



Llywodraeth Cymru
Welsh Government

CANLLAWIAU

Dyraniad refeniw bwrdd iechyd 2021-22: nodiadau esboniadol

Nodiadau esboniadol ar gyfer taenlen dyrranu bwrdd iechyd.

Cyhoeddwyd gyntaf: 6 Ionawr 2021

Diweddarwyd ddiwethaf: 6 Ionawr 2021

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyraniad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Cynnwys

Table A1: HCHSP: Discretionary Allocation

Table A2: Baseline Adjustments (Column 2, Table A1)

Table A3: Additional recurrent funding (Column 3, Table A1)

Table B1: HCHS Protected and Ring fenced Revenue Allocations for 2021-22

Table B2 – HCHS Directed Expenditure Analysis

Table E C: Revenue allocation for GMS contract (Ring fenced allocation)

Table E: Revenue allocation for community pharmacy contract

Table F: Revenue allocation for dental contract

Memorandum tables

Table A1: HCHSP: Discretionary Allocation

Column 1 – 2020-21 Recurrent Allocation

This column is carried forward from the 2020-21 Health Board Revenue Allocation.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 2 – Baseline Adjustments (Table A2)

These are adjustments to the discretionary HCHSP allocation, sub-totalled at Column 12, Table A2.

Column 3 – Additional Recurrent funding (Table A3)

This is the additional recurrent funding to the discretionary HCHSP allocation, sub-totalled at Column 11, Table A3.

Column 4 – 2021-22 Recurrent HCHS and Prescribing Discretionary Allocation (sum of Columns 1, 2 & 3)

This is the sum of Columns 1 to 3 and is the recurrent discretionary HCHSP allocation for 2021-22. It is carried forward to column 1 of the Summary table.

Table A1: Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Table A2: Baseline Adjustments (Column 2, Table A1)

Column 1 – In year adjustment: WHSSC Pay Award distribution for LHB Employed

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 2 – In year adjustment: A4C Mapping to Commissioner Reversal (HEIW) (18-19 Pay Award)

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 3 – In year adjustment: Stop Smoking Wales Additional Funding 2020-21

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 4 – In year adjustment: A4C funding

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 5 – In year adjustment: Transfer for non dispensing practice

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 6 – In year adjustment: All Wales Procurement Pharmacist

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 7 – In year adjustment: Additional Cross Border - Tariff Increase (WHSSC & Organisation specific funding)

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 8 - In year adjustment: Major Trauma funding (WHSSC & EASC)

This is the recurrent adjustment of the in year allocation adjustment actioned in 2020-21.

Column 9 - NHS Wales Shared Services adjustments (Table 3)

Agreed transfers between health boards and NHS Wales Shared Services.

Column 10 - Additional top slice: paramedic banding (to ring fenced table B1)

This relates to the agreed top slice of funding for paramedic banding from discretionary funding to ring fenced (see Table B1).

Column 11 - Additional top slice: 111 service (to table B2)

This relates to the agreed top slice of funding for 111 rollout from discretionary funding to directed expenditure (see Table B2).

Column 12 – Total Adjustments (Carried forward to Table A1, Column 2)

This is the total of columns 1 to 11, and is carried forward to Column 2 in Table A1.

Table A2: Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Table A3: Additional recurrent funding (Column 3, Table A1)

Column 1 - Primary Care Funding (National Director and Strategic Programme Lead for Primary Care) (see Table 5)

Agreed transfer of funding to Aneurin Bevan for the above post.

Column 2 – DDRB

This funding is issued to support 2020-21 DDRB costs in line with agreed mapping distribution.

Column 3 – Executive Senior Pay (ESP funding)

This funding is issued to support ESP funding from 2020-21.

Column 4 - Immunisation funding (Pertussis for pregnant women)

Recurrent funding for the above cohort.

Column 5 - Immunisation funding (HPV-MSM)

Recurrent funding for the above cohort.

Column 6 - A Healthier Wales: Running Blades

Agreed transfer of recurrent funding into the allocation.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 7 - A Healthier Wales: Rehabilitation, Recovery & Reablement Services

Agreed transfer of recurrent funding into the allocation.

Column 8 - A Healthier Wales: Assistive Technology

Agreed transfer of recurrent funding into the allocation.

Column 9 - A Healthier Wales: Disability Sports Wales funding

Agreed transfer of recurrent funding into the allocation.

Column 10 – Core uplift 2021-22

£105 million is being allocated to meet estimated pay and other inflationary cost pressures for 2021-22. This equates to a 2% increase on the recurrent discretionary allocation, ring fenced (excluding mental health and depreciation) and Directed Expenditure. This includes funding to cover the first 1% of agreed pay awards for 2021-22. The HCHS funding is distributed using the needs-based allocation formula updated for recent population and needs indicator data revisions.

Column 11 – Total Additional Recurrent funding (Carried forward to Table A1, Column 3)

This is the total of columns 1 to 10, and is carried forward to Column 3 in Table A1.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Table B1: HCHS Protected and Ring fenced Revenue Allocations for 2021-22

This table details the amounts of the HCHS Allocation which remain ring fenced. This funding must be used for the purposes intended.

Column 1 – Learning Disabilities

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Contact: Julie Broughton, Finance Directorate, Ext: 03000 255747 with queries on the overall distribution

Column 2 – Depreciation (Table 4 Column 1)

The depreciation budget remains ring fenced. For clarity, the depreciation ring fence includes the allocation made here as well as for any non-recurrent funding that is issued in-year to cover accelerated depreciation, DEL impairments and further support for strategic schemes and baseline pressures.

Contact: Andrea Hughes, Finance Directorate, 0300 062 5558

Column 3 – Mental Health Services (Table 2)

This funding remains ring-fenced in 2021-22 on the same basis as 2020-21, plus agreed additional funding.

Details are included in Table 2.

Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 4 – Renal Services

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Column 5 – Palliative Care funding

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Contact: Gareth Hewitt, 0300 025 0328

Column 6 - Integrated Care Fund (Older People)

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Contact: Shelley Davies, 0300 025 5700

Column 7 – Integrated Care Fund (learning disabilities, children with complex needs, carers)

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Column 8 – Integrated Care Fund (children at the edge of care/in care)

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Column 9 - Integrated Care Fund (Autism allocations)

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Contact: Julie Annetts, 0300 061 6061

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 10 – Paramedic banding

This funding remains ring fenced in 2021-22 on the same basis as 2020-21, plus agreed additional funding of £1.174 million.

Column 11 – Clinical Desk enhancements

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Column 12 – Genomics for Precision Medicine Strategy (inc new Genetic Tests)

This funding remains ring fenced in 2021-22 on the same basis as 2020-21.

Health Boards will direct this allocation through WHSSC in support of the strategy for 2021-22.

Column 13 - Critical care funding (including WHSSC funding)

This is the recurrent adjustment of the in year allocation adjustments actioned in 2020-21.

Column 14 – Critical care funding (EASC funding)

This is the recurrent adjustment of the in year allocation adjustments actioned in 2020-21.

Column 15 - Organisation specific adjustment (non recurrent 3 year arrangement)

Agreed time limited ring fenced funding for Betsi Cadwaladr.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 16 – Treatment Fund

Funding for the Treatment Fund has been added to the ring fenced allocation due to ongoing compliance with the requirements in the Directions and the Welsh Health Circular 2017 (001). The allocation of £16 million has been calculated using 21-22 updated shares, with the same agreed adjustments actioned in 2020-21.

Column 17 - Total 2021-22 HCCHS Ring Fenced Allocation

This is the summary of columns 1-16. The amounts are taken forward to Column 2, Summary Table.

Table B2 – HCCHS Directed Expenditure Analysis

This table details Directed Expenditure Allocations to specific health boards. These amounts are allocated for specific purposes which the health board provides on an agency basis. The amounts form part of the Health Boards resource limit, but are not part of their population-based funding total.

Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Columns 1 to 25 - Various

These remain as Directed Expenditure Allocations in 2021-22 on the same basis as 2020-21.

Column 13 - Community Health Council funding

An agreed increase of £0.272 million has been added to Powys for 2021-22.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 20 – 111 Rollout

An additional £6.708 million (top slice) has been added to Aneurin Bevan's directed allocation for 111 rollout costs.

Column 26 – PH & W Coordinator Posts (WHIG)

This is the recurrent adjustment of the in year allocation adjustments actioned in 2020-21.

Column 27 – Endometriosis Nursing posts (WHIG)

This figure is the recurrent amount of the funding issued in 2020-21 for the above service.

Column 28 – Quality & Care

Agreed transfer of recurrent funding into the allocation.

Column 29 - Velindre NHS Trust Chief Operating Officer Post

This figure is the recurrent amount of the funding issued in 2020-21 for the above service.

Column 30 - Total 2021-22 HCHS Directed Expenditure Allocation

This is the summary of columns 1-29. The amounts are taken forward to Column 3, Summary Table.

Contact for Table B2: Julie Broughton, Finance Directorate, 0300 025 5747

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Evch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Table E C: Revenue allocation for GMS contract (Ring fenced allocation)

The ring-fenced GMS contract allocation for 2021-22 has been allocated on the basis of the final 2020-21 allocation (recurrent elements), and adjusted for agreed 2021-22 recurrent increases. The GMS contract funding envelope remains ring fenced, although Local Health Boards may invest discretionary funding in GMS Services.

There is no enhanced services cost floor. From a GMS contract perspective the concept of a floor for enhanced services investment and TSC monitoring ended in 2008. The allocations issued by Welsh Government to health boards for enhanced services are ring fenced within the GMS ring fenced envelope. Health boards are expected to provide enhanced services in line with the directions issued by Welsh Government.

A supplementary allocation will be issued when the 2021-22 contract agreement is confirmed.

Column 1 – Provisional allocation 2020-21

This column has been carried forward from the 2020-21 allocation letter.

Column 2 –In year allocation: Transfer for non dispensing practice

This figure is the recurrent amount of the funding issued in 2020-21.

Column 3 - In year allocations : Access agreed uplift

This figure is the recurrent amount of the funding issued in 2020-21.

Column 4 - In year allocations : 2020-21 agreed uplift (pay

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Evch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

& expenses)

This relates to the agreed 2020-21 GMS pay and expenses uplift.

Column 5 – Final allocation 2020-21 (recurrent elements)

This is the total of columns 1 to 4.

Column 6 - Immunisation funding (Pertussis for pregnant women)

This figure is the recurrent amount of the funding issued in 2020-21.

Column 7 - Adjustment for 2021-22: Completed Primary Care scheme

Agreed funding for Mountain Ash for Cwm Taf Morgannwg.

Column 8 – Provisional allocation 2021-22

Provisional GMS allocation for 2021-22, totals of columns 5 to 7. The amount is carried forward to Column 5, Summary Table.

Contacts for Table C: Julie Broughton, Finance Directorate 0300 025 5747/
Nicola Powell, Estates, 0300 061 5519 for PCEF queries/ Helen Griffiths, GMS Policy, 0300 0628221

Table E: Revenue allocation for community pharmacy contract

The Community Pharmacy contract negotiations have not been finalised for 2021-22 although there is in principle agreement to continue the redistribution of

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

existing funding to further support the delivery of clinical services most notably increasing availability of independent prescribing services, alongside wider reform of funding arrangements. The allocation for 2021-22 is issued with a 2% increase to the community pharmacy contractual framework (CPCF) funding for 2020-21.

Details of the total contractual funding and the distribution of funding between core services, enhanced services, quality and workforce elements will be clarified after the allocation issued.

Column 1 – Final allocation for 2020-21

This column has been carried forward from the 2020-21 allocation letter.

Column 2 – 2020-21 additional funding (Transfer)

Additional core funding issued in year.

Column 3 – 2020-21 additional funding (Access)

Additional core funding issued in year.

Column 4 – 2020-21 additional funding (Agreed uplift)

Additional core funding issued in year.

Column 5 - Final allocation for 2020-21 (recurrent elements)

This is the total of columns 1 to 4.

Column 6 - Immunisation funding (Pertussis for pregnant

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

women)

Immunisation funding (Pertussis for pregnant women).

Column 7 - Adjustment for 2021-22: Completed Primary Care scheme

Agreed funding for Mountain Ash

Column 8 – Provisional allocation 2021

This is the total of columns 5 to 7. The amount is carried forward to Column 6, Summary Table.

Contact for Table E: Julie Broughton, Finance Directorate, 0300 025 5747

Lynne Schofield, Pharmacy and Prescribing, 0300 062 8066

Andrew Evans, Chief Pharmaceutical Officer, 0300 025 9260

Table F: Revenue allocation for dental contract

The Dental contract allocation for 2021-22 has been allocated on the basis of the final 2020-21 allocation (recurrent elements), with adjustments for recurrent changes for 2021-22.

A supplementary allocation may be issued when there is more clarity on the 2021-22 Dental pay and expenses agreement and detailed calculations available.

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Column 1 –Provisional allocation 2020-21

This column has been carried forward from the 2020-21 allocation as set out in Table F.

Column 2 – In year allocation (PCR adjustments)

This column shows the full year effect of PCR adjustments actioned in 2020-21

Column 3 – In year allocation (DDRB)

This column shows the full year effect of funding agreed in 2020-21

Column 4 – In year allocation (Gwen am byth)

This column shows the full year effect of funding agreed in 2020-21

Column 5 – In year allocation (adjustments)

This column shows the full year effect of adjustments actioned in 2020-21

Column 6 – Provisional allocation for 2021-22

This is the total of columns 1 to 5 and is carried forward to Summary table (column 7).

Contact for Table F: Julie Broughton, Finance Directorate, 0300 025 5747/
Andrew Powell-Chandler, Dental, 0300 025 1689

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Memorandum tables

Table 1 – Substance Misuse Funding

The substance misuse allocation remains ring fenced in 2021-22 and the table shows an agreed increase of £0.960m. £20.774m funding will be withheld from Health Boards (HB) until confirmation is received from the Chair of the relevant Area Planning Board (APB) that the use of these resources complements the delivery of the Welsh Government Substance Misuse Delivery Plan 2019-22. Welsh Government expects to see evidence of clear joint planning across the HB ring fence and the Substance Misuse Action Fund monies, with HBs taking due regard for their statutory duties and ensuring they contribute to areas of relevant pressures, including prescribing costs and meeting waiting list targets.

HBs and APBs are reminded that the planning of both the HB ring fence and the APB SMAF revenue grant should be conducted in partnership and that the Welsh Government will expect this to happen in a timely manner. HBs and APBs should develop detailed spending plans with agreed performance and outcomes for all services before submitting this for approval by Welsh Government. Where HB request SMAF from the APB the rationale for this requirement over and above the ring fence allocation should be clearly outlined in the submission to the Welsh Government. For further information please refer to the APB SMAF revenue guidance.

Table 2 – Total Mental Health Ring-Fence

This table sets out the ring-fenced funding for mental health for 2021-22, which is at the 2020-21 levels, plus additional agreed funding transfers.

- The £7.000 million centrally held service improvement fund from 2020-21;
- £0.500 million for Eating Disorders;
- £1.277 million for Prison Health;
- £0.076 million for Gender Identity – Peer support; and
- £13 million increase for pay and price inflation uplift for 2021-22.

In addition, £20 million for additional mental health services will be held

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranid-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

centrally. Further detail will follow on this.

Health Boards are reminded that this funding forms a floor, below which expenditure on core mental health services must not fall. This does not exclude mental health services from making efficiencies, but these savings must be re-invested in these services to meet cost increases and new developments.

Contact : Adult Mental Health – Sally Thompson – Ext: 029 2037 0397

Table 3 – Shared Services Funding

This table sets out the 2021-22 funding baseline for the hosted Shared Services organisation. The amounts shown against Health Boards have been top sliced from discretionary HCHSP allocations and will be held as a central budget within HSS and paid directly to the NWSSP.

Contact: Julie Broughton, Finance Directorate, 0300 025 5747

Table 4 – Depreciation funding

This table sets out the Depreciation funding for 2021-22.

Contact: Andrea Hughes, Finance Directorate, 0300 062 5558

Table 6 – Recurrent Primary Care Development Funding

This table reflects the recurrent primary care funding already included within the HCHSP discretionary baseline allocation with an adjustment for recurrent changes (additional £0.160 million National Director primary care post).

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).

Ynghylch y ddogfen hon

Mae'r ddogfen hon yn gopi o'r dudalen we [Dyraniad refeniw bwrdd iechyd 2021-22: nodiadau esboniadol](#) a lawrlwythwyd.

Ewch i <https://llyw.cymru/dyraniad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Efallai na fydd y ddogfen hon yn hollol hygyrch; darllenwch ein [datganiad hygyrchedd](#) i gael rhagor o wybodaeth.

Gwybdaeth am [hawlfraint](#).

Cafodd y ddogfen hon ei lawrlwytho o LLYW.CYMRU, efallai nad dyma'r fersiwn mwyaf diweddar.

Ewch i <https://llyw.cymru/dyranriad-refeniw-bwrdd-iechyd-2021-22-nodiadau-esboniadol-html> i weld y fersiwn ddiweddaraf.

Gwybdaeth am [hawlfraint](#).