project, delayed, cost, etc   | 5 | 3 | 15 | Initial reference solution site already identified. Further site identification work to be carried out prior to and including early stages of procurement process   |    |   | PD | 5 | 2 | 10 | Ongoing | May-13 |  |   |
| S3             | One or more of the sites not available for some residual facilities  | Re-define the project, delayed, cost, etc   | 4 | 3 | 12 | A number of potential sites already identified.   | PD | Additional assessment and potential acquisition work required.  | PD | 4 | 2 | 8  | Ongoing | May-13 |  | See risk PS5  |

|                    |   |   |   |   |    |  |    |   |    |   |   |    |         |        |  |   |
|--------------------|---|---|---|---|----|--|----|---|----|---|---|----|---------|--------|--|---|
| S4                 | One or more of sites not available for some WTS facilities  | Disproportionate costs on some partner authorities  | 4 | 3 | 12 | A number of potential sites already identified.  | PD | Additional assessment and potential acquisition work required.  | PD | 4 | 2 | 8  | Ongoing | May-13 |  |   |
| <b>Wastes</b>      |   |   |   |   |    |  |    |   |    |   |   |    |         |        |  |   |
| W1                 | A Council fail to reach recycling targets by not delivering enhanced "front end" recycling and composting services  | Potential excessive project costs due to excess residual waste, threat to affordability, possible excessive LAS penalties if facilities under-sized and fines applied by WG to authorities for underperforming against recycling targets.           | 3 | 4 | 12 | Initial discussions already held on key payment mechanism and inter authority principles to describe risk and how costs will be assigned amongst the partner authorities for under/ over provision of waste tonnages as a result of under/over recycling/ composting performance against agreed waste profiles.  | PD | Ongoing engagement and communication with partner authorities to understand proposed waste recycling and composting services so that tonnage profiles can be finalised prior to ISDS stage of the procurement process. Partner authorities to develop plans for meeting enhanced recycling and composting services. | PD | 3 | 3 | 9  | Ongoing | May-13 |  | WG are encouraging authorities in Wales to enter into a "change programme" where WG will offer assistance to Las to work together and improve "front end" recycling and collections services. See F15 |
| W2                 | Waste flow model is inaccurate due to incorrect assumptions   | Possible re-bidding resulting in increased project costs, delays to project, possibly excessive LAS compliance costs and increased landfill costs (If waste more than predicted), possible "put or pay" liabilities (if waste less than predicted). | 3 | 4 | 12 | A number of sensitivities are being carried out to that the impact of differing assumptions used can be understood. Ensure that the waste flows can be modified through early stages of procurement (up to ISDS). A range of sensitivities to be modelled and used as a basis for dialogue with bidders.   | PD | Tonnage projections to be reviewed pre CFT based on latest data.  | PD | 3 | 3 | 9  | Ongoing | May-13 |  | Standard contract has substitute waste provisions so that contractor has duty to seek additional 3rd party waste if Partnership under deliver.  |
| W3                 | Composition of waste is different from that anticipated (poor data, policy changes, changes in collection practices)  | Performance is below required level, excessive LAS compliance costs   | 3 | 5 | 15 | Waste composition to be monitored during procurement and data shared at Competitive Dialogue to inform solution. All Wales Waste composition analysis has been carried out by WG through WRAP study has provided a good data set. Performance of technology solution will be tested and understood as part of the procurement process to identify the ability of each solution to process wastes with changed composition. |    |   | PD | 3 | 4 | 12 | Ongoing | May-13 |  | Waste composition risk not being accepted by partnership - risk lies with contractor  |
| W4                 | Potential changes in the legal definition of (currently) non-Municipal Solid Wastes such that they become the responsibility of the partnership authorities | Additional wastes may have to be accommodated in solution   | 3 | 2 | 6  | Project team to continue monitoring WG and UK Government Policy  | PD |   | PD | 3 | 2 | 6  | Ongoing | May-13 |  |   |
| <b>Performance</b> |   |   |   |   |    |  |    |   |    |   |   |    |         |        |  |   |

|                   |   |  |   |   |    |  |  |  |    |   |   |    |         |        |  |   |
|-------------------|---|--|---|---|----|--|--|--|----|---|---|----|---------|--------|--|---|
| PE1               | Market/outlet is not available for outputs from the facility(s)                             | Increased project operational costs, increase in demand for landfill void  | 4 | 4 | 16 | Ensure market deliverability demonstrated as part of procurement evaluation process.   |  |  | PD | 4 | 3 | 12 | Ongoing | May-13 |  |   |
| PE2               | The selected technology fails to perform to required level (unreliable or poor performance) | Excessive LAS compliance costs, Environment Agency close facility, contractor defaults, need to modify the solution resulting in increased Capex | 3 | 3 | 9  | Ensure technical track record proven, adequate test of contractor operations experience and that contractor proposals are explored in detail and well understood.  |  |  | PD | 3 | 2 | 6  | Ongoing | May-13 |  | Contractor will have maximum landfill allowance. If more materials are land filled this would be at cost to the contractor. Ultimately lead to contractor default if significant underperformance |
| <b>Contractor</b> |   |  |   |   |    |  |  |  |    |   |   |    |         |        |  |   |
| C1                | Contractor default  | Re-procurement and additional costs  | 5 | 3 | 15 | Ensure track record of contractor, deliverability of proposal (as at reasonable commercial return to the contractor) understood. Those contractor proposals viewed as potential high risk of non-delivery will be marked accordingly in line with the evaluation framework |  |  | PD | 5 | 2 | 10 | Ongoing | May-13 |  |   |

Please note that the "Explanatory notes" column for risks F4,F9,F11,F12,PD20, P2 & P10 contain commercially sensitive information and have been redacted

Key  
 PD Project Director  
 PM Project Manager  
 MO FCC Monitoring Officer



**ADRODDIAD I: CYD-BWYLLGOR PROSIECT PTGGGC**

**DYDDIAD: 11 GORFFENNAF 2013**

**ADRODDIAD GAN: Y RHEOLWR PROSIECT**

**PWNC: DIWEDDARIAD CYFATHREBU**

## **1. PWRPAS YR ADRODDIAD**

1.1. I ddiweddarau'r Cyd-Bwyllgor am faterion cyfathrebu ynglŷn â Phrosiect Trin Gwastraff Gweddilliol Gogledd Cymru. (PTGGGC).

## **2. CEFNDIR**

2.1. Mae'r Cyd-Bwyllgor wedi gofyn am ddiweddariadau rheolaidd ar faterion cyfathrebu sy'n ymwneud â PTGGGC. Mae'r adroddiad hwn yn darparu diweddariad ar gynnydd hyn yma.

## **3. YSTYRIAETHAU**

### **3.1. Sylw gan y cyfryngau**

Nid oedd unrhyw ymholiadau na sylw gan y wasg ers y Cyd-Bwyllgor diwethaf ym Mis Chwefror 2013 ac eithrio hyn a nodir yn 3.3 isod.

### **3.2. Sylw / gweithgaredd arall**

Fydd Aelodau'r Cyd Bwyllgor yn ymwybodol y bu i Gyfeillion y Ddaear Môn a Gwynedd (CyDd) ddsbarthu nodyn briffio yn gwrthwynebu'r prosiect Aelodau'r awdurdodau partner i gyd ym mis Mawrth 2013. Yn dilyn hyn, cyhoeddwyd ymateb gan y PTGGGC i Aelodau'r Cyd Bwyllgor ac i gynrychiolwyr Bwrdd Prosiect yr Awdurdodau partner i'w ddsbarthu fel y bo angen. Oherwydd fod Aelodau eisioes wedi gweld nodyn briffio CyDd ac ymateb y PTGGGC nid ydynt wedi ei gynnwys gyda'r adroddiad hwn, fodd bynnag os oes unrhyw Aelod angen copi yna gellir gysylltu â'r tîm prosiect.

Mae'r tim prosiect eisiau hysbysu Aelodau bod Cymdeithas Trigolion Burton (mae Burton yn bentref yn agos i safle Glannau Dyfrdwy dros ffin Cymru / Lloegr yn swydd Cheshire) wedi bod yn dilyn y PTGGGC yn agos, a mae diweddariad ddiweddar ar ei safle we wedi'i gynnwys yn atodiad i'r adroddiad yma er gwybodaeth yn unig.

### **3.3. Siesiynau galw heibio yng Nghei Connah**



Fel a adroddir i'r Cyd Bwyllgor yn flaenorol, bu i'r tîm prosiect gynnal gyfres o sesiynau galw heibio yn ystod mis Mawrth 2013 lle roedd trigolion yn medru siarad yn uniongyrchol â aelod o'r tîm prosiect ac roedd amrwyriad o arbenigwyr ar gael i drafod cwestiynau sbesiffig ar faterion fel allyriadau ayb.

Cynhelir y sesiynau ar Ddydd Gwener 8ed, Dydd Sadwrn 9ed, Dydd Gwener 15ed a Dydd Sadwrn 16ed Mawrth 2013 (2pm - 8pm ar y ddau Ddydd Gwener a 10am - 4pm ar y ddau Ddydd Sadwrn). Rhoddir hysbyseb yn y wasg lleol yn Sir Y Fflint a'r wasg rhanbarthol (Flintshire Leader, Flintshire Chronicle a'r Daily Post) oflaen y sesiynau ac yn yr wythnos rhwng y ddau set o sesiynau. Hefyd, fe gyhoeddwyd datganiad i'r wasg oflaen y sesiynau ac yn yr wythnos rhwng y ddau set o sesiynau (gweler stori ar safle we BBC <http://www.bbc.co.uk/news/uk-wales-21804310> ). Fe hysbysebwyd y sesiynau ar dudalen blaen safle we'r prosiect hefyd.

Roedd y nifer o ymwelwyr yn y set o sesiynau cyntaf ar yr 8ed a 9ed yn isel, gyda dim ond llond llaw o drigolion yn mynychu. Roedd y nifer o ymwelwyr yn llawer uwch yn ail set o sesiynau ar yr 15eg a 16eg, gyda tua 25 o bobl yn mynychu. Mae'r math yma o sesiynau i'r cyhoedd i gael drafodaeth anffurfiol ag uniongyrchol ynglyn â'r prosiect, ac yn aml mae unigolion mewn trafodaeth am gyfnod hir (roedd llawer o unigolion mewn trafodaeth am ymhell dros awr). Mae'r dull anffurfiol ac uniongyrchol yma wedi bod yn effeithiol yn y gorffennol ac roedd unwaith eto y tro ma, gyda'r mwyafrif o fynychwyr yn gadael yn hapusach / wedi'i gysuro rhywfaint (neu yn fwy wybodus ar y lleiaf) na cyn iddynt fynychu'r sesiwn.

Bu i mwyafrif o fynychwyr ddod i ddarganfod mwy amdan y prosiect (yn wir roedd rhai yn bositif), fodd bynnag o'r bobl a godwyd pryderon, y prif fater o bryder roedd effeithion iechyd oherwydd allyriadau. Roedd Amec yn effeithiol iawn yn trafod y mater yma gyda'r trigolion yna.

Mae'r math yma o sesiynau wedi'i wneud yn y gorffennol yng Nghei Connah, a cynhelir rhai tebyg yn y dyfodol hefyd ar yr adegau priodol.

## **4. ARGYMHELLION**

4.1. I nodi cynnwys yr adroddiad diweddar hwn.

## **5. GOBLYGIADAU ARIANNOL**

5.1 Amherthnasol

## **6. EFFAITH GWRTH DLODI**

6.1 Amherthnasol

## **7. EFFAITH AMGYLCHEDDOL**





7.1. Amherthnasol

## **8. EFFAITH CYDRADDOLDEB**

8.1 Amherthnasol

## **9. GOBLYGIADAU PERSONÉL**

9.1 Amherthnasol

## **10. ANGEN YMGYNGHORIAD**

10.1 Gweler uchod

## **11. YMGYNGHORIAD WEDI'I GYNNAL**

11.1 Amherthnasol

## **DEDDF LLYWODRAETH LEOL MYNEDIAD AT WYBODAETH 1985**

### **Dogfennau cefndir:**

Dim

**Swyddog Cyswllt:** Steffan Owen – Rheolwr Prosiect NWRWTP

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## Burton Residents' Association

Serving the residents of Burton

[secretary@burtonresidentsassociation.co.uk](mailto:secretary@burtonresidentsassociation.co.uk)

### Deeside Waste Incinerator --- May 2013

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In January 2013, Flintshire County Council's Environment Department published a report on the project which is freely available on the internet and it highlighted the following:

Failure for the Councils to not meet their reducing need for using landfill over a targeted time period would have a fine of £200 per ton levied by the Welsh Government.

The indicative size of the process building at the facility has a footprint of 5.500m<sup>2</sup>, that is approximately half the size of the Asda store in Queensferry or smaller than a football pitch and the facility will have a capacity of between 150,000 to 180,000 tonnes of waste treated per annum.

It is projected that the five councils will provide 115,000 tonnes per annum of residual municipal waste, after recycling at least 63% of their total waste before disposal. The remaining capacity will be taken up by the successful operator treating municipal type waste they take either from other local authorities or from the commercial sector.

The final tender submission is due this month, with individual authority approved bidder and final business case approvals to be completed by December 2013. The contract will be awarded in January 2014 with submission of the planning application in March 2014. The operational date is planned for late 2017.

The following has been obtained from published articles in the Wrexham Leader and Flintshire Chronicle this year. In February, one of the two companies shortlisted for the project Sita has withdrawn from the tender process, leaving Wheelabrator Technologies as the only approved bidder. Connah's Quay Town Council questioned how safe the process was with only one company left in the bidding? NWRWTP confirmed, Wheelabrator's alternative process is safe and their technology is almost identical.

At a heated meeting between Connah's Quay Town Councilor's and Flintshire County Council in February, it was revealed that it would cost Flintshire £20 million to pull out of the project! Flintshire Council Chief Executive Colin Everett explained that the former administration of the council agreed to the inter-authority partnership without knowing the total penalty of opting out and if the authority backed out now, Flintshire Council would face a £20 million bill, made up of the repayment of the project support to Welsh Government, compensation to the bidders and the four councils in the agreement and the costs of the council's own procurement process. Longer term liabilities include the council not being able to avoid a £6 million per year landfill tax and the loss of a 25 per cent subsidy from Welsh Government for the running costs over 25 years.

In summary, over the past year, the Association has formally logged an objection to the project going ahead with Flintshire County Council and going forward, we will be working with our Planning Expert, John Wressencraft to see what can be done when the project goes to formal planning? With the cost penalties involved and the backing of the Welsh Government, this is going to be another difficult one to stop!

**September 2012**

Last month, NWRWTP announced that the council owned former steelworks site on Deeside Industrial Park had been chosen. As you can see from the image below released by NWRWTP, the proposed location is next to Shotton Paper Mill and will be in clear view from Burton and Puddington!



The following is a table extract from NWRWTP's Information Pack on the proposed facility:

**Generic project parameters**

The two bidders remaining in the procurement process have proposed slightly differing technical solutions. As the procurement process is ongoing some details of each bidder's particular proposals will still need to remain confidential at this stage. However, where this is the case, the Partnership has provided generic information set out in the table below (such as the maximum height of a building etc) to ensure that readers have enough information to understand the potential proposals.

| Parameter                            | Generic (examples)   |
|--------------------------------------|--|
| Technology                           | Energy from Waste  |
| Capacity (tpa)                       | 150,000 to 180,000 tpa (max)   |
| Building height                      | 48m (max)  |
| Stack height                         | 80m (max)  |
| Online emissions data                | Yes, updated weekly  |
| Visitor centre/education             | Yes, classroom seating 35 with exhibition, interactive info, plant safe route tour |
| Employees                            | 30-35  |
| Construction jobs (ave)              | Up to 200  |
| Construction period (months)         | 24-36 months   |
| Local employment                     | To include apprenticeships   |
| Local training partners              | Local colleges and training providers  |
| Electricity generation (y/n, est MW) | Yes, up to 15MW  |

The following articles were published in the Flintshire Chronicle on 22<sup>nd</sup> August and 30<sup>th</sup> August:

## Deeside chosen as North Wales incinerator site

[Aug 22 2012](#) by Dave Goodban, [Flintshire Chronicle](#)

AN INCINERATOR will be built in Deeside to burn household waste from across North Wales, it was confirmed this afternoon (Wednesday).

Councillors and campaigners have vowed to fight plans for a so-called energy-from-waste plant in the centre of Deeside Industrial Park – near UPM Shotton – since the possibility was first mooted.

But today the team behind the project to burn rubbish from across Flintshire, Anglesey, Conwy, Denbighshire and Gwynedd confirmed their fears.

The North Wales Residual Waste Treatment Project (NWRWTP) will see a new facility deal with about 150,000 tonnes of waste from across the five counties so the amount of rubbish sent to landfill is reduced to meet Welsh Government targets.

The final two bidders in the running for the multi-million pound contract – Sita UK and Wheelabrator – both specialise in incineration and identified the Deeside site as the one they would build on if chosen.

Deputy council leader Bernie Attridge, who represents Connah's Quay, said: "My worst fears have become a reality. I have significant concerns for the health and wellbeing of the residents of Deeside."

"I will continue to press for absolute assurances over the impact of emissions – and I will be seeking those assurances immediately."

NWRWTP bosses say as much waste as possible will be transported by rail to reduce carbon emissions and air quality monitoring will be of a higher level than normal industry standards.

NWRWTP chief executive Colin Everett said: "The studies we have show it will make a marginal impact on air quality in an already industrial area – a miniscule impact."

Project leaders say members of the public will be invited to a series of information and feedback sessions throughout September and October

## Deeside Incinerator protesters seek assurances over health issues

[Aug 30 2012](#) By Claire Devine

A FLINTSHIRE taxpayer is backing councillors' calls for assurances the gases belched from an incinerator at Deeside Industrial Park will not damage people's health.

North Wales Residual Waste Treatment Project (NWRWTP) leaders say the building of a 150,000-tonne-a-year burner will have a minimal impact on air quality in an already-industrial area.

But an anti-incineration campaign group has told the Chronicle there is no evidence to counter their claims the dioxins emitted are harmful.

Last week community leaders in Deeside expressed their concerns about the potential impact of the burner, and said they would be seeking assurances.

NWRWTP bosses say air quality monitoring will be of a higher level than normal industry standards, but action group CHAIN (Cheshire Anti-Incineration Network) say there is no way they can disprove claims burning plants cause health problems.

Chairman Brian Cartwright has previously told the Chronicle: "Areas near to incinerators have higher rates of cancer and heart disease, and there is a linear increase in mortality."

CHAIN spokesman Liam Byrne added: "We have repeatedly made the point that there is no medical research which can be used to give reassurances to the public about the potential health effects."

Project leaders say members of the public will be invited to a series of information and feedback sessions throughout September and October, but the dates and venues have not yet been confirmed.

#### Incinerator Q & A

**How was the site selected?**

The partnership worked closely with all five authorities to conduct a thorough search for suitable sites, and project leaders say bidders have been free to propose other locations throughout the process. The council-owned former steelworks site in the centre of Deeside Industrial Park was chosen as the most suitable, in part because it's a brownfield site away from homes with excellent rail links. The NWRWTP did identify a possible site near Holyhead and entered into talks with the owners Anglesey Aluminium, but the company later opted out.

**What will be burnt there?**

The rubbish remaining after materials have been separated for recycling or composting is generally composed of a mix of wastes such as non-recyclable plastics, textiles, paper and card contaminated by food, nappies and DIY waste.

**How are impacts on the environment and residents considered?**

Project leaders say the impact of the plant has been considered 'in depth at every stage of the site selection process'. A NWRWTP spokesman said: "The company selected will be required to carry out an environmental impact assessment in preparation for submitting a planning application. "These will include assessment of the proposal's impact on air quality and health, highways and transportation, noise and vibration and climate change. "The operator will need to apply to the Environment Agency for a permit, in which they will need to show they intend to operate in an environmentally acceptable manner. "If this application is successful then they will need to operate in strict compliance with their permit conditions."

**Why is the proposed solution 'energy-from-waste'?**

The Welsh Government says EfW is the most sustainable solution. It means residual waste is used as a resource to make electricity or as heat for industry, offices or homes.

**How big will the building be?**

The NWRWTP team says the facility will be 'small in comparison to

other industrial buildings that surround the site'. The main processing building would be about 5,500 sq m, less than 10% of the size of the main building at the adjacent Toyota plant and about half the size of the Asda Queensferry site. The height of the building would be a maximum of 46m, with the chimney stack unlikely to be more than 80m.

**Will the plant operate 24 hours a day?**

**Although the facility itself will operate 24 hours a day, seven days a week, HGV deliveries will likely be restricted to daytime hours.**

[Site Map](#)

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## Eitem Agenda: 9

**ADRODDIAD I:** CYD-BWYLLGOR PTGGGC

**DYDDIAD:** 11 GORFFENNAF 2013

**ADRODDIAD GAN:** PENNAETH CYLLID (CYNGOR SIR Y FFLINT) FEL TRYSORYDD I'R CYD BWYLLGOR

**PWNC:** ADOLYGIAD ARCHWILIO MEWNOL

### **1.00 PWRPAS YR ADRODDIAD**

1.01 Rhoi gwybod i'r pwyllgor am y gwaith archwilio mewnol sy'n cael ei wneud er mwyn bodloni'r gofynion statudol ar gyfer Cydbwyllgorau.

### **2.00 CEFNDIR**

2.01 Fel a amlinellwyd i'r cyfarfod blaenorol mae yna ofyn i Archwilio Mewnol i baratoi barn ar ddiwedd y flwyddynnar digonolrwydd ag effeithiolrwydd trefniadau llywodraethol, rheoli risg a rheolaethau mewnol yn ystod y flwyddyn. Mae adolygiad y rheolaethau mewnol yn ffurfio rhan o adolygiad y sustemau cyfrifo CsyFf..

2.02 Mae adolygiad o drefniadau llywodraethol a rheoli risg felly wedi'i gynnal i'r sgôp a roddwyd oflaen y cyfarfod blaenorol. Roedd hyn yn cynnwys cyfarfod gyda Aelodau a swyddogion o bob awdurdod partner.

2.03 Mae cwblhau'r archwyliad yn ymateb mater arwyddocaol adroddir yn Datganiad Llywodraethu Blynyddol ar gyfer 2011/12.

2.04 Mae canlyniadau'r archwyliad wedi bwydo mewn i'r Datganiad Llywodraethu Blynyddol ar gyfer 2012/13, sydd hefyd yn cael ei rhoi oflaen cyfarfod y Cyd Bwyllgor yma.

### **3.00 YSTYRIAETHAU**

3.01 Mae'r adroddiad archwyliad wedi atodi (atodiad a). Mae cynnwys yr adroddiad wedi'i drafod gyda Colin Everett fel swyddog arweiniol. Gofynnir hefyd i'r Bwrdd Prosiect am sylwadau cyn i'r adroddiad gael ei gwblhau.

3.02 Bu i'r gwaith archwilio ymdrîn a'r materion isod:

- Dogonolrwydd ac ehangder cydymffurffiad gyda fframwaith llywodraethu corfforaethol y Cyd Bwyllgor a ddeddfwriaeth priodol.
- Digonolrwydd o adnabod, asesiad, lliniaru ac adrodd risgiau
- Ansawdd a chyfanrwydd o rheolaeth ariannol a gwybodaeth a



ddefnyddwyd neu adroddwyd i'r Cyd Bwyllgor.

- I ba raddau mae adnoddau'r Cyd Bwyllgor wedi'i ddiogelu o golled o bob math gan gynnwys twyll, gwastraff, gweinyddiaeth aneffeithiol a gwerth am arian gwael.

### 3.03 Casgliad yr adroddiad yw:-

- Bod fframwaith llywodraethu effeithiol wedi'i sefydlu i rheoli risg, sicrhau tryloywder a mynegi atebolrwydd.
- Mae cofrestr risg ymarfer orau yn cael ei gadw a mae adnabod, asesu, lliniaru ac adrodd risgiau yn gadarn
- Mae protocol penderfyniadau clir wedi'i sefydlu a darperir gwybodaeth o ansawdd dda i'r Cyd Bwyllgor
- Mae'r proses pwrcasu wedi'i strwythuro i optimeiddio gwerth am arian.

## 4.00 ARGYMHELLION

4.01 Bod y pwyllgor yn derbyn yr adroddiad.

## 5.00 GOBLYGIADAU ARIANNOL

5.01 Dim o ganlyniad i'r adroddiad hwn.

## 6.00 EFFAITH GWRTH-DLODI

6.01 Dim o ganlyniad i'r adroddiad hwn.

## 7.00 EFFAITH AMGYLCHEDDOL

7.01 Dim o ganlyniad i'r adroddiad hwn.

## 8.00 EFFAITH AR GYDRADDOLDEB

8.01 Dim o ganlyniad i'r adroddiad hwn.

## 9.00 GOBLYGIADAU PERSONÉL

9.01 Dim o ganlyniad i'r adroddiad hwn.

## 10.00 ANGEN YMGYNGHORIAD

10.01 Dim o ganlyniad i'r adroddiad hwn.

## 11.00 YMGYNGHORIAD WEDI EI WNEUD

11.01 Dim o ganlyniad i'r adroddiad hwn.

## 12.00 ATODIADAU

Atodiad A – Adroddiad Archwyllo Mewnol o drefniadau llywodraethu



# PTGGGC

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

## (MYNEDIAD AT WYBODAETH) 1985

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# North Wales Residual Waste Joint Committee

Review of Governance Arrangements

Internal Audit Report  
May 2013

Final Report

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| Debrief meeting     | 28 <sup>th</sup> March 2013 | Auditors       | Flintshire Internal Audit      |
| Draft report issued |                             |                |                                |
| Responses received  |                             |                |                                |
| Final report issued | 3 <sup>rd</sup> May 2013    | Client sponsor | Chief Executive, FCC           |
|                     |                             | Distribution   | Chief Executive, Project Board |

## 1 EXECUTIVE SUMMARY

The Accounts and Audit (Wales) (Amendment) Regulations 2010 require all Joint Committees to prepare statutory accounts and comply with audit requirements. The North Wales Residual Waste partnership is a Joint Committee legally underpinned by a signed Intra Authority Agreement which appoints Flintshire County Council as the lead council. Therefore, Flintshire internal audit department is required to provide an annual audit assurance report to the Joint Committee.

This report covers the review of governance arrangements of the North Wales Residual Waste Joint Committee that has recently been carried out. This was approved as an addition to the Internal Audit plan for 2012/13 as authorised at the Joint Committee meeting on 20<sup>th</sup> February, 2013.

### 1.1 INTRODUCTION

The North Wales Residual Waste Joint Committee currently manages the collaborative procurement process to establish a residual waste treatment facility in North Wales and is a partnership of Flintshire County Council, Isle of Anglesey County Council, Gwynedd Council, Conwy County Borough Council and Denbighshire County Council. The partnership aims to support councils in meeting their obligations set by the Welsh Government with regard to landfill as only 5% of waste is allowed to be taken to landfill after 2025.

The partnership was established to jointly manage residual waste generated in the 5 unitary authorities and to date the partnership has been managing the procurement process to let a contract for managing the residual waste. The current status of the procurement process indicates the solution that will be provided to meet waste diversion obligations will be an *Energy from Waste* facility based at Deeside Industrial Park.

The partnership is legally underpinned by a signed Intra Authority Agreement which established the Terms of Reference for the Joint Committee, sets the decision making protocols, formalises roles and responsibilities and appoints Flintshire County Council as the lead council.

The following areas were considered as part of the internal audit review of the Joint Committee:

- Adequacy and extent of compliance with the Joint Committee's corporate governance framework and relevant legislation
- Adequacy of risk identification, assessment, mitigation and reporting
- The quality and integrity of financial and other management information utilised or reported by the Joint Committee
- The extent to which the Joint Committee's resources are safeguarded from loss of all kinds including fraud, waste, inefficient administration and poor value for money

**CONCLUSION** – An effective governance framework has been established for managing risk, ensuring transparency & demonstrating accountability within the Joint Committee (JC). The Joint Committee has been formally constituted in accordance with the Local Government Act 1972 and 2000 and the council's constitution has been revised to reflect this so as to ensure there is clear authority for the Joint Committee to exercise the delegated functions on behalf of the participating councils. The roles and responsibilities both individually and collectively in relation to the partnership and to the authority are clearly laid out, and dispute resolution procedures are in place. However, a formal process for developing the Annual Governance Statement (AGS) needs to be established.

A clear decision making protocol has been established and the JC are provided with information which is fit for purpose, relevant, timely and gives clear explanations of technical and financial issues and their implications. However, the current Inter Authority Agreement (IAA) allocates budgetary control to the Project Board with no requirement for the JC to receive budgetary control information, although it is responsible for approving the budget on an annual basis. The next IAA, currently being drafted, should include the need for the JC to receive budgetary control information, along with their responsibility for approval of financial statements and each year's annual budget.

A best practice risk register is maintained and risk identification, assessment, mitigation and reporting is robust. Responsibility for Risk assessment has been allocated and there is clear evidence of ownership.

Meetings with project board officers and Joint Committee members and review of the minutes for the year indicate that officers and members, through the Project board and JC, have a good understanding of their roles, responsibilities and involvement in the overall governance framework. There has been positive feedback from the external healthcheck carried out by the Office of Government Commerce (OGC) regarding governance and risk management. The Board took all decisions in accordance with the Inter Authority Agreement and Constitution.

### 1.3 APPROACH TO REVIEW

Secure reasonable, evidence based assurance on the effectiveness of the Joint Committee's risk management, control and governance environment.

Through meetings covering both project team and members of the Joint Committee, and review of key documentation, carry out a high level review including the governance framework, risk management, financial and non-financial management information for decision making and value for money safeguards.

#### Limitations to the scope of the audit:

- Our work does not provide any absolute assurance that material error, loss or fraud does not exist.
- The audit comprises a healthcheck review only. Any issues identified for further detailed review and testing as a result of the healthcheck will be programmed for 2013/14 internal audit work.



### 1.4 RECOMMENDATIONS SUMMARY

The following table highlights the number and categories of recommendations made. The Action Plan at Section 2 details the specific recommendations made as well as agreed management actions to implement them.

**Recommendations made during this audit:**

|  | Fundamental | Significant | Merits Attention | Suggestion | Total    |
|--|-------------|-------------|------------------|------------|----------|
| Adequacy and extent of compliance with the Joint Committee's corporate governance framework and relevant legislation   | 0           | 1           | 3                | 0          | 4        |
| Adequacy of risk identification, assessment and mitigation   | 0           | 0           | 0                | 0          | 0        |
| The quality and integrity of financial and other management information utilised or reported by the Joint Committee  | 0           | 1           | 2                | 0          | 3        |
| The extent to which the Joint Committee's resources are safeguarded from loss of all kinds including fraud, waste, inefficient administration and poor value for money | 0           | 0           | 0                | 0          | 0        |
| <b>TOTAL</b>   | <b>0</b>    | <b>2</b>    | <b>5</b>         | <b>0</b>   | <b>7</b> |

## 2 ACTION PLAN

The priority of the recommendations made is as follows:

| Priority         | Description  |
|------------------|--|
| Fundamental      | Action is imperative to ensure that the objectives for the area under review are met.  |
| Significant      | Requires action to avoid exposure to significant risks in achieving the objectives for the area under review.  |
| Merits Attention | Action advised to enhance control or improve operational efficiency.   |
| Suggestion       | These are not formal recommendations that impact our overall opinion, but used to highlight a suggestion or idea that management may want to consider. |

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| Ref   | Recommendation  | Categorisation | Accepted (Y/N) | Management Comment  | Implementation Date | Manager Responsible |
|---|---|----------------|----------------|---|---------------------|---------------------|
| <b>Adequacy and extent of compliance with the Joint Committee’s corporate governance framework and relevant legislation</b> |   |                |                |   |                     |                     |
| 1.04  | <p>This internal audit review has identified robust governance is in place, however, as part of the annual accounts requirements the Joint Committee has to produce an Annual Governance Statement (AGS). Therefore, the project board should co-ordinate the annual self-assessment and preparation of the AGS. There should be an appropriate timeline that allows input to the AGS on a timely basis. A formalised process for reviewing the AGS during the year should be established, including ownership with an e-mail sent to all relevant officers/members with reference to:</p> <ul style="list-style-type: none"> <li>• relevant legislation;</li> <li>• CIPFA / SOLACE guidance;</li> <li>• Last years submissions for reference;</li> <li>• Guidance on completion</li> </ul> | Significant    | Y              | A new requirement to accompany the new accounting requirements for the JC. The Project Board to be charged with agreeing a model for the AGS and with producing the first AGS for recommendation to the JCC by June 2013. In subsequent years an annual self-assessment to be conducted by the Project Board leading to the publication of the AGS alongside the annual accounts. | June 2013           | Monitoring Officer  |

| Ref  | Recommendation   | Categorisation   | Accepted (Y/N) | Management Comment   | Implementation Date | Manager Responsible |
|--|--|------------------|----------------|--|---------------------|---------------------|
|  | The information returns should be summarised and then be subject to critical review by the Chief Executive   |                  |                |  |                     |                     |
| 1.04   | The AGS should evidence how the JC adhered to the six core principles of the CIPFA / SOLACE framework <i>Delivering Good Governance in Local Government during 2011/12</i> | Merits Attention | Y              | As part of the above action.   | June 2013           | Monitoring Officer  |
| 1.04   | The Chief Executive of the lead authority and Chair of the JC should sign the AGS rather than the project lead and Chair of JC   | Merits Attention | Y              | As part of the above action.   | June 2013           | Monitoring Officer  |
| 1.05   | The JC should establish a Data Protection Policy as there is evidence other long established JC's are meeting these requirements as a separate body to the lead authority  | Merits Attention | Y              | A formal policy to be set and adopted based on current practice operated within the Project Team and fulfilling legal and commercial requirements in full. | June 2013           | Monitoring Officer  |
| <b>Adequacy of risk identification, assessment and mitigation</b>  |  |                  |                |  |                     |                     |
|  | No recommendations arising   |                  |                |  |                     |                     |
| <b>The quality and integrity of financial and other management information utilised or reported by the Joint Committee</b> |  |                  |                |  |                     |                     |
| 3.04   | The budget outturn statement should take account of the adjustments identified by WAO in the external audit  | Merits Attention | Y              | To be actioned as part of the  | Annual from 2014    | Project Director    |

| Ref   | Recommendation   | Categorisation   | Accepted (Y/N) | Management Comment  | Implementation Date                          | Manager Responsible                      |
|---|--|------------------|----------------|---|--|--|
|   | All income categories should be described clearly in the budget statement.   |                  |                | annual out-turn reporting and annual accounts processes as required.  |  | and Section 151 Officer                  |
| 3.04  | The JC should be presented with budgetary control information and the annual budget for approval for the following financial year  | Merits Attention | Y              | Formal reporting of the out-turn position for 2012-13 and the budget for 2013-14 to be made to the next available meeting of the JCC and repeated annually  | June 2013                                    | Project Director and Section 151 Officer |
| 3.04  | The next IAA which will cover the post procurement stage of the partnership is currently being drafted. This IAA should allocate responsibility for approval of annual financial statements, and each year's annual budget, to the JC. | Significant      | Y              | The project is moving into a more complex phase of pre-planning operational expenditure. Once a decision is made on the governance of an operational contract with a preferred bidder for the residual waste facility, and a new IAA is drafted, this recommendation will be met. | At the completion of the next IAA (date tbc) | Project Director and Section 151 Officer |
| <b>The extent to which the Joint Committee's resources are safeguarded from loss of all kinds including fraud, waste, inefficient administration and poor value for money</b> |  |                  |                |   |  |  |
|   | No recommendations arising   |                  |                |   |  |  |

### 3. FINDINGS AND RECOMMENDATIONS

#### 1 Adequacy and extent of compliance with the Joint Committee's corporate governance framework and relevant legislation

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p>1.01 Ensure the Joint committee has been formally constituted in accordance with the Local Government Act 1972 and 2000 and the lead council's constitution has been revised to reflect this</p> <p>The legal department provided evidence that</p> <ol style="list-style-type: none"> <li>1.) the joint committee has been formally constituted under sections 101(5) and 102(1) of the Local Government Act 1972 and section 20 of the Local Government Act 2000</li> <li>2.) the council's constitution been revised to reflect the appointment of the Joint Committee so as to ensure there is clear authority for the Joint Committee to exercise the delegated functions on behalf of the participating councils (Part 3, Section B at paragraph 9 of the council constitution deals with the delegation scheme for the Committee)</li> </ol> |                |
| <p>1.02 Ensure an effective corporate governance framework for the partnership has been established through a signed agreement.</p> <p>The governance framework is clearly laid out in the signed Intra Authority Agreement established in 2010. Protocols for partnership working were reviewed by reference to the Inter Authority Agreement and supporting schedules, and discussion with the project officer re partnership approach. The review evidenced that there are the following key requirements in place:</p> <ul style="list-style-type: none"> <li>- a clear statement of the partnership principles and objectives</li> <li>- clarity of each partner's role within the partnership</li> <li>- definition of roles of partnership board members</li> </ul>   |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   | RECOMMENDATION |
|---|----------------|
| <ul style="list-style-type: none"> <li>- line management responsibilities for staff who support the partnership</li> <li>- a statement of funding sources for the project and clear accountability for financial administration</li> <li>- decision making protocols</li> <li>- a protocol for dispute resolution within the partnership</li> </ul> <p>No gaps were identified in the key partnership working protocols.</p> <p>Individual meetings with members and lead officers from all the partners councils confirm that officers and members, through the Project board, and Joint Committee have a good understanding of their roles, responsibilities and involvement in the overall governance framework. A number of members and officers noted that the formation of a sub-group would help with discussing issues that may arise in between meetings as they are only required to meet three times per annum. Fortunately, the single bidder issue could be presented to an already programmed JC meeting relatively soon after the issue was known. However, the IAA makes clear provision for special meetings and permits any partner to call one with relevant notice, and most members and lead officers interviewed considered that had the next JC meeting been a number of months after the single bidder issue arose then a special meeting would have been called.</p> <p>An independent evaluation of the partnership was carried out in 2010 by the OGC and the conclusions were positive as per the extract below:</p> <p><i>“The Review Team finds that the Project is fundamentally well-managed. The Partnership has invested in a professional team who are experienced, motivated and skilled. The Project has very well developed documentation and robust governance arrangements. There is enthusiasm and commitment to the Project at both officer and councillor level. There is currently adequate staffing capacity...There is a pride in the project and a genuine passion for future collaboration across North Wales.”</i></p> |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION  |
|--|---|
| <p>1.03 Review through meetings with members from all partners whether training and induction is provided to members of the JC and considered effective</p> <p>Induction for new members was held following the council elections in May 2012 through a briefing/refresher sessions in Summer 2012 prior to the first JC since the May 2012 elections to ensure new JC members were fully informed on the project and progress to date.</p> <p>Meetings with members of partner councils confirmed that workshops are held regularly by the project director and project officer which provide updates on key financial and other implications of procurement phases. Members also confirmed that the half day workshops provided also cover explanations and implications of the more technical issues to help support effective decision making.</p> <p>However, some members noted that although seminars and updates are provided it would be of benefit considering the complexity of some of the information to receive a seminar directly prior to the JC meetings explaining the implications of the information to be reviewed at the ensuing meeting.</p>  |   |
| <p>1.04 Review whether the lead council has established adequate arrangements to support the production of a robust Annual Governance Statement (AGS) for inclusion in the Statement of Accounts and it is approved by the J.C within required deadlines.</p> <p>Due to an urgent need to secure approval of accounts and Annual Governance Statement (AGS) by the Joint Committee the completion of the AGS was co-ordinated, on an interim basis, by the Finance Manager (Strategy &amp; Technical), with input from the Project Officer, and the Wales Audit Office to some extent. This approach was deemed necessary as the deadlines for approval of financial statements for the years 2008/09 to 2011/12 had been missed as no FCC officers were aware that this was a requirement for the Joint Committee.</p> <p>CIPFA guidance notes that to ensure a challenging and rigorous process to developing the AGS a group should be established, as if the work is delegated to small number of officers it is likely to dilute the statement's significance. In conclusion for the 2011/12 AGS there was no formal AGS process for developing the AGS with input from members of the JC and key lead officers from each partner and an overall critical review of the AGS. In future to ensure that governance arrangements are fully integrated a small working group should be established to co-ordinate an annual self-assessment and preparation of the AGS. There should be an appropriate timeline that allows input to the document on a timely basis. A formalised process for reviewing the AGS during the year</p> | <p>As part of the annual accounts requirements the Joint Committee has to produce an Annual Governance Statement (AGS). Therefore, the project board should co-ordinate the annual self-assessment and preparation of the AGS.</p> <p>There should be an appropriate timeline that allows input to the document on a timely basis. A formalised process for reviewing the AGS during the year should be established, including ownership with an e-mail sent to all relevant officers/members with reference to:</p> <ul style="list-style-type: none"> <li>• relevant legislation;</li> <li>• CIPFA / SOLACE guidance;</li> <li>• Last years submissions for reference;</li> <li>• Guidance on completion</li> </ul> |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION  |
|--|---|
| <p>should be established, including ownership with an e-mail sent to all relevant officers/members with reference to:</p> <ul style="list-style-type: none"> <li>• relevant legislation;</li> <li>• CIPFA / SOLACE guidance;</li> <li>• Last years submissions for reference;</li> <li>• Guidance on completion</li> </ul> <p>The information returns should be summarised and then be subject to critical review by the Chief Executive.</p> <p>Two governance issues were raised in the 2011/12 AGS relating to lack of external audit and timely approval of accounts and internal audit. All of these issues were resolved by March 2013, with the JC approving all outstanding audited accounts in the February 2013 JC meeting. Review of the 2011/12 AGS also identified the following:</p> <ol style="list-style-type: none"> <li>1.) The AGS doesn't evidence how the JC adhered to the six core principles of the CIPFA / SOLACE framework <i>Delivering Good Governance in Local Government during 2011/12</i></li> <li>2.) The Chief Executive of the lead authority and Chair of the JC should sign the AGS rather than the project lead and Chair of JC</li> </ol>   | <p>The information returns should be summarised and then be subject to critical review by the Chief Executive</p> <p>The AGS should evidence how the JC adhered to the six core principles of the CIPFA / SOLACE framework <i>Delivering Good Governance in Local Government during 2011/12</i></p> <p>The Chief Executive of the lead authority and Chair of the JC should sign the AGS rather than the project lead and Chair of JC</p> |
| <p><b>1.05 Review whether Data Protection Act and Health and Safety Responsibilities of the Joint Committee have been complied with as the committee is classified as a separate organisation and there is evidence other long established JC's have established these requirements</b></p> <p>The Joint Committee is not an employer and therefore it was considered the health and safety policy of the lead authority would cover the project officers who are based at Flintshire County Council. No evidence was identified that the committee has a Data Protection Policy in place nor is this mentioned in the Intra Authority Agreement (IAA) or AGS as JC responsibilities. The IAA covers Data Protection but specifies that this is the responsibility of each partner. Discussion with the project officer indicated that compliance with the DPA was considered to be through the lead authority rather than the JC as a separate organisation.</p> <p>We compared this approach with a long established JC – SEWTA, which is the South East Wales Transport Alliance Joint Committee, has included requirements in the committee's AGS as follows – 'In accordance with its statutory responsibilities.....the Committee has a Data Protection policy and also has procedures in place to</p> | <p>The joint committee should establish a Data Protection Policy as there is evidence other long established JC's are meeting these requirements as a separate body to the lead authority.</p>  |



| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   |  | RECOMMENDATION   |
|---|--|--|
| <p>meet its responsibilities under the Freedom of Information Act and the Regulation of Investigatory Powers Act 2000.'</p>   |  |  |
| <p>1.06 Review whether independent healthchecks of governance and partnership arrangements have been carried out and the results implemented</p> <p>The only external review of the JC carried out to date was the Gateway review commissioned by the Welsh Government and carried out by the OGC to ensure governance arrangements were robust and the partnership working was effective. The Gateway Review's findings and recommendations were reported to the JC (agenda item 6) on 18 June 2010 and the table below shows the Gateway review recommendations and references to where Recommendations were evidenced as addressed in JC minutes :</p> |  |  |
| Recommendation  | Critical/<br>Essential/<br>Recommended | Reference to evidence of implementation  |
| <p>1. <b>That the Partnership possibly in conjunction with Wrexham develops, consults on and adopts a strategy for the region.</b></p>  | <p>Essential<br/>Within 6 months</p>   | <p>See note in agenda item 6 on JC papers 18 June 2010, and SO note below.</p> <p>After the JC considered this report, the WG's strategy and sector plans were published which were very explicit in identifying high efficiency EfW as the preferred method of treating residual waste, which further reduced the need for any North Wales joint waste strategy</p> |
| <p>2. <b>That the Project Team should develop a contingent project plan providing for potential issues/delays which may arise through the planning process.</b></p>   | <p>Critical</p>                        | <p>See note in agenda item 6 on JC papers 18 June 2010</p>   |
| <p>3. <b>That the Project Team should develop a plan for dialogue encompassing</b></p>  | <p>Essential<br/>Within 3 months</p>   | <p>See note in agenda item 6 on JC papers 18 June 2010, and PB Papers on resourcing 23 April 2010, 22 July 2010 &amp; 24 Sept 2010. and PB</p>   |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   |                              |   | RECOMMENDATION |
|---|------------------------------|---|----------------|
| organisational structures, roles/responsibilities and delegated authorities. This should also include appropriate mechanisms and protocols for communication and reporting.   |                              | papers on confidentiality protocol 24 Sept 2010.  |                |
| 4. That the skill, experience and resource requirements for the procurement phase of the Project are identified (for both the Partnership and each individual Local Authority) and put in place before the OJEU Notice is publicised and reassessed at key stages of the Project. | Essential<br>Within 3 months | See note in agenda item 6 on JC papers 18 June 2010, and PB Papers on resourcing 23 April 2010, 22 July 2010 & 24 Sept 2010.  |                |
| 5. Senior/leadership commitment will need to be maintained to ensure that sufficient time and energy is dedicated to this Project.  | Ongoing                      | See note in agenda item 6 on JC papers 18 June 2010.<br><br>In addition, it noteworthy that the JC Chair, Cllr Eryl Williams (Denbighshire) has been re-elected from the outset of this process which has provided stability and consistency.   |                |
| 6. That the stakeholder management plan is completed, approved by the Partnership and implemented. It should include continued communication with the market.   | Critical                     | See note in agenda item 6 on JC papers 18 June 2010, agenda item 6 29 Oct 2010, agenda item 7 JC papers 13 Dec 2012<br><br>Stakeholder mapping and management has been a driver of communication and engagement activities from the start of the project. The stakeholder mapping exercise is a "live" document and is therefore consistently reviewed by the project team and its advisors and if any amendments / changes to any action plans are required, then they are reported as necessary (see Dec 2012 JC papers as an example of action |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   |                 | RECOMMENDATION |
|---|-----------------|----------------|
|   | plan approval). |                |
| <p><b>Conclusion</b><br/>Action plans and recommendations from external reviews are considered and implemented promptly and effectively</p> |                 |                |

**2 Adequacy of risk identification, assessment and mitigation**

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p><b>2.01</b> Review governance documents for allocation of risk management responsibility</p> <p>Although not mentioned under 'Joint Committee' in the main body of the IAA, Schedule 2 to the IAA which includes the Terms of Reference for the Joint Committee allocates clear responsibility for risk assessment to the JC.</p> <p>The 2010 gateway review by the independent OGC looked at how responsibility for risk management was being implemented and concluded the following '<b>The Review Team observed a robust risk management regime within the Project. There is a clear allocation of risks to senior officers and a systematic approach to the assessment of dependencies and application of mitigation and escalation procedures.....There are also a range of potential issues that the Partnership is aware of, including but not limited to, the retention of key officers leading the procurement, market interest, site selection, possible planning challenge/delays, successful procedural challenge in relation to the procurement process, and the commitment of sufficient and adequate resources throughout the life of the Project. The Partnership is conscious of these issues and the risk register reflects that awareness with a suitable mitigation plan.</b>'</p> |                |
| <p><b>2.02</b> Ensure a comprehensive risk register is maintained and risk management is effective</p> <p>Overall risk management demonstrates a high degree of risk maturity as is evidenced with robust risk identification, assessment, mitigation and reporting. Each risk has a risk identification, consequence, current controls in place, further mitigation controls, residual risk classification, responsibility assigned to implement mitigation together with timescales.</p> <p>The format of the risk register utilised represents good practice and a similar format is promoted in the current FCC Risk Management Strategy (for service/operational risks). One council interviewed indicated that the risk register and method of managing risks was considered best practice and was being applied to other material projects in that council. All members and officers interviewed for all 5 partner authorities considered that risk reporting and management was effective. The risk register is also provided periodically to the Welsh Government for review and ensure that risk management is effective.</p>  |                |

**OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE** **RECOMMENDATION**

2.03 Through review of information provided to the February project board and JC as well as Internal Audit attendance at the meetings, review how risk assessment and mitigation was applied and informed decision making after withdrawal of the one of the final two bidders from the procurement process.

This issue had already been identified as a project risk and the extract below shows the current status of that risk prior to the single bidder issue. Detailed audit review of the single bidder issue in terms of VFM and application of Treasury Management guidance is covered in references 3.01 onwards:

| ID  | Risk / Issue (i.e.: Threat to the Project) | Consequence  | Current Assessment |        |         | How the risk will be managed and controlled |                 |  |                 | Residual risk after management |        |         | Impln Date |        | Review Date |
|-----|--|--|--------------------|--------|---------|---|-----------------|--|-----------------|--------------------------------|--------|---------|------------|--------|-------------|
|     |  |  | Impact             | L'hood | Overall | Already in Place                            | Who is Managing | Not in Place (Proposed)  | Who will Manage | Impact                         | L'hood | Overall |            |        |             |
| PD8 | One of the two final bidders drops out     | Threat to VFM, price escalation, possible exceedance of affordability envelope, delay to procurement programme | 4                  | 3      | 12      |   |                 | Procurement process designed to ensure ability and /or appetite for contract closure is understood pre final tender appointment. Will seek agreement with all bidders at this stage in relation to major issues. | PD              | 4                              | 2      | 8       | Ongoing    | Sep-12 |             |

We confirmed the risk register was updated in February 2013 to reflect the potential impacts of one bidder remaining along with risk management, control and mitigation measures as per below extract:

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   | RECOMMENDATION |
|---|----------------|
| <p><i>There have been the following changes to existing risks in this reporting period: -</i></p> <ul style="list-style-type: none"> <li>• <i>PD8 (One of the two final bidders drops out) amended to reflect withdrawal of second bidder from procurement process pre CFT. Mitigation - Following SITA UK's decision to withdraw from the procurement process pre CFT the project team will be applying the guidance as set out by the UK treasury to ensure Value for money is obtained for the partnership. Likelihood has increased from 2 to 5.</i></li> <li>• <i>PD19 (There is no market interest due to limited capacity within the industry). As for PD8 amended to reflect withdrawal of second bidder from procurement process pre CFT. Risk has increased from 1 to 3 to reflect loss of one bidder.</i></li> <li>• <i>F7 (Finance and affordability), PD1, PD6 &amp; PD7 (Project Delivery) have amended commentaries to reflect second bidder withdrawal pre CFT, but no change to risk levels.'</i></li> </ul> <p>One of the mitigation measures to manage the threat to VFM is the application of HM Treasury 'Market Failure' guidance when this situation occurs. The Monitoring Officer and S151 officer acted promptly to request information from the Project Officer regarding compliance with H M treasury guidance in a single bidder (market failure) situation to ensure clear guidance could be provided to the February 2013 Project Board. One of the key areas where risks need to be reviewed is with respect to the following guidance from HM TREASURY where there is one bidder remaining:</p> <p><b><i>'In any circumstance where a procuring authority considers it is appropriate to continue with a single bidder it should ensure there is transparent competition in the bidder's supply chain. If the bidder will not agree to market testing of its subcontracts, the procurement is unlikely to deliver Vfm and should be halted.'</i></b></p> <p>Internal Audit attended the Feb 2013 Project Board meeting and confirmed the following:</p> <ul style="list-style-type: none"> <li>• Risk register updated effectively to reflect single bidder situation and compliance with HM Treasury Guidance</li> <li>• Clear guidance from S151 and MO about the impact of one bidder and HM Treasury guidance</li> <li>• Clear evidence that treasury management guidance when one bidder remaining is being applied effectively (report of subcontract element and extent of market testing is not completed yet and should be presented to next project board and then the JC)</li> <li>• As a result of the risk mitigation actions regarding compliance with HM Treasury guidance, robust guidance from the MO and S151 officer, reassurance secured from Welsh Government that single bidder situation is not unusual for residual waste contracts and that funding is not at risk, the project board AGREED to recommend to the JC in Feb 19 meeting that procurement should proceed subject to receiving the subcontractor report at the next meeting</li> </ul> <p>The February 19<sup>th</sup> JC meeting reviewed the available evidence and guidance (the updated risk register was also provided for the meeting) and as a result determined that the procurement should proceed and that a report detailing the extent of subcontracting and market testing would be received at the next joint committee meeting. Appropriate challenge was provided in the meeting including requesting assurance that the negotiating position is not weakened when the final bidder becomes aware they are sole remaining bidder.</p> |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p>Conclusion</p> <p>Evidence of risk assessment and implementation of mitigation actions to reduce risks clearly helps underpin recommendations by the project board to the JC and actual decision making by the JC</p> |                |

**3 The quality and integrity of financial and other management information utilised or reported by the Joint Committee**

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p>3.01 Ensure decision making protocol established in the governance document (IAA) including which issues will be determined at committee level and project board level</p> <p>The decision making protocol has been established in the Intra Authority Agreement (IAA) as follows:</p> <ul style="list-style-type: none"> <li>- Project Board matter – this is an issue to be decided at a quorate meeting of the project board and the decision is binding on all the councils in the JC</li> <li>- JC matter – an issue decided upon at a quorate meeting of the JC and again binding on all the JC councils</li> <li>- There are some issues that may have to be referred to the individual councils involved in the JC and the IAA is clear that for the avoidance of doubt these issues will not be dealt with until the matter has been determined individually by all of the JC councils. Also if the councils individually were not able to reach a decision on an issue it would be referred under Clause 23 of the IAA which relates to Dispute Resolution</li> </ul> <p>To ensure there is clarity about which issues should be decided by which of the above three decision making sources all the procurement milestones have been established in Schedule 1 to the IAA and all have been identified as either a Project Board Matter, JC matter or a matter reserved for councils. In addition, the JC Terms of Reference included in Schedule 2 of the IAA allocated reserved decision making for some additional areas to the procurement milestones in Schedule 1 such as setting the affordability envelope and agreeing the negotiating remit for the project teams.</p> |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION   |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
|--|------------------|------------------|-----------------|-----------------|---------------|--------------|---------------|--------------|------------------|-----------------|------------------|------------------|--|
| <p>Review of the minutes for both project board and JC for 2012/13 did not identify any decisions that were made contrary to the decision making protocol in the IAA.</p>  |                  |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| <p>3.02 Ensure there is evidence that</p> <ul style="list-style-type: none"> <li>The IAA specifies timescales for meetings and receipt of information for meetings;</li> <li>Dates for distributing agenda and supporting information for joint committee meetings is adhered to</li> </ul> <p>The IAA specified JC requirements which are: a printed bilingual copy of the agenda and reports for each meeting and the minutes of previous meeting need to be despatched at least 5 business days before JC meetings – the Chief Executive of the lead council is responsible for making sure this deadline is met. Quorum requirements are 5 members of JC including at least one member from each of the participating councils. All reports to be submitted to the JC will be considered by the Project Board prior to submission to the JC.</p> <p>Dates for distributing agenda and supporting information for joint committee meetings is adhered to - see table below which evidences that papers were sent within the timescales specified in the IAA:</p> <table border="1" data-bbox="188 879 1146 1077"> <thead> <tr> <th>Date</th> <th>Date papers sent</th> </tr> </thead> <tbody> <tr> <td>27 January 2012</td> <td>20 January 2012</td> </tr> <tr> <td>16 March 2012</td> <td>8 March 2012</td> </tr> <tr> <td>1 August 2012</td> <td>24 July 2012</td> </tr> <tr> <td>13 December 2012</td> <td>6 December 2012</td> </tr> <tr> <td>20 February 2013</td> <td>13 February 2013</td> </tr> </tbody> </table> | Date             | Date papers sent | 27 January 2012 | 20 January 2012 | 16 March 2012 | 8 March 2012 | 1 August 2012 | 24 July 2012 | 13 December 2012 | 6 December 2012 | 20 February 2013 | 13 February 2013 |  |
| Date   | Date papers sent |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| 27 January 2012  | 20 January 2012  |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| 16 March 2012  | 8 March 2012     |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| 1 August 2012  | 24 July 2012     |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| 13 December 2012   | 6 December 2012  |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| 20 February 2013   | 13 February 2013 |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |
| <p>3.03 Assess whether the joint committee are provided with information which is fit for purpose, relevant, timely and gives clear explanations of technical and financial issues and their implications. (Supports compliance with SOLACE/CIPFA - Core Principle 4: Taking informed and transparent decisions which are subject to effective scrutiny and managing risk).</p> <p>The testing strategy for this issue covered the following:</p> <ul style="list-style-type: none"> <li>Discussion with members and officers from all partner councils re the adequacy of information to support decision making;</li> </ul>  |                  |                  |                 |                 |               |              |               |              |                  |                 |                  |                  |  |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   | RECOMMENDATION |
|---|----------------|
| <ul style="list-style-type: none"> <li>• Ensure that professional specialist advice on matters that have legal, technical or financial implications is secured and recorded well in advance of decision making and used appropriately</li> <li>• Ensure members are briefed on technical issues and the impacts on the procurement</li> </ul> <p>Professional advice on matters that have legal, technical or financial implications is available and recorded well in advance of decision making and used appropriately. At the outset the J.C. appointed specialist independent advisors to the project through an interview process to provide professional advice as follows:</p> <ul style="list-style-type: none"> <li>- Technical – ENTEC, AMEC</li> <li>- Legal – Pinsent Mason</li> <li>- Financial – Grant Thornton</li> </ul> <p>Each of these organisations have nominated specialist officers that attend the Project Board meetings to provide input and guidance, and advisors are also commissioned to provide reports on specialist areas when required which are first considered by Project board prior to submission of recommendations to the J.C. meetings eg Transport options for Waste via Road or Rail.</p> <p>Key procurement stages including Pre Qualification Questionnaire (PQQ) stage and Invitation to Submit Outline Solutions (ISOS) stage were scored by the technical and financial specialists with full explanations included in reports of reasons for the scoring. For example, for the PQQ submissions ENTEC assessed General Company information, Technical and Professional Ability, Experience and Quality Assurance, Grant Thornton assessed Economic and Financial health, and FCC assessed Equal Opportunities, Health and Safety, Environment and Sustainability.</p> <p>Review of the agenda and supporting papers for 2012/13 for both project board and JC meetings evidence that regular use is made of specialists for guidance including during meetings of the Project Board. The Health Protection Agency has also been commissioned to assess and provide reassurance re emissions from the EfW plant.</p> <p>Meetings with members of partner councils confirmed that seminars/workshops are held regularly by the project director and project officer which provide updates on key financial and other implications of procurement phases. Issues raised in feedback from some members/officers included the following:</p> <ul style="list-style-type: none"> <li>• Apparent lack of financial analysis comparing the affordability envelope agreed as per the Outline Business Case and current position for each council was identified by some interviewees as an issue – particularly as decisions have been taken since which have increased costs eg transport of waste by</li> </ul> |                |



| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION                                      |         |   |                 |            |        |  |
|--|---|---------|---|-----------------|------------|--------|--|
| <p>rail instead of road. However, review of the minutes shows that the impact of decisions made in terms of costs is identified and assurance is provided that councils remain within the affordability envelope initially agreed to by the partners</p> <ul style="list-style-type: none"> <li>although seminars and updates are provided some members noted it would be of benefit considering the complexity of some of the information to receive a seminar directly prior to the JC meetings explaining the implications of the information to be reviewed at the ensuing meeting</li> <li>a number of members indicated it would be preferable to hold meetings half way across the partnership eg at Bodlondeb, Conwy rather than by rotation across all councils in the partnership</li> </ul>   |   |         |   |                 |            |        |  |
| <p>3.04 Review budget outturn information presented to the Joint Committee and ensure this agrees to the audited Financial Statements. Assess budget requirements and budgetary control reporting.</p> <p>Budgetary control information is analysed by detailed inputs under the headings of Project management costs, Advisor costs and other costs. In addition, so that members can easily assess how detailed costs compare with previous years, all the detailed costs against each detailed input heading are provided for all the years from 2008/09 to 2012/13 as well as the 2013/14 budget.</p> <p>However, the costs as presented in the 2011/12 budget outturn statement in February 2013 do not agree to the final audit accounts as shown below:</p> <table border="0" data-bbox="188 869 918 965"> <tr> <td>Total 2011/12 Expenditure per Statement of accounts</td> <td style="text-align: right;">£997924</td> </tr> <tr> <td>Total 2011/12 Expenditure per final budgetary control statement</td> <td style="text-align: right;"><u>£1073506</u></td> </tr> <tr> <td style="padding-left: 100px;">Difference</td> <td style="text-align: right;">£75582</td> </tr> </table> <p>This difference equates to the net effect of 2011/12 WAO adjustments £75581.4.</p> <p>In the final budget statement for 2011/12, presented to the project board in February 2013, an income category is unnamed but £25000 has been allocated to the category for 2012/13, below Welsh Government contributions, with no description of the source of the income. This information presented to the February 2013 board was not subsequently presented to the JC so no budget outturn information has been received by the JC. The IAA allocates responsibility for budgetary control to the Project Board only, no authority for approval of financial statements, and does not specify when the next year's annual budget should be presented for approval.</p> <p>Conclusion<br/>The budget outturn statement should take account of the adjustments identified by the Wales Audit Office.</p> | Total 2011/12 Expenditure per Statement of accounts | £997924 | Total 2011/12 Expenditure per final budgetary control statement | <u>£1073506</u> | Difference | £75582 | <p>The budget outturn statement should take account of the adjustments identified by WAO</p> <p>All income categories should be described clearly in the budget statement.</p> |
| Total 2011/12 Expenditure per Statement of accounts  | £997924   |         |   |                 |            |        |  |
| Total 2011/12 Expenditure per final budgetary control statement  | <u>£1073506</u>                                     |         |   |                 |            |        |  |
| Difference   | £75582  |         |   |                 |            |        |  |

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| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   | RECOMMENDATION  |
|---|---|
| <p>All income categories should be described clearly in the budget statement.</p> <p>The JC should be presented with budgetary control information and should also be presented with an annual budget for approval for the following financial year</p> | <p>The JC should be presented with budgetary control information and should also be presented with an annual budget for approval for the following financial year</p> <p>The next IAA, currently being drafted, should allocate responsibility for approval of financial statements, and each year's annual budget for the JC, to the JC and should ensure governance procedures result in budgetary control information, including annual outturn, is presented to the JC.</p> |

**4 The extent to which the Joint Committee’s resources are safeguarded from loss of all kinds including fraud, waste, inefficient administration and poor value for money**

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p>4.01 Review allocation of risk factors re VFM and Generic Factors driving VFM as specified by HM Treasury Guidance for PPPs</p> <p>To review whether the approach to the procurement was optimising VFM in terms of risk transfer we applied the HM Treasury checklist for risk allocation covering Design, Financing, Implementation, Operation, Usage, regulatory change, obsolescence, service provider lock-in and residual value and concluded that as far as possible, considering the nature of the project which is 25 year Energy from Waste (EfW) plant, risk factors have been allocated to the service provider. There is clear risk transfer of future costs from the councils to the service provider, and this strategy is evidenced in the original Outline Business Case (OBC). In particular the service provider is being made responsible for delivery of a high quality service at required levels of availability and continuity and quality of service and performance will be monitored through the contract and there will be penalty clauses for poor performance.</p> <p>The contract will define the partnership requirements through an output specification linked to a performance framework. The EfW plant is a market led solution and this accords with Welsh Government long term strategy. In addition, this solution aggregates the risks of construction and ongoing delivery to the service provider rather than the councils.</p> |                |
| <p>4.02</p> <p>Review of generic factors driving VFM, again with reference to HM Treasury guidance identified that there had been focus on whole life costs in the OBC with calculation of affordability envelope and sensitivity analysis. A VFM scoring was applied to the options identified in the OBC options appraisal. Options appraisal to assess VFM is also applied to key decision points in the project eg the Road/Rail Waste Transport Options appraisal, and relative options will be assessed when reviewing community benefits.</p> <p>In terms of managing procurement costs to ensure they are not disproportionate to the underlying project the OBC shows a clear comparison of % procurement costs with similar PPP projects to enable a budget to be established.</p>   |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p>The procurement process and contract will be output based on diversion levels achieved to ensure sufficient incentives including deadlines for commencement which in turn should help ensure that assets and services are developed and delivered in a timely, efficient and effective manner. Performance framework is noted in the OBC and to be developed for the contract will aim to ensure both rewards and deductions based on performance achieved. As noted in 4.01 the partnership is clearly executing a transfer of risks to the service provider, and through the contract and performance framework should help ensure that the allocation of risks can be enforced and that the costs associated with these risks borne by the service provider.</p> <p>The procurement to date has resulted in a competitive process after PQQ in that 7 outline bids were received at the ISOS stage, and three detailed bids at the ISDS stage. After de-selection of one of the three bidders at ISDS stage the two remaining bidders both offered the same EfW solution.</p> <p>There are sufficient skills and expertise involved in the partnership and procurement exercise, and these are utilised effectively during the procurement process; technical and financial specialist skills have been brought into the project (eg Grant Thornton and AMEC) and the project board is very experienced in terms of technical and financial issues relating to waste. Additional legal skills have also been secured (over and above FCC legal department) as Pinsent Mason have been contracted to carry out this role. There is clear evidence that specialist input is secured when required in terms of formal reports and input at JC and project board meetings.</p> <p>Conclusion<br/>The procurement process is structured to optimise VFM whilst supporting delivery of each council's strategic objectives for diversion of waste from landfill.</p> |                |
| <p>4.03 Ensure the HM Treasury guidance for Market Failure applied effectively to inform decision making and help provide assurance that VFM can still be secured when one of final two remaining bidders withdrew from the procurement process</p> <p><b>HM Treasury Guidance to assess potential Market Failure is extracted below:</b></p> <p><b>Market Failure</b></p> <p><i>5.7 If at any stage the procurement team identifies market failure (e.g. absence of competition), they should consider the implications for the project. Market failure or lack of competition occurs where there is only a single bidder for a project or perhaps where there are two or more bidders but only one is considered to be credible. The</i></p>   |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE  | RECOMMENDATION |
|--|----------------|
| <p><i>concern is that in the absence of competitive tension the bidder may not be appropriately incentivised to offer its best price, terms and conditions to the public sector. In this case market abuse might arise. Market abuse can be defined as a situation where the bid offered is out of the market, that is to say above the market price for similar projects, or where the risk profile has been substantially eroded relative to other similar recent PFI projects at this price.</i></p> <p><b>STAGE 3 - PROCUREMENT LEVEL ASSESSMENT</b></p> <ul style="list-style-type: none"> <li>- <i>if the market failure occurs early on in the procurement process (i.e. before bids have been received), the procurement should be halted unless there are systemic market failures which would equally affect any alternative procurement route;</i></li> <li>- <i>where failure occurs after bids have been received, the procuring authority will wish to consider the strength and quality of the remaining or only credible bid, and will need to consider the extent to which the competition has been able to drive out and demonstrate VfM; and</i></li> <li>- <i>in any circumstance where a procuring authority considers it is appropriate to continue with a single bidder it should ensure there is transparent competition in the bidder's supply chain. Benchmarking is not an adequate alternative to market testing. If the bidder will not agree to market testing of its subcontracts, the procurement is unlikely to deliver VfM and should be halted.</i></li> </ul> <p><i>There are many reasons why only a small number of bidders might express interest in particular projects. There is no substitute for procuring authorities and sponsoring departments jointly examining the circumstances surrounding a particular project and determining the characteristics that will demonstrate that a strong competition is taking place.'</i></p> <p>The s151 and MO acted promptly to apply the HM Treasury Guidance re Market Failure, including requesting information from the Project Officers regarding the proportion of the sub contractors tendered by the single bidder, certainty of Welsh Government funding for the project if it was decided to proceed with just one bidder, reasons other bidder dropped out of process at a late stage, validity of re-running the procurement exercise (ie whether would be viewed as a distressed purchaser) and value driven out of the procurement process to date</p> <p>In terms of the stage of the procurement process reached, the partnership has benefited from a competitive process in that 7 outline bids were received at the outline solutions stage, and then three detailed bids at the detailed stage. The JC de-selected one of the three bidders at the detailed stage, leaving the two most competitively priced bidders. The two remaining bidders proposed the same EFW technology, so the partnership has not lost the choice of another technical option.</p> |                |

| OVERVIEW AND ASSESSMENT OF ACTUAL CONTROLS IN PLACE   | RECOMMENDATION |
|---|----------------|
| <p>Assurance has been received from the Welsh Government that It is not unusual for PPP type projects both within waste and other sectors to find themselves in this situation. For example, North London Waste Authority are now in a similar situation. Northumberland and West Berkshire both awarded contracts with one remaining bidder in the process. Both these examples of awarded contracts had to follow the same HM Treasury VFM guidance.</p> <p><b>Actual S151 and MO feedback provided to JC is included below:</b></p> <p>"The Section 151 Officer (Chief Financial Officer) and the Monitoring Officer (MO) were asked to give an opinion in their statutory roles about proceeding with only one bidder. Both confirmed that they did not think that the best interests of the Partnership would be served by running a fresh process because bidders that have already dropped out or been rejected would be unlikely to submit more competitive bids knowing that this initial process had failed.</p> <p>They felt that before proceeding the Board should receive evidence to show the savings and value that had already been generated by the competitive process to date. The Board should also examine the extent to which it would be possible to require elements of the contract to be subcontracted through a competitive process. This would involve assessing the feasibility of competitively procuring every element of the contract that is not currently going to be treated in that way. Needless to say, any element that can be competitively procured without harming the project should be subject to competition in order to increase levels of transparency around value for money."</p> <p><b>Outcome of Project Board meeting February 12<sup>th</sup></b> – After consideration of the MO, S151 guidance and the HM Treasury guidance the board agreed to recommend that to the JC to proceed with the procurement and in the Feb 19 JC meeting this was agreed. A report on subcontract aspects was required for the next project board and JC meeting. On March 21<sup>st</sup> an overall VFM report was circulated to the JC which also noted that the subcontractor report would be presented at the next JC meeting.</p> <p><b>Conclusion</b></p> <p>The single bidder (market failure) issue has been managed effectively with robust governance demonstrated to ensure VFM can continue to be evidenced and optimised. The Joint Committee will be presented with evidence of the extent of sub-contracting and market testing as recommended by both the S151 and MO in the next JC meeting.</p> |                |



## Eitem Agenda: 10

**ADRODDIAD I'R:** CYD-BWYLLGOR

**DYDDIAD:** DYDD IAU, 11 GORFFENAF 2013

**ADRODDIAD GAN:** Y PENNAETH CYLLID FEL TRYSORYDD Y CYD-BWYLLGOR

**PWNC:** DATGANIAD O GYFRIFON 2012/13 PARTNERIAETH GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU

### **1.00 PWRPAS YR ADRODDIAD**

1.01 I gyflwyno'r Datganiad o Gyfrifon 2012/13 (yn amodol ar archwiliad) er gwybodaeth i'r Aelodau yn unig ar hyn o bryd.

### **2.00 CEFNDIR**

2.01 Mae Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2010 yn mynnu bod pob Cyd-bwyllgor yn paratoi cyfrifon ar ddiwedd y flwyddyn ac yn nodi'r dyddiad cau statudol ar gyfer cymeradwyo'r cyfrifon, sef 30ain Medi.

2.02 Mae Datganiad o Gyfrifon y Cyd-Bwyllgor yn cael ei drin yn yr un ffordd â chyfrifon endid sengl Cyngor h.y. yn amodol ar ei archwiliad ar wahân ei hun. Mae'n ofynnol i'r archwilwyr penodedig gyfleu materion perthnasol sy'n ymwneud â'r archwiliad o'r datganiadau ariannol i'r rhai sy'n gyfrifol am lywodraethu drwy adroddiad ISA (Safonau Rhyngwladol ar Archwilio) 260.

### **3.00 YSTYRIAETHAU**

#### **Gofynion Archwilio**

3.01 Rhaid i'r archwiliad gael ei gwblhau a'r Datganiad o Gyfrifon gael ei gymeradwyo a'i gyhoeddi heb fod yn hwyrach na 30ain Medi 2013. Ar ôl cwblhau'r archwiliad, bydd Swyddfa Archwilio Cymru yn darparu adroddiad a barn ar y cyfrifon. Bydd unrhyw addasiadau angenrheidiol i'r cyfrifon o ganlyniad i'r archwiliad yn cael eu hymgorffori yn y Datganiad o Gyfrifon terfynol.

3.02 Bydd y Datganiad terfynol yn cael ei gyflwyno i'r Cyd-Bwyllgor yng nghyfarfod cyn diwedd mis Medi 2013 i'w gymeradwyo.



## Gwybodaeth sy'n gynwysedig yn y Datganiad o Gyfrifon

3.03 Y datganiadau ariannol craidd a gynhwysir yw - datganiad o symudiad yn y cronfeydd wrth gefn, datganiad incwm a gwariant cynhwysfawr, y fantolen a datganiad llif arian parod.

### 4.00 ARGYMHELLION

4.01 Gofynnir i aelodau'r Cyd-bwyllgor nodi'r Datganiad o Gyfrifon 2012/13 drafft (gan gynnwys y Datganiad Llywodraethu Blynyddol).

### 5.00 GOBLYGIADAU ARIANNOL

Dim.

### 6.00 EFFAITH GWRTH DLODI

Dim.

### 7.00 EFFAITH AMGYLCHEDDOL

Dim.

### 8.00 EFFAITH CYDRADDOLDEB

Dim.

### 9.00 GOBLYGIADAU PERSONÉL

Dim.

### 10.00 ANGEN YMGYNGHORI

Nid oes angen dim.

### 11.00 YMGYNGHORI A WNAED

Nid oes angen dim.

### 12.00 ATODIADAU

Atodiad 1 - Datganiad o Gyfrifon 2012/13

DEDDF LLYWODRAETH LEOL (MYNEDIAD AT WYBODAETH) 1985





**PTGGGC**

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

**DOGFENNAU CEFNDIR**

Amrywiol Bapurau Gwaith Cyfrifon Terfynol

**Swyddog Cyswllt:** Liz Thomas

**Ffôn:** 01352 702289

**E-bost:** [liz\\_thomas@flintshire.gov.uk](mailto:liz_thomas@flintshire.gov.uk)

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# **PARTNERIAETH GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

## **PROSIECT TRIN GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

### **DATGANIAD O GYFRIFON**

**2012-13**



## CYNNWYS

|   | <b>Tudalen</b> |
|---|----------------|
| <b>Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru</b>                    |                |
| <b>Rhagair Esboniadol</b>   | 1              |
| <b>Datganiad o Gyfrifoldebau ar gyfer y Datganiad o Gyfrifon</b>            | 2-3            |
| <b>Datganiadau Ariannol -</b>   |                |
| <b>Datganiad o Symudiadau mewn Cronfeydd wrth Gefn</b>                      | 4              |
| <b>Datganiad Incwm a Gwariant Cynhwysfawr</b>                               | 5              |
| <b>Mantolen</b>   | 6              |
| <b>Datganiad Llif Arian</b>   | 7              |
| <b>Nodiadau ar y Cyfrifon (gan gynnwys Datganiad o Bolisïau Cyfrifyddu)</b> | 8-11           |
| <b>Adroddiad yr Archwilydd Annibynnol i'r Cydbwyllgor</b>                   | 12-13          |
| <b>Datganiad Llywodraethu Blynyddol</b>                                     | 14-21          |

## RHAGAIR ESBONIADOL

### Cyflwyniad

Mae Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru (PTGGGC) yn bartneriaeth rhwng Cyngor Sir y Fflint (Awdurdod Arweiniol), Cyngor Sir Ynys Môn, Cyngor Bwrdeistref Sirol Conwy, Cyngor Sir Ddinbych a Chyngor Sir Gwynedd a grëwyd er mwyn ceisio sicrhau datrysiad ar gyfer gwastraff gweddilliol ar ran y pum awdurdod partner, am gyfnod o 25 mlynedd.

Mae'r bartneriaeth yn seiliedig ar Gytundeb Rhyng-Awdurdod (IAA) sy'n gyfreithiol rwymol, y mae pob un o'r pum awdurdod partner wedi ei lofnodi. Mae hyn yn ymrwymo'r awdurdodau partner i weithio gyda'i gilydd drwy gydol y broses gaffael hyd at ddyfarnu contract. Mae Cydbwyllgor Gwastraff Gweddilliol Gogledd Cymru yn rheoli'r prosiect ar ran bob un o'r pum awdurdod partner, ac mae ganddo awdurdod dirprwyedig i wneud hynny (gan gynnwys dad-ddethol ymgeiswyr) hyd nes cyrraedd cam Cynigydd a Ffefrir y broses gaffael. Mae Cydbwyllgor Gwastraff Gweddilliol Gogledd Cymru yn cynnwys dau aelod o bob awdurdod partner, gydag un aelod o bob awdurdod partner yn cael hawliau pleidleisio yng nghyfarfodydd y Cydbwyllgor.

Bydd angen i'r penderfyniad i ddyfarnu Cynigydd a Ffefrir gael ei gytuno gan bob un o'r pum awdurdod partner yn unigol ac felly bydd angen proses gymeradwyo lawn o fewn pob un (e.e. Pwyllgor Craffu, Cabinet/Pwyllgor Gwaith a'r Cyngor Llawn). Mae'r prosiect ar hyn o bryd yn trafod gyda'r un cynigydd sy'n weddill (Wheelabrator) gyda disgwyl i'r ddeialog gau ym mis Mehefin 2013. Disgwylir i'r broses gymeradwyo Cynigydd a Ffefrir ym mhob un o'r awdurdodau partner ddigwydd yn hwyr yn 2013 gyda chais cynllunio i ddilyn wedi hynny. Ar hyn o bryd, disgwylir i'r cyfleuster fod yn weithredol yn 2017.

### Y Datganiadau Ariannol

Mae'r Datganiad o Gyfrifon 2012/13 yn darparu manylion am sefyllfa ariannol PTGGGC ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013, ac mae'n adlewyrchu natur cyfan gwbl refeniw'r gweithgareddau a wnaed. Mae'r wybodaeth a gyflwynir ar dudalennau 4 i 11 yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2005. Y datganiadau a gynhwysir yw:-

- **y datganiad o symudiadau mewn cronfeydd wrth gefn** - dengys y datganiad hwn y symudiadau yn ystod y flwyddyn yn y gwahanol gronfeydd wrth gefn a ddelir gan y Cydbwyllgor, wedi eu dadansoddi yn 'gronfeydd defnyddiadwy' (h.y. y rhai y gellir eu defnyddio i gyllido gwariant) a chronfeydd wrth gefn eraill. Cofnodir balansau o ddim (sero) drwy'r datganiad i gyd, yn gysylltiedig â'r gwerthoedd cyfatebol o ddim sydd wedi'u cofnodi o fewn datganiadau hynny y cyfeirir atynt isod.
- **y datganiad incwm a gwariant cynhwysfawr** – dengys y datganiad hwn y gost gyfrifyddu yn y flwyddyn o ddarparu gwasanaethau yn unol ag arferion cyfrifyddu a dderbynnir yn gyffredinol. Mae'r holl incwm a gwariant yn cael ei rannu'n gyfartal rhwng y pum awdurdod partner.
- **y fantolen** - dengys y Fantolen werth yr asedau a'r rhwymedigaethau a gydnabyddir gan y Cydbwyllgor fel y maent ar ddyddiad y Fantolen. Mae'r cronfeydd wrth gefn yn cyfateb i asedau net (asedau llai rhwymedigaethau) y Cydbwyllgor.
- **datganiad llif arian** - dengys y Datganiad Llif Arian y newidiadau yn arian parod ac arian parod cyfatebol y Cydbwyllgor yn ystod y cyfnod adrodd. Mae'r datganiad yn dangos sut y mae'r Cydbwyllgor yn cynhyrchu ac yn defnyddio arian parod ac arian parod cyfatebol.

**DATGANIAD O GYFRIFOLDEBAU AR GYFER Y DATGANIAD O GYFRIFON –  
PROSIECT TRIN GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

**CYFRIFOLDEBAU'R AWDURDOD**

Mae'n ofynnol i'r Awdurdod:-

- wneud trefniadau ar gyfer gweinyddu ei faterion ariannol a sicrhau bod gan un o'i swyddogion y cyfrifoldeb am weinyddu'r materion hynny. Yn yr Awdurdod hwn, dyma'r Pennaeth Cyllid;
- reoli ei faterion i sicrhau defnydd economaidd, effeithlon ac effeithiol o adnoddau a diogelu ei asedau;

**Cyfrifoldebau'r Cydbwyllgor**

- I gymeradwyo'r cyfrifon.

**Llofnod:** \_\_\_\_\_

**Dyddiad:** \_\_\_\_\_

**Cadeirydd Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru**

**Cyfeiriad -**

**DATGANIAD O GYFRIFOLDEBAU AR GYFER Y DATGANIAD O GYFRIFON –  
PROSIECT TRIN GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**  
parhad

**CYFRIFOLDEBAU'R PENNAETH CYLLID**

Mae'r Pennaeth Cyllid yn gyfrifol am baratoi datganiad o'r cyfrifon yn unol ag arferion priodol fel y nodir yng Nghod Ymarfer CIPFA/LASAAC ar gyfer Cadw Cyfrifon Awdurdodau Lleol ym Mhrydain Fawr ("y Cod").

Wrth baratoi datganiad o'r cyfrifon, mae'r Pennaeth Cyllid wedi:-

- dewis polisiau cyfrifyddu addas ac yna eu defnyddio'n gyson;
- gwneud penderfyniadau ac amcangyfrifon a oedd yn rhesymol a doeth;
- cydymffurfio â'r Cod.

Mae'r Pennaeth Cyllid hefyd wedi :-

- cadw cofnodion cyfrifyddu cywir a oedd yn gyfredol;
- cymryd camau rhesymol i atal a chanfod twyll ac unrhyw afreoleidd-dra.

**Tystysgrif y Pennaeth Cyllid fel Trysorydd y Cydbwyllgor**

Yr wyf yn tystio bod y datganiad o gyfrifon yn rhoi darlun cywir a theg o sefyllfa ariannol y Cydbwyllgor ar 31ain Mawrth 2013 a'i incwm a'i wariant am y flwyddyn a ddaeth i ben bryd hynny.

**Llofnodwyd:** \_\_\_\_\_

**Dyddiad:** \_\_\_\_\_

**Kerry Feather CPFA  
Pennaeth Cyllid**

**Trysorydd y Cydbwyllgor**

**Cyfeiriad -**



# DATGANIAD O SYMUDIADAU MEWN CRONFEYDD WRTH GEFN

ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013

## Movements 2012/13

|  | Capital Receipts Reserve<br>£ | Capital Grants Unapplied<br>£ | General Balance<br>£ | Earmarked Reserves<br>£ | Total Usable Reserves<br>£ | Unusable Reserves<br>£ | Total Reserves<br>£ |
|--|-------------------------------|-------------------------------|----------------------|-------------------------|----------------------------|------------------------|---------------------|
| <b>At 31st March 2012</b>  | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| Surplus/(deficit) on the provision of services                       | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| Other comprehensive income and expenditure                           | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Total comprehensive income and expenditure</b>                    | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| Adjustments between accounting and funding basis under regulations   | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Net increase/(decrease) before transfer to earmarked reserves</b> | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| Transfers to/(from) earmarked reserves                               | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Increase/(decrease) in year</b>                                   | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| <b>At 31st March 2013</b>  | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |

## Movements 2011/12

|  | Capital Receipts Reserve<br>£ | Capital Grants Unapplied<br>£ | General Balance<br>£ | Earmarked Reserves<br>£ | Total Usable Reserves<br>£ | Unusable Reserves<br>£ | Total Reserves<br>£ |
|--|-------------------------------|-------------------------------|----------------------|-------------------------|----------------------------|------------------------|---------------------|
| <b>At 31st March 2011</b>  | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| Surplus/(deficit) on the provision of services                       | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| Other comprehensive income and expenditure                           | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Total comprehensive income and expenditure</b>                    | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| Adjustments between accounting and funding basis under regulations   | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Net increase/(decrease) before transfer to earmarked reserves</b> | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| Transfers to/(from) earmarked reserves                               | 0                             | 0                             | 0                    | 0                       | 0                          | 0                      | 0                   |
| <b>Increase/(decrease) in year</b>                                   | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |
| <b>At 31st March 2012</b>  | <b>0</b>                      | <b>0</b>                      | <b>0</b>             | <b>0</b>                | <b>0</b>                   | <b>0</b>               | <b>0</b>            |

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013

|                              | 2013<br>£        | 2012<br>£        |
|------------------------------|------------------|------------------|
| <b>Expenditure</b>           |                  |                  |
| <b>Note 2</b>                |                  |                  |
| (a) Employees                | 207,994          | 244,959          |
| Transport                    | 998              | 1,357            |
| (b) Supplies & Services      | 518,826          | 613,235          |
| (c) Support Services         | 114,979          | 138,373          |
|                              | <u>842,797</u>   | <u>997,924</u>   |
| Gross Expenditure            | <b>842,797</b>   | <b>997,924</b>   |
| <b>Income</b>                |                  |                  |
| (d) Grants and Contributions | <u>(842,797)</u> | <u>(997,924)</u> |
| Total Income                 | <b>(842,797)</b> | <b>(997,924)</b> |
| <b>Net (Surplus)/Deficit</b> | <u>0</u>         | <u>0</u>         |

## MANTOLEN

fel yr oedd ar 31ain Mawrth 2013

|                            | Note | 2013<br>£      | 2012<br>£      |
|----------------------------|------|----------------|----------------|
| <b>NON-CURRENT ASSETS</b>  |      | 0              | 0              |
| <b>CURRENT ASSETS</b>      |      |                |                |
| Short term debtors         | 3    | 417,599        | 864,784        |
| <b>CURRENT LIABILITIES</b> |      |                |                |
| Short term creditors       | 4    | <u>417,599</u> | <u>864,784</u> |
| <b>NET CURRENT ASSETS</b>  |      | 0              | 0              |
| <b>NET ASSETS</b>          |      | <u>0</u>       | <u>0</u>       |
| <b>TOTAL RESERVES</b>      |      | <u>0</u>       | <u>0</u>       |

## DATGANIAD LLIF ARIAN

ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013

|  | 2013<br>£ | 2012<br>£ |
|--|-----------|-----------|
| Net surplus or (deficit) on the provision of services                          | 0         | 0         |
| Net cash (outflow)/inflow from returns on investments and servicing of finance | 0         | 0         |
| Net cash outflow from capital expenditure                                      | <u>0</u>  | <u>0</u>  |
| <b>Net increase or decrease in cash and cash equivalents</b>                   | 0         | 0         |
| Cash and cash equivalents at start of year                                     | <u>0</u>  | <u>0</u>  |
| Cash and cash equivalents at end of year                                       | <u>0</u>  | <u>0</u>  |

Noder: Nid oes unrhyw gofnodion unigol yn y Datganiad Llif Arian cryno gan fod y cofnodion ar y lefel fwy manwl yn ddim (sero).

# NODIADAU AR Y DATGANIADAU ARIANNOL CRAIDD

ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013

## 1. DATGANIAD O BOLISI'AU CYFRIFO

Mae'r cyfrifon wedi cael eu paratoi yn unol â gofynion y Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2012/13 (y Cod) - yn seiliedig ar y Safonau Adrodd Ariannol Rhyngwladol (IFRS) - a gyhoeddir gan CIPFA, ac a gefnogir gan nodiadau canllawiau ar ddefnyddio safonau cyfrifyddu.

### Dyledwyr a Chredydwyr

Mae cyfrifon refeniw'r Cydbwyllgor yn cael eu paratoi ar sail croniadau. Mae symiau wedi'u cynnwys yn y cyfrifon terfynol i gynnwys incwm neu wariant sydd i'w briodoli i flwyddyn y cyfrif am nwyddau a dderbyniwyd neu waith a wnaed, ond lle na dderbyniwyd neu na wnaed taliad amdanynt erbyn 31ain Mawrth 2013.

### Grantiau a Chyfraniadau gan y Llywodraeth

Cyfrifir y derbyniadau grant i gefnogi gwariant refeniw ar sail croniadau.

### Gorbenion

Mae costau gwasanaethau cymorth a ddarperir yn ganolog ac adeiladau gweinyddol wedi cael eu codi ar wasanaethau yn unol â'r Cod Ymarfer Adrodd ar Wasanaethau (SeRCOP).

### Treth ar Werth

Mae'r Cyngor yn derbyn ad-daliad am gost net y dreth ar werth yr eir iddi. Mae'r cyfrifon wedi cael eu paratoi heb gynnwys y dreth, yn unol â SSAP 5.

## 2. CYFRIF INCWM A GWARIANT

|  | 2013           | 2012           |
|--|----------------|----------------|
|  | £              | £              |
| (a) <b>Employees</b>                     |                |                |
| Contractor payments - Project Director * | 123,263        | 161,490        |
| Salaries                                 | 64,933         | 64,038         |
| Social Security costs                    | 5,188          | 5,010          |
| Other Pension costs                      | 14,610         | 14,409         |
| Agency Staff                             | 0              | 12             |
|  | <b>207,994</b> | <b>244,959</b> |

\* gweler nodyn 5 ar dudalen 10..

# NODIADAU AR Y DATGANIADAU ARIANNOL CRAIDD

parhad

|  | 2013             | 2012             |
|--|------------------|------------------|
|  | £                | £                |
| <b>(b) Supplies and Services</b>                           |                  |                  |
| <b>Advisor costs</b>                                       |                  |                  |
| Technical and Communications                               | 273,171          | 245,313          |
| Legal  | 146,201          | 235,664          |
| Financial  | 82,243           | 108,021          |
| Insurance  | 9,500            | 1,121            |
| Other  | 1,190            | 12,950           |
|  | <u>512,305</u>   | <u>603,069</u>   |
| <b>Advertising/Publicity</b>                               | <u>3,997</u>     | <u>6,261</u>     |
| <b>Audit Fee</b>   | <u>2,524</u>     | <u>3,905</u>     |
| <b>Total Supplies and Services</b>                         | <b>518,826</b>   | <b>613,235</b>   |
|  | <b>2013</b>      | <b>2012</b>      |
|  | <b>£</b>         | <b>£</b>         |
| <b>(c) Support Services -</b>                              |                  |                  |
| <b>Finance, Technical, Legal &amp; Procurement Support</b> |                  |                  |
| Lead Authority Personnel                                   |                  |                  |
| Finance  | 42,544           | 35,735           |
| Legal  | 29,466           | 28,984           |
|  | <u>72,010</u>    | <u>64,719</u>    |
| Isle of Anglesey County Council Personnel                  | 26,998           | 37,000           |
|  | <u>99,008</u>    | <u>101,719</u>   |
| <b>Office services</b>                                     |                  |                  |
| IT/ Telephones   | 738              | 1,630            |
| Software   | 2,440            | 4,020            |
| Stationery/Printing  | 2,048            | 2,622            |
| Translation  | 2,977            | 2,511            |
|  | <u>8,203</u>     | <u>10,783</u>    |
| <b>Accommodation</b>                                       | <u>7,768</u>     | <u>25,871</u>    |
| <b>Total Support Services</b>                              | <b>114,979</b>   | <b>138,373</b>   |
|  | <b>2013</b>      | <b>2012</b>      |
|  | <b>£</b>         | <b>£</b>         |
| <b>(d) Income -</b>  |                  |                  |
| <b>Contribution from participating Local Authorities</b>   |                  |                  |
| Conwy County Borough Council                               | (100,629)        | (199,584)        |
| Denbighshire County Council                                | (100,628)        | (199,585)        |
| Flintshire County Council                                  | (100,628)        | (199,585)        |
| Gwynedd County Council                                     | (100,628)        | (199,585)        |
| Isle of Anglesey County Council                            | (100,628)        | (199,585)        |
|  | <u>(503,141)</u> | <u>(997,924)</u> |
| <b>Grants</b>  |                  |                  |
| Welsh Government   | (339,656)        | 0                |
|  | <u>(339,656)</u> | <u>0</u>         |
| <b>Total Income</b>  | <b>(842,797)</b> | <b>(997,924)</b> |

**NODIADAU AR Y DATGANIADAU ARIANNOL CRAIDD**  
parhad

**3. DYLEDWYR**

|                                | <b>2013</b>    | <b>2012</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| Local authorities              | 411,582        | 783,223        |
| Other entities and individuals | 6,017          | 81,561         |
|                                | <u>417,599</u> | <u>864,784</u> |

**4. CREDYDWYR**

|                                | <b>2013</b>    | <b>2012</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| Local authorities              | 298,863        | 804,330        |
| Other entities and individuals | 118,736        | 60,454         |
|                                | <u>417,599</u> | <u>864,784</u> |

**5. TALIADAU SWYDDOGION**

Mae Rheoliad 7A o'r Rheoliadau Cyfrifon ac Archwilio (Cymru) Diwygio 2010 yn ei gwneud yn ofynnol i ddatgelu (mewn bandiau o £5,000) nifer y gweithwyr yr oedd eu tâl - pob swm a dalwyd neu a dderbynnir gan y gweithiwr, lwfansau treuliau sy'n drethadwy, a gwerth arian buddiannau – yn fwy na £60,000.

Un gweithiwr sy'n cwrdd â'r gofyniad datgelu - Cyfarwyddwr y Prosiect, gweithiwr contract :-

|                          | <b>2013</b> | <b>2012</b> |
|--------------------------|-------------|-------------|
| <b>Remuneration Band</b> | <b>No.</b>  | <b>No.</b>  |
| £120,000 - £124,999      | 1           | 0           |
| £125,000 - £129,999      | 0           | 0           |
| £130,000 - £134,999      | 0           | 0           |
| £135,000 - £139,999      | 0           | 0           |
| £140,000 - £144,999      | 0           | 0           |
| £145,000 - £149,999      | 0           | 0           |
| £150,000 - £154,999      | 0           | 0           |
| £155,000 - £159,999      | 0           | 0           |
| £160,000 - £164,999      | 0           | 1           |
|                          | <u>1</u>    | <u>1</u>    |

**6. COSTAU ARCHWILIO ALLANOL**

Roedd ffioedd archwilio 2012/13 mewn perthynas â'r Datganiad o Gyfrifon yn £2,524 (£3,905 yn 2011/12). Darparwyd y gwasanaethau archwilio allanol gan Swyddfa Archwilio Cymru.

## **NODIADAU AR Y DATGANIADAU ARIANNOL CRAIDD**

parhad

### **7. PARTÏON CYSYLLTIEDIG**

Mae'n ofynnol i'r Cydbwyllgor ddatgelu trafodion o bwys gyda phartïon cysylltiedig h.y. cyrff neu unigolion sydd â'r potensial i reoli neu ddylanwadu ar y Pwyllgor, neu i gael eu rheoli neu eu dylanwadu gan y Pwyllgor; nid oedd unrhyw drafodion o'r fath yn ystod 2012/13 (fel yr oedd y sefyllfa yn 2011/12).



**ADRODDIAD YR ARCHWILYDD ANNIBYNNOL I AELODAU CYDBWYLLGOR  
GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**

Bydd adroddiad yr archwilydd annibynnol yn cael ei ddarparu ar ôl cwblhau'r archwiliad i'w gynnwys yn y Datganiad o Gyfrifon a gyhoeddir.

**ADRODDIAD YR ARCHWILYDD ANNIBYNNOL I AELODAU CYDBWYLLGOR  
GWASTRAFF GWEDDILLIOL GOGLEDD CYMRU**  
parhad

Bydd adroddiad yr archwilydd annibynnol yn cael ei ddarparu ar ôl cwblhau'r archwiliad i'w gynnwys yn y Datganiad o Gyfrifon a gyhoeddir

# DATGANIAD LLYWODRAETHU BLYNYDDOL

ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013

Yn y datganiad hwn, ceir y pum adran ganlynol:-

1. Cwmpas Cyfrifoldebau.
2. Pwrpas y Fframwaith Llywodraethu.
3. Y Fframwaith Llywodraethu.
4. Adolygiad o Effeithiolrwydd
5. Materion Llywodraethu Arwyddocaol.

## 1. CWMPAS CYFRIFOLDEB

Mae Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru yn gyfrifol am sicrhau bod ei busnes yn cael ei gynnal yn unol â'r gyfraith a safonau priodol, a bod arian cyhoeddus yn cael ei ddiogelu, bod cyfrif priodol amdano a'i fod yn cael ei ddefnyddio'n briodol ac yn effeithiol. Wrth gyflawni'r cyfrifoldeb cyffredinol hwn, dylai Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru gynnal trefniadau priodol ar gyfer llywodraethu ei materion, hyrwyddo arfer ei swyddogaethau'n effeithiol, a rheoli risg.

Mae bob Awdurdod sy'n cymryd rhan yn y Prosiect wedi cymeradwyo a mabwysiadu Cod Llywodraethu Corfforaethol sy'n gyson ag egwyddorion Cyflawni Llywodraethu Da mewn Llywodraeth Leol: Fframwaith y Sefydliad Siartredig Cyllid Cyhoeddus a Chyfrifyddiaeth (CIPFA)/ Cymdeithas Prif Weithredwyr yr Awdurdodau Lleol ac Uwch Reolwyr (SOLACE).

Cyngor Sir y Fflint yw cyngor arweiniol y Prosiect ac mae ei God Llywodraethu Corfforaethol yn cael ei gynnwys yng Nghyfansoddiad Cyngor Sir y Fflint ac mae copi ar gael hefyd gan Reolwr Llywodraethu a Democratiaeth Sir y Fflint yn y Gwasanaethau Cyfreithiol a Democratiaidd.

Mae'r datganiad hwn yn esbonio sut y mae Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru yn cydymffurfio â'r Cod, a hefyd mae'n ateb gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) (Diwygio) 2010.

## 2. PWRPAS Y FFRAMWAITH LLYWODRAETHU

Mae'r fframwaith llywodraethu yn dwyn ynghyd y systemau a'r prosesau, staff, adnoddau eraill, diwylliant a gwerthoedd y rheolir y Prosiect drwyddynt a'r gweithgareddau drwy'r rhai y mae'n atebol i'r gymuned, yn ymgysylltu â'r gymuned, ac yn arwain y gymuned. Mae'r fframwaith yn galluogi'r Prosiect i fonitro cyflawniad yn erbyn ei hamcanion strategol, ac i fod yn sicr p'un a yw gwasanaethau cyhoeddus wedi'u cynllunio'n dda, eu darparu, a chydag adnoddau i gyflawni'r amcanion hynny.

Mae'r system rheolaeth fewnol yn rhan sylweddol o'r fframwaith hwnnw ac fe'i lluniwyd i reoli risgiau a heriau i lefel resymol. Ni all ddileu pob risg o fethu â chyflawni polisïau, nodau ac amcanion ac felly gall ddarparu sicrwydd cymesur ond nid absoliwt o effeithiolrwydd. Mae'r system rheolaeth fewnol yn seiliedig ar broses barhaus a gynlluniwyd i nodi a blaenoriaethu'r risgiau i gyflawni polisïau, blaenoriaethau, nodau ac amcanion y Prosiect, i werthuso'r tebygolrwydd y bydd y risgiau a'r heriau hynny'n digwydd, ac i werthuso'r effaith os ydynt yn digwydd mewn gwirionedd; i reoli risgiau'n effeithlon, yn effeithiol ac yn economaidd.

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Mae'r fframwaith llywodraethu wedi bod yn ei le ym Mhrosiect Trin Gwastraff Gweddilliol Gogledd Cymru ar gyfer y flwyddyn a ddaeth i ben 31ain Mawrth 2013 a hyd at ddyddiad cymeradwyo'r datganiad o gyfrifon blynyddol.

### 3. Y FFRAMWAITH LLYWODRAETHU

#### Cod Llywodraethu Corfforaethol

Mae elfennau allweddol o drefniadau llywodraethu pob Awdurdod yn cael eu hadlewyrchu yn eu Codau Llywodraethu Corfforaethol unigol. Mae codau'n berthnasol i bob agwedd o fusnes pob Awdurdod. Mae'n ofynnol i'r Aelodau a'r gweithwyr ymddwyn yn unol â'r safonau uchel a ddisgwylir gan ddinasyddion Gogledd Cymru a'r chwe egwyddor graidd a nodir yn y Fframwaith CIPFA/SOLACE diwygiedig:-

- Canolbwyntio ar bwrpas yr awdurdod ac ar ganlyniadau i'r gymuned, a chreu a gweithredu gweledigaeth ar gyfer yr ardal leol
- Aelodau a swyddogion yn cydweithio i gyflawni pwrpas cyffredin gyda swyddogaethau a rolau wedi'u diffinio'n glir
- Hyrwyddo gwerthoedd yr awdurdod ac arddangos gwerthoedd llywodraethu da trwy gynnal safonau uchel o ymarweddiad ac ymddygiad
- Gwneud penderfyniadau gwybodus a thryloyw sy'n destun craffu effeithiol a rheoli risg
- Datblygu capasiti a gallu aelodau a swyddogion i fod yn effeithiol
- Ymgysylltu â phobl leol a rhanddeiliaid eraill i sicrhau atebolrwydd cyhoeddus cadarn

#### Perthynas Rhyng-Awdurdod

Mae'r Prosiect cyfan yn dibynnu ar gydweithio rhwng pob un o'r pum Awdurdod yng Ngogledd Cymru, gyda'r nod cyffredin o sicrhau contract Trin Gwastraff Gweddilliol. Mae'r berthynas yn cael ei gwneud yn gyfreithiol rwymol gan y Cytundebau Rhyng-Awdurdod (cafodd y 1<sup>af</sup> ei lofnodi gan yr Awdurdodau ar 24<sup>ain</sup> Mehefin 2010 sy'n dwyn y materion i fyny at ddiwedd y Caffael a bydd yr 2<sup>il</sup> yn mynd â'r materion trwy'r Cytundeb Prosiect hir-dymor gyda'r cynigydd terfynol a gymeradwyir). Mae'r Cytundeb Rhyng-Awdurdod yn cael ei gefnogi'n ariannol ac o ran polisi gan Lywodraeth Cymru (a fydd hefyd yn cynnal adolygiad masnachol o'r Cytundeb Prosiect terfynol i'w lofnodi cyn cau'r Ddeialog gyda'r Cynigydd).

#### Cytundeb Rhyng-Awdurdod

Mae elfennau allweddol o drefniadau llywodraethu'r Prosiect yn cael eu hadlewyrchu yn y Cytundeb Rhyng-Awdurdod, sy'n amlinellu cylch gorchwyl y Cydbwyllgor, yn ffurfioli'r rolau a chyfrifoldebau priodol mewn perthynas â'r trefniadau cydweithio ar gyfer caffael y Prosiect i'r Partneriaid, ac yn penodi Cyngor Sir y Fflint fel y cyngor arweiniol

Mae copïau o'r Cytundeb Rhyng-Awdurdod ar gael drwy gysylltu â Phennaeth Gwasanaethau Cyfreithiol a Democrataidd Cyngor Sir y Fflint.

#### Strwythur y Prosiect

Mae Adran 6 y Cytundeb Rhyng-Awdurdod yn nodi'r gweithdrefnau ar gyfer gwneud penderfyniadau yn ystod cyfnod caffael y Prosiect. Mae'r Cynghorau wedi cymeradwyo 3 chategori, ynghyd â'r modd y bydd penderfyniadau yn cael eu cymryd; 'Mater Bwrdd Prosiect', 'Mater Cydbwyllgor' a 'Mater Wrth Gefn i'r Cynghorau'. Mae rhestr o gamau caffael a elwir yn 'Gerrig Milltir Caffael' ynghyd â'r categori gwneud penderfyniadau a ddyrennir i bob carreg filltir yn cael eu cynnwys yn Atodlen 1 o'r Cytundeb Rhyng-Awdurdod.

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### **Bwrdd Prosiect**

Mae'r Bwrdd Prosiect yn cynnwys Prif Weithredwr y cyngor arweiniol, un cyfarwyddwr neu gynrychiolydd uwch swyddog o bob un o'r pedwar Cyngor arall, Cyfarwyddwr y Prosiect, Swyddog Adran 151 y Prosiect (y cyngor arweiniol), Swyddog Monitro'r Prosiect (y cyngor arweiniol) a phartion allanol eraill fel y bo'n briodol. Y cworwm angenrheidiol ar gyfer Cyfarfod Bwrdd y Prosiect yw Cynrychiolydd Uwch Swyddog o bob Cyngor. Mae Cadeirydd y Bwrdd Prosiect yn cael ei benodi gan y Bwrdd Prosiect o bryd i'w gilydd. Mae'r Bwrdd Prosiect yn ymdrechu i gyrraedd consensws ond cymerir penderfyniadau mewn cyfarfodydd drwy bleidlais fwyafrif syml gyda phob Cyngor yn cael un bleidlais yn unig

Pwrpas y Bwrdd Prosiect yw gweithredu'r Cerrig Milltir Caffael a rheolaeth dydd i ddydd a monitro'r broses gaffael. Mae gan y Bwrdd Prosiect bwerau i wneud penderfyniadau a gwneud argymhellion fel y nodir yn Atodlen 3 y Cytundeb Rhyng-Awdurdod.

### **Y Cydbwyllgor**

Mae pob Cyngor yn penodi dau aelod etholedig o'u pwyllgor gwaith neu gabinet, un ohonynt yn aelod â phleidlais, fel eu cynrychiolwyr ar y Cydbwyllgor. Mae Cadeirydd ac Is-Gadeirydd y Cydbwyllgor yn aelodau etholedig gweithredol o Gyngor sy'n cael eu hethol gan y Cydbwyllgor yn y cyfarfod cyffredinol blynyddol. Mae'r penodiadau mewn grym tan y cyfarfod cyffredinol blynyddol nesaf. Y cworwm angenrheidiol ar gyfer Cyfarfod o'r Cydbwyllgor yw pum aelod o'r Cydbwyllgor yn cynnwys o leiaf un aelod o bob un o'r Cynghorau. Cymerir penderfyniadau yng nghyfarfod y Cydbwyllgor drwy bleidlais fwyafrif syml gyda phob aelod etholedig sydd â phleidlais, neu ddirprwy priodol, o bob Cyngor yn cael un bleidlais.

Mae gan y Cydbwyllgor y pwerau i wneud penderfyniadau ac argymhellion o fewn ei gylch gorchwyl fel y nodir yn Atodlen 2 o'r Cytundeb Rhyng-Awdurdod.

### **Materion Wrth Gefn i'r Cynghorau**

Mae gan bob Awdurdod ei Gyfansoddiad ei hun sy'n nodi cyfrifoldeb am wneud penderfyniadau, sydd i'w weld ar wefan pob Cyngor.

### **Aelodau**

Wrth ymgymryd â'r swydd, mae angen i bob Aelod etholedig lofnodi Datganiad Derbyn Swydd lle maent yn ymrwymo i gael eu harwain gan God Cenedlaethol Ymddygiad Llywodraeth Leol wrth gyflawni eu swyddogaethau fel Cynghorydd. Mae gan bob Awdurdod God Aelodau Unigol sy'n cydymffurfio â'r Cod Cenedlaethol ac mae'r holl Aelodau yn cael copi ohono wrth ymgymryd â'r swydd. Ystyrir unrhyw gwynion nad yw Aelod wedi cydymffurfio â'r Cod gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru, a all gyfeirio unrhyw doriad amlwg i naill ai at Bwyllgor Safonau'r Cyngor perthnasol neu at Banel Dyfarnu Cymru, a all osod sancsiynau os canfyddir toriad o'r Cod.

### **Swyddogion**

Mae swyddogion yn destun Cod Ymddygiad ar wahân, ac mae gan bob Awdurdod ei God Ymddygiad Swyddogion unigol. Gall torri'r Cod Swyddogion arwain at gamau disgyblu.

Mae copïau o Godau Ymddygiad Aelodau a Swyddogion ar gael gan bob Awdurdod.

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### Cyngor Arweiniol

Mae'r Cyngorau wedi cytuno mai Cyngor Sir y Fflint fydd y cyngor arweiniol. Mae'r cyfrifoldebau yn cynnwys:

- Gweithredu ar ran y Prosiect wrth reoli a goruchwylio'r ymarferiad caffael
- Gweithredu fel yr awdurdod cyflogi ar gyfer unrhyw staff sy'n ymwneud â chyflawni swyddogaethau'r Prosiect
- Bod yn bwynt cyswllt cyfreithiol i ddibenion rheoli'r caffael
- Darparu adnoddau gweinyddol ychwanegol a chyfleusterau swyddfa a allai fod yn angenrheidiol at ddibenion cyflawni'r Prosiect a dal yr holl gronfeydd canolog
- Darparu uwch swyddogion a fydd yn gweithredu fel Ysgrifennydd, Swyddog Monitro, a Thrysorydd (a fydd hefyd yn Swyddog Adran 151) ar gyfer y Prosiect, ac a fyddant felly'n gweithredu fel prif ymgynghorwyr cyfreithiol ac ariannol i'r Prosiect
- Yn gyfrifol am gysylltu a chyfathrebu gyda Llywodraeth Cymru a chyd-drefnu cyfathrebu a chysylltiadau cyhoeddus
- Y pŵer i fynd i mewn i gontractau ar gyfer Ymgynghorwyr fel sy'n ofynnol at ddibenion y Prosiect

### Swyddog Monitro

Mae Erthygl 15 o Gyfansoddiad Cyngor Sir y Fflint yn dynodi'r Pennaeth Gwasanaethau Cyfreithiol a Democrataidd fel Swyddog Monitro'r Cyngor dan Adran 5 Deddf Llywodraeth Leol a Thai 1989 a'r swyddog hwn, felly, yw Swyddog Monitro'r Prosiect.

### Cyllid

Pennaeth Cyllid Cyngor Sir y Fflint fel y cyngor arweiniol yw Swyddog Cyllid Cyfrifol y Prosiect, ac mae'n cymryd cyfrifoldeb am weinyddu materion ariannol Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru o dan Adran 151 o Ddeddf Llywodraeth Leol 1972 ac yn unol â Datganiad CIPFA ar rôl Prif Swyddog Cyllid.

Mae Cyngor Sir y Fflint fel y cyngor arweiniol yn dal yr holl gronfeydd canolog, ac mae'r Prosiect yn defnyddio Rheolau Gweithdrefn Contract a Rheolau Gweithdrefn Ariannol y cyngor arweiniol. Mae Cyngor Sir y Fflint yn trin arian y Prosiect gyda'r un stiwardiaeth â'i arian ei hun ac mae trefniadau cadarn ar gyfer rheolaeth ariannol effeithiol trwy weithdrefnau cyfrifyddu, systemau ariannol allweddol, Rheolau Gweithdrefn Ariannol a Rheolau Gweithdrefn Contract y Cyngor fel y nodir yng Nghyfansoddiad Cyngor Sir y Fflint. Mae'r Rheolau Gweithdrefn Ariannol a Rheolau Gweithdrefn Contractau yn cael eu hadolygu'n rheolaidd ac maent ar gael ar fewnwyd Cyngor Sir y Fflint, o'r enw infonet.

Mae Adran 9 y Cytundeb Rhyng-Awdurdod yn nodi'r ymrwymadau ariannol y mae pob Cyngor wedi cytuno eu gwneud i'r Prosiect, ynghyd â threfniadau ar gyfer cytuno ar ac adalu costau'r Prosiect a wynebwr gan bob Cyngor. Mae gan y Cydbwyllgor gyfrifoldeb cyffredinol am fonitro'r gyllideb, ac mae'n gwneud hynny drwy dderbyn adroddiadau statws cyllideb rheolaidd fel rhan o'r diweddariad prosiect cyffredinol, fel eitem reolaidd ar yr agenda. Mae'r Bwrdd Prosiect hefyd yn derbyn adroddiad o sefyllfa'r gyllideb fel rhan o'r diweddariad prosiect cyffredinol, fel eitem reolaidd ar yr agenda. Noda adran yn y Cytundeb Rhyng-Awdurdod y gweithdrefnau ar gyfer unrhyw wariant nad yw o fewn y proffil gwariant a gytunwyd; rhaid i'r Bwrdd Prosiect gytuno ar unrhyw wariant o'r fath ymlaen llaw.

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Mae Cyngor Sir y Fflint fel y cyngor arweiniol wedi mabwysiadu Rheoli Trysorlys yn y Gwasanaethau Cyhoeddus: Cod Ymarfer y Sefydliad Siartredig Cyllid Cyhoeddus (CIPFA). Mae Rheoli'r Trysorlys yn cael ei gynnal yn unol â Pholisi a Datganiad Strategaeth Rheoli'r Trysorlys ac Arferion Rheoli'r Trysorlys Cyngor Sir y Fflint a adolygir yn flynyddol. Mae'r holl fenthyciadau ac ariannu tymor hir yn cael eu gwneud yn unol â Chod Darbodus CIPFA. Rhoddir adroddiadau diweddariad Rheoli'r Trysorlys i Bwyllgor Archwilio Cyngor Sir y Fflint a'r Cabinet ar sail chwarterol.

## Cynllunio Busnes

Mae'r Prosiect wedi sefydlu dull cadarn o gynllunio busnes. Nid yw'r prosiect yn brosiect parhaus, ond yn hytrach yn un penodol gyda chanlyniad rhagosodedig – sef caffael contract trin gwastraff gweddiol. Mae'r cyfiawnhad ar gyfer y prosiect, ei ddisgrifiad amlinellol a chostau dangosol, amserlen y prosiect, trefniadau llywodraethu a rheoli prosiect a chyllideb y project wedi eu nodi mewn Dogfen Cychwyn Prosiect (PID - fersiwn terfynol dyddiedig 1 Hydref, 2008) a gytunwyd gan yr holl awdurdodau. Roedd hyn yn caniatáu cyflogi tîm prosiect pwrpasol, a oedd yn caniatáu datblygu Achos Busnes Amlinellol a Chytundeb Rhyng-Awdurdod, y cytunwyd arnynt yn y pen draw gan yr holl awdurdodau.

Noda'r Achos Busnes Amlinellol (OBC) yr achos strategol, economaidd, masnachol, ariannol a rheoli ar gyfer y Prosiect, i gyd wedi'u paratoi yn unol ag arferion da yn y diwydiant. Mae hefyd yn gwasanaethu fel dogfen gais i Lywodraeth Cymru (LIC) am gymorth ariannol ar gyfer y prosiect. Arweiniodd yr Achos Busnes Amlinellol a gymeradwywyd gan Lywodraeth Cymru at ymrwymiad gan LIC i gefnogi cost y contract hyd at werth o £142.7m. Bu hefyd nifer o gyfnodau lle cynhaliodd Llywodraeth Cymru "adolygiadau porth", a lle byddant yn gwneud hynny i'r dyfodol, er mwyn sicrhau bod y prosiect yn bwrw ymlaen yn foddhaol a bod y cytundeb prosiect (contract) yn cynrychioli gwerth am arian ac nad yw'n peri risg annerbyniol i'r awdurdodau.

Mae pob awdurdod yn adrodd ar gynnydd y prosiect i'w Aelodau nad ydynt ar y Cydbwyllgor. Mae LIC yn cynnal "adolygiadau porth" ar wahanol gyfnodau allweddol yn y prosiect er mwyn sicrhau bod y prosiect yn bwrw ymlaen yn foddhaol a bod y cytundeb prosiect (contract) yn cynrychioli gwerth am arian ac nad yw'n peri risg annerbyniol i'r awdurdodau.

## Cyfathrebu

Mae cyfathrebu, ymgynghori ac ymgysylltu â'r cyhoedd a rhanddeiliaid yn agwedd allweddol o'r PTGGGC. Ers ei sefydlu, mae'r bartneriaeth wedi creu cynllun cyfathrebu a'i ddiweddarau'n rheolaidd. Mae Cyfathrebu ac Ymgysylltu yn eitem reolaidd ar agenda pob Bwrdd Prosiect a chyfarfod y Cydbwyllgor ac mae grŵp o swyddogion cyfathrebu sy'n cwrdd fel bo'r angen gyda swyddfa'r wasg/swyddogion cyfathrebu pob awdurdod partner yn bresennol. Mae'r trefniadau llywodraethu uchod wedi sicrhau y bu ymgynghori, cyfathrebu ac ymgysylltu â rhanddeiliaid ar bob lefel, o Aelodau awdurdodau partner i grwpiau diddordeb i breswylwr drwy gydol y broses

## Rheoli Risg

Mae gan y Prosiect gofrestr risg fanwl sydd yn eitem reolaidd ar agendâu'r Bwrdd Prosiect a'r Cydbwyllgor. Amlygir unrhyw risgiau newydd, unrhyw newidiadau i risgiau presennol a'r risgiau lefel uchaf i'r ddau grŵp ym mhob un o'u cyfarfodydd.

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### Rheoleiddio a Sicrwydd

Mae rheoleiddio ac atebolrwydd yn rhoi sicrwydd ynglŷn ag effeithiolrwydd trefniadau'r Prosiect ar gyfer y gwasanaethau y mae'n gyfrifol amdanynt, ac i gyflawni ei hamcanion. Mae'n cael ei wneud yn fewnol drwy drefniadau llywodraethu, arferion a gweithdrefnau ac yn allanol gan wahanol sefydliadau megis Swyddfa Archwilio Cymru (WAO) sydd â rôl statudol annibynnol. Mae'r cyfrifoldeb am gaffael y gwiriadau archwilio a sicrwydd angenrheidiol yn aros gyda'r Cydbwyllgor. Mae'r Cydbwyllgor yn goruchwyllo'r broses o gyflwyno adroddiadau ariannol i sicrhau cydbwysedd, tryloywder a chywirdeb y wybodaeth ariannol a gyhoeddir, ac mae'n monitro perfformiad ac effeithiolrwydd y swyddogaethau archwilio allanol o fewn y cyd-destun rheoleiddio ehangach.

### Pwyllgor Archwilio

Yn fewnol, mae rôl a swyddogaeth Pwyllgor Archwilio Cyngor Sir y Fflint, fel y cyngor arweiniol, yn rhoi sicrwydd systemau rheolaeth fewnol drwy adolygu effeithiolrwydd systemau Sir y Fflint y mae arian y Prosiect yn cael ei reoli drwyddynt. Mae hefyd yn monitro perfformiad ac effeithiolrwydd swyddogaeth archwilio mewnol Sir y Fflint.

### Archwilio Mewnol

Mae Gwasanaeth Archwilio Mewnol Cyngor Sir y Fflint yn cael ei ddarparu yn unol â Chod Ymarfer CIPFA ar gyfer Archwilio Mewnol i Lywodraeth Leol yn y Deyrnas Unedig ac yn unol â Datganiad CIPFA ar Rôl y Pennaeth Archwilio Mewnol. Dywed y Cod Ymarfer bod Archwilio Mewnol yn sicrwydd sydd yn darparu barn annibynnol a gwrthrychol i gyfundrefn ar yr amgylchedd reolaeth wrth werthuso ei effeithiolrwydd, tra'n gwireddu amcanion y gyfundrefn. Mae'n archwilio, gwerthuso ac yn adrodd yn wrthrychol ar ddigonolrwydd yr amgylchedd rheolaethol fel cyfraniad at y defnydd priodol, economaidd, effeithlon ac effeithiol o adnoddau.

Yn unol â gofynion y Cod Ymarfer CIPFA, mae'r Rheolwr Archwilio Mewnol yn adrodd i Bwyllgor Archwilio Cyngor Sir y Fflint, fel y Cyngor arweiniol, grynodedeb o ganfyddiadau'r archwiliad ac mae'n paratoi adroddiad blynyddol sydd yn crynhoi canlyniadau'r gwaith archwilio mewnol yn ystod y flwyddyn ar y system gyffredinol o reolaeth fewnol yng Nghyngor Sir y Fflint, y mae arian y Bartneriaeth yn cael ei rheoli drwyddynt.

### Rheoleiddio Allanol

Mae'r trefniadau allanol ar gyfer rheoleiddio a sicrwydd yn cael eu darparu yn bennaf gan Swyddfa Archwilio Cymru (WAO). Mae eu rôl yn annibynnol ar y llywodraeth, ac maent yn archwilio a herio perfformiad ac effeithiolrwydd gwaith cyrff cyhoeddus yng Nghymru ac yn cynhyrchu naill ai adroddiadau lleol a chenedlaethol cyfnodol neu flynyddol ar eu canfyddiadau. Mae pob adroddiad ffurfiol yn cael eu cyflwyno i'r Cydbwyllgor.

Mae'r prosiect cyfan yn cael ei gefnogi, ei fonitro a'i adolygu'n fanwl gan Lywodraeth Cymru er mwyn sicrhau bod y prosiect yn cyflawni rhan o'u strategaeth gwastraff fel yr oedd yn bwriadu ei wneud.

### Chwythu'r chwiban

Mae pob Cyngor wedi ymrwymo i'r safonau uchaf posibl o onestrwydd, atebolrwydd a bod yn agored. I gefnogi'r ymrwymiad hwnnw, mae gweithwyr ac eraill sydd â phryderon difrifol am unrhyw agwedd ar waith y Prosiect yn cael eu hannog i ddod ymlaen a mynegi'r pryderon hynny. Cydnabyddir bod rhaid i achosion sensitif fwrw ymlaen ar sail gyfrinachol. Mae polisi pob Cyngor unigol yn ei gwneud yn glir y gall gweithwyr wneud hynny heb ofni dial. Mae polisiâu ar gael gan bob Cyngor Partner.



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parhad

## Cwynion

Mae pob Cyngor wedi mabwysiadu trefn gwyno ffurfiol ac mae'r rhain yn cael eu diweddarau o bryd i'w gilydd.

## 4. ADOLYGIAD EFFEITHIOLRWYDD

Mae gan Brosiect Trin Gwastraff Gweddilliol Gogledd Cymru gyfrifoldeb am gynnal, o leiaf bob blwyddyn, adolygiad o effeithiolrwydd ei fframwaith llywodraethu, gan gynnwys y system rheolaeth fewnol. Mae'r adolygiad effeithiolrwydd yn cael ei lywio gan waith Uwch Reolwyr o fewn y Cynghorau sy'n gyfrifol am ddatblygu a chynnal yr amgylchedd llywodraethu, a gan sylwadau a wneir gan archwilwyr allanol ac asiantaethau adolygu ac arolygiaethau eraill.

### Adolygiad o Archwiliad Mewnol

Yn ystod y flwyddyn cwblhaodd Archwilio Mewnol adolygiad llywodraethu cyffredinol a ddaeth i'r casgliad bod:

- Fframwaith llywodraethu effeithiol wedi cael ei sefydlu ar gyfer rheoli risg, gan sicrhau tryloywder a dangos atebolrwydd
- Protocol gwneud penderfyniadau clir wedi cael ei sefydlu a bod y Cydbwyllgor yn cael gwybodaeth sy'n addas at y diben, yn berthnasol, yn amserol ac yn rhoi esboniadau clir o faterion technegol ac ariannol a'u goblygiadau
- Cofrestr risg arfer gorau yn cael ei chynnal a bod dynodi risg, asesu, lliniaru ac adrodd yn gadarn
- Gan Swyddogion ac aelodau ddealltwriaeth dda o'u rolau, cyfrifoldebau a chyfranogiad yn y fframwaith llywodraethu cyffredinol

### Hyfforddiant Aelodau

Yn ystod rhan olaf y flwyddyn paratowyd rhaglen sefydlu yn barod ar gyfer Aelodau newydd y Cydbwyllgor yn dilyn etholiadau'r Cyngor Sir ar 3ydd Mai 2012. Cynhaliwyd sesiwn sefydlu/briffio ar gyfer Aelodau'r Cydbwyllgor ym mis Awst cyn cyfarfod cyntaf y Cydbwyllgor ers yr etholiadau Cyngor Sir ym Mai 2012 er mwyn sicrhau bod gan unrhyw Aelodau newydd o'r Cydbwyllgor wybodaeth lawn am y prosiect.

Mae'r prosiect hefyd wedi cynnal nifer o sesiynau briffio ac ymgynghori gydag Aelodau o bob un o'r pum awdurdod ar gamau allweddol yn y broses gaffael. Y bwriad yw parhau, ac yn wir i gynyddu'r ymgysylltu uniongyrchol gydag Aelodau ar draws y Cynghorau yn arwain i fyny at benderfyniadau allweddol megis penodi cynigydd a ffefrir a dyfarnu'r contract.

### Archwiliad Mewnol Cyngor Sir y Fflint

Cynhaliodd yr adran hunanasesiad yn erbyn canllawiau CIPFA ar gyfer Archwilio Mewnol mewn Llywodraeth Leol a chanfod lefel uchel o gydymffurfiaeth.

Mae Swyddfa Archwilio Cymru yn cynnal adolygiad blynyddol o wasanaeth Archwilio Mewnol y Cyngor yn erbyn Cod Ymarfer CIPFA ar gyfer Archwilio Mewnol mewn Llywodraeth Leol. Er nad yw'r gwerthusiad hwn yn cael ei gynnal i roi sicrwydd i Gyngor Sir y Fflint ynglŷn â'r swyddogaeth archwilio mewnol, daethant i'r casgliad yn eu hadolygiad diweddaraf bod archwiliad mewnol yn cydymffurfio gyda naw o'r un ar ddeg o safonau a chydymffurfio'n rhannol â'r ddau arall.

Yn ei adroddiad blynyddol, yn seiliedig ar ganlyniadau'r archwiliadau mewnol a gynhaliwyd yn ystod y flwyddyn, daeth y Rheolwr Archwilio Mewnol i'r casgliad bod trefniadau Sir y Fflint ar gyfer llywodraethu, rheoli risg a rheolaeth fewnol yn ddigonol ac yn effeithiol.

## DATGANIAD LLYWODRAETHU BLYNYDDOL

parhad

### **Pwyllgor Archwilio Cyngor Sir y Fflint**

Derbyniodd y pwyllgor hyfforddiant penodol ar ôl etholiadau mis Mai er mwyn galluogi'r aelodau i gyflawni eu rôl. Cwblhaodd aelodau hunan-asesiad yn erbyn Pecyn Cymorth CIPFA ar gyfer Pwyllgorau Archwilio Awdurdodau Lleol yn hwyr yn 2012. Dangosodd y canlyniadau fod y Pwyllgor at ei gilydd yn cyfarfod y canllawiau. Tynnwyd sylw at rai meysydd lle y gall trefniadau presennol gael eu cryfhau. Bydd hyfforddiant ar gyfer y Pwyllgor Archwilio newydd yn cael ei gynnal yn 2013/14.

### **5. MATERION LLYWODRAETHU ARWYDDOCAOL**

Mae dull llywodraethu'r prosiect wedi'i nodi'n glir iawn yn y Ddogfen Cychwyn Prosiect a'r Cytundeb Rhyng-Awdurdod sy'n diffinio'r penderfyniadau allweddol drwy gydol y prosiect ac ar ba lefel y mae angen y penderfyniadau hynny. Mae hyn wedi rhoi eglurder a sicrwydd i'r trefniadau llywodraethu sy'n diogelu'r holl awdurdodau.

Ni nodwyd unrhyw faterion sylweddol wrth gwblhau'r datganiad uchod.

Llofnodwyd.....Cadeirydd    Cydbwyllgor    Partneriaeth    Gwastraff  
Gweddilliol Gogledd Cymru

Llofnodwyd .....Prif Weithredwr yr Awdurdod Arweiniol



## PTGGGC

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

**Eitem Agenda: 11**

**ADRODDIAD I'R:** CYD-BWYLLGOR

**DYDDIAD:** DYDD IAU, 11 GORFFENAF 2013

**ADRODDIAD GAN:** Y PENNAETH CYLLID (CSYFF) A PHENNAETH CHYFREITHIOL A GWASANAETHAU DEMOCRATAIDD (CSYFF)

**PWNC:** ADRODDIAD DATGANIAD LLYWODRAETHU BLYNYDDOL

### **1.00 PWRPAS YR ADRODDIAD**

1.01 I gyflwyno'r Datganiad Llywodraethu Blynyddol i'r Cyd-bwyllgor er gwybodaeth i Aelodau ar hyn o bryd.

### **2.00 CEFNDIR**

2.01 Ar gyfer pob flwyddyn ariannol mae gyfyn i'r prosiect greu Datganiad Llywodraethu Blynyddol (AGS) fel rhan o'i gyfrifon terfynol. Mae'r datganiad yma yn esbonio'r fframwaith llywodraethu mewn gweithrediad trwy'r flwyddyn a sut y bu iddo gael ei adolygu i sicrhau ei fod yn effeithiol.

2.02 Mae'r AGS ar gyfer 2011/12 wedi'i adrodd fel rhan o'r adroddiad cyfrifon blynyddol. Fodd bynnag, mae'n ddogfen bwysig sydd yn manylu trefniadau llywodraethu corfforaethol y prosiect a mae'n arfer orau i'w adolygu a'i gymeradwyo fel eitem agenda arbenig.

2.03 Mae'r AGS wedi'i baratoi gan Rhwolwr Archwyllo Mewnol CsyFf a Chyfreithiwr Corfforaethol i gydymffurfio â "Delivering Good Governance in Local Government: A Framework" a gyhoeddwyd ar y cyd gan CIPFA a SOLACE. Yna fe adroddwyd i'r Prif Weithredwr, y Swyddog Rhan 151 a Swyddog Monitro yr awdurdod arweiniol i gael ei sylwadau. Ar ôl cael ei gymeradwyo gan y Cyd-bwyllgor fe fydd y fersiwn terfynol yn cael ei gyflwyno i Brif Wethredwr yr awdurdod arweiniol a Cadeirydd y Cyd-bwyllgor i'w arwyddo.

2.04 Fydd yr AGS yn cael ei ystyried gan Swyddfa Archwyllo Cymru byddai'n adrodd os nad yw'n cydymffurfio â "Delivering Good Governance in Local Government: A Framework".



### **3.00 YSTYRIAETHAU**

3.01 Yn unol â'r canllawiau ceir y pum adran ganlynol yn y datganiad

1. Cwmpas Cyfrifoldebau.
2. Pwrpas y Fframwaith Llywodraethu.
3. Y Fframwaith Llywodraethu.
4. Adolygiad o Effeithiolrwydd
5. Materion Llywodraethu Arwyddocaol

3.02 Bu i'r AGS i 2011/12 gynnwys ddwy fater llywodraethol arwyddocaol – yr angen i gwrdd â amserlenni adrodd ariannol a'r angen am adolygiad archwiliad mewnol. Mae'r ddau fater hon wedi'i gyfarch yn ystod 2012/13, felly nid oes unrhyw faterion arwyddocaol llywodraethol ar gyfer y prosiect.

3.03 Wrth adolygu'r AGS ddrafft, gofynnir i'r Cyd-bwyllgor i gysdro'r canlynol:-

1. Os yw'r datganiad yn adlewyrchu'r fframwaith llywodraethu mewn lle i'r prosiect yn gywir
2. Os ydyn't yn fodlon gyda'r adolygiad cyffredinol o effeithlonrwydd; ac
3. Os ydynt yn cytuno nad oes unrhyw faterion arwyddocaol llywodraethol ar gyfer y prosiect.

3.04 Dylir Aelodau'r Cyd-bwyllgor nodi mai'r Datganiad o Gyfrifon ar gyfer 2012/13 yw atodiad 1 i'r adroddiad yma, sydd yn cynnwys y Datganiad Llywodraethu Blynyddol.

### **4.00 ARGYMHELLION**

4.01 Gofynnir i aelodau'r Cyd-bwyllgor nodi cynnwys yr adroddiad yma, a fu gofyn iddynt gymeradwyo'r Datganiad Llywodraethu Blynyddol) yn swyddogol yng nghyfarfod nesaf y Cyd-bwyllgor.

### **5.00 GOBLYGIADAU ARIANNOL**

Dim.

### **6.00 EFFAITH GWRTH DLODI**



Dim.

**7.00 EFFAITH AMGYLCHEDDOL**

Dim.

**8.00 EFFAITH CYDRADDOLDEB**

Dim.

**9.00 GOBLYGIADAU PERSONÉL**

Dim.

**10.00 ANGEN YMGYNGHORI**

Nid oes angen dim.

**11.00 YMGYNGHORI A WNAED**

Nid oes angen dim.

**12.00 ATODIADAU**

Atodiad 1 - Datganiad o Gyfrifon 2012/13 (yn cynnwys y Datganiad Llywodraethu Blynyddol).

**DEDDF LLYWODRAETH LEOL (MYNEDIAD AT  
WYBODAETH) 1985**  
**DOGFENNAU CEFNDIR**

Amrywiol Bapurau Gwaith Cyfrifon Terfynol

Swyddog Cyswllt: David Webster  
Ffôn: 01352 702248  
E-bost: [david.webster@flintshire.gov.uk](mailto:david.webster@flintshire.gov.uk)

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### EITEM AGENDA RHIF: 12

**ADRODDIAD I:** **CYD BWYLLGOR PROSIECT PTGGGC**

**DATE:** **11 GORFFENNAF 2013**

**ADRODDIAD GAN:** **CYFARWYDDWR PROSIECT**

**TESTUN:** **ADRODDIAD AR ADNODDAU PROSIECT –  
GWARIANT 2012/13 A CHYLLIDEB 2013/14**

#### **1. PWRPAS YR ADRODDIAD**

- 1.1. I gyflwyno datganiad gwariant terfynol ar gyfer 2012/13 (yn amodol ar archwyliad) i'r Cyd Bwyllgor er gwybodaeth yn unig ar hyn o bryd.
- 1.2. I gyflwyno cyllideb y prosiect ar gyfer y flwyddyn ariannol 2013/14 i'r Cyd-Bwyllgor i'w gymeradwyo.

#### **2. CEFNDIR**

- 2.1. Fu i'r Bwrdd Prosiect ystyried yr adroddiad hwn yn ei gyfarfod o 6 Mehefin 2013 a cytunwyd iddo gael ei gymeradwyo i'w ystyried gan Aeolodau'r Cyd Bwyllgor.
- 2.2. Ystyrir y dylai'r Cyd Bwyllgor cael ei gyflwyno gyda gwariant terfynol ar gyfer 2012/13 a chyllideb y prosiect ar gyfer y flwyddyn ariannol 2013/14.
- 2.3. Nodir hefyd y bod rhai eitemau o wariant yn mynd ymhellach na flwyddyn ariannol 2013/14, a dangosir rhain mewn colofn eu hunain yn atodiad 2 isod.

#### **3. YSTYRIAETHAU**

- 3.1. Mae'r tabl yn Atodiad 1 isod yn dangos gwariant terfynol ar gyfer 2012/13 (fe adroddwyd gwariant ddrafft i'r Bwrdd Prosiect ym mis Chwefror 2013). Mae hwn yn dangos tanwariant yn erbyn y gwariant ddrafft o £59.8k. Y prif maesydd o arbedion yw rheoli prosiect o £35k a swm cyfwng heb ei ddefnyddio o £28k.
- 3.2. Mae cyfanswm y gost i'r prosiect (yn amodol i'r tybiaethau isod) yn £3,000,367 fel a nodir yn atodiad 2. Mae'r arolwg ariannol i'r prosiect crynhoi'r rhagamcaniad presennol (ym Mis Mehefin) yn erbyn yr IAA, cyfraniad pob awdurdod a proffil gwariant dros flynyddoedd 2008/09 i 2014/15.
- 3.3. Mae'r papur cefnogol i atodiad 2 yn dangos dadansoddiad manwl dros y blynyddoedd hyn. Mae'r cyllideb a gynnigwyd ar gyfer 2013/14 yn cael ei ddangos wedi liwio mewn melyn yn atodiad 2. Mae cyllideb 2013/14 yn ystyried gwariant terfynol ar gyfer 2012/13. Mae'r tanwariant wedi ei gario



ymlaen i 2013/14 yn ogystal i chynnydd mewn adnoddau i ymdrin a chostayu staff hyd at Mehefin 2014.

- 3.4. Dylid nodi mai'r rhagdybiaeth a wnaed ar gyfer amserlen y gyllideb yw bod angen i'r gyllideb gynnwys gwariant hyd at benodi'r Cynigydd a Ffefrir (CaFf), sydd wedi'i raglennu ar hyn o bryd ar gyfer mis Chwefror 2014. Mae rhai penawdau gwariant wedi cael eu rhagamcanu ymhellach na hyn (e.e. costau'r Rheolwr Prosiect a Chymorth Gweinyddol). Mae'r cyllideb hefyd wedi'i seilio ar y rhaglen a roddir oflaen y Bwrdd Prosiect ym mis Ebrill 2013, ac nid yw'n ystyried unrhyw newid i'r rhaglen honno.
- 3.5. Gan fod y prosiect yn agosáu at ei gamau olaf, mae rhai tybiaethau wedi gorfod cael eu gwneud i sicrhau bod y prosiect yn cwblhau o fewn ei gyllideb heb fod angen arian ychwanegol gan yr awdurdodau partner. Mae'r tybiaethau allweddol yn cael eu hamlinellu yn y tabl isod:-

| Pennawd gwariant                                | Rhagdybiaeth ar gyfer cyllideb 2013/14   |
|---|--|
| Cost Cyfarwyddwr Prosiect                       | Yn rhagdybio 3 diwrnod yr wythnos hyd at fis Tachwedd 2013, ac yna 2 ddiwrnod yr wythnos tan Chwefror 2014 tan benodiad CaFf ym mis Chwefror 2014.                               |
| Cost Rheolwr Prosiect                           | Wedi'i gostio hyd at Fehefin 2014 (yn ôl y contract)   |
| Cymorth Gweinyddol                              | Wedi'i gostio hyd at Fehefin 2014 (yn ôl y contract)   |
| Cyllid Arweiniol                                | Wedi'i gostio hyd at Gymeradwyaeth y CB o'r CaFf ym Medi (yn dod yn swyddogion awdurdod ar y pwynt hwn)  |
| Cyfreithiol Arweiniol                           | Wedi'i gostio hyd at Gymeradwyaeth y CB o'r CaFf ym Medi (yn dod yn swyddogion awdurdod ar y pwynt hwn)  |
| Technegol Arweiniol                             | Wedi'i gostio hyd at Gymeradwyaeth y CB o'r CaFf ym Medi (yn dod yn swyddogion awdurdod ar y pwynt hwn)  |
| Ymgynghorwyr Technegol - Entec / Amec           | Monitro ansawdd aer i Chwefror 2014 £1250/mis + Ebrill 2013 bilio £7,400+deialog pellach ac adolygiad MS £30k + Gwerthuso £18k + Cymeradwyaethau £6k + FBC £10k + £20k wrth gefn |
| Cynghorwyr Cyfreithiol - Pinsent Mason          | Rhan fwyaf o'r gwaith cyfreithiol i gael ei gwblhau erbyn mis Mehefin 2013.  |
| Ymgynghorwyr Ariannol - Grant Thornton          | Amcangyfrif GT i gyfnod CaFf yn cael ei addasu ar gyfer sesiynau briffio i aelodau yn cynnwys 5 diwrnod ar gyfer MR + SR 1 diwrnod   |
| Ymgynghorwyr Yswiriant - Jardine Lloyd Thompson | Lwfans ar gyfer gwerthuso CFT ac yn agos ariannol o £5k  |

- 3.6. Gofynnir i'r Cyd Bwyllgor nodi bod rhagdybiaeth allweddol yn y rhagamcanion cyllideb yn ymwneud â'r adnoddau sydd eu hangen mewn perthynas â phrosesau cymeradwyo'r cynigydd a ffefrir, a fydd yn cael eu cynnal gan bob un o'r pum awdurdod partner unigol. Mae'r proffil yn caniatáu presenoldeb o 1 diwrnod gan yr ymgynghorwyr allanol a'r Cyfarwyddwr Prosiect mewn cyfarfodydd cymeradwyo'r partneriaid unigol. Oherwydd cyfyngiadau cyllideb, ni ellir cyflenwi presenoldeb pellach mewn cyfarfodydd awdurdodau partner unigol o fewn y gyllideb bresennol. Fodd bynnag, gofynnir i'r Bwrdd Prosiect ystyried a fyddai'n cefnogi gallu'r





ymgyngorwyr allanol, a'r Cyfarwyddwr Prosiect pe byddai angen, i fynychu mwy o gyfarfodydd awdurdodau unigol os gofynnir iddynt gan yr awdurdod hwnnw, ond y byddai'n cael ei gydnabod y byddai angen i'r awdurdod hwnnw dalu'r costau ychwanegol hyn.

- 3.7. Gofynnir i'r Cyd Bwyllgor nodi bod y gyllideb wreiddiol wedi ei chymeradwyo gan yr holl awdurdodau partner fel y nodir yn y Cytundeb Rhyng-Awdurdod yn £3.20m. Adolygodd y Cyfarwyddwr Prosiect y gyllideb ym mis Hydref 2010 a nododd na fyddai o bosibl angen y gwariant cyllideb lawn ac ar yr adeg honno, cafodd y gyllideb arfaethedig ei diwygio i lawr i £2.83m. Mae dadansoddiad o'r gyllideb a gwariant a ragwelir hyd at ddyfarnu'r contract yn nodi ei bod yn bosibl y bydd angen y gyllideb lawn wreiddiol (fel y'i cymeradwywyd gan yr holl awdurdodau partner) i fynd â'r prosiect drwyddo hyd at ddyfarnu'r contract. Fodd bynnag, fel arall, bydd y gyllideb ddiwygiedig yn ddigonol i gefnogi'r gwaith o gyflenwi'r prosiect hyd nes dyfarnu'r cynigydd a ffefrir ffurfiol (CaFf). Gellid gofyn i'r broses gymeradwyo CaFf a fyddai'n cael eu hystyried yn gyntaf gan y Cyd-bwyllgor a'i hystyried wedi hynny gan bob awdurdod partner unigol hefyd gyuno ar y gyllideb o'r CaFf hyd at ddyfarnu contract. Dylid nodi, yn ystod cyfnod cymeradwyo'r CaFf, y ceisir cymeradwyaeth beth bynnag ar gyfer cyllideb ôl-ddyfarnu contract i dalu am y cyfnod o ddyfarnu'r contract hyd at ddechrau'r gwasanaeth. Gofynnir i'r Cyd Bwyllgor am arweiniad ynglŷn â'i ddewis o ran sut y dylid ymdrin â'r mater hwn.
- 3.8. Darperir adroddiadau monitro cyllideb i gyfarfodydd Bwrdd Prosiect a Chyd Bwyllgor yn y dyfodol, ynghyd ac unrhyw newidiadau i'r rhagdybiaethau fel mae'r prosiect yn datblygu trwy'r camau nesaf.

## 4. ARGYMHELLION

- 4.1. I'r Cyd-bwyllgor nodi datganiad gwariant terfynnol ar gyfer 2012/13 (yn amodol ar archwyliad) ac i hwn cael ei gysidro yng nghyfarfod nesaf y Cyd-bwyllgor.
- 4.2. I'r Cyd-bwyllgor gymeradwyo'r gyllideb a gynnigir ar gyfer 2013/14 (yn seiliedig ar y rhagdybiaethau fel a nodir yn yr adroddiad hwn).

## 5. GOBLYGIADAU ARIANNOL

- 5.1. Gweler adrannau 3.1- 3.3 uchod

## 6. EFFAITH GWRTH-DLODI

- 6.1. Dim yn berthnasol.

## 7. EFFAITH AMGYLCHEDDOL

- 7.1. Dim yn berthnasol.

## 8. EFFAITH CYDRADDOLDEB

- 8.1. Dim yn berthnasol.



**PTGGGC**

Prosiect Trin Gwastraff Gweddilliol Gogledd Cymru

## **9. GOBLYGIADAU PERSONÉL**

9.1. Dim yn berthnasol.

## **10. ANGEN YMGYNGHORI**

10.1. Gweler uchod.

## **11. YMGYNGORI A WNAED**

11.1. Dim yn berthnasol.

## **DEDDF MYNEDIAD I WYBODAETH LLYWODRAETH LEOL 1985**

### **Dogfennau Cefndir:**

Dim

**Swyddog Cyswilt:** Stephen Penny NWRWTP Cyfarwyddwr Prosiect

**Atodiad 1 – Gwariant terfynol ar gyfer 2012/13**

| <b>NORTH WALES RESIDUAL WASTE TREATMENT PROJECT</b>         |                                     |                |                                   |                                |                                     |                  |                 |
|---|-------------------------------------|----------------|-----------------------------------|--------------------------------|-------------------------------------|------------------|-----------------|
| <b>BUDGET MONITORING REPORT as at 31 March 2013 (FINAL)</b> |                                     |                |                                   |                                |                                     |                  |                 |
| <b>EXPENDITURE HEADING</b>                                  | <b>YEAR TO DATE 2012/13</b>         |                |                                   | <b>Projected TOTAL PROJECT</b> | <b>CUMULATIVE PROJECT TO DATE</b>   |                  |                 |
|   | <b>Provisional Outturn Feb 2013</b> | <b>ACTUAL</b>  | <b>VARIANCE - =OVER; + =UNDER</b> |                                | <b>Actual + Provisional Outturn</b> | <b>ACTUAL</b>    | <b>VARIANCE</b> |
|   | <b>£</b>                            | <b>£</b>       | <b>£</b>                          | <b>£</b>                       | <b>£</b>                            | <b>£</b>         | <b>£</b>        |
| Project Director  | 121,663                             | 123,263        | -1,600                            | 651,881                        | 589,481                             | 591,081          | -1,600          |
| Project Director Travel etc                                 | 1,200                               |                | +1,200                            | 3,095                          | 2,495                               | 1,295            | +1,200          |
| Project Manager   | 56,651                              | 56,970         | -319                              | 229,440                        | 201,594                             | 201,913          | -319            |
| Project Manager and other travel                            | 6,000                               | 998            | +5,002                            | 13,968                         | 9,458                               | 4,456            | +5,002          |
| Administrative assistance                                   | 27,762                              | 27,761         | +1                                | 104,254                        | 90,371                              | 90,371           | +1              |
| Lead finance  | 48,005                              | 42,543         | +5,462                            | 110,611                        | 83,740                              | 78,278           | +5,462          |
| Interim finance   | 0                                   |                | +0                                | 38,000                         | 38,000                              | 38,000           | +0              |
| Lead Technical  | 35,506                              | 26,998         | +8,507                            | 113,898                        | 102,938                             | 94,431           | +8,507          |
| IT/ Telephones  | 1,800                               | 738            | +1,062                            | 7,296                          | 5,796                               | 4,734            | +1,062          |
| Software  | 780                                 |                | +780                              | 13,030                         | 11,470                              | 10,690           | +780            |
| Stationery/Printing/Subscriptions                           | 306                                 | 2,048          | -1,742                            | 3,871                          | 3,718                               | 5,460            | -1,742          |
| Translation   | 2,981                               | 2,977          | +4                                | 13,587                         | 12,107                              | 12,103           | +4              |
| Status enquiries  | 127                                 |                | +127                              | 419                            | 355                                 | 228              | +127            |
| Remote document managements system                          | 2,600                               | 2,440          | +160                              | 16,611                         | 14,111                              | 13,951           | +160            |
| Advertising   | 12,000                              | 3,997          | +8,003                            | 49,243                         | 40,243                              | 32,240           | +8,003          |
| Joint Working   | 0                                   |                | +0                                | 4,000                          | 4,000                               | 4,000            | +0              |
| Procurement recharge  | 1,500                               |                | +1,500                            | 3,405                          | 1,905                               | 405              | +1,500          |
| Finance recharge  | 0                                   |                | +0                                | 0                              | 0                                   | 0                | +0              |
| Legal recharge  | 27,142                              | 29,466         | -2,324                            | 126,180                        | 109,395                             | 111,719          | -2,324          |
| Office accommodation recharge                               | 5,000                               |                | +5,000                            | 11,879                         | 9,379                               | 4,379            | +5,000          |
| Venues  | 13,000                              | 7,768          | +5,232                            | 71,126                         | 63,626                              | 58,394           | +5,232          |
| Audit fees  | 10,787                              | 11,787         | -1,000                            | 13,787                         | 10,787                              | 11,787           | -1,000          |
| <b>TOTAL PROJECT MANAGEMENT COSTS</b>                       | <b>374,810</b>                      | <b>339,755</b> | <b>+35,056</b>                    | <b>1,598,582</b>               | <b>1,404,971</b>                    | <b>1,369,916</b> | <b>+35,056</b>  |
| Technical advisors - Entec/Amec/Cofley                      | 223,280                             | 227,230        | -3,951                            | 1,066,796                      | 996,796                             | 1,000,746        | -3,951          |
| Tech advisors - Entec/Amec Sauce/Comms                      | 69,908                              | 47,912         | +21,996                           | 164,119                        | 104,119                             | 82,123           | +21,996         |
| Legal advisors - Pinsent Mason                              | 130,137                             | 146,303        | -16,166                           | 636,443                        | 551,443                             | 567,609          | -16,166         |
| Financial advisors - Grant Thornton                         | 73,690                              | 82,243         | -8,552                            | 373,821                        | 340,821                             | 349,373          | -8,552          |
| Other advisors - AEA Technology                             | 1,190                               | 1,190          | +0                                | 97,926                         | 97,926                              | 97,926           | +0              |
| Insurance advisors - Jardine Lloyd Thompson                 | 8,000                               | 9,500          | -1,500                            | 13,105                         | 11,105                              | 12,605           | -1,500          |
| <b>TOTAL ADVISOR COSTS</b>                                  | <b>506,205</b>                      | <b>514,379</b> | <b>-8,173</b>                     | <b>2,352,208</b>               | <b>2,102,208</b>                    | <b>2,110,381</b> | <b>-8,173</b>   |
| Potential site survey costs                                 |                                     |                |                                   | 55,000                         | 0                                   |                  |                 |
| Contingency - comms   |                                     | 0              | +0                                | 45,000                         | 0                                   | 0                | +0              |
| Contingency - general (10%)                                 | 28,294                              |                | +28,294                           | 72,655                         | 28,294                              | 0                | +28,294         |
| <b>TOTAL COSTS</b>  | <b>909,309</b>                      | <b>854,134</b> | <b>+55,176</b>                    | <b>4,123,445</b>               | <b>3,535,473</b>                    | <b>3,480,297</b> | <b>+55,176</b>  |
| WAG Contribution  | 310,000                             | 310,000        | +0                                | 1,130,000                      | 930,000                             | 930,000          | +0              |
| Other Income  | 25,000                              | 29,656         | -4,656                            | 25,000                         | 25,000                              | 29,656           | -4,656          |
| <b>TOTAL INCOME</b>   | <b>335,000</b>                      | <b>339,656</b> | <b>-4,656</b>                     | <b>1,155,000</b>               | <b>955,000</b>                      | <b>959,656</b>   | <b>-4,656</b>   |
| <b>NET COST</b>   | <b>574,309</b>                      | <b>514,477</b> | <b>+59,832</b>                    | <b>2,968,445</b>               | <b>2,580,473</b>                    | <b>2,520,641</b> | <b>+59,832</b>  |

**Atodiad 2 – Arolwg ariannol i'r prosiect  
NWRWTP Budget Review June 2013**

| <b><u>PROJECTED SPEND</u></b>                   | <b>included in<br/>IAA</b> | <b>June 2013<br/>Projection</b> |
|---|----------------------------|---------------------------------|
| Project Management costs                        | £816,814                   | £1,654,868                      |
| Advisor costs (core)                            | £787,343                   |                                 |
| Additional /time and cost works                 | £1,420,000                 |                                 |
|   | <u>£2,207,343</u>          | <u>£2,395,531</u>               |
| Potential site option/ lease payment)           | £500,000                   |                                 |
| <b>Total costs</b>                              | £3,524,157                 | £4,050,400                      |
| Project Contingency (10%)                       | £344,516                   | £109,624                        |
| <b>WAG RCAF contribution &amp; Other Income</b> | <u>-£670,000</u>           | <u>-£1,159,656</u>              |
| net   | <u>£3,198,673</u>          | <u>£3,000,367</u>               |
| <b>Per authority</b>                            | <u>£639,735</u>            | <u>£600,073</u>                 |

**PROFILED NET EXPENDITURE**

|                   | <b>Year</b> |                   |
|-------------------|-------------|-------------------|
| £4,000            | 2008/09     | £4,316            |
| £902,806          | 2009/10     | £60,928           |
| £1,285,680        | 2010/11     | £867,414          |
| £1,006,187        | 2011/12     | £1,073,506        |
|                   | 2012/13     | £514,477          |
|                   | 2013/14     | £455,862          |
|                   | 2014/15     | £23,864           |
| <u>£3,198,673</u> |             | <u>£3,000,367</u> |



| PROFILED PROJECT PROJECTION v5              |               |                |                  |                   |                 | PROPOSED BUDGET |                |                   |
|---|---------------|----------------|------------------|-------------------|-----------------|-----------------|----------------|-------------------|
| EXPENDITURE HEADING                         | A2008/9       | A2009/10       | A2010/11         | A2011/12          | A2012/13        | P2013/14        | P2014/15       | PTotal            |
| Project Director                            | 57,706        | 106,622        | 142,000          | 161,490           | 123,263         | 100,533         | 0              | 691,615           |
| Project Director Travel etc                 | 45            | 8              | 1,183            | 60                | 0               | 0               | 0              | 1,295             |
| Project Manager                             | 0             | 35,051         | 54,197           | 55,695            | 56,970          | 55,692          | 13,923         | 271,528           |
| Project Manager travel and other expenses   | 0             | 0              | 2,161            | 1,298             | 998             | 2,500           | 0              | 6,956             |
| Administrative assistance                   | 1,237         | 0              | 33,599           | 27,773            | 27,761          | 27,764          | 6,941          | 125,076           |
| Lead finance                                | 0             | 0              | 0                | 35,735            | 42,543          | 26,871          | 0              | 105,149           |
| Interim finance                             | 0             | 0              | 38,000           | 0                 | 0               | 0               | 0              | 38,000            |
| Lead Technical                              | 0             | 0              | 30,432           | 37,000            | 26,998          | 10,960          | 0              | 105,390           |
| IT/ Telephones                              | 0             | 1,077          | 1,290            | 1,630             | 738             | 1,000           | 0              | 5,734             |
| Software                                    | 0             | 6,670          | 0                | 4,020             | 0               | 0               | 0              | 10,690            |
| Stationery/Printing                         | 0             | 630            | 161              | 2,622             | 2,048           | 683             | 0              | 6,143             |
| Translation                                 | 0             | 3,928          | 2,687            | 2,511             | 2,977           | 2,500           | 0              | 14,603            |
| Status enquiries                            | 0             | 101            | 127              | 0                 | 0               | 0               | 0              | 228               |
| Remote document managements system          | 0             | 0              | 11,511           | 0                 | 2,440           | 1,500           | 0              | 15,451            |
| Advertising                                 | 18,981        | 0              | 3,000            | 6,261             | 3,997           | 5,500           | 0              | 37,740            |
| Join Working                                | 0             | 0              | 4,000            | 0                 | 0               | 0               | 0              | 4,000             |
| Procurement recharge                        | 0             | 0              | 405              | 0                 | 0               | 300             | 0              | 705               |
| Finance recharge                            | 0             | 0              | 0                | 0                 | 0               | 0               | 0              | 0                 |
| Legal recharge                              | 0             | 29,797         | 23,472           | 28,984            | 29,466          | 16,785          | 0              | 128,504           |
| Office accommodation recharge               | 0             | 0              | 4,379            | 0                 | 0               | 0               | 0              | 4,379             |
| Venues                                      | 1,348         | 5,668          | 14,865           | 28,745            | 7,768           | 1,500           | 0              | 59,894            |
| Audit fees                                  | 0             | 0              | 0                | 0                 | 11,787          | 7,000           | 3,000          | 21,787            |
| <b>TOTAL PROJECT MANAGEMENT COSTS</b>       | <b>79,316</b> | <b>189,553</b> | <b>367,468</b>   | <b>393,823</b>    | <b>339,755</b>  | <b>261,088</b>  | <b>23,864</b>  | <b>1,654,868</b>  |
| Technical advisors - Entec/Amec             | 0             | 149,824        | 350,862          | 272,830           | 227,230         | 105,150         | 0              | 1,105,896         |
| Technical advisors - Entec/Amec Sauce       | 0             | 0              | 0                | 34,210            | 47,912          | 60,000          | 0              | 142,123           |
| Legal advisors - Pinsent Mason              | 0             | 33,850         | 151,792          | 235,664           | 146,303         | 80,000          | 0              | 647,609           |
| Financial advisors - Grant Thornton         | 0             | 32,701         | 111,523          | 122,907           | 82,243          | 35,000          | 0              | 384,373           |
| Other advisors - AECOM/Acer                 | 0             | 0              | 83,786           | 12,950            | 1,190           | 0               | 0              | 97,926            |
| Insurance advisors - Jardine Lloyd Thompson | 0             | 0              | 1,984            | 1,121             | 9,500           | 5,000           | 0              | 17,605            |
| <b>TOTAL ADVISOR COSTS</b>                  | <b>0</b>      | <b>216,374</b> | <b>699,946</b>   | <b>679,682</b>    | <b>514,379</b>  | <b>285,150</b>  | <b>0</b>       | <b>2,395,531</b>  |
| Potential site survey costs                 | 0             | 0              | 0                | 0                 | 0               | 55,000          | 0              | 55,000            |
| Contingency - general (10%)                 | 0             | 0              | 0                | 0                 | 0               | 54,624          | 0              | 54,624            |
| <b>TOTAL COSTS</b>                          | <b>79,316</b> | <b>405,928</b> | <b>1,067,414</b> | <b>1,073,506</b>  | <b>854,134</b>  | <b>655,862</b>  | <b>23,864</b>  | <b>4,160,023</b>  |
| WAG Contribution                            | 75,000        | 345,000        | 200,000          | 0                 | 310,000         | 200,000         | 0              | 1,130,000         |
| Other Income                                | 0             | 0              | 0                | 0                 | 29,656          | 0               | 0              | 29,656            |
| <b>TOTAL INCOME</b>                         | <b>75,000</b> | <b>345,000</b> | <b>200,000</b>   | <b>0</b>          | <b>339,656</b>  | <b>200,000</b>  | <b>0</b>       | <b>1,159,656</b>  |
| <b>NET COST</b>                             | <b>£4,316</b> | <b>£60,928</b> | <b>£867,414</b>  | <b>£1,073,506</b> | <b>£514,477</b> | <b>£455,862</b> | <b>£23,864</b> | <b>£3,000,367</b> |

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