

Appropriation Account 2025

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 submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 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 and including payments under cash-limited schemes administered by that Office.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €86.028 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 acts 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 the Department of Finance. The amounts paid are reported by the Department of Finance in the Finance Accounts.

During 2025 the Department continued to act as a paying agent for the Accommodation Recognition Payment (ARP) for the Department of Justice, Home Affairs and Migration. (The Department of Children, Disability, and Equality was responsible for the scheme until 1 May 2025.) Statutory Instrument 159 of 2025 provided for these payments to be funded from Vote 24 Justice, Home Affairs and Migration and the payments are accounted for in the appropriation account for that Vote.

New State body

The Department supported the establishment in October 2025 of a new State body, the National Automatic Enrolment Retirement Savings Authority (NAERSA), which is a body under the aegis of the Department. NAERSA administers Ireland's auto-enrolment retirement savings system, MyFutureFund, which went live on 1 January 2026, by managing participant savings, collecting contributions, and overseeing investment. In 2025, NAERSA's costs were met by Vote 37.

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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

In most cases, prior year comparative values have not been re-stated to reflect the changes due to the introduction of CGAS.

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.
- Unmatched receipts a year or more old are brought to account on a permanent basis upon the completion of all available matching processes.
- 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 arise in the course of payment during the year. Sums are deemed to have arisen 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. The Department issues funds to the Danske bank one day in advance of customer payments. These funding payments are also included in scheme prepayments.

Basis of measurement – depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Major operational software	10 years	10% per annum
Other software	5 years	20% per annum
Furniture and fittings	10 years	10% per annum
Office and IT equipment	5 years	20% per annum

Recognition of revenue***Non-exchange transactions***

In accordance with CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers), revenue from non-exchange transactions has been recognised on an accruals basis and classified between non-exchange transactions and other revenue.

Exchange transactions

In accordance with CGAS 9 Revenue from Exchange Transactions, such revenue is recognised when earned, measurable and probable.

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 this Department.

Financial control environment

A control environment containing the following elements is in place.

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

- 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.

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, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. Both I and the Audit and Risk Committee periodically review the internal audit function. I have established procedures to systematically monitor and ensure the follow-up of internal audit recommendations.

Procurement

The Department ensures that there is a strong focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Expenditure on goods and professional and other contracted services, amounted to a total of €568 million in 2025. This includes €389 million on the delivery of programmes.

The Department has provided details of ten non-competitively procured contracts in the annual return for 2025 in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the procurement guidelines in 2025 with the exception of one contract (in excess of €25,000 excluding VAT). This related to a contract for waste management which incurred expenditure of €33,606 (excluding VAT) in 2025. A new contract was tendered and put in place in January 2026.

The above contract has been included in the 40/2002 annual return referenced above.

No non-compliant contracts on the 40/2002 annual return for 2024 incurred expenditure in 2025.

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 greatest extent possible, to mitigate those risks.

An important part of the system is a risk register which identifies the key risks facing the Department and risks are 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 responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Any control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely manner. 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

A formal blended working policy has been in operation in the Department since September 2022. This policy, developed in line with the Blended Working Policy Framework for Civil Service Organisations, provides flexibility across a range of attendance patterns depending on the role and business needs.

The Department keeps its blended working policy under continuous review with the primary focus on ensuring that each business area can meet operational demands and maintain high-quality customer service. The importance we place on being available to our customers means that blended working is not always suitable for every role, and in every circumstance. The proportion of the workforce with a blended working arrangement in 2025 was in line with previous years – 61% of the approximate 7,300 staff work remotely for at least one day per week while 39% attend the office on a full-time basis.

To mitigate the risk of data breaches, all staff are issued with encrypted laptops. Staff identity is verified using both a username and password before accessing Departmental systems, which are accessed through an encrypted virtual private network (VPN).

Internal financial control issues

The Social Insurance Fund is required by law to pay or provide for amounts payable to Vote 37 in respect of any customer in receipt of the means-tested State non-contributory pension or Jobseeker's Allowance schemes, who has also applied for and has an underlying entitlement to a benefit scheme, which has been withdrawn or stopped. In these instances, the claimant receives the higher-value means-tested payment, and the corresponding benefit scheme entitlement is payable by the Fund. The aggregate amount that is payable by the Fund is then credited into the non-contributory pension scheme in Vote 37.

The Department had generated an accounting estimate of the aggregate value of such transfers based on a historical analysis, due to the unavailability of specific system generated information.

A reporting tool has been developed to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. The Department is currently reviewing the initial results generated by the reporting tool for accuracy and reliability.

The current value transferred from the Fund and credited to the Vote in 2025 was just under €100 million. Initial findings from the new reporting tool indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2025 is in the region of €160 million. Similar underpayments are likely to have occurred in the years 2022 to 2024. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool results are fully tested and reliable to consult with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in accordance with the legislation regarding the accounting treatment of the accumulated value of the underpayments identified.

The combined expenditure of the Fund and of Vote 37 is accurate and complete for all years affected and payments to customers were not affected.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

John McKeon

Accounting Officer
Social Protection

31 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 2025 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 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 2025 includes three chapters dealing with matters that relate to Vote 37 Social Protection.

Regularity of social welfare payments

Chapter 24 reports on 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.

Controls over payments of the daily expense allowance

Chapter 25 considers whether the controls in place for the payment of the daily expense allowance to international protection applicants are in compliance with the relevant legislation and whether they are effective in the prevention and timely detection of irregular payments.

Procurement of hot school meals

Chapter 26 examines the processes in place within the Department to assess if economy is being achieved through the procurement of hot school meals.

Seamus McCarthy

Comptroller and Auditor General

23 July 2026

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2025

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure:				
Social assistance schemes, services, and payment to the Social Insurance Fund				
Administration				
	<i>Original</i>	664,215		
	<i>Deferred surrender</i>	1,380		
	<i>Supplementary</i>	9,800		
			675,395	664,821
				626,532
Pensions				
	<i>Original</i>	1,303,473		
	<i>Supplementary</i>	32,391		
			1,335,864	1,335,828
				1,335,726
Working age – income supports				
	<i>Original</i>	2,904,512		
	<i>Supplementary</i>	(66,083)		
			2,838,429	2,804,876
				2,936,541
Working age – employment supports				
	<i>Original</i>	657,225		
	<i>Supplementary</i>	31,320		
			688,545	685,011
				660,620
Illness, disability and carers				
	<i>Original</i>	4,327,333		
	<i>Supplementary</i>	189,695		
			4,517,028	4,519,102
				4,310,157
Children				
	<i>Original</i>	2,965,134		
	<i>Supplementary</i>	66,282		
			3,031,416	3,003,481
				3,234,994
Supplementary payments, etc				
	<i>Original</i>	579,575		
	<i>Supplementary</i>	15,088		
			594,663	581,466
				622,350
<i>Subvention to the Social Insurance Fund</i>				
			—	—
			—	—

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Gross expenditure				
	<i>Original</i>	13,401,467		
	<i>Deferred surrender</i>	1,380		
	<i>Supplementary</i>	278,493		
			13,681,340	13,594,585
				13,726,920
<i>Deduct</i>				
Appropriations-in-aid				
	<i>Original</i>	301,493		
	<i>Supplementary</i>	17,081		
			318,574	317,847
				379,004
Net expenditure				
	<i>Original</i>	13,099,974		
	<i>Deferred surrender</i>	1,380		
	<i>Supplementary</i>	261,412		
			13,362,766	13,276,738
				13,347,916

Surplus

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

	2025	2024
	€	€
Surplus	86,028,379	96,447,577
Deferred surrender	—	1,380,000
Surplus to be surrendered	86,028,379	95,067,577

John McKeon
Accounting Officer
Social Protection

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	12,929,764	13,100,388
Pay	390,358	370,558
Non pay	274,463	255,974
Gross expenditure	13,594,585	13,726,920
<i>Deduct</i>		
Appropriations-in-aid	317,847	379,004
Net expenditure	13,276,738	13,347,916
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(12,995)	
Depreciation	4,009	
Loss on disposals	3	
<i>Intangible assets (note 2.2)</i>		
Purchases	(27,021)	
Amortisation	26,231	
	(9,773)	(6,766)
Changes in net current assets		
Increase in prepayments	(4,282)	
Increase in accrued income	(535)	
Increase in accrued expenses	8,132	
	3,315	14,769
Direct voted expenditure	13,270,280	13,355,919
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	104,968	93,340
Notional rent ^a	19,235	14,201
Net programme cost	13,394,483	13,463,460

Note ^a Notional rents relate 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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	205	366
Vote 12	Superannuation and Retired Allowances	86,125	74,940
Vote 13	Office of Public Works	17,038	17,021
Vote 18	National Shared Services Office	1,252	704
Vote 20	Garda Síochána	149	133
Vote 43	Office of the Government Chief Information Officer	52	96
Central Fund – ministerial pensions		147	80
		104,968	93,340

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Capital assets			
Property, plant and equipment	2.1	19,080	10,097
Intangible assets	2.2	131,584	130,794
		150,664	140,891
Current assets			
Prepayments	2.4	75,163	70,881
Other debit balances	2.5	138,699	148,795
Accrued Income	2.6	535	—
		214,397	219,676
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	85,719	109,456
Accrued expenses	2.8	88,069	79,937
Other credit balances	2.9	40,264	37,850
Net Exchequer funding	2.10	12,716	1,489
		226,768	228,732
Net current liabilities		(12,371)	(9,056)
Net assets		138,293	131,835
Represented by:			
State funding account	2.11	138,293	131,835

2.1 Property, plant and equipment ^a

	Furniture and fittings	Office and IT equipment	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	2,824	20,888	23,712
Additions	—	12,995	12,995
Disposals	(1,496)	(361)	(1,857)
At 31 December 2025	1,328	33,522	34,850
Accumulated depreciation			
At 1 January 2025	2,478	11,137	13,615
Depreciation for the year	133	3,876	4,009
Depreciation on disposals	(1,493)	(361)	(1,854)
At 31 December 2025	1,118	14,652	15,770
Net assets			
At 31 December 2025	210	18,870	19,080
At 31 December 2024	346	9,751	10,097

Note ^a Includes certain assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	232,188	21,909	254,097
Additions	2,359	24,662	27,021
Transfers	32,391	(32,391)	—
At 31 December 2025	266,938	14,180	281,118
Accumulated amortisation			
At 1 January 2025	123,303	—	123,303
Amortisation for the year	26,231	—	26,231
At 31 December 2025	149,534	—	149,534
Net assets			
At 31 December 2025	117,404	14,180	131,584
At 31 December 2024	108,885	21,909	130,794

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
An Post advance balances ^a	169,096	168,715
PMG balances (overdraft)	(255,645)	(279,619)
Commercial bank account balance	830	1,448
	(85,719)	(109,456)

Note ^a As scheme paying agent, An Post is prefunded by Vote 37 and the Social Insurance Fund to meet the Department's expenditure liabilities as they fall due. At the end of 2025, the combined balance held by An Post in respect of Vote 37 and the Fund was €287 million. The combined corresponding balance at the end of 2024 was €286 million.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Specific programme prepayments ^a	67,665	65,531
Software support	7,159	5,139
Administration	339	211
	75,163	70,881

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.

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to An Post for postage expenditure	1,072	1,007
Advances to Pobal	7,361	7,062
Advances to OPW	446	525
Revenue Commissioners	—	207
Scheme prepayments ^a	101,123	99,755
Payroll suspense	7,792	5,732
Other debit suspense	1,672	1,861
Due from SIF in respect of ^b		
• Vote-related receipts recovered through SIF	10,813	19,049
• payments by Vote on behalf of SIF	8,402	13,204
• imprest payments receivable from SIF	18	393
	138,699	148,795

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

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

2.6 Accrued Income

at 31 December	2025	2024
	€000	€000
Recovery of assistance from insurance compensation awards	394	—
Recovery of overpayments from Covid-19 Employment Wage Subsidy Scheme (EWSS)	141	—
	535	—

2.7 Contingent asset

The Department is required to transfer amounts from the Social Insurance Fund (SIF) to Vote 37 in respect of any customer in receipt of the State non-contributory pension or jobseeker's allowance, who also applied for and has an underlying entitlement to a benefit scheme which has been withdrawn or stopped. In these instances, the SIF is required to transfer to Vote 37 the value of the benefit that would have been payable. An accounting estimate, using an historical basis, of the 2025 value owed by the SIF has been recorded in both the SIF financial statements and the Vote 37 appropriation account.

A reporting tool has been developed to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. The Department is currently reviewing the initial results generated by the reporting tool for accuracy and reliability.

The current value transferred from the Fund and credited to the Vote in 2025 was just under €100 million. Initial findings from the new reporting tool indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2025 is in the region of €160 million. Similar underpayments are likely to have occurred in 2022, 2023 and 2024. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool results are fully tested and reliable to consult with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in accordance with the legislation regarding the accounting treatment of the accumulated value of the underpayments identified.

The asset is contingent at this time as the reporting tool results have not been fully tested and cannot be relied upon with sufficient assurance.

2.8 Accrued expenses

at 31 December	2025 €000	2024 €000
Specific programme accruals ^a	56,123	53,431
Payroll related accruals ^b	18,880	17,106
Other accruals	5,253	4,153
Operational services accruals	3,238	963
IT services and support	2,463	2,252
Administration expenses	2,112	2,032
	88,069	79,937

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.

^b Payroll and holiday accruals based on CGAS 39A (see note 2.16).

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	3,709	3,616
Pay related social insurance	3,555	3,201
Universal social charge	653	715
Professional services withholding tax	4,930	5,167
Value added tax	177	92
Pension contributions	1,055	1,135
Local property tax	42	32
Extra Exchequer receipts	—	1
	<u>14,121</u>	<u>13,959</u>
Payroll deductions	2,271	2,135
Due to SIF in respect of payments by SIF on behalf of Vote ^a	3,076	2,392
Unmatched overpayment recoveries	4,351	2,297
Debt recovery on behalf of other EU countries	228	169
Vote 24 Justice, Home Affairs and Migration ^b	15,322	15,736
Other credit suspense items	<u>895</u>	<u>1,162</u>
	<u>40,264</u>	<u>37,850</u>

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

^b Due to Vote 24 in respect of the Accommodation Recognition Payment Scheme.

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	86,028	95,068
Deferred surrender	—	1,380
Exchequer grant undrawn	(73,312)	(94,959)
Net Exchequer funding	12,716	1,489
Represented by:		
Debtors		
Other debit balances	138,699	148,795
Creditors		
Bank and cash	(85,719)	(109,456)
Due to the State	(14,121)	(13,959)
Credit balances: suspense	(26,143)	(23,891)
	(125,983)	(147,306)
	12,716	1,489

2.11 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		131,835	136,731
Disbursements from the Vote			
Estimate provision	Account	13,362,766	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(86,028)	
Net vote		13,276,738	13,347,916
Expenditure borne elsewhere	1.1	104,968	93,340
Non-cash items			
Capital asset net adjustments	2.1/2.2	—	
Notional rent	1	19,235	
		19,235	17,308
Net programme cost	1	(13,394,483)	(13,463,460)
Balance at 31 December		138,293	131,835

2.12 Commitments

at 31 December	2025	2024
a) Global commitments ^a	€000	€000
Procurement of goods and services	—	—
Non-capital grant expenditure	140,424	140,220
Capital projects	—	—
Total of legally enforceable commitments	140,424	140,220

Note ^a Non-capital grant expenditure has been restated to include Employment Programme and Information and Welfare Rights grants.

b) Non-capital grant programmes	€000	€000
Opening balance 1 January	140,220	72,247
Grants paid in year	(207,409)	(187,607)
New grant commitments	208,859	256,687
Grants cancelled	(1,246)	(1,107)
Closing balance 31 December	140,424	140,220

2.13 Leases

There are no finance or operating leases in existence within the Department during 2025.

2.14 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	2,560	469

2.15 Contingent liabilities

The Department is involved in 137 legal cases which may generate liabilities depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.16 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Payroll accrual ^a	—	(9,055)
Holiday accrual ^a	—	(8,051)
	<u>—</u>	<u>(17,106)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All administrative expenditure allocated for Vote 37 is applied towards a single programme.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	381,615		
	Supplementary	9,800		
			391,415	390,358
ii	Travel and subsistence	3,611	3,601	3,490
iii	Training and development	2,621	2,451	2,275
iv	Operational services, supplies and sundry equipment	34,383	34,239	27,031
v	Digital capital investment and IT expenses	118,331	115,539	107,053
vi	Premises expenses			
	Original	24,746		
	Deferred surrender	1,380		
			26,126	20,173
vii	Policy reviews, consultancy services and research	2,935	2,188	2,182
viii	Payments for agency services	95,973	96,272	94,628
		675,395	664,821	626,532

Significant variations

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

vi Premises expenses

Estimate provision € 26.126 million; outturn €20.173 million

The underspend of €5.953 million relative to the estimate provision can primarily be attributed to lower building costs than initially anticipated. Several projects which were delayed in 2025 are now expected to proceed in 2026.

vii Policy reviews, consultancy services and research

Estimate provision € 2.935 million; outturn € 2.188 million

The underspend of €747,000 relative to the estimate provision can primarily be attributed to lower research costs than initially anticipated. For example, demand in 2025 for some customer related surveys was less than expected.

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	381,615		
	<i>Supplementary</i>	9,800		
			391,415	390,358
A.2	Administration – non pay			
	<i>Original</i>	282,600		
	<i>Deferred surrender</i>	1,380		
			283,980	274,463
				255,974
Pensions				
A.3	State Pension (Non-Contributory)			
	<i>Original</i>	1,303,473		
	<i>Supplementary</i>	32,391		
			1,335,864	1,335,828
				1,335,726
Working Age – Income Supports				
A.4	Jobseeker's Allowance			
	<i>Original</i>	1,784,247		
	<i>Supplementary</i>	(19,979)		
			1,764,268	1,752,165
				1,852,511
A.5	One Parent Family Payment			
	<i>Original</i>	746,566		
	<i>Supplementary</i>	8,023		
			754,589	755,926
A.6	Widow(er)s', Surviving Civil Partner's (Non-Contributory) Pension		12,158	12,183
				752,835
A.7	Deserted Wife's Allowance		333	276
				386
A.8	Basic Supplementary Welfare Allowance Payments			
	<i>Original</i>	136,981		
	<i>Supplementary</i>	(25,545)		
			111,436	91,534
				127,908
A.9	Farm Assist			
	<i>Original</i>	46,996		
	<i>Supplementary</i>	622		
			47,618	47,599
				52,054
A.10	Additional Needs Payments			
	<i>Original</i>	80,671		
	<i>Supplementary</i>	(18,560)		
			62,111	61,135
				72,020

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.11	Other Working-Age – Income Supports			
	<i>Original</i>	57,560		
	<i>Supplementary</i>	<u>6,293</u>		
			63,853	66,663
				65,971
A.12	Beneficiaries of Temporary Protection Payment			
	<i>Original</i>	39,000		
	<i>Supplementary</i>	<u>(16,937)</u>		
			22,063	17,395
				—
Working Age – Employment Supports				
A.13	Community Employment Programme			
	<i>Original</i>	369,696		
	<i>Supplementary</i>	<u>17,042</u>		
			386,738	385,220
				369,219
A.14	Rural Social Scheme			
	<i>Original</i>	52,601		
	<i>Supplementary</i>	<u>(1,671)</u>		
			50,930	50,633
				51,399
A.15	Tús			
	<i>Original</i>	84,348		
	<i>Supplementary</i>	<u>718</u>		
			85,066	84,538
				84,390
A.16	Job Initiative			
	<i>Original</i>	9,239		
	<i>Supplementary</i>	<u>(329)</u>		
			8,910	8,811
				9,751
A.17	Back to Work Enterprise Allowance		30,007	29,608
				30,224
A.18	Back to Education Allowance			
	<i>Original</i>	29,296		
	<i>Supplementary</i>	<u>2,736</u>		
			32,032	33,500
				32,367
A.19	JobsPlus			
	<i>Original</i>	2,700		
	<i>Supplementary</i>	<u>(177)</u>		
			2,523	2,546
				2,597
A.20	Work Placement Experience Programme			
	<i>Original</i>	4,253		
	<i>Supplementary</i>	<u>2,001</u>		
			6,254	5,053
				3,314

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.21	Other Working-Age Employment Supports		5,685	4,824
A.22	Contracted Public Employment Service (PES) Schemes			5,131
	<i>Original</i>	69,000		
	<i>Supplementary</i>	11,000		
			80,000	80,082
A.yy	Covid-19 Temporary Wage Subsidy Scheme (TWSS)		100	64
A.zz	Covid-19 Employment Wage Subsidy Scheme (EWSS)		300	132
				1,541
Illness, Disability and Carers				
A.23	Disability Allowance			
	<i>Original</i>	2,389,173		
	<i>Supplementary</i>	90,667		
			2,479,840	2,477,346
A.24	Blind Pension		12,576	12,707
A.25	Carer's Allowance			2,408,096
	<i>Original</i>	1,240,678		
	<i>Supplementary</i>	58,639		
			1,299,317	1,305,687
A.26	Domiciliary Care Allowance			1,202,533
	<i>Original</i>	301,268		
	<i>Supplementary</i>	27,283		
			328,551	328,719
A.27	Carer's Support Grant			288,095
	<i>Original</i>	334,193		
	<i>Supplementary</i>	14,764		
			348,957	349,650
A.28	Wage Subsidy Scheme			351,215
	<i>Original</i>	22,900		
	<i>Supplementary</i>	(1,158)		
			21,742	22,109
A.29	Disability Activation Supports			23,465
	<i>Original</i>	26,545		
	<i>Supplementary</i>	(500)		
			26,045	22,884
				23,283
Children				
A.30	Child Benefit			
	<i>Original</i>	2,227,356		
	<i>Supplementary</i>	6,534		
			2,233,890	2,229,349
				2,555,122

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.31	Working Family Payment			
	<i>Original</i>	363,218		
	<i>Supplementary</i>	<u>109,535</u>		
			472,753	420,881
A.32	Back to Work Family Dividend		467,941	9,560
			9,502	
A.33	Back to School Clothing and Footwear Allowance			
	<i>Original</i>	54,357		
	<i>Supplementary</i>	<u>1,038</u>		
			55,395	57,109
A.34	School Meals			
	<i>Original</i>	300,026		
	<i>Supplementary</i>	<u>(51,066)</u>		
			248,960	181,431
A.35	Other Child Related Payments			
	<i>Original</i>	10,675		
	<i>Supplementary</i>	<u>241</u>		
			10,916	10,891
			230,029	
Supplementary Payments, Agencies and Miscellaneous Services				
A.36	Rent Supplement			
	<i>Original</i>	42,828		
	<i>Supplementary</i>	<u>9,133</u>		
			51,961	57,419
A.37	Telephone Support Allowance			
	<i>Original</i>	8,917		
	<i>Supplementary</i>	<u>(42)</u>		
			8,875	8,904
A.38	Household Benefits Package			
	<i>Original</i>	106,605		
	<i>Supplementary</i>	<u>1,256</u>		
			107,861	100,476
A.39	Free Travel			
	<i>Original</i>	107,600		
	<i>Supplementary</i>	<u>(5,600)</u>		
			102,000	96,622
A.40	Fuel Allowance			
	<i>Original</i>	221,599		
	<i>Supplementary</i>	<u>23,943</u>		
			245,542	285,593
			102,445	

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.41	Grant to the Citizens Information Board		66,543	64,991
A.42	Auto-Enrolment State Contribution			61,718
	<i>Original</i>	13,000		
	<i>Supplementary</i>	(13,000)		
			—	—
A.43	Miscellaneous services			
	<i>Original</i>	12,483		
	<i>Supplementary</i>	(602)		
			—	—
A.44	Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005		11,881	11,776
			—	—
		13,681,340	13,594,585	13,726,920

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (+/- 0.1% of the total gross voted appropriation i.e. subhead variations over €13.4 million in 2025).

A.3 State Pension (Non-Contributory)

Estimate provision €1,303.473 million; outturn €1,335.828 million

The overspend of €32.355 million was primarily due to the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €27.074 million.

The other main factor which contributed to the overspend was a higher number of beneficiaries of temporary protection¹ in receipt of a State Pension (Non-Contributory) payment than estimated. This was due to the inherent difficulties in accurately estimating expenditure in respect of this cohort of recipients, which is ultimately dependent on the number and profile of beneficiaries of temporary protection entering and leaving the country.

¹ Beneficiaries of Temporary Protection are those covered by the EU's Temporary Protection Directive, put in place following Russia's invasion of Ukraine in 2022.

A.4 Jobseeker's Allowance

Estimate provision €1,784.247 million; outturn €1,752.165 million

The underspend of €32.082 million was primarily due to a lower number of recipients than estimated. The actual average weekly number of recipients (110,250) was 3,461 less than estimated (113,711). This saved €48.573 million and was due to Jobseeker's Allowance claimants comprising a lower proportion of the overall Live Register than observed in previous years. This suggests that more newly unemployed people have sufficient PRSI contributions to qualify for unemployment benefits, such as the newly introduced Jobseeker's Pay-Related Benefit, than previously.

These savings were partially offset by the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €25.202 million.

A.8 Basic Supplementary Welfare Allowance Payments

Estimate provision €136.981 million; outturn €91.534 million

The underspend of €45.447 million was primarily due to fewer recipients than estimated in 2025. The actual average weekly number of recipients (10,202) was 2,341 less than estimated (12,543). The scheme is highly demand-led and the number of claims received has historically fluctuated year-on-year, making expenditure difficult to accurately estimate. There has been no change in the eligibility criteria or operation of the scheme.

A.10 Additional Needs Payment

Estimate provision €80.671 million; outturn €61.135 million

The underspend of €19.536 million was due to a lower number of payments than estimated in 2025.

The scheme is highly demand-led, and the number of applications has historically varied from month to month and from year to year, making expenditure difficult to accurately estimate.

The 2025 estimate was informed by the emerging outturn towards the end of 2024, however the number of applications and subsequent awards in 2025 were lower than expected.

A.12 Beneficiaries of Temporary Protection Payment

Estimate provision €39.000 million; outturn €17.395 million

The underspend of €21.605 million was primarily due to fewer recipients than estimated in 2025.

In September 2024, Government introduced changes to the entitlements of beneficiaries of temporary protection (BoTP). On foot of these changes, the Beneficiaries of Temporary Protection Payment became the primary social protection payment for BoTPs residing in designated State serviced accommodation. The 2025 estimate was finalised shortly thereafter, at which point the full impact of the changes was still uncertain, and this made the average weekly number of recipients difficult to estimate accurately.

A.13 Community Employment Programme

Estimate provision €369.696 million; outturn €385.220 million

The overspend of €15.524 million was primarily due to a higher number of recipients than had been estimated, including a higher number of beneficiaries of temporary protection. Overall, actual average participants (19,603) were 425 higher than estimated (19,178).

The other main factor which contributed to the overspend was the payment of the Christmas Bonus, which was not provided for in the Estimates, at a total estimated cost of €5.785 million.

A.23 Disability Allowance

Estimate provision €2,389.173 million; outturn €2,477.346 million

The overspend of €88.173 million was primarily due to the Christmas bonus double payment, which was not provided for in the estimates, at a total estimated cost of €45.365 million.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. This cost €42.808 million and is attributed to a higher number of people claiming disability payments, which is associated with population growth, aging, and an increased disability prevalence. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.25 Carer's Allowance

Estimate provision €1,240.678 million; outturn €1,305.687 million

The overspend of €65.009 million was primarily due to a higher than estimated number of recipients at a higher average rate of payment than estimated. This cost €40.061 million and indicates an increasing trend in the number of individuals receiving Carer's Allowance, attributable not only to population growth and aging, but also to a higher prevalence of disability and increased numbers needing care. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

The other main factor which contributed to the overspend was the Christmas bonus double payment, which was not provided for in the estimates, at a total estimated cost of €24.205 million.

A.26 Domiciliary Care Allowance

Estimate provision €301.268 million; outturn €328.719 million

The overspend of €27.451 million was primarily due to a higher number of recipients than estimated in 2025. This cost €12.939 million and reflects an accelerating rate of growth in people claiming caring related payments due primarily, in the case of Domiciliary Care Allowance, to a higher incidence of disability among children. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

The other main factor which contributed to the overspend was the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €6.641 million.

A.27 Carer's Support Grant

Estimate provision €334.193 million; outturn €349.650 million

The overspend of €15.457 million was primarily due to a higher than estimated number of recipients. This reflects an accelerating rate of growth in people claiming caring related payments partly due to population growth and aging but also due to a higher incidence of disability. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.31 Working Family Payment

Estimate provision €363.218 million; outturn €467.941 million

The overspend of €104.723 million was primarily due to a higher average rate of payment than estimated, which cost €78.392 million. The average payment value in a given year is difficult to estimate. It is influenced by a range factors such as wage growth across the economy, changes in the number of hours worked by scheme recipients and changes to the profile of recipients, in terms of the income and the family size of claimants each year. The rate of payment is set at 60% of the difference between average weekly family income and the income limit, which is determined by the size of the family.

The other main factor which contributed to the overspend was a higher than estimated number of families receiving support. The actual number of recipients (48,062) was 2,487 higher than had been estimated (45,575). This cost €19.581 million and was due to the demand-led nature of the scheme.

On foot of the significant overspend on Working Family Payment in 2025, the Department has since developed a new cost estimation methodology for the scheme, which was implemented during the 2026 Budgetary process.

A.34 School Meals

Estimate provision €300.026 million; outturn €230.029 million

Since April 2025, the final tranche of over 700 primary schools have been eligible to join the hot school meals programme. As a result, the scheme budget for the 2025 calendar year was set at €300.026 million. However, in order to join the scheme, schools have to conduct procurement to engage a school meal provider. Procurement documentation was updated by the Department of Education and Youth in 2025. This resulted in a significant proportion of the eligible schools not applying during the remainder of the 2024 – 2025 academic year, resulting in an underspend of €69.997 million.

A.42 Auto-Enrolment State Contribution

Estimate provision €13 million; realised €0

At the time the 2025 Estimates were finalised, the auto-enrolment savings system, MyFutureFund, was scheduled to launch in September 2025. This was subsequently changed to January 2026, which resulted in no expenditure under this subhead in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		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>	197,900		
	<i>Supplementary</i>	<u>3,187</u>		
		201,087	198,511	189,061
Appropriations-in-aid: other				
2	Recovery of overpayments on Vote 37 schemes raised in previous years			
	<i>Original</i>	58,173		
	<i>Supplementary</i>	<u>6,583</u>		
		64,756	63,464	59,844
3	Repayment from Social Insurance Fund initially made under Vote 37 in previous years			
	<i>Original</i>	2,795		
	<i>Supplementary</i>	<u>4,645</u>		
		7,440	7,728	2,601
4	Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005		—	69
5	General Register receipts collected by the Department		600	627
6	Receipts from additional superannuation contributions			
	<i>Original</i>	9,234		
	<i>Supplementary</i>	<u>170</u>		
		9,404	9,688	8,981
7	Receipts from European Social Fund		620	840
8	Receipts from National Training Fund			
	<i>Original</i>	7,900		
	<i>Supplementary</i>	<u>(1,500)</u>		
		6,400	6,459	6,447

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
9	Receipts from Pensions Authority – staff superannuation contributions		645	730
10	Receipts from Dormant Accounts			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	(525)		
			475	599
11	Recovery of assistance from insurance compensation awards			
	<i>Original</i>	2,999		
	<i>Supplementary</i>	660		
			3,659	2,935
12	Receipts from Food and Material Assistance (part funded from ESF+)		—	1,005
13	Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)			
	<i>Original</i>	4,000		
	<i>Supplementary</i>	1,449		
			5,449	12,628
14	Recovery of overpayments from Employment Wage Subsidy Scheme (EWSS)			
	<i>Original</i>	9,300		
	<i>Supplementary</i>	(203)		
			9,097	35,076
15	Miscellaneous			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	7,942		
			8,942	9,619
16	Receipts from EU-REACT			
	<i>Original</i>	5,327		
	<i>Supplementary</i>	(5,327)		
			—	47,942
		318,574	317,847	379,004

Significant variations

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

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

Estimate provision €58.173 million; realised €63.464 million

Receipts under this subhead are in respect of overpayment recoveries on Vote 37 schemes and services where the recovery takes place after the end of the year in which the overpayment occurred and includes two elements:

- Cash recoveries
- Recovery deductions

Receipts are ultimately determined by the number and value of recoveries made, which has historically varied significantly in percentage terms, both month-on-month and year-on-year.

Receipts in 2025 were €5.291 million higher than had been estimated. This reflects both the increased recovery activity and the difficulty in accurately forecasting receipts 12 months in advance.

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

Estimate provision €2.795 million; realised €7.728 million

This subhead is used to record the recovery of social assistance payments from the Social Insurance Fund (SIF), where an inter-scheme adjustment in respect of payments that should properly have issued from the SIF is affected after the close of the financial year. This typically arises where a person claims supplementary welfare allowance pending a decision or appeal on a claim in respect of a social insurance benefit.

Receipts are ultimately determined by the number and nature of decisions made with respect to the claims/appeals in question. This has, historically, varied significantly in percentage terms, both month-on-month and year-on-year.

5 General Register receipts collected by the Department

Estimate provision €600,000; realised €830,000

Receipts in this subhead are driven by fee payments by customers paid to GRO in respect of certificates and services provided. More certificates were issued than had been anticipated in 2025.

8 Receipts from National Training Fund

Estimate provision €7.900 million; realised €6.459 million

Actual receipts from the National Training Fund were €1.441 million lower than estimated, due primarily to anticipated income in respect of the Work Placement Experience Programme not being realised, following a Government decision in respect of changes to the composition of the National Recovery and Resilience Plan.

9 Receipts from Pensions Authority – staff superannuation contributions*Estimate provision €645,000; realised €765,000*

The excess of receipts in 2025 on this subhead of €120,000 is primarily driven by a slight increase in receipts on a month-by-month basis throughout the year and a timing issue in the provision of receipts from the Pensions Authority in respect of the end of 2024.

10 Receipts from Dormant Accounts*Estimate provision €1.000 million; realised €1.372 million*

The primary reason for the excess of receipts in this subhead in 2025 relates to a refund provided to the Department from Pobal in respect of a number of measures, now closed, which Pobal operated on behalf of, and funded by, the Department.

11 Recovery of assistance from insurance compensation awards*Estimate provision €2.999 million; realised €3.983 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 €984,000 higher than estimated.

12 Receipts from Food and Material Assistance (part funded from ESF+)*Estimate provision €0; realised €523,000*

The 2025 outturn was €523,000 more than estimated due to the prefunding of the programme which was received from the Department of Further and Higher Education, Research, Innovation and Science who are the Managing Authority for the ESF+ Programme in Ireland.

13 Recovery of overpayments from the Temporary Wage Subsidy Scheme (TWSS)*Estimate provision €4.000 million; realised €5.539 million*

Since the closure of the Temporary Wage Subsidy Scheme in 2020, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would decline more in comparison to 2024. Actual receipts were €1.539 million higher than estimated.

14 Recovery of overpayments from the Employment Wage Subsidy Scheme (EWSS)*Estimate provision €9.300 million; realised €11.365 million*

Since the closure of the Employment Wage Subsidy Scheme in May 2022, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would decline more in comparison to 2024. Actual receipts were €2.065 million higher than estimated.

15 Miscellaneous

Estimate provision €1.000 million; realised €7.088 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 €6.088 million higher than estimated, primarily due to the following recoupments

- €2.338 million surplus from the Citizens Information Board (CIB) in respect of 2024.
- €1.847 million in operating floats from Pobal; in respect of the WorkAbility projects.
- €1.140 million of advances and fees from the Intreo Partners Local Area Employment Service providers.

16 Receipts from EU-REACT

Estimate provision €5.327 million; realised €0

Estimated receipts of €5.327 million represent the 10% retention amount, held back as standard by the European Commission pending completion of audits by the Audit Authority/European Commission on the substantive claim which the department made in this area in 2024, in addition to the official closure by the European Commission of the relevant EU Funding programme, in this case being the Programme for Employability, Inclusion and Learning (PEIL). The closure of the PEIL programme is expected in 2026 and thus the Department still awaits receipt of the funds, hopefully in the latter half of 2026.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote is income related to the activity of the year, based on the accrual principle. The detail is as follows:

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	13,276,738
Additional superannuation contributions	10,453
Receipts from National Training Fund	6,459
Receipts from Dormant Accounts	1,372
EU funding	1,055
General Register receipts	830
	<u>13,296,907</u>
Exchange transaction revenue	
Administration charge to Social Insurance Fund	198,511
Interest income	57
	<u>198,568</u>
Other revenue	
Recovery of overpayments on Vote 37 schemes raised in previous years	63,464
Recovery of overpayments from Employment and Temporary Wage Subsidy Schemes	17,045
Repayment from Social Insurance Fund initially made under Vote 37 in previous years	7,728
Recoupment of advances, fees and floats	6,138
Recovery of assistance from insurance compensation awards	4,377
Miscellaneous income	893
	<u>99,645</u>
Total revenue	<u>13,595,120</u>
Represented by	
Total appropriations-in-aid (note 4.1)	317,847
Central Fund grant	13,276,738
Increase in accrued income	535
	<u>13,595,120</u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	1	—
Conscience money	2	4
Witness expenses	—	—
Transferred to the Exchequer	(3)	(3)
Balance at 31 December	—	1

4.4 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 2025 was as follows.

	2025		2024	
	Outturn		Outturn	
	€000	€000	€000	€000
Overpayments outstanding at 1 January		415,974		397,533
Net overpayments recorded				
Suspected fraud	25,132		20,530	
Customer error	45,923		47,180	
Official error	1,425		1,123	
Estate cases	25,208		23,698	
		97,688		92,531
		513,662		490,064
Less:				
Debt recovered ^b	(69,625)		(65,624)	
Recoveries adjustment ^c	655		484	
		(68,970)		(65,140)
Prior year debts cancelled ^d		(4,771)		(4,355)
Debt written off as irrecoverable ^e		(6,668)		(4,595)
Overpayments outstanding at 31 December		433,253		415,974

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 2025 recoveries for these schemes were €1.1 million (2024: €650,000).

In 2025 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 €3,000 for 2025 overpayments are netted off 2025 TWSS and EWSS scheme expenditure (2024: €35,000). Recoveries of €16.9 million for prior years overpayments are included in appropriations-in-aid, Note 4.1 (2024: €47.7 million).

- b The amount of debt recovered in 2025 is analysed as follows: (a) €64 million posted to income in respect of previous years debt (b) €5.6 million posted against expenditure in respect of the current year's 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 2025. Any subsequent new overpayment raised as a result of an appeal, or a revised decision is reported under net overpayments recorded.
- e During 2025 debts totalling €6.7 million were written off. €5.4 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 2025 debt write off figure includes 194 customers who had individual debts greater than €10,000 written off with a total value of €6.8 million (Vote: €5.3 million; SIF: €1.5 million).

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	6,937	7,037
Agencies ^a	183	162
Total	7,120	7,199

Note ^a The Citizens Information Board, the Pensions Authority and the National Automatic Enrolment Retirement Savings Authority

5.2 Pay

	2025	2024
	€000	€000
Pay	377,948	360,641
Higher, special or additional duties allowances	1,573	1,388
Other allowances	1,721	1,831
Overtime	4,920	4,132
Employer's PRSI	33,333	30,438
Total pay^a	419,495	398,430

Remuneration of Department staff

	2025	2024
	€000	€000
Pay	365,572	349,556
Higher, special or additional duties allowances	1,444	1,312
Other allowances	1,721	1,831
Overtime	4,920	4,132
Employer's PRSI	32,010	29,293
Total pay^b	405,667	386,124

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

^b Total pay includes the cost of individuals undertaking National Automatic Enrolment Retirement Savings Authority activities.

Remuneration of agency staff

	2025	2024
	€000	€000
Pay	12,376	11,085
Higher, special or additional duties allowances	129	76
Employer's PRSI	1,323	1,145
Total pay	13,828	12,306

5.3 Allowances and overtime payments ^a

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	415	34	30,644	26,701
Overtime	2,129	87	26,004	24,086
Shift and roster allowances	25	20	19,152	17,384
Miscellaneous	346	7	34,879	37,660
Extra remuneration in more than one category	325	108	34,271	38,708
Agency staff				
Higher, special or additional duties allowances	16	6	16,282	15,034

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 employee pay bands

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 bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	5,423	5,594
60,000	69,999	800	736
70,000	79,999	459	347
80,000	89,999	212	143
90,000	99,999	112	100
100,000	109,999	49	40
110,000	119,999	41	34
120,000	129,999	22	13
130,000	139,999	6	5
140,000	149,999	2	1
150,000	159,999	—	—
160,000	169,999	1	3
170,000	179,999	1	3
180,000	189,999	7	4
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Other remuneration arrangements

This account includes expenditure of €797,716 in respect of 12 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department. These costs are recouped by the Department from other organisations.

5.6 Severance/redundancy

During 2025, four staff members whose employment was terminated, were paid redundancy payments totalling €34,164 and severance payments totalling €48,808. Included in the above amounts is €43,373 for two former staff members that is being recouped from their parent Departments.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Overpayments	1,070	2,564	2,282
Recovery plans in place	157	562	1,031

Note ^a Overpayment recovery plans to the value of €61,087 transferred to various government departments/offices in 2025.

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	<u>245</u>	<u>238</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 his entitlements in that regard do not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by				Total 2025	Total 2024
	Employees Personal injuries ^a	Members of the public Personal injuries ^b	Department schemes	Other ^c		
Number of cases	5	3	3	19	30	39
	€000	€000	€000	€000	€000	€000
Department's own legal costs	77	15	22	—	114	58
Payments by/on behalf of Department/Office						
Compensation	5	19	10	—	34	289
Legal costs	—	—	—	618	618	860
Other costs	2	2	—	8	12	18
2025 Total	84	36	32	626	778	1,225
2024 Total	181	2	132	910	1,225	

Note ^a Total cases 5. Amounts paid in respect of individuals ranged from €45 to €76,195.

^b Total cases 3. Amounts paid in respect of individuals ranged from €738 to €33,412.

^c Total cases 19. Total individual costs ranged from €768 to €85,067. 17 cases relate to legal costs to other parties. 2 cases relate to stenography costs to other parties.

Cumulative costs of cases completed in 2025

	Claims by				Total 2025
	Employees Personal injuries	Members of the public Personal injuries	Department schemes	Other	
Number of cases	2	1	2	17	22
	€000	€000	€000	€000	€000
Department's own legal costs	133	15	22	—	170
Payments by/on behalf of Department/Office					
Compensation	111	19	—	—	130
Legal costs	—	—	—	618	618
Other costs	17	1	—	—	18
2025 Total	261	35	22	618	936

6.2 Ex-gratia payments

Ex-gratia payments amounting to €3.109 million (€3.36 million in 2024) were paid to survivors of the Magdalen laundries and other institutions in 2025.

Ex-gratia payments to Community Employment (CE) supervisors amounting to €957,000 (€682,000 in 2024) were paid in respect of 67 ex-CE supervisors and CE assistant supervisors in 2025.

6.3 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.

Subhead description:	Estimate	2025 Outturn	2024 Outturn
	€000	€000	€000
Food and Material Assistance (part funded from ESF+)	6,170	6,390	5,586
WorkAbility (part funded by ESF)	10,073	10,819	—
JobsPlus (part funded by ESF)	240	684	739
Back to Work Enterprise Allowance (BTWEA) (part funded by ESF)	2,600	3,022	2,008

6.4 Late interest payments

	2025	2024
	€	€
Interest payments	<u>15</u>	<u>7</u>

6.5 Deferred surrender

There was no deferred surrender of capital expenditure in 2025.

6.6 Fraud and suspected fraud

	Number of cases	2025 €000	2024 €000
Fraud	—	—	—
Suspected fraud	2	—	—

Note ^a Two cases of suspected fraud in 2025 are currently under review with the value of the suspected frauds to be determined.

6.7 Write offs

The following sums were written off in the year	2025	2024
	€	€
Debt Receipts Accounting System (DRAS) suspense account balances	322	—
Bank clearing suspense account balances	186	—
	508	—

Appendix A Summary of Social Protection Scheme Expenditure ^a

	2025	2024
	€million	€million
Vote 37		
Gross expenditure	13,595	13,727
Less non-scheme expenditure		
Administration	(665)	(627)
SIF subvention	—	—
Grant to Citizens Information Board	(65)	(62)
Miscellaneous services	(2)	(2)
Vote 37 scheme expenditure (A)	12,863	13,036
Social Insurance Fund		
Gross expenditure	15,247	14,603
Less non-scheme expenditure		
Administration	(297)	(294)
National Training Levy	(1,248)	(1,155)
Social Insurance Fund scheme expenditure (B)	13,702	13,154
Total Department scheme expenditure (A+B)	26,565	26,190

Note ^a Any inconsistent totals are due to rounding

Scheme expenditure breakdown

Payments by scheme and category	2025	2024
	€million	€million
Pensions		
State Pensions (Contributory)	8,174	7,858
State Pensions (Non-Contributory)	1,336	1,336
Widows'/Widowers'/Surviving Civil Partners' Pension	1,987	1,954
Total	11,497	11,148
Working Age Income Supports		
Jobseeker's Allowance	1,752	1,852
One Parent Family Payment	756	753
Jobseeker's Benefit	403	504
Jobseeker's Pay Related Benefit	297	—
Jobseeker's Benefit Self-employed	10	10
Redundancy and Insolvency Benefit	29	31
Maternity Benefit	297	285
Paternity Benefit, Parents Benefit and Adoptive Benefit	134	111
Basic Supplementary Welfare Allowance	91	128
Farm Assist	48	52
Deserted Wife's Benefit	58	61
Other Working-Age - Income Supports	67	66
Additional Needs Payments	61	72
Treatment Benefits and Health and Safety Benefit	170	160
Widows'/Widowers'/Surviving Civil Partners' Pension (Non-Contributory)	12	13
Deserted Wife's Allowance	1	1
Beneficiaries of Temporary Protection Payment	17	—
Total	4,203	4,099
Supplementary Payments		
Food and Material Assistance	6	6
Magdalen Laundries and other Institutions Payments	3	3
Rent Supplement and Rent Allowance	52	57
Household Benefits Package	314	291
Telephone Support Allowance	22	21
Fuel Allowance	410	511
Free Travel	103	97
Total	910	986

Payments by scheme and category	2025	2024
	€million	€million
Working Age Employment Supports		
Community Employment	385	369
Back to Education Allowance	34	32
Back to Work Enterprise Allowance	30	30
Tús	84	84
JobsPlus	2	3
Other Working-Age – Employment Supports	5	5
Rural Social Scheme	51	51
Job Initiative	9	10
Work Placement Experience Programme	5	3
Partial Capacity Benefit	28	26
Contracted Public Employment Service (PES) Schemes	80	71
Covid-19 Temporary Wage Subsidy Scheme (TWSS) and Covid-19 Employment Wage Subsidy Scheme (EWSS)	—	2
Total	713	686
Illness, Disability and Carers		
Disability Allowance	2,477	2,408
Illness Benefit	707	686
Invalidity Pension	818	853
Carer's Payment	1,377	1,267
Carer's Support Grant	349	351
Domiciliary Care Allowance	329	288
Wage Subsidy Scheme	22	23
Disablement Benefit	75	76
Blind Pension	13	14
Death Benefit	11	11
Injury Benefit and Medical Care	6	7
Disability Activation Supports	23	23
Total	6,207	6,007
Children		
Child Benefit	2,229	2,555
Working Family Payment	468	421
Back to Work Family Dividend	10	10
Back to School Clothing and Footwear Allowance	56	57
School Meals	230	181
Other Child Related Payments	42	40
Total	3,035	3,264
Net expenditure on all schemes	26,565	26,190