

## **Appropriation Account 2019**

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### **Vote 33**

### **Culture, Heritage and the Gaeltacht**

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## 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 2019 for the salaries and expenses of the Office of the Minister for Culture, Heritage and the Gaeltacht, 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 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- b) provided for capital supply services in 2019 out of unspent 2018 appropriations, under the deferred surrender arrangement established by section 91 of the Finance Act 2004.

A surplus of €2.162 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 have been applied in the preparation of the account except for the following.

### ***Asset valuations***

Certain historic properties such as national parks, and heritage assets such as 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 fittings — 10%
- office and IT equipment — 20%

## Statement on Internal Financial Control

### ***Responsibility for system of internal financial control***

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

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

### ***Shared services***

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

I rely on a letter of assurance from the Accounting Officer for the Justice and Equality 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.

### ***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 with the exception of one contract to the value of €65,300. This related to a cleaning services contract extended beyond its original contract period that is expected to be regularised shortly.

This contract is included in a list of four contracts, with an overall value of €601,267 awarded without following a competitive process in 2019 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 €535,967 are considered compliant as the justification for awarding these contracts falls within the exceptions to a competitive process permitted under national and EU legislation.

***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.

***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 assigns responsibility for operation of controls to specific staff.

***Ongoing monitoring and review***

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

***Review of effectiveness***

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

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2019 that resulted in, or may result in, a material loss.

**Katherine Licken**  
Accounting Officer  
Department of Culture, Heritage and the Gaeltacht

24 March 2020

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 33 Culture, Heritage and the Gaeltacht**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 33 Culture, Heritage and the Gaeltacht for the year ended 31 December 2019 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 Culture, Heritage and the Gaeltacht for the year ended 31 December 2019, 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 Culture, Heritage and the Gaeltacht, 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*.

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

22 September 2020

## Vote 33 Culture, Heritage and the Gaeltacht

### Appropriation Account 2019

			2019	2018
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
<b>Programme expenditure</b>				
A Arts, culture and film		188,958	183,470	163,334
B Heritage		54,081	55,413	49,258
C Irish language, Gaeltacht and islands				
	<i>Original</i>	55,522		
	<i>Deferred surrender</i>	700		
		56,222	55,361	48,499
D North-South co-operation		40,398	41,099	41,220
<b>Gross expenditure</b>				
	<i>Original</i>	338,959		
	<i>Deferred surrender</i>	700		
		<b>339,659</b>	<b>335,343</b>	<b>302,311</b>
<i>Deduct</i>				
F Appropriations-in-aid		<b>3,764</b>	<b>5,046</b>	<b>5,654</b>
<b>Net expenditure</b>				
	<i>Original</i>	335,195		
	<i>Deferred surrender</i>	700		
		<b>335,895</b>	<b>330,297</b>	<b>296,657</b>

#### 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. €3 million of unspent allocations in respect of capital elements of subhead A.7 and €435,000 of unspent allocations in respect of capital elements of subhead C.4 were carried forward to 2020.

	2019	2018
	€	€
Surplus	5,597,433	2,801,863
Deferred surrender	(3,435,000)	(700,000)
<b>Surplus to be surrendered</b>	<b>2,162,433</b>	<b>2,101,863</b>

**Katherine Licken**

Accounting Officer

Department of Culture, Heritage and the Gaeltacht

24 March 2020

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	295,326	264,776
Pay	34,436	32,645
Non pay	5,581	4,890
<b>Gross expenditure</b>	<b>335,343</b>	<b>302,311</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>5,046</b>	<b>5,654</b>
<b>Net expenditure</b>	<b>330,297</b>	<b>296,657</b>
<b>Changes in capital assets</b>		
Purchases cash	(4,990)	
Depreciation	1,355	
Disposals cash	4	(952)
	(3,631)	
<b>Changes in net current assets</b>		
Decrease in closing accruals	(764)	
Increase in stock	(18)	1,752
	(782)	
<b>Direct expenditure</b>	<b>325,884</b>	<b>297,457</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	16,359	20,235
Notional rents	1,193	775
<b>Net programme cost</b>	<b>343,436</b>	<b>318,467</b>

#### 1.1 Net allied services expenditure

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

	2019	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners	45	60
Vote 12 Superannuation and Retired Allowances	10,452	10,257
Vote 13 Office of Public Works	5,163	9,153
Vote 18 National Shared Services Office	66	91
Vote 24 Justice and Equality – Financial Shared Services Centre	497	503
Central Fund – Ministerial pensions	136	171
	<b>16,359</b>	<b>20,235</b>

## Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
<b>Capital assets</b>	2.1	64,135	60,504
<b>Current assets</b>			
Bank and cash	2.2	12,197	3,217
Stocks	2.3	361	343
Prepayments		2,386	1,826
Accrued income		68	117
Other debit balances	2.4	2,546	2,595
<b>Total current assets</b>		17,558	8,098
<b>Less current liabilities</b>			
Accrued expenses		843	1,097
Other credit balances	2.5	9,680	4,155
Net Exchequer funding	2.6	5,063	1,657
<b>Total current liabilities</b>		15,586	6,909
<b>Net current assets</b>		1,972	1,189
<b>Net assets</b>		<b>66,107</b>	<b>61,693</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.7	<b>66,107</b>	<b>61,693</b>

**2.1 Capital assets**

	Land and buildings	Plant and machinery	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2019	57,645	7,910	10,334	4,311	80,200
Additions	3,690	504	749	47	4,990
Transferred in	—	—	8	—	8
Disposals	—	(134)	(39)	(10)	(183)
Cost or valuation at 31 December 2019	61,335	8,280	11,052	4,348	85,015
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2019	1,920	6,177	8,879	2,720	19,696
Depreciation charge for the year	385	396	510	64	1,355
Depreciation on transfers	—	—	8	—	8
Depreciation on disposals	—	(130)	(38)	(11)	(179)
Cumulative depreciation at 31 December 2019	2,305	6,443	9,359	2,773	20,880
<b>Net assets at 31 December 2019</b>	<b>59,030</b>	<b>1,837</b>	<b>1,693</b>	<b>1,575</b>	<b>64,135</b>
Net assets at 31 December 2018	55,725	1,733	1,455	1,591	60,504

**2.2 Bank and cash**

at 31 December	2019	2018
	€000	€000
PMG balances	12,144	3,038
Petty cash balance	19	20
Commercial bank accounts <sup>a</sup>	34	159
	<b>12,197</b>	<b>3,217</b>

Note <sup>a</sup> The commercial bank account balance in 2019 includes €2,083 (2018: €119,423) in respect of a commercial bank account operated by the Department of Justice and Equality – Financial Shared Services.

**2.3 Stocks**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Building material and small plant	116	87
Fuels and fertilisers	27	28
Stationery	16	27
Equipment consumables	6	6
Janitorial supplies and first aid	18	11
IT consumables	51	57
Miscellaneous	57	55
Livestock	70	72
	<b>361</b>	<b>343</b>

**2.4 Other debit balances**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Environment fund	1,131	1,354
Office of Public Works	47	54
Aran LIFE <sup>a</sup>	—	84
Paypath	107	—
Other debit suspense items	1,261	1,103
	<b>2,546</b>	<b>2,595</b>

Note <sup>a</sup> The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value. Receipts of €182,469, relating to the recoupment of overhead costs from the EU in relation to the Aran LIFE project, are recorded as miscellaneous receipts in appropriations in aid in 2019 (€0 in 2018).

**2.5 Other credit balances**

at 31 December	2019	2018
	€000	€000
<b>Amounts due to the State</b>		
Income tax	480	438
Pay related social insurance	304	262
Professional services withholding tax	184	220
Relevant contracts tax	8	—
Value added tax	135	157
Pension deductions	8	14
	<u>1,119</u>	<u>1,091</u>
Crowley Bequest Fund (Note 7.2)	156	207
Kerry LIFE <sup>a</sup>	685	1,196
Rural Regeneration and Development Fund	2,500	—
LIFE Wild Atlantic Nature <sup>a</sup>	2,475	—
LIFE Atlantic Crex <sup>a</sup>	1,289	—
Raised bog LIFE project <sup>a</sup>	1,243	1,448
Other	213	213
	<u>9,680</u>	<u>4,155</u>

Note <sup>a</sup> The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

**2.6 Net Exchequer funding**

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	2,162	2,102
Deferred surrender	3,435	700
Exchequer grant undrawn	(534)	(1,145)
<b>Net Exchequer funding</b>	<u>5,063</u>	<u>1,657</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	12,197	3,217
Debit balances: suspense	2,546	2,595
	<u>14,743</u>	<u>5,812</u>
<b>Creditors</b>		
Due to State	(1,119)	(1,091)
Credit balances: suspense	(8,561)	(3,064)
	<u>(9,680)</u>	<u>(4,155)</u>
	<u>5,063</u>	<u>1,657</u>

## 2.7 State funding account

	Note	2019		2018
		€000	€000	€000
Balance at 1 January			61,693	62,493
Disbursements from the Vote				
Estimate provision	Account	335,895		
Deferred surrender	Account	(3,435)		
Surplus to be surrendered	Account	(2,162)		
Net vote			330,298	296,657
Expenditure (cash) borne elsewhere	1.1		16,359	20,235
Non cash expenditure – notional rent	1		1,193	775
Net programme cost	1		(343,436)	(318,467)
<b>Balance at 31 December</b>			<b>66,107</b>	<b>61,693</b>

## 2.8 Commitments

### a) Global commitments

	2019	2018
	€000	€000
At 31 December		
Procurement of goods and services	793	1,418
Non-capital grant programmes (b)	36,958	37,541
Capital grant programmes (c)	41,132	52,564
Capital projects	8,145	18,432
<b>Total of legal enforceable commitments</b>	<b>87,028</b>	<b>109,955</b>

In 2019 the Department has presented the commitments note fully in line with the requirements of DPER circular 27/2019, requirements for the appropriation account. In doing so, the Department recalculated the 2018 closing balances for commitments. Consequently the 2018 closing balances have been restated from €108.698 million to €109.955 million in this set of accounts.

### b) Non-capital grant programmes

	2019	2018
	€000	€000
Opening balance	37,541	29,383
Grants paid in year	(33,897)	(28,977)
New grant commitments	34,362	37,407
Grants cancelled	(1,048)	(272)
Closing balance	<b>36,958</b>	<b>37,541</b>

### c) Capital grant programmes

	2019	2018
	€000	€000
Opening balance	52,564	42,876
Grants paid in year	(16,780)	(8,809)
New grant commitments	5,661	18,853
Grants cancelled	(313)	(356)
Closing balance	<b>41,132</b>	<b>52,564</b>

**2.9 Matured liabilities**

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at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end.	<u>4</u>	<u>21</u>

**2.10 Contingent liabilities**

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The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

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

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	34,595	34,436	32,645
ii	Travel and subsistence	1,428	1,239	1,154
iii	Training and development and incidental expenses	987	969	785
iv	Postal and telecommunication services	610	446	361
v	Office equipment and external IT services	1,987	2,096	1,855
vi	Office premises expenses	775	831	735
vii	Consultancy services and value for money and policy reviews	100	—	—
		<b>40,482</b>	<b>40,017</b>	<b>37,535</b>

### Significant variations

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

#### iv Postal and telecommunications services

*Estimate provision: €610,000, outturn: €446,000*

The saving arose due to administrative efficiencies arising from the prudent management of postal and telecommunication services.

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

*Estimate provision: €100,000, outturn: €nil*

The saving was due to a policy to keep such expenditure to a minimum in light of budgetary pressures. Value for money and policy reviews are undertaken by in-house experts.

**Programme A Arts, Culture and Film**

		2019		2018
		Estimate provisio n	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	7,714	6,894	6,498
A.2	Administration – non pay	1,369	1,605	1,376
A.3	Payments to match resources generated by the National Archives	40	40	38
A.4	General expenses of the National Archives and National Archives Advisory Council	1,666	1,138	1,224
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (note 7.1 )	13,296	13,373	12,837
A.6	Regional museums, galleries, cultural centres and projects	12,500	12,455	10,937
A.7	Cultural infrastructure and development	12,150	8,400	7,449
A.8	Culture Ireland	4,600	4,942	4,136
A.9	An Chomhairle Ealaíon (part funded by the National Lottery)	75,002	75,002	68,213
A.10	General expenses of the National Museum of Ireland	14,109	14,109	13,546
A.11	General expenses of the National Library of Ireland	7,825	7,825	7,563
A.12	Irish Film Board	20,040	20,040	18,022
A.13	General expenses of the National Gallery of Ireland	10,547	10,547	10,002
A.14	European City of Culture	6,000	6,000	650
A.15	Decade of Centenaries 1912–1922	1,100	1,100	843
A.16	Cork Event Centre	1,000	—	—
		<b>188,958</b>	<b>183,470</b>	<b>163,334</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €5.488 million lower than originally provided. This was mainly due to the following.

**A.4 General expenses of the National Archives and the National Archives Advisory Council**

*Estimate provision: €1.666 million, outturn: €1.138 million*

The saving of €528,000, relative to the estimate provision, was due mainly to building works scheduled for the second half of 2019 not progressing as quickly as originally planned due to delays in contractor availability in the last quarter of 2019.

**A.7 Cultural infrastructure and development**

*Estimate provision: €12.15 million, outturn: €8.4 million*

The saving of €3.75 million, relative to the estimate provision, was due to a number of projects, including Hawkswell Theatre, Meath County Council re Solstice Arts Centre, Riverbank Arts Centre, Irish Aerial Creation Centre and Wexford Arts Centre, not progressing as quickly as originally planned, resulting in a capital carry forward to 2020 of €3 million.

**A.8 Culture Ireland**

*Estimate provision: €4.6 million, outturn : €4.942 million*

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform, to meet grant commitments held by Culture Ireland, which had originally been committed for 2020 but fell to be paid on this subhead in 2019.

**A.16 Cork Event Centre**

*Estimate provision: €1 million, outturn: nil*

The saving of €1 million relative to the estimate provision was due to the contracting authority not being in a position to finalise the construction contract during 2019. As a result, no capital funding was drawn down during the year. Responsibility for funding this project transferred to the Department of Housing, Planning and Local Government on 1 July 2019.

**Programme B Heritage**

		<b>2019</b>		<b>2018</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
B.1	Administration – pay	21,207	22,687	21,386
B.2	Administration – non-pay	2,696	1,732	1,585
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	6,588	6,558	6,472
B.4	Built heritage	3,713	3,863	2,868
B.5	Natural heritage (National Parks and Wildlife Service)	13,727	13,498	13,959
B.6	Irish Heritage Trust	650	649	400
B.7	Built Heritage Jobs Leverage Scheme	2,500	2,388	1,973
B.8	Peatlands restoration and management	3,000	4,038	615
		<b>54,081</b>	<b>55,413</b>	<b>49,258</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €1.332 million higher than originally provided. This was mainly due to the following.

**B.8 Peatlands restoration and management**

*Estimate provision: €3 million, outturn: €4.038 million*

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform, to meet commitments under the Cessation Of Turf Cutting Compensation Scheme.

**Programme C Irish language, Gaeltacht and Islands**

		2019		2018
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay	4,413	3,484	3,478
C.2	Administration – non pay	1,125	1,191	1,023
C.3	Gaeltacht support schemes	9,692	8,547	8,180
C.4	Irish language support schemes (part funded by National Lottery)	5,282	5,148	4,230
C.5	An Coimisinéir Teanga	810	808	747
C.6	Udaras na Gaeltachta - administration	9,442	9,442	9,637
C.7	Udaras na Gaeltachta – current programme expenditure	3,850	3,850	3,350
C.8	Udaras na Gaeltachta – grants for projects and capital expenditure on premises			
		<i>Original</i>	9,000	
		<i>Deferred surrender</i>	700	
			9,700	9,700
C.9	Islands	8,708	10,566	8,211
C.10	20 year strategy for the Irish language 2010-2030	3,200	2,625	2,005
		<b>56,222</b>	<b>55,361</b>	<b>48,499</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €861,000 lower than originally provided. This was mainly due to the following.

**C.3 Gaeltacht support schemes**

*Estimate provision: €9.692 million, outturn: €8.547 million*

The saving of €1.145 million relative to the estimate provision was due to a number of capital projects not progressing as quickly as originally planned.

**C.9 Islands**

*Estimate provision: €8.708 million, outturn: €10.566 million*

Funding was transferred from other subheads, with sanction of the Department of Public Expenditure and Reform, to fund the strategic purchase of Connemara Airport.

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

*Estimate provision: €3.2 million, outturn: €2.625 million*

The saving of €575,000 relative to the estimate provision was due to the advancing of language plans to implementation stage taking longer than originally anticipated.

**Programme D North-South co-operation**

		<b>2019</b>		<b>2018</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>D.1</b>	Administration – pay	1,261	1,371	1,283
<b>D.2</b>	Administration – non pay	697	1,053	906
<b>D.3</b>	An Foras Teanga	13,323	12,833	13,325
<b>D.4</b>	Waterways Ireland	25,117	25,842	25,706
		<b>40,398</b>	<b>41,099</b>	<b>41,220</b>

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2019		2018
	Estimated	Realised	Realised
	€000	€000	€000
1 National Archives	40	46	38
2 Miscellaneous receipts	881	1,326	1,274
3 Rents (including receipts from lettings of fishing rights etc.)	95	138	144
4 Services and charges at national parks and wildlife sites	465	1,174	1,283
5 Receipts from additional superannuation contributions on public service remuneration <sup>a</sup>	2,283	2,362	2,915
	<b>3,764</b>	<b>5,046</b>	<b>5,654</b>

Note a The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

#### Significant variations

Overall, appropriations-in-aid were €1.282 million more than the original estimate. Explanations for variances are set out below.

#### 2 Miscellaneous receipts

*Estimate provision: €881,000, realised: €1.326 million*

The variance of €445,000 was mainly due to higher than anticipated pension receipts from agencies.

#### 4 Services and charges at national parks and wildlife sites

*Estimate provision: €465,000, outturn: €1.174 million*

The variance of €709,000 was due to higher than anticipated level of receipts in the national parks, reflecting good visitor numbers at these amenities.

### 4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	14	10
Receipts from Gaeltacht loans	2	4
Receipt from voluntary surrender of ministerial salaries	15	10
Transferred to Exchequer	(14)	(10)
<b>Balance at 31 December</b>	<b>17</b>	<b>14</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end		
Department	660	615
Agencies	1,116	1,087
	<b>1,776</b>	<b>1,702</b>

### 5.2 Pay

Remuneration of Department staff	2019	2018
	€000	€000
Pay	31,009	29,387
Higher, special or additional duties allowance	69	62
Other allowances	319	348
Overtime	430	464
Employer's PRSI	2,609	2,384
<b>Total pay</b>	<b>34,436</b>	<b>32,645</b>
<b>Agency remuneration</b>		
	2019	2018
	€000	€000
Pay	46,630	44,601
Higher, special or additional duties allowance	—	—
Other allowances	918	757
Overtime	595	891
Employer's PRSI	4,679	4,263
<b>Total pay<sup>a</sup></b>	<b>52,822</b>	<b>50,512</b>

Note <sup>a</sup> The total pay figure is distributed across subheads A.1, B.1, C.1 and D.1

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	41	4	12,565	12,743
Other allowances	552	19	20,614	19,585
Overtime	495	16	16,427	32,188
Extra remuneration in more than one category	389	71	24,053	33,128

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

### 5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €11,109. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

The account includes expenditure of €41,847 in respect of two officers who were serving outside the Department for all or part of 2019 and whose salaries were paid by the Department.

This account does not include expenditure in respect of ten officers who were serving outside the Department for all or part of 2019 in other Government departments/offices who paid those officers directly.

### 5.5 Payroll overpayments

at 31 December	Number of recipients	2019	2018
		€	€
Overpayments	30	55,665	61,606
Recovery plans in place	8	21,519	15,597

One individual with a recovery plan in place to the value of €2,742 was transferred to another Department in the year.

## Note 6 Miscellaneous

### 6.1 Cessation of Turf Cutting Compensation Scheme

In 2019, the Department made 3,371 payments (2018: 2,806) totalling €5,147,850 (2018: €4,382,624) in respect of the Cessation of Turf Cutting Compensation Scheme. Of this, 1,795 payments totalling €2,729,348 were funded under Subhead B.8 peatlands restoration and management (2018:373) payments totalling €612,366 were funded under Subhead B.5 natural heritage (national parks and wildlife service). The remaining 1,576 payments totalling €2,418,502 were paid through a suspense account funded by the Environment Fund (2018: 2,433 payments totalling €3,770,258).

### 6.2 Compensation and legal costs

				2019	2018
	Number of cases	Legal costs paid by Department €000	Compensation awarded €000	Legal costs awarded €000	Total €000
<b>Claims by:</b>					
Employees of the Department	3	11	—	33	44
Members of the public	12	53	109	7	169
		<b>64</b>	<b>109</b>	<b>40</b>	<b>213</b>
					<b>188</b>

### 6.3 Loss of heritage assets

The investigation commenced in 2012 by An Garda Síochána in relation to the loss of a number of items held in private storage on behalf of the Department of Culture, Heritage and the Gaeltacht is ongoing. No adjustment had been made to the recorded figures in Note 2.2, pending the completion of the Garda investigation.

**6.4 National Lottery funding**

		<b>2019</b>	<b>2019</b>	<b>2018</b>
		<b>Estimate</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Subhead Description</b>				
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	75,002	75,002	68,213
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	6,588	6,558	6,472
C.4	Irish language support schemes (part funded by National Lottery)	5,282	5,148	4,230
		<b>86,872</b>	<b>86,708</b>	<b>78,915</b>

A full list of grantees under subhead C.4 is available on the Department of Culture, Heritage and the Gaeltacht 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 A.5)

	2019	2018
	€000	€000
<b>Payments</b>		
Irish Museum of Modern Art	5,958	5,858
Chester Beatty Library	2,801	2,695
National Concert Hall	3,048	2,829
Crawford Gallery, Cork	1,566	1,455
	<u>13,373</u>	<u>12,837</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 year ended 31 December 2019

	2019	2018
	€000	€000
Balance on 1 January	207	321
Receipts	—	—
Payments	(51)	(114)
<b>Balance on 31 December</b>	<u>156</u>	<u>207</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:

	2019	2018
	€000	€000
Opening balance on 1 January	184	185
Annual penal interest accrued	5	4
Interest written off	—	(1)
Repayments of principal	(2)	—
Payments of interest	—	(4)
<b>Closing balance on 31 December</b>	<u>187</u>	<u>184</u>

## **Appendix A State-owned lands and buildings controlled or managed by the Department which do not have valuations**

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The Department currently manages six national park locations, namely:

Ballycroy National Park

The Burren National Park

Connemara National Park

Glenveagh National Park

Killarney National Park

Wicklow Mountains National Park

## Appendix B Accounts of bodies and funds under the aegis of the Department of Culture, Heritage and the Gaeltacht

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 2020, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

<b>Body/departmental fund</b>	<b>Last accounting period</b>	<b>Date of audit report</b>	<b>Date received by Minister/ Department</b>	<b>Date presented to the Oireachtas</b>
Irish Museum of Modern Art	2018	28 Aug 2019	25 Nov 2019	10 Feb 2020
Chester Beatty Library	2018	1 Jul 2019	5 Jul 2019	22 Oct 2019
National Concert Hall	2018	24 Jun 2019	11 Jul 2019	21 Oct 2019
Crawford Art Gallery	2018	3 Oct 2019	14 Oct 2019	20 Jan 2020
Arts Council	2018	20 Jun 2019	18 Jul 2019	2 Oct 2019
National Museum of Ireland	2018	28 Nov 2019	24 Dec 2019	23 Mar 2020
National Library of Ireland	2018	5 Jun 2019	26 Aug 2019	5 Nov 2019
Screen Ireland	2018	20 Dec 2019	5 Feb 2020	—
National Gallery of Ireland	2018	17 Dec 2019	29 Jan 2020	19 Jun 2020
The Heritage Council	2018	11 Dec 2019	13 Jan 2020	25 Mar 2020
Údarás na Gaeltachta	2018	5 Nov 2019	24 Jan 2020	—
An Foras Teanga	2018	19 Dec 2019	3 Jan 2020	—
Waterways Ireland	2018	10 Jul 2019	17 Jul 2019	4 Nov 2019
An Coimisinéir Teanga	2018	26 Nov 2019	6 Dec 2019	—