

Appropriation Account 2017

Vote 28

Foreign Affairs and Trade

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 2017 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 and contributions to International Organisations.

The expenditure outturn is compared with the sum granted by Dáil Éireann under the Appropriation Act 2017, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €24.5 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 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 each 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 those amounts for which the Department may be legally liable in 2018 and subsequent years under binding enforceable contracts.

Capital assets

The carrying value of land and buildings included in capital assets are based on valuations conducted in 2005 as adjusted by:

- improvements to land and buildings since 2005 which are reflected at cost
- land and buildings acquired since 2005 which are also reflected at cost
- three mission properties that are included on the basis of valuations 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
- 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.
- 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 procurement guidelines. The Department is compliant with these guidelines with the exception of 16 contracts to the value of €3,075,205. These contracts were extended beyond the original contract date without a new competitive process. A further 14 contracts with a value of €3,135,701 were entered into without a competitive process taking place. The contracts were not tendered as 5 related to provision of proprietary ICT services (€2,699,166) and 9 related to situations where there was a single suitable supplier available (€436,534). These contracts will be reviewed by my Department's procurement team during 2018.

Capital Assets

In 2005, the Department valued the State owned properties it held and incorporated these valuations in Vote 28 appropriation account at that time. Only one of the 2005 property valuations can currently be located. Arising from a recent review of properties held by the Department, a number of issues were identified that require adjustments to be made to Vote 27 and Vote 28 appropriation accounts.

Four properties recorded in Vote 28 appropriation account should have been recorded under Vote 27 appropriation account as these properties are located in missions operated by Vote 27. An adjustment of €2.9 million reflecting the net book value of these properties was made to these accounts and in the Vote 27 2017 appropriation account.

The value of one of the properties which should have been recorded in Vote 27 (see paragraph above) had been overstated by €1.3 million in Vote 28 appropriation account since 2005. A further three properties were recorded in Vote 27 appropriation account and also incorrectly recorded in Vote 28 appropriation account at a value of €4.4 million. An adjustment of €5.7 million was made to these accounts to correct these accounting errors.

All necessary adjustments have been reflected in these accounts, as set out in Note 2.2.

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. A formal process is in place to follow up on the implementation of recommendations from the reports of the internal audit function.

Shared Services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Service Office (NSSO) for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department.

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 by the Management Board at least four times a year. These reviews inform planning and allocation of resources to ensure risks are managed to an acceptable residual 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 of Internal Controls

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, in a timely way. I confirm that key risks and related controls have been identified and processes are 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 2017 that resulted in, or may result in, a material loss.

Niall Burgess

Accounting Officer

Department of Foreign Affairs and Trade

18 September 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 28 Foreign Affairs and Trade

Opinion on the appropriation account

I have audited the appropriation account for Vote 28 Foreign Affairs and Trade for the year ended 31 December 2017 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 28 Foreign Affairs and Trade for the year ended 31 December 2017
- 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 Foreign Affairs and Trade and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

Non compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2017.

Seamus McCarthy
Comptroller and Auditor General

21 September 2018

Vote 28 Foreign Affairs and Trade

Appropriation Account 2017

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	To serve our people at home and abroad and to promote reconciliation and co-operation ("Our People")	79,044	70,568	65,359
B	Protect and advance our values and interests in Europe ("Our Place in Europe")	23,279	22,657	19,483
C	Work for a more just, secure and sustainable world ("Our Values")	55,779	48,862	60,385
D	Promote our economic interests internationally ("Our Prosperity")	31,211	30,934	28,088
E	Strengthen our capacity to deliver our goals ("Our Influence")	39,260	49,237	42,109
Gross expenditure		228,573	222,258	215,424
<i>Deduct</i>				
F	Appropriations-in-aid	45,046	63,222	56,903
Net expenditure		183,527	159,036	158,521

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2017	2016
	€	€
Surplus to be surrendered	24,490,495	8,713,785

Niall Burgess

Accounting Officer

Department of Foreign Affairs and Trade

18 September 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

	2017	2016
	€000	€000
Programme cost	55,513	62,460
Pay	85,834	78,959
Non pay	80,911	74,005
Gross expenditure	222,258	215,424
<i>Deduct</i>		
Appropriations-in-aid	63,222	56,903
Net expenditure	159,036	158,521
Changes in capital assets		
Purchases cash	(9,298)	
Disposal cash	19	
Loss on disposal	(9)	
Depreciation	3,930	
	(5,358)	(1,591)
Changes in net current assets		
Increase in closing accruals	596	
Increase in stock	(1,038)	
	(442)	(9,204)
Direct expenditure	153,236	147,726
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,671	21,595
Notional rents	2,422	2,422
Net programme cost	176,329	171,743

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.

	2017	2016
	€000	€000
Vote 1 President's Establishment	(667)	(241)
Vote 9 Office of the Revenue Commissioners e	60	60
Vote 12 Superannuation and Retired Allowances e	15,400	12,642
Vote 13 Office of Public Works e	5,299	8,680
Vote 18 National Shared Services Office e	179	78
Vote 20 Garda Síochána e	15	—
Central Fund – Ministerial pensions e	385	376
	20,671	21,595

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

Note 2 Statement of Financial Position as at 31 December 2017

	Note	2017	2016
		€000	€000
Capital assets	2.2	163,491	166,861
Current assets			
Stocks	2.4	7,894	7,362
Prepayments		11,544	11,038
Other debit balances	2.5	5,303	4,656
Bank and cash	2.3	3,486	1,486
Total current assets		28,227	24,542
Less current liabilities			
Accrued expenses		1,270	674
Other credit balances	2.6	3,988	2,748
Net Exchequer funding due	2.7	4,801	3,348
Cultural relations with other countries (grant)	6.2	—	46
Total current liabilities		10,059	6,816
Net current assets		18,168	17,726
Net assets		181,659	184,587
Represented by:			
State funding account	2.1	181,659	184,587

2.1 State funding account

	Note	2017	2016
		€000	€000
Balance at 1 January		184,587	173,792
Disbursements from the Vote			
Estimate provision	Account	183,527	
Surplus to be surrendered	Account	(24,490)	
Net vote		159,037	158,521
Expenditure (cash) borne elsewhere	1	20,671	21,595
Non cash expenditure – notional rent	1	2,422	2,422
Net assets transferred to Vote 27	2.2	(2,982)	—
Net assets adjusted	2.2	(5,747)	—
Net programme cost	1	(176,329)	(171,743)
Balance at 31 December		181,659	184,587

2.2 Capital assets

	Land and buildings €000	Motor Vehicles €000	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets					
Cost or valuation at 1 Jan 2017	156,544	3,242	48,872	72,011	280,669
Additions	7,740	196	97	1,265	9,298
Disposals	—	(189)	(1,169)	(22)	(1,380)
Assets transferred to Vote 27 ¹	(2,927)	(304)	(12)	(13)	(3,256)
Asset adjustments ²	(5,747)	(251)	(144)	—	(6,142)
Cost or valuation at 31 December 2017	155,610	2,694	47,644	73,241	279,189
Accumulated depreciation					
Opening balance at 1 Jan 2017	—	2,350	47,394	64,064	113,808
Depreciation for the year	—	354	571	3,005	3,930
Depreciation on disposals	—	(189)	(1,169)	(22)	(1,380)
Depreciation on assets transferred to Vote 27 ¹	—	(253)	(8)	(13)	(274)
Depreciation on adjusted assets ²	—	(251)	(135)	—	(386)
Cumulative depreciation at 31 December 2017	—	2,011	46,653	67,034	115,698
Net assets at 31 December 2017	155,610	683	991	6,207	163,491
Net assets at 31 December 2016	156,544	892	1,478	7,947	166,861

¹ Property assets with a cost of €2.927 million and a net book value of €2.927 million and other assets with a cost of €0.329 million and a net book value of €0.055 million were transferred to Vote 27 International Co-operation.

² The adjustment to property assets of €5.7 million includes the removal of three properties, with a net book value of €4.4 million, from the Vote 28 accounting records as these have already been accounted for in the Vote 27 appropriation account and the correction of an asset value which had been overstated by €1.3 million. These property assets are now reflected in the Vote 27 accounts based on the 2005 valuations.

2.3 Banks and cash

at 31 December	2017 €000	2016 €000
Mission and headquarters accounts	7,628	9,801
PMG balances and cash	(4,142)	(8,315)
	3,486	1,486

2.4 Stocks

at 31 December	2017	2016
	€000	€000
Passport books and cards	7,709	6,758
Protocol stocks	67	74
Stationery	52	472
Prepaid postage	3	8
IT consumables	63	50
	7,894	7,362

2.5 Other debit balances

at 31 December	2017	2016
	€000	€000
Departmental and agency accounts	3,414	2,860
Imprest and personal suspense accounts	1,060	1,125
Salary advance accounts	77	159
Sundry	752	512
	5,303	4,656

Sundry debtors include payroll control accounts €0.629 million; honorary consul debtors €0.113 million; and other balances €0.01 million.

2.6 Other credit balances

at 31 December	2017	2016
	€000	€000
Amounts due to the State		
Income Tax	1,187	1,378
Pay Related Social Insurance	1,000	647
Value Added Tax	55	36
Professional Services Withholding Tax	59	47
	2,301	2,108
Sundry	1,687	640
	3,988	2,748

Sundry creditors include other Government departments €0.986 million; pending accounts of €0.425 million; payroll control accounts €0.117 million and third party creditors of €0.159 million.

2.7 Net Exchequer funding due

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	24,490	8,713
Exchequer grant undrawn	(19,689)	(5,365)
Net Exchequer funding due	4,801	3,348
Represented by:		
Debtors		
Debit balances: suspense	5,303	4,656
Bank and cash	3,486	1,486
Creditors		
Due to State	(2,301)	(2,108)
Credit balances: suspense	(1,687)	(640)
Credit balances: grant accounts	—	(46)
	(3,988)	(2,794)
	4,801	3,348

2.8 Commitments

Commitments include those amounts for which the Department may be legally liable in 2018 and subsequent years under binding enforceable contracts and relate to property rental payments abroad, printing of passport booklets and other administrative commitments.

at 31 December	2017	2016
	€000	€000
The amount is analysed as follows		
Passport Service and other administrative costs	1,590	3,180
Property rental payment abroad		
Within one year	1,447	4,841
Between two and five years	8,840	5,888
Five years and over	3,267	2,355
Total commitments	15,144	16,264

Property rental commitments made under the terms of the property lease agreements are offset by prepayments. Prepaid rents amounted to €1.795 million (2016: €1.394 million).

Note 3 Vote Expenditure by Subhead

Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	83,995	85,834	78,959
ii	Travel and subsistence	5,144	5,988	5,255
iii	Training and development and incidental expenses	4,023	5,792	3,993
iv	Postal and telecommunications services	5,786	5,796	5,899
v	Office equipment and external IT services	28,653	20,833	24,140
vi	Office premises expenses	27,319	32,514	23,310
vii	Consultancy services and value for money and policy reviews	100	3	2
viii	Promotional support and accommodation	7,897	9,985	11,406
		162,917	166,745	152,964

Significant variations

i Salaries, wages and allowances

Estimate provision: €84 million, outturn: €85.8 million

The additional €1.8 million on expenditure on salaries, wages and allowances was mainly due to the allocation of additional staffing for Brexit negotiations and to reinforce key EU missions and headquarters units. In addition due to the increase in passport applications additional temporary staff were allocated to the Passport Service.

ii Travel and subsistence

Estimate provision: €5.1 million, outturn: €6.0 million

The additional €0.9 million on expenditure was due to a significant increase in travel by departmental staff and ministers arising out of the Brexit negotiations, and increased worldwide engagements.

iii Training and development and incidental expenses

Estimate provision: €4 million, outturn: €5.8 million

The additional €1.8 million on expenditure was mainly due to foreign exchange translation losses of €1 million during the year. Additional expenditure was also incurred on advertising, professional fees and state/official entertainment due to a higher level of Presidential and State visits.

v *Office equipment and external IT services*

Estimate provision: €28.6 million, outturn: €20.8 million

The underspend of €7.8 million was due to timing delays in the development and roll out of new ICT systems within the Department. In particular, the passport reform programme was delayed due to a longer and more complex procurement process than originally anticipated.

vi *Office premises expenses*

Estimate provision: €27.3 million, outturn: €32.5 million

The additional €5.2 million capital expenditure mainly arose due to the purchase by the State of a site in Tokyo from the Government of Japan for €7.7 million for the development of a new embassy/Ireland House building. The purchase price was partly offset by underspends elsewhere on capital and refurbishment projects.

viii *Promotional support and accommodation*

Estimate provision: €7.9 million, outturn: €10 million

The additional €2.1 million expenditure was due to increased costs associated with overseas postings including reimbursement of rental accommodation costs, school fees and medical expenses for Departmental staff, including secondees from other departments, posted abroad.

Programme A Our people

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration - pay	22,767	23,266	21,319
A.2	Administration - non pay	38,554	31,704	29,316
A.3	Fulbright Commission	254	254	846
A.4	Emergency consular assistance	79	17	15
A.5	Support for Irish emigrant services	11,595	12,039	10,606
A.6	North-South and Anglo-Irish Co-Operation	2,745	2,719	3,257
A.7	International Fund for Ireland	2,650	150	—
A.8	Diaspora affairs	400	419	—
		79,044	70,568	65,359

Significant variations

Overall, the expenditure in relation to Programme A was €3.5 million lower than provided. €6.4 million of this related to administration expenditure and has already been explained and the balance of the variance of €2.1 million was mainly due to the following:

A.7 International Fund for Ireland

Estimate provision: €2.6 million, outturn: €0.15 million

The underspend of €2.5 million was due to the operating environment of the IFI not requiring the disbursement of the grant for programme expenditure for 2017.

Programme B Our place in Europe

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration - pay	17,242	17,620	14,213
B.2	Administration - non pay	5,294	4,309	4,887
B.3	Actions consequent on Title V of the Treaty of European Union	418	416	383
B.4	EU engagement	325	312	—
		23,279	22,657	19,483

Programme C Our values

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	11,181	11,426	11,054
C.2	Administration – non pay	4,811	4,847	5,587
C.3	Contributions to international organisations	39,787	32,589	43,744
		55,779	48,862	60,385

Significant variations

Overall, the expenditure in relation to Programme C was €6.9 million lower than provided. €0.3million of this related to an increase in administration expenditure and has already been explained above and the balance of the variance was due to the following:

C.3 Contributions to international organisations

Estimate provision: €39.8 million, outturn: €32.6 million

The shortfall in expenditure of €7.2 million relative to the estimate provision was due to Ireland's contribution to the UN being lower than anticipated. Ireland's UN contributions are difficult to estimate accurately at budget setting time.

Programme D Our prosperity

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	16,773	17,140	16,581
D.2	Administration – non pay	7,537	7,557	8,379
D.3	Promoting Ireland	3,700	3,298	345
D.4	Contributions to national and international organisations	3,201	2,939	2,783
		31,211	30,934	28,088

Significant variations

Overall, the expenditure in relation to Programme D was €0.3 million lower than originally provided. An increase of €0.4 million in administration expenditure has already been explained. The significant variances on programme expenditure were due to the following:

D.3 Promoting Ireland

Estimate provision: €3.7 million, outturn: €3.3 million

The underspend of €0.4 million relative to the estimate provision was due to lower than anticipated expenditure on promotional events across the mission network.

D.4 Contributions to national and international organisations

Estimate provision: €3.2 million, outturn: €2.9 million

The underspend in expenditure of €0.3 million relative to the estimate provision was due to lower than anticipated contributions to the Organisation for Economic Co-operation and Development, the estimate for which was provided before decisions were taken on the 2017 budget of the organisation.

Programme E Our influence

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration - pay	16,032	16,382	15,792
E.2	Administration - non pay	22,726	32,494	25,836
E.3	Information services	502	361	481
		39,260	49,237	42,109

Significant variations

Overall, the expenditure in relation to Programme E was €10 million higher than originally provided which related to increased administration expenditure including the purchase of land in Tokyo.

E.3 Information services

Estimate provision: €0.5 million, outturn: €0.4 million

The underspend of €141,000 relative to the estimate provision was due to some planned activities not going ahead due to competing business priorities.

Note 4 Receipts

4.1 Appropriations-in-aid

		2017		2016
		Estimated	Realised	Realised
		€000	€000	€000
1	Passport, visa and other consular services	41,020	59,858	53,370
2	Repayment of repatriation and maintenance advances	30	14	2
3	VAT refunds to diplomatic missions	750	842	909
4	Miscellaneous	500	214	271
5	Receipts from pension-related deduction on public service remuneration	2,746	2,294	2,351
Total		45,046	63,222	56,903

Significant variations

Overall, appropriations-in-aid were €18.2 million more than the estimate.

Explanations for variances are set out below:

1 Passport, visa and other consular services

Estimate provision: €41 million, outturn: €59.9 million

Income was ahead by €18.9 million due a significant increase in the volume of passport applications. As the Passport Service is a demand-led service it is difficult to project with certainty the level of applications that will be received in any given year.

4 Miscellaneous

Estimate provision: €0.5 million, outturn: €0.2 million

The shortfall was due to an overestimation of receipts in this area - combination of one-off and intermittent receipts that are hard to predict.

5 Receipts from pension-related deduction on public service remuneration

Estimate provision €2.7 million: outturn: €2.3 million

The shortfall of €0.4 million arose as receipts were less than anticipated due to the increased pension related deduction exemption threshold introduced from 2017.

Note 5 Employee Numbers and Pay

5.1 Employee numbers

	2017	2016
Number of staff at year end (full time equivalents)	1,403	1,287

5.2 Pay

	2017	2016
	€000	€000
Pay	77,804	71,504
Higher, special or additional duties allowance	154	183
Other allowances	172	174
Overtime	881	866
Employer's PRSI	3,936	3,465
Foreign social security/health insurance (missions)	2,887	2,767
Total Pay	85,834	78,959

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2017 €	Highest individual payment 2016 €
Higher, special or additional duties	55	3	31,642	19,828
Other allowances	158	7	15,195	9,044
Overtime	342	20	26,492	30,345
Extra remuneration in more than one category	112	35	31,917	35,913

5.4 Other remuneration arrangements

Payments totalling €26,292 (2016: €35,789) were paid to 11 (2016: 9) retired civil servants whose services were retained on specialised tasks.

Severance payments amounting to €50,668 (2016: €26,143) were paid to 2 (2016: 1) locally employed staff at embassies abroad.

Severance payments amounting to €45,436 (2016: €125,223) were paid to 4 (2016: 6) former Ministerial staff.

5.5 Payroll overpayments

Overpayments recorded by the NSSO at the year-end were €168,077 in respect of 127 individuals (2016: €125,402; 80 individuals)

Collection of overpayments

Overpayments at the year-end comprise of the following:

- 28 individuals had outstanding overpayments with recovery plans in place at end of year
 - 99 individuals had overpayments with no recovery plan at end of year.
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Note 6 Miscellaneous

6.1 Compensation and legal costs

Legal costs paid during the year are categorised as follows:

					2017	2016
	Number of cases	Legal costs paid by the Department	Legal costs awarded	Compensation awarded	Total	Total
		€000	€000	€000	€000	€000
Claims by employees of the Department	6	—	—	89	89	—
Claims by members of the public	1	—	12	—	12	38
		—	12	89	101	38

6.2 Cultural relations with other countries (Grant)

	2017	2016
	€000	€000
Balance on 1 January	46	75
Grant (Subhead A.3)	254	846
	300	921
Expenditure	(300)	(875)
Balance at 31 December	—	46

6.3 Fraud and suspected fraud

As mentioned in the 2016 Appropriation Account the Department identified a case of suspected fraud/irregularities in one of its overseas missions. The Department initiated an investigation and have identified that expenditure amounting to €62,000 can't be fully substantiated. The Department's Audit Committee and the Comptroller and Auditor General have been briefed on this case. It is the Department's policy to make every reasonable effort to recover Exchequer funds where fraud or irregularities have occurred.

Appendix A Accounts of bodies and funds under the aegis of the Department of Foreign Affairs and Trade.

The following table lists bodies where the department has an obligation to lay their financial statements before the Oireachtas. It indicates, as at end March 2018, the period to which they were presented to the Oireachtas.

Body/ departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
The Ireland – United States Commission for Educational Exchange ("Fulbright Commission")	2016	27 Apr 2017	20 Jun 2017	15 Nov 2017

The Department provides an annual grant to the Ireland-United States Commission for Educational Exchange (known as the Fulbright Commission), which is financed jointly by the Irish and US Governments and supports study, research, teaching and other educational activities between Ireland and the United States. The Commission receives annual funding from the Department and further funding from other sources.

