

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €95.068 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 2024 the Department continued to act as a paying agent for the Department of Children, Disability, and Equality for the Accommodation Recognition Payment (ARP). The Civil Law (Miscellaneous Provisions) Act 2022 provided for these payments in 2024 to be funded from Vote 40 Children, Equality, Disability, Integration and Youth and they are accounted for in the appropriation account for that Vote.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024, have been applied in the preparation of the account, except as noted below. The circular provides for the application of a number of Central Government Accounting Standards (CGAS) in effect for the year ending 31 December 2024.

Vote 37 has received a derogation from the application in respect of 2024 of the revenue recognition requirements per circular 20 of 2024 and is not recording accrued income attributable to administration charges recoverable from the Social Insurance Fund. This temporary derogation has been granted to support the consistent treatment of administration charges in the appropriation account and the Social Insurance Fund financial statements.

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 come in the course of payment during the year. Sums are deemed to have come in the course of payment where the liability has been incurred, payment is due and the instruction for the payment (cheque or electronic funds transfer) has been effected on the relevant payment system. Cash welfare payments made through An Post are recognised upon disbursement. Where the normal payment due date falls on a public holiday, it may be necessary to issue payments early. At year-end, payments issued early by electronic funds transfer by banks or early encashment by customers in post offices, which refer to the subsequent year, are normally recognised as prepayments. The Department issues funds to the 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%
Other software	5 years	20%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

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

Procurement

I confirm that the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department has provided details of 10 non-competitive contracts in the annual return for 2024 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 guidelines with the exception of 28 contracts (in excess of €25,000), totalling expenditure of €3,332,515 (ex VAT) in 2024 as set out below.

- A one year contract for Zovy Archive Support incurred contract value of €130,324 in 2024. A tender was published in Q1 2025 and a new contract is in place since July 2025.
- Twenty-three contracts to deliver the EmployAbility Service incurred a total spend of €2,698,510 in 2024. New contracts commenced for twenty-two of these contracts in April 2024.
- Two temporary contracts for Branch Managers in the Midleton and Roscrea Branch offices incurred a total spend of €455,231 in 2024. Full recruitment processes took place in 2024 and new contracts are in place since August 2024.
- A contract for market research and surveys incurred expenditure of €39,200 in 2024. The service was retendered, and a new contract commenced in Q2 2024.
- A contract to reduce the risk against cyber threats incurred expenditure of €9,250 in 2024.

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.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

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

Review of effectiveness

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

Blended working

Blended working has been operational in the Department since September 2022. The Department's Blended Working Policy - developed in line with the Blended Working Policy Framework for Civil Service Organisations - is guided by the overarching principle that we must continue to be available to, and deliver for, our customers. Of necessity, that means that blended working cannot work in all circumstances for all roles or staff.

In 2024, of the approximate 7,300 staff (headcount), 40% worked in the office full-time, 12% worked remotely for one day or less per week, 20% worked remotely for two days per week, 16% worked remotely for three days per week and 12% for four days per week.

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

Internal financial control issues

The Social Insurance Fund is required by law to pay or provide for amounts 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, currently under development, is expected to provide the Department, with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. It is expected that the improved accuracy will be reflected in the transfers recorded in the Social Insurance Fund financial statements and Vote 37 appropriation accounts from 2025 onwards.

The current value transferred from the Fund and credited to the Vote in 2024 was just under €100 million. Initial findings from the new reporting tool, in development, indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2024 is in the region of €159 million. Similar underpayments are likely to have occurred in 2022 and 2023. (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 is tested and deployed, to make a once-off transfer from the Fund and credit to the Vote the accumulated value of such transfers for 2022, 2023 and 2024. Note 2.6 discloses a contingent asset in relation to this matter.

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 2024 that require disclosure in the appropriation account.

John McKeon
Accounting Officer
Social Protection

19 September 2025

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 2024 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 2024, 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.

Regularity of social welfare payments

Chapter 16 refers to social welfare payments in excess of entitlement under schemes operated by the Department of Social Protection. I consider the estimated level of irregular welfare payments to be material to Vote 37, as explained in the chapter.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

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 2024

	Estimate provision		2024	2023
			Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure:				
Social assistance schemes, services, and payment to the Social Insurance Fund				
Administration				
	<i>Original</i>	648,243		
	<i>Supplementary</i>	(5,688)		
			642,555	626,532
				599,999
Pensions				
	<i>Original</i>	1,269,753		
	<i>Supplementary</i>	72,786		
			1,342,539	1,335,726
				1,229,282
Working age – income supports				
	<i>Original</i>	3,003,641		
	<i>Supplementary</i>	(14,712)		
			2,988,929	2,936,541
				2,802,265
Working age – employment supports				
	<i>Original</i>	655,217		
	<i>Supplementary</i>	5,533		
			660,750	660,620
				622,557
Illness, disability and carers				
	<i>Original</i>	3,952,791		
	<i>Supplementary</i>	353,150		
			4,305,941	4,310,157
				3,893,697
Children				
	<i>Original</i>	2,818,593		
	<i>Supplementary</i>	437,555		
			3,256,148	3,234,994
				3,035,029
Supplementary payments, etc				
	<i>Original</i>	547,975		
	<i>Supplementary</i>	76,513		
			624,488	622,350
				616,641
Subvention to the Social Insurance Fund				
			—	—
			—	—

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Gross expenditure				
	<i>Original</i>	12,896,213		
	<i>Supplementary</i>	<u>925,137</u>		
			13,821,350	13,726,920
				12,799,470
<i>Deduct</i>				
Appropriations-in-aid				
	<i>Original</i>	327,072		
	<i>Supplementary</i>	<u>49,914</u>		
			376,986	379,004
				311,795
Net expenditure				
	<i>Original</i>	12,569,141		
	<i>Supplementary</i>	<u>875,223</u>		
			13,444,364	13,347,916
				12,487,675

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €1.38 million of unspent capital allocations was carried forward to 2025 (see note 6.5).

	2024	2023
	€	€
Surplus	96,447,577	114,481,115
Deferred surrender	<u>1,380,000</u>	<u>—</u>
Surplus to be surrendered	<u>95,067,577</u>	<u>114,481,115</u>

John McKeon
Accounting Officer
Social Protection

19 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	13,100,388	12,199,471
Pay	370,558	343,659
Non pay	255,974	256,340
Gross expenditure	13,726,920	12,799,470
<i>Deduct</i>		
Appropriations-in-aid	379,004	311,795
Net expenditure	13,347,916	12,487,675
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(5,331)	
Depreciation	2,820	
Loss on disposals	423	
<i>Intangible assets (note 2.2)</i>		
Purchases	(34,377)	
Amortisation	29,042	
Loss on disposals	657	
	(6,766)	218
Changes in net current assets		
Increase in prepayments	(5,311)	
Increase in accrued expenses	20,080	
	14,769	(2,663)
Direct expenditure	13,355,919	12,485,230
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	93,340	123,379
Notional rents ^a	14,201	14,198
Net programme cost	13,463,460	12,622,807

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.

	2024	2023
	€000	€000
Vote 9 Office of the Revenue Commissioners ^a	366	708
Vote 12 Superannuation and Retired Allowances ^b	74,940	104,616
Vote 13 Office of Public Works	17,021	17,079
Vote 18 National Shared Services Office	704	743
Vote 20 Garda Síochána	133	124
Vote 43 Office of the Government Chief Information Officer	96	42
Central Fund – ministerial pensions	80	67
	93,340	123,379

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

^b The reduction from 2023 to 2024 is the result of the commencement of recognition of the payment from the Social Insurance Fund directly to the Exchequer in respect of superannuation and retired allowances of staff working on the Fund schemes.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Capital assets			
Property, plant and equipment	2.1	10,097	8,050
Intangible assets	2.2	130,794	122,968
		140,891	131,018
Current assets			
Prepayments	2.4	70,881	65,570
Other debit balances	2.5	148,795	202,340
		219,676	267,910
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	109,456	153,610
Accrued expenses	2.7	79,937	59,857
Other credit balances	2.8	37,850	43,930
Net Exchequer funding	2.9	1,489	4,800
		228,732	262,197
Net current (liabilities)/assets		(9,056)	5,713
Net assets		131,835	136,731
Represented by:			
State funding account	2.10	131,835	136,731

2.1 Property, plant and equipment ^a

	Furniture and fittings €000	Office and IT equipment €000	Total €000
Cost or valuation ^b			
At 1 January 2024	3,961	19,221	23,182
Additions	—	5,331	5,331
Disposals	(1,106)	(3,664)	(4,770)
Adjustment	(31)	—	(31)
At 31 December 2024	2,824	20,888	23,712
Accumulated depreciation			
At 1 January 2024	3,282	11,850	15,132
Depreciation for the year	270	2,550	2,820
Depreciation on disposals	(1,084)	(3,263)	(4,347)
Adjustment	10	—	10
At 31 December 2024	2,478	11,137	13,615
Net assets			
At 31 December 2024	346	9,751	10,097
At 31 December 2023	679	7,371	8,050

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

^b A review of the register noted an immaterial anomaly in furniture and fittings resulting in a decrease of the net assets of €21,000.

2.2 Intangible assets

	Acquired and developed software ^a	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	218,532	15,770	234,302
Adjustments ^b	—	3,148	3,148
Additions	793	33,584	34,377
Disposals	(17,730)	—	(17,730)
Transfers	30,593	(30,593)	—
At 31 December 2024	232,188	21,909	254,097
Accumulated amortisation			
At 1 January 2024	111,334	—	111,334
Amortisation for the year	29,042	—	29,042
Amortisation of disposals	(17,073)	—	(17,073)
At 31 December 2024	123,303	—	123,303
Net assets			
At 31 December 2024	108,885	21,909	130,794
At 31 December 2023	107,198	15,770	122,968

Note ^a Net book value of acquired software included in this category is €727,000 (2023: €0).

- ^b Adjustments totalling €3.15 million were made to intangible assets under development (IAUD) because
- IAUD project capital expenditure incurred in previous years had been incorrectly classified as non-capital expenditure (€5.63 million), and
 - IAUD project non-capital expenditure incurred in previous years had been incorrectly classified as capital expenditure (€2.48 million).

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
An Post advance balances ^a	168,715	148,316
PMG balances (overdraft)	(279,619)	(305,557)
Commercial bank account balance	1,448	3,631
	(109,456)	(153,610)

Note ^a As scheme paying agent, An Post is pre-funded by Vote 37 and the Social Insurance Fund to meet the Department's expenditure liabilities as they fall due. At the end of 2024, the combined balance held by An Post in respect of Vote 37 and the Fund was €286 million. The combined corresponding balance at the end of 2023 was €260.3 million.

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Specific programme prepayments ^a	65,531	60,957
Software support	5,139	4,007
Administration	211	606
	70,881	65,570

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	2024	2023
	€000	€000
Advances to An Post for postage expenditure	1,007	1,007
Advances to Pobal	7,062	6,277
Advances to OPW	525	—
Revenue Commissioners ^a	207	630
Scheme prepayments ^b	105,487	169,009
Other debit suspense	1,861	2,075
Due from SIF in respect of ^c		
• Vote-related receipts recovered through SIF	19,049	14,536
• payments by Vote on behalf of SIF	13,204	8,737
• imprest payments receivable from SIF	393	69
	148,795	202,340

Note ^a Balance held by the Revenue Commissioners is in respect of both the Employment Wage Subsidy Scheme and the Temporary Wage Subsidy Scheme.

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

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

2.6 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 2024 value owed by the SIF has been recorded in both the SIF financial statements and the Vote 37 appropriation account.

A reporting tool currently under development is expected to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. It is expected that the improved accuracy will be reflected in the transfers recorded in the Social Insurance Fund financial statements and Vote 37 Appropriation accounts from 2025 onwards.

The current value transferred from the Fund and credited to the Vote in 2024 was just under €100 million. Initial findings from the new reporting tool, in development, indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2024 is in the region of €159 million. Similar underpayments are likely to have occurred in 2022 and 2023. (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 is tested and deployed, to make a once-off transfer from the Fund and credit the Vote with the accumulated value of such transfers for 2022, 2023 and 2024.

The asset is contingent at this time as the reporting tool has not been fully tested and deployed and cannot be measured with sufficient reliability until development and testing of the reporting tool is complete.

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Specific programme accruals ^a	53,431	51,164
Payroll related accruals ^b	17,106	—
Other accruals	5,116	5,595
IT services and support	2,252	1,712
Administration expenses	2,032	1,386
	79,937	59,857

- 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 2.15).

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	3,616	3,610
Pay related social insurance	3,201	3,148
Universal social charge	715	778
Professional services withholding tax	5,167	4,619
Value added tax	92	213
Pension contributions	1,135	1,185
Local property tax	32	37
Extra Exchequer receipts	1	—
	13,959	13,590
Payroll deductions	2,135	2,161
Due to SIF in respect of ^a		
• payments by SIF on behalf of Vote	2,392	3,387
• imprest payments received from SIF	—	10,317
Unmatched overpayment recoveries	2,297	2,894
Debt recovery on behalf of other EU countries	169	166
Due to OPW	—	168
Vote 40 Children, Equality, Disability, Integration and Youth ^b	15,736	10,285
Other credit suspense items	1,162	962
	37,850	43,930

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

^b Due to Vote 40 in respect of the Accommodation Recognition Payment Scheme.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	95,068	114,481
Deferred surrender	1,380	—
Exchequer grant undrawn	(94,959)	(109,681)
Net Exchequer funding	1,489	4,800

Represented by:**Debtors**

Other debit balances	148,795	202,340
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Creditors

Bank and cash	(109,456)	(153,610)
Due to the State	(13,959)	(13,590)
Credit balances: suspense	(23,891)	(30,340)
	(147,306)	(197,540)
	1,489	4,800

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		136,731	133,438
Disbursements from the Vote			
Estimate provision	Account	13,444,364	
Deferred surrender	Account	(1,380)	
Surplus to be surrendered	Account	(95,068)	
Net vote		13,347,916	12,487,675
Expenditure borne elsewhere	1.1	93,340	123,379
Non-cash items			
Capital asset net adjustments	2.1/2.2	3,107	
Notional rent	1	14,201	
		17,308	15,046
Net programme cost	1	(13,463,460)	(12,622,807)
Balance at 31 December		131,835	136,731

2.11 Commitments

at 31 December	2024	2023
a) Global commitments^a	€000	€000
Procurement of goods and services	—	—
Non-capital grant expenditure	126,967	59,367
Capital projects	—	—
Total of legally enforceable commitments	126,967	59,367

Note ^a Procurement of goods and services and capital projects commitments for 2023 have been restated to comply with circular 20/2024.

b) Non-capital grant programmes	€000	€000
Opening balance 1 January	59,367	56,106
Grants paid in year	(175,802)	(98,963)
New grant commitments	243,402	102,224
Grants cancelled	—	—
Closing balance 31 December	126,967	59,367

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	469	93

2.13 Contingent liabilities

The Department is involved in 57 legal cases which may generate liabilities depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.14 Leases

There are no finance or operating leases in existence within the Department during 2024.

2.15 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Payroll accrual ^a	(9,055)
Holiday accrual ^a	(8,051)
	<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.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	373,472		
	<i>Supplementary</i>	2,000		
		375,472	370,558	343,659
ii	Travel and subsistence			
	<i>Original</i>	3,917		
	<i>Supplementary</i>	(417)		
		3,500	3,490	3,035
iii	Training and development			
	<i>Original</i>	2,630		
	<i>Supplementary</i>	(126)		
		2,504	2,275	13,409
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	36,769		
	<i>Supplementary</i>	(7,412)		
		29,357	27,031	14,998
v	Digital capital investment and IT expenses			
	<i>Original</i>	111,254		
	<i>Supplementary</i>	(3,000)		
		108,254	107,053	72,703
vi	Premises expenses			
	<i>Original</i>	23,370		
	<i>Supplementary</i>	125		
		23,495	19,315	18,250
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	4,021		
	<i>Supplementary</i>	(1,906)		
		2,115	2,182	499
viii	Payments for agency services			
	<i>Original</i>	92,810		
	<i>Supplementary</i>	5,048		
		97,858	94,628	111,250
—	<i>eGovernment related projects</i>	—	—	22,196
		642,555	626,532	599,999

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies and sundry equipment

Estimate provision €36.769 million; outturn €27.031 million

The underspend of €9.738 million relative to the estimate provision can primarily be attributed to lower communication spend due to the postponement of some information campaigns originally planned in 2024 but rescheduled to 2025. There was also an underspend on translation and interpretation expenditure due to the timing of the receipt of invoices and a reduction in demand for external Ukrainian interpretation services.

vii Policy reviews, consultancy services and research

Estimate provision €4.021 million; outturn €2.182 million

The underspend of €1.839 million relative to the estimate provision can primarily be attributed to the difficulty of estimating, in advance of a tender process, the likely cost of policy focused consultancy projects together with a lower number of projects than originally anticipated. In addition, one contract that completed during the year did not incur the full cost of the budget allocated to it.

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	373,472		
	<i>Supplementary</i>	2,000		
			375,472	370,558
A.2	Administration – non pay			
	<i>Original</i>	274,771		
	<i>Supplementary</i>	(7,688)		
			267,083	255,974
				256,340
Pensions				
A.3	State Pension (Non-Contributory)			
	<i>Original</i>	1,269,753		
	<i>Supplementary</i>	72,786		
			1,342,539	1,335,726
				1,229,282
Working Age – Income Supports				
A.4	Jobseeker's Allowance			
	<i>Original</i>	1,972,708		
	<i>Supplementary</i>	(78,930)		
			1,893,778	1,852,511
				1,822,630
A.5	One Parent Family Payment			
	<i>Original</i>	723,621		
	<i>Supplementary</i>	28,162		
			751,783	752,835
				679,837
A.6	Widow(er)s', Surviving Civil Partner's (Non Contributory) Pension			
	<i>Original</i>	11,981		
	<i>Supplementary</i>	477		
			12,458	12,856
				12,388
A.7	Deserted Wife's Allowance			
			392	386
				450
A.8	Basic Supplementary Welfare Allowance Payments			
	<i>Original</i>	132,290		
	<i>Supplementary</i>	(1,442)		
			130,848	127,908
				121,378
A.9	Farm Assist			
	<i>Original</i>	50,934		
	<i>Supplementary</i>	2,089		
			53,023	52,054
				53,939

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.10	Additional Needs Payments			
	<i>Original</i>	68,630		
	<i>Supplementary</i>	8,100		
			76,730	71,631
A.11	Other Working Age – Income Supports			
	<i>Original</i>	43,085		
	<i>Supplementary</i>	26,832		
			69,917	40,012
Working Age – Employment Supports				
A.12	Community Employment Programme			
	<i>Original</i>	350,575		
	<i>Supplementary</i>	16,815		
			367,390	340,783
A.13	Rural Social Scheme			
	<i>Original</i>	52,246		
	<i>Supplementary</i>	1,689		
			53,935	49,915
A.14	Tús			
	<i>Original</i>	90,646		
	<i>Supplementary</i>	(2,747)		
			87,899	83,402
A.15	Job Initiative			
	<i>Original</i>	11,142		
	<i>Supplementary</i>	(1,324)		
			9,818	10,692
A.16	Back to Work Enterprise Allowance			
	<i>Original</i>	33,021		
	<i>Supplementary</i>	(2,769)		
			30,252	29,797
A.17	Back to Education Allowance			
	<i>Original</i>	35,729		
	<i>Supplementary</i>	(5,960)		
			29,769	31,018
A.18	JobsPlus			
	<i>Original</i>	3,521		
	<i>Supplementary</i>	(926)		
			2,595	3,579
A.19	Local Employment Service		1	21
A.20	Jobs Clubs		1	—

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.21	Work Placement Experience Programme			
	<i>Original</i>	6,378		
	<i>Supplementary</i>	<u>(2,881)</u>		
			3,497	2,914
A.22	Other Working Age – Employment Supports		5,131	5,401
A.23	Contracted Public Employment Service (PES) Schemes			
	<i>Original</i>	65,000		
	<i>Supplementary</i>	<u>2,486</u>		
			67,486	58,772
A.yy	Covid-19 Temporary Wage Subsidy Scheme (TWSS)			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>99</u>		
			100	210
A.zz	Covid-19 Employment Wage Subsidy Scheme (EWSS)			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	<u>1,051</u>		
			2,051	6,053
Illness, Disability and Carers				
A.24	Disability Allowance			
	<i>Original</i>	2,183,957		
	<i>Supplementary</i>	<u>215,232</u>		
			2,399,189	2,174,825
A.25	Blind Pension			
	<i>Original</i>	13,129		
	<i>Supplementary</i>	<u>935</u>		
			14,064	13,076
A.26	Carer's Allowance			
	<i>Original</i>	1,146,478		
	<i>Supplementary</i>	<u>61,879</u>		
			1,208,357	1,082,450
A.27	Domiciliary Care Allowance			
	<i>Original</i>	273,790		
	<i>Supplementary</i>	<u>10,773</u>		
			284,563	259,243
A.28	Carer's Support Grant			
	<i>Original</i>	290,454		
	<i>Supplementary</i>	<u>64,374</u>		
			354,828	331,961

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.29	Wage Subsidy Scheme				
	<i>Original</i>	25,603			
	<i>Supplementary</i>	<u>(2,696)</u>			
			22,907	23,465	22,096
A.30	Disability Activation Supports				
	<i>Original</i>	19,380			
	<i>Supplementary</i>	<u>2,653</u>			
			22,033	23,283	10,046
Children					
A.31	Child Benefit				
	<i>Original</i>	2,166,093			
	<i>Supplementary</i>	<u>404,768</u>			
			2,570,861	2,555,122	2,428,495
A.32	Working Family Payment				
	<i>Original</i>	375,974			
	<i>Supplementary</i>	<u>42,950</u>			
			418,924	420,881	392,061
A.33	Back to Work Family Dividend				
	<i>Original</i>	11,398			
	<i>Supplementary</i>	<u>(1,969)</u>			
			9,429	9,560	10,139
A.34	Back to School Clothing and Footwear Allowance				
	<i>Original</i>	65,206			
	<i>Supplementary</i>	<u>(8,527)</u>			
			56,679	57,109	86,036
A.35	School Meals		190,100	181,431	108,715
A.36	Other Child Related Payments				
	<i>Original</i>	9,822			
	<i>Supplementary</i>	<u>333</u>			
			10,155	10,891	9,583
Supplementary Payments, Agencies and Miscellaneous Services					
A.37	Rent Supplement				
	<i>Original</i>	51,961			
	<i>Supplementary</i>	<u>4,037</u>			
			55,998	57,419	62,861
A.38	Telephone Support Allowance		9,201	8,904	8,712

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.39	Household Benefits Package				
	<i>Original</i>	91,081			
	<i>Supplementary</i>	4,480			
			95,561	100,476	92,941
A.40	Free Travel		103,500	96,622	92,577
A.41	Fuel Allowance				
	<i>Original</i>	217,468			
	<i>Supplementary</i>	67,706			
			285,174	285,593	286,435
A.42	Grant to the Citizens Information Board		61,495	61,718	59,184
A.43	Miscellaneous services				
	<i>Original</i>	13,269			
	<i>Supplementary</i>	290			
			13,559	11,618	13,931
A.44	<i>Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005</i>		—	—	—
			13,821,350	13,726,920	12,799,470

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 0.1% of the total gross voted appropriation i.e. subhead variations over €13.8 million in 2024).

A.3 State Pension (Non-Contributory)

Estimate provision €1,269.753 million; outturn €1,335.726 million

The overspend of €65.973 million was primarily due to a range of lump sum payments made in the final quarter of 2024 which were not provided for in the estimates, at an estimated total cost of €57.148 million. In order to quantify the amount attributable to lump sum payments (including cost of living payments), the Department has analysed amounts paid in the week of the once-off payments and compared them with amounts paid in the prior and following weeks.

The total expenditure on these lump sums comprised of €25.143 million on the October bonus double payment, €25.087 million on the Christmas bonus double payment, €6.845 million on the €200 Living Alone Allowance lump sum, and €74,000 on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

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.

A.4 Jobseeker's Allowance

Estimate provision €1,972.708 million; outturn €1,852.511 million

The main factor contributing to the underspend was a lower overall Live Register than estimated due to a strong labour market. This resulted in fewer recipients than estimated. The actual average weekly number of recipients in receipt of a Jobseeker's Allowance payment (132,389) was 10,494 less than had been estimated (142,883).

These savings were partially offset by additional expenditure on a range of lump sum payments made in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €55.483 million.

A.5 One Parent Family Payment

Estimate provision €723.621 million; outturn €752.835 million

The overspend of €29.214 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €35.154 million.

The estimated total expenditure on these measures comprised of €13.41 million on the October bonus double payment, €13.41 million on the Christmas bonus double payment, and €8.334 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

This additional expenditure was partially offset by a lower number of beneficiaries of temporary protection in receipt of the One Parent Family Payment than had been estimated.

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.11 Other Working Age - Income Supports

Estimate provision €43.085 million; outturn €65.971 million

The overspend of €22.886 million was primarily driven by higher expenditure on Daily Expenses Allowance. This arose following a Government decision in 2024 to introduce a higher rate of payment to support International Protection Applicants who are unaccommodated and on a waiting list for International Protection Accommodation Services accommodation.

As a result, the actual average weekly payment value (€72.65) was €14.12 higher than had been estimated (€58.53). This cost €11.242 million. This additional expenditure had not been provided for in the estimates.

In addition, following a Government decision, a new, lower, payment was introduced for beneficiaries of temporary protection residing in designated state serviced accommodation. The introduction of this new payment resulted in an additional expenditure of €9.753 million under this subhead, which had not been provided for in the estimates. There was a corresponding saving in other social welfare sub-heads including jobseeker and one parent family payments.

Expenditure on the Humanitarian Assistance Scheme, was also higher than estimated reflecting the supports provided to people in the aftermath of severe weather events over the course of 2024.

A.12 Community Employment Programme

Estimate provision €350.575 million; outturn €369.219 million

The overspend of €18.644 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €11.577 million.

The estimated total expenditure on these measures comprised of €5.445 million on the October bonus double payment, €5.445 million on the Christmas bonus double payment and €687,000 on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

A.24 Disability Allowance

Estimate provision €2,183.957 million; outturn €2,408.096 million

The overspend of €224.139 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €161.906 million.

The total expenditure on these measures comprised of €66.525 million in relation to the €400 lump sum payment to recipients of certain disability schemes, €41.995 million on the October bonus double payment, €41.995 million on the Christmas bonus double payment, €7.011 million on the Living Alone Allowance lump sum and €4.38 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. The actual average weekly number of recipients (163,956) was 4,090 higher than had been estimated (159,866). This cost €54.588 million and is attributed to a higher number of people claiming disability payments, which is associated with population growth, aging, and an increased reported incidence of disability. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.26 Carer's Allowance

Estimate provision €1,146.478 million; outturn €1,202.533 million

The overspend of €56.055 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €49.214 million.

The total expenditure on these measures comprised of €21.883 million on the October bonus double payment, €21.883 million on the Christmas bonus double payment and €5.448 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. This 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.

A.27 Domiciliary Care Allowance

Estimate provision €273.79 million; outturn €288.095 million

The overspend of €14.305 million was primarily due to the payment of the October and Christmas Domiciliary Care Allowance (DCA) bonuses in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €10.298 million.

The other factor which contributed to the overspend was a higher than estimated average payment value, due to a higher than estimated number of recipients in receipt of DCA in respect of more than one child. This reflects an accelerating rate of growth in people claiming caring related payments due primarily, in the case of DCA, 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.

A.28 Carer's Support Grant

Estimate provision €290.454 million; outturn €351.215 million

The overspend of €60.761 million was primarily due to the payment of a €400 lump sum to recipients of the scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €49.559 million.

The other main factor which contributed to the overspend was 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 Child Benefit

Estimate provision €2,166.093 million; outturn €2,555.122 million

The overspend of €389.029 million was primarily due to two monthly double payments made to recipients of the scheme in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €363.976 million.

The other main factor which contributed to the overspend was the Government decision to implement the extension of the scheme in respect of 18-year-olds in full time education earlier than had been provided for in the estimate. The extension took effect from May rather than September as had been originally intended as part of Budget 2024.

A.32 Working Family Payment

Estimate provision €375.974 million; outturn €420.881 million

The overspend of €44.907 million was primarily due to a higher average rate of payment than estimated, which cost €25.048 million. The average payment value on this scheme varies considerably from year to year, depending on the income and family size of scheme recipients and the flow of people into and out of the scheme on an annual basis. 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.

As a result, the average payment value for the scheme is difficult to accurately predict.

The other main factor which contributed to the overspend was the payment of a €400 lump sum to recipients of this scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €18.521 million.

A.41 Fuel Allowance

Estimate provision €217.468 million; outturn €285.593 million

The overspend of €68.125 million was primarily due to the payment of a €300 lump sum to recipients of the scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €64.341 million.

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

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		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>	188,500		
	<i>Supplementary</i>	<u>4,000</u>		
		192,500	189,061	176,766
Appropriations-in-aid: other				
2	Recovery of overpayments on Vote 37 schemes raised in previous years			
	<i>Original</i>	48,500		
	<i>Supplementary</i>	<u>5,723</u>		
		54,223	59,844	53,449
3	Repayment from Social Insurance Fund initially made under Vote 37 in previous years			
	<i>Original</i>	3,500		
	<i>Supplementary</i>	<u>(776)</u>		
		2,724	2,601	2,836
4	Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005	246	69	294
5	General Register receipts collected by the Department	600	627	611
6	Receipts from additional superannuation contributions	7,500	8,981	8,219
7	Receipts from European Social Fund			
	<i>Original</i>	840		
	<i>Supplementary</i>	<u>(840)</u>		
		—	840	—
8	Receipts from National Training Fund	8,999	6,447	7,492
9	Receipts from Pensions Authority – staff superannuation contributions	927	730	750
10	Receipts from Dormant Accounts	2,500	599	2,710
11	Recovery of assistance from insurance compensation awards	2,600	2,935	4,262

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
12	Receipts from Food and Material Assistance (part funded from ESF+)	860	1,005	1,982
13	Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)			
	<i>Original</i>	2,500		
	<i>Supplementary</i>	9,970		
		12,470	12,628	9,560
14	Recovery of overpayments for Employment Wage Subsidy Scheme (EWSS)			
	<i>Original</i>	5,000		
	<i>Supplementary</i>	30,379		
		35,379	35,076	30,665
15	Miscellaneous			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	6,515		
		7,515	9,619	12,199
16	Receipts from REACT-EU			
	<i>Original</i>	53,000		
	<i>Supplementary</i>	(5,057)		
		47,943	47,942	—
		376,986	379,004	311,795

Significant variations

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

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

Estimate provision €48.5 million; realised €59.844 million

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

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

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 2024 were €11.344 million higher than had been estimated. This reflects both the introduction of new payment methods, 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 €3.5 million; realised €2.601 million

This subhead is used to record the recovery of social assistance payments from the Social Insurance Fund, 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/appals in question. This has, historically, varied significantly in percentage terms, both month-on-month and year-on-year.

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

Estimate provision €246,000; realised €69,000

Legal provisions in respect of liable relatives ceased following the commencement of the Social Welfare Civil Law (Miscellaneous Provisions) Act 2024 on 4 June 2024. As a result, actual receipts were €177,000 less than estimated.

6 Receipts from additional superannuation contributions

Estimate provision €7.5 million; realised €8.981 million

Actual receipts were €1.481 million higher than estimated due primarily to wage increases provided for under the Building Momentum pay agreement.

The 2024 estimate was based on the emerging outturn towards the end of 2023 and did not take account of these pay increases.

8 Receipts from National Training Fund

Estimate provision €8.999 million; realised €6.447 million

Actual receipts from the National Training Fund were €2.552 million lower than estimated, due primarily to anticipated income in respect of the Work Placement Experience Programme not being realised.

This was due to a decision by the Department of Further and Higher Education, Research, Innovation and Science not to part-fund the scheme through the National Training Fund, as a result of the removal of the scheme from the scope of the National Recovery and Resilience Plan.

9 Receipts from Pensions Authority – staff superannuation contributions

Estimate provision €927,000; realised €730,000

Actual receipts under this subhead were €197,000 less than estimated. The estimate was based on the projected superannuation deductions by the Pensions Authority via payroll from January to December 2024 and was inclusive of the additional superannuation contribution (ASC). The actual receipts received relate to the period December 2023 to November 2024 (as they are paid over to the Department the month after they are deducted from payroll) and are exclusive of ASC.

10 Receipts from Dormant Accounts

Estimate provision €2.5 million; realised €599,000

The Dormant Accounts Action Plan 2024 contained an allocation of €2.5 million for a measure aimed at supporting carers to remain in employment or education or to provide help to get back into work, education or training.

There is a significant lead-in time between the application for a Dormant Accounts measure, the approval of the measure as part of the Dormant Accounts Action Plan by the Minister for Rural and Community Development and the Gaeltacht, the agreement of a contract between Pobal, the design of a measure, the call for applications from groups and the subsequent assessment and award procedure.

The nature and timing of the process resulted in a lower level of receipts realised in 2024 than provided for in the estimates.

11 Recovery of assistance from insurance compensation awards

Estimate provision €2.6 million; realised €2.935 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 €335,000 higher than estimated.

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

Estimate provision €860,000; realised €1.005 million

Actual receipts under this subhead were €145,000 higher than estimated due to the final claim refund under the programme being received in December 2024. This income was not anticipated when the estimates were compiled.

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

Estimate provision €2.5 million; realised €12.628 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 continue to decline on a year-on-year basis, as had been the case since the closure of the scheme, but this did not materialise. As a result, actual receipts were €10.128 million higher than estimated.

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

Estimate provision €5 million; realised €35.076 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 continue to decline on a year-on-year basis, as had been the case since the closure of the scheme, but this did not materialise. As a result, actual receipts were €30.076 million higher than estimated.

15 Miscellaneous

Estimate provision €1 million; realised €9.619 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 €8.619 million higher than estimated, primarily due to the following recoupments

- €2.372 million of advances and fees from the Intreo Partners Local Area Employment Service providers
- a €1.987 million surplus from the Citizens Information Board (CIB) in respect of 2023
- €1.968 million in operating floats from Employability Service providers.
- €1.248 million from JobPath providers, primarily in respect of fees paid in previous years, to account for the application of a discount based on labour market performance. Discounts are calculated based on labour market performance in the previous year.

16 Receipts from REACT-EU

Estimate provision €53 million; realised €47.942 million

Actual receipts under this subhead were €5.058 million less than estimated, due to the standard EU practice of the retention of 10% of the total value of the Department's claim from the REACT-EU fund, pending the results of a final audit.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Conscience money	4	8
Witness expenses	—	2
Transferred to the Exchequer	(3)	(10)
Balance at 31 December	1	—

4.3 Recovery of welfare assistance overpayments

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

The summary position on recorded welfare assistance overpayments and debt managed by CDU at 31 December 2024 was as follows.

	2024		2023	
	Outturn		Outturn	
	€000	€000	€000	€000
Overpayments outstanding at 1 January 2024		397,533		382,908
Net overpayments recorded				
Suspected fraud	20,530		14,530	
Customer error	47,180		44,015	
Official error	1,123		1,167	
Estate cases	23,698		22,643	
		92,531		82,355
		490,064		465,263
<i>Less:</i>				
Debt recovered ^b	(65,624)		(59,412)	
Recoveries adjustment ^c	484		321	
		(65,140)		(59,091)
Prior year debts cancelled ^d		(4,355)		(4,366)
Debt written off as irrecoverable ^e		(4,595)		(4,273)
Overpayments outstanding at 31 December 2024		415,974		397,533

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 2024 recoveries for these schemes were €650,000 (2023: €242,000).

In 2024 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 €35,000 for 2024 overpayments are netted off 2024 TWSS and EWSS scheme expenditure (2023: €101,000). Recoveries of €47.7 million for prior years overpayments are included in Appropriations-in-aid, Note 4.1 (2023: €40.2 million).

- b The amount of debt recovered in 2024 is analysed as follows: (a) €59.3 million posted to income in respect of previous years debt (b) €6.3 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 2024. Any subsequent new overpayment raised as a result of an appeal, or a revised decision is reported under net overpayments recorded.
- e During 2024 debts totalling €4.6 million were written off. €2.8 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 2024 debt write off figure includes 156 customers who had individual debts greater than €10,000 written off with a total value of €5.1 million (Vote: €3.8 million; SIF: €1.3 million).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	7,037	6,801
Agencies ^a	162	159
Total	7,199	6,960

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

5.2 Pay

	2024	2023
	€000	€000
Pay	360,641	336,138
Higher, special or additional duties allowances	1,388	1,524
Other allowances	1,831	1,807
Overtime	4,132	4,494
Employer's PRSI	30,438	27,239
Total pay	398,430	371,202

Remuneration of Department staff

	2024	2023
	€000	€000
Pay	349,556	325,749
Higher, special or additional duties allowances	1,312	1,524
Other allowances	1,831	1,683
Overtime	4,132	4,494
Employer's PRSI	29,293	26,178
Total pay	386,124	359,628

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

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	11,085	10,389
Higher, special or additional duties allowances	76	124
Employer's PRSI	1,145	1,061
Total pay	12,306	11,574

5.3 Allowances and overtime payments ^a

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	437	31	26,701	49,082
Overtime	1,805	76	24,086	27,893
Shift and roster allowances	38	20	17,384	15,999
Miscellaneous	340	15	37,660	35,580
Extra remuneration in more than one category	304	97	38,708	33,623
Agency staff				
Higher, special or additional duties allowances	13	3	15,034	16,426

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	2024	2023
20,000	59,999	5,594	5,430
60,000	69,999	736	759
70,000	79,999	347	199
80,000	89,999	143	158
90,000	99,999	100	55
100,000	109,999	40	38
110,000	119,999	34	23
120,000	129,999	13	8
130,000	139,999	5	—
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	3	4
170,000	179,999	3	4
180,000	189,999	4	1
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Other remuneration arrangements

This account includes expenditure of €715,792 in respect of 10 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department. These costs are recouped by the Department from other organisations.

5.6 Severance/redundancy

During 2024, nine staff members whose employment was terminated, were paid a redundancy payment of €39,440.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Overpayments	1,309	2,282	1,720
Recovery plans in place	337	1,031	1,028

Note ^a Overpayment recovery plans to the value of €38,671 transferred to various government departments/offices in 2024.

5.8 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Basic pay	<u>238</u>	<u>227</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 2024	Total 2023
	Employees	Members of the public				
	Personal injuries ^a	Personal injuries ^b	Department schemes	Other ^c		
Number of cases	8	3	5	23	39	34
	€000	€000	€000	€000	€000	€000
Department's own legal costs	51	1	6	—	58	20
Payments by/on behalf of Department/Office						
Compensation	114	—	125	50	289	177
Legal costs	—	—	—	860	860	290
Other costs	16	1	1	—	18	13
2024 Total	181	2	132	910	1,225	500
2023 Total	143	22	56	279	500	

Note ^a Total cases 8. Amounts paid in respect of individuals ranged from €215 to €94,000.

^b Total cases 3. Amounts paid in respect of individuals ranged from €99 to €792.

^c Total cases 23. Total individual costs ranged from €7,104 to €106,000. 22 cases relate to legal costs to other parties. 1 case relates to compensation and legal costs to other parties.

Cumulative costs of cases completed in 2024

	Claims by				Total 2024
	Employees	Members of the public			
	Personal injuries	Personal injuries	Department schemes	Other	
Number of cases	2	1	4	23	30
	€000	€000	€000	€000	€000
Department's own legal costs	—	1	—	—	1
Payments by/on behalf of Department/Office					
Compensation	3	—	125	50	178
Legal costs	—	—	—	860	860
Other costs	12	—	1	—	13
2024 Total	15	1	126	910	1,052

6.2 Ex-gratia payments

Ex-gratia payments amounting to €3.36 million (€3.17 million in 2023) were paid to survivors of the Magdalen laundries and other institutions in 2024.

Ex-gratia payments to Community Employment (CE) supervisors amounting to €682,000 (€1.4 million in 2023) were paid in respect of 45 ex-CE supervisors and CE assistant supervisors in 2024.

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	2024 Outturn	2023 Outturn
	€000	€000	€000
Food and Material Assistance (part funded from ESF+)	5,700	5,586	1,982
Employment and Social Innovation (EaSI) programme	—	—	327
JobsPlus	739	739	280
Back to Work Enterprise Allowance (BTWEA)	2,600	2,008	2,817

6.4 Late interest payments

	2024	2023
	€	€
Interest payments	7	10

6.5 Deferred surrender

Deferred surrender comprises savings in 2024 of €1.38 million in capital expenditures in the following subhead that was carried over to 2025.

	€000
A.2 (vi) Premises expenses	1,380

Appendix A Summary of Social Protection Scheme Expenditure

	2024	2023
	€million	€million
Vote 37		
Gross expenditure	13,727	12,799
Less non-scheme expenditure		
Administration	(627)	(600)
SIF subvention	—	—
Grant to Citizens Information Board	(62)	(59)
Miscellaneous services	(2)	(5)
Vote 37 scheme expenditure (A)	13,036	12,135
Social Insurance Fund		
Gross expenditure	14,603	13,366
Less non-scheme expenditure		
Administration	(294)	(280)
National Training Levy	(1,155)	(1,066)
Social Insurance Fund scheme expenditure (B)	13,154	12,020
Total Department scheme expenditure (A+B)	26,190	24,155
<i>Of which</i>		
<i>Mainstream schemes</i>	26,188	24,147
<i>Covid-19 schemes</i>	2	8
Total Department scheme expenditure	26,190	24,155

Note ^a Any inconsistent totals are due to rounding.

Scheme expenditure breakdown

Payments by scheme and category	2024	2023
	€million	€million
Pensions		
State Pensions (Contributory)	7,858	7,089
State Pensions (Non-Contributory)	1,336	1,229
Widows'/Widowers'/Surviving Civil Partners' Pension	1,954	1,813
Total	11,148	10,131
Working Age Income Supports		
Jobseeker's Allowance	1,852	1,823
One Parent Family Payment	753	680
Jobseeker's Benefit	504	438
Jobseeker's Benefit Self-employed	10	10
Redundancy and Insolvency Benefit	31	23
Maternity Benefit	285	269
Paternity Benefit, Parents Benefit and Adoptive Benefit	111	93
Basic Supplementary Welfare Allowance	128	121
Farm Assist	52	54
Deserted Wife's Benefit	61	63
Other Working Age - Income Supports	66	40
Additional Needs Payments	72	72
Treatment Benefits and Health and Safety Benefit	160	143
Widows'/Widowers'/Surviving Civil Partners' Pension (Non-Contributory)	13	12
Deserted Wife's Allowance	1	1
Total	4,099	3,842
Supplementary Payments		
Rent Allowance	—	—
Food and Material Assistance	6	6
Magdalen Laundries and other Institutions Payments	3	3
Rent Supplement	57	63
Household Benefits Package	291	286
Telephone Support Allowance	21	19
Fuel Allowance	511	502
Free Travel	97	93
Total	986	972

Payments by scheme and category	2024	2023
	€million	€million
Working Age Employment Supports		
Community Employment	369	341
Back to Education Allowance	32	31
Back to Work Enterprise Allowance	30	30
Tús	84	83
JobsPlus	3	4
Other Working Age – Employment Supports	5	5
Rural Social Scheme	51	50
Job Initiative	10	11
Work Placement Experience Programme	3	3
Partial Capacity Benefit	26	25
Contracted Public Employment Service (PES) Schemes	71	59
Covid-19 Temporary Wage Subsidy Scheme (TWSS)	—	1
Covid-19 Employment Wage Subsidy Scheme (EWSS)	2	6
Total	686	649
Illness, Disability and Carers		
Disability Allowance	2,408	2,174
Illness Benefit	686	662
Invalidity Pension	853	794
Carer's Payment	1,267	1,139
Carer's Support Grant	351	332
Domiciliary Care Allowance	288	259
Wage Subsidy Scheme	23	22
Disablement Benefit	76	74
Blind Pension	14	13
Death Benefit	11	11
Injury Benefit and Medical Care	7	9
Disability Activation Supports	23	10
Total	6,007	5,499
Children		
Child Benefit	2,555	2,428
Working Family Payment	421	392
Back to Work Family Dividend	10	10
Back to School Clothing and Footwear Allowance	57	86
School Meals	181	109
Other Child Related Payments	40	37
Total	3,264	3,062
Net expenditure on all schemes	26,190	24,155