



## **Appropriation Account 2013**

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### **Vote 33**

### **Arts, 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 2013 for the salaries and expenses of the Office of the Minister for Arts, Heritage and the Gaeltacht, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

The expenditure outturn is compared with the sums

- a) granted by Dáil Éireann under the Appropriation Act 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- b) provided for capital supply services in 2013 out of unspent 2012 appropriations under the deferred surrender arrangement established by section 91 of the Finance Act 2004.

A surplus of €1.6 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;

### ***Depreciation***

Capital assets are depreciated on a straight line basis over their estimated useful life commencing in the month the asset is placed in service.

Certain historic properties such as national parks, and heritage assets such as artefacts and manuscripts, have not been valued.

## **Statement on Internal Financial Control**

### ***Responsibility for System of Internal Financial Control***

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

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

### ***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, and
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

### ***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, and
- 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.

### ***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 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.

**Seosamh Ó hÁghmaill**

Accounting Officer

Department of Arts, Heritage and the Gaeltacht

31 March 2014

## **Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas**

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

I have audited the appropriation account for Vote 33 Arts, Heritage and the Gaeltacht for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration by his Department and for the regularity and propriety of all transactions in the appropriation account.

#### ***Responsibility 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 accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 33 Arts, Heritage and the Gaeltacht for the year ended 31 December 2013.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Heritage and the Gaeltacht. The appropriation account is in agreement with the books of account.

**Seamus McCarthy**  
Comptroller and Auditor General

13 August 2014

## Vote 33 Arts, Heritage and the Gaeltacht

### Appropriation Account 2013

		Estimate provision	2013 Outturn	2012 Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Arts, Culture and Film		125,479	125,445
B	Heritage			133,073
	<i>Current year provision</i>	47,031		
	<i>Deferred surrender</i>	1,200	48,231	48,146
C	Irish Language, Gaeltacht and Islands		41,960	41,849
D	North-South Co-Operation		40,290	40,172
<b>Gross expenditure</b>				
	<i>Current year provision</i>	254,760		
	<i>Deferred surrender</i>	1,200	255,960	255,612
			<b>255,960</b>	<b>265,783</b>
<b>Deduct</b>				
E	Appropriations-in-aid		4,525	5,778
<b>Net expenditure</b>				
	<i>Current year provision</i>	250,235		
	<i>Deferred surrender</i>	1,200	251,435	249,834
			<b>251,435</b>	<b>259,845</b>

#### Surplus for surrender

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.

	2013	2012
	€	€
Surplus	1,601,228	3,927,344
Deferred surrender	—	(1,200,000)
Surplus to be surrendered	<u>1,601,228</u>	<u>2,727,344</u>

**Analysis of administration expenditure**

		<b>2013</b>		<b>2012</b>
		<b>Estimate</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>provision</b>		
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	29,599	30,183	30,513
ii	Travel and subsistence	1,414	1,104	1,238
iii	Training and development and incidental expenses	955	462	493
iv	Postal and telecommunications services	639	535	552
v	Office equipment and external IT services	2,255	2,020	973
vi	Office premises expenses	693	809	726
vii	Consultancy services and value for money and policy reviews	124	61	45
viii	EU Presidency	510	387	270
		<b>36,189</b>	<b>35,561</b>	<b>34,810</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2013

	2013		2012
	€000	€000	€000
Programme cost		220,050	230,974
Pay <sup>1</sup>		30,486	30,783
Non pay		5,076	4,026
<b>Gross expenditure</b>		<b>255,612</b>	<b>265,783</b>
<i>Deduct</i>			
<b>Appropriations-in-aid</b>		<b>5,778</b>	<b>5,938</b>
<b>Net expenditure</b>		<b>249,834</b>	<b>259,845</b>
<b>Changes in capital assets</b>			
Purchases cash	(2,770)		
Depreciation	1,119		
Loss on disposals	198		
		(1,453)	26
<b>Changes in capital assets under development</b>			
Cash payments		(19)	(9)
<b>Changes in net current assets</b>			
Decrease in closing accruals	(426)		
Increase in stock	(113)		
		(539)	(266)
<b>Direct expenditure</b>		<b>247,823</b>	<b>259,596</b>
<b>Expenditure borne elsewhere</b>			
Net allied services expenditure (Note 1.1)		9,862	9,706
Notional rents		4,179	4,206
<b>Net programme cost</b>		<b>261,864</b>	<b>273,508</b>

<sup>1</sup> The pay figure for 2013 includes salaries for the EU Presidency amounting to €303,000 (2012:€270,000).

**1.1 Net Allied Services Expenditure**

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

		<b>2013</b>	<b>2012</b>
		<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	e	30	—
Vote 12 Superannuation and Retired Allowances	e	3,602	3,646
Vote 13 Office of Public Works	e	5,438	5,285
Vote 24 Justice & Equality - Financial Shared Services Centre	e	605	620
Central Fund – Ministerial pensions	e	187	155
		<u>9,862</u>	<u>9,706</u>

"e" indicates that the number is an estimated value or an apportioned cost.

## 2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
<b>Capital assets</b>	2.2	50,077	40,172
<b>Capital assets under development</b>	2.3	—	8,607
		<b>50,077</b>	<b>48,779</b>
<b>Current assets</b>			
Bank and cash	2.4	832	1,096
Stocks	2.5	338	225
Prepayments		2,417	2,167
Accrued income		242	181
Other debit balances	2.6	1,895	2,039
<b>Total current assets</b>		<b>5,724</b>	<b>5,708</b>
<b>Less current liabilities</b>			
Accrued expenses		1,426	1,541
Other credit balances	2.7	2,543	1,603
Net liability to the Exchequer	2.8	184	1,532
<b>Total current liabilities</b>		<b>4,153</b>	<b>4,676</b>
<b>Net current assets</b>		<b>1,571</b>	<b>1,032</b>
<b>Net assets</b>		<b>51,648</b>	<b>49,811</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>51,648</b>	<b>49,811</b>

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		49,811	49,688
Disbursements from the Vote			
Estimate provision	Account	251,435	
Surplus to be surrendered	Account	(1,601)	
Net vote		249,834	259,845
<b>Other non cash items</b>			
Transfer to other departments		—	(5)
Adjustment for assets less than €1,000		(397)	(121)
Net adjustment for assets not previously recorded		223	—
Expenditure (cash) borne elsewhere	1	9,862	9,706
Non cash expenditure – notional rent	1	4,179	4,206
Net programme cost	1	(261,864)	(273,508)
<b>Balance at 31 December</b>		<b>51,648</b>	<b>49,811</b>

**2.2 Capital Assets**

	Land and buildings	Plant and machinery	Office and IT equipment <sup>1</sup>	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2013	36,241	8,771	6,423	4,445	55,880
Additions	9,485	32	1,813	66	11,396
Asset adjustment <sup>2</sup>	—	502	137	269	908
Asset adjustment <sup>3</sup>	—	—	—	(397)	(397)
Reclassification of assets	—	(2)	2	—	—
Disposals	(9)	(1,691)	(255)	(326)	(2,281)
Cost or valuation at 31 December 2013	45,717	7,612	8,120	4,057	65,506
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2013	191	7,660	5,598	2,259	15,708
Depreciation for the year	83	252	628	156	1,119
Asset adjustment <sup>2</sup>	—	496	124	65	685
Adjustments for Reclassification	—	(1)	1	—	—
Depreciation on disposals	(1)	(1,635)	(243)	(204)	(2,083)
Cumulative depreciation at 31 December 2013	273	6,772	6,108	2,276	15,429
<b>Net assets at 31 December 2013</b>	<b>45,444</b>	<b>840</b>	<b>2,012</b>	<b>1,781</b>	<b>50,077</b>
<b>Net assets at 31 December 2012</b>	<b>36,050</b>	<b>1,111</b>	<b>825</b>	<b>2,186</b>	<b>40,172</b>

<sup>1</sup> The Department of Environment, Community and Local Government provide an ICT managed service for Heritage Division IT assets on behalf of the Department of Arts, Heritage and the Gaeltacht and these are recorded on its asset register. The Department of Environment, Community and Local Government will commence a process in 2014 to compile an agreed schedule of all ICT heritage assets managed on behalf of the Department of Arts, Heritage and the Gaeltacht in the event that the terms of the current ICT managed service is altered or ceases in the future and a transfer of assets is required.

<sup>2</sup> This adjustment arose following an inventory of all assets under the control of the National Parks and Wildlife Service which identified certain assets not previously recorded on the asset register.

<sup>3</sup> This adjustment arose as a result of a review of heritage assets which had been previously valued in Killarney House and which had a cost value of less than €1,000. These assets did not attract depreciation and were removed from the asset register in compliance with the Department of Finance Circular 02/04 requiring capitalisation of assets of €1,000 or more.

**2.3 Capital Assets under Development**

at 31 December	<b>Airstrips under development</b>
	<b>€000</b>
Amounts brought forward at 1 January 2013	8,607
Cash payments in year	19
Transferred to asset register	<u>(8,626)</u>
Balance at 31 December 2013	<u><u>—</u></u>

**2.4 Bank and Cash**

	<b>2013</b>	<b>2012</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	835	1,110
Orders outstanding	<u>(3)</u>	<u>(14)</u>
	<u><u>832</u></u>	<u><u>1,096</u></u>

**2.5 Stocks**

	<b>2013</b>	<b>2012</b>
at 31 December	<b>€000</b>	<b>€000</b>
Building material and small plant	64	59
Fuels and fertilizers	33	34
Stationery	25	33
Equipment consumables	10	11
Janitorial supplies and first aid	11	10
IT consumables	35	20
Miscellaneous	113	58
Livestock	<u>47</u>	<u>—</u>
	<u><u>338</u></u>	<u><u>225</u></u>

**2.6 Other Debit Balances**

	<b>2013</b>	<b>2012</b>
at 31 December	<b>€000</b>	<b>€000</b>
Environment Fund	1,059	1,203
Office of Public Works	19	270
Native Woodland Scheme	42	256
Other debit suspense items	<u>775</u>	<u>310</u>
	<u><u>1,895</u></u>	<u><u>2,039</u></u>

<b>2.7 Other Credit Balances</b>	<b>2013</b>	<b>2012</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	430	445
Pay Related Social Insurance	208	206
Professional Services Withholding Tax	156	153
Value Added Tax	130	87
Pension deductions	10	12
	<u>934</u>	<u>903</u>
Crowley Bequest Fund (Note 7.2)	411	411
Aran LIFE	865	—
Other	333	289
	<u>2,543</u>	<u>1,603</u>

<b>2.8 Net Liability to the Exchequer</b>	<b>2013</b>	<b>2012</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	1,601	2,727
Deferred surrender	—	1,200
Exchequer grant undrawn	(1,417)	(2,395)
Net liability to the Exchequer	<u>184</u>	<u>1,532</u>

**Represented by:****Debtors**

Bank and cash	832	1,096
Debit balances: suspense	1,895	2,039
	<u>2,727</u>	<u>3,135</u>

**Creditors**

Due to State	(934)	(903)
Credit balances: suspense	(1,609)	(700)
	<u>(2,543)</u>	<u>(1,603)</u>
	<u>184</u>	<u>1,532</u>

**2.9 Commitments** **2013** **2012**  
at 31 December **€000** **€000**

**(a) Global commitments**

Total of legally enforceable commitments 30,908 29,422

**(b) Multi-annual capital commitments**

Project	Expenditure	Expenditure	Subsequent	Total	Total
	2003-2012	2013	years	2013	2012
	€000	€000	€000	€000	€000
ACCESS (cultural development grants) <sup>1</sup>	13,105	2,110	5,665	20,880	18,973
Other arts capital projects	51,710	1,249	2,358	55,317	53,638
Cill Ronáin Pier	43,578	—	256	43,834	43,833
Turf Compensation Scheme <sup>2</sup>	1,269	2,042	17,661	20,972	—
	109,662	5,401	25,940	141,003	116,444

<sup>1</sup> ACCESS (Arts and Culture Capital Enhancement Support Scheme) has been in place since 2001. It is designed to assist the provision of high standard arts and culture infrastructure and prioritise the enhancement and maintenance of existing facilities, while also providing support for new builds. A total of eleven projects received capital funding of some €2 million under the scheme in 2013. No single commitment increased by more than €500,000 from 2012 to 2013.

<sup>2</sup> In April 2011, the Government announced a compensation package for turf cutters affected by the cessation of turf cutting in raised bog special areas of conservation. Since the Government approved scheme of compensation was established, a total of 5,199 compensation payments and 503 deliveries of turf have been made to date. 2,028 of these payments and 247 turf deliveries were made in 2013. There was no commitment arising on this scheme at end-2012, pending the signing of legal agreements by each applicant with the Minister indemnifying against any future claims for compensation by third parties.

**2.10 Matured Liabilities**

The estimate of matured liabilities not discharged at year-end amounted to €98,546 (2012: €8,031).

### 3 Programme Expenditure by Subhead

		2013		2012
		Estimate	Outturn	Outturn
		provision		
	€000	€000	€000	€000
<b>A</b>	<b>Arts, Culture and Film</b>			
A.1	Administration – pay	4,639	4,967	4,985
A.2	Administration – non pay	1,337	1,017	905
A.3	Payments to match resources generated by the National Archives	53	48	40
A.4	General expenses of the National Archives and National Archives Advisory Council	1,280	1,195	1,547
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (grant-in-aid)	11,070	11,070	11,870
A.6	Regional museums, galleries, cultural centres and projects	3,942	3,894	4,164
A.7	Cultural infrastructure and development	5,290	5,362	6,367
A.8	Culture Ireland	3,166	3,207	3,560
A.9	An Chomhairle Ealaíon (part funded by National Lottery) (grant-in-aid)	60,602	60,602	63,241
A.10	General expenses of the National Museum of Ireland (grant-in-aid)	11,674	11,674	12,585
A.11	General expenses of the National Library of Ireland (grant-in-aid)	6,605	6,605	7,120
A.12	Irish Film Board (grant-in-aid)	14,858	14,858	15,690
A.13	EU Presidency – cultural programme	963	946	999
		<b>125,479</b>	<b>125,445</b>	<b>133,073</b>

		2013		2012
		Estimate	Outturn	Outturn
		provision		
	€000	€000	€000	€000
<b>B</b>	<b>Heritage</b>			
B.1	Administration – pay	22,117	22,355	22,376
B.2	Administration – non pay	3,932	3,284	2,301
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	4,446	4,446	4,811
B.4	Built heritage	2,539	2,535	2,828
B.5	Natural heritage (National Parks and Wildlife Service)			
	<i>Current year provision</i>	13,644		
	<i>Deferred Surrender</i>	1,200	14,844	15,173
B.6	Irish Heritage Trust		353	373
		<b>48,231</b>	<b>48,146</b>	<b>46,002</b>

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Irish Language, Gaeltacht and Islands</b>			
C.1	Administration – pay	2,981	2,938	3,256
C.2	Administration – non pay	969	734	786
C.3	Gaeltacht support schemes	8,223	8,266	8,789
C.4	Irish language support schemes (part funded by National Lottery)	4,200	4,327	4,612
C.5	An Coimisinéir Teanga	599	596	607
C.6	Údarás na Gaeltachta - administration	9,009	9,009	9,871
C.7	Údarás na Gaeltachta - current programme expenditure	3,400	3,400	3,273
C.8	Údarás na Gaeltachta - grants for projects and capital expenditure on premises	6,000	6,000	5,938
C.9	Islands	6,579	6,579	6,880
		<b>41,960</b>	<b>41,849</b>	<b>44,012</b>

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>North-South Co-Operation</b>			
D.1	Administration – pay	162	226	166
D.2	Administration – non pay	52	40	34
D.3	An Foras Teanga	14,613	14,443	15,397
D.4	Waterways Ireland	25,463	25,463	27,099
		<b>40,290</b>	<b>40,172</b>	<b>42,696</b>

## 4 Receipts

### 4.1 Appropriations-in-aid

	2013		2012
	Estimated	Realised	Realised
	€000	€000	€000
1. National Archives	53	48	40
2. Miscellaneous receipts	350	742	956
3. Rents (including receipts from letting of fishing rights etc.)	130	191	92
4. Sales of property	—	4	8
5. Services and charges at national parks and wildlife sites	365	971	684
6. Airstrip related fees/charges	—	—	4
7. Receipts from pension-related deduction on public service remuneration	3,627	3,822	4,154
<b>Total</b>	<b>4,525</b>	<b>5,778</b>	<b>5,938</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Description	(Less)/more than estimated €000	Explanation
Miscellaneous receipts	392	The level of pension receipts for superannuation deductions from agencies of €664,000 was greater than the amount of €275,000 estimated by the Department.
Services and charges at national parks and wildlife sites	606	The estimates figure is historic and the excess realised receipts reflects this. The Department has committed to review the estimate.
Receipts from pension-related deduction on public service remuneration	195	The surplus arose due to a greater than estimated intake of pension related deductions.

### 4.2 Extra Exchequer Receipts

The Department paid €13,138 to the Exchequer (2012: €21,010). This primarily comprises of principal and interest repayments in respect of loans for Gaeltacht housing.

## 5 Employee Numbers and Pay

	2013	2012
<b>Number of staff at year end</b> (full-time equivalents)		
Department	566	576
Agencies	928	981
	1,494	1,557
	2013	2012
	€000	€000
Pay	64,021	65,289
Higher, special or additional duties allowance	158	129
Other allowances	939	1,021
Overtime	1,842	2,263
Employer's PRSI	5,407	5,412
<b>Total Pay</b>	<b>72,367</b>	<b>74,114</b>

The total pay figure includes elements of pay from the following subheads: A1, A5, A9, A10, A11, A12, B1, B3, C1, C5, C6, D1, D3, D4.

The Exchequer pay figure as disclosed in the Revised Estimates does not represent the totality of pay for the staff numbers disclosed under Note 5. In the case of North / South implementation bodies, expenditure on pay is funded on an agreed pro-rata basis by the sponsoring departments in the two jurisdictions.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties	62	3	12,090	12,565
Other allowances	698	5	24,803	35,952
Overtime	609	47	20,110	21,422

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.

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

Six retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €52,616.

## 6 Miscellaneous

### 6.1 National Lottery Funding

Sub-head	Description	2013		2012
		Estimate €000	Outturn €000	Outturn €000
A.9	An Chomhairle Ealaíon (part funded by National Lottery) (grant-in-aid)	60,602	60,602	63,241
B.3	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	4,446	4,446	4,811
C.4	Irish language support schemes (part funded by National Lottery)	4,200	4,327	4,612
		69,248	69,375	72,664

A full list of grantees under subhead C.4 is available on the Department of Arts, Heritage and the Gaeltacht website ([www.ahg.gov.ie](http://www.ahg.gov.ie)).

### 6.2 Legal Costs

Legal costs paid during the year are categorised as follows

	2013 €000	2012 €000
Legal fees	23	109
Compensation costs	128	57
	151	166

### 6.3 Write Off

Sanction was obtained from the Department of Public Expenditure and Reform to write-off a legacy debit balance of €213,818 in respect of the Native Woodland Scheme suspense account, which dates back to pre-2002.

### 6.4 Settlement with the Revenue Commissioners

Following an internal review and an unprompted voluntary disclosure, a payment of €102,179 was made to the Revenue Commissioners in 2014. This was in respect of a benefit in kind liability for the period 2011-13 relating primarily to persons living in residential accommodation in or adjacent to national parks.

#### **6.5 Loss of 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 Arts, Heritage and the Gaeltacht is ongoing. No adjustment has been made to the recorded figures in note 2.2 pending the completion of the Garda investigation.

## 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).

	2013	2012
	€000	€000
<b>Payments</b>		
Irish Museum of Modern Art	4,948	5,392
Chester Beatty Library	2,411	2,598
National Concert Hall	2,514	2,627
Crawford Gallery, Cork	1,197	1,253
	<u>11,070</u>	<u>11,870</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 2013

	2013	2012
	€000	€000
Balance on 1 January	411	459
Receipts	67	—
Payments	(67)	(48)
Balance at 31 December	<u>411</u>	<u>411</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:

	2013	2012
	€000	€000
Opening balance on 1 January	207	218
Annual penal interest accrued	5	4
Write-off of loans	—	—
Interest written off	(2)	(2)
<b>Repayments</b>		
Principal	(5)	
Interest	<u>(4)</u>	(13)
Closing balance on 31 December	<u>201</u>	<u>207</u>

## **Appendix**

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

The Department currently manages six National Park locations, namely

- 1 Ballycroy National Park
- 2 The Burren National Park
- 3 Connemara National Park
- 4 Glenveagh National Park
- 5 Killarney National Park
- 6 Wicklow Mountains National Park

In 2013, the Department commenced a long-term project aimed at developing an electronic property information database for land and buildings acquired by the Department.