

ENVIRONMENT FUND

Accounts 2012 and Comptroller and Auditor General Report



ENVIRONMENT FUND

Accounts 2012

and

Comptroller and Auditor

General Report

Contents	Page
Statement on Internal Financial Control	1-2
Statement of Accounting Policies	3-4
Income and Expenditure Account	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Accounts	8-16
Comptroller and Auditor General Report	17

Environment Fund Accounts 2012

Statement 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,

Environment Fund Accounts 2012

Statement on internal financial control (continued)

- 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 a written charter which I have approved. 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 have put procedures in place to ensure that the reports of the internal audit function are followed up.

Environment Fund Accounts 2012

Statement of Accounting Policies

1. General

The Environment Fund was established by the Waste Management (Amendment) Act 2001 (No. 36 of 2001), to be managed and controlled by the Minister for the Environment, Community and Local Government. The Fund was established with effect from 17 July 2001.

Environmental Levies were introduced in respect of plastic bags by the Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 (S.I. No. 605 of 2001) and in respect of landfill by the Waste Management (Landfill Levy) Regulations 2002 (S.I. No. 86 of 2002).

The proceeds of the Environmental Levy on the supply of plastic bags, collected by the Revenue Commissioners, and the Environmental Levy on the landfilling of waste, collected by local authorities, are paid into the Fund.

Collection costs incurred by the Revenue Commissioners are reimbursed from the Fund, while each local authority 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 the enforcement and collection of levies.

Expenditure from the Fund in respect of collection of the Environmental Levy on the supply of plastic bags is agreed under an operation and service level agreement with the Revenue Commissioners.

Other expenditure is authorised by the Minister in accordance with the purposes permitted by the Waste Management legislation.

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) specifies the purposes for which payments may be made from the Environment Fund.

The Environment Fund is managed by the Department of the Environment, Community and Local Government and the associated administration costs are charged to Vote 25.

Statement of Accounting Policies (continued)

2. Recognition of Income

Income from the Environmental Levy on the supply of plastic bags is the amount collected by the Office of the Revenue Commissioners. Income from the Environmental Levy on the Landfill of Waste is the amount collected by local authorities, less amounts retained from levies paid in respect of privately operated and unauthorised facilities.

3. Recognition of Expenditure

In the case of goods and services, an expense/liability is recognised when the supplier has met the contractual requirement to provide goods and services ordered and presented an invoice. In the case of grants, an expense/liability is recognised when the grantee has met all requirements for the grant being paid.

Environment Fund Income and Expenditure Account for the year ended 31 December 2012

		2012	2011
<u>Income</u>	<u>Notes</u>	€	€
Environmental Levy on the Landfill of Waste	1	51,808,780	46,422,722
Environmental Levy on Plastic Bags	2	13,863,175	15,725,008
Interest on Investments	3	41,944	425,738
		<u>65,713,899</u>	<u>62,573,468</u>
<u>Expenditure</u>			
Environmental Protection Agency Research and Development and Administration Costs (Non-Pay)	4	12,100,000	13,004,836
Enforcement Initiatives	5	11,352,501	13,538,483
Built and Natural Heritage Projects	6	8,846,137	9,239,936
Contributions to National and International Bodies	7	7,841,104	2,555,107
Recycling Operational Costs	8	7,250,000	12,000,000
Waste Prevention and National Market Development Programmes	9	4,321,714	5,199,917
Water Quality	10	4,148,983	4,322,813
Remediation of Landfill/Illegal Sites	11	4,120,438	6,110,723
Office of Environmental Enforcement	12	2,100,000	2,200,000
Anti-Litter Initiatives	13	1,836,638	1,945,919
Environment Awareness	14	1,637,524	2,592,998
Nuclear Safety	15	1,526,250	1,395,077
Waste Management including Recycling Projects	16	1,480,008	9,273,086
Radiological Protection Institute of Ireland (Non-Pay)	17	1,078,000	-
Environmental Levy Collection Costs	18	401,683	398,591
Producer Responsibility Initiatives	19	212,203	-
Other	20	478,333	693,148
Total Expenditure	21	<u>70,731,516</u>	<u>84,470,634</u>
Deficit for the Year		(5,017,617)	(21,897,166)
Accumulated Surplus at 1 January		13,955,002	35,852,168
Accumulated Surplus at 31 December		<u>8,937,385</u>	<u>13,955,002</u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 25 form part of these Accounts.

Environment Fund Balance Sheet as at 31 December 2012

	<u>Notes</u>	2012 €	2011 €
<u>Current Assets</u>			
Bank		5,028,046	2,927,787
Environmental Levy on the Landfill of Waste due from Local Authorities	22	8,808,187	7,770,145
Environmental Levy on Plastic Bags due from Revenue Commissioners	23	3,912,136	4,292,311
Prepayments	24	141,718	145,299
		<u>17,890,087</u>	<u>15,135,542</u>
<u>Current Liabilities</u>			
Accrued Expenses	25	8,952,702	1,180,540
		<u>8,952,702</u>	<u>1,180,540</u>
Net Assets		<u>8,937,385</u>	<u>13,955,002</u>
Represented by Accumulated Surplus on Income and Expenditure Account		<u>8,937,385</u>	<u>13,955,002</u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 25 form part of these Accounts.

Environment Fund Cash Flow Statement as at 31 December 2012

	2012	2011
	€	€
<u>Reconciliation of deficit to net cash inflow from operating activities</u>		
Deficit for the Year	(5,017,617)	(21,897,166)
Deposit Interest Earned	(41,944)	(425,738)
(Increase) in Levies due and Prepayments	(654,286)	(2,148,761)
Increase in Accrued Expenses	<u>7,772,162</u>	<u>84,396</u>
Net Cash Inflow from Operating Activities	<u>2,058,315</u>	<u>(24,387,269)</u>
Cash Flow Statement		
Net Cash Flow from Operating Activities	2,058,315	(24,387,269)
Return on Investments and Servicing of Finance		
Deposit Interest Earned	<u>41,944</u>	<u>425,738</u>
Increase/(Decrease) in Cash	<u>2,100,259</u>	<u>(23,961,531)</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	2,927,787	26,889,318
Net Funds at the end of the Year	<u>5,028,046</u>	<u>2,927,787</u>
Increase/(Decrease) in Cash in the Year	<u>2,100,259</u>	<u>(23,961,531)</u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 25 form part of these Accounts.

Notes to the Accounts

1. Environmental Levy on the Landfill of Waste

This figure represents the amounts collected by local authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011, in respect of the Environmental Levy on the Landfill of Waste. This is summarised as follows:

	2012	2011
	€	€
Levy on the Landfill of Waste from privately operated landfills	29,126,408	26,619,900
Levy on the Landfill of Waste from landfills operated by local authorities	22,682,372	19,801,779
Levy on the Landfill of Waste from unauthorised landfills	-	1,043
Total	<u><u>51,808,780</u></u>	<u><u>46,422,722</u></u>

In 2012, a total of €200,000 (€200,000 in 2011) was retained by local authorities from levies collected under Regulation 8 (3) of the Waste Management (Landfill Levy) Regulations 2011, in respect of privately operated landfill sites and a further €1,306 (€4,172 in 2011) was retained by local authorities from levies collected under Regulation 10 (4) of the Regulations, in respect of unauthorised landfill sites.

Landfill levies of €4,627,565 due to the Fund in respect of 2012 have not yet been collected by the local authorities concerned from a private landfill operator and are therefore not included in the income figure above. The non-payment of these landfill levies is as a result of a private sector operator of landfill sites entering into receivership. In addition, an amount of €163,768 is not included in the income figure, as the leviable status of the tonnages of waste concerned is being reviewed by the Department.

2. Environmental Levy on the supply of Plastic Bags

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

3. Interest on Investments

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

Notes to the Accounts (continued)

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

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

	2012	2011
	€	€
Research and Development	9,600,000	13,000,000
Administration Costs (Non-Pay) ¹	2,500,000	-
EPA Review	-	4,836
Total	<u>12,100,000</u>	<u>13,004,836</u>

¹In addition, expenditure of €0.2m. was incurred in respect of activities in this area from Vote 25 - Environment, Community and Local Government, in 2012, (€2.6m. in 2011).

5. Enforcement Initiatives

This expenditure is in respect of grants paid to local authorities and other appropriate bodies in support of enforcement initiatives. €774,719 of the expenditure incurred under this heading in 2012 (€1,866,937 - 2011) relates to payments made under 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. At 31 December 2012, work had been carried out on removing waste from 5 of the 17 sites specified under the framework agreement (some 65,000 tons of waste have been repatriated at a cost of €5.47m). It is expected that there will be further costs incurred by the Irish State under the terms of the framework agreement (there are in total an estimated 250,000 tons of illegal waste to be repatriated from the 17 sites). The exact costs, and the timing of those costs, cannot yet be accurately estimated.

6. Built and Natural Heritage Projects

This expenditure relates to the re-imbusement of costs incurred by the Department of Arts, Heritage and the Gaeltacht on Built and Natural Heritage Projects.

Notes to the Accounts (continued)

7. 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:

	2012	2011
	€	€
International Meteorological Organisations ¹	3,449,872	-
Environmental Radiation Policy ¹	1,678,019	-
Global Environment Facility	1,420,000	1,420,000
Vienna Convention/Montreal Protocol for the Protection of the Ozone Layer	629,087	491,468
United Nations Environment Fund	360,706	317,000
United Nations Framework Convention on Climate Change (UNFCCC)	142,384	131,619
OSPAR Convention on Protection of the Marine Environment of the North-East Atlantic	47,309	59,685
Geneva Convention on Long Range Transboundary Air Pollution	39,551	37,289
Basel Convention	22,505	21,751
Stockholm Convention	21,394	14,877
Aarhus Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters	21,352	17,612
Royal Irish Academy	8,925	9,558
Cartagena Protocol on Biosafety	-	24,248
Convention on Environmental Impact Assessment in a Transboundary Context (ESPOO)	-	10,000
Total	<u>7,841,104</u>	<u>2,555,107</u>

¹In 2011, amounts of €2.5m in respect of subscriptions to International Meteorological Organisations and €1.6m in respect of contributions to International organisations relating to Environmental Radiation Policy were paid from Vote 25 - Environment, Community and Local Government.

Notes to the Accounts (continued)

8. Recycling Operational Costs

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

9. Waste Prevention and National Market Development Programmes

Expenditure under this heading is summarised as follows:

	2012	2011
	€	€
National Waste Prevention Programme	3,641,240	4,115,200
National Market Development Programme	655,749	1,084,067
National Strategy on Biodegradable Waste	24,725	650
Total	<u>4,321,714</u>	<u>5,199,917</u>

10. Water Quality

This expenditure relates to grant aid contributions towards various initiatives concerning water quality. Expenditure in this area is summarised as follows:

	2012	2011
	€	€
Environmental Protection Agency – Water Quality Monitoring and Assessment Programme	3,650,000	4,026,960
Blue Flag Scheme	214,000	199,153
Funding of NGO (SWAN/VOICE)	170,227	69,150
Water Quality Research	114,756	27,550
Total	<u>4,148,983</u>	<u>4,322,813</u>

Notes to the Accounts (continued)

11. Remediation of Landfill/Illegal Sites

This expenditure is summarised as follows:

	2012	2011
	€	€
Kerdiffstown	2,200,601	4,000,000
Landfill Remediation Capital	1,451,282	2,001,918
Illegal Sites (Capital)	458,034	-
Illegal Sites (Current)	<u>10,521</u>	<u>108,805</u>
Total	<u>4,120,438</u>	<u>6,110,723</u>

Kerdiffstown landfill payments are grant payments to the Environmental Protection Agency in respect of costs incurred by the Agency in the remediation of the Kerdiffstown landfill site.

Landfill remediation capital expenditure is in respect of grants paid to local authorities in support of the remediation of closed licensed local authority landfills. In 2012, grants for the remediation of closed landfills, amounting to €3.3m, were also paid to local authorities from Vote 25 - Environment, Community and Local Government (€1m in 2011).

Illegal sites (capital) expenditure represents payments made in 2012 in respect of three sites – Ardristan, Kilpedder and Castleruddery.

Illegal sites (current) expenditure represents payments made by the Fund in respect of site monitoring and testing, site security etc. and other legacy issues at the former ISPAT site at Haulbowline. Future claims with regard to site monitoring and testing, site security etc. are to be paid by the Department of Agriculture, Food and the Marine.

12. 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.

Notes to the Accounts (continued)

13. Anti-Litter Initiatives

This figure represents expenditure on a range of initiatives including:

	2012	2011
	€	€
Local Authority Anti-Litter Awareness Grants	1,499,636	1,564,118
National Spring Clean	225,000	249,312
National Litter Pollution Monitoring System	61,295	62,489
Irish Business Against Litter National Litter League Advertising	50,000	70,000
	707	-
Total	<u>1,836,638</u>	<u>1,945,919</u>

14. Environment Awareness

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

	2012	2011
	€	€
Irish Environmental Network (EENGO)- Core/ Capacity & Project Funding	784,280	945,500
Local Agenda 21 Partnership Fund Grant Assistance	337,000	383,750
- Green Schools	180,000	200,000
- Cultivate Greenhouse	145,000	323,028
- Digital ENFO Service	50,000	50,000
- External Awareness Campaigns	49,657	160,893
- Birdwatch	30,000	62,000
- Young Environmentalists Awards	20,000	30,000
- An Taisce - Planning Process	20,000	20,000
- Green Awards	7,500	9,000
- OECD (Environmental compliance indicators)	5,000	-
- Sherkin Island Marine Station	4,000	8,000
- Civic Responsibility Week	-	347,560
- SEAI (One Good Idea)	-	25,000
- Cork Environmental Forum	-	13,000
- Cultivate Convergence Festival	-	10,000
Advertising	5,087	5,060
Printing & Publishing	-	207
Total	<u>1,637,524</u>	<u>2,592,998</u>

Notes to the Accounts (continued)

15. Nuclear Safety

This funding relates to continuing legal and scientific researches in this area, with particular reference to the Sellafield complex in the UK, in accordance with Government policy.

16. 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:

	2012	2011
	€	€
Waste Management - Capital Grants Scheme	1,331,091	8,976,232
Planning and Procurement for major local authority infrastructure projects	148,917	296,854
Total	<u>1,480,008</u>	<u>9,273,086</u>

17. Radiological Protection Institute of Ireland (Non-Pay)

This represents funding provided to the Radiological Protection Institute of Ireland (RPII) to defray its day-to-day (non-pay) running costs. In 2011, expenditure of €1.1m was incurred in respect of activities in this area from Vote 25 - Environment, Community and Local Government.

18. Environmental Levy Collection Costs

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

19. Producer Responsibility Initiatives

This figure represents expenditure in relation to a review commenced in 2012 into producer responsibilities initiatives in Ireland, the findings and recommendations from which, it is anticipated will form the basis for the development of robust producer responsibility initiatives that will enable Ireland to operate successfully in meeting our domestic and EU environmental obligations in the medium to long term.

Notes to the Accounts (continued)

20. Other

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

	2012	2011
	€	€
Pollution Control Air/Climate	109,114	143,722
National Economic and Social Council	93,693	-
Environmental International Sustainability	79,289	70,504
Sea Lettuce Intervention	75,364	257,584
Tidy Towns	57,879	57,744
Regional Waste Management Plans	45,223	-
CO2 Reduction in Non-Domestic Buildings	17,393	-
Waste Prevention Operational Costs	378	10,554
Comhar – the Sustainable Development Council	-	153,040
Total	<u>478,333</u>	<u>693,148</u>

21. Total Expenditure

Total expenditure from the fund in 2012 can be summarised as follows:

	2012	2011
	€	€
Environmental Protection Agency	23,752,562	27,226,960
Local authorities	23,571,074	38,849,477
Built and Natural Heritage Projects	8,846,137	9,239,936
Contributions to National and International Bodies	7,841,104	2,555,107
Other	6,720,639	6,599,154
Total	<u>70,731,516</u>	<u>84,470,634</u>

22. Environmental Levy on the Landfill of Waste

Amounts owed to the Fund by local authorities at 31 December 2012 were as follows:

	2012	2011
	€	€
Levy on the Landfill of Waste from privately operated landfills	6,865,260	6,390,078
Levy on the Landfill of Waste from landfills operated by local authorities	1,942,927	1,277,823
Levy on the Landfill of Waste from unauthorised landfills	-	102,244
Total	<u>8,808,187</u>	<u>7,770,145</u>

Notes to the Accounts (continued)

23. Environmental Levy on Plastic Bags

This is the net liability of the Revenue Commissioners to the Fund at 31 December 2012.

24. Prepayments

Prepayments at 31 December 2012 were as follows:

	2012	2011
	€	€
Contributions to International Organisations	141,708	142,384
Environment Awareness costs	10	-
Deposit for the hire of conference rooms	-	2,915
Total	<u>141,718</u>	<u>145,299</u>

25. Accrued Expenses

Accrued Expenses at 31 December 2012 were as follows:

	2012	2011
	€	€
Enforcement grants	4,200,370	103,091
Recycling operational costs	3,200,000	-
Recoupment due to the Department of Arts, Heritage and the Gaeltacht in respect of costs incurred in 2012	1,203,274	-
Professional Services Withholding Tax and Value Added Tax to be paid over to the Revenue Commissioners in respect of 2012	206,515	258,764
National Market Development Programme	132,453	160,419
consultancy costs associated with the National Litter Pollution Monitoring System	9,712	5,597
Costs associated with Waste Prevention	378	-
Waste Management including recycling projects	-	520,366
Costs relating to Nuclear Safety	-	129,678
Costs associated with Environmental Awareness	-	2,625
Total	<u>8,952,702</u>	<u>1,180,540</u>

Signed Geraldine Tallon
 Geraldine Tallon
 Secretary General

Date: 12/12/13



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 2012 under the Waste Management Act 1996. The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is section 74 of the Act and Generally Accepted Accounting Practice in Ireland.

Responsibilities of the Department of the Environment, Community and Local Government

The Department is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the transactions of the Fund and of its state of affairs 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 conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

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, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Fund's affairs at 31 December 2012 and of the transactions for 2012.

In my opinion, proper books of account have been kept by the Department. The financial statements are in agreement with the books of account.

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
- my audit noted any material instance where moneys have 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 Departments compliance with the requirements for such statements set out in the Report of the Working Group on the Accountability of Secretary General's and Accounting Officers, or
- I find there are other material matters relating to the manner in which public business has been conducted.

Landfill Levies Not Collected.

I draw attention to note 1 to the financial statements. This discloses that a private sector operator of landfill sites went into receivership in 2012 owing landfill levies of €4.6million due to the fund

Seamus Mc Carthy.

Seamus McCarthy
Comptroller and Auditor General
15 December 2013

CISTE COMHSHAOIL

Cuntais 2012
agus

Tuarascáil an Ard-Reachtair
Cuntas agus Ciste



CISTE COMHSHAOIL

Cuntais 2012
agus
Tuarascáil an Ard-Reachtair
Cuntas agus Ciste

Clár na nÁbhar

Leathanach

Ráiteas ar Rialú Inmheánach Airgeadais	1-2
Ráiteas ar Bheartais Chuntasaíochta	3-4
Cuntas Ioncaim agus Caiteachais	5
Clár Comhardaithe	6
Ráiteas ar Shreabhadh Airgid	7
Nótaí leis na Cuntais	8-16
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	17

Cuntais an Chiste Comhshaoil 2012 **Ráiteas ar rialú inmheánach airgeadais**

Freagracht maidir le Córas um Rialú Inmheánach Airgeadais

Mar Oifigeach Cuntasaíochta, aithním an fhreagracht atá orm go ndéanfaidh an Roinn córas éifeachtach um rialú inmheánach airgeadais a choimeád agus a oibriú. Tugaim faoin bhfreagracht seo i gcomhthéacs na n-acmhainní atá ar fáil dom agus m'oibleagáidí 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 a aithint go tráthúil. Is próiseas leanúnach é an córas um rialú inmheánach airgeadais a choimeád agus déantar an córas agus éifeachtúlacht an chórais a athbhreithniú go rialta.

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

An Timpeallacht um Rialú Airgeadais

Deimhním go bhfuil timpeallacht rialaithe leis na heilimintí seo a leanas i bhfeidhm:

- sannadh freagrachtaí airgeadais ar an lucht bainistíochta le cuntasacht chomhfhreagrach,
- bunaíodh socrúithe maidir le tuairisciú ar gach leibhéal arna shannadh freagracht maidir le bainistíocht airgeadais,
- bunaíodh nósanna imeachta foirmiúla chun teipeanna rialaithe suntasacha a thuairisciú agus chun gníomhú ceartaitheach cuí a áirithiú,
- tá Coiste Iniúcháireachta ann chun comhairle a chur orm agus mé ag comhlíonadh mo chuid freagrachtaí a bhaineann leis an gcóras um rialú inmheánach airgeadais.

Rialuithe Rialacháin agus Tuairisciú Bainistíochta

Deimhním gur cuireadh creat um nósanna imeachta riaracháin agus tuairisciú bainistíochta rialta ar bun lena n-áirítear leithscaradh dualgas agus córas tarmhligin agus cuntasachta agus, go háirithe:

- tá córas buiséadaithe cuí le buiséad bliantúil ann a ndéanann lucht ardbhainistíochta athbhreithniú air,
- déanann lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla a léiríonn feidhmíocht airgeadais i gcomparáid le réamhaisnéisí,
- oibrítear córas um bainistiú riosca sa Roinn,

Cuntais an Chiste Comhshaoil 2012

Ráiteas faoin rialú inmheánach airgeadais (ar lean)

- tá córais ann atá dírithe ar shlándáil na gcóras TFC a áirithiú
- tá treoirlínte cuí ar rialú infheistíochta chaipitiúil agus disciplíní foirmiúla bainistíochta tionscadal,
- comhlíonann an Roinn gach treoirlíne maidir le soláthar agus tá an Roinn ag comhlíonadh gach ciorclán i dtaca le húsáid shainordaitheach chreat-chomhaontuithe agus conarthaí.

Iniúchadh Inmheánach

Deimhním go bhfuil feidhm iniúchta inmheánaigh ag an Roinn le pearsanra faoi oiliúint chuí, a oibríonn de réir cairte i scríbhinn a cheadaigh mé féin. Cuirtear le hobair na feidhme seo le hanailís ar na rioscaí airgeadais os comhair na Roinne 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. Tá nósanna imeachta curtha ar bun agam chun a áirithiú go ndéanfar tuarascálacha na feidhme iniúchta inmheánaigh a fhiosrú.

Cuntais an Chiste Comhshaoil 2012 Ráiteas ar Bheartais Chuntasaíochta

1. Ginearálta

Bunaíodh an Ciste Comhshaoil leis an Acht um Bainistíocht Dramhaíola (Leasú), 2001 (Uimh. 36 de 2001), le bainistiú agus rialú ag an Aire Comhshaoil, Pobail agus Rialtais Áitiúil. Cuireadh an Ciste ar bun le héifeacht ón 17 Iúil 2001.

Tugadh Tobhaigh Chomhshaoil isteach maidir le málaí plaisteacha leis na Rialacháin um Bainistíocht Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach) 2001 (Uimhir S.I. 605 de 2001) agus maidir le líonadh talún leis na Rialacháin um Bainistíocht Dramhaíola (Tobhach Líonta Talún) 2002 (Uimhir S.I. 86 de 2002).

Íoctar fáltas an Tobhaigh Chomhshaoil ar sholáthar málaí plaisteacha, a bhailíonn na Coimisinéirí Ioncaim, agus fáltas an Tobhaigh Chomhshaoil ar líonadh talún dramhaíola, a bhailíonn údaráis áitiúla, isteach sa Chiste.

Aisíoctar costais bhailiúcháin a thabhaíonn na Coimisinéirí Ioncaim ón gCiste, agus is féidir le gach údarás áitiúil suas go dtí 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 go 80% as tobhaigh atá iníoctha maidir le háiseanna líonta talún neamhúdaráithe, chun freastal ar na costais a thabhaíonn siad féin chun tobhaigh a fhorfheidhmiú agus a bhailiú.

Tá caiteachas ón gCiste maidir le bailiú an Tobhaigh Chomhshaoil ar sholáthar málaí plaisteacha aontaithe faoi chomhaontú oibriúcháin agus leibhéal seirbhíse leis na Coimisinéirí Ioncaim.

Ceadaíonn an tAire caiteachas eile faoi réir na gcuspóirí a cheadaítear leis an reachtaíocht um Bainistíocht Dramhaíola.

Sainítear in Alt 74(9) den Acht um Bainistíocht Dramhaíola, 1996 [mar atá curtha isteach ag Alt 12 den Acht um Bainistíocht Dramhaíola (Leasú), 2001 agus ag Alt 14 den Acht um Bainistíocht Dramhaíola (Forálacha Ilghnéitheacha), 2011] na cuspóirí ar féidir íocaíochtaí a dhéanamh ina leith ón gCiste Comhshaoil.

Déanann an Roinn Comhshaoil, Pobail agus Rialtais Áitiúil an Ciste Comhshaoil a bhainistiú agus déantar na costais riaracháin a ghabhann leis a ghearradh ar Vóta 25.

Cuntais an Chiste Comhshaoil 2012

Ráiteas ar Bheartais Chuntasaíochta (ar lean)

2. Aitheantas Ioncaim

Is ionann ioncam ón Tobhach Comhshaoil ar sholáthar málaí plaisteacha agus an tsuim a bhailíonn Oifig na gCoimisinéirí Ioncaim. Is ionann ioncam ón Tobhach Comhshaoil ar Líonadh Talún Dramhaíola agus an tsuim a bhailíonn údaráis áitiúla, lúide suimeanna a choinnítear ó thobhaigh a íoctar maidir le háiseanna a oibrítear go príobháideach agus maidir le háiseanna neamhúdaráithe.

3. Aitheantas Caiteachais

I gcás earraí agus seirbhísí, aithnítear speansas/dliteanas nuair atá an riachtanas conarthach chun earraí agus seirbhísí a ordaíodh a sholáthar comhlíonta ag an soláthraí agus nuair atá sonrasc curtha ar fáil aige/aici. I gcás deontas, aithnítear speansas/dliteanas nuair atá na riachtanais ar fad a bhaineann le híocaíocht an deontais comhlíonta ag an deontaí.

An Ciste Comhshaoil Cuntas Ioncaim agus Caiteachais don bhliain dar críoch an 31 Nollaig 2012

		2012	2011
<u>Ioncam</u>	<u>Nótaí</u>	€	€
An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola	1	51,808,780	46,422,722
An Tobhach Comhshaoil ar Mhálaí Plaisteacha	2	13,863,175	15,725,008
Ús ar Infheistíochtaí	3	41,944	425,738
		<u>65,713,899</u>	<u>62,573,468</u>
<u>Caiteachas</u>			
An Ghníomhaireacht um Chaomhnú Comhshaoil Costais	4	12,100,000	13,004,836
Forbartha agus Riaracháin (Neamhphá)			
Tionscnaimh Forfheidhmithe	5	11,352,501	13,538,483
Tionscadail Oidhreachta Tógtha agus Nádúrtha	6	8,846,137	9,239,936
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	7	7,841,104	2,555,107
Costais Oibriúcháin Athchúrsála	8	7,250,000	12,000,000
An Clár Náisiúnta um Chosc Dramhaíola agus an Clár Náisiúnta um Fhorbairt Margaidh	9	4,321,714	5,199,917
Cáilíocht Uisce	10	4,148,983	4,322,813
Feabhsúchán Láithreáin Líonta Talún/Láithreán Neamhdhleathach	11	4,120,438	6,110,723
An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil	12	2,100,000	2,200,000
Tionscnaimh in aghaidh an Bhruscair	13	1,836,638	1,945,919
Feasacht ar an gComhshaoil	14	1,637,524	2,592,998
Sábháilteacht Núicléach	15	1,526,250	1,395,077
Bainistíocht Dramhaíola lena n-áirítear Tionscadail Athchúrsála	16	1,480,008	9,273,086
An Institiúid Éireannach um Chosaint Raideolaíoch (Neamhphá)	17	1,078,000	-
Costais Bhailiúcháin an Tobhaigh Chomhshaoil	18	401,683	398,591
Tionscnaimh Freagracht Táirgeora	19	212,203	-
Eile	20	478,333	693,148
Caiteachas Iomlán	21	<u>70,731,516</u>	<u>84,470,634</u>
Easnamh don Bhliain		(5,017,617)	(21,897,166)
Barrachas Carntha amhail an 1 Eanáir		13,955,002	35,852,168
Barrachas Carntha amhail an 31 Nollaig		<u>8,937,385</u>	<u>13,955,002</u>

Is cuid de na Cuntais seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanach 3 agus ar Leathanach 4 agus Nótaí 1 go 25.

An Ciste Comhshaoil Clár Comhardaithe amhail an 31 Nollaig 2012

	<u>Nótaí</u>	2012 €	2011 €
<u>Sócmhainní Reatha</u>			
Banc		5,028,046	2,927,787
An Tobhach Comhshaoil ar an Líonadh Talún Dramhaíola atá dlite ó Údaráis Áitiúla	22	8,808,187	7,770,145
An Tobhach Comhshaoil ar Mhálaí Plaisteacha atá dlite ó na Coimisinéirí Ioncaim	23	3,912,136	4,292,311
Réamhíocaíochtaí	24	141,718	145,299
		<u>17,890,087</u>	<u>15,135,542</u>
<u>Dliteanais Reatha</u>			
Speansais Fhabhrathe	25	8,952,702	1,180,540
		<u>8,952,702</u>	<u>1,180,540</u>
Glansócmhainní		<u>8,937,385</u>	<u>13,955,002</u>
Léirithe ag an mBarrachas Carntha ar an gCuntas Ioncaim agus Caiteachais		<u>8,937,385</u>	<u>13,955,002</u>

Is cuid de na Cuntais seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanach 3 agus ar Leathanach 4 agus Nótaí 1 go 25.

An Ciste Comhshaoil

Ráiteas ar Shreabhadh Airgid amhail an 31 Nollaig 2012

	2012	2011
	€	€
<u>Réiteach easnaimh chuig glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</u>		
Easnamh don Bhliain	(5,017,617)	(21,897,166)
Ús Tuillte ar Thaiscí	(41,944)	(425,738)
(Méadú) ar Thobhaigh atá dlite agus ar Réamhíocaíochtaí	(654,286)	(2,148,761)
Méadú ar Speansais Fhabhráithe	<u>7,772,162</u>	<u>84,396</u>
Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin	<u><u>2,058,315</u></u>	<u><u>(23,387,269)</u></u>
Ráiteas ar Shreabhadh Airgid		
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin	2,058,315	(24,387,269)
Torthaí ar Infheistíochtaí agus Fónamh ar Airgeadas		
Ús Tuillte ar Thaiscí	<u>41,944</u>	<u>425,738</u>
Méadú/(Laghdú) ar Airgead Tirim	<u><u>2,100,259</u></u>	<u><u>(23,961,531)</u></u>
<u>Réiteach glansreafaí airgid chuig gluaiseacht i nglanchistí</u>		
Athruithe ar Ghlan-Chistí de bharr Sreabhadh Airgid		
Glan-Chistí amhail tús na Bliana	2,927,787	26,889,318
Glan-Chistí amhail deireadh na Bliana	<u>5,028,046</u>	<u>2,927,787</u>
Méadú/(Laghdú) ar Airgead Tirim sa Bhliain	<u><u>2,100,259</u></u>	<u><u>(23,961,531)</u></u>

Is cuid de na Cuntais seo iad an Ráiteas ar Bheartais Chuntasaíochta ar Leathanach 3 agus ar Leathanach 4 agus Nótaí 1 go 25.

Nótaí leis na Cuntais

1. An Tobhach Comhshaoil ar Líonadh Talún Dramhaíola

Léiríonn an figiúr seo na suimeanna a bhailigh údaráis áitiúla, glan d'aon suimeanna a choimeád siad siar faoi Rialacháin um Bainistíocht Dramhaíola (Tobhach Líonta Talún) 2011, maidir leis an Tobhach Comhshaoil ar an Líonadh Talún Dramhaíola. Déantar achoimre air mar seo a leanas:

	2012	2011
	€	€
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún a oibrítear go príobháideach	29,126,408	26,619,900
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún atá á n-oibriú ag údaráis áitiúla	22,682,372	19,801,779
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún neamhúdaraithe	-	1,043
Iomlán	<u>51,808,780</u>	<u>46,422,722</u>

In 2012, choinnigh údaráis áitiúla suim iomlán €200,000 (€200,000 in 2011) ó thobhaigh a bailíodh faoi Rialachán 8 (3) de na Rialacháin um Bainistíocht Dramhaíola (Tobhach Líonta Talún), 2011, maidir le háiseanna líonta talún a oibrítear go príobháideach agus choinnigh údaráis áitiúil suim eile €1,306 (€4,172 in 2011) ó thobhaigh a bailíodh faoi Rialachán 10 (4) de na Rialacháin, maidir le háiseanna líonta talún neamhúdaraithe.

Níl tobhaigh líonta talún dar luach €4,627,565 dlite don Chiste maidir leis an mbliain 2012 bailithe fós ag na húdaráis áitiúla i gceist ó oibreoir líonta talún príobháideach agus dá bhrí sin, ní áirítear na tobhaigh seo san fhigiúr ioncaim thuasluaite. Is de bharr oibreoir láithreáin líonta talún príobháideach á chur faoi ghlacadóireacht nár íocadh na tobhaigh líonta talún seo fós. Ina theannta sin, ní áirítear suim dar luach €163,768 san fhigiúr ioncaim, toisc go bhfuil athbhreithniú á dhéanamh ar stádas toibhithe an tonnáiste dramhaíola ag an Roinn.

2. An Tobhach Comhshaoil ar sholáthar Málaí Plaisteacha

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

3. Ús ar Infheistíochtaí

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

Nótaí leis na Cuntais (ar lean)

4. An Ghníomhaireacht um Chaomhnú Comhshaoil Costais Forbartha agus Riaracháin (Neamhphá)

Is ionann é seo agus aisíocaíocht na gcostas a thabhaigh an Ghníomhaireacht um Chaomhnú Comhshaoil maidir le Taighde agus Forbairt agus riarachán (neamhphá).

	2012	2011
	€	€
Taighde agus Forbairt	9,600,000	13,000,000
Costais Riaracháin Costs (Neamhphá) ¹	2,500,000	-
Athbhreithniú GCC	-	4,836
Iomlán	<u>12,100,000</u>	<u>13,004,836</u>

¹Ina theannta sin, tabhaíodh caiteachas €0.2m. i leith gníomhaíochtaí sa réimse seo ó Vóta 25 – Comhshaoil, Pobal agus Rialtas Áitiúil, in 2012, (€2.6m. in 2011).

5. Tionscnaimh Forfheidhmithe

Baineann an caiteachas seo le deontais a íocadh le húdaráis áitiúla agus le comhlachtaí cuí eile chun tacú le tionscnaimh forfheidhmithe. Baineann €774,719 den chaiteachas a tabhaíodh faoin gceannteideal seo in 2012 (€1,866,937 - 2011) le híocaíochtaí a rinneadh faoi chreat-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. Amhail an 31 Nollaig 2012, rinneadh obair chun dramhaíl a bhaint as 5 cinn de na 17 láithreán arna sonrú faoin gcreat-chomhaontú (rinne aisdúichiú ar thart ar 65,000 tona dramhaíola ar chostas €5.47m). Táthar ag súil go dtabhóidh Stát na hÉireann costais bhreise faoi théarmaí an chreat-chomhaontaithe (tá 250,000 tona dramhaíola mídhleathaí measta san iomlán le haisdúichiú ó na 17 láthair). Ní féidir na costais bheachta, agus uainiú na gcostas sin, a mheas go cruinn go fóill.

6. Tionscadail Oidhreachta Tógtha agus Nádúrtha

Baineann an caiteachas seo le haisíocaíocht chostais a thabhaigh an Roinn Ealaíon, Oidhreachta agus Gaeltachta ar Thionscadail Foirgnithe agus Oidhreachta Nádúrtha.

Nótaí leis na Cuntais (ar lean)

7. 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:

	2012	2011
	€	€
Eagraíochtaí Meitéareolaíochta Idirnáisiúnta ¹	3,449,872	-
Beartas Comhshaoil Radaíochta ¹	1,678,019	-
Áis do Thimpeallacht na Cruinne	1,420,000	1,420,000
Coinbhinsiún Vín/Prótacal Montréal um Chosaint an Chisil Ózóin	629,087	491,468
Ciste Comhshaoil na Náisiún Aontaithe	360,706	317,000
Creat-Choinbhinsiún na Náisiún Aontaithe ar an Athrú Aeráide (UNFCCC)	142,384	131,619
Coinbhinsiún OSPAR ar Chosaint Mhuir-Thimpeallacht an Atlantaigh Thoir-Thuidh	47,309	59,685
Coinbhinsiún na Ginéive ar Thruailliú Aeir Trasteorann Fadraoin	39,551	37,289
Coinbhinsiún Basel	22,505	21,751
Coinbhinsiún Stócólm	21,394	14,877
Coinbhinsiún Aarhus ar Rochtain ar Fhaisnéis, ar Rannpháirtíocht an Phobail le linn Cinntí a Dhéanamh agus ar Rochtain ar Cheartas i gCúrsaí Comhshaoil	8,925	9,558
Acadamh Ríoga na hÉireann	-	24,248
Prótacal Cartagena ar an mBith-Shábháilteacht	-	10,000
An Coinbhinsiún maidir le Measúnacht Tionchair Timpeallachta i gComhthéacs Trasteorann (ESPOO)	-	-
Iomlán	<u>7,841,104</u>	<u>2,555,107</u>

¹In 2011, íocadh suimeanna dar luach €2.5m maidir le síntiúis d'eagraíochtaí meitéareolaíochta Idirnáisiúnta agus dar luach €1.6m maidir le ranníocaíochtaí le heagraíochtaí Idirnáisiúnta i dtaca le Beartas Comhshaoil Radaíochta ó Vóta 25 - Comhshaoil, Pobal agus Rialtas Áitiúil.

8. 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.

Nótaí leis na Cuntais (ar lean)

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

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

	2012	2011
	€	€
An Clár Náisiúnta um Chosc Dramhaíola	3,641,240	4,115,200
An Clár Náisiúnta um Fhorbairt Margaidh	655,749	1,084,067
An Straitéis Náisiúnta um Dhramhaíl In-Bhithmhillte	<u>24,725</u>	<u>650</u>
Iomlán	<u>4,321,714</u>	<u>5,199,917</u>

10. Cáilíocht Uisce

Baineann an caiteachas seo le ranníocaíochtaí cúnamh deontais i leith tionscnaimh éagsúla a bhaineann le cáilíocht uisce. Déantar achoimre ar chaiteachas sa réimse seo mar seo a leanas:

	2012	2011
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil – An Clár um Fhaireachán agus Measúnú ar Cháilíocht Uisce	3,650,000	4,026,960
Scéim na mBratach Gorm	214,000	199,153
Maoiniú d’eagraíochtaí neamhrialtasacha (SWAN/VOICE)	170,227	69,150
Taighde ar Cháilíocht Uisce	<u>114,756</u>	<u>27,550</u>
Iomlán	<u>4,148,983</u>	<u>4,322,813</u>

Nótaí leis na Cuntais (ar lean)

11. Feabhsúchán Láithreáin Líonta Talún/Láithreán Neamhdhleathach

Déantar achoimre ar an gcaiteachas seo mar seo a leanas:

	2012	2011
	€	€
Baile Chairdif	2,200,601	4,000,000
Caipiteal ar Fheabhsúchán Láithreáin Líonta Talún	1,451,282	2,001,918
Láithreáin Neamhdhleathacha (Caipiteal)	458,034	-
Láithreáin Neamhdhleathacha (Reatha)	<u>10,521</u>	<u>108,805</u>
Iomlán	<u>4,120,438</u>	<u>6,110,723</u>

Is ionann íocaíochtaí líonta talún Bhaile Chairdif agus íocaíochtaí deontais leis an nGníomhaireacht um Chaomhnú Comhshaoil i leith costas a thabhaigh an Gníomhaireacht maidir le feabhsúchán láithreán líonta talún Bhaile Chairdif.

Baineann caiteachas caipitil ar fheabhsúchán láithreáin líonta talún le deontais a íocadh le húdarais áitiúla chun tacú le feabhsúchán láithreáin líonta talún atá ceadúnaithe, dúnta agus faoi úinéireacht údarás áitiúil. In 2012, íocadh deontais, arbh fhiú €3.3m iad, le haghaidh feabhsúchán láithreáin líonta talún dúnta le húdarais áitiúla ó Vóta 25 – Comhshaoil, Pobal agus Rialtas Áitiúil (€1m in 2011).

Léiríonn caiteachas ar láithreáin mhídhleathacha (caipiteal) íocaíochtaí a rinneadh i leith trí láithreán in 2012 - Ard Breistin, Cill Pheadair agus Caisleán an Ridire.

Is ionann caiteachas ar láithreáin neamhdhleathacha (reatha) agus íocaíochtaí a rinne an Ciste maidir le monatóireacht agus tástáil láithreán slándáil láithreán ar araile agus saincheisteanna stairiúla eile ag an iar-láithreán ISPAT ar Inis Sionnach. Íocfar an Roinn Talmhaíochta, Bia agus Mara dlíteanais amach anseo maidir le monatóireachta láithreáin agus tástáil, slándáil láithreáin ar araile.

12. An Oifig Forfheidhmithe i leith cúrsaí Comhshaoil

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

Nótaí leis na Cuntais (ar lean)

13. Tionscnaimh in aghaidh an Bhruscair

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

	2012	2011
	€	€
Deontais Feasachta ar Thionscnaimh in aghaidh an Bhruscair de chuid na nÚdarás Áitiúil	1,499,636	1,564,118
Glantachán Náisiúnta Earraigh	225,000	249,312
An Córas Náisiúnta um Fhaireachán ar Thruailliú Bruscair	61,295	62,489
Sraith Náisiúnta an Bhruscair de chuid Ghnó na hÉireann in aghaidh an Bhruscair	50,000	70,000
Fógraíocht	707	-
Iomlán	<u>1,836,638</u>	<u>1,945,919</u>

14. Feasacht ar an gComhshaoil

Léiríonn an figiúr seo caiteachas ar ardú feasachta ar an gcomhshaoil agus ar fhorbairt acmhainne Eagraíochtaí Neamh-Rialtasacha Comhshaoil (ENGO). Déantar achoimre air mar seo a leanas:

	2012	2011
	€	€
Líonra Comhshaoil na hÉireann (EENGO) – Croí-mhaoiniú/Maoiniú Acmhainne agus Tionscadail	784,280	945,500
Ciste Comhpháirtíochta Chlár Oibre Áitiúil 21	337,000	383,750
Cúnamh Deontais		
- Scoileanna Glasa	180,000	200,000
- Teach Gloine Cultivate	145,000	323,028
- Seirbhís Dhigiteach ENFO	50,000	50,000
- Feachtais Feasachta Sheachtracha	49,657	160,893
- Cairde Éanlaith Éireann	30,000	62,000
- Dámhachtainí Comhshaoilaithe Óga	20,000	30,000
- An Taisce – Próiseas Pleanála	20,000	20,000
- Dámhachtainí Glasa	7,500	9,000
- ECFE (Táscairí comhlíonta comhshaoil)	5,000	-
- Stáisiún Mara Inis Arcáin	4,000	8,000
- Seachtain Freagrachta Saoránaigh	-	347,560
- SEAI (Smaoineamh Maith Amháin)	-	25,000
- Fóram Comhshaoil Chorcaí	-	13,000
- Féile Choinbhéirseachta Cultivate	-	10,000
Fógraíocht	5,087	5,060
Priontáil agus Foilsiú	-	207
Iomlán	<u>1,637,524</u>	<u>2,592,998</u>

Nótaí leis na Cuntais (ar lean)

15. Sábháilteacht Núicléach

Baineann an maoiniú seo le taighde dlí agus eolaíoch leanúnach sa réimse seo, agus aird ar leith ar choimpléasc Sellafield sa Ríocht Aontaithe, i gcomhréir le beartas an Rialtais.

16. Bainistíocht Dramhaíola lena n-áirítear Tionscadail Athchúrsála

Léiríonn sé seo íocaíochtaí a rinneadh le húdaráis áitiúla ón gCiste chun cabhrú leo freastal ar na costais chaipitil a bhain leis an mbonneagar bainistíochta 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 bhainistíochta dramhaíola na n-údarás áitiúil. Déantar achoimre air mar seo a leanas:

	2012	2011
	€	€
Bainistíocht Dramhaíola – Scéim na nDeontas Caipitil	1,331,091	8,976,232
Pleanáil agus Soláthar do mhórtionscadail bhonneagair na n-údarás áitiúil	148,917	296,854
Iomlán	<u>1,480,008</u>	<u>9,273,086</u>

17. An Institiúid Éireannach um Chosaint Raideolaíoch (Neamhphá)

Is ionann é seo agus maoiniú a tugadh don Institiúid Éireannach um Chosaint Raideolaíoch (IECR) chun a costais reatha (neamhphá) laethúla a chlúdaigh. In 2011, thabhaigh caiteachas dar luach €1.1 maidir le gníomhaíochtaí sa réimse seo ó Vóta 25 - Comhshaoil, Pobail agus Rialtais Áitiúil.

18. Costais Bhailiúcháin an Tobhaigh Chomhshaoil

Léiríonn an figiúr seo an táille seirbhíse bhliantúil atá aontaithe leis na Coimisinéirí Ioncaim chun an Tobhach Comhshaoil ar sholáthar málaí plaisteacha a oibriú.

19. Tionscnaimh Freagracht Táirgeora

Is ionann an figiúr seo agus caiteachas i dtaobh athbhreithnithe a cuireadh tús leis in 2012 ar thionscnaimh freagrachtaí tairgeora in Éirinn, a mbítear ag siúl go mbeidh na cinntí agus na moltaí mar bhunús d'fhorbairt tionscnaimh freagracht tairgeora a thabharfaí de chumas d'Éirinn oibriú go rathúil chun dualgais chomhshaoil dár tír féin agus don AE a chomhlíonadh go meántéarmach agus go fadtéarmach.

Nótaí leis na Cuntais (ar lean)

20. Eile

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

	2012	2011
	€	€
Rialú Truailithe Aeir / Aeráide	109,114	143,722
An Chomhairle Náisiúnta Eacnamaíoch agus Shóisialta	93,693	-
Inbhuanaitheacht Comhshaoil Idirnáisiúnta	79,289	70,504
Idirghabháil Glasáin	75,364	257,584
Bailte Slachtmhara	57,879	57,744
Pleananna Réigiúnacha Bainistíocht Dramhaíola	45,223	-
Laghdú CO2 i bhFoirgnimh Thráchtála	17,393	-
Costais Oibriúcháin a bhaineann le Cosc Dramhaíola	378	10,554
Comhar – an Chomhairle Forbartha Inmharthana	-	153,040
Iomlán	<u>478,333</u>	<u>693,148</u>

21. Caiteachas Iomlán

Is féidir achoimre a dhéanamh ar chaiteachas iomlán ón gciste in 2012 mar seo a leanas:

	2012	2011
	€	€
An Ghníomhaireacht um Chaomhnú Comhshaoil	23,752,562	27,226,960
Údaráis Áitiúla	23,571,074	38,849,477
Tionscadail Oidhreachta Tógtha agus Nádúrtha	8,846,137	9,239,936
Ranníocaíochtaí le Comhlachtaí Náisiúnta agus Idirnáisiúnta	7,841,104	2,555,107
Eile	6,720,639	6,599,154
Iomlán	<u>70,731,516</u>	<u>84,470,634</u>

22. 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 2012:

	2012	2011
	€	€
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún a oibrítear go próbháideach	6,865,260	6,390,078
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún atá á n-oibriú ag údaráis áitiúla	1,942,927	1,277,823
Tobhach ar an Líonadh Talún Dramhaíola ó láithreáin líonta talún neamhúdaraithe	-	102,244
Iomlán	<u>8,808,187</u>	<u>7,770,145</u>

Nótaí leis na Cuntais (ar lean)

23. An Tobhach Comhshaoil ar Mhálaí Plaisteacha

Is ionann é seo agus glandliteanas na gCoimisinéirí Ioncaim i leith an Chiste amhail an 31 Nollaig 2012.

24. Réamhíocaíochtaí

Is mar seo a leanas a bhí réamhíocaíochtaí amhail an 31 Nollaig 2012:

	2012	2011
	€	€
Ranníocaíochtaí le hEagraíochtaí Idirnáisiúnta	141,708	142,384
Costais a bhaineann le Feasacht Chomhshaoil	10	-
Éarlais chun seomraí comhdhála a fháil ar cíós	-	2,915
Iomlán	<u>141,718</u>	<u>145,299</u>

25. Speansais Fhabhráithe

Is mar seo a leanas a bhí Speansais Fhabhráithe amhail an 31 Nollaig 2012:

	2012	2011
	€	€
Deontais forfheidhmithe	4,200,370	103,091
Costais oibriúcháin athchúrsála	3,200,000	-
Aisghabháil dlite ag an Roinn Ealaíon, Oidhreacht agus Gaeltachta maidir le costais a tabhaíodh in 2012	1,203,274	-
Cáin Shiarchoinneálach agus Cáin Bhreisluacha Seirbhísí	206,515	258,764
Gairmiúla atá le híoc leis na Coimisinéirí Ioncaim i leith an bhliain 2012		
An Clár Náisiúnta um Fhorbairt Margaidh	132,453	160,419
Costais chomhairleachta a bhaineann leis an gCóras Náisiúnta um Fhaireachán ar Thruailliú Bruscair	9,712	5,597
Costais a bhaineann le Cosc ar Dhramhaíl	378	-
Bainistíocht Dramhaíola lena n-áirítear tionscadail athchúrsála	-	520,366
Costais a bhaineann le Sábháilteacht Núicléach	-	129,678
Costais a bhaineann le Feasacht ar an gComhshaoil	-	2,625
Iomlán	<u>8,952,702</u>	<u>1,180,540</u>

Síniú:


 Geraldine Tallon
 Ard-Rúnaí

Dáta:

12/12/13



Ard Reachtaire Cuntas agus Ciste Tuairiscáil le cur faoi bhráid Tithe an Oireachtais

Ciste Comhshaoil

Tá iniúchadh déanta agam ar na ráitis airgeadais don Chiste Comhshaoil don bhliain dar chríoch 31 Nollaig 2012 faoi réir an Achta um Bainistíocht Dramhaíola 1996. Tá na nithe seo a leanas san áireamh sna ráitis airgeadais, a ullmhaíodh faoi réir na bpolasaithe cuntasáiochta leagtha síos ann, na Polasaithe Cuntasáiochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe agus an Ráiteas faoi Shreabhadh Airgid agus na nótaí a ghabhann leo. 'Sé an creat tuairiscithe airgeadais a úsáideadh agus iad á ullmhú ná alt 74 den Acht agus Cleachtas Cuntasáiochta a nGlactar go Coitianta leis in Éirinn.

Freagrachtaí na Roinne Comhshaoil, Pobail agus Rialtais Áitiúil

Tá an Roinn freagrach as na ráitis airgeadais a ullmhú, as a chinntiú go dtugann siad léargas fíor agus cothrom ar idirbhearta an Chiste agus ar a staid ghnóthaí agus as rialtacht na n-idirbheart.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Tá sé de dhualgas ormsa na ráitis airgeadais a iniúchadh agus tuairisc a thabhairt orthu i gcomhaontú leis an dlí is infheidhme.

Tá mo iniúchadh déanta trí thagairt do na nithe speisialta is gá a ghabhann le comhlachtaí Stáit i ndáil le cúrsaí bainisteoireachta agus oibriúcháin.

Tá mo iniúchadh déanta i gcomhaontú leis na Caighdeáin Idirnáisiúnta d'Iniúchadh (Ríocht Aontaithe agus Éire) agus i gcomhaontú le Caighdeáin Chleachtas Iniúcháireachta an Bhoird d'Iniúcháirí Eiticiúla.

Réimse an Iniúchadh ar na Ráitis Airgeadais

Sé tá i gceist le iniúchadh ná fianaise a fháil i dtaobh méid agus nochtadh eolais sna ráitis airgeadais, gur leor í chun dearbhú réasúnta a thabhairt go bhfuil na ráitis airgeadais saor ó mhíráiteas ábhartha, cibé de bharr calaoise nó earráide. Áirítear leis seo measúnú ar

- chibé an bhfuil na beartais chuntasáiochta cuí agus curtha i bhfeidhm go comhsheasmhach agus nochta go fónta
- réasúntacht na meastacháin chuntasáiochta shuntasacha a rinneadh in ullmhú na ráitis airgeadais, agus

- cur i láthair foriomlán na ráitis airgeadais.

Déanaimse iarracht chomh maith fianaise a fháil i rith an iniúchta ar rialtacht na n-idirbheart airgeadais.

Tuairim ar na Ráitis Airgeadais

I mo thuairimse tugann na ráitis airgeadais, a ullmhaíodh i gceart i gcomhaontú leis an gCleachtas Cuntasáiochta a nGlactar go Coitianta leis in Éirinn, léargas fíor agus cothrom ar idirbhearta an Chiste don bhliain dar chríoch 31 Nollaig 2012 agus ar staid a ghnóthaí ar an dáta sin.

I mo thuairimse choimeád an Roinn na leabhair chuntais go ceart. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

Ábhair ar a gTugaimse Tuairisc de réir eisceachta

Tugaimse tuairisc de réir eisceachta sa chás

- nach bhfuair me an t-eolas agus na míniúcháin iomlán atá ag teastáil uaim do mo iniúchadh, nó
- gur thug mo iniúchadh aon chás ábhartha faoi ndeara nár cuireadh suimeanna airgid chun na húsáide a bhí beartaithe dóibh nó sa chás nach raibh na hidirbhearta i gcomhaontú leis na húdarais a rialaíonn iad, nó
- nach ionann an ráiteas ar rialú inmhéanach airgeadais agus comhaontú na Roinne le riachtanais na ráiteas siúd mar atá leagtha síos sa Tuarascáil ón nGrúpa Oibre ar Chuntasacht Ard-Rúnaithe agus Oifigigh Cuntais, nó
- go bhfaighimse aon chásanna ábhartha eile a bhaineann leis an gcaoi inar rinneadh an gnó poiblí.

Tobhaigh Líonta Talún nach bhfuil bailithe

Tarraingim aird ar nóta 1 leis na ráitis airgeadais. Taispeánann seo gur cuireadh oibreoir láithreán líonta talún de chuid na hearnáile príobháidí faoi ghlacadóireacht in 2012 agus fiachas de €4.6 milliún air mar gheall ar thobhaigh líonta talún ag dul don Chiste.

Seamus Mc Carthy

Seamus McCarthy
Ard Reachtaire Cuntas agus Ciste
15 Nollaig, 2013

