

25 Daily expenses allowance scheme

- 25.1** The Department of Social Protection (the Department) provides income support and other social services under a wide range of schemes. Overall scheme expenditure of €26.6 billion in 2025 was funded through Vote 37 Social Protection and the Social Insurance Fund.
- 25.2** The daily expenses allowance (DEA) is a weekly income support payment for international protection applicants living in accommodation provided by the International Protection Accommodation Service (IPAS) or awaiting IPAS accommodation (see Figure 25.1). The scheme's primary purpose is to cover incidental personal expenses for those who do not have sufficient means to have an adequate standard of living while they are awaiting a decision of the Department of Justice, Home Affairs and Migration (Department of Justice) on their protection application. The scheme is paid from Vote 37 and so is Exchequer-funded.
- 25.3** The scheme is administered by the Department. However, the Department of Justice is responsible for policy setting and legislation for the scheme.¹
- 25.4** This examination was undertaken to assess if the scheme controls the Department has in place for the payment of the daily expenses allowance are
- compliant with statutory requirements, and
 - effective in ensuring the prevention and timely detection of irregular payments.

Figure 25.1 Overview of daily expenses allowance scheme, 2025

Claimant eligibility	Applicants for international protection who live in, or are on a waiting list for, accommodation provided by IPAS ^a
Legislative background	SI 230/2018 European Communities (Reception Conditions) Regulations 2018 International Protection Act 2026^b
Number of claimants in payment	10,574 at 31 December 2025
Weekly rate of payment	€38.80 per adult and €29.80 per child or €113.80 per unaccommodated adult
Scheme expenditure	€48.6 million in 2025

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Notes: a IPAS is a division of the Department of Justice, Home Affairs and Migration.
b SI 230/2018 gave effect to EU Directive 2013/33 which sets out the standards for the reception of applicants for international protection. An updated and recast Reception Conditions directive (EU Directive 2024/1346) was transposed into Irish law in April 2026, under the International Protection Act 2026.

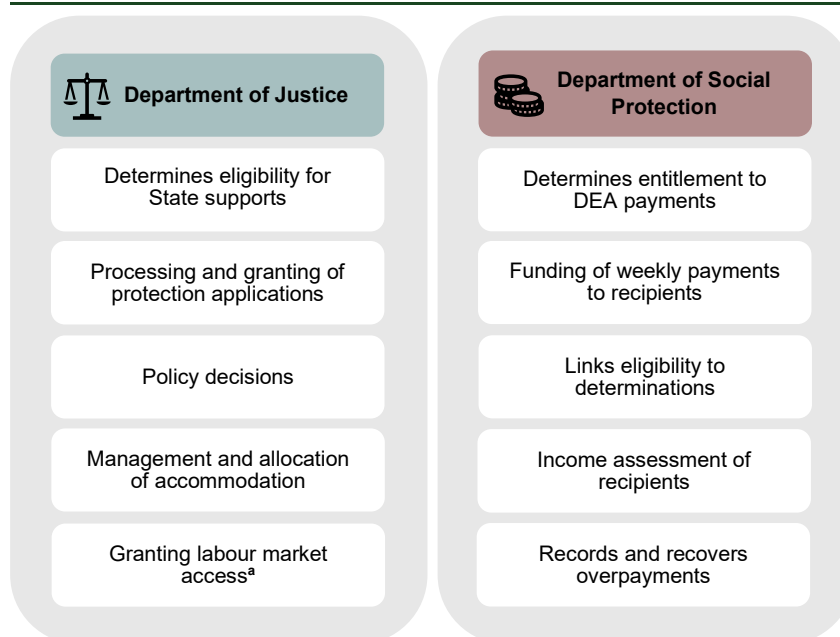
¹ The Department of Justice is responsible for ensuring international protection applicants have access to material reception conditions as defined in the International Protection Act 2026. This includes access to accommodation, food, personal hygiene supplies and necessary health care services. The Act also provides for applicants to have access to the daily expenses allowance and clothing allowance.

- 25.5** The examination team reviewed and analysed key documents and data produced by the Department and the Department of Justice, interviewed relevant members of staff, and carried out control testing on a sample of claims in payment.

Roles and responsibilities of the two departments

- 25.6** The DEA scheme is underpinned by legislation which sets out the core functions of both departments in providing supports while an individual's international protection application is being determined (see Figure 25.2).

Figure 25.2 Roles and responsibilities for the DEA scheme



Source: Department of Social Protection; Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

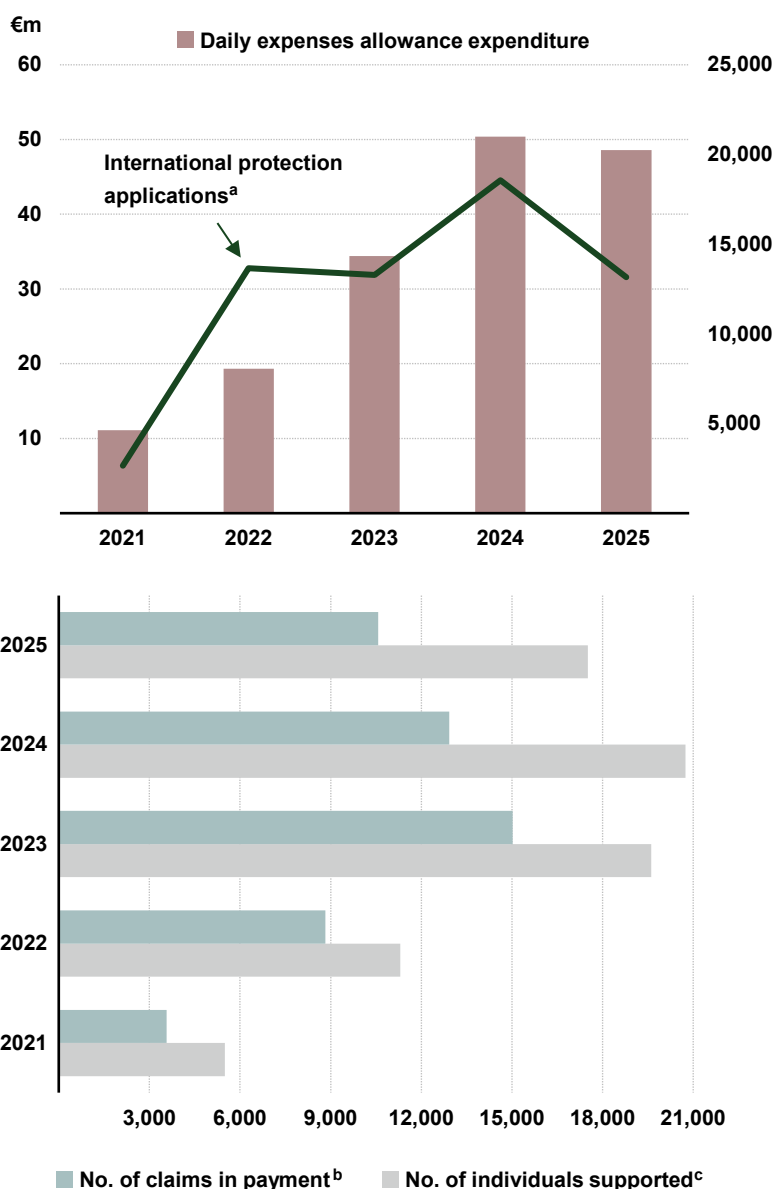
Note: a Permission to access the labour market can be granted to international protection applicants who have been waiting for a decision for six months.

- 25.7** Decision-making authority for supports for international protection applicants rests with the Department of Justice. The Department is responsible for administering, funding and aligning welfare supports in accordance with those decisions. Therefore, the Department is reliant on the accuracy, completeness and timeliness of information provided by the Department of Justice to ensure the regularity of support payments.
- 25.8** The examination found that there is no formal agreement in place between the two departments outlining their respective operational roles and responsibilities or the frequency and nature of communication required for the schemes.
- 25.9** The Community Welfare Services Division of the Department is responsible for administering the DEA scheme, managed by a team based in Sligo. The Department stated that given the unique circumstances and the evolving nature of the scheme, co-operation and co-ordination is managed through frequent and regular engagement at a senior level between both departments, with meetings taking place at weekly and fortnightly intervals.

Analysis of scheme expenditure

25.10 Total expenditure on the scheme was €48.6 million in 2025, a slight reduction from €50.4 million in 2024.

Figure 25.3 Daily expenses allowance expenditure and number of claims, 2021 – 2025



Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Notes: a This is the total number of international protection applications received each year.
 b This shows the number of claims in payment at the end of the year.
 c One claim may support multiple members of the same family, therefore the total number of individuals supported exceeds the number of claims in payment.

- 25.11** There was a sharp increase in the number of people applying for international protection in 2022, and applications continued at this elevated level through to 2025, with a spike in 2024. As a result, there was a significant increase in the number of daily expenses allowance claims awarded, peaking at 15,023 in 2023, followed by year-on-year declines in 2024 and 2025. At 31 December 2025, there were 10,574 DEA claims in payment, supporting 17,508 individuals (see Figure 25.3).

Control policy

- 25.12** All social protection schemes require appropriate control measures to mitigate against risks specific to each scheme, or group of schemes. These risk and control measures should be regularly reviewed, to ensure that safeguards remain effective and respond appropriately to changing circumstances.
- 25.13** The examination found that, unlike most centrally administered income support schemes, there has been no formally documented risk assessment or review of internal controls carried out specifically for the DEA scheme.
- 25.14** The Department stated that the risk and control framework for community welfare schemes applies to the DEA scheme. This framework includes
- take-on controls — checks carried out on applications to ensure claims are only awarded to those who meet the qualifying conditions
 - regular review of claims in payment — reviews can be systematic, carried out as a result of data provided by other public sector entities, or due to change in the recipient's circumstances
 - management controls — random checks on a sample of claims in payment
 - cash controls — controls over large cash payments and receipts.

Eligibility criteria — take-on controls

- 25.15** To qualify for DEA, an individual must submit a completed DEA application to the Department, and
- be awaiting a decision on an application for international protection²
 - live in, or be on a waiting list for, IPAS accommodation
 - satisfy an income test.
- 25.16** The process for establishing and determining eligibility for the DEA scheme involves both the Department and the Department of Justice (see Figure 25.4).

² Recipients who are appealing an international protection decision to the International Protection Appeals Tribunal continue to be eligible until their appeal is decided.

Figure 25.4 Eligibility criteria for the daily expenses allowance

Criteria	Department of Justice	Department of Social Protection
Application for international protection	Initial assessment of the applicant's resources based on a signed declaration of means, accepted in good faith.	Places reliance on the means assessment carried out by the Department of Justice; no further financial information is sought.
Live in or be on a waiting list for IPAS accommodation	Provides accommodation and manages waiting lists.	Requires proof of address at an IPAS accommodation centre, or IPAS letter confirming applicant is on the accommodation waiting list.
Income test	No role in income testing.	Income assessment and reduction/withdrawal of allowance where a recipient is aged 18+ and has income for 12 weeks. The first €60 per week of income is disregarded and 60% of the residual income is assessed, and the allowance is reduced/withdrawn accordingly.

Source: Department of Social Protection; Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

Refusal of offers of IPAS accommodation

25.17 As set out in legislation, the Department of Justice is responsible for providing accommodation to applicants of international protection. This is usually provided through accommodation in IPAS centres. Where accommodation cannot be provided due to capacity constraints, as has been the case intermittently since 2023, the legislation allows for reception conditions to be provided in an alternative form. The legislation also provides that the provision of alternative reception conditions should be for as short a period as possible.

25.18 Unaccommodated applicants receive alternative reception conditions through DEA at an increased weekly rate of €113.80 i.e. the 'accommodated' individual rate of €38.80 plus €75 per week.³ The Department's scheme guidelines state that, to qualify for the increased rate of DEA payment, unaccommodated applicants must be on a waiting list for IPAS accommodation.

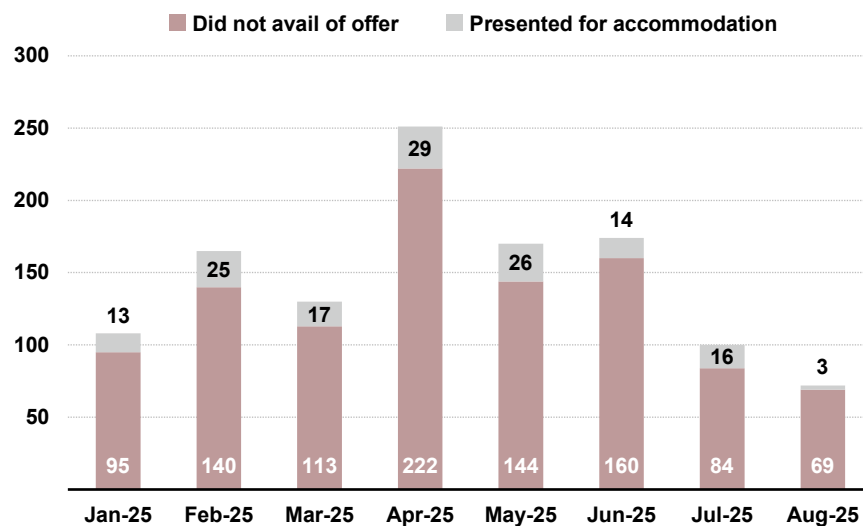
25.19 IPAS prioritises accommodating families and applicants with vulnerabilities. Therefore, single male applicants are the group most affected by the lack of available accommodation.

25.20 As accommodation becomes available, the Department of Justice offers it to applicants on a waiting list, based on length of waiting time. The examination team noted that when the Department of Justice offers accommodation to applicants, they (the applicants) are told that if the offer is declined, they will not be considered for further accommodation offers but could continue to receive the increased DEA payment. The Department of Justice does not notify the Department when an international protection applicant fails to respond or declines an accommodation offer.

³ The Department did not seek the required sanction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation prior to introducing the €113.80 per week rate for unaccommodated applicants in 2023. Sanction was received in March 2026 when this issue was highlighted by the audit team.

- 25.21** The Department of Justice stated that the legislation does not specifically provide for the termination or reduction of alternative reception conditions (including the unaccommodated rate of DEA) where a person has been offered accommodation but does not avail of it. The Department of Justice also noted that withdrawal of the higher payment rate could have increased demand for accommodation at a time when IPAS accommodation capacity remained constrained.
- 25.22** At the time of this examination in April 2026, the Department of Justice had contacted 1,170 recipients who arrived in Ireland between January and August 2025 with a delayed offer of IPAS accommodation.⁴ Only 143 individuals (12%) availed of the offer and presented to take up the accommodation (see Figure 25.5).

Figure 25.5 IPAS delayed accommodation offers for applicants who arrived in the State between January and August 2025



Source: Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

- 25.23** The Department's operational guidelines in place throughout 2025 stated that a person who refused an offer of accommodation should no longer have an entitlement to DEA. Following clarification with the Department of Justice regarding its interpretation of the legislation, the Department updated its operational guidelines in January 2026, allowing for applicants who refuse IPAS accommodation to continue to have entitlement to the unaccommodated rate of DEA.
- 25.24** The Department of Justice reported that, on 17 December 2025, there were 453 international protection applicants awaiting an offer of accommodation. For the same week, the Department recorded 1,592 claimants in receipt of the unaccommodated rate of DEA. This indicates that over 1,100 recipients of the unaccommodated DEA rate were not included in the Department of Justice published waiting list data.

⁴ Those who arrived in September 2025 will be the next to receive offers.

- 25.25** The Department of Justice stated that its published waiting list data reflects the number of international protection applicants who have never been offered accommodation. It does not include the number of international protection applicants that have been removed from the accommodation waiting list but who still have an entitlement to accommodation and so remain entitled to the unaccommodated rate of DEA.

Income assessment

- 25.26** Legislation requires the Department to conduct an income assessment for DEA claimants aged 18 years or over who are in receipt of income for at least 12 weeks, and to reduce or cease to pay the allowance in accordance with their assessed income. Previous audits found that those assessments were not undertaken as required.⁵
- 25.27** With effect from June 2024, the Department introduced income testing for international protection applicants who have been in employment for at least 12 weeks. Claimants earning between €60 and €125 a week may qualify for a reduced payment. Thereafter, no allowance is payable.
- 25.28** Unaccommodated recipients were expressly excluded from the income assessments carried out in 2024 and in most of 2025. Unaccommodated recipients consequently continued to receive DEA without the Department checking whether their earnings exceeded the prescribed thresholds.
- 25.29** International protection applicants accommodated in IPAS centres may remain accommodated regardless of their taking up employment. The Department stated that, therefore, as the increased rate of payment for unaccommodated recipients was in lieu of an accommodation provision, it should not be subject to an income assessment.
- 25.30** The regulations allow for supports to be provided in an alternative form where accommodation is temporarily exhausted, but do not state that income-related variations cannot be applied during any such periods.
- 25.31** A review undertaken by the audit team in October 2025 found that, from a sample of 25 unaccommodated DEA claims, nine recipients (36%) had average weekly earnings ranging from €210 to €740.

⁵ See *Report on the Accounts of the Public Service 2024*, chapter 16, [Regularity of social welfare payments](#).

⁶ In 2025, the average weekly number of unaccommodated recipients was 2,262. The Department identified 862 unaccommodated recipients who had earnings greater than €250 per week.

- 25.32** These findings were mirrored by the Department's assessment, commenced in May 2025, which identified that around 38% of unaccommodated recipients had weekly earnings of greater than €250.⁶ Following this assessment, the Department initiated a phased introduction of income testing for unaccommodated recipients in the final quarter of 2025.

Key controls for claims in payment

Payment methods

- 25.33** DEA claimants are required to collect weekly payments in person from a designated post office. This is a key financial control, particularly for unaccommodated recipients. In May 2025, the Department reduced the timeframe for claimants to collect the payment from two weeks to one week. This was further reduced to five days from February 2026.
- 25.34** In exceptional circumstances, such as illness, a claimant may be allowed to receive their weekly payment via electronic funds transfer to a bank account. A review of payment methods for DEA claimants in July 2025 noted that from 11,403 claims, 11,351 (99.5%) were paid by via in-person post-office collection.

Cross-check of entitlements across jurisdictions

- 25.35** The requirement to collect the payment in person reduces the risk of irregular payments for unaccommodated international protection applicants, as it ensures that the claimant is in the country on that day. However, further controls may be necessary to mitigate against the risk of irregular payments.
- 25.36** For example, as applicants are unaccommodated, there may be a greater risk that they could avail of international protection payments from other jurisdictions (e.g. Northern Ireland). The Department of Justice stated that, since the UK left the European Union in 2020, no system-based checks are carried out to cross-check the supports provided to international protection applicants in the UK.
- 25.37** The Department also has no such checks in place in relation to DEA payments. However, the Department stated that payment of DEA through the post office network requires weekly in-person attendance in the State, which significantly reduces the ability of applicants to present in two separate jurisdictions.

Changes in circumstances and reviews

- 25.38** Changes in a recipient's circumstances can affect their eligibility for DEA. These changes may be notified directly by the recipient or triggered through the Department's control environment, including system-generated alerts and notifications received from the Department of Justice.
- 25.39** The Department of Justice notifies the Department of changes in accommodation status. For example, the Department is notified if an unaccommodated recipient becomes accommodated, or if a recipient transfers from one IPAS centre to another.
- 25.40** The DEA is only payable while the recipient is seeking international protection. Once a decision is made on the application, there is no longer an entitlement to DEA unless the applicant has an active appeal with the International Protection Appeals Tribunal. In live appeal cases, the DEA is paid until a final decision is reached. Changes in status are notified to the Department on a weekly basis by the Department of Justice.

- 25.41** The Department also conducts reviews triggered by specific risk indicators such as commencement of employment notices. Reviews are generally conducted on a project basis rather than on a cyclical or time-driven process (see Figure 25.6).

Figure 25.6 DEA review activities in 2025^a

Review activity/trigger	Volume
Notification of international protection status decisions from the Department of Justice	3,106
Commencement of employment notices ^b	9,785
General reviews	410
In-person project	356

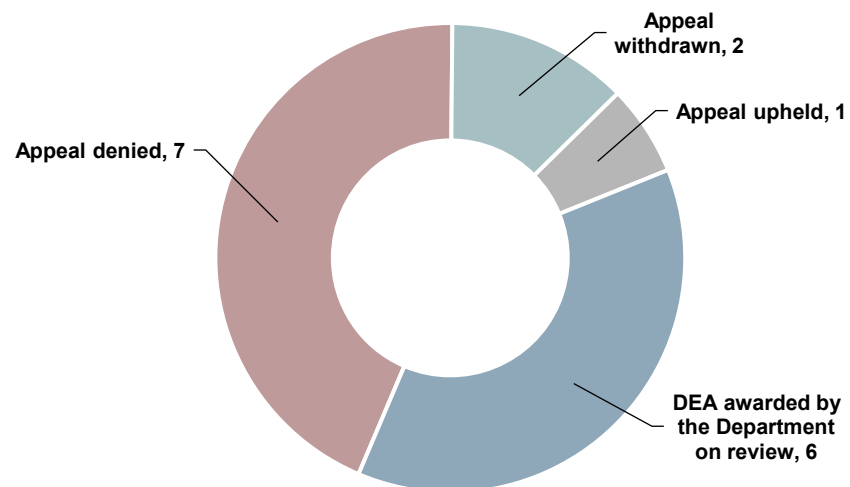
Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a Excludes reviews undertaken from system-generated alerts and changes in accommodation status notified by the Department of Justice.
 - b Changes in employment during the year can result in multiple notifications being received for the same recipient.

- 25.42** In 2025, the Department closed 3,777 claims as a result of reviews undertaken. 86% of claims were closed due to commencement of employment. The in-person project review focused on unaccommodated DEA recipients. A sample of 356 recipients were contacted and asked to present in person for a review of eligibility; 152 claims (43%) were closed as a result.
- 25.43** Under the legislation, the Department is required to recover any payments made where the recipient, at the time they were receiving DEA, had means to have an adequate standard of living, or had concealed financial resources and unduly benefited from receiving the payments.
- 25.44** It is the Department's practice not to assess or raise overpayments on DEA claims. Therefore, when a recipient is identified as no longer eligible to DEA, no retrospective review is carried out to determine whether an overpayment has occurred. The Department stated that, as the Department of Justice has overall responsibility for the scheme, it is unclear what recovery options are available to the Department and legal advice in that regard is being sought.

Appeals

- 25.45** If an individual wishes to have a decision to refuse (or withdraw) the DEA payment reviewed, they can request a review by a review officer of the Department. If they are not satisfied with the review officer's decision, they may appeal to the International Protection Appeals Tribunal. In 2025, 16 appeals were made to the Tribunal. One appeal was upheld (see Figure 25.7). However, six other cases were awarded by the Department on review, prior to a Tribunal decision. This represents an appeal success rate of 44%.

Figure 25.7 DEA international protection appeals tribunal outcomes, 2025

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Additional needs payments to DEA recipients

25.46 Additional needs payment is an overarching term for certain income supports under the supplementary welfare allowance scheme.⁷

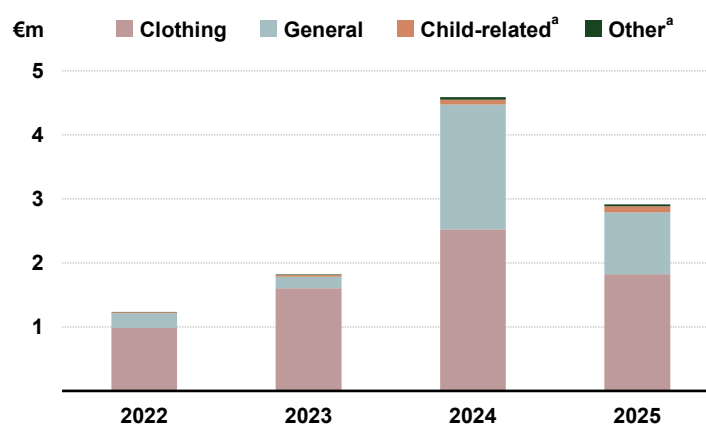
25.47 An additional needs payment is a single payment made to a person to meet a need that is exceptional or urgent but not necessarily unforeseen. It is a means-tested payment. To qualify, applicants must

- have a PPS number
- complete an application form
- provide evidence of need e.g. supplier quotes, receipts or bills
- provide financial means information i.e. evidence of income, savings or investments.

25.48 In 2025, total expenditure on additional needs payments was €61.1 million, of which €2.9 million was paid to DEA recipients. Additional needs payments to DEA recipients in 2024 totalled €4.6 million.

⁷ Additional needs payments can be made under sections 201 and 202 of the Social Welfare Consolidation Act to any person in the State where a designated person or deciding officer in the Department considers it is needed to meet an exceptional or urgent need.

25.49 Legislation provides for a clothing allowance payable to international protection applicants by way of an additional needs payment. Claims for the allowance are permitted at six-month intervals, at a rate of €100 per adult and €50 per child. Applications are subject to a means assessment of the level of resources available to an individual or family. A total of €1.8 million was paid to DEA recipients for clothing allowances in 2025 (see Figure 25.8) — 62% of the total additional needs payments to DEA recipients.

Figure 25.8 Additional needs payments to DEA recipients by category, 2022 – 2025

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Note: a Child-related claims include payments for cots, prams and nappies. Other claims relate to confinement costs associated with illness.

Additional needs payments — accommodation costs

25.50 The value of additional needs payments to DEA recipients which were categorised by the Department as 'general' increased from around €176,000 in 2023 to almost €2 million in 2024. This includes payments to some DEA recipients to assist in meeting the cost of accommodation (see Figure 25.8).

25.51 In March 2024, the Department informed staff that additional needs payments could be provided to assist applicants who are waiting for IPAS provided accommodation. Guidance was issued to staff that this could take the form of an initial, upfront additional needs payment of €308 in respect of a fortnight's accommodation (or €154 for a week's accommodation). This payment was intended to cover the cost of short-term hostel stay for two weeks. There was no requirement to provide evidence of the need, such as a hostel booking, to qualify for the initial claim.⁸

25.52 For any subsequent additional needs claim related to costs of accommodation, applicants were asked to apply within ten days and provide

- a completed reclaim form (used for returning applicants)
- receipts including credit card statements
- bank statements, and
- an email address.

⁸ The rate of payment was set by the Department based on the cost of a hostel in Dublin at that time.

- 25.53** The Department does not collate data relating to additional needs payments used to meet accommodation costs of DEA recipients. Department staff categorise the expenditure when awarding an additional needs payment. Although a specific code for 'hostel accommodation' was available, it was generally not used in 2024 or 2025. Instead, expenditure to assist with accommodation costs was recorded against general categories such as 'insufficient funds' or 'other'. Therefore, it is difficult to determine the total expenditure the Department incurred to meet accommodation needs of DEA recipients.
- 25.54** The Department stated that these additional needs payments to unaccommodated DEA recipients were introduced as a practical and temporary response to the pressures on the IPAS system at the time and to the difficulties faced by applicants. The Department also stated that the payments were not specifically for accommodation but to assist applicants who had insufficient funds to cover basic accommodation and sustenance costs.
- 25.55** The examination team analysed the additional needs payments made to DEA recipients in 2024 and 2025 and, based on the evidence reviewed, estimated that around €1.5 million was paid for the purpose of supporting accommodation costs in 2024, with around €833,000 paid in 2025.⁹
- 25.56** Further analysis of the extracted claims indicated that 4% of claimants received repeated (more than ten) additional needs payments to meet accommodation costs. A small number of recipients (five) received a high volume of payments (over 32) amounting to payments in excess of €10,000 each (see Figure 25.9).
- 25.57** Additional needs payments are paid directly to the applicant and, therefore, the Department does not collate information on accommodation providers. However, as part of this examination, the team examined the supporting documentation for a sample of 21 of the repeat claimants, including the five claimants with the highest-value combined payments i.e. greater than €10,000 each. The review found that all of the repeat claims from the sample — to a combined value of €140,000 — were supported by receipts from the same accommodation provider. It was not possible to determine the total amount of payments linked to this accommodation provider.
- 25.58** In late 2025, the Department completed a review of the use of additional needs payments to meet accommodation costs. The Department of Justice confirmed that of the 57 recipients queried by the Department in that review, almost 65% (37) had previously been offered IPAS accommodation but did not avail of it for various reasons.

⁹ The examination team extracted claims which were categorised as general, with a value matching the maximum recommended allowance for accommodation costs (€154/€308). This approach excluded any payments relating to accommodation for amounts outside those values.

Figure 25.9 2024 and 2025 accommodation-related claims by payment value range

Total accommodation costs paid	Number of DEA recipients
Greater than €10,000	5
Between €5,001 and €10,000	85
Between €1,001 and €5,000	278
Between €617 and €1,000	91
Up to €616 ^a	3,257
Total	3,716

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Note: a €616 represents the amount paid for a four-week period.

- 25.59** The Department stated that, since November 2025, applications for additional needs payments to meet accommodation costs are cross-checked with the Department of Justice to determine if an offer of IPAS accommodation had previously been made to the applicant. If such an offer has been made, then the need is considered to have been met.
- 25.60** The Department's guidelines explicitly state that additional needs payments should not be used to cover costs that are the responsibility of other government departments and are not intended for payment where there is a recurring need that the recipient has an inability to meet from their normal income.
- 25.61** The provision of accommodation to international protection applicants is the responsibility of the Department of Justice, and additional needs payments in some cases have been used to provide ongoing financial support for accommodation.
- 25.62** The Department does not consider that the use of additional needs payments to provide ongoing financial support for accommodation has resulted in Vote 37 taking on costs of the Department of Justice. The Department stated that an additional needs payment can be provided to meet the recipient's basic needs where the recipient is unable to do so themselves and that failure to provide these payments would likely have resulted in Ireland being in breach of its international protection obligations.

Contributions towards costs

- 25.63** Under legislation, if a claimant's sole income consists of the DEA payment, there is no requirement for the claimant to contribute towards IPAS accommodation costs. However, international protection applicants who are working and have weekly income in excess of €97 are required by law to contribute to the cost of their accommodation and services.¹⁰

¹⁰ Section 5(2) and Schedule 2 of [SI 230/2018 European Communities \(Reception Conditions\) Regulations 2018](#).

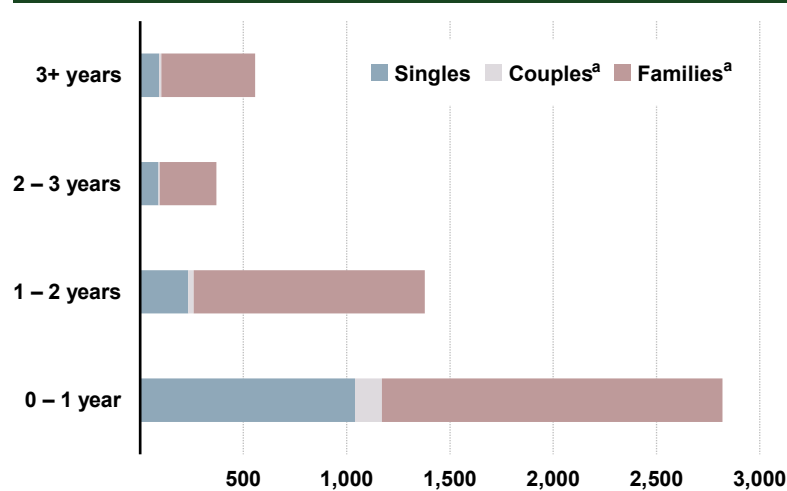
- 25.64** The rate of contribution payable ranges from €15 to €238 per week, depending on the individual's weekly income. However, the examination found that the Department of Justice has no process in place for the collection and/or processing of this contribution. To date, no contributions have been collected under the legislation. The Department of Justice stated that it is currently reviewing options to introduce a contribution model.
- 25.65** The examination team estimate that, at the end of December 2025, there were approximately 15,000 adults in IPAS accommodation who were not in receipt of the DEA (see Figure 25.10). It is probable that a significant number of these would have income at a level that would require a contribution to be made. However, the Department of Justice does not have sufficient information available to estimate the value of contributions forgone.
- 25.66** By way of illustration, if 1,500 IPAS residents were required to contribute at the lowest rate of €15 per week, this would amount to €1.17 million in foregone contributions each year. Postponing the implementation of a contribution model therefore contributes to a potential financial loss to the Exchequer.

Figure 25.10 IPAS and DEA accommodated figures for December 2025

Total number of IPAS centres	313
Average length of stay in IPAS accommodation	24.3 months
Number of people in IPAS accommodation	33,241
Approximate number of adults	23,000
DEA claims in respect of accommodated adults	8,000
Estimated number of adults in IPAS not receiving DEA	15,000

Source: Department of Social Protection; Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

- 25.67** Once a recipient receives a final decision on their application, they are no longer eligible for DEA. Where the recipient is granted international protection, they have the same access to social welfare as Irish citizens. If the application for protection is refused, a recipient is no longer eligible for DEA and is not eligible for standard social welfare payments.
- 25.68** At the end of March 2026, there were 5,123 people living in IPAS accommodation who had received a final decision granting them international protection status (see Figure 25.11). Almost 11% (557) had been residing in IPAS accommodation for over three years after obtaining status. There is no legislative requirement for these individuals to contribute towards accommodation costs.

Figure 25.11 Number of individuals with status residing in IPAS accommodation, March 2026

Source: Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

Note: a The figures shown for couples and families relate to the total number of individuals.

Conclusions and recommendations

25.69 The practical implementation of the daily expenses allowance (DEA) scheme is shared between the Department and the Department of Justice, the latter of which controls key aspects of eligibility. In making the DEA payments from Vote 37 Social Protection, the Department places reliance on information from the Department of Justice to determine if applicants are eligible for the scheme initially, and if they continue to meet eligibility criteria in respect of their accommodated status.

25.70 However, there is no formal agreement in place setting out the roles and responsibilities of each Department, the nature and frequency of engagement and communication required, and the related data administration. This can lead to a lack of clarity in how scheme entitlements are determined and implemented. For example, in 2025 the Department of Justice advised claimants who refused an offer of accommodation that they could remain on the higher 'unaccommodated' rate of the allowance but would no longer be considered for accommodation. This approach was different to operational guidelines in place in the Department of Social Protection at the time.

Recommendation 25.1

A formal agreement should be put in place between the Department of Social Protection and the Department of Justice outlining the responsibilities of each with regard to the DEA scheme.

The required frequency and extent of communication and notification requirements between the departments of any relevant changes of circumstances of claimants should be agreed and clearly set out.

The Department should also engage with the Department of Justice to ensure consensus exists as to the eligibility requirements of claimants, in particular for cases where an offer of accommodation is refused.

Department of Social Protection Accounting Officer's response

Agreed.

A service level agreement (SLA) is being put in place between the Department of Social Protection and the Department of Justice outlining the responsibilities of each with regard to the DEA scheme.

The SLA will set out the required frequency and extent of communication and notification requirements between the Departments of any relevant changes of circumstances of claimants.

The Department will engage with the Department of Justice to ensure consensus exists as to the eligibility requirements of claimants, in particular for cases where an offer of accommodation is refused.

Timeline for implementation

31 December 2026.

Department of Justice Accounting Officer's response

Agreed.

A formal agreement will be put in place between the Department of Justice and the Department of Social Protection outlining responsibilities of the DEA scheme. This will clearly set out consensus as to the eligibility of claimants and the required communications between the two departments.

Timeline for implementation

31 December 2026.

- 25.71** The Department has not documented its assessment of the specific risks associated with the DEA scheme, or its review of the controls in place to address those risks. Controls for this scheme have been implemented on an ad-hoc basis — including in response to changes in policy and operational decisions — and are not always effective in detecting irregular payments.
- 25.72** Furthermore, the operation of the DEA does not comply with the legislative requirements underpinning the scheme in a number of areas, such as income assessments and recovery of overpayments. (see Figure 25.12).

Figure 25.12 Summary of gaps in compliance with legislative requirements

Legislative requirement	Audit observation on gap in compliance
Assessment of a recipient's income (12-week aggregate) using the prescribed formula and reduce or withdraw DEA in line with assessment	Phased introduction for accommodated recipients from June 2024. Not operational for unaccommodated recipients until Q4 2025. Income assessments are not back-dated, therefore late identification of income may result in the 12-week aggregate being exceeded.
Recover overpaid DEA where income was not declared or was understated	The Department does not raise overpayments on the DEA scheme and recovery is not sought.
Requires international protection applicant to contribute to the cost of accommodation/services where income exceeds threshold	The Department of Justice must notify international protection applicants living in IPAS accommodation of this obligation and have systems in place to collect the payments; however, these measures are not in place.

Source: Department of Social Protection; Department of Justice. Analysis by the Office of the Comptroller and Auditor General.

25.73 Legislation enacted in June 2018 requires the Department to conduct an income assessment for claimants aged 18 years or over who are in receipt of income for at least 12 weeks, and to reduce or cease to pay the allowance in accordance with their assessed income. The Department did not implement income assessments until June 2024 for accommodated applicants. Income assessments for unaccommodated recipients were not introduced until late 2025. Delays in implementing income assessments meant that irregular payments were not identified or addressed by the Department in a timely manner.

25.74 Legislative requirements to raise and recover overpayments have not yet been implemented. The extent of excess payments has not been determined by the Department and, therefore, it is not possible to estimate the rate of irregular payments arising on the scheme.

Recommendation 25.2

The Department should conduct and formally document a comprehensive risk assessment of the scheme. This should include identification, evaluation and documentation of key risks, along with a review of existing controls to ensure they are appropriately designed and operating effectively.

A process should be put in place to review the risk and control framework at appropriate intervals thereafter.

The Department should also review how the daily allowance scheme is administered in practice, comparing current operations against the legislative requirements and scheme rules. Any discrepancies or areas of non-compliance identified should be addressed. Where necessary, scheme rules should be updated to accurately reflect operational practices.

Department of Social Protection Accounting Officer's response

Agreed.

The Department will conduct and formally document specific risks and controls for DEA scheme. The risk and control framework will be reviewed on a regular basis.

The administration of the scheme will be kept under review to ensure the operation of the scheme meets legislative requirements and scheme rules.

Timeline for implementation

30 November 2026.

- 25.75** Legislation provides that certain people residing in IPAS accommodation, depending on their income, are required to contribute to the cost of their accommodation and services. However, there is no process in place for the collection and processing of this contribution, and no contributions have been collected to date. The Department of Justice has not estimated the value of potential contributions foregone.

Recommendation 25.3

The Department of Justice should implement the legislative requirement to have a cost contribution model in place for international protection applicants who have income above the thresholds set out in the regulations.

Department of Justice Accounting Officer's response

Agreed.

Work to introduce a contribution model is underway.

Timeline for implementation

31 December 2026.

Additional needs payments for DEA recipients — accommodation

- 25.76** Where required, the provision of accommodation to international protection applicants is a responsibility of the Department of Justice. When international protection applicants who seek housing cannot be accommodated, an additional payment of €75 per week is provided in lieu.
- 25.77** However, the examination team observed that, in some cases, unaccommodated applicants were also receiving regular additional needs payments for the purpose of meeting accommodation costs.
- 25.78** Due to how these costs were recorded, the Department could not identify the total amount of additional needs payments paid to DEA recipients for the purpose of accommodation costs. Analysis by the examination team concluded that the value of such payments was likely to be at least €1.5 million in 2024 and just over €833,000 in 2025.

25.79 In a small number of cases, repeated or regular additional needs payments were made to meet the accommodation costs of international protection applicants. Many of the repeat claims in a sample of the most frequent claimants appear to be linked to the same accommodation supplier.

Recommendation 25.4

The Department should review the use of the additional needs payment scheme to meet the repeated accommodation costs of DEA recipients. Clear guidelines and processes should be outlined as to how such payments should be met and processed.

A review of the categorisation of costs under the additional needs payment scheme should be carried out to ensure that costs are being categorised in a consistent manner which allows for further analysis and issue identification.

Department of Social Protection Accounting Officer's response

Agreed.

The guidelines and processes will be reviewed to ensure clarity and correct implementation.

The categorisation of costs under the scheme is being updated both in the guidance for officers and the supporting IT payments system to ensure accuracy and consistency.

Timeline for implementation

30 November 2026.