



## **Appropriation Account 2012**

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### **Vote 33**

### **Arts, Heritage and the Gaeltacht**

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## **Introduction**

As Accounting Officer for Vote 33, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2012 for the salaries and expenses of the Office of the Minister for Arts, Heritage and the Gaeltacht, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2012, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Department of Arts, Heritage and the Gaeltacht was formerly established on 2 June 2011. The 2011 outturn figures in this account reflect full-year expenditure on Arts, Culture, Film and Heritage. However, expenditure on Irish Language, Gaeltacht, Islands and North-South Co-operation relates to the period from 1 May 2011 only: expenditure prior to that date is included in the Vote of the former Department of Community, Equality and Gaeltacht Affairs.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account except for the following;

#### ***Depreciation***

Capital assets are depreciated on a straight line basis over their estimated useful life commencing in the month the asset is placed in service.

Certain historic properties such as national parks, and heritage assets such as artefacts and manuscripts have not been valued.

### **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.

***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, and
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

***Loss of Assets***

The Department discovered the loss of a number of items held in private storage on its behalf and proceeded to inform the Comptroller and Auditor General. The Department also informed An Garda Síochána who are currently undertaking an investigation into the matter.

***Administrative Controls and Management***

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 and
- 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 a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

**Seosamh Ó hÁghmaill**

Accounting Officer

Department of Arts, Heritage and the Gaeltacht

28 March 2013

## **Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas**

### **Vote 33 Arts, Heritage and the Gaeltacht**

I have audited the appropriation account for Vote 33 Arts, Heritage and the Gaeltacht for the year ended 31 December 2012 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration in his Department and for the regularity and propriety of all transactions in the appropriation accounts.

#### ***Responsibility of the Comptroller and Auditor General***

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation account or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of Public Financial Procedures have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 33 Arts, Heritage and the Gaeltacht for the year ended 31 December 2012.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department Arts, Heritage and the Gaeltacht. The appropriation account is in agreement with the books of account.

**Seamus McCarthy**  
Comptroller and Auditor General

30 August 2013

## Vote 33 Arts Heritage and the Gaeltacht Appropriation Account 2012

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme Expenditure</b>			
A Arts, culture and film	132,379	133,073	145,781
B Heritage	48,545	46,002	48,852
C Irish Language, Gaeltacht and Islands	44,780	44,012	40,649
D North-South Co-Operation	42,747	42,696	32,020
<b>Gross expenditure</b>	<b>268,451</b>	<b>265,783</b>	<b>267,302</b>
<b>Deduct</b>			
E Appropriations-in-aid	4,679	5,938	5,614
<b>Net expenditure</b>	<b>263,772</b>	<b>259,845</b>	<b>261,688</b>

### Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year

	2012	2011
	€	€
Surplus	3,927,344	2,410,967
Deferred surrender	1,200,000	—
Surplus to be surrendered	<u>2,727,344</u>	<u>2,410,967</u>

**Analysis of administration expenditure**

		<b>2012</b>		<b>2011</b>
		<b>Estimate</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>provision</b>		
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	30,263	30,513	30,696
ii	Travel and subsistence	1,521	1,238	1,164
iii	Training and development and incidental expenses	1,068	493	417
iv	Postal and telecommunications services	715	552	578
v	Office equipment and external IT services	1,423	973	1,272
vi	Office premises expenses	909	726	676
vii	Consultancy services and value for money and policy reviews	138	45	36
viii	EU Presidency	389	270	—
		<b>36,426</b>	<b>34,810</b>	<b>34,839</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	230,974	232,463
Pay <sup>1</sup>	30,783	30,696
Non pay	4,026	4,143
<b>Gross expenditure</b>	<b>265,783</b>	<b>267,302</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>5,938</b>	<b>5,614</b>
<b>Net expenditure</b>	<b>259,845</b>	<b>261,688</b>
<b>Changes in capital assets</b>		
Purchases cash	(1,128)	
Depreciation	1,140	
Loss on disposals	14	
	26	614
<b>Changes in capital assets under development</b>		
Cash payments	(9)	(115)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(303)	
Decrease in stock	37	
	(266)	(655)
<b>Direct expenditure</b>	<b>259,596</b>	<b>261,532</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	9,706	8,884
Notional rents	4,206	4,182
<b>Net programme cost</b>	<b>273,508</b>	<b>274,598</b>

<sup>1</sup> The pay figure for 2012 includes salaries for the EU Presidency amounting to €270,000.

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 33 borne elsewhere.

	2012	2011
	€000	€000
Vote 12 Superannuation and Retired Allowances	3,646	4,135
Vote 13 Office of Public Works	5,285	4,148
Vote 20 Garda Síochána	—	377
Vote 24 Justice and Equality - Financial Shared Services Centre	620	62
Central Fund – Ministerial pensions	155	162
	9,706	8,884



## 2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
<b>Capital assets</b>	2.3	40,172	40,324
<b>Capital assets under development</b>	2.4	8,607	8,598
		<b>48,779</b>	<b>48,922</b>
<b>Current assets</b>			
Bank and cash	2.5	1,096	10,774
Stocks	2.6	225	262
Prepayments		2,167	1,108
Accrued income		181	219
Other debit balances	2.7	2,039	1,124
<b>Total current assets</b>		<b>5,708</b>	<b>13,487</b>
<b>Less current liabilities</b>			
Accrued expenses		1,541	823
Other credit balances	2.8	1,603	1,486
Net liability to the Exchequer	2.9	1,532	10,412
<b>Total current liabilities</b>		<b>4,676</b>	<b>12,721</b>
<b>Net current assets</b>		<b>1,032</b>	<b>766</b>
<b>Net assets</b>		<b>49,811</b>	<b>49,688</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>49,811</b>	<b>49,688</b>

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		49,688	2,810
Funding drawn down	2.2	269,551	270,572
Non cash expenditure – notional rent	1	4,206	4,182
Other non-cash items		(126)	46,722
Net programme cost	1	(273,508)	(274,598)
<b>Balance at 31 December</b>		<b>49,811</b>	<b>49,688</b>

2.2 Funding drawn down	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	263,772	264,099
Surplus	Account	(3,927)	(2,411)
		259,845	261,688
Expenditure (cash) borne elsewhere	1	9,706	8,884
<b>Total funding drawn down</b>		<b>269,551</b>	<b>270,572</b>

**2.3 Capital Assets**

	Land and buildings	Plant and machinery	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2012	35,449	9,010	6,407	4,718	55,584
Additions	792	34	274	28	1,128
Adjustment <sup>1</sup>	—	(248)	(86)	(272)	(606)
Transferred to other Departments <sup>1</sup>	—	—	(104)	(2)	(106)
Disposals	—	(25)	(68)	(27)	(120)
Cost or valuation at 31 December 2012	36,241	8,771	6,423	4,445	55,880
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2012	144	7,367	5,463	2,286	15,260
Depreciation for the year	47	547	370	176	1,140
Adjustment <sup>1</sup>	—	(234)	(73)	(178)	(485)
Transferred to other Departments <sup>1</sup>	—	—	(100)	(1)	(101)
Depreciation on disposals	—	(20)	(62)	(24)	(106)
Cumulative depreciation at 31 December 2012	191	7,660	5,598	2,259	15,708
<b>Net assets at 31 December 2012</b>	<b>36,050</b>	<b>1,111</b>	<b>825</b>	<b>2,186</b>	<b>40,172</b>
<b>Net assets at 31 December 2011</b>	<b>35,305</b>	<b>1,643</b>	<b>944</b>	<b>2,432</b>	<b>40,324</b>

<sup>1</sup> Following the formation of the Department in June 2011, an integrated Financial Management System became fully operational in January 2012 and a review was initiated of the fixed asset register in January 2012. On foot of this process, the Department made an adjustment of €605,940 (net book value of €120,605) to remove the cost of assets of less than €1,000.

In addition, assets at a cost of €106,437 (Net book value of €5,586) were removed from the register as they transferred to the Department of Environment, Community and Local Government, Department of Finance and Department of Transport, Tourism and Sport.

**2.4 Capital Assets under Development**

at 31 December	<b>Airstrips under Development</b>
	<b>€000</b>
Amounts brought forward at 1 January 2012	8,598
Cash payments in year	9
Transferred to asset register	—
Balance at 31 December 2012	<u>8,607</u>

**2.5 Bank and Cash**

at 31 December	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
PMG balances and cash	1,110	11,423
Orders outstanding	(14)	(649)
	<u>1,096</u>	<u>10,774</u>

**2.6 Stocks**

at 31 December	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Building material and small plant	59	73
Fuels and fertilizers	34	28
Stationery	33	23
Equipment consumables	11	12
Janitorial supplies and first aid	10	29
IT consumables	20	39
Miscellaneous	58	58
	<u>225</u>	<u>262</u>

**2.7 Other Debit Balances**

at 31 December	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Environment Fund	1,203	—
Office of Public Works	270	130
Native Woodland Scheme	256	268
Other debit suspense items	310	726
	<u>2,039</u>	<u>1,124</u>

<b>2.8 Other Credit Balances</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	445	531
Pay Related Social Insurance	206	236
Professional Services Withholding Tax	153	13
Value Added Tax	87	12
Pension deductions	12	76
	<u>903</u>	<u>868</u>
Crowley Bequest Fund (Note 7.2)	411	459
Other	289	159
	<u>1,603</u>	<u>1,486</u>

<b>2.9 Net Liability to the Exchequer</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,727	2,411
Deferred surrender	1,200	—
Exchequer grant undrawn	(2,395)	8,001
Net liability to the Exchequer	<u>1,532</u>	<u>10,412</u>

**Represented by:****Debtors**

Bank and cash	1,096	10,774
Debit balances: suspense	2,039	1,124
	<u>3,135</u>	<u>11,898</u>

**Creditors**

Due to State	(903)	(868)
Credit balances: suspense	(700)	(618)
	<u>(1,603)</u>	<u>(1,486)</u>
	<u>1,532</u>	<u>10,412</u>

<b>2.10 Commitments</b>	<b>2012</b>	<b>2011</b>
at 31 December	€000	€000

**(a) Global commitments**

Total of legally enforceable commitments	29,422	21,242
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**(b) Multi-annual capital commitments**

	<b>Expenditure 2003-2011</b>	<b>Expenditure 2012</b>	<b>Subsequent years</b>	<b>Total</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
ACCESS (cultural development grants)	10,729	2,376	5,868	18,973
Other arts capital projects	51,491	219	1,928	53,638
Cill Ronáin Pier	43,227	351	255	43,833
	<u>105,447</u>	<u>2,946</u>	<u>8,051</u>	<u>116,444</u>

**2.11 Matured Liabilities**

The estimate of matured liabilities not discharged at year end amounted to €3,031 (2011 – €20,455).

### 3 Programme Expenditure by Subhead

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>A Arts, Culture and Film</b>			
A.1 Administration – pay	4,884	4,985	4,724
A.2 Administration - non pay	774	905	942
A.3 Payments to match resources generated by the National Archives	56	40	29
A.4 General expenses of the National Archives and National Archives Advisory Council	1,409	1,547	1,522
A.5 General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (grant-in-aid)	11,870	11,870	12,896
A.6 Regional museums, galleries, cultural centres and projects	4,165	4,164	4,296
A.7 Cultural infrastructure and development	6,025	6,367	8,460
A.8 Culture Ireland	3,560	3,560	6,994
A.9 An Chomhairle Ealaíon (part funded by National Lottery) (grant-in-aid)	63,241	63,241	65,163
A.10 General expenses of the National Museum of Ireland (grant-in-aid)	12,585	12,585	14,240
A.11 General expenses of the National Library of Ireland (grant-in-aid)	7,120	7,120	8,084
A.12 Irish Film Board (grant-in-aid)	15,690	15,690	18,431
A.13 EU Presidency – Cultural Programme	1,000	999	—
	<b>132,379</b>	<b>133,073</b>	<b>145,781</b>

#### Significant variations

Overall, the gross expenditure in relation to the Programme A was €694,000 more than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
General expenses of the National Archives and National Archives Advisory Council	(138)	The additional expenditure arose due to an essential IT project to upgrade the National Archives web services.
Cultural infrastructure and development	(342)	Expenditure on this subhead depends on progress on grant approved projects. The overspend was due to projects progressing and liabilities maturing more quickly than was originally anticipated.

	Estimate provision	2012	2011
		Outturn	Outturn
	€000	€000	€000
<b>B Heritage</b>			
B.1 Administration – pay	21,872	22,376	23,013
B.2 Administration - non pay	4,249	2,301	2,346
B.3 Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	4,811	4,811	5,992
B.4 Built heritage	2,843	2,828	3,509
B.5 Natural heritage (National Parks and Wildlife Service)	14,397	13,313	13,617
B.6 Irish Heritage Trust	373	373	375
	<b>48,545</b>	<b>46,002</b>	<b>48,852</b>

**Significant variations**

Overall, the gross expenditure in relation to the Programme B was €2,543,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	1,948	The saving arose from efficiencies in non-pay administration in 2012, principally in the areas of training, IT expenditure and travel & subsistence. Expenditure in these areas is subject to ongoing scrutiny throughout the year to ensure that costs are kept to a minimum.
Natural heritage (National Parks and Wildlife Service)	1,084	The saving arose due to a project to provide scientific underpinning for the future management of raised bog special areas of conservation not proceeding as planned due to unforeseen delays in the procurement process.

		<b>2012</b>		<b>2011</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>C</b>	<b>Irish Language, Gaeltacht and Islands</b>			
C.1	Administration – pay	3,715	3,256	2,852
C.2	Administration - non pay	722	786	825
C.3	Gaeltacht support schemes	9,123	8,789	9,454
C.4	Irish language support schemes (part funded by National Lottery)	4,625	4,612	5,456
C.5	An Coimisinéir Teanga	650	607	431
C.6	Údarás na Gaeltachta - administration	9,871	9,871	6,848
C.7	Údarás na Gaeltachta - current programme expenditure	3,273	3,273	2,475
C.8	Údarás na Gaeltachta - grants for projects and capital expenditure on premises	5,938	5,938	5,500
C.9	Islands	6,863	6,880	6,808
		<b>44,780</b>	<b>44,012</b>	<b>40,649</b>

**Significant variations**

Overall, the gross expenditure in relation to Programme C was €768,000 lower than provided. None of the subheads within programme C met the criteria for significant explanation.

		<b>2012</b>		<b>2011</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>D</b>	<b>North-South Co-Operation</b>			
D.1	Administration – pay	181	166	107
D.2	Administration - non pay	29	34	30
D.3	An Foras Teanga	15,438	15,397	11,707
D.4	Waterways Ireland	27,099	27,099	20,176
		<b>42,747</b>	<b>42,696</b>	<b>32,020</b>

**Significant variations**

Overall, the gross expenditure in relation to Programme D was €51,000 lower than provided. None of the subheads within programme D met the criteria for significant explanation.



## 4 Receipts

### 4.1 Appropriations-in-aid

	2012		2011
	Estimated	Realised	Realised
	€000	€000	€000
1. National Archives	56	40	30
2. Miscellaneous receipts	343	956	715
3. Rents (including receipts from letting of fishing rights etc.)	130	92	156
4. Sales of property	25	8	10
5. Services and charges at national parks and wildlife sites	375	684	790
6. Airstrip related fees/charges	—	4	1
7. Receipts from pension - related deduction on public service remuneration	3,750	4,154	3,912
<b>Total</b>	<b>4,679</b>	<b>5,938</b>	<b>5,614</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Description	Less/(more) than estimated €000	Explanation
Miscellaneous receipts	(613)	The level of pension receipts from agencies estimated by the Department for 2012 (€343,000) was lower than the amount of contributions actually received (€952,977).
Services and charges at national parks and wildlife sites	(309)	The estimates figure is historic and the excess realised receipts reflects this. The Department has committed to review the estimate.
Receipts from pension - related deduction on public service remuneration	(404)	The level of pension levy receipts from agencies estimated by the Department for 2012 was lower than the amount of contributions actually received.

### 4.2 Extra Exchequer Receipts

The Department paid €21,010 to the Exchequer (2011: €48,361). This primarily comprises of principal and interest repayments in respect of loans for Gaeltacht housing.

## 5 Employee Numbers and Pay

	<b>2012</b>	<b>2011</b>
<b>Number of Departmental and agency/body staff at year end</b> (full-time equivalents)	1,557	1,648
	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Pay	65,289	60,214
Higher, special or additional duties allowance	129	218
Other allowances	1,021	1,175
Overtime	2,263	1,904
Employer's PRSI	5,412	4,796
<b>Total Pay</b>	<b>74,114</b>	<b>68,307</b>

The total pay figure includes elements of pay from the following subheads: A1, A5, A9, A10, A11, A12, B1, B3, C1, C5, C6, D1, D3, D4.

The outturn figures for 2011 exclude relevant expenditure incurred by the former Department of Community, Equality and Gaeltacht Affairs for the period 1 January to 30 April 2011.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	56	3	12,565	15,093
Other Allowances	681	13	35,952	24,373
Overtime	613	57	21,422	24,663

The details in relation to allowances and overtime payments relating to staff of bodies/agencies are based solely on returns submitted by those bodies/agencies.

Certain individuals received extra remuneration in more than one category.

## 6 Miscellaneous

### 6.1 National Lottery Funding

Under subheads A.9, B.3 and C.4, total expenditure of €72.7 million was part-funded by the National Lottery. A full list of grantees under subhead C.4 is available on the Department's website ([www.ahg.gov.ie](http://www.ahg.gov.ie)).

### 6.2 Legal Costs

Legal cost paid during the year are categorised as follows

	2012	2011
	€000	€000
Legal fees	109	13
Compensation costs	57	225
	<u>166</u>	<u>238</u>

### 6.3 Loss of Assets

An investigation is underway by An Garda Síochána in relation to the loss of a number of items held in private storage on behalf of the Department of Arts, Heritage and the Gaeltacht.

## 7 Miscellaneous Accounts

### 7.1 Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Subhead A.5).

	2012	2011
	€000	€000
<b>Payments</b>		
Irish Museum of Modern Art	5,392	6,093
Chester Beatty Library	2,598	2,579
National Concert Hall	2,627	2,874
Crawford Gallery, Cork	1,253	1,350
	<u>11,870</u>	<u>12,896</u>

### 7.2 The Crowley Bequest Fund

The bequest was accepted by the State in 1997, to be used to undertake a project involving the listing, microfilming and publishing of the Chief Secretary's Office for the period 1815 – 1853. The charge on the fund represents conservation and salary costs associated with this project.

#### Accounts of receipts and payments for year ended 31 December 2012

	2012	2011
	€000	€000
Balance on 1 January	459	525
Payments	(48)	(66)
Balance at 31 December	<u>411</u>	<u>459</u>

### 7.3 Statement of Loans for Gaeltacht Housing

Loans issued towards Gaeltacht housing under the Housing (Gaeltacht) Acts 1929 to 2001 and repayments thereof:

	2012	2011
	€000	€000
Opening balance on 1 January	218	228
Annual penal interest accrued	4	5
Write-off of loans	—	—
Interest written off	(2)	—
<b>Repayments</b>		
Principal	(10)	
Interest	<u>(3)</u>	(15)
Closing balance on 31 December	<u>207</u>	<u>218</u>

## **Appendix**

### **State-owned lands and buildings controlled or managed by the Department which do not have valuations**

The Department currently manages six National Park locations namely

- 1 Ballycroy National Park
- 2 The Burren National Park
- 3 Connemara National Park
- 4 Glenveagh National Park
- 5 Killarney National Park
- 6 Wicklow Mountains National Park

In 2013, the Department has commenced a long-term project aimed at developing an electronic property information database for land and buildings acquired by the Department.