



## **Appropriation Account 2014**

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### **Vote 28**

### **Foreign Affairs and Trade**

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## Introduction

As Accounting Officer for Vote 28, 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 2014 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €14.6 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.

### ***Foreign currency transactions***

Transactions arising in foreign currencies are translated into Euro at the market rate of exchange prevailing at the beginning of the month.

### ***Accruals, prepayments, commitments and stocks at diplomatic missions***

The accruals, prepayments and commitments figures do not include amounts in respect of the Department's diplomatic missions other than those relating to property rental. The value of stock held by missions at year end is also not included.

### ***Commitments***

Commitments include only those amounts for which the Department may be liable in the subsequent twelve months.

### ***Capital assets***

The value of land and buildings included in capital assets is based on a valuation conducted in 2005 except for

- land and buildings acquired since 2005 which are valued at cost
- three embassy premises that are included on the basis of a professional valuation conducted in 2011.

## 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
- 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.
- 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 the guidelines with the exception of nine contracts to the value of €3.23million which were listed in my annual return in respect of Circular 40/2002. The contracts were not tendered due to either the contract being awarded to a proprietary supplier or the €25,000 threshold being inadvertently exceeded. These contracts will be reviewed by my Department's procurement team in 2015.

***Fixed asset register***

The Department had planned to progress the development of the fixed asset register (FAR) during 2014. However, the project has been delayed due to the volume of other work commitments and the Department's contribution to the Department of Expenditure and Reform's Financial Management Shared Service (FMSS) Project. The FAR project will now be considered in conjunction with the proposed fixed asset register module of the FMSS system. It is intended to progress the FAR project in 2015.

***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.

**Niall Burgess**

Accounting Officer  
Department of Foreign Affairs and Trade

31 March 2015

## **Comptroller and Auditor General**

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

#### **Vote 28 Foreign Affairs and Trade**

I have audited the appropriation account for Vote 28 Foreign Affairs and Trade for the year ended 31 December 2014 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 28 Foreign Affairs and Trade for the year ended 31 December 2014.

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 Foreign Affairs and Trade. The appropriation account is in agreement with the books of account.

**Seamus McCarthy**  
Comptroller and Auditor General

4 September 2015

## Vote 28 Foreign Affairs and Trade

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Promote Ireland's economic and trade interests in Europe and internationally		48,159	45,890
B	Consular, passport and Irish abroad services		0	
	<i>Current year provision</i>	71,795	0	
	<i>Deferred surrender</i>	570	69,749	67,053
C	Reconciliation and cooperation on this island		17,532	22,055
D	International peace, security and human rights		74,798	63,627
<b>Gross expenditure</b>				
	<i>Current year provision</i>	212,284		
	<i>Deferred surrender</i>	570		
		<b>212,854</b>	<b>201,321</b>	<b>200,281</b>
	<i>Deduct</i>			
E	<b>Appropriations-in-aid</b>		<b>45,048</b>	<b>48,120</b>
<b>Net expenditure</b>				
	<i>Current year provision</i>	167,236		
	<i>Deferred surrender</i>	570		
		<b>167,806</b>	<b>153,201</b>	<b>152,283</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.

	2014	2013
	€	€
Surplus	14,604,579	21,959,819
Deferred surrender	—	(570,000)
Surplus to be surrendered	<u>14,604,579</u>	<u>21,389,819</u>

## Analysis of administration expenditure

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	71,787	75,239	76,064
ii	Travel and subsistence	6,630	5,146	4,993
iii	Training and development and incidental expenses	5,412	3,637	4,028
iv	Postal and telecommunications services	7,594	5,508	6,273
v	Office equipment and external IT services	19,093	18,566	17,856
vi	Office premises expenses	25,133	22,410	21,225
vii	Consultancy services and value for money and policy reviews	100	—	6
viii	Foreign representation and accommodation expenses	11,231	10,495	10,028
ix	<i>EU Presidency</i>	—	—	5,247
x	Chairmanship of the Organisation for Security and Co-operation in Europe	—	—	326
		146,980	141,001	146,046



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	2014		2013
	€000	€000	€000
Programme cost		60,320	54,235
Pay		75,239	76,064
Non pay		65,762	69,982
<b>Gross expenditure</b>		<b>201,321</b>	<b>200,281</b>
<i>Deduct</i>			
<b>Appropriations-in-aid</b>		<b>48,120</b>	<b>47,998</b>
<b>Net expenditure</b>		<b>153,201</b>	<b>152,283</b>
<b>Changes in capital assets</b>			
Purchases cash	(4,507)		
Disposals cash	829		
(Profit)/loss on disposal	(149)		
Depreciation	3,904		
		77	1,666
<b>Changes in net current assets</b>			
Net increase in closing accruals and prepayments	3,091		
Decrease in stock	(1,097)		
		1,994	3,059
<b>Direct expenditure</b>		<b>155,272</b>	<b>157,008</b>
<b>Expenditure borne elsewhere</b>			
Net allied services expenditure (note 1.1)		16,877	15,275
Notional rents		1,716	759
<b>Net programme cost</b>		<b>173,865</b>	<b>173,042</b>

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 28 borne elsewhere.

		2014	2013
		€000	€000
Vote 9 Office of the Revenue Commissioners	e	60	60
Vote 12 Superannuation and Retired Allowances	e	10,716	8,821
Vote 13 Office of Public Works	e	5,578	5,749
Vote 20 Garda Síochána	e	91	179
Central Fund – Ministerial pensions	e	432	466
		<b>16,877</b>	<b>15,275</b>

“e” indicates that the number is an estimate value or an apportioned cost.

**2 Balance Sheet as at 31 December 2014**

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	<b>165,998</b>	<b>166,075</b>
<b>Current assets</b>			
Stocks	2.3	3,751	2,654
Prepayments		11,904	14,940
Other debit balances	2.4	6,076	5,424
<b>Total current assets</b>		<b>21,731</b>	<b>23,018</b>
<b>Less current liabilities</b>			
Bank and cash	2.5	4,300	3,756
Accrued expenses		1,425	1,370
Other credit balances	2.6	115	672
Net liability to the Exchequer	2.7	1,556	825
Cultural relations with other countries (grant-in-aid)	7.1	105	171
<b>Total current liabilities</b>		<b>7,501</b>	<b>6,794</b>
<b>Net current assets</b>		<b>14,230</b>	<b>16,224</b>
<b>Net assets</b>		<b>180,228</b>	<b>182,299</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>180,228</b>	<b>182,299</b>

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		182,299	187,024
Disbursements from the Vote			
Estimate provision	Account	167,806	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(14,605)	
Net vote		153,201	152,283
Expenditure (cash) borne elsewhere	1	16,877	15,275
Non cash expenditure – notional rent	1	1,716	759
Net programme cost	1	(173,865)	(173,042)
<b>Balance at 31 December</b>		<b>180,228</b>	<b>182,299</b>

**2.2 Capital Assets**

	Land and buildings €000	Motor vehicles €000	Furniture and fittings €000	Office equipment €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2014	157,218	3,004	48,611	78,232	287,065
Additions	—	403	107	3,997	4,507
Disposals	(674)	(380)	(3)	—	(1,057)
Cost or valuation at 31 December 2014	156,544	3,027	48,715	82,229	290,515
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2014	—	2,623	43,788	74,579	120,990
Depreciation for the year	—	209	1,756	1,939	3,904
Depreciation on disposals	—	(375)	(2)	—	( 377)
Cumulative depreciation at 31 December 2014	—	2,457	45,542	76,518	124,517
<b>Net assets at 31 December 2014</b>	<b>156,544</b>	<b>570</b>	<b>3,173</b>	<b>5,711</b>	<b>165,998</b>
<b>Net assets at 31 December 2013</b>	<b>157,218</b>	<b>381</b>	<b>4,823</b>	<b>3,653</b>	<b>166,075</b>

**2.3 Stocks**

	2014 €000	2013 €000
at 31 December		
Passport booklets	2,429	2,397
Passport cards	1,097	—
Protocol stocks	94	108
Stationery	45	48
Prepaid postage	2	7
IT consumables	84	94
	<u>3,751</u>	<u>2,654</u>

**2.4 Other Debit Balances**

	2014 €000	2013 €000
at 31 December		
Departmental and agency accounts	3,860	2,641
Imprest and personal suspense accounts	966	1,005
Foreign salary advance accounts	269	128
Miscellaneous	981	1,650
	<u>6,076</u>	<u>5,424</u>

<b>2.5 Bank and Cash</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Mission and headquarter accounts	9,743	10,740
PMG balances and cash	(14,043)	(14,491)
Orders outstanding	—	(5)
	<u>(4,300)</u>	<u>(3,756)</u>

<b>2.6 Other Credit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	—	—
Pay Related Social Insurance	(1)	—
Pension contributions	24	13
Value Added Tax	22	337
Professional Services Withholding Tax	32	34
	<u>77</u>	<u>384</u>
Miscellaneous	38	288
	<u>115</u>	<u>672</u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	14,605	21,390
Deferred surrender	—	570
Exchequer grant undrawn	(13,049)	(21,135)
Net liability to the Exchequer	<u>1,556</u>	<u>825</u>

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

Debit balances: suspense	6,076	5,424
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**Creditors**

Bank and cash	(4,300)	(3,756)
Due to State	(77)	(384)
Credit balances: suspense	(38)	(288)
Credit balances: grant-in-aid accounts	(105)	(171)
	<u>(4,520)</u>	<u>(4,599)</u>
	<u>1,556</u>	<u>825</u>

**2.8 Commitments**

The commitments figures stated below are the total legally enforceable amounts payable in 2015 and relate to property rental payments abroad and other administrative commitments.

at 31 December	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>

The amount is analysed as follows

(i) Passport Office and other administrative costs	8,723	1,345
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(ii) Property rental payment abroad

The amount for rental property payments is analysed by expiry of lease as follows:

Within one year	2,561	2,195
Between two and five years	5,940	6,138
Five years and over	3,007	3,881
	<b>11,508</b>	<b>12,214</b>

<b>Total commitments</b>	<b>20,231</b>	<b>13,559</b>
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Property rental commitments made under the terms of the property lease agreements are offset by prepayments. Prepaid rents amounted to €1.86 million (2013: €2.15 million).

**3 Programme Expenditure by Subhead**

		<b>2014</b>		<b>2013</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>A</b>	<b>Promote Ireland's economic and trade interests in Europe and internationally</b>			
A.1	Administration - pay	20,938	21,945	22,381
A.2	Administration - non pay	22,973	20,091	26,913
A.3	Information services	502	286	296
A.4	Cultural relations with other countries (grant-in-aid)	846	846	846
A.5	Atlantic Corridor project	175	175	175
A.6	Trade promotion funds	400	307	276
A.7	Contributions to international organisations	2,325	2,240	2,023
		<b>48,159</b>	<b>45,890</b>	<b>52,910</b>

**Explanation of significant variations**

Overall, the gross expenditure in relation to Programme A was €2.27 million lower than provided. This was mainly due to the following:

<b>Description</b>	<b>Less/(more) than provided €000</b>	<b>Explanation</b>
Administration – pay	(1,007)	The estimate for pay expenditure was reduced in 2014 resulting in an overspend of €1 million in the proportion allocated to this programme.  Funds were required to be vired from other sub-heads where savings were made to cover this short fall.
Administration – non pay	2,882	Cost savings were achieved over a range of areas including office premises costs and lease rental agreements.
Information services	216	Programme related expenditure was broadly in line with expected costs with some minor savings

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Consular, passport and Irish abroad services</b>			
B.1	Administration – pay		28,969	30,362
B.2	Administration – non pay			30,788
	<i>Current year provision</i>	31,124		
	<i>Deferred surrender</i>	570	31,694	27,220
B.3	Repatriation and maintenance of distressed Irish persons abroad		79	14
B.4	Support for Irish emigrant services		11,623	12,153
			72,365	69,749
				67,053

**Explanation of significant variations**

Overall, the gross expenditure in relation to Programme B was €2.62 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration – pay	(1,393)	The estimate for pay expenditure was reduced in 2014 resulting in an overspend of €1.4 million in the proportion allocated to this programme.  Funds were required to be vired from other sub-heads where savings were made to cover this short fall.
Administration – non pay	4,474	Cost savings were achieved over a range of areas including office premises costs and lease rental agreements.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Reconciliation and cooperation on this island</b>			
C.1	Administration – pay	7,161	7,505	7,508
C.2	Administration – non pay	7,476	6,539	6,064
C.3	North-South and Anglo-Irish co-operation	2,745	2,861	2,698
C.4	International Fund for Ireland	150	5,150	150
		17,532	22,055	16,420

**Explanation of significant variations**

Overall, the gross expenditure in relation to Programme C was €4.52 million higher than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration – pay	(344)	The estimate for pay expenditure was reduced in 2014 resulting in an overspend of €0.3 million in the proportion allocated to this programme.  Funds were required to be vired from other sub-heads where savings were made to cover this short fall.
Administration – non pay	937	Cost savings were achieved over a range of areas including office premises costs and lease rental agreements.
International Fund for Ireland	(5,000)	Resulting from the positive outcome of the Stormont agreement in 2014 and in the context of the negotiation of the Agreement, a contribution of €5 million was made to the International Fund for Ireland for the community development work undertaken in Northern Ireland and the border counties.



		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>International peace, security and human rights</b>			
D.1	Administration – pay	14,719	15,427	15,386
D.2	Administration – non pay	13,620	11,912	11,614
D.3	Contributions to international organisations	46,041	35,889	36,482
D.4	Actions consequent on Title V of the Treaty on European Union	418	399	416
		<u>74,798</u>	<u>63,627</u>	<u>63,898</u>

**Explanation of significant variations**

Overall, the gross expenditure in relation to Programme D was €11.17 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration – pay	(708)	<p>The estimate for pay expenditure was reduced in 2014 resulting in an overspend of €0.7 million in the proportion allocated to this programme.</p> <p>Funds were required to be vired from other sub-heads where savings were made to cover this short fall.</p>
Administration – non pay	1,708	<p>Cost savings were achieved over a range of areas including capital, office premises costs and lease rental agreements.</p>
Contributions to international organisations	10,152	<p>In 2014, spending on UN peacekeeping was under budget as a number of invoices, expected in 2014, were not received until 2015.</p> <p>This was due to procedural reasons within the United Nations relating to the agreement of peacekeeping mandates and other matters.</p>

## 4 Receipts

### 4.1 Appropriations-in-aid

	2014		2013
	Estimated	Realised	Realised
	€000	€000	€000
1. Passport, visa and other consular services	40,020	44,001	43,278
2. Repayment of repatriation and maintenance advances	30	3	1
3. VAT refunds to diplomatic missions	750	723	936
4. Miscellaneous	500	286	374
5. Receipts from pension-related deduction on public service remuneration	3,748	3,107	3,409
<b>Total</b>	<b>45,048</b>	<b>48,120</b>	<b>47,998</b>

### Explanation of significant variations

Overall, the appropriation-in-aid income was €3.07 million more than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Passport, visa and other consular services	(3,981)	<p>Passport application income was ahead by €3.3 million. As passport processing is a demand led service, it is difficult to project with certainty the level of applications or application mix that will be received in any given year.</p> <p>Visa fees were ahead of forecast by €0.6 million due to increased demand.</p>
Receipts from pension-related deduction on public service remuneration	641	Pension related deductions are behind due to lower levels of salary arising from the Haddington Road Agreement.

### 4.2 Extra receipts payable to the Exchequer

	2014	2013
	€000	€000
Balance at 1 January	—	—
Receipts from sale of State property	758	—
Transferred to the Exchequer	(758)	—
Balance at 31 December	—	—

## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)	1,187	1,218
	2014	2013
	€000	€000
Pay	69,034	69,076
Higher, special or additional duties allowance	144	229
Other allowances	179	214
Overtime	761	853
Employer's PRSI	3,073	3,097
Foreign social security/health insurance (missions)	2,048	2,595
<b>Total Pay</b>	<b>75,239</b>	<b>76,064</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	40	4	16,502	16,585
Other allowances	75	—	8,052	8,053
Overtime	325	15	31,614	36,200

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

Payments totalling €41,007 (2013: €24,539) were paid to 4 (2013: 3) retired civil servants whose services were employed on specialised tasks.

Severance payments amounting to €127,685 (2013: €114,101) were paid to 16 (2013: 17) locally employed staff at embassies abroad.

Severance payments amounting to €417,787 (2013: €20,426) were paid to 7 (2013: 2) former Ministerial staff.

### 5.3 Duty Officer 'Loss of Earnings' Claim

Following the end of the Duty Officer service in the Passport Offices in Dublin and Cork, a claim for 'loss of earnings' was awarded to 28 staff. This claim was approved by the Department of Public Expenditure and Reform and the total amount paid in 2014 was €119,593.

### 5.4 Special Payment

Following a review in October 2014, the Department made an unprompted disclosure and payment of €33,570 including interest to the Revenue Commissioners. The payment is in respect of an underpayment of PAYE PRSI and USC for the years 2012 and 2013 and related to the taxation of certain pay and benefits paid to staff during the period.

## 6 Miscellaneous Items

### 6.1 Legal and Compensation Costs

Payments were made in relation to legal costs and fees incurred on a wide range of matters arising at headquarters and at missions abroad. The total number of cases and payments are as follows :

	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Legal fees	107	132
Compensation costs	80	5
	<b>187</b>	<b>137</b>

### Compensation cases

	<b>2014</b>	<b>2013</b>
Number of cases	4	1

## 7 Miscellaneous Accounts

### 7.1 Cultural Relations with Other Countries (Grant-in-Aid)

Account of receipts and payments during year ended 31 December

	2014 €000	2013 €000
Balance on 1 January	171	231
Grant-in-aid (subhead A.4)	846	846
	<hr/> 1,017	<hr/> 1,077
Expenditure	(912)	(906)
Balance at 31 December	<hr/> 105	<hr/> 171

### 7.2 Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)

	2014 €000	2013 €000
Balance on 1 January	—	90
Grant-in-aid	—	—
	<hr/> —	<hr/> 90
Repaid to the Exchequer <sup>a</sup>	—	(90)
Balance at 31 December	<hr/> —	<hr/> —

<sup>a</sup> In 2009, the programme 'Contributions to bodies in Ireland for the furtherance of international relations' came to an end and there was a surplus balance in the programme which could not be utilised within the Department. This was because responsibility for the remainder of the programme transferred to the Department of the Taoiseach. In 2013, following consultation with the Department of Public Expenditure and Reform, these monies were repaid to the Exchequer.