

Appropriation Account 2023

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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2023 out of unspent 2022 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €34.903 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 2023, 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.

Intangible assets

The useful lives and associated amortisation rates of classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	5 years	20%
Acquired/developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

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

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

Financial control environment

A control environment comprising 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

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

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

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 two non-competitive contracts 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 two contracts (in excess of €25,000), totalling €94,907 (exclusive of VAT).

- One contract with a value of €53,295 related to a competitively procured change in service provider which resulted in some intervening costs and exit charges. A new contract awarded under a central framework process is now in place.
- One contract with value of €41,612 arose due to a service provider unexpectedly ceasing operations. Interim business critical services were needed until a new competitively procured contract could be put in place in 2023.

The above contracts have 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

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

Feargal Ó Coigligh

Accounting Officer

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

27 March 2024

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 2023 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 2023, 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.

Measuring the performance of arts and sports spending

Chapter 10 of my report on the accounts of the public services for 2023 examines the practical usefulness of the estimates performance information at programme level for two of the expenditure programmes – programme B Arts and culture and programme D Sports and recreation services.

Seamus McCarthy

Comptroller and Auditor General

16 September 2024

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 2023

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Tourism services			
	<i>Original</i>	230,758		
	<i>Supplementary</i>	(11,500)		
			219,258	205,310
				281,716
B	Arts and culture			
	<i>Original</i>	356,982		
	<i>Deferred surrender</i>	6,500		
			363,482	346,858
				366,847
C	Gaeltacht			
	<i>Original</i>	95,893		
	<i>Deferred surrender</i>	2,000		
	<i>Supplementary</i>	(4,000)		
			93,893	85,192
				77,894
D	Sports and recreation services			
	<i>Original</i>	175,236		
	<i>Deferred surrender</i>	11,500		
	<i>Supplementary</i>	11,500		
			198,236	184,187
				212,871
E	Broadcasting			
	<i>Original</i>	306,640		
	<i>Supplementary</i>	20,000		
			326,640	288,889
				288,457
Gross expenditure				
	<i>Original</i>	1,165,509		
	<i>Deferred surrender</i>	20,000		
	<i>Supplementary</i>	16,000		
			1,201,509	1,110,436
				1,227,785
	<i>Deduct</i>			
F	Appropriations-in-aid		252,843	218,153
				237,455
Net expenditure				
	<i>Original</i>	912,666		
	<i>Deferred surrender</i>	20,000		
	<i>Supplementary</i>	16,000		
			948,666	892,283
				990,330

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 spend in the following year. Unspent allocations in respect of capital elements of the following subheads were carried over to 2024: A.8 (€4.38 million), B.7 (€7.8 million), C.3 (€2.0 million), C.8 (€0.5 million), and D.7 (€6.8 million).

	2023	2022
	€	€
Surplus	56,383,182	51,493,987
Deferred surrender	(21,480,000)	(20,000,000)
Surplus to be surrendered	<u>34,903,182</u>	<u>31,493,987</u>

Feargal Ó Coigligh

Accounting Officer

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

27 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	1,080,648	1,201,967
Pay	25,754	22,764
Non pay	4,034	3,054
Gross expenditure	1,110,436	1,227,785
<i>Deduct</i>		
Appropriations-in-aid	218,153	237,455
Net expenditure	892,283	990,330
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(214)	
Depreciation	300	
Loss on disposals	1	
<i>Intangible assets (note 2.2)</i>		
Purchases	(20)	
Amortisation	78	
	145	434
Changes in net current assets		
Decrease in inventories	114	
Decrease in prepayments	16,911	
(Increase)/decrease in accrued income	—	
Increase in accrued expenses	341	
Increase in deferred income	1	
	17,367	(23,013)
Direct expenditure	909,795	967,751
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	14,686	13,462
Notional rents	1,136	1,136
Net programme cost	925,617	982,349

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.

		2023	2022
		€000	€000
Vote 9	Office of the Revenue Commissioners	40	41
Vote 12	Superannuation and Retired Allowances	12,184	11,247
Vote 13	Office of Public Works	1,420	1,431
Vote 18	National Shared Services Office	48	42
Vote 24	Justice – Financial Shared Services Centre	570	538
Vote 20	Garda Síochána	222	9
Vote 43	Office of the Government Chief Information Officer	47	—
Central Fund – ministerial pensions		155	154
		14,686	13,462

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	3,339	3,435
Intangible assets	2.2	126	184
Total fixed assets		3,465	3,619
Current assets			
Bank and cash	2.3	39,920	29,110
Inventories	2.4	—	114
Prepayments	2.5	11,080	27,991
Other debit balances	2.6	95	181
Accrued income	2.7	2	2
Total current assets		51,097	57,398
Less current liabilities			
Accrued expenses	2.8	1,380	1,039
Deferred income	2.9	2	1
Other credit balances	2.10	1,204	953
Net Exchequer funding	2.11	38,811	28,338
Total current liabilities		41,397	30,331
Net current assets		9,700	27,067
Net assets		13,165	30,686
Represented by:			
State funding account	2.12	13,165	30,686

2.1 Property, plant & equipment

	Land and Buildings €000	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation				
At 1 January 2023	3,596	4,173	2,124	9,893
Additions	—	214	—	214
Transferred ^a	—	(23)	—	(23)
Disposals	—	(82)	—	(82)
At 31 December 2023	3,596	4,282	2,124	10,002
Accumulated depreciation				
At 1 January 2023	843	3,735	1,880	6,458
Depreciation for the year	72	211	17	300
Depreciation on transfers ^a	—	(14)	—	(14)
Depreciation on disposals	—	(81)	—	(81)
At 31 December 2023	915	3,851	1,897	6,663
Net assets				
At 31 December 2023	2,681	431	227	3,339
At 31 December 2022	2,753	438	244	3,435

Note ^a A number of ICT assets transferred to Vote 34, which is managed by the Department of Housing, Local Government and Heritage (DHLGH).

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2023 ^a	4,086	4,086
Additions	20	20
At 31 December 2023	4,106	4,106
Accumulated amortisation		
At 1 January 2023 ^a	3,902	3,902
Amortisation for the year	78	78
At 31 December 2023	3,980	3,980
Net assets		
At 31 December 2023	126	126
At 31 December 2022	184	184

Note ^a With effect from 1 January 2023, software acquisition and development assets have been reclassified from property, plant and equipment to intangible assets.

2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balance and cash	39,740	29,054
Petty cash balance	2	2
Commercial bank account balances	178	54
	39,920	29,110

Note ^a The commercial bank account balance in 2023 includes €165,187 (2022: €23,514) in respect of a commercial bank account operated by the Department of Justice – Financial Shared Services.

2.4 Inventories

at 31 December	2023	2022
	€000	€000
Stationery	—	8
Equipment consumables	—	1
Janitorial supplies and first aid	—	3
IT consumables	—	102
	—	114

Note ^a In line with circular 22 of 2023 *Requirements for Appropriation Accounts 2023*, high-volume low-value consumables have been expensed when purchased and are no longer recognised as inventory.

2.5 Prepayments

	2023	2022
	€000	€000
Office equipment and external IT services	326	148
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	5,638	3,487
Culture Ireland	954	483
National Museum of Ireland	—	2,348
National Library of Ireland	1,153	1,600
National Gallery of Ireland	—	1,360
Gaeltacht support schemes	555	1,130
Irish language support schemes	1,074	1,005
20 Year Strategy for the Irish Language 2010-2030	65	271
Sport Ireland	—	14,030
Miscellaneous	1,315	756
	11,080	27,991

2.6 Other debit balances

	2023	2022
	€000	€000
at 31 December		
Office of Public Works	35	135
Paypath	2	—
Other debit suspense items	58	46
	95	181

2.7 Accrued income

	2023	2022
	€000	€000
at 31 December		
National Archives	2	2
	2	2

2.8 Accrued expenses

	2023	2022
	€000	€000
National Archives	121	102
Cultural infrastructure and development	155	—
Culture Ireland	—	69
Decade of Centenaries 1912-1922	103	15
Irish language support schemes	770	177
Miscellaneous	231	676
	1,380	1,039

2.9 Deferred income

	2023	2022
	€000	€000
at 31 December		
National Archives	2	1
	2	1

2.10 Other credit balances

	2023	2022
	€000	€000
at 31 December		
Amounts due to the State		
Income tax	443	388
Pay related social insurance	270	225
Professional services withholding tax	37	44
Value added tax	23	5
	773	662
Crowley Bequest Fund (note 7.2)	128	142
Other	303	149
	1,204	953

2.11 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus	34,903	31,494
Deferred surrender	21,480	20,000
Exchequer grant undrawn	(17,572)	(23,156)
Net Exchequer funding	38,811	28,338
Represented by:		
Debtors		
Bank and cash	39,920	29,110
Debit balances: suspense	95	181
	40,015	29,291
Creditors		
Due to the State	(773)	(662)
Credit balances: suspense	(431)	(291)
	(1,204)	(953)
	38,811	28,338

2.12 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		30,686	8,214
Disbursements from the Vote			
Estimate provision	Account	948,666	
Deferred surrender	Account	(21,480)	
Surplus to be surrendered	Account	(34,903)	
Net vote		892,283	990,330
Expenditure (cash) borne elsewhere	1.1	14,686	13,462
Non cash expenditure – fixed assets transfers	2.1	(9)	(107)
Non cash expenditure – notional rent	1	1,136	1,136
Net programme cost	1	(925,617)	(982,349)
Balance at 31 December		13,165	30,686

2.13 Commitments

a) Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	22,029	25,759
Non-capital grant programmes (b)	92,441	125,142
Capital grant programmes (c)	163,520	215,188
Capital projects	35,414	31,704
Total of legally enforceable commitments	313,404	397,793
b) Non-capital grant programmes	2023	2022
	€000	€000
Opening balance	125,142	28,322
Grants paid in the year	(71,855)	(40,760)
New grant commitments	40,967	138,347
Grants cancelled	(1,813)	(767)
Closing balance	92,441	125,142
c) Capital grant programmes	2023	2022
	€000	€000
Opening balance	215,188	106,716
Grants paid in the year	(63,181)	(48,532)
New grant commitments	12,536	157,373
Grants cancelled	(1,023)	(369)
Closing balance	163,520	215,188

Note ^a The Department has recalculated the 2022 closing balances for commitments. Consequently the closing balances have been restated from €398.707 million to €397.793 million.

2.14 Matured liabilities

at 31 December	2023	2022
	€000	€000
Estimate of matured liabilities not discharged at year end	175	98

Note 3 Vote Expenditure

Analysis of administration expenditure

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

			2023	2022
			Estimate provision	Outturn
			€000	€000
				Outturn
				€000
i	Salaries, wages and allowances	28,329	25,754	22,764
ii	Travel and subsistence	700	542	461
iii	Training and development and incidental expenses	1,294	802	659
iv	Postal and telecommunications services	393	201	309
v	Office equipment and external IT services	2,726	1,761	1,277
vi	Office premises expenses	572	472	346
vii	Consultancy services and value for money and policy reviews	440	256	2
		34,454	29,788	25,818

Significant variations

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

iii Training and development and incidental expenses

Estimate provision €1.294 million; outturn €802,000

The saving was due to delays in progressing specific programmes. In addition, the continued use of online meetings and training have saved significantly on incidental costs.

iv Postal and telecommunications services

Estimate provision €393,000; outturn €201,000

The saving was due mainly due to the Department moving to Microsoft Teams during the year for a large proportion of voice and video communications resulting in a decrease in telecommunications costs.

v Office equipment and external IT services

Estimate provision €2.726 million; outturn €1.761 million

The war in Ukraine affected the global supply chain for suitable hardware giving rise to some savings in this area.

vii Consultancy services and value for money and policy reviews

Estimate provision €440,000; outturn €256,000

This saving arose as the full provision was not required in 2023.

Programme A Tourism services

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	2,794	2,366	2,132
A.2	Administration – non pay	613	371	303
A.3	Fáilte Ireland	94,666	94,136	147,338
A.4	Tourism Ireland Limited	20,762	20,762	18,620
A.5	Tourism Marketing Fund	63,173	61,925	81,823
A.6	Tourism product development			
	<i>Original</i>	36,500		
	<i>Supplementary</i>	(11,500)		
		25,000	18,000	31,500
A.7	Brexit adjustment reserve	7,750	7,750	—
A.8	EU just transition fund	4,500	—	—
		219,258	205,310	281,716

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

A.6 Tourism product development

Estimate provision €36.5 million; outturn €18.0 million

The saving of €18.5 million was mainly due to capacity constraints within Fáilte Ireland's strategic partners which meant that moneys allocated could not be drawn down. Also, as a result of inflation, projects had to be re-scoped in line with the existing budget which led to delays with re-design and re-tendering.

A.8 EU just transition fund

Estimate provision €4.5 million; outturn €nil

The saving of €4.5 million mainly arose as approval of a number of funding programmes was not granted by the EU until late in Q3 of 2023. As a result, the funding (€4.38 million) was carried forward into 2024.

Programme B Arts and culture

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	13,405	11,788	10,716
B.2	Administration – non pay	2,414	1,531	1,205
B.3	Payments to match resources generated by National Archives	40	29	40
B.4	General expenses of the National Archives and National Archives Advisory Council	2,726	1,933	1,981
B.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (note 7.1)	27,360	27,360	28,104
B.6	Regional museums, galleries, cultural centres and projects	22,755	21,039	21,764
B.7	Cultural infrastructure and development			
	<i>Original</i>	30,192		
	<i>Deferred surrender</i>	6,500		
		36,692	25,783	24,588
B.8	Culture Ireland	6,600	6,598	5,190
B.9	An Chomhairle Ealaíon (part funded by the National Lottery)	130,488	130,488	135,180
B.10	General expenses of the National Museum of Ireland	18,666	18,666	21,481
B.11	General expenses of the National Library of Ireland	9,995	9,995	9,919
B.12	Fis Éireann/Screen Ireland	37,946	37,946	36,818
B.13	General expenses of the National Gallery of Ireland	13,395	13,395	13,875
B.14	European City of Culture	1,000	798	—
B.15	Decade of Centenaries 1912-1922	5,000	5,000	4,963
B.16	Cultural supports	35,000	34,509	11,373
B.17	Live performance supports	—	—	39,650
		363,482	346,858	366,847

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

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

Estimate provision €2.726 million; outturn €1.933 million

The saving of €793,000 was for a number of reasons including elective work coming in below initial estimated costs, and energy costs, exhibition and outreach costs not being as significant as expected. In addition, a number of high worth tenders did not elicit a response.

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

Estimate provision €22.755 million; outturn €21.039 million

The saving of €1.716 million was mainly due a delay in the recruitment of Night Time Advisors by the relevant local authorities. In addition, expenditure on Creative Ireland – Shared Island programme was less than anticipated due to the need to invest in widespread stakeholder agreement before programmes were developed.

B.7 Cultural infrastructure and development

Estimate provision €36.692 million; outturn €25.783 million

The saving of €10.909 million was due to a number of large scale projects across a number of schemes which did not progress as expected in 2023 due to various issues including COVID-19 related delays and, legal processes which needed to be finalised, as well as some cost increases and design and planning delays in relation to National Cultural Institutions. €7.8 million of this funding was carried forward into 2024.

B.14 European City of Culture

Estimate provision €1.0 million; outturn €798,000

The saving of €202,000 was because the finalisation of the performance delivery agreement with the Galway Culture Company (GCC) took longer than anticipated and this impacted the amount drawn down by GCC in 2023.

Programme C Gaeltacht

		2023		2022
		Estimate provision		Outturn
		€000	€000	Outturn
				€000
C.1	Administration – pay		6,503	5,228
C.2	Administration – non pay		1,697	1,108
C.3	Gaeltacht support schemes			4,764
	<i>Original</i>	13,199		
	<i>Deferred surrender</i>	500		
	<i>Supplementary</i>	(600)		
			13,099	8,737
				8,035
C.4	Irish language support schemes (part funded by National Lottery)			
	<i>Original</i>	11,700		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(3,400)		
			9,300	8,876
				6,515
C.5	An Coimisinéir Teanga		1,307	1,135
C.6	Údarás na Gaeltachta – administration		14,199	14,599
				13,386
C.7	Údarás na Gaeltachta – current programme expenditure		6,750	6,750
				6,000
C.8	Údarás na Gaeltachta – grants for projects and capital expenditure on premises			
	<i>Original</i>	14,454		
	<i>Deferred surrender</i>	500		
			14,954	14,454
				15,454
C.9	Cross border co- operation/comhoibriú thuaidh theas		18,534	16,948
				17,227
C.10	Language planning process		6,550	6,750
C.11	Tionscnaimh seirbhíse poiblí/ public service initiatives		1,000	607
				4,530
				—
			93,893	85,192
				77,894

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

C.3 Gaeltacht support schemes

Estimate provision €13.699 million; outturn €8.737 million

The saving of €4.962 million was due to a reduction in the number of applications received due to increased costs of construction and other issues in relation to capital projects. €2 million of this funding was carried forward into 2024.

C.4 Irish language support schemes

Estimate provision €12.7 million; outturn €8.876 million

The saving of €3.824 million was due to delays in the progressing of a number of large scale capital projects.

C.5 An Coimisinéir Teanga

Estimate provision €1.307 million; outturn €1.135 million

The saving of €172,000 relates to lower than anticipated salary demand in relation to the period.

C.9 Cross border co-operation/comhoibriú thuaidh theas

Estimate provision €18.534 million; outturn €16.948 million

The saving of €1.586 million was due to the non-operation of the North South Ministerial Council in 2023 which meant that the increased funding allocated to An Foras Teanga for 2023 could not be approved. Also, the progress on some Shared Islands projects was slower than originally anticipated.

C.11 Tionscnaimh seirbhíse poiblí/public service initiatives

Estimate provision €1.0 million; outturn €607,000

The saving of €393,000 was due to the delayed commencement of a project providing research services to the Department on foot of issues including the recruitment of suitably qualified personnel by the contractor.

Programme D Sports and recreation services

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay		3,615	3,598
D.2	Administration – non pay		770	382
D.3	Sports capital and equipment programme			
	<i>Original</i>	34,535		
	<i>Deferred surrender</i>	11,500		
	<i>Supplementary</i>	9,000		
			55,035	53,765
				40,013
D.4	Local authority swimming pool programme			
	<i>Original</i>	4,000		
	<i>Supplementary</i>	(2,000)		
			2,000	827
				2,768
D.5	Sport Ireland (part funded by National Lottery)			
	<i>Original</i>	99,321		
	<i>Supplementary</i>	5,500		
			104,821	104,694
				147,409
D.6	Dormant accounts funding for sports measures		12,000	12,000
D.7	Large scale sport infrastructure fund			
	<i>Original</i>	14,600		
	<i>Supplementary</i>	(1,000)		
			13,600	3,121
				1,896
D.8	Major sport events		6,395	5,800
				5,364
			198,236	184,187
				212,871

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

D.3 Sports capital and equipment programme

Estimate provision €46.035 million; outturn €53.765 million

There was a record allocation of €150 million announced under the Scheme in 2022 and there was some carryover of projects that were delayed due to Covid-19 and construction inflation. A supplementary estimate of €9 million was provided to meet this increased demand.

D.4 Local authority swimming pool programme

Estimate provision €4.0 million; outturn €827,000

The saving of €3.173 million was because this is a legacy programme with contingency requirement for remaining potential commitments.

D.5 Sport Ireland

Estimate provision €99.321 million; outturn €104.694 million

In 2023, as part of the supplementary estimates, an additional €5.5 million was made available to Sport Ireland for design and development work on key projects such as cricket facilities, additional office accommodation for national governing bodies, and other general design works associated with the Campus Masterplan.

D.7 Large scale sport infrastructure fund

Estimate provision €14.6 million; outturn €3.121 million

The saving of €11.479 million was mainly due to the high level of construction inflation which has resulted in grantees pausing some projects until they were in a position to secure the balance of the funding required to complete the works. Additional grant funding of €37.6 million was awarded to existing LSSIF projects in December 2023. €6.8 million of 2023 funding was carried forward into 2024.

D.8 Major sport events

Estimate provision €6.395 million; outturn €5.8 million

The saving of €595,000 was because EURO 2028 bid costs came in under budget and further potential events and costs did not materialise in 2023.

Programme E Broadcasting

		2023		2022
		Estimate provision		Outturn
		€000	€000	Outturn
				€000
E.1	Administration – pay		2,012	2,774
E.2	Administration – non pay		631	642
E.3	Grant to Raidió Teilifís Éireann for broadcasting licence fees		208,622	179,451
E.4	Payment to An Post for collection of broadcasting licence fees		12,457	8,419
E.5	Deontas i leith Theilifís na Gaeilge			
	<i>Original</i>	52,233		
	<i>Supplementary</i>	4,000		
			56,233	56,233
E.6	Broadcasting and media fund		22,885	19,570
E.7	Coimisiún na Meán		7,800	5,800
E.8	Interim funding for Raidió Teilifís Éireann			
	<i>Original</i>	—		
	<i>Supplementary</i>	16,000		
			16,000	16,000
		326,640	288,889	288,457

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

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

Estimate provision €208.622 million; outturn €179.451 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 RTÉ. Total sales for 2023 were 824,278, which was down 123,646 (-13.04%) on 2022 sales and as such only the portion of TV licence receipts available to RTÉ in accordance with the provisions of the Broadcasting act 2009 could be paid over to RTÉ resulting in the underspend reported.

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

Estimate provision €12.457 million; outturn €8.419 million

Broadcasting licence fee receipts are dependent on the level of television licence sales and it is therefore difficult to accurately estimate the level of payments to be made to An Post. The An Post payment is based on a commission for TV licence sales and, therefore, the amount paid is directly linked to the number of TV licenses issued by An Post. An Post are paid this commission based on an incremental scale which incentivises An Post to maximise annual sales. Total sales for 2023 amounted to 824,278, a decrease of 123,646 (13.04%) on 2022 sales.

E.5 Deontas i leith Theilifís na Gaeilge

Estimate provision €52.233 million; outturn €56.233 million

Additional funding of €4 million was approved for this subhead by way of supplementary estimate in December 2023. This funding was provided to enable further investment in commissions from the Irish language production sector, aiding in the retention of Irish-speaking technical and creative talent and strengthening the growth of the sector, and supporting TG4 in the fulfilment of its strategic objectives.

E.6 Broadcasting and media fund

Estimate provision €22.885 million; outturn €19.57 million

Payments to the broadcasting fund are primarily based on the level of TV licence fee receipts, which 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 therefore difficult to estimate precisely the annual level of receipts and therefore the corresponding payments to the broadcasting fund. Licence fee sales were down which impacted on TV licence funding for the broadcasting fund which receives 7% of net TV licence fee income.

E.7 Coimisiún na Meán

Estimate provision €7.8 million; outturn €5.8 million

The saving of €2 million relative to the estimate provision was because Coimisiún na Meán did not recruit staff at the pace that was expected in 2023.

E.8 Interim funding for Raidió Teilifís Éireann

Estimate provision €Nil; outturn €16.0 million

€16 million in interim funding had been recommended by the Future of Media Commission as the level of further funding, in addition to existing TV licence provision, required by RTÉ to carry on its statutory obligations. Following the decline in TV licence revenues, an analysis of RTÉ's funding needs was undertaken by NewERA who recommended €56 million in funding, €16 million of which was provided in December 2023 by way of supplementary estimate and the balance to be provided in 2024. This subhead was created to account for this interim funding.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	Tourism Ireland pension receipts	312	431	348
2	National Archives fees	40	31	57
3	Miscellaneous receipts	659	875	773
4	Receipts from additional superannuation contributions on public service remuneration	2,563	3,322	3,237
5	Dormant accounts funding	12,000	12,000	12,000
6	Sport Ireland pension receipts	139	116	80
7	Broadcasting licence fees	237,130	201,378	220,960
Total		252,843	218,153	237,455

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000).

1 Tourism Ireland pension receipts

Estimate €312,000; realised €431,000

The variance of €119,000 was due to higher than anticipated pension receipts from Tourism Ireland.

3 Miscellaneous receipts

Estimate €659,000; realised €875,000

The variance of €216,000 was mainly due to higher than anticipated pension receipts from agencies.

4 Receipts from additional superannuation contributions on public service remuneration

Estimate €2.563 million; realised €3.322 million

The variance of €759,000 was mainly due to higher than anticipated superannuation contributions from agencies.

7 Broadcasting licence fees

Estimate €237.13 million; realised €201.378 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 2023 estimate for television licence receipts included scope for additional potential revenue which was not realised. Total sales for 2023 were 824,278, which was down 123,646 (-13.04%) on 2022 sales.

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	—	22
Sport Ireland – balance of energy support moneys	5,995	—
Údarás na Gaeltachta – sale of shares	5,218	—
Fáilte Ireland – sale of property	1,114	—
Fáilte Ireland – sale of land	530	—
Fáilte Ireland – sale of Tourism product	500	—
Receipts from Gaeltacht loans	5	—
Receipts from voluntary surrender of ministerial salaries	37	21
Transferred to the Exchequer	(13,399)	(43)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end		
Department	453	416
Agencies ^a	1,795	1,492
	2,248	1,908

Note ^a Includes staffing of the following agencies: Arts Council, Chester Beatty, Coimisiún na Meán, 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	2023	2022
	€000	€000
Pay	23,290	20,721
Higher, special or additional duties allowances	123	45
Other allowances	172	176
Overtime	61	39
Employer's PRSI	2,108	1,783
Total pay ^a	25,754	22,764

Note ^a The total pay figure is distributed across the relevant subheads.

Agency remuneration ^b

	2023	2022
	€000	€000
Pay	108,490	96,189
Higher, special or additional duties allowances	436	302
Other allowances	342	327
Overtime	293	340
Employer's PRSI	5,615	4,564
Total pay	115,176	101,722

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

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Departmental staff				
Higher, special or additional duties allowances	14	4	35,251	13,870
Other allowances	58	4	23,481	22,755
Overtime	26	1	12,187	11,082
Extra remuneration in more than one category	87	10	17,410	16,091
Agency staff				
Higher, special or additional duties allowances	98	4	16,459	15,832
Other allowances	266	5	42,000	36,207
Overtime	149	9	18,872	17,564
Extra remuneration in more than one category	216	3	19,203	19,079

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	2023	2022
20,000	59,999	282	266
60,000	69,999	41	25
70,000	79,999	39	40
80,000	89,999	34	26
90,000	99,999	12	11
100,000	109,999	9	11
110,000	119,999	7	5
120,000	129,999	5	1
130,000	139,999	1	2
140,000	149,999	1	2
150,000	159,999	2	—
160,000	169,999	1	2
170,000	179,999	—	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Other remuneration arrangements

Eight retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €37,460. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €173,681 in respect of three officers who were serving outside the Department for all or part of 2023 and whose salaries were paid by the Department.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	27	33,891	71,944
Recovery plans in place	9	25,240	27,998

5.7 Severance/redundancy

During 2023, one staff member whose employment was terminated, was paid a redundancy payment of €5,232 and severance payments of €11,372.

5.8 Remuneration and benefits of Accounting Officer

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

	2023 €000	2022 €000
Basic pay	<u>215</u>	<u>202</u>

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

Note 6 Miscellaneous

6.1 National Lottery funding

		2023		2022
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.9	An Chomhairle Ealaíon (part funded by National Lottery)	130,488	130,488	135,180
C.4	Irish language support schemes (part funded by National Lottery)	9,300	8,876	6,515
D.3	Sports capital and equipment programme	55,035	53,765	40,013
D.5	Sport Ireland (part funded by National Lottery)	104,821	104,694	147,409
		299,644	297,823	329,117

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 2023 of €21.48 million in capital expenditures in the following subheads that were carried over to 2024.

		€000
Description of subhead:		
A.8	EU just transition fund	4,380
B.7	Cultural infrastructure and development	7,800
C.3	Gaeltacht support schemes	2,000
C.8	Údarás na Gaeltachta – grants for projects and capital expenditure on premises	500
D.7	Large scale sport infrastructure fund	6,800
		21,480

6.3 Arbitration and conciliation costs

Expenditure in 2023 was €nil (2022: €6.657 million including VAT). There were no settled cases in 2023 (2022: one case).

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)

	2023	2022
	€000	€000
Payments		
Irish Museum of Modern Art	7,540	8,184
Chester Beatty Library	3,917	3,750
National Concert Hall	13,501	13,614
Crawford Gallery, Cork	2,402	2,556
	27,360	28,104

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 2023

	2023	2022
	€000	€000
Balance on 1 January	142	148
Payments	(14)	(6)
Balance on 31 December	128	142

7.3 Statement of loans for Gaeltacht housing

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

	2023	2022
	€000	€000
Opening balance on 1 January	180	176
Interest written off	(8)	—
Annual penal interest accrued	3	4
Repayments of principal	(4)	—
Payments of Interest	(1)	—
Closing balance on 31 December	170	180