



## **Appropriation Account 2014**

---

### **Vote 33**

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

---

## 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 2014 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 grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.98 million is liable for surrender to the Exchequer.

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
- 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 ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department is compliant with the exception of six contracts to a value of €1,549,593. These contracts were included on the Circular 40/2002 return. Four contracts to a value of €1,248,879 related to contracts where normal tendering procedures were not appropriate as the providers in question were sole suppliers. Two contracts to a value of €300,714 were extended beyond the original contract date and the Department is taking steps to ensure that tenders are put in place in 2015 for these services.

***Significant financial risks***

I am not aware of any significant financial risks particularly relevant to the Vote.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Department and the Financial Shared Service Centre of the Department of Justice and Equality.

I rely on a letter of assurance from the Accounting Officer of the Department of Justice and Equality that the appropriate controls are exercised in the provision of shared services to the Department.

***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

31 March 2015

## **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 2014 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, and 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 by his Department and for the regularity and propriety of all transactions in the appropriation account.

#### ***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 accounts 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 the Department of Public Expenditure and Reform's *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 2014.

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 of Arts, Heritage and the Gaeltacht. The appropriation account is in agreement with the books of account.

***Reporting on matters arising from audit***

Chapter 8 of my report on the accounts of the public services for 2014 refers to certain matters relating to Vote 33 Arts, Heritage and the Gaeltacht.

**Seamus McCarthy**  
Comptroller and Auditor General

31 August 2015

## Vote 33 Arts, Heritage and the Gaeltacht

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Arts, Culture and Film			
	<i>Original</i>	137,949		
	<i>Supplementary</i>	(2,499)	135,450	129,288
B	Heritage			
	<i>Original</i>	45,290		
	<i>Supplementary</i>	2,500	47,790	48,344
C	Irish Language, Gaeltacht and Islands		41,409	40,389
D	North-South Co-Operation		39,248	39,145
<b>Gross expenditure</b>				
	<i>Original</i>	263,896		
	<i>Supplementary</i>	1	263,897	257,166
Deduct				
E	Appropriations-in-aid		4,439	5,904
<b>Net expenditure</b>				
	<i>Original</i>	259,457		
	<i>Supplementary</i>	1	259,458	251,262
			<b>251,262</b>	<b>249,834</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.

	2014	2013
	€	€
Surplus	8,195,950	1,601,288
Deferred surrender	(6,216,000)	—
Surplus to be surrendered	1,979,950	1,601,288

**Analysis of administration expenditure**

		<b>2014</b>		<b>2013</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	28,440	29,865	30,183
ii	Travel and subsistence	1,463	1,032	1,104
iii	Training and development and incidental expenses	1,007	496	462
iv	Postal and telecommunications services	626	494	535
v	Office equipment and external IT services	2,006	1,248	2,020
vi	Office premises expenses	795	649	809
vii	Consultancy services and value for money and policy reviews	100	7	61
viii	<i>EU Presidency</i>	—	—	387
		<b>34,437</b>	<b>33,791</b>	<b>35,561</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	2014	2013
	€000	€000
Programme cost	223,375	220,050
Pay	29,865	30,486
Non pay	3,926	5,076
<b>Gross expenditure</b>	<b>257,166</b>	<b>255,612</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>5,904</b>	<b>5,778</b>
<b>Net expenditure</b>	<b>251,262</b>	<b>249,834</b>
<b>Changes in capital assets</b>		
Purchases cash	(1,522)	
Depreciation	1,504	
Loss on disposals	65	
	47	(1,453)
<b>Changes in capital assets under development</b>		
Cash payments	—	(19)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(253)	
Decrease in stock	14	
	(239)	(539)
<b>Direct expenditure</b>	<b>251,070</b>	<b>247,823</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	9,073	9,862
Notional rents	648	4,179
<b>Net programme cost</b>	<b>260,791</b>	<b>261,864</b>

#### 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.

	2014	2013
	€000	€000
Vote 9 Office of the Revenue Commissioners	e 30	30
Vote 12 Superannuation and Retired Allowances	e 2,500	3,602
Vote 13 Office of Public Works	e 5,604	5,438
Vote 24 Justice and Equality - Financial Shared Services Centre	e 810	605
Central Fund – Ministerial pensions	e 129	187
	<b>9,073</b>	<b>9,862</b>

“e” indicates that the number is an estimated value or an apportioned cost.



**2 Balance Sheet as at 31 December 2014**

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	<b>50,031</b>	<b>50,077</b>
<b>Current assets</b>			
Bank and cash	2.3	8,098	1,361
Stocks	2.4	324	338
Prepayments		1,676	2,417
Accrued income		199	242
Other debit balances	2.5	3,043	1,366
<b>Total current assets</b>		<b>13,340</b>	<b>5,724</b>
<b>Less current liabilities</b>			
Accrued expenses		390	1,426
Other credit balances	2.6	3,895	2,543
Net liability to the Exchequer	2.7	7,246	184
<b>Total current liabilities</b>		<b>11,531</b>	<b>4,153</b>
<b>Net current assets</b>		<b>1,809</b>	<b>1,571</b>
<b>Net assets</b>		<b>51,840</b>	<b>51,648</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>51,840</b>	<b>51,648</b>

  

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		51,648	49,811
Disbursements from the Vote			
Estimate provision	Account	259,458	
Deferred surrender	Account	(6,216)	
Surplus to be surrendered	Account	(1,980)	
Net vote		251,262	249,834
<b>Other non cash items</b>			
Adjustment for assets less than €1,000		—	(397)
Net adjustment for assets not previously recorded		—	223
Expenditure (cash) borne elsewhere	1	9,073	9,862
Non cash expenditure – notional rent	1	648	4,179
Net programme cost	1	(260,791)	(261,864)
<b>Balance at 31 December</b>		<b>51,840</b>	<b>51,648</b>

**2.2 Capital Assets**

	Land and buildings	Plant and machinery	Office and IT equipment <sup>a</sup>	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2014	45,717	7,612	8,120	4,057	65,506
Additions	707	15	778	22	1,522
Disposals	—	(621)	(151)	(75)	(847)
Cost or valuation at 31 December 2014	46,424	7,006	8,747	4,004	66,181
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2014	273	6,772	6,108	2,276	15,429
Depreciation for the year	236	285	842	141	1,504
Depreciation on disposals	—	(604)	(138)	(41)	(783)
Cumulative depreciation at 31 December 2014	509	6,453	6,812	2,376	16,150
<b>Net assets at 31 December 2014</b>	<b>45,915</b>	<b>553</b>	<b>1,935</b>	<b>1,628</b>	<b>50,031</b>
<b>Net assets at 31 December 2013</b>	<b>45,444</b>	<b>840</b>	<b>2,012</b>	<b>1,781</b>	<b>50,077</b>

<sup>a</sup> The Department of the Environment, Community and Local Government provide an ICT managed service for Heritage Division IT assets on behalf of the Department of Arts, Heritage and the Gaeltacht and these are recorded on its asset register. The Department of the Environment, Community and Local Government has commenced a process in 2014 to compile an agreed schedule of all ICT heritage assets managed on behalf of the Department of Arts, Heritage and the Gaeltacht in the event that the terms of the current ICT managed service is altered or ceases in the future and a transfer of assets is required.

<b>2.3 Bank and Cash</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
PMG balances and cash	8,043	723
Commercial bank accounts <sup>a,b</sup>	55	641
Orders outstanding	—	(3)
	<b>8,098</b>	<b>1,361</b>

<sup>a</sup> The commercial bank account balance is separately presented and the comparative has been reclassified.

<sup>b</sup> The commercial bank account balance includes €46,000 in 2014 (2013: €529,000) in respect of a commercial bank account operated by the Department of Justice and Equality – Financial Shared Services.

<b>2.4 Stocks</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
Building material and small plant	58	64
Fuels and fertilizers	32	33
Stationery	17	25
Equipment consumables	10	10
Janitorial supplies and first aid	8	11
IT consumables	51	35
Miscellaneous	87	113
Livestock	61	47
	<u>324</u>	<u>338</u>

<b>2.5 Other Debit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
Environment Fund	1,589	1,059
Office of Public Works	527	19
Native Woodland Scheme	—	42
Payroll suspense account (Paypath)	554	—
Other debit suspense items	373	246
	<u>3,043</u>	<u>1,366</u>

<b>2.6 Other Credit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	€000	€000
Amounts due to the State		
Income Tax	426	429
Pay Related Social Insurance	214	208
Professional Services Withholding Tax	178	156
Relevant Contracts Tax	2	2
Value Added Tax	181	129
Pension deductions	146	10
	<u>1,147</u>	<u>934</u>
Crowley Bequest Fund (Note 7.2)	409	411
Aran LIFE	792	865
Kerry LIFE	1,210	—
Other	337	333
	<u>3,895</u>	<u>2,543</u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	1,980	1,601
Deferred surrender	6,216	—
Exchequer grant undrawn	(950)	(1,417)
Net liability to the Exchequer	<u>7,246</u>	<u>184</u>

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

Bank and cash	8,098	1,361
Debit balances: suspense	3,043	1,366
	<u>11,141</u>	<u>2,727</u>

**Creditors**

Due to State	(1,147)	(934)
Credit balances: suspense	(2,748)	(1,609)
	<u>(3,895)</u>	<u>(2,543)</u>
	<u>7,246</u>	<u>184</u>

<b>2.8 Commitments</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

**Global commitments**

Turf Compensation Scheme	22,182	17,661
Islands	14,177	15,885
Gaeltacht support schemes	6,334	7,804
ACCESS (cultural development grants)	5,378	6,649
Irish language support schemes	4,520	3,599
Other capital arts projects	3,643	3,690
Natural Heritage (national parks and wildlife service)	1,660	—
Other grants and procured services and goods	2,139	1,560
Total of legally enforceable commitments	<u>60,033</u>	<u>56,848</u>

**2.9 Matured Liabilities**

The estimate of matured liabilities not discharged at year-end amounted to €15,938 (2013: €98,546).

### 3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision		Outturn
		€000	€000	€000
<b>A</b>	<b>Arts, Culture and Film</b>			
A.1	Administration – pay		5,624	5,771
A.2	Administration – non pay		1,406	897
A.3	Payments to match resources generated by the National Archives		40	40
A.4	General expenses of the National Archives and National Archives Advisory Council		1,266	1,190
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery		10,437	10,437
A.6	Regional museums, galleries, cultural centres and projects		3,200	3,180
A.7	Cultural infrastructure and development		5,600	5,909
A.8	Culture Ireland			
	<i>Original</i>	2,500		
	<i>Supplementary</i>	650	3,150	3,158
A.9	An Chomhairle Ealaíon (part funded by National Lottery)		56,893	56,668
A.10	General expenses of the National Museum of Ireland		11,458	11,864
A.11	General expenses of the National Library of Ireland		6,340	6,340
A.12	Irish Film Board		13,962	13,962
A.13	EU Presidency – Cultural Programme		—	—
A.14	National City of Culture		6,000	7,117
A.15	Decade of Centenaries 1912 – 1922		3,223	1,999
A.16	Cork Event Centre			
	<i>Original</i>	10,000		
	<i>Supplementary</i>	(5,149)	4,851	—
A.17	EXPO Milano			
	<i>Original</i>	—		
	<i>Supplementary</i>	2,000	2,000	756
			135,450	129,288
				125,445

**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%.

<b>Description</b>	<b>Less/(more) than estimated €000</b>	<b>Explanation</b>
Administration – non pay	509	The saving arose from lower than anticipated expenditure in the areas of travel and subsistence, training and IT. Expenditure in these areas is actively monitored to ensure that costs are minimised.
Cultural infrastructure and development	(309)	The additional expenditure arose from certain projects progressing more quickly than originally anticipated.
National City of Culture	(1,117)	Increased funding was provided for Limerick City of Culture on foot of an application from Limerick City and County Council. Sanction was received from the Department of Public Expenditure and Reform for virement of up to €1.5 million to subhead A.14 <i>National City of Culture</i> from possible savings on the Vote. The additional funding was sought in respect of a range of activities, including international events, commissioning, legacy events, Made in Limerick projects and the Special Olympics. In the event, savings of just over €1.1 million materialised and this amount was applied to the project.
Decade of Centenaries 1912 – 1922	1,224	Savings arose due to slower than anticipated progress in relation to a number of commemorative projects, primarily the GPO Interpretive Exhibition Centre.
Cork Event Centre	4,851	The approved provision was not taken up due to the complex nature of the project and the fact that the tendering process took longer than anticipated.
EXPO Milano	1,244	Management of the project was assigned to the Department in mid-2014 and additional resources of €2 million were allocated by way of supplementary estimate. Savings arose due to slower than anticipated progress in relation to capital works in Milan for the project.

		<b>2014</b>		<b>2013</b>
		<b>Estimate provision</b>		<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>B</b>	<b>Heritage</b>			
B.1	Administration – pay		18,591	19,734
B.2	Administration – non pay		2,733	2,174
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)		4,493	4,493
B.4	Built heritage		2,346	2,323
B.5	Natural heritage (National Parks and Wildlife Service)			2,535
	<i>Original</i>	11,803		
	<i>Supplementary</i>	<u>2,500</u>	14,303	14,296
B.6	Irish Heritage Trust		324	324
B.7	Built Heritage Jobs Leverage Scheme		5,000	5,000
			<u>47,790</u>	<u>48,344</u>
				<u>48,146</u>

**Significant variations**

Overall, the gross expenditure in relation to the programme was €554,000 higher than provided.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Irish Language, Gaeltacht and Islands</b>			
C.1	Administration – pay	3,453	3,255	2,938
C.2	Administration – non pay	1,143	467	734
C.3	Gaeltacht support schemes	7,522	7,555	8,266
C.4	Irish language support schemes (part funded by National Lottery)	3,695	3,768	4,327
C.5	An Coimisinéir Teanga	567	566	596
C.6	Údarás na Gaeltachta - administration	8,798	8,798	9,009
C.7	Údarás na Gaeltachta - current programme expenditure	3,000	3,000	3,400
C.8	Údarás na Gaeltachta - grants for projects and capital expenditure on premises	5,687	5,687	6,000
C.9	Islands	6,544	6,543	6,579
C.10	20 Year Strategy for the Irish Language 2010 – 2030	500	500	—
C.11	Decade of Centenaries – Teach an Phiarsaigh	500	250	—
		<b>41,409</b>	<b>40,389</b>	<b>41,849</b>

**Significant variations**

Overall, the gross expenditure in relation to the programme was €1.02 million lower than provided. The significant variations were as follows:

Description	Less/(more) than estimated €000	Explanation
Administration – non pay	676	The saving arose from lower than anticipated expenditure in the areas of travel and subsistence, training and IT. Expenditure in these areas is actively monitored to ensure that costs are minimised.
Decade of Centenaries – Teach an Phiarsaigh	250	Savings arose as the project did not progress as quickly as expected, mainly due to planning permission and land acquisition issues.



		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>North-South Co-Operation</b>			
D.1	Administration – pay	772	1,105	226
D.2	Administration – non pay	715	388	40
D.3	An Foras Teanga	13,578	13,469	14,443
D.4	Waterways Ireland	24,183	24,183	25,463
		<u>39,248</u>	<u>39,145</u>	<u>40,172</u>

**Significant variations**

Overall, the gross expenditure in relation to the programme was €103,000 lower than provided.

Description	Less/(more) than estimated €000	Explanation
Administration – pay	(333)	The variance arose due to an adjustment in the performance budgeting allocation of the estimate to the programmes to better reflect the use of corporate resources.
Administration – non pay	327	The saving arose from lower than anticipated expenditure in the areas of travel and subsistence, training and IT. Expenditure in these areas is actively monitored to ensure that costs are minimised.

## 4 Receipts

### 4.1 Appropriations in aid

	2014		2013
	Estimated €000	Realised €000	Realised €000
1. National Archives	40	45	48
2. Miscellaneous receipts	470	970	742
3. Rents (including receipts from letting of fishing rights, etc.)	100	128	191
4. Sales of property	—	5	4
5. Services and charges at national parks and wildlife sites	365	871	971
6. Receipts from pension-related deduction on public service remuneration	3,454	3,871	3,822
7. HRA salary sacrifice	10	14	—
<b>Total</b>	<b>4,439</b>	<b>5,904</b>	<b>5,778</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	(500)	The variance relates to higher than anticipated pension receipts from Agencies.
Services and charges at national parks and wildlife sites	(506)	The variance relates to a higher than anticipated level of receipts in the national parks, mainly from Killarney National Park and Muckross House, reflecting good visitor numbers at these amenities.
Receipts from pension-related deduction on public service remuneration	(417)	The variance relates to higher than anticipated pension levy receipts from Agencies.

### 4.2 Extra receipts payable to the Exchequer

	2014 €000	2013 €000
Balance at 1 January	9	13
Receipts from Gaeltacht loans	12	9
Transferred to Exchequer	(9)	(13)
Balance at 31 December	12	9

## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full-time equivalents)		
Department	561	566
Agencies	917	928
	<b>1,478</b>	<b>1,494</b>
	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Pay	61,921	64,021
Higher, special or additional duties allowance	130	158
Other allowances	934	939
Overtime	1,693	1,842
Employer's PRSI	5,234	5,407
<b>Total Pay</b>	<b>69,912</b>	<b>72,367</b>

The total pay figure includes elements of pay from the following subheads: A.1, A.5, A.9, A.10, A.11, A.12, B.1, B.3, C.1, C.5, C.6, D.1, D.3, D.4.

The Exchequer pay figure as disclosed in the revised estimates does not represent the totality of pay for the staff numbers disclosed under Note 5. In the case of North/South implementation bodies, expenditure on pay is funded on an agreed pro-rata basis by the sponsoring departments in the two jurisdictions.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	50	3	17,742	12,090
Other allowances	575	3	18,307	24,803
Overtime	564	50	23,435	20,110

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.

### 5.2 Other Remuneration Arrangements

Five retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €17,323. Pension abatement was not applied as it was not deemed applicable in these instances.

### 5.3 Payroll Overpayments

The balance of payroll overpayments outstanding at 31 December 2014 was €20,345 (2013: €10,981).

## 6 Miscellaneous

### 6.1 National Lottery Funding

Sub-head	Description	2014		2013
		Estimate	Outturn	Outturn
		€000	€000	€000
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	56,893	56,668	60,602
B.3	Grant for An Chomhairle Oidhreacht (Heritage Council) (part funded by National Lottery)	4,493	4,493	4,446
C.4	Irish language support schemes (part funded by National Lottery)	3,695	3,768	4,327
		65,081	64,929	69,375

A full list of grantees under subhead C.4 is available on the Department of Arts, Heritage and the Gaeltacht website ([www.ahg.gov.ie](http://www.ahg.gov.ie)).

### 6.2 Legal Costs

Legal costs paid during the year are categorised as follows

	2014	2013
	€000	€000
Legal fees	22	23
Compensation costs	34	128
	56	151

### 6.3 Late Payment Interest

	2014	2013
	€000	€000
Total of Interest payments due	23	5

### 6.4 Loss of Assets

The investigation commenced in 2012 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 is ongoing. No adjustment has been made to the recorded figures in Note 2.2, pending the completion of the Garda investigation.

### 6.5 Carryover to 2015

Under the provision of section 91 of the Finance Act 2004, €6.22 million in unspent allocation in respect of capital elements for subheads A.15 (€1,216,000), A.16 (€4,750,000) and C.11 (€250,000) was carried forward to 2015.

## 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).

	2014	2013
	€000	€000
<b>Payments</b>		
Irish Museum of Modern Art	4,707	4,948
Chester Beatty Library	2,300	2,411
National Concert Hall	2,300	2,514
Crawford Gallery, Cork	1,130	1,197
	<u>10,437</u>	<u>11,070</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 records 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 2014

	2014	2013
	€000	€000
Balance on 1 January	411	411
Receipts	35	67
Payments	(37)	(67)
Balance at 31 December	<u>409</u>	<u>411</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:

	2014	2013
	€000	€000
Opening balance on 1 January	201	207
Annual penal interest accrued	4	5
Write-off of loans	—	—
Interest written off	(4)	(2)
<b>Repayments</b>		
Principal	(9)	
Interest	(3)	(9)
Closing balance on 31 December	<u>189</u>	<u>201</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 commenced a long-term project aimed at developing an electronic property information database for land and buildings acquired by the Department. This work continued in 2014.