



**An Roinn Comhshaoil,
Aeráide agus Cumarsáide**
Department of the Environment,
Climate and Communications

Environment Fund

Account 2020

ENVIRONMENT FUND
Account 2020

Contents

Report of the Comptroller and Auditor General 3
Statement by the Accounting Officer on Internal Financial Control..... 5
Statement of Accounting Policies 7
Statement of Income and Expenditure 9
Statement of Financial Position 10
Statement of Cash Flows..... 11
Notes to the Accounts 12

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 the Environment, Climate and Communications for the year ending 31 December 2020 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 2020, and
- the balance of the Fund at 31 December 2020.

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 the Environment, Climate and Communications 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.

Colette Drinan
For and on behalf of
Comptroller and Auditor General

15 December 2021

Appendix to the report

Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for the Environment, Climate and Communications 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 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 the 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 it 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 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.

Covid-19 Pandemic

The onset of the Covid-19 pandemic in early 2020 resulted in some changes to the working and control environment with remote working becoming the norm for all staff in the Department. As a result, the Department introduced a number of procedural and control changes. An assessment of the impact of Covid-19 was carried out and I confirm that the controls, both existing and those introduced as a result of Covid-19 continue to be effective.

Signed:  Date: 15/12/2021

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 2020 by the Department of the Environment, Climate and Communications and the associated administration costs were charged to Vote 29, Environment, Climate and Communications.

The account has been prepared for the year ending 31 December 2020 in a form and manner approved by the Minister for the Environment, Climate and Communications. 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 the Environment, Climate and Communications. Receipts from environmental levies are recognised on an accrual basis.
- 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 2020 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 Housing, Local Government and Heritage (formerly 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 2020

	<u>Notes</u>	2020 €	2019 €
<u>Income</u>			
Environmental levy on the landfill of waste	1	6,492,243	12,150,931
Environmental levy on plastic bags	2	3,885,509	5,127,715
Interest on investments	3	17	1,576
Total Income		<u>10,377,769</u>	<u>17,280,222</u>
<u>Expenditure</u>			
Environmental Protection Agency administration costs	4	-	5,000,000
Enforcement initiatives	5	6,304,131	11,831,014
Contributions to national and international bodies	6	1,999,574	2,653,381
Built and natural heritage projects	7	-	3,280,759
Waste prevention and national market development programmes	8	1,637,554	2,667,779
Office of Environmental Enforcement	9	1,355,000	2,000,000
Environment awareness	10	1,294,074	1,862,242
Landfill closure and aftercare	11	540,159	2,802,125
Anti-litter initiatives	12	397,118	1,183,625
Regional waste management planning	13	400,000	450,000
Environmental levy collection costs	14	407,148	404,608
Pollution control / air climate	15	1,914,772	1,977,755
Other	16	180,286	925,179
Total Expenditure	17	<u>16,429,816</u>	<u>37,038,467</u>
(Deficit) for Year		<u>(6,052,047)</u>	<u>(19,758,245)</u>

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

Signed:  Date: 15/12/2021

Mark Griffin
Secretary General

Statement of Financial Position

Statement of Financial Position as at 31 December 2020

	<u>Notes</u>	2020 €	2019 €
<u>Financial Assets</u>			
Investments	18	4,428,736	10,773,512
<u>Current Assets</u>			
Levy on the landfill of waste	19	958,402	921,477
Levy on plastic bags	20	1,196,561	1,473,507
Bank	21	101,472	102,646
		<u>2,256,435</u>	<u>2,497,630</u>
<u>Current Liabilities</u>			
	22		
Built and natural heritage costs		-	1,131,142
Revenue charges for the collection of the environment plastic bag levy		407,148	-
Sundry creditors		-	17,799
Grants to local authorities		115,000	-
Anti-dumping initiative		83,177	-
Air quality and climate change		15,000	-
Due to Vote		-	3,642
Professional services withholding tax		600	2,266
		<u>620,925</u>	<u>1,154,849</u>
Net Current Assets		1,635,510	1,342,781
Net Assets		<u>6,064,246</u>	<u>12,116,293</u>
Represented by			
Reserves at 1 January		12,116,293	31,874,538
(Deficit) for the year		<u>(6,052,047)</u>	<u>(19,758,245)</u>
		<u>6,064,246</u>	<u>12,116,293</u>

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

Signed:  Date: 15/12/2021

Mark Griffin
Secretary General

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2020

	2020	2019
	€	€
Reconciliation of deficit to net cash flow inflow from operating activities		
(Deficit) for the year	(6,052,047)	(19,758,245)
Deposit interest earned	(17)	(1,576)
Decrease in levies due	240,021	1,177,018
(Decrease) in accrued expenses	(533,924)	(379,491)
Net cash (outflow) from operating activities	<u>(6,345,967)</u>	<u>(18,962,294)</u>
Cash flow statement		
Net cash flow from operating activities	(6,345,967)	(18,962,294)
Return on investments and servicing of finance		
Interest earned	17	1,576
	<u>(6,345,950)</u>	<u>(18,960,718)</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	10,876,158	29,836,876
Net funds at the end of the year	4,530,208	10,876,158
(Decrease) in cash in the year	<u>(6,345,950)</u>	<u>(18,960,718)</u>

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

Signed:  Date: 15/12/2021

Mark Griffin
Secretary General

Notes to the Accounts

1. Environmental levy on the landfill of waste

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:

	2020	2019
	€	€
Privately operated landfills		
Levy on landfill of waste	6,602,719	8,784,498
Interest in respect of late payments	-	593
Local authority administration costs	(104,771)	(138,158)
	<u>6,497,948</u>	<u>8,646,933</u>
Local Authority operated landfills		
Levy on landfill of waste	-	3,503,476
Interest in respect of late payments	(5,705)	48
	<u>(5,705)</u>	<u>3,503,524</u>
Unauthorised landfills		
Levy on landfill of waste	-	2,369
Local authority administration costs	-	(1,895)
	<u>-</u>	<u>474</u>
	<u>6,492,243</u>	<u>12,150,931</u>

2. Environmental levy on plastic bags

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

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.

	2020	2019
	€	€
Administration costs	-	5,000,000

The EPA's costs are funded from a number of sources, including the Environment Fund, Exchequer grants and EPA earned income. Funding for the EPA's administration costs fully transferred from the Environment Fund to Vote 29 – Environment, Climate and Communications from 1 January 2020. In 2020, €43.21 million was provided from the Vote under Subhead E3 (2019: €38.76 million) of which €7.80 million was provided in respect of the EPA's administrative costs (2019: €4.391 million).

5. Enforcement initiatives

Enforcement funding is provided to support the recruitment and continued employment of a network of local authority waste enforcement officers under the Local Authority Enforcement Measures Scheme, the work of the Waste Enforcement Regional Lead Authorities (WERLAs) and other enforcement funding which supports individual local authorities in waste enforcement actions against suspected large scale illegal waste operators and support for the EPA enforcing new waste tyre regulations.

This heading also provides funding for anti-dumping initiatives and expenditure relating to Regional Waste Management Offices.

	2020	2019
	€	€
Enforcement funding		
Local Authority Enforcement Measures Scheme	1,995,524	7,604,561
Waste Enforcement Regional Lead Authorities	933,418	1,038,981
Other enforcement funding	228,983	177,046
Anti-dumping initiatives	3,023,750	2,900,675
Regional Waste Management Offices	122,456	109,751
	<u>6,304,131</u>	<u>11,831,014</u>

Local Authority enforcement funding transferred from the Environment Fund to Vote 29 – Environment, Climate and Communications in 2020 and a further €5.62 million was provided from the Vote under Subhead E10 (2019: Nil).

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:

	2020	2019
	€	€
International meteorological organisations	568,858	1,376,895
Environmental radiation policy	1,430,716	1,276,486
	<u>1,999,574</u>	<u>2,653,381</u>

7. Built and natural heritage projects

This expenditure relates to the re-imburement of costs incurred in relation to built and natural heritage projects. Responsibility for these projects transferred from the former Department of Culture, Heritage and the Gaeltacht (DCHG) to the Department of Housing, Local Government and Heritage (DHLGH) in September 2020.

	2020	2019
	€	€
National Parks and Wildlife		
Turf compensation	-	3,024,162
Biodiversity unit	-	56,561
Peatlands issues	-	200,036
	<u>-</u>	<u>3,280,759</u>

8. Waste prevention and national market development programmes

Expenditure under this heading is summarised as follows:

	2020	2019
	€	€
National waste prevention programme	1,637,424	2,205,083
National strategy on biodegradable waste	-	80,914
Awareness campaign	-	351,160
Waste policy consultancies	130	30,622
	<u>1,637,554</u>	<u>2,667,779</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:

	2020	2019
	€	€
Irish environmental network (EENGO) core / capacity & project funding	1,060,000	1,060,000
Local agenda 21 partnership fund Grant assistance	-	513,414
Green schools	200,000	210,000
Young environment awards	30,000	50,000
European environment bureau	-	5,000
Green awards	-	7,500
Aarhus awareness	4,074	7,481
Bioeconomy day	-	3,000
Advertising	-	5,847
	<u>1,294,074</u>	<u>1,862,242</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.

	2020	2019
	€	€
Galway County Council - Kilconnell landfill	540,159	2,802,125

Funding for this measure transferred from the Environment Fund to Vote 29 – Environment, Climate and Communications in 2020 and a further €1.63 million was provided from the Vote under Subhead E6 (2019: Nil).

12. Anti-litter initiatives

This figure represents expenditure on a range of initiatives including:

	2020	2019
	€	€
Local authority anti-litter awareness grants	115,000	859,739
National spring clean	225,000	225,000
National litter pollution monitoring system	23,555	58,886
Irish business against litter national litter league	33,563	40,000
	<u>397,118</u>	<u>1,183,625</u>

13. Regional waste management planning

This figure represents payments made in 2020 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.

	2020	2019
	€	€
Grant for regional waste management planning offices	400,000	400,000
One day hazardous waste collections	-	50,000
	<u>400,000</u>	<u>450,000</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:

	2020	2019
	€	€
Climate mitigation	78,068	187,392
Air / noise pollution control	32,925	116,244
Irish forum on natural capital	-	35,000
Climate action regional offices	1,803,779	1,639,119
	<u>1,914,772</u>	<u>1,977,755</u>

16. Other

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

	2020	2019
	€	€
Waste prevention	81,922	205,394
Waste capacity contingency	-	163,335
National Economic and Social Council	75,628	67,971
Environmental international sustainability	21,088	448,447
Producer responsibility initiatives	-	38,109
Bank charges	1,648	1,923
	<u>180,286</u>	<u>925,179</u>

17. Total Expenditure

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

	2020	2019
	€	€
Environment Protection Agency	2,995,934	9,373,489
Local authority programmes and initiatives	9,188,855	18,668,730
Contributions to national and international bodies	1,999,574	2,653,381
Built and natural heritage projects	-	3,280,759
Other	2,245,453	3,062,108
	<u>16,429,816</u>	<u>37,038,467</u>

18. Investments

In the year of Account, the below funds were held in an investment account with the Housing Finance Agency. In May 2021, the balance in the Environment Fund transferred to Danske Bank under the Government banking framework.

	2020	2019
	€	€
Investments	4,428,736	10,773,512

19. Environmental levy on the landfill of waste

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

	2020	2019
	€	€
Levy on privately operated landfills	957,981	915,216
Interest in respect of late payments	421	6,126
	<u>958,402</u>	<u>921,342</u>
Levy on unauthorised Landfills	-	135
	<u>958,402</u>	<u>921,477</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.

	2020	2019
	€	€
Plastic bag levy income due	1,196,561	1,473,507

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 is expected to 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.

	2020	2019
	€	€
Balance in receipt account	100,000	100,000
Balance in payment account	1,472	2,646
	<u>101,472</u>	<u>102,646</u>

22. Current Liabilities

Accrued expenses at 31 December were as follows:

	2020	2019
	€	€
Department of Culture, Heritage and the Gaeltacht for built and natural heritage projects	-	1,131,142
Revenue charges for the collection of the environmental plastic bag levy	407,148	-
Consultancy costs associated with the national litter pollution monitoring system	-	11,777
Anti-dumping initiatives	83,177	-
Professional services withholding tax	600	2,266
Waste policy consultancy costs	-	6,022
Grants to local authorities	115,000	-
Climate mitigation	15,000	-
Amount due to Vote	-	3,642
	<u>620,925</u>	<u>1,154,849</u>

23. Commitments

Commitments at 31 December were as follows:

	2020	2019
	€	€
Department of Department of Culture, Heritage and the Gaeltacht for built and natural heritage projects	-	293,531



**An Roinn Comhshaoil,
Aeráide agus Cumarsáide**
Department of the Environment,
Climate and Communications

An Ciste Comhshaoil

Cuntas 2020

AN CISTE COMHSHAOIL
Cuntas 2020

Clár Ábhar

Report of the Comptroller and Auditor General	3
Statement by the Accounting Officer on Internal Financial Control.....	5
Statement of Accounting Policies	7
Statement of Income and Expenditure	9
Statement of Financial Position	9
Statement of Cash Flows.....	11
Notes to the Accounts	12

Translation of titles above (as when table is updated, it seems to delete most entries)

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste	
Ráiteas leis an Oifigeach Cuntasaíochta ar Rialú Inmheánach Airgeadais	
An Ráiteas ar Bheartais Chuntasaíochta	
An Ráiteas Ioncaim agus Caiteachais	
An Ráiteas ar an Staid Airgeadais	
An Ráiteas ar Shreafaí Airgid	
Nótaí leis na Cuntais	



Ard Reachtair 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 the Environment, Climate and Communications for the year ending 31 December 2020 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 2020, and
- the balance of the Fund at 31 December 2020.

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 the Environment, Climate and Communications 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.

Colette Drinan
For and on behalf of
Comptroller and Auditor General

15 December 2021

Appendix to the report

Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for the Environment, Climate and Communications 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 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 the 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 it 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 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.

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 mbraithí 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 iniúcháireacht 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 treoirilínte cuí rialaithe infheistíochta caipitil agus na disciplíní foirmiúla bainistíochta tionscadal ann.
- Comhlíonann an Roinn na treoirilínte 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 nochtá 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.

Paindéim Covid-19

Tá roinnt athruithe tagtha ar an timpeallacht oibre agus rialaithe de bharr thosach phaindéim Covid-19 go luath in 2020 tar éis go ndearnadh gnáthnós den chianoibriú i measc na foirne go léir sa Roinn. Mar thoradh air sin, thug an Roinn roinnt athruithe nós imeachta agus rialaithe isteach. Tugadh faoi mheasúnú ar thionchar Covid-19 agus deimhním go leanann na rialuithe, na rialuithe reatha agus iad siúd a tugadh isteach mar thoradh ar Covid-19 araon, de bheith éifeachtach.

Sínte: 

Dáta: 15/12/2021

Mark Griffin
Ard-Rúnaí

An Ráiteas ar Bheartais Chuntasaíochta

1. Bonn na gCuntas

Bunaíodh an Ciste Comhshaoil faoin Acht um Bainistiú Dramhaíola (Leasú), 2001. Íoctar fáltais 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 Comhshaoil, Aeráide agus Cumarsáide an Ciste Comhshaoil in 2020 agus gearradh na costais riaracháin ghaolmhara ar Vóta 29, Comhshaoil, Aeráide agus Cumarsáid.

Ullmhaíodh an cuntas don bhliain dar críoch an 31 Nollaig 2020 i bhfoirm agus ar bhealach a d'fhaomh an tAire Comhshaoil, Aeráide agus Cumarsáide. Ullmhaíodh an cuntas ar bhonn fabhrúithe agus i gcomhréir leis na beartais chuntasaíochta a leagtar amach thíos.

2. Beartas Cistithe

Cistítear an Ciste Comhshaoil trí fháltais a rinne údaráis áitiúla agus Oifig na gCoimisinéirí Ioncaim a thaisceadh isteach i gcuntas bainc na bhfáltas (cuntas Uimh. 1). Aistrítear an t-iarhméid 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 Comhshaoil, Aeráide agus Cumarsáide. Aithnítear fáltais ó thobhaigh chomhshaoil ar bhonn fabhrúithe.
- 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 Ilghnéitheacha), 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 thabhaíonn siad maidir le bailiúchán agus forfheidhmiú.
- Is é an tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha a sholáthar 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 fáltais ó infheistíochtaí ar bhonn fabhrúithe.

4. Caiteachas

Aithnítear caiteachas ón gCiste Comhshaoil i ndiaidh gur fhaomh an tAire leithdháiltí buiséid in 2020 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 Tithíochta, Rialtais Áitiúil agus Oidhreachta (an Roinn Cultúir, Oidhreachta agus Gaeltachta roimhe seo) éilimh, i gcomhréir le téarmaí an chomhaontaithe seirbhíse, do thionscadail bhuiséadaithe oidhreachta thógtha agus nádúrtha.
- Faightear earraí agus seirbhísí.

Aisíoctar costais bhailithe a thabhaigh 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 2020

	<u>Nótaí</u>	2020 €	2019 €
<u>Ioncam</u>			
An tobhach comhshaoil a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	1	6,492,243	12,150,931
An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha	2	3,885,509	5,127,715
Ús ar infheistíochtaí	3	17	1,576
Ioncam Iomlán		<u>10,377,769</u>	<u>17,280,222</u>
<u>Caiteachas</u>			
Costais riaracháin na Gníomhaireachta um Chaomhnú Comhshaoil	4	-	5,000,000
Tionscnaimh forfheidhmithe	5	6,304,131	11,831,014
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	6	1,999,574	2,653,381
Tionscadail oidhreachta tógtha agus nádúrtha	7	-	3,280,759
Cláir um chosc ar dhramhaíl agus forbartha margaidh náisiúnta	8	1,637,554	2,667,779
An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil	9	1,355,000	2,000,000
Feasacht ar an gcomhshaoil	10	1,294,074	1,862,242
Dúnadh agus iarchúram líonadh talún	11	540,159	2,802,125
Tionscnaimh in aghaidh an bhruscair	12	397,118	1,183,625
Pleanáil bainistíochta dramhaíola réigiúnach	13	400,000	450,000
Costais bhailithe an tobhaigh chomhshaoil	14	407,148	404,608
Rialú truaillithe aeráide / aeir	15	1,914,772	1,977,755
Eile	16	180,286	925,179
Caiteachas Iomlán	17	<u>16,429,816</u>	<u>37,038,467</u>
(Easnamh) don Bhliain		<u>(6,052,047)</u>	<u>(19,758,245)</u>

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

Sínithe: _



Dáta: 15/12/2021

Mark Griffin
Ard-Rúnaí

An Ráiteas ar an Staid Airgeadais

An Ráiteas ar an Staid Airgeadais amhail an 31 Nollaig 2020

	<u>Nótaí</u>	2020 €	2019 €
<u>Sócmhainní Airgeadais</u>			
Infheistíochtaí	18	4,428,736	10,773,512
<u>Sócmhainní Reatha</u>			
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	19	958,402	921,477
An tobhach a ghearrtar ar mhálaí plaisteacha Banc	20 21	1,196,561 101,472	1,473,507 102,646
		<u>2,256,435</u>	<u>2,497,630</u>
<u>Dlíteanais Reatha</u>			
	22		
Costais oidhreachta tógtha agus nádúrtha		-	1,131,142
Táillí na gCoimisinéirí Ioncaim ar an tobhach comhshaoil ar mhálaí plaisteacha a bhailiú		407,148	-
		-	17,799
Creidiúnaithe ilghnéitheacha			
Deontais d'údaráis áitiúla		115,000	-
Tionscnamh frithdhumpála		83,177	-
Cáilíocht an aeir agus athrú aeráide		15,000	-
Dlíte don Vóta		-	3,642
Cáin shiarchoinneálach ar sheirbhísí gairmiúla		600	2,266
		<u>620,925</u>	<u>1,154,849</u>
Glansócmhainní Reatha		1,635,510	1,342,781
Glansócmhainní		<u>6,064,246</u>	<u>12,116,293</u>
Arna léiriú ag			
Cúlchistí amhail an 1 Eanáir (Easnamh) don bhliain		12,116,293 (6,052,047)	31,874,538 (19,758,245)
		<u>6,064,246</u>	<u>12,116,293</u>

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

Sínithe: 

Dáta: 15/12/2021

Mark Griffin
Ard-Rúnaí

An Ráiteas ar Shreafaí Airgid

An Ráiteas ar Shreafaí Airgid don bhliain dar críoch an 31 Nollaig 2020

	2020 €	2019 €
Réiteach an easnamh ar ghlan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin		
(Easnamh) don bhliain	(6,052,047)	(19,758,245)
Ús éarlaise a tuilleadh	(17)	(1,576)
Laghdú ar thobhaigh atá dlite	240,021	1,177,018
(Laghdú) ar chostais fhabhráithe	(533,924)	(379,491)
Glan-(eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin	(6,345,967)	(18,962,294)
Ráiteas ar shreabhadh airgid		
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	(6,345,967)	(18,962,294)
Toradh ar infheistíochtaí agus airgeadas a sheirbhísiú		
Ús a tuilleadh	17	1,576
	(6,345,950)	(18,960,718)
Réiteach glansreafaí airgid le gluaiseacht ar ghlanchistí		
Athruithe ar ghlanchistí mar thoradh ó shreafaí airgid		
Glanchistí ag tús na bliana	10,876,158	29,836,876
Glanchistí ag deireadh na bliana	4,530,208	10,876,158
(Laghdú) ar airgead sa bhliain	(6,345,950)	(18,960,718)

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

Sínte: 

Mark Griffin
Ard-Rúnaí

Dáta: 15/12/2021

Nótaí leis na Cuntais

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

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:

	2020	2019
	€	€
Líonadh talún a oibrítear go príobháideach		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	6,602,719	8,784,498
Ús maidir le híocaíochtaí déanacha	-	593
Costais riaracháin údaráis áitiúil	(104,771)	(138,158)
	<u>6,497,948</u>	<u>8,646,933</u>
Líonadh talún a oibríonn Údarás Áitiúil		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	-	3,503,476
Ús maidir le híocaíochtaí déanacha	(5,705)	48
	<u>(5,705)</u>	<u>3,503,524</u>
Líonadh talún neamhúdaraithe		
An tobhach a ghearrtar ar dhramhaíl a thabhairt chun líonadh talún	-	2,369
Costais riaracháin údaráis áitiúil	-	(1,895)
	<u>-</u>	<u>474</u>
	<u>6,492,243</u>	<u>12,150,931</u>

2. An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha

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

Seo ús a tuilleadh ar fháltais an tobhaigh 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 thabhaigh an Gníomhaireacht um Chaomhnú Comhshaoil (an GCC) maidir le costais riaracháin.

	2020	2019
	€	€
Costais riaracháin	-	5,000,000

Cistítear costais an GCC ó roinnt foinsí, an Ciste Comhshaoil, deontais Státchiste agus ioncam a thuill an GCC ina measc. Aistríodh cistiú do chostais riaracháin an GCC go hiomlán ón gCiste Comhshaoil go Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid ón 1 Eanáir 2020. In 2020, cuireadh €43.21 milliún ar fáil ón Vóta faoi Fhotheideal E3 (2019: €38.76 milliún), ar cuireadh €7.80 milliún de ar fáil maidir le costais riaracháin an GCC (2019: €4.391 milliún).

5. Tionscnaimh forfheidhmithe

Cuirtear cistiú forfheidhmiúcháin ar fáil chun tacú le líonra oifigigh forfheidhmithe údaráis áitiúil a earcú agus a fhostú go leanúnach faoin Scéim Bearta Forfheidhmiúcháin Údaráis Áitiúil, obair na bPríomhúdarás Réigiúnach Forfheidhmiúcháin Dramhaíola (WERLAanna) agus cistiú forfheidhmiúcháin eile a thacaíonn le húdaráis áitiúla aonair maidir le gníomhartha forfheidhmiúcháin in aghaidh oibreoirí dramhaíola neamhdhleathacha amhrasta mórsála agus a thacaíonn leis an GCC chun rialacháin nua dramhbhonn a fhorfheidhmiú.

Cuireann an fotheideal seo cistiú ar fáil freisin le tionscnaimh agus caiteachas frithdhumpála a bhaineann le hOifigí Réigiúnacha Bainistíochta Dramhaíola.

	2020	2019
	€	€
Cistiú forfheidhmiúcháin		
An Scéim Bearta Forfheidhmiúcháin Údaráis Áitiúil	1,995,524	7,604,561
Príomhúdaráis Réigiúnacha Forfheidhmiúcháin	933,418	1,038,981
Dramhaíola		
Cistiú forfheidhmiúcháin eile	228,983	177,046
Tionscnaimh frithdhumpála	3,023,750	2,900,675
Oifigí Réigiúnacha Bainistíochta Dramhaíola	122,456	109,751
	<u>6,304,131</u>	<u>11,831,014</u>

Aistríodh cistiú forfheidhmiúcháin Údaráis Áitiúil ón gCiste Comhshaoil go dtí Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid in 2020 agus cuireadh €5.62 milliún sa bhreis ar fáil ón Vóta faoi Fhotheideal E10 (2019: Náid).

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:

	2020	2019
	€	€
Eagraíochtaí idirnáisiúnta meitéareolaíochta	568,858	1,376,895
Beartas radaíochta comhshaoil	1,430,716	1,276,486
	<u>1,999,574</u>	<u>2,653,381</u>

7. Tionscadail oidhreachta tógtha agus nádúrtha

Baineann an caiteachas seo le costais aisíocaíochta a thabhaíodh maidir le tionscadail oidhreachta tógtha agus nádúrtha. Aistríodh freagracht as na tionscadail seo ón iar-Roinn Cultúir, Oidhreachta agus Gaeltachta (an RCOG) chuig an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta (an RTRÁO) i Meán Fómhair 2020.

	2020	2019
	€	€
Páirceanna Náisiúnta agus Fiadhúlra		
Cúiteamh móna	-	3,024,162
Aonad bithéagsúlachta	-	56,561
Saincheisteanna tailte portaigh	-	200,036
	<u>-</u>	<u>3,280,759</u>

8. Clár um chosc ar dhramhaíl agus forbartha margaidh náisiúnta

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

	2020	2019
	€	€
Clár náisiúnta um chosc ar dhramhaíl	1,637,424	2,205,083
Straitéis náisiúnta ar dhramhaíl in-bhithmhille	-	80,914
Feachtas feasachta	-	351,160
Sainchomhairleoireacht beartais dramhaíola	130	30,622
	<u>1,637,554</u>	<u>2,667,779</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:

	2020	2019
	€	€
Líonra comhshaoil na hÉireann (EENGO)	1,060,000	1,060,000
croíchistiú / cumais agus cistiú tionscadail		
Ciste Comhpháirtíochta Comhshaoil Chlár 21 Áitiúil	-	513,414
Cúnamh deontais		
Scoileanna Glasa	200,000	210,000
Dámhachtainí comhshaoil na n-óg	30,000	50,000
Biúro comhshaoil na hEorpa	-	5,000
Dámhachtainí Glasa	-	7,500
Feasacht Aarhus	4,074	7,481
Lá an bhithgheilleagair	-	3,000
Fógraíocht	-	5,847
	1,294,074	1,862,242

11. Dúnadh agus iarchúram líonadh talún

Tacaíonn an cistiú seo le húdaráis 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 shainiúitear sna pleananna bainistíochta réigiúnacha 2015-2021.

	2020	2019
	€	€
Comhairle Contae na Gaillimhe - Líonadh Talún Cill Chonaill	540,159	2,802,125

Aistríodh cistiú don bheart seo ón gCiste Comhshaoil go dtí Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid in 2020 agus cuireadh €1.63 milliún sa bhreis ar fáil ón Vóta faoi Fhotheideal E6 (2019: Náid).

12. Tionscnaimh in aghaidh an bhruscair

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

	2020	2019
	€	€
Deontais feasachta údaráis áitiúil in aghaidh an bhruscair	115,000	859,739
Glantachán náisiúnta an earraigh	225,000	225,000
Córas monatóireachta truailithe náisiúnta ar thruailliú ó bhruscar	23,555	58,886

Conradh Náisiúnta Ghnólachtaí na hÉireannach in aghaidh Bruscair	33,563	40,000
	397,118	1,183,625

13. Pleanáil bainistíochta dramhaíola réigiúnach

Léirítear san fhíor seo íocaíochtaí a rinneadh in 2020 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.

	2020	2019
	€	€
Deontas d'oifigí pleanála bainistíochta dramhaíola réigiúnacha	400,000	400,000
Bailiúcháin dramhaíola guaisí aon lae	-	50,000
	400,000	450,000

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 tabhaíodh 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:

	2020	2019
	€	€
Maolú aeráide	78,068	187,392
Rialú truailliú aeir / torainn	32,925	116,244
Fóram na hÉireann um Chaipiteal Nádúrtha	-	35,000
Oifigí Réigiúnacha um Ghníomhú ar son na hAeráide	1,803,779	1,639,119
	1,914,772	1,977,755

16. Eile

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

	2020	2019
	€	€
Cosc ar dhramhaíl	81,922	205,394
Teagmhas acmhainneachta dramhaíola	-	163,335
An Chomhairle Náisiúnta Eacnamaíoch agus	75,628	67,971

Shóisialta		
Inbhuanaitheacht idirnáisiúnta chomhshaoil	21,088	448,447
Tionscnaimh freagrachta táirgeoirí	-	38,109
Táillí bainc	1,648	1,923
	<u>180,286</u>	<u>925,179</u>

17. Caiteachas Iomlán

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

	2020	2019
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	2,995,934	9,373,489
Cláir agus tionscnaimh údaráis áitiúil	9,188,855	18,668,730
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	1,999,574	2,653,381
Tionscadail oidhreachta tógtha agus nádúrtha	-	3,280,759
Eile	2,245,453	3,062,108
	<u>16,429,816</u>	<u>37,038,467</u>

18. Infheistíochtaí

Coimeádadh na cistí thíos i mbliain an Chuntais i gcuntas infheistíochta leis an nGníomhaireacht Airgeadais do Thithe. Aistríodh iarmhéid an Chiste Comhshaoil i mBealtaine 2021 go Danske Bank i mBealtaine 2021 faoi chreat baincéireachta an Rialtais.

	2020	2019
	€	€
Infheistíochtaí	4,428,736	10,773,512

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:

	2020	2019
	€	€
Tobhach ar líonadh talún a oibrítear go príobháideach	957,981	915,216
Ús maidir le híocaíochtaí déanacha	421	6,126
	<u>958,402</u>	<u>921,342</u>
Tobhach ar líonadh talún neamhúdaraithe	-	135
	<u>958,402</u>	<u>921,477</u>

20. An tobhach comhshaoil a ghearrtar ar mhálaí plaisteacha

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

	2020	2019
	€	€
Ioncam ón tobhach ar mhálaí plaisteacha atá dlite	1,196,561	1,473,507

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. Meastar gurb ionann an réiteach deiridh agus dliteanas suntasach a bheidh le híoc leis an gCiste Comhshaoil.

21. Banc

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

	2020	2019
	€	€
An t-iarmhéid i gcuntas na bhfáltas	100,000	100,000
An t-iarmhéid i gcuntas na n-íocaíochtaí	1,472	2,646
	<u>101,472</u>	<u>102,646</u>

22. Dlíteanais Reatha

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

	2020	2019
	€	€
An Roinn Cultúir, Oidhreachta agus Gaeltachta do thionscadail oidhreachta tógtha agus nádúrtha	-	1,131,142
Táillí na gCoimisinéirí Ioncaim ar an tobhach comhshaoil ar mhálaí plaisteacha a bhailiú	407,148	-
Costais sainchomhairleoireachta a bhain leis an gcóras monatóireachta náisiúnta ar thruailliú ó bhruscar	-	11,777
Tionscnaimh frithdhumpála	83,177	-
Cáin shiarchoinneálach ar sheirbhísí gairmiúla	600	2,266
Costais sainchomhairleoireachta beartais dramháiola	-	6,022
Deontais d'údaráis áitiúla	115,000	-
Maolú aeráide	15,000	-
Méid dlite don Vóta	-	3,642
	<u>620,925</u>	<u>1,154,849</u>

23. Ceangaltais

Ba iad seo a leanas na ceangaltais an 31 Nollaig:

	2020	2019
	€	€
An Roinn Cultúir, Oidhreachta agus Gaeltachta do thionscadail oidhreachta tógtha agus nádúrtha	-	293,531