

Appropriation Account 2019

Vote 28

Foreign Affairs and Trade

Introduction

As Accounting Officer for Vote 28, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2019 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants and contributions to International Organisations.

The expenditure outturn is compared with the sum granted by Dáil Éireann under the Appropriation Act 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €15.330 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and 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 have been applied in the preparation of the account except for the following:

Capital assets

The carrying value of land and buildings included in capital assets is based on a valuations conducted in 2005 adjusted as follows

- improvements to land and buildings since 2005 are reflected at cost
- land and buildings acquired since 2005 are also reflected at cost
- three mission properties are included on the basis of valuations conducted in 2011.

Depreciation

Vehicles are depreciated on straight line basis at a rate of 20% per annum.

Buildings are not depreciated.

Foreign exchange transactions

Transactions arising in foreign currencies are translated into Euro at the market rate of exchange prevailing at the beginning of each month. Foreign exchange transactions completed by headquarters are recorded at the rate at date of settlement of the transaction.

Accruals, prepayments, commitments and stocks at diplomatic missions

Accruals, prepayments, commitments and stocks do not include amounts in respect of the Department's diplomatic missions other than those relating to property rental.

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 level agreement between this Department and the National Shared Service Office for the provision of payroll and human resource function.

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

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place. It includes the following and, in particular, that

- there is segregation of duties and 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.

Non-compliance with procurement rules

The Department ensures that there is an appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with all relevant procurement guidelines. Thirty contracts, with a value of €4,757,287 have been included in the circular 40/02 return as they exceed the reporting threshold of €25,000 and were awarded (inter alia) without a competitive process, as follows

- Sixteen contracts with a value of €1,447,193 are considered non-competitive and non-compliant. Five contracts were extended beyond the original contract date without a competitive process, primarily while revised arrangements are being put in place by the Office of Government Procurement (€774,742). Five contracts had previously been awarded but exceeded the relevant thresholds that required a competitive process (€276,882). Six contracts had previously been awarded under a competitive process but were extended while revised arrangements are being put in place by the Department (€395,569). These will be tendered during 2020.
- Fourteen contracts with a value of €3,310,094 are considered non-competitive but compliant. Eleven related to provision of proprietary ICT services (€2,975,660) and three related to situations where there was a single suitable supplier available (€334,434). These contracts will be reviewed by my Department's procurement team during 2020.

Capital assets

Over recent audits, the Office of the Comptroller and Auditor General has commented on weakness in the Department's fixed asset register.

During 2019, a full review of all the Department's remaining fixed asset registers commenced. This review is to update and enhance the information recorded in the Department's fixed asset registers and reconcile it to the trial balance. It was intended to complete this full review during 2019 and reflect any adjustments in the 2019 appropriation account. At 31 December 2019 this review is ongoing with a number of mission fixed asset registers ready for adjustment. As the project is not complete the Department decided not to make any adjustment in the 2019 appropriation account but to make a comprehensive adjustment in the 2020 appropriation account when the project is complete. To date, the project has identified fully depreciated assets no longer in use and items incorrectly classified as fixed assets that will need to be removed from the registers and the trial balance. These items are fully depreciated and, as a result, will not impact on the Department's statement of financial position.

There are fully depreciated assets, with an original cost of €61.5 million, recognised in capital assets (Note 2.1) that are not recorded in the asset register as they had a nil net book value when the fixed asset register was first established. These fully depreciated assets are included in this ongoing review of the fixed asset registers and may result in their removal from the capital assets note or being added to a fixed asset register to facilitate tracking in the future.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. The annual 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.

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 at least four times a year. These reviews inform planning and allocation of resources to ensure risks are managed to an acceptable residual level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff. Evaluation and Audit Unit also carries out periodic reviews of the Department's risk management system as part of its multi-annual internal audit plan.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated in a timely manner to those responsible for taking corrective action and to management 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

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial controls were identified in relation to 2019 that resulted in, or may result in, a material loss.

Niall Burgess
Accounting Officer
Department of Foreign Affairs and Trade

7 September 2020

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 28 Foreign Affairs and Trade

Opinion on the appropriation account

I have audited the appropriation account for Vote 28 Foreign Affairs and Trade for the year ended 31 December 2019 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 and Trade for the year ended 31 December 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure 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 *Preface to the Appropriation Accounts*. 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 *Preface to the Appropriation Accounts*.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2019.

Seamus McCarthy
Comptroller and Auditor General

9 September 2020

Vote 28 Foreign Affairs and Trade

Appropriation Account 2019

	Estimate provision		2019	2018
	€000	€000	Outturn €000	Outturn €000
Programme expenditure				
A	To serve our people at home and abroad to promote reconciliation and co-operation ("Our People")	83,155	78,039	77,998
B	Protect and advance our values and interests in Europe ("Our Place in Europe")	30,163	29,360	26,556
C	To work for a more just, secure and sustainable world ("Our Values")			
	<i>Original</i>	52,636		
	<i>Supplementary</i>	12,000		
		64,636	61,782	42,515
D	Promote our economic interests internationally ("Our Prosperity")	39,853	41,476	32,657
E	Strengthen our capacity to deliver our goals ("Our Influence")			
	<i>Original</i>	51,644		
	<i>Supplementary</i>	2,000		
		53,644	55,727	48,340
Gross expenditure				
	<i>Original</i>	257,451		
	<i>Supplementary</i>	14,000		
		271,451	266,384	228,066
<i>Deduct</i>				
F	Appropriations-in-aid			
	<i>Original</i>	44,952		
	<i>Supplementary</i>	13,999		
		58,951	69,213	65,685
Net expenditure				
	<i>Original</i>	212,499		
	<i>Supplementary</i>	1		
		212,500	197,171	162,381

Surplus

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

	2019	2018
	€	€
Surplus to be surrendered	<u>15,329,537</u>	<u>30,517,006</u>

Niall Burgess

Accounting Officer
Department of Foreign Affairs and Trade

30 March 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	<u>2019</u>	<u>2018</u>
	<u>€000</u>	<u>€000</u>
Programme cost	75,333	51,956
Pay	101,952	91,420
Non pay	89,099	84,690
Gross expenditure	266,384	228,066
<i>Deduct</i>		
Appropriations-in-aid	69,213	65,685
Net expenditure	197,171	162,381
Changes in capital assets		
Purchases cash	(3,673)	
Disposals cash	42	
Profit on disposals	(17)	
Depreciation	3,626	(22)
	(22)	(5,014)
Changes in net current assets		
Increase in closing accruals	56	
Increase in closing prepayments	(4,894)	
Increase in stock	(1,446)	(6,284)
	(6,284)	6,075
Direct expenditure	190,865	163,442
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	24,322	21,105
Notional rents	2,953	2,851
Net programme cost	218,140	187,398

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, net of costs of services provided to other Votes.

	<u>2019</u>	<u>2018</u>
	<u>€000</u>	<u>€000</u>
Vote 9 Office of the Revenue Commissioners	60	60
Vote 12 Superannuation and Retired Allowances	17,014	15,366
Vote 13 Office of Public Works	6,787	5,227
Vote 18 National Shared Services Office	144	121
Vote 20 An Garda Síochána	309	213
Central Fund – Ministerial Pensions	372	371
Costs of shared services provided to other Votes	(364)	(253)
	24,322	21,105

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	168,527	168,505
Current assets			
Bank and cash	2.2	1,306	(4,649)
Stocks	2.3	9,884	8,438
Prepayments	2.4	10,803	5,909
Other debit balances	2.5	7,580	5,387
Net Exchequer funding	2.7	(5,918)	2,571
Total current assets		<u>23,655</u>	<u>17,656</u>
Less current liabilities			
Accrued expenses		2,310	2,254
Other credit balances	2.6	<u>2,968</u>	<u>3,309</u>
Total current liabilities		<u>5,278</u>	<u>5,563</u>
Net current assets		<u>18,377</u>	<u>12,093</u>
Net assets		<u>186,904</u>	<u>180,598</u>
Represented by:			
State funding account	2.8	<u>186,904</u>	<u>180,598</u>

2.1 Capital assets

	Land and buildings	Motor vehicles	Furniture and fittings	Office equipment	Assets under development ^b	Total
	€000	€000	€000	€000	€000	€000
Gross assets ^a						
Cost or valuation at 1 January 2019	159,293	2,922	45,434	76,890	1,492	286,031
Transfers	—	—	—	743	(743)	—
Additions	—	393	242	1,845	1,193	3,673
Disposals	—	(343)	—	—	—	(343)
Cost or valuation at 31 December 2019	159,293	2,972	45,676	79,478	1,942	289,361
Accumulated depreciation						
Opening balance at 1 January 2019 ^a	—	2,150	44,782	70,594	—	117,526
Depreciation for the year	—	414	188	3,024	—	3,626
Depreciation on disposals	—	(318)	—	—	—	(318)
Cumulative depreciation at 31 December 2019	—	2,246	44,970	73,618	—	120,834
Net assets at 31 December 2019	159,293	726	706	5,860	1,942	168,527
Net assets at 31 December 2018	159,293	772	652	6,296	1,492	168,505

- Note ^a Included in capital assets are fully depreciated assets with a historical cost of €61.476 million which were not included in the fixed asset register as they had no book value when the fixed asset register was established. These assets are fully depreciated and are included in the accumulated depreciation figure. A project is currently underway to assess this historic asset listing and include assets still in use in the fixed asset register. Any adjustment to capital assets will be made in the 2020 appropriation account.
- ^b Assets under development represents assets for the Passport Service Reform Programme currently in progress. These assets represent projects that were not complete at 31 December 2019.

2.2 Bank and cash

at 31 December	2019	2018
	€000	€000
PMG balances	(10,510)	(13,153)
Commercial bank accounts	2,762	1,205
Mission bank balances and cash	9,054	7,299
	1,306	(4,649)

2.3 Stocks

at 31 December	2019	2018
	€000	€000
Passport books and cards	9,280	8,250
Protocol stocks	53	55
Stationery	512	73
Prepaid postage	4	5
IT consumables	35	55
	9,884	8,438

2.4 Prepayments

at 31 December	2019	2018
	€000	€000
Mission rents	2,036	1,309
Contributions to international organisations	7,559	2,946
Other prepayments	1,208	1,654
	10,803	5,909

2.5 Other debit balances

at 31 December	2019	2018
	€000	€000
Departmental and agency accounts	5,602	3,674
Imprest and personal suspense accounts	1,070	1,023
Salary advance accounts	13	11
Sundry ^a	895	679
	7,580	5,387

Note ^a Sundry debtors include payroll control accounts of €658,977; honorary consul debtors of €222,004; and other balances of €14,415.

2.6 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	1,049	905
Pay related social insurance	726	596
Universal social charge	219	199
Local property tax	8	7
Value added tax	57	84
Professional services withholding tax	82	70
	2,141	1,861
Sundry creditors ^a	827	1,448
	2,968	3,309

Note ^a Sundry creditors include amounts due to third party creditors of €628,000 and suspense accounts of €199,000.

2.7 Net Exchequer funding

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	15,329	30,517
Exchequer grant undrawn	(9,411)	(33,088)
Net Exchequer funding	5,918	(2,571)
Represented by:		
Debtors		
Bank and cash	1,306	(4,649)
Other debit balances	7,580	5,387
	8,886	738
Creditors		
Due to State	(2,141)	(1,861)
Other debit balances	(827)	(1,448)
	(2,968)	(3,309)
	5,918	(2,571)

2.8 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		180,598	181,659
Disbursements from the Vote			
Estimate provision	Account	212,500	
Surplus to be surrendered	Account	(15,329)	
Net vote		197,171	162,381
Expenditure (cash) borne elsewhere	1.1	24,322	21,105
Non cash expenditure – notional rent	1	2,953	2,851
Net programme cost	1	(218,140)	(187,398)
Balance at 31 December		186,904	180,598

2.9 Commitments

Commitments include those amounts for which the Department may be legally liable in 2020 and subsequent years under binding enforceable contracts and relate to property rental payments abroad and commitments to purchase equipment.

at 31 December	2019	2018
	€000	€000
The amount is analysed as follows:		
Equipment and other administrative costs	150	683
Lease commitments ^a	91,937	55,710
Total commitments	92,087	56,393

Note ^a Property lease commitments are offset by prepayments. Prepaid rents amounted to €2.036 million (2018: €1.309 million) which is included in the prepayments figure of €10.803 million (Note 2.4).
Lease commitments at 31 December 2019 reflect total future commitments under legally binding lease agreements.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	100,723	101,952	91,420
ii	Travel and subsistence	6,844	7,784	7,123
iii	Training and development and incidental expenses	3,748	5,550	5,222
iv	Postal and telecommunication services	5,786	7,274	5,938
v	Office equipment and external IT services	28,328	21,932	25,995
vi	Office premises expenses	37,319	35,149	30,051
vii	Consultancy services and value for money and policy reviews	100	58	53
viii	Promotional support and accommodation	10,297	11,352	10,309
		193,145	191,051	176,111

Significant variations

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

i Salaries, wages and allowances

Estimate provision: €100.723 million, outturn: €101.952 million

The increase of €1.229 million on expenditure on salaries, wages and allowances was mainly due to the allocation of additional staffing for the passport service customer hub to address the significant increase in customer queries resulting for the increase in passport applications.

iii Training and development and incidental expenses

Estimate provision: €3.748 million, outturn: €5.55 million

The increase of €1.802 million on expenditure was mainly due to a range of additional expenditure during the year including increased staff training and development, state/official entertainment due to higher level of Presidential and State visits, increased mission operating costs, legal settlements (see note 6.1) and foreign exchange revaluation losses.

iv Postal and telecommunications services

Estimate provision: €5.786 million, outturn: €7.274 million

The additional spend of €1.488 million resulted from a significant increase in postage costs associated with the significant increase in the volume of passport applications.

Programme A Our people

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	26,585	26,909	24,161
A.2	Administration – non pay	36,497	33,866	38,069
A.3	Fulbright Commission	404	404	434
A.4	Emergency consular assistance	79	9	13
A.5	Support for Irish emigrant services	12,595	12,360	11,772
A.6	North-South and Anglo-Irish co-operation	3,745	3,729	3,097
A.7	International Fund for Ireland	2,650	150	150
A.8	Diaspora affairs	600	612	302
		83,155	78,039	77,998

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €5.116 million lower than provided. The variation of €2.307 million in administration expenditure has already been explained. The balance of the variance was mainly due to the following:

A.7 International Fund for Ireland

Estimate provision: €2.65 million, outturn: €150,000

The decrease in expenditure of €2.5 million was due to the operating environment of the International Fund for Ireland not requiring the disbursement of the grant for programme expenditure for 2019.

Programme B Our place in Europe

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
B.1 Administration – pay	23,146	23,428	21,006
B.2 Administration – non pay	5,634	4,608	4,154
B.3 Actions consequent on Title V of the Treaty of European Union	418	420	522
B.4 EU engagement	965	904	874
	30,163	29,360	26,556

Programme C Our values

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
C.1 Administration – pay	12,502	12,655	11,381
C.2 Administration – non pay	5,331	4,360	4,458
C.3 Contributions to international organisations			
	<i>Original</i> 34,803		
	<i>Supplementary</i> 12,000		
		46,803	44,767
		64,636	61,782
			42,515

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €9.146 million higher than originally provided. Administration expenditure was €818,000 less than provided and has already been explained. The balance was due to the following:

C.3 Contributions to international organisations

Original estimate: €34.803 million, outturn: €44.767 million

The increase of €9.964 million was due to higher than anticipated mandatory contributions to international organisations, primarily the UN. It reflects decisions by the UN General Assembly to increase the previously agreed 2019 UN regular budget and, in July 2019, to invoice in full the 2019/2020 budgets of some peacekeeping missions. The supplementary estimate was granted to cover the increased cost.

Programme D Our prosperity

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
D.1 Administration – pay	20,499	20,749	18,554
D.2 Administration – non pay	11,809	12,579	6,852
D.3 Promoting Ireland	4,316	4,869	3,995
D.4 Contributions to national and international organisations	3,229	3,279	3,256
	39,853	41,476	32,657

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €1.623 million higher than provided. The variation of €1.02 million in administration expenditure has already been explained. The balance of the variance was mainly due to the following:

D.3 Promoting Ireland

Estimate provision: €4.316 million, outturn: €4.869 million

As part of the Department's Brexit response and preparations, additional activities promoting Ireland were undertaken across the mission network resulting in the excess expenditure of €553,000.

Programme E Our influence

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
E.1 Administration – pay	17,991	18,211	16,318
E.2 Administration – non pay	33,151	33,685	31,158
E.3 Information services			
	<i>Original</i> 502		
	<i>Supplementary</i> 2,000		
	2,502	3,831	864
	53,644	55,727	48,340

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme E was €4.083 million higher than originally provided. The variation of €754,000 in administration expenditure has already been explained. The balance of the variance was mainly due to the following:

E.3 Information services

Estimate provision: €502,000, outturn: €3.831 million

The overspend of €3.329 million arose from additional public information campaigns in relation to Brexit awareness and preparedness and promotion of the online passport application process. The supplementary estimate was granted to cover the increased cost.

Note 4 Receipts

4.1 Appropriations-in-aid

	2019		2018
	Estimated €000	Realised €000	Realised €000
1 Passports, visa and other consular services			
	<i>Original</i> 41,020		
	<i>Supplementary</i> 13,999		
		55,019	61,699
2 Repayments of repatriation and maintenance advances		30	—
3 VAT refunds to diplomatic missions		750	834
4 Miscellaneous		500	619
5 Receipts from additional superannuation contributions on public service remuneration ^a		2,652	2,533
Total		58,951	65,685

Note ^a The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

Significant variations

Overall, appropriations-in-aid were €24.261 million more than the estimate. Explanations for variances are set out below:

1 Passports, visa and other consular services

Estimate: €41.02 million, realised: €65.295 million

Income was ahead by €24.275 million due to the continued significant increase in passport applications. As the passport service is a demand led service it is difficult to project with certainty the level of applications or application mix that will be received in any given year.

3 VAT refunds to diplomatic missions

Estimate: €750,000, realised: €936,000

Income was ahead by €186,000 due to higher than anticipated VAT and sales tax refunds from foreign governments to missions overseas.

4 Miscellaneous

Estimate : €500,000, realised: €638,000

Income was ahead by €138,000. This relates to a range of receipts by the Department including refund of security deposits on rented properties, payroll overpayment refunds, refunds from Government departments/offices and other miscellaneous items. It is difficult to project with certainty the level of these receipts in any given year.

5 Receipts from additional superannuation contributions on public service remuneration

Estimate: €2.652 million, realised: €2.344 million

The shortfall of €308,000 arose as receipts were less than anticipated due to changes in the deduction rates.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end	1,745	1,546

5.2 Pay

	2019	2018
	€000	€000
Pay	91,557	82,434
Redundancy and severance	95	52
Higher, special or additional duties allowance	119	149
Other allowances	146	182
Overtime	962	1,003
Employer's PRSI	5,370	4,510
Foreign social security/health insurance (missions)	3,703	3,090
Total pay	101,952	91,420

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	28	2	20,613	23,318
Other allowances	123	—	9,375	10,181
Overtime	405	19	39,055	31,870
Extra remuneration in more than one category	63	27	41,318	34,236

5.4 Other remuneration arrangements

Payments totalling €7,452 (2018: €7,421) were paid to three (2018: two) retired civil servants whose services were retained on specialised tasks.

5.5 Overpayments

at 31 December	Number of recipients	2019 €	2018 €
Overpayments	77	188,299	255,567
Recovery plans in place	27	101,004	120,736

5.6 Severance payments/redundancy

Severance payments amounting to €28,870 (2018: nil) was paid to two (2018: nil) locally employed staff at embassies abroad.

Severance payments amounting to €66,311 (2018: €51,890) was paid to one (2018: two) former ministerial staff member. No early payment of pension, additional added years of notional service, or any other enhancement to the accrued pension terms has been granted.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Legal costs paid during the year are categorised as follows:

					2019	2018
	Number of cases	Legal costs paid by Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
Claims by employees of the Department	2	130	—	169	299	69
Claims by members of the public	6	34	—	17	51	32
		164	—	186	350	101

6.2 Historical adjustment and write off

	2019	2018
	€	€
Suspense account balances	—	8,912
Amounts owed by honorary consuls	—	36,959
	—	45,871

Appendix A Accounts of Bodies and Funds under the Aegis of the Department of Foreign Affairs and Trade

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2020, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Body/departmental fund	Last accounting period	Date of audit report	Date received by Department	Date presented to the Oireachtas
Ireland–United States Commission for Educational Exchange (Fulbright Commission) ^a	1 Oct 2018 - 30 Sep 2019	27 Feb 2020	28 Feb 2020	11 Mar 2020

Note ^a The Department provides an annual grant to the Fulbright Commission, which is financed jointly by the Irish and US Government and supports study, research, teaching and other educational activities between Ireland and the United States. The Commission receives annual funding from the Department and further funding from other sources.