



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

Environment Fund

Accounts 2017



ENVIRONMENT FUND
Accounts 2017

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Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Environment Fund

Opinion on financial statements

I have audited the financial statements of the Environment Fund prepared by the Department of Communications, Climate Action and Environment for the year ending 31 December 2017 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 2017, and
- the balance of the Fund at 31 December 2017.

Basis of opinion

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

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

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

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

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

3 December 2018

Appendix to the report

Responsibilities of the Department of Communications, Climate Action and Environment

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for Communications, Climate Action and Environment in accordance with section 74(5) of the Waste Management Act 1996
- ensuring that the financial statements properly present the Environment Fund's transactions for the year and the balance of the Fund at year-end
- ensuring the regularity of transactions, and
- 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 for senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

Internal Audit

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

Signed:  Date: 

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 Fund. It applies those funds towards environmental activities and supports.

The Environment Fund comprises two bank accounts and an investment account. The Fund was managed in 2017 by the Department of Communications, Climate Action and Environment and the associated administration costs were charged to Vote 29, Communications, Climate Action and Environment.

The account has been prepared for the year ending 31 December 2017 in a form and manner approved by the Minister for Communications, Climate Action and Environment. The account has been prepared on an accrual basis in accordance with the accounting policies set out below.

2. Funding Policy

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

3. Income

Income to the fund is recognised as follows:

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

- Receipts from investments are recognised on an accrual basis.

4. Expenditure

Expenditure from the Fund is recognised after budget allocations have been approved by the Minister in 2017 in accordance with Section 74(9) of the Waste Management Act 1996 which specifies the purposes for which payments may be made from the Environment Fund and on the following basis in relation to these areas:

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

Collection costs incurred by the Office of the Revenue Commissioners in respect of the collection of the Environmental Levy on the supply of plastic bags are reimbursed from the 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 2017

	<u>Notes</u>	2017 €	2016 €
<u>Income</u>			
Environmental levy on the landfill of waste	1	37,106,281	48,400,106
Environmental levy on plastic bags		7,280,045	8,733,834
Interest on investments		21,286	21,362
Total Income		<u>44,407,612</u>	<u>57,155,302</u>
<u>Expenditure</u>			
Environmental Protection Agency research and development and administration costs (non-pay)	2	4,900,000	8,502,000
Enforcement initiatives	3	9,651,419	8,706,130
Contributions to national and international bodies	4	5,471,028	6,406,679
Built and heritage projects	5	3,924,711	3,663,534
Waste prevention and national market development programmes	6	2,898,695	2,561,698
Office of Environmental Enforcement	7	2,005,000	2,200,000
Environmental awareness	8	1,671,445	1,859,857
Anti-litter initiatives	9	1,290,813	1,031,064
Regional waste management planning	10	400,000	373,943
Environmental levy collection costs	11	397,548	394,091
Pollution control / air climate	12	523,669	100,869
Other	13	275,985	225,395
Total Expenditure	14	<u>33,410,313</u>	<u>36,025,260</u>
Surplus / (Deficit) for Year		<u>10,997,299</u>	<u>21,130,042</u>

The Statement of Accounting Policies on Pages 3 to 4 and Notes 1 to 20 form part of this Account.

Signed:  Date: 30/11/18

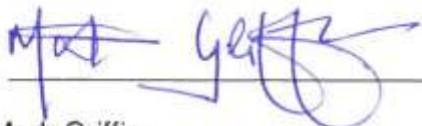
Mark Griffin
Secretary General

Statement of Financial Position

Statement of Financial Position as at 31 December 2017

	<u>Notes</u>	2017 €	2016 €
<u>Financial Assets</u>			
Investments	15	40,051,030	24,062,120
<u>Current Assets</u>			
Levy on the landfill of waste	16	1,686,594	7,147,822
Levy on plastic bags	17	2,219,189	2,283,977
Bank	18	103,011	100,273
		<u>4,008,794</u>	<u>9,532,072</u>
<u>Current Liabilities</u>			
	19		
Built and natural heritage costs		256,413	618,110
Waste prevention costs		-	214,300
Sundry creditors		17,089	8,179
Recycling operational costs		-	13,432
Air quality and climate change		39,658	-
Professional services withholding tax and Value added tax		9,194	-
		<u>322,354</u>	<u>854,021</u>
Net Current Assets		3,686,440	8,678,051
Net Assets		<u>43,737,470</u>	<u>32,740,171</u>
Represented by			
Reserves at 1 January		32,740,171	11,610,129
(Deficit) / surplus for the year		10,997,299	21,130,042
		<u>43,737,470</u>	<u>32,740,171</u>

The Statement of Accounting Policies on Pages 3 to 4 and Notes 1 to 20 form part of this Account.

Signed:  Date: 30/11/18


Mark Griffin
Secretary General

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2017

	2017	2016
	€	€
Reconciliation of surplus to net cash flow inflow from the operating activities		
(Deficit) / surplus for the year	10,997,299	21,130,042
Deposit interest earned	(21,286)	(21,362)
(Increase) /decrease in levies due and debt from Vote	5,526,016	(156,882)
Increase / (decrease) in accrued expenses	(531,667)	712,601
Net cash (outflow) / inflow from operating activities	<u>15,970,362</u>	<u>21,664,399</u>
Cash flow statement		
Net cash flow from operating activities	15,970,362	21,664,399
Return on investments and servicing of finance		
Interest earned	21,286	21,362
	<u>15,991,648</u>	<u>21,685,761</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	24,162,393	2,476,632
Net funds at the end of the year	40,154,041	24,162,393
Increase / (decrease) in cash in the year	<u>15,991,648</u>	<u>21,685,761</u>

The Statement of Accounting Policies on Pages 3 to 4 and Notes 1 to 20 form part of this Account.

Signed:  Date: 30/11/17

Mark Griffin
Secretary General

Notes to the Accounts

1. Income

Environmental Levy on the Landfill of Waste (€37,106,281)

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:

	2017	2016
	€	€
Privately Operated Landfills		
Levy on landfill of waste	29,035,301	38,823,326
Interest in respect of late payments	6,016	5,832
Local Authority administration costs	(150,000)	(150,000)
	<u>28,891,317</u>	<u>38,679,158</u>
Local Authority Operated Landfills		
Levy on landfill of waste	8,212,904	9,719,897
Interest in respect of late payments	-	931
	<u>8,212,904</u>	<u>9,720,828</u>
Unauthorised Landfills		
Levy on landfill of waste	10,780	840
Local Authority administration costs	(8,720)	(720)
	<u>2,060</u>	<u>120</u>
	<u>37,106,281</u>	<u>48,400,106</u>

Environmental Levy on Plastic Bags (€7,280,045)

This is the Environmental Levy on Plastic Bags, receivable from the Revenue Commissioners, in respect of revenue collected through the sale of plastic bags.

Interest on Investments (€21,286)

This is the interest earned on the investment of the Landfill and Plastic Bag Levy receipts in the Housing Finance Agency.

2. Environmental Protection Agency Research and Development and Administration Costs (Non-pay)

This is a contribution towards the costs incurred by the Environmental Protection Agency in respect of research and development and administration (non-pay).

	2017	2016
	€	€
Research and development	-	3,602,000
Administration costs (non-pay)	4,900,000	4,900,000
	<u>4,900,000</u>	<u>8,502,000</u>

3. Enforcement Initiatives

Enforcement funding of €9.651 million was made available from the Environment Fund in 2017 to support:

- The recruitment and continued employment of a network of Local Authority waste enforcement officers under the Local Authority Enforcement Measures Scheme - €7.228 million (€7.316 million in 2016).
- The work of the Waste Enforcement Regional Lead Authorities (WERLAs) - €0.88 million (€0.86 million in 2016).

Other enforcement funding in 2017 includes support for individual Local Authorities waste enforcement actions against suspected large scale illegal waste operators (€0.287 million).

This heading also includes €1.257 million of expenditure incurred in 2017 relating to the Anti-Dumping Initiatives, a new scheme developed in 2017.

4. 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:

	2017	2016
	€	€
International meteorological organisations	4,238,714	4,736,176
Environmental radiation policy	1,232,314	1,522,648
United Nations Framework Convention on Climate Change (UNFCCC)	-	139,855
Aarhus Convention on access to information, public participation in decision-making and access to justice in environmental matters	-	5,000
Pollutant release and transfer register protocol	-	3,000
	<u>5,471,028</u>	<u>6,406,679</u>

5. Built and Natural Heritage projects

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

	2017	2016
	€	€
Built and heritage projects	3,924,711	3,663,534

6. Waste Prevention and National Market Development Programmes

Expenditure under this heading is summarised as follows:

	2017	2016
	€	€
National waste prevention programme	2,637,129	2,264,300
National market development programme	-	19,610
National strategy on biodegradable waste	200,000	250,000
Household waste collection education and awareness campaign	-	27,788
Implementation of pay-by-weight at civic amenity facilities	61,566	-
	<u>2,898,695</u>	<u>2,561,698</u>

7. Office of Environmental Enforcement

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

8. Environment Awareness

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

	2017	2016
	€	€
Irish environmental network (EENGO) core / capacity & project Funding	860,000	825,000
Local agenda 21 partnership fund Grant assistance	441,815	388,646
Green schools	200,000	190,000
Digital ENFO service	20,000	20,000
Young environment awards	10,000	10,000
European environment bureau	10,000	10,000
Green awards	7,500	7,500
External awareness campaigns	-	5,000
Ballymun kike / WISER life campaign	-	250,000
Sherkin Island marine station	-	1,500
Voice of Ireland Concern for the Environment	-	10,999

Environmental services training group	100,000	130,572
Aarhus ad hoc expert group	-	5,600
Aarhus awareness	16,295	-
Advertising	5,835	4,732
Printing and publishing	-	308
	<u>1,671,445</u>	<u>1,859,857</u>

9. Anti-Litter Initiatives

This figure represents expenditure on a range of initiatives including:

	2017	2016
	€	€
Local Authority anti-litter awareness grants	979,871	773,987
National spring clean	223,177	168,000
National litter pollution monitoring system	47,765	49,077
Irish business against litter national litter league	40,000	40,000
	<u>1,290,813</u>	<u>1,031,064</u>

10. Regional Waste Management Planning

This figure represents payments made in 2017 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.

	2017	2016
	€	€
Grant for regional waste management planning offices	300,000	300,000
One day hazardous waste collections	100,000	73,943
	<u>400,000</u>	<u>373,943</u>

11. 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.

12. 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:

	2017	2016
	€	€
Climate change	256,981	22,488
Air / noise pollution control	266,688	78,381
	<u>523,669</u>	<u>100,869</u>

13. Other

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

	2017	2016
	€	€
Uniform rebranding of civil amenity sites and bring banks	110,000	-
National Economic and Social Council	87,010	50,470
Tidy towns	-	21,260
Environmental international sustainability	62,096	60,000
Producer responsibility initiatives	14,500	63,400
Reform of household waste regulation	-	13,431
Cross border initiatives	-	2,079
Nuclear safety	-	14,755
Bank charges	2,379	-
	<u>275,985</u>	<u>225,395</u>

14. Total Expenditure

Total expenditure from the Fund can be summarised as follows:

	2017	2016
	€	€
Environment Protection Agency	9,558,494	12,815,302
Local Authority programmes and initiatives	11,985,582	10,741,678
Contributions to national and international bodies	5,471,028	6,406,679
Built and heritage projects	3,924,711	3,663,534
Other	2,470,498	2,398,067
	<u>33,410,313</u>	<u>36,025,260</u>

15. Investments

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

	2017	2016
	€	€
Investments	40,051,030	24,062,120

16. Environmental Levy on the Landfill of Waste

Amounts owed to the Fund by Local Authorities at 31 December were as follows:

	2017	2016
	€	€
Levy on privately operated landfills	1,172,166	6,384,256
Interest in respect of late payments	9,193	4,781
	<u>1,181,359</u>	<u>6,389,037</u>
Levy on Local Authority operated landfills	503,235	758,665
Interest in respect of late payments	-	-
	<u>503,235</u>	<u>758,665</u>
Levy on unauthorised landfills	2,000	120
	<u>1,686,594</u>	<u>7,147,822</u>

17. Environmental Levy on Plastic Bags

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

	2017	2016
	€	€
Plastic Bag Levy income due	2,219,189	2,283,977
	<u>2,219,189</u>	<u>2,283,977</u>

18. Bank

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

	2017	2016
	€	€
Balance in receipt account	100,000	100,000
Balance in payment account	3,011	178
Plus refund due	-	95
	<u>103,011</u>	<u>100,273</u>

19. Current Liabilities

Accrued Expenses at 31 December were as follows:

	2017	2016
	€	€
Department of Culture, Heritage & Gaeltacht built and heritage projects	256,413	618,110
Consultancy costs associated with the National Litter Pollution Monitoring System	7,852	8,179
Professional services withholding tax and value added tax	9,194	-
Recycling operational costs	-	13,432
Costs associated with air quality and climate change	39,658	-
Costs associated with waste prevention	-	214,300
Sundry creditors	9,237	-
	<u>322,354</u>	<u>854,021</u>

20. Commitments

Commitments at 31 December were as follows:

	2017	2016
	€	€
Waste policy initiatives	-	650,000
Department of Culture, Heritage & Gaeltacht built and heritage projects	581,345	587,192
Tidy towns	-	43,740
	<u>581,345</u>	<u>1,280,932</u>



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

An Ciste Comhshaoil

Cuntais 2017

AN CISTE COMHSHAOIL

Cuntais 2017

Clár

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Tuarascáil an Ard-Reachtaire Cuntas agus Ciste



Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

An Ciste Comhshaoil

Tuairim ar na Ráitis Airgeadais

Rinne mé iniúchadh ar ráitis airgeadais an Chiste Comhshaoil arna n-ullmhú ag an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil don bhliain dar críoch an 31 Nollaig 2017 faoi Alt 74(6) den Acht um Bainistiú Dramhaíola 1996. Tá na ráitis airgeadais comhdhéanta den ráiteas faoi bheartais chuntasaíochta, an cuntas ioncaim agus caiteachais, an ráiteas ar an staid airgeadais, an ráiteas faoi shreabhadh airgid agus na nótaí gaolmhara.

Is é mo thuairim go dtugann na ráitis airgeadais léargas ceart ar

- idirbhearta an Chiste Comhshaoil don bhliain 2017 agus ar
- iarmhéid an Chiste amhail an 31 Nollaig 2017.

Bunús leis an Tuairim

Thug mé faoi m'iniúchadh ar na ráitis airgeadais de réir Chaighdeán Idirnáisiúnta Iniúcháireachta (ISAnna) faoi mar atá fógartha ag Eagraíocht Idirnáisiúnta na nInstitiúidí Náisiúnta Iniúcháireachta. Déantar cur síos ar na freagrachtaí atá orm faoi na Caighdeáin sin i bhfoscáil na tuarascála seo. Táim neamhspleách ar an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil agus tá na freagrachtaí eiticiúla comhlíonta agam de réir na gcaighdeán sin.

Measaim go bhfuil an fhianaise iniúchta atá aimsithe agam leordhóthanach agus ábhartha chun bunús a chur le mo thuairim.

Tuairisc ar an ráiteas ar rialú airgeadais inmheánach agus ar nithe eile

Tá ráiteas ar an rialú airgeadais inmheánach chomh maith leis na ráitis airgeadais curtha faoi mo bhráid ag an Oifigeach Cuntasaíochta. Déantar cur síos ar na freagrachtaí atá orm maidir le tuairisc a thabhairt ar an eolas sin, agus ar ábhair áirithe eile lena dtuairiscim trí eisceacht, i bhfoscáil na tuarascála seo.

Níl aon ní le tuairisciú agam ina leith sin.

Seamus McCarthy
An tArd-Reachtaire Cuntas agus Ciste

3 Nollaig 2018

Aguisín leis an tuarascáil

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

Tá an Roinn freagrach as

- ráitis airgeadais a ullmhú san fhormaid atá sonraithe ag an Aire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil i gcomhréir le halt 74(5) den Acht um Bainistiú Dramhaíola 1996
- a chinntiú go gcuireann na ráitis airgeadais idirbhearta an Chiste Comhshaoil don bhliain agus iarmhéid an Chiste ag deireadh na bliana i láthair i gceart
- rialtacht na n-idirbheart a chinntiú
- as rialú inmheánach a chinneann an Roinn atá riachtanach d'fhonn ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé mar thoradh ar chalaouis nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Éilítear orm faoi alt 74(6) den Acht ráitis airgeadais an Chiste Comhshaoil a iniúchadh agus tuairisciú ina leith chuig Tithe an Oireachtais.

Is é an cuspóir atá agam agus mé i mbun an iniúchta teacht ar dhearbhu réasúnach cibé an bhfuil na ráitis airgeadais tríd is tríd saor ó mhíríteas ábhartha mar thoradh ar chalaouis nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe ach ní hionann é is barántas go dtiocfar i gcónaí, le linn iniúchadh a dtugtar faoi de réir na ISAnna, ar mhírítis ábhartha nuair is ann dóibh. D'fhéadfadh míráitis eascairt ó chalaouis nó ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin nó le chéile, tionchar ar chinntí eacnamaíochta úsáideoirí a dhéantar bunaithe ar na ráitis airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, úsáidim breithiúnas gairmiúil agus sceipteachas gairmiúil ar feadh an iniúchta. Agus é sin á dhéanamh agam,

- Déanaim rioscaí maidir le míráitis ábhartha sna ráitis airgeadais, cibé más mar gheall ar chalaouis nó ar earráid, a shainaithe agus a mheas; déanaim nósanna imeachta iniúchóireachta a leagan amach agus a chur i bhfeidhm a fhreagraíonn do na rioscaí sin; agus aimsím fianaise iniúchóireachta atá leordhóthanach agus iomchuí le mo thuairim a bhunú uirthi. Tá an baol atá ann nach n-aimseofar míráiteas ábhartha mar thoradh ar chalaouis níos airde ná an baol atá ann ceann a eascraíonn as earráid a aimsiú, mar go bhféadfadh sé go mbeadh claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó gabháil treise ar an rialú inmheánach i gceist leis.

- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchóireachta leagan amach atá oiriúnach sna cúinsí sin, ach nach bhfuil oiriúnach chun tuairim a chur in iúl maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasafóchta a úsáideadh agus ar réasúntacht na meastachán cuntasafóchta agus na nochtaí gaolmhara.

Déanaim cumarsáid leis an Roinn maidir leis an scóip agus an t-am atá leagtha amach don iniúchadh agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha a aimsim le linn m'iniúchta i dtaca le rialú inmheánach, i measc nithe eile.

Ráiteas ar rialú airgeadais inmheánach

Ní chumhdaítear an ráiteas ar rialú airgeadais inmheánach a chuirtear i láthair in éineacht leis na ráitis airgeadais i mo thuairim ar na ráitis airgeadais agus ní thugaim conclúid de chineál ar bith maidir le dearbhú ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an ráiteas ar rialú airgeadais inmheánach a chuirtear i láthair a léamh agus lena linn sin a bhreithniú cibé an bhfuil an fhaisnéis eile ag teacht go hábhartha leis na ráitis airgeadais nó le heolas a fuarthas le linn an iniúchta, nó an léir go bhfuil míráiteas ábhartha i gceist. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha i gceist sa bhfaisnéis eile seo, éilítear orm tuairisciú ina leith sin.

Tuairisciú ar nithe eile

Déanaim m'iniúchadh trí thagairt a dhéanamh do bhreithnithe speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má fhaighim go bhfuil nithe ábhartha eile ann a bhaineann leis an tslí a ndearnadh gnó poiblí.

Lorgaim fianaise faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má thug m'iniúchadh aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe ar aird, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

Tuairiscím trí eisceacht chomh maith, mura bhfaighim, i mo thuairim

- an fhaisnéis agus na mínithe go léir a theastaíonn uaim chun m'iniúchadh a dhéanamh, nó
- Mura raibh taifid chuntasafóchta an chomhlachta leordhóthanach chun go bhféadfaí na ráitis airgeadais a iniúchadh go hiomchuí agus go réidh,
- Mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasafóchta.

Ráiteas an Oifigigh Cuntasaíochta maidir leis an gCóras um Rialú Inmheánach Airgeadais

Freagracht maidir leis an gCóras um Rialú Inmheánach Airgeadais

Mar Oifigeach Cuntasaíochta, admhaím an fhreagracht atá orm a chinntiú go ndéanann an Roinn córas éifeachtach um rialú inmheánach airgeadais a chothabháil agus a fheidhmiú. Déantar an fhreagracht sin a chur i bhfeidhm i gcomhthéacs na n-acmhainní atá ar fáil dom agus i gcomhthéacs na bhfreagrachtaí eile atá orm mar Ard-Rúnaí. Ina theannta sin, ní féidir le haon chóras um rialú inmheánach airgeadais ach dearbhú réasúnach agus ní dearbhú críochnaitheach a chur ar fáil go ndéantar cosaint ar shócmhainní, go mbíonn idirbhearta údaráithe agus taifeadta i gceart agus go gcuirtear cosc ar earráidí ábhartha nó ar neamhrialtachtaí nó go n-aimsítear iad ar bhealach tráthúil. Is próiseas leanúnach atá ann an córas um rialú inmheánach airgeadais a choinneáil agus déantar athbhreithniú leanúnach ar an gcóras agus chomh éifeachtach is atá an córas.

Is mar seo a leanas atá an staid maidir leis an timpeallacht rialaithe airgeadais, creat na nósanna imeachta riaracháin, tuairisciú bainistíochta agus iniúchadh inmheánach.

Timpeallacht Rialaithe Airgeadais

Dearbhaímse go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na nithe seo a leanas mar chuid de:

- Tá freagrachtaí airgeadais sannta ag leibhéal bainistíochta agus cuntasacht dá réir i gceist.
- Tá socruithe tuairiscithe bunaithe ag gach leibhéal ina bhfuil freagracht i leith bainistíochta airgeadais sannta.
- Tá nósanna imeachta foirmealta bunaithe chun teipeanna rialaithe suntasacha a thuairisciú agus lena chinntiú go nglacfar gníomh ceartaitheach iomchuí.
- Tá Coiste Iniúchta ann chun comhairle a chur orm maidir le tarmligean mo chuid dualgas i ndáil leis an gcóras um rialú inmheánach airgeadais.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Deimhním go bhfuil creat nósanna imeachta riaracháin agus tuairisciú bainistíochta rialta i bhfeidhm lena n-áirítear dualgais a roinnt agus córas tarmligthe agus cuntasachta agus go háirithe go bhfuil:

- Córas buiséadaithe iomchuí ann agus buiséad bliantúil a bhíonn faoi athbhreithniú ag bainistíocht shinsearach.
- An bhainistíocht shinsearach ag déanamh athbhreithnithe rialta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnéisí.
- Córas bainistithe riosca i bhfeidhm laistigh den Roinn.
- Córais ann atá dírithe ar shlándáil na gcóras TFC a chinntiú.
- Treoirínte rialaithe infheistithe caipitil agus disciplíní bainistithe tionscadal foirmeálta cuí i bhfeidhm.

- An Roinn ag comhlíonadh gach treoirlíne cuí maidir le soláthar agus go bhfuil sí ag comhlíonadh gach ciorclán a bhaineann le húsáid riachtanach na gcomhaontuithe agus na gconarthaí creata.

Iniúchadh Inmheánach

Deimhním go bhfuil feidhm iniúchta inmheánaigh agus pearsanra a bhfuil an oiliúint chuí faighte acu ag an Roinn atá ag feidhmiú de réir chairt scríofa atá ceadaithe. Cuirtear le hobair an iniúchta inmheánaigh trí anailís a dhéanamh ar na rioscaí airgeadais a bhaineann leis an Roinn agus bíonn an plan iniúchta inmheánaigh bliantúil, arna cheadú agamsa, bunaithe ar an anailís sin. Féachtar leis na plananna sin na príomhrialaithe a chlúdach, ar bhonn atrátha, thar thréimhse réasúnach. Déanaim féin agus an Coiste Iniúchta feidhm an iniúchta inmheánaigh a athbhreithniú go tréimhsiúil. Tá mé sásta go bhfuil nósanna imeachta i bhfeidhm a chinntíonn go ndéantar tuarascálacha na feidhme iniúchta inmheánaigh a leanúint suas.

Arna Shíniú:



Mark Griffin
An tArd-Runai

Dáta:



Ráiteas ar Bheartais Chuntasaíochta

5. Bunús na gCuntas

Bunaíodh an Ciste Comhshaoil faoin Acht um Bainistiú Dramhaíola (Leasú) 2001. Íoctar na fáltais a bhailíonn na hÚdaráis Áitiúla agus Oifig na gCoimisinéirí Ioncaim ó thobhaigh líonta talún agus málaí plaisteacha isteach sa Chiste. Cuirtear na cistí sin i dtreo ghníomhaíochtaí agus tacaíochtaí comhshaoil.

Tá dhá chuntas bainc agus cuntas infheistíochta ag an gCiste Comhshaoil. Is í an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil a bhí ag bainistiú an Chiste in 2017 agus rinneadh na costais riaracháin a bhain leis sin a mhuirearú i Vóta 29, Cumarsáid, Fuinneamh agus Acmhainní Nádúrtha.

Ullmhaíodh an cuntas don bhliain dar críoch an 31 Nollaig 2017 i bhfoirm agus ar mhodh atá ceadaithe ag an Aire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil. Ullmhaíodh an cuntas ar bhonn fabhráithe de réir na mbeartas cuntasaíochta atá leagtha amach thíos.

6. Beartas Maoinithe

Déantar an Ciste a mhaoiniú trí fháltais a dhéanann na húdaráis áitiúla agus Oifig na gCoimisinéirí Ioncaim a lóisteáil i gcuntas bainc na bhfáltas (cuntas Uimh. 1). Déantar an t-iarmhéid sa chuntas bainc sin a aistriú chuig an gcuntas infheistíochta go rialta. Déantar suimeanna atá le híoc as an gCiste Comhshaoil a íoc ó chuntas bainc na suimeanna iníoctha (cuntas uimhir 2). Déantar na cistí riachtanacha a aistriú as an gCuntas Infheistíochta chuig cuntas bainc na suimeanna iníoctha sula ndéantar na híocaíochtaí leis na híocaithe ábhartha.

7. Ioncam

Aithnítear ioncam chuig an gciste mar seo a leanas:

- Tá tobhaigh chomhshaoil ar líonadh talún le dramhaíl bunaithe ar an tonnáiste dramhaíola a chuirtear in áiseanna líonta talún poiblí agus príobháideacha ag rátaí atá socraithe ag an Aire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil.
- Léiríonn ioncam ó thobhaigh chomhshaoil an tsuim a bailíodh maidir leis an dramhaíl a fágadh idir Eanáir agus mí na Nollag.
- Gearrtar ús ag 0.0322% sa lá ar íocaíochtaí déanacha faoi Alt 13(e) den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011. Tá mainneachtain íocaíochtaí agus íocaíochtaí déanacha oibreoirí príobháideacha faoi réir úis agus déanann údaráis áitiúla iad a in-aisghabháil mar fhiach conartha trí na cúirteanna.
- Is féidir le húdaráis áitiúla suas le 2% (€50,000 ar a mhéad in aghaidh na bliana) a bhaint agus a choinneáil as tobhaigh atá iníoctha maidir le háiseanna líonta talún a oibrítear go príobháideach, agus suas le 80% a bhaint agus a choinneáil as tobhaigh atá iníoctha maidir le háiseanna líonta talún neamhúdaraithe, chun freastal ar na costais a thabhaíonn siad féin chun tobhaigh a fhorfheidhmiú agus a bhailiú.
- Is ionann an t-ioncam ón Tobhach Comhshaoil ar sholáthar málaí plaisteacha agus an tsuim a bhailíonn Oifig na gCoimisinéirí Ioncaim de réir na Rialachán um

Bainistíocht Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach), 2001 (I.R. Uimh. 605/2001) arna leasú leis na Rialacháin um Bainistíocht Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach) (Leasú) (Uimh. 2), 2007 (I.R. Uimh. 167/2007).

- Aithnítear fáltais ó infheistíochtaí ar bhonn fabhráithe.

8. Caiteachas

Déantar caiteachas ón gCiste a aithint nuair atá leithdháiltí buiséid ceadaithe ag an Aire in 2017 de réir Alt 74(9) den Acht um Bainistiú Dramhaíola, 1996 ina sainítear na críocha inar féidir íocaíochtaí a dhéanamh ina leith ón gCiste Comhshaoil agus ar an mbonn seo a leanas maidir leis na réimsí seo:

- Taighde agus Forbairt, riarachán. Nuair is comhlachtaí ceadaithe mar an Ghníomhaireacht um Chaomhnú Comhshaoil agus eagraíochtaí idirnáisiúnta eile a éilíonn léithdháiltí buiséadaithe ranníocaíochtaí comhshaoil náisiúnta agus idirnáisiúnta.
- Nuair a chuireann Údaráis Áitiúla agus eagraíochtaí eile éilimh ar aghaidh a chomhlíonann coinníollacha na scéimeanna atá ceadaithe.
- Nuair a chuireann an Roinn Cultúir, Oidhreachta agus Gaeltacht éilimh ar aghaidh i gcomhréir le téarmaí an chomhaontú seirbhíse, maidir le Tionscadail Oidhreachta Tógtha agus Nádúrtha buiséadaithe.
- Nuair a fhaightear earraí agus seirbhísí.

Aisíoctar costais a thabhaíonn Oifig na gCoimisinéirí Ioncaim maidir le bailiú an Tobhaigh Comhshaoil ar sholáthar málaí plaisteacha aontaithe mar a comhaontaíodh faoi chomhaontú oibriúcháin agus seirbhíse le hOifig na gCoimisinéirí Ioncaim.

Ráiteas ar Ioncam agus ar Chaiteachas

Ráiteas ar Ioncam agus ar Chaiteachas don bhliain dar críoch an 31 Nollaig 2017

	<u>Nótaí</u>	2017	2016
		€	€
<u>Ioncam</u>	1		
Tobhach comhshaoil ar líonadh talún le dramhaíl		37,106,281	48,400,106
Tobhach comhshaoil ar mhálaí plaisteacha		7,280,045	8,733,834
Ús ar infheistíochtaí		21,286	21,362
Ioncam Iomlán		<u>44,407,612</u>	<u>57,155,302</u>
<u>Caiteachas</u>			
Costais taighde agus costais forbartha agus riaracháin na Gníomhaireachta um Chaomhnú Comhshaoil (neamhphá)	2	4,900,000	8,502,000
Tionscnaimh forfheidhmithe	3	9,651,419	8,706,130
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	4	5,471,028	6,406,679
Tionscadail oidhreachta tógtha agus nádúrtha	5	3,924,711	3,663,534
An clár um chosc ar dhramhaíl agus an clár náisiúnta um fhorbairt an mhargaidh	6	2,898,695	2,561,698
An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil	7	2,005,000	2,200,000
Feasacht ar an gComhshaoil	8	1,671,445	1,859,857
Tionscnaimh in aghaidh an bhruscair	9	1,290,813	1,031,064
Pleanáil i ndáil le dramhaíl réigiúnach a bhainistiú	10	400,000	373,943
Costais bailiúcháin an tobhaigh comhshaoil	11	397,548	394,091
Rialú truailithe aeir / aeráide	12	523,669	100,869
Eile	13	275,985	225,395
Caiteachas Iomlán	14	<u>33,410,313</u>	<u>36,025,260</u>
Barrachas / (Easnamh) don Bhliain		<u>10,997,299</u>	<u>21,130,042</u>

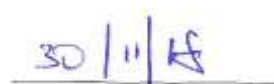
Is cuid de na Cuntais seo iad an Ráiteas faoi Bheartais Chuntasaíochta atá ar Leathanach 3 agus ar Leathanach 4 agus na Nótaí 1 go dtí 20.

Arna Shíniú:



Mark Griffin
An tArd-Runai

Dáta:



Ráiteas ar an Staid Airgeadais

Ráiteas ar an Staid Airgeadais amhail an 31 Nollaig 2017

	<u>Nótaí</u>	2017 €	2016 €
<u>Sócmhainní Airgeadais</u>			
Infheistíochtaí	15	40,051,030	24,062,120
<u>Sócmhainní Reatha</u>			
Tobhach ar líonadh talún le dramhaíl	16	1,686,594	7,147,822
Tobhach ar mhálaí plaisteacha	17	2,219,189	2,283,977
Banc	18	103,011	100,273
		<u>4,008,794</u>	<u>9,532,072</u>
<u>Dlíteanais Reatha</u>			
	19		
Costais i ndáil leis an oidhreacht thógtha agus nádúrtha		256,413	618,110
Costais chun dramhaíl a chosc		-	214,300
Ilchreidiúnaithe		17,089	8,179
Costais oibríochta athchúrsála		-	13,432
Caighdeán aeir agus athrú aeráide		39,658	-
Seirbhísí gairmiúla ag siarchoinneáil cánach agus Cáin bhreisluacha		9,194	-
		<u>322,354</u>	<u>854,021</u>
Glan-Sócmhainní Reatha		3,686,440	8,678,051
Glan-Sócmhainní		<u>43,737,470</u>	<u>32,740,171</u>
Arna mhaoiniú ag			
Cúlchistí amhail an 1 Eanáir (Easnamh) / barrachas don bhliain		32,740,171	11,610,129
		10,997,299	21,130,042
		<u>43,737,470</u>	<u>32,740,171</u>

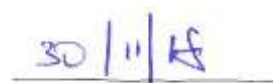
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Arna Shíniú:



Mark Griffin
An tArd-Runai

Dáta:



Ráiteas ar Shreabhadh Airgid

Ráiteas ar Shreabhadh Airgid don bhliain dar críoch an 31 Nollaig 2017

	2017 €	2016 €
Réiteach ar bharrachas chuig an nglan-insreabhadh airgid ó ghníomhaíochtaí oibríochta		
(Easnamh) / barrachas don bhliain	10,997,299	21,130,042
Ús tuillte ar thaisc	(21,286)	(21,362)
(Méadú) / laghdú ar thobhaigh atá dlite agus fiachas ón Vóta	5,526,016	(156,882)
Méadú / (laghdú) ar speansais fhabhráithe	(531,667)	712,601
Glan (eis-sreabhadh) / insreabhadh airgid ó ghníomhaíochtaí oibríochta	<u>15,970,362</u>	<u>21,664,399</u>
Ráiteas faoi shreabhadh airgid		
Glan-sreabhadh airgid ó ghníomhaíochtaí airgeadais	15,970,362	21,664,399
Aischiú ar infheistíochtaí agus seirbhísí airgeadais		
Ús tuillte	21,286	21,362
	<u>15,991,648</u>	<u>21,685,761</u>
Réiteach ar an nglan-sreabhadh airgid chuig gluaiseacht i nglanchistí		
Athruithe ar ghlan-chistí mar thoradh ar shreafaí airgid		
Glan-chistí ag tús na bliana	24,162,393	2,476,632
Glan-chistí ag deireadh na bliana	40,154,041	24,162,393
Méadú / (laghdú) ar airgead tirim sa bhliain	<u>15,991,648</u>	<u>21,685,761</u>

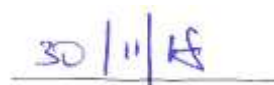
Is cuid de na Cuntais seo iad an Ráiteas faoi Bheartais Chuntasaíochta atá ar Leathanach 3 agus ar Leathanach 4 agus na Nótaí 1 go dtí 20.

Arna Shíniú:



Mark Griffin
An tArd-Runai

Dáta:



Nótaí leis na Cuntais

1. Ioncam

Tobhach Comhshaoil ar Líonadh Talún le Dramhaíl (37,106,281)

Is é seo an Tobhach Comhshaoil ar Líonadh Talún le Dramhaíl a fhaightear ó Údaráis Áitiúla, glan ó aon suimeanna a choimeádann siad faoi na Rialacháin um Bainistiú Dramhaíola (Tobhach Líonta Talún) 2011. Déantar achoimre air sin mar seo a leanas:

	2017	2016
	€	€
Líonta Talún arna nOibriú go Príobháideach		
Tobhach ar líonadh talún le dramhaíl	29,035,301	38,823,326
Ús i leith íocaíochtaí déanacha	6,016	5,832
Costais riaracháin Údarás Áitiúil	(150,000)	(150,000)
	<u>28,891,317</u>	<u>38,679,158</u>
Líonta Talún arna nOibriú ag Údaráis Áitiúla		
Tobhach ar líonadh talún le dramhaíl	8,212,904	9,719,897
Ús i leith íocaíochtaí déanacha	-	931
	<u>8,212,904</u>	<u>9,720,828</u>
Líonta Talún Neamhúdaraithe		
Tobhach ar líonadh talún le dramhaíl	10,780	840
Costais riaracháin Údarás Áitiúil	(8,720)	(720)
	<u>2,060</u>	<u>120</u>
	<u>37,106,281</u>	<u>48,400,106</u>

Tobhach Comhshaoil ar Mhálaí Plaisteacha (7,280,045)

Is Tobhach Comhshaoil ar Mhálaí Plaisteacha, a fhaightear ó na Coimisinéirí Ioncaim, i leith an ioncaim a bhailítear ar mhálaí plaisteacha a dhíol.

Ús ar Infheistíochtaí (€21,286)

Is é seo an t-ús a thuilltear ar an infheistíocht ar fháltais an Tobhaigh ar Líonadh Talún agus ar fháltais an Tobhaigh ar Mhálaí Plaisteacha sa Ghníomhaireacht Airgeadais do Thithe.

2. Costais Taighde agus Forbartha agus Costais Riaracháin na Gníomhaireachta um Chaomhnú Comhshaoil (Neamhphá)

Is ranníocaíocht í seo i dtreo na gcostas a thabhaigh an Gníomhaireacht um Chaomhnú Comhshaoil i ndáil le taighde agus forbairt agus riarachán (neamhphá).

	2017	2016
	€	€
Taighde agus forbairt	-	3,602,000
Costais riaracháin - neamhphá	4,900,000	4,900,000
	<u>4,900,000</u>	<u>8,502,000</u>

3. Tionscnaimh Forfheidhmithe

Cuireadh maoiniú forfheidhmithe €9.651 milliún ar fáil ón gCiste Comhshaoil in 2017 chun:

- Tacú le fostaíocht leanúnach an líonra d'oifigigh forfheidhmithe dramhaíola údarás áitiúil agus tuilleadh díobh a earcú faoi Scéim na mBeart Forfheidhmithe de chuid na nÚdarás Áitiúil - €7.228 milliún (€7.316 milliún in 2016).
- Tacú le hobair na bPríomhúdarás Réigiúnach Forfheidhmiúcháin Dramhaíola (WERLA) - €0.88 milliún (€0.86 milliún in 2016).

Áirítear ar mhaoiniú forfheidhmithe eile in 2017 tacaíocht a chur ar fáil d'Údarás Áitiúla aonair i ndáil le gníomhartha forfheidhmithe dramhaíola in aghaidh oibreoirí neamhdhleathacha dramhaíola ar mhórscála a bhfuil amhras fúthu (0.287 milliún)

Áirítear faoin gceannnteideal seo chomh maith €1.257 milliún de chaiteachas a tabhaíodh in 2017 a bhain le Tionscnaimh in aghaidh Dumpála, scéim nua a forbraíodh in 2017.

4. Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta

Léiríonn an figiúr seo ranníocaíochtaí éigeantacha agus deonacha náisiúnta na hÉireann le heagraíochtaí a bhfuil baint acu leis an gcomhshaoil a chosaint. Déantar achoimre orthu mar seo a leanas:

	2017	2016
	€	€
Eagraíochtaí idirnáisiúnta meitéareolaíochta	4,238,714	4,736,176
Beartas radaíochta comhshaoil	1,232,314	1,522,648
Creat-Choinbhinsiún na Náisiún Aontaithe maidir leis an Athrú Aeráide (UNFCCC)	-	139,855
Coinbhinsiún Aarhus maidir le rochtain ar fhaisnéis, rannpháirtíocht phoiblí i gcinnteoireacht agus rochtain ar cheartas i gcúrsaí comhshaoil	-	5,000
Prótacal maidir le scaoileadh agus aistriú truailleán	-	3,000
	<u>5,471,028</u>	<u>6,406,679</u>

5. Tionscadail Oidhreachta Tógtha agus Nádúrtha

Baineann an caiteachas seo leis an aisíocaíocht ar chostais a thabhaigh an Roinn Cultúir, Oidhreachta agus na Gaeltachta (DCHG) ar Thionscadail Oidhreachta Tógtha agus Nádúrtha. Tá sé deimhnithe ag an Roinn go bhfuil na costais sin i gcomhréir leis an reachtaíocht faoinar bunaíodh an Ciste.

	2017	2016
	€	€
Tionscadail oidhreachta tógtha agus nádúrtha	3,924,711	3,663,534

6. An clár um Chosc ar Dhramhaíl agus an Clár Náisiúnta um Fhorbairt an Mhargaidh

Déantar achoimre ar an gcaiteachas faoin gceanteideal seo mar seo a leanas:

	2017	2016
	€	€
An clár náisiúnta um chosc ar dhramhaíl	2,637,129	2,264,300
An clár náisiúnta um forbairt an mhargaidh	-	19,610
An straitéis náisiúnta ar dhramhaíl in-bhithmhíllte	200,000	250,000
Feachtas oideachais agus feasachta maidir le dramhaíl tí	-	27,788
Íoc de réir meáchain a chur i bhfeidhm ag saoráidí conláiste cathartha	61,566	-
	<u>2,898,695</u>	<u>2,561,698</u>

7. An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil

Tacaíonn an maoiniú seo le gníomhaíochtaí laistigh den Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil lena n-áirítear líonrú agus tacaíocht. Tacaíonn na gníomhaíochtaí seo le forfheidhmiú leanúnach na hÉireann i leith reachtaíocht comhshaoil an AE agus na hÉireann.

8. Feasacht ar an gComhshaoil

Léiríonn an figiúr seo an méid a caitheadh ar fheasacht ar an gcomhshaoil a ardú agus ar forbairt acmhainne na nEagraíochtaí Neamhrialtasacha Comhshaoil (ENGO). Déantar achoimre air sin mar seo a leanas:

	2017	2016
	€	€
Croímhaoiniú / maoiniú acmhainne agus tionscadail líonra comhshaoil na hÉireann (EENGO)	860,000	825,000
Ciste áitiúil comhpháirtíocht comhshaoil chlár 21	441,815	388,646
Cúnamh deontais		
Scoileanna glasa	200,000	190,000
Seirbhís dhigiteach ENFO	20,000	20,000
Gradam Comhshaoil Óg	10,000	10,000
Biúró comhshaoil na hEorpa	10,000	10,000
Dámhachtainí glasa	7,500	7,500

Feachtais feasachta sheachtracha	-	5,000
Feachtas <i>Ballymun Life / WISER life</i>	-	250,000
Stáisiún Mara Inis Arcáin	-	1,500
<i>Voice of Ireland Concern for the Environment</i>	-	10,999
Grúpa oiliúna seirbhísí comhshaoil	100,000	130,572
Sainghrúpa ad hoc Aarhus	-	5,600
Feasacht ar Aarhus	16,295	-
Fógraíocht	5,835	4,732
Priontáil agus foilsitheoireacht	-	308
	1,671,445	1,859,857

9. Tionscnaimh in Aghaidh an Bhruscair

Léiríonn an figiúr seo caiteachas ar réimse tionscnamh lena n-áirítear:

	2017	2016
	€	€
Deontais fheachtais in aghaidh an bhruscair na nUdarás Áitiúil	979,871	773,987
Glantachán Náisiúnta Earraigh	223,177	168,000
Córas náisiúnta monatóireachta maidir le truailliú ó bhruscar	47,765	49,077
Sraith náisiúnta an bhruscair de chuid ghnó na hÉireann in aghaidh an bhruscair	40,000	40,000
	1,290,813	1,031,064

10. Pleanáil i ndáil le Dramhaíl Réigiúnach a Bhainistiú

Léiríonn an figiúr seo íocaíochtaí a rinneadh in 2017 chun tacú leis an trí Phríomhúdarás Pleanála i ndáil le Dramhaíl Réigiúnach a Bhainistiú, a bunaíodh chun comhordú agus cur i bhfeidhm na dtrí Phlean Bainistithe Dramhaíola 2015-2021 a mhaoirsiú, a foilsíodh i mBealtaine 2015, agus chun tacú le bailiúcháin dramhaíola guaise aon lae amháin ó shealbhóirí tí.

	2017	2016
	€	€
Deontas d'oifigí pleanála i ndáil le dramhaíl réigiúnach a bhainistiú	300,000	300,000
Bailiúcháin dramhaíola guaise aon lae amháin	100,000	73,943
	400,000	373,943

11. Costais Bailiúcháin an Tobhaigh Comhshaoil

Léiríonn an figiúr seo an táille seirbhíse bliantúil atá aontaithe le hOifig na gCoimisinéirí Ioncaim chun an Tobhach Comhshaoil ar sholáthar málaí plaisteacha a oibriú.

12. Rialú Truailithe Aeir / Aeráide

Léiríonn an figiúr seo an caiteachas a tabhaíodh i ndáil leis an mbeartas ar athrú aeráide a fhorbairt agus a chur i bhfeidhm chomh maith leis maoiniú a cuireadh i dtreo bearta a bhí dírithe ar thruailliú ó thorann agus ar thruailliú aeir a laghdú. Déantar achoimre air sin mar seo a leanas:

	2017	2016
	€	€
Athrú aeráide	256,981	22,488
Truailliú aeir / truailliú ó thorann a rialú	266,688	78,381
	523,669	100,869

13. Eile

Léiríonn an figiúr seo caiteachas ar thionscnaimh éagsúla eile agus déantar achoimre orthu mar seo a leanas:

	2017	2016
	€	€
Athbhrandáil aonfhoirmeach na n-ionad fóntas poiblí agus na n-ionad fág anseo	110,000	-
An Chomhairle Náisiúnta Eacnamaíoch agus Shóisialta	87,010	50,470
Bailte slachtmhara	-	21,260
Inbhuanaitheacht Idirnáisiúnta Chomhshaoil	62,096	60,000
Tionscnaimh um Fhreagracht ar an Táirgeoir	14,500	63,400
Athchóiriú ar rialú dramhaíola tí	-	13,431
Tionscnaimh trasteorann	-	2,079
Sábháilteacht núicléach	-	14,755
Muirir Bhainc	2,379	-
	275,985	225,395

14. Caiteachas Iomlán

Is féidir achoimre a dhéanamh ar chaiteachas iomlán an Chiste mar seo a leanas:

	2017	2016
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	9,558,494	12,815,302
Cláir agus tionscnaimh Údarás Áitiúil	11,985,582	10,741,678
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	5,471,028	6,406,679
Tionscadail oidhreachta tógtha agus nádúrtha	3,924,711	3,663,534
Eile	2,470,498	2,398,067
	33,410,313	36,025,260

15. Infheistíochtaí

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

	2017	2016
	€	€
Infheistíochtaí	40,051,030	24,062,120

16. Tobhach Comhshaoil ar Líonadh Talún le Dramhaíl

Is mar seo a leanas na suimeanna atá le híoc ag Údaráis Áitiúla leis an gCiste amhail an 31 Nollaig:

	2017	2016
	€	€
Tobhach ar líonta talún arna n-oibriú go príobháideach	1,172,166	6,384,256
Ús i leith íocaíochtaí déanacha	9,193	4,781
	<u>1,181,359</u>	<u>6,389,037</u>
Tobhach ar líonta talún arna nOibriú ag Údaráis Áitiúla	503,235	758,665
Ús i leith íocaíochtaí déanacha	-	-
	<u>503,235</u>	<u>758,665</u>
Tobhach ar líonta talún neamhúdaraithe	2,000	120
	<u>1,686,594</u>	<u>7,147,822</u>

17. Tobhach Comhshaoil ar Mhálaí Plaisteacha

Is é seo glandliteanas Oifig na gCoimisinéirí Ioncaim chuig an gCiste amhail an 31 Nollaig.

	2017	2016
	€	€
Ioncam atá dlite ón Tobhach ar Mhálaí Plaisteacha	2,219,189	2,283,977
	<u>2,219,189</u>	<u>2,283,977</u>

18. Banc

Léiríonn seo an t-iarmhéid i gcuntais bhainc an Chiste (Cuntas Fáltais Uimh. 1 agus Cuntas Íocaíochtaí Uimh. 2) amhail an 31 Nollaig:

	2017	2016
	€	€
Iarmhéid an chuntais fáltais	100,000	100,000
Iarmhéid an chuntais íocaíochtaí	3,011	178
Móide an aisíocaíocht atá dlite	-	95
	<u>103,011</u>	<u>100,273</u>

19. Dlíteanais Reatha

Is mar seo a leanas a bhí na speansais fhabhráithe amhail an 31 Nollaig:

	2017	2016
	€	€
Tionscadail oidhreachta agus thógtha na Roinne Cultúir, Oidhreachta agus Gaeltachta	256,413	618,110
Costais comhairleoireachta a bhaineann leis an gCóras Náisiúnta Monatóireachta maidir le Truailliú ó Bhruscar	7,852	8,179
Seirbhísí gairmiúla ag siarchoinneáil cánach agus cáin bhreisluacha	9,194	-
Costais oibríochta athchúrsála	-	13,432
Costais a bhaineann le caighdeán aeir agus athrú aeráide	39,658	-
Costais a bhaineann le dramháil a chosc	-	214,300
Ilchreidiúnaithe	9,237	-
	<u>322,354</u>	<u>854,021</u>

20. Tiomantais

Is mar seo a leanas a bhí tiomantais amhail an 31 Nollaig:

	2017	2016
	€	€
Tionscnaimh i ndáil le beartais dramhaíola	-	650,000
Tionscadail oidhreachta agus thógtha na Roinne Cultúir, Oidhreachta agus Gaeltachta	581,345	587,192
Bailte slachtmhara	-	43,740
	<u>581,345</u>	<u>1,280,932</u>