

Appropriation Account 2020

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 2020 for the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, including certain services administered by that Office and for payment of certain subsidies and grants.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Éireann under the Appropriation Act 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2020 out of unspent 2019 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €32.912 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the account.

Transfer of functions

The transfer of the heritage function and Inland Waterways and Waterways Ireland to the Department of Housing, Planning and Local Government came into effect from 9 September 2020 under SI 339/2020 Heritage (Transfer of Departmental Administration and Ministerial Functions) Order 2020 and SI 340/2020 Inland Waterways and Waterways Ireland (Transfer of Departmental Administration and Ministerial Functions) Order 2020. The transfer of the islands function to the Department of Rural and Community Development came into effect from 23 September 2020 under SI 379/2020 Islands (Transfer of Departmental Administration and Ministerial Functions) Order 2020.

The transfer of the tourism and sport functions from the former Department of Transport, Tourism and Sport came into effect from 16 September 2020, under SI 356/2020 Tourism and Sport (Transfer of Departmental Administration and Ministerial Functions) Order 2020. The transfer of the broadcasting function from the former Department of Communications, Climate Action and Environment came into effect from 23 September 2020, under SI 372/2020 Broadcasting (Transfer of Departmental Administration and Ministerial Functions) Order 2020.

Once the Planning and Development, Heritage and Broadcasting (Amendment) Bill 2021 is enacted and commenced, the remainder of the heritage powers and functions, including certain functions regarding commenting on planning applications and draft development plans from a heritage perspective will be transferred to the Minister for Housing, Local Government and Heritage by a transfer of functions order, and residual media functions will be transferred from the Department of Environment, Climate and Communications to this Department.

The Department was re-named the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, under SI 403/2020 Culture, Heritage and the Gaeltacht (Alteration of Name of Department and Title of Minister) Order 2020 with effect from 30 September 2020. This account has been prepared in accordance with the 2020 Final Revised Estimate for Tourism, Culture, Arts, Gaeltacht, Sport and Media, and in line with guidance from Government Accounting on accounting arrangements to apply in respect of expenditure on functions that transfer between departments by transfer of function order.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circular 22 of 2020, have been applied in the preparation of the account except for the following.

Heritage assets

Certain heritage assets including artefacts and manuscripts have not been valued.

Depreciation

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

- plant and machinery; furniture and fitting – 10%
- office and IT equipment – 20%

Valuation of capital assets

As provided for in circular 21 of 2020, the Department has applied a threshold of €1,000 for the capitalisation of its capital assets.

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.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.

- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I and the Audit Committee have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Non-compliance with procurement rules

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Department complied with these guidelines in 2020 with the exception of six contracts to the value of €578,081. Five of these contracts related to cleaning services and other utility contracts that were extended beyond their original contract period and all of which are expected to be regularised shortly. The sixth contract relates to genealogy services at the National Archives of Ireland which has now been re-tendered.

These contracts are included in a list of nine contracts, with an overall value of €751,185 awarded without following a competitive process in 2020 that have been included in the 40/2002 return, as they exceed the reporting threshold of €25,000. The three remaining contracts with a value of €173,104 are considered compliant because the justification for awarding these contracts falls within the exceptions to a competitive process permitted under national and EU legislation.

The Department has provided details of 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 and Reform.

Risk and control framework

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

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

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

Ongoing monitoring and review

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

Review of effectiveness

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

Covid-19 pandemic

The onset of the Covid-19 pandemic in 2020 resulted in some changes to the working and control environment with remote and virtual working becoming the norm in the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. As a result of the pandemic, the Department introduced a number of procedural and control changes. Under the Department's risk and control framework an additional and specific Covid-19 risk register was put in place to identify the key risk facing the Department as a result of the Covid-19 pandemic. These risks have been identified, evaluated and graded according to their significance and this risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff. The register is reviewed and updated by the Management Board on a quarterly basis. I confirm that the controls both existing and those introduced as a result of Covid-19 continue to be effective.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2020 that resulted in, or may result in, a material loss.

Katherine Licken

Accounting Officer

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

29 March 2021

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 2020 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 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. 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 *Preface to the Appropriation Accounts*.

Non-compliance with procurement rules

I draw attention to the statement on internal financial control which discloses that during 2020 the Department incurred significant expenditure in relation to goods and services where the procurement arrangements did not comply with procurement guidelines. The statement also sets out the steps taken by the Department to address the matter.

Report on other matters arising from audit

Chapter 7 of my report on the accounts of the public services for 2020 examines the Department's oversight of funding provided for the European Capital of Culture 2020.

Seamus McCarthy

Comptroller and Auditor General

21 September 2021

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

Appropriation Account 2020

		2020		2019
		Estimate provision ^a	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Tourism Services			
	<i>Estimate provision</i>	184,393		
	<i>Deferred surrender</i>	5,961		
			190,354	189,626
B	Arts and Culture			
	<i>Estimate provision</i>	251,043		
	<i>Deferred surrender</i>	3,000		
			254,043	242,030
C	Gaeltacht ^b			183,470
	<i>Estimate provision</i>	71,909		
	<i>Deferred surrender</i>	435		
			72,344	66,217
D	Sports and Recreation Services			
	<i>Estimate provision</i>	217,055		
	<i>Deferred surrender</i>	23,400		
			240,455	203,163
E	Broadcasting		278,505	271,027
—	Heritage		—	—
—	North-South co-operation ^b		—	—
				55,413
				28,266
Gross expenditure				
	<i>Estimate provision</i>	1,002,905		
	<i>Deferred surrender ^c</i>	32,796		
			1,035,701	972,063
	<i>Deduct</i>			
F	Appropriations-in-aid		248,296	234,462
				5,046
Net expenditure				
	<i>Estimate provision</i>	754,609		
	<i>Deferred surrender</i>	32,796		
			787,405	737,601
				330,297

Note ^a The estimate provision figures above reflect the estimate provision for 2020 as recorded in revised estimates for public services 2021. The further revised estimates for public services 2020 had made provision for the transfer of an amount of €88,000 in capital carryover from the Department of Transport to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

^b Expenditure of €12.833 million incurred under the North-South co-operation programme in 2019 is included in the 2019 comparative figure shown above for Programme C Gaeltacht.

^c €29.361 million of deferred surrender at 31 December 2019 was transferred from the Department of Transport, Tourism and Sport to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media as part of the transfer of the tourism and sport functions that arose in 2020.

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. €1 million of unspent allocations in respect of the capital elements of Subhead A.6, €6.037 million of unspent allocations in respect of capital elements of subhead B.7, €2.225 million of unspent allocations in respect of capital elements of subhead C.8 and €7.63 million of unspent allocations in respect of capital elements of subhead D.3 was carried forward to 2021.

	2020	2019
	€	€
Surplus	49,804,346	5,597,433
Deferred surrender	<u>(16,892,000)</u>	<u>(3,435,000)</u>
Surplus to be surrendered	<u>32,912,346</u>	<u>2,162,433</u>

Katherine Licken

Accounting Officer

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

29 March 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	950,779	295,326
Pay	17,679	34,436
Non pay	3,605	5,581
Gross expenditure	972,063	335,343
<i>Deduct</i>		
Appropriations-in-aid	234,462	5,046
Net expenditure	737,601	330,297
Changes in capital assets		
Purchases cash	(1,925)	
Depreciation	1,536	
Loss on disposals	2	(3,631)
	(387)	
Changes in net current assets		
Decrease in closing accruals	(536)	
Decrease in stock	299	(782)
	(237)	
Direct expenditure	736,977	325,884
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	16,649	16,359
Notional rents	1,193	1,193
Net programme cost	754,819	343,436

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.

	2020	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	45	45
Vote 12 Superannuation and Retired Allowances	10,424	10,452
Vote 13 Office of Public Works	5,335	5,163
Vote 18 National Shared Services Office	79	66
Vote 24 Justice – Financial Shared Services Centre	507	497
Vote 43 Office of the Government Chief Information Officer	92	—
Central Fund – ministerial pensions	167	136
	16,649	16,359

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	10,147	64,135
Current assets			
Bank and cash	2.2	20,342	12,197
Stocks	2.3	62	361
Prepayments	2.4	3,539	2,386
Accrued income		—	68
Other debit balances	2.5	642	2,546
Total current assets		24,585	17,558
Less current liabilities			
Accrued expenses		1,392	843
Other credit balances	2.6	939	9,680
Net Exchequer funding	2.7	20,045	5,063
Total current liabilities		22,376	15,586
Net current assets		2,209	1,972
Net assets		12,356	66,107
Represented by:			
State funding account	2.8	12,356	66,107

2.1 Capital assets

	Land and buildings	Plant and machinery	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2020	61,335	8,280	11,052	4,348	85,015
Additions	128	816	952	29	1,925
Transferred to Vote 42	(11,597)	—	—	—	(11,597)
Transferred to Vote 34 ^a	(40,202)	(9,047)	(3,185)	(2,300)	(54,734)
Disposals	—	(49)	—	(3)	(52)
Cost or valuation at 31 December 2020	9,664	—	8,819	2,074	20,557
Accumulated depreciation					
Opening balance at 1 January 2020	2,305	6,443	9,359	2,773	20,880
Depreciation for the year	397	487	605	47	1,536
Depreciation on transfers to Vote 42	(1,289)	—	—	—	(1,289)
Depreciation on transfers to Vote 34	(47)	(6,883)	(2,769)	(968)	(10,667)
Depreciation on disposals	—	(47)	—	(3)	(50)
Cumulative depreciation at 31 December 2020	1,366	—	7,195	1,849	10,410
Net assets at 31 December 2020	8,298	—	1,624	225	10,147
Net assets at 31 December 2019	59,030	1,837	1,693	1,575	64,135

Note ^a The transfer of the heritage function to the Department of Housing, Local Government and Heritage (DHLGH) came into effect from 9 September 2020. Responsibility for the associated assets transferred at that date to DHLGH and such assets were transferred to the DHLGH in 2020. However, under an administrative arrangement, the Department continued to provide ICT services to the DHLGH into 2021 and maintained heritage ICT assets on its asset register at 31 December 2020. The transition of ICT services has now been completed and these assets have transferred to DHLGH in 2021.

2.2 Bank and cash

at 31 December	2020	2019
	€000	€000
PMG balances and cash	20,121	12,144
Petty cash balance	2	19
Commercial bank account balance ^a	219	34
	20,342	12,197

Note ^a The commercial bank account balance in 2020 includes €153,641 (2019: €2,083) in respect of a commercial bank account operated by the Department of Justice – Financial Shared Services.

2.3 Stocks

at 31 December	2020	2019
	€000	€000
Building material and small plant	—	116
Fuels and fertilisers	—	27
Stationery ^a	6	16
Equipment consumables	4	6
Janitorial supplies and first aid	1	18
IT consumables ^a	51	51
Miscellaneous	—	57
Livestock	—	70
	62	361

Note ^a Due to restrictions associated with the Covid-19 pandemic, it was not possible to complete a stocktake of IT consumables or stationery stocks in one location as at 31 December 2020. The stocktake figures at that location as at 31 December 2019 were considered a reasonable approximation of stock levels as at 31 December 2020.

2.4 Prepayments

	2020	2019
	€000	€000
Office equipment and external IT services	203	149
National Library of Ireland	780	750
European City of Culture	1,500	460
Gaeltacht support schemes	453	112
20 Year Strategy for the Irish Language 2010-2030	329	540
Dormant accounts	109	—
Miscellaneous	165	375
	3,539	2,386

2.5 Other debit balances

at 31 December	2020	2019
	€000	€000
Environment Fund ^a	—	1,131
Office of Public Works	75	47
Paypath	461	107
Other debit suspense items ^b	106	1,261
	642	2,546

Notes ^a The amount due from the Environment Fund at 31 December 2019 was transferred to the Department of Housing, Local Government and Heritage as part of the transfer of the heritage function to that Department.

^b A number of the other debit balances due to the Department at 31 December 2019 were transferred to the Department of Housing, Local Government and Heritage as part of the transfer of the heritage function.

2.6 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	300	480
Pay related social insurance	158	304
Professional services withholding tax	14	184
Relevant contracts tax	—	8
Value added tax	8	135
Pension deductions	—	8
	480	1,119
Crowley Bequest Fund (Note 7.2)	148	156
Kerry LIFE ^a	—	685
Rural Regeneration and Development Fund ^a	—	2,500
LIFE Wild Atlantic Nature ^a	—	2,475
LIFE Atlantic Crex ^a	—	1,289
Raised bog LIFE project ^a	—	1,243
Other	311	213
	939	9,680

Note ^a Responsibility for these projects and the management of these suspense accounts transferred to the Department of Housing, Local Government and Heritage during 2020.

2.7 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus	32,912	2,162
Deferred surrender	16,892	3,435
Exchequer grant undrawn	(29,759)	(534)
Net Exchequer funding	20,045	5,063
Represented by:		
Debtors		
Bank and cash	20,342	12,197
Debit balances: suspense	642	2,546
	20,984	14,743
Creditors		
Due to the State	(480)	(1,119)
Credit balances: suspense	(459)	(8,561)
	(939)	(9,680)
	20,045	5,063

2.8 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		66,107	61,693
Disbursements from the Vote			
Estimate provision	Account	787,405	
Deferred surrender	Account	(16,892)	
Surplus	Account	(32,912)	
Net vote		737,601	330,298
Expenditure (cash) borne elsewhere	1.1	16,649	16,359
Non cash expenditure – fixed assets transfers	2.1	(54,375)	—
Non cash expenditure – notional rent	1	1,193	1,193
Net programme cost	1	(754,819)	(343,436)
Balance at 31 December		12,356	66,107

2.9 Commitments

a) Global commitments		
at 31 December	2020	2019
	€000	€000
Procurement of goods and services ^a	33,792	793
Non-capital grant programmes (b)	23,911	36,958
Capital grant programmes (c)	107,154	41,132
Capital projects	12,315	8,145
Total of legally enforceable commitments	177,172	87,028
b) Non-capital grant programmes ^a		
	2020	2019
	€000	€000
Opening balance	36,958	37,541
Transferred out	(16,652)	—
Transferred in	8,500	—
Grants paid in the year	(30,150)	(33,897)
New grant commitments	26,353	34,362
Grants cancelled	(1,098)	(1,048)
Closing balance	23,911	36,958
c) Capital grant programmes		
	2020	2019
	€000	€000
Opening balance	41,132	52,564
Transferred out	(21,406)	—
Transferred in	126,368	—
Grants paid in the year	(41,237)	(16,780)
New grant commitments	9,692	5,661
Grants cancelled	(7,395)	(313)
Closing balance	107,154	41,132

Note ^a The procurement of goods and services includes year end commitments of €33.579 million in respect of future Government supports towards the hosting of the 2027 Ryder Cup in Ireland. Non capital grant programmes year end commitments includes additional Government supports towards the hosting of the 2027 Ryder Cup in Ireland of €8.5 million.

2.10 Matured liabilities

at 31 December	2020	2019
	€000	€000
Estimate of matured liabilities not discharged at year end	7	4

2.11 Contingent liabilities

The Department had no contingent liabilities as at 31 December 2020. The Department had been involved in a number of pending legal proceedings as at 31 December 2019. Responsibility for these cases transferred to the Department of Housing, Local Government and Heritage and the Department of Rural and Community Development as part of the transfer of functions in 2020.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

	2020		2019
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i Salaries, wages and allowances	18,830	17,679	34,436
ii Travel and subsistence	755	155	1,239
iii Training and development and incidental expenses	1,194	401	969
iv Postal and telecommunications services	443	348	446
v Office equipment and external IT services	2,345	2,143	2,096
vi Office premises expenses	472	362	831
vii Consultancy services and value for money and policy reviews	340	196	—
	24,379	21,284	40,017

Significant variations

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

ii Travel and subsistence

Estimate provision €755,000; outturn €155,000

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

iii Training and development and incidental expenses

Estimate provision €1.194 million; outturn €401,000

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

vii Consultancy services and value for money and policy reviews

Estimate provision €340,000; outturn €196,000

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

Programme A Tourism Services

		2020		2019	
		Estimate provision		Outturn	
		€000	€000	€000	
A.1	Administration – pay		1,417	1,713	—
A.2	Administration – non pay		381	357	—
A.3	Fáilte Ireland		81,533	81,533	—
A.4	Tourism Ireland Limited		16,239	16,239	—
A.5	Tourism Marketing Fund		46,823	46,823	—
A.6	Tourism product development				—
	<i>Estimate provision</i>	38,000			—
	<i>Deferred surrender</i>	5,961			—
			43,961	42,961	—
			190,354	189,626	—

Programme B Arts and Culture

		2020		2019	
		Estimate provision		Outturn	
		€000	€000	€000	
B.1	Administration – pay		9,632	7,747	6,894
B.2	Administration – non pay		2,489	1,391	1,605
B.3	Payments to match resources generated by the National Archives		40	25	40
B.4	General expenses of the National Archives and National Archives Advisory Council		1,666	938	1,138
B.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Note 7.1)		14,412	13,912	13,373
B.6	Regional museums, galleries, cultural centres and projects		21,705	20,862	12,455
B.7	Cultural infrastructures and development				
		<i>Estimate provision</i>	25,500		
		<i>Deferred surrender</i>	3,000		
			28,500	22,458	8,400
B.8	Culture Ireland		4,600	4,368	4,942
B.9	An Chomhairle Ealaíon (part funded by the National Lottery)		105,002	105,002	75,002
B.10	General expenses of the National Museum of Ireland		14,259	14,259	14,109
B.11	General expenses of the National Library of Ireland		7,915	7,915	7,825
B.12	Fis Éireann/Screen Ireland		24,066	24,066	20,040
B.13	General expenses of the National Gallery of Ireland		10,657	10,657	10,547
B.14	European City of Culture		7,100	7,100	6,000
B.15	Decade of Centenaries 1912-1922		2,000	1,330	1,100
			254,043	242,030	183,470

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €12.013 million lower than originally provided. €2.983 million of this related to administration expenditure and has already been explained and the balance of the variance of €9.03 million was mainly due to the following.

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

Estimate provision €1.666 million; outturn €938,000

The saving of €728,000, relative to the estimate provision, was mainly due to the impact of the Covid-19 pandemic on anticipated expenditure.

B.7 Cultural Infrastructure and development

Estimate provision €28.5 million; outturn €22.458 million

The saving of €6.042 million, relative to the estimate provision, was due to a number of large scale projects across a number of schemes which did not progress within their time frame due to various issues including Covid-19 related delays.

B.8 Culture Ireland

Estimate provision €4.6 million; outturn €4.368 million

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

B.15 Decade of Centenaries 1912-1922

Estimate provision €2 million; outturn €1.33 million

The savings arose due mainly to the impact of the Covid-19 pandemic on public gatherings which impacted the scope to deliver many planned 'in person' events in 2020 under the Decade of Centenaries 2012-2023 Programme.

Programme C Gaeltacht

		2020		2019
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay	4,913	4,336	3,484
C.2	Administration – non pay	1,742	1,047	1,191
C.3	Gaeltacht support schemes	9,692	9,740	8,547
C.4	Irish language support schemes (part funded by National Lottery)			
	<i>Estimate provision</i>	5,782		
	<i>Deferred surrender</i>	435		
		6,217	6,492	5,148
C.5	An Coimisinéir Teanga	845	821	808
C.6	Údarás na Gaeltachta – administration	9,602	10,852	9,442
C.7	Údarás na Gaeltachta – current programme expenditure	4,250	4,250	3,850
C.8	Údarás na Gaeltachta – grants for projects and capital expenditure on premises	18,000	13,275	9,700
C.9	An Foras Teanga ^a	13,383	12,585	12,833
C.10	20 year strategy for the Irish language 2010-2030	3,700	2,819	2,625
—	<i>Islands</i>	—	—	10,566
		72,344	66,217	68,194

Note ^a The comparative 2019 expenditure was incurred under subhead D.3 An Foras Teanga in the 2019 appropriation account.

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €6.127 million lower than originally provided. €1.272 million of this related to administration expenditure and has already been explained and the balance of the variance of €4.855 million was mainly due to the following.

C.6 Údarás na Gaeltachta – administration

Estimate provision €9.602 million; outturn €10.852 million

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform to meet emerging pressures under this subhead due to the impact of COVID-19 on non-Exchequer income sources, most notably projected dividend income which was not realised.

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

Estimate provision €18 million; outturn €13.275 million

The saving of €4.725 million, relative to the estimate provision, was due to the impact of Covid-19 on the progression of the capital works programme. €2.225 million of this funding was carried forward into 2021.

C.9 An Foras Teanga

Estimate provision €13.383 million; outturn €12.585 million

The saving of €798,000 relative to the estimate provision arose both from underspends by the relevant agencies due to the impact of the Covid-19 pandemic on the planned work programmes and fluctuations in currency exchange rates at year end.

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

Estimate provision €3.7 million; outturn €2.819 million

The saving of €881,000 relative to the estimate provision relates to slower than anticipated progression of language plans due in part to the Covid-19 pandemic.

Programme D Sports and Recreation Services

		2020		2019	
		Estimate provision	Outturn	Outturn	
		€000	€000	€000	
D.1	Administration – pay		2,123	2,419	—
D.2	Administration – non pay		540	344	—
D.3	Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)				
		<i>Estimate provision</i>	27,935		
		<i>Deferred surrender</i>	12,000		
			39,935	26,171	—
D.4	Grants for provision and renovation of swimming pools				
		<i>Estimate provision</i>	2,100		
		<i>Deferred surrender</i>	2,600		
			4,700	—	—
D.5	Sport Ireland (part funded by national lottery)		162,457	163,054	—
D.6	Dormant accounts funding for sports measures		8,000	7,975	—
D.7	Large scale sport infrastructure fund				—
		<i>Estimate provision</i>	9,500		
		<i>Deferred surrender</i>	8,800		
			18,300	—	—
D.8	Major events		4,400	3,200	—
			240,455	203,163	—

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €37.292 million lower than originally provided. Administration expenditure was €100,000 higher than originally planned. The balance of the variance of €37.392 million was mainly due to the following:

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

Estimate provision €39.935 million; outturn €26.171 million

The drawdown of grants under the various rounds of the Sports Capital and Equipment Programme is demand led. In 2020 the impact of the Covid-19 pandemic, led to a slowdown in construction activity, including activity related to sports projects.

D.4 Grant for provision and renovation of swimming pools

Estimate provision €4.7 million; outturn €nil

There was no expenditure on the subhead in 2020 primarily due to fact that in one significant project which is now under construction, the grantee was not in a position to draw down any of the €3.8 million grant as the legal requirements for that grant were not yet completed.

D.7 Large scale sport infrastructure fund

Estimate provision €18.3 million; outturn €nil

The first grants under the new large scale sport infrastructure fund (LSSIF) were announced at the beginning of 2020. The Covid-19 pandemic impacted on the progress of this scheme and no projects were sufficiently advanced to draw down funding in 2020.

D.8 Major events

Estimate provision €4.4 million; outturn €3.2 million

The €1.2 million underspend represents grant payments that were due to be made in respect of events which were cancelled due to the Covid-19 pandemic.

Programme E Broadcasting

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	745	1,464	—
E.2	Administration – non pay	397	466	—
E.3	Grant to Raidió Telefís Éireann for broadcasting licence fees	208,622	197,645	—
E.4	Payment to An Post for collection of broadcasting licence fees	12,457	10,030	—
E.5	Deontas i leith Theilifís na Gaeilge	37,233	39,133	—
E.6	Broadcasting Fund	18,051	21,777	—
E.7	RTE spectrum	1,000	512	—
		278,505	271,027	—

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall the expenditure in relation to Programme E was €7.478 million lower than originally provided. Administration expenditure was €788,000 higher than originally provided. The balance of the variance of €8.266 million was mainly due to the following.

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

Estimate provision €208.622 million; outturn €197.645 million

Broadcasting licence fee receipts are dependent on the level of television licence sales and the contribution received from the Department of Social Protection, and it is, therefore, difficult to estimate precisely the level of payments to RTÉ, An Post and the Broadcasting Fund. Falling licence fee sales due to Covid 19 meant sales were down on the 2020 target.

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

Estimate provision €12.457 million; outturn €10.03 million

An Post are paid commission on a sliding scale based on the level of licence fee sales. Sales were below target due to Covid-19 impacts.

E.5 Deontas i leith Theilifís na Gaeilge

Estimate provision €37.233 million; outturn €39.133 million

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform to support enhanced programming as a response to Covid-19 including Cúla 4 ar scoil, Lockdown le Hector and Fleadh 2020.

E.6 Broadcasting Fund

Estimate provision €18.051 million; outturn €21.777 million

Additional funding was allocated to the Sound and Vision Scheme and the Broadcasting Fund to support enhanced programming as a response to Covid-19.

E.7 RTE spectrum

Estimate provision €1 million; outturn €512,000

EU Decision 2017/899 obliged member states to migrate terrestrial broadcasting services (i.e. the Saorview DTT service) from the 700 MHz spectrum band (694-790 MHz), to allow for that spectrum to be used by wireless broadband services. A cost recovery mechanism (CRM) was established to allow the multiplex operator (€2 million) to recover the costs incurred in undertaking this migration. The expected cost was not fully incurred in 2020 and hence was not drawn down.

Note 4 Receipts

4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
1 Tourism Ireland pension receipts	300	332	—
2 National Archives	40	26	46
3 Miscellaneous receipts	326	970	1,326
4 Receipts from additional superannuation contributions on public service remuneration	2,366	2,515	2,362
5 Dormant accounts funding	8,000	7,974	—
6 Sport Ireland pension receipts	134	93	—
7 Broadcasting licence fees	237,130	222,552	—
— <i>Rents (including receipts from lettings of fishing rights etc.)</i>	—	—	138
— <i>Services and charges at national parks and wildlife sites</i>	—	—	1,174
Total	248,296	234,462	5,046

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €13.834 million less than the estimate. Explanations for variances are set out below:

3 Miscellaneous receipts

Estimate €326,000; realised €970,000

The variance of €644,000 was mainly due to higher than anticipated pension receipts from agencies

4 Receipts from additional superannuation contributions on public service remuneration

Estimate €2.366 million; realised €2.515 million

The variance of €149,000 was mainly due to higher than anticipated additional superannuation contributions receipts from agencies.

7 Broadcasting licence fees

Estimate €237.13 million; realised €222.552 million

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

4.2 Extra receipts payable to the Exchequer

	2020	2019
	€000	€000
Balance at 1 January	17	14
Receipts from Gaeltacht loans	12	2
Receipts from voluntary surrender of ministerial salaries	19	15
Receipt from the Archives Portal Europe network of excellence (APEX)	22	—
Transferred to the Exchequer	(39)	(14)
Balance at 31 December	31	17

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
Number of staff at year end		
Department	335	660
Agencies	1,320	1,116
	1,655	1,776

5.2 Pay

Remuneration of Department staff	2020	2019
	€000	€000
Pay	16,197	31,009
Higher, special or additional duties allowances	59	69
Other allowances	134	319
Overtime	32	430
Employer's PRSI	1,257	2,609
Total pay^a	17,679	34,436

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

Agency remuneration^b

	2020	2019
	€000	€000
Pay	75,246	46,630
Higher, special or additional duties allowances	—	—
Other allowances	201	918
Overtime	229	595
Employer's PRSI	3,557	4,679
Total pay	79,233	52,822

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	
			2020	2019
			€	€
Higher, special or additional duties allowances	57	5	14,325	12,565
Other allowances	159	5	20,614	20,614
Overtime	85	1	11,303	16,427
Extra remuneration in more than one category	94	2	17,245	24,053

5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis as a total cost of €39,995. The payments made were consistent with the principles of the Public Service (Single Service and other Provisions) Act 2012.

The account includes expenditure of €11,559 in respect of one officer who was serving outside the Department for all or part of 2020 and whose salaries were paid by the Department.

This account does not include expenditure in respect of eight officers who were serving outside the Department for all or part of 2020 in other Government department/offices who paid those officers directly.

5.5 Payroll overpayments

	Number of recipients	2020	2019
		€	€
Overpayments	19	51,787	55,665
Recovery plans in place	3	1,426	21,519

Twelve overpayment recovery plans in respect of twelve individuals to the value of €7,100 were transferred to other departments in the year.

5.6 Severance/redundancy

During 2020, two ministerial staff whose employment was terminated were paid redundancy payments of €6,914 and severance payments totalling €33,199.

Note 6 Miscellaneous

6.1 Compensation and legal costs

				2020	2019
	Number of cases	Legal costs paid by the Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000
Claims by:					
Employees of the Department	1	1	—	—	44
Members of the Public	2	6	—	—	169
		7	—	—	213

6.2 National Lottery funding

	2020	2020	2019
	Estimate	Outturn	Outturn
	€000	€000	€000
Subhead description			
B.9 An Chomhairle Ealaíon (part funded by National Lottery)	105,002	105,002	75,002
C.4 Irish language support schemes (part funded by National Lottery)	6,217	6,492	5,148
D.3 Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)	39,935	26,171	—
D.5 Sport Ireland (part funded by National Lottery)	162,457	163,054	—
— <i>Grant for An Comhairle Oidhreachta (Heritage Council) (part funded by National Lottery)</i>	—	—	6,558
	313,611	300,719	86,708

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.

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)

	2020	2019
	€000	€000
Payments		
Irish Museum of Modern Art	6,014	5,958
Chester Beatty Library	2,837	2,801
National Concert Hall	3,562	3,048
Crawford Gallery, Cork	1,499	1,566
	<u>13,912</u>	<u>13,373</u>

7.2 The Crowley Bequest Fund

The bequest was accepted by the State in 1997, to be used to undertake a project involving the listing, microfilming and publishing of records of the Chief Secretary's Office for the period 1815-1853. The charge on the fund represents conservation and salary costs associated with this project.

Accounts of receipts and payments for the year ended 31 December 2020

	2020	2019
	€000	€000
Balance on 1 January	156	207
Receipts	—	—
Payments	(8)	(51)
Balance on 31 December	<u>148</u>	<u>156</u>

7.3 Statement of loans for Gaeltacht housing

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

	2020	2019
	€000	€000
Opening balance on 1 January	187	184
Annual penal interest accrued	4	5
Interest written off	(6)	—
Repayments of principal	(5)	(2)
Payments of interest	(7)	—
Closing balance on 31 December	<u>173</u>	<u>187</u>

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

The following table lists the bodies and funds under the aegis of the Department where the Minister has an obligation to present financial statements. It indicates, as at the end of March 2021, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period	Date of audit report	Date received by Minister/Department	Date presented to the Oireachtas
Irish Museum of Modern Art	2019	26 Jun 2020	2 Sep 2020	6 Jan 2021
Chester Beatty Library	2019	17 Jun 2020	11 Sep 2020	24 Nov 2020
National Concert Hall	2019	4 Jun 2020	12 Jun 2020	20 Nov 2020
Crawford Art Gallery	2019	5 Oct 2020	15 Oct 2020	11 Feb 2021
Arts Council	2019	29 Jun 2020	31 Jul 2020	15 Dec 2020
National Museum of Ireland	2019	29 Oct 2020	21 Jan 2021	21 Apr 2021
National Library of Ireland	2019	30 Sep 2020	10 Dec 2020	3 Mar 2021
Screen Ireland	2019	10 Dec 2020	14 Jan 2021	31 Mar 2021
National Gallery of Ireland	2019	10 Dec 2020	4 Jan 2021	1 Jun 2021
Údarás na Gaeltachta	2019	15 Oct 2020	25 Feb 2021	—
An Foras Teanga	2018	11 Dec 2019	16 Jun 2020	1 Mar 2021
An Coimisiún Teanga	2019	15 Dec 2020	18 Dec 2020	11 Mar 2021
Fáilte Ireland	2019	31 Jul 2020	16 Dec 2020	23 Dec 2020
Sport Ireland	2019	22 Dec 2020	7 Jan 2021	24 Mar 2021
Tourism Ireland	2019	17 Nov 2020	15 Dec 2020	23 Dec 2020
Broadcasting Authority of Ireland	2019	29 Oct 2020	17 Dec 2020	23 Dec 2020
Raidió Telefís Éireann	2019	23 Jul 2020	17 Dec 2020	23 Dec 2020
Teilifís na Gaeilge	2019	3 Jul 2020	17 Dec 2020	23 Dec 2020