



**Roinn Cumarsáide, Gníomhaithe
ar son na hAeráide & Comhshaoil**
Department of Communications,
Climate Action & Environment

Environment Fund

Accounts 2018



ENVIRONMENT FUND
Accounts 2018

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Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Environment Fund

Opinion on financial statements

I have audited the financial statements of the Environment Fund prepared by the Department of Communications, Climate Action and Environment for the year ending 31 December 2018 under Section 74(6) of the Waste Management Act 1996. The financial statements comprise the statement of accounting policies, the statement of income and expenditure, the statement of financial position, the statement of cash flows and the related notes.

In my opinion, the financial statements properly present

- the transactions on the Environment Fund for 2018, and
- the balance of the Fund at 31 December 2018.

Basis of Opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Communications, Climate Action and Environment and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on statement of internal financial control, and on other matters

The Accounting Officer has presented a statement of internal financial control together with the financial statements. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

10 December 2019

Appendix to the report

Responsibilities of the Department of Communications, Climate Action and Environment

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for Communications, Climate Action and Environment in accordance with section 74(5) of the Waste Management Act 1996
- ensuring that the financial statements properly present the Environment Fund's transactions for the year and the balance of the Fund at year-end
- ensuring the regularity of transactions, and
- implementing such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 74(6) of the Act to audit the financial statements of the Environment Fund and to report thereon to the Houses of the Oireachtas.

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

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.

- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with the Department regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Statement of internal financial control

My opinion on the financial statements does not cover the statement of internal financial control presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the statement of internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of the audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion

- I have not received all the information and explanations I required for my audit, or
- The accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- The financial statements are not in agreement with the accounting records.

Statement by the Accounting Officer on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

Internal Audit

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plan, approved by me, is based on this analysis. These plans aim to cover the key controls, on a rolling basis, over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Signed: Mark Griffin Date: 29 November 2019
Mark Griffin
Secretary General

Statement of Accounting Policies

1. Basis of Accounts

The Environment Fund was established by the Waste Management (Amendment) Act 2001. The proceeds of landfill and plastic bag levies collected by the Local Authorities and the Office of the Revenue Commissioners respectively are paid into the Environment Fund. It applies those funds towards environmental activities and supports.

The Environment Fund comprises two bank accounts and an investment account. The Environment Fund was managed in 2018 by the Department of Communications, Climate Action and Environment and the associated administration costs were charged to Vote 29, Communications, Climate Action and Environment.

The account has been prepared for the year ending 31 December 2018 in a form and manner approved by the Minister for Communications, Climate Action and Environment. The account has been prepared on an accrual basis in accordance with the accounting policies set out below.

2. Funding Policy

The Environment Fund is funded through receipts lodged into the receipts bank account (No. 1 account) by local authorities and the Office of the Revenue Commissioners. The balance in this bank account is transferred to the investment account regularly. Sums payable from the Environment Fund are paid out of the payables bank account (No. 2 account). The necessary funds are transferred to the payables bank account from the investment account before payments are disbursed to the relevant payees.

3. Income

Income to the fund is recognised as follows:

- Environmental levies on the landfill of waste are based on the tonnage of waste deposited in public and private landfill facilities at rates set by the Minister for Communications, Climate Action and Environment.
- Income from environmental levies represents the amount collected in respect of the waste deposited in the period January to December.
- Interest is charged on late payments at 0.0322% per day under Section 13(e) of the Environment (Miscellaneous Provisions) Act 2011. Defaults and late payments by private operators are liable to interest and recoverable as a contract debt through the courts by local authorities.
- Local authorities may deduct and retain up to 2% (maximum of €50,000 per annum) from levies payable in respect of privately operated landfill facilities and 80% from levies payable in respect of unauthorised landfill facilities to meet expenses incurred by them in collection and enforcement.
- Environmental levy on the supply of plastic bags is the amount collected by the Office of the Revenue Commissioners in accordance with Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 (S.I. No. 605/2001) as amended by the Waste Management (Environmental Levy) (Plastic Bag) (Amendment) (No. 2) Regulations 2007 (S.I. No. 167/2007).
- Receipts from investments are recognised on an accrual basis.

4. Expenditure

Expenditure from the Environment Fund is recognised after budget allocations have been approved by the Minister in 2018 in accordance with Section 74(9) of the Waste Management Act 1996 which specifies the purposes for which payments may be made from the Environment Fund and on the following basis in relation to these areas:

- Research and development, administration, national and international environmental contribution budgeted allocations are claimed by approved bodies such as the Environmental Protection Agency and various international organisations.
- Local authorities and other organisations submit claims that fulfil the conditions of the approved schemes.
- The Department of Culture, Heritage and the Gaeltacht submit claims, in accordance with the terms of the service level agreement, for budgeted built and natural heritage projects.
- Goods and services are received.

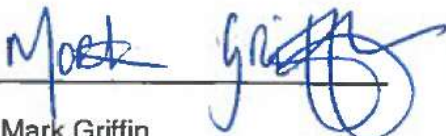
Collection costs incurred by the Office of the Revenue Commissioners in respect of the collection of the environmental levy on the supply of plastic bags are reimbursed from the Environment Fund as agreed under an operation and services level agreement with the Office of the Revenue Commissioners.

Statement of Income and Expenditure

Statement of Income and Expenditure for the year ended 31 December 2018

	<u>Notes</u>	2018 €	2017 €
<u>Income</u>			
Environmental levy on the landfill of waste	1	18,610,959	37,106,281
Environmental levy on plastic bags	2	6,469,713	7,280,045
Interest on investments	3	21,177	21,286
Total Income		<u>25,101,849</u>	<u>44,407,612</u>
<u>Expenditure</u>			
Environmental Protection Agency administration costs	4	4,600,000	4,900,000
Enforcement initiatives	5	10,993,911	9,651,419
Contributions to national and international bodies	6	5,477,486	5,471,028
Built and natural heritage projects	7	4,356,801	3,924,711
Waste prevention and national market development programmes	8	2,524,531	2,898,695
Office of Environmental Enforcement	9	2,029,000	2,005,000
Environment awareness	10	1,922,784	1,671,445
Landfill closure and aftercare	11	1,953,259	-
Anti-litter initiatives	12	1,301,437	1,290,813
Regional waste management planning	13	562,954	400,000
Environmental levy collection costs	14	397,077	397,548
Pollution control / air climate	15	494,696	523,669
Other	16	350,845	275,985
Total Expenditure	17	<u>36,964,781</u>	<u>33,410,313</u>
Surplus / (Deficit) for Year		<u>(11,862,932)</u>	<u>10,997,299</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.


Signed:  Date: 29 November 2019
 Mark Griffin
 Secretary General

Statement of Financial Position

Statement of Financial Position as at 31 December 2018

	<u>Notes</u>	2018 €	2017 €
<u>Financial Assets</u>			
Investments	18	29,736,854	40,051,030
<u>Current Assets</u>			
Levy on the landfill of waste	19	1,764,093	1,686,594
Levy on plastic bags	20	1,807,909	2,219,189
Bank	21	100,022	103,011
		<u>3,672,024</u>	<u>4,008,794</u>
<u>Current Liabilities</u>			
	22		
Built and natural heritage costs		1,353,743	256,413
Subscriptions to international meteorological organisations		155,680	-
Sundry creditors		-	17,089
Air quality and climate change		24,917	39,658
Professional services withholding tax and value added tax		-	9,194
		<u>1,534,340</u>	<u>322,354</u>
Net Current Assets		2,137,684	3,686,440
Net Assets		<u>31,874,538</u>	<u>43,737,470</u>
Represented by			
Reserves at 1 January		43,737,470	32,740,171
(Deficit) / surplus for the year		(11,862,932)	10,997,299
		<u>31,874,538</u>	<u>43,737,470</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.

Signed:  Date: 29 November 2019
 Mark Griffin
 Secretary General

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2018

	2018 €	2017 €
Reconciliation of deficit to net cash flow inflow from operating activities		
(Deficit) / surplus for the year	(11,862,932)	10,997,299
Deposit interest earned	(21,177)	(21,286)
(Increase) / decrease in levies due and debt from Vote	333,781	5,526,016
Increase / (decrease) in accrued expenses	1,211,986	(531,667)
Net cash (outflow) / inflow from operating activities	<u>(10,338,342)</u>	<u>15,970,362</u>
Cash flow statement		
Net cash flow from operating activities	(10,338,342)	15,970,362
Return on investments and servicing of finance		
Interest earned	21,177	21,286
	<u>(10,317,165)</u>	<u>15,991,648</u>
Reconciliation of net cash flows to movement in net funds		
Changes in net funds resulting from cash flows		
Net funds at the beginning of the year	40,154,041	24,162,393
Net funds at the end of the year	29,836,876	40,154,041
Increase / (decrease) in cash in the year	<u>(10,317,165)</u>	<u>15,991,648</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 23 form part of this Account.

Signed: 
 Mark Griffin
 Secretary General

Date: 29 November 2019

Notes to the Accounts

1. Environmental levy on the landfill of waste (€18,603,852)

This is the environmental levy on the landfill of waste receivable from local authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011. This is summarised as follows:

	2018	2017
	€	€
Privately Operated Landfills		
Levy on landfill of waste	10,063,177	29,035,301
Interest in respect of late payments	7,081	6,016
Local authority administration costs	(150,000)	(150,000)
	<u>9,920,258</u>	<u>28,891,317</u>
Local Authority Operated Landfills		
Levy on landfill of waste	8,690,532	8,212,904
Interest in respect of late payments	34	-
	<u>8,690,566</u>	<u>8,212,904</u>
Unauthorised Landfills		
Levy on landfill of waste	675	10,780
Local authority administration costs	(540)	(8,720)
	<u>135</u>	<u>2,060</u>
	<u>18,610,959</u>	<u>37,106,281</u>

2. Environmental levy on plastic bags (€6,469,713)

This is the environmental levy on plastic bags, receivable from the Office of the Revenue Commissioners, in respect of revenue collected through the sale of plastic bags.

3. Interest on investments (€21,177)

This is the interest earned on the investment of the landfill and plastic bag levy receipts in the Housing Finance Agency.

4. Environmental Protection Agency administration costs

This is a contribution towards the costs incurred by the Environmental Protection Agency (EPA) in respect of administration costs.

	2018	2017
	€	€
Administration costs	4,600,000	4,900,000

The EPA's costs are funded from a number of sources, including the Environment Fund, Exchequer grants and EPA earned income. In 2018, €35.3 million was provided from Vote 29 – Communications, Climate Action and Environment (Subhead F3: 2017: €34.02 million) of which €863,973 was incurred in respect of the EPA's administrative costs (2017: €2.12 million).

5. Enforcement initiatives

Enforcement funding of €10.994 million was made available from the Environment Fund in 2018 to support:

- The recruitment and continued employment of a network of local authority waste enforcement officers under the Local Authority Enforcement Measures Scheme - €7.348 million (€7.228 million in 2017).
- The work of the Waste Enforcement Regional Lead Authorities (WERLAs) - €0.942 million (€0.88 million in 2017).

Other enforcement funding in 2018 includes support for individual local authorities waste enforcement actions against suspected large scale illegal waste operators and support for the EPA enforcing new waste tyre regulations. (2018:€0.825 million, 2017: €0.287 million).

This heading also includes €1.879 million of expenditure incurred in 2018 relating to the anti-dumping initiatives (€1.257 million in 2017).

6. Contributions to national and international bodies

This figure represents Ireland's national mandatory and voluntary contributions to organisations concerned with the protection of the environment. These are summarised as follows:

	2018	2017
	€	€
International meteorological organisations	4,225,718	4,238,714
Environmental radiation policy	1,251,768	1,232,314
	<u>5,477,486</u>	<u>5,471,028</u>

7. Built and natural heritage projects

This expenditure relates to the re-imbusement of costs incurred by the Department of Culture, Heritage and the Gaeltacht (DCHG) on built and natural heritage projects. These costs have been certified by DCHG as being in accordance with the legislation under which the Environment Fund is established.

	2018	2017
	€	€
National Parks and Wildlife		
Turf compensation	3,770,258	2,305,500
Site protection	377,456	157,389
Species protections	11,571	149,057
Conservation systems and informatics	197,516	-
Heritage policy and planning	-	748,000
Biodiversity and biodiversity protection	-	462,726
Killarney national park	-	47,001
Glenveagh national park	-	7,306
Peatlands	-	4,019
Tidy Towns	-	43,713
	<u>4,356,801</u>	<u>3,924,711</u>

8. Waste prevention and national market development programmes

Expenditure under this heading is summarised as follows:

	2018	2017
	€	€
National waste prevention programme	2,374,531	2,637,129
National strategy on biodegradable waste	150,000	200,000
Implementation of pay-by-weight at civic amenity facilities	-	61,566
	<u>2,524,531</u>	<u>2,898,695</u>

9. Office of Environmental Enforcement

This funding supports activities within the Office of Environmental Enforcement (OEE) including networking and advocacy. These activities support Ireland's continued enforcement of EU and national environmental legislation.

10. Environmental awareness

This figure represents expenditure on raising environmental awareness and Environmental Non-Governmental Organisations (ENGO) capacity building. This is summarised as follows:

	2018	2017
	€	€
Irish environmental network (EENGO) core / capacity & project funding	1,060,000	860,000
Local agenda 21 partnership fund	442,145	441,815
Grant assistance		
Green schools	200,000	200,000
Digital ENFO service	20,000	20,000
Young environment awards	40,000	10,000
European environment bureau	10,000	10,000
Green awards	7,500	7,500
Environmental services training group	100,000	100,000
Aarhus awareness	21,492	16,295
The GLOBE programme an Taisce	4,000	-
Science and technology in action	2,000	-
Bioeconomy day	10,000	-
Advertising	5,647	5,835
	<u>1,922,784</u>	<u>1,671,445</u>

11. Landfill closure and aftercare

This funding supports local authorities with work relating to the closure of landfill sites and the associated aftercare costs. Expenditure under this measure is confined to one site, Kilconnell in Galway and is distinct from the Vote funded landfill remediation programme which was established to support a programme of works to remediate landfill sites identified in the regional waste management plans 2015 – 2021.

	2018	2017
	€	€
Galway County Council - Kilconnell landfill	1,953,259	-

12. Anti-litter initiatives

This figure represents expenditure on a range of initiatives including:

	2018	2017
	€	€
Local authority anti-litter awareness grants	998,570	979,871
National spring clean	224,869	223,177
National litter pollution monitoring system	39,258	47,765
Irish business against litter national litter league	38,740	40,000
	<u>1,301,437</u>	<u>1,290,813</u>

13. Regional waste management planning

This figure represents payments made in 2018 to support three regional waste management planning lead authorities, established to oversee the co-ordination and implementation of the three Waste Management Plans 2015-2021, published in May 2015, and to support one day collections of hazardous waste from householders.

	2018	2017
	€	€
Grant for regional waste management planning offices	300,000	300,000
One day hazardous waste collections	262,954	100,000
	<u>562,954</u>	<u>400,000</u>

14. Environmental levy collection costs

This figure represents the annual service fee agreed with the Office of the Revenue Commissioners for the operation of the environmental levy on the supply of plastic bags.

15. Pollution control air / climate

This figure represents expenditure incurred in the development and implementation of policy on climate change as well as funding towards measures aimed at reducing noise / air pollution. This is summarised as follows:

	2018	2017
	€	€
Climate change	341,159	256,981
Air / noise pollution control	153,537	266,688
	<u>494,696</u>	<u>523,669</u>

16. Other

This figure represents expenditure on various other initiatives which are summarised as follows:

	2018	2017
	€	€
Waste prevention	122,153	-
Uniform rebranding of civil amenity sites and bring banks	5,000	110,000
National Economic and Social Council	93,201	87,010
Environmental international sustainability	103,059	62,096
Producer responsibility initiatives	7,500	14,500
Nuclear safety	16,533	-
Bank charges	3,399	2,379
	<u>350,845</u>	<u>275,985</u>

17. Total Expenditure

Total expenditure from the Environment Fund can be summarised as follows:

	2018	2017
	€	€
Environment Protection Agency	9,157,765	9,558,494
Local authority programmes and initiatives	15,276,944	11,985,582
Contributions to national and international bodies	5,477,486	5,471,028
Built and natural heritage projects	4,356,801	3,924,711
Other	2,695,785	2,470,498
	<u>36,964,781</u>	<u>33,410,313</u>

18. Investments

The below funds are held in an investment account with the Housing Finance Agency.

	2018	2017
	€	€
Investments	29,736,854	40,051,030

19. Environmental levy on the landfill of waste

Amounts owed to the Environment Fund by local authorities at 31 December were as follows:

	2018	2017
	€	€
Levy on privately operated landfills	961,726	1,172,166
Interest in respect of late payments	6,126	9,193
	<u>967,852</u>	<u>1,181,359</u>
Levy on local authority operated landfills	796,208	503,235
Interest in respect of late payments	33	-
	<u>796,241</u>	<u>503,235</u>
Levy on unauthorised landfills	-	2,000
	<u>1,764,093</u>	<u>1,686,594</u>

20. Environmental levy on plastic bags

This is the net liability of the Office of the Revenue Commissioners to the Environment Fund at 31 December.

	2018	2017
	€	€
Plastic bag levy income due	1,807,909	2,219,189

In June 2019, the Supreme Court rejected an appeal by a large supermarket chain relating to tax assessments of €36.5m concerning uncollected levies on certain plastic bags over a four year period between 2004 and 2008. The Revenue Commissioners have the powers to recover the levy, however the timing and exact value has yet to be determined. The final settlement will represent a significant liability due to the Environment Fund.

21. Bank

This represents the balance in the Environment Fund's bank accounts (No.1 Receipt account and No. 2 Payment account) at 31 December.

	2018	2017
	€	€
Balance in receipt account	99,982	100,000
Balance in payment account	40	3,011
	<u>100,022</u>	<u>103,011</u>

22. Current Liabilities

Accrued expenses at 31 December were as follows:

	2018	2017
	€	€
Department of Culture, Heritage and the Gaeltacht built and natural heritage projects	1,353,743	256,413
Subscriptions to international meteorological organisations	155,680	-
Consultancy costs associated with the national litter pollution monitoring system	-	7,852
Professional services withholding tax and value added tax	-	9,194
Costs associated with air quality and climate change	24,917	39,658
Sundry creditors	-	9,237
	<u>1,534,340</u>	<u>322,354</u>

23. Commitments

Commitments at 31 December were as follows:

	2018	2017
	€	€
Department of Culture, Heritage & Gaeltacht built and natural heritage projects	599,397	581,345



**Roinn Cumarsáide, Gníomhaithe
ar son na hAeráide & Comhshaoil**
Department of Communications,
Climate Action & Environment

An Ciste Comhshaoil

Cuntais 2018

AN CISTE COMHSHAOIL
Cuntais 2018

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Tuarascáil an Ard-Reachtair Cuntas agus Ciste



Ard Reachtair Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

An Ciste Comhshaoil

Tuairim faoi na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Comhshaoil arna n-ullmhú ag an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil don bhliain dar críoch an 31 Nollaig 2018 faoi Alt 74(6) den Acht um Bainistiú Dramhaíola, 1996. Áirítear leis na ráitis airgeadais, an ráiteas ar bheartais chuntasaíochta, an ráiteas ar ioncam agus caiteachas, an ráiteas ar an staid airgeadais, an an ráiteas ar shreafaí airgid, agus na nótaí gaolmhara.

I mo thuairim, léirítear sna ráitis airgeadais an méid seo a leanas i gceart:

- idirbhearta an Chiste Comhshaoil don bhliain 2018, agus
- iarmhéid an Chiste an 31 Nollaig 2018.

Bunús na Tuairime

Thug mé faoi m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta um Iniúcháireacht (CIIanna) faoi mar a d'fhógair an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Déantar cur síos ar m'fhreagrachtaí faoi na caighdeáin siúd san aguisín leis an tuarascáil seo. Tá mé neamhspleách ón Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil agus chomhlíon mé mo chuid freagrachtaí eiticiúla eile i gcomhréir leis na caighdeáin.

Creidim gur leor agus gur cuí an fhianaise iniúcháireachta a fuair mé chun bunús a sholáthar do mo thuairim.

An tuarascáil ar an ráiteas ar rialú inmheánach agus ar cheisteanna eile

Chuir an tOifigeach Cuntasaíochta ráiteas ar rialú inmheánach airgeadais, anuas ar na ráitis airgeadais, i láthair. Déantar cur síos san aguisín leis an tuarascáil seo ar m'fhreagrachtaí chun tuairisciú a dhéanamh maidir leis an bhfaisnéis sa ráiteas, agus ar cheisteanna áirithe eile ar a dtuairiscim mar eisceacht.

Níl aon rud le tabhairt le fios agam ina leith sin.

Seamus McCarthy

An tArd-Reachtair Cuntas agus Ciste

10 Nollaig 2019

Aguisín leis an tuarascáil

Freagrachtaí na Roinne Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil

Tá an Roinn freagrach as an méid seo a leanas

- na ráitis airgeadais a ullmhú san fhormaid a shonraíonn an tAire Cumarsáide, Gníomhaithe ar Son na hAeráide agus Comhshaoil i gcomhréir le halt 74(5) den Acht um Bainistiú Dramhaíola, 1996
- a chinntiú go léirítear sna ráitis airgeadais i gceart idirbhearta an Chiste Comhshaoil don bhliain agus iarmhéid an Chiste ag deireadh na bliana
- rialtacht na n-idirbhearta a chinntiú, agus
- an rialú inmheánach sin a chur i bhfeidhm a dheimhníonn an Roinn lena chumasú ráitis airgeadais a ullmhú atá saor ó mhíshonrú ábhartha, cibé acu más calaois nó earráid is cúis leis.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi Alt 74(6) den Acht chun iniúchadh a dhéanamh ar ráitis airgeadais an Chiste Comhshaoil agus chun tuairiscí a dhéanamh orthu le Tithe an Oireachtais.

Is é mo chuspóir agus mé ag tabhairt faoin iniúchadh dearbhú réasúnta a fháil faoi cé acu an bhfuil nó nach bhfuil na ráitis airgeadais, ina n-iomláine, saor ó mhíshonrú ábhartha, cé acu más calaois nó earráid is cúis leis. Is ionann dearbhú réasúnta agus ardleibhéal de dhearbhu, ach ní hionann é agus ráthaíocht go mbraithfidh iniúchadh faoina dtugtar i gcomhréir leis na Cllanna i gcónaí míshonrú ábhartha nuair is ann dó. Féadfaidh míshonruithe eascairt ó chalaois nó earráid agus meastar go bhfuil siad ábhartha más féidir súil réasúnta a bheith leis go n-imreoidh siad tionchar ar chinntí geilleagracha úsáideoirí a rinneadh ar bhunús na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na Cllanna, déanaim breithiúnas gairmiúil agus leanann amhras gairmiúil a bheith orm i gcaitheamh an iniúchta. Agus amhlaidh á dhéanamh agam,

- Sainiúim agus measúnaim na rioscaí i leith mhíshonrú ábhartha na ráiteas airgeadais, cé acu más calaois nó earráid is cúis leis, dearaim agus tugaim faoi nósanna imeachta iniúchta a fhreagraíonn ar na rioscaí siúd, agus faighim fianaise iniúchta ar leor agus ar cuí í le bunús a sholáthar do mo thuairim. Tá an riosca a chruthaítear nuair nach mbraítear míshonrú ábhartha a eascraíonn as calaois níos airde ná riosca a eascraíonn as earráid, mar gheall go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, míléiriú, nó gabháil i dtreis ar rialú inmheánach.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh d'fhonn nósanna imeachta iniúchta a dhearadh atá cuí faoi na cúinsí, ach nach bhfuil cuí ar mhaithe le tuairim a léiriú faoi éifeachtacht na rialuithe inmheánacha.

- Déanaim meastóireacht ar oiriúnacht na mbeartas cuntasáiochta a úsáidtear agus réasúntacht na meastachán cuntasáiochta agus an nochta ghaolmhair.

Déanaim cumarsáid leis an Roinn, i measc ceisteanna eile, maidir le scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha iniúchta, aon easnaimh i rialú inmheánach ina measc a shainaithnímid i rith m'iniúchta.

An Ráiteas ar rialuithe inmheánacha airgeadais

Ní chumhdaíonn mo thuairim faoi na ráitis airgeadais an ráiteas ar rialú inmheánach a chuirtear i láthair sna ráitis siúd, agus ní léirim aon fhoirm de chonclúid dhearbhaite faoi.

I dtaobh m'iniúchta ar na ráitis airgeadais, ceanglaítear orm faoi na Cllanna chun an ráiteas ar rialú inmheánach a chuirtear i láthair a léamh agus, nuair atá amhlaidh á dhéanamh, breithniú a dhéanamh ar cibé acu an bhfuil nó nach bhfuil an fhaisnéis atá ann neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó an t-eolas a fuair mé i rith an iniúchta, nó más dealraitheach, ar bhealach eile, go ndearnadh an fhaisnéis eile a mhíshonrú go hábhartha. Má bhainim an tátal as, bunaithe ar an obair a rinne mé, go ndearnadh an fhaisnéis seo a mhíshonrú go hábhartha, tá orm sin a thabhairt le fios.

Tuairiscí ar cheisteanna eile

Tugaim faoi m'iniúchadh trí thagairt a dhéanamh do bhreithniúcháin speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscím más ann do cheisteanna ábhartha lena mbaineann an bealach a tugadh faoi ghnó poiblí.

Lorgaim fianaise a fháil faoi rialtacht na n-idirbhearta airgeadais i gcúrsa an iniúchta. Tuairiscím más ann d'aon chás ábhartha nár caitheadh airgead poiblí chun a gcríoch beartaithe nó sa chás nach raibh na hidirbhearta i gcomhréir leis na húdaráis a bhí á rialú.

Tuairiscím, trí eisceacht, chomh maith, sna cásanna seo a leanas

- Ní bhfuair mé, i mo thuairim, an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- I mo thuairim, níor leor na taifid chuntasáiochta lena ligean dom na ráitis airgeadais a léamh gan stró agus a iniúchadh i gceart, nó
- Níl na ráitis airgeadais, i mo thuairim, i gcomhréir leis na taifid chuntasáiochta.

Ráiteas leis an Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais

Freagracht as an gCóras Rialaithe Inmheánaigh Airgeadais

Mar Oifigeach Cuntasaíochta, aithním an fhreagracht atá orm a chinntiú go ndéanann an Roinn córas éifeachtach rialaithe inmheánaigh airgeadais a chothabháil agus a fheidhmiú. Feidhmítear an fhreagracht seo i gcomhthéacs na n-acmhainní atá ar fáil dom agus m'óibleagáidí eile mar Ard-Rúnaí. Chomh maith leis sin, ní féidir le haon chóras rialaithe inmheánaigh airgeadais ach a dhearbhu go réasúnta seachas go hiomlán go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go gcuirtear i dtaifead iad i gceart, agus go gcoisctear earráidí nó neamhrialtachtaí ábhartha nó go mbraithfí iad ar bhealach tráthúil. Próiseas leanúnach atá sa chóras rialuithe inmheánacha a chothabháil agus déantar athbhreithniú leanúnach ar an gcóras agus ar a éifeachtacht.

Seo a leanas an suíomh maidir leis an timpeallacht rialaithe airgeadais, an creat nósanna imeachta riaracháin, tuairisciú bainistíochta agus iniúchóireacht inmheánach.

Timpeallacht Rialaithe Airgeadais

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm ina bhfuil na gnéithe a leanas:

- Sannadh freagrachtaí airgeadais ar leibhéal bainistíochta agus sannadh an fhreagracht chomhfhreagrach.
- Bunaíodh socruithe tuairiscithe ar gach leibhéal sa chás gur sannadh freagracht as bainistíocht airgeadais.
- Tá nósanna imeachta foirmiúla i bhfeidhm chun laigí suntasacha rialaithe a thuairisciú agus gníomh ceartúcháin cuí a chinntiú.
- Tá Coiste Iniúchta ann chun comhairle a chur orm agus mo chuid freagrachtaí as an gcóras rialaithe inmheánaigh airgeadais á gcomhlíonadh agam.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Deimhním go bhfuil creat nósanna imeachta riaracháin agus tuairisciú rialta bainistíochta i bhfeidhm, lena n-áirítear leithdheighilt dualgas agus córas tarmiligin agus freagrachta agus, go háirithe:

- Tá córas cuí buiséadta ann ag a bhfuil buiséad bliantúil ar a ndéanann an bhainistíocht shinsearach athbhreithniú leanúnach.
- Déanann an bhainistíocht shinsearach athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla airgeadais a thugann feidhmíocht airgeadais le fios i leith na dtuartha.
- Oibrítear córas bainistíochta riosca laistigh den Roinn.
- Tá córais ann atá dírithe ar shlándáil na gcóras TFC a chinntiú.
- Tá na treoirínte cuí rialaithe infheistíochta caipitil agus na disciplíní foirmiúla bainistíochta tionscadal ann.
- Comhlíonann an Roinn na treoirínte ábhartha go léir maidir le soláthar agus comhlíonann sé na ciorcláin go léir a bhaineann le húsáid éigeantach a bhaint as creat-chomhaontuithe agus conarthaí.

Iniúchóireacht Inmheánach

Deimhním go bhfuil feidhm iniúchóireachta inmheánaí sa Roinn ag a bhfuil an pearsanra ar ar cuireadh an oiliúint chuí, a oibrítear i gcomhréir le cairt scríofa fhaofa. Cuireann anailís ar na rioscaí airgeadais a bhfuil an Roinn nochta dóibh faisnéis ar fáil dá obair, agus tá pleananna bliantúil iniúchóireachta inmheánaí, arna bhfaomhadh agamsa, bunaithe ar an anailís seo. Tá sé d'aidhm ag na pleananna seo na príomhrialuithe a chuimsiú ar bhonn rollach thar thréimhse réasúnta. Déanaimse agus an Coiste Iniúchóireachta athbhreithniú tréimhsiúil ar an bhfeidhm iniúchóireachta inmheánaí. Táim sásta nach bhfuil aon nósanna imeachta i bhfeidhm lena chinntiú go leantar le tuarascálacha na feidhme iniúchóireachta inmheánaí.

Signed: Mark Griffin Date: 29 November 2019
Mark Griffin
Secretary General

An Ráiteas ar Bheartais Chuntasaíochta

1. Bonn na gCuntas

Bunaíodh an Ciste Comhshaoil faoin Acht um Bainistiú Dramhaíola (Leasú), 2001. Íoctar fáiltas na dtobhach líonadh talún agus na málaí plaisteacha a bhailigh na hÚdaráis Áitiúla agus Oifig na gCoimisinéirí Ioncaim, faoi seach, isteach sa Chiste Comhshaoil. Cuireann sé na cistí siúd chun feidhme i dtreo gníomhaíochtaí agus tacaíochtaí comhshaoil.

Is éard atá sa Chiste Comhshaoil dhá cuntais bhainc agus cuntas infheistíochta. Bhainistigh an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil an Ciste Comhshaoil in 2018 agus gearradh na costais riaracháin ghaolmhara ar Vóta 29, Cumarsáid, Gníomhú ar son na hAeráide agus Comhshaoil.

Ullmhaíodh an cuntas don bhliain dar críoch an 31 Nollaig 2018 i bhfoirm agus ar bhealach a d'fhaomh an tAire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil. Ullmhaíodh an cuntas ar bhonn fabhruithe agus i gcomhréir leis na beartais chuntasaíochta a leagtar amach thíos.

2. Beartas Cistithe

Cistítear an Ciste Comhshaoil trí fháiltas a rinne údaráis áitiúla agus Oifig na gCoimisinéirí Ioncaim a thaisceadh isteach i gcuntas bainc na bhfáltas (cuntas Uimh. 1). Aistrítear an t-iarmhéid sa chuntas bainc seo chuig an gcuntas infheistíochta go rialta. Íoctar suimeanna atá iníoctha ón gCiste Comhshaoil amach ó chuntas bainc na suimeanna iníoctha (cuntas Uimh. 2). Aistrítear na cistí riachtanacha chuig cuntas bainc na suimeanna iníoctha ón gcuntas infheistíochta sula n-íoctar íocaíochtaí amach leis na híocaithe ábhartha.

3. Ioncam

Aithnítear ioncam sa chiste mar seo a leanas:

- Bunaítear tobhaigh chomhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún ar thonnáiste na dramhaíola a thugtar chun líonadh talún i saoráidí poiblí agus príobháideacha líonadh talún ar na rátaí a shocraigh an tAire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil.
- Is ionann ioncam ó thobhaigh chomhshaoil agus an tsuim a bailíodh maidir leis an dramhaíl a tugadh chun líonadh talún sa tréimhse ó Eanáir go Nollaig.
- Gearrtar ús ar íocaíochtaí déanacha ar 0.0322% sa lá faoi Alt 13(e) den Acht Comhshaoil (Forálacha Ighnéitheacha), 2011. Tá mainneachtain agus íocaíochtaí déanacha ag oibreoirí príobháideacha faoi dhliteanas ús a íoc agus tá siad inghnóthaithe ag údaráis áitiúla mar fhiachas conartha trí na cúirteanna.
- Is féidir le húdaráis áitiúla a mhéid le 2% (€50,000 sa bhliain, ar a mhéid) a asbhaint agus a choimeád ó thobhaigh atá iníoctha maidir le saoráidí líonadh talún atá á n-oibriú go príobháideach agus 80% ó thobhaigh atá iníoctha maidir le saoráidí neamhúdaraithe líonadh talún chun íoc as costais a thaibhíonn siad maidir le bailiúchán agus forfheidhmiú.
- Is é an tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha an tsuim a bhailigh Oifig na gCoimisinéirí Ioncaim i gcomhréir leis na Rialacháin um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach), 2001 (I.R. Uimh. 605/2001) arna leasú ag na Rialacháin um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach) (Leasú) (Uimh. 2), 2007 (I.R. Uimh. 167/2007).
- Aithnítear fáiltas ó infheistíochtaí ar bhonn fabhruithe.

4. Caiteachas

Aithnítear caiteachas ón gCiste Comhshaoil i ndiaidh gur fhaomh an tAire leithdháiltí buiséid in 2018 i gcomhréir le hAlt 74(9) den Acht um Bainistiú Dramhaíola, 1996 ina sonraítear na cuspóirí ar féidir íocaíochtaí a dhéanamh ón gCiste Comhshaoil dóibh agus ar an mbonn seo a leanas maidir leis na limistéir seo:

- Éilíonn comhlachtaí faofa, ar nós na Gníomhaireachta um Chaomhnú Comhshaoil agus eagraíochtaí éagsúla idirnáisiúnta leithdháiltí buiséadaithe ranníocaíochta taighde agus forbartha, riaracháin, náisiúnta agus idirnáisiúnta.
- Seolann údaráis áitiúla agus eagraíochtaí eile éilimh ar aghaidh a shásaíonn coinníollacha na scéimeanna faofa.
- Seolann an Roinn Cultúir, Oidhreachta agus Gaeltachta éilimh, i gcomhréir le téarmaí an chomhaontaithe seirbhíse, do thionscadail bhuiséadaithe oidhreachta thógtha agus nádúrtha.
- Faightear earraí agus seirbhísí.

Aisíoctar costais bhailithe a thaibhígh Oifig na gCoimisinéirí Ioncaim maidir leis an tobhach comhshaoil a bhailiú a ghearrtar ar mhálaí plaisteacha a sholáthar ón gCiste Comhshaoil faoi mar a comhaontaíodh faoi chomhaontú oibre agus seirbhísí le hOifig na gCoimisinéirí Ioncaim.

An Ráiteas Ioncaim agus Caiteachais

An Ráiteas Ioncaim agus Caiteachais don bhliain dar críoch an 31 Nollaig 2018

	<u>Nótaí</u>	2018 €	2017 €
<u>Ioncam</u>			
An tobhach comhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	1	18,610,959	37,106,281
An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha	2	6,469,713	7,280,045
Ús ar infheistíochtaí	3	21,177	21,286
Ioncam Iomlán		<u>25,101,849</u>	<u>44,407,612</u>
<u>Caiteachas</u>			
Costais riaracháin na Gníomhaireachta um Chaomhnú Comhshaoil	4	4,600,000	4,900,000
Tionscnaimh forfheidhmithe	5	10,993,911	9,651,419
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	6	5,477,486	5,471,028
Tionscadail oidhreachta tógtha agus nádúrtha	7	4,356,801	3,924,711
Cláir um chosc ar dhramhaíl agus forbartha margaidh náisiúnta	8	2,524,531	2,898,695
An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil	9	2,029,000	2,005,000
Feasacht ar an gcomhshaoil	10	1,922,784	1,671,445
Dúnadh agus iarchúram líonadh talún	11	1,953,259	-
Tionscnaimh in aghaidh an bhruscair	12	1,301,437	1,290,813
Pleanáil bainistíochta dramhaíola réigiúnach	13	562,954	400,000
Costais bhailithe an tobhaigh chomhshaoil	14	397,077	397,548
Rialú truailithe aeráide / aeir	15	494,696	523,669
Eile	16	350,845	275,985
Caiteachas Iomlán	17	<u>36,964,781</u>	<u>33,410,313</u>
Barrachas / (Easnamh) don Bhliain		<u>(11,862,932)</u>	<u>10,997,299</u>

Tá an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 7 agus 8 agus Nótaí 1 go 23 mar chuid den Chuntas seo.

Signed: 
Mark Griffin
Secretary General

Date: 29 November 2019

An Ráiteas ar an Staid Airgeadais

An Ráiteas ar an Staid Airgeadais amhail an 31 Nollaig 2018

	<u>Nótaí</u>	2018 €	2017 €
<u>Sócmhainní Airgeadais</u>			
Infheistíochtaí	18	29,736,854	40,051,030
<u>Sócmhainní Reatha</u>			
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	19	1,764,093	1,686,594
An tobhach a ghearrtar ar mhálaí plaisteacha	20	1,807,909	2,219,189
Banc	21	100,022	103,011
		<u>3,672,024</u>	<u>4,008,794</u>
<u>Dlíteanais Reatha</u>			
	22		
Costais oidhreachta tógtha agus nádúrtha		1,353,743	256,413
Suibscríbhinní le heagraíochtaí idirnáisiúnta meitéareolaíochta		155,680	-
Creidiúnaithe ilghnéitheacha		-	17,089
Cáilíocht an aeir agus athrú aeráide		24,917	39,658
Cáin shiarchoinneálach ar sheirbhísí gairmiúla agus cáin bhreisluacha		-	9,194
		<u>1,534,340</u>	<u>322,354</u>
Glansócmhainní Reatha		2,137,684	3,686,440
Glansócmhainní		<u>31,874,538</u>	<u>43,737,470</u>
Arna léiriú ag			
Cúlchistí amhail an 1 Eanáir (Easnamh) / barrachas don bhliain		43,737,470 (11,862,932)	32,740,171 10,997,299
		<u>31,874,538</u>	<u>43,737,470</u>

Tá an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 7 agus 8 agus Nótaí 1 go 23 mar chuid den Chuntas seo.

Signed:  Date: 29 November 2019

Mark Griffin
Secretary General

An Ráiteas ar Shreafaí Airgid

An Ráiteas ar Shreafaí Airgid don bhliain dar críoch an 31 Nollaig 2018

	2018 €	2017 €
Réiteach an easnamh ar ghlan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin		
(Easnamh) / barrachas don bhliain	(11,862,932)	10,997,299
Ús éarlaise a tuilleadh	(21,177)	(21,286)
(Méadú) / laghdú ar thobhaigh atá dlite agus fiachas ó Vóta	333,781	5,526,016
Méadú / (laghdú) ar chostais fhabhráithe	1,211,986	(531,667)
(Glan-eis-sreabhadh) / glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin	<u>(10,338,342)</u>	<u>15,970,362</u>
Ráiteas ar shreabhadh airgid		
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	(10,338,342)	15,970,362
Toradh ar infheistíochtaí agus airgeadas a sheirbhísiú		
Ús a tuilleadh	21,177	21,286
	<u>(10,317,165)</u>	<u>15,991,648</u>
Réiteach glansreafaí airgid le gluaiseacht ar ghlanchistí		
Athruithe ar ghlanchistí mar thoradh ó shreafaí airgid		
Glanchistí ag tús na bliana	40,154,041	24,162,393
Glanchistí ag deireadh na bliana	29,836,876	40,154,041
Méadú / (laghdú) ar airgead sa bhliain	<u>(10,317,165)</u>	<u>15,991,648</u>

Tá an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 7 agus 8 agus Nótaí 1 go 23 mar chuid den Chuntas seo.

Signed: 
Mark Griffin
Secretary General

Date: 29 November 2019

Nótaí leis na Cuntais

1. An tobhach comhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún (€18,603,852)

Seo an tobhach comhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún atá infhaighte ó údaráis áitiúla, glan ar aon suimeanna a choimeádann siad faoi na Rialacháin um Bainistiú Dramhaíola (Tobhach Líonadh Talún), 2011. Tugtar an achoimre seo a leanas air seo:

	2018	2017
	€	€
Líonadh Talún a Oibrítear go Príobháideach		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	10,063,177	29,035,301
Ús maidir le híocaíochtaí déanacha	7,081	6,016
Costais riaracháin údaráis áitiúil	(150,000)	(150,000)
	<u>9,920,258</u>	<u>28,891,317</u>
Líonadh Talún a Oibríonn Údarás Áitiúil		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	8,690,532	8,212,904
Ús maidir le híocaíochtaí déanacha	34	-
	<u>8,690,566</u>	<u>8,212,904</u>
Líonadh Talún Neamhúdaraithe		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	675	10,780
Costais riaracháin údaráis áitiúil	(540)	(8,720)
	<u>135</u>	<u>2,060</u>
	<u>18,610,959</u>	<u>37,106,281</u>

2. An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha (€6,469,713)

Seo an tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha, atá infhaighte ó Oifig na gCoimisinéirí Ioncaim, maidir le hioncam a bailíodh trí mhálaí plaisteacha a dhíol.

3. Ús ar infheistíochtaí (€21,177)

Seo ús a tuilleadh ar fháltais an tobaigh líonadh talún agus mhálaí plaisteacha a infheistiú sa Ghníomhaireacht Airgeadais do Thithe.

4. Costais riaracháin na Gníomhaireachta um Chaomhnú Comhshaoil

Seo ranníocaíocht i dtreo na gcostas a thaibhígh an Gníomhaireacht um Chaomhnú Comhshaoil (an GCC) maidir le costais riaracháin.

	2018	2017
	€	€
Costais riaracháin	4,600,000	4,900,000

Cistítear costais an GCC ó roinnt foinsí, an Ciste Comhshaoil, deontais Státchiste agus ioncam a thuill an GCC ina measc. In 2018, cuireadh €35.3 milliún ar fáil ó Vóta 29 – Cumarsáid, Gníomhú ar son na hAeráide agus Comhshaoil (Fothéideal F3: 2017: €34.02 milliún) agus taibhíodh €863,973 de maidir le costais riaracháin an GCC (2017: €2.12 milliún).

5. Tionscnaimh forfheidhmithe

Cuireadh cistiú forfheidhmithe €10.994 milliún ar fáil ón gCiste Comhshaoil in 2018 chun tacú leis an méid seo a leanas:

- Earcaíocht agus fostaíocht leanúnach líonra oifigigh forfheidhmiúcháin dramhaíola údarás áitiúil faoin Scéim Bearta Forfheidhmithe Údaráis Áitiúil - €7.348 milliún (€7.228 milliún in 2017).
- Obair na bPríomhúdarás Réigiúnach Forfheidhmiúcháin Dramhaíola (PÚÁRFDanna) - €0.942 milliún (€0.88 milliún in 2017).

Áirítear le cistiú forfheidhmithe eile in 2018 tacaíocht do ghníomhartha forfheidhmiúcháin dramhaíola údaráis áitiúla aonair in aghaidh oibreoirí dramhaíola neamhdhleathacha amhrasta agus tacaíocht don GCC chun rialacháin nua dramhbhonn a fhorfheidhmiú. (2018: €0.825 milliún, 2017: €0.287 milliún).

Áirítear leis an bhfothéideal seo, chomh maith, €1.879 milliún de chaiteachas a taibhíodh in 2018 a bhaineann leis na tionscnaimh frithdhumpála (€1.257 milliún in 2017).

6. Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta

Léirítear san fhíor seo ranníocaíochtaí náisiúnta éigeantacha agus saorálacha na hÉireann le heagraíochtaí a bhaineann le cosaint an chomhshaoil. Tugtar an achoimre seo a leanas orthu seo:

	2018	2017
	€	€
Eagraíochtaí idirnáisiúnta meitéareolaíochta	4,225,718	4,238,714
Beartas radaíochta comhshaoil	1,251,768	1,232,314
	<u>5,477,486</u>	<u>5,471,028</u>

7. Tionscadail oidhreachta tógtha agus nádúrtha

Baineann an caiteachas seo le costais a thaibhig an Roinn Cultúir, Oidhreachta agus Gaeltachta (an RCOG) ar thionscadail oidhreachta tógtha agus nádúrtha a aisíoc. Dheimhnigh an RCOG na costais seo amhail bheith i gcomhréir leis an reachtaíocht faoina mbunaítear an Ciste Comhshaoil.

	2018	2017
	€	€
Páirceanna Náisiúnta agus Fiadhúlra		
Cúiteamh móna	3,770,258	2,305,500
Cosaint suímh	377,456	157,389
Cosaint speiceas	11,571	149,057
Córais agus faisnéisíocht chaomhnaithe	197,516	-
Beartas agus pleanáil oidhreachta	-	748,000
Bithéagsúlacht agus cosaint na bithéagsúlachta	-	462,726
Páirc Náisiúnta Chill Airne	-	47,001
Páirc Náisiúnta Ghleann Bheatha	-	7,306
Portaigh	-	4,019
Bailte Slachtmhara	-	43,713
	<u>4,356,801</u>	<u>3,924,711</u>

8. Clár um chosc ar dhramhaíl agus forbartha margaidh náisiúnta

Tugtar an achoimre seo a leanas ar chaiteachas faoin bhfotheideal seo:

	2018	2017
	€	€
Clár náisiúnta um chosc ar dhramhaíl	2,374,531	2,637,129
Straitéis náisiúnta ar dhramhaíl in-bhithmhíllte	150,000	200,000
Íoc de réir meáchain a chur i bhfeidhm ag saoráidí conláiste chathartha	-	61,566
	<u>2,524,531</u>	<u>2,898,695</u>

9. An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil

Tacaíonn an cistiú seo le gníomhaíochtaí laistigh den Oifig Forfheidhmithe i leith cúrsaí Comhshaoil (an OFCC), líonrú agus abhcóideacht ina measc. Tacaíonn na gníomhaíochtaí seo le forfheidhmiú leanúnach reachtaíocht chomhshaoil an AE agus náisiúnta.

10. Feasacht ar an gComhshaoil

Léiríonn an fíor seo caiteachas ar fheasacht chomhshaoil a mhúscailt agus tógáil cumais Eagraíochtaí Neamhrialtasacha Comhshaoil (ENGO). Tugtar an achoimre seo a leanas air seo:

	2018	2017
	€	€
Líonra comhshaoil na hÉireann (EENGO) croíchistiú / cumais agus cistiú tionscadail	1,060,000	860,000
Ciste Comhpháirtíochta Comhshaoil Chlár 21 Áitiúil	442,145	441,815
Cúnamh deontais		
Scoileanna Glasa	200,000	200,000
Seirbhís Dhigiteach na Seirbhíse Eolais Comhshaoil	20,000	20,000
Dámhachtainí comhshaoil na n-óg	40,000	10,000
Biúró comhshaoil na hEorpa	10,000	10,000
Dámhachtainí Glasa	7,500	7,500
Grúpa oiliúna seirbhísí comhshaoil	100,000	100,000
Feasacht Aarhus	21,492	16,295
Clár GLOBE an Taisce	4,000	-
Eolaíocht agus teicneolaíocht i ngníomh	2,000	-
Lá an bhithgheilleagair	10,000	-
Fógraíocht	5,647	5,835
	<u>1,922,784</u>	<u>1,671,445</u>

11. Dúnadh agus iarchúram líonadh talún

Tacaíonn an cistiú seo le húdarais áitiúla le hobair a bhaineann le láithreáin líonadh talún a dhúnadh agus na costais ghaolmhara iarchúram. Ní bhaineann an caiteachas seo ach le láithreán amháin, Cill Chonaill i nGaillimh agus caiteachas ar leith é ón gclár feabhsúcháin líonadh talún atá cistithe ag an Vóta a bunaíodh chun tacú le clár oibreacha chun láithreáin líonadh talún a fheabhsú a shaináithnítear sna pleananna bainistíochta réigiúnacha 2015-2021.

	2018	2017
	€	€
Comhairle Contae na Gaillimhe - Líonadh Talún Cill Chonaill	1,953,259	-

12. Tionscnaimh in aghaidh an bhruscair

Léirítear san fhíor seo caiteachas ar réimse tionscnamh, an méid seo a leanas ina measc:

	2018	2017
	€	€
Deontais feasachta údarais áitiúil in aghaidh an bhruscair	998,570	979,871
Glantachán náisiúnta an earraigh	224,869	223,177
Córas monatóireachta truailithe náisiúnta ar thruailliú ó bhruscar	39,258	47,765
Conradh Náisiúnta Ghnólachtaí na hÉireannach in aghaidh Bruscair	38,740	40,000
	<u>1,301,437</u>	<u>1,290,813</u>

13. Pleanáil bainistíochta dramhaíola réigiúnach

Léirítear san fhíor seo íocaíochtaí a rinneadh in 2018 chun tacú le trí phríomhúdarás réigiúnacha pleanála bainistíochta dramhaíola, a bunaíodh chun maoirseacht a dhéanamh ar chomhordú agus cur i bhfeidhm na dtrí Phlean Bainistíochta Dramhaíola, 2015-2021, a foilsíodh i mBealtaine 2015, agus chun tacú le bailiúcháin aon lae de dhramhaíl ghuaiseach ó shealbhóirí tí.

	2018	2017
	€	€
Deontas d'oifigí pleanála bainistíochta dramhaíola réigiúnacha	300,000	300,000
Bailiúcháin dramhaíola guaisí aon lae	262,954	100,000
	562,954	400,000

14. Costais bhailithe an tobhaigh chomhshaoil

Léirítear san fhíor seo an táille sheirbhíse bhliantúil ar comhaontaíodh air le hOifig na gCoimisinéirí Ioncaim chun an tobhach comhshaoil a oibriú a ghearrtar ar mhálaí plaisteacha a sholáthar.

15. Rialú truaillithe aeráide / aeir

Léirítear san fhíor seo caiteachas a taibhíodh chun beartas um athrú aeráide a fhorbairt agus a chur i bhfeidhm, anuas ar chistiú i dtreo bearta atá dírithe ar thruailliú torainn / aeir a laghdú. Tugtar an achoimre seo a leanas air seo:

	2018	2017
	€	€
Athrú aeráide	341,159	256,981
Rialú truailliú aeir / torainn	153,537	266,688
	494,696	523,669

16. Eile

Léirítear san fhíor seo caiteachas ar thionscnaimh éagsúla eile a dtugtar an achoimre seo a leanas orthu:

	2018	2017
	€	€
Cosc ar dhramhaíl	122,153	-
Athbhrandáil aonfhoirmeach a dhéanamh ar ionaid fóntas poiblí agus ionaid fág anseo	5,000	110,000
An Chomhairle Náisiúnta Eacnamaíoch agus Shóisialta	93,201	87,010
Inbhuanaitheacht idirnáisiúnta chomhshaoil	103,059	62,096
Tionscnaimh freagrachta táirgeoirí	7,500	14,500
Sábháilteacht núicléach	16,533	-
Táillí bainc	3,399	2,379
	350,845	275,985

17. Caiteachas Iomlán

Is féidir an achoimre seo a leanas a thabhairt ar chaiteachas iomlán ón gCiste Comhshaoil:

	2018	2017
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	9,157,765	9,558,494
Clár agus tionscnaimh údaráis áitiúil	15,276,944	11,985,582
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	5,477,486	5,471,028
Tionscadail oidhreachta tógtha agus nádúrtha	4,356,801	3,924,711
Eile	2,695,785	2,470,498
	<u>36,964,781</u>	<u>33,410,313</u>

18. Infheistíochtaí

Coimeádtar na cistí thíos i gcuntas infheistíochta leis an nGníomhaireacht Airgeadais do Thithe.

	2018	2017
	€	€
Infheistíochtaí	29,736,854	40,051,030

19. An tobhach comhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún

Ba iad seo a leanas na suimeanna a bhí le híoc leis an gCiste Comhshaoil ag údaráis áitiúla an 31 Nollaig:

	2018	2017
	€	€
Tobhach ar líonadh talún a oibrítear go príobháideach	961,726	1,172,166
Ús maidir le híocaíochtaí déanacha	6,126	9,193
	<u>967,852</u>	<u>1,181,359</u>
Tobhach a ghearrtar ar líonadh talún a oibríonn údarás áitiúil	796,208	503,235
Ús maidir le híocaíochtaí déanacha	33	-
	<u>796,241</u>	<u>503,235</u>
Tobhach ar líonadh talún neamhúdaraithe	-	2,000
	<u>1,764,093</u>	<u>1,686,594</u>

20. An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha

Seo glandliteanas Oifig na gCoimisinéirí Ioncaim leis an gCiste Comhshaoil an 31 Nollaig.

	2018	2017
	€	€
Ioncam ón tobhach ar mhálaí plaisteacha atá dlite	1,807,909	2,219,189

Dhiúltaigh an Chúirt Uachtarach achomharc i Meitheamh 2019 a rinne slabhra mór ollmhargaí a bhain le measúnuithe cánach ar luach €36.5 milliún a bhain le tobhaigh nár bailíodh ar mhálaí plaisteacha áirithe i rith tréimhse ceithre bliana idir 2004 agus 2008. Tá na cumhachtaí ag na Coimisinéirí Ioncaim chun an tobhach a aisghabháil ach níor deimhníodh uainiú agus an luach cruinn go fóill, áfach. Is ionann an réiteach deiridh ag dliteanas suntasach a bheidh le hÍoc leis an gCiste Comhshaoil.

21. Banc

Is ionann seo agus an t-iarmhéid i gcuntais bhainc an Chiste Comhshaoil (Uimh. 1 Cuntas Fáltas agus Uimh. 2 Cuntas na nÍocaíochtaí) an 31 Nollaig.

	2018	2017
	€	€
An t-iarmhéid i gcuntas na bhfáltas	99,982	100,000
An t-iarmhéid i gcuntas na n-íocaíochtaí	40	3,011
	<u>100,022</u>	<u>103,011</u>

22. Dlíteanais Reatha

Ba iad seo a leanas na costais fhabhráithe an 31 Nollaig:

	2018	2017
	€	€
Tionscadail oidhreachta tógtha agus nádúrtha na Roinne Cultúir, Oidhreachta agus Gaeltachta	1,353,743	256,413
Suibscríbhinní le heagraíochtaí idirnáisiúnta meitéareolaíochta	155,680	-
Costais sainchomhairleoireachta a bhain leis an gcóras monatóireachta náisiúnta ar thruailliú ó bhruscar	-	7,852
Cáin shiarchoinneálach ar sheirbhísí gairmiúla agus cáin bhreisluacha	-	9,194
Costais a bhaineann le cáilíocht an aeir agus athrú aeráide	24,917	39,658
Creidiúnaithe ilghnéitheacha	-	9,237
	<u>1,534,340</u>	<u>322,354</u>

23. Ceangaltais

Ba iad seo a leanas na ceangaltais an 31 Nollaig:

	2018	2017
	€	€
Tionscadail oidhreachta tógtha agus nádúrtha na Roinne Cultúir, Oidhreachta agus Gaeltachta	599,397	581,345