

Appropriation Account 2023

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 arranged for the preparation of the attached account of the amount expended in the year ended 31 December 2023 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 (SIF) and for certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- provided for capital supply services in 2023 out of unspent 2022 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €114.481 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

The Department continues to act as a paying agent of the Department of Finance for the purpose of the discharge of the approved liabilities of the Waterford Crystal pensioners' lump sum payments and Waterford Crystal ongoing pension payments, under section 48B of the Pensions Act 1990 as inserted by section 4 of the Social Welfare and Pensions (No.2) Act 2014. Administration and funding are managed by the Department on behalf of Department of Finance. The amounts paid are reported by the Department of Finance in the Finance Accounts.

During 2023 the Department continued to act as a paying agent for the Department of Children, Equality, Disability, Integration and Youth for the Accommodation Recognition Payment (ARP). The Civil Law (Miscellaneous Provisions) Act 2022 provides that these payments are funded from the Vote of Children, Equality, Disability, Integration and Youth and are accounted for in the appropriation account for that Vote.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account with the exception of the following.

Recovery of overpayments

Recovery of debt in respect of general/income-support scheme overpayments is brought to account as follows.

- Cash and deduction recoveries received are brought to account on the date they are matched against the relevant debt holder. Unmatched recovery amounts are held in suspense and are brought to account as income with corresponding reduction in debt on their identification. As Vote 37 is the dominant recipient of overpayments receipts, unmatched receipts are held in a Vote 37 suspense account pending resolution and subsequent posting to Vote 37 or SIF as appropriate.
- Cash and deduction recoveries in respect of an overpayment on a current year scheme payment are netted off against the expenditure in the current accounting year.
- Cash and deduction recoveries in respect of an overpayment on a prior year scheme payment are treated as income in the current accounting year.
- Cash and deduction recoveries reported in a previous accounting year(s) may be cancelled in the current accounting year. Prior year recoveries cancelled in the current accounting year are charged against current year expenditure. Where the value of an overpayment raised in a prior year is revised, the original overpayment is cancelled and a new overpayment is raised in the current year – when this occurs, the amount that has been recovered is matched to the new overpayment and recorded as income in the current accounting year.

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 payment due date falls on a public 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. Since 2020, the Department issues funds to the bank one day in advance of customer payments. These funding payments are also included in scheme prepayments.

Depreciation

Depreciation calculated annually is charged in full in the year of acquisition/commission. No depreciation is charged in the year of disposal.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Major operational Software	10 years	10%
Other software	5 years	20%

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.

Shared services

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 human resources and payroll shared services.

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

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk 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

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.

Internal audit and Audit and Risk Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, 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 and Risk Committee. I have put procedures in place to ensure recommendations from the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department has provided details of 38 non-competitive contracts in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 28 contracts (in excess of €25,000), totalling expenditure of €9,760,817 (ex. VAT) in 2023 as set out below:

- Twenty-three service provider contracts with a total spend of €8,926,849 in 2023 to deliver the EmployAbility Service across the State. A request for tenders (RFT) to replace the EmployAbility contracts was published in September 2023. This process is currently nearing completion with the final contracts to be awarded by the end of March 2024.
- Two contracts for the provision of the service of Branch Manager were deemed to be non-compliant. Expenditure incurred for both was €575,460. The Department completed an open competition for both positions in July 2024.
- A contract for data centre network support was renewed to mitigate the risk to the stability of the Department's infrastructure while migrating to a new network. The contract completed in September 2023 with a spend of €96,068 in 2023.
- Expenditure on the market research and surveys contract exceeded the maximum contract value. The service was retendered and a new contract will be signed by early Q2 2024. Expenditure on this modification was €126,040 in 2023.
- A single tender contract was awarded to reduce the risk against cyber threats following increased instances of impersonations of Department sites. There was a spend of €36,400 in 2023.

The above contracts have been included in the 2023 40/2002 annual return.

In addition, expenditure of €3,155,190 was incurred on three contracts that were listed on the 2021 and 2022 40/2002 annual return that were deemed to be non-compliant:

- One contract listed on the 2021 40/02 for the provision of education programmes for Department staff by National College of Ireland was extended to July 2023 to facilitate the delivery of the current suite of accredited education programmes until expiry of the QQI awards in November 2023. Expenditure of €184,670 was incurred in 2023. A new contract began in July 2023.
- A contract for interpretations listed on the 2022 40/02 return incurred expenditure of €1,814,222 in 2023. The Department commenced a new interpretations contract in February 2023 via the OGP.
- One contract for electricity supply incurred a spend of €1,156,298. A new contract via an OGP framework commenced in April 2023.

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 on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and the business area responsible for the risk actions.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Blended working

The DSP Blended Working Policy, launched in June 2022 and operational since September 2022, was developed in line with the Blended Working Policy Framework for Civil Service Organisations 2022, published in March 2022.

The policy is guided by the overarching principle that we must continue to be available to, and deliver for, our customers. Of necessity, that means that blended working cannot work in all circumstances for all roles or staff.

As such, the Department operates a varied approach to workplace attendance under the policy and the majority of staff blended working arrangements range from a minimum of one day per week workplace attendance right up to full time. All staff can apply for Blended Working.

Since 2022, the Department has operated an annual application process for blended working.

At year end 2023 some 58% of all staff (a headcount of 4,072) had an approved blended working arrangement in place. Of those approved for Blended Working, 22% (902) were working remotely one day per week, 30% (1,237) were working remotely two days a week, 24% (1,000) were working remotely three days a week, 23% (921) of staff were working remotely four days a week, under 1% (9) were working remotely less than one day per week and under 1% (3) worked remotely five days per week with Assistant Secretary approval or as an approved reasonable accommodation measure.

To avail of blended working staff must agree to the Blended Working Policy and a teleworking policy.

To mitigate the risk of data breaches all staff are issued with laptops that are encrypted. Staff identity is confirmed by both username and password before access to any departmental systems. Access is obtained across an encrypted Virtual Private Network (VPN).

The Department remains committed to reviewing its Blended Working Policy on an ongoing basis and adapting it as required in recognition that the landscape on blended and hybrid working continues to evolve. The Department continues to aim to be a progressive organisation embracing the use of new and innovative technologies and continuing to reimagine roles, build and support a resilient workforce to deliver sustainable service for our customers, including, through blended working.

Internal financial control issues

Inter-scheme adjustments recorded on the customer payment system are manually entered on a software system which generates a summarised journal used to update the financial accounting system. Due to incompatible reporting capabilities it is not possible to reconcile inter-scheme adjustments made on the customer payment system and the financial accounting system. A project has commenced to replace this manual process using an automated solution, with an expected implementation date of April 2025. Manual entry errors were identified during testing. The correction of these errors resulted in an €8.5 million (net) recharge from the Social Insurance Fund to Vote Appropriation Account in 2023. Payments to customers were not affected.

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

John McKeon
Accounting Officer
Department of Social Protection

19 July 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 37 Social Protection

Opinion on the appropriation account

I have audited the appropriation account for Vote 37 Social Protection for the year ended 31 December 2023 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 37 Social Protection for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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 appendix to this report. I am independent of the Department of Social Protection and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

My report on the accounts of the public services for 2023 includes a number of chapters dealing with matters that relate to Vote 37 Social Protection.

Regularity of social welfare payments

Chapter 13 refers to social welfare payments in excess of entitlement under schemes operated by the Department of Social Protection. I consider the estimated level of irregular welfare payments to be material to Vote 37, as explained in the chapter.

The winding down of the Job Initiative scheme

Chapter 14 examines how the Department of Social Protection manages the Job Initiative scheme which has been closed to new applicants since 2004.

Control of the Free Travel scheme

Chapter 15 examines the Department of Social Protection's control of the Free Travel scheme, including funding of the scheme and access to the scheme.

Use of Revenue real-time data in social welfare means and income assessments

Chapter 16 examines the Department of Social Protection's use of real-time payroll information, obtained from the Office of the Revenue Commissioners, to assist in the means assessment process.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of a number of contracts that operated in 2023.

Seamus McCarthy
Comptroller and Auditor General

30 July 2024

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 37 Social Protection

Appropriation Account 2023

			2023	2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
Social assistance schemes, services, administration and payment to Social Insurance Fund				
Administration				
	<i>Original</i>	600,963		
	<i>Deferred surrender</i>	1,390		
	<i>Supplementary</i>	12,000		
			614,353	599,999
Pensions				596,105
	<i>Original</i>	1,162,850		
	<i>Supplementary</i>	70,029		
			1,232,879	1,229,282
Working age – income supports				1,136,457
	<i>Original</i>	2,856,736		
	<i>Supplementary</i>	(3,017)		
			2,853,719	2,802,265
Working age – employment supports				2,526,407
	<i>Original</i>	711,945		
	<i>Supplementary</i>	(80,124)		
			631,821	622,557
Illness, disability and carers				1,438,992
	<i>Original</i>	3,588,953		
	<i>Supplementary</i>	310,716		
			3,899,669	3,893,697
Children				3,603,183
	<i>Original</i>	2,678,794		
	<i>Supplementary</i>	377,441		
			3,056,235	3,035,029
Supplementary payments, etc.				2,830,832
	<i>Original</i>	580,141		
	<i>Supplementary</i>	40,373		
			620,514	616,641
Subvention to the Social Insurance Fund			—	—

			2023	2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Gross expenditure				
	<i>Original</i>	12,180,382		
	<i>Deferred surrender</i>	1,390		
	<i>Supplementary</i>	727,418		
			12,909,190	12,799,470
	<i>Deduct</i>			
Appropriations-in-aid				
	<i>Original</i>	257,330		
	<i>Supplementary</i>	49,704		
			307,034	311,795
				12,817,407
Net expenditure				
	<i>Original</i>	11,923,052		
	<i>Deferred surrender</i>	1,390		
	<i>Supplementary</i>	677,714		
			12,602,156	12,487,675
				12,464,677

Surplus

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

	2023	2022
	€	€
Surplus	114,481,115	151,670,632
Deferred surrender	—	(1,390,000)
Surplus to be surrendered	114,481,115	150,280,632

John McKeon
Accounting Officer
Department of Social Protection

19 July 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	12,199,471	12,221,302
Pay	343,659	329,354
Non pay	256,340	266,751
Gross expenditure	12,799,470	12,817,407
<i>Deduct</i>		
Appropriations-in-aid	311,795	352,730
Net expenditure	12,487,675	12,464,677
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(7,721)	
Depreciation	3,769	
Loss on disposals	20	
<i>Intangible assets (note 2.2)</i>		
Purchases	(24,482)	
Amortisation	28,632	
	218	8,214
Changes in net current assets		
(Increase)/decrease in prepayments	(1,436)	
Increase/(decrease) in accrued expenses	(1,227)	
	(2,663)	995
Direct expenditure	12,485,230	12,473,886
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	123,379	110,378
Notional rents ^a	14,198	14,198
Net programme cost	12,622,807	12,598,462

Note ^a Notional rents relates to Vote 37 and the Social Insurance Fund.

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.^a

		2023	2022
		€000	€000
Vote 9	Office of the Revenue Commissioners ^b	708	580
Vote 12	Superannuation and Retired Allowances	104,616	95,519
Vote 13	Office of Public Works	17,079	12,479
Vote 18	National Shared Services Office	743	693
Vote 20	Garda Síochána	124	9
Vote 43	Office of the Government Chief Information Officer ^c	42	1,031
Central Fund – ministerial pensions		67	67
		123,379	110,378

Note ^a Excluding Office of Public Works, relates to Vote 37 and Social Insurance Fund.

^b Does not include the costs incurred by Revenue on the administration of Covid-19 schemes on behalf of the Department. The operation of these schemes was fully integrated within Revenue systems.

^c 2023 charge is based on actual Department users rather than Department headcount which was the basis for the 2022 charge.

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	8,050	4,278
Intangible assets	2.2	122,968	126,110
Total fixed assets		131,018	130,388
Current assets			
Inventories	2.4	—	—
Prepayments	2.5	65,570	64,134
Social Insurance Fund suspense account ^a		—	—
Other debit balances	2.6	202,340	208,002
Total current assets		267,910	272,136
Less current liabilities			
Bank and cash	2.3	153,610	171,536
Accrued expenses	2.7	59,857	61,084
Other credit balances	2.8	43,930	35,391
Net Exchequer funding	2.9	4,800	1,075
Total current liabilities		262,197	269,086
Net current assets		5,713	3,050
Net assets		136,731	133,438
Represented by:			
State funding account	2.10	136,731	133,438

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

2.1 Property, plant and equipment ^a

	Furniture and fittings €000	Office and IT equipment €000	Total €000
Cost or valuation ^b			
At 1 January 2023	5,846	15,954	21,800
Additions	11	7,710	7,721
Disposals ^c	(1,896)	(4,443)	(6,339)
At 31 December 2023	3,961	19,221	23,182
Accumulated depreciation			
At 1 January 2023	4,777	12,905	17,682
Depreciation for the year	381	3,388	3,769
Depreciation on disposals	(1,876)	(4,443)	(6,319)
At 31 December 2023	3,282	11,850	15,132
Net assets			
At 31 December 2023	679	7,371	8,050
At 31 December 2022	1,069	3,209	4,278

Note ^a Cost or valuation at the beginning and end of the year include assets acquired for less than €10,000 prior to 1 January 2021.

^b On 1 January 2023, acquired and developed software assets were transferred to Intangible assets (note 2.2).

^c An asset identification exercise carried out in 2023 resulted in the removal of retired and obsolete assets from the register. This exercise also resulted in the removal of some individual items with values of under €10,000 as per circular 21/2020.

2.2 Intangible assets^a

	Acquired and developed software	Intangible assets under development	Total
	€000	€000	€000
Gross assets			
At 1 January 2023	190,221	18,611	208,832
Adjustments ^b	2,246	(580)	1,666
Additions	450	24,032	24,482
Disposals	(678)	—	(678)
Transfers	26,293	(26,293)	—
At 31 December 2023	218,532	15,770	234,302
Accumulated Amortisation			
At 1 January 2023	82,562	—	82,562
Amortisation for the year	28,632	—	28,632
Adjustment ^b	818	—	818
Amortisation of disposals	(678)	—	(678)
At 31 December 2023	111,334	—	111,334
Net assets			
At 31 December 2023	107,198	15,770	122,968
At 31 December 2022	107,499	18,611	126,110

Note ^a At 1 January 2023, acquired and developed software assets were transferred from Property, plant and equipment.

^b Adjustments totalling €1.67 million were made to capital assets under development (CAUD) because expenditure incurred in previous years in respect of CAUD projects had been incorrectly classified as non-capital expenditure. A further adjustment (totalling €580,000) was made in respect of CAUD projects which should have been capitalised in 2022. An adjustment totalling €818,000 was made for amortisation in respect of these projects which should have been capitalised prior to 2023.

2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
An Post advance balances ^a	148,316	140,390
PMG balances (overdraft)	(305,557)	(312,648)
Commercial bank account balance	3,631	722
	(153,610)	(171,536)

Note ^a As scheme paying agent, An Post is pre-funded by Vote 37 and the SIF to meet the Department's expenditure liabilities as they fall due. At the end of 2023, the combined balance held by An Post in respect of Vote 37 and the SIF was €260.3 million. The combined corresponding balance at the end of 2022 was €246.4 million.

2.4 Inventories

High volume low value items are fully expensed in the year and are no longer classified as stock items.

2.5 Prepayments

at 31 December	2023	2022
	€000	€000
Specific programme prepayments ^a	60,957	59,277
Software support	4,007	3,590
Administration	606	983
Other prepayments	—	284
	65,570	64,134

Note ^a The Department provides advance funding to some organisations delivering schemes. Advances are provided to Community Employment and Job Initiative schemes prior to commencement to cover initial expenses and are generally recouped within 12 months of issue. Floats for cash flow are provided to contracted Public Employment Services (PES) to cover ongoing expenses and are reconciled on an ongoing basis with each payment made. This money relates to organisations as opposed to individual claimants.

2.6 Other debit balances

at 31 December	2023	2022
	€000	€000
Advances to An Post for postage expenditure	1,007	1,007
Advances to Pobal	6,277	6,145
Advance to Revenue Commissioners ^a	630	9,752
Scheme prepayments ^b	169,009	164,220
Other debit suspense	2,075	2,096
<i>Due from SIF in respect of ^c</i>		
• Vote related receipts recovered through SIF	14,536	18,121
• payments by Vote on behalf of SIF	8,737	6,638
• imprest payments receivable from SIF	69	23
	202,340	208,002

Note ^a Advances to the Revenue Commissioners is in respect of both the Employment Wage Subsidy Scheme and the Temporary Wage Subsidy Scheme.

^b Scheme prepayments are scheme payments made in the year not charged in the current year.

^c Scheme payments only. Administration costs are not included here.

2.7 Accrued expenses

at 31 December	2023	2022
	€000	€000
Specific programme accruals ^a	51,164	47,071
Other accruals	5,595	8,249
IT services and support	1,712	4,014
Administration expenses	1,386	1,750
	59,857	61,084

Note ^a Moneys owed to organisations providing Community Employment, Job Initiative and contracted Public Employment Services (PES) on behalf of the Department. This money relates to organisations as opposed to individual claimants.

2.8 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	3,610	3,675
Pay related social insurance	3,148	3,029
Universal social charge	778	761
Professional services withholding tax	4,619	4,399
Value added tax	213	17
Pension contributions	1,185	1,827
Local property tax	37	37
	13,590	13,745
Payroll deductions	2,161	2,131
Due to SIF in respect of ^a		
• payments by SIF on behalf of Vote	3,387	4,273
• imprest payments received from SIF	10,317	4,937
Unmatched overpayment recoveries	2,894	4,165
Debt recovery on behalf of other EU countries	166	927
Due to OPW in respect of office furniture, building and electrical work	168	1,080
Due to DCEDIY in respect of Accommodation Recognition Payment Scheme	10,285	3,660
Other credit suspense items	962	473
	43,930	35,391

Note ^a Scheme payments only. Administration costs are not included here.

2.9 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	114,481	150,281
Deferred surrender	—	1,390
Exchequer grant undrawn	(109,681)	(150,596)
Net Exchequer funding	4,800	1,075
Represented by:		
Debtors		
Debit balances: suspense	202,340	208,002
SIF: suspense	—	—
Creditors		
Bank and cash	(153,610)	(171,536)
Due to the State	(13,590)	(13,745)
Credit balances: suspense	(30,340)	(21,646)
	(197,540)	(206,927)
	4,800	1,075

2.10 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		133,438	142,698
Disbursements from the Vote			
Estimate provision	Account	12,602,156	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(114,481)	
Net vote		12,487,675	12,464,677
Expenditure (cash) borne elsewhere	1.1	123,379	110,378
Non-cash items – intangible assets adjustment	2.2	848	(51)
Non-cash expenditure – notional rent	1	14,198	14,198
Net programme cost	1	(12,622,807)	(12,598,462)
Balance at 31 December		136,731	133,438

2.11 Commitments

a) Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	18,897	24,853
Non-capital grant expenditure	59,367	56,106
Capital projects	13,828	18,515
Total of legally enforceable commitments	92,092	99,474
b) Non-capital grant programmes		
Opening balance	56,106	38,473
Grants paid in year	(98,963)	(72,610)
New grant commitments	102,224	90,375
Grants cancelled	—	(132)
Closing balance	59,367	56,106

2.12 Matured liabilities

	2023	2022
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	93	209

2.13 Contingent liabilities

The Department is involved in 61 legal cases which may generate liabilities depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	334,692		
	<i>Supplementary</i>	12,000		
		346,692	343,659	329,354
ii	Travel and subsistence	4,227	3,035	1,931
iii	Training and development and incidental expenses	16,174	13,409	13,698
iv	Postal and telecommunications services	15,488	14,998	15,327
v	Office equipment and external IT services			
	<i>Original</i>	79,937		
	<i>Deferred surrender</i>	390		
		80,327	72,703	61,478
vi	Office premises expenses			
	<i>Original</i>	22,745		
	<i>Deferred surrender</i>	1,000		
		23,745	18,250	18,539
vii	Consultancy	1,100	499	1,120
viii	Payments for agency services	103,600	111,250	136,262
ix	eGovernment related projects	23,000	22,196	18,396
		614,353	599,999	596,105

Significant variations

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

ii Travel and subsistence

Estimate provision €4.227 million; outturn €3.035 million

The underspend of €1.192 million relative to the estimate provision arose because travel expenditure did not materialise due to fewer in-person meetings than anticipated.

vii Consultancy

Estimate provision €1.1 million; outturn €499,000

The underspend of €601,000 relative to the estimate provision was primarily due to two major consultancy projects scheduled for 2023 not commencing in accordance with the original timelines.

Programme A Social assistance schemes, services, payments to Social Insurance Fund

		Estimate provision		2023	2022
		€000	€000	Outturn €000	Outturn €000
A.1	Administration – pay				
	Original	334,692			
	Supplementary	12,000			
			346,692	343,659	329,354
A.2	Administration – non pay				
	Original	266,271			
	Deferred surrender	1,390			
			267,661	256,340	266,751
Pensions					
A.3	State Pension (Non-Contributory)				
	Original	1,162,850			
	Supplementary	70,029			
			1,232,879	1,229,282	1,136,457
Working Age - Income Supports					
A.4	Jobseeker's Allowance				
	Original	1,942,740			
	Supplementary	(70,940)			
			1,871,800	1,822,630	1,641,486
A.5	One Parent Family Payment				
	Original	642,850			
	Supplementary	37,458			
			680,308	679,837	613,976
A.6	Widow(er)s', Surviving Civil Partner's (Non Contributory) Pension				
	Original	11,390			
	Supplementary	709			
			12,099	12,388	12,252
A.7	Deserted Wife's Allowance				
	Original	400			
	Supplementary	49			
			449	450	498
A.8	Basic Supplementary Welfare Allowance Payments				
	Original	120,320			
	Supplementary	1,665			
			121,985	121,378	121,595

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
A.9	Farm Assist				
	<i>Original</i>	49,400			
	<i>Supplementary</i>	4,768			
			54,168	53,939	55,665
A.10	Additional Needs Payments				
	<i>Original</i>	66,010			
	<i>Supplementary</i>	5,931			
			71,941	71,631	57,668
A.11	Other Working Age – Income Supports				
	<i>Original</i>	23,626			
	<i>Supplementary</i>	17,343			
			40,969	40,012	23,267
Working Age – Employment Supports					
A.12	Community Employment				
	<i>Original</i>	366,620			
	<i>Supplementary</i>	(26,428)			
			340,192	340,783	329,015
A.13	Rural Social Scheme				
	<i>Original</i>	51,282			
	<i>Supplementary</i>	(319)			
			50,963	49,915	48,870
A.14	Tús				
	<i>Original</i>	102,630			
	<i>Supplementary</i>	(15,353)			
			87,277	83,402	90,177
A.15	Job Initiative				
	<i>Original</i>	11,540			
	<i>Supplementary</i>	(42)			
			11,498	10,692	11,865
A.16	Back to Work Enterprise Allowance				
	<i>Original</i>	34,780			
	<i>Supplementary</i>	(4,723)			
			30,057	29,797	31,943
A.17	Back to Education Allowance				
	<i>Original</i>	49,080			
	<i>Supplementary</i>	(17,641)			
			31,439	31,018	40,272
A.18	JobsPlus				
	<i>Original</i>	4,900			
	<i>Supplementary</i>	(1,122)			
			3,778	3,579	4,198

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
A.19	Local Employment Service			
	<i>Original</i>	1		
	<i>Supplementary</i>	20		
			21	21
A.20	Jobs Clubs			14,678
	<i>Original</i>	1		
	<i>Supplementary</i>	(1)		
			—	—
A.21	Work Placement Experience Programme			2,595
	<i>Original</i>	4,520		
	<i>Supplementary</i>	(1,318)		
			3,202	2,914
A.22	Other Working Age – Employment Supports			2,589
	<i>Original</i>	7,981		
	<i>Supplementary</i>	(2,146)		
			5,835	5,401
A.23	Contracted Public Employment Service (PES) Schemes			10,566
	<i>Original</i>	78,310		
	<i>Supplementary</i>	(17,565)		
			60,745	58,772
A.yy	Covid-19 Temporary Wage Subsidy Scheme (TWSS)			13,007
	<i>Original</i>	50		
	<i>Supplementary</i>	163		
			213	210
A.zz	Covid-19 Employment Wage Subsidy Scheme (EWSS)			638
	<i>Original</i>	250		
	<i>Supplementary</i>	6,351		
			6,601	6,053
				838,579
Illness, Disability and Carers				
A.24	Disability Allowance			
	<i>Original</i>	1,996,044		
	<i>Supplementary</i>	170,771		
			2,166,815	2,174,825
A.25	Blind Pension			2,015,919
	<i>Original</i>	12,490		
	<i>Supplementary</i>	484		
			12,974	13,076
				12,802

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.26	Carer's Allowance			
	<i>Original</i>	1,028,470		
	<i>Supplementary</i>	52,780		
			1,081,250	1,082,450
A.27	Domiciliary Care Allowance			993,159
	<i>Original</i>	246,596		
	<i>Supplementary</i>	23,889		
			270,485	259,243
A.28	Carer's Support Grant			224,476
	<i>Original</i>	268,563		
	<i>Supplementary</i>	66,328		
			334,891	331,961
A.29	Wage Subsidy Scheme			327,534
	<i>Original</i>	24,000		
	<i>Supplementary</i>	(1,495)		
			22,505	22,096
A.30	Disability Activation Supports			20,466
	<i>Original</i>	12,790		
	<i>Supplementary</i>	(2,041)		
			10,749	10,046
				8,827
Children				
A.31	Child Benefit			
	<i>Original</i>	2,137,610		
	<i>Supplementary</i>	296,392		
			2,434,002	2,428,495
A.32	Working Family Payment			2,286,444
	<i>Original</i>	363,204		
	<i>Supplementary</i>	35,928		
			399,132	392,061
A.33	Back to Work Family Dividend			361,090
	<i>Original</i>	11,880		
	<i>Supplementary</i>	(1,595)		
			10,285	10,139
A.34	Back to School Clothing And Footwear Allowance			11,228
	<i>Original</i>	62,900		
	<i>Supplementary</i>	24,354		
			87,254	86,036
A.35	School Meals			85,867
	<i>Original</i>	94,400		
	<i>Supplementary</i>	21,900		
			116,300	108,715
				77,511

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
A.36	Other Child Related Payments				
	<i>Original</i>	8,800			
	<i>Supplementary</i>	<u>462</u>			
			9,262	9,583	8,692
Supplementary Payments, Agencies and Miscellaneous Services					
A.37	Rent Supplement				
	<i>Original</i>	62,787			
	<i>Supplementary</i>	<u>(502)</u>			
			62,285	62,861	75,149
A.38	Telephone Support Allowance				
	<i>Original</i>	8,710			
	<i>Supplementary</i>	<u>(54)</u>			
			8,656	8,712	8,513
A.39	Household Benefits Package				
	<i>Original</i>	87,049			
	<i>Supplementary</i>	<u>1,075</u>			
			88,124	92,941	87,766
A.40	Free Travel				
	<i>Original</i>	95,000			
	<i>Supplementary</i>	<u>(2,626)</u>			
			92,374	92,577	89,569
A.41	Fuel Allowance				
	<i>Original</i>	249,666			
	<i>Supplementary</i>	<u>44,920</u>			
			294,586	286,435	353,813
A.42	Grant to the Citizens Information Board				
	<i>Original</i>	60,858			
	<i>Supplementary</i>	<u>(1,622)</u>			
			59,236	59,184	56,309
A.43	Miscellaneous Services				
	<i>Original</i>	16,071			
	<i>Supplementary</i>	<u>(818)</u>			
			15,253	13,931	14,312

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.44	Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005	—	—	—
Total		12,909,190	12,799,470	12,817,407

Significant variations

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

A.3 State Pension (Non-Contributory)

Estimate provision €1,162.85 million; outturn €1,229.282 million

The overspend of €66.432 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €50.02 million. The total expenditure on once-off measures comprised of €24.474 million on the Christmas bonus, €18.664 million on the spring bonus, €6.805 million on the living alone lump sum and €77,000 on the qualified child lump sum.

The other main factor contributing to the overspend was a higher inflow of beneficiaries of temporary protection than estimated.

A.4 Jobseeker's Allowance

Estimate provision €1,942.74 million; outturn €1,822.630 million

The underspend of €120.11 million was primarily due to a lower average number of core recipients (i.e. recipients excluding beneficiaries of temporary protection) than estimated. Actual core recipients (115,480) were 15,630 less than estimated (131,110). This saved €195.877 million and was a result of a lower Live Register due to a stronger labour market than anticipated.

This was offset by:

- €55.907 million due a range of once-off payments made during 2023, which were not provided for in the estimates,
- €13.937 million due to a higher inflow of beneficiaries of temporary protection to the scheme than anticipated and
- €5.923 million due to the net effect of a range of other factors.

A.5 One Parent Family Payment

Estimate provision €642.85 million; outturn €679.837 million

The overspend of €36.987 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €26.125 million. The total expenditure on these once-off measures comprised of €12.402 million on the Christmas bonus, €8.176 million on the qualified child lump sum and €5.547 million on the spring bonus.

The other main factor contributing to the overspend was a higher number of core recipients than estimated, due to the demand-led nature of the scheme.

A.6 Widow(er)s', Surviving Civil Partners' (Non Contributory) Pension

Estimate provision €11.39 million; outturn €12.388 million

The overspend of €998,000 was primarily due to a higher average payment value than estimated. The actual average payment value (€218.83) was €12.08 more than estimated (€206.75). This cost €659,000 and was primarily due to an underestimation of the 2023 average payment value at the time the estimate was compiled.

The other main factor contributing to the overspend was the payment of the spring and Christmas bonuses, at a total cost of €428,000.

A.9 Farm Assist

Estimate provision €49.4 million; outturn €53.939 million

The overspend of €4.539 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €2.203 million. The total expenditure on these once-off measures comprised of €1.003 million on the Christmas bonus, €866,000 on the spring bonus and €334,000 on the qualified child lump sum.

The other main factor contributing to the variance was a higher number of recipients than estimated, due to the demand-led nature of the scheme. While Farm Assist recipients have been declining in recent year, the rate of decline was slightly slower than anticipated in 2023.

A.10 Additional Needs Payments

Estimate provision €66.01 million; outturn €71.631 million

The scheme is demand led, and the cost of meeting the needs of applicants is impacted by general price increases. The number of recipients and average payment value vary significantly from month to month and from year to year, making it difficult to accurately estimate.

The 2023 estimate was informed by the emerging outturn towards the end of 2022. Increases in expenditure was seen in several categories of payments including payments for items required for people taking up local authority housing including bedding, flooring, furniture, household appliances and rent deposits/advances. Overall, payments in the housing category were up by €11.524 million compared to 2022.

A.11 Other Working Age – Income Supports

Estimate provision €23.626 million; outturn €40.012 million

The overspend of €16.386 million was primarily driven by higher expenditure on Daily Expenses Allowance than estimated. Actual expenditure (€34.413 million) was €14.262 million more than estimated (€20.151 million), due primarily to a higher number of recipients on the scheme.

Actual average recipients (11,196) were 6,226 more than estimated (4,970).

The other main factor in the overspend was higher expenditure than estimated on the Humanitarian Aid scheme. The nature of the scheme is that expenditure is dependent on the occurrence of extreme weather events and can fluctuate significantly each year as a result. Flooding in certain parts of the country in October 2023 resulted in total expenditure of €1.905 million, which was €1.705 million above the estimate of €200,000. In addition, Government agreed to increase the income limit levels for the scheme, in response to those floods.

A.12 Community Employment

Estimate provision €366.62 million; outturn €340.783 million

The underspend of €25.837 million was primarily due to less expenditure on participant payroll, due to fewer participants than estimated. Actual average participants (18,678) were 2,162 lower than estimated (20,840). This was due to a stronger labour market and lower Live Register than anticipated. Overall, lower participant payroll costs saved €36.996 million.

In addition, actual expenditure on course consumables and materials (€12.323 million) was €3.339 million less than estimated (€15.722 million), partially as a result of fewer participants.

This was partially offset by the net effect of other factors, including the payment of the spring and Christmas bonuses, and the qualified child lump sum, which were not provided for in the estimates, at a combined cost of €9.519 million and the net effect of a range of other factors.

A.14 Tús

Estimate provision €102.63 million; outturn €83.402 million

The underspend of €19.228 million was primarily due to less expenditure on participant payroll, due to fewer participants than estimated. Actual average participants (4,539) were 1,355 lower than estimated (5,894). This was due to a stronger labour market and lower Live Register than anticipated. Overall, lower participant payroll costs saved €20.725 million.

This was partially offset by the net effect of smaller factors, including the payment of the spring and Christmas bonuses, and the qualified child lump sum, which were not provided for in the estimates, at a combined cost of €2.379 million and the net effect of a range of other factors.

A.15 Job Initiative

Estimate provision €11.54 million; outturn €10.692 million

The underspend of €848,000 was primarily due to less expenditure on participant payroll than anticipated. The scheme has been closed to new applicants since 2004 and expenditure is declining year-on-year as existing recipients leave the scheme. In 2023, recipient numbers declined at a faster rate than anticipated, resulting in an underspend of €1.309 million on participant payroll costs.

This was partially offset by the payment of the spring and Christmas bonuses, which were not provided for in the estimated, at a cost of €273,000 and by a further €188,000 due to smaller factors.

A.16 Back to Work Enterprise Allowance

Estimate provision €34.78 million; outturn €29.797 million

The underspend of €4.983 million was primarily due to a lower average number of recipients than estimated. Actual recipients (2,480) were 323 less than estimated (2,803). This saved €4.019 million and was due to the strong labour market resulting in a lower Live Register than anticipated.

The other main factor contributing to the underspend was a lower than estimated average payment value. This resulted in a saving of €2.221 million and was due to difficulties in separating once-off payments from the 2022 average payment value which was used to inform the 2023 estimates, leading to an inflated estimated average payment value for 2023.

This was partially offset by a number of once-off measures in 2023, at a total cost of €1.266 million.

A.17 Back to Education Allowance

Estimate provision €49.08 million; outturn €31.018 million

The underspend of €18.062 million was primarily due to a lower average number of recipients than estimated. Actual average recipients (2,272) were 1,518 less than estimated (3,790). This saved €19.663 million and was due to the strong labour market resulting in a lower Live Register than anticipated.

The savings resulting from the decrease in the number of recipients was partially offset by once-off payments of €1.228 million, which were not provided for in the estimates, and by a further €373,000 due to other factors.

A.18 JobsPlus

Estimate provision €4.9 million; outturn €3.579 million

The underspend of €1.321 million was primarily due to a lower average number of recipients than estimated. Actual recipients (789) were 261 less than estimated (1,050). This saved €1.216 million and was due to the strong labour market resulting in a lower Live Register than anticipated, resulting in less new participants than anticipated.

A.21 Work Placement Experience Programme

Estimate provision €4.52 million; outturn €2.914 million

The underspend of €1.606 million was primarily due to a lower average number of recipients than estimated. Actual recipients (151) were 95 less than estimated (246). This was as result of less new enrolments on the scheme than anticipated, as employers continue to meet their skills gaps by filling job vacancies in preference to offering work placement opportunities which require an investment in staff training and mentoring. In addition to this, jobseekers have been able to source work and training opportunities through other options. This saved €1.752 million.

This was partially offset once-off payments which were not provided for in the estimate and a range of smaller factors.

A.22 Other Working Age – Employment Supports

Estimate provision €7.981 million; outturn €5.401 million

The underspend of €2.58 million was primarily due to less expenditure on the Enterprise Support Grant than estimated. Actual expenditure (€1.087 million) was €1.713 million less than estimated. The Enterprise Support Grant is available to recipients of Back to Work Enterprise Allowance. Due to a lower Live Register than anticipated, there was an overall smaller number of Back to Work Enterprise Allowance recipients, resulting in a smaller pool of potential Enterprise Support Grant recipients.

The other main factor contributing to the underspend was fewer recipients than estimated on the Part-Time Job Incentive scheme, due to a lower than anticipated Live Register, resulting in a saving of €509,000.

A.23 Contracted Public Employment Services (PES) Schemes

Estimate provision €78.31 million; outturn €58.772 million

Contracts for the Intreo Partners National Employment Service (NES) and the Intreo Partners Local Area Employment Service (LAES) were signed in late 2022. This was followed by a period of mobilisation which continued into 2023. Expenditure on the NES and LAES Service in 2023 was €19.538 million lower than the estimated €78.3 million due to the slower than anticipated rollout of services in 2023. Both the NES and LAES services are now fully mobilised and operating at full referral levels.

A.yy Covid-19 Temporary Wage Subsidy Scheme (TWSS)

Estimate provision €50,000; outturn €210,000

Since the closure of the Temporary Wage Subsidy Scheme in 2020, Revenue has been settling outstanding arrears with employers. The provision for 2023 was based on the expectation that the level of arrears to be paid would continue to decline, given the scheme had been closed for some time. While the level of arrears payments did continue to decline, the level of decline was slightly less than anticipated.

A.zz Covid-19 Employment Wage Subsidy Scheme (EWSS)

Estimate provision €250,000; outturn €6.053 million

Since the closure of the Employment Wage Subsidy Scheme in May 2022, Revenue has been settling outstanding arrears with employers. When the 2023 estimates were finalised towards the end of 2022, the provision was based on the expectation that the level of arrears payments would continue to decline each month until the end of the year, and into 2023. While the level of arrears payments did decline, the level of decline was less than anticipated.

A.24 Disability Allowance

Estimate provision €1,996.044 million; outturn €2,174.825 million

The overspend of €178.781 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €144.367 million. The total expenditure on once-off measures comprised of €63.227 million on the disability support grant, €38.258 million on the Christmas bonus, €31.263 million on the spring bonus, €6.752 million on the living alone lump sum, and €4.867 million on the qualified child lump sum.

The other main factor contributing to the variance was a higher number of average recipients than estimated. Actual average recipients (159,080) were 1,100 more than estimated (157,980), due to the demand-led nature of the scheme, and a higher inflow of beneficiaries of temporary protection than anticipated. This cost €13.887 million.

A.26 Carer's Allowance

Estimate provision €1,028.47 million; outturn €1,082.45 million

The overspend of €53.98 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €38.18 million. The total expenditure on once-off measures comprised of €19.75 million on the Christmas bonus, €12.561 million on the spring bonus, and €5.869 million on the qualified child lump sum.

A.27 Domiciliary Care Allowance

Estimate provision €246.596 million; outturn €259.243 million

The overspend of €12.647 million was primarily due to a range of once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €15.09 million. The total expenditure on once-off measures comprised of €9.863 million on the spring bonus and €5.227 million on the Christmas bonus.

This additional expenditure was offset by savings of €2.443 million, primarily due to the net effect of a higher number of recipients and a lower average payment value than estimated.

A.28 Carer's Support Grant

Estimate provision €268.563 million; outturn €331.961 million

The overspend of €63.398 million was primarily due to the payment of the disability support grant to recipients of the scheme in November 2023, which was not provided for in the estimates, at a total cost of €51.92 million.

The other main factor contributing to the overspend was a higher number of recipients than estimated, due to the demand-led nature of the scheme. Recipients of the Carer's Support Grant do not have to have an underlying entitlement to Carer's Allowance or Carer's Benefit, making it difficult to accurately estimate the number of recipients.

A.29 Wage Subsidy Scheme

Estimate provision €24 million; outturn €22.096 million

The underspend of €1.904 million was primarily due to a lower average number of employers in receipt of the subsidy. The actual average number of employers in receipt of the subsidy (1,548) was 138 less than estimated (1,686). This saved €1.966 million. It was anticipated that there may have been increased uptake on the scheme in 2023, after the cessation of Covid-19 Public Health Emergency Measures in 2022, including the Pandemic Unemployment Payment and Employer Wage Subsidy Scheme. This did not materialise and resulted in an underspend.

This was partially offset by a slightly higher average payment value than estimated.

A.30 Disability Activation Supports

Estimate provision €12.79 million; outturn €10.046 million

Expenditure on this subhead comprised:

- €8.646 million on the EmployAbility Service
- €803,000 on the Workability Scheme
- €483,000 on Support for Graduates with Disabilities
- €89,000 on the Reasonable Accommodation Grant
- €25,000 on the Disability Awareness Support Scheme

The underspend of €2.744 million comprised:

- (i) An underspend of €2.101 million on the EmployAbility Service, due to actual costs submitted by the EmployAbility Service contractors being less than estimated.
- (ii) A combined underspend of €1.446 million on the Reasonable Accommodation Grant (RAG) and the Disability Awareness Support Scheme (DASS). Under the Comprehensive Employment Strategy, a review of both schemes was undertaken. On foot of the recommendations of the review, additional funding of €1 million was allocated across both schemes, as part of Budget 2023. The review recommended combining the two schemes into a single scheme. This recommendation required significant change as to how the scheme is operationalised at local level. As a consequence of the time required to implement these changes increased expenditure wasn't incurred as expected, resulting in an underspend.

Offset by

- (iii) Expenditure of €803,000 on the Workability scheme, which was not provided for in the estimate. Workability is a new scheme to support the employment of people with disabilities. Sanction was provided by the Department of Public Expenditure, National Development Plan Delivery and Reform for expenditure of less than €1 million in 2023 to establish the scheme, which was to be funded from existing resources within the Disability Activation Supports subhead.

A.31 Child Benefit

Estimate provision €2,137.61 million; outturn €2,428.495 million

The overspend of €290.885 million was primarily due to once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €300.8 million. The total expenditure on once-off measures comprised of €178.8 million on the double payment in December 2023 and €122 million on the €100 bonus (per child) payment made in June 2023.

This additional expenditure was offset by savings of €9.915 million, primarily due to the net effect of a higher number of recipients and a lower average payment value than estimated.

A.32 Working Family Payment

Estimate provision €363.204 million; outturn €392.061 million

The overspend of €28.857 million was primarily due to once-off payments made during 2023, which were not provided for in the estimates, at a total cost of €27.635 million. The total expenditure on once-off measures comprised of €18.4 million on the €400 bonus payment and €9.235 million on the spring bonus.

A.33 Back to Work Family Dividend

Estimate provision €11.88 million; outturn €10.139 million

The underspend of €1.741 million was primarily due a lower number of recipients than estimated, due to a lower Live Register than anticipated resulting in fewer new claims for the scheme. Actual average recipients (2,517) was 338 less than estimated (2,855). This saved €1.416 million.

The other main factors contributing to the underspend were a lower average payment value than estimated, offset by once-off payments made during 2023, which were not provided for in the estimates.

A.34 Back to School Clothing and Footwear Allowance

Estimate provision €62.9 million; outturn €86.036 million

The overspend of €23.136 million was primarily due to a bonus payment of an additional €100 per child to recipients of the scheme in 2023, which was not provided for in the estimates, at a cost of €28 million.

This additional expenditure was partially offset by savings of €4.864 million due to fewer recipients and a lower average payment value than estimated.

A.35 School Meals

Estimate provision €94.4 million; outturn €108.715 million

The overspend of €14.315 million was due primarily to measures implemented in 2023 to expand coverage and improve funding:

- (i) In February 2023, Hot School Meals were extended to all remaining DEIS & Special schools from September.
- (ii) In March 2023, school meal payment rates increased. This measure was backdated to January.

A.36 Other Child Related Payments

Estimate provision €8.8 million; outturn €9.583 million

The overspend of €783,000 was primarily due to higher than estimated expenditure on Guardian's Payment (Non-Contributory). Actual expenditure on Guardian's Payment (Non-Contributory) (€9.035 million) was €774,000 higher than estimated (€8.32 million). This was primarily due to a higher average payment value than estimated. The average payment value is impacted by the means of the recipient and the number of children cared for. Due to the relatively small number of recipients on the scheme, small changes to the profile of recipients can have a relatively large impact on the overall average payment value, making it difficult to estimate with total accuracy.

A.39 Household Benefits Package

Estimate provision €87.049 million; outturn €92.941 million

Expenditure on the Household Benefits Package is apportioned between Vote 37 and the Social Insurance Fund, depending on the primary scheme of Household Benefits Package recipients.

In 2023, the Department developed a new report to more accurately identify the primary scheme of Household Benefit Package recipients. Based on the results of this report as at September 2023, an updated apportionment between Vote 37 and the Social Insurance Fund was applied to Household Benefits Package expenditure from October 2023 onwards.

The use of this report in informing the 2023 outturn resulted in an overspend of €5.892 million on the Vote 37 portion of the scheme, as the apportionment which was used to inform the estimate was different to the apportionment which was ultimately used to inform the 2023 outturn.

A.41 Fuel Allowance

Estimate provision €249.666 million; outturn €286.435 million

The overspend of €36.769 million was primarily due to a lump sum payment of an additional €300 to recipients of the scheme in November 2023, which was not provided for in the estimates, at a cost of €70.276 million.

This additional expenditure was partially offset by €33.508 million due to a lower average number of recipients than estimated. This was as a result of a lower than anticipated take-up of the extension of the scheme to those aged 70 and over who are not in receipt of a qualifying scheme, with weekly means of less than €500 for a single person and €1,000 for a couple which was introduced in January 2023, following a significant change in the scheme eligibility rules announced as part of Budget 2023.

A.43 Miscellaneous Services

Estimate provision €16.071 million; outturn €13.931 million

The underspend of €2.14 million was primarily due to less expenditure than anticipated on measures to support the employment of people with disabilities (funded from the Dormant Accounts Fund). Actual expenditure (€2.71 million) was €2.29 million less than estimated (€5 million).

Measures to support the employment of people with disabilities, which are managed by Pobal on behalf of the Department, had been in place since September 2021 and were due to conclude at the end of December 2022.

The measures were extended by a further 12 months to the end of 2023. The extension was put in place to avoid a gap in funding between the Dormant Accounts Fund employment support measure for people with disabilities and a new anticipated new ESF+ programme (Workability) focussing on increasing employment opportunities for disabled people.

The amount needed by the projects was less than estimated for the following reasons:

- (i) Less projects availed of the extension than anticipated.
- (ii) The amount available to each project was based on their original allocation adjusted to a 12-month period (Jan to end Dec 2023).
- (iii) Projects could not avail of any additional funding until they had expended the previous allocation.

This expenditure was partially offset by the net effect of a range under and overspends on other schemes and services included in this subhead.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimate provision	Realised	Realised
		€000	€000	€000
Social Insurance Fund transfer to Vote 37				
1	Recovery of costs incurred on Vote 37 administering Social Insurance Fund schemes			
	<i>Original</i>	173,000		
	<i>Supplementary</i>	12,600		
		185,600	176,766	164,185
Appropriations-in-aid: other				
2	Recovery of overpayments on Vote 37 schemes raised in previous years			
	<i>Original</i>	46,500		
	<i>Supplementary</i>	4,931		
		51,431	53,449	46,924
3	Repayment from Social Insurance Fund initially made under Vote 37 in previous years			
	<i>Original</i>	3,400		
	<i>Supplementary</i>	1,932		
		5,332	2,836	4,944
4	Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005			
	<i>Original</i>	400		
	<i>Supplementary</i>	(94)		
		306	294	404
5	General Register receipts collected by the Department			
	<i>Original</i>	600		
	<i>Supplementary</i>	32		
		632	611	599

		2023		2022
		Estimate provision	Realised	Realised
		€000	€000	€000
6	Receipts from additional superannuation contributions			
	<i>Original</i>	7,470		
	<i>Supplementary</i>	560		
			8,030	7,826
7	Receipts from European Social Fund		—	—
8	Receipts from National Training Fund			
	<i>Original</i>	7,090		
	<i>Supplementary</i>	854		
			7,944	6,854
9	Receipts from Pensions Authority – staff superannuation contributions			
	<i>Original</i>	670		
	<i>Supplementary</i>	(7)		
			663	677
10	Receipts from Dormant Accounts		5,000	3,980
11	Recovery of assistance from insurance compensation awards			
	<i>Original</i>	3,300		
	<i>Supplementary</i>	1,055		
			4,355	3,117
12	Receipts from Food and Material Assistance (part funded from ESF+)			
	<i>Original</i>	5,700		
	<i>Supplementary</i>	(3,718)		
			1,982	3,307
13	Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)			
	<i>Original</i>	2,500		
	<i>Supplementary</i>	4,801		
			7,301	30,216

		2023		2022
		Estimate provision		Realised
		€000	€000	Realised
				€000
14	Recovery of overpayments for Employment Wage Subsidy Scheme (EWSS)			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	18,099		
			19,099	30,665
15	Miscellaneous			67,792
	<i>Original</i>	700		
	<i>Supplementary</i>	8,659		
			9,359	12,199
Total		307,034	311,795	11,905
				352,730

Significant variations

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

2 Recovery of Overpayments on Vote 37 schemes raised in previous years

Estimate provision €46.5 million; realised €53.449 million

Receipts under this subhead are in respect of overpayment recoveries on Vote 37 schemes and services and include two elements.

- (i) Cash recoveries.
- (ii) Overpayment recovery deductions treated as income where the recovery takes place after the end of the year in which the overpayment occurred.

Receipts can vary from year to year but have been on an overall downwards trend over the last number of years and this was factored into the estimate for 2023. However, this decline in receipts did not materialise and in fact receipts reached their highest level since 2019. As a result, receipts were €6.949 million higher than estimated.

3 Repayment from Social Insurance Fund initially made under Vote 37 in previous years

Estimate provision €3.4 million; realised €2.836 million

This subhead is used to record the recovery of social assistance from the Social Insurance Fund where an inter-scheme adjustment is affected after the close of the financial year. For example, it includes customers paid Supplementary Welfare Allowance (funded from Vote 37) while awaiting a decision on an Illness Benefit, Invalidity Pension or State Pension Contributory claim. When a decision is made on the customer's claim in a different year to which they were in receipt of Supplementary Welfare Allowance, the amount of that claim is recovered from the Social Insurance Fund and recorded under this subhead.

Receipts can vary significantly in percentage terms from month to month and year to year.

Receipts in 2023 were €564,000 lower than estimated, due to the unpredictable nature of receipts under this subhead making it difficult to accurately estimate.

4 Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005

Estimate provision €400,000; realised €294,000

Following publication of the Report of the Child Maintenance Review Group on 16th November 2022 new assessments of liability under Part 12 SWCA 2005 were paused. The Department continued to accept payments in respect of liability assessments completed prior to 16th November 2022, for the duration of 2023. The decision to pause new assessments was taken after the 2023 estimate was finalised, resulting in less receipts than estimated.

6 Receipts from additional superannuation contributions

Estimate €7.47 million; realised €8.219 million

Actual receipts were €749,000 higher than estimated due to wage increases provided for under the Building Momentum pay agreement.

The 2023 estimate was based on the emerging outturn towards the end of 2022 and did not take account of these pay increases.

8 Receipts from National Training Fund

Estimate provision €7.09 million; realised €7.492 million

Actual receipts were €402,000 higher than estimated, primarily due to higher than estimated receipts in respect of the Training Support Grant (TSG). Actual receipts in respect of the TSG (€2.634 million) were €1.134 million higher than estimated (€1.5 million).

This was mainly due to an error in the published estimate. The estimated expenditure for TSG in 2023 was €2.5 million, while only €1.5 million of receipts in respect of the scheme was factored into the published estimate for receipts from the National Training Fund (NTF). As this scheme is entirely funded from NTF, the full expenditure estimate of €2.5 million should have been reflected in the estimate for appropriation-in-aid receipts from the NTF. This error resulted in additional receipts of €1 million compared to the estimate. In addition, there was a slightly higher than anticipated level of activity on the scheme in 2023, resulting in further additional receipts of €134,000.

This was offset by €732,000 due to lower than estimated receipts in respect of Work Placement Experience Programme and Community Employment scheme, as a result of lower expenditure on those schemes than estimated due to stronger labour market and lower Live Register than anticipated in 2023.

10 Receipts from Dormant Accounts

Estimate provision €5 million; realised €2.71 million

Receipts under this subhead are used to fund measures to support the employment of people with disabilities, which form part of the Miscellaneous Services subhead. As such, receipts are dependent on expenditure on those measures.

The lower than estimated expenditure on the measures resulted in lower receipts from the Dormant Accounts Fund than estimated.

11 Recovery of assistance from insurance compensation awards

Estimate provision €3.3 million; realised €4.262 million

The Recovery of Benefits and Assistance scheme recovers the value of certain illness-related social welfare payments from compensation awards made to a person as a consequence of a personal injuries claim. As such, the Department is dependent on the resolution of personal injury claims to recover the relevant benefits. The timing of the resolution of these claims is dependent on the parties involved in the personal injury claim, the Personal Injuries Resolution Board and/or the courts and therefore can be difficult to predict. Accordingly, the amount can vary from year to year reflected in the fact that actual receipts were €962,000 higher than estimated.

12 Receipts from Food and Material Assistance (part funded from ESF+)

Estimate provision €5.7 million; realised €1.982 million

Receipts from were €3.718 million less than estimated due to the Department being unable to submit claims as anticipated in 2023 pending the development of a new IT system by the Department of Further and Higher Education, Research and Science, which is the Department responsible for making claims from the fund. The Food and Material Assistance programme is a continuation of the Fund for European Aid to the Most Deprived (FEAD) programme in Ireland which ended in 2022.

13 Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)

Estimate provision €2.5 million; realised €9.56 million

Since the closure of the Temporary Wage Subsidy Scheme in 2020, Revenue has been recovering outstanding overpayments from employers. The provision was based on the expectation that the level of recovery of overpayments would continue to decline, given the scheme had been closed for some time. While the level of recovery of overpayments did continue to decline, the level of decline was less than anticipated.

14 Recovery of overpayments from Employment Wage Subsidy Scheme (EWSS)

Estimate provision €1 million; realised €30.665 million

Since the closure of the Employment Wage Subsidy Scheme in May 2022, Revenue has been settling outstanding arrears with employers. The provision was based on the expectation that the level of recovery of overpayments would continue to decline, given that the scheme was closed. While the level of recovery of overpayments did continue to decline, the level of decline was less than anticipated.

15 Miscellaneous

Estimate provision €700,000; realised €12.199 million

This subhead is used to record receipts which were not envisaged when the estimates were finalised, as well as small receipts such as the return of cancelled cheques.

Receipts were €11.499 million more than estimated, primarily due to the following.

- (i) €4.807 million in recoupments from JobPath providers in respect of fees paid in previous years, to account for the application of a discount based on labour market performance. Discounts are calculated labour market performance in the previous year.
- (ii) The recoupment of a €2.764 million from the Citizens Information Board (CIB) and Money Advice and Budgeting Service (MABs) companies in respect of 2022. This comprised of the recoupment of a €2.302 million surplus in respect of the CIB and CIB funded companies, and 462,000 in respect of the Loan Guarantee Fund, which was recouped from MABs companies.
- (iii) €2.028 million in recoupments from the Intreo Partners Local Area Employment Service providers of advances made at the start of the contracts before 2023. This is recouped against current invoices based on an agreed payment plan.

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	—	1
Conscience money	8	11
Witness expenses	2	—
Transferred to the Exchequer	(10)	(12)
Balance at 31 December	—	—

4.3 Recovery of welfare assistance overpayments

The Central Debt Unit (CDU) is responsible for the management of recorded individual customer overpayments and debt recovery. ^a

The summary position on recorded welfare assistance overpayments and debt managed by CDU at 31 December 2023 was as follows:

	2023		2022	
	Outturn		Outturn	
	€000	€000	€000	€000
Overpayments outstanding at 1 January 2023		382,908		379,174
Net overpayments recorded				
Suspected fraud	14,530		14,403	
Customer error	44,015		36,775	
Official error	1,167		983	
Estate cases	22,643		16,149	
		82,355		68,310
		465,263		447,484
Less:				
Debt recovered ^b	(59,412)		(51,799)	
Recoveries adjustment ^c	321		233	
		(59,091)		(51,566)
Prior year debts cancelled ^d		(4,366)		(5,373)
Debt written off as irrecoverable ^e		(4,273)		(7,637)
Overpayments outstanding at 31 December 2023		397,533		382,908

- Note
- a The management of overpayments and debt recoveries that arise from contractual relationship or service level agreements with corporate entities delivering group schemes such as Community Employment are administered by the respective scheme area and are not stated here. Total 2023 recoveries for these schemes were €242,000 (2022: €394,000).

In 2023 the Revenue Commissioners administered debt recoveries for the Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) which are not reported here. Recoveries of €101,000 for 2023 overpayments are netted off 2023 TWSS and EWSS scheme expenditure (2022: €3.8 million). Recoveries of €40.2 million for prior years overpayments are included in Appropriations-in-aid, Note 4.1 (2022: €98 million).
 - b The amount of debt recovered in 2023 is analysed as follows:
 - (a) €53.8 million posted to income in respect of previous years debt
 - (b) €5.6 million posted against expenditure in respect of the current years debt.
 - c The adjustment is in respect of recorded recoveries in prior years which were cancelled during the year.
 - d The prior year debts cancelled relate to overpayments raised in prior years that were cancelled in 2023. Any subsequent new overpayment raised as a result of an appeal or a revised decision is reported under net overpayments recorded.
 - e During 2023 debts totalling €4.3 million were written off. €3.5 million represented write offs performed under the Department's annual policy of reviewing existing debts in terms of whether they are economical to pursue or are irrecoverable. The remainder of the write offs were performed in the normal course of business. The 2023 debt write off figure includes 152 customers who had individual debts greater than €10,000 written off with a total value of €4.9 million (Vote: €3.6 million; SIF: €1.3 million).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year end	2023	2022
Department	6,801	6,628
Agencies ^a	159	159
	6,960	6,787

Note ^a The Citizen Information Board and the Pensions Authority.

5.2 Pay

	2023 €000	2022 €000
Pay	336,138	323,198
Higher, special or additional duties allowances	1,524	1,011
Other allowances	1,807	1,670
Overtime	4,494	6,130
Employer's PRSI	27,239	25,041
Total pay	371,202	357,050

Remuneration of Department staff

	2023 €000	2022 €000
Pay	325,749	313,032
Higher, special or additional duties allowance	1,524	895
Other allowances	1,683	1,670
Overtime	4,494	6,130
Employer's PRSI	26,178	24,005
Total pay^a	359,628	345,732

Note ^a The total pay figure is distributed across pay elements of administration subheads A.i, A.viii and A.ix.

Agency remuneration

	2023	2022
	€000	€000
Pay	10,389	10,166
Higher, special or additional duties allowance	124	116
Employer's PRSI	1,061	1,036
Total pay	11,574	11,318

5.3 Allowances and overtime payments ^a

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Department staff				
Higher, special or additional duties allowances	478	41	49,082	22,755
Overtime	1,887	67	27,893	44,559
Shift and roster allowances	27	21	15,999	13,546
Miscellaneous	373	13	35,580	88,200
Extra remuneration in more than one category	338	95	33,623	40,831
Agency staff				
Higher, special or additional duties allowances	19	6	16,426	18,658

Note ^a The allowances, overtime and other remuneration details in this note relate to employees of the Department and employees of the agencies specified in note 5.1 above.

5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay band		Number of employees	
From (€)	To (€)	2023	2022
20,000	59,999	5,430	5,303
60,000	69,999	759	743
70,000	79,999	199	186
80,000	89,999	158	130
90,000	99,999	55	63
100,000	109,999	38	44
110,000	119,999	23	15
120,000	129,999	8	3
130,000	139,999	—	1
140,000	149,999	—	1
150,000	159,999	1	1
160,000	169,999	4	4
170,000	179,999	4	3
180,000	189,999	1	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,000	—	1
220,000	229,999	1	—

5.5 Other remuneration arrangements

The cost of staff serving outside the Department in 2023 was €721,481 in respect of 12 staff. These costs are recouped by the Department from other organisations.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €000	2022 €000
Overpayments	603	1,720	1,571
Recovery plans in place	289	1,028	834

Forty six individuals with recovery plans to the value of €54,604 transferred to 19 other departments in the year.

5.7 Severance/redundancy

During 2023, three staff members whose employment was terminated, were paid redundancy payments totalling €10,290. No severance payments were made.

5.8 Remuneration and benefits of Accounting Officer

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

	2023 €000	2022 €000
Basic pay	<u>227</u>	<u>213</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 Superannuation Scheme for Established Civil Servants, and the retirement benefits earned did not exceed the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

			2023	2022
			€000	€000
Permanent/open-ended				
Labour Market Advisory Council			17	17
Audit and Risk Committee			3	4
			20	21

Fixed purpose commission	Year of appointment	Cumulative expenditure to end of 2023 €000	2023 €000	2022 €000
Child Maintenance Review Group	2021	124	—	111
			—	111

6.2 Ex-gratia payments

Ex-gratia payments amounting to €3.17 million (€3.44 million in 2022) was paid to survivors of the Magdalen laundries and other institutions in 2023.

Ex-gratia payments to Community Employment (CE) supervisors amounting to €1.4 million (€5.1 million in 2022) was paid in respect of 117 ex-CE supervisors and CE assistant supervisors in 2023.

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by					Total	Total
	employees		members of the public			2023	2022
	Personal injuries ^a	Breach HR/ employment policies	Personal injuries ^b	Department schemes	Other ^c		
Number of cases	11	—	6	5	12	34	32
	€000	€000	€000	€000	€000	€000	€000
Department's own legal costs	5	—	15	—	—	20	239
Payments by/on behalf of Department							
Compensation	120	—	6	51	—	177	277
Legal costs	13	—	—	5	272	290	862
Other costs	5	—	1	—	7	13	16
2023 Total	143	—	22	56	279	500	1,394
2022 Total	706	10	16	96	566	1,394	

- Note
- ^a Total cases 11. Amounts paid in respect of individuals ranged from €10 to €80,000.
 - ^b Total cases 6. Amounts paid in respect of individuals ranged from €202 to €19,014.
 - ^c Total cases 12. Total individual costs ranged from €818 to €77,981. 9 cases relate to legal costs to other parties. The other costs relate to services provided to the Department.

Cumulative costs of cases completed in 2023

	Claims by					Total
	employees		members of the public			
	Personal injuries	Breach HR/ employment policies	Personal injuries	Department schemes	Other	
Number of cases	6	—	3	5	12	26
	€000	€000	€000	€000	€000	€000
Department's own legal costs	22	—	21	—	—	43
Payments by/on behalf of Department						
Compensation	196	—	33	51	—	280
Legal costs	58	—	12	5	272	347
Other costs	4	—	2	—	7	13
2023 Total	280	—	68	56	279	683

6.4 EU funding

The outturn shown in subheads A.1 to A.43 includes payments in respect of activities which are co-financed by the EU. Estimates and actual receipts are recorded in note 4.1, subheads 7, 12 and 15.

Subhead description:	2023		2022
	Estimate	Outturn	Outturn
	€000	€000	€000
Food and Material Assistance (part funded from ESF+)	5,700	1,982	3,307
Employment and Social Innovation (EaSI) programme	—	327	—
Back to Work Enterprise Allowance (BTWEA)	2,817	2,817	3,014
JobsPlus	280	280	350

Food and Material Assistance (part funded from ESF+)

EIST, is Ireland's ESF+ programme for the 2021 to 2027 period. It was formally approved by the European Commission in October 2022 and approved by the Government of Ireland in November 2022. The Programme involves a total investment of over €1.08 billion; €508 million from the EU and €573 million from the Government of Ireland. The programme has two different rates of co-financing. As 'more developed' regions, the Southern and the Eastern & Midlands regions will receive 40% in EU co-financing, while as a 'transition' region the North-Western region will receive 60% in EU co-financing. The Department's portion within the national €508m allocation is approx. €60m, with €5m, €10m and €15m being allocated respectively to the JobsPlus, BTWEA and the new Disability schemes (commencing in 2024). The balancing €30m allocation is in respect of the Food and Material Assistance (formally FEAD) programme over the 2021 to 2027 period.

Employment and Social Innovation programme

The Employment and Social Innovation (EaSI) programme is a financing instrument at EU level to promote a high level of quality and sustainable employment, guaranteeing adequate and decent social protection, combating social exclusion, poverty and improving working conditions. In 2020, Ireland, as lead partner with One Family (in Ireland), Finland and Greece submitted a project proposal focussed on lone parents under a funding call entitled: 'Establishing and testing integrated interventions aimed at supporting people in (the most) vulnerable situations' financed by EaSI 2014-2020 (VP/2020/003). The bid for the project called "Lone Parents Digital Activation" was successful and the agreement was signed in November 2021. The maximum EU grant amount for the project is €1,245,926.97 (80% of the overall project budget) and this covers a 30-month project implementation period from November 2021 to April 2024. DSP is co-funding €105,000, with similar co-funding amounts from Finland and Greece. The initial tranche of funding (€373,778) was received from EaSI in December 2021 and this covers the first 12 months of the project. A second tranche of €329,824.34 was received on 3/04/2023. Amounts of €350,876.37 and €281,556.94 were dispersed in 2022 and 2023 respectively. A tranche corresponding to 20% of the grant is expected in Q1 2024.

6.5 Late interest payments

	2023	2022
	€000	€000
Interest payments	10	4

6.6 Deferred surrender

There was no deferred surrender of capital expenditure in 2023.

6.7 Fraud and suspected fraud

	Number of cases	2023 €000	2022 €000
Fraud	—	—	—
Suspected fraud	1	—	—

Note ^a One case of suspected fraud in 2023 is currently under Garda investigation, with the value of the suspected fraud to be determined.

Appendix A Summary of Social Protection Scheme Expenditure

	2023 €million	2022 €million
Vote 37		
Gross expenditure	12,799	12,817
Less non-scheme expenditure		
Administration	(600)	(596)
SIF subvention	—	—
Grant to Citizens Information Board	(59)	(56)
Miscellaneous services	(5)	(6)
Vote 37 scheme expenditure (A)	12,135	12,159
Social Insurance Fund		
Gross expenditure	13,366	12,927
Less non-scheme expenditure		
Administration	(280)	(264)
National Training Levy	(1,066)	(951)
Social Insurance Fund scheme expenditure (B)	12,020	11,712
Total Department scheme expenditure (A+B)	24,155	23,871
<i>Of which</i>		
<i>Mainstream schemes</i>	<i>24,147</i>	<i>22,646</i>
<i>Covid-19 schemes</i>	<i>8</i>	<i>1,225</i>
Total Department scheme expenditure	24,155	23,871

Scheme expenditure breakdown

Payments by scheme and category	2023 €million	2022 €million
Pensions		
State Pensions (Contributory)	7,089	6,565
State Pensions (Non-Contributory)	1,229	1,137
Widows'/Widowers'/Surviving Civil Partners' Pension	1,813	1,725
Bereavement Grant	—	—
Total	10,131	9,427
Working Age Income Supports		
Jobseeker's Allowance	1,823	1,641
One Parent Family Payment	680	614
Jobseeker's Benefit	448	486
Redundancy and Insolvency Benefit	23	21
Maternity Benefit	269	263
Paternity Benefit, Parents Benefit and Adoptive Benefit	93	79
Basic Supplementary Welfare Allowance	121	121
Farm Assist	54	56
Deserted Wife's Benefit	63	64
Other Working Age - Income Supports	40	23
Additional Needs Payments	72	58
Treatment Benefits and Health and Safety Benefit	143	129
Widows'/Widowers'/Surviving Civil Partners' Pension (Non-Contributory)	12	12
Deserted Wife's Allowance	1	1
Covid-19 Pandemic Unemployment Payment	0	198
Total	3,842	3,766
Supplementary Payments		
Rent Allowance	—	1
Food and Material Assistance	6	5
Magdalen Laundries and other Institutions Payments	3	3
Rent Supplement	63	75
Household Benefits Package	286	282
Telephone Support Allowance	19	18
Fuel Allowance	502	576
Free Travel	93	89
Total	972	1,049

	2023 €million	2022 €million
Working Age Employment Supports		
Community Employment	341	329
Back to Education Allowance	31	40
Back to Work Enterprise Allowance	30	32
Tús	83	90
JobsPlus	4	4
Other Working Age – Employment Supports	5	11
Rural Social Scheme	50	49
Job Initiative	11	12
Local Employment Scheme	—	15
Jobs Clubs	—	2
Work Placement Experience Programme	3	2
Partial Capacity Benefit	25	26
Contracted Public Employment Service (PES) Schemes	59	13
Covid-19 Temporary Wage Subsidy Scheme (TWSS)	1	1
Covid-19 Employment Wage Subsidy Scheme (EWSS)	6	839
Total	649	1,465
Illness, Disability and Carers		
Disability Allowance	2,174	2,016
Illness Benefit	662	801
Invalidity Pension	794	766
Carer's Payment	1,139	1,042
Carer's Support Grant	332	328
Domiciliary Care Allowance	259	224
Wage Subsidy Scheme	22	20
Disablement Benefit	74	70
Blind Pension	13	13
Death Benefit	11	11
Injury Benefit and Medical Care	9	9
Disability Activation Supports	10	9
Total	5,499	5,309
Children		
Child Benefit	2,428	2,286
Working Family Payment	392	361
Back to Work Family Dividend	10	11
Back to School Clothing and Footwear Allowance	86	86
School Meals	109	78
Other Child Related Payments	37	33
Total	3,062	2,855
Net expenditure on all schemes	24,155	23,871

