



## **Appropriation Account 2012**

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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 2012 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 2012, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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
- the Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

***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.

***Fixed Asset Register***

The Department has been working on a project to update its capital asset register. It is anticipated that some fully depreciated assets which are obsolete will be written-off the register once the project is finalised.

***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.

**David Cooney**  
Accounting Officer  
Department of Foreign Affairs

25 March 2013

## **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 2012 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, 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 in his Department and for the regularity and propriety of all transactions in the appropriation accounts.

#### ***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 a report each year 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 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 2012.

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

**Vote Accounting**

Chapter 4 of my report on the accounts of the public services for 2012 deals with the management of voted expenditure by a number of departments and offices. This includes a section in relation to the management of Vote 26 Education and Skills.

**Seamus McCarthy**  
Comptroller and Auditor General

30 August 2013

## Vote 28 Foreign Affairs and Trade

### Appropriation Account 2012

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme Expenditure</b>				
A	Promote Ireland's economic and trade interests in Europe and internationally			
	<i>Current year provision</i>	60,171		
	<i>Deferred surrender</i>	370	60,541	50,639
B	Consular, passport and Irish abroad services		69,493	67,799
C	Reconciliation and cooperation on this island		18,019	16,519
D	International peace, security and human rights		78,148	73,184
<b>Gross expenditure</b>				
	<i>Current year provision</i>	225,831		
	<i>Deferred surrender</i>	370	<b>226,201</b>	<b>208,141</b>
<i>Deduct</i>				
E	<b>Appropriations-in-aid</b>		<b>44,048</b>	<b>47,734</b>
<b>Net expenditure</b>				
	<i>Current year provision</i>	181,783		
	<i>Deferred surrender</i>	370	<b>182,153</b>	<b>160,407</b>
			<b>160,407</b>	<b>164,752</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.

	2012	2011
	€	€
Surplus	21,745,763	7,754,196
Deferred surrender	400,000	370,000
Surplus to be surrendered	<b>21,345,763</b>	<b>7,384,196</b>

## Analysis of administration expenditure

		2012		2011
		Estimate provision		Outturn <sup>1</sup>
		€000	€000	€000
i	Salaries, wages and allowances	79,620	77,445	81,161
ii	Travel and subsistence	5,930	4,492	4,166
iii	Training and development and incidental expenses	4,488	3,944	3,725
iv	Postal and telecommunications services	7,208	6,275	6,547
v	Office equipment and external IT services	14,986	17,917	14,901
vi	Office premises expenses			
	<i>Current year provision</i>	25,716		
	<i>Deferred surrender</i>	370	26,086	22,002
vii	Consultancy services and value for money and policy reviews	100	8	28
viii	Foreign representation and accommodation expenses	10,305	10,490	10,846
ix	EU Presidency	8,850	2,418	—
x	Chairmanship of the Organisation for Security and Co-operation in Europe	6,000	3,174	418
		<u>163,573</u>	<u>148,037</u>	<u>143,794</u>

<sup>1</sup> Due to the revised format of the appropriation account as required under Circular 14/2012, the 2011 administration expenditure has been re-analysed in line with the new format for presentational and consistency purposes.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	60,104	65,338
Pay	77,445	81,161
Non pay	70,592	62,633
<b>Gross expenditure</b>	<b>208,141</b>	<b>209,132</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>47,734</b>	<b>44,380</b>
<b>Net expenditure</b>	<b>160,407</b>	<b>164,752</b>
<b>Changes in capital assets</b>		
Purchases cash	(1,215)	
Disposals cash	60	
Loss on disposal	2,229	
Depreciation	4,965	
Asset reclassification	85	
	6,124	4,451
<b>Changes in net current assets</b>		
Net decrease in closing accruals and prepayments	1,688	
Increase in stock	(132)	
	1,556	(31)
<b>Direct expenditure</b>	<b>168,087</b>	<b>169,172</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	16,112	18,574
Notional rents	755	760
<b>Net programme cost</b>	<b>184,954</b>	<b>188,506</b>

#### 1.1 Net Allied Services Expenditure

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

	2012	2011
	€000	€000
Vote 9 Office of the Revenue Commissioners	135	138
Vote 12 Superannuation and Retired Allowances	9,791	11,920
Vote 13 Office of Public Works	5,574	5,958
Vote 20 Garda Síochána	186	192
Central Fund – Ministerial pensions	426	366
	16,112	18,574



## 2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
<b>Capital assets</b>	2.3	167,741	173,865
<b>Current assets</b>			
Stocks	2.4	4,467	4,335
Prepayments		15,273	17,049
Net liability from the Exchequer	2.8	2,997	(4,839)
Other debit balances	2.5	14,566	12,419
<b>Total current assets</b>		<b>37,303</b>	<b>28,964</b>
<b>Less current liabilities</b>			
Bank and cash	2.6	13,906	4,594
Accrued expenses		457	545
Other credit balances	2.7	3,336	2,696
Contributions to bodies in Ireland for the furtherance of international relations (grants-in-aid)	7.2	90	90
Cultural relations with other countries (grant-in-aid)	7.3	231	200
<b>Total current liabilities</b>		<b>18,020</b>	<b>8,125</b>
<b>Net current assets</b>		<b>19,283</b>	<b>20,839</b>
<b>Net assets</b>		<b>187,024</b>	<b>194,704</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>187,024</b>	<b>194,704</b>

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		194,704	187,671
Funding drawn down	2.2	176,519	183,326
Non cash expenditure – notional rent	1	755	760
Fixed assets prior year adjustment		—	23
Revaluation		—	11,430
Net programme cost	1	(184,954)	(188,506)
<b>Balance at 31 December</b>		<b>187,024</b>	<b>194,704</b>

2.2 Funding drawn down	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	182,153	172,506
Deferred surrender		(400)	(370)
Surplus to be surrendered	Account	(21,346)	(7,384)
		160,407	164,752
Expenditure (cash) borne elsewhere	1	16,112	18,574
<b>Total funding drawn down</b>		<b>176,519</b>	<b>183,326</b>

**2.3 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 2012	159,592	3,173	48,398	75,238	286,401
Additions	—	161	136	918	1,215
Asset reclassification	(85)	—	—	—	(85)
Disposals	(2,289)	(270)	—	—	(2,559)
Cost or valuation at 31 December 2012	157,218	3,064	48,534	76,156	284,972
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2012	—	2,740	39,572	70,224	112,536
Depreciation for the year	—	275	2,302	2,388	4,965
Depreciation on disposals	—	(270)	—	—	(270)
Cumulative depreciation at 31 December 2012	—	2,745	41,874	72,612	117,231
<b>Net assets at 31 December 2012</b>	<b>157,218</b>	<b>319</b>	<b>6,660</b>	<b>3,544</b>	<b>167,741</b>
<b>Net assets at 31 December 2011</b>	<b>159,592</b>	<b>433</b>	<b>8,826</b>	<b>5,014</b>	<b>173,865</b>

**2.4 Stocks**

	2012 €000	2011 €000
at 31 December		
Passport booklets	4,216	4,038
Protocol stocks	129	146
Stationery	48	54
Prepaid postage	7	8
IT consumables	67	89
	4,467	4,335

**2.5 Other Debit Balances**

	2012 €000	2011 €000
at 31 December		
Mission and headquarter accounts	8,886	7,324
Departmental and agency accounts	2,956	2,344
Imprest and personal suspense accounts	980	944
Foreign salary advance accounts	169	149
Miscellaneous	1,575	1,658
	14,566	12,419

<b>2.6 Bank and Cash</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	(13,881)	(4,581)
Orders outstanding	(25)	(13)
	<u>(13,906)</u>	<u>(4,594)</u>

<b>2.7 Other Credit Balances</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	1,189	1,203
Pay Related Social Insurance	438	449
Pension contributions	638	298
Value Added Tax	426	521
Professional Services Withholding Tax	18	61
	<u>2,709</u>	<u>2,532</u>
Miscellaneous	627	164
	<u>3,336</u>	<u>2,696</u>

<b>2.8 Net Liability (from)/to the Exchequer</b>	<b>2012</b>	<b>2011</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	21,346	7,384
Deferred surrender	400	370
Exchequer grant undrawn	(24,743)	(2,915)
Net liability (from)/to the Exchequer	<u>(2,997)</u>	<u>4,839</u>

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

Debit balances: suspense	14,566	12,419
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**Creditors**

Bank and cash	(13,906)	(4,594)
Due to State	(2,709)	(2,532)
Credit balances: suspense	(627)	(164)
Credit balances: grant-in-aid accounts	(321)	(290)
	<u>(17,563)</u>	<u>(7,580)</u>
	<u>(2,997)</u>	<u>4,839</u>

## 2.9 Commitments

The commitments figures stated below, are the total legally enforceable amounts payable in 2013 and relate to property rental payments abroad, printing of passport booklets and other administrative commitments.

at 31 December	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>

The amount is analysed as follows

(i) Passport Office and other administrative costs	884	5,693
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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	1,113	1,138
Between two and five years	5,263	5,839
Five years and over	5,671	5,647
<b>Total commitments</b>	<b>12,931</b>	<b>18,317</b>

Property rental commitments exclude prepayments made under the terms of the property lease agreements. Prepaid rents amounted to €2.65m (2011: €2.87m).

### 3 Programme Expenditure by Subhead

	2012		2011
	Estimate provision		Outturn
	€000	€000	€000
<b>A Promote Ireland's economic and trade interests in Europe and internationally</b>			
A.1 Administration - pay		25,721	22,786
A.2 Administration - non pay			23,256
	<i>Current year provision</i>	28,219	
	<i>Deferred surrender</i>	370	
		28,589	22,350
A.3 Information services		502	241
A.4 Cultural relations with other countries (grant-in-aid)		846	846
A.5 Irish-American Economic Advisory Board		28	3
A.6 Atlantic Corridor project		175	175
A.7 Trade promotion funds		400	303
A.8 Contributions to international organisations		4,280	3,935
		<u>60,541</u>	<u>50,639</u>
			<u>48,256</u>

#### Explanation of significant variations

Overall, the gross expenditure in relation to the Programme was €9,902,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Information services	261	Provision of €241k was put in place to support the redevelopment of the DFAT website, which is also being funded through Vote 27 (International Cooperation). In 2012, the majority of the website development related to Irish Aid and as a consequence most costs to date have been borne by Vote 27. The Vote 28 funds in question were not required in 2012 but as the project evolves, will be needed in 2013.
Contributions to international organisations	345	These are mandatory annual payments to the OECD and the WTO. In the case of the WTO, the invoice is subject to exchange rate fluctuations. In the case of the OECD, the final amount of our annual contribution is not known until the middle of the year and the budgeted figure is a best estimate, based on the amounts paid for the previous year. The exact amount of expenditure can only be determined once these invoices are received.
EU Presidency	6,432	Allocations for 2012 were made when planning for the Irish EU Presidency were at an early stage. During 2012, opportunities were taken to reduce or avoid expenditure. In addition a thorough competitive procurement process yielded reduced spending in respect of a wide range of expenditure areas.

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>B Consular, passport and Irish abroad services</b>			
B.1 Administration – pay	32,570	31,345	33,509
B.2 Administration – non pay	25,249	24,858	23,792
B.3 Repatriation and maintenance of distressed Irish persons abroad	79	10	36
B.4 Support for Irish emigrant services	11,595	11,586	11,568
	<u>69,493</u>	<u>67,799</u>	<u>68,905</u>

#### Explanation of significant variations

An explanation is provided in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%. No outturn of the Programme met these criteria in 2012.

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>C Reconciliation and cooperation on this island</b>			
C.1 Administration – pay	8,027	7,648	8,195
C.2 Administration – non pay	7,097	6,024	5,767
C.3 North-South and Anglo-Irish co-operation	2,700	2,697	2,998
C.4 International Fund for Ireland	195	150	150
	<u>18,019</u>	<u>16,519</u>	<u>17,110</u>

#### Explanation of significant variations

An explanation is provided in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%. No outturn of the Programme met these criteria in 2012.

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>International peace, security and human rights</b>			
D.1	Administration – pay	16,652	15,666	16,200
D.2	Administration – non pay	19,668	17,360	13,997
D.3	Contributions to international organisations	41,410	39,931	44,438
D.4	Actions consequent on Title V of the Treaty on European Union	418	227	226
		<b>78,148</b>	<b>73,184</b>	<b>74,861</b>

#### Explanation of significant variations

Overall, the gross expenditure in relation to the Programme was €1,670,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Contributions to international organisations	1,479	In 2012 the programme was budgeted for €41m. However the outturn of €40m, includes an additional €9m over and above 2012 allocations paid to the UN regular/UNICC budget for 2013. While many UN payments are mandatory with a pre agreed %, UN peacekeeping is very much demand led with a three year budget cycle. The uncertainty surrounding exchange rates at the time of payments can also affect the programme variation.
Actions consequent on Title V of the Treaty on European Union	191	Expenditure under this subhead includes mandatory contributions under the Common Security Defence Policy and discretionary funding of activities in support of Ireland's Common Foreign Defence Policy objectives. Discretionary funding requirements are difficult to predict and the amounts required to address specific needs can fluctuate from year to year. In 2012, a lower outturn on such expenditure was achieved.
Chairmanship of the Organisation for security and co-operation in Europe	2,826	In 2012 Ireland held the Chairmanship of the OSCE for the first time. Original costs estimated were based on previous chairmanships, particularly modelled on the Finnish chairmanship of 2008. Throughout the year a huge effort was made to keep costs to a minimum, make savings where possible and avail of sponsorship opportunities, which led to significant savings, especially in relation to the OSCE ministerial, the largest ever ministerial held in Ireland.

## 4 Receipts

4.1 Appropriations-in-aid	2012		2011
	Estimated €000	Realised €000	Realised €000
1. Passport, visa and other consular services	38,770	43,011	39,166
2. Repayment of repatriation and maintenance advances	30	11	6
3. VAT refunds to diplomatic missions	1,000	837	907
4. Miscellaneous	500	330	506
5. Receipts from pension-related deduction on public service remuneration	3,748	3,545	3,795
<b>Total</b>	<b>44,048</b>	<b>47,734</b>	<b>44,380</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 provided €000	Explanation
Passport, visa and other consular services	4,241	In 2012 a record 631,947 passports were issued, this represents an increase of 5.4% on 2011. The highest increase (8%) related to children's passports.  The increase in passport fees was also due to the discontinuance of free passports for over 65s and other charges in April 2011.  Passport fees outturn was ahead of estimate for months Jan to Aug and again in October.
VAT refunds to diplomatic missions	163	It is difficult to predict the level of VAT refunds to diplomatic missions.
Miscellaneous	170	Miscellaneous income was not at the levels of previous years that were used as the basis of the 2012 provisions.
Receipts from pension-related deduction on public service remuneration	203	The estimate provision in 2012 for pension related deductions was based on 2011 levels but did not take into account the number of early retirements in 2012.

### 4.2 Extra receipts payable to the Exchequer

	2012 €000	2011 €000
Proceeds from sale of property	2,134	—



## 5 Employee Numbers and Pay

	2012	2011
<b>Number of staff at year end</b> (full time equivalents)	1,260	1,255
	<b>2012</b>	<b>2011</b>
	<b>€000</b>	<b>€000</b>
Pay	70,510	73,482
Higher, special or additional duties allowance	258	272
Other allowances	308	384
Overtime	986	1,534
Employer's PRSI	3,088	3,046
Foreign social security/health insurance (missions)	2,295	2,443
<b>Total Pay</b>	<b>77,445</b>	<b>81,161</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	54	9	20,613	14,894
Other Allowances	185	—	8,077	13,835
Overtime	357	26	35,732	40,760

Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

Payments totalling €154,192 (2011:€142,968) were paid to four (2011:four) retired civil servants whose services were employed on specialised tasks.

Severance payments amounting to €406,291 (2011: €89,080) were paid to 21 (2011: 10) locally employed staff at embassies abroad.

## 6 Miscellaneous

### 6.1 Legal and Compensation Costs

Payments totalling €50,303 (2011: €56,848) were made in relation to legal costs and fees incurred on a wide range of matters arising at headquarters and at missions abroad, including employment/industrial relations issues and personal injury claims. A total of €120,582 (2011: €168,937) was paid in settlement costs arising from six legal claims (2011: seven claims).

## 7 Miscellaneous Accounts

### 7.1 Repatriation Advances

#### Account of receipts and payments during year ended 31 December

	2012	2011
	€000	€000
Balance outstanding at 1 January	33	27
Add Advances/expenditure (subhead B.3)	10	36
	<u>43</u>	<u>63</u>
Less Amounts written off	—	(24)
Amounts recovered (appropriations-in-aid)	(11)	(6)
Balance outstanding at 31 December	<u>32</u>	<u>33</u>

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

	2012	2011
	€000	€000
Balance on 1 January	90	90
Grant-in-aid	—	100
	<u>90</u>	<u>190</u>
Expenditure	—	(100)
Balance at 31 December	<u>90</u>	<u>90</u>

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

#### Account of receipts and payments during year ended 31 December

	2012	2011
	€000	€000
Balance on 1 January	200	119
Grant-in-aid (subhead A.4)	846	846
	<u>1,046</u>	<u>965</u>
Expenditure	(815)	(765)
Balance at 31 December	<u>231</u>	<u>200</u>