

24 Regularity of social welfare payments

- 24.1** The Department of Social Protection (the Department) is required to ensure that
- expenditure it incurs has been applied for the purposes for which the money has been made available by Dáil Éireann, and
 - its financial transactions conform with the authorities under which they purport to have been carried out.

Financial transactions are considered to be 'regular' when both of these conditions are satisfied.

- 24.2** Any payments that are in excess of claimants' entitlements under the terms of welfare schemes are, accordingly, irregular. Such excess payments can arise due to suspected fraud, new facts or evidence — such as identification of a change in the claimant's circumstances not notified to the Department — or official error (see Annex 24A).

- 24.3** In 2025, the Department's scheme expenditure totalled €26.56 billion.¹ This level of expenditure means that even a low incidence of irregular payments on schemes can result in a substantial monetary loss to Vote 37 Social Protection or to the Social Insurance Fund (SIF).

- 24.4** This chapter assesses the regularity of social welfare payments for 2025 and considers the impact on the Comptroller and Auditor General's audit reports for the Vote 37 appropriation account and the SIF financial statements. The examination team reviewed key documents and data produced by the Department and interviewed relevant members of Department staff.

Control surveys

- 24.5** The Department undertakes a programme of surveys of scheme payments in order to estimate the level of excess payment that is occurring. This is a key measure for the Department to prevent, detect and deter fraud and error in its scheme payments. The surveys also assist the Department in identifying scheme-specific risks and improvements to the control measures in place.²

- 24.6** The surveys involve reviews of random samples of claims in payment to establish if the recipients are entitled to the payments they are currently receiving and, if so, whether the correct amounts are being paid. The Department has committed to publishing two control surveys on an annual basis.

¹ This does not include the Department's administration expenses (€763 million) nor grant funding of €65 million paid to the Citizens Information Board.

² The Department published the methodology for control surveys in May 2022, available [here](#).

Department of Social Protection: control survey methodology

Control surveys generally review between 600 and 1,000 randomly selected claims for each scheme and aim to provide an estimate — with 95% confidence — of the level of incorrect payment at a point in time. The surveys typically capture

- the **gross excess payment** which is the total value of any excess payments identified
- the **net excess payment** which adjusts for transfers to other schemes in situations where a claimant (and/or a dependent person) was found to be paid more than their entitlements on the scheme reviewed but would be entitled to a different social welfare payment.

The Department considers the net excess payment identified to be the more accurate measure of the level of excess payment on schemes.

Control survey coverage

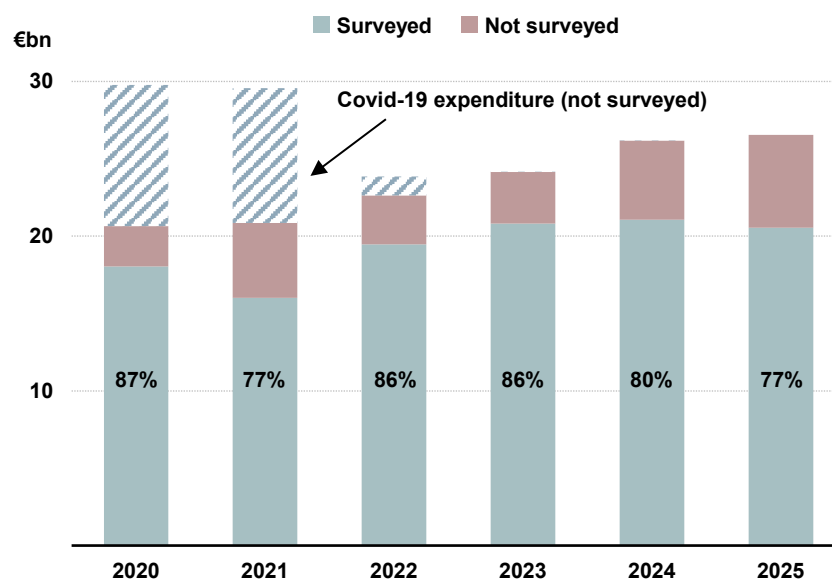
24.7 77% of the Department's total scheme expenditure in 2025 was on schemes subject to control surveys conducted within the last ten years (see Figure 24.1). This was a decrease from 80% of the total scheme expenditure in 2024, and from 86% in 2023.

24.8 The decrease in control survey coverage is due to a combination of factors

- a number of schemes with relatively high expenditure have not been surveyed within the last ten years e.g. illness benefit and invalidity pension were last surveyed in 2015
- recently introduced schemes have not yet been subject to a control survey e.g. jobseeker's pay-related benefit introduced in March 2025, expenditure of €297 million, and
- there has been a focus on rolling surveys in recent years e.g. jobseeker's allowance has been surveyed five times within the last six years.

24.9 The Department stated that factors such as risk, expenditure, and the time since the scheme was last surveyed, are considered when selecting the schemes for control survey. In general, the Department aims to survey schemes within a ten-year period.³ The schemes surveyed by the Department since 2017 are set out in Annex 24C.

³ Control surveys are not considered necessary for all schemes and so 100% coverage within a ten-year period is not planned. For example, the Department may not consider it cost-effective to carry out a control survey on schemes which are subject to an annual review of all claimants (e.g. working family payment) or schemes with very few claimants (e.g. health and safety benefit).

Figure 24.1 Coverage of scheme expenditure provided by control surveys^a

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

Note: a Coverage provided by control surveys published within the last ten years (2017 to 2026). Coverage calculation excludes Covid-19-related schemes.

Implications of control surveys for audits

24.10 There is wide variation in the level of excess payments found by surveys undertaken since 2017 (see Figure 24.2).

- In relation to Vote-funded schemes, estimated rates of net excess payments range from 1.4% of scheme expenditure on child benefit, to 9.1% of scheme expenditure on carer's allowance.
- Estimated rates of net excess payments for SIF schemes range from 0.9% (contributory State pension) to 8% (jobseeker's benefit).

24.11 Based on the schemes surveyed in the last ten years, the weighted average rate of net excess payments was 3.17%.⁴

⁴ Calculated using 2025 expenditure for the schemes surveyed in the last ten years (77% of the total scheme expenditure).

Figure 24.2 Estimated level of net excess payments in schemes subject to control surveys published since 2017

	Scheme (and survey report date)	Scheme cost in 2025 €m	Estimated level of net excess payment ^a
Vote-funded schemes	Disability allowance (2023)	2,477	5.7%
	Child benefit (2022)	2,229	1.4%
	Jobseeker's allowance (2026)	1,752	6.2%
	State pension (non-contributory) (2025)	1,336	6.1%
	Carer's allowance (2018)	1,306	9.1%
	One-parent family payment (2026)	756	4.7%
	Supplementary welfare allowance (BASl) (2017)	92	2.6%
	Back to work enterprise allowance (2019)	30	3.3%
Social insurance funded schemes	State pension (contributory) (2024)	8,174	0.9%
	Widow's/widower's/surviving civil partner's contributory pension (2024)	1,986	1.3%
	Jobseeker's benefit (2023)	402	8.0%

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

Note: a The net excess payment is the value of all gross excess payments identified less transfers to other schemes. The figures shown are the net excess payments identified in control surveys as a percentage of the total value of payments of income support included in the survey cases.

Latest control survey findings

24.12 The Department published two control surveys in 2026, focused on the jobseeker's allowance and one-parent family payment schemes.⁵ Both schemes are Vote-funded.

Jobseeker's allowance

24.13 The jobseeker's allowance scheme incurred expenditure of €1.75 billion in 2025. There were just over 107,000 claims in payment in December 2025. The allowance is a means-tested weekly payment to individuals working three days a week or less, who are habitually resident in the State, and are genuinely seeking full-time employment.⁶ From January 2026, the personal scheme payment rate is €254 per week.⁷

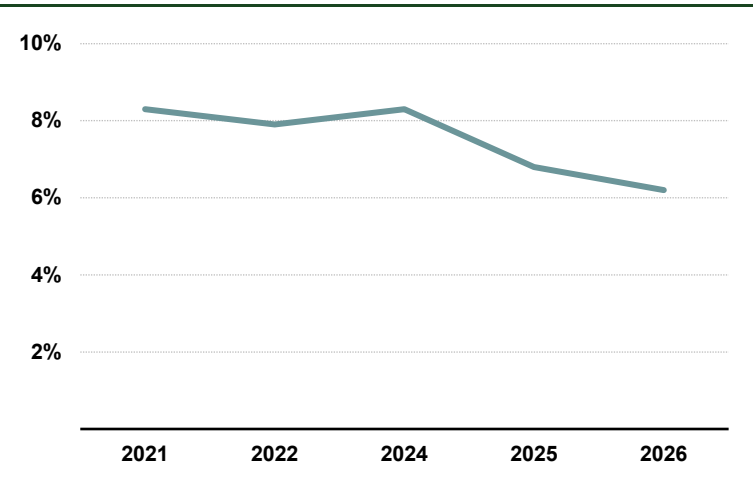
24.14 The Department has undertaken a rolling control survey of the jobseeker's allowance scheme in recent years, with five control surveys completed over the last six years. In general, the net excess payment rate has declined over this period, reducing from 8.3% in 2021 to 6.2% in 2026 (see Figure 24.3).

⁵ See control surveys published in 2026, [jobseeker's allowance](#) and [one-parent family payment](#).

⁶ The claimant must be over 18 and under 66 years of age.

⁷ A reduced personal rate of €163.70 is paid to those aged 18 – 24 and not living independently. An additional payment may be made for qualifying dependent adults or children.

**Figure 24.3 Estimated level of net excess payments in
jobseeker’s allowance scheme subject to control
surveys published 2021 – 2026**



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

- 24.15** In March 2026, the Department published the results of the most recent jobseeker’s allowance control survey. The survey examined 750 claims in payment in 2024 and 2025 in two batches — 500 in August 2024 and 250 claims in March 2025.
- 24.16** The control survey found that 130 (17.3%) of the jobseeker’s allowance claimants surveyed were receiving more than they were entitled to. The value of the net excess payments was estimated to be 6.2% of expenditure on the sampled cases.⁸
- 24.17** The control survey also found 6.3% of claimants surveyed were being underpaid, with the underpayments equivalent to 0.4% of scheme expenditure across all claims examined.
- 24.18** The reduction in the net excess payment rate detected by the survey is in line with the Department’s expectation that a continued focus on the jobseeker’s allowance rolling control surveys and implementation of measures to improve control activity would have a positive impact on the net excess payment rate.
- 24.19** The main risk identified related to excess payments arising due to claimants having means other than from employment. Additionally, the Department identified trends concerning excess payments within certain groupings such as part-time or casual workers (see Figure 24B.1).
- 24.20** While the decline in the excess payment rate is positive, the rate for 2026 of 6.2% remains high. The Department outlined the steps taken to address the key scheme risks identified by the survey and to improve the controls over jobseeker’s allowance. These include a continuing focus on key controls such as a requirement for all jobseekers to participate in labour market activation services and for all new applicants to be paid in person at a nominated post office (see Figure 24B.1).

⁸ The main causes of excess payments identified remain: wilful concealment of facts (3.2% of expenditure from claims examined) and unreported changes in circumstances (1.9% of expenditure from claims examined).

One-parent family payment

- 24.21** The one-parent family payment scheme is funded by the Vote, with expenditure of €756 million in 2025. There were over 43,000 claims in payment in December 2025. This is a means-tested weekly payment to a qualifying parent caring for one or more children without the support of a partner. The payment stops once the claimant's youngest child turns seven. From January 2026, the maximum personal rate of payment is €254 per week. An additional child support payment is paid for each qualified child dependent.⁹
- 24.22** In March 2026, the Department published the results of the one-parent family payment control survey. The survey examined 600 claims in payment in October 2024.
- 24.23** The control survey found that 130 (21.7%) of the one-parent family payment claimants surveyed were receiving more than they were entitled to. The value of the net excess payments was estimated to be 4.7% of expenditure on the sampled cases.¹⁰
- 24.24** The control survey also found 8.8% of claimants surveyed were being underpaid, with the underpayments equivalent to 0.9% of scheme expenditure across all claims examined.
- 24.25** The net excess payment rate of 4.7% detected by the survey has decreased from that detected in the previous control survey published in 2021 (5.9%).
- 24.26** The main risk identified related to excess payments arising for claimants with additional means, for example from work earnings (see Figure 24B.2).
- 24.27** The excess payment rate of 4.7% remains high. The Department outlined the steps taken to address the key scheme risks identified by the survey and to improve the controls over one-parent family payment. This includes amending the process in place to assess claimant's continued eligibility for the scheme on an annual basis (see Figure 24B.2).¹¹

Review of control survey methodology

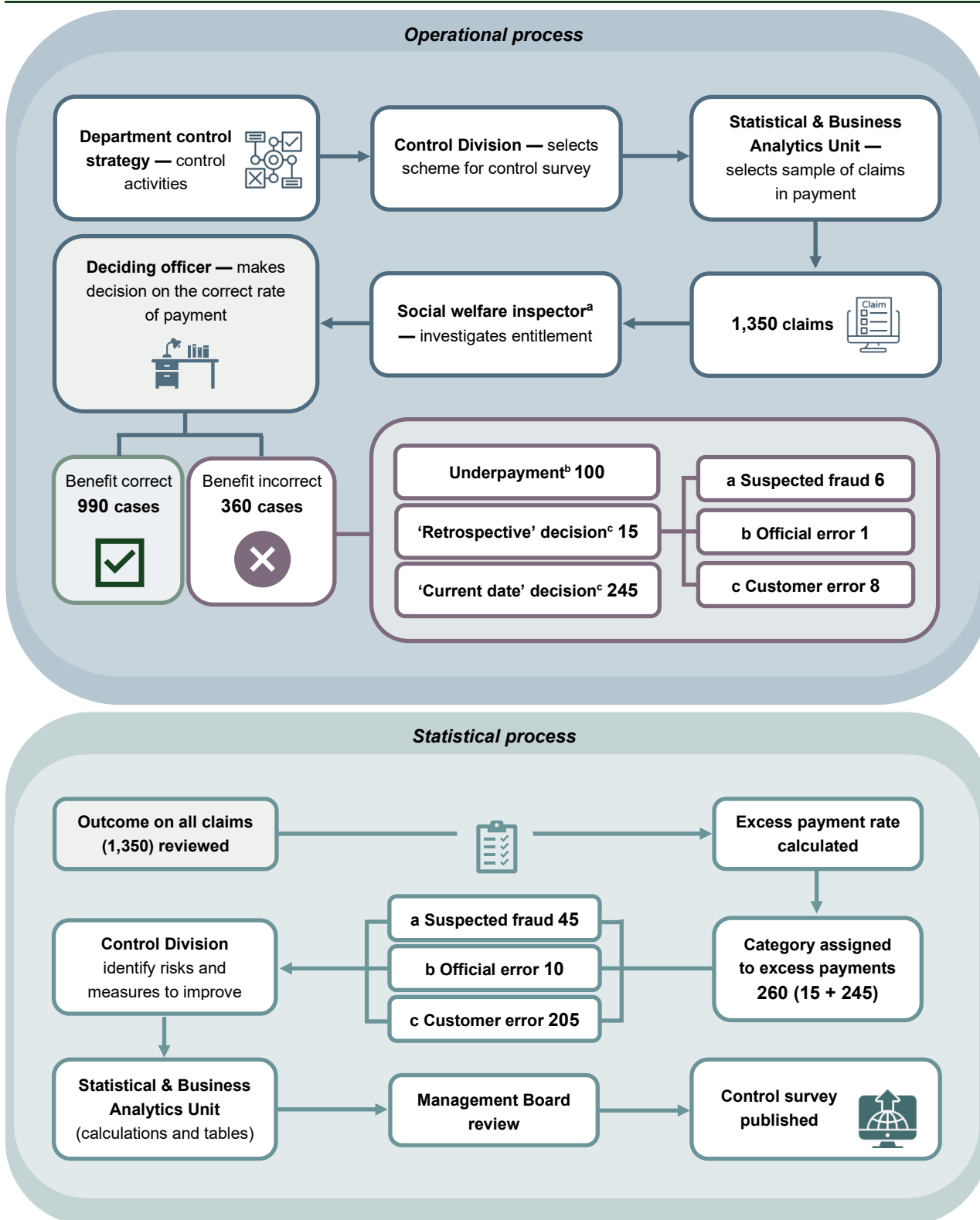
- 24.28** Control surveys play an important role in developing risk-based control measures as part of the Department's control strategy. The surveys review the eligibility for a sample of claims in payment on a scheme at a point in time. The survey results allow the Department to target particular risk areas on the scheme, and implement stronger control measures, where necessary, to minimise the level of future risk.
- 24.29** The methodology for control surveys was published by the Department in May 2022. The examination team reviewed the control survey methodology and its application for the two surveys published in 2026 to assess the appropriateness and effectiveness of the methodology to estimate an accurate rate of excess payments.
- 24.30** There are two separate elements to the process — the operational process and the statistical process. Figure 24.4 outlines the main steps under each part.

⁹ For a child under the age of 12 the rate is €58 per week, and for a child age 12 and over the rate is €78 per week.

¹⁰ The main causes of excess payments identified: unreported change in circumstances (2% of expenditure from claims examined) and materially incorrect information (1.3% of expenditure from claims examined).

¹¹ The one-parent family payment was referred to in the *Report on the Accounts of the Public Services 2024*, chapter 16, [Regularity of social welfare payments](#).

Figure 24.4 Control survey methodology — process and 2026 control survey results



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

- Notes:
- a The examination team reviewed 61 claims and in one case no social welfare inspector was assigned.
 - b Benefit incorrect also includes underpayments, where the rate of payment was less than the recipient's entitlement. The rate is corrected and arrears are paid as required.
 - c When an excess payment is identified, the deciding officer will make either a retrospective or current date decision. A retrospective decision includes raising the specific overpayment debt for recovery. A current date decision adjusts the payment rate, and no overpayment debt is raised.

Operational and statistical processes

- 24.31** The published control surveys include the results of the statistical review of the cases. The categories assigned to excess payments included in the published control surveys do not flow directly from the results of the operational process.
- 24.32** Under the operational process, the deciding officer reviews the claim in payment and the report of the social welfare inspector and makes one of four determinations.
- The payment is correct and no change needed.¹²
 - The payment is incorrect (excess payment) and is corrected from the 'current date' — no overpayment debt is raised.
 - The payment is incorrect (excess payment), and a 'retrospective decision' is made. The payment rate is corrected, and an overpayment debt (calculated by the deciding officer) is raised for recovery.
 - The payment is incorrect (underpayment), and the rate is corrected and any arrears due are paid to the claimant.
- 24.33** The deciding officers identified 260 cases with an excess payment from the two control surveys published in 2026. In 15 of these cases, a retrospective decision was made, and an overpayment debt was raised.
- 24.34** A separate process is undertaken by two units of the Department — the Control Division and the Statistical and Business Analytics Unit (Statistics Unit) — to determine the results that are included in the published control surveys.
- 24.35** Both the Control Division and the Statistics Unit review all of the sample cases independently of each other and collate an interpretation of the results. The Department stated that where outcomes of both reviews differ these are discussed to reach an agreement.
- 24.36** One of the key differences between the operational and the statistical processes relates to the overpayment category assigned, particularly for fraud. For the deciding officer to categorise an overpayment as suspected fraud, a high evidential standard must be met. There is a different standard of proof for the suspected fraud category used for statistical purposes.
- 24.37** For example, six cases were categorised as suspected fraud by the deciding officer as part of the operational process, and overpayments were raised in each case. The Department stated that two of the cases are also subject to further investigation.
- 24.38** In comparison, under the statistical process, 45 cases were categorised as suspected fraud. However, only four (9%) of these were raised as an overpayment debt under the operational process, with recovery sought from the claimant.¹³
- 24.39** The Department stated that a suspected fraud case determined by a deciding officer must always result in an overpayment debt being raised. However, as a different standard of proof is applied, sufficient evidence may not always be available to raise an overpayment debt for cases categorised as suspected fraud in the statistical process.

¹² A payment can also be deemed to be correct due to a transfer to another scheme.

¹³ This includes three cases categorised as suspected fraud by the deciding officers and one categorised as customer error.

24.40 Section 1.2 of the published control surveys details the methodology and categorisation of results. This section refers to the decisions of the deciding officers but does not make it clear that the control survey results which follow are not solely derived from the operational process i.e. deciding officer decisions.

24.41 Also, the term overpayment is used in the control surveys to refer to all excess payments identified from the control surveys. This differs from the Department's operational use of the term, under which the term 'overpayment' relates only to retrospective decisions where a debt is raised. Only a small percentage of overpayments referred to in the control surveys will result in an overpayment debt being raised and recovery sought from a claimant.

Summary of review of methodology

24.42 The examination team observed that the control survey process allows for a reasonable estimate of the rate of excess payments to be determined for each scheme reviewed. The Department analyses the results of the control surveys and implements targeted control measures to minimise the level of future risk for the relevant scheme. The use of the rolling control survey, in particular for the jobseeker's allowance scheme, appears to be effective with a declining rate of excess payments identified.

24.43 Both control surveys published in 2026 were carried out in line with the published methodology. However, the examination found that the terms used, particularly in relation to overpayments and fraud, could be clarified further in control surveys to allow the reader to distinguish between the statistical information published in the control survey reports, and the operational decisions of the Department.

Recovery of overpayments

24.44 Overpayment debts were raised in just 6% of the excess payments identified in the 2026 control surveys. A perceived low likelihood of having an overpayment debt raised when an excess entitlement situation is detected may mean that some claimants may feel that there is little risk associated with not keeping the Department informed, in a timely manner, of a change in circumstance relevant to their claims.

24.45 The Department stated that overpayments are raised in line with the legislative provisions where sufficient evidence exists to make a retrospective decision. The Department also previously stated that it actively reviews higher-risk claims, and that where an overpayment debt is raised, the claimant has a liability to refund the overpayment in full, including from any future social welfare payments.

24.46 The Department reports on the total overpayment debt recorded on an annual basis in both the Vote 37 appropriation account and the SIF.¹⁴ In 2025, the Department raised €169 million in overpayment debt (see Figure 24.5). The majority of this (66%) is categorised as arising from customer error.

¹⁴ This includes overpayments raised as a result of the Department's standard processes to prevent and detect error and suspected fraud. These include (but are not limited to) control surveys, eligibility reviews, social welfare inspections, data matching and reported changes in circumstances.

Figure 24.5 Overpayment debt raised in 2025

Overpayment debt raised	Vote 37	SIF	Total
	€000	€000	€000
Suspected fraud	25,132	3,901	29,033
Customer error	45,923	64,806	110,729
Official error	1,425	1,835	3,260
Estate cases ^a	25,208	439	25,647
Total	97,688	70,981	168,669

Source: Department of Social Protection

Note: a Estate cases (i.e. recoveries sought from a deceased claimant's estate) are not included in the overpayment categories for control surveys as the control surveys are based on a point in time (all claimants in payment).

24.47 Of the overpayments raised in 2025, €23 million related to the jobseeker's allowance scheme and €10 million related to the one-parent family payment scheme (see Figure 24.6). Overpayment debts raised on the one-parent family payment scheme increased by 47% in 2025, when compared to 2024. The Department stated that this is mainly due to a 55% increase in the number of claims reviewed in 2025. A total of 54,407 one-parent family claims were reviewed in 2025 (2024: 34,993).

Figure 24.6 Overpayment debt raised on jobseeker's allowance and one-parent family payment schemes in 2024 and 2025

Overpayment debt raised	Jobseeker's allowance		One-parent family payment	
	2024	2025	2024	2025
	€000	€000	€000	€000
Suspected fraud	8,540	8,444	2,616	4,655
Customer error	15,952	13,618	4,046	5,091
Official error	613	826	146	259
Estate cases	202	243	—	—
Total	25,307	23,131	6,808	10,005

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

Forthcoming control surveys

- 24.48** In September 2025, the Department commenced a control survey of the invalidity pension scheme. A sample of 600 claims in payment was selected. The scheme is funded from the SIF and had expenditure of €818 million in 2025.
- 24.49** In August 2026, the Department commenced a control survey of the carer's allowance scheme. A sample of 600 claims in payment was selected. The scheme is funded from Vote 37 and had expenditure of €1.3 billion in 2025.

Other social welfare payment regularity issues

Pandemic unemployment payment

- 24.50** The pandemic unemployment payment (PUP) commenced in March 2020 and total scheme expenditure amounted to around €9.2 billion over the period 2020 to 2022. Total PUP scheme overpayment debt raised as at December 2025 was €129.4 million (1.4% of scheme expenditure), of which €46.4 million has been recovered (see Figure 24.7).
- 24.51** The Department has identified approximately 65,000 PUP claimants who had periods of employment overlapping with periods when they were in receipt of PUP. The Department has contacted the majority (95%) of these claimants. It expects to contact the remaining claimants (approximately 3,000) by the end of 2026, and so further overpayment debts may be raised.
- 24.52** The Control Division within the Department has ownership of the recovery of PUP overpayment debt. A project team of 25 staff was sanctioned in March 2025 to oversee the recoupment of the outstanding debt through attachment of earnings notices; 18 staff are currently in place.¹⁵ A total of 6,297 attachment notices have been put in place, with a value at €17.3 million as of May 2026.

Figure 24.7 PUP overpayment debt raised and recovered as at December 2025

Overpayment debt	Raised	Recovered	Recovered
	€000	€000	%
Suspected fraud	6,624	1,647	25%
Customer error	122,639	44,629	36%
Official error	96	59	61%
Estate cases	38	32	84%
Total	129,397	46,367	36%

¹⁵ The attachment of earnings notice can be to the debtor's wages or salary or to funds held in a financial institution by the debtor.

Source: Department of Social Protection

Beneficiaries of temporary protection

24.53 A beneficiary of temporary protection (BoTP) is a person displaced by the conflict in Ukraine who has been granted the right to live, work and access certain public services in the State under the EU Temporary Protection Directive.¹⁶

24.54 At November 2025, the Department of Justice, Home Affairs and Migration (the Department of Justice) reported that there were over 63,000 BoTPs residing in State-funded accommodation in Ireland.¹⁷ The supports available to these beneficiaries, including accommodation and financial assistance, vary depending on when they arrived in Ireland and the type of accommodation they are living in. The majority (90%) reside in self-catering or hosted accommodation and have full access to the social welfare system.

24.55 In 2024, entitlement to social assistance schemes was amended for those BoTPs residing in full-board State-provided accommodation (designated accommodation centres). They no longer qualified for certain social assistance schemes (e.g. jobseeker's allowance) and instead became entitled to a newly established BoTP weekly payment.¹⁸ This is paid at a rate of €38.80 for an adult and €29.80 for a child and is subject to an income test.¹⁹

24.56 In late 2024, the Department transferred impacted claimants at that time (4,589) from their existing social welfare payment to the BoTP weekly payment. To facilitate the bulk transfer of these claims, the Department used a custom-built temporary IT system which was not part of the Department's standard control framework. As a result, warning reports which would usually highlight commencement of employment, changes in circumstances and concurrent welfare claims were not operational. This remained the case until all claims on the temporary system were transferred to the Department's established systems in September 2025.

24.57 The Department stated that routine checks for employment, changes in circumstances and concurrent welfare claims were implemented during this time.

24.58 The Department reviewed all ongoing claims over the course of 2025 (just over 3,700). 52% of the claims were closed for a variety of reasons including claimants advising of a change in circumstance, claimants earning income in excess of the scheme threshold, or claimants being in receipt of another social welfare payment. The Department's delay in identifying excess payments was largely as a result of the lack of in-built controls on the temporary system.

24.59 Furthermore, until April 2026, the Department's systems lacked the functionality to raise, recover or process overpayment recoveries. This limited the Department's ability to address irregular payments once identified. Since the scheme commenced, the Department has been manually tracking excess payment cases on a standalone spreadsheet. This practice could increase the risk of omissions and errors in the calculation of overpayments.

24.60 The total amount overpaid recorded at March 2026 was €768,737, or around 3% of cumulative scheme expenditure. Delays in identifying and initiating recovery actions reduce the likelihood of successful recovery and increase the risk of financial loss to the Exchequer.

¹⁶ The [Temporary Protection Directive \(2001/55/EC\)](#) was activated by [EU Council Decision \(EU\) 2022/382](#) in March 2022. The Directive was extended until 4 March 2027 by [EU Council Decision \(EU\) 2025/1460](#).

¹⁷ The Department of Justice has responsibility for the provision and management of accommodation for BoTPs.

¹⁸ The changes were initially introduced for new arrivals arriving in the State from the 14 March 2024 and subsequently extended to those who arrived before that date that were residing in accommodation where meals were provided (full board).

¹⁹ An individual is not entitled to the payment if their weekly income from employment or other sources (including certain social welfare payments) is greater than €125. If a recipient commences employment, the BoTP weekly payment entitlement ceases from the first week that the recipient earns income in excess of the threshold.

Contribution towards accommodation costs

24.61 In some cases, BoTPs residing in full-board designated accommodation centres are required to pay a contribution charge directly to the accommodation provider. The accommodation provider is responsible for the collection and administration of the charge. The maximum daily amount that can be charged is €10 per adult and €5 per child. The Department funds this charge through an additional weekly amount paid to BoTP weekly payment recipients (€70 per adult and €35 per child).²⁰

24.62 The Department of Justice also pays the contribution charge directly to the accommodation provider in the following instances

- for the initial 14-day period when a BoTP is accommodated for the first time
- for a maximum period of 14 days if the accommodation provider notifies the Department of Justice that a BoTP weekly payment recipient has failed to pay the contribution charge.²¹

24.63 There is potential loss to the Exchequer in these instances, arising from the Department issuing payments to BoTPs to meet identical costs as those paid directly by the Department of Justice. The Department stated that this is a matter for the Department of Justice.

24.64 The Department of Justice stated that payments of contribution charges are recorded as part of commercial accommodation costs and are not separately identifiable. Therefore, it is not possible to estimate the potential value of duplicated costs arising from this issue.

20 The contribution for accommodation costs paid by the Department cannot be disaggregated from the total amount paid.

21 The Department of Justice will initially liaise with the claimant to attempt to resolve the issue through issuing a warning letter. If the claimant does not pay within two weeks, this is deemed a refusal of accommodation, and the client is subsequently sent a notice that they must vacate the accommodation. There is no established process to notify the Department when notices to vacate are issued.

Conclusions

24.65 With scheme expenditure totalling €26.56 billion in 2025, even low levels of payments in excess of entitlements to welfare can amount to significant losses of public funds.

24.66 The level of irregular payments found by the Department through its ongoing programme of scheme-level control surveys continues to be material. Based on these findings, the audit reports on the 2025 appropriation account for Vote 37 Social Protection and on the 2025 financial statements of the SIF draw attention to the material level of irregularity of scheme payments.

Annex 24A Categorisation of irregular payments

Suspected fraud — where it is suspected that a claimant for welfare payments intentionally provides incomplete or inaccurate information in relation to a claim or deliberately fails to inform the Department of relevant changes in circumstances (such as an increase in means or a change in medical condition) affecting a claim in payment.

Claimant error — when the claimant had provided inaccurate or incomplete information, or failed to report a relevant change in circumstances, but there is no fraudulent intent on the claimant's part. The Department also refers to this as customer error.

Official error — where benefits are paid incorrectly due to inaction, delay or mistakes made by the Department's staff.²²

²² In some cases, claimant and official error can also result in claimants receiving less than they are entitled to (an underpayment).

Annex 24B Control survey findings and related actions

Figure 24B.1 Jobseeker's allowance — control survey

Scheme risk

- Claimants with means other than from employment are more likely (38% of cases) to receive an overpayment than those without other means (14%).
- Risk of overpayment to part-time/casual workers (35%) more than twice as high as to non-casual workers (14%).
- Married or cohabiting claimants have a higher risk of overpayment (29%) than single claimants (12%).
- Increased risk of overpayment using any other payment methods (34%) compared to post-office payments (13%).
- Claimants aged 25 and over are significantly more likely (19%) to receive an overpayment than those aged 24 and under (9%).

Measures to improve the control regime

- All jobseekers will continue to attend their Intreo centre within one month of claim award and on a regular basis thereafter.
- A target of 140,000 reviews has been agreed for 2026.^a
- Ensure that priority is given to reviewing high-risk claims identified by data matching with real-time payslip information provided by the Office of the Revenue Commissioners.^b
- The Department's employment services staff will continue their active role in reviewing claims where the claimant is not engaging as required with employment services.
- All new applicants to continue to be paid at the post office.
- Continue to use the resources and experience of the Department's Special Investigation Unit to target high-risk sectors.

Source: Department of Social Protection

Notes: a 140,000 reviews were also targeted for 2025 and 85% of this target was achieved.
 b The legal basis for the sharing of personal data with third parties and the processing of personal data is covered in more detail in the [Department's privacy statement](#).

Figure 24B.2 One-parent family payment control survey 2026**Scheme risk**

- Claimants with means are over four times more likely to have an overpayment (46%) compared to those without means (10%).
- Claimants aged over 25 are significantly more likely (23%) to receive an overpayment than those aged 25 and under (12%).

Measures to improve the control regime

- Ensure that priority is given to reviewing high-risk claims identified by data matching with real-time payslip information provided by the Office of the Revenue Commissioners.^a
- A target of 60,000 claim reviews has been agreed for 2026.
- A revised process for continued eligibility checks introduced from April 2026 to ensure at least an annual review of all claimants.^b
- Continue to use the resources and experience of the Department's Special Investigation Unit in investigating more serious cases of suspected fraud.

Source: Department of Social Protection

- Notes:
- a The legal basis for the sharing of personal data with third parties and the processing of personal data is covered in more detail in the [Department's privacy statement](#).
 - b The previous annual review 'OFP40' form was withdrawn by the Department in November 2022, while supporting legislation was being reviewed by the Department. An amended form was re-introduced in 2025, and further revisions to the process were introduced in April 2026.

Annex 24C Schedule of control surveys published 2017 to 2026, and planned for 2027

	Scheme cost in 2025 €m	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Vote-funded schemes												
Disability allowance	2,477							✓				
Child benefit	2,229						✓					
Jobseeker's allowance	1,752					✓	✓		✓	✓	✓	
State pension (non-contributory)	1,336			✓						✓		
Carer's allowance	1,306		✓									✓ ^a
One-parent family payment	756					✓					✓	
Supplementary welfare allowance	92	✓										
Back to work enterprise allowance	30			✓								
SIF-funded schemes												
State pension (contributory/transitional)	8,174	✓							✓			
Widows', widowers' / surviving civil partners' pension (contributory)	1,986								✓			
Invalidity pension	818											✓ ^a
Jobseeker's benefit	402							✓				

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

Note: a Control surveys planned for publication in 2027.