



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

Climate Action Fund

Financial Statements 2022

Contents

Statement on Internal Financial Control	3
Report of the Comptroller and Auditor General	5
Statement of Accounting Policies	7
Statement of Income and Expenditure	9
Statement of Financial Position.....	10
Statement of Cash Flows	11
Notes to the Financial Statements	12

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.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

Internal Audit

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



Signed:

Date:

18/12/2023

Oonagh Buckley
Secretary General

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Climate Action Fund

Opinion on financial statements

I have audited the financial statements of the Climate Action Fund prepared by the Department of the Environment, Climate and Communications for the year ending 31 December 2022 under section 37B(6) of the National Oil Reserves Agency Act 2007 (as amended). 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 Climate Action Fund for the year ended 31 December 2022, and
- the balance of the Fund at 31 December 2022.

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 the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on 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

18 December 2023

Appendix to the report

Responsibilities of the Department of the Environment, Climate and Communications

The Department is responsible for

- the preparation of the annual financial statements in the format specified by the Minister for the Environment, Climate and Communications in accordance with section 37B(6) of the National Oil Reserves Agency Act 2007 (as amended)
- ensuring that the financial statements properly present the Climate Action Fund's transactions for the period and the balance of the Fund at the 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 37B(6) of the National Oil Reserves Agency Act 2007 (as amended) to audit the financial statements of the Climate Action 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 on internal financial control

My opinion on the financial statements does not cover the statement on 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 on 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 Climate Action Fund

The purpose of the Climate Action Fund is to fund activities and supports that contribute to the achievement of Ireland's climate and energy targets or projects and initiatives to support regions and sectors impacted by the transition to a low carbon economy.

2. Basis of Accounts

The Climate Action Fund was established, with effect from 1 August 2020, on the commencement of the National Oil Reserves Agency (Amendment) and Provision of Treasury Services Act, 2020. Part of the proceeds from the levy paid to the National Oil Reserves Agency (NORA) in respect of relevant disposals of petroleum products, after the funding requirements of NORA have been met, may be paid into the Climate Action Fund on the direction of the Minister for the Environment, Climate and Communications in each financial year. The Minister may also pay into the Climate Action Fund moneys provided by the Oireachtas and other sources in any financial year with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform.

The financial statements of the Fund have been prepared in the format directed by the Minister for the Environment, Climate and Communications. The account has been prepared on an accrual basis in accordance with the accounting policies set out below.

3. Funding Policy

The Climate Action Fund utilises one bank account. The Climate Action Fund was managed in 2022 by the Department of the Environment, Climate and Communications and the associated administration costs were charged to Vote 29, Environment, Climate and Communications.

The Climate Action Fund is funded substantially through receipts lodged into the Climate Action Fund bank account by NORA. There are also additional sources of income outlined below. Sums payable from the Climate Action Fund are also disbursed to the relevant payees from this bank account.

4. Income

Income to the fund from NORA is recognised following lodgement of funds directly by NORA into the fund in accordance with Section 37B.(7) of the National Oil Reserves Agency Act 2007, as amended by Section 15 of National Oil Reserves Agency (Amendment) and Provision of Treasury Services Act, 2020. This income is derived from proceeds from the NORA levy paid to NORA in respect of relevant disposals of petroleum products in the financial year in question, and is the amount specified in a direction from the Minister for the Environment, Climate and Communications, calculated in accordance with Section 37A.(3) of the National Oil Reserves Agency Act 2007 (as amended) and following consultation with the Minister for Public Expenditure, National Development Plan Delivery and Reform, the Minister for Finance and NORA.

All other Income to the fund is recognised in accordance with Section 37B.(8) of the National Oil Reserves Agency Act 2007 (as amended), as follows:

- Income from Government Departments and Agencies in respect of the carbon emissions associated with official air travel is recognised on a cash receipts basis when received by the Department of the Environment, Climate and Communications as the fund manager. It is the responsibility of each Department and Office to calculate their liability in accordance with the procedures set out in the Department of Public Expenditure, National Development Plan Delivery and Reform Circular 01/2020 on Offsetting the Emissions Associated with Official Air Travel.
- Receipts associated with the Ireland Energy Efficiency Investments are recognised on an accrual basis.

5. Expenditure

Expenditure from the fund is recognised in accordance with Section 37B.(9) of the National Oil Reserves Agency Act 2007 (as amended), which specifies the purposes for which payments may be made from the Climate Action Fund, and with guidelines published by the Minister for the Environment, Climate and Communications under Section 37B.(12) of the National Oil Reserves Agency Act 2007 (as amended), as follows:

- After budget allocations have been approved by the Minister, grant recipients submit claims in accordance with the terms of their grant funding agreements, which fulfil the conditions of the approved schemes.
- Goods and services are received.

Statement of Income and Expenditure

Statement of Income and Expenditure for the year ended 31 December 2022

<u>Income</u>	Notes	2022 €000	2021 €000
National Oil Reserves Agency Levy	1	92,000	96,000
Offset of greenhouse gas emissions associated with all Government air travel	2	103	75
Distribution from the Ireland Energy Efficiency Investments plc (IEEI)	3	-	1,212
Bord na Móna Bog Rehabilitation Scheme	4	-	7,637
Total Income		92,103	104,924
 <u>Expenditure</u>			
Climate Action Fund Call 1 Payments	5	2,258	1,774
Bord na Móna Bog Rehabilitation Scheme	4	12,707	7,637
Community Climate Action Programme	6	1,212	109
Total Expenditure		16,177	9,520
Surplus for Year		75,926	95,404

The Statement of Accounting Policies on pages 7 to 8 and notes 1 to 10 form part of these financial statements.

Signed:



Date: 18/12/2023


Oonagh Buckley
Secretary General

Statement of Financial Position

Statement of Financial Position as at 31 December 2022

	<u>Notes</u>	2022 €000	2021 €000
<u>Current Assets</u>			
Bank	7	218,384	142,562
Accrued income	8	102	1,212
Prepayment	9	1,105	-
		<u>219,591</u>	<u>143,774</u>
<u>Current Liabilities</u>			
Accrued expenses	6	-	109
		<u>-</u>	<u>109</u>
Net Current Assets		219,591	143,665
Net Assets		<u>219,591</u>	<u>143,665</u>
Represented by			
Reserves at 1 January		143,665	48,261
Surplus for the year		75,926	95,404
		<u>219,591</u>	<u>143,665</u>

The Statement of Accounting Policies on pages 7 to 8 and notes 1 to 10 form part of these financial statements.

Signed: 

Date: 18/12/2023


Oonagh Buckley
Secretary General

Statement of Cash Flows

Statement of Cash Flows for the year ended 31 December 2022

	2022	2021
	€000	€000
Reconciliation of surplus to net cash flow inflow from operating activities		
Surplus for the year	75,926	95,405
Decrease in accrued income	1,110	47,048
(Increase) / Decrease in prepaid grant funding	(1,105)	-
(Decrease) / Increase in accrued expenses	(109)	109
Net cash inflow from operating activities	<u>75,822</u>	<u>142,562</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	142,562	-
Net funds at the end of the year	218,384	142,562
Increase in cash in the year	<u>75,822</u>	<u>142,562</u>

The Statement of Accounting Policies on pages 7 to 8 and notes 1 to 10 form part of these financial statements.

Signed: 

Date: 18/12/2023

Oonagh Buckley
Secretary General

Notes to the Financial Statements

1. National Oil Reserves Agency Levy

This income relates to the NORA levy on relevant disposals of petroleum products. Section 37A.(2) of the National Oil Reserves Act, 2007 (as amended), permits the Minister to issue an annual Direction to NORA to pay a specified amount of the NORA levy into the Climate Action Fund. The amount due is calculated from levy monies both collected and recovered in the financial year of the Direction. In determining the amount to be transferred, the Minister considers the actual and estimated expenses of the Agency for the financial year in question and the subsequent one and must ensure that NORA has sufficient operating funds available after the directed amount is paid into the fund.

2. Offset of greenhouse gas emissions associated with all Government air travel

From 1 January 2020, all Government Departments and Offices are required to record the carbon emissions (in tonnes) associated with all official air travel, to value these emissions based on the prevailing rate of Ireland's domestic Carbon Tax in the year the travel took place and pay an amount equivalent to the travel emissions impact to the Department who is the fund manager of the Climate Action Fund. Departments may determine the optimal internal operational methodology for tracking their greenhouse gas emissions over the course of a year. However, there must be a central register maintained by each Department. This is to facilitate annual payments to the Fund Manager of the Climate Action Fund and for potential audit.

3. Distribution from the Ireland Energy Efficiency Investments plc

Government Decision S180/20/10/2372 of 5 November 2019 approved the use of all unspent monies €20,967,627 in the Energy Efficiency National Fund (EENF) on projects to be funded by the Climate Action Fund on its establishment on a statutory basis.

In September 2020, the Department obtained sanction from the Department of Public Expenditure, National Development Plan Delivery and Reform to have all remaining monies associated with the EENF, transferred to the Climate Action Fund. Pending finalisation of the legislation €707,166 was transferred from the EENF to the VOTE in 2020 to fund the Climate Action Fund approved ESB eCars project. The balance of €20,260,461 was transferred to the Climate Action Fund on 8 June 2021.

In 2021 the status of the EENF changed with new funding considered part of general Government expenditure, this new funding will not be transferred to the Climate Action Fund.

A total of €14.03 million of funding from the Energy Efficiency National Fund was invested in Ireland Energy Efficiency Investments plc (IEEI) from 2014 to 2018. In 2020, the Minister, as shareholder, received a distribution from the IEEI of €1,212,309 for the period ended 30 September 2020. Sanction for this specific distribution was received from the Department of Public Expenditure, National Development Plan Delivery and Reform on 8 December 2020 to transfer these funds to the Climate Action Fund. Pending a decision on the tax implications of this distribution, funds were held in the EENF on 31 December 2021. Confirmation that no tax liability was due was received on 4 February 2022 and the funds were transferred to the Climate Action Fund on 28 March 2022.

It is not envisaged that future distributions from the IEEI will be paid into the Climate Action Fund.

4. Bord na Móna Bog Rehabilitation Scheme

Following Government approval in November 2020, funding of €108 million was allocated from the Climate Action Fund for the Bord na Móna Bog Rehabilitation Scheme. The Scheme will protect the storage of 100 million tonnes of carbon, sequester 3.2 million tonnes of carbon out to 2050, enhance biodiversity, create 310 jobs, and will contribute to Ireland's target of being carbon-neutral by 2050.

Subsequently this scheme was included as part of the National Recovery and Resilience Plan (NRRP). A total of €20.344 million has been expended on this scheme from the Climate Action Fund up to Q4 2022. Works have commenced in 14,000 hectares of peatlands, of which 6,311 hectares were fully rehabilitated in 2022. To date a total of 10,647 hectares have been fully rehabilitated. This represents a third of the overall project.

Agreed costs associated with this scheme will be paid from the Climate Action Fund in the first place with reimbursement from the NRRP to the Central Fund on completion of agreed milestones.

5. Climate Action Fund Call 1 payments

In 2018, approval in principle issued for seven projects valued at almost €77 million. Five of these projects were in delivery at end 2022 with the remaining two continuing to progress through the project validation stage.

	2022	2021
	€000	€000
ESB eCars	542	1,378
Tallaght District Heating Scheme	1,203	-
Irish Rail – hybrid railcars	320	318
3 CEA (Three Counties Energy Agency)	193	78
GRAZE Gas – Green Renewable Agricultural Zero Emissions Gas)	-	-
	<u>2,258</u>	<u>1,774</u>

6. Community Climate Action Programme

In November 2021, the Minister launched the Community Climate Action Programme, which will see €60 million from the Climate Action Fund invested in community climate action and capacity building over the coming years. Under Strand 2 of this Programme, a fund of €5 million has been allocated for projects and initiatives aimed at building capacity within communities to take climate action.

As provided for in the National Oil Reserves Agency Act 2007, the Minister nominated Pobal to invite proposals to avail of funds under Strand 2 of the Programme for projects relating to climate education, capacity building and learning by doing initiatives that will be completed over a period of 3 years.

Pobal were engaged to provide the full range of administrative services relating to this call including the management of the open competitive call for applications and all services related to appraisal, appeals and contracting. Fees for this service amounted to €109,000 in 2021 and pending clarity on legal issues, were paid from the Vote under Subhead A7. The Department's Vote was subsequently reimbursed in 2022 from the Climate Action Fund.

Pobal's fees for 2022 were €212,000, which were paid directly from the Climate Action Fund. Pobal's fees are subject to sanction by the Department of Public Expenditure, National Development Plan Delivery and Reform on an annual basis.

The Creative Ireland Programme in collaboration with the Department of the Environment, Climate and Communications delivered Creative Climate Action, a competitive fund of €2 million supported by the Climate Action Fund and the Creative Ireland Programme. Creative Climate Action funded projects up to the end of 2022 that could meaningfully connect people with the profound changes that are happening in our environment, society and economy arising from climate change, and transform that connection into behaviour change or climate action. The contribution from the Climate Action Fund was increased from €1 million to €2.5million in total as the 2nd round of Creative Climate Action was launched at the end of 2022.

	2022	2021
	€000	€000
Pobal Fees	212	109
Creative Climate Action	1,000	-
	<u>1,212</u>	<u>109</u>

7. Bank

This represents the bank balance at 31 December 2022. The Climate Action Fund bank account was opened on 11 January 2021 and is held in Danske Bank under the Government banking framework.

	2022	2021
	€000	€000
Bank	<u>218,384</u>	<u>142,562</u>

8. Accrued Income

Accrued income at 31 December was as follows:

	2022	2021
	€000	€000
Offset of greenhouse gas emissions associated with all Government air travel ^a	102	-
Due from Energy Efficiency National Fund	-	1,212
	<u>102</u>	<u>1,212</u>

Note ^a In 2022 the Department of Public Expenditure, National Development Plan Delivery and Reform provided sanction for the transfer of €94,615 to the Climate Action Fund, a further €6,873 was received in late 2022 and will be included in the next request for sanction.

9. Prepayments

Pobal are managing the payment of the funding to the 18 projects that were selected by the Minister for the Environment, Climate and Communications under strand 2 of the Community Climate Action Programme. The first tranche of payments was made from the Climate Action Fund in 2022 for €1,105,019.

10. Commitments

Commitments at 31 December were as follows:

Project	Cumulative Expenditure to 31 December 2021	Expenditure 2022	Project Commitments in subsequent years	Expected total spend lifetime of the project 2022	Expected total spend lifetime of the project 2021
	€000	€000	€000	€000	€000
ESB eCars ^a	1,378	542	7,373	9,293	9,293
Tallaght District Heating Scheme ^a	-	1,203	3,245	4,448	4,448
Irish Rail – hybrid railcars ^a	318	320	482	1,120	1,120
3 CEA (Three Counties Energy Agency) ^a	78	193	1,102	1,373	1,373
GRAZE Gas ^a	-	-	8,474	8,474	-
Bord na Móna Bog Rehabilitation Scheme ^b	7,637	12,707	87,656	108,000	108,000
Creative Climate Action ^c	-	1,000	1,500	2,500	1,000
Pobal Fees ^c	109	212	5	326	326
Pobal Projects – Community Climate Action Supports ^d	-	-	5,000	5,000	-
	9,520	16,177	114,837	140,534	125,560

Note	a	See note 5
	b	See note 4 - Funding for this project will subsequently be refunded through the National Recovery and Resilience Plan (NRRP)
	c	See note 6
	d	See note 9



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

An Ciste um Ghníomhú ar son na hAeráide

Ráitis Airgeadais 2022

Clár Ábhar

Ráiteas faoi Rialú Inmheánach Airgeadais.....	3
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	5
Ráiteas faoi Bheartais Chuntasáochta	7
Ráiteas faoi Ioncam agus Caiteachas.....	9
Ráiteas faoin Staid Airgeadais	10
Ráiteas faoi Shreabhadh Airgid	11
Nótaí leis na Ráitis Airgeadais	12

Ráiteas 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-údaráítear 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 an 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 tarmhligin 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.

Iniúchóireacht Inmheánach

Deimhním go bhfuil feidhm iniúchóireachta 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 nochta dóibh a cuid oibre agus bíonn a plean bliantúil iniúchóireachta 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 Iniúchóireachta, déanaim athbhreithniú tréimhsiúil ar an bhfeidhm iniúchóireachta inmheánaí. Is deimhin liom go bhfuil nósanna imeachta i bhfeidhm lena chinntiú go ndéantar gníomhaíocht leantach de bhun thuarascálacha na feidhme iniúchóireachta inmheánaí.



Signed:

Date:

18/12/2023

Oonagh Buckley
Secretary General

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 um Ghníomhú ar son na hAeráide

Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste um Ghníomhú ar son na hAeráide a d'ullmhaigh an Roinn Comhshaoil, Aeráide agus Cumarsáide don bhliain dar críoch an 31 Nollaig 2022 faoi alt 37B(6) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú). 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 um Ghníomhú ar son na hAeráide don bhliain dar críoch an 31 Nollaig 2022, agus
- iarmhéid an Chiste ag an 31 Nollaig 2022.

Bonn na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta um Iniúchóireacht arna bhfógairt ag Eagraíocht Idirnáisiúnta 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 eiteiciúla 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.

Tuairisc ar an ráiteas faoi rialú inmheánach airgeadais, agus ar nithe 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 dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith sin.

Seamus McCarthy
An tArd-Reachtair Cuntas agus Ciste

18 December 2023

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 bhliantúla a ullmhú san fhormaid arna sonrú ag an Aire Comhshaoil, Aeráide agus Cumarsáide de réir alt 37B(6) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú)
- a chinntiú go gcuirtear i láthair go cuí sna ráitis airgeadais idirbhearta an Chiste um Ghníomhú ar son na hAeráide 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-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 37B(6) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú) ráitis airgeadais an Chiste um Ghníomhú ar son na hAeráide 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 Iniúchóireacht. 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 eacnamaíoch a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

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

- Déanaim sainiúint 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 iniúchóireachta 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 claonpháirteachas, 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 iniúchóireachta a cheapadh atá cuí sna himthosca, seachas chun tuairim a chur in iúl ar a éifeachtaí atá na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chúil 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 eiseacht 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 Iniúchóireacht 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 gcinim go ndearnadh míráiteas ábhartha ar an bhfaisnéis sin, ceanglaítear orm an fforas 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 um Gníomhú ar son na hAeráide

Is é cuspóir an Chiste um Gníomhú ar son na hAeráide cistiú a chur ar fáil do ghníomhaíochtaí agus tacaí a rannchuidíonn le spriocanna aeráide agus fuinnimh na hÉireann a bhaint amach nó do thionscadail agus tionscnaimh a bhfuil mar aidhm leo tacú le réigiúin agus earnálacha a ndéanann an t-aistriú chuig geilleagar ísealcharbóin difear dóibh.

2. Bunús na gCuntas

Bunaíodh an Ciste um Gníomhú ar son na hAeráide, le héifeacht ón 1 Lúnasa 2020, tráth thosach feidhme an Achta um an nGníomhaireacht Chúltaca Ola Náisiúnta (Leasú) agus um Sholáthar Seirbhísí Lárnacha Cisteáin, 2020. Féadfar cuid de na fáiltais ón tobhach a íoctar leis an nGníomhaireacht Chúltaca Ola Náisiúnta (NORA) i ndáil le diúscairtí iomchuí táirgí peitрилiam, tar éis ceanglais chistiúcháin NORA a chomhlíonadh, a íoc isteach sa Chiste um Gníomhú ar son na hAeráide ar ordachán ón Aire Comhshaoil, Aeráide agus Cumarsáide i ngach bliain airgeadais. Féadfaidh an tAire airgead ón Oireachtas agus ó fhoinsí eile a íoc isteach sa Chiste um Gníomhú ar son na hAeráide in aon bhliain airgeadais le toiliú an Aire Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe freisin.

Ullmhaíodh ráitis airgeadais an Chiste san fhormaid a d'ordaigh an tAire Comhshaoil, Aeráide agus Cumarsáide. Ullmhaíodh an cuntas ar bhonn fabhráithe de réir na mbeartas cuntasaíochta atá leagtha amach thíos.

3. Beartas Cistiúcháin

Tá cuntas bainc amháin ag an gCiste um Gníomhú ar son na hAeráide. Bhainistigh an Roinn Comhshaoil, Aeráide agus Cumarsáide an Ciste um Gníomhú ar son na hAeráide sa bhliain 2022, agus muirearaíodh na costais riaracháin ghaolmhara ar Vóta 29 – Comhshaoil, Aeráid agus Cumarsáid.

Cistítear an Ciste um Gníomhú ar son na hAeráide go príomha trí fháiltais a thaisceann NORA isteach i gcuntas bainc an Chiste um Gníomhú ar son na hAeráide. Is ann d'fhoinsí breise ioncaim freisin, mar atá leagtha amach thíos. Is ón gcuntas bainc sin freisin a dhéantar suimeanna is iníoctha ón gCiste um Gníomhú ar son na hAeráide a íoc amach leis na híocaithe ábhartha.

4. Ioncam

Maidir leis an airgead a íocann NORA isteach sa chiste, aithnítear é tar éis do NORA é a thaisceadh go díreach isteach sa chiste de réir alt 37B(7) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007, arna leasú le halt 15 den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta (Leasú) agus um Sholáthar Seirbhísí Lárnacha Cisteáin, 2020. Tagann an t-ioncam sin ó na fáltais ó thobhach NORA a íoctar le NORA i leith diúscairtí iomchuí táirgí peitriiliam sa bhliain airgeadais atá i gceist. Is ionann an tobhach sin agus an tsuim a shonraítear in ordachán ón Aire Comhshaoil, Aeráide agus Cumarsáide, rud a ríomhtar de réir alt 37A(3) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú) agus tar éis dul i gcomhairle leis an Aire Caiteachais Phoiblí. Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe, leis an Aire Airgeadais agus le NORA.

Maidir le gach ioncam eile a fhaigheann an ciste, aithnítear é mar a leanas de réir alt 37B(8) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú):

- Maidir le hioncam ó Ranna agus Gníomhaireachtaí Rialtais i leith na n-astaíochtaí carbóin a bhaineann leis an aerthaisteal oifigiúil, aithnítear é ar bhonn fáltas airgid nuair a fhaigheann an Roinn Comhshaoil, Aeráide agus Cumarsáide é mar bhainisteoir an chiste. Is ar gach Roinn agus gach Oifig atá an fhreagracht as a dlíteanas féin a ríomh de réir na nósanna imeachta atá leagtha amach i gCiorclán 01/2020 ón Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe maidir le Fritháireamh Astaíochtaí a bhaineann leis an Aerthaisteal Oifigiúil.
- Is ar bhonn fabhrúithe a aithnítear fáltais a bhaineann le Ireland Energy Efficiency Investments.

5. Caiteachas

Maidir le caiteachas ón gciste, aithnítear é de réir alt 37B(9) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú), ina sonraítear na críocha ar chucu a fhéadfar íocaíochtaí a dhéanamh amach ón gCiste um Ghníomhú ar son na hAeráide, agus de réir na dtreoirlínte seo a leanas arna bhfoilsiú ag an Aire Comhshaoil, Aeráide agus Cumarsáide faoi alt 37B(12) den Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007 (arna leasú):

- Tar éis don Aire leithdháiltí buiséid a cheadú, cuireann faighteoirí deontais éilimh isteach de réir théarmaí a gcomhaontuithe cistiúcháin deontais, ar éilimh iad lena gcomhlíontar coinníollacha na scéimeanna ceadaithe.
- Faightear earraí agus seirbhísí.

Ráiteas faoi Ioncam agus Caiteachas

Ráiteas faoi Ioncam agus Caiteachas don bhliain dar críoch an 31 Nollaig 2022

<u>Ioncam</u>	Nótaí	2022 €000	2021 €000
Tobhach na Gníomhaireachta Cúltaca Ola Náisiúnta Fritháireamh astaíochtaí gás ceaptha teasa a bhaineann leis an aerthaisteal ar fad de chuid an Rialtais	1	92,000	96,000
Dáileadh ó Ireland Energy Efficiency Investments plc (IEEI)	2	103	75
Scéim Athshlánúcháin Portaigh Bhord na Móna	3	-	1,212
	4	-	7,637
Ioncam Iomlán		92,103	104,924
<u>Caiteachas</u>			
Íocaíochtaí Ghlaio 1 an Chiste um Ghníomhú ar son na hAeráide	5	2,258	1,774
Scéim Athshlánúcháin Portaigh Bhord na Móna	4	12,707	7,637
An Clár um Ghníomhú Pobail ar son na hAeráide	6	1,212	109
Caiteachas Iomlán		16,177	9,520
Barrachas don Bhliain		75,926	95,404

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar leathanaigh 7 go 8 agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo.

Sínithe:



Dáta: 18/12/2023

Oonagh Buckley
Ard-Rúnaí

Ráiteas faoin Staid Airgeadais

Ráiteas faoin Staid Airgeadais amhail an 31 Nollaig 2022

	<u>Nótaí</u>	2022 €000	2021 €000
<u>Sócmhainní Reatha</u>			
Banc	7	218,384	142,562
Ioncam fabhraithe	8	102	1,212
Réamhíocaíochtaí	9	1,105	-
		<u>219,591</u>	<u>143,774</u>
<u>Dliteanais Reatha</u>			
Speansais fhabhraithe	6	-	109
		<u>-</u>	<u>109</u>
Glansócmhainní Reatha		219,591	143,665
Glansócmhainní		<u>219,591</u>	<u>143,665</u>
<u>Arna léiriú ag</u>			
Cúlchistí ag an 1 Eanáir		143,665	48,261
Barrachas don bhliain		75,926	95,404
		<u>219,591</u>	<u>143,665</u>

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar leathanaigh 7 go 8 agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo.

Sínte: 

Dáta: 18/12/2023

Oonagh Buckley
Ard-Rúnaí

Ráiteas faoi Shreabhadh Airgid

Ráiteas faoi Shreabhadh Airgid don bhliain dar críoch an 31 Nollaig 2022

	2022 €000	2021 €000
Réiteach an bharrachais leis an nglan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin		
Barrachas don bhliain	75,926	95,405
Laghdú in ioncam fabhráithe	1,110	47,048
(Méadú)/Laghdú i gcistiú deontais réamhíoctha	(1,105)	-
(Laghdú)/Méadú i speansais fhabhráithe	(109)	109
Glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin	75,822	142,562
 Réiteach an ghlansreafa airgid leis an ngluaiseacht i nglanchistí		
Athruithe i nglanchistí de bharr sreabhadh airgid		
Glanchistí i dtús na bliana	142,562	-
Glanchistí ag deireadh na bliana	218,384	142,562
Méadú in airgead sa bhliain	75,822	142,562

Tá an Ráiteas faoi Bheartais Chuntasaíochta ar leathanaigh 7 go 8 agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo.

Sínte: 

Dáta: 18/12/2023

Oonagh Buckley
Ard-Rúnaí

Nótaí leis na Ráitis Airgeadais

1. Tobhach na Gníomhaireachta Cúlaca Ola Náisiúnta

Baineann an t-ioncam seo le tobhach NORA ar dhiúscairtí iomchuí táirgí peitriam. Le halt 37A(2) den Acht um an nGníomhaireacht Chúlaca Ola Náisiúnta 2007 (arna leasú), ceadáítear don Aire Ordachán bliantúil a eisiúint chuig NORA suim shonraithe de thobhach NORA a íoc isteach sa Chiste um Ghníomhú ar son na hAeráide. Ríomhtar an tsuim atá dlite bunaithe ar an airgead tobhaigh a bailíodh agus a aisghabhadh araon i mbliain airgeadais an Ordacháin. Agus an tsuim atá le haistriú á cinneadh aige/aici, breithníonn an tAire speansais iarbhír na Gníomhaireachta don bhliain airgeadais atá i gceist agus speansais mheasta na Gníomhaireachta don chéad bhliain airgeadais eile, agus ní mór don Aire a chinntiú go mbeidh dóthain cistí oibriúcháin ag NORA tar éis an tsuim ordaithe a íoc isteach sa chiste.

2. Fritháireamh astaíochtaí gás ceaptha teasa a bhaineann leis an aerthaisteal ar fad de chuid an Rialtais

Ón 1 Eanáir 2020, ceanglaítear ar gach Roinn agus Oifig Rialtais na hastaíochtaí carbóin (ina dtonaí) a bhaineann leis an aerthaisteal oifigiúil ar fad a thaifeadadh, na hastaíochtaí sin a luacháil bunaithe ar an ráta reatha de Cháin Charbóin intíre na hÉireann sa bhliain ina ndearnadh an taisteal, agus suim is coibhéiseach le tionchar astaíochtaí an taistil a íoc leis an Roinn, ar bainisteoir ciste an Chiste um Ghníomhú ar son na hAeráide í. Féadfaidh Ranna cinneadh a dhéanamh ar an modheolaíocht oibríochtúil inmheánach is fearr le haghaidh a n-astaíochtaí gás ceaptha teasa a rianú i rith na bliana. Ní mór do gach Roinn clár lárnach a chothabháil, áfach. Tá an clár sin le cothabháil acu chun íocaíochtaí bliantúla le Bainisteoir Ciste an Chiste um Ghníomhú ar son na hAeráide a éascú agus le haghaidh iniúchadh féideartha.

3. Dáileadh ó Ireland Energy Efficiency Investments plc

Le Cinneadh S180/20/10/2372 ón Rialtas an 5 Samhain 2019, tugadh cead chun an t-airgead neamhchaite ar fad – €20,967,627 – sa Chiste Náisiúnta Éifeachtúlachta Fuinnimh a úsáid ar thionscadail atá le cistiú ag an gCiste um Ghníomhú ar son na hAeráide tráth a bhunaithe ar bhonn reachtúil.

I mí Mheán Fómhair 2020, fuair an Roinn cead ón Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe chun an t-airgead ar fad a bhí fágtha sa Chiste Náisiúnta Éifeachtúlachta Fuinnimh a aistriú chuig an gCiste um Ghníomhú ar son na hAeráide. Ar feitheamh an reachtaíocht a thabhairt chun críche, aistríodh €707,166 ón gCiste Náisiúnta Éifeachtúlachta Fuinnimh chuig an Vóta sa bhliain 2020 chun tionscadal carranna leictreacha BSL a chistiú, ar tionscadal é a ceadaíodh faoin gCiste um Ghníomhú ar son na hAeráide. Aistríodh an t-iarmhéid €20,260,461 chuig an gCiste um Ghníomhú ar son na hAeráide an 8 Meitheamh 2021.

Tháinig athrú ar stádas an Chiste Náisiúnta Éifeachtúlachta Fuinnimh sa bhliain 2021, agus cistiú nua á bhreithniú mar chuid de chaiteachas Rialtais ghinearálta. Ní aistrefar an cistiú nua sin chuig an gCiste um Ghníomhú ar son na hAeráide.

Infheistíodh cistiú iomlán €14.03 milliún ón gCiste Náisiúnta Éifeachtúlachta Fuinnimh in Ireland Energy Efficiency Investments plc (IEEI) ón mbliain 2014 go dtí an bhliain 2018. Sa bhliain 2020, fuair an tAire, mar scairshealbhóir, dáileadh €1,212,309 ó IEEI don tréimhse dar críoch an 30 Meán Fómhair 2020. Fuarthas cead don dáileadh sonrath sin ón Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe an 8 Nollaig 2020 chun an t-airgead sin a aistriú chuig an gCiste um Ghníomhú ar son na hAeráide. Ar feitheamh cinneadh a fháil maidir le himpleachtaí cánach an dáilte sin, bhí an t-airgead lena mbaineann á shealbhú sa Chiste Náisiúnta Éifeachtúlachta Fuinnimh an 31 Nollaig 2021. Fuarthas deimhniú á rá nach mbeadh aon dlíteanas cánach ann ina leith sin an 4 Feabhra 2022, agus aistríodh na cistí chuig an gCiste um Ghníomhú ar son na hAeráide an 28 Márta 2022.

Ní shamhlaítear go n-íocfar isteach sa Chiste um Ghníomhú ar son na hAeráide aon dáileadh amach anseo ó IEEI.

4. Scéim Athshlánúcháin Portaigh Bhord na Móna

Tar éis ceadú a fháil ón Rialtas i mí na Samhna 2020, leithdháileadh cistiú €108 milliún ón gCiste um Ghníomhú ar son na hAeráide ar Scéim Athshlánúcháin Portaigh Bhord na Móna. Leis an Scéim, tabharfar cosaint do stóráil 100 milliún tona de charbón, ceapfar 3.2 milliún tona de charbón suas go dtí an bhliain 2050, cuirfear feabhas ar an mbithéagsúlacht, cruthófar 310 bpost, agus rannchuideofar leis an sprioc atá ag Éirinn neodracht carbóin a bhaint amach faoin mbliain 2050.

Cuireadh an scéim sin ar áireamh sa Phlean Náisiúnta Téarnaimh agus Athléimneachta ina dhiaidh sin. Caitheadh €20.344 milliún san iomlán ón gCiste um Ghníomhú ar son na hAeráide ar an scéim sin suas go ráithe 4 den bhliain 2022. Cuireadh tús le hoibreacha ar 14,000 heicteár de thailte portaigh, agus 6,311 heicteár díobh sin á n-athshlánú ina n-iomláine sa bhliain 2022. San iomlán, athshlánaíodh 10,647 heicteár ina n-iomláine go dtí seo. Tá sé sin cothrom le haon trian den tionscadal foriomlán.

Íocfar na costais chomhaontaithe a bhaineann leis an scéim sin amach ón gCiste um Ghníomhú ar son na hAeráide ar an gcéad ásc. Is ón bPlean Náisiúnta Téarnaimh agus Athléimneachta a aisíocfar na costais sin leis an bPríomh-Chiste a luaithe a bhainfear clocha míle comhaontaithe amach.

5. Íocaíochtaí Ghlaio 1 an Chiste um Gníomhú ar son na hAeráide

Sa bhliain 2018, eisíodh ceadú i bprionsabal do sheacht dtionscadal dar luach iomlán €77 milliún, beagnach. Bhí cúig cinn de na tionscadail sin á soláthar ag deireadh na bliana 2022, agus tá an dá cheann eile fós á gcur ar aghaidh tríd an gcéim um bailíochtú tionscadail.

	2022 €000	2021 €000
Carranna leictreacha BSL	542	1,378
Scéim Téimh Ceantair Thamhlachta	1,203	-
Iarnród Éireann – carranna hibrideacha iarnróid	320	318
Gníomhaireacht Fuinnimh na dTrí Chontae (3 CEA)	193	78
Astaíochtaí Nialasacha Glasa In-athnuaite		
Talmhaíochta – Gás	-	-
	<u>2,258</u>	<u>1,774</u>

6. An Clár um Gníomhú Pobail ar son na hAeráide

Sheol an tAire an Clár um Gníomhú Pobail ar son na hAeráide i mí na Samhna 2021, áit a n-infheisteofar €60 milliún ón gCiste um Gníomhú ar son na hAeráide i ngníomhú pobail ar son na haeráide agus i bhforbairt acmhainne thar na blianta atá le teacht. Faoi Shnáithe 2 den Chlár sin, leithdháileadh ciste €5 mhilliún ar thionscadail agus tionscnaimh a bhfuil mar aidhm leo cur leis an acmhainn atá ag pobail gníomhú ar son na haeráide.

Mar a fhoráiltear san Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta 2007, d'ainmnigh an tAire Pobal chun tograí a iarraidh le haghaidh leas a bhaint as cistí faoi Shnáithe 2 den Chlár do thionscadail i réimse an oideachais aeráide, na forbartha acmhainne agus na foghlama trí ghníomhaíocht. Cuirfear na tionscadail sin i gcrích thar thréimhse trí bliana.

Fostaíodh Pobal chun an raon iomlán seirbhísí riaracháin a bhaineann leis an nglao sin a sholáthar, lenar áiríodh bainistiú a dhéanamh ar ghlaio oscailte iomlán ar iarratais agus ar na seirbhísí uile a bhaineann le breithmheas, achomhairc agus conraitheoireacht. B'ionann na táillí i leith na seirbhíse sin agus €109,000 sa bhliain 2021 agus, ar feitheamh soiléire a fháil maidir le saincheisteanna dlí, íocadh iad ó Fho-mhírcheann A7 den Vóta. Aisíocadh le Vóta na Roinne ón gCiste um Gníomhú ar son na hAeráide ina dhiaidh sin sa bhliain 2022.

B'ionann táillí Pobal don bhliain 2022 agus €212,000. Íocadh iad sin go díreach amach ón gCiste um Gníomhú ar son na hAeráide. Tá táillí Pobal faoi réir cead a fháil ón Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe ar bhonn bliantúil.

I gcomhar leis an Roinn Comhshaoil, Aeráide agus Cumarsáide, sholáthair Clár Éire Ildánach Gníomhú Cruthaitheach ar son na hAeráide, ar ciste iomaíoch €2 mhilliún é a fhaigheann tacaíocht ón gCiste um Gníomhú ar son na hAeráide agus ó Chlár Éire Ildánach. Faoi Gníomhú Cruthaitheach ar son na hAeráide, cistíodh, suas go deireadh na bliana 2022, tionscadail arbh fhéidir leo daoine a cheangal go fiúntach leis na hathruithe ollmhóra a bhíonn ag teacht chun cinn inár gcomhshaoil, inár sochaí agus inár ngeilleagar de dheasca an athraithe aeráide agus tionscadail arbh fhéidir leo an ceangal sin a bhunathrú ina athrú iompraíochta nó ina ghníomhú ar son na haeráide. Méadaíodh an ranníocaíocht ón gCiste um Gníomhú ar son na hAeráide ó €1 mhilliún go €2.5 milliún san iomlán nuair a seoladh an dara babhta de Gníomhú Cruthaitheach ar son na hAeráide ag deireadh na bliana 2022.

	2022	2021
	€000	€000
Táillí Pobal	212	109
Gníomhú Cruthaitheach ar son na hAeráide	1,000	-
	<u>1,212</u>	<u>109</u>

7. Banc

Is ionann é seo agus an t-iarmhéid bainc ag an 31 Nollaig 2022. Osclaíodh cuntas bainc an Chiste um Gníomhú ar son na hAeráide an 11 Eanáir 2021, agus sealbhaítear le Danske Bank é faoi chreat baincéireachta an Rialtais.

	2022	2021
	€000	€000
Banc	<u>218,384</u>	<u>142,562</u>

8. Ioncam Fabhraithe

Ba mar a leanas a bhí an t-ioncam fabhraithe ag an 31 Nollaig:

	2022	2021
	€000	€000
Fritháireamh astaíochtaí gás ceaptha teasa a bhaineann leis an aerthaisteal ar fad de chuid an Rialtais ^a	102	-
Dlite ón gCiste Náisiúnta Éifeachtúlachta Fuinnimh	-	1,212
	<u>102</u>	<u>1,212</u>

Nóta ^a Sa bhliain 2022, thug an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe cead chun €94,615 a aistriú chuig an gCiste um Gníomhú ar son na hAeráide. Fuarthas €6,873 eile ag deireadh na bliana 2022 agus cuirfear é sin ar áireamh sa chéad iarraidh eile ar chead.

9. Réamhíocaíochtaí

Tá Pobal ag déanamh bainistiú ar íoc an chistiúcháin leis na 18 dtionscadal ar roghnaigh an tAire Comhshaoil, Aeráide agus Cumarsáide iad faoi shnáithe 2 den Chlár um Gníomhú Pobail ar son na hAeráide. Rinneadh an chéad tráinse íocaíochtaí dar luach €1,105,019 amach ón gCiste um Gníomhú ar son na hAeráide sa bhliain 2022.

10. Ceangaltais

Ba mar a leanas a bhí ceangaltais ag an 31 Nollaig:

Tionscadal	Caiteachas Carnach go dtí an 31 Nollaig 2021	Caiteachas 2022	Ceangaltais tionscadail i mblianta ina dhiaidh sin	Caiteachas ionchais iomlán shaolré an tionscadail 2022	Caiteachas ionchais iomlán shaolré an tionscadail 2021
	€000	€000	€000	€000	€000
Carranna leictreacha BSL ^a	1,378	542	7,373	9,293	9,293
Scéim Téimh Ceantair Thamhlachta ^a	-	1,203	3,245	4,448	4,448
Iarnród Éireann – carranna hibrideacha iarnróid ^a	318	320	482	1,120	1,120
Gníomhaireacht Fuinnimh na dTrí Chontae (3 CEA) ^a	78	193	1,102	1,373	1,373
Astaíochtaí Nialasacha Glasa In-athnuaite Talmhaíochta – Gás ^a	-	-	8,474	8,474	-
Scéim Athshlánúcháin Portaigh Bhord na Móna ^b	7,637	12,707	87,656	108,000	108,000
Gníomhú Cruthaitheach ar son na hAeráide ^c	-	1000	1,500	2,500	1,000
Táillí Pobal ^c	109	212	5	326	326
Tionscadail Pobal – Tacaí le haghaidh Gníomhú Pobail ar son na hAeráide ^d	-	-	5,000	5000	-
	9,520	16,177	114,837	140,534	125,560

Nóta

- ^a Féach nóta 5
^b Féach nóta 4 - Déanfar cistiú don tionscadal seo a aisíoc tráth níos déanaí tríd an bPlean Náisiúnta Téarnaimh agus Athléimneachta
^c Féach nóta 6
^d Féach nóta 9