

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €32.341 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

| <i>Asset class</i> | <i>Useful life</i> | <i>Rate of depreciation/ amortisation</i> |
|---------------------------------|--------------------|---|
| Buildings | 50 years | 2% |
| Office and IT equipment | 5 years | 20% |
| Furniture and fittings | 10 years | 10% |
| Acquired and 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 National Shared Services Office for the provision of human resources and payroll shared services.

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

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 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 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.

- 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 have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of circular 40/2002 to 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 (exclusive of VAT). Under a contract for the provision of legal services, the final cost of services supplied exceeded the value of the initial procurement by €51,344 (exclusive of VAT) due to the complexity and quantity of advice required

This 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

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 2024 that require disclosure in the appropriation account.

Feargal Ó Coigligh

Accounting Officer

Tourism, Culture, Arts, Gaeltacht, Sport and Media

26 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 Culture, Communications and Sport 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.

Loss due to late transposition of EU Directive

The Accounting Officer discloses that expenditure of €4.33 million was incurred in 2024 in respect of a fine arising from a judgement of the Court of Justice of the European Union. The judgement was issued in respect of a case brought by the European Commission concerning the failure by Ireland to transpose the provisions of EU Directive 2018/1808 amending the 2010 Audiovisual Media Services Directive. Article 2 of the 2018 Directive required all member states to complete the transposition of the Directive by 19 September 2020.

The judgement of the European Court was issued in February 2024. The fine imposed by the court comprised a €2.5 million lump-sum payment for the infringement, plus a daily fine of €10,000 while the infringement continued, plus legal costs. Correspondence from the Commission indicates that it was satisfied that the transposition was completed by 18 November 2024, ending the accumulation of the daily fines.

Arising from the judgement, the Department paid the lump sum of €2.5 million and €2.64 million in respect of the daily fines – a total of €5.14 million. Of this, €4.33 million was paid in 2024, and charged to subhead E.7. A provision of €810,000 was made in the statement of financial position at end 2024 in respect of the balance of the fine, which was discharged in 2025.

Seamus McCarthy

Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2024

| | | 2024 | | 2023 |
|------------------------------|--------------------------------|--------------------|-----------|-----------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| Programme expenditure | | | | |
| A | Tourism services | | | |
| | Original | 218,644 | | |
| | Deferred surrender | 4,380 | | |
| | Supplementary | 4,700 | | |
| | | | 227,724 | 220,997 |
| | | | | 205,310 |
| B | Arts and culture | | | |
| | Original | 369,336 | | |
| | Deferred surrender | 7,800 | | |
| | Supplementary | (1,350) | | |
| | | | 375,786 | 355,925 |
| | | | | 346,858 |
| C | Gaeltacht | | | |
| | Original | 100,600 | | |
| | Deferred surrender | 2,500 | | |
| | Supplementary | (2,850) | | |
| | | | 100,250 | 91,913 |
| | | | | 85,192 |
| D | Sports and recreation services | | | |
| | Original | 209,001 | | |
| | Deferred surrender | 6,800 | | |
| | Supplementary | (9,899) | | |
| | | | 205,902 | 192,204 |
| | | | | 184,187 |
| E | Broadcasting | | | |
| | Original | 304,431 | | |
| | Supplementary | 14,126 | | |
| | | | 318,557 | 304,502 |
| | | | | 288,889 |
| Gross expenditure | | | | |
| | Original | 1,202,012 | | |
| | Deferred surrender | 21,480 | | |
| | Supplementary | 4,727 | | |
| | | | 1,228,219 | 1,165,541 |
| | | | | 1,110,436 |
| <i>Deduct</i> | | | | |
| F | Appropriations-in-aid | | | |
| | Original | 211,714 | | |
| | Supplementary | 4,726 | | |
| | | | 216,440 | 210,891 |
| | | | | 218,153 |

| | | 2024 | | 2023 |
|------------------------|---------------------------|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| Net expenditure | | | | |
| | <i>Original</i> | 990,298 | | |
| | <i>Deferred surrender</i> | 21,480 | | |
| | <i>Supplementary</i> | <u>1</u> | | |
| | | 1,011,779 | 954,650 | 892,283 |

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. €24.788 million of unspent allocations in respect of capital elements was carried forward to 2025 (see note 6.3).

| | 2024 | 2023 |
|----------------------------------|--------------------------|--------------------------|
| | € | € |
| Surplus | 57,128,994 | 56,383,182 |
| Deferred surrender | <u>(24,788,000)</u> | <u>(21,480,000)</u> |
| Surplus to be surrendered | <u>32,340,994</u> | <u>34,903,182</u> |

Feargal Ó Coighligh

Accounting Officer

Tourism, Culture, Arts, Gaeltacht, Sport and Media

26 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

| | | 2024 | 2023 |
|---|-------|------------------|------------------|
| | €000 | €000 | €000 |
| Programme cost | | 1,130,050 | 1,080,648 |
| Pay | | 30,205 | 25,754 |
| Non pay | | 5,286 | 4,034 |
| Gross expenditure | | 1,165,541 | 1,110,436 |
| <i>Deduct</i> | | | |
| Appropriations-in-aid | | 210,891 | 218,153 |
| Net expenditure | | 954,650 | 892,283 |
| Changes in capital assets | | | |
| <i>Property, plant and equipment (note 2.1)</i> | | | |
| Purchases | (305) | | |
| Depreciation | 296 | | |
| Loss on disposals | 6 | | |
| <i>Intangible assets (note 2.2)</i> | | | |
| Purchases | — | | |
| Amortisation | 59 | | |
| | | 56 | 145 |
| Changes in net current assets | | | |
| Increase in prepayments | (499) | | |
| Increase in accrued income | (225) | | |
| Increase in accrued expenses | 1,325 | | |
| | | 601 | 17,367 |
| Direct expenditure | | 955,307 | 909,795 |
| Expenditure borne elsewhere | | | |
| Net allied services expenditure (note 1.1) | | 14,374 | 14,686 |
| Notional rents | | 1,136 | 1,136 |
| Net programme cost | | 970,817 | 925,617 |

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.

| | | 2024 | 2023 |
|-------------------------------------|--|---------------|---------------|
| | | €000 | €000 |
| Vote 9 | Office of the Revenue Commissioners | 41 | 40 |
| Vote 12 | Superannuation and Retired Allowances | 11,779 | 12,184 |
| Vote 13 | Office of Public Works | 1,439 | 1,420 |
| Vote 18 | National Shared Services Office | 46 | 48 |
| Vote 24 | Justice – Financial Shared Services Centre | 557 | 570 |
| Vote 20 | Garda Síochána | 243 | 222 |
| Vote 43 | Office of the Government Chief Information Officer | 97 | 47 |
| Central Fund – ministerial pensions | | 172 | 155 |
| | | 14,374 | 14,686 |

Note 2 Statement of Financial Position as at 31 December 2024

| | Note | 2024 €000 | 2023 €000 |
|-------------------------------|------|---------------|---------------|
| Fixed assets | | | |
| Property, plant and equipment | 2.1 | 3,342 | 3,339 |
| Intangible assets | 2.2 | 67 | 126 |
| | | 3,409 | 3,465 |
| Current assets | | | |
| Bank and cash | 2.3 | 23,677 | 39,920 |
| Prepayments | 2.4 | 11,579 | 11,080 |
| Other debit balances | 2.5 | 772 | 95 |
| Accrued income | 2.6 | 227 | 2 |
| | | 36,255 | 51,097 |
| <i>Less</i> | | | |
| Current liabilities | | | |
| Accrued expenses | 2.7 | 2,705 | 1,380 |
| Deferred income | 2.8 | 2 | 2 |
| Other credit balances | 2.9 | 1,775 | 1,204 |
| Net Exchequer funding | 2.10 | 22,674 | 38,811 |
| | | 27,156 | 41,397 |
| Net current assets | | 9,099 | 9,700 |
| Net assets | | 12,508 | 13,165 |
| Represented by: | | | |
| State funding account | 2.11 | 12,508 | 13,165 |

2.1 Property, plant and equipment ^a

| | Land and buildings | Office and IT equipment | Furniture and fittings | Total |
|---------------------------------------|-------------------------------|--|-----------------------------------|--------------|
| | €000 | €000 | €000 | €000 |
| Cost or valuation ^a | | | | |
| At 1 January 2024 | 3,596 | 4,282 | 2,124 | 10,002 |
| Additions | — | 305 | — | 305 |
| Disposals | — | (1,176) | — | (1,176) |
| At 31 December 2024 | 3,596 | 3,411 | 2,124 | 9,131 |
| Accumulated depreciation | | | | |
| At 1 January 2024 | 915 | 3,851 | 1,897 | 6,663 |
| Depreciation for the year | 72 | 209 | 15 | 296 |
| Depreciation on disposals | — | (1,170) | — | (1,170) |
| At 31 December 2024 | 987 | 2,890 | 1,912 | 5,789 |
| Net assets | | | | |
| At 31 December 2024 | 2,609 | 521 | 212 | 3,342 |
| At 31 December 2023 | 2,681 | 431 | 227 | 3,339 |

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

| | Acquired and developed software | Total |
|---------------------------------|--|--------------|
| | €000 | €000 |
| Cost or valuation | | |
| At 1 January 2024 | 4,106 | 4,106 |
| Additions | — | — |
| Disposals | (3,829) | (3,829) |
| At 31 December 2024 | 277 | 277 |
| Accumulated amortisation | | |
| At 1 January 2024 | 3,980 | 3,980 |
| Amortisation for the year | 59 | 59 |
| Amortisation on disposals | (3,829) | (3,829) |
| At 31 December 2024 | 210 | 210 |
| Net assets | | |
| At 31 December 2024 | 67 | 67 |
| At 31 December 2023 | 126 | 126 |

2.3 Bank and cash

| at 31 December | 2024 | 2023 |
|----------------------------------|---------------|---------------|
| | €000 | €000 |
| PMG balance and cash | 23,597 | 39,740 |
| Petty cash balance | 2 | 2 |
| Commercial bank account balances | 78 | 178 |
| | 23,677 | 39,920 |

Note ^a The commercial bank account balances in 2024 include €62,398 (2023: €165,187) in respect of a commercial bank account operated by the Department of Justice Financial Shared Services.

2.4 Prepayments

| at 31 December | 2024 | 2023 |
|---|---------------|---------------|
| | €000 | €000 |
| Cultural infrastructure and development | 7,034 | 5,638 |
| Irish language support schemes | 1,518 | 1,074 |
| National Library of Ireland | 600 | 1,153 |
| Gaeltacht support schemes | 459 | 555 |
| Culture Ireland | 419 | 954 |
| Digital capital investment and IT expenses | 413 | 326 |
| 20 Year Strategy for the Irish Language 2010-2030 | 198 | 65 |
| Miscellaneous | 938 | 1,315 |
| | 11,579 | 11,080 |

2.5 Other debit balances

| at 31 December | 2024 | 2023 |
|---|-------------|-------------|
| | €000 | €000 |
| Office of Public Works | 26 | 35 |
| Paypath – salary payments suspense item | 707 | 2 |
| Other debit suspense items | 39 | 58 |
| | 772 | 95 |

2.6 Accrued income

| at 31 December | 2024 | 2023 |
|---|-------------|-------------|
| | €000 | €000 |
| Appropriations-in-aid: agencies pension and additional superannuation contributions receipts | 212 | — |
| Salaries, wages and allowances: Department of Social Protection receipts | 11 | — |
| National Archives | 4 | 2 |
| | 227 | 2 |

2.7 Accrued expenses

| at 31 December | 2024 | 2023 |
|--|--------------|--------------|
| | €000 | €000 |
| Payroll accrual | 967 | — |
| Holiday accrual | 634 | — |
| EU fine accrual | 810 | — |
| National Archives | 62 | 121 |
| Irish language support schemes | 15 | 770 |
| Cultural infrastructure and development | — | 155 |
| Decade of Centenaries 1912-1922 | — | 103 |
| Miscellaneous | 217 | 231 |
| | 2,705 | 1,380 |

2.8 Deferred income

| at 31 December | 2024 | 2023 |
|-------------------|-------------|-------------|
| | €000 | €000 |
| National Archives | 2 | 2 |
| | 2 | 2 |

2.9 Other credit balances

| at 31 December | 2024 | 2023 |
|---------------------------------------|---------------------|---------------------|
| | €000 | €000 |
| Amounts due to the State | | |
| Income tax | 478 | 443 |
| Pay related social insurance | 304 | 270 |
| Professional services withholding tax | 33 | 37 |
| Value added tax | 649 | 23 |
| | <u>1,464</u> | <u>773</u> |
| Suspense | | |
| Crowley Bequest Fund (note 7.2) | 88 | 128 |
| Other | 223 | 303 |
| | <u>311</u> | <u>431</u> |
| | <u>1,775</u> | <u>1,204</u> |

2.10 Net Exchequer funding

| at 31 December | 2024 | 2023 |
|------------------------------|----------------------|----------------------|
| | €000 | €000 |
| Surplus to be surrendered | 32,341 | 34,903 |
| Deferred surrender | 24,788 | 21,480 |
| Exchequer grant undrawn | (34,455) | (17,572) |
| Net Exchequer funding | <u>22,674</u> | <u>38,811</u> |
| Represented by: | | |
| Debtors | | |
| Bank and cash | 23,677 | 39,920 |
| Debit balances: suspense | 772 | 95 |
| | <u>24,449</u> | <u>40,015</u> |
| Creditors | | |
| Due to the State | (1,464) | (773) |
| Credit balances: suspense | (311) | (431) |
| | <u>(1,775)</u> | <u>(1,204)</u> |
| | <u>22,674</u> | <u>38,811</u> |

2.11 State funding account

| | Note | 2024 | 2023 |
|-------------------------------|---------|---------------|---------------|
| | | €000 | €000 |
| Balance at 1 January | | 13,165 | 30,686 |
| Disbursements from the Vote | | | |
| Estimate provision | Account | 1,011,779 | |
| Deferred surrender | Account | (24,788) | |
| Surplus to be surrendered | Account | (32,341) | |
| Net vote | | 954,650 | 892,283 |
| Expenditure borne elsewhere | 1.1 | 14,374 | 14,686 |
| Non-cash items: Notional rent | 1 | 1,136 | 1,127 |
| Net programme cost | 1 | (970,817) | (925,617) |
| Balance at 31 December | | 12,508 | 13,165 |

2.12 Commitments

| at 31 December | 2024 | 2023 |
|-----------------------------------|----------------|----------------|
| a) Global commitments | €000 | €000 |
| Procurement of goods and services | 15,710 | 22,029 |
| Non-capital grant programmes (b) | 70,516 | 91,932 |
| Capital grant programmes (c) | 407,165 | 163,520 |
| Capital projects and programmes | 71,366 | 35,414 |
| Total commitments | 564,757 | 312,895 |

The Department has recalculated the 2023 closing balances for commitments. Consequently, the closing balances have been restated from €313.404 million to €312.895 million.

| b) Non-capital grant programmes | €000 | €000 |
|------------------------------------|----------------|----------------|
| Opening balance | 91,932 | 125,142 |
| Grants paid in the year | (73,055) | (71,855) |
| New grant commitments | 53,493 | 40,458 |
| Grants cancelled | (1,854) | (1,813) |
| | 70,516 | 91,932 |
| c) Capital grant programmes | €000 | €000 |
| Opening balance 1 January | 163,520 | 215,188 |
| New grant commitments | 318,207 | 12,536 |
| Grants paid in the year | (69,359) | (63,181) |
| Grants cancelled | (5,203) | (1,023) |
| Closing balance 31 December | 407,165 | 163,520 |

d) Major capital projects

| Project / Programme | Cumulative expenditure to 31 December 2023 | Expenditure in 2024 | Project commitments in subsequent years | Expected total spend lifetime of project 2024 | Expected total spend lifetime of project 2023 |
|---|---|--------------------------------|--|--|--|
| | €000 | €000 | €000 | €000 | €000 |
| National Archives Repository Project | €2,411 | €6,341 | €28,348 | €37,100 | — |

2.13 Matured liabilities

| | | |
|---|-------------|-------------|
| at 31 December | 2024 | 2023 |
| | €000 | €000 |
| Estimate of matured liabilities not discharged at year end | 32 | 175 |

2.14 First time adoption of CGAS in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

| | |
|------------------------------|----------------|
| at 31 December | 2024 |
| | €000 |
| Payroll accrual ^a | (967) |
| Holiday accrual ^a | (634) |
| | (1,601) |

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

| | | 2024 | | 2023 |
|-----|---|--------------------|---------------|---------------|
| | | Estimate provision | | Outturn |
| | | €000 | €000 | €000 |
| i | Salaries, wages and allowances | | | |
| | <i>Original</i> | 31,997 | | |
| | <i>Supplementary</i> | (900) | | |
| | | 31,097 | 30,205 | 25,754 |
| ii | Travel and subsistence | 700 | 631 | 542 |
| iii | Training and development | 1,294 | 439 | 225 |
| iv | Operational services, supplies and sundry equipment | 393 | 781 | 694 |
| v | Digital capital investment and IT expenses | 2,159 | 1,890 | 1,845 |
| vi | Premises expenses | 1,389 | 503 | 472 |
| vii | Policy review, consultancy services and research | 1,240 | 1,042 | 256 |
| | | 38,272 | 35,491 | 29,788 |

Note ^a The Department of Public Expenditure, National Development Plan Delivery and Reform introduced changes to the analysis of non-pay administration subheads for 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect this new structure.

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

iii Training and development

Estimate provision €1.294 million; outturn €439,000

The savings arose due to the reconfiguration of administration subheads for 2024 which resulted in expenditure previously charged to subhead iii Training and development (previously: Training and development and incidental expenses) moving to subhead iv Operational services, supplies and sundry equipment (previously: Postal and telecommunications services)

iv Operational services, supplies and sundry equipment

Estimate provision €393,000; outturn €781,000

The excess arose due to the reconfiguration of administration subheads for 2024 which resulted in additional categories of expenditure being charged to subhead iv (see above).

vi Premises expenses

Estimate provision €1.389 million; outturn €503,000

The saving arose on foot of the delay in the move of the Department to new headquarters in Leeson Lane which was originally scheduled for 2024 - provision for expenditure related to this move was included in original 2024 provision. The handover of the new building took place in April 2025. The capital cost of the building was borne by the OPW and not the Department.

Programme A Tourism services

| | | 2024 | | 2023 |
|-----|-----------------------------|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| A.1 | Administration – pay | | | |
| | <i>Original</i> | 3,389 | | |
| | <i>Supplementary</i> | (100) | | |
| | | | 3,289 | 2,931 |
| | | | | 2,366 |
| A.2 | Administration – non pay | 723 | 471 | 371 |
| A.3 | Fáilte Ireland | 95,474 | 96,474 | 94,136 |
| A.4 | Tourism Ireland Limited | | | |
| | <i>Original</i> | 21,458 | | |
| | <i>Supplementary</i> | 5,800 | | |
| | | | 27,258 | 20,762 |
| A.5 | Tourism Marketing Fund | 59,600 | 57,104 | 61,925 |
| A.6 | Tourism product development | | | |
| | <i>Original</i> | 36,500 | | |
| | <i>Supplementary</i> | (1,000) | | |
| | | | 35,500 | 18,000 |
| A.7 | Brexit Adjustment Reserve | — | — | 7,750 |
| A.8 | EU Just Transition Fund | | | |
| | <i>Original</i> | 1,500 | | |
| | <i>Deferred surrender</i> | 4,380 | | |
| | | | 5,880 | 4,759 |
| | | 227,724 | 220,997 | 205,310 |

Significant variations

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

A.4 Tourism Ireland Limited

Estimate provision €21.458 million; outturn €27.258 million

A supplementary estimate of €5.8 million was provided to allow Tourism Ireland to complete the delivery of a series of promotional campaigns to drive international demand addressing regional and seasonal priorities.

A.6 Tourism product development

Estimate provision €36.5 million; outturn €32.0 million

The saving of €4.5 million was mainly due to delays in the progression of some capital projects. €2.5 million of this funding was carried forward into 2025.

A.8 EU Just Transition Fund

Estimate provision €5.88 million; outturn €4.759 million

The saving of €1.121 million was mainly due to drawdown in 2024 being slower than anticipated. As a result, €512,000 of this funding was carried forward into 2025.

Programme B Arts and culture

| | | 2024 | | 2023 |
|------|---|---------------------------|----------------|----------------|
| | | Estimate provision | | Outturn |
| | | €000 | €000 | Outturn |
| | | | €000 | €000 |
| B.1 | Administration – pay | | | |
| | <i>Original</i> | 14,467 | | |
| | <i>Supplementary</i> | (350) | | |
| | | | 14,117 | 11,788 |
| B.2 | Administration – non pay | | 2,795 | 1,531 |
| B.3 | Payments to match resources generated by National Archives | | 40 | 29 |
| B.4 | General expenses of National Archives and Advisory Council | | 2,726 | 1,933 |
| B.5 | General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford gallery (note 7.1) | | 28,411 | 27,360 |
| B.6 | Regional museums, galleries, cultural centres and projects | | 23,245 | 21,039 |
| B.7 | Cultural infrastructure and development | | | |
| | <i>Original</i> | 36,592 | | |
| | <i>Deferred surrender</i> | 7,800 | | |
| | <i>Supplementary</i> | (1,000) | | |
| | | | 43,392 | 25,783 |
| B.8 | Culture Ireland | | 7,600 | 6,598 |
| B.9 | An Chomhairle Ealaíon (part funded by the National Lottery) | | 134,278 | 130,488 |
| B.10 | General expenses of the National Museum of Ireland | | 19,106 | 18,666 |
| B.11 | General expenses of the National Library of Ireland | | 10,252 | 9,995 |
| B.12 | Fís Éireann/Screen Ireland | | 39,546 | 37,946 |
| B.13 | General expenses of the National Gallery of Ireland | | 13,778 | 13,395 |
| B.14 | European City of Culture | | — | 798 |
| B.15 | Decade of Centenaries 1912-1922 | | 1,500 | 5,000 |
| B.16 | Cultural supports | | 35,000 | 34,509 |
| | | 375,786 | 355,925 | 346,858 |

Significant variations

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

B.4 General expenses of National Archives and Advisory Council

Estimate provision €2.726 million; outturn €2.385 million

The saving of €341,000 is due to the delay in the commencement of 6th floor renovations work.

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

Estimate provision €23.245 million; outturn €21.84 million

The saving of €1.405 million was mainly due to the slower than anticipated drawdown of funding under the Creative Ireland programme.

B.7 Cultural infrastructure and development

Estimate provision €44.392 million; outturn €27.516 million

The saving of €16.876 million on subhead B7 was primarily due to lower than anticipated spending on the National Cultural Institutions Investment Programme. This programme entails the redevelopment of a number of National Cultural Institutions under the National Development Plan which will secure the institutions for generations to come and projects can take a number of years to come through the *Infrastructure Guidelines* process.

B.15 Decade of Centenaries 1912-1922

Estimate provision €1.5 million; outturn €1.353 million

The saving of €147,000 was due to the fact that a number of grant recipients ultimately did not draw down their full allocation.

Programme C Gaeltacht

| | | 2024 | | 2023 |
|------|--|---------------------------|----------------|----------------|
| | | Estimate provision | | Outturn |
| | | €000 | €000 | Outturn |
| | | | €000 | €000 |
| C.1 | Administration – pay | | | |
| | <i>Original</i> | 7,259 | | |
| | <i>Supplementary</i> | (250) | | |
| | | | 7,009 | 5,842 |
| C.2 | Administration – non pay | | 1,913 | 1,256 |
| C.3 | Gaeltacht support schemes | | | |
| | <i>Original</i> | 13,199 | | |
| | <i>Deferred surrender</i> | 650 | | |
| | <i>Supplementary</i> | (3,000) | | |
| | | | 10,849 | 9,985 |
| C.4 | Irish language support schemes (part funded by National Lottery) | | | 8,737 |
| | <i>Original</i> | 13,200 | | |
| | <i>Deferred surrender</i> | 1,000 | | |
| | <i>Supplementary</i> | (100) | | |
| | | | 14,100 | 10,358 |
| C.5 | An Coimisinéir Teanga | | 1,522 | 1,463 |
| C.6 | Údarás na Gaeltachta - administration | | 15,525 | 15,525 |
| C.7 | Údarás na Gaeltachta – current programme expenditure | | 6,750 | 6,750 |
| 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 | 14,954 |
| C.9 | Cross border co-operation/ comhoibriú thuaidh theas | | | 14,454 |
| | <i>Original</i> | 18,728 | | |
| | <i>Deferred surrender</i> | 350 | | |
| | | | 19,078 | 17,538 |
| C.10 | Language planning process | | | 16,948 |
| | <i>Original</i> | 6,550 | | |
| | <i>Supplementary</i> | 1,000 | | |
| | | | 7,550 | 7,550 |
| C.11 | Tionscnaimh seirbhíse poiblí/ public service initiatives | | | 6,750 |
| | <i>Original</i> | 1,500 | | |
| | <i>Supplementary</i> | (500) | | |
| | | | 1,000 | 692 |
| | | | 100,250 | 91,913 |
| | | | | 607 |
| | | | | 85,192 |

Significant variations

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

C.3 Gaeltacht support schemes

Estimate provision €13.849 million; outturn €9.985 million

The saving of €3.864 million was mainly due to delays being experienced with larger capital projects as well as a reduction in the number of applications received.

C.4 Irish language support schemes

Estimate provision €14.2 million; outturn €10.358 million

The saving of €3.842 million was due to delays in the progressing of a number of large-scale projects. €2.2 million of this funding was carried forward into 2025.

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

Estimate provision €19.078 million; outturn €17.538 million

The saving of €1.54 million was because increased funding allocated to An Foras Teanga for 2024 could not be approved in the absence of matched funding from the other sponsor Department (the Department of Communities, Northern Ireland).

C.10 Language planning process

Estimate provision €6.55 million; outturn €7.55 million

The increased expenditure on foot of the supplementary estimates, was to facilitate a number of strategic projects related to the implementation of an Straitéis 20-Bliain don Ghaeilge.

C.11 Tionscnaimh seirbhíse poiblí/public service initiatives

Estimate provision €1.5 million; outturn €692,000

The saving of €808,000 was mainly due to an underspend in a project providing research services to the Department owing to issues with the recruitment of staff and the delayed commencement of a largescale awareness campaign which will now take place in 2025.

Programme D Sports and recreation services

| | | 2024 | | 2023 |
|-----|---|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| D.1 | Administration – pay | | | |
| | <i>Original</i> | 4,260 | | |
| | <i>Supplementary</i> | (100) | | |
| | | | 4,160 | 3,598 |
| D.2 | Administration – non pay | | 464 | 382 |
| D.3 | Sports capital and equipment programme | | | |
| | <i>Original</i> | 34,535 | | |
| | <i>Supplementary</i> | 15,001 | | |
| | | | 48,575 | 53,765 |
| D.4 | Local authority swimming pool programme | | — | 827 |
| D.5 | Sport Ireland (part funded by National Lottery) | | 107,039 | 104,694 |
| D.6 | Dormant accounts funding for sports measures | | 10,500 | 12,000 |
| D.7 | Large scale sport infrastructure fund | | | |
| | <i>Original</i> | 42,600 | | |
| | <i>Deferred surrender</i> | 6,800 | | |
| | <i>Supplementary</i> | (25,000) | | |
| | | | 14,924 | 3,121 |
| D.8 | Major sport events | | | |
| | <i>Original</i> | 6,395 | | |
| | <i>Supplementary</i> | 200 | | |
| | | | 6,555 | 5,800 |
| | | 205,902 | 192,204 | 184,187 |

Significant variations

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

D.3 Sports capital and equipment programme

Estimate provision €34.535 million; outturn €48.575 million

In 2024, as part of the supplementary estimates, an additional €15.001 million was made available to this subhead to allow for increased expenditure on foot of record funding allocations under recent rounds of the sports capital programme.

D.4 Local authority swimming pool programme

Estimate provision €1.0 million; outturn €nil

The savings arose because this is a legacy programme with contingency requirement for remaining potential commitments.

D.7 Large scale sport infrastructure fund*Estimate provision €49.4 million; outturn €14.924 million*

The saving of €34.476 million was mainly due to some grantees temporarily pausing projects on foot of the rise in construction inflation until they could obtain the necessary funding to finalise the work. In some cases, this resulted in the need for projects to undergo re-engineering and re-evaluation, necessitating a recommencement of the due diligence process. €9.476 million of this funding was carried forward into 2025.

Programme E Broadcasting

| | | 2024 | | 2023 |
|-----|--|---------------------------|----------------|----------------|
| | | Estimate provision | | Outturn |
| | | €000 | €000 | €000 |
| E.1 | Administration – pay | | | |
| | <i>Original</i> | 2,622 | | |
| | <i>Supplementary</i> | (100) | | |
| | | | 2,522 | 3,428 |
| | | | | 2,774 |
| E.2 | Administration – non pay | | 812 | 1,428 |
| | | | | 642 |
| E.3 | Grant to Raidió Teilifís Éireann for broadcasting licence fees | | | |
| | <i>Original</i> | 168,622 | | |
| | <i>Supplementary</i> | 11,308 | | |
| | | | 179,930 | 173,473 |
| | | | | 179,451 |
| E.4 | Payment to An Post for collection of broadcasting licence fees | | | |
| | <i>Original</i> | 12,457 | | |
| | <i>Supplementary</i> | (3,474) | | |
| | | | 8,983 | 8,983 |
| | | | | 8,419 |
| E.5 | Deontas i leith Theilifís na Gaeilge | | | |
| | <i>Original</i> | 57,033 | | |
| | <i>Supplementary</i> | 4,500 | | |
| | | | 61,533 | 61,533 |
| | | | | 56,233 |
| E.6 | Broadcasting and media fund | | | |
| | <i>Original</i> | 22,885 | | |
| | <i>Supplementary</i> | (3,108) | | |
| | | | 19,777 | 19,270 |
| | | | | 19,570 |
| E.7 | Coimisiún na Meán | | | |
| | <i>Original</i> | — | | |
| | <i>Supplementary</i> | 5,000 | | |
| | | | 5,000 | 4,330 |
| | | | | 5,800 |
| E.8 | Interim funding for Raidió Teilifís Éireann | | 40,000 | 32,057 |
| | | | | 16,000 |
| | | | 318,557 | 304,502 |
| | | | | 288,889 |

Significant variations

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

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

Estimate provision €12.457 million; outturn €8.983 million

The payment to An Post is based on a commission for TV licence issuances and any appropriate sum the Minister may determine in accordance with the Broadcasting Act 2009. The 2024 outturn reflects a reduced TV licence commission and an additional sum arising from the July 2024 Government decision on the future funding of public service media.

E.5 Deontas i leith Theilifís na Gaeilge

Estimate provision €57.033 million; outturn €61.533 million

An additional €4.5 million was made available under this subhead as part of the supplementary estimate which enabled extra investment in commissions from the independent production sector facilitating high-quality, domestically-produced content for broadcast by TG4.

E.6 Broadcasting and media fund

Estimate provision €22.885 million; outturn €19.27 million

In accordance with the Broadcasting Act 2009, payments to the broadcasting fund are primarily based on the level of television licence fees which were reduced in 2024 compared to 2023. This is reflected in the outturn.

E.7 Coimisiún na Meán

Estimate provision €nil; outturn €4.33 million

The outturn reflects the decision of the Court of Justice of the European Union to impose a lump sum fine of €2,500,000 and daily penalty payments of €10,000 on Ireland for failure to transpose the revised European Union Audio Visual Media Services Directive (AVMSD). Funding was made available to meet this expenditure as part of the supplementary estimate.

E.8 Interim funding for Raidió Teilifís Éireann

Estimate provision €40 million; outturn €32.057 million

Overall funding to RTÉ in 2024 was limited to the combined provisions in subheads E.3 and E.8. As TV licence receipts were higher than originally estimated, there was a corresponding reduction in allocation paid from this subhead which led to a saving on the original Exchequer allocation of just under €8 million.

Note 4 Receipts

4.1 Appropriations-in-aid

| | | 2024 | | 2023 |
|---|--|--------------------|----------------|----------------|
| | | Estimate provision | Realised | Realised |
| | | €000 | €000 | €000 |
| 1 | Tourism Ireland pension receipts | 343 | 372 | 431 |
| 2 | National Archives fees | 44 | 37 | 31 |
| 3 | Receipts from additional superannuation contributions on public service remuneration | 2,819 | 4,255 | 3,322 |
| 4 | Dormant accounts funding | 10,500 | 10,500 | 12,000 |
| 5 | Sport Ireland pension receipts | 153 | 79 | 116 |
| 6 | Broadcasting licence fees | | | |
| | Original | 197,130 | | |
| | Supplementary | 4,726 | | |
| | | 201,856 | 194,913 | 201,378 |
| 7 | Miscellaneous receipts | 725 | 735 | 875 |
| | | 216,440 | 210,891 | 218,153 |

Significant variations

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

4 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.819 million; realised €4.255 million

The variance of €1.436 million was mainly due to higher than anticipated superannuation contributions from agencies.

4.2 Extra receipts payable to the Exchequer

| | 2024 | 2023 |
|---|-------------|-------------|
| | €000 | €000 |
| Balance at 1 January | — | — |
| Sport Ireland – balance of energy support moneys | 8,739 | 5,995 |
| Arts Council – balance of energy support moneys | 2,850 | — |
| Tourism Ireland – recoupment of end of year reserves | 6,100 | — |
| 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 products | — | 500 |
| Receipts from Gaeltacht loans | — | 5 |
| Receipts from voluntary surrender of ministerial salaries | 37 | 37 |
| Transferred to the Exchequer | (17,689) | (13,399) |
| Balance at 31 December | 37 | — |

Note 5 Staffing and Remuneration

5.1 Employee numbers

| Full time equivalents | 2024 | 2023 |
|-----------------------------|--------------|--------------|
| Number of staff at year end | | |
| Department | 487 | 453 |
| Agencies | 2,026 | 1,795 |
| | 2,513 | 2,248 |

5.2 Pay

| Remuneration of Department staff | 2024 | 2023 |
|---|---------------|---------------|
| | €000 | €000 |
| Pay | 27,350 | 23,290 |
| Higher, special or additional duties allowances | 232 | 123 |
| Other allowances | 47 | 172 |
| Overtime | 63 | 61 |
| Employer's PRSI | 2,513 | 2,108 |
| Total pay | 30,205 | 25,754 |

| Remuneration of agency staff | 2024 | 2023 |
|---|----------------|----------------|
| | €000 | €000 |
| Pay | 113,463 | 108,490 |
| Higher, special or additional duties allowances | 488 | 436 |
| Other allowances | 421 | 342 |
| Overtime | 317 | 293 |
| Employer's PRSI | 6,869 | 5,615 |
| Total pay | 121,558 | 115,176 |

5.3 Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|---|----------------------|-------------------------------|----------------------------|-----------|
| | | | 2024 € | 2023 € |
| Department staff | | | | |
| Higher, special or additional duties allowances | 12 | 5 | 35,649 | 35,251 |
| Other allowances | 18 | 4 | 24,551 | 23,481 |
| Overtime | 31 | 1 | 11,853 | 12,187 |
| Extra remuneration in more than one category | 6 | 4 | 17,258 | 17,410 |
| Agency staff | | | | |
| Higher, special or additional duties allowances | 64 | 6 | 31,015 | 16,459 |
| Other allowances | 241 | 6 | 57,105 | 42,000 |
| Overtime | 167 | 8 | 36,497 | 18,872 |
| Extra remuneration in more than one category | 138 | 7 | 23,215 | 19,203 |

5.4 Department employee pay bands

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 bands (€) | | Number of employees | |
|---------------|---------|---------------------|------|
| From | To | 2024 | 2023 |
| 20,000 | 59,999 | 266 | 282 |
| 60,000 | 69,999 | 48 | 41 |
| 70,000 | 79,999 | 36 | 39 |
| 80,000 | 89,999 | 46 | 34 |
| 90,000 | 99,999 | 27 | 12 |
| 100,000 | 109,999 | 10 | 9 |
| 110,000 | 119,999 | 11 | 7 |
| 120,000 | 129,999 | 6 | 5 |
| 130,000 | 139,999 | 3 | 1 |
| 140,000 | 149,999 | 3 | 1 |
| 150,000 | 159,999 | 1 | 2 |
| 160,000 | 169,999 | 1 | 1 |
| 170,000 | 179,999 | 2 | — |
| 180,000 | 189,999 | — | — |
| 190,000 | 199,999 | 1 | — |
| 200,000 | 209,999 | — | — |
| 210,000 | 219,999 | — | 1 |

5.5 Remuneration and benefits of Accounting Officer

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

| | 2024 | 2023 |
|------------------------|-------------|-------------|
| | €000 | €000 |
| Basic pay F Ó Coigligh | 194 | — |
| Basic pay K Licken | 17 | 215 |
| Severance K Licken | 224 | — |
| Total | 435 | 215 |

The value of retirement benefits earned in the period is not included above. The pre-1995 superannuation scheme for established civil servants is relevant for both Accounting Officers and their entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €25,635. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €306,304 in respect of four officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Severance

During 2024, the outgoing Accounting Officer was paid severance payments totalling €224,173.

5.8 Payroll overpayments

| at 31 December | Number of recipients | 2024 | 2023 |
|-------------------------|-----------------------------|-------------|-------------|
| | | € | € |
| Overpayments | 38 | 86,013 | 33,891 |
| Recovery plans in place | 16 | 1,134 | 25,240 |

Two overpayment recovery plans in respect of two individuals to the value of €626 were transferred out to two government departments / offices in 2024.

Note 6 Miscellaneous

6.1 National Lottery funding

| | | 2024 | | 2023 |
|---------------------|--|----------------|----------------|----------------|
| | | Estimate | Outturn | Outturn |
| | | €000 | €000 | €000 |
| Subhead description | | | | |
| B.9 | An Chomhairle Ealaíon (part funded by National Lottery) | 134,278 | 134,278 | 130,488 |
| C.4 | Irish language support schemes (part funded by National Lottery) | 14,100 | 10,358 | 8,876 |
| D.3 | Sports capital and equipment programme | 49,536 | 48,575 | 53,765 |
| D.5 | Sport Ireland (part funded by National Lottery) | 108,779 | 107,039 | 104,694 |
| | | 306,693 | 300,250 | 297,823 |

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 Arbitration and conciliation costs

Expenditure in 2024 was €nil (2023: €nil). There were no settled cases in 2024 (2023: no cases).

6.3 Deferred surrender

Deferred surrender comprises savings in 2024 of €24.788 million in capital expenditure in the following subheads that were carried over to 2025.

| | | €000 |
|-----|---|---------------|
| A.6 | Tourism product development | 2,500 |
| A.8 | EU just transition fund | 512 |
| B.7 | Cultural infrastructure and development | 8,500 |
| C.4 | Irish language support schemes | 2,200 |
| D.5 | Sport Ireland | 1,600 |
| D.7 | Large scale sport infrastructure fund | 9,476 |
| | | 24,788 |

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)

| | 2024 | 2023 |
|----------------------------|---------------|---------------|
| | €000 | €000 |
| Payments | | |
| Irish Museum of Modern Art | 7,788 | 7,540 |
| Chester Beatty Library | 4,020 | 3,917 |
| National Concert Hall | 14,149 | 13,501 |
| Crawford Gallery, Cork | 2,454 | 2,402 |
| | 28,411 | 27,360 |

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 2024

| | 2024 | 2023 |
|-------------------------------|-----------|------------|
| | €000 | €000 |
| Balance on 1 January | 128 | 142 |
| Payments | (40) | (14) |
| Balance on 31 December | 88 | 128 |

7.3 Statement of loans for Gaeltacht housing

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

| | 2024 | 2023 |
|---------------------------------------|------------|------------|
| | €000 | €000 |
| Opening balance on 1 January | 170 | 180 |
| Interest written off | — | (8) |
| Annual penal interest accrued | 4 | 3 |
| Repayments of principal | — | (4) |
| Payments of Interest | — | (1) |
| Closing balance on 31 December | 174 | 170 |