



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

# Environment Fund

Financial Statements 2021

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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 the Environment, Climate and Communications for the year ending 31 December 2021 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 2021, and
- the balance of the Fund at 31 December 2021.

##### 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.

**Leonard McKeown**  
For and on behalf of  
Comptroller and Auditor General

19 December 2022

## Appendix to the report

### Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the annual 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.

I 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 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.

## **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: 16 December 2022

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 2021 by the Department of the Environment, Climate and Communications and the associated administration costs were charged to Vote 29, Environment, Climate and Communications.

The financial statements of the fund have been prepared for the year ending 31 December 2021 in a form and manner approved by the Minister for the Environment, Climate and Communications. The financial statements have 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 fund's bank account by local authorities and the Office of Revenue Commissioners. Until April 2021 receipts were lodged into the receipts bank account (No. 1 account) and the balance in this bank account was then transferred to an investment account regularly. A new deposit account was opened with Danske Bank in April 2021 and the No.1 account and investment account were closed. The balance in the investment account was transferred to the new Danske Bank deposit account. 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 Danske Bank deposit account via a new Danske Bank payments 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 2021 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.
- 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 2021

	<u>Notes</u>	2021 €	2020 €
<b><u>Income</u></b>			
Environmental levy on the landfill of waste	1	8,488,406	6,492,243
Environmental levy on plastic bags	2	3,355,231	3,885,509
Interest on investments	3	-	17
<b>Total Income</b>		<b><u>11,843,637</u></b>	<b><u>10,377,769</u></b>
<b><u>Expenditure</u></b>			
Enforcement initiatives	4	4,215,428	6,304,131
Contributions to national and international bodies	5	1,476,198	1,999,574
Waste prevention and national market development programmes	6	-	1,637,554
Office of Environmental Enforcement	7	-	1,355,000
Environment awareness	8	2,167,000	1,294,074
Landfill closure and aftercare	9	-	540,159
Anti-litter initiatives	10	1,719,481	397,118
Regional waste management planning	11	400,000	400,000
Environmental levy collection costs	12	401,844	407,148
Pollution control / air climate	13	15,655	1,914,772
Other	14	563,613	180,286
<b>Total Expenditure</b>	15	<b><u>10,959,219</u></b>	<b><u>16,429,816</u></b>
<b>Surplus for Year</b>		<b><u>884,418</u></b>	<b><u>(6,052,047)</u></b>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 21 form part of these financial statements.

Signed: 

Mark Griffin  
Secretary General

Date: 16 December 2022


## Statement of Financial Position

### Statement of Financial Position as at 31 December 2021

	<u>Notes</u>	<b>2021</b> €	<b>2020</b> €
<b><u>Financial Assets</u></b>			
Investments	16	4,417,732	4,428,736
<b><u>Current Assets</u></b>			
Levy on the landfill of waste	17	1,269,470	958,402
Levy on plastic bags	18	1,045,308	1,196,561
Prepayments	19	228,155	-
Bank	20	2,021	101,472
		<u>2,544,954</u>	<u>2,256,435</u>
<b><u>Current Liabilities</u></b>			
	21		
Consultancy costs national pollution monitoring		11,981	-
Professional services withholding tax		2,041	600
Revenue charges for the collection of the plastic bag levy		-	407,148
Grants to local authorities		-	115,000
Anti dumping initiative		-	83,177
Air quality and climate change		-	15,000
		<u>14,022</u>	<u>620,925</u>
<b>Net Current Assets</b>		<b>2,530,932</b>	<b>1,635,510</b>
<b>Net Assets</b>		<b><u>6,948,664</u></b>	<b><u>6,064,246</u></b>
<b>Represented by</b>			
Reserves at 1 January		6,064,246	12,116,293
Surplus for the year		884,418	(6,052,047)
		<b><u>6,948,664</u></b>	<b><u>6,064,246</u></b>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 21 form part of these financial statements.

Signed:



Mark Griffin  
Secretary General

Date: 16 December 2022

## Statement of Cash Flows

### Statement of Cash Flows for the year ended 31 December 2021

	2021 €	2020 €
<b>Reconciliation of deficit to net cash flow inflow from operating activities</b>		
Surplus/ (Deficit) for the year	884,418	(6,052,047)
Deposit interest earned	-	(17)
(Increase)/decrease in levies due and prepayments	(387,970)	240,021
(Decrease) in accrued expenses	(606,903)	(533,924)
Net cash (outflow) from operating activities	<u>(110,455)</u>	<u>(6,345,967)</u>
<b>Cash flow statement</b>		
Net cash flow from operating activities	(110,455)	(6,345,967)
<b>Return on investments and servicing of finance</b>		
Interest earned	-	17
	<u>(110,455)</u>	<u>(6,345,950)</u>
<b>Reconciliation of net cash flows to movement in net funds</b>		
Changes in net funds resulting from cash flows		
Net funds at the beginning of the year	4,530,208	10,876,158
Net funds at the end of the year	4,419,753	4,530,208
(Decrease) in cash in the year	<u>(110,455)</u>	<u>(6,345,950)</u>

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 21 form part of these financial statements.

Signed: 

Mark Griffin  
Secretary General

Date: 16 December 2022

## Notes to the Financial Statements

### 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:

	2021	2020
	€	€
<b>Privately operated landfills</b>		
Levy on landfill of waste	8,637,956	6,602,719
Interest in respect of late payments	-	-
Local authority administration costs	(150,000)	(104,771)
	<u>8,487,956</u>	<u>6,497,948</u>
<b>Local Authority operated landfills</b>		
Levy on landfill of waste	-	-
Interest in respect of late payments	-	(5,705)
	<u>-</u>	<u>(5,705)</u>
<b>Unauthorised landfills</b>		
Levy on landfill of waste	2,250	-
Local authority administration costs	(1,800)	-
	<u>450</u>	<u>0</u>
	<u><b>8,488,406</b></u>	<u><b>6,492,243</b></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 in 2020. There was no interest earned in 2021 from either the investment held in the Housing Finance Agency until April 2021, or from the investment held with Danske Bank from April 2021 onwards.

#### 4. 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.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Enforcement funding		
Local Authority Enforcement Measures Scheme	208,293	1,995,524
Waste Enforcement Regional Lead Authorities	960,486	933,418
Other enforcement funding	-	228,983
Anti-dumping initiatives	2,915,233	3,023,750
Regional Waste Management Offices	131,416	122,456
	<b><u>4,215,428</u></b>	<b><u>6,304,131</u></b>

Expenditure on Local Authority enforcement reduced in 2021 reflecting the increase in allocation from Vote 29 – Environment, Climate and Communications for this policy area from 2021. In 2021 €12.363 million was provided from the Vote under Subhead E10 (2020: €5.62 million).

#### 5. 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:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
International meteorological organisations	-	568,858
Environmental radiation policy	1,476,198	1,430,716
	<b><u>1,476,198</u></b>	<b><u>1,999,574</u></b>

## 6. Waste prevention and national market development programmes

Expenditure under this heading is summarised as follows:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
National waste prevention programme	-	1,637,424
Waste policy consultancies	-	130
	<u>-</u>	<u>1,637,554</u>

## 7. 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.

## 8. Environmental awareness

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Irish environmental network (ENGO) core / capacity & project funding	1,764,000	1,060,000
<i>Grant assistance</i>		
Green schools	200,000	200,000
Young environment awards	90,000	30,000
European environment bureau	5,000	-
Green awards	100,000	-
Aarhus awareness	3,000	4,074
Young economist of the year	5,000	-
	<u>2,167,000</u>	<u>1,294,074</u>

## 9. 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.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Galway County Council - Kilconnell landfill	-	540,159
	<u>-</u>	<u>540,159</u>

Funding for this measure was allocated from Vote 29 – Environment, Climate and Communications from 2021.

## 10. Anti-litter initiatives

This figure represents expenditure on a range of initiatives including:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Local authority anti-litter awareness grants	1,414,472	115,000
National spring clean	211,007	225,000
National litter pollution monitoring system	60,483	23,555
Irish business against litter national litter league	33,519	33,563
	<u>1,719,481</u>	<u>397,118</u>

## 11. 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, and to support one day collections of hazardous waste from householders.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Grant for regional waste management planning offices	400,000	400,000
	<u>400,000</u>	<u>400,000</u>

## 12. 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.

### 13. 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:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Climate mitigation	15,655	78,068
Air / noise pollution control	-	32,925
Climate action regional offices	-	1,803,779
	<b><u>15,655</u></b>	<b><u>1,914,772</u></b>

Funding for the implementation of air quality policy measure and the Climate Action Regional Offices (CARO's) was allocated from Vote 29 – Environment, Climate and Communications from 2021.

### 14. Other

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Waste prevention	353,464	81,922
National economic and social council	99,967	75,628
Environmental international sustainability	52,423	21,088
Working time reduction research	50,000	-
Producer responsibility initiatives	7,500	-
Bank charges	259	1,648
	<b><u>563,613</u></b>	<b><u>180,286</u></b>

### 15. Total Expenditure

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Environment Protection Agency	-	2,995,934
Local authority programmes and initiatives	6,029,899	9,188,855
Contributions to national and international bodies	3,435,198	1,999,574
Other	1,494,122	2,245,453
	<b><u>10,959,219</u></b>	<b><u>16,429,816</u></b>

All 2021 funding required by the Environment Protection Agency was allocated from Vote 29 – Environment, Climate and Communications.



## 16. Investments

At the 1<sup>st</sup> of January 2021 the below funds were held in an investment account with the Housing Finance Agency. In May 2021, the investments account with the Housing Finance Agency was closed and the balance was transferred to a new Danske Bank deposit account under the Government banking framework.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Investments	<u>4,417,732</u>	<u>4,428,736</u>
	<b>4,417,732</b>	<b>4,428,736</b>

## 17. Environmental levy on the landfill of waste

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Levy on privately operated landfills	1,269,320	957,981
Interest in respect of late payments	-	421
	<u>1,269,320</u>	<u>958,402</u>
Levy on unauthorised Landfills	150	-
	<u>1,269,470</u>	<u>958,402</u>

## 18. Environmental levy on plastic bags

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Plastic bag levy income due	<u>1,045,308</u>	<u>1,196,561</u>
	<b>1,045,308</b>	<b>1,196,561</b>

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.

## 19. Prepayments

	2021	2020
	€	€
Subscriptions to international organisations		
- Environmental radiation policy	228,155	-
	<u>228,155</u>	<u>-</u>

## 20. Bank

This represents the balance in the Environment Fund's bank accounts (No.1 Receipt account and No. 2 Payment account) at 31 December. The No.1 Receipt Account was closed during 2021 and receipts are now lodged to a new account in Danske Bank.

	2021	2020
	€	€
Balance in receipt account	-	100,000
Balance in payment account	2,021	1,472
	<u>2,021</u>	<u>101,472</u>

## 21. Current Liabilities

Accrued expenses at 31 December were as follows:

	2021	2020
	€	€
Consultancy costs associated with the national pollution monitoring system	11,981	-
Professional services withholding tax	2,041	600
Revenue charges for the collection of the Environmental plastic bag levy	-	407,148
Grants to local authorities	-	115,000
Anti-dumping initiatives	-	83,177
Climate mitigation	-	15,000
	<u>14,022</u>	<u>620,925</u>



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

# An Ciste Comhshaoil

Ráitis Airgeadais 2021

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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 ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Comhshaoil a d'ullmhaigh an Roinn Comhshaoil, Aeráide agus Cumarsáide don bhliain dar críoch an 31 Nollaig 2021 faoi alt 74(6) den Acht um Bainistiú Dramhaíola, 1996. Cuimsíonn na ráitis airgeadais an ráiteas faoi bheartais chuntasaíochta, an ráiteas faoi ioncam agus caiteachas, an ráiteas faoin staid airgeadais, an ráiteas faoi shreabhadh airgid, agus na nótaí goalmhara.

I mo thuairim, cuirtear i láthair go cuí sna ráitis airgeadais

- na hidirbhearta ar an gCiste Comhshaoil don bhliain 2021, agus
- iarmhéid an Chiste ag an 31 Nollaig 2021.

##### Bonn na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta na nUasfhoras Iniúchóireachta. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caighdeáin sin. Táim neamhspleách ar an Roinn Comhshaoil, Aeráide agus Cumarsáide agus chomhlíon mé na freagrachtaí eiticiúla eile atá orm de réir na gcaighdeán.

Creidim gur leor agus cuí an fhianaise iniúchta a fuair mé chun bonn a thabhairt do mo thuairim.

##### Tuarascáil ar an ráiteas faoi rialú inmheánach airgeadais agus ar ábhair eile

Chuir an tOifigeach Cuntasaíochta ráiteas faoi rialú inmheánach airgeadais i láthair i dteannta na ráiteas airgeadais. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú ar an bhfaisnéis sa ráiteas agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith sin.

**Leonard McKeown**  
Le haghaidh agus thar ceann  
an Ard-Reachtair Cuntas agus Ciste

19 Nollaig 2022

## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí na Roinne Comhshaoil, Aeráide agus Cumarsáide

Tá an Roinn freagrach as na nithe seo a leanas:

- na ráitis airgeadais bhliantúla a ullmhú san fhormaid arna sonrú ag an Aire Comhshaoil, Aeráide agus Cumarsáide de réir alt 74(5) den Acht um Bainistiú Dramhaíola, 1996
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais idirbhearta an Chiste Comhshaoil don bhliain agus iarmhéid an Chiste ag deireadh na bliana
- rialtacht na n-idirbheart a chinntiú, agus
- cibé rialú inmheánach a mheasann sí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhiráiteas ábhartha, bíodh calaois nó earráid mar chúis leis.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 74(6) den Acht ráitis airgeadais an Chiste Comhshaoil a iniúchadh agus tuairisciú orthu do Thithe an Oireachtais.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhiráiteas ábhartha, bíodh calaois nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní deimhniú é gur i ngach cás ina bhfuil sé ann a bhraithfear míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht. Is féidir le míráitis teacht as calaois nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aonar nó sa chomhiomlán, go bhféadfaí a bheith ag súil leis le réasún go rachadh siad i bhfeidhm ar chinntí eacnamaíocha a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainiú agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha a bheith sna ráitis airgeadais, bíodh calaois nó earráid mar chúis leis; ceapaim nósanna imeachta iniúchóireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithí míráiteas ábhartha de bharr calaoise ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchóireachta a cheapadh atá cuí sna himthosca, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chuí atá na beartais chuntasaíochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaíochta agus an nochtadh gaolmhar.

Déanaim cumarsáid leis an Roinn maidir le raon feidhme agus uainiú beartaithe an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha i rialú

inmheánach a shainiú le linn m'iniúchta, i measc ábhair eile.

Tuairiscim trí eisceacht i gcás, i mo thuairimse,

- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó
- nár leor na taifid chuntasaíochta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

### Ráiteas faoi rialú inmheánach airgeadais

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an ráiteas faoi rialú inmheánach airgeadais atá curtha i láthair sna ráitis sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.

I ndáil le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeán Idirnáisiúnta um Iniúchóireacht an ráiteas faoi rialú inmheánach airgeadais a chuirtear i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu atá nó nach bhfuil an fhaisnéis sa ráiteas sin neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó cé acu is cosúil nó nach cosúil ar shlí eile go ndearnadh míráiteas ábhartha uirthi. Más rud é, bunaithe ar an obair a rinne mé, go gcinnim go ndearnadh míráiteas ábhartha ar an bhfaisnéis sin, ceanglaítear orm an fíoras sin a thuairisciú.

### Tuairisciú ar ábhair eile

Déantar m'iniúchadh trí thagairt do na tosca speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscim i gcás gurb ann d'ábhair ábhartha a bhaineann leis an dóigh ar seoladh gnó poiblí.

Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscim i gcás gurb ann d'aon chás ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaithe ann nó nach ndearnadh idirbhearta de réir na n-údarás a bhí á rialú ann.

## Ráiteas ón Oifigeach Cuntasaíochta faoi Rialú Inmheánach Airgeadais

### Freagracht as an gCóras um Rialú Inmheánach Airgeadais

Mar Oifigeach Cuntasaíochta, aithním an fhreagracht atá orm a chinntiú go mbíonn córas éifeachtach rialaithe inmheánaigh airgeadais á chothabháil agus á fheidhmiú ag an Roinn. Déantar an fhreagracht sin a chleachtadh i gcomhthéacs na n-acmhainní a bhíonn ar fáil dom agus i gcomhthéacs mo chuid oibleagáidí eile mar Ard-Rúnaí. Ina theannta sin, ní fhéadfaidh aon chóras rialaithe inmheánaigh airgeadais ach dearbhú réasúnach seachas dearbhú iomlán a thabhairt go gcumhdaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar iad go cuí, agus go ndéantar earráidí nó mírialtachtaí ábhartha a chosc nó go mbraithfí in am trátha iad. Is próiseas leanúnach é córas na rialuithe inmheánacha airgeadais a chothabháil agus coinnítear an córas agus a éifeachtacht faoi athbhreithniú leanúnach.

Is mar a leanas atá an staid i dtaca leis an timpeallacht rialaithe airgeadais, leis an gcreat um nósanna imeachta riaracháin, le tuairisciú bainistíochta agus le hiniúcháireacht inmheánach.

### Timpeallacht Rialaithe Airgeadais

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- Sannadh freagrachtaí airgeadais ar leibhéal bainistíochta le cuntasacht chomhfhreagrach.
- Bunaíodh socruithe tuairiscithe ar gach leibhéal ar an sannadh freagracht as bainistíocht airgeadais.
- Bunaíodh nósanna imeachta foirmiúla chun teipeanna suntasacha rialaithe a thuairisciú agus chun gníomhaíocht cheartaitheach chuí a chinntiú.
- Tá Coiste Iniúcháireachta ann chun comhairle a chur orm maidir le comhlíonadh mo chuid freagrachtaí i ndáil leis an gcóras rialaithe inmheánaigh airgeadais.

### Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Deimhním go bhfuil creat um nósanna imeachta riaracháin agus tuairisciú tráthrialta bainistíochta i bhfeidhm, lena n-áirítear deighilt dualgas agus córas tarmligin agus cuntasachta agus, go háirithe:


- Go bhfuil córas buiséadaithe cuí ann lena ngabhann buiséad bliantúil a bhíonn faoi athbhreithniú ag an lucht ardbhainistíochta;
- Go ndéanann an lucht ardbhainistíochta athbhreithnithe tráthrialta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla ina léirítear feidhmíocht airgeadais in aghaidh réamh-mheastachán;
- Go bhfeidhmíonn córas bainistíochta riosca laistigh den Roinn;
- Go bhfuil córais ann atá dírithe ar shlándáil na gcóras TFC a chinntiú;
- Go bhfuil treoirínte cuí rialaithe infheistíochta caipitil agus disciplíní foirmiúla bainistíochta tionscadail ann;
- Go gcomhlíonann an Roinn na treoirínte ábhartha uile maidir le soláthar agus go gcomhlíonann sí na ciorcláin uile maidir le húsáid éigeantach creat-chomhaontuithe agus creatchonarthaí.

### **Iniúchóireacht Inmheánach**

Deimhním go bhfuil feidhm iniúchóireachta inmheánaí ag an Roinn, rud a bhfuil pearsanra atá oilte go cuí aige agus a fheidhmíonn de réir cairt scríofa cheadaithe. Treoraíonn anailís ar na rioscaí airgeadais a bhfuil an Roinn nochta dóibh a cuid oibre agus bíonn a plean bliantúil iniúchóireachta inmheánaí, a bhíonn á gceadú agamsa, bunaithe ar an anailís sin. Tá sé d'aidhm leis na pleananna sin na príomhrialuithe a chumhdach ar bhonn leanúnach i gcaitheamh tréimhse réasúnach. I gcomhar leis an gCoiste Iniúchóireachta, déanaim athbhreithniú tréimhsiúil ar an bhfeidhm iniúchóireachta inmheánaí. Is deimhin liom go bhfuil nósanna imeachta i bhfeidhm lena chinntiú go ndéantar gníomhaíocht leantach de bhun thuarascálacha na feidhme iniúchóireachta inmheánaí.

### **Paindéim Covid-19**

Le teacht phaindéim Covid-19 go luath sa bhliain 2020, tharla athruithe áirithe ar an timpeallacht oibre agus rialaithe agus ba ghnáthnós é an chianobair don fhoireann ar fad sa Roinn. Mar thoradh air sin, thug an Roinn isteach roinnt athruithe i nósanna imeachta agus i rialú. Rinneadh measúnú ar thionchar Covid-19 agus deimhním go leanann rialuithe, idir iad siúd a bhí ann cheana féin agus iad siúd a tugadh isteach mar thoradh ar Covid-19, de bheith éifeachtach.

Sínte: 

Mark Griffin  
Ard-Rúnaí

Dáta: 16 Nollaig 2022



## Ráiteas faoi Bheartais Chuntasaíochta

### 1. Bunús na gCuntas

Bunaíodh an Ciste Comhshaoil leis an Acht um Bainistiú Dramhaíola (Leasú), 2001. Déantar na fáltais ón tobhach ar dhramhaíl a chur i líonadh talún agus ón tobhach ar mhálaí plaisteacha a mbailíonn na hÚdaráis Áitiúla agus Oifig na gCoimisinéirí Ioncaim faoi seach iad a íoc isteach sa Chiste Comhshaoil. Caitear an t-airgead sin ar ghníomhaíochtaí agus tacaí comhshaoil.

Cuimsíonn an Ciste Comhshaoil dhá chuntas bainc agus cuntas infheistíochta amháin. Bhainistigh an Roinn Comhshaoil, Aeráide agus Cumarsáide an Ciste Comhshaoil sa bhliain 2021, agus muirearaíodh na costais riaracháin ghaolmhara ar Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid.

Ullmhaíodh ráitis airgeadais an chiste don bhliain dar críoch an 31 Nollaig 2021 i bhfoirm agus ar mhodh a cheadaigh an tAire Comhshaoil, Aeráide agus Cumarsáide. Ullmhaíodh na ráitis airgeadais ar bhonn fabhráithe de réir na mbeartas cuntasaíochta atá leagtha amach thíos.

### 2. Beartas Cistiúcháin

Cistítear an Ciste Comhshaoil trí fháltais a thaisceann údaráis áitiúla agus Oifig na gCoimisinéirí Ioncaim isteach i gcuntas bainc an chiste. Suas go mí Aibreáin 2021, taisceadh fáltais isteach sa chuntas fáltas (cuntas Uimh. 1), agus aistríodh iarmhéid an chuntais bainc sin chuig cuntas infheistíochta go tráthrialta ansin. Osclaíodh cuntas taisce nua le Danske Bank i mí Aibreáin 2021, agus dúnadh cuntas Uimh. 1 agus an cuntas infheistíochta. Aistríodh an t-iarmhéid sa chuntas infheistíochta chuig an gcuntas taisce nua a shealbhaítear le Danske Bank. Déantar suimeanna is iníochta ón gCiste Comhshaoil a íoc amach as an gcuntas suimeanna iníochta (cuntas Uimh. 2). Aistrítear na cistí riachtanacha ón gcuntas taisce a shealbhaítear le Danske Bank chuig an gcuntas suimeanna iníochta trí chuntas nua íocaíochtaí a shealbhaítear le Danske Bank sula ndéantar aon íocaíochtaí leis na híocaithe ábhartha.

### 3. Ioncam

Aithnítear ioncam an chiste mar a leanas:

- Tá na tobhaigh chomhshaoil ar dhramhaíl a chur i líonadh talún bunaithe ar thonnáiste na dramhaíola a thaisctear i saoráidí poiblí agus príobháideacha líonadh talún ag rátaí arna socrú ag an Aire Comhshaoil, Aeráide agus Cumarsáide. Is ar bhonn fabhráithe a aithnítear fáltais ó thobhaigh chomhshaoil.
- Is ionann an t-ioncam ó thobhaigh chomhshaoil agus an tsuim a bhailítear i leith na dramhaíola a taisceadh idir mí Eanáir agus mí na Nollag.
- Gearrtar ús ar íocaíochtaí déanacha ag ráta 0.0322% in aghaidh an lae faoi alt 13(e) den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011. Féadfaidh údaráis áitiúla ús a ghearradh i leith mainneachtainí agus íocaíochtaí déanacha ag oibríteoirí príobháideacha agus féadfaidh siad an t-ús sin a aisghabháil mar fhiachas conartha trí na cúirteanna.

- Féadfaidh údaráis áitiúla suas le 2% (€50,000 ar a mhéad in aghaidh na bliana) a asbhaint ó thobhaigh is iníoctha i leith saoráidí líonadh talún atá faoi oibriú príobháideach agus féadfaidh siad suas le 80% a asbhaint ó thobhaigh is iníoctha i leith saoráidí neamhúdaraithe líonadh talún. Féadfaidh údaráis áitiúla na suimeanna sin a choinneáil chun freastal ar na costais a thabhaíonn siad i leith bailiú agus forfheidhmiú.
- Is ionann an tobhach comhshaoil ar mhálaí plaisteacha a sholáthar agus an tsuim a bhailíonn Oifig na gCoimisinéirí Ioncaim de réir na Rialachán um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach), 2001 (I.R. Uimh. 605 de 2001), arna leasú leis na Rialacháin um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach) (Leasú) (Uimh. 2), 2007 (I.R. Uimh. 167 de 2007).
- Is ar bhonn fabhráithe a aithnítear fáltais ó infheistíochtaí.

#### 4. Caiteachas

Aithníodh caiteachas ón gCiste Comhshaoil tar éis don Aire leithdháiltí buiséid a cheadú sa bhliain 2021 de réir alt 74(9) den Acht um Bainistiú Dramhaíola, 1996, ina sonraítear na críocha ar chucu a fhéadfar íocaíochtaí a dhéanamh ón gCiste Comhshaoil agus ar an mbonn seo a leanas i ndáil leis na réimsí seo:

- Éilíonn comhlachtaí ceadaithe amhail an Ghníomhaireacht um Chaomhnú Comhshaoil agus eagraíochtaí idirnáisiúnta éagsúla leithdháiltí buiséadaithe i leith taighde agus forbartha, i leith riaracháin agus i leith ranníocaíochtaí comhshaoil náisiúnta agus idirnáisiúnta.
- Cuireann údaráis áitiúla agus eagraíochtaí eile éilimh isteach lena gcomhlíontar coinníollacha na scéimeanna ceadaithe.
- Faightear earraí agus seirbhísí.
- Is ón gCiste Comhshaoil a aisíoctar na costais a thabhaíonn Oifig na gCoimisinéirí Ioncaim i leith an tobhach comhshaoil ar mhálaí plaisteacha a sholáthar a bhailiú, mar atá leagtha amach faoi chomhaontú oibriúcháin agus seirbhíse atá i bhfeidhm le hOifig na gCoimisinéirí Ioncaim.

## Ráiteas faoi Ioncam agus Caiteachas

### Ráiteas faoi Ioncam agus Caiteachas don bhliain dar críoch an 31 Nollaig 2021

	<u>Nótaí</u>	<b>2021</b> €	<b>2020</b> €
<b><u>Ioncam</u></b>			
Tobhach comhshaoil ar dhramhaíl a chur i líonadh talún	1	8,488,406	6,492,243
Tobhach comhshaoil ar mhálaí plaisteacha	2	3,355,231	3,885,509
Ús ar infheistíochtaí	3	-	17
<b>Ioncam Iomlán</b>		<b><u>11,843,637</u></b>	<b><u>10,377,769</u></b>
<b><u>Caiteachas</u></b>			
Tionscnaimh forfheidhmiúcháin	4	4,215,428	6,304,131
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	5	1,476,198	1,999,574
An clár náisiúnta um dhramhaíl a chosc agus cláir náisiúnta forbartha margaidh	6	-	1,637,554
An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil	7	-	1,355,000
Feasacht ar an gcomhshaoil	8	2,167,000	1,294,074
Dúnadh agus iarchúram líontaí talún	9	-	540,159
Tionscnaimh frithbhruscair	10	1,719,481	397,118
Pleanáil réigiúnach bainistíochta dramhaíola	11	400,000	400,000
Costais a bhaineann leis an tobhach comhshaoil a bhailiú	12	401,844	407,148
An aeráid agus rialú ar aerthruailliú	13	15,655	1,914,772
Eile	14	563,613	180,286
<b>Caiteachas Iomlán</b>	15	<b><u>10,959,219</u></b>	<b><u>16,429,816</u></b>
<b>Barrachas don Bhliain</b>		<b><u>884,418</u></b>	<b><u>(6,052,047)</u></b>

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar Leathanaigh 7 go 8 agus Nótaí 1 go 21 mar chuid de na ráitis airgeadais seo.

Sínithe:



Mark Griffin  
Ard-Rúnaí

Dáta: 16 Nollaig 2022

## Ráiteas faoin Staid Airgeadais

### Ráiteas faoin Staid Airgeadais amhail an 31 Nollaig 2021

	<u>Nótaí</u>	<b>2021</b> €	<b>2020</b> €
<b><u>Sócmhainní Airgeadais</u></b>			
Infheistíochtaí	16	4,417,732	4,428,736
<b><u>Sócmhainní Reatha</u></b>			
Tobhach ar dhramhaíl a chur i líonadh talún	17	1,269,470	958,402
Tobhach ar mhálaí plaisteacha	18	1,045,308	1,196,561
Réamhíocaíochtaí	19	228,155	-
Banc	20	2,021	101,472
		<u>2,544,954</u>	<u>2,256,435</u>
<b><u>Dlíteanais Reatha</u></b>			
	21		
Costais chomhairleachta a bhaineann le faireachán náisiúnta ar thruailliú		11,981	-
Cáin shiarchoinneálach ar sheirbhísí gairmiúla		2,041	600
Muirir na gCoimisinéirí Ioncaim i leith an tobhach ar mhálaí plaisteacha a bhailiú		-	407,148
Deontais d'údaráis áitiúla		-	115,000
Tionscnamh frithdhumpála		-	83,177
Aerchailiocht agus an t-athrú aeráide		-	15,000
		<u>14,022</u>	<u>620,925</u>
<b>Glansócmhainní Reatha</b>		<b>2,530,932</b>	<b>1,635,510</b>
<b>Glansócmhainní</b>		<b><u>6,948,664</u></b>	<b><u>6,064,246</u></b>
<b>Arna léiriú ag</b>			
Cúlchistí ag an 1 Eanáir		6,064,246	12,116,293
Barrachas don bhliain		884,418	(6,052,047)
		<b><u>6,948,664</u></b>	<b><u>6,064,246</u></b>

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar Leathanaigh 7 go 8 agus Nótaí 1 go 21 mar chuid de na ráitis airgeadais seo.

Sínte:

Mark Griffin  
Ard-Rúnaí



Dáta: 16 Nollaig 2022

## Ráiteas faoi Shreabhadh Airgid

### Ráiteas faoi Shreabhadh Airgid don bhliain dar críoch an 31 Nollaig 2021

	2021 €	2020 €
<b>Réiteach an easnamh leis an nglan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>		
Barrachas/(Easnamh) don bhliain	884,418	(6,052,047)
Ús ar thaiscí a tuilleadh	-	(17)
(Méadú)/laghdú i dtobhaigh atá dlite agus réamhíocaíochtaí	(387,970)	240,021
Méadú/(Laghdú) i speansais fhabhráithe	(606,903)	(533,924)
Glan-insreabhadh/(Glan-eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin	<b>(110,455)</b>	<b>(6,345,967)</b>
<b>Ráiteas faoi shreabhadh airgid</b>		
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	(110,455)	(6,345,967)
<b>Toradh ar infheistíochtaí agus fónamh maoiniúcháin</b>		
Ús a tuilleadh	-	17
	<b>(110,455)</b>	<b>(6,345,950)</b>
<b>Réiteach an ghlansreafa airgid leis an ngluaiseacht i nglanchistí</b>		
Athruithe i nglanchistí de bharr sreabhadh airgid		
Glanchistí i dtús na bliana	4,530,208	10,876,158
Glanchistí ag deireadh na bliana	4,419,753	4,530,208
Méadú/(Laghdú) in airgead sa bhliain	<b>(110,455)</b>	<b>(6,345,950)</b>

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar Leathanaigh 7 go 8 agus Nótaí 1 go 21 mar chuid de na ráitis airgeadais seo.

Sínte: 

Mark Griffin  
Ard-Rúnaí

Dáta: 16 Nollaig 2022

## Nótaí leis na Ráitis Airgeadais

### 1. Tobhach comhshaoil ar dhramhaíl a chur i líonadh talún

Is é seo an tobhach comhshaoil ar dhramhaíl a chur i líonadh talún is infhaighte ó údaráis áitiúla, glan ar aon suimeanna a choinníonn siad faoi na Rialacháin um Bainistiú Dramhaíola (Tobhach Comhshaoil), 2011. Tá sé sin achoimrithe mar a leanas:

	2021	2020
	€	€
<b>Líontaí talún atá faoi oibriú príobháideach</b>		
Tobhach ar dhramhaíl a chur i líonadh talún	8,637,956	6,602,719
Ús i leith íocaíochtaí déanacha	-	-
Costais riaracháin na n-údarás áitiúil	(150,000)	(104,771)
	<u>8,487,956</u>	<u>6,497,948</u>
<b>Líontaí talún atá faoi oibriú ag Údaráis Áitiúla</b>		
Tobhach ar dhramhaíl a chur i líonadh talún	-	-
Ús i leith íocaíochtaí déanacha	-	(5,705)
	<u>-</u>	<u>(5,705)</u>
<b>Líontaí talún neamhúdaraithe</b>		
Tobhach ar dhramhaíl a chur i líonadh talún	2,250	-
Costais riaracháin na n-údarás áitiúil	(1,800)	-
	<u>450</u>	<u>0</u>
	<u><b>8,488,406</b></u>	<u><b>6,492,243</b></u>

### 2. Tobhach comhshaoil ar mhálaí plaisteacha

Is é seo an tobhach comhshaoil ar mhálaí plaisteacha is infhaighte ó Oifig na gCoimisinéirí Ioncaim i leith ioncam a bhailítear trí mhálaí plaisteacha a dhíol.

### 3. Ús ar infheistíochtaí

Is é seo an t-ús a thuilltear ar an infheistíocht a rinneadh sa Ghníomhaireacht Airgeadais do Thithe sa bhliain 2020 trí úsáid a bhaint as fáltais ón tobhach ar dhramhaíl a chur i líonadh talún agus ón tobhach ar mhálaí plaisteacha. Níor tuilleadh aon ús sa bhliain 2021 ón infheistíocht a sealbhaíodh sa Ghníomhaireacht Airgeadais do Thithe suas go mí Aibreáin 2021 ná ón infheistíocht a sealbhaíodh le Danske Bank ó mhí Aibreáin 2021 ar aghaidh.

#### 4. Tionscnaimh forfheidhmiúcháin

Soláthraítear cistiú forfheidhmiúcháin chun tacú le líonra oifigeach forfheidhmiúcháin dramhaíola údaráis áitiúil a earcú agus a fhostú faoin Scéim um Bearta Forfheidhmiúcháin Údaráis Áitiúil agus le hobair na bPríomhúdarás Réigiúnach um Fhorfheidhmiú Dramhaíola. Soláthraítear cistiú forfheidhmiúcháin freisin chun tacú le húdaráis áitiúla aonair tabhairt faoi bhearta forfheidhmiúcháin dramhaíola in aghaidh oibritheoirí a bhfuil drochamhras ann go mbíonn siad ag gabháil do dhramhaíl neamhdhleathach ar mhórscála agus chun tacú leis an nGníomhaireacht um Chaomhnú Comhshaoil na rialacháin nua um dhramhaíl bonn a fhorfheidhmiú.

Soláthraítear leis an gceannteideal seo freisin cistiú do thionscnaimh frithdhumpála agus do chaiteachas a bhaineann le hOifigí Réigiúnacha Bainistíochta Dramhaíola.

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Cistiú forfheidhmiúcháin		
An Scéim um Bearta Forfheidhmiúcháin Údaráis Áitiúil	208,293	1,995,524
Príomhúdaráis Réigiúnacha um Fhorfheidhmiú Dramhaíola	960,486	933,418
Cistiú eile forfheidhmiúcháin	-	228,983
Tionscnaimh frithdhumpála	2,915,233	3,023,750
Oifigí Réigiúnacha Bainistíochta Dramhaíola	131,416	122,456
	<b><u>4,215,428</u></b>	<b><u>6,304,131</u></b>

Tháinig laghdú ar chaiteachas ar bhearta forfheidhmiúcháin Údaráis Áitiúil sa bhliain 2021, rud a léiríonn an méadú sa leithdháileadh ó Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid ar an réimse beartais sin ón mbliain 2021 i leith. Soláthraíodh €12.363 milliún ón Vóta faoi Fho-mhírcheann E10 sa bhliain 2021 (2020: €5.62 milliún).

#### 5. Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta

Is ionann an figiúr seo agus na ranníocaíochtaí náisiúnta éigeantacha agus deonacha a dhéanann Éire le heagraíochtaí a phléann leis an gcomhshaoil a chosaint. Tá siad sin achoimrithe mar a leanas:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Eagraíochtaí idirnáisiúnta meitéareolaíochta	-	568,858
An beartas um radaíocht comhshaoil	1,476,198	1,430,716
	<b><u>1,476,198</u></b>	<b><u>1,999,574</u></b>

## 6. An clár náisiúnta um dhramhaíl a chosc agus clár náisiúnta forbartha margaidh

Tá caiteachas faoin gceannteideal seo achoimrithe mar a leanas:

	2021	2020
	€	€
An clár náisiúnta um dhramhaíl a chosc	-	1,637,424
Comhairleacht maidir leis an mbeartas dramhaíola	-	130
	<u>-</u>	<u>1,637,554</u>

## 7. An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil

Leis an gcistiú seo, tacaítear le gníomhaíochtaí laistigh den Oifig Forfheidhmithe i leith cúrsaí Comhshaoil, lena n-áirítear líonrú agus tathant. Tacaíonn na gníomhaíochtaí sin le hÉirinn leanúint le reachtaíocht comhshaoil an Aontais Eorpach agus reachtaíocht comhshaoil náisiúnta a fhorfheidhmiú.

## 8. Feasacht ar an gcomhshaoil

Is ionann an figiúr seo agus caiteachas ar fheasacht ar an gcomhshaoil a mhéadú agus ar fhothú acmhainneachta i measc Eagraíochtaí Neamhrialtasacha Comhshaoil. Tá sé sin achoimrithe mar a leanas:

	2021	2020
	€	€
Líonra Comhshaoil na hÉireann – croíchistiú/cistiú le haghaidh fothú acmhainneachta agus tionscadal	1,764,000	1,060,000
<i>Cúnamh deontais</i>		
Scoileanna glasa	200,000	200,000
Gradaim na gcomhshaoilaithe óga	90,000	30,000
An Biúró Eorpach Comhshaoil	5,000	-
Gradaim ghlasa	100,000	-
Feasacht ar Choinbhinsiún Aarhus	3,000	4,074
Eacnamaí óg na bliana	5,000	-
	<u>2,167,000</u>	<u>1,294,074</u>



## 9. Dúnadh agus iarchúram líontaí talún

Leis an gcistiú seo, tacaítear le húdaráis áitiúla tabhairt faoi obair a bhaineann le láithreáin líonadh talún a dhúnadh agus freastal ar na costais ghaolmhara iarchúraim. Tá caiteachas faoin mbeart seo teoranta do láithreán amháin, mar atá láithreán líonadh talún Chill Chonaill i nGaillimh. Tá sé ar leithligh ón gclár feabhsúcháin líontaí talún a chistítear faoin Vóta, ar clár é a bunaíodh chun tacú le clár oibreacha a raibh i gceist leis láithreáin líonadh talún a sainaithníodh sna pleananna réigiúnacha bainistíochta dramhaíola don tréimhse 2015 – 2021 a fheabhsú.

	2021	2020
	€	€
Comhairle Contae na Gaillimhe - láithreán líonadh talún Chill Chonaill	-	540,159
	<u>-</u>	<u>540,159</u>

Is ó Vóta 29 – Comhshaol, Aeráid agus Cumarsáid atá cistiú ar an mbeart seo á leithdháileadh ón mbliain 2021 i leith.

## 10. Tionscnaimh frithbhruscair

Is ionann an figiúr seo agus caiteachas ar raon tionscnamh éagsúil, lena n-áirítear iad seo a leanas:

	2021	2020
	€	€
Deontais feasachta frithbhruscair d'údaráis áitiúla	1,414,472	115,000
An glantachán náisiúnta earraigh	211,007	225,000
An córas náisiúnta faireacháin ar thruailliú ó bhruscar	60,483	23,555
Sraith náisiúnta bruscair Irish Business Against Litter	33,519	33,563
	<u>1,719,481</u>	<u>397,118</u>

## 11. Pleanáil réigiúnach bainistíochta dramhaíola

Is ionann an figiúr seo agus na híocaíochtaí a rinneadh sa bhliain 2020 chun tacú le trí phríomhúdarás réigiúnacha um pleanáil bainistíochta dramhaíola, a bunaíodh chun comhordú agus cur chun feidhme na dtrí Phlean Bainistíochta Dramhaíola 2015-2021 a foilsíodh i mí na Bealtaine 2015 a fhorghaoirsiú agus chun tacú le bailiúcháin aon lae ar dhramhaíl ghuaiseach ó shealbhóirí tí.

	2021	2020
	€	€
Deontas d'oifigí réigiúnacha um pleanáil bainistíochta dramhaíola	400,000	400,000
	<u>400,000</u>	<u>400,000</u>

## 12. Costais a bhaineann leis an tobhach comhshaoil a bhailiú

Is ionann an figiúr seo agus an táille bhliantúil seirbhíse a comhaontaíodh le hOifig na gCoimisinéirí Ioncaim i leith an tobhach comhshaoil ar mhálaí plaisteacha a sholáthar a oibriú.

## 13. An aeráid agus rialú ar aerthruailliú

Is ionann an figiúr seo agus caiteachas a thabhaítear ar an mbeartas um athrú aeráide a fhorbairt agus a chur chun feidhme, mar aon le cistiú le haghaidh bearta a bhfuil mar aidhm leo truailliú torainn/aerthruailliú a laghdú. Tá sé sin achoimrithe mar a leanas:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Maolú aeráide	15,655	78,068
Rialú ar aerthruailliú/truailliú torainn	-	32,925
Oifigí réigiúnacha um ghníomhú ar son na haeráide	-	1,803,779
	<b>15,655</b>	<b>1,914,772</b>

Is ó Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid atá cistiú le haghaidh bearta beartais aerchálíochta a chur chun feidhme agus le haghaidh na nOifigí Réigiúnacha um Ghníomhú ar son na hAeráide á leithdháileadh ón mbliain 2021 i leith.

## 14. Eile

Is ionann an figiúr seo agus caiteachas ar roinnt tionscnamh éagsúil eile, atá achoimrithe mar a leanas:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Dramhaíl a chosc	353,464	81,922
An Chomhairle Náisiúnta Eacnamaíoch agus Sóisialach	99,967	75,628
Inbhuanaitheacht comhshaoil idirnáisiúnta	50,000	-
Taighde ar am oibre a laghdú	-	-
Tionscnaimh freagrachta táirgeora	7,500	-
Táillí bainc	259	1,648
	<b>563,613</b>	<b>180,286</b>

## 15. Caiteachas Iomlán

Is féidir an caiteachas iomlán ón gCiste Comhshaoil a achoimriú mar a leanas:

	2021	2020
	€	€
An Gníomhaireacht um Chaomhnú Comhshaoil	-	2,995,934
Cláir agus tionscnaimh údaráis áitiúil	6,029,899	9,188,855
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	3,435,198	1,999,574
Eile	1,494,122	2,245,453
	<b>10,959,219</b>	<b>16,429,816</b>

Ba ó Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid a leithdháileadh an cistiú ar fad a theastaigh ón nGníomhaireacht um Chaomhnú Comhshaoil sa bhliain 2021.

## 16. Infheistíochtaí

Ag an 1 Eanáir 2021, bhí na cistí thíos i gcuntas infheistíochta a sealbhaíodh leis an nGníomhaireacht Airgeadais do Thithe. I mí na Bealtaine 2021, dúnadh an cuntas infheistíochta a sealbhaíodh leis an nGníomhaireacht Airgeadais do Thithe agus, faoi chreat baincéireachta an Rialtais, aistríodh an t-iarmhéid chuig cuntas taisce nua a shealbhaítear le Danske Bank.

	2021	2020
	€	€
Infheistíochtaí	4,417,732	4,428,736
	<b>4,417,732</b>	<b>4,428,736</b>

## 17. Tobhach comhshaoil ar dhramhaíl a chur i líonadh talún

Ba mar a leanas a bhí na suimeanna a bhí dlite don Chiste Comhshaoil ó údaráis áitiúla ag an 31 Nollaig:

	2021	2020
	€	€
Tobhach ar líontaí talún atá faoi oibriú príobháideach	1,269,320	957,981
Ús i leith íocaíochtaí déanacha	-	421
	<b>1,269,320</b>	<b>958,402</b>
Tobhach ar líontaí talún neamhúdaraíthe	150	-
	<b>1,269,470</b>	<b>958,402</b>

## 18. Tobhach comhshaoil ar mhálaí plaisteacha

Is ionann é seo agus glandliteanas Oifig na gCoimisinéirí Ioncaim i leith an Chiste Comhshaoil ag an 31 Nollaig.

	<b>2021</b>	<b>2020</b>
	€	€
Ioncam atá dlite ón tobhach ar mhálaí plaisteacha	1,045,308	1,196,561
	<u><b>1,045,308</b></u>	<u><b>1,196,561</b></u>

I mí an Mheithimh 2019, dhiúltaigh an Chúirt Uachtarach d'achomharc ó shreang mhór ollmhargaí i ndáil le measúnuithe cánach dar luach €36.5m a bhain le tobhaigh neamhbhailithe ar mhálaí plaisteacha áirithe thar thréimhse ceithre bliana idir 2004 agus 2008. Cé go bhfuil sé de chumhacht ag na Coimisinéirí Ioncaim an tobhach a aisghabháil anois, níor cinneadh uainiú ná luach beacht na haisghabhála go fóill. Táthar ag súil leis gur dliteanas suntasach a bheidh sa tsocraíocht deiridh, rud a bheidh dlite don Chiste Comhshaoil.

## 19. Réamhíocaíochtaí

	<b>2021</b>	<b>2020</b>
	€	€
Síntiúis le heagraíochtaí idirnáisiúnta		
- An beartas um radaíocht comhshaoil	228,155	-
	<u><b>228,155</b></u>	<u>-</u>

## 20. Banc

Is ionann é seo agus an t-iarmhéid i gcuntais bhainc an Chiste Comhshaoil (cuntas fáltas Uimh 1 agus cuntas íocaíochtaí Uimh. 2) ag an 31 Nollaig. Dúnadh cuntas fáltas Uimh. 1 le linn na bliana 2021, agus taisctear fáltas isteach i gcuntas nua a shealbhaítear le Danske Bank anois.

	<b>2021</b>	<b>2020</b>
	€	€
Iarmhéid sa chuntas fáltas	-	100,000
Iarmhéid sa chuntas íocaíochtaí	2,021	1,472
	<u><b>2,021</b></u>	<u><b>101,472</b></u>

## 21. Dlíteanais Reatha

Ba mar a leanas a bhí speansais fhabhraithe ag an 31 Nollaig:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Costais chomhairleachta a bhaineann leis an gcóras náisiúnta faireacháin ar thruaillíú	11,981	-
	2,041	600
Cáin shiarchoinneálach ar sheirbhísí gairmiúla		
Muirir na gCoimisinéirí Ioncaim i leith an tobhach comhshaoil ar mhálaí plaisteacha a bhailiú	-	407,148
	-	115,000
Deontais d'údaráis áitiúla	-	83,177
Tionscnaimh frithdhumpála	-	15,000
Maolú aeráide		
	<b>14,022</b>	<b>620,925</b>