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REPORT ON THE INDEPENDENT FUNDING REVIEW OF THE DEVELOPMENT PROGRAMME OF COMHALTAS CEOLTÓIRÍ ÉIREANN

Comhaltas Ceoltóirí Éireann welcomes the findings of The Independent Funding Review of the Development Programme of Comhaltas Commissioned by the Department of Community Rural and Gaeltacht Affairs.

The Review is a generous acknowledgement of the role of Comhaltas in the promotion of the Irish language, other elements of Irish culture, community activities and tourism. This follows a previous very positive Value for Money Review of the Ciste na Gaeilge Scheme in relation to Comhaltas.

The new Review acknowledges the high level of volunteerism in the organisation; the professional and accountable management and governance; that the State's investment was appropriately administered and that Programme expenditure was properly incurred and properly controlled; that the professional advisers have per-

formed their work diligently and with due regard for value for money requirements; that the Comhaltas Ardchomhairle has fulfilled its taxation obligations in a full and proper manner in relation to the Comhaltas Development Programme.

Comhaltas also notes that it has been totally vindicated in relation to the Clontarf branch issue. The Review notes that the Ardchomhairle has offered a *modus operandi*, in keeping with the organisation's constitution, to the dissolved branch to be readmitted to the organisation and play a meaningful role in the new Regional Resource Centre at Clontarf. Comhaltas will engage with the Department to bring this offer to a successful conclusion and we are hopeful of an amicable outcome. Comhaltas also agrees with the Review's recommendation that the past should be parked and that we should move forward.

**REPORT ON THE INDEPENDENT FUNDING REVIEW
OF THE DEVELOPMENT PROGRAMME
OF COMHALTAS CEOLTÓIRÍ ÉIREANN**

This Review concerns the State's funding of the Comhaltas Development Programme 2005-2009. The Review finds:

- that the State's investment was appropriately administered and that programme expenditure was properly incurred and adequately controlled;
- that the building works were completed to a high standard and that expenditure in this area was appropriately monitored by the Department of Arts, Sport and Tourism;
- that from our review of the Department files, inspection of the tender documents, discussions with Comhaltas' external architect and sight of the reports of the Department's own consultant architect, we are satisfied that the Capital element of the Comhaltas Development Programme funded by the Department has been efficiently implemented by Comhaltas and appropriately monitored by the Department;
- that from the current funding provided by the Department of Community, Rural and Gaeltacht Affairs expenditure on staff costs under the programme has been well managed and that staff hired under the auspices of the programme make a solid contribution to the work of Comhaltas and to the local communities in which they are situated;
- that the professional advisers have performed their work diligently and with due regard to value for money requirements;
- that the Comhaltas Ardchomhairle has fulfilled its taxation obligations in a full and proper manner in relation to the Comhaltas Development Programme. At all material times in the course of the Development Programme Comhaltas was in possession of a valid Tax clearance certificate as required by the Department;
- that two significant centrally controlled matters, as directed by Comhaltas' constitution, are the ownership of the property, all of

which is vested in Trustees General and the control of exchequer funding advanced to Comhaltas, all of which is controlled by the Central Executive Council (Ardchomhairle);

- that Comhaltas has a lean executive structure which helps to keep costs down. This executive structure is supplemented by a corps of strong and involved national officers, which provide an extra layer of overall management. Operationally, Comhaltas is a lean organisation. Volunteerism, predominates. Central administration costs are low by objective and comparative standards and as a function of the organisation's output. Staff numbers and salary levels reflect the prominence of volunteerism;
- that Comhaltas' national day-to-day spending has remained static over the years 2004-2008;
- that the typical salary for a full time executive manager is c. €42,000. No person employed by Comhaltas receives a salary equal to or greater than that of a Principal Officer in the Irish Civil Service. Staff travel expenses are strictly limited to a maximum figure by contract;
- that Comhaltas has a tight management structure;
- that the Value for Money Review of the Ciste na Gaeilge Scheme confirms the high regard in which Comhaltas is held in its Irish language promotional activities: "CCÉ is unique in character and the funding ensures that the language is promoted both to a large audience that might not otherwise be reached and to the Irish-language community both nationally and overseas";
- that Comhaltas brought €49m of property to the Development programme;
- that the several hundred projects funded under the Development Programme represent excellent value for money considering the level of community involvement, arts development and tourism potential. Such targeted seed funding enables volunteers to kick-start a community project which may become independently viable in future years;

- that we are satisfied with the controls used by Comhaltas to distribute project funds;
- that by maintaining separate accounting codes and a separate bank account, we believe Comhaltas have adopted a straightforward, appropriate system to isolate items funded by the Department and keep such items separate from Comhaltas' other activities;
- that the system in place for capturing, paying and reporting on Comhaltas' day-to-day Development Programme expenditure is adequate and, together with the involvement of Comhaltas external auditors, is sufficient to provide assurance to the Department that public funds have been appropriately accounted for;
- that Comhaltas is ready and willing to engage with the Departments in regard to future plans.

On the Clontarf Branch matter the Review upholds the Comhaltas position on all issues;

- that the branch should not have applied for the refund of V.A.T.;
- that Comhaltas, believing that this would be double funding, did report this development to the Department which confirmed that it would in fact be double funding as the Department had already paid this money to Comhaltas;
- that the cultural centre at Clontarf is the property of Comhaltas and vested in the Trustees General;
- that the centre is a Regional Resource Centre of Comhaltas servicing Dublin, Kildare, Wicklow and Carlow;
- that there was a considerable amount of correspondence and several meetings with the branch before final dissolution by the Ardchomhairle and ratified by Annual Congress;
- that Comhaltas would have been held liable for the loan being sought by the branch from the Bank;
- that Comhaltas was not liable for RCT tax as suggested by the branch;
- that the CLASAC Regional Resource Centre project has been effectively delivered and that the public funds allocated to the project have been applied appropriately;
- that in keeping with the terms of the of the Comhaltas constitution the branch had been offered a modus operandi for readmission to the organisation and would have a meaningful role in the Regional Resource Centre. The members of the former branch could make a significant contribution to the Development Programme.