

Appropriation Account 2015

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 2015 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 and grants.

The expenditure outturn is compared with the sums

- a) granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- b) provided for capital supply services in 2015 out of unspent 2014 appropriations, under the deferred surrender arrangement established by section 91 of the Finance Act 2004.

A surplus of €2.74 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.

Up to and including 31 December 2014, the National Gallery of Ireland was funded by means of its own Vote, Vote 34. Since 1 January 2015 the National Gallery of Ireland is funded through a grant from Vote 33.

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.

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 and the Accounting Officer of the Department of Public Expenditure and Reform that the appropriate controls are exercised in the provision of shared services to the Department.

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, and
- 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 five contracts to a value of €1,109,449. These contracts were included on the Circular 40/2002 return. Two contracts to a value of €358,384 related to contracts where normal tendering procedures were not appropriate as the providers in question were sole suppliers. Two contracts to a value of €367,965 were extended beyond the original contract date and steps have been taken to ensure that new contracts are put in place in 2016 for these services. The other contract with a value of €383,100 is an interim contract put in place after the cancellation of the tender process run in conjunction with the OGP with a view to ensuring no disruption in a vital public service during the progression and completion of a re-tender process.

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 2016

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 2015 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 2015.

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

Non Compliance with Procurement Rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2015.

Seamus McCarthy

Comptroller and Auditor General

18 August 2016

Vote 33 Arts, Heritage and the Gaeltacht Appropriation Account 2015

		Estimate provision	2015 Outturn	2014 Outturn
	€000	€000	€000	€000
Programme expenditure				
A	Arts, Culture and Film			
	<i>Current year provision</i>	156,515		
	<i>Deferred surrender</i>	2,216	158,731	129,288
B	Heritage			
	<i>Current year provision</i>	39,297		
	<i>Deferred surrender</i>	3,750	43,047	48,344
C	Irish Language, Gaeltacht and Islands			
	<i>Current year provision</i>	43,063		
	<i>Deferred surrender</i>	250	43,313	40,389
D	North-South Co-Operation		38,559	39,145
Gross expenditure				
	<i>Current year provision</i>	277,434		
	<i>Deferred surrender</i>	6,216		
			283,650	276,937
Deduct				
E	Appropriations-in-aid		4,605	5,904
Net expenditure				
	<i>Current year provision</i>	272,829		
	<i>Deferred surrender</i>	6,216		
			279,045	251,262

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.

	2015	2014
	€	€
Surplus	8,895,773	8,195,950
Deferred surrender	(6,158,000)	(6,216,000)
Surplus to be surrendered	2,737,773	1,979,950

Analysis of administration expenditure

		2015	2014
	Estimate	Outturn	Outturn
	provision		
	€000	€000	€000
i	Salaries, wages and allowances	29,392	29,865
ii	Travel and subsistence	1,463	1,032
iii	Training and development and incidental expenses	1,007	496
iv	Postal and telecommunications services	626	494
v	Office equipment and external IT services	2,005	1,248
vi	Office premises expenses	795	649
vii	Consultancy services and value for money and policy reviews	100	7
		<hr/>	<hr/>
		35,388	34,762
		<hr/> <hr/>	<hr/> <hr/>
			33,791

Notes to the Appropriation Account

1 Operating Cost Statement 2015

	2015	2014
€000	€000	€000
Programme cost	242,175	223,375
Pay	30,076	29,865
Non pay	4,686	3,926
Gross expenditure	276,937	257,166
<i>Deduct</i>		
Appropriations-in-aid	6,788	5,904
Net expenditure	270,149	251,262
Changes in capital assets		
Purchases cash	(4,234)	
Asset adjustments	(280)	
Depreciation	1,376	
Loss on disposals	3	
	(3,135)	47
Changes in net current assets		
Increase in closing accruals	175	
Decrease in stock	26	
	201	(239)
Direct expenditure	267,215	251,070
Expenditure borne elsewhere		
Net allied services expenditure (Note 1.1)	16,482	15,021
Notional rents	697	648
Net programme cost	284,394	266,739

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.

	2015	2014
	€000	€000
Vote 9 Office of the Revenue Commissioners	e 30	30
Vote 12 Superannuation and Retired Allowances	e 8,980	8,448
Vote 13 Office of Public Works	e 6,575	5,604
Vote 18 Shared Service	e 52	—
Vote 24 Justice & Equality - Financial Shared Services Centre	e 662	810
Central Fund – Ministerial pensions	e 183	129
	16,482	15,021

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

The 2014 outturn in respect of Vote 12 Superannuation and Retired Allowances (€8,448,000) has been adjusted from the figure which appeared in the 2014 Account (€2,500,000) to more accurately reflect the identification of retired staff within the Vote 12 database with the Department from which they retired.

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	55,166	50,031
Current assets			
Bank and cash	2.3	11,392	8,098
Stocks	2.4	298	324
Prepayments		1,526	1,676
Accrued income		104	199
Other debit balances	2.5	421	3,043
Total current assets		13,741	13,340
Less current liabilities			
Accrued expenses		2,320	390
Other credit balances	2.6	5,265	3,895
Net liability to the Exchequer	2.7	6,548	7,246
Total current liabilities		14,133	11,531
Net current assets		(392)	1,809
Net assets		54,774	51,840
Represented by:			
State funding account	2.1	54,774	51,840

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		51,840	51,648
Disbursements from the Vote			
Estimate provision	Account	279,045	
Deferred surrender	Account	(6,158)	
Surplus to be surrendered	Account	(2,738)	
Net vote		270,149	251,262
Expenditure (cash) borne elsewhere	1	16,482	15,021
Non cash expenditure – notional rent	1	697	648
Net programme cost	1	(284,394)	(266,739)
Balance at 31 December		54,774	51,840

2.2 Capital Assets

	Land and buildings	Plant and machinery	Office and IT equipment ^a	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2015	46,424	7,006	8,747	4,004	66,181
Additions	5,312	342	548	32	6,234
Transferred in ^b	—	—	4	—	4
Adjustments ^c	58	28	84	110	280
Disposals	—	(209)	(322)	(26)	(557)
Cost or valuation at 31 December 2015	51,794	7,167	9,061	4,120	72,142
Accumulated depreciation					
Opening balance at 1 January 2015	509	6,453	6,812	2,376	16,150
Depreciation charge for the year	240	240	738	128	1,346
Depreciation on assets transferred in	—	—	4	—	4
Depreciation on adjustment	—	28	2	—	30
Depreciation on disposals	—	(208)	(321)	(25)	(554)
Cumulative depreciation at 31 December 2015	749	6,513	7,235	2,479	16,976
Net assets at 31 December 2015	51,045	654	1,826	1,641	55,166
Net assets at 31 December 2014	45,915	553	1,935	1,628	50,031

^a The Department of Environment, Community and Local Government provide an ICT managed service for Heritage Division ICT assets on behalf of the Department of Arts, Heritage and the Gaeltacht. These are recorded on its asset register. The Department of the Environment, Community and Local Government commenced a process in 2014 to compile an agreed schedule of the assets for use 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 The assets transferred relate to office equipment moved from the Department of Environment, Community and Local Government to the Department.

^c Adjustment in relation to pre 2015 items inputted to the fixed asset register in 2015

2.3 Bank and Cash	2015	2014
at 31 December	€000	€000
PMG balances and cash	11,323	8,043
Commercial bank accounts ^a	69	55
	<u>11,392</u>	<u>8,098</u>

^a The commercial bank account balance includes €66,591 in 2015 (2014: €46,000) in respect of a commercial bank account operated by the Department of Justice and Equality – Financial Shared Services.

2.4 Stocks	2015	2014
at 31 December	€000	€000
Building material and small plant	66	58
Fuels and fertilisers	27	32
Stationery	20	17
Equipment consumables	8	10
Janitorial supplies and first aid	21	8
IT consumables	48	51
Miscellaneous	56	87
Livestock	52	61
	<u>298</u>	<u>324</u>

2.5 Other Debit Balances	2015	2014
at 31 December	€000	€000
Environment Fund	130	1,589
Office of Public Works	95	527
Payroll suspense account (Paypath)	48	554
Other debit suspense items	148	373
	<u>421</u>	<u>3,043</u>

2.6 Other Credit Balances	2015	2014
at 31 December	€000	€000
Amounts due to the State		
Income Tax	588	426
Pay Related Social Insurance	303	214
Professional Services Withholding Tax	143	178
Relevant Contracts Tax	13	2
Value Added Tax	133	181
Pension deductions	100	146
	<u>1,280</u>	<u>1,147</u>
Crowley Bequest Fund (Note 7.2)	408	409
Aran LIFE	581	792
Kerry LIFE	941	1,210
Raised Bog LIFE project	1,672	—
Other	383	337
	<u>5,265</u>	<u>3,895</u>

2.7 Net Liability to the Exchequer	2015	2014
at 31 December	€000	€000
Surplus to be surrendered	2,738	1,980
Deferred surrender	6,158	6,216
Exchequer grant undrawn	(2,348)	(950)
Net liability to the Exchequer	<u>6,548</u>	<u>7,246</u>

Represented by:**Debtors**

Bank and cash	11,392	8,098
Debit balances: suspense	421	3,043
	<u>11,813</u>	<u>11,141</u>

Creditors

Due to State	(1,280)	(1,147)
Credit balances: suspense	(3,985)	(2,748)
	<u>(5,265)</u>	<u>(3,895)</u>

	<u>6,548</u>	<u>7,246</u>
--	--------------	--------------

2.8 Commitments	2015	2014
at 31 December	€000	€000

Global commitments

Turf Compensation Scheme	24,869	22,182
Islands	13,032	14,177
Gaeltacht support schemes	8,589	6,334
ACCESS (cultural development grants)	5,384	5,378
Irish language support schemes	9,210	4,520
Other capital arts projects	1,617	3,643
Decade of Centenaries 1912 – 1922	10,830	—
Cork Event Centre	11,000	—
Natural Heritage (National Parks and Wildlife Service)	3,119	1,660
Other grants and procured services and goods	3,660	2,139
Total of legally enforceable commitments	<u>91,310</u>	<u>60,033</u>

Significant Variations

An explanation is provided below where a commitment has increased by more than €500,000 from 2014 to 2015

Subhead	Amount of increase €000	Explanation
Turf Compensation Scheme	2,687	By 31 December 2015, 215 additional contracts had been agreed under the scheme, compared to the number agreed at 31 December 2014.
Gaeltacht support schemes	2,255	The increase arises from a new cycle of multi-annual commitments entered into in 2015 in relation to Gaeltacht support schemes
Irish language support schemes	4,690	The increase arises from a new cycle of multi-annual commitments entered into in 2015 in relation to Irish language support schemes
Decade of Centenaries 1912 – 1922	10,830	This reflects new commitments entered into in 2015 to deliver the Government's Ireland 2016 Centenary Programme
Cork Event Centre	11,000	This figure represents a new commitment entered into in 2015 in relation to this project, in line with the approved allocation in the Government's Capital Investment Plan 2016-2021.
Other grants and procured services and goods	1,521	This reflects new commitments entered into in 2015 to deliver the international component of the Government's Ireland 2016 Centenary Programme.
2.9 Matured Liabilities	2015	2014
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	1	16

3 Programme Expenditure by Subhead

	2015		2014
	Estimate provision		Outturn
	€000	€000	€000
A Arts, Culture and Film			
A.1 Administration – pay		5,874	5,866
A.2 Administration – non pay		1,405	1,030
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		1,366	1,304
A.5 General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery		10,858	10,858
A.6 Regional museums, galleries, cultural centres and projects		3,200	3,143
A.7 Cultural infrastructure and development		13,750	11,475
A.8 Culture Ireland		2,500	2,500
A.9 An Chomhairle Ealaíon (part funded by National Lottery)		58,893	58,593
A.10 General expenses of the National Museum of Ireland		12,304	12,304
A.11 General expenses of the National Library of Ireland		7,075	7,075
A.12 Irish Film Board		13,962	14,512
A.13 General expenses of the National Gallery of Ireland ^a		7,757	7,757
A.14 National City of Culture		1	383
A.15 Decade of Centenaries 1912 – 1922			
	<i>Current year provision</i>	17,530	
	<i>Deferred surrender</i>	1,216	18,746
			13,405
A.16 Cork Event Centre			
	<i>Current year provision</i>	—	
	<i>Deferred surrender</i>	1,000	1,000
A.17 EXPO Milano		—	—
		158,731	151,245
			129,288

^aThe 2014 comparative figure for A13, General Expenses of the National Gallery of Ireland, is not included above as the National Gallery had its own Vote (34) in 2014. The gross expenditure, before appropriations-in-aid on Vote 34 in 2014 was €10,495,000. After deduction of Appropriations-in-aid of €3,231,000 the net expenditure in Vote 34 in 2014 was €7,264,000

Significant variations

Overall, the expenditure in relation to Programme A was €7.49 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration – non pay	375	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	2,275	The variation arises from the fact that a number of capital projects did not progress as quickly as previously anticipated. The bulk of the underspend relates to the National Gallery Capital Project.
National City of Culture	(382)	On foot of an application from Limerick City and County Council in 2014, the Department of Public Expenditure and Reform sanctioned a virement of up to €1.5 million to subhead A.14 National City of Culture from possible savings on the Vote. In the event, just over €1.1 million was applied to the project. In 2015, Limerick City and County Council applied for the balance of the €1.5 million allocation. A further sanction was received from the Department of Public Expenditure and Reform for virement of up to €383,000 to subhead A.14 National City of Culture from savings on the Vote in 2015
Decade of Centenaries 1912 - 1922	5,341	Savings arose due to slower than anticipated progress in relation to a number of commemorative projects. €5.3 million of this saving was carried forward as a deferred surrender into 2016

	Estimate provision		2015	2014
			Outturn	Outturn
	€000	€000	€000	€000
B Heritage				
B.1 Administration – pay		18,841	19,775	19,734
B.2 Administration – non pay		2,733	2,629	2,174
B.3 Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)		4,743	4,743	4,493
B.4 Built heritage		2,363	2,316	2,323
B.5 Natural heritage (National Parks and Wildlife Service)				
	<i>Current year provision</i>	9,292		
	<i>Deferred surrender</i>	3,750	13,522	14,296
B.6 Irish Heritage Trust		324	324	324
B.7 Built Heritage Jobs Leverage Scheme		1	—	5,000
B.8 Peatlands restoration		1,000	520	—
		43,047	43,829	48,344

Significant variations

Overall, the expenditure in relation to Programme B was €782,000 higher than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - pay	(934)	This additional cost arose due to a refinement of the apportionment of corporate costs to better reflect support provided across the programme areas.
Peatlands restoration	480	The peatlands restoration programme did not proceed as quickly as expected as restoration plans for the sites were not sufficiently progressed to allow large-scale works to be undertaken on the designated peatlands.

		2015		2014
		Estimate provision		Outturn
		€000	€000	€000
C	Irish Language, Gaeltacht and Islands			
C.1	Administration – pay	3,703	3,286	3,255
C.2	Administration – non pay	1,143	613	467
C.3	Gaeltacht support schemes	7,522	7,549	7,555
C.4	Irish language support schemes (part funded by National Lottery)	3,695	3,692	3,768
C.5	An Coimisinéir Teanga	670	669	566
C.6	Údarás na Gaeltachta - administration	8,798	8,798	8,798
C.7	Údarás na Gaeltachta - current programme expenditure	3,000	3,000	3,000
C.8	Údarás na Gaeltachta - grants for projects and capital expenditure on premises	6,687	6,687	5,687
C.9	Islands	6,544	6,541	6,543
C.10	20 Year Strategy for the Irish Language 2010 – 2030	551	546	500
C.11	Decade of Centenaries – Teach an Phiarsaigh			
	<i>Current year provision</i>	750		
	<i>Deferred surrender</i>	250	1,000	250
		43,313	42,381	40,389

Significant variations

Overall, the expenditure in relation to Programme C was €932,000 lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration – pay	417	This saving arose due to a refinement of the apportionment of corporate costs to better reflect support provided across the programme areas.
Administration – non pay.	530	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.

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
D North-South Co-Operation			
D.1 Administration – pay	974	1,149	1,105
D.2 Administration – non pay	715	414	388
D.3 An Foras Teanga	13,444	13,468	13,469
D.4 Waterways Ireland	23,426	24,451	24,183
	38,559	39,482	39,145

Significant variations

Overall, the expenditure in relation to Programme A was €923,000 higher than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration – non pay.	301	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.
Waterways Ireland	(1,025)	The Department of Public Expenditure and Reform sanctioned additional expenditure to maintain the navigational and associated infrastructure of inland waterways and to repair critical structures.

4 Receipts

4.1 Appropriations-in-aid	2015		2014
	Estimated	Realised	Realised
	€000	€000	€000
1. National Archives	40	45	45
2. Miscellaneous receipts	705	1,573	970
3. Rents (including receipts from letting of fishing rights etc.)	100	148	128
4. Services and charges at national parks and wildlife sites	315	1,066	871
5. Receipts from pension-related deduction on public service remuneration	3,445	3,942	3,871
6. Sales of property	—	12	5
7. Haddington Road Agreement salary sacrifice	—	2	14
Total	4,605	6,788	5,904

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	868	The variance relates mainly to higher than anticipated pension receipts from agencies.
Services and charges at national parks and wildlife sites	751	The variance relates to a higher than anticipated level of receipts in the national parks, reflecting good visitor numbers at these amenities
Receipts from pension –related deduction on public service remuneration	497	The variance relates to higher than anticipated pension related deduction receipts from agencies

4.2 Extra Exchequer Receipts

	2015	2014
	€000	€000
Balance at 1 January	12	9
Receipts from Gaeltacht loans	9	12
Transferred to Exchequer	(12)	(9)
Balance at 31 December	9	12

5 Employee Numbers and Pay

	2015	2014
Number of staff at year end (full-time equivalents)		
Department	552	561
Agencies	1,008	917
	1,560	1,478
	2015^a	2014^b
	€000	€000
Pay	67,286	61,921
Higher, special or additional duties allowance	90	130
Other allowances	920	934
Overtime	1,649	1,693
Employer's PRSI	5,814	5,234
Total Pay	75,759	69,912

^a The total pay figure for 2015 includes elements of pay from the following subheads:

A1, A5, A9, A10, A11, A12, A13, B1, B3, C1, C5, C6, D1, D3, D4.

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.

^b The 2014 comparative figures do not include National Gallery of Ireland pay, as the National Gallery had its own Vote (34) in 2014.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015 €	Maximum individual payment 2014 €
Higher, special or additional duties	48	2	12,004	17,742
Other allowances	573	4	20,339	18,307
Overtime	521	32	20,352	23,435
Number of individuals who received extra remuneration in more than one category.	399	62	25,706	25,976

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.

5.2 Other Remuneration Arrangements

Five retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €36,651. Pension abatement was not applied as it was not deemed applicable in these instances.

5.3 Payroll Overpayments

Overpayments at the year end were €11,793 (9 cases) (2014: €10,981, 12 cases). Of this, €11,324 (7 cases) have recovery plans in place.

6 Miscellaneous

6.1 National Lottery Funding

Sub-head	Description	2015		2014
		Estimate	Outturn	Outturn
		€000	€000	€000
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	58,893	58,593	56,668
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	4,743	4,743	4,493
C.4	Irish language support schemes (part funded by National Lottery)	3,695	3,692	3,768
		<u>67,331</u>	<u>67,028</u>	<u>64,929</u>

A full list of grantees under subhead C.4 is available on the Department of Arts, Heritage and the Gaeltacht website (www.ahrrga.gov.ie).

6.2 Legal costs

	Number of cases	Legal costs paid by Department €000	Compensation awarded €000	Legal costs awarded €000	2015	2014
					Total	Total
					€000	€000
Claims by employees of the Vote	1	—	36	—	36	1
Claims by members of the public	12	60	81	—	141	55
		<u>60</u>	<u>117</u>	<u>—</u>	<u>177</u>	<u>56</u>

6.3 Late Payment Interest

	2015	2014
	€000	€000
Total of interest payments paid	3	23

6.4 Loss of Heritage 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 2016

Under section 91 of the Finance Act 2004, €6.158 million in unspent allocation in respect of capital elements for subheads A7 (€0.858 million) and A15 (€5.3 million) was carried forward to 2016.

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).

	2015	2014
	€000	€000
Payments		
Irish Museum of Modern Art	4,807	4,707
Chester Beatty Library	2,400	2,300
National Concert Hall	2,400	2,300
Crawford Gallery, Cork	1,251	1,130
	<u>10,858</u>	<u>10,437</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 2015

	2015	2014
	€000	€000
Balance on 1 January	409	411
Receipts	75	35
Payments	(76)	(37)
Balance at 31 December	<u>408</u>	<u>409</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:

	2015	2014
	€000	€000
Opening balance on 1 January	189	201
Annual penal interest accrued	4	4
Write-off of loans	—	—
Interest written off	(1)	(4)
Repayments		
Principal	(7)	
Interest	(2)	(12)
Closing balance on 31 December	<u>183</u>	<u>189</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 2015.

