



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

Environment Fund

Account 2016

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Statement by 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 plans, approved by me, are 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.

Transfer of Ministerial Functions

The Environment functions, including responsibility for the Environment Fund, transferred from the Minister for the Environment, Community and Local Government to the Minister for Communications, Energy and Natural Resources on 22 July 2016 under S.I. No. 393 of 2016 (Climate Action and Environment (Transfer of Departmental Administration and Ministerial Functions) Order 2016). The Department was renamed Department of Communications, Climate Action and Environment on 23 July 2016 under S.I. No. 421 of 2016.

Signed: _____

Mark Griffin
Secretary General

Date: _____

01/12/17

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 2016 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 2016 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. 605/2001) as amended by the Waste Management (Environmental Levy)(Plastic Bag)(Amendment)(No. 2) Regulations 2007 (SI167/2007).
- 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 2016 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 certified claims, in accordance with the terms of a 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 service 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 2016

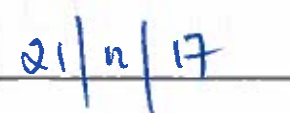
<u>Income</u>	<u>Notes</u>	2016 €	2015 €
Environmental Levy on the Landfill of Waste	1	48,400,106	34,339,878
Environmental Levy on Plastic Bags		8,733,834	11,727,772
Interest on Investments		21,362	23,228
		<u>57,155,302</u>	<u>46,090,878</u>
<u>Expenditure</u>			
Environmental Protection Agency Research and Development and Administration Costs (non-Pay)	2	8,502,000	11,900,000
Enforcement Initiatives	3	8,706,130	11,328,783
Contributions to National and International Bodies	4	6,406,679	8,731,392
Built and Heritage Projects	5	3,663,534	4,263,647
Waste Prevention and National Market Development Programmes	6	2,561,698	2,344,338
Office of Environmental Enforcement	7	2,200,000	2,000,000
Environment Awareness	8	1,859,857	1,555,323
Recycling Operational Costs	9	0	1,499,460
Anti-Litter Initiatives	10	1,031,064	1,024,511
Regional Waste Management Planning	11	373,943	421,761
Environmental Levy Collection Costs	12	394,091	397,559
Waste Management including Recycling Projects	13	0	300,000
Pollution Control/Air Climate	14	100,869	171,312
Other	15	225,395	353,355
Total Expenditure	16	<u>36,025,260</u>	<u>46,291,441</u>
 Surplus /(Deficit)for Year		<u>21,130,042</u>	<u>(200,563)</u>

The Statement of Accounting Policies on Pages 5 to 6 and Notes 1 to 23 form part of this Account.

Signed:


Mark Griffin
Secretary General

Date:


21/12/17

Statement of Financial Position

Statement of Financial Position as at 31 December 2016			
	<u>Notes</u>	2016 €	2015 €
Financial Assets			
Investments	17	24,062,120	2,376,632
Current Assets			
Levy on the Landfill of Waste	18	7,147,822	5,988,609
Levy on Plastic Bags	19	2,283,977	3,138,453
Prepayments	20	0	147,855
Bank	21	100,273	100,000
		<u>9,532,072</u>	<u>9,374,917</u>
Current Liabilities			
Built & Natural Heritage Costs	22	618,110	130,333
Waste Prevention Costs		214,300	0
Sundry Creditors		8,179	11,087
Recycling Operational Costs		13,432	0
		<u>854,021</u>	<u>141,420</u>
Net Current Assets		8,678,051	9,233,497
Net Assets		<u>32,740,171</u>	<u>11,610,129</u>
Represented by			
Reserves at 1 January		11,610,129	11,810,692
(Deficit)/Surplus for the year		21,130,042	(200,563)
		<u>32,740,171</u>	<u>11,610,129</u>

The Statement of Accounting Policies on Pages 5 to 6 and Notes 1 to 23 form part of this Account.

Signed: 
 Mark Griffin
 Secretary General

Date: 21/12/17

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2016

	2016 €	2015 €
Reconciliation of deficit to net cash flow inflow from the operating activities		
(Deficit)/Surplus for the Year	21,130,042	(200,563)
Deposit Interest Earned	(21,362)	(23,228)
(Increase)/Decrease in Levies due and Prepayments	(156,882)	(2,214,900)
Increase/(Decrease) in Accrued Expenses	712,601	(2,625,170)
Net Cash (Outflow)/Inflow from Operating Activities	<u>21,664,399</u>	<u>(5,063,861)</u>
Cash Flow Statement		
Net Cash Flow from Operating Activities	21,664,399	(5,063,861)
Return on Investments and Servicing of Finance		
Interest Earned	21,362	23,228
	<u>21,685,761</u>	<u>(5,040,633)</u>
Reconciliation of net cash flows to movement in net funds		
Changes in Net Funds resulting from Cash Flow		
Net Funds at the Beginning of the Year	2,476,632	7,517,265
Net Funds at the end of the Year	24,162,393	2,476,632
Increase/ (Decrease) in Cash in the Year	<u>21,685,761</u>	<u>(5,040,633)</u>

The Statement of Accounting Policies on Pages 5 to 6 and Notes 1 to 23 form part of this Account.

Signed:


Mark Griffin
Secretary General

Date:

21/12/17

Notes to the Accounts

1. Environmental Levy on the Landfill of Waste

This is the Environmental Levy on the Landfill of Waste receivable from Local Authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011. This is summarised as follows:

	2016 €	2015 €
Privately Operated Landfills		
Levy on landfill of waste	38,823,326	25,925,097
Interest in respect of late payments	5,832	709
Local authority administration costs	<u>(150,000)</u>	<u>(150,000)</u>
	38,679,158	25,775,806
Local Authority Operated Landfills		
Levy on landfill of waste	9,719,897	8,563,158
Interest in respect of late payments	<u>931</u>	<u>374</u>
	9,720,828	8,563,532
Unauthorised Landfills		
Levy on landfill of waste	840	540
Local Authority administration costs	<u>(720)</u>	<u>0</u>
	120	540
Total	<u><u>48,400,106</u></u>	<u><u>34,339,878</u></u>

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).

	2016 €	2015 €
Research and Development	3,602,000	7,000,000
Administration Costs (non-pay)	<u>4,900,000</u>	<u>4,900,000</u>
	<u><u>8,502,000</u></u>	<u><u>11,900,000</u></u>

3. Enforcement Initiatives

Enforcement funding of €8.176 million was made available from the Environment Fund in 2016 to support:

- The recruitment and continued employment of a network of Local Authority waste enforcement officers under the Local Authority Enforcement Measures Scheme - €7.316m (€10.889m in 2015).
- The work of the Waste Enforcement Regional Lead Authorities (WERLAs) - €0.86m (€0.06m in 2015).

Other enforcement funding in 2016 includes support for individual Local Authority waste enforcement actions against suspected large scale illegal waste operators - €0.048m.

This heading also includes €0.482m of expenditure incurred in 2016 (€0.38m in 2015) relating to a framework agreement between the Irish authorities and the Northern Irish Authorities, to repatriate waste illegally deposited in Northern Ireland, which had originated in the Republic of Ireland. Work has been carried out since 2010 on removing waste from 12 of the sites specified under the framework agreement at a cost of €7.9m. The existing framework agreement for disposal of repatriated waste expired in August 2016 and negotiations for a new framework will determine the work programme and further costs to be incurred by the Irish Authorities.

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:

	2016	2015
	€	€
- International Meteorological Organisations	4,736,176	4,315,669
- Environmental Radiation Policy	1,522,648	1,593,775
- Global Environment Facility	0	1,420,000
- Vienna Convention/Montreal Protocol for the Protection of the Ozone Layer	0	634,785
- United Nations Environment Fund	0	507,284
- United Nations Framework Convention on Climate Change (UNFCCC)	139,855	137,043
- Genevan Convention on Long Range Transboundary Air Pollution	0	41,163
- Stockholm Convention	0	25,902
- Basel Convention	0	23,788
- Cartagena Protocol on Biosafety	0	14,859
- Royal Irish Academy	0	9,124
- Aarhus Convention on Access to Information, Public Participation in decision-making and Access to Justice in Environmental Matters	5,000	8,000
- Pollutant Release and Transfer Register Protocol	3,000	0
Total	6,406,679	8,731,392

5. Built and Natural Heritage Projects

This expenditure relates to the re-imburement 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.

	2016	2015
	€	€
Built and Heritage Projects	3,663,534	4,263,647

6. Waste Prevention and National Market Development Programmes

Expenditure under this heading is summarised as follows:

	2016	2015
	€	€
National Waste Prevention Programme	2,264,300	2,230,000
National Market Development Programme	19,610	112,493
National Strategy on Biodegradable Waste	250,000	1,845
Household Waste Collection Education and Awareness Campaign	27,788	0
Total	<u>2,561,698</u>	<u>2,344,338</u>

7. Office of Environmental Enforcement

This is the reimbursement of the administration costs incurred by the Environmental Protection Agency in respect of the operations of the Office of Environmental Enforcement.

8. Environment Awareness

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

	2016	2015
	€	€
Irish Environmental Network (EENGO)- Core /Capacity & Project Funding	825,000	825,000
Local Agenda 21 Partnership Fund Grant Assistance	388,646	380,167
- Green Schools	190,000	180,000
- OECD (Environmental compliance indicators)	0	85,085
- Digital ENFO Service	20,000	20,000
- An Taisce - Planning Service	0	15,000
- Young Environmental Awards	10,000	10,000
- European Environment Bureau	10,000	10,000
- Green Awards	7,500	7,500
- External Awareness Campaigns	5,000	5,000
- Ballymun Kife/WISER Life Campaign	250,000	0
- IBEC Environment Awards	0	5,000
- Sherkin Island Marine Station	1,500	3,000
- Voice of Ireland Concern for the Environment	10,999	0
- Birdwatch	0	0
- Cork Environmental Forum	0	0
- European Youth Parliament	0	0
- Recreate	0	0
- Environmental Services Training Group	130,572	0
- Aarhus Ad Hoc Expert Group	5,600	0
AIE (Access to Information on the Environment) training event costs	0	4,922
Advertising	4,732	0
Printing and Publishing	308	4,649
	<u>1,859,857</u>	<u>1,555,323</u>

9. Recycling Operational Costs

This represents payments made to Local Authorities from the Fund to assist in meeting the operational cost of waste management infrastructure.

There were no subventions paid to Local Authorities in 2016. All Authorities have been informed that the scheme finished in 2015 and no further payments would be made.

10. Anti-Litter Initiatives

This figure represents expenditure on a range of initiatives including:

	2016 €	2015 €
Local Authority Anti-Litter Awareness Grants	773,987	766,455
National Spring Clean	168,000	168,000
National Litter Pollution Monitoring System	49,077	50,056
Irish Business Against Litter National Litter League	40,000	40,000
Total	<u>1,031,064</u>	<u>1,024,511</u>

11. Regional Waste Management Planning

This figure represents payments made in 2016 to support 3 Regional Waste Management Planning Lead Authorities, established to oversee the co-ordination and implementation of the three Waste Management Plans 2015-2021, and to support one day collections of hazardous waste from householders.

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. Waste Management including Recycling Projects

This represents payments made to Local Authorities from the Fund to assist in meeting the capital cost of providing waste management infrastructure. Funding is also provided towards the costs of planning and procurement for major Local Authority waste management infrastructure. This is summarised as follows:

	2016 €	2015 €
Waste Management - Capital Grants Scheme	0	300,000
Planning and Procurement for major local authority infrastructure projects	0	0
	<u>0</u>	<u>300,000</u>

14. 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:

	2016 €	2015 €
Climate Change	22,488	125,097
Air/Noise pollution control	78,381	46,215
	<u>100,869</u>	<u>171,312</u>

15. Other

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

	2016	2015
	€	€
Waste Databases	0	99,000
National Economic and Social Council	50,470	86,149
Tidy Towns	21,260	61,793
Environmental International Sustainability	60,000	60,000
Producer Responsibility Initiatives	63,400	32,500
Reform of Household Waste Regulation	13,431	11,156
Cross Border Initiatives	2,079	2,757
Nuclear Safety	14,755	0
Total	<u>225,395</u>	<u>353,355</u>

16. Total Expenditure

Total expenditure from the Fund can be summarised as follows:

	2016	2015
	€	€
Environment Protection Agency	12,815,302	16,155,000
Local Authority Programmes and Initiatives	10,741,678	14,846,532
Contributions to National and International Bodies	6,406,679	8,736,313
Built and Heritage Projects	3,663,534	4,263,647
Other	<u>2,398,067</u>	<u>2,289,949</u>
	<u>36,025,260</u>	<u>46,291,441</u>

17. Investments

	2016	2015
	€	€
	24,062,120	2,376,632

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

18. Environmental Levy on the Landfill of Waste

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

	2016 €	2015 €
Levy on privately operated landfills	6,384,256	5,154,928
Interest in respect of late payments	<u>4,781</u>	<u>0</u>
	6,389,037	5,154,928
Levy on Local Authority operated landfills	758,665	833,501
Interest in respect of late payments	<u>0</u>	<u>0</u>
	758,665	833,501
Levy on unauthorised landfills	<u>120</u>	<u>180</u>
	<u>7,147,822</u>	<u>5,988,609</u>

19. Environmental Levy on Plastic Bags

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

	2016 €	2015 €
Plastic Bag Levy Income due	<u>2,283,977</u>	<u>3,138,453</u>
	<u>2,283,977</u>	<u>3,138,453</u>

20. Prepayments

Prepayments at 31 December were as follows:

	2016 €	2015 €
Contributions to International Organisations	<u>0</u>	<u>147,855</u>
	<u>0</u>	<u>147,855</u>

21. Bank

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

	2016 €	2015 €
Balance in Receipts Account	100,000	100,000
Balance in Payments Account	178	0
Plus refund due	95	0
Total	<u>100,273</u>	<u>100,000</u>

22. Current Liabilities

Accrued Expenses at 31 December were as follows:

	2016 €	2015 €
Department of Culture, Heritage & Gaeltacht Built and Heritage Projects	618,110	130,333
Consultancy costs associated with the National Litter Pollution Monitoring System	8,179	8,180
Professional Services Withholding Tax	0	2,907
Recycling operational costs	13,432	0
Costs associated with Waste Prevention	214,300	0
Total	<u>854,021</u>	<u>141,420</u>

23. Commitments

Commitments at 31 December were as follows:

	2016 €
Waste Policy Initiatives	650,000
Department of Culture Heritage & Gaeltacht - Built and Heritage Projects	587,192
Tidy Towns	43,740
Total	<u>1,280,932</u>

Comptroller and Auditor General

Report for Presentation to the Houses of the Oireachtas

Environment Fund

I have audited the accounts of the Environment Fund for the year ended 31 December 2016 under the Waste Management Act 1996. The accounts, which have been prepared in accordance with the accounting policies set out therein, 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. The financial reporting framework that has been applied in their preparation is the format specified by the Minister of Communications, Climate Action and Environment in accordance with Section 74 of the Act.

Responsibilities of the Department of Communications, Climate Action and Environment

The Department is responsible for the preparation of the accounts in the specified format and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the accounts and report on them in accordance with applicable law. My audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts, sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the accounts, and
- the overall presentation of the accounts.

I also seek to obtain evidence about the regularity of financial transaction in the course of audit.

Opinion on the accounts

In my opinion, the accounts properly present the balance of the Fund at 31 December 2016 and the transactions for 2016.

In my opinion, the accounting records of the Department were sufficient to permit the accounts to be readily and properly audited. The accounts are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where public money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Department's compliance with the requirements for such statements set out in Public Financial Procedures, or
- there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.



Seamus McCarthy

Comptroller and Auditor General

22 December 2017



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

AN CISTE COMHSHAOIL

CUNTAS 2016

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Ráiteas an Oifigigh Cuntasaíochta ar Rialú Inmheánach Airgeadais

Freagracht as an gCóras um Rialú Inmheánach Airgeadais

Mar Oifigeach Cuntasaíochta, aithním an fhreagracht atá orm as a chinntiú go ndéanann an Roinn córas éifeachtach um rialú inmheánach airgeadais a choimeád agus a fheidhmiú. Déantar an fhreagracht seo a chleachtadh i gcomhthéacs na n-acmhainní atá ar fáil dom agus i gcomhthéacs mo chuid dualgas eile mar Ard-Rúnaí. Ina theannta sin, ní thugann aon chóras um rialú inmheánach airgeadais ach ráthaíocht réasúnta seachas ráthaíocht iomlán go mbíonn sócmhainní cosanta, go mbíonn idirbhearta údaraithe agus taifeadta mar is cuí, agus go ndéantar earráidí ábhartha nó mírialtachtaí a chosc nó go ndéanfaí iad a aimsiú go tráthúil. Is próiseas leanúnach é an córas um rialú inmheánach airgeadais a choimeád agus bíonn an córas agus a éifeachtúlacht faoi shíor-athbhreithniú.

Is é seo a leanas an seasamh i ndáil leis an timpeallacht um rialú airgeadais, le creat na nósanna imeachta riaracháin, le tuairisciú bainistíochta agus le hiniúchadh inmheánach:

An Timpeallacht um Rialú Airgeadais

Deimhním go bhfuil timpeallacht rialaithe, lena mbaineann na gnéithe seo a leanas, i bhfeidhm:

- sannadh freagrachtaí airgeadais ar leibhéal bainistíochta le cuntasacht chomhfhreagrach.
- bunaíodh socruithe maidir le tuairisciú ar gach leibhéal inar sannadh freagracht as bainistíocht airgeadais.
- bunaíodh nósanna imeachta foirmiúla chun teipeanna rialaithe suntasacha a thuairisciú agus chun gníomh ceartaitheach cuí a chinntiú.
- tá Coiste Iniúcháireachta ann chun comhairle a chur orm agus mé ag comhlíonadh na bhfreagrachtaí atá orm as an gcóras um rialú inmheánach airgeadais.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

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

- go bhfuil córas buiséadaithe cuí le buiséad bliantúil ann a ndéanann lucht ardbhainistíochta athbhreithniú air.
- go ndéanann lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla a léiríonn feidhmíocht airgeadais i gcomparáid le réamhaisnéisí.
- go bhfuil córas um bainistiú riosca ag feidhmiú sa Roinn.
- go bhfuil córais ann atá dírithe ar shlándáil na gcóras TFC a chinntiú.
- gurb ann do threoirlínte cuí ar rialú infheistíochta caipitil agus disciplíní foirmiúla bainistíochta tionscadal.
- go gcomhlíonann an Roinn gach treoirlíne maidir le soláthar agus go bhfuil sí ag comhlíonadh gach ciorcláin i dtaca le húsáid éigeantach creat-chomhaontuithe agus conarthaí.

Iniúchadh Inmheánach

Deimhním go bhfuil feidhm iniúchta inmheánaigh ag an Roinn le pearsanra atá oilte go cuí, a fheidhmíonn de réir cairt cheadaithe i scríbhinn. Cuireann anailís ar na rioscaí airgeadais atá os comhair na Roinne bonn eolais faoi obair na feidhme agus bunaítear na pleananna bliantúla maidir le hiniúchadh inmheánach, arna gceadú agamsa, ar an anailís seo. Tá sé mar aidhm ag na pleananna seo na príomhrialuithe a chuimsiú, ar bhonn atrátha, thar thréimhse réasúnta. Déanaim féin agus an Coiste Iniúcháireachta athbhreithniú go tréimhsiúil ar an bhfeidhm iniúchta inmheánaigh. Is deimhin liom go bhfuil nósanna imeachta i bhfeidhm lena chinntiú go ndéanfar tuarascálacha na feidhme iniúchta inmheánaigh a fhiosrú.

Feidhmeanna Aire a Aistriú

Aistríodh na feidhmeanna Comhshaoil, freagracht as an gCiste Comhshaoil san áireamh, ón Aire Comhshaoil, Pobail agus Rialtais Áitiúil go dtí an tAire Cumarsáide, Fuinnimh agus Acmhainní Nádúrtha ar an 22 Iúil 2016 faoi I.R. Uimh. 393 de 2016 (an tOrdú um Ghníomhú ar son na hAeráide agus Comhshaoil (Riarachán Roinne agus Feidhmeanna Aire a Aistriú), 2016). Tugadh an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil mar ainm nua ar an Roinn ar an 23 Iúil 2016 faoi I.R. Uimh. 421 de 2016.

Arna shíniú:



Mark Griffin

An tArd-Rúnaí

Dáta:



Ráiteas ar Bheartais Chuntasaíochta

1. Bunús na gCuntas

Bunaíodh an Ciste Comhshaoil leis an Acht um Bainistiú Dramhaíola (Leasú), 2001. Íoctar na fáiltais ó na tobhaigh líonta talún agus málaí plaisteacha, arna mbailiú ag na hÚdaráis Áitiúla agus ag Oifig na gCoimisinéirí Ioncaim, isteach sa Chiste. Úsáidtear na cistí sin do ghníomhaíochtaí agus do thacaíochtaí comhshaoil.

Dhá chuntas bainc agus cuntas infheistíochta atá sa Chiste Comhshaoil. Rinne an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil an Ciste a bhainistiú in 2016 agus rinneadh na costais riaracháin a ghabhann leis a ghearradh ar Vóta 29, Cumarsáid, Gníomhú ar son na hAeráide agus Comhshaoil.

Ullmhaíodh an cuntas don bhliain dar chríoch an 31 Nollaig 2016 i bhfoirm agus ar mhodh atá faofa 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.

2. Beartas Maoinithe

Déantar an Ciste a mhaoiniú trí fháiltais arna lóisteáil i gcuntas bainc na bhfáiltais (cuntas uimhir 1) ag na húdaráis áitiúla agus ag Oifig na gCoimisinéirí Ioncaim. Déantar an t-iarmhéid sa chuntas bainc sin a aistriú chuig an gcuntas infheistíochta go rialta. Déantar na suimeanna iníoctha ón gCiste Comhshaoil a íoc ó chuntas bainc na suimeanna iníoctha (cuntas uimhir 2). Déantar na cistí riachtanacha a aistriú go cuntas bainc na suimeanna iníoctha ón gcuntas infheistíochta sula ndéantar na híocaíochtaí leis na híocaithe ábhartha.

3. 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 arna socrú ag an Aire Cumarsáide, Gníomhaithe ar sòn 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 ar fócaíochtaí malla ag 0.0322% sa lá faoi Alt 13(e) den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011. Tá mainneachtain agus fócaíochtaí malla ag oibrítheoirí príobháideacha faoi réir úis agus in-aisghabhála mar fhiach conartha trí na cúirteanna ag údaráis áitiúla.

Is féidir le húdaráis áitiúla suas le 2% (uasmhéid de €50,000 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% 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 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.

4. Caiteachas

Aithnítear caiteachas ón gCiste mar gur fhaomh an tAire leithdháiltí buiséid in 2016 de réir Alt 74(9) den Acht um Bainistiú Dramhaíola, 1996 a shainíonn na cuspóirí ar féidir íocaíochtaí a dhéanamh ina leith ón gCiste Comhshaoil agus ar an mbonn seo a leanas maidir leis na réimsí seo.

- Nuair a éilíonn comhlachtaí faofa, cuir i gcás an Ghníomhaireacht um Chaomhnú Comhshaoil agus eagraíochtaí idirnáisiúnta éagsúla, leithdháiltí buiséadaithe a bhaineann le Taighde agus Forbairt, riarachán agus ranníocaíochtaí comhshaoil náisiúnta agus idirnáisiúnta.
- Nuair a chuireann údaráis áitiúla agus eagraíochtaí eile éilimh isteach a chomhlíonann coinníollacha na scéimeanna faofa.
- Nuair a chuireann an Roinn Ealaíon, Oidhreachta agus Gaeltachta éilimh dheimhnithe isteach, de réir téarmaí comhaontú seirbhíse, le haghaidh Tionscadail bhuiséadaithe Oidhreachta Tógtha agus Nádúrtha.
- Nuair a fhaightear earraí agus seirbhísí.

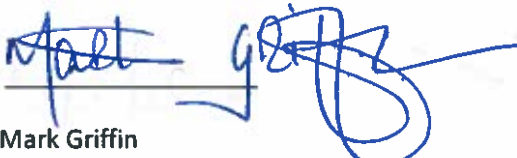
Aisíoctar costais a thabhaíonn Oifig na gCoimisinéirí Ioncaim maidir le bailiú an Tobhaigh Comhshaoil ar sholáthar málaí plaisteacha aontaithe mar a chomhaontaítear faoi chomhaontú oibriúcháin agus leibhéil seirbhíse le hOifig na gCoimisinéirí Ioncaim.

Ráiteas ar Ioncam agus Caiteachas

Ráiteas ar Ioncam agus Caiteachas don bhliain dar chríoch an 31 Nollaig 2016

<u>Ioncam</u>	<u>Nótaí</u>	<u>2016</u> €	<u>2015</u> €
An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola	1	48,400,106	34,339,878
An Tobhach Comhshaoil ar Mhálaí Plaisteacha Ús ar Infheistíochtaí		8,733,834 21,362	11,727,772 23,228
		<u>57,155,302</u>	<u>46,090,878</u>
Expenditure			
An Ghníomhaireacht um Chaomhnú Comhshaoil Taighde agus Forbairt Costais Riaracháin (neamhphá)	2	8,502,000	11,900,000
Tionscnaimh Forfheidhmithe	3	8,706,130	11,328,783
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	4	6,406,679	8,731,392
Tionscadail Oidhreachta Tógtha agus Nádúrtha	5	3,663,534	4,263,647
An Clár Náisiúnta um Chosc Dramhaíola agus an Clár Náisiúnta um Fhorbairt Margaidh Programmes	6	2,561,698	2,344,338
An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil	7	2,200,000	2,000,000
Feasacht ar an gComhshaoil	8	1,859,857	1,555,323
Costais Oibriúcháin Athchúrsála	9	0	1,499,460
Tionscnaimh in aghaidh an Bhruscair	10	1,031,064	1,024,511
Pleanáil i gcomhair Bainistiú Dramhaíola Réigiúnach	11	373,943	421,761
Costais Bhailiúcháin an Tobhaigh Comhshaoil	12	394,091	397,559
Bainistiú Dramhaíola lena n-áirítear Tionscadail Athchúrsála	13	0	300,000
Rialú Truailithe Aeir/Aeráide	14	100,869	171,312
Eile	15	225,395	353,355
Caiteachas Iomlán	16	<u>36,025,260</u>	<u>46,291,441</u>
Barrachas/(Easnamh) don Bhliain		<u>21,130,042</u>	<u>(200,563)</u>

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 5 go 6 agus Nótaí 1 go 23.

Arna shíniú: 
Mark Griffin
An tArd-Rúnaí

Dáta: 21/12/17

Ráiteas ar Staid an Airgeadais

Ráiteas ar Staid an Airgeadais amhail an 31 Nollaig 2016

	<u>Nótaí</u>	2016 €	2015 €
Sócmhainní Airgeadais			
<u>Infheistíochtaí</u>	17	24,062,120	2,376,632
Sócmhainní Reatha			
<u>An Tobhach ar Líonadh Talún Dramhaíola</u>	18	7,147,822	5,988,609
<u>An Tobhach ar Mhálaí Plaisteacha</u>	19	2,283,977	3,138,453
<u>Réamhíocaíochtaí</u>	20	0	147,855
<u>Banc</u>	21	100,273	100,000
		<u>9,532,072</u>	<u>9,374,917</u>
Dlíteanais Reatha			
<u>Costais a bhaineann le hOidhreacht Thógtha & Nádúrtha</u>	22	618,110	130,333
<u>Costais Oibriúcháin a bhaineann le Cosc Dramhaíola</u>		214,300	0
<u>Creidiúnaithe Éagsúla</u>		8,179	11,087
<u>Costais Oibriúcháin Athchúrsála</u>		13,432	0
		<u>854,021</u>	<u>141,420</u>
Glansócmhainní Reatha		8,678,051	9,233,497
Glansócmhainní		<u><u>32,740,171</u></u>	<u><u>11,610,129</u></u>
Arna léiriú le			
<u>Cúlchistí amhail an 1 Eanáir (Easnamh)/Barrachas don bhliain</u>		11,610,129	11,810,692
		21,130,042	(200,563)
		<u><u>32,740,171</u></u>	<u><u>11,610,129</u></u>

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 5 go 6 agus Nótaí 1 go 23.

Arna shíniú:



Mark Griffin
An tArd-Rúnaí

Dáta:

21/12/17

Ráiteas ar Shreabhadh Airgid

Ráiteas ar Shreabhadh Airgid don bhliain dar chríoch an 31 Nollaig 2016

	2016 €	2015 €
Réiteach easnaimh chuig glan-insreabhadh airgid ó na gníomhaíochtaí oibriúcháin		
(Easnamh)/ Barrachas don Bhliain	21,130,042	(200,563)
Ús Tuillte ar Thaiscí	(21,362)	(23,228)
(Méadú)/Laghdú ar Thobhaigh atá dlite agus ar Réamhíocaíochtaí	(156,882)	(2,214,900)
Méadú/(Laghdú) ar Speansais Fhabhraithe	<u>712,601</u>	<u>(2,625,170)</u>
Glan-(Eis-sreabhadh)/Insreabhadh Airgid ó Gníomhaíochtaí Oibriúcháin	<u>21,664,399</u>	<u>(5,063,861)</u>
Ráiteas ar Shreabhadh Airgid		
Glan-Sreabhadh Airgid ó Gníomhaíochtaí Oibriúcháin	21,664,399	(5,063,861)
Toradh ar Infheistíochtaí agus Fónamh a Dhéanamh ar Airgeadas		
Ús Tuillte	<u>21,362</u>	<u>23,228</u>
	<u>21,685,761</u>	<u>(5,040,633)</u>
Réiteach glansreabhadh airgid chuig gluaiseacht i nglanchistí		
Athruithe ar Ghlan-chistí de bharr Sreabhadh Airgid		
Glan-chistí amhail Tús na Bliana	2,476,632	7,517,265
Glan-chistí amhail deireadh na Bliana	<u>24,162,393</u>	<u>2,476,632</u>
Méadú/(Laghdú) ar Airgead sa Bhliain	<u>21,685,761</u>	<u>(5,040,633)</u>

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 5 go 6 agus Nótaí 1 go 23.

Arna shíniú:



Mark Griffin
An tArd-Rúnaí

Dáta:

21/12/17

Nótaí leis an gCuntas

1. An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola

Is é seo an Tobhach Comhshaoil ar Líonadh Talún Dramhaíola atá le fáil ó Údarás Áitiúla, lúide aon suimeanna a choimeád siad faoi na Rialacháin um Bainistiú Dramhaíola (Tobhach Líonta Talún) 2011. Déantar achoimre air sin mar seo a leanas:

	2016 €	2015 €
Líonadh Talún a Oibrítear go Príobháideach		
An tobhach ar líonadh talún dramhaíola	38,823,326	25,925,097
Ús maidir le híocaíochtaí malla	5,832	709
Costais riaracháin údarás áitiúil	<u>(150,000)</u>	<u>(150,000)</u>
	38,679,158	25,775,806
Líonadh Talún a Oibríonn Údarás Áitiúil		
An tobhach ar líonadh talún dramhaíola	9,719,897	8,563,158
Ús maidir le híocaíochtaí malla	<u>931</u>	<u>374</u>
	9,720,828	8,563,532
Líonadh Talún Neamhúdaraithe		
An tobhach ar líonadh talún dramhaíola	840	540
Costais riaracháin údarás áitiúil	<u>(720)</u>	<u>0</u>
	120	540
Iomlán	<u>48,400,106</u>	<u>34,339,878</u>

2. An Ghníomhaireacht um Chaomhnú Comhshaoil – Taighde agus Forbairt agus Costais Riaracháin (neamhphá)

Is ranníocaíocht é seo i dtreo na gcostas a thabhaigh an Ghníomhaireacht um Chaomhnú Comhshaoil maidir le taighde agus forbairt agus riarachán (neamhphá).

	2016 €	2015 €
Taighde agus Forbairt	3,602,000	7,000,000
Costais Riaracháin (neamhphá)	<u>4,900,000</u>	<u>4,900,000</u>
	<u>8,502,000</u>	<u>11,900,000</u>

3. Tionscnaimh Forfheidhmithe

Cuireadh maoiniú forfheidhmithe de €8.176 milliún ar fáil ón gCiste Comhshaoil in 2016 chun tacú le:

- Oifigigh forfheidhmithe dramhaíola de chuid na nÚdarás Áitiúil a earcú agus a fhostú go leanúnach faoi Scéim na mBeart Forfheidhmithe de chuid an Údaráis Áitiúil - €7.316m (€10.889m in 2015).
- Obair na bPríomhúdarás Réigiúnach Forfheidhmiúcháin Dramhaíola – €0.86 milliún (€0.06 milliún in 2015).

Ar mhaoiniú forfheidhmithe eile do 2016 tá tacaíocht do ghníomhartha forfheidhmiúcháin de chuid na nÚdarás Áitiúil in aghaidh oibritheoirí mórsála neamhdhleathacha dramhaíola amhrasta – €0.048m.

Áirítear faoin gceannteideal seo freisin €0.482m de chaiteachas a tabhaíodh in 2016 (€0.38 in 2015) a bhaineann le creat-chomhaontú idir údaráis na hÉireann agus údaráis Thuaisceart Éireann chun dramhaíl a fágadh go mídhleathach i dTuaisceart Éireann, agus a tháinig ó Phoblacht na hÉireann ar dtús, a aisdhúichiú. Tá obair ar bun ó 2010 i leith chun dramhaíl a bhaint as 12 cheann de na láithreáin arna sonrú faoin gcreat-chomhaontú ag costas €7.9 milliún. Chuaigh an creat-chomhaontú atá ann faoi láthair le haghaidh dramhaíl aisdhúichithe a dhiúscairt in éag i mí Lúnasa 2016 agus cinnfidh an idirbheartaíocht le haghaidh creat nua an clár oibre agus na costais eile a thabhóidh Stát na hÉireann.

4. Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta

Léiríonn an figiúr seo ranníocaíochtaí náisiúnta na hÉireann, idir éigeantach agus deonach, le heagraíochtaí a bhaineann le cosaint an chomhshaoil. Déantar achoimre orthu seo mar seo a leanas:

	2016	2015
	€	€
- Eagraíochtaí Idirnáisiúnta Meitéareolaíochta	4,736,176	4,315,669
- Beartas Radaíochta Comhshaoil	1,522,648	1,593,775
- Áis do Thimpeallacht na Cruinne	0	1,420,000
- Coinbhinsiún Vín/Prótacal Montréal um Chosaint an Chisil Ózóin	0	634,785
- Ciste Comhshaoil na Náisiún Aontaithe	0	507,284
- Creat-Choinbhinsiún na Náisiún Aontaithe maidir leis an Athrú Aeráide (UNFCCC)	139,855	137,043
- Coinbhinsiún na Ginéive ar Thruailliú Aeir Trasteorann Fadraoin	0	41,163
- Coinbhinsiún Stócólm	0	25,902
- Coinbhinsiún Basel	0	23,788
- Prótacal Cartagena ar an mBithshábháilteacht	0	14,859
- Acadamh Ríoga na hÉireann	0	9,124
- Coinbhinsiún Aarhus maidir le Rochtain ar Fhaisnéis, Rannpháirtíocht Phoiblí i gCinnteoireacht agus Rochtain ar Cheartas I gCúrsaí Comhshaoil	5,000	8,000
- Prótacal maidir le Cláir Scaoileadh Amach agus Aistriú Truailleán	3,000	0
Iomlán	6,406,679	8,731,392

5. Tionscadail Oidhreachta Tógtha agus Nádúrtha

Baineann an caiteachas seo le haisíocaíocht costas a thabhaigh an Roinn Cultúir, Oidhreachta agus Gaeltachta ar Thionscadail Oidhreachta Tógtha agus Nádúrtha. Dheimhnigh an Roinn go bhfuil na costais sin i gcomhréir leis an reachtaíocht faoinar bunaíodh an Ciste.

	2016	2015
	€	€
Tionscadail Oidhreachta Tógtha agus Nádúrtha	3,663,534	4,263,647

6. An Clár Náisiúnta um Chosc Dramhaíola agus an Clár Náisiúnta um Fhorbairt Margaidh

Déantar achoimre ar chaiteachas faoin gceannteideal seo mar seo a leanas:

	2016	2015
	€	€
An Clár Náisiúnta um Chosc Dramhaíola	2,264,300	2,230,000
An Clár Náisiúnta um Fhorbairt Margaidh	19,610	112,493
An Straitéis Náisiúnta um Dhramhaíl In-Bhithmhille	250,000	1,845
Oideachas agus Feachtas Feasachta i leith Bailithe Dramhaíola Tí	27,788	0
Iomlán	<u>2,561,698</u>	<u>2,344,338</u>

7. An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil

Is ranníocaíocht é seo i dtreo na gcostas a thabhaigh an Gníomhaireacht um Chaomhnú Comhshaoil maidir le hoibríochtaí na hOifige Forfheidhmithe i leith Cúrsaí Comhshaoil.

8. Feasacht ar an gComhshaol

Léiríonn an figiúr seo caiteachas ar ardú feasachta ar an gcomhshaol agus ar fhorbairt acmhainne Eagraíochtaí Neamhrialtasacha Comhshaoil. Déantar achoimre air sin mar seo a leanas:

	2016	2015
	€	€
Líonra Comhshaoil na hÉireann –	825,000	825,000
Croí-mhaoiniú/Maoiniú Acmhainne agus Tionscadail		
Ciste Áitiúil Comhpháirtíocht Comhshaoil Chlár 21	388,646	380,167
Cúnamh Deontais		
- Scoileanna Glasa	190,000	180,000
- ECFE (Táscairí comhlíonta comhshaoil)	0	85,085
- Seirbhís Dhigiteach ENFO	20,000	20,000
- An Taisce – Seirbhís Phleanála	0	15,000
- Dámhachtainí Comhshaoilaithe Óga	10,000	10,000
- Biúró Comhshaoil na hEorpa	10,000	10,000
- Dámhachtainí Glasa	7,500	7,500
- Feachtais Feasachta Sheachtracha	5,000	5,000
- Ballymun Life/WISER Life Campaign	250,000	0
- Gradaim Chomhshaoil IBEC	0	5,000
- Stáisiún Mara Inis Arcáin	1,500	3,000
- Voice of Ireland Concern for the Environment	10,999	0
- Cairde Éanlaith Éireann	0	0
- Fóram Comhshaoil Chorcaí	0	0
- Parlaimint Óige na hEorpa	0	0
- ReCreate	0	0
- Grúpa Oiliúna na Seirbhísí Comhshaoil	130,572	0
- Sainghrúpa Ad Hoc Aarhus	5,600	0
Costais ar ócáid oiliúna i dtaca le		
Rochtain ar Fhaisnéis faoin gComhshaol	0	4,922
Fógraíocht	4,732	0
Clódóireacht agus Foilsitheoireacht	308	4,649
	1,859,857	1,555,323

9. Costais Oibriúcháin Athchúrsála

Léiríonn sé seo íocaíochtaí a rinneadh le húdaráis Áitiúla ón gCiste chun cabhrú leo freastal ar an gcostas oibriúcháin a bhain leis an mbonneagar bainistíochta dramhaíola.

Níor íocadh fóirdheontais le húdaráis Áitiúla in 2016. Cuireadh na húdaráis ar fad ar an eolas gur chríochnaigh an scém in 2015 agus nach ndéanfaí tuilleadh íocaíochtaí

10. Tionscnaimh in aghaidh an Bhruscair

Léiríonn an figiúr seo caiteachas ar raon tionscnamh, lena n-áirítear iad seo a leanas:

	2016	2015
	€	€
Deontais na nÚdarás Áitiúil um Fheasacht ar Thionscnaimh in aghaidh anBhruscair	773,987	766,455
Glantachán Náisiúnta Earraigh	168,000	168,000
An Córas Náisiúnta um Fhaireachán ar Thruailliú Bruscair	49,077	50,056
Sraith Náisiúnta an Bhruscair de chuid Ghnó na hÉireann in aghaidh an Bhruscair	40,000	40,000
Iomlán	1,031,064	1,024,511

11. Pleanáil i gcomhair Bainistiú Dramhaíola Réigiúnach

Léiríonn an figiúr seo íocaíochtaí a rinneadh chun tacú le trí Cheann-Údarás um Pleanáil i gcomhair Bainistiú Dramhaíola Réigiúnach, arna mbunú chun comhordú agus cur i ngníomh na dtrí Phlean Bainistithe Dramhaíola 2015-2021 a mhaoirsiú, agus chun tacú le bailiúcháin aon lae Dramhaíola guaisí ó shealbhóirí tí.

12. Costais Bhailiúcháin an Tobhaigh Comhshaoil

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

13. Bainistiú Dramhaíola lena n-áirítear Tionscadail Athchúrsála

Léiríonn sé seo íocaíochtaí a rinneadh le hÚdarás Áitiúla ón gCiste chun cabhrú leo freastal ar an gcostas caipitil a bhain leis an mbonneagar um bainistiú dramhaíola a chur ar fáil. Cuirtear maoiniú ar fáil freisin i leith na gcostas a bhaineann le pleanáil agus le soláthar do mhórhionscadail bhonneagair um bainistíocht dramhaíola de chuid na nÚdarás Áitiúil. Déantar achoimre air sin mar seo a leanas:

	2016	2015
	€	€
Bainistiú Dramhaíola – Scéim na nDeontas Caipitil	0	300,000
Pleanáil agus Soláthar do mhórhionscadail bhonneagair na n-údarás áitiúil	0	0
	0	300,000

14. Rialú Truaillithe Aeir/Aeráide

Léiríonn an figiúr seo caiteachas a tabhódh i leith forbairt agus forfheidhmiú beartais ar athrú aeráide chomh maith le maoiniú i dtreo bearta atá dírithe ar thruailliú de dheasca torainn agus truailliú aeir a laghdú. Déantar achoimre air sin mar seo a leanas:

	2016	2015
	€	€
Athrú Aeráide	22,488	125,097
Rialú Truaillithe Aeir/Torainn	78,381	46,215
	100,869	171,312

15. Eile

Is ionann an figiúr seo agus caiteachas ar thionscnaimh éagsúla eile a ndéantar achoimre orthu mar seo a leanas:

	2016	2015
	€	€
Bunachair Sonraí Dhramhaíola	0	99,000
An Chomhairle Náisiúnta Eacnamaíoch agus Shóisialta	50,470	86,149
Bailte Slachtmhara	21,260	61,793
Inbhuanaitheacht Idirnáisiúnta Chomhshaoil	60,000	60,000
Tionscnaimh um Fhreagracht Táirgeora	63,400	32,500
Athchóiriú ar Rialú Dramhaíola Tí	13,431	11,156
Tionscnaimh Trasteorann	2,079	2,757
Sábháilteacht Núicléach	14,755	0
Iomlán	225,395	353,355

16. Caiteachas Iomlán

Is féidir achoimre a dhéanamh ar chaiteachas iomlán ón gCiste mar seo a leanas:

	2016	2015
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	12,815,302	16,155,000
Cláir agus Tionscnaimh na nÚdarás Áitiúil	10,741,678	14,846,532
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	6,406,679	8,736,313
Tionscadail Oidhreachta Tógtha agus Nádúrtha	3,663,534	4,263,647
Eile	2,398,067	2,289,949
	36,025,260	46,291,441

17. Infheistíochtaí

	2016	2015
	€	€
	24,062,120	2,376,632

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

18. An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola

Is mar seo a leanas a bhí na suimeanna a bhí dlite don Chiste ó Údaráis Áitiúla amhail an 31 Nollaig:

	2016 €	2015 €
Tobhach ar líonadh talún a oibrítear go príobháideach	6,384,256	5,154,928
Ús maidir le hiocaíochtaí malla	<u>4,781</u>	<u>0</u>
	6,389,037	5,154,928
Tobhach ar líonadh talún a oibríonn Údarás Áitiúil	758,665	833,501
Ús maidir le hiocaíochtaí malla	<u>0</u>	<u>0</u>
	758,665	833,501
Tobhach ar líonadh talún neamhúdaraíthe	<u>120</u>	<u>180</u>
	<u>7,147,822</u>	<u>5,988,609</u>

19. An Tobhach Comhshaoil ar Mhálaí Plaisteacha

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

	2016 €	2015 €
Ioncam ón Tobhach ar Mhálaí Plaisteacha atá dlite	<u>2,283,977</u>	<u>3,138,453</u>
	<u>2,283,977</u>	<u>3,138,453</u>

20. Réamhiocaíochtaí

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

	2016 €	2015 €
Ranniocaíochtaí le hEagraíochtaí Idirnáisiúnta	<u>0</u>	<u>147,855</u>
	<u>0</u>	<u>147,855</u>

21. Banc

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

	2016 €	2015 €
Iarmhéid sa Chuntas Fáltas	100,000	100,000
Iarmhéid sa Chuntas Íocaíochtaí	178	0
Móide an aisíocaíocht atá dlite	95	0
Iomlán	100,273	100,000

22. Dliteanais Reatha

Is mar seo a leanas a bhí Speansais Fhabhráithe amhail an 31 Nollaig:

	2016 €	2015 €
An Roinn Cultúir, Oidhreachta agus Gaeltachta – Tionscadail Oidhreachta Tógtha agus Nádúrtha	618,110	130,333
Costais chomhairleachta a bhaineann leis an gCóras Náisiúnta um Fhaireachán ar Thruailliú Bruscair	8,179	8,180
Cáin Shiarchoinneálach ar Sheirbhísí Gairmiúla	0	2,907
Costais oibriúcháin athchúrsála	13,432	0
Costais a bhaineann le Cosc Dramhaíola	214,300	0
Iomlán	854,021	141,420

23. Ceangaltais

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

	2016 €
Tionscnaimh um Beartas Dramhaíola	650,000
An Roinn Cultúir, Oidhreachta agus Gaeltachta – Tionscadail Oidhreachta Tógtha agus Nádúrtha	587,192
Bailte Slachtmhara	43,740
Iomlán	1,280,932

An tArd-Reachtaire Cuntas agus Ciste

Tuairisc le cur faoi bhráid Thithe an Oireachtais

An Ciste Comhshaoil

Tá iniúchadh déanta agam ar chuntais an Chiste Comhshaoil don bhliain dar chríoch an 31 Nollaig 2016 faoin Acht um Bainistiú Dramhaíola, 1996. Is éard atá sna cuntais, arna n-ullmhú de réir na mbeartas cuntasáíochta a leagtar amach istigh iontu, an ráiteas ar bheartais chuntasáíochta, an ráiteas ar ioncam agus caiteachas, an ráiteas ar staid an airgeadais, an ráiteas ar shreabhadh airgid agus na nótaí gaolmhara. Is é an creat tuairiscithe airgeadais a cuireadh i bhfeidhm agus iad á n-ullmhú ná an fhormaid atá sainithe ag an Aire Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil de réir Alt 74 den Acht.

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

Tá an Roinn freagrach as na cuntais a ullmhú san fhormaid atá sainithe agus as rialtacht na n-idirbheart a chinntiú.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Is é an fhreagracht atá ormsa na cuntais a iniúchadh agus tuairisciú orthu de réir an dlí is infheidhme. Cuirtear m'iniúchadh i gcrích de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (an Ríocht Aontaithe agus Éire) agus comhlíonann sé na Caighdeáin Eiticiúla d'Iniúcháirí, caighdeáin de chuid an Bhoird um Chleachtais Iniúcháireachta.

Raon feidhme an iniúchta ar na cuntais

Is é atá i gceist le hiniúchadh ná fianaise a fháil ar na méideanna sna cuntais agus ar na rudaí a nochtadh iontu, fianaise ar leor í chun dearbhú réasúnach a thabhairt go bhfuil na cuntais saor ó mhíshonrú ábhartha, bíodh sin de bharr calaoise nó earráide. Áirítear leis sin measúnú a dhéanamh orthu seo:

- cé acu is cuí nó nach cuí na beartais chuntasáíochta, cé acu a cuireadh i bhfeidhm go comhsheasmhach iad nó nár cuireadh agus cé acu a nochtadh go himleor iad nó nár nochtadh
- cé chomh réasúnta is atá meastacháin chuntasáíochta shuntasacha a rinneadh agus na cuntais á n-ullmhú, agus
- cur i láthair na gcuntas ar an iomlán.

Agus iniúchadh ar bun agam, féachaim freisin le fianaise a fháil ar rialtacht na n-idirbheart airgeadais.

Tuairim ar na cuntais

I mo thuairim, tugann na cuntais léiriú ceart ar iarmhéid an Chiste ar an 31 Nollaig 2016 agus ar na hidirbhearta i gcomhair 2016.

I mo thuairim, ba leor taifid chuntasaíochta na Roinne le go bhféadfaí na cuntais a iniúchadh go réidh agus i gceart. Tá na cuntais ag teacht leis na taifid chuntasaíochta.

Ábhair ar a dtuairiscím mar eisceacht

Tuairiscím mar eisceacht mura bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim le haghaidh an iniúchta, nó

- má thagaim ar aon chás ábhartha nár caitheadh airgead poiblí chun na gcríoch a bhí i gceist nó nach raibh na hidirbhearta de réir na n-údarás a rialaíonn iad nó
- má fhaighim amach nach léirítear sa ráiteas ar rialú inmheánach airgeadais go bhfuil an Roinn ag cloí leis na ceanglais a bhaineann le ráitis dá leithéid a leagtar amach i Nósanna Imeachta Poiblí Airgeadais, nó
- má fhaighim amach go bhfuil ábhair ábhartha eile ann maidir leis an gcaoi a ndearnadh gnó poiblí.

Níl aon rud le tuairisciú agam maidir leis na hábhair sin ar a dtuairiscítear mar eisceacht.



Seamus McCarthy

An tArd-Reachtair Cuntas agus Ciste

22 Nollaig 2016