

Appropriation Account 2023

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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.543 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 2023, have been applied in the preparation of the account.

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 in foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At programme country mission level, transactions arising in 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. 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

A control environment comprising 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

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

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

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of Circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

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 annual externally conducted audit of the larger bilateral missions includes a review of compliance with local tax obligations. The Department also includes awareness raising on local tax and social insurance obligations as part of its training programme for staff in advance of overseas postings.

In addition, appropriately qualified accountants and internal auditors in the larger bilateral 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.

- Embassies, in addition to the ambassador, have managers with designated responsibility for the management of the aid programme.
- In addition to the ambassador, 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 a number of embassies with larger ODA budgets, 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, some larger embassies are subject to an internal financial audit carried out by a third party firm of auditors.

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 review and strengthen where necessary, 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 2023 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

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 2023 that require disclosure in the appropriation account.

Joe Hackett
Accounting Officer
International Co-operation

26 March 2024

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 2023 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 2023, 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

12 June 2024

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 2023

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Work on poverty and hunger reduction			
	<i>Original</i>	716,516		
	<i>Supplementary</i>	25,000		
		741,516	738,521	632,022
	Gross expenditure	741,516	738,521	632,022
	<i>Deduct</i>			
B	Appropriations-in-aid	1,030	1,578	1,676
	Net expenditure			
	<i>Original</i>	715,486		
	<i>Supplementary</i>	25,000		
		740,486	736,943	630,346

Surplus

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

	2023	2022
	€	€
Surplus to be surrendered	3,542,837	3,555,873

Joe Hackett
Accounting Officer
International Co-operation

26 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	695,639	593,851
Pay	23,669	22,480
Non pay	19,213	15,691
Gross expenditure	738,521	632,022
<i>Deduct</i>		
Appropriations-in-aid	1,578	1,676
Net expenditure	736,943	630,346
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(3,265)	
Depreciation	363	
Disposals proceeds	49	
Profit on disposals	(43)	
	(2,896)	11
Changes in net current assets		
(Increase)/decrease in prepayments	(264)	
Increase/(decrease) in accrued expenses	78	
	(186)	(335)
Direct expenditure	733,861	630,022
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	438	420
Net programme cost	734,299	630,442

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.

		2023	2022
		€000	€000
Vote 13	Office of Public Works	406	391
Vote 18	National Shared Services Office	32	29
		438	420

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 2023

	Note	2023	2022
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	15,972	13,076
Total fixed assets		15,972	13,076
Current assets			
Bank and cash	2.2	3,231	8,140
Prepayments	2.3	2,604	2,340
Other debit balances		1,729	125
Net Exchequer funding	2.5	697	(3,557)
Total current assets		8,261	7,048
Less current liabilities			
Accrued expenses		431	353
Other credit balances	2.4	854	722
Bilateral and other co-operation fund (grant) account	7	4,803	3,986
Total current liabilities		6,088	5,061
Net current assets		2,173	1,987
Net assets		18,145	15,063
Represented by:			
State funding account	2.6	18,145	15,063

2.1 Property, plant and equipment

	Buildings	Equipment	Furniture and fittings	Vehicles	Assets under development ^a	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2023	11,773	1,858	789	3,286	791	18,497
Additions	2,750	39	—	476	—	3,265
Disposals	—	(6)	(13)	(278)	—	(297)
At 31 December 2023	14,523	1,891	776	3,484	791	21,465
Accumulated depreciation						
At 1 January 2023	—	1,655	732	3,034	—	5,421
Depreciation for the year	—	134	13	216	—	363
Depreciation on disposals	—	(6)	(13)	(272)	—	(291)
At 31 December 2023	—	1,783	732	2,978	—	5,493
Net assets						
At 31 December 2023	14,523	108	44	506	791	15,972
At 31 December 2022	11,773	203	57	252	791	13,076

Note ^a Capital assets under development include design fees paid in respect of a construction project in Abuja. From 2023, all major construction projects are managed and funded by Vote 28, the Department of Foreign Affairs. Costs totalling €3,936,000 in 2023 were charged to Vote 28 in respect of this construction project. Following completion of the project, the building will be transferred to Vote 27 at the cost incurred in Vote 28.

2.2 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balances	847	6,266
Commercial bank account balance	299	231
Mission bank balances and cash	2,085	1,643
	3,231	8,140

2.3 Prepayments

at 31 December	2023	2022
	€000	€000
Mission rents	1,411	1,388
Other	1,193	952
	2,604	2,340

2.4 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Professional services withholding tax	64	67
Value added tax	55	26
	119	93
Other credit balances	735	629
	854	722

2.5 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	3,543	3,556
Exchequer grant undrawn	(4,240)	1
Net Exchequer funding	(697)	3,557
Represented by:		
Debtors		
Bank and cash	3,231	8,140
Other debit balances	1,729	125
	4,960	8,265
Creditors		
Due to the State	(119)	(93)
Other credit balances	(735)	(629)
Bilateral and other co-operation fund (grant) account	(4,803)	(3,986)
	(5,657)	(4,708)
	(697)	3,557

2.6 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		15,063	14,739
Disbursements from the Vote			
Estimate provision	Account	740,486	
Surplus to be surrendered	Account	(3,543)	
Net vote		736,943	630,346
Expenditure (cash) borne elsewhere	1	438	420
Net programme cost	1	(734,299)	(630,442)
Balance at 31 December		18,145	15,063

2.7 Commitments

Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services, including rental commitments	7,118	7,691
Non-capital grant programmes	722,976	185,574
Total of legally enforceable commitments	730,094	193,265

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	26,064	23,669	22,480
ii	Travel and subsistence	2,220	2,419	2,007
iii	Training and development and incidental expenses	1,970	1,850	1,964
iv	Postal and telecommunications services	1,895	1,723	1,799
v	Office equipment and external IT services	1,225	1,246	1,246
vi	Office premises expenses			
	<i>Original</i>	8,500		
	<i>Supplementary</i>	1,000		
		9,500	8,411	5,797
vii	Consultancy services and value for money and policy reviews	400	361	301
viii	Promotional supports and postings supports	2,590	3,203	2,577
		45,864	42,882	38,171

Programme A Work on poverty and hunger reduction

		2023		2022
		Estimate provision		Outturn
		€000	€000	Outturn
				€000
A.1	Administration – pay		26,064	23,669
A.2	Administration – non pay			22,480
	<i>Original</i>	18,800		
	<i>Supplementary</i>	1,000		
			19,800	19,213
A.3	Bilateral co-operation and humanitarian assistance			15,691
	<i>Original</i>	594,290		
	<i>Supplementary</i>	24,000		
			618,290	618,290
A.4	Contributions to international funds for the benefit of developing countries		30,487	30,486
A.5	Contributions to United Nations and other development agencies		46,875	46,863
				43,800
			741,516	738,521
				632,022

Note 4 Receipts**4.1 Appropriations-in-aid**

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	449	939	1,076
2	Receipts from additional superannuation contributions on public service remuneration	580	639	600
3	Miscellaneous	1	—	—
	Total	1,030	1,578	1,676

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €548,000 higher than originally forecast. Explanations for variances are set out below:

1 Appropriations-in-aid

Estimate provision €450,000; outturn €939,000

The increase of €489,000 was due to increased visa fees received following the resumption of travel post Covid-19. The level of visa fees is demand driven and can be difficult to predict.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	<u>626</u>	<u>583</u>

5.2 Pay

	2023	2022
	€000	€000
Pay	19,382	18,490
Higher, special or additional duties allowances	53	65
Other allowances	2,141	1,793
Overtime	27	25
Employer's PRSI	1,577	1,514
Foreign social security and other costs	489	593
Total pay ^a	<u>23,669</u>	<u>22,480</u>

Note ^a 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	
			2023	2022
			€	€
Higher, special or additional duties allowances	10	2	22,309	21,619
Other allowances	110	67	75,114	90,618
Overtime	17	—	8,337	9,531
Extra remuneration in more than one category	2	2	13,456	16,008

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	2023	2022
20,000	59,999	138	147
60,000	69,999	19	18
70,000	79,999	27	31
80,000	89,999	13	22
90,000	99,999	20	12
100,000	109,999	12	15
110,000	119,999	11	14
120,000	129,999	10	6
130,000	139,999	8	3
140,000	149,999	3	3
150,000	159,999	4	1
160,000	169,999	1	—
170,000	179,999	2	—
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	1

5.5 Other remuneration arrangements

Six (2022: five) retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €12,598 (2022: €99,629). The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	12	28,994	12,230
Recovery plans in place	3	1,678	4,097

5.7 Severance/redundancy

During 2023, one staff member whose employment was terminated was paid a severance payment totalling €6,723.

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.

	2023 €000	2022 €000
United Nations Development Programme (UNDP)	8,250	7,750
United Nations Children's Fund (UNICEF)	7,700	8,200
United Nations High Commissioner for Refugees (UNHCR)	11,500	10,500
United Nations Population Fund	4,500	4,000
Office of the United Nations High Commissioner for Human Rights	3,830	3,272
UNAIDS	2,500	2,500
United Nations Development Fund for Women (UNIFEM)	2,000	2,000
UN General Trust Fund	1,600	1,050
UN Industrial Development Organisation	422	380
UN Peacebuilding Fund	3,000	2,500
United Nations Environment Programme Trust Fund (UNEP)	—	150
United Nations volunteers	1,100	1,200
Other – various	461	298
	46,863	43,800

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

Account of receipts and payments during the year ended 31 December 2023

	2023	2022
	€000	€000
Balance at 1 January	3,986	8,061
Grant	618,290	513,710
Amounts recovered during the year	721	1,695
Expenditure for the year	(618,266)	(519,269)
Movement in bank balances held at missions	72	(211)
Balance at 31 December	4,803	3,986