

Appropriation Account 2024

Vote 28

Foreign Affairs

Introduction

As Accounting Officer for Vote 28 I am required each year to prepare the appropriation account for the Vote and 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 the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants and contributions to International Organisations.

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 €16.73 million is liable for surrender to the Exchequer.

The statement of accounting policies, principles, and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31, respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Vehicles	5 years	20%
Office and IT equipment	5-10 years	10 - 20%
Fixtures and fittings	10 years	10%

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 on the year end statement of financial position.

Accrued expenses, prepayments, inventories, and commitments at diplomatic missions

Accrued expenses, prepayments, inventories, and commitments do not include amounts in respect of the Department's diplomatic missions other than those relating to property leases.

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 function are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared service 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 that system of control, as reported to me by the Accounting Officer.

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 is segregation of duties and system of delegation and accountability.
- 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 practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department has provided details of 51 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, Infrastructure, Public Service Reform and Digitalisation.

The Department complied with the relevant guidelines, with the exception of four contracts (in excess of €25,000 exclusive of VAT), totalling €452,190 (inclusive of VAT).

- Three contracts (€177,968) which had previously been awarded under a competitive tender process were extended beyond the original contract date without a competitive process. These contracts are currently under review by the Department.
- One contract for ICT headsets, large commercial grade screens and ancillary items to meet the new Bishop's Square office development, other HQ and international mission requirements amounting to €274,222 was secured through package pricing for multiple Department requirements. A tender will issue for these combined goods and services in 2025.

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 the Finance Unit and the Human Resources Division, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's Internal Audit function includes a review of compliance with local taxes in each mission's internal audit review. The Department also provides guidance on local tax rules as part of its training programme for staff in advance of overseas postings.

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 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 to management and the Risk Management Committee and 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. 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***Tax compliance***

The Department made an unprompted voluntary disclosure to Revenue in 2025 regarding an underpayment of benefit-in-kind (BIK) charge for taxi journeys. Taxi journeys are required for a small cohort of staff for operational and health and safety reasons relating to the opening and closing of buildings outside of core hours. A measure was implemented during the Covid-19 pandemic that ceased the requirement to pay BIK on these taxi journeys. However, when this Revenue exemption expired, the Department did not reinstate the practice. The Department made a payment of €32,809 to Revenue which included interest on late payment of €4,191 and reinstated the practice in 2025.

No other weaknesses in internal control were identified in relation to 2024 that require disclosure in the appropriation account.

Joe Hackett

Accounting Officer
Foreign Affairs

1 August 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 28 Foreign Affairs Opinion on the appropriation account

I have audited the appropriation account for Vote 28 Foreign Affairs 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 28 Foreign Affairs 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 the Department of Foreign Affairs and Trade and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in this 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 28 Foreign Affairs

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Advancing Ireland's foreign policy goals			
	<i>Original</i>	285,175		
	<i>Supplementary</i>	93,300		
			375,564	342,811
		378,475		
B	Passport service			
	<i>Original</i>	52,616		
	<i>Supplementary</i>	5,000		
			54,016	47,962
		57,616		
Gross expenditure				
	<i>Original</i>	337,791		
	<i>Supplementary</i>	98,300		
			429,580	390,773
		436,091		
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	65,000		
	<i>Supplementary</i>	10,000		
			85,219	74,706
		75,000		
Net expenditure				
	<i>Original</i>	272,791		
	<i>Supplementary</i>	88,300		
			344,361	316,067
		361,091		

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	16,729,989	7,811,297

Joe Hackett
Accounting Officer
Foreign Affairs

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		150,234	138,966
Pay		143,168	129,345
Non pay		136,178	122,462
Gross expenditure		429,580	390,773
<i>Deduct</i>			
Appropriations-in-aid		85,219	74,706
Net expenditure		344,361	316,067
Changes in capital assets			
<i>Property, plant, and equipment (note 2.1)</i>			
Purchases	(12,860)		
Depreciation	793		
Disposals cash	7,031		
Profit on disposals	(36)		
<i>Intangible assets (note 2.2)</i>			
Purchases	(2,348)		
		(7,420)	(20,775)
Changes in net current assets			
Decrease in inventories	605		
Increase in prepayments	(26,186)		
Increase in accrued expenses	6,424		
		(19,157)	(4,863)
Direct expenditure		317,784	290,429
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		33,295	31,580
Notional rents		2,992	3,311
Net programme cost		354,071	325,320

1.1 Net allied services expenditure

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

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	82	80
Vote 12	Superannuation and Retired Allowances	26,345	24,574
Vote 13	Office of Public Works	6,033	6,110
Vote 18	National Shared Services Office	206	220
Vote 20	Garda Síochána	89	81
Vote 43	Office of the Government Chief Information Officer	206	272
	Central Fund – ministerial pensions	410	417
	Costs of shared services provided to Vote 1 (President's establishment)	(76)	(174)
		33,295	31,580

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	224,875	219,012
Intangible assets	2.2	2,993	645
		227,868	219,657
Current assets			
Inventories	2.4	7,816	8,421
Prepayments	2.5	39,367	13,181
Debit balances	2.6	10,037	8,604
		57,220	30,206
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	7,781	4,537
Accrued expenses	2.7	8,474	2,050
Other credit balances	2.8	880	4,401
Net Exchequer funding	2.9	1,376	(334)
		18,511	10,654
Net current assets		38,709	19,552
Net assets		266,577	239,209
Represented by:			
State funding account	2.10	266,577	239,209

2.1 Property, plant and equipment

	Buildings	Vehicles	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	199,202	3,349	33,352	4,996	16,524	257,423
Additions	7,777	485	847	—	3,751	12,860
Disposals	(6,994)	(246)	—	(1,009)	—	(8,249)
Transfers under development	—	—	334	—	(334)	—
Transfers from Vote 27 ^a	—	—	—	—	791	791
Adjustment ^b	—	—	(3,606)	(1,818)	—	(5,424)
At 31 December 2024	199,985	3,588	30,927	2,169	20,732	257,401
Accumulated depreciation						
At 1 January 2024	—	2,476	31,797	4,139	—	38,412
Depreciation for the year	—	360	400	33	—	793
Depreciation on disposals	—	(246)	—	(1,009)	—	(1,255)
Adjustment ^b	—	—	(3,606)	(1,818)	—	(5,424)
At 31 December 2024	—	2,590	28,591	1,345	—	32,526
Net assets						
At 31 December 2024	199,985	998	2,336	824	20,732	224,875
At 31 December 2023	199,202	873	1,555	857	16,525	219,012

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

^b Assets totalling €5.424 million, which originally cost less than €10,000 and have a nil net book value, were removed from capital assets in 2024 in accordance with circular 21/20.

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	31,516	645	32,161
Additions	—	2,348	2,348
At 31 December 2024	31,516	2,993	34,509
Accumulated amortisation			
At 1 January 2024	31,516	—	31,516
Amortisation for the year	—	—	—
At 31 December 2024	31,516	—	31,516
Net assets			
At 31 December 2024	—	2,993	2,993
At 31 December 2023	—	645	645

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances	(40,816)	(31,701)
Commercial bank account balances	4,309	5,833
Mission bank balances and cash	28,726	21,331
	(7,781)	(4,537)

2.4 Inventories

at 31 December	2024 €000	2023 €000
Passport books and cards	7,778	8,381
Protocol stocks	38	40
	7,816	8,421

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Mission leases	2,574	1,283
Contributions to international organisations	33,182	7,237
Other prepayments	3,611	4,661
	39,367	13,181

2.6 Debit balances

at 31 December	2024	2023
	€000	€000
Departmental and agency accounts	5,585	4,599
Imprest and personal suspense accounts	1,816	1,514
Repatriations	120	121
Payroll control accounts	624	603
Honorary consulate debtors	(86)	70
Other balances	1,978	1,697
	10,037	8,604

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration accruals	2,268	1,571
Payroll accruals (note 2.13)	5,770	—
Programme accruals	380	316
Travel and subsistence accruals	56	163
	8,474	2,050

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	1,586	1,522
Pay related social insurance	1,299	1,219
Universal social charge	332	332
Local property tax	7	8
Value added tax	49	54
Professional services withholding tax	161	153
	3,434	3,288
Unrealised exchange rate differences ^a	(169)	—
Sundry creditors	(2,385)	1,113
	(2,554)	1,113
	880	4,401

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

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	16,730	7,811
Exchequer grant undrawn	(15,354)	(8,145)
Net Exchequer funding	1,376	(334)
Represented by:		
Debtors		
Other debit balances	10,037	8,604
Creditors		
Bank and cash	(7,781)	(4,537)
Due to the state	(3,434)	(3,288)
Other credit balances	2,554	(1,113)
	(8,661)	(8,938)
	1,376	(334)

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		239,209	214,974
Disbursements from the Vote			
Estimate provision	Account	361,091	
Surplus to be surrendered	Account	(16,730)	
Net vote		344,361	316,067
Expenditure borne elsewhere	1.1	33,295	31,580
Non-cash items			
Capital asset net adjustments	2.1	791	(1,185)
Intangible assets write off		—	(218)
Notional rent	1	2,992	3,311
Net programme cost	1	(354,071)	(325,320)
Balance at 31 December		266,577	239,209

2.11 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Lease commitments	66,167	119,807
Total	66,167	119,807

2.12 Contingent liabilities

While contingent liabilities in relation to legal cases were likely, they were not recognised in the appropriation account (i.e. had a value of zero) because the amounts involved could not be reliably estimated until the cases were concluded and were unlikely to be material.

2.13 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	169
Payroll accrual ^b	(3,359)
Holiday accrual ^b	(2,411)
	(5,601)

Note ^a CGAS 4 - The Effects of Changes in Foreign Exchange Rates

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, and allowances			
	<i>Original</i>	137,883		
	<i>Supplementary</i>	4,000		
		141,883	143,168	129,345
ii	Travel and subsistence	8,300	8,691	8,684
iii	Training and development	1,200	1,342	1,203
iv	Operational services, supplies, and sundry equipment			
	<i>Original</i>	13,300		
	<i>Supplementary</i>	4,000		
		17,300	18,054	14,314
v	Digital capital investment and IT expenses	22,735	21,574	22,551
vi	Premises expenses			
	<i>Original</i>	59,517		
	<i>Supplementary</i>	10,000		
		69,517	67,715	59,572
vii	Policy reviews, consultancy services and research	100	81	58
viii	Posting supports			
	<i>Original</i>	16,000		
	<i>Supplementary</i>	2,000		
		18,000	18,721	16,080
		279,035	279,346	251,807

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies, and sundry equipment

Estimate provision €13.3 million; outturn €18.054 million

The increase in expenditure in this subhead was driven mainly by the need to acquire additional passport books to meet demand. A supplementary estimate was provided to cover this additional spend.

Programme A - Advancing Ireland's foreign policy goals

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	115,417		
	<i>Supplementary</i>	3,000		
			118,417	119,979
				107,140
A.2	Administration – non pay			
	<i>Original</i>	101,002		
	<i>Supplementary</i>	12,000		
			113,002	115,038
				106,330
A.3	Reconciliation and North-South cooperation			
	<i>Original</i>	9,845		
	<i>Supplementary</i>	4,300		
			14,145	12,939
				4,959
A.4	International Fund For Ireland		4,650	4,150
A.5	Support for the diaspora		16,495	17,515
A.6	Contributions to multilateral organisations			18,651
	<i>Original</i>	18,132		
	<i>Supplementary</i>	74,000		
			92,132	88,062
				79,267
A.7	Measures in support of the EU common foreign and security policy		418	414
				333
A.8	Measures in support of EU enlargement and fundamental rights in Europe		1,000	960
				—
A.9	EU engagement		2,215	1,996
A.10	Irish personnel in EU and international institutions		4,000	3,743
				2,881
A.11	Promoting Ireland		9,116	8,172
A.12	Communications		2,402	2,165
				2,395
A.13	Fulbright Commission		404	404
A.14	Emergency consular assistance		79	27
				85
A.15	Brexit adjustment reserve		—	—
				2,200
		378,475	375,564	342,811

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Reconciliation and North-South cooperation

Estimate provision €9.845 million; outturn €12.939 million

€4.375 million was paid to Cambridge University for the establishment of a professorship in Irish history which was funded by a supplementary estimate.

A.4 International Fund for Ireland

Estimate provision €4.65 million; outturn €4.15 million

The Government's commitments to the International Fund for Ireland (IFI) to support the IFI's connecting communities strategy was slightly less than anticipated when the budget was set.

A.5 Support for the diaspora

Estimate provision €16.495 million; outturn €17.515 million

This grant scheme is driven by demand, which makes it challenging to predict the number of applications in any single year. It supports Irish diaspora communities globally, assists frontline service providers, and funds community, cultural, and heritage projects.

A.6 Contributions to multilateral organisations

Estimate provision €18.132 million; outturn €88.062 million

The excess of €69.93 million over the amount originally provided was due mainly to increased payments of €41.9 million into the European Peace Facility (including advance payments of €30 million in respect of 2025 contributions) and €30.8 million for Ireland's assessed mandatory contributions to the United Nations. This was funded by a supplementary estimate.

A.9 EU engagement

Estimate provision €2.215 million; outturn €1.996 million

This subhead fell marginally short of the estimated provision by €219,000 due to delays in the submission of funding applications.

A.10 Irish personnel in EU and international institutions

Estimate provision €4 million; outturn €3.743 million

This underspend arose due to slight delays in funding applications. The 2024 outturn represents a significant increase on 2023 expenditure.

A.11 Promoting Ireland

Estimate provision €9.116 million; outturn €8.172 million

The underspend of €944,000 mainly arose due to an underspend in 2024 associated with the Expo Osaka 2025 in Japan.

A.12 Communications

Estimate provision €2.402 million; outturn €2.165 million

Expenditure was €237,000 behind the estimated provision due to timing delays on some invoices and some public information campaigns costing less than originally anticipated.

Programme B - Passport Service ^a

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	22,466		
	<i>Supplementary</i>	<u>1,000</u>		
			23,466	22,205
B.2	Administration – non pay			
	<i>Original</i>	20,150		
	<i>Supplementary</i>	<u>4,000</u>		
			24,150	16,132
B.4	Covid contingency ^b		10,000	9,625
		<u>57,616</u>	<u>54,016</u>	<u>47,962</u>

Note ^a This statement covers direct costs (e.g. postage, building utility costs, operating costs, etc.) incurred by the passport offices. It does not include any allocation of indirect costs incurred by central services e.g. ICT, HR, finance, corporate services, etc.

^b This subhead was created to assist the Department with the processing of the significant increase in passport applications being received post the Covid-19 pandemic mainly by providing funding for additional seasonal staff.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Passport, visa, and other consular service fees			
	<i>Original</i>	61,570		
	<i>Supplementary</i>	2,982		
		64,552	72,071	69,979
2	Repayments of repatriation and maintenance advances	30	2	—
3	VAT refunds to diplomatic missions	700	1,725	1,094
4	Receipts from additional superannuation contributions on public service remuneration	2,200	3,489	2,816
5	Miscellaneous			
	<i>Original</i>	500		
	<i>Supplementary</i>	7,018		
		7,518	7,932	817
		75,000	85,219	74,706

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

1 Passport, visa, and other consular service fees

Estimate provision €61.57 million; realised €72.071 million

Income exceeded the original estimate by €10.5 million, primarily due to the ongoing high level of passport applications.

3 VAT refunds to diplomatic missions

Estimate provision €700,000; realised €1.725 million

Income was €1.025 million above expectations, attributable to greater-than-expected VAT and sales tax refunds from foreign governments to overseas missions.

4 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.2 million; realised €3.489 million

The €1.289 million increase resulted from higher-than-expected receipts, driven by increased payroll costs.

5 Miscellaneous

Estimate provision €500,000; realised €7.932 million

The increase in miscellaneous receipts in 2024 was attributed to the sale of a property located in Washington DC.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>2,480</u>	<u>2,426</u>

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	120,736	109,613
Higher, special, or additional duties allowances	254	380
Other allowances	16,338	13,266
Overtime	1,853	1,839
Employer's PRSI	9,553	8,484
Foreign social security/health insurance (missions)	4,121	3,923
Total pay	<u>152,855</u>	<u>137,505</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special, or additional duties allowances	53	7	25,687	36,206
Other allowances	682	468	117,127	94,821
Overtime	556	45	48,343	46,618
Extra remuneration in more than one category	110	60	55,663	49,529

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	1,232	1,137
60,000	69,999	116	115
70,000	79,999	93	100
80,000	89,999	86	74
90,000	99,999	67	54
100,000	109,999	53	48
110,000	119,999	39	59
120,000	129,999	44	30
130,000	139,999	34	30
140,000	149,999	31	30
150,000	159,999	21	11
160,000	169,999	13	14
170,000	179,999	18	8
180,000	189,999	5	2
190,000	199,999	4	5
200,000	209,999	9	3
210,000	219,999	3	4
220,000	229,999	3	3
230,000	239,999	6	1
240,000	249,999	1	1
250,000	259,999	1	1
260,000	269,999	1	1
270,000	279,999	1	2
280,000	289,999	—	1
290,000	299,999	2	—
300,000	309,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year were as follows.

	2024	2023
	€000	€000
Basic pay	238	227

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 pension scheme and his entitlements in that regard do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €26,804. The payments made were consistent with the principles of the Public Service (Single Scheme and other provisions) Act 2012.

Two non-civil servants were engaged on a fee basis at a total cost of €11,185.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	209	434,510	191,477
Recovery plans in place	67	145,451	45,729

5.8 Severance

at 31 December	2024	2023
	€000	€000
Severance and redundancy	19	57 ^a

Note ^a Two severance payments, which were not disclosed in the 2023 account.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Others	2024	2023
Number of cases	5	3	8	17
	€000	€000	€000	€000
Department's own legal costs	58	—	58	123
Payments by/on behalf of Department				
Compensation	53	18	71	564
Legal costs	—	97	97	278
Other costs	52	—	52	3
2024 Total	163	115	278	968
2023 Total	109	859	968	

Notes ^a At 31 December 2024, 14 general litigation cases were outstanding.

6.2 Late payment penalties

	2024	2023
	€	€
Interest and compensation	13,791	13,683

6.3 Write offs

The following sums were written off in the year.

	2024	2023
	€	€
Passport Integrated and Processing System ^a	—	218,230

Note ^a A decision was made in 2023 that the contract with the new Passport Integrated and Processing System providers should be concluded due to the contract terms not being met.