



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

Environment Fund – Cessation Account

Financial Statements for the period 1 January 2022
to 30 June 2023

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Statement by the Accounting Officer on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.


Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

Internal Audit and Audit Committee

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



Signed:

Oonagh Buckley
Secretary General

Date: 28 February 2024

Report of the Comptroller and Auditor General



Ard Reachtair Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Environment Fund – Cessation Account

Opinion on financial statements

I have audited the financial statements of the Environment Fund (now dissolved) prepared by the Department of the Environment, Climate and Communications for the 18-month period ending 30 June 2023 under section 9(5) of the Circular Economy and Miscellaneous Provisions Act 2022. The financial statements comprise the statement of accounting policies, the statement of income and expenditure, the statement of financial position, the statement of cash flows, and the related notes.

In my opinion, the financial statements properly present

- the transactions on the Environment Fund for the 18-month period ended 30 June 2023, and
- the balance of the Fund at 30 June 2023.

Basis of opinion

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

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

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

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

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

26 March 2024

Appendix to the report

Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the financial statements in the format specified by the Minister for the Environment, Climate and Communications in accordance with section 9(4) of the Circular Economy and Miscellaneous Provisions Act 2022
- ensuring that the financial statements properly present the Environment Fund's transactions for the period and the balance of the Fund at period-end
- ensuring the regularity of transactions, and
- implementing such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 9(5) of the Act to audit the financial statements of the Environment Fund and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with the Department regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Statement of internal financial control

My opinion on the financial statements does not cover the statement of internal financial control presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the statement of internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Accounting Policies

1. Purpose of the Environment Fund

The purpose of the Environment Fund is to fund environmental activities and supports.

2. Basis of Accounts

The Environment Fund was established by the Waste Management (Amendment) Act 2001. The proceeds of landfill and plastic bag levies collected by the Local Authorities and the Office of the Revenue Commissioners respectively are paid into the Environment Fund to cover environmental activities.

The Environment Fund was managed for the eighteen-month period ended 30 June 2023 by the Department of the Environment, Climate and Communications and the associated administration costs were charged to Vote 29, Environment, Climate and Communications. The Environment Fund ceased on 30 June 2023 being replaced by the Circular Economy Fund.

The financial statements of the fund have been prepared on an accruals basis for the eighteen-month period ended 30 June 2023 in a form and manner approved by the Minister for the Environment, Climate and Communications. The financial statements have been prepared on a going concern basis as the activities will continue within the Circular Economy Fund with the accounting policies set out below. For ease of interpretation, throughout the financial statements, 2023 represents the eighteen-month period from 1 January 2022 to 30 June 2023 and comparable figures reported in 2021 represents the twelve-month period from 1 January 2021 to 31 December 2021.

3. Funding Policy

The Environment Fund is funded through receipts from Local Authorities in respect of landfill levies and receipts from the Office of Revenue Commissioners in respect of plastic bag levies. As at 30 June 2023 there were two bank accounts held with Danske Bank, one deposit bank account for receipts and a second payment account. Funds in the receipts bank account were transferred to the payment bank account for disbursement to the relevant payees. Prior to the opening of the Danske Bank accounts, there were two bank accounts held with Bank of Ireland which were closed in May 2022.

4. Income

Income to the fund is recognised as follows:

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

(Environmental Levy) (Plastic Bag) (Amendment) (No. 2) Regulations 2007 (S.I. No. 167/2007).

5. Expenditure

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

- Research and development, administration, national and international environmental contribution budgeted allocations are claimed by approved bodies such as the Environmental Protection Agency and various international organisations.
- Local Authorities and other organisations submit claims that fulfil the conditions of the approved schemes.
- Goods and services are received.
- Collection costs incurred by the Office of the Revenue Commissioners in respect of the collection of the environmental levy on the supply of plastic bags are reimbursed from the Environment Fund as agreed under an operation and services level agreement with the Office of the Revenue Commissioners.

6. Transfer of assets and liabilities on cessation of fund

Any monies accruing to the benefit of the Environment Fund on or before 30 June 2023, which have not been credited to the Environment Fund, shall accrue to the benefit of the Circular Economy Fund and shall be paid into the Circular Economy Fund.

Any liabilities of the Environment Fund as at 30 June 2023 become liabilities of the Circular Economy Fund and shall be discharged by the Minister from the Circular Economy Fund.

Following the cessation of the Environment Fund on 30 June 2023 any reference to the Environment Fund in any enactment or instrument under an enactment shall be construed as a reference to the Circular Economy Fund.

Any projects which had been commenced and committed to within the Environment Fund will be completed within the Circular Economy fund.

Statement of Income and Expenditure


Statement of Income and Expenditure for the eighteen-month period ended 30 June 2023

	<u>Notes</u>	2022/2023 ^b €	2021 €
<u>Income</u>			
Environmental levy on the landfill of waste	1	12,703,115	8,488,406
Environmental levy on plastic bags	2	2,384,547	3,355,231
Interest received	3	660	-
Total income		<u>15,088,322</u>	<u>11,843,637</u>
<u>Expenditure</u>			
Enforcement initiatives	4	4,423,396	4,215,428
Contributions to national and international bodies	5	2,785,674	1,476,198
Circular Economy ^a	6	1,365,039	353,464
Environment awareness	7	4,095,000	2,167,000
Anti-litter initiatives	8	1,610,637	1,719,481
Regional waste management planning	9	600,000	400,000
Environmental levy collection costs	10	611,999	401,844
Pollution control/air climate	11	80,563	15,655
Other	12	300,204	210,149
Total expenditure	13	<u>15,872,512</u>	<u>10,959,219</u>
Surplus/(deficit) for the period		<u>(784,190)</u>	<u>884,418</u>

Note ^a The 2021 comparative figure for “other” has changed from the 2021 Financial Statements as Circular Economy expenditure reported under “other” in 2021 has been reclassified to a separate line item for comparison purposes.

Note ^b Income and expenditure from 1 January 2022 to 30 June 2023 reported in 2023 (eighteen-month period cessation account) and income and expenditure from 1 January 2021 to 31 December 2021 reported in 2021.

The Statement of Accounting Policies on pages 7 to 8 and notes 1 to 18 form part of these financial statements.

Signed: 

Oonagh Buckley
Secretary General

Date: 28 February 2024

Statement of Financial Position


Statement of Financial Position as at 30 June 2023

	<u>Notes</u>	2023 €	2021 ^a €
<u>Current assets</u>			
Accrued income	14	953,551	2,314,778
Prepayments	15	689,193	228,155
Bank ^b	16	5,839,034	4,419,753
		<u>7,481,778</u>	<u>6,962,686</u>
<u>Current liabilities</u>			
Accrued expenses	17	1,315,724	11,981
Revenue Commissioners	18	1,580	2,041
		<u>1,317,304</u>	<u>14,022</u>
Net current assets		6,164,474	6,948,664
Net assets		<u>6,164,474</u>	<u>6,948,664</u>
Represented by			
Opening Reserves as at 1 January		6,948,664	6,064,246
Surplus for the period		(784,190)	884,418
		<u>6,164,474</u>	<u>6,948,664</u>

Note ^a 2021 figures reported as at 31 December 2021.

Note ^b The 2021 comparative figure for banks has changed from the 2021 financial statements figure due to the reclassification of the Danske Bank deposit account from investments to bank.

The Statement of Accounting Policies on pages 7 to 8 and notes 1 to 18 form part of these financial statements.

Signed: 
Oonagh Buckley
Secretary General

Date: 28 February 2024

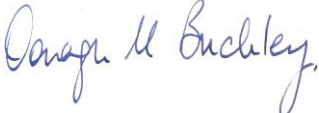
Statement of Cash Flows

Statement of Cash Flows for the eighteen-month period ended 30 June 2023

	2022/2023	2021 ^a
	€	€
Reconciliation of surplus to net cash flow inflow from operating activities		
Surplus/(deficit) for the period	(784,190)	884,418
Deposit interest earned	660	-
(Increase)/decrease in levies due and prepayments	900,189	(387,970)
Increase/(decrease) in accrued expenses	1,303,282	(606,903)
Net cash inflow/(outflow) from operating activities	<u>1,419,941</u>	<u>(110,455)</u>
Cash flow statement		
Net cash flow from operating activities	1,419,941	(110,455)
Return on investments and servicing of finance		
Interest earned	(660)	-
	<u>1,419,281</u>	<u>(110,455)</u>
Reconciliation of net cash flows to movement in net funds		
Changes in net funds resulting from cash flows		
Net funds at the beginning of the year	4,419,753	4,530,208
Net funds at the end of the period	5,839,034	4,419,753
Increase/(decrease) in cash in the period	<u>1,419,281</u>	<u>(110,455)</u>

Note ^a 2021 figures reported are for a twelve-month period.

The Statement of Accounting Policies on Pages 7 to 8 and Notes 1 to 18 form part of these financial statements.

Signed: 
Oonagh Buckley
Secretary General

Date: 28 February 2024

Notes to the Financial Statements

1. Environmental levy on the landfill of waste

This is the environmental levy on the landfill of waste receivable from Local Authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011.

	2022/2023	2021
	€	€
Privately operated landfills		
Levy on landfill of waste	12,925,654	8,637,956
Interest in respect of late payments	41	-
Local Authority administration costs	<u>(222,850)</u>	<u>(150,000)</u>
	<u>12,702,845</u>	<u>8,487,956</u>
Unauthorised landfills		
Levy on landfill of waste	1,350	2,250
Local Authority administration costs	<u>(1,080)</u>	<u>(1,800)</u>
	270	450
	<u>12,703,115</u>	<u>8,488,406</u>

2. Environmental levy on plastic bags

This is the environmental levy on plastic bags, receivable from the Office of the Revenue Commissioners, in respect of revenue collected through the sale of plastic bags. Receipts have decreased mainly due to ongoing efforts to reduce use of single-use plastic bags to which the levy applies.

	2022/2023	2021
	€	€
Levy on Plastic Bags	<u>2,384,547</u>	<u>3,355,231</u>

3. Interest received

This is interest earned on Danske Bank deposit account.

	2022/2023	2021
	€	€
Bank Interest	<u>660</u>	<u>-</u>

4. Enforcement initiatives

Enforcement funding is provided to support the work of the Waste Enforcement Regional Lead Authorities (WERLAs) and other enforcement funding which supports individual Local Authorities in waste enforcement actions against suspected large scale illegal waste operators.

This heading also provides funding for anti-dumping initiatives and expenditure relating to regional waste management offices.

	2022/2023	2021
	€	€
Waste enforcement funding	453,942	208,293
Waste enforcement regional lead authorities	925,479	960,486
Waste policy consultancies	13,153	-
Anti-dumping initiatives	2,829,546	2,915,233
Regional waste management offices	201,276	131,416
	<u>4,423,396</u>	<u>4,215,428</u>

5. Contributions to national and international bodies

This figure represents Ireland's national mandatory and voluntary contributions to organisations concerned with the protection of the environment.

	2022/2023	2021
	€	€
Environmental radiation policy	<u>2,785,674</u>	<u>1,476,198</u>

6. Circular Economy

A circular economy is an economy in which waste and resource use is minimised, and the value of products and materials is maintained for as long as possible and when a product has reached the end of its life, its parts can then be used again and again to create further useful products.

Circular Economy support projects which work in the circular economy space with the aim of both advancing the circular economy in Ireland and raising awareness of the need to transition to the circular economy. The funds directly support the growth of the circular economy in Ireland and provide high-profile examples of best practice to inspire others.

	2022/2023	2021
	€	€
Circular Economy	<u>1,365,039</u>	<u>353,464</u>

7. Environmental awareness

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

	2022/2023	2021
	€	€
Irish environmental network (ENGO) core /capacity and project funding	3,375,000	1,764,000
<i>Grant assistance</i>		
Green schools	300,000	200,000
Young environment awards	180,000	90,000
European environment bureau	-	5,000
Green awards	232,500	100,000
Aarhus awareness	-	3,000
Young economist of the year	7,500	5,000
	<u>4,095,000</u>	<u>2,167,000</u>

8. Anti-litter initiatives

This figure represents expenditure on a range of initiatives including:

	2022/2023	2021
	€	€
Local authority anti-litter awareness grants	848,556	1,414,472
National spring clean	329,513	211,007
National litter pollution monitoring system	77,706	60,483
Irish business against litter national litter league	54,868	33,519
Picker pals school programme	299,994	-
	<u>1,610,637</u>	<u>1,719,481</u>

9. 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, published in May 2015, which will be replaced by a National Waste Management Plan 2023-2029 due for publication later in 2023.

	2022/2023	2021
	€	€
Grant for regional waste management planning offices	<u>600,000</u>	<u>400,000</u>

10. 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.

	2022/2023	2021
	€	€
Collection costs payable to the Office of the Revenue Commissioners	<u>611,999</u>	<u>401,844</u>

11. Pollution control air/climate

This figure represents expenditure incurred at reducing air pollution.

	2022/2023	2021
	€	€
Climate mitigation	-	15,655
Air pollution control	80,563	-
	<u>80,563</u>	<u>15,655</u>

12. Other

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

	2022/2023	2021^a
	€	€
Sustainable development goals initiatives	250,688	30,276
Sustainable initiatives	15,385	14,647
Food waste prevention	9,961	-
EU promotion of LIFE applications	9,000	7,500
Producer responsibility initiatives	11,250	7,500
Innovation fund NCP activity	3,389	-
National Economic and Social Council	-	99,967
Working time reduction research	-	50,000
Bank charges	531	259
	<u>300,204</u>	<u>210,149</u>

Note ^a The 2021 comparative figure for “other” has changed from the 2021 Financial Statements due to the reclassification of €353,464 reported under Waste Prevention in “other” in 2021 to note 6 Circular Economy.

13. Expenditure

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

	2022/2023	2021
	€	€
Local Authority programmes and initiatives	5,709,089	6,029,899
Contributions to national and international bodies	7,316,817	3,435,198
Other	2,846,606	1,494,122
	<u>15,872,512</u>	<u>10,959,219</u>

14. Accrued income

Amounts owed to the Environment Fund as at 30 June 2023.

	2023	2021
	€	€
Levy on privately operated landfills due from Local Authorities	641,846	1,269,320
Levy on unauthorised landfills due from Local Authorities	120	150
Plastic bag levy income due from Revenue	311,585	1,045,308
	<u>953,551</u>	<u>2,314,778</u>

On 15th February 2024, €5m was received into the Circular Economy Fund in settlement of a determination by the Tax Appeals Commission (TAC) regarding environmental levies on plastic bags. This determination, dated 6th September 2023, rejected an appeal by a large supermarket chain relating to tax assessments of €8.5 million concerning uncollected levies on certain plastic bags over a four-year period between 2004 and 2008. In November 2009, the Revenue Commissioners issued Notices of Assessment in the amount of €36.5m but in November 2021, following a detailed review by the Revenue Commissioners, this amount was revised to €8.5m. The determination (150TACD2023) was published on the TAC website in October 2023.

15. Prepayments

	2022/2023	2021
	€	€
Subscriptions to international organisations	689,193	228,155
- Environmental radiation policy		

16. Bank

This represents the balance in the Environment Fund's two bank accounts held with Danske Bank as at 30 June 2023. Two bank accounts held with Bank of Ireland were closed by the Department on 16 May 2022.

	2023	2021 ^a
	€	€
Balance in receipt account	5,832,878	4,417,732
Balance in payment account	6,156	2,021
	<u>5,839,034</u>	<u>4,419,753</u>

Note ^a The 2021 comparative figure for banks has changed from the 2021 financial statements figure due to the reclassification of the Danske Bank deposit account from investments to bank. In May 2021, the Investments account with the Housing Finance Agency was closed and the balance was transferred to a new Danske Bank deposit account under the Government Banking Framework.

17. Accruals

Amounts owed by the Environment Fund as at 30 June 2023.

	2023 ^b	2021
	€	€
Accrued expenses		
Circular Economy	390,717	11,981
Anti-litter initiatives	199,956	-
Regional waste management planning	200,000	-
Collection costs in respect of plastic bag levy	205,000	-
Environmental awareness	240,000	-
Sustainable development goals initiatives	9,301	-
Producer responsibility initiatives	3,750	-
Enforcement initiatives	67,000	-
	<u>1,315,724</u>	<u>11,981</u>

Note ^b The large increase in accrued expenses at 30 June 2023 is due to the timing of the cessation account being mid-year.

18. Revenue Commissioners

	2023	2021
	€	€
Professional Service Withholding Tax (PSWT)	<u>1,580</u>	<u>2,041</u>



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

An Ciste Comhshaoil – Cuntas Scoir

Ráitis Airgeadais don tréimhse ón 1 Eanáir 2022 go dtí an 30 Meitheamh 2023

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Ráiteas ón Oifigeach Cuntasaíochta faoi Rialú Inmheánach Airgeadais

Freagracht as an gCóras um Rialú Inmheánach Airgeadais

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

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

Timpeallacht Rialaithe Airgeadais

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

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

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

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

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

Iniúchadh Inmheánach agus Coiste Iniúcháireachta

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



Sínte:

Oonagh Buckley
Ard-Rúnaí

Dáta: 28 Feabhra 2024

Tuarascáil an Ard-Reachtair Cuntas agus Ciste



Ard-Reachtair Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

An Ciste Comhshaoil – Cuntas Scoir

Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Comhshaoil (atá díscailte anois) a d'ullmhaigh an Roinn Comhshaoil, Aeráide agus Cumarsáide don tréimhse 18 mí dar críoch an 30 Meitheamh 2023 faoi alt 9(5) den Acht um an nGeilleagar Ciorclach agus Forálacha Ilghnéitheacha, 2022. Cuimsíonn na ráitis airgeadais an ráiteas faoi bheartais chuntasaíochta, an ráiteas faoi ioncam agus caiteachas, an ráiteas faoin staid airgeadais, an ráiteas faoi shreabhadh airgid, agus na nótaí gaolmhara.

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

- na hidirbhearta ar an gCiste Comhshaoil don tréimhse 18 mí dar críoch an 30 Meitheamh 2023, agus
- iarmhéid an Chiste ag an 30 Meitheamh 2023.

Bonn na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idimáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idimáisiúnta na nUasfhoras Iniúchóireachta.

Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm faoi na caighdeáin sin. Táim neamhspleách ar an Roinn Comhshaoil, Aeráide agus Cumarsáide agus chomhlíon mé na freagrachtaí eitiúla eile atá orm de réir na gcaighdeán.

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

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

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

Níl aon rud le tuairisciú agam ina leith sin.

Seamus McCarthy
An tArd-Reachtair Cuntas agus Ciste

26 Márta 2024

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí na Roinne Comhshaoil, Aeráide agus Cumarsáide

Tá an Roinn freagrach as na nithe seo a leanas:

- na ráitis airgeadais a ullmhú san fhormaid arna sonraí ag an Aire Comhshaoil, Aeráide agus Cumarsáide de réir alt 9(4) den Acht um an nGeilleagar Ciorclach agus Forálacha Ilghnéitheacha, 2022
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais idirbhearta an Chiste Comhshaoil don tréimhse agus iarmhéid an Chiste ag deireadh na tréimhse
- rialtacht na n-idirbheart a chinntiú, agus
- cibé rialú inmheánach a mheasann sí a bheith riachtanach chun ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, bíodh calaois nó earráid mar chúis leis.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoi alt 9(5) den Acht ráitis airgeadais an Chiste Comhshaoil a iniúchadh agus tuairisciú orthu do Thithe an Oireachtais.

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

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

- Déanaim sainaithint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha a bheith sna ráitis airgeadais, bíodh calaois nó earráid mar chúis leis; ceapaim nósanna imeachta iniúcháireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bonn a thabhairt do mo thuairim. Is airde an baol nach mbraithfí míráiteas ábhartha de bharr calaoise ná de bharr earráide, toisc go bhféadfadh claonphárteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.

- Gnóthaím tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúcháireachta a cheapadh atá cuí sna himthosca, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chuí atá na beartais chuntasaíochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaíochta agus an nochtadh gaolmhar.

Déanaim cumarsáid leis an Roinn maidir le raon feidhme agus uainiú beartaithe an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnamh shuntasacha i rialú inmheánach a shainaithním le linn m'iniúchta, i measc ábhair eile.

Tuairiscím trí eisceacht i gcás, i mo thuairimse,

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

Ráiteas faoi rialú inmheánach airgeadais

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

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

Tuairisciú ar ábhair eile

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

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

Ráiteas faoi Bheartais Chuntasaíochta

1. Cuspóir an Chiste Comhshaoil

Is é cuspóir an Chiste Comhshaoil ná gníomhaíochtaí comhshaoil agus tacaíochtaí comhshaoil a chistiú.

2. Bunús na gCuntas

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

Bhainistigh an Roinn Comhshaoil, Aeráide agus Cumarsáide an Ciste Comhshaoil don tréimhse ocht mí dhéag dar críoch an 30 Meitheamh 2023, agus cuireadh na costais riaracháin ghaolmhara ar Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid. Scoireadh den Chiste Comhshaoil an 30 Meitheamh 2023, agus an Ciste um an nGeilleagar Ciorclach ag teacht isteach ina áit.

Ullmhaíodh ráitis airgeadais an chiste ar bhonn fabhrúithe don tréimhse ocht mí dhéag dar críoch an 30 Meitheamh 2023 i bhfoirm agus ar mhodh a cheadaigh an tAire Comhshaoil, Aeráide agus Cumarsáide. Ullmhaíodh na ráitis airgeadais ar bhonn gnóthais leantaigh toisc go leanfaidh na gníomhaíochtaí ar aghaidh laistigh den Chiste um an nGeilleagar Ciorclach leis na beartais chuntasaíochta atá leagtha amach thíos. Chun léiriú a éascú, is amhlaidh, ar fud na ráiteas airgeadais, is ionann 2023 agus an tréimhse ocht mí dhéag ón 1 Eanáir 2022 go dtí an 30 Meitheamh 2023 agus is ionann na figiúirí inchomparáide a tuairiscíodh sa bhliain 2021 agus an tréimhse dhá mhí dhéag ón 1 Eanáir 2021 go dtí an 31 Nollaig 2021.

3. Beartas Cistiúcháin

Cistítear an Ciste Comhshaoil trí fháltais ó Údaráis Áitiúla i ndáil le tobhaigh ar líontaí talún agus trí fháltais ó Oifig na gCoimisinéirí Ioncaim i ndáil le tobhaigh ar mhálaí plaisteacha. Amhail an 30 Meitheamh 2023, bhí dhá chuntas bainc ann a sealbhaíodh le Danske Bank: cuntas bainc taisce le haghaidh fáltas; agus cuntas íocaíochtaí eile. Aistríodh na cistí sa chuntas bainc fáltas chuig an gcuntas bainc íocaíochtaí lena n-eisíoc leis na híocaíthe ábhartha. Sular osclaíodh na cuntais le Dankse Bank, bhí dhá chuntas bainc ann a sealbhaíodh le Banc na hÉireann. Dúnadh na cuntais sin i mí na Bealtaine 2022.

4. Ioncam

Aithnítear ioncam an chiste mar a leanas:

- Tá na tobhaigh chomhshaoil ar dhramhaíl a chur i líonadh talún bunaithe ar thonnáiste na dramhaíola a thaisctear i saoráidí poiblí agus príobháideacha líonadh talún ag rátaí arna sócrú ag an Aire Comhshaoil, Aeráide agus Cumarsáide. Is ar bhonn fabhrúithe a aithnítear fáltais ó thobhaigh chomhshaoil.
- Gearrtar ús ar íocaíochtaí déanacha ag ráta 0.0322% in aghaidh an lae faoi alt 13(e) den Acht Comhshaoil (Forálacha Ilghnéitheacha), 2011. Féadfaidh údaráis áitiúla ús a ghearradh i leith mainneachtainí agus íocaíochtaí déanacha ag oibrítheoirí príobháideacha agus féadfaidh siad an t-ús sin a aisghabháil mar fhiachas conartha trí na cúirteanna.
- Féadfaidh údaráis áitiúla suas le 2% (€50,000 ar a mhéad in aghaidh na bliana) a asbhaint ó thobhaigh is iníoctha i leith saoráidí líonadh talún atá faoi oibriú príobháideach agus féadfaidh siad suas le 80% a asbhaint ó thobhaigh is iníoctha i leith saoráidí neamhúdaráithe líonadh talún. Féadfaidh údaráis áitiúla na suimeanna sin a choinneáil chun freastal ar na costais a thabhaíonn siad i leith bailiú agus forfheidhmiú.
- Is ionann an tobhach comhshaoil ar mhálaí plaisteacha a sholáthar agus an tsuim a bhailíonn Oifig na gCoimisinéirí Ioncaim de réir na Rialachán um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach), 2001 (I.R. Uimh. 605 de 2001), arna leasú leis na Rialachán um Bainistiú Dramhaíola (Tobhach Comhshaoil) (Mála Plaisteach) (Leasú) (Uimh. 2), 2007 (I.R. Uimh. 167 de 2007).

5. Caiteachas

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

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

6. Aistriú sócmhainní agus dliteanas ar scor den chiste

Maidir le haon airgead a fabhraíodh chun tairbhe an Chiste Comhshaoil roimh an 30 Meitheamh 2023 nó ar an dáta sin agus nár cuireadh do shochar an Chiste Comhshaoil, fabhrófar é chun tairbhe an Chiste um an nGeilleagar Ciorclach agus íocfar é isteach sa Chiste um an nGeilleagar Ciorclach.

Maidir le haon dliteanais de chuid an Chiste Comhshaoil amhail an 30 Meitheamh 2023, tagann siad chun bheith ina ndliteanais de chuid an Chiste um an nGeilleagar Ciorclach agus urscaoilfidh an tAire iad ón gCiste um an nGeilleagar Ciorclach.

Tar éis scor den Chiste Comhshaoil an 30 Meitheamh 2023, déanfar aon tagairt don Chiste Comhshaoil in aon achtachán nó in aon ionstraim faoi achtachán a fhorléiriú mar thagairt don Chiste um an nGeilleagar Ciorclach.

Maidir le haon tionscadail a tosaíodh agus a gealladh laistigh den Chiste Comhshaoil, cuirfear i gcrích iad laistigh den Chiste um an nGeilleagar Ciorclach.

Ráiteas faoi Ioncam agus Caiteachas

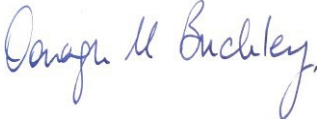
Ráiteas faoi Ioncam agus Caiteachas don tréimhse ocht mí dhéag dar críoch an 30 Meitheamh 2023

	<u>Nótaí</u>	<u>2022/2023^b</u> €	<u>2021</u> €
<u>Ioncam</u>			
Tobhach comhshaoil ar dhramhaíl a chur i líonadh talún	1	12,703,115	8,488,406
Tobhach comhshaoil ar mhálaí plaisteacha	2	2,384,547	3,355,231
Ús a fuarthas	3	660	-
Ioncam iomlán		<u>15,088,322</u>	<u>11,843,637</u>
<u>Caiteachas</u>			
Tionscnaimh forfheidhmiúcháin	4	4,423,396	4,215,428
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	5	2,785,674	1,476,198
An Geilleagar Ciorclach ^a	6	1,365,039	353,464
Feasacht ar an gcomhshaoil	7	4,095,000	2,167,000
Tionscnaimh frithbhurscair	8	1,610,637	1,719,481
Pleanáil réigiúnach bainistíochta dramhaíola	9	600,000	400,000
Costais a bhaineann leis an tobhach comhshaoil a bhailiú	10	611,999	401,844
An aeráid agus rialú ar aerthruailliú	11	80,563	15,655
Eile	12	300,204	210,149
Caiteachas iomlán	13	<u>15,872,512</u>	<u>10,959,219</u>
Barrachas/(easnamh) don tréimhse		<u>(784,190)</u>	<u>884,418</u>

Nóta ^a Tháinig athrú ar fhiigiúr comparáideach na bliana 2021 le haghaidh “eile” ó Ráitis Airgeadais na bliana 2021 toisc gur athaicmíodh caiteachas Geilleagair Chiorclaigh a tuairiscíodh faoi “eile” sa bhliain 2021 mar mhír líne leithleach chun críocha comparáide.

Nóta ^b Ioncam agus caiteachas ón 1 Eanáir 2022 go dtí an 30 Meitheamh 2023 a tuairiscíodh sa bhliain 2023 (cuntas scoir tréimhse ocht mí dhéag) agus ioncam agus caiteachas ón 1 Eanáir 2021 go dtí an 31 Nollaig 2021 a tuairiscíodh sa bhliain 2021.

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar leathanaigh 7 go 8 agus nótaí 1 go 18 mar chuid de na ráitis airgeadais seo.

Sínithe: 
Oonagh Buckley
Ard-Rúnaí

Dáta: 28 Feabhra 2024

Ráiteas faoin Staid Airgeadais

Ráiteas faoin Staid Airgeadais amhail an 30 Meitheamh 2023

	<u>Nótaí</u>	2023 €	2021 ^a €
<u>Sócmhainní reatha</u>			
Ioncam fabhraithe	14	953,551	2,314,778
Réamhíocaíochtaí	15	689,193	228,155
Banc ^b	16	5,839,034	4,419,753
		<u>7,481,778</u>	<u>6,962,686</u>
<u>Dliteanais reatha</u>			
Speansais fhabhraithe	17	1,315,724	11,981
Na Coimisinéirí Ioncaim	18	1,580	2,041
		<u>1,317,304</u>	<u>14,022</u>
Glansócmhainní reatha		6,164,474	6,948,664
Glansócmhainní		<u>6,164,474</u>	<u>6,948,664</u>
Arna léiriú ag			
Cúlchistí Tosaigh ag an 1 Eanáir		6,948,664	6,064,246
Barrachas don tréimhse		(784,190)	884,418
		<u>6,164,474</u>	<u>6,948,664</u>

Nóta ^a Tuairiscíodh figiúirí na bliana 2021 amhail an 31 Nollaig 2021.

Nóta ^b Tháinig athrú ar fhiigiúr comparáideach na bliana 2021 do bhainc ó fhiigiúr ráitis airgeadais na bliana 2021 toisc gur athaicmíodh cuntas taisce Danske Bank ó infheistíochtaí chuig banc.

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar leathanaigh 7 go 8 agus nótaí 1 go 18 mar chuid de na ráitis airgeadais seo.

Sínithe:


Oonagh Buckley
Ard-Rúnaí

Dáta: 28 Feabhra 2024

Ráiteas faoi Shreabhadh Airgid

Ráiteas faoi Shreabhadh Airgid don tréimhse ocht mí dhéag dar críoch an 30 Meitheamh 2023

	2022/2023 €	2021 ^a €
Réiteach an bharrachais leis an nglan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin		
Barrachas/(easnamh) don tréimhse	(784,190)	884,418
Ús ar thaiscí a tuilleadh	660	-
(Méadú)/laghdú i dtobhaigh atá dlite agus réamhíocaíochtaí	900,189	(387,970)
Méadú/(laghdú) i speansais fhabhráithe	1,303,282	(606,903)
Glan-insreabhadh/(Glan-eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin	1,419,941	(110,455)
Ráiteas faoi shreabhadh airgid		
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	1,419,941	(110,455)
Toradh ar infheistíochtaí agus fónamh maoiniúcháin		
Ús a tuilleadh	(660)	-
	1,419,281	(110,455)
Réiteach an ghlansreafa airgid leis an ngluaiseacht i nglanchistí		
Athruithe i nglanchistí de bharr sreabhadh airgid		
Glanchistí i dtús na bliana	4,419,753	4,530,208
Glanchistí ag deireadh na tréimhse	5,839,034	4,419,753
Méadú/(laghdú) in airgead sa tréimhse	1,419,281	(110,455)

Nóta ^a Is le haghaidh tréimhse dhá mhí dhéag atá figiúirí na bliana 2021 a tuairiscíodh.

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar Leathanaigh 7 go 8 agus Nótaí 1 go 18 mar chuid de na ráitis airgeadais seo.

Sínithe: 

Oonagh Buckley
Ard-Rúnaí

Dáta: 28 Feabhra 2024

Nótaí leis na Ráitis Airgeadais

1. Tobhach comhshaoil ar dhramhaíl a chur i líonadh talún

Is é seo an tobhach comhshaoil ar dhramhaíl a chur i líonadh talún is infhaighte ó Údarás Áitiúla, glan ar aon suimeanna a choinníonn siad faoi na Rialacháin um Bainistiú Dramhaíola (Tobhach Comhshaoil), 2011.

	2022/2023	2021
	€	€
Líontaí talún atá faoi oibriú príobháideach		
Tobhach ar dhramhaíl a chur i líonadh talún	12,925,654	8,637,956
Ús i leith íocaíochtaí déanacha	41	-
Costais riaracháin na nÚdarás Áitiúil	(222,850)	(150,000)
	<u>12,702,845</u>	<u>8,487,956</u>
Líontaí talún neamhúdaraithe		
Tobhach ar dhramhaíl a chur i líonadh talún	1,350	2,250
Costais riaracháin na nÚdarás Áitiúil	(1,080)	(1,800)
	<u>270</u>	<u>450</u>
	<u>12,703,115</u>	<u>8,488,406</u>

2. Tobhach comhshaoil ar mhálaí plaisteacha

Is é seo an tobhach comhshaoil ar mhálaí plaisteacha is infhaighte ó Oifig na gCoimisinéirí Ioncaim i leith ioncam a bhailítear trí mhálaí plaisteacha a dhíol. Ba í an chúis phríomha ar tháinig laghdú ar fháltais ná na hiarrachtaí atá ar bun laghdú a dhéanamh ar an úsáid a bhaintear as málaí plaisteacha aonúsáide a bhfuil feidhm ag an tobhach maidir leo.

	2022/2023	2021
	€	€
Tobhach ar Mhálaí Plaisteacha	<u>2,384,547</u>	<u>3,355,231</u>

3. Ús a fuarthas

Is ús a thuilltear ar chuntas taisce Danske Bank é seo.

	2022/2023	2021
	€	€
Ús Bainc	<u>660</u>	<u>-</u>

4. Tionscnaimh forfheidhmiúcháin

Soláthraítear cistiú forfheidhmiúcháin chun tacú le hobair na bPríomhúdarás Réigiúnach um Fhorfheidhmiú Dramhaíola. Soláthraítear cistiú forfheidhmiúcháin freisin chun tacú le hÚdaráis Áitiúla aonair tabhairt faoi bhearta forfheidhmiúcháin dramhaíola in aghaidh oibrítheoirí a bhfuil drochamhras ann go mbíonn siad ag gabháil do dhramhaíl neamhdhleathach ar mhórsála.

Soláthraítear leis an gceannteideal seo freisin cistiú do thionscnaimh frithdhumpála agus do chaiteachas a bhaineann le hoifigí réigiúnacha bainistíochta dramhaíola.

	2022/2023	2021
	€	€
Cistiú forfheidhmiúcháin dramhaíola	453,942	208,293
Príomhúdaráis réigiúnacha um fhorfheidhmiú dramhaíola	925,479	960,486
Comhairleacht maidir leis an mbeartas dramhaíola	13,153	-
Tionscnaimh frithdhumpála	2,829,546	2,915,233
Oifigí réigiúnacha bainistíochta dramhaíola	201,276	131,416
	<u>4,423,396</u>	<u>4,215,428</u>

5. Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta

Is ionann an figiúr seo agus na ranníocaíochtaí náisiúnta éigeantacha agus deonacha a dhéanann Éire le heagraíochtaí a phléann leis an gcomhshaol a chosaint.

	2022/2023	2021
	€	€
An beartas um radaíocht comhshaoil	<u>2,785,674</u>	<u>1,476,198</u>

6. An Geilleagar Ciorclach

Is é is geilleagar ciorclach ann ná geilleagar ina n-íoslaghdaítear úsáid dramhaíola agus acmhainní, ina ndéantar luach na dtáirgí agus na n-ábhar a chothabháil ar feadh na tréimhse is faide is féidir agus inarb amhlaidh, nuair a shroicheann táirge deireadh a shaolré, is féidir a chomhpháirteanna a úsáid arís agus arís eile chun táirgí úsáideacha eile a chruthú.

Tacaíonn Geilleagar Ciorclach le tionscadail a oibríonn sa spás geilleagair chiorclaigh chun an geilleagar ciorclach a chur ar aghaidh in Éirinn agus chun feasacht a mhúscailt ar an ngá le haistriú chuig an ngeilleagar ciorclach. Tacaíonn na cistí go díreach le fás an gheilleagair chiorclaigh in Éirinn agus is samplaí iomráiteacha den dea-chleachtas iad chun inspioráid a thabhairt do chinn eile.

	2022/2023	2021
	€	€
An Geilleagar Ciorclach	<u>1,365,039</u>	<u>353,464</u>

7. Feasacht ar an gcomhshaol

Is ionann an figiúr seo agus caiteachas ar fheasacht ar an gcomhshaol a mhéadú agus ar fhothú acmhainneachta i measc Eagraíochtaí Neamhrialtasacha Comhshaoil.

	2022/2023	2021
	€	€
Líonra Comhshaoil na hÉireann – croíchistiú/cistiú le haghaidh fothú acmhainneachta agus tionscadal	3,375,000	1,764,000
<i>Cúnamh deontais</i>		
Scoileanna glasa	300,000	200,000
Gradaim na gcomhshaoilaithe óga	180,000	90,000
An Biúró Eorpach Comhshaoil	-	5,000
Gradaim ghlasa	232,500	100,000
Feasacht ar Choinbhinsiún Aarhus	-	3,000
Eacnamaí óg na bliana	7,500	5,000
	<u>4,095,000</u>	<u>2,167,000</u>

8. Tionscnaimh frithbhruscair

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

	2022/2023	2021
	€	€
Deontais feasachta frithbhruscair d'údaráis áitiúla	848,556	1,414,472
An glantachán náisiúnta earraigh	329,513	211,007
An córas náisiúnta faireacháin ar thruailliú ó bhruscar	77,706	60,483
Sraith náisiúnta bruscair Irish Business Against Litter	54,868	33,519
Clár scoileanna 'Picker Pals'	299,994	-
	<u>1,610,637</u>	<u>1,719,481</u>

9. Pleanáil réigiúnach bainistíochta dramhaíola

Is ionann an figiúr seo agus na híocaíochtaí a rinneadh chun tacú le trí phríomhúdarás réigiúnacha um pleanáil bainistíochta dramhaíola, a bunaíodh chun comhordú agus cur chun feidhme na dtrí Phlean Bainistíochta Dramhaíola 2015-2021 a foilsíodh i mí na Bealtaine 2015 a fhormhaoirsiú, ar pleananna iad a dtiocfaidh Plean Náisiúnta Bainistíochta Dramhaíola 2023-2029 atá le foilsiú amach sa bhliain 2023 isteach ina n-áit.

	2022/2023	2021
	€	€
Deontas d'oifigí réigiúnacha um pleanáil bainistíochta dramhaíola	<u>600,000</u>	<u>400,000</u>

10. Costais a bhaineann leis an tobhach comhshaoil a bhailiú

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

	2022/2023	2021
	€	€
Costais bhailiúcháin is infoctha le hOifig na gCoimisinéirí loncaim	611,999	401,844

11. An aeráid agus rialú ar aerthruailliú

Is ionann an figiúr seo agus an caiteachas a tabhaíodh chun aerthruailliú a laghdú.

	2022/2023	2021
	€	€
Maolú aeráide	-	15,655
Rialú ar aerthruailliú	80,563	-
	80,563	15,655

12. Eile

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

	2022/2023	2021 ^a
	€	€
Tionscnaimh spriocanna forbartha inbhuanaithe	250,688	30,276
Tionscnaimh inbhuanaithe	15,385	14,647
Dramhbhia a chosc	9,961	-
Cur chun cinn an Aontais Eorpaigh ar iarratais ar an gclár LIFE	9,000	7,500
Tionscnaimh freagrachta táirgeora	11,250	7,500
Gníomhaíocht an chiste nuálaíochta maidir leis an bPlean Gníomhaithe ar son na hAeráide	3,389	-
An Chomhairle Náisiúnta	-	99,967
Eacnamaíoch agus Sóisialach	-	50,000
Taighde ar am oibre a laghdú Táillí bainc	531	259
	300,204	210,149

Nóta ^a Tháinig athrú ar fhiigiúr comparáideach na bliana 2021 le haghaidh “eile” ó Ráitis Airgeadais na bliana 2021 toisc gur athaicmíodh suim €353,464 a tuairiscíodh faoi Dhramhaíl a Chosc in “eile” sa bhliain 2021 chuig nóta 6 – An Geilleagar Ciorclach.

13. Caiteachas

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

	2022/2023	2021
	€	€
Cláir agus tionscnaimh Údaráis Áitiúil	5,709,089	6,029,899
Ranníocaíochtaí le comhlachtaí náisiúnta agus idirnáisiúnta	7,316,817	3,435,198
Eile	2,846,606	1,494,122
	15,872,512	10,959,219

14. Ioncam fabhraithe

Suimeanna a bhí dlite don Chiste Comhshaoil amhail an 30 Meitheamh 2023.

	2023	2021
	€	€
Tobhach atá dlite ó Údaráis Áitiúla ar líontaí talún atá faoi oibriú príobháideach	641,846	1,269,320
Tobhach atá dlite ó Údaráis Áitiúla ar líontaí talún neamhúdaraíthe	120	150
Ioncam atá dlite ó na Coimisinéirí Ioncaim mar gheall ar an tobhach ar mhálaí plaisteacha	311,585	1,045,308
	953,551	2,314,778

An 15 Feabhra 2024, fuarthas €5m isteach sa Chiste um an nGeilleagar Ciorclach mar shocraíocht ar chinneadh ón gCoimisiún um Achomhairc Chánach maidir le tobhaigh chomhshaoil ar mhálaí plaisteacha. Leis an gcinneadh sin, dar dáta an 6 Meán Fómhair 2023, diúltaíodh d'achomharc ó shreang mhór ollmhargaí i ndáil le measúnuithe cánach dar luach €8.5m a bhain le tobhaigh neamhbhailithe ar mhálaí plaisteacha áirithe thar thréimhse ceithre bliana idir 2004 agus 2008. I mí na Samhna 2009, d'eisigh na Coimisinéirí Ioncaim Fógraí Measúnachta i suim €36.5m. I mí na Samhna 2021, áfach, tar éis athbhreithniú mionsonraithe ó na Coimisinéirí Ioncaim, leasaíodh an tsuim sin chuig €8.5m. Foilsíodh an cinneadh (150TACD2023) ar shuíomh Gréasáin an Choimisiúin um Achomhairc Chánach i mí Dheireadh Fómhair 2023.

15. Réamhíocaíochtaí

	2022/2023	2021
	€	€
Síntiúis le heagraíochtaí idirnáisiúnta		
- An beartas um radaíocht comhshaoil	689,193	228,155

16. Banc

Is ionann é seo agus an t-iarmhéid sa dá chuntas bainc a shealbhaigh an Ciste Comhshaoil le Danske Bank amhail an 30 Meitheamh 2023. An 16 Bealtaine 2022, dhún an Roinn dhá chuntas bainc a sealbhaíodh le Banc na hÉireann.

	2023	2021 ^a
	€	€
Iarmhéid sa chuntas fáltas	5,832,878	4,417,732
Iarmhéid sa chuntas íocaíochtaí	6,156	2,021
	5,839,034	4,419,753

Nóta ^a Tháinig athrú ar fhigiúr comparáideach na bliana 2021 do bhainc ó fhigiúr ráitis airgeadais na bliana 2021 toisc gur athaicmíodh cuntas taisce Danske Bank ó infheistíochtaí chuig banc. I mí na Bealtaine 2021, dúnadh an cuntas Infheistíochta a sealbhaíodh leis an nGníomhaireacht Airgeadais do Thithe agus, faoi Chreat Baincéireachta an Rialtais, aistríodh an t-iarmhéid chuig cuntas taisce nua a shealbhaítear le Danske Bank.

17. Fabhruithe

Suimeanna a bhí dlite ag an gCiste Comhshaoil amhail an 30 Meitheamh 2023.

	2023 ^b	2021
	€	€
Speansais fhabhraithe		
An Geilleagar Ciorclach	390,717	11,981
Tionscnaimh frithbhruscair	199,956	-
Pleanáil réigiúnach bainistíochta dramhaíola	200,000	-
Costais bhailiúcháin i ndáil leis an tobhach ar mhálaí plaisteacha	205,000	-
Feasacht ar an gcomhshaoil	240,000	-
Tionscnaimh spriocanna forbartha inbhuanaithe	9,301	-
Tionscnaimh freagrachta táirgeora	3,750	-
Tionscnaimh forfheidhmiúcháin	67,000	-
	1,315,724	11,981

Nóta ^b Tharla an méadú mór i speansais fhabhraithe ag an 30 Meitheamh 2023 mar gheall ar an gcuntas scoir a bheith i lár na bliana.

18. Na Coimisinéirí Ioncaim

Na Coimisinéirí Ioncaim	2023	2021
	€	€
Cáin Shiarchoinneálach ar Sheirbhísí Gairmiúla	1,580	2,041