

Appropriation Account 2018

Vote 33

Culture, 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 2018 for the salaries and expenses of the Office of the Minister for Culture 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 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- b) provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangement established by section 91 of the Finance Act 2004.

A surplus of €2.102 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:

Asset valuations

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

Depreciation

Land is not depreciated. Buildings are depreciated at 2% per annum on a straight-line basis. Plant and Machinery, Office and IT equipment and furniture and fittings are depreciated on a straight-line basis over their estimated useful life, as per the following annual rates:

- Plant and Machinery, furniture and fittings — 10%
- Office and IT equipment — 20%.

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 for the Justice and Equality Vote and the Accounting Officer for Shared Services that the appropriate controls are exercised in the provision of shared services to my 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
- Procedures for all key business processes have been documented
- There are systems in place to safeguard the assets.

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.

In total, four supply arrangements were reported under Circular 40/02 in 2018 with a total value of €412,729. These are broken down as follows

- Two contracts to a value of €124,419 related to contracts where normal tendering procedures were not appropriate. One of these contracts (€58,419) related to the provision of services and turf supplies to the Department where there was only one organisation with the relevant expertise, knowledge, skills and experience in this area to supply these goods and services. For the other contract (€66,000), it was considered that there was only one organisation with the requisite capacity, skills and experience to deliver the extensive nationwide programme that were required in relation to certain Culture night publicity and events.
- Two contracts to a value of €288,310 were extended beyond the original contract date in specific circumstances and steps have been taken to ensure that new contracts are now in place for these services.

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, and the Audit Committee 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.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board (MB) on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MB, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2018 that resulted in, or may result in, a material loss.

Katherine Licken
Accounting Officer
Department of Culture, Heritage and the Gaeltacht

26 March 2019

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 33 Culture, Heritage and the Gaeltacht

Opinion on the appropriation account

I have audited the appropriation account for Vote 33 Culture, Heritage and the Gaeltacht for the year ended 31 December 2018 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 33 Culture, Heritage and the Gaeltacht or the year ended 31 December 2018
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Culture, Heritage and the Gaeltacht and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

Tax relief on film production

Chapter 18 of my report on the accounts of the public services for 2018 examines tax relief on film production, in respect of which the Department has responsibilities.

Seamus McCarthy

Comptroller and Auditor General

23 September 2019

Vote 33 Culture, Heritage and the Gaeltacht

Appropriation Account 2018

	2018		2017
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A Arts, culture and film		167,301	163,334
B Heritage		47,146	49,258
C Irish language, Gaeltacht and islands			
<i>Current year provision</i>	48,567		
<i>Deferred surrender</i>	700		
		49,267	48,499
D North-South co-operation		39,945	41,220
			41,356
Gross expenditure			
<i>Current year provision</i>	302,959		
<i>Deferred surrender</i>	700		
		303,659	302,311
<i>Deduct</i>			
F Appropriations-in-aid		4,200	5,654
			5,468
Net expenditure			
<i>Current year provision</i>	298,759		
<i>Deferred surrender</i>	700		
		299,459	296,657
			294,138

Surplus

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. €700,000 of unspent allocations in respect of the capital elements of Subhead C.3 was carried forward to 2019.

	2018	2017
	€	€
Surplus	2,801,863	3,844,590
Deferred surrender	(700,000)	(700,000)
Surplus to be surrendered	2,101,863	3,144,590

Katherine Licken
Accounting Officer
Department of Culture, Heritage and the Gaeltacht
26 March 2019

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2018

	2018	2017
	€000	€000
Programme cost	264,776	264,460
Pay	32,645	30,091
Non pay	4,890	5,055
Gross expenditure	302,311	299,606
<i>Deduct</i>		
Appropriations-in-aid	5,654	5,468
Net expenditure	296,657	294,138
Changes in capital assets		
Purchases cash	(2,239)	
Depreciation	1,280	
Disposals cash	7	
	(952)	(2,867)
Changes in net current assets		
Increase in closing accruals	1,773	
Increase in stock	(21)	
	1,752	33,682
Direct expenditure	297,457	324,953
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,235	16,688
Notional rents	775	733
Net programme cost	318,467	342,374

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, net of costs of shared services apportioned to other Votes.

	2018	2017
	€000	€000
Vote 9 Office of the Revenue Commissioners	60	30
Vote 12 Superannuation and Retired Allowances	10,257	10,822
Vote 13 Office of Public Works	9,153	4,937
Vote 18 National Shared Service Office	91	121
Vote 24 Justice and Equality - Financial Shared Services Centre	503	608
Central Fund – Ministerial pensions	171	170
	20,235	16,688

Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018 €000	2017 €000
Capital assets	2.2	60,504	59,552
Current assets			
Bank and cash	2.3	3,217	6,183
Stocks	2.4	343	322
Prepayments		1,826	3,122
Accrued income		117	94
Other debit balances	2.5	2,595	383
Total current assets		8,098	10,104
Less current liabilities			
Accrued expenses		1,097	597
Other credit balances	2.6	4,155	5,027
Net Exchequer funding due	2.7	1,657	1,539
Total current liabilities		6,909	7,163
Net current assets		1,189	2,941
Net assets		61,693	62,493
Represented by:			
State funding account	2.1	61,693	62,493

2.1 State funding account

	Note	2018 €000	2017 €000
Balance at 1 January		62,493	93,279
Disbursements from the Vote			
Estimate provision	Account	299,459	
Deferred surrender	Account	(700)	
Surplus to be surrendered	Account	(2,102)	
Net vote		296,657	294,138
Expenditure (cash) borne elsewhere	1.1	20,235	16,688
Non-cash expenditure –notional rent	1	775	733
–fixed asset		—	29
Net programme cost	1	(318,467)	(342,374)
Balance at 31 December		61,693	62,493

2.2 Capital assets

	Land and buildings	Plant and machinery	Office and IT equipment ^a	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2018	56,136	8,160	9,951	4,370	78,617
Additions	1,509	153	542	35	2,239
Transferred out	—	—	(1)	—	(1)
Disposals	—	(403)	(158)	(94)	(655)
Cost or valuation at 31 December 2018	57,645	7,910	10,334	4,311	80,200
Accumulated depreciation					
Opening balance at 1 January 2018	1,547	6,204	8,601	2,713	19,065
Depreciation charge for the year	373	375	437	95	1,280
Depreciation on transfers	—	—	(1)	—	(1)
Depreciation on disposals	—	(402)	(158)	(88)	(648)
Cumulative depreciation at 31 December 2018	1,920	6,177	8,879	2,720	19,696
Net assets at 31 December 2018	55,725	1,733	1,455	1,591	60,504
Net assets at 31 December 2017	54,589	1,956	1,350	1,657	59,552

Note ^a The Department of Housing, Planning and Local Government provide an ICT managed service for Heritage Division ICT assets on behalf of the Department of Culture, Heritage and the Gaeltacht. These are recorded on the Department of Housing, Planning and Local Government asset register. The Department has prepared a schedule of assets in the event that the transfer of assets is required in the future.

2.3 Bank and cash

at 31 December	2018	2017
	€000	€000
PMG balances	3,058	5,989
Commercial bank accounts ^a	159	194
	3,217	6,183

Note ^a The commercial bank account balance includes €119,423 in 2018 (2017: €172,120) in respect of a commercial bank account operated by the Department of Justice and Equality – Financial Shared Services.

2.4 Stocks

at 31 December	2018	2017
	€000	€000
Building material and small plant	87	90
Fuels and fertilisers	28	23
Stationery	27	32
Equipment consumables	6	3
Janitorial supplies and first aid	11	9
IT consumables	57	37
Miscellaneous	55	62
Livestock	72	66
	343	322

2.5 Other debit balances

at 31 December	2018	2017
	€000	€000
Environment Fund	1,354	256
Office of Public Works	54	69
Aran LIFE ^a	84	—
Other debit suspense items	1,103	58
	2,595	383

2.6 Other credit balances

at 31 December	2018	2017
	€000	€000
Amounts due to the State		
Income Tax	438	483
Pay Related Social Insurance	262	295
Professional Services Withholding Tax	220	283
Relevant Contracts Tax	—	4
Value Added Tax	157	256
Pension deductions	14	13
	1,091	1,334
Crowley Bequest Fund (Note 7.2)	207	321
Aran LIFE ^a	—	506
Kerry LIFE ^a	1,196	647
Raised bog LIFE project ^a	1,448	2,006
Other	213	213
	4,155	5,027

Note ^a The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

2.7 Net Exchequer funding due

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	2,102	3,144
Deferred surrender	700	700
Exchequer grant undrawn	(1,145)	(2,305)
Net Exchequer funding due	1,657	1,539
Represented by:		
Debtors		
Bank and cash	3,217	6,183
Debit balances: suspense	2,595	383
	5,812	6,566
Creditors		
Due to State	(1,091)	(1,334)
Credit balances: suspense	(3,064)	(3,693)
	(4,155)	(5,027)
	1,657	1,539

2.8 Commitments

at 31 December	2018	2017
	€000	€000
Turf Compensation Scheme	22,625	24,247
Islands	19,398	17,825
Gaeltacht support schemes	4,794	3,192
ACCESS cultural development grants	5,669	6,220
Irish language support schemes	6,532	6,250
Other arts capital projects	16,550	13,573
Cork Event Centre	11,000	11,000
Natural Heritage (National Parks and Wildlife Service)	888	1,198
European city of culture	14,100	—
Culture Ireland grants	3,257	1,234
Other grants	2,139	34
Procurement of goods and services	1,746	570
Total of legally enforceable commitments	108,698	85,343

Significant variations

An explanation is provided below where a commitment has increased or decreased by more than €500,000 from 2017 to 2018.

Subhead

Turf Compensation Scheme

As this scheme commenced in 2011, the remaining number of years for which applicants are to be paid is falling year on year.

Islands

The increase of €1.573 million in the commitments figure reflects the awarding of new contracts for the provision of transport services to the Islands.

Gaeltacht support schemes

The increase of €1.602 million in commitments is mainly due to additional funding sanctioned under Scéim na gCúntóirí Teanga and Acadamh na hOllscolaíochta Gaeilge.

ACCESS cultural development grants

The reduction of €551,000 in commitments is mainly due to the fact that Kilkenny County Council drew down substantial funding during 2018 in relation to the Butler Gallery.

Other arts capital projects

The increase of €2.977 million in commitments is mainly due to the roll out of the new National Creativity Fund grant scheme in 2018.

European city of culture

The Department committed to €14.1 million expenditure in relation to the European city of culture event taking place in Galway City in 2020.

Culture Ireland grants

The increase of €2.023 million in commitments is mainly due to grants approved in the Autumn 2018 grant round in respect of events taking place in 2019.

Other grants

The increase of €2.105 million in commitments is mainly due to the introduction of new measures to further support the language planning process.

Procurement of goods and services

The increase of €1.176 million in commitments is mainly due to additional funding in respect of bog conservation measures.

2.9 Matured liabilities

at 31 December	2018	2017
	€000	€000
Estimate of matured liabilities not discharged at year end	21	28

2.10 Contingent liabilities

The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	31,225	32,645	30,091
ii	Travel and subsistence	1,428	1,154	1,216
iii	Training and development and incidental expenses	987	785	792
iv	Postal and telecommunications services	610	361	491
v	Office equipment and external IT services	1,986	1,855	1,886
vi	Office premises expenses	775	735	670
vii	Consultancy services and value for money and policy reviews	100	—	—
		37,111	37,535	35,146

Significant variations

Administration expenditure has been apportioned across the programmes, to present complete programme costings. The following outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

iv Postal and telecommunications services

Estimate provision: €610,000, outturn: €361,000

The saving arose due to administrative efficiencies arising from the prudent management of postal and telecommunication services.

vii Consultancy services and value for money and policy reviews

Estimate provision: €100,000, outturn: €Nil

The saving was due to a policy to keep such expenditure to a minimum in light of budgetary pressures.

Programme A Arts, culture and film

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	6,560	6,498	5,990
A.2	Administration – non-pay	1,368	1,376	1,337
A.3	Payments to match resources generated by the National Archives	40	38	32
A.4	General expenses of the National Archives and National Archives Advisory Council	1,616	1,224	1,162
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (note 7.1)	12,570	12,837	11,711
A.6	Regional museums, galleries, cultural centres and projects	11,550	10,937	10,222
A.7	Cultural infrastructure and development	10,400	7,449	7,407
A.8	Culture Ireland	4,000	4,136	3,682
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	68,213	68,213	65,150
A.10	General expenses of the National Museum of Ireland	13,546	13,546	12,881
A.11	General expenses of the National Library of Ireland	7,563	7,563	7,293
A.12	Irish Film Board	18,022	18,022	16,987
A.13	General expenses of the National Gallery of Ireland	10,002	10,002	9,394
A.14	European City of Culture	1	650	—
A.15	Decade of Centenaries 1912 – 1922	850	843	5,710
A.16	Cork Event Centre	1,000	—	—
		167,301	163,334	158,958

Significant variations

Overall, the expenditure in relation to Programme A was €3.967 million lower than originally provided. This was mainly due to the following.

A.4 General expenses of the National Archives and National Archives Advisory Council

Estimate provision: €1.616 million, outturn: €1.224 million

The saving of €392,000 relative to the estimate provision was due mainly to the National Archives Project not progressing as quickly as originally anticipated

A.6 Regional museums, galleries, cultural centres and projects

Estimate provision: €11.55 million, outturn: €10.937 million

The saving of €613,000 relative to the estimate provision was due to a number of projects not progressing as quickly as originally planned.

A.7 Cultural infrastructure and development

Estimate provision: €10.4 million, outturn: €7.449 million

The saving of €2.951 million relative to the estimate provision was due to a number of projects not progressing as quickly as originally planned including the Wexford Arts Centre and the Cultural Digitisation Scheme.

A.14 European City of Culture

Estimate provision: €1,000, outturn: €650,000

Funding was transferred from other subheads with sanction of the Department of Public Expenditure and Reform to meet emerging spending on this subhead in 2018.

A.16 Cork Event Centre

Estimate provision: €1 million, outturn: €Nil

The saving of €1 million relative to the estimate provision was due to the contracting authority not being in a position to finalise the construction contract during 2018. As a result, no capital funding drawdown was required during the year

Programme B Heritage

		2018		2017
		Estimate	Outturn	Outturn
		provision		
	€000	€000	€000	
B.1	Administration – pay	19,653	21,386	19,748
B.2	Administration – non pay	2,696	1,585	1,839
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	6,377	6,472	5,904
B.4	Built heritage	3,038	2,868	2,947
B.5	Natural heritage (National Parks and Wildlife Service)	11,982	13,959	17,104
B.6	Irish Heritage Trust	400	400	400
B.7	Built Heritage Jobs Leverage Scheme	2,000	1,973	3,281
B.8	Peatlands restoration and management	1,000	615	114
		47,146	49,258	51,337

Significant variations

Overall, the expenditure in relation to Programme B was €2.112 million higher than originally provided. This was mainly due to the following.

B.2 Administration – non pay

Estimate provision: €2.696 million, outturn: €1.585 million

The saving of €1.111 million relative to the estimate provision arose from lower than anticipated expenditure in the areas of Office Equipment and IT. Expenditure in these areas is actively monitored to ensure that costs are minimised

B.4 Built heritage

Estimate provision: €3.038 million, outturn: €2.868 million

The saving of €170,000 relative to the estimate provision was due to a number of work projects not progressing as quickly as originally planned.

B.5 Natural heritage (National Parks and Wildlife Service)

Estimate provision: €11.982 million, outturn: €13.959 million

The additional expenditure of €1.977 million, which was transferred from other subheads with sanction of the Department of Public Expenditure and Reform, allowed the Department of Culture, Heritage and the Gaeltacht to invest more in bog conservation measures, in the context of progress on raised bogs and the continued extension of measures in relation to blanket bogs and national heritage area bogs, as well as meeting commitments under the Cessation of Turf Cutting Compensation Scheme.

B.8 Peatlands restoration and management

Estimate provision: €1 million, outturn: €615,000

The saving of €385,000 relative to the estimate provision was due to restoration measures proposed on some sites for 2018 not progressing as originally anticipated.

Programme C Irish language, Gaeltacht and Islands

		2018		2017
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay		3,898	3,478
C.2	Administration – non-pay		1,125	1,023
C.3	Gaeltacht support schemes		8,712	8,180
C.4	Irish language support schemes (part funded by National Lottery)		4,582	4,230
C.5	An Coimisinéir Teanga		738	747
C.6	Údarás na Gaeltachta - administration		9,237	9,637
C.7	Údarás na Gaeltachta - current programme expenditure		3,350	3,350
C.8	Údarás na Gaeltachta - grants for projects and capital expenditure on premises		7,000	7,638
C.9	Islands			
		<i>Original</i>	7,275	
		<i>Deferred surrender</i>	700	
C.10	20 year strategy for the Irish language 2010 – 2030		2,650	2,005
			49,267	48,499
				47,955

Significant variations

Overall, the expenditure in relation to Programme C was €768,000 lower than originally provided. This was mainly due to the following.

C.3 Gaeltacht Support Schemes

Estimate provision: €8.712 million, outturn: €8.180 million

The saving of €532,000 relative to the estimate provision was due to a number of projects not progressing as quickly as originally planned.

C.4 Irish language support schemes (part funded by National Lottery)

Estimate provision: €4.582 million, outturn: €4.23 million

The saving of €352,000 relative to the estimate provision was due to a capital project Scéim na n-Ionad Gaeilge Lasmuigh den Ghaeltacht not progressing as planned.

C.8 Údarás na Gaeltachta - grants for projects and capital expenditure on premises

Estimate provision: €7 million, outturn: €7.638 million

Funding was transferred from other subheads with sanction of the Department of Public Expenditure and Reform allowing the Department to invest in more projects in Údarás na Gaeltachta.

C.10 20 year strategy for the Irish language 2010 – 2030

Estimate provision: €2.650 million, outturn: €2.005 million

The saving of €645,000 relative to the estimate provision was due to the advancing of language plans to implementation stage taking longer than originally anticipated.

Programme D North-South co-operation

	Estimate provision €000	2018		2017
		Outturn	Outturn	Outturn
		€000	€000	€000
D.1 Administration – pay	1,114	1,283	1,181	
D.2 Administration – non-pay	697	906	862	
D.3 An Foras Teanga	14,028	13,325	13,508	
D.4 Waterways Ireland	24,106	25,706	25,805	
	39,945	41,220	41,356	

Significant variations

Overall, the expenditure in relation to Programme D was €1.275 million higher than originally provided. This was mainly due to the following.

D.2 Administration – non pay

Estimate provision: €697,000, outturn: €906,000

The excess of €209,000 relative to the estimate provision arose from higher than anticipated expenditure in the areas of Office Premises Expenses and IT External Services.

D.3 An Foras Teanga

Estimate provision: €14.028 million, outturn: €13.325 million

The saving of €703,000 relative to the estimate provision arose due to a number of projects not progressing as quickly as originally planned, favourable currency exchange movements and anticipated pension lump sums not materialising in 2018.

D.4 Waterways Ireland

Estimate provision: €24.106 million, outturn: €25.706 million

The additional expenditure of €1.6 million, which was transferred from other subheads with sanction of the Department of Public Expenditure and Reform, allowed Waterways Ireland to effect critical infrastructure developments as well as navigation management projects.

Note 4 Receipts

4.1 Appropriations-in-aid

	2018		2017
	Estimated	Realised	Realised
	€000	€000	€000
1 National Archives	40	38	34
2 Miscellaneous receipts	880	1,274	1,225
3 Rents (including receipts from lettings of fishing rights etc.)	100	144	188
4 Services and charges at national parks and wildlife sites	457	1,283	1,228
5 Receipts from pension-related deduction on public service remuneration	2,723	2,915	2,793
Total	4,200	5,654	5,468

Significant variations

Overall, appropriations-in-aid were €1.454 million more than the estimate. Explanations for variances are set out below.

2 *Miscellaneous receipts*

Estimate provision: €880,000, outturn: €1.274 million

The variance of €394,000 was due to higher than anticipated pension receipts from agencies.

4 *Services and charges at national parks and wildlife sites*

Estimate provision: €457,000, outturn: €1.283 million

The variance of €826,000 was due to higher than anticipated level of receipts in the national parks, reflecting good visitor numbers at these amenities.

5 *Receipts from pension-related deduction on public service remuneration*

Estimate provision: €2.723 million, outturn: €2.915 million

The variance of €192,000 was due to higher than anticipated pension related deduction receipts from agencies.

4.2 Extra Exchequer receipts

	2018	2017
	€000	€000
Balance at 1 January	2	4
Receipts from Gaeltacht loans	4	2
Transferred to Exchequer	(2)	(4)
Balance at 31 December	4	2

Note 5 Staffing and Remuneration

5.1 Employee numbers (full-time equivalents)

	2018	2017
Number of staff at year end		
Department	615	619
Agencies	1,087	1,079
	<u>1,702</u>	<u>1,698</u>

5.2 Pay

	2018	2017
	€000	€000
Pay	73,989	69,037
Higher, special or additional duties allowance	62	56
Other allowances	1,105	1,011
Overtime	1,355	1,305
Employer's PRSI	6,646	5,929
Total pay	<u>83,157</u>	<u>77,338</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018	2017
			€	€
Higher, special or additional duties	45	4	12,743	12,494
Other allowances	598	21	19,585	19,585
Overtime	568	20	32,188	16,450
Extra remuneration in more than one category.	446	66	33,128	23,437

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.

5.4 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €2,710. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Payroll overpayments

Overpayments at the year-end were €61,606 in respect of 28 individuals (2017: €44,275, 51 individuals). Of this, €15,597 have recovery plans in place in respect of five individuals (2017: €12,940, eleven individuals).

Note 6 Miscellaneous

6.1 National Lottery funding

Sub-head	Description	2018		2017
		Estimate €000	Outturn €000	Outturn €000
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	68,213	68,213	65,150
B.3	Grant for An Chomhairle Oidhreacht (Heritage Council) (part funded by National Lottery)	6,377	6,472	5,904
C.4	Irish Language Support Schemes (part funded by National Lottery)	4,582	4,230	4,014
		79,172	78,915	75,068

A full list of grantees under subhead C.4 is available on the Department of Culture, Heritage and the Gaeltacht website.

6.2 Compensation and legal costs

	Number of cases	Legal costs paid by Department €000	Compensation awarded €000	Legal costs awarded €000	2018	2017
					Total €000	Total €000
Claims by:						
employees of the Department	2	1	36	—	37	11
members of the public	11	9	122	20	151	226
		10	158	20	188	237

6.3 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 Culture, 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.

6.4 Cessation of Turf Cutting Compensation Scheme

In 2018, the Department made 2,806 payments (2017: 2,860) totalling €4,382,624 (2017: € 4,604,000) in respect of the Cessation of Turf Cutting Compensation Scheme. Of this, 373 payments totalling €612,366 were funded under Subhead B.5 Natural heritage (National Parks and Wildlife Service) (2017: 1,367 payments totalling €2,298,500). The remaining 2,433 payments totalling €3,770,258 were paid through a suspense account funded by the Environment Fund (2017: 1,493 payments totalling €2,305,500).

Note 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).

	2018	2017
	€000	€000
Payments		
Irish Museum of Modern Art	5,858	5,143
Chester Beatty Library	2,695	2,521
National Concert Hall	2,829	2,709
Crawford Gallery, Cork	1,455	1,338
	<u>12,837</u>	<u>11,711</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 2018

	2018	2017
	€000	€000
Balance on 1 January	321	377
Receipts	—	50
Payments	(114)	(106)
Balance at 31 December	<u>207</u>	<u>321</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:

	2018	2017
	€000	€000
Opening balance on 1 January	185	183
Annual penal interest accrued	4	4
Interest written off	(1)	—
Repayments		
Principal	(3)	
Interest	(1)	(2)
Closing balance on 31 December	<u>184</u>	<u>185</u>

Appendix A 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

Ballycroy National Park
The Burren National Park
Connemara National Park
Glenveagh National Park
Killarney National Park
Wicklow Mountains National Park

Appendix B Accounts of bodies and funds under the aegis of the Department of Culture, Heritage and the Gaeltacht

The following table lists the bodies under the aegis of the Department and where the Minister has an obligation to present financial statements. It indicates, as at end of March 2019, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/ Departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Irish Museum of Modern Art	2017	19 Dec 2018	2 Jan 2019	—
Chester Beatty Library	2017	18 Jun 2018	15 Aug 2018	14 Nov 2018
National Concert Hall	2017	29 Jun 2018	13 Jul 2018	5 Oct 2018
Crawford Art Gallery	2017	16 Oct 2018	14 Nov 2018	17 Jan 2019
Arts Council	2017	26 Jun 2018	26 Jul 2018	12 Oct 2018
National Museum of Ireland	2017	4 Oct 2018	26 Nov 2018	14 Feb 2019
National Library of Ireland	2017	27 Nov 2018	14 Dec 2018	28 Feb 2019
Irish Film Board ^a	2017	13 Dec 2018	3 Feb 2019	—
National Gallery of Ireland	2017	21 Dec 2018	1 Feb 2019	—
The Heritage Council	2017	20 Dec 2018	1 Feb 2019	—
Údarás na Gaeltachta	2017	19 Dec 2018	21 Dec 2018	30 Jan 2019
Foras Teanga	2017	19 Dec 2018	—	—
Waterways Ireland	2017	28 Sep 2018	16 Nov 2018	18 Dec 2018
An Coimisinéir Teanga	2017	18 Dec 2018	4 Jan 2019	28 Feb 2019

Note ^a The name of the Irish Film Board was changed to Fís Éireann/Screen Ireland on 18 June 2018 under the Irish Film Acts 1980-2011 by way of S.I. No.182 of 2018.