

Vote 29: International Co-Operation

Introduction

As Accounting Officer for Vote 29, 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 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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 have been applied in the preparation of the Account.

Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Foreign Affairs.

DAVID COONEY

Accounting Officer
Department of Foreign Affairs
31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2009 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 2009.

Chapter 25 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.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
7 September 2010

Vote 29 International Co-Operation Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	18,960	19,337	18,838
A.2. Travel and subsistence	3,535	2,269	2,966
A.3. Incidental expenses	3,321	2,250	2,347
A.4. Postal and telecommunications services	2,480	2,202	2,129
A.5. Office machinery and other office supplies and related services	1,380	1,432	1,418
A.6. Office premises expenses	3,925	3,507	3,356
A.7. Consultancy services	1,561	1,066	3,839
A.8. Value for money and policy reviews	680	127	190
Other services			
B. Payment to grant-in-aid fund for bilateral aid and other co-operation (grant-in-aid)	410,800	410,800	529,150
C. Emergency Humanitarian Assistance	56,000	56,000	87,000
D. Payments to international funds for the benefit of developing countries	28,000	28,000	30,993
E. Contributions to United Nations and other development agencies	40,500	40,500	86,349
Gross Expenditure	571,142	567,490	768,575
Deduct:			
F. Appropriations-in-aid	939	1,790	997
Net Expenditure	570,203	565,700	767,578
Surplus to be surrendered		€4,502,996	€46,472,178

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	2009	2008
€000	€000	€000
Expenditure on administration	32,190	35,083
Expenditure on services and programmes	535,300	733,492
Gross expenditure	<u>567,490</u>	<u>768,575</u>
Deduct		
Appropriations-in-aid	1,790	997
Net expenditure	<u>565,700</u>	<u>767,578</u>
Changes in capital assets		
Purchases cash	(1,320)	
Disposals cash	82	
Profit on disposals	(59)	
Depreciation	939	
	<u>(358)</u>	<u>(373)</u>
Changes in net current assets		
Decrease in stock	3	4
Decrease in closing accruals	(534)	3,087
Total operating cost	<u><u>564,811</u></u>	<u><u>770,296</u></u>

Note: Net allied services expenditure and notional rents are borne on Vote 28 - Foreign Affairs

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	8,805	8,447
Current Assets			
Bank and cash	2.2	2,474	3,415
Stocks	2.3	10	13
Prepayments		5,284	5,022
Other debit balances	2.4	63	41
Total Current Assets		7,831	8,491
Less Current Liabilities			
Accrued expenses		168	440
Other credit balances	2.5	172	313
Net Liability to the Exchequer	2.6	631	1,022
Bilateral and Other Aid Fund (Grant-in-Aid)	7	1,733	2,121
Total Current Liabilities		2,704	3,896
Net Current Assets		5,127	4,595
Net Assets		13,932	13,042

2.1 Statement of Capital Assets

	Land and Buildings	Equipment	Office Equipment	Furniture and Fittings	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2009	6,513	926	645	1,511	2,196	11,791
Additions	795	63	64	82	316	1,320
Disposals	—	—	(22)	—	(289)	(311)
Cost or valuation at 31 December 2009	7,308	989	687	1,593	2,223	12,800
Accumulated Depreciation						
Opening balance at 1 January 2009	—	511	551	681	1,601	3,344
Depreciation for the year	—	198	138	159	444	939
Depreciation on disposals	—	—	(22)	—	(266)	(288)
Cumulative depreciation at 31 December 2009	—	709	667	840	1,779	3,995
Net Assets at 31 December 2009	7,308	280	20	753	444	8,805
Net Assets at 31 December 2008	6,513	415	94	830	595	8,447

2.2 Bank and Cash

at 31 December

2009	2008
€000	€000

PMG balances and cash

2,474	3,415
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2.3 Stocks

at 31 December

2009	2008
€000	€000

Stationery

10	13
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2.4 Other Debit Balances

at 31 December

2009	2008
€000	€000

Sundry debtors

63	41
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2.5 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the state		
Professional Services Withholding Tax	89	63
Value Added Tax	17	171
	<u>106</u>	<u>234</u>
Other credit balances	66	79
	<u>172</u>	<u>313</u>
	<u><u>172</u></u>	<u><u>313</u></u>
2.6 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	4,503	46,472
Exchequer Grant Undrawn	(3,872)	(45,450)
Net liability to the Exchequer	<u>631</u>	<u>1,022</u>
	<u><u>631</u></u>	<u><u>1,022</u></u>
Represented by:		
Debtors		
Bank and cash	2,474	3,415
Debit balances: suspense	63	41
	<u>2,537</u>	<u>3,456</u>
	<u><u>2,537</u></u>	<u><u>3,456</u></u>
Creditors		
Due to State	(106)	—
Other credit balances	(67)	(79)
Bilateral and other Aid Fund (grant-in-aid)	(1,733)	(2,355)
	<u>(1,906)</u>	<u>(2,434)</u>
	<u><u>(1,906)</u></u>	<u><u>(2,434)</u></u>
	631	1,022
	<u><u>631</u></u>	<u><u>1,022</u></u>

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	(377)	Overspend is as a result of payments made to certain staff following a decision by the European Court of Justice.
A.2.	1,265	Savings were delivered through lower than anticipated air fare costs and a reduction in general travel costs.
A.3.	1,071	Savings were identified across all incidental costs associated with managing the programme at programme country level.
A.4.	278	Improvements in the telecommunication infrastructure between headquarters and Irish Aid programme country missions has resulted in savings under this subhead.
A.6.	418	Savings were achieved on rental costs on Irish Aid Embassies and Residences.
A.7.	495	Savings were achieved through a less than anticipated demand for technical consultancy services in 2009.
A.8.	553	Savings arose due to a lower than anticipated requirement for consultancy services under this subhead.

4 Receipts

Appropriations-in-aid	2009	2009	2008
	Estimated €000	Realised €000	Realised €000
1. Appropriations-in-aid	200	1,053	996
2. Receipts from pension-related deductions on public service remuneration	739	737	—

Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(853)	The surplus arose from higher than projected 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.

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	197	195
	2009	2008
	€000	€000
Pay	16,162	16,793
Higher, special or additional duties allowances	41	48
Other allowances	303	76
Overtime	29	31
Employer's PRSI	1,107	779
Total pay	17,642	17,727

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009	Maximum individual payment 2008
			€	€
Higher, special or additional duties	9	2	14,272	20,187
Other allowances	128	1	15,829	12,000
Overtime	17	1	11,283	5,385

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

5.2 Performance and Merit Payments

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €2,000 was paid in bonuses and merit pay awards in 2009, consisting of 4 individual awards.

6 Miscellaneous Items

Contributions to UN and other Development Agencies (Subhead E)	2009	2008
	€000	€000
United Nations Development Programme (UNDP)	8,700	24,472
United Nations Children's Fund (UNICEF)	8,000	17,100
United Nations High Commissioner for Refugees (UNHCR)	6,000	14,360
World Health Organisation (WHO) Programmes	1,500	3,900
United Nations Population Fund	3,000	5,500
Office of the United Nations High Commissioner for Human Rights	2,000	4,000
UNAIDS	3,000	6,000
United Nations Volunteers	—	650
United Nations Development Fund for Women (UNIFEM)	300	600
UN International Drugs Control Programme	250	1,000
UN Industrial Development Organisation	474	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	3,800
UNEP Trust Fund	750	1,210
Others - various	2,726	1,770
	40,500	86,349

7 Miscellaneous Accounts

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

Account of Receipts and Payments during year ended 31 December 2009

	2009	2008
	€000	€000
Balance on 1 January 2009	2,355	2,218
Grant-in-Aid 2009	410,800	529,150
	413,155	531,368
Expenditure 2009	411,422	529,013
Balance on 31 December 2009	1,733	2,355

The 2008 balance includes tax due to the State of €234,000 which is included in note 2.5.

