



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Environment Fund

I have audited the financial statements of the Environment Fund for the year ended 31 December 2015 under the Waste Management Act 1996. The financial statements, 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 for 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 financial statements in the specified format and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements 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 financial statements, and
- the overall presentation of the financial statements.

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

Opinion on the financial statements

In my opinion, the financial statements properly reflect the balance of the Fund at 31 December 2015 and the transactions for 2015.

In my opinion, the accounting records of the Department were sufficient to permit the financial statements to be readily and properly audited. The financial statements 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 the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, 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
21 December 2016

Environment Fund
Account 2015

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Environment Fund Account 2015

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.

Environment Fund Account 2015
Statement by Accounting Officer on Internal Financial Control
(continued)

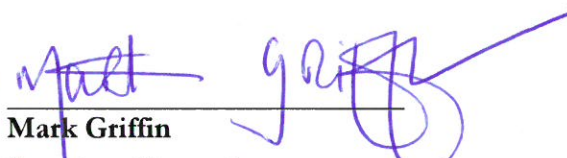
Internal Audit

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

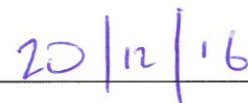
The Environment functions, including responsibility for the Environment Fund, transferred from the Minister for the Environment, Community and Local Government to the Minister for Communications, Energy and Natural Resources on 22 July 2016 under S.I. No. 393 of 2016 (Climate Action and Environment (Transfer 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



20/12/16

Environment Fund Account 2015

Statement of Accounting Policies

1. Basis of Accounts

The Environment Fund was established by the Waste Management (Amendment) Act 2001 with effect from 17 July 2001. The proceeds of Environmental Levies in respect of plastic bags collected by the Office of the Revenue Commissioners and in respect of landfill collected by local authorities are paid into the Fund.

The Environment Fund comprises two bank accounts and an Investment account. The Fund was managed by the Department of the Environment, Community and Local Government in 2015 and the associated administration costs were charged to Vote 34, Environment, Community and Local Government.

The account has been prepared for the year ending 31 December 2015 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 on a daily basis. 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.

Environment Fund Account 2015

Statement of Accounting Policies (continued)

3. Income

Income to the fund is recognised as follows:

- 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, SI167/2007.
- Environmental levies on the landfill of waste are based on the tonnage of waste deposited in public and private landfill facilities at rates set by the Minister for the Environment, Community and Local Government.

Levies from public landfill facilities operated by local authorities are due to the Fund based on the volume of waste deposits in the financial year.

Levies from private landfill facilities are payable to the relevant local authority based on the volume of waste deposits. The amount due to the Fund is the amount collected by the local authority in respect of the financial year.

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.

- Receipts from investments are recognised on an accrual basis.

Environment Fund Account 2015

Statement of Accounting Policies (continued)

4. Expenditure

Expenditure from the Fund is recognised on the basis of:

- Budget allocations approved by the Minister in 2015 in accordance with Section 74(9) of the Waste Management Act 1996 (as inserted by Section 12 of the Waste Management (Amendment) Act, 2001 and Section 14 of the Environment (Miscellaneous Provisions) Act, 2011), which specifies the purposes for which payments may be made from the Environment Fund.

The Ministerial allocations are recognised when:

- 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 Arts, 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.

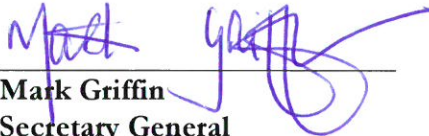
Environment Fund

Statement of Income and Expenditure for the year ended 31 December 2015

	Notes	2015 €	2014 €
<u>Income</u>			
Environmental Levy on the Landfill of Waste	1	34,339,878	33,717,195
Environmental Levy on Plastic Bags	2	11,727,772	12,714,544
Interest on Investments	3	23,228	39,476
		<u>46,090,878</u>	<u>46,471,215</u>
<u>Expenditure</u>			
Environmental Protection Agency Research and Development and Administration Costs (Non-Pay)	4	11,900,000	13,980,000
Enforcement Initiatives	5	11,328,783	6,552,026
Contributions to National and International Bodies	6	8,731,392	8,151,595
Built and Natural Heritage Projects	7	4,263,647	5,051,444
Waste Prevention and National Market Development Programmes	8	2,344,338	2,704,265
Office of Environmental Enforcement	9	2,000,000	2,000,000
Environment Awareness	10	1,555,323	1,611,412
Recycling Operational Costs	11	1,499,460	3,274,799
Anti-Litter Initiatives	12	1,024,511	1,192,397
Regional Waste Management Planning	13	421,761	-
Environmental Levy Collection Costs	14	397,559	399,232
Waste Management including Recycling Projects	15	300,000	533,199
Pollution Control/Air Climate	16	171,312	147,081
Other	17	353,355	523,213
Nuclear Safety		-	100,048
Total Expenditure	18	<u>46,291,441</u>	<u>46,220,711</u>
(Deficit)/Surplus for the Year		<u>(200,563)</u>	<u>250,504</u>

The Statement of Accounting Policies on Pages 3 to 5 and Notes 1 to 24 form part of this Account.

Signed


 Mark Griffin
 Secretary General

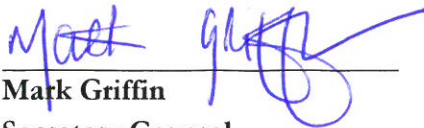
Date


 20/12/16

Environment Fund
Statement of Financial Position as at 31 December 2015

	<u>Notes</u>	2015 €	2014 €
<u>Financial Assets</u>			
Investments	19	2,376,632	7,417,265
<u>Current Assets</u>			
Levy on the Landfill of Waste	20	5,988,609	3,401,093
Levy on Plastic Bags	21	3,138,453	3,513,881
Prepayments	22	147,855	145,043
Bank	23	100,000	100,000
		<u>9,374,917</u>	<u>7,160,017</u>
<u>Current Liabilities</u>			
Built & Natural Heritage Costs	24	130,333	1,588,819
Sundry Creditors		11,087	47,232
Recycling Operational Costs		-	1,130,539
		<u>141,420</u>	<u>2,766,590</u>
Net Current Assets		9,233,497	4,393,427
Net Assets		<u><u>11,610,129</u></u>	<u><u>11,810,692</u></u>
Represented by			
Reserves at 1 January		11,810,692	11,560,188
(Deficit)/Surplus for the year		<u>(200,563)</u>	<u>250,504</u>
Reserves at 31 December		<u><u>11,610,129</u></u>	<u><u>11,810,692</u></u>

The Statement of Accounting Policies on Pages 3 to 5 and Notes 1 to 24 form part of this Account.

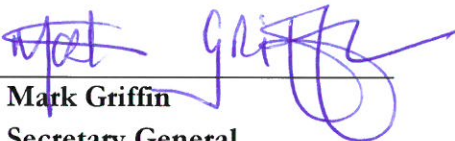
Signed 
Mark Griffin
Secretary General

Date 20/12/16

Environment Fund
Statement of Cash Flows for the year ended 31 December 2015

	2015	2014
	€	€
<u>Reconciliation of deficit to net cash inflow from operating activities</u>		
(Deficit)/Surplus for the Year	(200,563)	250,504
Deposit Interest Earned	(23,228)	(39,476)
(Increase)/Decrease in Levies due and Prepayments	(2,214,900)	2,023,953
(Decrease) in Accrued Expenses	<u>(2,625,170)</u>	<u>(2,101,391)</u>
Net Cash (Outflow)/Inflow from Operating Activities	<u>(5,063,861)</u>	<u>133,590</u>
Cash Flow Statement		
Net Cash Flow from Operating Activities	(5,063,861)	133,590
Return on Investments and Servicing of Finance		
Interest Earned	<u>23,228</u>	<u>39,476</u>
(Decrease)/Increase in Cash	<u>(5,040,633)</u>	<u>173,066</u>
<u>Reconciliation of net cash flows to movement in net funds</u>		
Changes in Net Funds resulting from Cash Flow		
Net Funds at the beginning of the Year	7,517,265	7,344,199
Net Funds at the end of the Year	<u>2,476,632</u>	<u>7,517,265</u>
(Decrease)/Increase in Cash in the Year	<u>(5,040,633)</u>	<u>173,066</u>

The Statement of Accounting Policies on Pages 3 to 5 and Notes 1 to 24 form part of this Account.

Signed 
Mark Griffin
Secretary General

Date 20/12/16

Notes to the Account

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:

	2015	2014
	€	€
Privately Operated Landfills		
Levy on landfill of waste	25,925,097	21,932,427
Interest in respect of late payments	709	56,439
Local authority administration costs	(150,000)	(110,797)
	<u>25,775,806</u>	<u>21,878,069</u>
Local Authority Operated Landfills		
Levy on landfill of waste	8,563,158	11,836,881
Interest in respect of late payments	374	2,245
	<u>8,563,532</u>	<u>11,839,126</u>
Unauthorised Landfills		
Levy on landfill of waste	540	-
Total	<u><u>34,339,878</u></u>	<u><u>33,717,195</u></u>

Landfill levies of €1.52m due to the Fund since 2012 in respect of two privately operated landfill sites have not been recognised as income. These levies were not received by the local authorities concerned as the private sector operator of the two sites was in receivership. The local authorities in question are engaged in the receivership process.

2. Environmental Levy on the supply of Plastic Bags

This figure represents the amount collected from retailers by the Office of the Revenue Commissioners.

3. Interest on Investments

This figure represents interest earned from the investment of funds awaiting dispersal.

Notes to the Account (continued)

4. Environmental Protection Agency Research and Development and Administration Costs (Non-Pay)

This is a contribution toward the costs incurred by the Environmental Protection Agency in respect of Research and Development and administration (non-pay).

	2015	2014
	€	€
Research and Development	7,000,000	8,480,000
Administration Costs (Non-Pay)	4,900,000	5,500,000
Total	<u>11,900,000</u>	<u>13,980,000</u>

5. Enforcement Initiatives

This expenditure is mainly in respect of grants paid to local authorities to support a programme of enforcement in relation to waste activities and to develop a culture of compliance. The amount paid to local authorities under this initiative in 2015 was €10.95m (€5.4m in 2014).

This heading also includes €0.38m of expenditure incurred in 2015 (€1.1m in 2014) relating to a framework agreement between the Irish State 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 31 December 2015 approximately 93,555 tonnes of waste has been repatriated at a cost of €7.5m. The existing framework agreement for disposal of repatriated waste expires in August 2016 and negotiations for a new framework will determine the work programme and further costs to be incurred by the Irish State.

Notes to the Account (continued)

6. Contributions to National and International Bodies

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

	2015	2014
	€	€
- International Meteorological Organisations	4,315,669	4,045,300
- Environmental Radiation Policy	1,593,775	1,457,731
- Global Environment Facility	1,420,000	1,469,000
- Vienna Convention/Montreal Protocol for the Protection of the Ozone Layer	634,785	625,802
- United Nations Environment Fund	507,284	357,805
- United Nations Framework Convention on Climate Change (UNFCCC)	137,043	112,033
- Geneva Convention on Long Range Transboundary Air Pollution	41,163	15,905
- Stockholm Convention	25,902	19,828
- Basel Convention	23,788	20,658
- Cartagena Protocol on Biosafety	14,859	13,272
- Royal Irish Academy	9,124	9,582
- Aarhus Convention on Access to Information, Public Participation in decision-making and Access to Justice in Environmental Matters	8,000	4,679
Total	<u>8,731,392</u>	<u>8,151,595</u>

7. Built and Natural Heritage Projects

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

8. Waste Prevention and National Market Development Programmes

Expenditure under this heading is summarised as follows:

	2015	2014
	€	€
National Waste Prevention Programme	2,230,000	2,529,350
National Market Development Programme	112,493	136,817
National Strategy on Biodegradable Waste	1,845	38,098
Total	<u>2,344,338</u>	<u>2,704,265</u>

Notes to the Account (continued)

9. Office of Environmental Enforcement

This is a re-imburement of the costs incurred by the Environmental Protection Agency in respect of the operations of the Office of Environmental Enforcement.

10. Environment Awareness

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

	2015	2014
	€	€
Irish Environmental Network (EENGO)- Core/Capacity & Project Funding	825,000	873,360
Local Agenda 21 Partnership Fund Grant Assistance	380,167	396,500
- Green Schools	180,000	180,000
- OECD (Environmental compliance indicators)	85,085	-
- Digital ENFO Service	20,000	25,000
- An Taisce - Planning Process	15,000	20,000
- Young Environmentalists Awards	10,000	20,000
- European Environment Bureau	10,000	20,000
- Green Awards	7,500	7,500
- External Awareness Campaigns	5,000	4,272
- IBEC Environment Awards	5,000	-
- Sherkin Island Marine Station	3,000	4,000
- Birdwatch	-	32,550
- Cork Environmental Forum	-	13,000
- European Youth Parliament	-	5,000
- ReCreate	-	5,000
AIE (Access to Information on the Environment) training event costs	4,922	-
Advertising	4,649	5,230
Total	<u>1,555,323</u>	<u>1,611,412</u>

11. Recycling Operational Costs

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

Notes to the Account (continued)

12. Anti-Litter Initiatives

This figure represents expenditure on a range of initiatives including:

	2015	2014
	€	€
Local Authority Anti-Litter Awareness Grants	766,455	925,384
National Spring Clean	168,000	175,000
National Litter Pollution Monitoring System	50,056	52,013
Irish Business Against Litter National Litter League	40,000	40,000
Total	<u>1,024,511</u>	<u>1,192,397</u>

13. Regional Waste Management Planning

This figure represents payments made 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, which were published in May 2015 and to support one day collections of hazardous waste from householders

14. Environmental Levy Collection Costs

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

15. Waste Management including Recycling Projects

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

	2015	2014
	€	€
Waste Management - Capital Grants Scheme	300,000	280,416
Planning and Procurement for major local authority infrastructure projects	-	252,783
Total	<u>300,000</u>	<u>533,199</u>

Notes to the Account (continued)

16. 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:

	2015	2014
	€	€
Climate Change	125,097	137,339
Air/Noise pollution control	46,215	9,742
Total	171,312	147,081

17. Other

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

	2015	2014
	€	€
Waste Databases	99,000	
National Economic and Social Council	86,149	78,534
Tidy Towns	61,793	61,925
Environmental International Sustainability	60,000	60,182
Producer Responsibility Initiatives	32,500	294,287
Reform of Household Waste regulation	11,156	4,223
Information Exchange and Awareness	2,757	-
North/South Waste Management Programmes	-	14,500
Sea Lettuce Intervention	-	9,401
Waste Prevention Operational Costs	-	161
Total	353,355	523,213

18. Total Expenditure

Total expenditure from the Fund can be summarised as follows:

	2015	2014
	€	€
Environmental Protection Agency	16,155,000	18,500,000
Local authorities	14,846,532	11,314,841
Contributions to National and International Bodies	8,736,313	8,151,595
Built and Natural Heritage Projects	4,263,647	5,051,444
Other	2,289,949	3,202,831
Total	46,291,441	46,220,711

Notes to the Account (continued)

19. Investments

	2015	2014
	€	€
Balance at 1 January	7,417,265	7,244,199
Receipts		
Landfill Levy	29,200,000	29,397,506
Plastic Bag Levy	<u>9,884,428</u>	<u>13,635,436</u>
	39,084,428	43,032,942
Return on Investment	<u>23,228</u>	<u>39,476</u>
	46,524,921	50,316,617
Payments		
Funding for the EPA/RPII	(15,407,024)	(18,500,000)
Funding for Local Authorities	(14,159,138)	(8,494,426)
Funding for National and International Organisations contributions	(8,331,822)	(8,201,889)
Funding for the Department of Arts Heritage and the Gaeltacht	(4,066,240)	(4,521,139)
Other Funding	<u>(2,184,065)</u>	<u>(3,181,898)</u>
	(44,148,289)	(42,899,352)
Balance at 31 December	<u><u>2,376,632</u></u>	<u><u>7,417,265</u></u>

The figures shown above represent the money transferred between the Environment Fund bank accounts and its investment account. This is not necessarily the same as the amounts received into and paid from the Environment Fund because of accrued income and expenditure and the timing of certain cash flows.

Notes to the Account (continued)

20. Environmental Levy on the Landfill of Waste

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

	2015	2014
	€	€
Levy on privately operated landfills	5,154,928	2,718,164
Interest in respect of late payments	-	-
	<u>5,154,928</u>	<u>2,718,164</u>
Levy on local authority operated landfills	833,501	667,311
Interest in respect of late payments	-	15,618
	<u>833,501</u>	<u>682,929</u>
Levy on unauthorised landfills	180	-
Total	<u><u>5,988,609</u></u>	<u><u>3,401,093</u></u>

21. Environmental Levy on Plastic Bags

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

22. Prepayments

Prepayments at 31 December were as follows:

	2015	2014
	€	€
Contributions to International Organisations	147,855	145,043
Total	<u><u>147,855</u></u>	<u><u>145,043</u></u>

23. Bank

This represents the balance in the fund's receipts bank account (No. 1 account) at 31 December:

	2015	2014
	€	€
Balance in account	100,000	99,393
Refund of charges due	-	607
Total	<u><u>100,000</u></u>	<u><u>100,000</u></u>

Notes to the Account (continued)

24. Current Liabilities

Accrued Expenses at 31 December were as follows:

	2015	2014
	€	€
Department of Arts Heritage & Gaeltacht – Built and Heritage projects	130,333	1,588,819
Consultancy costs associated with the National Litter Pollution Monitoring System	8,180	8,669
Professional Services Withholding Tax	2,907	26,343
Recycling operational costs	-	1,130,539
National Market Development Programme	-	12,060
Costs associated with Waste Prevention	-	160
Total	<u>141,420</u>	<u>2,766,590</u>

AN CISTE COMHSHAOIL CUNTAS 2015



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

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Cuntas an Chiste Comhshaoil 2015

Ráiteas an Oifigigh Cuntasáíochta ar Rialú Inmheánach Airgeadais

Freagracht as an gCóras um Rialú Inmheánach Airgeadais

Mar Oifigeach Cuntasáíochta, 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 carráidí 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.

Cuntas an Chiste Comhshaoil 2015

Ráiteas an Oifigigh Cuntasafochta ar Rialú Inmheánach

Airgeadais (ar lean)

Iniúchadh Inmheánach

Deimhním go bhfuil feidhm iniúchta inmheánaigh ag an Roinn le pearsanra atá oile 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 hiníúchadh 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 Nádurtha 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

Cuntas an Chiste Comhshaoil 2015

Ráiteas ar Bheartais Chuntasaíochta

1. Bunús na gCuntas

Bunaíodh an Ciste Comhshaoil leis an Acht um Bainistiú Dramhaíola (Leasú), 2001 le héifeacht ón 7 Iúil 2001. Íoctar na fáiltais ó Thobhaigh Chomhshaoil i leith málaí plaisteacha, arna mbailiú ag Oifig na gCoimisinéirí Ioncaim, agus i leith líonadh talún, arna mbailiú ag údaráis áitiúla, isteach sa Chiste.

Dhá chuntas bainc agus cuntas infheistíochta atá sa Chiste Comhshaoil. Rinne an Roinn Comhshaoil, Pobail agus Rialtais Áitiúil an Ciste a bhainistiú in 2015 agus rinneadh na costais riaracháin a ghabhann leis a ghearradh ar Vóta 34, Comhshaoil, Pobal agus Rialtas Áitiúil.

Ullmhaíodh an cuntas don bhliain dar chríoch an 31 Nollaig 2015 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 bhfáltas (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 ar bhonn laethúil. Déantar na suimeanna iníochta ón gCiste Comhshaoil a íoc ó chuntas bainc na suimeanna iníochta (cuntas uimhir 2). Déantar na cistí riachtanacha a aistriú go cuntas bainc na suimeanna iníochta ón gcuntas infheistíochta sula ndéantar na híocaíochtaí leis na híocaithe ábhartha.

Cuntas an Chiste Comhshaoil 2015

Ráiteas ar Bheartais Chuntasáíochta (ar lean)

3. Ioncam

Aithnítear ioncam chuig an gciste mar seo a leanas:

- 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).
- 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 Comhshaoil, Pobail agus Rialtais Áitiúil.

Tá tobhaigh ó áiseanna líonta talún poiblí a fheidhmíonn údaráis áitiúla dlite don Chiste bunaithe ar an méid dramhaíola a chuirtear iontu sa bhliain airgeadais.

Tá tobhaigh ó áiseanna líonta talún príobháideacha dlite don údarás áitiúil ábhartha bunaithe ar an méid dramhaíola a chuirtear iontu. Is é an méid atá dlite don Chiste an méid a bhailíonn an t-údarás áitiúil maidir leis an mbliain airgeadais.

Gearrtar ús ar íocaíochtaí malla ag 0.0322% sa lá faoi Alt 13(e) den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011. Tá mainneachtain agus íocaíochtaí 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 iniúchta maidir le háiseanna líonta talún a oibrítear go príobháideach, agus suas le 80% as tobhaigh atá iniúchta maidir le háiseanna líonta talún neamhúdaráithe, chun freastal ar na costais a thabhaíonn siad féin chun tobhaigh a fhorfheidhmiú agus a bhailiú.

- Aithnítear fáltais ó infheistíochtaí ar bhonn fabhráithe.

Cuntas an Chiste Comhshaoil 2015

Ráiteas ar Bheartais Chuntasáíochta (ar lean)

4. Caiteachas

Aithnítear caiteachas ón gCiste ar bhonn:

- Leithdháiltí caiteachais a d'fhaomh an tAire in 2015 de réir Alt 74(9) den Acht um Bainistiú Dramhaíola, 1996 (arna chur isteach le hAlt 12 den Acht um Bainistiú Dramhaíola (Leasú), 2001, agus le hAlt 14 den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011), a shainíonn na cuspóirí ar féidir íocaíochtaí a dhéanamh ina leith ón gCiste Comhshaoil.

Aithnítear leithdháiltí an Aire:

- 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, mar atá comhaontaithe faoi chomhaontú oibriúcháin agus leibhéil seirbhíse le hOifig na gCoimisinéirí Ioncaim.

An Ciste Comhshaoil
Ráiteas ar Ioncam agus Caiteachas don bhliain dar chríoch an 31 Nollaig
2015

<u>Ioncam</u>	<u>Nótaí</u>	2015 €	2014 €
An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola	1	34,339,878	33,717,195
An Tobhach Comhshaoil ar Mhálaí Plaisteacha	2	11,727,772	12,714,544
Ús ar Infheistiúcháin	3	23,228	39,476
		46,090,878	46,471,215
<u>Caiteachas</u>			
An Ghníomhaireacht um Chaomhnú Comhshaoil – Costais Taighde agus Forbartha agus Riaracháin (Neamhphá)	4	11,900,000	13,980,000
Tionscnaimh Forfheidhmithe	5	11,328,783	6,552,026
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	6	8,731,392	8,151,595
Tionscadail Oidhreachta Tógtha agus Nádúrtha	7	4,263,647	5,051,444
An Clár Náisiúnta um Chosc Dramhaíola agus an Clár Náisiúnta um Fhorbairt Margaidh	8	2,344,338	2,704,265
An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil	9	2,000,000	2,000,000
Feasacht ar an gComhshaoil	10	1,555,323	1,611,412
Costais Oibriúcháin Athchúrsála	11	1,499,460	3,274,799
Tionscnaimh in aghaidh an Bhruscair	12	1,024,511	1,192,397
Pleanáil i gcomhair Bainistiú Dramhaíola Réigiúnach	13	421,761	-
Costais Bhaillíocháin an Tobhaigh Comhshaoil	14	397,559	399,232
Bainistíocht Dramhaíola lena n-áirítear Tionscadail Athchúrsála	15	300,000	533,199
Rialú Truaillithe Aeir/Aeráide	16	171,312	147,081
Eile	17	353,355	523,213
Sábháilteacht Núicléach		-	100,048
Caiteachas Iomlán	18	46,291,441	46,220,711
(Easnamh)/ Barrachas don Bhliain		(200,563)	250,504

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 3 go 5 agus Nótaí 1 go 24.

Arna Shiniú _____
Mark Griffin
An tArd-Rúnaí

Dáta _____

An Ciste Comhshaoil Ráiteas ar Staid an Airgeadais amhail an 31 Nollaig 2015

	<u>Nótaí</u>	2015 €	2014 €
<u>Sócmhainní Airgeadais</u>			
Infheistíochtaí	19	2,376,632	7,417,265
<u>Sócmhainní Reatha</u>			
An Tobhach ar Líonadh Talún Dramhaíola	20	5,988,609	3,401,093
An Tobhach ar Mhálaí Plaisteacha	21	3,138,453	3,513,881
Réamhíocaíochtaí	22	147,855	145,043
Banc	23	100,000	100,000
		<u>9,374,917</u>	<u>7,160,017</u>
<u>Dliteanais Reatha</u>	24		
Costais a bhaineann le hOidhreacht Thógtha & Nádúrtha		130,333	1,588,819
Creidiúnaithe Éagsúla		11,087	47,232
Costais Oibriúcháin Athchúrsála		-	1,130,539
		<u>141,420</u>	<u>2,766,590</u>
Glansócmhainní Reatha		9,233,497	4,393,427
Glansócmhainní		<u>11,610,129</u>	<u>11,810,692</u>
Arna léiriú le			
Cúlchistí amhail an 1 Eanáir (Easnamh)/Barrachas don bhliain		11,810,692	11,560,188
		<u>(200,563)</u>	<u>250,504</u>
Cúlchistí amhail an 31 Nollaig		<u>11,610,129</u>	<u>11,810,692</u>

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanaigh 3 go 5 agus Nótaí 1 go 24.

Arna Shíniú _____
Mark Griffin
An tArd-Rúnaí

Dáta _____

An Ciste Comhshaoil
Ráiteas ar Shreabhadh Airgid don bhliain dar chríoch an 31 Nollaig 2015

	2015	2014
	€	€
<u>Réiteach easnaimh chuig glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</u>		
(Easnamh)/Barrachas don Bhliain	(200,563)	250,504
Ús Tuillte ar Thaiscí	(23,228)	(39,476)
(Méadú)/Laghdú ar Thobhaigh atá dlite agus ar Réamhíocaíochtaí	(2,214,900)	2,023,953
(Laghdú) ar Speansais Fhabhráithe	<u>(2,625,170)</u>	<u>(2,101,391)</u>
Glan-(Eis-sreabhadh)/Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin	<u>(5,063,861)</u>	<u>133,590</u>
Ráiteas ar Shreabhadh Airgid		
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin	(5,063,861)	133,590
Toradh ar Infheistíochtaí agus Fónamh a Dhéanamh ar Airgeadas		
Ús Tuillte	<u>23,228</u>	<u>39,476</u>
(Laghdú)/Méadú ar Airgead	<u>(5,040,633)</u>	<u>173,066</u>
<u>Réiteach glansreabhadh airgid chuig gluaiseacht i nglanchistí</u>		
Athruithe ar Ghlanchistí de bharr Sreabhadh Airgid		
Glanchistí amhail tús na Bliana	7,517,265	7,344,199
Glanchistí amhail deireadh na Bliana	<u>2,476,632</u>	<u>7,517,265</u>
(Laghdú)/Méadú ar Airgead sa Bhliain	<u>(5,040,633)</u>	<u>173,066</u>

Is cuid den Chuntas seo iad an Ráiteas ar Bheartais Chuntasafóchta ar Leathanaigh 3 go 5 agus Nótaí 1 go 24.

Arna Shíniú _____
Mark Griffin
An tArd-Rúnaí

Dáta _____

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 údaráis 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:

	2015	2014
	€	€
Líonadh Talún a Oibrítear go		
Príobháideach		
An tobhach ar líonadh talún dramhaíola	25,925,097	21,932,427
Ús maidir le híocaíochtaí malla	709	56,439
Costais riaracháin údarás áitiúil	(150,000)	(110,797)
	<u>25,775,806</u>	<u>21,878,069</u>
Líonadh Talún a Oibríonn Údarás Áitiúil		
An tobhach ar líonadh talún dramhaíola	8,563,158	11,836,881
Ús maidir le híocaíochtaí malla	374	2,245
	<u>8,563,532</u>	<u>11,839,126</u>
Líonadh Talún Neamhúdaraithe		
An tobhach ar líonadh talún dramhaíola	540	-
Iomlán	<u><u>34,339,878</u></u>	<u><u>33,717,195</u></u>

Níor aithníodh mar ioncam €1.52m de thobhaigh líonta talún dlite don Chiste ó 2012 maidir le dhá láithreán líonta talún arna n-oibriú go príobháideach. Ní bhfuair na húdaráis áitiúla ábhartha na tobhaigh seo mar bhí oibrítheoir earnála príobháidí an dá láithreán seo faoi ghlacadóireacht. Tá na húdaráis áitiúla atá i gceist páirteach sa phróiseas glacadóireachta.

2. An Tobhach Comhshaoil ar Sholáthar Málaí Plaisteacha

Léiríonn an figiúr seo an tsuim a bhailigh Oifig na gCoimisinéirí Ioncaim ó mhiondíoltóirí.

3. Ús ar Infheistíochtaí

Léiríonn an figiúr seo ús a tuilleadh ó infheistíocht cistí atá le dáileadh.

Nótaí leis an gCuntas (ar lean)

4. An Ghníomhaireacht um Chaomhnú Comhshaoil – Costais Taighde agus Forbartha agus 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).

	2015	2014
	€	€
Taighde agus Forbairt	7,000,000	8,480,000
Costais Riaracháin (Neamhphá)	4,900,000	5,500,000
Iomlán	11,900,000	13,980,000

5. Tionscnaimh Forfheidhmithe

Baineann an caiteachas seo go príomha le deontais a íocadh le húdaráis áitiúla chun tacú le clár forfheidhmithe i leith gníomhaíochtaí dramhaíola agus chun cultúr comhlíonta a fhorbairt. €10.95m an méid a íocadh le húdaráis áitiúla faoin tionscnamh seo in 2015 (€5.4m in 2014).

Áirítear faoin gceannteideal seo freisin €0.38m de chaiteachas a tabhaíodh in 2015 (€1.1m in 2014) a bhaineann le creat-chomhaontú idir Stát 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 aisdúichiú. Tá obair ar bun ó 2010 i leith chun dramhaíl a bhaint as 12 cheann de na láithreáin arna sonrú faoin gcreat-chomhaontú. Amhail an 31 Nollaig 2015 táthar tar éis thart ar 93,555 tona dramhaíola a aisdúichiú ar chostas €7.5m. Téann an creat-chomhaontú atá ann faoi láthair le haghaidh dramhaíl aisdúichithe 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.

Nótaí leis an gCuntas (ar lean)

6. Ranniocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta

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

	2015	2014
	€	€
- Eagraíochtaí Meitéareolaíochta Idirnáisiúnta	4,315,669	4,045,300
- Beartas Radaíochta Comhshaoil	1,593,775	1,457,731
- Áis do Thimpeallacht na Cruinne	1,420,000	1,469,000
- Coinbhinsiún Vín/Prótacal Montréal um Chosaint an Chisil Ózóin	634,785	625,802
- Ciste Comhshaoil na Náisiún Aontaithe	507,284	357,805
- Creat-Choinbhinsiún na Náisiún Aontaithe ar an Athrú Aeráide	137,043	112,033
- Coinbhinsiún na Ginéive ar Thruaillíú Aeir Trasteorann Fadraoin	41,163	15,905
- Coinbhinsiún Stócólm	25,902	19,828
- Coinbhinsiún Basel	23,788	20,658
- Prótacal Cartagena ar an mBithshábháilteacht	14,859	13,272
- Acadamh Ríoga na hÉireann	9,124	9,582
- Coinbhinsiún Aarhus ar Rochtain ar Fhaisnéis, ar Rannpháirtíocht an Phobail le linn Cinntí a Dhéanamh agus ar Rochtain ar Cheartas i gCúrsaí Comhshaoil	8,000	4,679
Iomlán	<u>8,731,392</u>	<u>8,151,595</u>

7. Tionscadail Oidhreachta Tógtha agus Nádúrtha

Baineann an caiteachas seo le haisíocaíocht costas a thabhaigh an Roinn Ealaíon, 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.

8. An Clár Náisiúnta um Chosc Dramhaíola agus an Clár Náisiúnta um Fhorbairt

Margaidh

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

	2015	2014
	€	€
An Clár Náisiúnta um Chosc Dramhaíola	2,230,000	2,529,350
An Clár Náisiúnta um Fhorbairt Margaidh	112,493	136,817
An Straitéis Náisiúnta um Dhramhaíl In-Bhithmhille	1,845	38,098
Iomlán	<u>2,344,338</u>	<u>2,704,265</u>

Nótaí leis an gCuntas (ar lean)

9. An Oifig Forfheidhmithe i leith Cúrsaí Comhshaoil

Is ionann é seo agus aisíocaíocht na gcostas a thabhaigh an Ghníomhaireacht um Chaomhnú Comhshaoil maidir le hoibríochtaí na hOifige Forfheidhmithe i leith Cúrsaí Comhshaoil.

10. Feasacht ar an gComhshaoil

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

	2015	2014
	€	€
Líonra Comhshaoil na hÉireann (EENGO) – Croí-mhaoiniú/Maoiniú Acmhainne agus Tionscadail	825,000	873,360
Ciste Áitiúil Comhpháirtíocht Comhshaoil Chlár 21 Cúnamh Deontais	380,167	396,500
- Scoileanna Glasa	180,000	180,000
- An Eagraíocht um Chomhar agus Forbairt Eacnamaíochta (Táscairí comhlíonta comhshaoil)	85,085	-
- Seirbhís Dhigiteach ENFO	20,000	25,000
- An Taisce – Próiseas Pleanála	15,000	20,000
- Dámhachtainí Comhshaoilaithe Óga	10,000	20,000
- An Biúró Comhshaoil Eorpach	10,000	20,000
- Dámhachtainí Glasa	7,500	7,500
- Feachtais Feasachta Sheachtracha	5,000	4,272
- Gradaim Chomhshaoil IBEC	5,000	-
- Stáisiún Mara Inis Arcáin	3,000	4,000
- Cairde Éanlaith Éireann	-	32,550
- Fóram Comhshaoil Chorcaí	-	13,000
- Parlaimint Óige Eorpach	-	5,000
- ReCreate	-	5,000
Costais ar ócáid oiliúna i dtaca le Rochtain ar Fhaisnéis faoin gComhshaoil	4,922	-
Fógraíocht	4,649	5,230
Iomlán	1,555,323	1,611,412

11. Costais Oibriúcháin Athchúrsála

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

Nótaí leis an gCuntas (ar lean)

12. Tionscnaimh in aghaidh an Bhruscair

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

	2015	2014
	€	€
Deontais na nÚdarás Áitiúil um Fheasacht ar Thionscnaimh in aghaidh an Bhruscair	766,455	925,384
Glantachán Náisiúnta Earraigh	168,000	175,000
An Córas Náisiúnta um Fhaireachán ar Thruailliú Bruscair	50,056	52,013
Sraith Náisiúnta an Bhruscair de chuid Ghnó na Éireann in aghaidh an Bhruscair	40,000	40,000
Iomlán	<u>1,024,511</u>	<u>1,192,397</u>

13. 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 foilsíodh i mí na Bealtaine 2015, a mhaoirsiú, agus chun tacú le bailiúcháin aon lae dramhaíola guaisí ó shealbhóirí tí.

14. 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.

15. Bainistiú Dramhaíola lena n-áirítear Tionscadail Athchúrsála

Léiríonn sé seo íocaíochtaí a rinneadh le húdarais áitiúla ón gCiste chun cabhrú leo freastal ar na costais chaipitil a bhain leis an mbonneagar um bainistiú dramhaíola a chur ar fáil. Chomh maith leis sin, cuireadh maoiniú ar fáil i leith na gcostas a bhain le pleanáil agus le soláthar do mhórtionscadail bhonneagair na n-údarás áitiúil um bainistiú dramhaíola. Déantar achoimre air mar seo a leanas:

	2015	2014
	€	€
Bainistiú Dramhaíola – Scéim na nDeontas Caipitil	300,000	280,416
Pleanáil agus Soláthar do mhórtionscadail bhonneagair na n-údarás áitiúil	-	252,783
Iomlán	<u>300,000</u>	<u>533,199</u>

Nótaí leis an gCuntas (ar lean)

16. Rialú Truailithe Aeir/Aeráide

Léiríonn an figiúr seo caiteachas a tabhaíodh 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 mar seo a leanas:

	2015	2014
	€	€
Athrú Aeráide	125,097	137,339
Rialú Truailithe Aeir/Aeráide	46,215	9,742
Iomlán	171,312	147,081

17. Eile

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

	2015	2014
	€	€
Bunachair Sonraí Dhramhaíola	99,000	
An Chomhairle Náisiúnta Eacnamaíoch agus Shóisialta	86,149	78,534
Bailte Slachtmhara	61,793	61,925
Inbhuanaitheacht Comhshaoil Idirnáisiúnta	60,000	60,182
Tionscnaimh um Fhreagracht Táirgeora	32,500	294,287
Athchóiriú ar Rialú Dramhaíola Tí	11,156	4,223
Malartú Faisnéise agus Feasacht	2,757	-
Clár um Bainistiú Dramhaíola Thuaidh/Theas	-	14,500
Idirghabháil Glasáin	-	9,401
Costais Oibriúcháin a bhaineann le Cosc Dramhaíola	-	161
Iomlán	353,355	523,213

18. Caiteachas Iomlán

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

	2015	2014
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	16,155,000	18,500,000
Údaráis Áitiúla	14,846,532	11,314,841
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	8,736,313	8,151,595
Tionscadail Oidhreachta Tógtha agus Nádúrtha	4,263,647	5,051,444
Eile	2,289,949	3,202,831
Iomlán	46,291,441	46,220,711

Nótaí leis an gCuntas (ar lean)

19. Infheistíochtaí

	2015	2014
	€	€
Iarmhéid amhail an 1 Eanáir	7,417,265	7,244,199
Fáltais		
An Tobhach ar Líonadh Talún	29,200,000	29,397,506
An Tobhach ar Mhálaí Plaisteacha	<u>9,884,428</u>	<u>13,635,436</u>
	39,084,428	43,032,942
Toradh ar Infheistíocht	<u>23,228</u>	<u>39,476</u>
	46,524,921	50,316,617
Íocaíochtaí		
Maoiniú don Ghníomhaireacht um Chaomhnú Comhshaoil/RPII	(15,407,024)	(18,500,000)
Maoiniú d'Údaráis Áitiúla	(14,159,138)	(8,494,426)
Maoiniú le haghaidh Ranníocaíochtaí le hEagraíochtaí Náisiúnta agus Idirnáisiúnta	(8,331,822)	(8,201,889)
Maoiniú don Roinn Ealaíon, Oidhreachta agus Gaeltachta	(4,066,240)	(4,521,139)
Maoiniú Eile	<u>(2,184,065)</u>	<u>(3,181,898)</u>
	(44,148,289)	(42,899,352)
Iarmhéid amhail an 31 Nollaig	<u><u>2,376,632</u></u>	<u><u>7,417,265</u></u>

Léiríonn na figiúirí thuas an t-airgead arna aistriú idir cuntais bhainc an Chiste Comhshaoil agus a chuntas infheistíochta. Ní gá gurbh ionann é sin agus an t-airgead a tháinig isteach sa Chiste Comhshaoil agus a íocadh amach as mar gheall ar ioncam agus caiteachas fabhráithe agus ar uainiú sreafaí airgid áirithe.

Nótaí leis an gCuntas (ar lean)

20. 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:

	2015	2014
	€	€
Tobhach ar líonadh talún a oibrítear go príobháideach	5,154,928	2,718,164
Ús maidir le híocaíochtaí malla	-	-
	<u>5,154,928</u>	<u>2,718,164</u>
Tobhach ar líonadh talún a oibríonn údarás áitiúil	833,501	667,311
Ús maidir le híocaíochtaí malla	-	15,618
	<u>833,501</u>	<u>682,929</u>
Tobhach ar líonadh talún neamhúdaraithe	180	-
Iomlán	<u><u>5,988,609</u></u>	<u><u>3,401,093</u></u>

21. An Tobhach Comhshaoil ar Mhálaí Plaisteacha

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

22. Réamhíocaíochtaí

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

	2015	2014
	€	€
Ranníocaíochtaí le hEagraíochtaí Idirnáisiúnta	147,855	145,043
Iomlán	<u>147,855</u>	<u>145,043</u>

23. Banc

Léiríonn sé seo an t-iarmhéid i gcuntas bainc fáiltas an chiste (cuntas uimh. 1) amhail an 31 Nollaig:

	2015	2014
	€	€
Iarmhéid sa chuntas	100,000	99,393
Aisíoc táillí dlite	-	607
Iomlán	<u>100,000</u>	<u>100,000</u>

Nótaí leis an gCuntas (ar lean)

24. Dliteanais Reatha

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

	2015	2014
	€	€
An Roinn Ealaíon, Oidhreachta & Gaeltachta – tionscadail a bhaineann leis an Oidhrecht Thógtha agus Nádúrtha	130,333	1,588,819
Costais chomhairleachta a bhaineann leis an gCóras Náisiúnta um Fhaireachán ar Thruailliú Bruscair	8,180	8,669
Cáin Shiarchoinneálach ar Sheirbhísí Gairmiúla	2,907	26,343
Costais oibriúcháin athchúrsála	-	1,130,539
An Clár Náisiúnta um Fhorbairt Margaidh	-	12,060
Costais a bhaineann le Cosc ar Dhramhaíl	-	160
Iomlán	<u>141,420</u>	<u>2,766,590</u>

An tArd-Reachtaire Cuntas agus Ciste

Tuairisc le cur faoi bhráid Thithe an Oireachtais

An Ciste Comhshaoil

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Comhshaoil don bhliain dar chríoch an 31 Nollaig 2015 faoin Acht um Bainistiú Dramhaíola, 1996. Is éard atá sna cuntais, arna n-ullmhú de réir na mbeartas chuntasaíochta a leagtar amach istigh iontu, an ráiteas ar bheartais chuntasaíochta, 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 ráitis airgeadais 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 ráitis airgeadais a iniúchadh agus tuairisciú orthu de réir an dlí is infheidhme.

Déantar m'iniúchadh de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (an Ríocht Aontaithe agus Éire) agus comhlíonann sé na Caighdeáin Eiticíúla d'Iniúcháirí, caighdeáin de chuid an Bhoird um Chleachtais Iniúcháireachta.

Raon feidhme an iniúchta ar na ráitis airgeadais

Is é atá i gceist le hiniúchadh ná fianaise a fháil ar na méideanna sna ráitis airgeadais agus ar na rudaí a nochtadh iontu, fianaise ar leor í chun dearbhú réasúnach a thabhairt go bhfuil na ráitis airgeadais saor ó mhíráiteas 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 chuntasaíochta, 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 chuntasaíochta shuntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus
- cur i láthair na ráiteas airgeadais ar an iomlán.

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

Tuairim ar na ráitis airgeadais

I mo thuairim, tugann na ráitis airgeadais léiriú ceart ar iarmhéid an Chiste ar an 31 Nollaig 2015 agus ar na hidirbhearta i gcomhair 2015.

I mo thuairim, ba leor taifid chuntasaíochta na Roinne le go bhféadfaí na ráitis airgeadais a iniúchadh go réidh agus i gceart. Tá na Ráitis Airgeadais 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 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 comhlíonadh na Roinne i leith na gceanglas do ráitis den sórt sin a leagtar amach i dTuarascáil an Ghrúpa Oibre ar Chuntasacht Ard-Rúnaithe agus Oifigeach Cuntasaíochta, 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-Reachtaire Cuntas agus Ciste

21 Nollaig 2016

