

Appropriation Account 2023

Vote 21

Prisons

Introduction

As Accounting Officer for Vote 21, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of the Irish Prison Service, and other expenses in connection with prisons, including places of detention and for payment of certain grants.

The expenditure outturn is compared with the sums

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

A surplus of €1.349 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.

Statement of accounting policies and principles

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

Valuation of land and buildings

The Minister for Justice owns thirteen prisons and places of detention, as well as property at the Irish Prison Service College in Portlaoise, property adjacent to the Headquarters building in Longford, and two sites in Dublin: one small site adjacent to Cloverhill Prison, and lands acquired for prison development at Thornton Hall, Kilsallaghan, County Dublin.

In note 2.1 property, plant and equipment, land is valued at existing use value or market value (if not in use), while prison buildings are valued at average replacement cost per cell. The most recent revaluations took place in 2020 with updated revaluations taking place every five years, while an independent valuation was conducted in 2021 in respect of the lands at Thornton Hall. The availability of a portion of that land has been communicated to the Land Development Agency and other relevant bodies. The current valuation is based on the existing use and zoning, and takes into account the quality of the agricultural land, location and road frontage. It specifically does not take into account any increased value based on any potential rezoning of the land for an alternative use and so the valuation will be kept under review.

Depreciation

Buildings are not depreciated in the years between revaluations, on the basis that ongoing annual maintenance expenditure is sufficient to maintain their condition.

With the exception of land and buildings, all other capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

Intangible assets

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%

Consumables

Supplies for prisoner meals, cleaning, maintenance and workshops are treated as expensed items and are not counted in stocks.

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 Irish Prison Service.

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

The National Shared Services Office provides payroll processing services to the Irish Prison Service.

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

Financial control environment

A control environment comprising the following elements is in place.

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

- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Irish Prison Service
- 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 Committee

The Department of Justice has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by an analysis of the financial and management risks to which the Prison Service and the Department are exposed. The annual internal audit plan is approved by the Audit Committee and it takes account of this analysis. The plan aims to cover the key controls on a rolling basis over a reasonable timeframe. A dedicated audit team has been assigned to work on Prison Service audit issues in 2023, and this provides a greater focus on audit work across the Prison Service. The internal audit function is reviewed periodically by the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Irish Prison Service ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Irish Prison Service has provided details of eight non-competitive contracts in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Irish Prison Service complied with the guidelines with the exception of one contract (in excess of €25,000), totalling €76,121 (ex. VAT) in 2023. The contract, in respect of the provision of managed print services, was extended pending the completion of the relevant tender process, which concluded in December 2023.

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

Risk and control framework

The Irish Prison Service 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 for each prison and directorate, and for the Irish Prison Service at a corporate level which identifies the key risks at each level and these are evaluated and graded according to their significance. The corporate risk register is reviewed and updated by the Risk Management Committee (Directors Leadership Team) on a quarterly basis and quarterly reviews also take place at prison/directorate 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 to relevant management and the Risk Management Committee, when appropriate, in a timely fashion. 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 that report any identified deficiencies.

Review of effectiveness

The Irish Prison Service'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 responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Arising from the recommendations in recent audit reports, the Prison Service is continually reviewing and strengthening financial and other controls and processes in areas such as ICT project management, banking, GDPR compliance and the business continuity/disaster recovery processes. The Prison Service has decreased the number of commercial bank accounts (non vote related) from 20 at the end of 2022 to 12 at the end of 2023 due to ongoing reform and modernisation of systems and processes.

Oonagh McPhillips
Accounting Officer
Prisons

26 March 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 21 Prisons

Opinion on the appropriation account

I have audited the appropriation account for Vote 21 Prisons for the year ended 31 December 2023 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 21 Prisons for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice and of the Irish Prison Service 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.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

17 September 2024

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

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

I report by exception if, in my opinion,

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

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 21 Prisons

Appropriation Account 2023

			2023	2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison			
	<i>Original</i>	421,583		
	<i>Deferred surrender</i>	3,205		
	<i>Supplementary</i>	20,277		
			445,065	443,783
				412,631
Gross expenditure			445,065	443,783
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	10,031		
	<i>Supplementary</i>	1,555		
			11,586	11,653
				11,142
Net expenditure				
	<i>Original</i>	411,552		
	<i>Deferred surrender</i>	3,205		
	<i>Supplementary</i>	18,722		
			433,479	432,130
				401,489

Surplus

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

	2023	2022
	€	€
Surplus	1,348,624	5,809,263
Deferred surrender	—	(3,205,000)
Surplus to be surrendered	1,348,624	2,604,263

Oonagh McPhillips

Accounting Officer
Prisons

26 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	109,386	103,586
Pay	309,124	289,622
Non pay	25,273	19,423
Gross expenditure	443,783	412,631
<i>Deduct</i>		
Appropriations-in-aid	11,653	11,142
Net expenditure	432,130	401,489
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(26,619)	
Depreciation	4,915	
Disposals cash	37	
Gain on disposals	(21)	
	(21,688)	(23,717)
Changes in net current assets		
Increase in inventories	(621)	
Increase in prepayments	(1,362)	
Increase in accrued income	(65)	
Increase in accrued expenses	3,921	
	1,873	70
Direct expenditure	412,315	377,842
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	87,867	79,734
Net programme cost	500,182	457,576

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 21 borne elsewhere.

		2023	2022
		€000	€000
Vote 9	Office of the Revenue Commissioners	340	369
Vote 12	Superannuation and Retired Allowances	86,242	78,128
Vote 13	Office of Public Works	145	145
Vote 18	National Shared Services Office	335	329
Vote 24	Justice (Financial Shared Service Centre)	779	738
Vote 43	Office of the Government Chief Information Officer	26	25
		87,867	79,734

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	1,432,323	1,410,635
Intangible assets	2.2	—	—
Total fixed assets		1,432,323	1,410,635
Current assets			
Bank and cash	2.3	11,632	20,042
Inventories	2.4	2,370	1,749
Prepayments	2.5	5,720	4,358
Other debit balances	2.6	657	588
Accrued income	2.7	176	111
Total current assets		20,555	26,848
Less current liabilities			
Accrued expenses	2.8	7,632	3,711
Other credit balances	2.9	12,136	17,365
Net Exchequer funding	2.10	153	3,265
Total current liabilities		19,921	24,341
Net current assets		634	2,507
Net assets		1,432,957	1,413,142
Represented by:			
State funding account	2.11	1,432,957	1,413,142

2.1 Property, plant and equipment ^a

	Buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development
	€000	€000	€000	€000	
Cost or valuation					
At 1 January 2023 ^b	1,328,839	13,510	81,838	753	
Additions	11,084	2,507	5,621	—	
Disposals	—	(374)	(876)	(42)	
Brought into use	70,665	—	—	—	
At 31 December 2023	1,410,588	15,643	86,583	711	
Accumulated depreciation					
At 1 January 2023	—	10,341	73,469	710	
Depreciation for the year	—	1,336	3,568	11	
Depreciation on disposals	—	(374)	(861)	(41)	
At 31 December 2023	—	11,303	76,176	680	
Net assets					
At 31 December 2023	1,410,588	4,340	10,407	31	
At 31 December 2022	1,328,839	3,169	8,369	43	

Note ^a Cost or valuation includes assets acquired for less than €10,000 prior to 1 January 2021

^b With effect from 1 January 2023, software acquisition and development assets have been reclassified from equipment to intangible assets (note 2.2)

2.2 Intangible assets ^a

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2023	91	91
Additions	—	—
At 31 December 2023	91	91
Accumulated amortisation		
At 1 January 2023	91	91
Amortisation for the year	—	—
At 31 December 2023	91	91
Net assets		
At 31 December 2023	—	—
At 31 December 2022	—	—

Note ^a With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment to intangible assets.

2.3 Bank and cash

	2023 €000	2022 €000
at 31 December		
PMG balances and cash	11,583	19,880
Commercial bank account balances	49	162
	11,632	20,042

Non-Vote bank accounts

The Irish Prison Service holds 12 commercial bank accounts. Moneys in these accounts are managed separately to voted funds and relate to prison shops, the Prisoner Assist Programme Fund and for prisoners' personal funds. With the exception of gratuity payments to individual prisoners, which originate from the Vote, no monies due to or paid from the Vote are transmitted through these bank accounts. The amount held at the end of 2023 is €4,027,523 and is not included in the account (2022: €3,949,155). See also note 6.6.

2.4 Inventories

at 31 December	2023	2022
	€000	€000
Uniforms and clothing	2,137	1,692
Miscellaneous	233	57
	2,370	1,749

2.5 Prepayments

at 31 December	2023	2022
	€000	€000
Department administration (mainly ICT - system maintenance and support including licencing)	3,122	2,770
A.3 Buildings and equipment (includes ICT system maintenance and support and building rental costs)	1,292	582
A.4 Prisoner services (mainly resettlement services costs)	357	304
A.5 Operational services (mainly communication services provided by Tetra and other security services)	889	596
A.6 Educational services	60	106
	5,720	4,358

2.6 Other debit balances

at 31 December	2023	2022
	€000	€000
Prison imprest accounts	392	392
Other debit suspense items	265	196
	657	588

2.7 Accrued income

at 31 December	2023	2022
	€000	€000
Payroll related receipts	171	96
Work training receipts	1	15
Other receipts	4	—
	176	111

2.8 Accrued expenses

at 31 December	2023	2022
	€000	€000
Prisoner services	3,415	1,781
Buildings and equipment	2,065	521
Office equipment and external IT services	1,146	506
Training, development and incidental expenses	548	435
Travel and subsistence	53	175
Postal and telecommunications services	151	21
Operational services	64	182
Educational services	65	67
Compensation	125	23
	7,632	3,711

2.9 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	5,905	9,012
Pay related social insurance	2,931	4,425
Professional services withholding tax	60	105
Value added tax	1,609	1,331
Registered contractors tax	—	17
Tax deducted from pension contribution refunds	—	5
	10,505	14,895
Vote related bank account balances	49	162
Payroll deductions held in suspense	667	935
Other credit suspense items	915	1,373
	12,136	17,365

2.10 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	1,349	2,604
Deferred surrender	—	3,205
Exchequer grant undrawn	(1,196)	(2,544)
Net Exchequer funding	153	3,265
Represented by:		
Debtors		
Bank and cash	11,632	20,042
Debit balances: suspense	657	588
	12,289	20,630
Creditors		
Due to the State	(10,505)	(14,895)
Vote related bank account balances	(49)	(162)
Credit balances: suspense	(1,582)	(2,308)
	(12,136)	(17,365)
	153	3,265

2.11 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		1,413,142	1,389,495
Disbursements from the Vote			
Estimate provision	Account	433,479	
Surplus to be surrendered	Account	(1,349)	
Net vote		432,130	401,489
Expenditure (cash) borne elsewhere	1.1	87,867	79,734
Net programme cost	1	(500,182)	(457,576)
Balance at 31 December		1,432,957	1,413,142

2.12 Commitments

a) Global commitments	2023	2022
at 31 December	€000	€000
Capital projects	3,111	3,529
Total of legally enforceable commitments	3,111	3,529

b) Major capital projects

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Limerick Prison ^a	65,853	1,140	—	66,993	68,100

Note ^a The redevelopment of Limerick Prison concluded and was capitalised in 2023 at a total cost of €66.993 million, which includes an extension to a current wing of the prison, a new female facility and a number of other related works. There are no other major contracts signed at end 2023 for capital projects.

2.13 Matured liabilities

There were no matured liabilities un-discharged at year end 2023 or in the previous year.

2.14 Contingent liabilities

The Irish Prison Service is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The contingent liabilities include compensation claims relating to in-cell sanitation which are being dealt with by the State Claims Agency on behalf of the Irish Prisons Service. Any actual amount or timing of potential liabilities is uncertain. See also note 6.2 Compensation and legal costs.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A expenditure, to provide complete programme costings.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	299,229		
	<i>Supplementary</i>	10,921		
			310,150	309,124
ii	Travel and subsistence			289,622
	<i>Original</i>	2,316		
	<i>Supplementary</i>	817		
			3,133	2,880
iii	Training and development and incidental expenses			2,272
	<i>Original</i>	4,615		
	<i>Supplementary</i>	1,000		
			5,615	5,461
iv	Postal and telecommunications services			4,084
	<i>Original</i>	1,800		
	<i>Supplementary</i>	110		
			1,910	2,059
v	Office equipment and external IT services			1,600
	<i>Original</i>	11,697		
	<i>Supplementary</i>	2,433		
			14,130	14,873
vi	Consultancy services and value for money and policy reviews			11,467
	<i>Original</i>	100		
	<i>Supplementary</i>	(100)		
			334,938	334,397
				309,045

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €2.316 million; outturn €2.880 million

The excess of €564,000 compared with the original allocation is mainly due to increases in prisoner numbers and therefore an increased demand for prison escorts.

v Office equipment and external IT services

Estimate provision €11.697 million; outturn €14.873 million

The excess of €3.176 million is related to additional costs associated with managing the increasing demand and costs associated with ICT services, licensing, cyber security and software development.

vi Consultancy services and value for money and policy reviews

Estimate provision €100,000; outturn nil

The saving of €100,000 arose as there was no requirement for consultancy services in the year.

Programme A Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	299,229		
	<i>Supplementary</i>	10,921		
			310,150	309,124
A.2	Administration – non pay			289,622
	<i>Original</i>	20,528		
	<i>Supplementary</i>	4,260		
			24,788	25,273
A.3	Buildings and equipment			19,423
	<i>Original</i>	50,238		
	<i>Deferred surrender</i>	3,205		
	<i>Supplementary</i>	1,600		
			55,043	55,053
A.4	Prisoner services			52,293
	<i>Original</i>	31,909		
	<i>Supplementary</i>	7,540		
			39,449	40,056
A.5	Operational services			34,838
	<i>Original</i>	7,021		
	<i>Supplementary</i>	1,129		
			8,150	7,843
A.6	Educational services		1,559	6,623
A.7	Compensation		1,455	1,433
	<i>Original</i>	10,873		
	<i>Supplementary</i>	(5,173)		
			5,700	4,700
A.8	Social disadvantage measures (dormant accounts funded)		226	8,129
			279	270
		445,065	443,783	412,631

Significant variations

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

A.4 Prisoner services

Estimate provision €31.909 million; outturn €40.056 million

The excess of €8.147 million compared with the original allocation is mainly due to increases in prisoner numbers and related costs associated with prisoner catering and medical costs, as well as general inflationary increases.

A.5 Operational services

Estimate provision €7.021 million; outturn €7.843 million

The excess of €822,000 is primarily due to growing prisoner numbers impacting on operational and security costs.

A.6 Educational services

Estimate provision €1.559 million; outturn €1.455 million

The saving of €105,000 mainly arose due to personnel capacity constraints within the prisons in 2023.

A.7 Compensation

Estimate provision €10.873 million; outturn €4.700 million

The saving of €6.173 million arose due to a less than expected throughput of claims in relation to compensation cases. This is a demand led cost item managed by the State Claims Agency and the expenditure varies depending on the final quantum, number and timing of awards.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	Dormant account receipts		226	279
2	Receipts from additional superannuation contributions on public service remuneration			
	Original	9,500		
	Supplementary	1,500		
		11,000	10,956	10,521
3	Miscellaneous			
	Original	305		
	Supplementary	55		
		360	418	351
Total		11,586	11,653	11,142

Significant variations

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

2 Receipts from additional superannuation contributions on public service remuneration

Estimate €9.500 million; realised €10.956 million

The excess of €1.456 million in income is due to extra superannuation payments arising from increased salary costs related to the Public Service Pay Agreement.

3 Miscellaneous

Estimate €305,000; realised €418,000

The excess of €113,000 is due mainly to greater than expected illness benefit payments from the Department of Social Protection, and miscellaneous receipts at prison level.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	3,547	3,493

5.2 Pay

	2023	2022
	€000	€000
Pay	183,716	176,439
Higher, special or additional duties allowances	466	415
Other allowances	44,412	42,417
Extra attendance and overtime	53,426	45,455
Employer's PRSI	27,104	24,896
Total pay	309,124	289,622

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	86	5	19,880	13,870
Extra attendance and overtime	3,229	2,435	94,119	77,138
Shift and roster allowances	2,987	1,751	20,529	30,061
Miscellaneous	3,462	72	16,701	13,560
Extra remuneration in more than one category	3,255	2,998	113,649	96,253

5.4 Irish Prison Service staffing by pay band

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

Pay band (€)		Number of employees	
From	To	2023	2022
20,000	59,999	746	845
60,000	69,999	354	411
70,000	79,999	490	486
80,000	89,999	598	864
90,000	99,999	704	578
100,000	109,999	397	217
110,000	119,999	139	51
120,000	129,999	43	24
130,000	139,999	24	9
140,000	149,999	8	4
150,000	159,999	7	2
160,000	169,999	3	—
170,000	179,999	1	—
180,000	189,999	1	1
190,000	199,999	1	1
200,000	209,999	1	—

5.5 Other remuneration arrangements

A total of €145,440 was paid to 31 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €520 to €16,114. A total of €38,790 was paid to seven retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2023.

Appropriate procedures were in place with regard to payments to retired staff in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	290	661,494	538,571
Recovery plans in place	164	253,524	230,163

There were no individuals with overpayment recovery plans who transferred to other departments in 2023. The details listed above include a number of preserved pension cases. A number of additional recovery repayment plans have been put in place in the year to date.

5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 21 Prisons is also the Accounting Officer for Vote 24 Justice. Her remuneration and benefits are disclosed in the appropriation account for Vote 24.

Note 6 Miscellaneous

6.1 Prison population

The estimated daily average number of prisoners in 2023 was 4,582 (2022: 4,120).

6.2 Compensation and legal costs

Payments/costs paid by the Irish Prison Service in the year

	Claims by				Total	Total
	employees (for injuries while on duty and other issues)	prisoners (for injuries and other actions involving prisoners)	members of the public		2023	2022
	Civil claims	Criminal Injuries Compensation Tribunal				
Number of cases	84	75	299	20	478	551
	€000	€000	€000	€000	€000	€000
Irish Prison Service's own legal costs	123	—	655	74	852	782
Payments by/on behalf of the Irish Prison Service						
Compensation	418	1,201	534	73	2,226	4,462
Legal costs	299	—	855	134	1,288	1,666
Other costs	99	—	49	19	167	287
2023 total	939	1,201	2,093	300	4,533	7,197
2022 total	1,669	1,729	3,408	391	7,197	

Note At 31 December 2023, the State Claims Agency recorded 713 active claims as outstanding (2022: 1,056). Legal costs incurred by the Irish Prison Service in relation to 8 non-compensation cases and other minor legal costs amounted to €162,397 (2022: €909,969).

The outstanding claims recorded by the State Claims Agency include 340 cases relating to in-cell sanitation. Arising from a related Supreme Court judgement, the State Claims Agency has put in place a scheme to address these claims. The costs of any compensation from this scheme are paid from the Irish Prison Service Vote.

The amount of €2.093 million paid in compensation and legal costs from the table above, in respect of claims by prisoners includes €197,892 (2022: €1.201 million) in compensation and plaintiff legal costs and €225,909 (2022: €430,805) for legal and other fees, for in-cell sanitation cases. The total costs relating to in cell sanitation cases amounted to €12.065 million at the end of 2023 (2022: €11.213 million). The State Claims Agency has estimated that the final cost of in-cell sanitation cases is likely to be in the region of €15 million to €20 million.

At 31 December 2023, the Irish Prison Service has €194,396 (2022: nil) in outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2023

	Claims by			Total
	prison staff	prisoners	members of the public	
Number of cases	33	326	15	374
	€000	€000	€000	€000
Irish Prison Service's own legal costs	132	3,050	140	3,322
Payments by/on behalf of the Irish Prison Service				
Compensation	557	693	123	1,373
Legal costs	237	1,355	110	1,702
Other costs	58	219	22	299
Total	984	5,317	395	6,696

6.3 Prisoner funeral expenses

Ex-gratia payments totalling €9,035 (2022: €21,721) were made towards the funeral expenses of three prisoners who died in prison.

6.4 Cash losses

A number of cash losses totalling €1,266 (2022: €453) were identified across three prisons during 2023.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred in 2023 was €7,713 (2022: €3,839).

6.6 Other financial operations within the Irish Prison Service

Separate to the income and expenditure reflected in the appropriation account, a number of other financial operations arise within the Irish Prison Service in order for it carry out its functions. These operations relate to the management of prisoner funds, the operation of prison based shops, the operation of the prisoner assist programme fund (in the process of being phased out) and the operation of staff Voluntary Mess Committees. These operations require additional bank accounts and the details are as follows.

- **Prisoners' personal funds account** - A bank account is maintained centrally for prisoners' personal funds. The balance as at 31 December 2023 was €1,771,323 (2022: €1,693,517). This represents prisoner funds balances as at the year end and includes the liability for prisoner shop purchases for the month of December (€800,000 approximately).

- **Prisoner funds account** - There are two bank accounts for the receipt of external funds for prisoners. The balances as at 31 December 2023 were €159,753 (2022: €207,930) and €77,747 (2022:€0).
- **Prison shop operation** - Each prison has a shop ('tuck shop') where prisoners can purchase items such as confectionary and toiletry products. The items are paid for from prisoner funds. In recent years there has been reform and modernisation of the shop operation which when completed will result in the replacement of eleven locally managed shop bank accounts with one central bank account. As at the 31 December 2023 there is one remaining local bank account in operation. The balances as at 31 December 2023 were €1,842,786 (2022: €1,145,139) and €25,088 (2022: €442,779). The value of stock on hand was €444,050 (2022: €402,868).
- **Prisoner Assist Programme Fund (PAPF)** - The PAPF is used to fund prisoner hardship and related initiatives, and is in the process of being phased out. Four locally managed PAPF bank accounts have been closed up to 2023. The balances in the remaining bank accounts at 31 December 2023 was €150,826 (2022: €459,790).
- **Voluntary mess committees (VMCs)** – VMC's are operating in eight prisons to coordinate the administration and operation of canteen facilities for prison staff provided through prisoner training kitchens. They operate as separate and independent entities from the Irish Prison Service. An independent review of the operation of the VMCs concluded in April 2022 and on foot of the review's recommendations, a further assignment aimed at developing an optimal model for the provision of staff meals in prisons, has been commissioned to explore a wide range of financial and non-financial issues. This exercise has reached an advanced stage and is expected to be completed shortly.