

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.62 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Capital assets

The carrying value of land and buildings included in capital assets is based on a valuation exercise carried out every seven years, 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 of capital assets

Depreciation of property, plant and equipment are calculated and charged in accordance with CGAS 17 Property, Plant and Equipment.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Vehicles	5 years	20%

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. Unrealised exchange differences arising from the revaluation of year end foreign currency balances are recognised in the statement of financial position at the year end.

Grant refund

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.

Assurance on shared services

Payroll, expenses and human resource functions are provided on a shared services basis by the National Shared Services Office. The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared services centres.

The Accounting Officer for the National Shared Services Office has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls during 2024.

I take assurance from the system of control within for the National Shared Services Office as reported to me by the Accounting Officer for the National Shared Services Office.

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 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.

- 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 financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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.

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 five non-competitive contracts 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.

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The contract (€50,637 inclusive of VAT) which had previously been awarded under a competitive tender process was extended beyond the original contract date without a competitive process. This contract is currently under review by the Department.

The above contract has been included in the 40/2002 annual return referenced above.

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 Unit and Human Resources Division, 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.
- The Embassy Strategy Management Cycle Guidance outlines the four phases of the strategy from analysis, formulation, implementation and evaluation; with evidence generation, monitoring and learning as integral parts of each phase. A whole of Government approach to the strategy covers Ireland's political, trade and development interests as relevant to the context. The Strategy period is usually 5 or 6 years, but may be shorter if deemed necessary. Each mission strategy is reviewed through internal and independent external quality assurance processes prior to approval; is subject to a mid-term review process; and is ordinarily assessed via a final independent evaluation in advance of the next strategy cycle. Force majeure or other exceptional circumstance are managed on case by case basis.
- Robust annual business planning processes are in place at all missions to ensure effective planning as well as a risk matrix and associated controls 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 regular 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 evaluation and 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 annual internal financial audit carried out by third party firms 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 at least monthly, 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 and monitored 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 2024 has been provided in note 2.9.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks, their ownership 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 high-level risks facing the department and these have been identified, evaluated and graded according to their significance. These risks are reviewed and updated by the Management Board on a regular basis.

The Evaluation and Audit Unit also carries out periodic reviews of the Department's risk management system as part of its rolling evaluation and audit work plan.

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 Risk Management Committee and the Management Board. 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. These include regular meetings of the Risk Management Committee, comprising Heads of Business Units and chaired by the Chief Risk Officer, which advises the Management Board. 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 2024 that require disclosure in the appropriation account.

Joe Hackett

Accounting Officer

International Co-operation

27 March 2025

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 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 August 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2024			
		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Work on poverty and hunger reduction	775,349	773,485	738,521
Gross expenditure	775,349	773,485	738,521
<i>Deduct</i>			
B Appropriations-in-aid	1,030	1,786	1,578
Net expenditure	774,319	771,699	736,943

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	2,619,978	3,542,837

Joe Hackett
Accounting Officer
International Co-operation

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	730,063	695,639
Pay	26,317	23,669
Non pay	17,105	19,213
Gross expenditure	773,485	738,521
<i>Deduct</i>		
Appropriations-in-aid	1,786	1,578
Net expenditure	771,699	736,943
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(700)	
Depreciation	301	
Disposals cash	37	
Profit on disposals	(37)	
	(399)	(2,896)
Changes in net current assets		
Decrease in prepayments	148	
Increase in accrued expenses	922	
	1,070	(186)
Direct expenditure	772,370	733,861
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	241	438
Net programme cost	772,611	734,299

1.1 Net allied services expenditure

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

		2024	2023
		€000	€000
Vote 13	Office of Public Works	211	406
Vote 18	National Shared Services Office	30	32
		<u>241</u>	<u>438</u>

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 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	15,580	15,972
		15,580	15,972
Current assets			
Bank and cash	2.2	4,555	3,231
Prepayments	2.3	2,456	2,604
Other debit balances	2.4	1,316	1,729
Net Exchequer funding	2.7	840	697
		9,167	8,261
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	1,353	431
Other credit balances	2.6	1,029	854
Bilateral and other co-operation fund (grant) account	7.1	5,682	4,803
		8,064	6,088
Net current assets		1,103	2,173
Net assets		16,683	18,145
Represented by:			
State funding account	2.8	16,683	18,145

2.1 Property, plant and equipment

	Buildings	Equipment	Furniture and fittings	Vehicles	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	14,523	1,891	776	3,484	791	21,465
Additions	37	23	—	640	—	700
Disposals	—	(24)	—	(153)	—	(177)
Transferred to Vote 28 ^a	—	—	—	—	(791)	(791)
Adjustment ^b	—	(853)	(484)	(7)	—	(1,344)
At 31 December 2024	14,560	1,037	292	3,964	—	19,853
Accumulated depreciation						
At 1 January 2024	—	1,783	732	2,978	—	5,493
Depreciation for the year	—	46	12	243	—	301
Depreciation on disposals	—	(24)	—	(153)	—	(177)
Adjustment ^b	—	(853)	(484)	(7)	—	(1,344)
At 31 December 2024	—	952	260	3,061	—	4,273
Net assets						
At 31 December 2024	14,560	85	32	903	—	15,580
At 31 December 2023	14,523	108	44	506	791	15,972

Note ^a Design fees and other costs paid in respect of a construction project in Abuja totalling €791,000 were transferred in 2024 from Vote 27 International Co-operation to Vote 28 Foreign Affairs as the project is being managed and funded by Vote 28.

^b Assets totalling €1,344 million, which originally cost less than €10,000 each and have a nil net book value, were removed from capital assets in 2024, in accordance with Department of Public Expenditure, National Development Plan Delivery and Reform circular 21 of 2020.

2.2 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	2,226	847
Commercial bank account balance	314	299
Mission bank balances and cash	2,015	2,085
	4,555	3,231

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Mission rents	1,250	1,411
Other	1,206	1,193
	2,456	2,604

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Other debit balances	1,179	1,729
Unrealised exchange difference ^a	137	—
	1,316	1,729

Note ^a From 2024, unrealised exchange differences are treated as a statement of financial position movement.

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration expenses	225	431
Payroll related accruals (note 2.10)	1,128	—
	1,353	431

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Professional services withholding tax	29	64
Value added tax	26	55
	<u>55</u>	<u>119</u>
Other credit balances	974	735
	<u>1,029</u>	<u>854</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,620	3,543
Exchequer grant undrawn	(3,460)	(4,240)
Net Exchequer funding	<u>(840)</u>	<u>(697)</u>
Represented by:		
Debtors		
Bank and cash	4,555	3,231
Debit balances: suspense	1,316	1,729
	<u>5,871</u>	<u>4,960</u>
Creditors		
Due to the State	(55)	(119)
Other credit balances	(974)	(735)
Bilateral and other co-operation fund (grant) account	(5,682)	(4,803)
	<u>(6,711)</u>	<u>(5,657)</u>
	<u>(840)</u>	<u>(697)</u>

2.8 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		18,145	15,063
Disbursements from the Vote			
Estimate provision	Account	774,319	
Surplus to be surrendered	Account	(2,620)	
Net vote		771,699	736,943
Expenditure borne elsewhere	1.1	241	438
Non-cash items: Capital asset net adjustments	2.1	(791)	—
Net programme cost	1	(772,611)	(734,299)
Balance at 31 December		16,683	18,145

2.9 Commitments

	2024	2023
	€000	€000
Global commitments at 31 December		
Procurement of goods and services, including rental commitments	2,458	7,118
Non-capital grant programmes	588,662	722,976
Total of legally enforceable commitments	591,120	730,094

2.10 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. In addition, the treatment of unrealised exchange rate differences has been brought in line with CGAS 4 - The effects of changes in foreign exchange rates due to be implemented in 2025. The implementation had the following impact on the State funding balance.

at 31 December		2024
		€000
Unrealised exchange rate differences ^a		137
Payroll accrual ^b		(701)
Holiday accrual ^b		(427)
		(991)
Note		
^a CGAS 4 - The Effects of Changes in Foreign Exchange Rates		
^b CGAS 39A Short Term Employee Benefits		

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn ^a
		€000	€000	€000
i	Salaries, wages and allowances	26,647	26,317	23,669
ii	Travel and subsistence	3,000	2,421	2,419
iii	Training and development	500	424	423
iv	Operational services, supplies and sundry equipment	2,850	3,344	3,256
v	Digital capital investment and IT expenses	2,200	1,124	1,140
vi	Premises expenses	6,500	5,921	8,411
vii	Policy reviews, consultancy services and research	500	245	361
viii	Promotional and posting supports	3,000	3,626	3,203
		45,197	43,422	42,882

Note ^a The comparative figures have been reanalysed to align with the new subhead structure in 2024

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). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

v. Digital capital investment and IT expenses

Estimate provision €2.2 million; outturn €1.124 million

The decrease of €1.076 million on digital capital investment and IT expenses was due to the reclassification of costs arising from the realignment of administration subheads.

vii. Policy reviews, consultancy services and research

Estimate provision €500,000; outturn €245,000

The decrease of €255,000 on policy reviews, consultancy services and research was due to lower than expected requirement for such services, which are demand led.

Programme A Work on poverty and hunger reduction

		2024	2023
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	26,647	23,669
A.2	Administration – non pay	18,550	19,213
A.3	Bilateral co-operation and humanitarian assistance	659,845	618,290
A.4	Contributions to international funds for the benefit of developing countries	22,432	30,486
A.5	Contributions to United Nations and other development agencies	47,875	46,863
		775,349	738,521

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

		2024	2023
		Estimate provision	Realised
		€000	€000
1	Appropriations-in-aid	449	939
2	Receipts from additional superannuation contributions on public service remuneration	580	639
3	Miscellaneous	1	—
		1,030	1,578

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €756,000 higher than originally forecast

1 Appropriations-in-aid

Estimate provision €449,000; realised €1.095 million

The increase of €646,000 was due to increased visa fees received due to an unanticipated general increase in travel. The level of visa fees is demand driven and can be difficult to predict.

2 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €580,000; realised €691,000

The increase of €111,000 was due to increased superannuation contributions arising on increased salary costs.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	622	626

5.2 Pay

	2024	2023
	€000	€000
Pay	21,413	19,382
Higher, special or additional duties allowances	29	53
Other allowances	2,431	2,141
Overtime	36	27
Employer's PRSI	1,786	1,577
Foreign social security and other costs	622	489
Total pay ^a	26,317	23,669

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	
			2024 €000	2023 €000
Higher, special or additional duties allowances	3	1	23,183	22,309
Other allowances	115	71	77,768	75,114
Overtime	27	—	7,762	8,337
Extra remuneration in more than one category	3	2	13,716	13,456

5.4 Department employee pay bands

The number of Department 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 bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	139	138
60,000	69,999	26	19
70,000	79,999	21	27
80,000	89,999	26	13
90,000	99,999	23	20
100,000	109,999	8	12
110,000	119,999	10	11
120,000	129,999	9	10
130,000	139,999	8	8
140,000	149,999	6	3
150,000	159,999	4	4
160,000	169,999	4	1
170,000	179,999	2	2
180,000	189,999	2	1
190,000	199,999	—	—
200,000	209,999	2	—

5.5 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.

5.6 Other remuneration arrangements

Five (2023: six) retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €122,760 (2023: €12,598). The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Severance

During 2024, thirteen (2023: one) staff members whose employment was terminated, were paid redundancy payments totalling €47,179 (2023: €6,723).

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	14	31,061	28,994
Recovery plans in place	3	10,019	1,678

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.

	2024	2023
	€000	€000
United Nations Development Programme (UNDP)	7,750	8,250
United Nations Children's Fund (UNICEF)	7,700	7,700
United Nations High Commissioner for Refugees (UNHCR)	12,500	11,500
United Nations Population Fund	4,500	4,500
Office of the United Nations High Commissioner for Human Rights	5,000	3,830
UNAIDS	2,500	2,500
United Nations Development Fund for Women (UNIFEM)	2,000	2,000
UN General Trust Fund	1,560	1,600
UN Industrial Development Organisation	578	422
UN Peacebuilding Fund	4,250	3,000
United Nations volunteers	1,100	1,100
Other – various	574	461
	50,012	46,863

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

7.1 Account of receipts and payments during the year ended 31 December 2024

	2024	2023
	€000	€000
Balance at 1 January	4,803	3,986
Grant funding received	657,845	618,290
Amounts recovered during the year	1,276	721
Expenditure for the year	(658,304)	(618,266)
Movement in bank balances held in partner countries	62	72
Balance at 31 December	5,682	4,803