

Appropriation Account 2022

Vote 27

International Co-operation

Introduction

As Accounting Officer for Vote 27, 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 2022 for certain official development assistance, including certain grants, and for contributions to certain international organisations involved in development assistance and for the salaries and expenses in connection therewith.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.556 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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2022, have been applied in the preparation of the account, with the exception of the following.

Capital assets

The carrying value of land and buildings included in capital assets is based on periodic valuations, with subsequent additions and improvements to land and buildings carried at cost.

The revaluation method used is the current market value based on local market conditions.

Depreciation

Depreciation is calculated on an annual basis for the purposes of this account.

Buildings are not depreciated.

Foreign exchange transactions

Transactions arising on foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At programme country mission level, transactions arising on foreign currencies are translated into euro at the market rate of exchange prevailing at the beginning of that month.

Grant refunds

Refunds of grants, which were funded out of the bilateral co-operation and humanitarian assistance fund, are returned to the fund on receipt.

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of HR shared service.

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

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.

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 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.

Procurement

I confirm that 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 has provided details of three non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract (in excess of €25,000), totalling €74,917 (exclusive of VAT). The contract which had previously been awarded under a competitive tender process was extended beyond the original contract date without a competitive process. (The contract has been included in the 40/2002 annual return referenced above.) A tender competition was conducted in 2022 and concluded in Q1 2023. This contract is now compliant.

Missions' tax compliance

It is the Department's policy to comply with local tax and social insurance obligations where missions are located. Compliance with the tax obligations of host countries are reviewed on an ongoing basis by both Finance and Human Resources Divisions, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's Internal Audit function include a review of compliance with local taxes in each mission's internal audit review. The Department also includes training on local tax rules as part of its training programme for staff in advance of overseas postings.

In addition, appropriately qualified accountants and internal auditors in the missions keep this compliance under review.

Significant financial risks

By its nature, development assistance carries inherent risks, which I acknowledge and seek to manage and mitigate. Robust controls are in place at head office, as outlined above, which are supplemented by additional controls in partner countries as set out below.

Enhancing internal control environment

In addition to the controls in place at head office, the following controls are operated in partner countries to mitigate the risks inherent in development assistance.

- Each embassy, in addition to the Ambassador, has a designated Head of Development with responsibility for the management of the aid programme.
- In addition to the Ambassador and Head of Development, the embassy management structure includes appropriately qualified and experienced development specialists and programme managers/advisers.
- There is a rigorous planning and approval process for each country programme, which includes the development of a mission strategy which covers Ireland's political, trade and development interests in each case. Mission strategies can be for up to five years, tailored to local circumstances. Each mission strategy is assessed at the outset through an independent external quality assurance (EQA) process prior to approval; is subject to a mid-term review process to review progress against goals and objectives; and is assessed via a final independent evaluation in advance of the next strategy cycle.
- Robust annual business planning processes are in place at all missions including identification and assessment of risks to business plan implementation and the controls in place to manage these risks. Business plans and risk registers are developed in consultation with head office, and are monitored and updated, as necessary, on a quarterly basis. Significant mission risks are reported upward to the Risk Management Committee and Management Board in line with the Department's Risk Management Policy.
- Each embassy has a locally-based finance function, led by an appropriately qualified head of finance, who reports both to the Ambassador and to the Finance Division at head office.
- A detailed financial procedures manual is in place which sets out the procedures to be followed in respect of all administration and grant-related transactions.
- Internal auditors are in place in each embassy, reporting directly to the Ambassador, and whose internal audit work is undertaken as part of the Department's overall internal audit strategy/work plan which is managed by the Department's independent Evaluation and Audit Unit. The Evaluation and Audit Unit oversees the work and ensures that it is undertaken in accordance with the internationally accepted Internal Audit Standards.

In addition, in respect of head office payments for overseas development assistance (including humanitarian, multilateral and civil society funding), robust business planning mechanisms are in place, including approval of the overall budget by the Interdepartmental Committee for Development Assistance, monitoring of expenditure by the Senior Management Group on a twice monthly basis, and robust pre and post disbursement grant management procedures.

Continued emphasis is placed on ensuring there is robust risk management system in operation across the aid programme, including controls to alert management to changes in the perceived risk profile of any aspect of the programme so that appropriate action can be taken at the earliest opportunity.

All grants are awarded using the standard approach to grant management, which should ensure consistency of approaches to grant management across the programme.

I am committed to ensuring that we continue to strengthen our systems of risk identification and management and to ongoing monitoring and audit to minimise the potential for the misuse of funds in the future.

Grant commitments

The Department is in the process of developing an electronic grant management system, which will seek to track all grant commitments and provide up to date information on the obligations of the Department in relation to such contractual commitments. In the absence of such a system, the detailed disclosure sought in the appropriation accounts of the movement on grant commitments could not be provided. However, an estimate of the obligations outstanding at 31 December 2022 has been provided in Note 2.7.

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 and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The Evaluation and Audit Unit also carries out periodic reviews of the Department's risk management system as part of its multi-annual internal audit.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

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, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put 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 2022 that require disclosure in the appropriation account.

Joe Hackett

Accounting Officer

International Co-operation

30 March 2023

Comptroller and Auditor General**Report for presentation to the Houses of the Oireachtas****Vote 27 International Co-operation****Opinion on the appropriation account**

I have audited the appropriation account for Vote 27 International Co-operation for the year ended 31 December 2022 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 27 International Co-operation for the year ended 31 December 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure National Development Plan Delivery 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 appendix to this report. I am independent of the Department of Foreign Affairs 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 appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

27 June 2023

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 27 International Co-operation

Appropriation Account 2022

| | | 2022 | | 2021 |
|------------------------------|--------------------------------------|--------------------|---------|---------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| Programme expenditure | | | | |
| A | Work on poverty and hunger reduction | | | |
| | <i>Original</i> | 604,932 | | |
| | <i>Supplementary</i> | 30,000 | | |
| | | 634,932 | 632,022 | 568,273 |
| Gross expenditure | | | | |
| | <i>Original</i> | 604,932 | | |
| | <i>Supplementary</i> | 30,000 | | |
| | | 634,932 | 632,022 | 568,273 |
| | <i>Deduct</i> | | | |
| B | Appropriations-in-aid | 1,030 | 1,676 | 1,041 |
| Net expenditure | | | | |
| | <i>Original</i> | 603,902 | | |
| | <i>Supplementary</i> | 30,000 | | |
| | | 633,902 | 630,346 | 567,232 |

Surplus

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

| | 2022 | 2021 |
|----------------------------------|------------------|------------------|
| | € | € |
| Surplus to be surrendered | 3,555,873 | 2,752,117 |

Joe Hackett
Accounting Officer
International Co-operation

30 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

| | 2022 | 2021 |
|--|----------------|----------------|
| | €000 | €000 |
| Programme cost | 593,851 | 533,249 |
| Pay | 22,480 | 20,861 |
| Non pay | 15,691 | 14,163 |
| Gross expenditure | 632,022 | 568,273 |
| <i>Deduct</i> | | |
| Appropriations-in-aid | 1,676 | 1,041 |
| Net expenditure | 630,346 | 567,232 |
| Changes in capital assets | | |
| Purchases cash | (388) | |
| Depreciation | 399 | |
| Disposals cash | 7 | |
| Profit on disposal | (7) | 11 |
| | | (382) |
| Changes in net current assets | | |
| Decrease in closing accruals | (372) | |
| Decrease in inventories | 37 | (335) |
| | | (96) |
| Direct expenditure | 630,022 | 566,754 |
| Expenditure borne elsewhere | | |
| Net allied services expenditure (note 1.1) | 420 | 28 |
| Net programme cost | 630,442 | 566,782 |

1.1 Net allied services expenditure ^a

The net allied services expenditure amount is made up of the following amounts in relation to Vote 27 borne elsewhere.

| | 2022 | 2021 |
|---|------------|-----------|
| | €000 | €000 |
| Vote 13 Office of Public Works | 391 | — |
| Vote 18 National Shared Services Office | 29 | 28 |
| | 420 | 28 |

Note ^a Staff pensions incurred in respect of this Vote and charged to Vote 12 Superannuation and Retired Allowances, are recognised on the Vote 28 net allied services note.

Note 2 Statement of Financial Position as at 31 December 2022

| | Note | 2022 €000 | 2021 €000 |
|---|------|---------------|---------------|
| Capital assets | 2.1 | 13,076 | 13,087 |
| Current assets | | | |
| Bank and cash | 2.2 | 8,140 | 10,091 |
| Inventories | | — | 37 |
| Prepayments | 2.3 | 2,340 | 1,917 |
| Other debit balances | | 125 | 356 |
| Total current assets | | 10,605 | 12,401 |
| Less current liabilities | | | |
| Accrued expenses | | 353 | 302 |
| Other credit balances | 2.4 | 722 | 762 |
| Bilateral and other co-operation fund (grant) account | 7 | 3,986 | 8,061 |
| Net Exchequer funding | 2.5 | 3,557 | 1,624 |
| Total current liabilities | | 8,618 | 10,749 |
| Net current assets | | 1,987 | 1,652 |
| Net assets | | 15,063 | 14,739 |
| Represented by: | | | |
| State funding account | 2.6 | 15,063 | 14,739 |

2.1 Capital assets

| | Land and buildings €000 | Equipment €000 | Furniture and fittings €000 | Vehicles €000 | Assets under development €000 | Total €000 |
|---|-------------------------------|-------------------|-----------------------------------|------------------|-------------------------------------|---------------|
| Gross assets ^a | | | | | | |
| Cost or valuation at 1 January 2022 | 11,691 | 2,323 | 817 | 3,232 | 740 | 18,803 |
| Additions | 82 | 103 | — | 152 | 51 | 388 |
| Disposals | — | (568) | (28) | (98) | — | (694) |
| Cost or valuation at 31 December 2022 | 11,773 | 1,858 | 789 | 3,286 | 791 | 18,497 |
| Accumulated depreciation | | | | | | |
| Opening balance at 1 January 2022 | — | 2,075 | 747 | 2,894 | — | 5,716 |
| Depreciation for the year | — | 148 | 13 | 238 | — | 399 |
| Depreciation on disposals | — | (568) | (28) | (98) | — | (694) |
| Cumulative depreciation at 31 December 2022 | — | 1,655 | 732 | 3,034 | — | 5,421 |
| Net assets at 31 December 2022 | 11,773 | 203 | 57 | 252 | 791 | 13,076 |
| Net assets at 31 December 2021 | 11,691 | 248 | 70 | 338 | 740 | 13,087 |

Note ^a Includes certain assets acquired prior to 1 January 2020 at a cost or value of less than €10,000 each.

2.2 Bank and cash

| at 31 December | 2022 | 2021 |
|---------------------------------|--------------|---------------|
| | €000 | €000 |
| PMG balances | 6,266 | 7,615 |
| Commercial bank account balance | 231 | 317 |
| Mission bank balances and cash | 1,643 | 2,159 |
| | 8,140 | 10,091 |

2.3 Prepayments

| at 31 December | 2022 | 2021 |
|----------------|--------------|--------------|
| | €000 | €000 |
| Mission rents | 1,388 | 1,312 |
| Other | 952 | 605 |
| | 2,340 | 1,917 |

2.4 Other credit balances

| at 31 December | 2022 | 2021 |
|---------------------------------------|-------------|-------------|
| | €000 | €000 |
| Amounts due to the State | | |
| Professional services withholding tax | 67 | 149 |
| Value added tax | 26 | 19 |
| | 93 | 168 |
| Other credit balances | 629 | 594 |
| | 722 | 762 |

2.5 Net Exchequer funding

| at 31 December | 2022 €000 | 2021 €000 |
|---|--------------|--------------|
| Surplus to be surrendered | 3,556 | 2,752 |
| Exchequer grant undrawn | 1 | (1,128) |
| Net Exchequer funding | 3,557 | 1,624 |
| Represented by: | | |
| Debtors | | |
| Bank and cash | 8,140 | 10,091 |
| Other debit balances | 125 | 356 |
| | 8,265 | 10,447 |
| Creditors | | |
| Due to the State | (93) | (168) |
| Other credit balances | (629) | (594) |
| Bilateral and other co-operation fund (grant) account | (3,986) | (8,061) |
| | (4,708) | (8,823) |
| | 3,557 | 1,624 |

2.6 State funding account

| | Note | 2022 €000 | 2021 €000 |
|---------------------------------------|---------|---------------|---------------|
| Balance at 1 January | | 14,739 | 13,179 |
| Disbursements from the Vote | | | |
| Estimate provision | Account | 633,902 | |
| Surplus to be surrendered | Account | (3,556) | |
| Net vote | | 630,346 | 567,232 |
| Expenditure (cash) borne elsewhere | 1 | 420 | 28 |
| Non cash expenditure – capital assets | | — | 1,082 |
| Net programme cost | 1 | (630,442) | (566,782) |
| Balance at 31 December | | 15,063 | 14,739 |

2.7 Commitments

| Global commitments | 2022 | 2021 |
|---|----------------|----------------|
| at 31 December | €000 | €000 |
| Procurement of goods and services, including rental commitments | 7,691 | 8,964 |
| Non-capital grant programmes | 185,574 | 246,103 |
| Total of legally enforceable commitments | 193,265 | 255,067 |

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

| | | 2022 | | 2021 |
|------|---|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| i | Salaries, wages and allowances | 23,180 | 22,480 | 20,861 |
| ii | Travel and subsistence | 2,220 | 2,007 | 982 |
| iii | Training and development and incidental expenses | 1,750 | 1,964 | 1,532 |
| iv | Postal and telecommunications services | 1,725 | 1,799 | 1,651 |
| v | Office equipment and external IT services | 1,225 | 1,246 | 1,200 |
| vi | Office premises expenses | 7,960 | 5,797 | 6,321 |
| vii | Consultancy services and value for money and policy reviews | 400 | 301 | 277 |
| viii | Promotional supports and postings supports | 2,520 | 2,577 | 2,200 |
| | | 40,980 | 38,171 | 35,024 |

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

vi Office premises expenses

Estimate provision €7.96 million; outturn €5.797 million

The underspend of €2.163 million on office premises expenses was due to a delay in commencing capital development works.

Programme A Work on poverty and hunger reduction

| | | 2022 | | 2021 |
|-----|--|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| A.1 | Administration – pay | 23,180 | 22,480 | 20,861 |
| A.2 | Administration – non pay | 17,800 | 15,691 | 14,163 |
| A.3 | Bilateral co-operation and humanitarian assistance | | | |
| | <i>Original</i> | 482,960 | | |
| | <i>Supplementary</i> | 30,000 | | |
| | | 512,960 | 513,710 | 444,668 |
| A.4 | Contributions to international funds for the benefit of developing countries | 37,192 | 36,341 | 45,507 |
| A.5 | Contributions to United Nations and other development agencies | 43,800 | 43,800 | 43,074 |
| | | 634,932 | 632,022 | 568,273 |

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €27.09 million higher than originally provided. €2.809 million of this related to administration expenditure and has already been explained and the balance of the variance of €24.281 million was mainly due to the following:

A.3 Bilateral co-operation and humanitarian assistance

Estimate provision €482.96 million; outturn €513.71 million

The increase in expenditure of €30.75 million relative to the estimate provision was to facilitate Ireland's response in respect of the worsening food security situation in the Horn of Africa.

Note 4 Receipts

4.1 Appropriations-in-aid

| | | 2022 | | 2021 |
|--------------|--|--------------|--------------|--------------|
| | | Estimated | Realised | Realised |
| | | €000 | €000 | €000 |
| 1 | Appropriations-in-aid | 450 | 1,076 | 465 |
| 2 | Receipts from additional superannuation contributions on public service remuneration | 580 | 600 | 576 |
| Total | | 1,030 | 1,676 | 1,041 |

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000). Overall, appropriations-in-aid were €646,000 more than the estimate. Explanations for variances are set out below:

1 Appropriations-in-aid

Estimate provision €450,000; outturn €1.076 million

The increase of €626,000 was due to increased visa fees received following the lifting of Covid-19 travel restrictions, and grant refunds received.

Note 5 Staffing and Remuneration

5.1 Employee numbers

| Full time equivalents | 2022 | 2021 |
|-----------------------------|------------|------------|
| Number of staff at year end | <u>583</u> | <u>597</u> |

5.2 Pay

| | 2022 | 2021 ^a |
|---|----------------------|----------------------|
| | €000 | €000 |
| Pay | 18,490 | 17,112 |
| Higher, special or additional duties allowances | 65 | 51 |
| Other allowances | 1,793 | 1,734 |
| Overtime | 25 | 23 |
| Employer's PRSI | 1,514 | 1,412 |
| Foreign social security and other costs | 593 | 529 |
| Total pay ^b | <u>22,480</u> | <u>20,861</u> |

Note ^a Comparative figures were restated for consistency with the basis of analysis in 2022.

^b In addition, staff costs are incurred for staff employed by missions in providing security and who are engaged for the purposes of delivering the programme. These costs are charged to security costs in non-pay administration costs and to programme costs, as appropriate.

5.3 Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|---|----------------------|-------------------------------|----------------------------|--------|
| | | | 2022 | 2021 |
| | | | € | € |
| Higher, special or additional duties allowances | 11 | 2 | 21,619 | 20,663 |
| Other allowances | 120 | 65 | 90,618 | 87,130 |
| Overtime | 16 | 0 | 9,531 | 9,139 |
| Extra remuneration in more than one category | 7 | 5 | 16,008 | 21,551 |

5.4 Vote 27 staffing by pay band

The number of Vote 27 employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

| Pay band (€) | | Number of employees | |
|--------------|---------|---------------------|------|
| From | To | 2022 | 2021 |
| 20,000 | 59,999 | 147 | 135 |
| 60,000 | 69,999 | 18 | 19 |
| 70,000 | 79,999 | 31 | 22 |
| 80,000 | 89,999 | 22 | 29 |
| 90,000 | 99,999 | 12 | 15 |
| 100,000 | 109,999 | 15 | 9 |
| 110,000 | 119,999 | 14 | 10 |
| 120,000 | 129,999 | 6 | 3 |
| 130,000 | 139,999 | 3 | 5 |
| 140,000 | 149,999 | 3 | 2 |
| 150,000 | 159,999 | 1 | 1 |
| 160,000 | 169,999 | — | 1 |
| 170,000 | 179,999 | — | — |
| 180,000 | 189,999 | — | — |
| 190,000 | 199,999 | — | 1 |
| 200,000 | 209,999 | 1 | — |

5.5 Other remuneration arrangements

Five (2021: four) retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €99,629 (2021: €10,512).

5.6 Payroll overpayments

| at 31 December | Number of recipients | 2022 € | 2021 € |
|-------------------------|----------------------|-----------|-----------|
| Overpayments | 9 | 12,230 | 18,122 |
| Recovery plans in place | 4 | 4,097 | 6,280 |

5.7 Severance/redundancy

During 2022, one staff member whose employment was terminated, was paid a severance payment totalling €4,267.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's salary is not charged to this Vote, and is accounted for in the appropriation account for Vote 28 Foreign Affairs.

Note 6 Miscellaneous

6.1 Contributions to United Nations and other development agencies (A.5)

The following is a breakdown of payments under subhead A.5. Additional payments may be made to the partner bodies listed from subhead A.3.

| | 2022 | 2021 |
|---|---------------|---------------|
| | €000 | €000 |
| United Nations Development Programme (UNDP) | 7,750 | 7,750 |
| United Nations Children's Fund (UNICEF) | 8,200 | 8,200 |
| United Nations High Commissioner for Refugees (UNHCR) | 10,500 | 10,500 |
| United Nations Population Fund | 4,000 | 3,500 |
| Office of the United Nations High Commissioner for Human Rights | 3,272 | 2,130 |
| UNAIDS | 2,500 | 3,400 |
| United Nations Development Fund for Women (UNIFEM) | 2,000 | 2,000 |
| UN General Trust Fund | 1,050 | 1,050 |
| UN Industrial Development Organisation | 380 | 424 |
| UN Peacebuilding Fund | 2,500 | 2,000 |
| United Nations Environment Programme Trust Fund (UNEP) | 150 | 250 |
| United Nations volunteers | 1,200 | 1,100 |
| Others – various | 298 | 770 |
| | 43,800 | 43,074 |

Note 7 Bilateral and other co-operation fund (grant) account

Account of receipt and payments during the year ended 31 December 2022

| | 2022 | 2021 |
|--|--------------|--------------|
| | €000 | €000 |
| Balance at 1 January | 8,061 | 8,905 |
| Grant | 513,710 | 444,668 |
| Amounts recovered during the year | 1,695 | 856 |
| Expenditure for the year | (519,269) | (446,395) |
| Movement in bank balances held at missions | (211) | 27 |
| Balance at 31 December | 3,986 | 8,061 |