

Appropriation Account 2021

Vote 33

Tourism, Culture, Arts, Gaeltacht, Sport and Media

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 2021 for the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, 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 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2021 out of unspent 2020 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €22.519 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.

Transfer of functions

The transfer of functions from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media of the National Parks and Wildlife Service Development Applications Unit (DAU) to the Department of Housing, Local Government and Heritage came into effect from 24 June 2021 under SI 302 of 2021 Heritage (Transfer of Departmental Administration and Ministerial Functions) Order 2021.

The transfer of functions to the Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media from the Department of Housing, Local Government and Heritage of the Heritage Fund came into effect from 31 March 2021 under SI 185 of 2021 Heritage Fund (Transfer of Departmental Administration and Ministerial Functions) Order 2021.

The appropriation account, which must follow the form and format of the relevant estimate, reflects the above transfer of functions on a full-year basis. Therefore, all the transferred functions are accounted for in the 2021 appropriation account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account except for the following.

Heritage assets

Certain heritage assets including 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, at the following annual rates.

- plant and machinery; furniture and fitting – 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the Financial Shared Service Centre of the Department of Justice.

I rely on a letter of assurance from the Accounting Officer for the Justice Vote and the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to my Department.

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.
- 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.

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.

Non-compliance with procurement rules

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 complied with these guidelines in 2021 with the exception of four contracts in excess of €25,000 each with a total value of €359,101. All of these contracts related to cleaning services and other utility contracts that were extended beyond their original contract period. These contracts are either in the process of being regularised or have now been regularised. As these contracts exceed the reporting threshold of €25,000 under the provisions of Circular 40/2002, the Department has provided the contract details in the annual return to the Comptroller and Auditor General and the Department of Public Expenditure and Reform under the Circular.

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 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 responsibility for operation of controls assigned 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 Management Board, 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

Settlement with the Revenue Commissioners

Following an internal review by the Department, an unprompted voluntary disclosure was made to the Revenue Commissioners and a payment of €193,601 was subsequently made to the Revenue Commissioners in 2021. This was in respect of payroll taxes and professional services withholding tax liabilities for the period 2017 to 2021 relating primarily to persons engaged under contracts for service.

Covid-19 control issues

The onset of the Covid-19 pandemic in 2020 resulted in some changes to the working and control environment with remote and virtual working becoming the norm in the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. As a result of the pandemic, the Department introduced a number of procedural and control changes. Under the Department's risk and control framework an additional and specific Covid-19 risk register was put in place to identify the key risk facing the Department as a result of the Covid-19 pandemic. The maintenance of this separate register was discontinued after Q3 2021 and consideration of Covid-19 related risks was incorporated into the standard Risk Register which is reviewed and updated by the Management Board on a quarterly basis.

Katherine Licken

Accounting Officer

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

21 September 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media

Opinion on the appropriation account

I have audited the appropriation account for Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media for the year ended 31 December 2021 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media for the year ended 31 December 2021, and
- 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 appendix to this report. I am independent of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media 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 appendix to this report.

Re-allocation of voted funding

Chapter 4 of my report on the accounts of the public services for 2021 examines compliance with the procedures for re-allocation of funding from vote subheads where savings had emerged, to meet expected excess spending on other vote subheads. The re-allocation of certain funds in Vote 33 was reviewed as part of that examination.

Seamus McCarthy

Comptroller and Auditor General

23 September 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media

Appropriation Account 2021

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Tourism Services			
	<i>Estimate provision</i>	220,930		
	<i>Deferred surrender</i>	1,000		
			221,930	221,533
				189,626
B	Arts and Culture			
	<i>Estimate provision</i>	341,285		
	<i>Deferred surrender</i>	6,037		
			347,322	313,254
				242,030
C	Gaeltacht			
	<i>Estimate provision</i>	78,601		
	<i>Deferred surrender</i>	2,225		
			80,826	72,641
				66,217
D	Sports and Recreation Services			
	<i>Original</i>	170,433		
	<i>Deferred surrender</i>	7,630		
	<i>Supplementary</i>	35,000		
			213,063	207,370
				203,163
E	Broadcasting			
			280,454	272,094
				271,027
Gross expenditure				
	<i>Original</i>	1,091,703		
	<i>Deferred surrender</i>	16,892		
	<i>Supplementary</i>	35,000		
			1,143,595	1,086,892
				972,063
	<i>Deduct</i>			
F	Appropriations-in-aid		250,606	234,822
				234,462
Net expenditure				
	<i>Original</i>	841,097		
	<i>Deferred surrender</i>	16,892		
	<i>Supplementary</i>	35,000		
			892,989	852,070
				737,601

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. Unspent allocations in respect of capital elements of the following subheads were carried over to 2022: Subhead B.7 (€6 million), B.14 (€1 million), C.8 (€1.5 million), D.3 (€6 million) and D.7 (€3.9 million).

	2021	2020
	€	€
Surplus	40,919,030	49,804,346
Deferred surrender	(18,400,000)	(16,892,000)
Surplus to be surrendered	22,519,030	32,912,346

Katherine Licken

Accounting Officer

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

21 September 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

	2021	2020
	€000	€000
Programme cost	1,064,724	950,779
Pay	19,504	17,679
Non pay	2,664	3,605
Gross expenditure	1,086,892	972,063
<i>Deduct</i>		
Appropriations-in-aid	234,822	234,462
Net expenditure	852,070	737,601
Changes in capital assets		
Purchases cash	(174)	
Depreciation	575	401
		(387)
Changes in net current assets		
Decrease in closing accruals	(1,845)	(237)
Direct expenditure	850,626	736,977
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	13,421	16,649
Notional rents	1,362	1,193
Net programme cost	865,409	754,819

1.1 Net allied services expenditure

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

	2021	2020
	€000	€000
Vote 9 Office of the Revenue Commissioners	30	45
Vote 12 Superannuation and Retired Allowances	10,432	10,424
Vote 13 Office of Public Works	2,192	5,335
Vote 18 National Shared Services Office	39	79
Vote 24 Justice – Financial Shared Services Centre	524	507
Vote 43 Office of the Government Chief Information Officer	58	92
Central Fund – ministerial pensions	146	167
	13,421	16,649

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	4,160	10,147
Current assets			
Bank and cash	2.2	23,185	20,342
Stocks	2.3	62	62
Prepayments	2.4	11,901	3,539
Other debit balances	2.5	8,893	642
Total current assets		44,041	24,585
Less current liabilities			
Accrued expenses	2.6	7,909	1,392
Other credit balances	2.7	1,042	939
Net Exchequer funding	2.8	31,036	20,045
Total current liabilities		39,987	22,376
Net current assets		4,054	2,209
Net assets		8,214	12,356
Represented by:			
State funding account	2.9	8,214	12,356

2.1 Capital assets

	Land and building ^a	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Gross assets				
Cost or valuation at 1 January 2021	9,664	8,819	2,074	20,557
Additions	—	124	50	174
Transferred to Vote 34 ^a	(6,068)	(261)	—	(6,329)
Cost or valuation at 31 December 2021	3,596	8,682	2,124	14,402
Accumulated depreciation				
Opening balance at 1 January 2021	1,366	7,195	1,849	10,410
Depreciation for the year	72	489	14	575
Depreciation on transfers to Vote 34	(667)	(76)	—	(743)
Cumulative depreciation at 31 December 2021	771	7,608	1,863	10,242
Net assets at 31 December 2021	2,825	1,074	261	4,160
Net assets at 31 December 2020	8,298	1,624	225	10,147

Note ^a Assets transferred to the Department of Housing, Local Government and Heritage (DHLGH) include four buildings in Moore Street, Dublin and a number of ICT assets. Further ICT assets will be transferred to DHLGH when an ongoing validation process is completed in 2022.

2.2 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances and cash	23,016	20,121
Petty cash balance	2	2
Commercial bank account balance ^a	167	219
	23,185	20,342

Note ^a The commercial bank account balance in 2021 includes €133,512 (2020: €153,641) in respect of a commercial bank account operated by the Department of Justice – Financial Shared Services.

2.3 Stocks

at 31 December	2021 €000	2020 €000
Stationery ^a	6	6
Equipment consumables	4	4
Janitorial supplies and first aid	1	1
IT consumables	51	51
	62	62

Note ^a Due to restrictions associated with the Covid-19 pandemic, it was not possible to complete a stocktake of IT consumables or stationery stocks in four locations as at 31 December 2021. The stocktake figures at these locations as at 31 December 2020 were considered a reasonable approximation of stock levels as at 31 December 2021.

2.4 Prepayments

	2021 €000	2020 €000
Office equipment and external IT services	119	203
Cultural infrastructures and development	630	—
National Library of Ireland	780	780
European City of Culture	—	1,500
Gaeltacht support schemes	541	453
Irish language support schemes	1,116	75
20 Year Strategy for the Irish Language 2010-2030	389	329
Dormant accounts	—	109
Miscellaneous	326	90
Broadcasting Fund	8,000	—
	11,901	3,539

2.5 Other debit balances

at 31 December	2021 €000	2020 €000
Office of Public Works	8,654	75
Paypath	192	461
Other debit suspense items	47	106
	8,893	642

2.6 Accrued expenses

	2021	2020
	€000	€000
National Archives	190	21
Cultural infrastructure and development	6,657	216
Culture Ireland	188	73
Decade of Centenaries 1912-1922	205	48
Irish language support schemes	504	152
Major events	111	736
Miscellaneous	54	146
	7,909	1,392

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	341	300
Pay related social insurance	193	158
Professional services withholding tax	47	14
Value added tax	25	8
Pension deductions	7	—
	613	480
Crowley Bequest Fund (Note 7.2)	148	148
Other	281	311
	1,042	939

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus	22,519	32,912
Deferred surrender	18,400	16,892
Exchequer grant undrawn	(9,883)	(29,759)
Net Exchequer funding	31,036	20,045
Represented by:		
Debtors		
Bank and cash	23,185	20,342
Debit balances: suspense	8,893	642
	32,078	20,984
Creditors		
Due to the State	(613)	(480)
Credit balances: suspense	(429)	(459)
	(1,042)	(939)
	31,036	20,045

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		12,356	66,107
Disbursements from the Vote			
Estimate provision	Account	892,989	
Deferred surrender	Account	(18,400)	
Surplus to be surrendered	Account	(22,519)	
Net vote		852,070	737,601
Expenditure (cash) borne elsewhere	1.1	13,421	16,649
Non cash expenditure – fixed assets transfers	2.1	(5,586)	(54,375)
Non cash expenditure – notional rent	1	1,362	1,193
Net programme cost	1	(865,409)	(754,819)
Balance at 31 December		8,214	12,356

2.10 Commitments

a) Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	29,953	33,792
Non-capital grant programmes (b)	28,322	23,911
Capital grant programmes (c)	108,823	107,154
Capital projects	20,066	12,315
Total of legally enforceable commitments	187,164	177,172
b) Non-capital grant programmes ^a	2021	2020
	€000	€000
Opening balance	23,911	36,958
Transferred out	—	(16,652)
Transferred in	—	8,500
Grants paid in the year	(22,287)	(30,150)
New grant commitments	27,603	26,353
Grants cancelled	(905)	(1,098)
Closing balance	28,322	23,911
c) Capital grant programmes	2021	2020
	€000	€000
Opening balance	107,154	41,132
Transferred out	—	(21,406)
Transferred in	—	126,368
Grants paid in the year	(29,907)	(41,237)
New grant commitments	32,901	9,692
Grants cancelled	(1,325)	(7,395)
Closing balance	108,823	107,154

2.11 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end	68	7

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	20,713	19,504	17,679
ii	Travel and subsistence	855	109	155
iii	Training and development and incidental expenses	1,294	815	401
iv	Postal and telecommunications services	493	183	348
v	Office equipment and external IT services	1,760	1,230	2,143
vi	Office premises expenses	572	327	362
vii	Consultancy services and value for money and policy reviews	340	—	196
		26,027	22,168	21,284

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €855,000; outturn €109,000

The saving was due to significantly reduced levels of travel across all areas of the Department as a consequence of Covid-19 restrictions.

iii Training and development and incidental expenses

Estimate provision €1.294 million; outturn €815,000

The saving was due to the curtailment of planned activity under this subhead due to Covid-19 restrictions.

iv Postal and telecommunications services

Estimate provision €493,000; outturn €183,000

The saving was due to the curtailment of planned activity under this subhead due to Covid-19 restrictions.

v Office equipment and external IT services*Estimate provision €1.76 million; outturn €1.23 million*

The saving was due to the curtailment of planned activity under this subhead due to Covid-19 restrictions.

vi Office premises expenses*Estimate provision €572,000; outturn €327,000*

The saving was due to the curtailment of planned activity under this subhead due to Covid-19 restrictions.

vii Consultancy services and value for money and policy reviews*Estimate provision €340,000; outturn €nil*

The saving was due to a policy to keep such expenditure to a minimum in light of budgetary pressures and the impact of Covid-19 restrictions.

Programme A Tourism Services

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	1,937	1,765	1,713
A.2	Administration – non pay	481	256	357
A.3	Fáilte Ireland	121,886	121,886	81,533
A.4	Tourism Ireland Limited	17,003	17,003	16,239
A.5	Tourism Marketing Fund	46,823	46,823	46,823
A.6	Tourism product development			
	<i>Estimate provision</i>	32,800		
	<i>Deferred surrender</i>	1,000		
		33,800	33,800	42,961
		221,930	221,533	189,626

Programme B Arts and Culture

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	9,716	9,065	7,747
B.2	Administration – non pay	2,129	1,041	1,391
B.3	Payments to match resources generated by the National Archives	40	35	25
B.4	General expenses of the National Archives and National Archives Advisory Council	2,066	1,396	938
B.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Note 7.1)	23,183	15,596	13,912
B.6	Regional museums, galleries, cultural centres and projects	71,370	70,063	20,862
B.7	Cultural infrastructure and development			
	<i>Estimate provision</i>	27,100		
	<i>Deferred surrender</i>	6,037		
		33,137	14,070	22,458
B.8	Culture Ireland	4,600	2,905	4,368
B.9	An Chomhairle Ealaíon (part funded by the National Lottery)	130,046	130,046	105,002
B.10	General expenses of the National Museum of Ireland	15,178	15,178	14,259
B.11	General expenses of the National Library of Ireland	8,383	8,383	7,915
B.12	Fis Éireann/Screen Ireland	30,093	30,093	24,066
B.13	General expenses of the National Gallery of Ireland	11,381	11,381	10,657
B.14	European City of Culture	1,000	—	7,100
B.15	Decade of Centenaries 1912-1922	5,000	4,002	1,330
		347,322	313,254	242,030

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €34.068 million lower than originally provided. €1.739 million of this related to administration expenditure and has already been explained and the balance of the variance of €32.329 million was mainly due to the following.

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

Estimate provision €2.066 million; outturn €1.396 million

The saving of €670,000, relative to the estimate provision, was mainly due to the impact of Covid-19 restrictions on anticipated expenditure.

B.5 General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery

Estimate provision €23.183 million; outturn €15.596 million

The saving of €7.587 million, relative to the estimate provision, occurred due to the significant work required to progress the transfer of the National Symphony Orchestra to the National Concert Hall taking longer than originally anticipated which resulted in the transfer not taking place in 2021.

B.7 Cultural infrastructure and development

Estimate provision €33.137 million; outturn €14.07 million

The saving of €19.067 million, relative to the estimate provision, was due to a number of large scale projects across a number of schemes which did not progress within their time frame due to various issues including Covid-19 related delays.

B.8 Culture Ireland

Estimate provision €4.6 million; outturn €2.905 million

The savings arose as some planned international events were cancelled or postponed due to the impact of the Covid-19 pandemic.

B.14 European City of Culture

Estimate provision €1 million; outturn €nil

The €1 million provision was not drawn down in 2021 due to the commencement of legacy initiatives moving to 2022 as a result of prolongation of the title year into 2021.

B.15 Decade of Centenaries 1912-1922

Estimate provision €5 million; outturn €4.002 million

The savings arose mainly due to the public health constraints imposed by the response to the Covid-19 pandemic having a bearing on the rollout or delivery of a number of supported projects and consequently impacted on the ability of the project partners and stakeholders to draw down their full allocation in 2021.

Programme C Gaeltacht

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	5,152	4,403	4,336
C.2	Administration – non pay	1,567	773	1,047
C.3	Gaeltacht support schemes	10,199	8,338	9,740
C.4	Irish language support schemes (part funded by National Lottery)	7,650	6,359	6,492
C.5	An Coimisinéir Teanga	887	881	821
C.6	Údarás na Gaeltachta – administration	12,580	13,041	10,852
C.7	Údarás na Gaeltachta – current programme expenditure	4,750	4,750	4,250
C.8	Údarás na Gaeltachta- grants for projects and capital expenditure on premises			
	<i>Estimate provision</i>	14,454		
	<i>Deferred surrender</i>	2,225		
		16,679	13,980	13,275
C.9	Cross border co-operation	16,362	16,017	12,585
C.10	Language planning process	5,000	4,099	2,819
		80,826	72,641	66,217

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €8.185 million lower than originally provided. €1.543 million of this related to administration expenditure and has already been explained and the balance of the variance of €6.642 million was mainly due to the following.

C.3 Gaeltacht support schemes

Estimate provision €10.199 million; outturn €8.338 million

The saving of €1.861 million relative to the estimate provision, was mainly due to delays with capital projects and a reduction in the number of applications received due to community facilities being closed because of the Covid-19 pandemic.

C.4 Irish language support schemes

Estimate provision €7.65 million; outturn €6.359 million

The saving of €1.291 million relative to the estimate provision was mainly due to envisaged capital projects not progressing as anticipated due to the Covid-19 pandemic.

C.8 Údarás na Gaeltachta – grants for projects and capital expenditure on premises*Estimate provision €16.679 million; outturn €13.98 million*

The saving of €2.699 million, relative to the estimate provision, was due to the impact of Covid-19 on the progression of the capital works programme. €1.5 million of this funding was carried forward into 2022.

C.10 Language planning process*Estimate provision €5 million; outturn €4.099 million*

The saving of €901,000 relative to the estimate provision relates to lower than anticipated progression of language plans due to the impact of the Covid-19 pandemic.

Programme D Sports and Recreation Services

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	2,653	2,807	2,419
D.2	Administration – non pay	640	267	344
D.3	Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)			
	<i>Estimate provision</i>	27,935		
	<i>Deferred surrender</i>	7,630		
		35,565	23,735	26,171
D.4	Swimming pools	4,100	—	—
D.5	Sport Ireland (part funded by national lottery)			
	<i>Original</i>	104,510		
	<i>Supplementary</i>	35,000		
		139,510	164,745	163,054
D.6	Dormant accounts funding for sports measures	10,000	10,000	7,975
D.7	Large scale sport infrastructure fund	14,600	417	—
D.8	Major events	5,995	5,399	3,200
		213,063	207,370	203,163

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €5.693 million lower than originally provided.

Administration expenditure was €219,000 lower than originally planned.

The balance of the variance of €5.474 million was mainly due to the following.

D.3 Grant for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)

Estimate provision €35.565 million; outturn €23.735 million

The drawdown of grants under the various rounds of the Sports Capital and Equipment Programme is demand led. In 2021, the impact of the ongoing Covid-19 pandemic led to a slowdown in construction activity, including activity related to sports projects.

D.4 Swimming pools

Estimate provision €4.1 million; outturn €nil

There was no expenditure on the subhead in 2021 primarily due to fact that in one significant project which is now under construction, the grantee was not in a position to draw down any of the €3.8 million grant as the legal requirements for that grant were not yet completed.

D.5 Sport Ireland

Estimate provision €104.51 million; outturn €164.745 million

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform to meet emerging pressures under this subhead due to the impact of Covid-19.

D.7 Large scale sport infrastructure fund

Estimate provision €14.6 million; outturn €417,000

The first grants under the new large scale sport infrastructure fund (LSSIF) were announced at the beginning of 2020. The Covid-19 pandemic impacted on the progress of this scheme in 2021.

D.8 Major events

Estimate provision €5.995 million; outturn €5.399 million

The €596,000 underspend was mainly due to an anticipated joint bid for the Rugby World Cup in 2031 that did not ultimately come to fruition and FIFA World Cup feasibility spend was lower than anticipated.

Programme E Broadcasting

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	1,255	1,464	1,464
E.2	Administration – non pay	497	327	466
E.3	Grant to Raidió Telefís Éireann for broadcasting licence fees	208,622	196,087	197,645
E.4	Payment to An Post for collection of broadcasting licence fees	12,457	9,885	10,030
E.5	Deontas i leith Theilifís na Gaeilge	40,733	40,733	39,133
E.6	Broadcasting Fund	16,890	23,598	21,777
E.7	RTÉ spectrum	—	—	512
		280,454	272,094	271,027

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall the expenditure in relation to Programme E was €8.36 million lower than originally provided. Administration expenditure was €39,000 higher than originally provided. The balance of the variance of €8.399 million was mainly due to the following.

E.3 Grant to Raidió Telefís Éireann for broadcasting licence fees

Estimate provision €208.622 million; outturn €196.087 million

Broadcasting Licence Fee receipts are dependent on the level of television licence sales and the contribution received from the Department of Social Protection, and it is, therefore, difficult to estimate precisely the level of payments to RTÉ, An Post and the Broadcasting Fund. Falling licence fee sales due to Covid-19 meant total sales for 2021 were down on 2020, and down on target. This meant a drop in total TV licence revenue which impacted on TV licence funding for RTÉ.

E.4 Payment to An Post for collection of broadcasting licence fees

Estimate provision €12.457 million; outturn €9.885 million

An Post are paid commission on a sliding scale based on the level of licence fee sales. Sales were below target due to Covid-19 impacts. This, combined with a review of the commission payments under the service level agreement resulted in a reduced payment to An Post.

E.6 Broadcasting Fund

Estimate provision €16.89 million; outturn €23.598 million

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform to meet emerging pressures under this subhead in particular in relation to the Sound and Vision Fund.

Note 4 Receipts

4.1 Appropriations-in-aid

	2021		2020
	Estimated €000	Realised €000	Realised €000
1 Tourism Ireland pension receipts	300	341	332
2 National Archives	40	35	26
3 Miscellaneous receipts	636	895	970
4 Receipts from additional superannuation contributions on public service remuneration	2,366	2,728	2,515
5 Dormant accounts funding	10,000	10,000	7,974
6 Sport Ireland pension receipts	134	92	93
7 Broadcasting licence fees	237,130	220,731	222,552
Total	250,606	234,822	234,462

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €15.784 million less than the estimate. Explanations for variances are set out below:

3 Miscellaneous receipts

Estimate €636,000; realised €895,000

The variance of €259,000 was mainly due to higher than anticipated pension receipts from agencies

4 Receipts from additional superannuation contributions on public service remuneration

Estimate €2.366 million; realised €2.728 million

The variance of €362,000 was mainly due to higher than anticipated additional superannuation contributions receipts from agencies.

7 Broadcasting licence fees

Estimate €237.13 million; realised €220.731 million

Broadcasting licence fee receipts are dependent on the level of television licence sales and the contribution received from the Department of Social Protection. Falling licence fee sales due to Covid-19 meant total sales for 2021 were down on 2020, and down on target.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	31	17
Receipts from Gaeltacht loans	1	12
Receipts from voluntary surrender of ministerial salaries	21	19
Receipt from the Archives Portal Europe network of excellence (APEX)	—	22
Transferred to the Exchequer	(31)	(39)
Balance at 31 December	22	31

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Number of staff at year end		
Department	365	335
Agencies	1,462	1,320
	1,827	1,655

5.2 Pay

Remuneration of Department staff	2021	2020
	€000	€000
Pay	17,807	16,197
Higher, special or additional duties allowances	64	59
Other allowances	159	134
Overtime	30	32
Employer's PRSI	1,444	1,257
Total pay ^a	19,504	17,679

Note ^a The total pay figure is distributed across subheads A.1, B.1, C.1, D.1 and E.1.

Agency remuneration ^b

	2021	2020
	€000	€000
Pay	80,864	75,030
Higher, special or additional duties allowances	234	216
Other allowances	189	201
Overtime	221	229
Employer's PRSI	4,441	3,557
Total pay	85,949	79,233

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

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Departmental staff				
Higher, special or additional duties allowances	8	4	15,453	14,325
Other allowances	14	4	22,002	20,614
Overtime	12	1	10,591	11,303
Extra remuneration in more than one category	3	2	16,432	17,245
Agency staff				
Higher, special or additional duties allowances	56	3	13,411	12,564
Other allowances	117	2	30,000	12,564
Overtime	65	—	9,765	7,328
Extra remuneration in more than one category	19	—	7,772	8,621

5.4 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis as a total cost of €4,655. The payments made were consistent with the principles of the Public Service (Single Service and other Provisions) Act 2012.

The account includes expenditure of €11,599 in respect of one officer who was serving outside the Department for all or part of 2021 and whose salary was paid by the Department.

This account does not include expenditure in respect of ten officers who were serving outside the Department for all or part of 2021 in other Government department/offices who paid those officers directly.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021	2020
		€	€
Overpayments	19	63,983	51,787
Recovery plans in place	1	1,383	1,426

5.6 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's current salary is at the grade of Secretary General Level III, with an annual gross salary of €192,474 (as at 31 December 2020, €190,568).

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total 2021	Total 2020
	employees	members of the public		
Number of cases	—	—	—	3
	€000	€000	€000	€000
Department's own legal costs	—	—	—	7
Paid by or on behalf of the Department				
Compensation	—	—	—	—
Legal costs	—	—	—	—
Other costs	—	—	—	—
2021 total	—	—	—	7
2020 total	1	6	7	

6.2 National Lottery funding

		2021		2020
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.9	An Chomhairle Ealaíon (part funded by National Lottery)	130,046	130,046	105,002
C.4	Irish language support schemes (part funded by National Lottery)	7,650	6,359	6,492
D.3	Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)	35,565	23,735	26,171
D.5	Sport Ireland (part funded by National Lottery)	139,510	164,745	163,054
		312,771	324,885	300,719

A full list of grantees under subhead C.4 and subhead D.3 is available on the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media website.

6.3 Deferred surrender

Deferred surrender comprises savings in 2021 of €18.4 million in capital expenditures in the following subheads that were carried over to 2022.

		€000
Description of subhead:		
B.7	Cultural infrastructure and development	6,000
B.14	European City of Culture	1,000
C.8	Údarás na Gaeltachta – grants for projects and capital expenditure on premises	1,500
D.3	Sports capital and equipment programme	6,000
D.7	Large scale sport infrastructure fund	3,900
		18,400

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 B.5)

	2021	2020
	€000	€000
Payments		
Irish Museum of Modern Art	6,410	6,014
Chester Beatty Library	3,216	2,837
National Concert Hall	4,237	3,562
Crawford Gallery, Cork	1,733	1,499
	15,596	13,912

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 the year ended 31 December 2021

	2021	2020
	€000	€000
Balance on 1 January	148	156
Receipts	—	—
Payments	—	(8)
Balance on 31 December	148	148

7.3 Statement of loans for Gaeltacht housing

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

	2021	2020
	€000	€000
Opening balance on 1 January	173	187
Annual penal interest accrued	4	4
Interest written off	—	(6)
Repayments of principal	(1)	(5)
Payments of interest	—	(7)
Closing balance on 31 December	176	173

Appendix A Accounts of bodies and funds under the aegis of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

The following table lists the bodies and funds under the aegis of the Department where the Minister has an obligation to present financial statements. It indicates, as at the end of March 2022, the period to which the last audited financial statements relate and the date on which 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	2020	30 Jun 2021	20 Jul 2021	18 Jan 2022
Chester Beatty Library	2020	15 Sep 2021	23 Sep 2021	9 Dec 2021
National Concert Hall	2020	11 Jun 2021	14 Sep 2021	20 Dec 2021
Crawford Art Gallery	2020	30 Jun 2021	14 Jul 2021	8 Oct 2021
Arts Council	2020	30 Jun 2021	1 Sep 2021	12 Nov 2021
National Museum of Ireland	2020	30 Jun 2021	7 Jul 2021	25 Jan 2022
National Library of Ireland	2020	13 Oct 2021	30 Nov 2021	9 Dec 2021
Screen Ireland	2020	8 Nov 2021	19 Nov 2021	9 Feb 2022
National Gallery of Ireland	2020	23 Nov 2021	2 Feb 2022	9 Feb 2022
Údarás na Gaeltachta	2020	22 Dec 2021	21 Feb 2022	—
An Foras Teanga	2019	29 Apr 2021	6 May 2021	19 Nov 2021
An Coimisinéir Teanga	2020	16 Dec 2021	21 Dec 2021	3 Mar 2022
Fáilte Ireland	2020	30 Jun 2021	7 Oct 2021	16 Dec 2021
Sport Ireland	2020	10 Nov 2021	12 Nov 2021	4 Feb 2022
Tourism Ireland	2020	14 Oct 2021	30 Nov 2021	16 Dec 2021
Broadcasting Authority of Ireland	2020	30 Jun 2021	2 Jul 2021	6 Oct 2021
Raidió Telefís Éireann	2020	29 Apr 2021	30 Apr 2021	17 Jul 2021
Teilifís na Gaeilge	2020	29 Jun 2021	29 Jun 2021	6 Oct 2021