

## **Appropriation Account 2022**

---

### **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 2022 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

- granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2022 out of unspent 2021 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €31.494 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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 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.

## 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.

***Procurement***

I confirm that 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 has provided details of one non-competitive contract in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

***Non-compliance with procurement rules***

The Department complied with the guidelines with the exception of one contract (in excess of €25,000), totalling €155,366 (exclusive of VAT). The contract had previously been awarded under a competitive process but was extended while revised arrangements were being put in place. A new contract is now in place for this item.

The above contract has been included in the 40/2002 annual return referenced above.

***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.

***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 has been discontinued 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

29 March 2023

## **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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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.

##### ***Accountability for central government funding of local authorities***

Chapter 4 of my report on the accounts of the public services for 2022 looks at the compliance of certain central government departments, including Tourism, Culture, Arts, Gaeltacht, Sport and Media, with circular 13/2014 *Management and accountability for grants from Exchequer funds* in respect of grant funding to local authorities.

**Seamus McCarthy**

Comptroller and Auditor General

15 September 2023

## 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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is 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 appropriation account 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, National Development Plan Delivery 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 audit reports 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 2022

|                              |                                | 2022               |           | 2021      |
|------------------------------|--------------------------------|--------------------|-----------|-----------|
|                              |                                | Estimate provision | Outturn   | Outturn   |
|                              |                                | €000               | €000      | €000      |
| <b>Programme expenditure</b> |                                |                    |           |           |
| A                            | Tourism services               |                    |           |           |
|                              | <i>Original</i>                | 288,472            |           |           |
|                              | <i>Supplementary</i>           | 1,331              |           |           |
|                              |                                |                    | 289,803   | 281,716   |
|                              |                                |                    |           | 221,533   |
| B                            | Arts and culture               |                    |           |           |
|                              | <i>Original</i>                | 371,441            |           |           |
|                              | <i>Deferred surrender</i>      | 7,000              |           |           |
|                              | <i>Supplementary</i>           | 1,434              |           |           |
|                              |                                |                    | 379,875   | 366,847   |
|                              |                                |                    |           | 313,254   |
| C                            | Gaeltacht                      |                    |           |           |
|                              | <i>Original</i>                | 85,641             |           |           |
|                              | <i>Deferred surrender</i>      | 1,500              |           |           |
|                              | <i>Supplementary</i>           | 568                |           |           |
|                              |                                |                    | 87,709    | 77,894    |
|                              |                                |                    |           | 72,641    |
| D                            | Sports and recreation services |                    |           |           |
|                              | <i>Original</i>                | 181,173            |           |           |
|                              | <i>Deferred surrender</i>      | 9,900              |           |           |
|                              | <i>Supplementary</i>           | 35,233             |           |           |
|                              |                                |                    | 226,306   | 212,871   |
|                              |                                |                    |           | 207,370   |
| E                            | Broadcasting                   |                    |           |           |
|                              | <i>Original</i>                | 295,693            |           |           |
|                              | <i>Supplementary</i>           | 15,044             |           |           |
|                              |                                |                    | 310,737   | 288,457   |
|                              |                                |                    |           | 272,094   |
| <b>Gross expenditure</b>     |                                |                    |           |           |
|                              | <i>Original</i>                | 1,222,420          |           |           |
|                              | <i>Deferred surrender</i>      | 18,400             |           |           |
|                              | <i>Supplementary</i>           | 53,610             |           |           |
|                              |                                |                    | 1,294,430 | 1,227,785 |
|                              |                                |                    |           | 1,086,892 |
|                              | <i>Deduct</i>                  |                    |           |           |
| F                            | <b>Appropriations-in-aid</b>   |                    | 252,606   | 237,455   |
|                              |                                |                    |           | 234,822   |
| <b>Net expenditure</b>       |                                |                    |           |           |
|                              | <i>Original</i>                | 969,814            |           |           |
|                              | <i>Deferred surrender</i>      | 18,400             |           |           |
|                              | <i>Supplementary</i>           | 53,610             |           |           |
|                              |                                |                    | 1,041,824 | 990,330   |
|                              |                                |                    |           | 852,070   |



### 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 2023: subheads B.7 (€3.5 million), B.17 (€3 million), C.3 (€1.25 million), C.4 (€1.75 million), C.8 (€500,000), D.4 (€1 million) and D.7 (€9 million).

|                                  | 2022              | 2021              |
|----------------------------------|-------------------|-------------------|
|                                  | €                 | €                 |
| Surplus                          | 51,493,987        | 40,919,030        |
| Deferred surrender               | (20,000,000)      | (18,400,000)      |
| <b>Surplus to be surrendered</b> | <b>31,493,987</b> | <b>22,519,030</b> |

**Katherine Licken**

Accounting Officer

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

29 March 2023

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2022

|                                            | 2022             | 2021             |
|--------------------------------------------|------------------|------------------|
|                                            | €000             | €000             |
| Programme cost                             | 1,201,967        | 1,064,724        |
| Pay                                        | 22,764           | 19,504           |
| Non pay                                    | 3,054            | 2,664            |
| <b>Gross expenditure</b>                   | <b>1,227,785</b> | <b>1,086,892</b> |
| <i>Deduct</i>                              |                  |                  |
| <b>Appropriations-in-aid</b>               | <b>237,455</b>   | <b>234,822</b>   |
| <b>Net expenditure</b>                     | <b>990,330</b>   | <b>852,070</b>   |
| <b>Changes in capital assets</b>           |                  |                  |
| Purchases cash                             | (29)             |                  |
| Depreciation                               | 462              |                  |
| Loss on disposal                           | 1                | 434              |
|                                            |                  | 401              |
| <b>Changes in net current assets</b>       |                  |                  |
| Decrease in closing accruals               | (22,961)         |                  |
| Increase in stock                          | (52)             | (23,103)         |
|                                            |                  | (1,845)          |
| <b>Direct expenditure</b>                  | <b>967,751</b>   | <b>850,626</b>   |
| <b>Expenditure borne elsewhere</b>         |                  |                  |
| Net allied services expenditure (note 1.1) | 13,462           | 13,421           |
| Notional rents                             | 1,136            | 1,362            |
| <b>Net programme cost</b>                  | <b>982,349</b>   | <b>865,409</b>   |

#### 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.

|                                                            | 2022          | 2021          |
|------------------------------------------------------------|---------------|---------------|
|                                                            | €000          | €000          |
| Vote 9 Office of the Revenue Commissioners                 | 41            | 30            |
| Vote 12 Superannuation and Retired Allowances              | 11,247        | 10,432        |
| Vote 13 Office of Public Works                             | 1,431         | 2,192         |
| Vote 18 National Shared Services Office                    | 42            | 39            |
| Vote 24 Justice – Financial Shared Services Centre         | 538           | 524           |
| Vote 20 Garda Síochána                                     | 9             | —             |
| Vote 43 Office of the Government Chief Information Officer | —             | 58            |
| Central Fund – ministerial pensions                        | 154           | 146           |
|                                                            | <b>13,462</b> | <b>13,421</b> |

## Note 2 Statement of Financial Position as at 31 December 2022

|                                  | Note | 2022<br>€000  | 2021<br>€000  |
|----------------------------------|------|---------------|---------------|
| <b>Capital assets</b>            | 2.1  | 3,619         | 4,160         |
| <b>Current assets</b>            |      |               |               |
| Bank and cash                    | 2.2  | 29,110        | 23,185        |
| Inventories                      | 2.3  | 114           | 62            |
| Prepayments                      | 2.4  | 27,991        | 11,901        |
| Other debit balances             | 2.5  | 181           | 8,893         |
| Accrued income                   | 2.6  | 2             | —             |
| <b>Total current assets</b>      |      | <b>57,398</b> | <b>44,041</b> |
| <b>Less current liabilities</b>  |      |               |               |
| Accrued expenses                 | 2.7  | 1,039         | 7,909         |
| Deferred income                  | 2.8  | 1             | —             |
| Other credit balances            | 2.9  | 953           | 1,042         |
| Net Exchequer funding            | 2.10 | 28,338        | 31,036        |
| <b>Total current liabilities</b> |      | <b>30,331</b> | <b>39,987</b> |
| <b>Net current assets</b>        |      | <b>27,067</b> | <b>4,054</b>  |
| <b>Net assets</b>                |      | <b>30,686</b> | <b>8,214</b>  |
| <b>Represented by:</b>           |      |               |               |
| <b>State funding account</b>     | 2.11 | <b>30,686</b> | <b>8,214</b>  |

## 2.1 Capital assets

|                                             | Land and<br>buildings | Office and<br>IT<br>equipment | Furniture<br>and<br>fittings | Total        |
|---------------------------------------------|-----------------------|-------------------------------|------------------------------|--------------|
|                                             | €000                  | €000                          | €000                         | €000         |
| <b>Gross assets</b>                         |                       |                               |                              |              |
| Cost or valuation at 1 January 2022         | 3,596                 | 8,682                         | 2,124                        | 14,402       |
| Additions                                   | —                     | 29                            | —                            | 29           |
| Transferred <sup>a</sup>                    | —                     | (360)                         | —                            | (360)        |
| Disposals                                   | —                     | (92)                          | —                            | (92)         |
| Cost or valuation at 31 December 2022       | 3,596                 | 8,259                         | 2,124                        | 13,979       |
| <b>Accumulated depreciation</b>             |                       |                               |                              |              |
| Opening balance at 1 January 2022           | 771                   | 7,608                         | 1,863                        | 10,242       |
| Depreciation for the year                   | 72                    | 373                           | 17                           | 462          |
| Depreciation on transfers <sup>a</sup>      | —                     | (253)                         | —                            | (253)        |
| Depreciation on disposals                   | —                     | (91)                          | —                            | (91)         |
| Cumulative depreciation at 31 December 2022 | 843                   | 7,637                         | 1,880                        | 10,360       |
| <b>Net assets at 31 December 2022</b>       | <b>2,753</b>          | <b>622</b>                    | <b>244</b>                   | <b>3,619</b> |
| Net assets at 31 December 2021              | 2,825                 | 1,074                         | 261                          | 4,160        |

Note <sup>a</sup> A number of ICT assets transferred to Vote 34, which is managed by the Department of Housing, Local Government and Heritage (DHLGH). Further ICT assets will be transferred to DHLGH when an ongoing validation process is completed in 2023.

## 2.2 Bank and cash

| at 31 December                                | 2022          | 2021          |
|-----------------------------------------------|---------------|---------------|
|                                               | €000          | €000          |
| PMG balance and cash                          | 29,054        | 23,016        |
| Petty cash balance                            | 2             | 2             |
| Commercial bank account balances <sup>a</sup> | 54            | 167           |
|                                               | <b>29,110</b> | <b>23,185</b> |

Note <sup>a</sup> The commercial bank account balances in 2022 include €23,514 (2021: €133,512) in respect of a commercial bank account operated by the Department of Justice – Financial Shared Services.

### 2.3 Inventories

| at 31 December                    | <b>2022</b> | <b>2021</b> |
|-----------------------------------|-------------|-------------|
|                                   | <b>€000</b> | <b>€000</b> |
| Stationery                        | 8           | 6           |
| Equipment consumables             | 1           | 4           |
| Janitorial supplies and first aid | 3           | 1           |
| IT consumables                    | 102         | 51          |
|                                   | <b>114</b>  | <b>62</b>   |

### 2.4 Prepayments

|                                                                                                                            | <b>2022</b>   | <b>2021</b>   |
|----------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
|                                                                                                                            | <b>€000</b>   | <b>€000</b>   |
| Office equipment and external IT services                                                                                  | 148           | 119           |
| General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery | 1,373         | —             |
| Cultural infrastructure and development                                                                                    | 3,487         | 630           |
| Culture Ireland                                                                                                            | 483           | —             |
| National Museum of Ireland                                                                                                 | 2,348         | —             |
| National Library of Ireland                                                                                                | 1,600         | 780           |
| National Gallery of Ireland                                                                                                | 1,360         | —             |
| Gaeltacht support schemes                                                                                                  | 1,130         | 541           |
| Irish language support schemes                                                                                             | 1,005         | 1,116         |
| 20 Year Strategy for the Irish Language 2010-2030                                                                          | 271           | 389           |
| Sport Ireland                                                                                                              | 14,030        | —             |
| Broadcasting Fund                                                                                                          | —             | 8,000         |
| Miscellaneous                                                                                                              | 756           | 326           |
|                                                                                                                            | <b>27,991</b> | <b>11,901</b> |

### 2.5 Other debit balances

| at 31 December             | <b>2022</b> | <b>2021</b>  |
|----------------------------|-------------|--------------|
|                            | <b>€000</b> | <b>€000</b>  |
| Office of Public Works     | 135         | 8,654        |
| Paypath                    | —           | 192          |
| Other debit suspense items | 46          | 47           |
|                            | <b>181</b>  | <b>8,893</b> |

**2.6 Accrued income**

| at 31 December    | <b>2022</b> | <b>2021</b> |
|-------------------|-------------|-------------|
|                   | <b>€000</b> | <b>€000</b> |
| National Archives | 2           | —           |
|                   | <b>2</b>    | <b>—</b>    |

**2.7 Accrued expenses**

|                                         | <b>2022</b>  | <b>2021</b>  |
|-----------------------------------------|--------------|--------------|
|                                         | <b>€000</b>  | <b>€000</b>  |
| National Archives                       | 102          | 190          |
| Cultural infrastructure and development | —            | 6,657        |
| Culture Ireland                         | 69           | 188          |
| Decade of Centenaries 1912-1922         | 15           | 205          |
| Irish language support schemes          | 177          | 504          |
| Major events                            | —            | 111          |
| Miscellaneous                           | 676          | 54           |
|                                         | <b>1,039</b> | <b>7,909</b> |

**2.8 Deferred income**

| at 31 December    | <b>2022</b> | <b>2021</b> |
|-------------------|-------------|-------------|
|                   | <b>€000</b> | <b>€000</b> |
| National Archives | 1           | —           |
|                   | <b>1</b>    | <b>—</b>    |

**2.9 Other credit balances**

| at 31 December                        | <b>2022</b> | <b>2021</b>  |
|---------------------------------------|-------------|--------------|
|                                       | <b>€000</b> | <b>€000</b>  |
| <b>Amounts due to the State</b>       |             |              |
| Income tax                            | 388         | 341          |
| Pay related social insurance          | 225         | 193          |
| Professional services withholding tax | 44          | 47           |
| Value added tax                       | 5           | 25           |
| Pension deductions                    | —           | 7            |
|                                       | <b>662</b>  | <b>613</b>   |
| Crowley Bequest Fund (Note 7.2)       | 142         | 148          |
| Other                                 | 149         | 281          |
|                                       | <b>953</b>  | <b>1,042</b> |

## 2.10 Net Exchequer funding

| at 31 December               | 2022          | 2021          |
|------------------------------|---------------|---------------|
|                              | €000          | €000          |
| Surplus                      | 31,494        | 22,519        |
| Deferred surrender           | 20,000        | 18,400        |
| Exchequer grant undrawn      | (23,156)      | (9,883)       |
| <b>Net Exchequer funding</b> | <b>28,338</b> | <b>31,036</b> |

### Represented by:

#### Debtors

|                          |        |        |
|--------------------------|--------|--------|
| Bank and cash            | 29,110 | 23,185 |
| Debit balances: suspense | 181    | 8,893  |
|                          | 29,291 | 32,078 |

#### Creditors

|                           |               |               |
|---------------------------|---------------|---------------|
| Due to the State          | (662)         | (613)         |
| Credit balances: suspense | (291)         | (429)         |
|                           | (953)         | (1,042)       |
|                           | <b>28,338</b> | <b>31,036</b> |

## 2.11 State funding account

|                                               | Note    | 2022          | 2021         |
|-----------------------------------------------|---------|---------------|--------------|
|                                               |         | €000          | €000         |
| Balance at 1 January                          |         | 8,214         | 12,356       |
| Disbursements from the Vote                   |         |               |              |
| Estimate provision                            | Account | 1,041,824     |              |
| Deferred surrender                            | Account | (20,000)      |              |
| Surplus to be surrendered                     | Account | (31,494)      |              |
| Net vote                                      |         | 990,330       | 852,070      |
| Expenditure (cash) borne elsewhere            | 1.1     | 13,462        | 13,421       |
| Non cash expenditure – fixed assets transfers | 2.1     | (107)         | (5,586)      |
| Non cash expenditure – notional rent          | 1       | 1,136         | 1,362        |
| Net programme cost                            | 1       | (982,349)     | (865,409)    |
| <b>Balance at 31 December</b>                 |         | <b>30,686</b> | <b>8,214</b> |

## 2.12 Commitments

| <b>a) Global commitments</b>                    | <b>2022</b>    | <b>2021</b>    |
|-------------------------------------------------|----------------|----------------|
| at 31 December                                  | €000           | €000           |
| Procurement of goods and services               | 25,759         | 29,953         |
| Non-capital grant programmes (b)                | 125,138        | 28,322         |
| Capital grant programmes (c)                    | 216,106        | 108,823        |
| Capital projects                                | 31,704         | 20,066         |
| <b>Total of legally enforceable commitments</b> | <b>398,707</b> | <b>187,164</b> |
|                                                 |                |                |
| <b>b) Non-capital grant programmes</b>          | <b>2022</b>    | <b>2021</b>    |
|                                                 | €000           | €000           |
| Opening balance                                 | 28,322         | 23,911         |
| Grants paid in the year                         | (40,763)       | (22,287)       |
| New grant commitments                           | 138,346        | 27,603         |
| Grants cancelled                                | (767)          | (905)          |
| <b>Closing balance</b>                          | <b>125,138</b> | <b>28,322</b>  |
|                                                 |                |                |
| <b>c) Capital grant programmes</b>              | <b>2022</b>    | <b>2021</b>    |
|                                                 | €000           | €000           |
| Opening balance                                 | 108,823        | 107,154        |
| Grants paid in the year                         | (48,532)       | (29,907)       |
| New grant commitments                           | 156,252        | 32,901         |
| Grants cancelled                                | (437)          | (1,325)        |
| <b>Closing balance</b>                          | <b>216,106</b> | <b>108,823</b> |

## 2.13 Matured liabilities

| at 31 December                                             | <b>2022</b> | <b>2021</b> |
|------------------------------------------------------------|-------------|-------------|
|                                                            | €000        | €000        |
| Estimate of matured liabilities not discharged at year end | <b>98</b>   | <b>68</b>   |



### Note 3 Vote Expenditure

#### Analysis of administration expenditure

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

|     |                                                             | <b>2022</b>               |                | <b>2021</b>    |
|-----|-------------------------------------------------------------|---------------------------|----------------|----------------|
|     |                                                             | <b>Estimate provision</b> | <b>Outturn</b> | <b>Outturn</b> |
|     |                                                             | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| i   | Salaries, wages and allowances                              |                           |                |                |
|     | <i>Original</i>                                             | 23,213                    |                |                |
|     | <i>Supplementary</i>                                        | <u>588</u>                |                |                |
|     |                                                             | 23,801                    | 22,764         | 19,504         |
| ii  | Travel and subsistence                                      | 700                       | 461            | 109            |
| iii | Training and development and incidental expenses            | 1,294                     | 659            | 815            |
| iv  | Postal and telecommunications services                      | 393                       | 309            | 183            |
| v   | Office equipment and external IT services                   | 2,111                     | 1,277          | 1,230          |
| vi  | Office premises expenses                                    | 572                       | 346            | 327            |
| vii | Consultancy services and value for money and policy reviews | 440                       | 2              | —              |
|     |                                                             | <b>29,311</b>             | <b>25,818</b>  | <b>22,168</b>  |

#### Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

##### ii Travel and subsistence

*Estimate provision €700,000; outturn €461,000*

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

##### iii Training and development and incidental expenses

*Estimate provision €1.294 million; outturn €659,000*

The saving was due to the curtailment of planned activity under this subhead due to the effects of the Covid-19 pandemic on the Department's activities and a lag in resuming these activities following the lifting of restrictions.

**v Office equipment and external IT services**

*Estimate provision €2.111 million; outturn €1.277 million*

The saving was due to the residual impact of Covid-19 coupled with the war in Ukraine affecting the global supply chain for suitable hardware.

**vi Office premises expenses**

*Estimate provision €572,000; outturn €346,000*

The saving was due to the curtailment of planned activity under this subhead due to the effects of the Covid-19 pandemic on the Department's activities and a lag in resuming these activities following the lifting of restrictions.

**vii Consultancy services and value for money and policy reviews**

*Estimate provision €440,000; outturn €2,000*

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

**Programme A Tourism services**

|     |                             | <b>2022</b>               |                | <b>2021</b>    |
|-----|-----------------------------|---------------------------|----------------|----------------|
|     |                             | <b>Estimate provision</b> |                | <b>Outturn</b> |
|     |                             | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| A.1 | Administration – pay        |                           |                |                |
|     | <i>Original</i>             | 2,437                     |                |                |
|     | <i>Supplementary</i>        | 62                        |                |                |
|     |                             |                           | 2,499          | 2,132          |
|     |                             |                           |                | 1,765          |
| A.2 | Administration – non pay    |                           | 523            | 303            |
|     |                             |                           |                | 256            |
| A.3 | Fáilte Ireland              |                           |                |                |
|     | <i>Original</i>             | 148,886                   |                |                |
|     | <i>Supplementary</i>        | 952                       |                |                |
|     |                             |                           | 149,838        | 147,338        |
|     |                             |                           |                | 121,886        |
| A.4 | Tourism Ireland Limited     |                           |                |                |
|     | <i>Original</i>             | 18,303                    |                |                |
|     | <i>Supplementary</i>        | 317                       |                |                |
|     |                             |                           | 18,620         | 18,620         |
|     |                             |                           |                | 17,003         |
| A.5 | Tourism Marketing Fund      |                           | 81,823         | 81,823         |
|     |                             |                           |                | 46,823         |
| A.6 | Tourism product development |                           | 36,500         | 31,500         |
|     |                             |                           |                | 33,800         |
|     |                             | <b>289,803</b>            | <b>281,716</b> | <b>221,533</b> |

**Significant variations**

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €6.756 million lower than originally provided. €525,000 of this related to administration expenditure and has already been explained and the balance of the variance of €6.231 million was mainly due to the following.

**A.6 Tourism product development**

*Estimate provision €36.5 million; outturn €31.5 million*

The saving of €5 million relative to the estimate provision was due to some capacity issues with grantees which meant that moneys allocated could not be used and could therefore not be drawn down.

**Programme B Arts and culture**

|      |                                                                                                                                       | <b>2022</b>               |                | <b>2021</b>    |
|------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------|----------------|
|      |                                                                                                                                       | <b>Estimate provision</b> | <b>Outturn</b> | <b>Outturn</b> |
|      |                                                                                                                                       | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| B.1  | Administration – pay                                                                                                                  |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 10,216                    |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 258                       |                |                |
|      |                                                                                                                                       |                           | 10,474         | 9,065          |
| B.2  | Administration – non pay                                                                                                              |                           | 1,205          | 1,041          |
| B.3  | Payments to match resources generated by National Archives                                                                            |                           | 40             | 35             |
| B.4  | General expenses of the National Archives and National Archives Advisory Council                                                      |                           | 1,981          | 1,396          |
| B.5  | General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Note 7.1) |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 24,933                    |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 3,171                     |                |                |
|      |                                                                                                                                       |                           | 28,104         | 15,596         |
| B.6  | Regional museums, galleries, cultural centres and projects                                                                            |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 20,370                    |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 1,780                     |                |                |
|      |                                                                                                                                       |                           | 22,150         | 70,063         |
| B.7  | Cultural infrastructure and development                                                                                               |                           |                |                |
|      | <i>Estimate provision</i>                                                                                                             | 22,100                    |                |                |
|      | <i>Deferred surrender</i>                                                                                                             | 6,000                     |                |                |
|      |                                                                                                                                       |                           | 28,100         | 14,070         |
| B.8  | Culture Ireland                                                                                                                       |                           | 5,190          | 2,905          |
| B.9  | An Chomhairle Ealaíon (part funded by the National Lottery)                                                                           |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 130,046                   |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 5,134                     |                |                |
|      |                                                                                                                                       |                           | 135,180        | 130,046        |
| B.10 | General expenses of the National Museum of Ireland                                                                                    |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 16,778                    |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 4,152                     |                |                |
|      |                                                                                                                                       |                           | 20,930         | 15,178         |
| B.11 | General expenses of the National Library of Ireland                                                                                   |                           |                |                |
|      | <i>Original</i>                                                                                                                       | 9,133                     |                |                |
|      | <i>Supplementary</i>                                                                                                                  | 786                       |                |                |
|      |                                                                                                                                       |                           | 9,919          | 8,383          |

|      |                                                     | <b>Estimate provision</b> |                | <b>2022</b>    | <b>2021</b>    |
|------|-----------------------------------------------------|---------------------------|----------------|----------------|----------------|
|      |                                                     | <b>€000</b>               | <b>€000</b>    | <b>Outturn</b> | <b>Outturn</b> |
|      |                                                     |                           |                | <b>€000</b>    | <b>€000</b>    |
| B.12 | Fis Éireann/Screen Ireland                          |                           |                |                |                |
|      | <i>Original</i>                                     | 36,743                    |                |                |                |
|      | <i>Supplementary</i>                                | 75                        |                |                |                |
|      |                                                     |                           | 36,818         | 36,818         | 30,093         |
| B.13 | General expenses of the National Gallery of Ireland |                           |                |                |                |
|      | <i>Original</i>                                     | 12,257                    |                |                |                |
|      | <i>Supplementary</i>                                | 1,618                     |                |                |                |
|      |                                                     |                           | 13,875         | 13,875         | 11,381         |
| B.14 | European City of Culture                            |                           |                |                |                |
|      | <i>Estimate provision</i>                           | —                         |                |                |                |
|      | <i>Deferred surrender</i>                           | 1,000                     |                |                |                |
|      |                                                     |                           | 1,000          | —              | —              |
| B.15 | Decade of Centenaries 1912-1922                     |                           | 5,000          | 4,963          | 4,002          |
| B.16 | Cultural supports                                   |                           |                |                |                |
|      | <i>Original</i>                                     | 25,000                    |                |                |                |
|      | <i>Supplementary</i>                                | (12,000)                  |                |                |                |
|      |                                                     |                           | 13,000         | 11,373         | —              |
| B.17 | Live performance supports                           |                           |                |                |                |
|      | <i>Original</i>                                     | 50,000                    |                |                |                |
|      | <i>Supplementary</i>                                | (3,540)                   |                |                |                |
|      |                                                     |                           | 46,460         | 39,650         | —              |
|      |                                                     |                           | <b>379,875</b> | <b>366,847</b> | <b>313,254</b> |

### 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 €11.594 million lower than originally provided. €454,000 of this related to administration expenditure and has already been explained and the balance of the variance of €11.140 million was mainly due to the following.

#### B.5 General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Note 7.1)

*Estimate provision €24.933 million; outturn €28.104 million*

This variance arises mainly due to additional year-end allocations announced as part of budget 2023, to help offset escalating energy costs and other general cost-of-living increases in relation to other essential goods and services, arising as a result of increased energy costs.

Following a technical supplementary estimate, funding of €2.798 million was moved from other subheads to help offset these escalating costs and an additional €373,000 was provided to cover additional costs as result of the Building Momentum pay agreement.

**B.6 Regional museums, galleries, cultural centres and projects**

*Estimate provision €20.37 million; outturn €21.764 million*

The variance arises mainly due to additional end-year allocations announced as part of budget 2023, to help offset escalating energy costs and other general cost-of-living increases in relation to other essential goods and services, arising as a result of increased energy costs.

A technical supplementary estimate of €1.78 million was provided to cover this variance.

**B.7 Cultural infrastructure and development**

*Estimate provision €28.1 million; outturn €24.588 million*

The saving of €3.512 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. €3.5 million of this funding was carried forward into 2023.

**B.8 Culture Ireland**

*Estimate provision €4.6 million; outturn €5.19 million*

Funding was transferred from other subheads with sanction of the Department of Public Expenditure, National Development Plan Delivery and Reform to meet the increased demand for support to present Irish arts internationally as the world returned to pre-pandemic order.

**B.10 General expenses of the National Museum of Ireland**

*Estimate provision €16.778 million; outturn €21.481 million*

This variance arises mainly due to additional end-year allocations announced as part of budget 2023, to help offset escalating energy costs and other general cost-of-living increases in relation to other essential goods and services, arising as a result of increased energy costs.

A technical supplementary estimate of €3.907 million was provided to cover this variance.

A supplementary estimate of €245,000 was also provided to cover additional costs as a result of the Building Momentum pay agreement.

**B.11 General expenses of the National Library of Ireland**

*Estimate provision €9.133 million; outturn €9.919 million*

This variance arises mainly due to additional end-year allocations announced as part of budget 2023, to help offset escalating energy costs and other general cost-of-living increases in relation to other essential goods and services, arising as a result of increased energy costs.

A technical supplementary estimate of €619,000 was provided to cover this variance.

A supplementary estimate of €167,000 was also provided to cover additional costs as a result of the Building Momentum pay agreement.

**B.13 General expenses of the National Gallery of Ireland**

*Estimate provision €12.257 million; outturn €13.785 million*

This variance arises mainly due to additional end-year allocations announced as part of budget 2023, to help offset escalating energy costs and other general cost-of-living increases in relation to other essential goods and services, arising as a result of increased energy costs.

A technical supplementary estimate of €1.416 million was provided to cover this variance. A supplementary estimate of €202,000 was also provided to cover additional costs as a result of the Building Momentum pay agreement.

**B.14 European City of Culture**

*Estimate provision €1 million; outturn €nil*

The €1 million provision was not drawn down in 2022 as the legacy framework was under development during this period with the commencement of legacy initiatives moving to 2023 as a result.

**B.16 Cultural supports**

*Estimate provision €25 million; outturn €11.373 million*

The saving of €13.627 million relative to the estimate provision was due to the payment of Basic Income for Artists beginning later in the year than originally expected due to the volume of applications to the scheme.

**B.17 Live performance supports**

*Estimate provision €50 million; outturn €39.65 million*

The saving of €10.35 million relative to the estimate provision was mainly due to all public health restrictions being lifted in 2022 resulting in people returning to work and venues being back to full capacity and a consequent reduction in demand for State supports. €3 million of this funding was carried forward into 2023.

**Programme C Gaeltacht**

|      |                                                                                      | <b>2022</b>               |                | <b>2021</b>    |
|------|--------------------------------------------------------------------------------------|---------------------------|----------------|----------------|
|      |                                                                                      | <b>Estimate provision</b> | <b>Outturn</b> | <b>Outturn</b> |
|      |                                                                                      | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| C.1  | Administration – pay                                                                 |                           |                |                |
|      | <i>Original</i>                                                                      | 5,652                     |                |                |
|      | <i>Supplementary</i>                                                                 | <u>144</u>                |                |                |
|      |                                                                                      | 5,796                     | 4,764          | 4,403          |
| C.2  | Administration – non pay                                                             | 1,607                     | 884            | 773            |
| C.3  | Gaeltacht support schemes                                                            | 11,199                    | 8,035          | 8,338          |
| C.4  | Irish language support schemes<br>(part funded by National Lottery)                  | 9,950                     | 6,515          | 6,359          |
| C.5  | An Coimisinéir Teanga                                                                |                           |                |                |
|      | <i>Original</i>                                                                      | 1,087                     |                |                |
|      | <i>Supplementary</i>                                                                 | <u>22</u>                 |                |                |
|      |                                                                                      | 1,109                     | 1,099          | 881            |
| C.6  | Údarás na Gaeltachta –<br>administration                                             |                           |                |                |
|      | <i>Original</i>                                                                      | 13,080                    |                |                |
|      | <i>Supplementary</i>                                                                 | <u>306</u>                |                |                |
|      |                                                                                      | 13,386                    | 13,386         | 13,041         |
| C.7  | Údarás na Gaeltachta – current<br>programme expenditure                              | 5,750                     | 6,000          | 4,750          |
| C.8  | Údarás na Gaeltachta – grants<br>for projects and capital<br>expenditure on premises |                           |                |                |
|      | <i>Estimate provision</i>                                                            | 14,454                    |                |                |
|      | <i>Deferred surrender</i>                                                            | <u>1,500</u>              |                |                |
|      |                                                                                      | 15,954                    | 15,454         | 13,980         |
| C.9  | Cross border co-operation /<br>Comhoibriú thuaidh theas                              |                           |                |                |
|      | <i>Original</i>                                                                      | 17,062                    |                |                |
|      | <i>Supplementary</i>                                                                 | <u>96</u>                 |                |                |
|      |                                                                                      | 17,158                    | 17,227         | 16,017         |
| C.10 | Language planning process                                                            | 5,800                     | 4,530          | 4,099          |
|      |                                                                                      | <b>87,709</b>             | <b>77,894</b>  | <b>72,641</b>  |

**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 €9.247 million lower than originally provided. €1.611 million of this related to administration expenditure and has already been explained and the balance of the variance of €7.636 million was mainly due to the following.



**C.3 Gaeltacht support schemes**

*Estimate provision €11.199 million; outturn €8.035 million*

The saving of €3.164 million relative to the estimate provision was due to delays with capital projects going ahead and a reduction in the number of applications received due to increased costs of refurbishment and, community facilities being closed due to the Covid-19 pandemic and Covid-19 restrictions continuing to have an impact on some current programmes which were unable to operate fully. €1.25 million of this funding was carried forward into 2023.

**C.4 Irish language support schemes**

*Estimate provision €9.95 million; outturn €6.515 million*

The saving of €3.435 million relative to the estimate provision was due to envisaged capital projects which did not materialise during 2022 and other applicant capital projects which have not reached drawdown stage yet. €1.75 million of this funding was carried forward into 2023.

**C.10 Language planning process**

*Estimate provision €5.8 million; outturn €4.53 million*

The saving of €1.27 million relative to the estimate provision arises primarily due to a lesser number of language plans being approved than originally anticipated, and slower than expected progress in relation to the implementation of existing plans.

**Programme D Sports and recreation services**

|     |                                                 | <b>2022</b>               |                | <b>2021</b>    |
|-----|-------------------------------------------------|---------------------------|----------------|----------------|
|     |                                                 | <b>Estimate provision</b> | <b>Outturn</b> | <b>Outturn</b> |
|     |                                                 | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| D.1 | Administration – pay                            |                           |                |                |
|     | <i>Original</i>                                 | 3,153                     |                |                |
|     | <i>Supplementary</i>                            | 80                        |                |                |
|     |                                                 |                           | 3,233          | 2,807          |
| D.2 | Administration – non pay                        |                           | 680            | 348            |
| D.3 | Sports capital and equipment programme          |                           |                |                |
|     | <i>Estimate provision</i>                       | 34,535                    |                |                |
|     | <i>Deferred surrender</i>                       | 6,000                     |                |                |
|     |                                                 |                           | 40,535         | 23,735         |
| D.4 | Local authority swimming pool programme         |                           | 4,000          | 2,768          |
| D.5 | Sport Ireland (part funded by national lottery) |                           |                |                |
|     | <i>Original</i>                                 | 105,810                   |                |                |
|     | <i>Supplementary</i>                            | 35,153                    |                |                |
|     |                                                 |                           | 140,963        | 164,745        |
| D.6 | Dormant accounts funding for sports measures    |                           | 12,000         | 12,000         |
| D.7 | Large scale sport infrastructure fund           |                           |                |                |
|     | <i>Estimate provision</i>                       | 14,600                    |                |                |
|     | <i>Deferred surrender</i>                       | 3,900                     |                |                |
|     |                                                 |                           | 18,500         | 417            |
| D.8 | Major events                                    |                           | 6,395          | 5,399          |
|     |                                                 |                           | <b>226,306</b> | <b>212,871</b> |
|     |                                                 |                           |                | <b>207,370</b> |

**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 €21.798 million lower than originally provided. Administration expenditure was €412,000 lower than originally planned. The balance of the variance of €21.386 million was mainly due to the following.

**D.4 Local authority swimming pool programme**

*Estimate provision €4 million; outturn €2.768 million*

The saving of €1.232 million relative to the estimate provision was mainly because progress on one significant project was delayed and had not opened by the end of 2022. €1 million of this funding was carried forward into 2023.

**D.5 Sport Ireland**

*Estimate provision €105.81 million; outturn €147.409 million*

This variance arises mainly due to an additional €35 million being made available to sports clubs and organisations to help alleviate the impact of increased costs for a view to ensuring that everyone could continue to enjoy the benefits of sport and physical activity over the winter months.

A supplementary estimate of €35.153 million was provided to cover this cost and also, to cover additional costs as a result of the Building Momentum pay agreement.

Funding was also transferred from other subheads with sanction of the Department of Public Expenditure, National Development Plan Delivery and Reform in order to allow for the completion of a range of National Sports Campus projects and for a number of other initiatives.

**D.7 Large scale sport infrastructure fund**

*Estimate provision €18.5 million; outturn €1.896 million*

The saving of €16.604 million relative to the estimate provision was mainly due to the continued impact of Covid-19 on the progress of this scheme. €9 million of this funding was carried forward into 2023.

**D.8 Major events**

*Estimate provision €6.395 million; outturn €5.364 million*

The saving of €1.031 million relative to the estimate provision was mainly due to the Euro 2028 bid costs that were expected will not now be incurred until 2023 and further potential events and costs did not materialise in 2022.

**Programme E Broadcasting**

|     |                                                                | <b>2022</b>               |                | <b>2021</b>    |
|-----|----------------------------------------------------------------|---------------------------|----------------|----------------|
|     |                                                                | <b>Estimate provision</b> | <b>Outturn</b> | <b>Outturn</b> |
|     |                                                                | <b>€000</b>               | <b>€000</b>    | <b>€000</b>    |
| E.1 | Administration – pay                                           |                           |                |                |
|     | <i>Original</i>                                                | 1,755                     |                |                |
|     | <i>Supplementary</i>                                           | 44                        |                |                |
|     |                                                                |                           | 1,799          | 2,079          |
|     |                                                                |                           |                | 1,464          |
| E.2 | Administration – non pay                                       |                           | 541            | 313            |
|     |                                                                |                           |                | 327            |
| E.3 | Grant to Raidió Telefís Éireann for broadcasting licence fees  |                           |                |                |
|     | <i>Original</i>                                                | 208,622                   |                |                |
|     | <i>Supplementary</i>                                           | 15,000                    |                |                |
|     |                                                                |                           | 223,622        | 211,226        |
|     |                                                                |                           |                | 196,087        |
| E.4 | Payment to An Post for collection of broadcasting licence fees |                           | 12,457         | 9,964          |
|     |                                                                |                           |                | 9,885          |
| E.5 | Deontas i leith Theilifís na Gaeilge                           |                           | 44,933         | 45,049         |
|     |                                                                |                           |                | 40,733         |
| E.6 | Broadcasting Fund                                              |                           | 27,385         | 19,826         |
|     |                                                                |                           |                | 23,598         |
|     |                                                                | <b>310,737</b>            | <b>288,457</b> | <b>272,094</b> |

**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 €7.236 million lower than originally provided.

Administration expenditure was €96,000 higher than originally provided.

The balance of the variance of €7.332 million was mainly due to the following.

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

*Estimate provision €12.457 million; outturn €9.964 million*

Broadcasting licence fee receipts are dependent on the level of television licence sales and it is therefore difficult to estimate precisely the level of payments to be made to An Post. The An Post payment is based on a commission rates applied to TV licence sales which incentivises An Post to maximise annual sales.

**E.6 Broadcasting Fund**

*Estimate provision €27.385 million; outturn €19.826 million*

The underspend in the subhead arose because payments to the Broadcasting Fund are primarily based on the level of TV licence fee receipts. These are dependent on the level of actual television licence sales and the number of free television licences issued by the Department for Social Protection. It is difficult to estimate precisely the annual level of receipts and therefore the corresponding payments to the Broadcasting Fund. Licence sales were down on target which impacted on TV licence funding for the BAI. In addition, provision of €5.495 million was made to meet certain establishment costs of Coimisiún na Meán (the new media regulator). However, as the enabling legislation was not enacted until December 2022, expenditure was lower than anticipated giving rise to savings of €5.441 million.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

|              |                                                                                      | 2022           |                | 2021           |
|--------------|--------------------------------------------------------------------------------------|----------------|----------------|----------------|
|              |                                                                                      | Estimated      | Realised       | Realised       |
|              |                                                                                      | €000           | €000           | €000           |
| 1            | Tourism Ireland pension receipts                                                     | 300            | 348            | 341            |
| 2            | National Archives fees                                                               | 40             | 57             | 35             |
| 3            | Miscellaneous receipts                                                               | 636            | 773            | 895            |
| 4            | Receipts from additional superannuation contributions on public service remuneration | 2,366          | 3,237          | 2,728          |
| 5            | Dormant accounts funding                                                             | 12,000         | 12,000         | 10,000         |
| 6            | Sport Ireland pension receipts                                                       | 134            | 80             | 92             |
| 7            | Broadcasting licence fees                                                            | 237,130        | 220,960        | 220,731        |
| <b>Total</b> |                                                                                      | <b>252,606</b> | <b>237,455</b> | <b>234,822</b> |

#### Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €15.151 million less than the estimate. Explanations for variances are set out below:

#### 3 Miscellaneous receipts

*Estimate €636,000; realised €773,000*

The variance of €137,000 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 €3.237 million*

The variance of €871,000 was mainly due to higher than anticipated additional superannuation contributions receipts from agencies.

#### 7 Broadcasting licence fees

*Estimate €237.13 million; realised €220.96 million*

Broadcasting licence fee receipts are dependent on the level of television licence sales and the contribution received from the Department of Social Protection. The 2022 estimate for television licence receipts included scope for additional potential revenue which could be generated but was not fully realised.

**4.2 Extra receipts payable to the Exchequer**

|                                                           | <b>2022</b> | <b>2021</b> |
|-----------------------------------------------------------|-------------|-------------|
|                                                           | <b>€000</b> | <b>€000</b> |
| Balance at 1 January                                      | 22          | 31          |
| Receipts from Gaeltacht loans                             | —           | 1           |
| Receipts from voluntary surrender of ministerial salaries | 21          | 21          |
| Transferred to the Exchequer                              | (43)        | (31)        |
| <b>Balance at 31 December</b>                             | <b>—</b>    | <b>22</b>   |

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

| Full time equivalents       | 2022         | 2021         |
|-----------------------------|--------------|--------------|
| Number of staff at year end |              |              |
| Department                  | 416          | 365          |
| Agencies <sup>a</sup>       | 1,492        | 1,462        |
|                             | <b>1,908</b> | <b>1,827</b> |

Note <sup>a</sup> Includes staffing of the following agencies: Arts Council, Broadcasting Authority of Ireland, Chester Beatty, Crawford Art Gallery, Fáilte Ireland, Foras na Gaeilge, Irish Museum of Modern Art, National Concert Hall, National Gallery of Ireland, National Library of Ireland, National Museum of Ireland, Screen Ireland, Sport Ireland, Ulster Scots, Tourism Ireland, Údarás na Gaeltachta

### 5.2 Pay

| Remuneration of Department staff                | 2022          | 2021          |
|-------------------------------------------------|---------------|---------------|
|                                                 | €000          | €000          |
| Pay                                             | 20,721        | 17,807        |
| Higher, special or additional duties allowances | 45            | 64            |
| Other allowances                                | 176           | 159           |
| Overtime                                        | 39            | 30            |
| Employer's PRSI                                 | 1,783         | 1,444         |
| <b>Total pay <sup>a</sup></b>                   | <b>22,764</b> | <b>19,504</b> |

#### Agency staff remuneration <sup>b</sup>

|                                                 | 2022           | 2021          |
|-------------------------------------------------|----------------|---------------|
|                                                 | €000           | €000          |
| Pay                                             | 96,189         | 80,843        |
| Higher, special or additional duties allowances | 302            | 255           |
| Other allowances                                | 327            | 189           |
| Overtime                                        | 340            | 221           |
| Employer's PRSI                                 | 4,564          | 4,441         |
| <b>Total pay</b>                                | <b>101,722</b> | <b>85,949</b> |

Note <sup>a</sup> The total pay figure is distributed across a number of subheads.



Note <sup>b</sup> 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.

Following updated information provided to the Department from our agencies in 2022, €21,000 of expenditure that had been classified by our agencies as pay in the 2021 appropriation account was reclassified by them as higher, special or additional duties allowances in this year's account.

### 5.3 Allowances and overtime payments

|                                                 | Number of recipients | Recipients of €10,000 or more | Highest individual payment |        |
|-------------------------------------------------|----------------------|-------------------------------|----------------------------|--------|
|                                                 |                      |                               | 2022                       | 2021   |
|                                                 |                      |                               | €                          | €      |
| <b>Departmental staff</b>                       |                      |                               |                            |        |
| Higher, special or additional duties allowances | 7                    | 2                             | 13,870                     | 15,453 |
| Other allowances                                | 17                   | 2                             | 22,755                     | 22,002 |
| Overtime                                        | 28                   | 1                             | 11,082                     | 10,591 |
| Extra remuneration in more than one category    | 3                    | 3                             | 16,091                     | 16,432 |
| <b>Agency staff</b>                             |                      |                               |                            |        |
| Higher, special or additional duties allowances | 66                   | 7                             | 15,832                     | 13,411 |
| Other allowances                                | 225                  | 6                             | 36,207                     | 30,000 |
| Overtime                                        | 203                  | 3                             | 17,564                     | 9,765  |
| Extra remuneration in more than one category    | 168                  | 6                             | 19,079                     | 7,772  |

#### 5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

| Pay band (€) |         | Number of employees |      |
|--------------|---------|---------------------|------|
| From         | To      | 2022                | 2021 |
| 20,000       | 59,999  | 266                 | 247  |
| 60,000       | 69,999  | 25                  | 33   |
| 70,000       | 79,999  | 40                  | 32   |
| 80,000       | 89,999  | 26                  | 19   |
| 90,000       | 99,999  | 11                  | 10   |
| 100,000      | 109,999 | 11                  | 9    |
| 110,000      | 119,999 | 5                   | 4    |
| 120,000      | 129,999 | 1                   | 2    |
| 130,000      | 139,999 | 2                   | 2    |
| 140,000      | 149,999 | 2                   | —    |
| 150,000      | 159,999 | —                   | 2    |
| 160,000      | 169,999 | 2                   | —    |
| 170,000      | 179,999 | —                   | —    |
| 180,000      | 189,999 | —                   | —    |
| 190,000      | 199,999 | —                   | 1    |
| 200,000      | 209,999 | 1                   | —    |

#### 5.5 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis as a total cost of €47,252. The payments made were consistent with the principles of the Public Service (Single Service and other Provisions) Act 2012.

The account includes expenditure of €20,100 in respect of one officer who was serving outside the Department for part of 2022 and whose salary was paid by the Department.

This account does not include expenditure in respect of seven officers who were serving outside the Department for all or part of 2022 in other Government department/offices who paid those officers directly.

### 5.6 Payroll overpayments

| at 31 December          | Number of recipients | 2022<br>€ | 2021<br>€ |
|-------------------------|----------------------|-----------|-----------|
| Overpayments            | 29                   | 71,944    | 63,983    |
| Recovery plans in place | 10                   | 27,998    | 1,383     |

### 5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

|           | 2022<br>€000 | 2021<br>€000 |
|-----------|--------------|--------------|
| Basic pay | <u>202</u>   | <u>190</u>   |

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre 1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

## Note 6 Miscellaneous

### 6.1 National Lottery funding

|                     |                                                                  | 2022           |                | 2021           |
|---------------------|------------------------------------------------------------------|----------------|----------------|----------------|
|                     |                                                                  | Estimate       | Outturn        | Outturn        |
|                     |                                                                  | €000           | €000           | €000           |
| Subhead description |                                                                  |                |                |                |
| B.9                 | An Chomhairle Ealaíon (part funded by National Lottery)          | 135,180        | 135,180        | 130,046        |
| C.4                 | Irish language support schemes (part funded by National Lottery) | 9,950          | 6,515          | 6,359          |
| D.3                 | Sports capital and equipment programme                           | 40,535         | 40,013         | 23,735         |
| D.5                 | Sport Ireland (part funded by National Lottery)                  | 140,963        | 147,409        | 164,745        |
|                     |                                                                  | <b>326,628</b> | <b>329,117</b> | <b>324,885</b> |

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.

### 6.2 Deferred surrender

Deferred surrender comprises savings in 2022 of €20 million in capital expenditure in the following subheads that were carried over to 2023.

|                        |                                                                                | €000          |
|------------------------|--------------------------------------------------------------------------------|---------------|
| Description of subhead |                                                                                |               |
| B.7                    | Cultural infrastructure and development                                        | 3,500         |
| B.17                   | Live performance supports                                                      | 3,000         |
| C.3                    | Gaeltacht support schemes                                                      | 1,250         |
| C.4                    | Irish language support schemes (part funded by National Lottery)               | 1,750         |
| C.8                    | Údarás na Gaeltachta – grants for projects and capital expenditure on premises | 500           |
| D.4                    | Local authority swimming pool programme                                        | 1,000         |
| D.7                    | Large scale sport infrastructure fund                                          | 9,000         |
|                        |                                                                                | <b>20,000</b> |

### 6.3 Arbitration and conciliation costs

Expenditure in 2022 includes a payment of €6.657 million including VAT (2021: nil) made to a contractor to cover costs as a result of conciliation proceedings. There was one case in 2022 (2021: nil cases).

## 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)

|                            | 2022          | 2021          |
|----------------------------|---------------|---------------|
|                            | €000          | €000          |
| <b>Payments</b>            |               |               |
| Irish Museum of Modern Art | 8,184         | 6,410         |
| Chester Beatty Library     | 3,750         | 3,216         |
| National Concert Hall      | 13,614        | 4,237         |
| Crawford Gallery, Cork     | 2,556         | 1,733         |
|                            | <b>28,104</b> | <b>15,596</b> |

### 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 2022

|                               | 2022       | 2021       |
|-------------------------------|------------|------------|
|                               | €000       | €000       |
| Balance on 1 January          | 148        | 148        |
| Payments                      | (6)        | —          |
| <b>Balance on 31 December</b> | <b>142</b> | <b>148</b> |

### 7.3 Statement of loans for Gaeltacht housing

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

|                                       | 2022       | 2021       |
|---------------------------------------|------------|------------|
|                                       | €000       | €000       |
| Opening balance on 1 January          | 176        | 173        |
| Annual penal interest accrued         | 4          | 4          |
| Repayments of principal               | —          | (1)        |
| <b>Closing balance on 31 December</b> | <b>180</b> | <b>176</b> |

## 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 2023, 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        | 2021                   | 24 May 2022          | 9 Sep 2022                            | 28 Nov 2022                      |
| Chester Beatty Library            | 2021                   | 13 Apr 2022          | 5 May 2022                            | 28 Nov 2022                      |
| National Concert Hall             | 2021                   | 30 Jun 2022          | 30 Jun 2022                           | 25 Oct 2022                      |
| Crawford Art Gallery              | 2021                   | 24 Jun 2022          | 7 Jul 2022                            | 4 Nov 2022                       |
| Arts Council                      | 2021                   | 30 Jun 2022          | 28 Jul 2022                           | 12 Oct 2022                      |
| National Museum of Ireland        | 2021                   | 30 Jun 2022          | 16 Aug 2022                           | 4 Nov 2022                       |
| National Library of Ireland       | 2021                   | 9 Aug 2022           | 8 Sep 2022                            | 10 Nov 2022                      |
| Screen Ireland                    | 2021                   | 20 Dec 2022          | 16 Jan 2023                           | 10 Mar 2023                      |
| National Gallery of Ireland       | 2021                   | 8 Mar 2023           | 16 Mar 2023                           | —                                |
| Údarás na Gaeltachta              | 2021                   | 24 Dec 2022          | 1 Feb 2023                            | —                                |
| An Foras Teanga                   | 2020                   | 18 May 2022          | 10 Nov 2022                           | 16 Feb 2023                      |
| An Coimisinéir Teanga             | 2021                   | 20 Dec 2022          | 23 Dec 2022                           | 8 Feb 2023                       |
| Fáilte Ireland                    | 2021                   | 12 Sep 2022          | 7 Oct 2022                            | 24 Nov 2022                      |
| Sport Ireland                     | 2021                   | 26 Sep 2022          | 12 Oct 2022                           | 14 Dec 2022                      |
| Tourism Ireland                   | 2021                   | 25 Nov 2022          | 9 Dec 2022                            | 13 Jan 2023                      |
| Broadcasting Authority of Ireland | 2021                   | 29 Jun 2022          | 29 Jun 2022                           | 28 Sep 2022                      |
| Raidió Telefís Éireann            | 2021                   | 29 Apr 2022          | 29 Apr 2022                           | 18 Jul 2022                      |
| Teilifís na Gaeilge               | 2021                   | 9 Jun 2022           | 30 Jun 2022                           | 28 Sep 2022                      |