

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	18,890	18,838	(208)
A.2. TRAVEL AND SUBSISTENCE	3,050	2,966	80
A.3. INCIDENTAL EXPENSES	2,292	2,347	2
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,205	2,129	8
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,363	1,418	(8)
A.6. OFFICE PREMISES EXPENSES	3,580	3,356	(385)
A.7. CONSULTANCY SERVICES	3,120	3,839	75
A.8. VALUE FOR MONEY AND POLICY REVIEWS	200	190	—
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER CO-OPERATION (GRANT-IN-AID)	559,100	529,150	(1,406)
C. EMERGENCY HUMANITARIAN ASSISTANCE	90,000	87,000	—
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	36,000	30,993	(2,740)
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	93,400	86,349	—
Gross Total	814,200	768,575	(4,582)
Deduct:			
F. APPROPRIATIONS-IN-AID	150	997	—
Net Total	814,050	767,578	(4,582)
Surplus to be surrendered		<u>€46,472,178</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000
Net Outturn		767,578
Changes in Capital Assets		
Purchases Cash	(1,284)	
Disposals Cash	13	
Profit on Disposals	(6)	
Depreciation	904	(373)
Changes in Net Current Assets		
Decrease in Stock	4	
Decrease in Closing Prepayments	3,087	3,091
Operating Cost		<u>770,296</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			8,447
Current Assets			
Stocks (Note 10)		13	
Prepayments		5,022	
Other Debit Balances		41	
PMG Balance and Cash	3,415		
Orders Outstanding	<u>—</u>	3,415	
Total Current Assets		<u>8,491</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,022	
Accrued Expenses		440	
Due to State (Note 9 and 11)		234	
Bilateral and Other Aid Fund (Grant-in-Aid) (Note 9)		2,121	
Other Credit Balances		<u>79</u>	
Total Current Liabilities		<u>3,896</u>	
Net Current Assets			<u>4,595</u>
Net Assets			<u>13,042</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings	Equipment	Office Equipment	Furniture and Fittings	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	6,291	474	531	1,313	1,963	10,572
Additions	222	452	116	198	296	1,284
Disposals	—	—	(2)	—	(63)	(65)
Gross Assets at 31 December 2008	6,513	926	645	1,511	2,196	11,791
Accumulated Depreciation:						
Opening Balance at 1 January 2008	—	326	423	530	1,219	2,498
Depreciation for the year	—	185	129	151	439	904
Depreciation on Disposals	—	—	(1)	—	(57)	(58)
Cumulative Depreciation at 31 December 2008	—	511	551	681	1,601	3,344
Net Assets at 31 December 2008	6,513	415	94	830	595	8,447

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		46,472
Exchequer Grant Undrawn		(45,450)
Net Liability to the Exchequer		1,022
Represented by:		
Debtors		
Net PMG position and cash ¹	3,415	
Debit Balances: Suspense	41	3,456
Creditors		
Due to State	(234)	
Credit Balances: Suspense	(2,200)	(2,434)
		1,022

¹Includes bank account balance of €9,804 as at 31 December 2008.

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/ (More) than provided	Explanation
€000		
A.4.	1,076	The upgrade in communication links with programme countries resulted in higher than anticipated savings in communication costs.
A.6.	224	Savings were achieved on rental costs associated with chanceries and official residences.
A.7.	(719)	Higher than anticipated level of consultancy costs associated with the audit evaluation and monitoring of the Irish Aid Programme.
B.	29,950	Savings arose on this subhead as a result of the Government Decision of the 8th July 2008 to reduce the expenditure allocations to Vote 29 by €45 million.
C.	3,000	Same explanation as Subhead B.
D.	5,007	Same explanation as Subhead B.
E.	7,051	Same explanation as Subhead B.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	150,000	996,653

Explanation of Variation

The surplus arose from higher than expected bank interest received, grant refunds under the Bilateral Aid programme, VAT refunds originating in programme countries and proceeds from the sale of motor vehicles.

Receipts under this subhead fluctuate from year to year and are difficult to estimate accurately.

7 DETAILS OF EXTRA REMUNERATION

	Total amount paid €	Number of recipients	Recipients of of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	47,595	7	2	20,186
Overtime and extra attendance	30,538	21	—	—
Miscellaneous	76,098	47	1	12,000
Total extra remuneration	<u>154,231</u>			

Note: Certain individuals received extra remuneration in more than one category.

8 MISCELLANEOUS ITEMS

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €57,010 was paid in bonuses and merit pay awards in 2008, consisting of 15 individual awards.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	24,472
United Nations Children's Fund (UNICEF)	17,100
United Nations High Commissioner for Refugees (UNHCR)	14,360
World Health Organisation (WHO) Programmes	3,900
United Nations Population Fund	5,500
Office of the United Nations High Commissioner for Human Rights	4,000
UNAIDS	6,000
United Nations Volunteers	650
United Nations Development Fund for Women (UNIFEM)	600
UN International Drugs Control Programme	1,000
UN Industrial Development Organisation	487
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)	1,500
UN Relief and Works Agency for Palestine Refugees in the Near East (UNWRA)	3,800
UNEP Trust Fund	1,210
Others - various	1,770
	<u>86,349</u>

9 MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account

Account of Receipts and Payments during year ended 31 December 2008

	€
Balance on 1 January 2008	2,218,493
Grant-in-Aid 2008	<u>529,150,000</u>
	531,368,493
Expenditure 2008	<u>529,013,549</u>
Balance on 31 December 2008	<u>2,354,944</u>
Represented by:	
Amounts due to State	233,476
Other Closing Balances	<u>2,121,468</u>
	<u>2,354,944</u>

10 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	<u>13</u>

11 DUE TO THE STATE

The amounts due to the State at 31 December 2008 consisted of:

	€000
Professional Services Withholding Tax	63
Value Added Tax	171
	<hr/>
	234
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DAVID COONEY
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2009

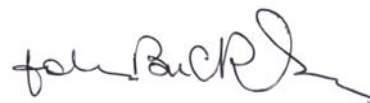
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapter 22 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY

Comptroller and Auditor General
27 August 2009