

Appropriation Account 2015

Vote 37

Social Protection

Introduction

As Accounting Officer for Vote 37, 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 2015 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €52.06 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.

Provision of Agency Services

During 2015, the Department was authorised by the Department of Finance to be an approved person in relation to Waterford Crystal pensioner's lump sum payments under Section 48B of the Pensions Act 1990. The Department will pay the sums due, using funds advanced from the Central Fund of the Exchequer. The amounts paid are reported in the Finance accounts.

Also during 2015, the Department acted as a paying agent for the Department of the Environment, Community and Local Government (DECLG) under Section 5 of the Water Services Act 2014 to pay the water conservation grants on its behalf. The amounts paid are reported in the appropriation account for Vote 26 Environment, Community and Local Government.

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:

Recognition of payments

Payments consist of those sums which come in the course of payment during the year. Sums are deemed to have come in the course of payment where the liability has been incurred, payment is due and the instruction for the payment (cheque or electronic funds transfer) has been effected on the relevant payment system. Cash welfare payments made through An Post are recognised upon disbursement. Where the normal due payment date falls on a Bank Holiday, it may be necessary to issue payments early. At year-end, payments issued early by electronic funds transfer by banks or early encashment by customers in Post Offices, which refer to the subsequent year, are normally recognised as prepayments.

Under a Government Decision dated 24 November 2015 provision was made for the early payment on 31 December 2015 of certain Department of Social Protection (DSP) pensions and other related schemes previously due on 1 January 2016. There are no early scheme payments recognised as prepayments at 31 December 2015.

Treatment of recovered overpayments

Recovery of debts in respect of general scheme overpayments are brought to account as follows:

- cash and deduction recoveries in respect of the previous accounting years are treated as income of the current accounting year
- cash and deduction recoveries in respect of the current accounting year are netted off against the expenditure for the current accounting year.

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.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of HR shared service.

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

Following the identification of deficiencies in previous audits with regard to the reconciliation of the Department's asset registers and capital assets under development to the appropriation account, a fixed asset working group was established in 2013 to address the issues raised, and this group has continued its work during 2015. The work of the group initially focused on reconciling the asset registers to the appropriation account and is now concentrating on the physical registers. During 2015, inventories were conducted at 42 of the Department's locations, and an electronic inventory of the Department's IT assets is currently in the process of being reconciled back to the registers. The reconciliation of the electronic inventory is approximately 40% complete. The value of both the physical and electronic inventories reconciled to the asset registers is €5 million out of a total asset value of €348 million. A full reconciliation of the electronic inventory is scheduled for completion by year end 2016. Further physical inventories are being planned. An electronic bar coding system, for use in tagging assets, has been evaluated and is scheduled to go live in mid-2016.

A new debt and receipts accounting system (DRAS) was introduced in the Department in November 2014. The system allows for the automatic recording and posting of debt recovered in its local offices, from its receipting bank accounts and by way of deduction from DSP payments to customers.

The debtor balance at 31 December 2015 was €467 million

- €377 million relates to amounts paid from the Vote (See Note 6.1)
- €90 million relates to schemes administered through the Social Insurance Fund (SIF).

Reports are extracted from the DRAS system to

- identify the value of transactions in the year e.g. new overpayments recorded and amounts recovered and written off
- produce a listing of balances outstanding at year end.

In calculating the debtor balance at 31 December 2015, the Department noted a difference of €515,000 between the closing balance as calculated by reference to the reports from DRAS on the transactions in the account in the year, and the year end debtor listing.

In addition, the amount of debt recovered, as recorded on DSP's accounting system was €78.7 million while the amount recorded on DRAS was €79.8 million — a difference of €1.1 million, of which €827,000 is Vote related and €287,000 is SIF related. For the purpose of presenting debtor information in note 6.1, the amount recovered as per DSP's accounting system is used.

Local offices collect money and record this on DRAS as cash-on-hand until it has been lodged. The local offices complete a report on a monthly basis of the amount of cash held by them. There was a discrepancy of €54,494 at 31 December 2015 between the local offices report which showed cash-on-hand of €68,330 compared to the accounting system which showed cash-on-hand of €122,824.

The Department is working to resolve the discrepancies outlined above.

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.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- 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.

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 is compliant, with the exception of 6 contracts to the value of €0.6 million which were not subject to a competitive procurement process. These exceptions occurred for business continuity reasons.

In 3 out of the 6 cases, open procurements have since been completed and contracts have been awarded. In 2 other cases, the DSP is working with The Office of Government Procurement (OGP) to have DSP requirements addressed as part of the OGP framework agreements which were scheduled for delivery in Q1 2016. The final contract was an extension of a single tender contract for specialised actuarial advice at 100% of the original contract value. Details of all these contracts are included in the Department's annual 40/2002 return to the Department of Public Expenditure and Reform and the Comptroller and Auditor General.

Significant financial risks

The appropriation account records all the assets and liabilities of Vote 37 together with explanatory notes and balances allowing for financial risk assessment at 31 December 2015. There are no significant financial risks in respect of contingent assets or liabilities not disclosed in the account.

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. 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.

Niamh O'Donoghue
Accounting Officer
Department of Social Protection
27 September 2016

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 37 Social Protection

I have audited the appropriation account for Vote 37 Social Protection for the year ended 31 December 2015 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration by her Department and for the regularity and propriety of all transactions in the appropriation account.

Responsibility 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 accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 37 Social Protection for the year ended 31 December 2015.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, adequate accounting records have been kept by the Department of Social Protection. The appropriation account is in agreement with the accounting records.

Regularity of expenditure

Chapter 9 of my report on the accounts of the public services for 2015 relates to welfare payments in excess of entitlement included in the 2015 account for Vote 37. I consider the estimated level of irregular payment to be material.

Reporting on matters arising from audit

Chapter 10 of my report on the accounts of the public services for 2015 relates to the roll-out of the public services card.

Seamus McCarthy

Comptroller and Auditor General

27 September 2016

Vote 37 Social Protection

Appropriation Account 2015

		2015		2014
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
Social assistance schemes, services, administration and payment to Social Insurance Fund				
Administration				
	<i>Original</i>	523,800		
	<i>Supplementary</i>	<u>(24,000)</u>	499,800	490,268
				470,372
Pensions				
	<i>Original</i>	941,620		
	<i>Supplementary</i>	<u>32,760</u>	974,380	972,206
				954,411
Working age – income supports				
	<i>Original</i>	3,446,595		
	<i>Supplementary</i>	<u>209,895</u>	3,656,490	3,670,246
				4,053,150
Working age – employment supports				
	<i>Original</i>	1,079,740		
	<i>Supplementary</i>	<u>(11,162)</u>	1,068,578	1,066,525
				1,025,378
Illness, disability and carers				
	<i>Original</i>	2,083,115		
	<i>Supplementary</i>	<u>55,135</u>	2,138,250	2,153,132
				2,041,232
Children				
	<i>Original</i>	2,410,025		
	<i>Supplementary</i>	<u>33,305</u>	2,443,330	2,444,454
				2,264,756
Supplementary payments, agencies and miscellaneous services				
	<i>Original</i>	655,478		
	<i>Supplementary</i>	<u>15,452</u>	670,930	669,848
				720,155
Subvention to the Social Insurance Fund				
			179,880	119,074
				541,798
Gross expenditure				
	<i>Original</i>	11,320,253		
	<i>Supplementary</i>	<u>311,385</u>		
			11,631,638	11,585,753
				12,071,252
<i>Deduct</i>				
Appropriations-in-aid				
	<i>Original</i>	251,990		
	<i>Supplementary</i>	<u>12,385</u>		
			264,375	270,552
				252,543
Net expenditure				
	<i>Original</i>	11,068,263		
	<i>Supplementary</i>	<u>299,000</u>		
			11,367,263	11,315,201
				11,818,709

Surplus for surrender

	2015	2014
	€	€
Surplus to be surrendered	52,061,869	38,190,523

Analysis of administration expenditure

		2015		2014
		Estimate Provision	Outturn	Outturn
		€000	€000	€000
i.	Salaries, wages and allowances			
	<i>Original</i>	308,070		
	<i>Supplementary</i>	(3,000)		
		305,070	303,335	297,315
ii.	Travel and subsistence			
	<i>Original</i>	4,975		
	<i>Supplementary</i>	(600)		
		4,375	4,283	4,453
iii.	Training and development and incidental expenses			
	<i>Original</i>	13,590		
	<i>Supplementary</i>	(6,000)		
		7,590	5,624	4,745
iv.	Postal and telecommunications services			
	<i>Original</i>	21,000		
	<i>Supplementary</i>	(1,000)		
		20,000	17,843	19,195
v.	Office equipment and external IT services		35,201	32,813
vi.	Office premises expenses			
	<i>Original</i>	43,220		
	<i>Supplementary</i>	(1,400)		
		41,820	41,703	32,839
vii.	Consultancy services		1,975	1,327
viii.	Payments for agency services			
	<i>Original</i>	86,349		
	<i>Supplementary</i>	(12,000)		
		74,349	72,725	70,941
ix.	eGovernment related projects		9,420	6,744
		499,800	490,268	470,372

Notes to the Appropriation Account

1 Operating Cost Statement 2015

	2015		2014
	€000	€000	€000
Programme cost		11,095,485	11,600,880
Pay		303,335	297,315
Non pay		186,933	173,057
Gross expenditure		11,585,753	12,071,252
<i>Deduct</i>			
Appropriations-in-aid		270,552	252,543
Net expenditure		11,315,201	11,818,709
Changes in capital assets			
Purchases cash	(7,609)		
Depreciation	14,016		
Loss on disposals	52	6,459	(1,116)
Changes in assets under development			
Cash payments		(8,872)	(5,179)
Changes in net current assets			
Decrease in closing accruals	(19,139)		
Increase in stock	(206)		
		(19,345)	(11,609)
Direct expenditure		11,293,443	11,800,805
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		49,815	43,369
Notional rents		10,927	10,377
Net programme cost		11,354,185	11,854,551

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 37 borne elsewhere.

		2015	2014
		€000	€000
Vote 9 Office of Revenue Commissioners	e	557	30
Vote 12 Superannuation and Retired Allowances	e	35,074	31,959
Vote 13 Office of Public Works	e	13,910	11,262
Vote 20 Garda Síochána	e	245	91
Central Fund - Ministerial pensions	e	29	27
		<u>49,815</u>	<u>43,369</u>

“e” indicates that the number is an estimated value or an apportioned cost.

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	60,710	56,749
Capital assets under development	2.3	19,799	20,163
		80,509	76,912
Current assets			
Stocks	2.5	653	447
Prepayments		69,367	67,300
Social Insurance Fund suspense account ¹		239,788	228,862
Other debit balances	2.6	146,664	67,795
Total current assets		456,472	364,404
Less current liabilities			
Bank and cash	2.4	343,314	300,828
Accrued expenses		54,802	71,874
Other credit balances	2.7	12,909	19,392
Net liability to the Exchequer	2.8	30,229	(23,563)
Total current liabilities		441,254	368,531
Net current liabilities		15,218	(4,127)
Net assets		95,727	72,785
Represented by:			
State funding account	2.1	95,727	72,785

¹ Represents advances from Vote 37 to the Social Insurance Fund (SIF) subvention suspense account which were not expended by year end.

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		72,785	54,305
Adjustment	2.3	1,184	576
Disbursements from the Vote			
Estimate provision	Account	11,367,263	
Surplus to be surrendered	Account	(52,062)	
Net Vote		11,315,201	11,818,709
Expenditure (cash) borne elsewhere	1	49,815	43,369
Non cash expenditure – notional rent	1	10,927	10,377
Net programme cost	1	(11,354,185)	(11,854,551)
Balance at 31 December		95,727	72,785

2.2 Capital Assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2015	294,968	35,089	330,057
Additions	16,510	1,519	18,029
Disposals	(53)	(271)	(324)
Cost or valuation at 31 December 2015	<u>311,425</u>	<u>36,337</u>	<u>347,762</u>
Accumulated depreciation			
Opening balance at 1 January 2015	244,266	29,042	273,308
Depreciation for the year	12,528	1,488	14,016
Depreciation on disposals	(53)	(219)	(272)
Cumulative depreciation at 31 December 2015	<u>256,741</u>	<u>30,311</u>	<u>287,052</u>
Net assets at 31 December 2015	<u>54,684</u>	<u>6,026</u>	<u>60,710</u>
Net assets at 31 December 2014	<u>50,702</u>	<u>6,047</u>	<u>56,749</u>

2.3 Capital Assets under Development

at 31 December

	In-house computer applications €000
Amounts brought forward at 1 January 2015	20,163
Adjustment ¹	1,184
Cash payments for the year ²	8,872
Transferred to asset register	<u>(10,420)</u>
Balance at 31 December 2015	<u>19,799</u>

¹ Adjustment relates to cash payments in previous years for development of computer applications not previously included in capital assets under development.

² Cash payments do not include in-house developed software which is fully developed during the course of the year. Those payments are included in capital asset additions.

2.4 Bank and Cash

at 31 December	2015	2014
	€000	€000
An Post advance balances	99,003	161,919
PMG balances (overdraft)	(448,557)	(476,506)
Commercial bank and cash	6,240	13,759
	<u>(343,314)</u>	<u>(300,828)</u>

An Post accounts are pre-funded by Vote 37 and the SIF to meet the Department's expenditure liabilities as they fall due. At the end of 2015, the combined balance held by An Post in respect of Vote 37 and the SIF was €196,105,089. The combined corresponding balance at the end of 2014 was €245,745,465.

2.5 Stocks

at 31 December	2015	2014
	€000	€000
Stationery	615	402
IT consumables	38	45
	<u>653</u>	<u>447</u>

2.6 Other Debit Balances

at 31 December	2015	2014
	€000	€000
Advances to An Post for postage expenditure	1,007	1,209
Advances to OPW for office furniture, building and electrical work	309	1,218
Advances to Pobal	8,122	8,780
Scheme prepayments ¹	—	37,233
Other debit suspense	2,245	13,250
Due from Social Insurance Fund (SIF) in respect of SIF schemes ²	134,981	6,105
	<u>146,664</u>	<u>67,795</u>

¹ Under a Government Decision dated 24 November 2015, provision was made for the early payment on 31 December 2015 of certain DSP pensions and other related schemes otherwise due on 1 January 2016. There are no early scheme payments recognised as prepayments at 31 December 2015.

² A €120 million transfer from the SIF PMG account to the SIF commercial bank was inadvertently drawn on the Vote PMG account in December 2015, creating an inter Vote and SIF balance at year end. The balance was corrected in January 2016.

2.7 Other Credit Balances

at 31 December	2015	2014
	€000	€000
Amounts due to the State		
Income Tax	3,718	2,731
Superannuation contributions	827	632
Pay Related Social Insurance	2,300	1,839
Interstat Value Added Tax	82	19
Professional Services Withholding Tax	605	439
Local Property Tax ¹	23	144
Extra Exchequer receipts	6	4
	<u>7,561</u>	<u>5,808</u>
Payroll deductions	3,590	2,875
Due to SIF in respect of Vote schemes	125	8,802
Other credit suspense items	1,633	1,907
	<u>12,909</u>	<u>19,392</u>

¹ Under Section 84 of the Finance (Local Property Tax) Act 2012, the Revenue Commissioners may direct DSP to make deductions from certain scheme payments in respect of liable persons for Local Property Tax.

DSP also make voluntary deductions from some staff salaries in respect of the tax. These deductions commenced in 2013 and are paid to the Revenue Commissioners in the month following deduction.

In 2015, an amount of €17,576 was paid to the Revenue Commissioners in respect of 2014 which was inadvertently omitted from the 2014 balance of €144,000.

2.8 Net Exchequer Funding due

at 31 December	2015	2014
	€000	€000
Surplus to be surrendered	52,062	38,191
Exchequer grant undrawn	(21,833)	(61,754)
Net Exchequer funding due	<u>30,229</u>	<u>(23,563)</u>

Represented by:**Debtors**

Debit balances: suspense	<u>386,452</u>	<u>296,657</u>
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Creditors

Banks and cash	(343,314)	(300,828)
Due to State	(7,561)	(5,808)
Credit balances: suspense	(5,348)	(13,584)
	<u>(356,223)</u>	<u>(320,220)</u>
	<u>30,229</u>	<u>(23,563)</u>

2.9 Commitments

at 31 December	2015	2014
	€000	€000
Total of legally enforceable commitments	52,654	43,038

Multi-annual Capital Commitments

Project	Cumulative Expenditure to 31 December 2014	Expenditure in 2015	Project Commitments in Subsequent Years	Expected Total Spend Lifetime of Project 2015	Expected Total Spend Lifetime of Project 2014
	€000	€000	€000	€000	€000
Public Services Card ¹	16,358	5,186	9,271	30,815	27,797
Local Office Modernisation Project ²	6,866	838	680	8,384	8,384

¹ Expenditure figures for 2015 and prior years relate only to future legally binding commitments for the Public Services Card. The project has been extended to the end of 2017. The increase in the estimated cost of the project is as a result of the extension of the contract, activation costs for 2016 and necessary change requests previously omitted.

² Expenditure figures for 2015 and prior years relate only to future legally binding commitments for the Local Office Modernisation Project.

Capital commitments are reported upon where the anticipated spend exceeds the threshold of €6.35 million. Expenditure on this project up to 31 December 2014 exceeded this threshold but was inadvertently omitted from the 2014 appropriation account. The project is now included and the expenditure for all years up to 31 December 2015 is €7.7 million.

2.10 Matured Liabilities

at 31 December	2015	2014
	€000	€000
Estimate of matured liabilities not discharged at year end	195	20

3 Programme Expenditure by Subhead

A. Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund

			2015	2014
			Estimate	Outturn
			provision	Outturn
		€000	€000	€000
Administration				
A.1	Administration – pay			
	<i>Original</i>	308,070		
	<i>Supplementary</i>	<u>(3,000)</u>	305,070	303,335
A.2	Administration – non pay			
	<i>Original</i>	215,730		
	<i>Supplementary</i>	<u>(21,000)</u>	194,730	186,933
Pensions				
A.3	State Pension (Non-Contributory)			
	<i>Original</i>	941,620		
	<i>Supplementary</i>	<u>32,760</u>	974,380	972,206
Working Age – Income Supports				
A.4	Jobseeker's Allowance			
	<i>Original</i>	2,607,900		
	<i>Supplementary</i>	<u>120,110</u>	2,728,010	2,742,505
A.5	One-Parent Family Payment			
	<i>Original</i>	607,600		
	<i>Supplementary</i>	<u>63,200</u>	670,800	670,564
A.6	Widows'/Widowers'/Surviving Civil Partner's (Non-Contributory) Pension			
	<i>Original</i>	16,190		
	<i>Supplementary</i>	<u>(570)</u>	15,620	15,865
A.7	Deserted Wife's Allowance			
	<i>Original</i>	1,900		
	<i>Supplementary</i>	<u>270</u>	2,170	2,132
A.8	Basic Supplementary Welfare Allowance Payments ¹			
	<i>Original</i>	70,200		
	<i>Supplementary</i>	<u>24,380</u>	94,580	91,729
A.9	Farm Assist			
	<i>Original</i>	88,700		
	<i>Supplementary</i>	<u>(1,710)</u>	86,990	88,487
A.10	Pre-retirement Allowance			
	<i>Original</i>	14,700		
	<i>Supplementary</i>	<u>1,520</u>	16,220	16,268
A.11	Other Working Age – income supports ¹			
	<i>Original</i>	39,405		
	<i>Supplementary</i>	<u>2,695</u>	42,100	42,696
Working Age - Employment Supports				
A.12	Community Employment Programme			
	<i>Original</i>	373,300		
	<i>Supplementary</i>	<u>(10,000)</u>	363,300	364,991
A.13	Rural Social Scheme		45,000	44,105
A.14	Tús – Community Work Placement Scheme			
	<i>Original</i>	112,700		
	<i>Supplementary</i>	<u>6,975</u>	119,675	124,576
A.15	Jobs Initiative			
	<i>Original</i>	21,200		
	<i>Supplementary</i>	<u>365</u>	21,565	21,698

				2015	2014
				Estimate provision	Outturn
		€000	€000	€000	€000
A.16	Community Services Programme		45,110	42,730	43,028
A.17	Back to Work Allowance				
	<i>Original</i>	123,300			
	<i>Supplementary</i>	<u>5,360</u>	128,660	129,037	118,825
A.18	National Internship Scheme – JobBridge				
	<i>Original</i>	77,210			
	<i>Supplementary</i>	<u>(14,140)</u>	63,070	63,489	76,030
A.19	Back To Education Allowance		146,600	143,965	162,450
A.20	Gateway ²				
	<i>Original</i>	22,375			
	<i>Supplementary</i>	<u>9,305</u>	31,680	29,543	7,576
A.21	Back to Work Family Dividend				
	<i>Original</i>	22,000			
	<i>Supplementary</i>	<u>(7,350)</u>	14,650	14,422	—
A.22	Other Working Age – Employment Supports ²				
	<i>Original</i>	90,945			
	<i>Supplementary</i>	<u>(1,677)</u>	89,268	87,969	74,817
Illness, Disability And Carers					
A.23	Disability Allowance				
	<i>Original</i>	1,267,900			
	<i>Supplementary</i>	<u>11,030</u>	1,278,930	1,281,589	1,238,310
A.24	Blind Pension				
	<i>Original</i>	14,115			
	<i>Supplementary</i>	<u>305</u>	14,420	14,379	14,428
A.25	Carer's Allowance				
	<i>Original</i>	564,300			
	<i>Supplementary</i>	<u>34,740</u>	599,040	611,139	559,325
A.26	Domiciliary Care Allowance				
	<i>Original</i>	112,600			
	<i>Supplementary</i>	<u>8,660</u>	121,260	120,882	110,669
A.27	Respite Care Grant				
	<i>Original</i>	124,200			
	<i>Supplementary</i>	<u>400</u>	124,600	125,143	118,500
Children					
A.28	Child Benefit				
	<i>Original</i>	1,971,965			
	<i>Supplementary</i>	<u>18,510</u>	1,990,475	1,990,299	1,902,353
A.29	Family Income Supplement				
	<i>Original</i>	349,200			
	<i>Supplementary</i>	<u>17,540</u>	366,740	367,872	297,907
A.30	Back-To-School Clothing And Footwear Allowance				
	<i>Original</i>	44,300			
	<i>Supplementary</i>	<u>(3,150)</u>	41,150	41,342	42,452
A.31	School Meals Schemes		39,000	38,777	16,572
A.32	Child Related Payments				
	<i>Original</i>	5,560			
	<i>Supplementary</i>	<u>405</u>	5,965	6,164	5,472

			2015		2014
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
Supplementary Payments, Agencies and Miscellaneous Services					
A.33	Rent Supplement				
	<i>Original</i>	298,415			
	<i>Supplementary</i>	11,585	310,000	311,059	338,203
A.34	Mortgage Interest Supplement				
	<i>Original</i>	11,930			
	<i>Supplementary</i>	(580)	11,350	11,922	20,878
A.35	Household Benefits Package				
	<i>Original</i>	87,260			
	<i>Supplementary</i>	(2,008)	85,252	74,932	88,481
A.36	Free Travel		77,000	75,244	75,487
A.37	Fuel Allowance				
	<i>Original</i>	123,200			
	<i>Supplementary</i>	10,100	133,300	143,797	147,869
A.38	Grant to the Citizens Information Board		46,013	46,000	45,000
A.39	Office of the Pensions Ombudsman				
	<i>Original</i>	1,074			
	<i>Supplementary</i>	(191)	883	877	935
A.40	Miscellaneous services				
	<i>Original</i>	10,586			
	<i>Supplementary</i>	(3,454)	7,132	6,017	3,302
Subvention To The Social Insurance Fund					
A.41	Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005		179,880	119,074	541,798
Total			11,631,638	11,585,753	12,071,252

¹ In 2014, expenditure for Direct Provision Allowance (DPA) was borne under subhead (A.8) Basic Supplementary Welfare Allowance Payments. DPA expenditure is now borne under subhead (A.11) Other Working Age – income supports.

² In 2014, the (A.20) Gateway expenditure was borne under subhead (A.22) Other Working Age – Employment Supports.

Significant variations

Overall, the expenditure was €45.9 million lower than provided. An explanation is provided below in the case of each heading where the outturn varied from the original estimate by more than €100,000 and by 25% in the case of administration subheads and 5% in the case of all other subheads.

Description	Less/ (more) than provided €000	Explanation
Administration		
Training and development and incidental expenses (A.2.iii)	1,966	<p>Expenditure in relation to training and development and incidental expenses was €7.97 million lower than the original estimate.</p> <p>The estimate included a contingency provision for 2015 that was not required allowing a supplementary estimate reduction of €6 million.</p> <p>Savings of €1.97 million were also achieved during the year on advertising, staff training, legal fees and room hire. The saving was used to fund excess expenditure on other subheads.</p>
Consultancy services (A.2.vii)	1,482	<p>Expenditure on consultancy services was lower than estimated due to the following</p> <ul style="list-style-type: none"> (i) expenditure profiled did not arise, and (ii) following a review of all contracts undertaken by the Project Governance Committee, a number of contracts were re-assigned to the 'Office Equipment and External IT Services' subhead as it was deemed more appropriate. <p>The saving was used to fund excess expenditure on other subheads.</p>
Working Age – Income Supports		
Jobseekers Allowance (A.4)	(14,495)	<p>Expenditure in relation to Jobseekers Allowance was €134.605 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €77.1 million due to a higher number of recipients (264,070) than provided for in the estimate (256,500). (ii) €46.7 million due to higher average payment values (€199.20) than provided in the estimate (€195.81) of which €31 million was for the payment of a Christmas Bonus not originally provided for in the estimate. (iii) €10.5 million due to the bringing forward payments normally paid on Friday, 1st January 2016 to Thursday, 31st December 2015. <p>Additional funding of €120.11 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €14.495 million.</p>

Description	Less/ (more) than provided €000	Explanation
One-Parent Family Payment (A.5)	236	<p>Expenditure in relation to One-Parent Family Payment was €62.964 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €39.6 million due to higher recipient numbers (55,420) than provided in the estimate (52,000). (ii) €16.9 million due to higher average payment values (€224.76) than provided in the estimate (€218.99) of which €8.4 million was for the payment of the Christmas Bonus not provided in the original estimate. (iii) €5.5 million due to higher inter-scheme adjustment transfers from other subheads than was provided in the original estimate. An inter-scheme adjustment represents the re-direction of scheme expenditure already paid between expenditure subheads or between Vote and SIF scheme expenditure, following the final adjudication on customer entitlement. <p>Additional funding of €63.2 million was allocated as part of a supplementary estimate. The saving of €0.2 million was used to meet excess expenditure on other subheads.</p>
Deserted Wife's Allowance (A.7)	38	<p>Expenditure in relation to Deserted Wife's Allowance was €0.2 million higher than the original estimate.</p> <p>This €0.2 million overspend was due to higher recipient numbers (224 per week) and values than provided in the estimate (200 per week) of which approximately €4,000 was for the payment of the Christmas bonus not provided in the original estimate.</p> <p>Additional funding of €0.3 million was allocated as part of a supplementary estimate. The saving of approximately €38,000 was used to meet excess expenditure on other subheads.</p>
Basic Supplementary Welfare Allowance Payments (A.8)	2,851	<p>Expenditure in relation to Basic Supplementary Welfare Allowance Payments was €21.529 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €15.3 million due to higher average payment values (€188.62) than provided in the estimate (€170.06) of which €0.5 million was for the payment of the Christmas Bonus not provided in the original estimate. (ii) €24.2 million due to less inter-scheme adjustments transfers to other subheads than was provided in the original estimate. (iii) The excess was offset by savings of €18.5 million from a lower number of payment recipients (15,600) than provided in the original estimate (17,670). <p>Additional funding of €24.38 million was allocated as part of a supplementary estimate. The saving of €2.851 million was used to meet excess expenditure on other subheads.</p>

Description	Less/ (more) than provided €000	Explanation
Pre-retirement Allowance (A.10)	(48)	<p>Expenditure in relation to Pre-retirement Allowance was €1.568 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €2.1 million due to higher recipient numbers (1,490) than provided in the estimate (1,300). (ii) Offset by €0.6 million in a reduction in average payment values (€207.92) over that provided in the estimate (€215.37). <p>Additional funding of €1.52 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of approximately €48,000.</p>
Other Working Age – income supports (A.11)	(596)	<p>Expenditure in relation to Other Working Age – income supports was €3.291 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €3 million arising from higher average payment values (€314.05) for Exceptional and Urgent Needs Payments over that provided in the estimate (€285.15) on 98,700 payments. (ii) €0.25 million due to higher average (2,350) recipient numbers than provided in the estimate (2,050) for Direct Provision Allowance payments. <p>Additional funding of €2.695 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €0.6 million.</p>
Working Age – Employment Supports		
Tús – Community Work Placement Scheme (A.14)	(4,901)	<p>Expenditure in relation to the Tús – Community Work Placement Scheme was €11.876 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €9.0 million due to higher recipient numbers (7,870) than provided in the estimate (7,250). (ii) €2.1million due to higher average payment values, of which €1.6 million was for the payment of the Christmas Bonus not originally provided in the original estimate. (iii) €0.8 million due to higher material costs and service fees than provided in the estimate. <p>Additional funding of €6.975 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €4.901 million.</p>

Description	Less/ (more) than provided €000	Explanation
Community Services Programme (A.16)	2,380	<p>Expenditure in relation to the Community Services Programme was €2.38 million lower than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) A reduction in the number of companies receiving funding from 425 (2014) to 398 as at December 2015. (ii) A reduction in funding awards to certain existing more sustainable projects at lower contract values. (iii) A decrease in number of Full Time Equivalent (FTE) grants awarded from 1,723 in mid-2014 to 1,665 in December 2015. <p>The saving of €2.38 million was used to fund excess expenditure on other subheads.</p>
National Internship Scheme – JobBridge (A.18)	(419)	<p>Expenditure in relation to National Internship Scheme – JobBridge was €13.721 million lower than the original estimate.</p> <p>The underspend was due to the number of recipients (5,105) being less than provided in the estimate (6,200).</p> <p>A supplementary estimate of €14.14 million funding was used to fund excess expenditure on other subheads. Funding was vired elsewhere in the Vote to meet a subsequent shortfall on this subhead of €419,000.</p>
Gateway (A.20)	2,137	<p>Expenditure in relation to Gateway was €7.168 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €5.8 million due to higher (2,130) average weekly recipient numbers than provided in the estimate (1,690). (ii) €1.3 million due to higher average payment values - new scheme with first payments in December 2013 took time to forecast recipient numbers and average payment values. <p>Additional funding of €9.305 million was allocated as part of a supplementary estimate. The saving of €2.137 million was used to meet excess expenditure on other subheads.</p>
Back to Work Family Dividend (A.21)	228	<p>Expenditure in relation to Back to Work Family Dividend was €7.578 million lower than the original estimate.</p> <p>The underspend was due to it being a new scheme announced in 2015 Budget and introduced in May 2015, and therefore difficult to predict accurately in the absence of expenditure trend analysis.</p> <p>A supplementary estimate of €7.35 million saving was used to fund excess expenditure on other subheads. A further saving of €0.2 million was used to meet excess expenditure on other subheads.</p>

Description	Less/ (more) than provided €000	Explanation
Illness, Disability and Carers		
Carer's Allowance (A.25)	(12,099)	<p>Expenditure in relation to Carer's Allowance was €46.839 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €24.1 million due to higher recipient numbers (61,010) than provided in the estimate (58,500). (ii) €17 million due to higher average payment values (€186.90) than provided in the estimate (€181.62) of which €8.4 million was for the payment of the Christmas Bonus not originally provided in the estimate. (iii) €5.7 million due to other factors, including higher inter-scheme adjustment transfers from other subheads than was provided in the original estimate. <p>Additional funding of €34.74 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €12.099 million.</p>
Domiciliary Care Allowance (A.26)	378	<p>Expenditure in relation to Domiciliary Care Allowance was €8.282 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €2.4 million due to higher (28,100) average monthly recipient numbers than provided in the estimate (27,500). (ii) €5.8 million due to higher average monthly payment values (€358.08) than provided in the estimate (€341.21) of which €1.7 million was for the payment of the Christmas Bonus not provided in the original estimate. <p>Additional funding of €8.66 million was allocated as part of a supplementary estimate. The saving of €0.4 million was used to meet excess expenditure on other subheads.</p>
Children		
Family Income Supplement (A.29)	(1,132)	<p>Expenditure in relation to Family Income Supplement was €18.672 million higher than the original estimate.</p> <p>The overspend was due to higher average payment values (€132.22) than provided in the estimate (€125.38).</p> <p>Additional funding of €17.54 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €1.132 million.</p>

Description	Less/ (more) than provided €000	Explanation
Back-To-School Clothing And Footwear Allowance (A.30)	(192)	<p>Expenditure in relation to Back-To-School Clothing And Footwear Allowance was €2.958 million lower than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €2.7 million due to lower recipient numbers (159,960) than provided in the estimate (170,300). (ii) €0.3 million due to lower average payment values (€258.51) than provided in the estimate (€260.13). <p>A supplementary estimate of €3.15 million funding was used to fund excess expenditure on other subheads. Funding was vired elsewhere in the Vote to meet a subsequent shortfall of €0.2 million.</p>
Child Related Payments (A.32)	(199)	<p>Expenditure in relation to Child Related Payments was €0.6 million higher than the original estimate.</p> <p>The overspend was mainly due to €0.5 million additional expenditure on Guardian's Payment (Non-Contributory) of which €0.3 million related to higher average payment values and €0.1 million due to bringing forward payments due on Friday, 1st January 2016 to 31st December 2015.</p> <p>Additional funding of €0.4 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €0.2 million.</p>

Supplementary Payments, Agencies and Miscellaneous Services

Household Benefits Package (A.35)	10,320	<p>Expenditure in relation to the Household Benefits Package was €12.328 million lower than the original estimate.</p> <p>This was due to the following</p> <p>Household Benefits (HHB) are also paid as supplementary payments to persons in receipt of SIF related Pensions. While Vote 37 HHB expenditure was €12.3 million below estimate this was offset by an overspend of €6.1 million on SIF HHB. Overall the combined HHB expenditure (Vote 37 and SIF) outturn was €6.2 million (2.7%) below estimate.</p> <p>A supplementary estimate of €2.008 million saving was used to fund excess expenditure on other subheads. The saving of €10.32 million was vired elsewhere in the Vote to meet excess expenditure on other subheads.</p>
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Description	Less/ (more) than provided	Explanation
	€000	
Fuel Allowance (A.37)	(10,497)	<p>Expenditure in relation to Fuel Allowance was €20.597 million higher than the original estimate.</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €15.5 million due to a higher number of recipients (271,400) than provided in the original estimate (235,500). (ii) €5 million due to bringing forward payments due on Friday, 1st January 2016 to 31st December 2015. <p>Additional funding of €10.1 million was allocated as part of a supplementary estimate. Further funding was vired elsewhere in the Vote to meet the additional shortfall of €10.497 million.</p>
Office of the Pensions Ombudsman (A.39)	6	<p>Expenditure in relation to the Office of the Pensions Ombudsman was €0.2 million lower than the original estimate.</p> <p>The underspend was due to less expenditure (approximately €197,000) on salaries, original estimate was €0.55 million and the outturn was €0.35 million.</p> <p>A supplementary estimate of €0.2 million saving was used to fund excess expenditure on other subheads. The saving of approximately €6,000 was vired elsewhere in the Vote to meet excess expenditure on other subheads.</p>
Miscellaneous services (A.40)	1,115	<p>Expenditure in relation to Miscellaneous services was €4.569 million lower than the original estimate</p> <p>This was mainly due to the following</p> <ul style="list-style-type: none"> (i) €3.5 million due to Food Aid operations not being in place for 2015. The application process to the fund closed at the end of November 2015 and appraisals took place then in Q1 2016. (ii) €0.5 million due to lower recipient numbers (259) than provided in the estimates (304) for ex-gratia payments to women from Magdalen Laundries and other institutions. (iii) €0.6 million less spent on training for carers in areas of economic and social disadvantage – the Carers initiative scheme is dependent upon collaboration with Pobal and funding from the Dormant Accounts Fund. €0.9 million was received from Dormant Accounts Fund in December 2015. <p>A supplementary estimate of €3.454 million funding was used to fund excess expenditure on other subheads. The saving of €1.115 million was vired elsewhere in the Vote to meet excess expenditure on other subheads.</p>

Description	Less/ (more) than provided	Explanation
	€000	
Subvention to the Social Insurance Fund		
Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 (A.41)	60,806	<p>Expenditure in relation to the Subvention to the Social Insurance Fund was €60.806 million lower than the original estimate</p> <p>This was mainly due to the following:</p> <ul style="list-style-type: none"> (i) €262.3 million due to higher social insurance income from higher PRSI receipts. (ii) Offset by €201.5 million higher expenditure on Social Insurance Fund schemes including: <ul style="list-style-type: none"> • €96.1 million due to bringing forward payments due on Friday, 1st January 2016 to 31st December 2015. • €95 million due to payment of a Christmas Bonus to recipients of SIF schemes not provided in the original estimate. • €10.4 million due to a range of other offsetting factors. <p>The saving of €60.806 million was vired elsewhere in the Vote to fund excess expenditure on other subheads.</p>

4 Receipts

4.1 Appropriations-in-aid

		2015		2014
		Estimated	Realised	Realised
		€000	€000	€000
Social Insurance Fund Transfer to Vote 37				
1.	Recovery of administration expenses from the Social Insurance Fund	177,280	177,600	177,280
Appropriations-in-aid: Other				
2.	Recoveries of Social Assistance overpaid			
	<i>Original</i>	32,810		
	<i>Supplementary</i>	20,872	53,682	56,213
3.	Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>	9,400		
	<i>Supplementary</i>	(3,480)	5,920	5,470
4.	Receipts under "Liability to Maintain Family" provisions in Part XII of the Social Welfare (Consolidation) Act 2005			
	<i>Original</i>	420		
	<i>Supplementary</i>	(70)	350	346
5.	Receipts from the General Register Office			
	<i>Original</i>	480		
	<i>Supplementary</i>	(40)	440	454
6.	Receipts from European Social Fund for activation and participation of people with disabilities			
	<i>Original</i>	3,630		
	<i>Supplementary</i>	(3,630)	—	—
7.	Receipts from pension-related deduction on public service remuneration			
	<i>Original</i>	15,000		
	<i>Supplementary</i>	(1,900)	13,100	15,167
8.	Receipts from EURES European Job Mobility Fund			
	<i>Original</i>	160		
	<i>Supplementary</i>	159	319	430
9.	Receipts from National Training Fund (Community Employment)			
	<i>Original</i>	7,400		
	<i>Supplementary</i>	10	7,410	7,400
10.	Receipts from Pensions Board – staff superannuation			
	<i>Original</i>	810		
	<i>Supplementary</i>	(243)	567	578

		2015		2014
		Estimated	Realised	Realised
		€000	€000	€000
11.	Receipts from Department of Health – Drugs Task Force supports (Employment Programme) ¹			
	<i>Original</i>	930		
	<i>Supplementary</i>	(930)	—	(10)
				1,028
12.	Homeless Unit operational costs – contributions from external agencies			
	<i>Original</i>	200		
	<i>Supplementary</i>	121	321	321
				366
13.	Recovery of Social assistance from Insurance claims			
	<i>Original</i>	2,000		
	<i>Supplementary</i>	(74)	1,926	1,999
				—
14.	Receipts for services relating to the administration of the Water Conservation Grant			
	<i>Original</i>	10		
	<i>Supplementary</i>	(10)	—	—
				—
15.	Miscellaneous			
	<i>Original</i>	1,460		
	<i>Supplementary</i>	(300)	1,160	3,650
				5,071
—	Receipts from the European Commission for the Youth Guarantee Scheme			
	<i>Original</i>	—		
	<i>Supplementary</i>	1,900	1,900	27
				150
—	Dormant account receipts		—	907
	Total		264,375	270,552
				252,543

¹ Refund of unspent funds to the Department of Health.

Significant variations

Overall, Appropriations-in-Aid were €6.177 million more than estimated, representing a variance of 2.3%. An explanation is provided below in the case of each heading where the amount realised varied from the original estimate by more than €100,000 and by more than 5%.

Description	Less/ (more) than provided €000	Explanation
Recoveries of Social Assistance overpaid	(2,531)	<p>Social assistance overpayments recovered were €23.4 million more than originally estimated.</p> <p>This is attributed to difficulties in assessing the impact of the change in accounting treatment of welfare overpayment recoveries for 2015. Previously, overpayments recovered by way of deduction from scheme entitlements were netted against scheme expenditure. From 2015, prior year recoveries are treated as appropriations-in-aid.</p> <p>Additional receipts of €20.87 million were reallocated as part of a supplementary estimate. The additional €2.53 million in social assistance overpayments recovered were used to fund income and expenditure variances elsewhere in the Vote.</p>
Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	450	<p>Repayments from the Social Insurance Fund of amounts paid initially as social assistance were €3.93 million less than the original estimate.</p> <p>This was due to difficulties in predicting income from such receipts which can vary from €150,000 to over €1 million per month. Outturn in 2015 was less than provided for in the estimate.</p> <p>An amount of €3.48 million was reallocated as part of a supplementary estimate due to the anticipated shortfall. The additional shortfall of €0.45 million was vired from elsewhere within the Vote to fund the final shortfall balance.</p>
Receipts from European Social Fund for activation and participation of people with disabilities	-	<p>The €3.63 million original estimate to be received from the European Social Fund for activation and participation of people with disabilities did not materialise in 2015.</p> <p>This was due to the following</p> <p>There can be a significant lead in time of up to a year between making a claim and receiving a recoupment from the European Social Fund (ESF). A claim was made during 2015 - however, following feedback from the ESF management authority, a revised claim was made in June 2016, with recoupment from ESF now expected in 2017.</p> <p>The amount of €3.63 million was reallocated as part of a supplementary estimate due to the anticipated shortfall.</p>

Description	Less/ (more) than provided €000	Explanation
Receipts from EURES European Job Mobility Fund	(111)	<p>Receipts received from the EURES European Job Mobility Fund were €0.27 million more than the original estimate.</p> <p>This was mainly due to difficulties in accurately predicting the timing of receipts.</p> <p>Two items were received in 2015 which had not been included in the original estimate.</p> <p>(i) An amount of €0.3 million was received from the Employment and Social Innovation programme (EaSI) in respect of European Employment Services (EURES) Ireland/Northern Ireland partnership to facilitate the free movement of workers.</p> <p>(ii) An amount of €129,064 was received from the EU in respect of EURES to facilitate the free movement of workers throughout the EU/EEA area. EURES is organised centrally by the European Commission and is administered in the member states by the Public Employment Service.</p> <p>Additional receipts of approximately €159,000 were reallocated as part of a supplementary estimate. Further receipts of approximately €111,000 were used to fund income and expenditure variances elsewhere in the Vote.</p>
Receipts from Pensions Board – staff superannuation	(11)	<p>Pensions Board – staff superannuation receipts were €0.23 million less than originally estimated.</p> <p>This was due to the retirement of two staff who retired from the Pensions Board during 2015, which lowered the amount of monthly superannuation receipts.</p> <p>An amount of €0.24 million was reallocated as part of a supplementary estimate due to the anticipated shortfall. The additional receipts of approximately €11,000 were used to fund income and expenditure variances elsewhere in the Vote.</p>
Homeless Unit operational costs – contributions from external agencies	-	<p>Receipts received in relation to the Homeless Unit operational costs – contributions from external agencies were €0.12 million more than the original estimate</p> <p>This was due to difficulties in accurately predicting the timing of receipts.</p> <p>Additional receipts of €0.12 million were re-allocated as part of a supplementary estimate.</p>

Description	Less/ (more) than provided €000	Explanation
Miscellaneous	(2,490)	<p>Miscellaneous receipts were €2.19 million more than originally estimated.</p> <p>This was mainly due to the realisation of funds from two specific sources which had not been envisaged when the original estimate was prepared.</p> <p>(i) €1.9 million from PEIL, the EU programme aimed at making Europe a more attractive place to invest and work, enhancing knowledge and innovation for growth and more and better jobs.</p> <p>(ii) €0.5 million recouped in respect of staff on loan to another department.</p> <p>An amount of €0.3 million was re-allocated as part of a supplementary estimate. The amount realised however significantly exceeded the estimate. An amount of €2.49 million was vired elsewhere to fund other income and expenditure variances within the Vote.</p>
Dormant account receipts	(907)	<p>The original estimate did not include a provision for any Dormant account receipts. Receipts received however, in relation to Dormant accounts were €0.9 million.</p> <p>The €0.9 million funding provided by Pobal from the Dormant Accounts Fund was to support expenditure on training for carers under the Carers initiative before the end of 2015 and had not been anticipated at the start of the year.</p> <p>The €0.9 million receipts received were used to fund income and expenditure variances elsewhere in the Vote.</p>

4.2 Extra receipts payable to the Exchequer

	2015 €000	2014 €000
Balance at 1 January	4	8
Conscience money	10	7
Witness expenses	1	2
Pensions Board fines	14	2
Transferred to Exchequer	(23)	(15)
Balance at 31 December	<u>6</u>	<u>4</u>

5 Employee Numbers and Pay

	2015	2014
Number of Staff at Year End (full time equivalents)		
Department	6,473	6,551
Agencies	123	120
	6,596	6,671

	2015	2014
	€000	€000
Remuneration of All Staff (Department and agencies)		
Pay	304,717	300,155
Higher, special or additional duties allowance	1,062	796
Other allowances	440	422
Overtime	3,360	3,018
Employer's PRSI	17,689	17,294
Total pay	327,268	321,685

5.1 Department

The following remuneration arrangements refer to pay element Subheads A.1 (i), A.2 (viii), A.2 (ix), A.22.

	2015	2014
	€000	€000
Pay	297,144	293,178
Higher, special or additional duties allowance	1,015	739
Other allowances	440	422
Overtime	3,360	3,016
Employer's PRSI	17,094	16,649
Total pay	319,053	314,004

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015	Maximum individual payment 2014
			€	€
Higher, special or additional duties	523	15	68,593 ¹	18,589
Other allowances	58	17	12,258	13,806
Overtime	2,051	24	15,796	17,881
Number of individuals who received extra remuneration in more than one category	3	1	10,912	2,033

¹ Two employees received higher duty allowance arrears for previous years of €50,520 and €50,323 respectively.

5.2 Agency

The remuneration referred to below relates to the Citizens Information Board, the Pensions Authority and the Pensions Ombudsman.

	2015	2014
	€000	€000
Pay	7,573	6,977
Higher, special or additional duties allowance	47	57
Other allowances	—	—
Overtime	—	2
Employer's PRSI	595	645
Total pay	8,215	7,681

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015	Maximum individual payment 2014
			€	€
Higher, special or additional duties	12	1	15,263	15,556
Other allowances	—	—	—	—
Overtime	—	—	—	971

5.3 Other Remuneration Arrangements

Redundancy payments of €19,531 were paid to six staff under the Redundancy Payments Acts 1967 to 2007.

A retired Chief Medical Officer and a Medical Assessor were re-employed in 2014 in the public interest and by way of open competition respectively. They continue to be re-employed in 2015 and were paid salaries of €129,274 and €39,326 respectively. Pension abatement was applied.

A member of the Citizens Information Board staff received €1,405 in respect of a director's allowance.

5.4 Payroll Overpayments

Overpayments at the year end were €3 million (1,361 cases) (2014 €1.2 million, 756 cases). Of this, 721 cases have recovery plans in place.

6 Miscellaneous

6.1 Recovery of Welfare Overpayments

The summary position on assistance overpayments at 31 December 2015 was as follows:

	2015		2014	
	€000	Outturn €000	€000	Outturn €000
Overpayments outstanding at 1 January		346,205		323,936
Adjustment ¹		8,499		—
Net overpayments recorded				
Fraud	39,915		45,045	
Claimant error	30,057		30,943	
Departmental error	1,809		3,146	
Estate cases	16,655	88,436	16,101	95,235
		443,140		419,171
Less:				
Amounts recovered ²		(64,682)		(64,369)
Amounts written off as irrecoverable		(1,607)		(8,597)
Overpayments outstanding at 31 December		<u>376,851</u>		<u>346,205</u>

¹ In previous years the overpayment debt balance was computed from summary postings without reconciliation to individual debtors. The adjustment of €8.5 million is necessary to align the opening debt balance being carried forward from the 2014 Vote statutory account with the actual list of debtors recorded on DRAS at 1 January 2015.

² The amount recovered includes

- €56.2 million posted to income in respect of previous year debt (cash recoveries €31 million and deductions withheld €25.2 million)
- €8.5 million posted against expenditure in respect of current years debt (cash €5.3 million and deductions withheld €3.2 million)

6.2 Legal costs

	Number of cases	Legal costs paid by the Department €000	Legal costs awarded €000	Compensation awarded €000	2015	2014
					Total €000	Total €000
Claims by employees of the Department						
Personal Injuries ¹	22	62	101	361	524	64
Breach of HR/Employment Policies ²	4	5	23	19	47	1
Claims by members of the public						
Personal Injuries ³	11	52	53	115	220	159
Department Schemes ⁴	501	218	199	3,459	3,876	2,368
Miscellaneous ⁵	4	197	89	47	333	159
		534	465	4,001	5,000	2,751

¹ Payments ranged from €92 to €178,495.

² Payments ranged from €32 to €36,606. The cases related to a breach of personal data, unfair dismissal, discrimination under dignity at work legislation and defamation under positive working environment policy.

³ Payments ranged from €32 to €96,944.

⁴ Ex-gratia payments, loss of purchasing power payments and legal costs payments up to €94,642 were made in respect of Carer's Allowance, Jobseeker's Allowance, Supplementary Welfare Allowance basic payment, Child Benefit, Free Travel, JobBridge, One-Parent Family payment, Guardians (Non-Contributory), Magdalen Laundries and other institutions and the Office of the Pensions Ombudsman.

⁵ Payments ranged from €15 to €196,627. The cases related to pension entitlements, amendment of the birth register, hygiene supplies and employment contract.

6.3 EU Funds

Funding of €1.9 million was received from the EU for the ESF (European Social Fund) programme for Employability, Inclusion and Learning. The ESF is the European Union's financial instrument for investing in people. The mission of the ESF is to help prevent and fight unemployment, to make Europe's workforce and companies better equipped to face new challenges and to prevent people losing touch with the labour market.

A total of €300,817 was received from the EaSI (Employment and Social Innovation) programme in respect of EURES (European Employment Services) Ireland/Northern Ireland partnership to facilitate the free movement of workers which is organised centrally by the European Commission and is administered in the member states by the Public Employment Service.

An amount of €129,064 was received from the EU in respect of EURES (European Employment Services) to facilitate the free movement of workers throughout the EU/EEA area. EURES is organised centrally by the European Commission and is administered in the member states by the Public Employment Service.

An amount of €27,290 was received from the EU in respect of the Ballymun Youth Guarantee (BYG) Project. BYG is a project funded under an EU flagship initiative launched in September 2010, "Youth on the Move", that supports access to employment for unemployed persons between the ages of 18 and 24 years through access to career guidance, education, training programmes and work experience. This project is one of sixteen projects being run concurrently in various EU Member States.

Funding of €3,302 was received from the EU in respect of the EU Presidency. This amount was an outstanding final payment to cover the costs for a Heads of PES (Public Employment Services) meeting organised by the Irish Council Presidency in 2013.

6.4 Possible Misappropriation

There was one case of possible misappropriation of public monies by an employee with a current estimated value of €6,735. This possible misappropriation occurred during the period August 2011 to May 2012.

6.5 Late Payment Interest

	2015	2014
	€	€
Total of interest payments due	8,209	9,841
Recipients of €10,000 or more	—	—

6.6 Contingent Liabilities

The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

6.7 Write-Offs

The following sums were written off in the year:

	2015	2014
	€000	€000
Suspense account balance re: OPW	95	—
Suspense account balance re: petty cash	1	—
	<u>96</u>	<u>—</u>

Annex
Department of Social Protection
Summary of Programme Expenditure

	2015	2014
	€m	€m
Vote 37 gross expenditure	11,586	12,071
<i>Less non scheme expenditure</i>		
Administration	(490)	(470)
SIF subvention	(119)	(542)
Grant to Citizens Information Board	(46)	(45)
Grant to Pensions Ombudsman	(1)	(1)
Miscellaneous services	(6)	(3)
Vote 37 scheme expenditure	10,924	11,010
SIF gross expenditure	8,980	8,771
<i>Less non scheme expenditure</i>		
Administration	(271)	(271)
National Training Levy	(364)	(338)
SIF scheme expenditure	8,345	8,162
Total Department scheme expenditure	19,269	19,172

Scheme Expenditure Breakdown

Payments by scheme and category	2015	2014
	€m	€m
Pensions		
State Pensions	5,450	5,214
Widows'/Widowers'/ Surviving Civil Partners' Pension	1,430	1,378
Bereavement Grant	—	4
Total	6,880	6,596
Working Age Income Supports		
Jobseeker's Allowance	2,742	2,923
One Parent Family Payment	670	867
Jobseeker's Benefit	387	420
Redundancy and Insolvency Benefit	43	88
Maternity Benefit	260	270
Basic Supplementary Welfare Allowance	92	82
Farm Assist	88	94
Deserted Wife's Benefit	77	79
Other Working Age - Income Supports	43	44
Pre-Retirement Allowance	16	24
Treatment Benefits	30	29
Widows' /Widowers'/ Surviving Civil Partners' Pension (Non Contributory)	16	16
Deserted Wife's Allowance	2	3
Adoptive Benefit	1	—
Health and Safety Benefit	1	1
Total	4,468	4,940
Supplementary Payments		
Rent Supplement	311	338
Household Benefits Package	221	232
Fuel Allowance	216	218
Free Travel	75	75
Mortgage Interest Supplement	12	21
Total	835	884
Working Age Employment Supports		
Employment Programmes	365	359
Back to Education Allowance	144	163
Back to Work Allowance	129	119
Back to Work Family Dividend	14	—
TÚS Community Work Placement Scheme	125	116
National Internship Scheme - JobBridge	63	76
Other Working Age - Employment Supports	88	75
Community Services Programme	43	43
Rural Social Scheme	44	44
Gateway	30	7
Jobs Initiative	22	23
Partial Capacity Benefit	11	10
Total	1,078	1,035

	2015	2014
	€m	€m
Illness, Disability and Carers		
Disability Allowance	1,282	1,238
Illness Benefit	620	626
Incapacity Pension	649	652
Carer's Payment	641	583
Respite Care Grant	125	118
Domiciliary Care Allowance	121	111
Disablement Benefit	77	77
Blind Pension	14	14
Injury Benefit	17	17
Total	3,546	3,436
Children		
Child Benefit	1,990	1,902
Family Income Supplement	368	298
Back to School Clothing and Footwear Allowance	41	42
School Meals	39	17
Child Related Payments	24	22
Total	2,462	2,281
Net Expenditure on all Schemes	19,269	19,172