

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.367 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, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account, and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the CGAS, the Irish Prison Service has received derogations in respect of CGAS 17, Property, Plant, and Equipment as follows.

- Property, comprising land and buildings recognised at existing use/market or current replacement cost amounting to €1.4 billion has not yet been revalued at fair value in accordance with CGAS 17:42A and 17:44.
- Buildings have not been depreciated in accordance with CGAS 17:59 and CGAS 17:66.
- Revaluation reserves attributable to land and buildings are not disclosed in the State funding account in accordance with CGAS 17:92.

It is the intention of the Irish Prison Service to include the formal valuations in the 2025 appropriation account.

Valuation of land and buildings

The Minister for Justice, Home Affairs and Migration 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 the note on property, plant and equipment (note 2.1), 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 were disclosed 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, hence the valuation will be kept under review.

For 2024, a derogation has been sought to allow for fair value valuations to be completed on a coterminous basis per CGAS 17:44.

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>
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
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

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Irish Prison Service 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 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 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 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, Home Affairs and Migration 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 Prison Service and the Department are exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put 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. Expenditure on goods, professional and other contracted services, amounted to a total of €161.1 million in 2024.

The Irish Prison Service has provided details of seven compliant but non-competitive contracts in excess of €25,000 in the annual return 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 Irish Prison Service complied with the guidelines with the exception of two contracts in excess of €25,000 totalling €51,577 (exclusive of VAT) in 2024 as set out below.

- One contract with a value of €26,027 (ex VAT) to pilot apprenticeship training identified as being relevant to the current labour market. The procurement process has commenced for this training program.
- One contract with a value of €25,550 (ex VAT) for the supply of library books. As requirements were increasing, a contract was put in place effective 1 April 2025.

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 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 (Director's leadership team) on a quarterly basis with quarterly reviews also taking place at prison/directorate level. 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 to relevant management and the Risk Management Committee, where relevant, 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 Irish 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 Irish Prison Service has decreased the number of commercial bank accounts (non vote related) from 12 at the end of 2023 to 4 at the end of 2024 due to ongoing reform and modernisation of systems and processes.

No material weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Oonagh McPhillips

Accounting Officer

Prisons

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 21 Prisons

Opinion on the appropriation account

I have audited the appropriation account for Vote 21 Prisons 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 21 Prisons 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 Justice, Home Affairs and Migration 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

23 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 21 Prisons

Appropriation Account 2024

			2024	2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and provision of safe, secure and humane rehabilitative custody for people who are sent to prison			
	<i>Original</i>	445,887		
	<i>Supplementary</i>	<u>56,000</u>		
		501,887	500,692	443,783
	Gross expenditure	501,887	500,692	443,783
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	10,230		
	<i>Supplementary</i>	<u>2,000</u>		
		12,230	12,402	11,653
	Net expenditure			
	<i>Original</i>	435,657		
	<i>Supplementary</i>	<u>54,000</u>		
		489,657	488,290	432,130

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>1,366,732</u>	<u>1,348,624</u>

Oonagh McPhillips

Accounting Officer

Prisons

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		133,655	109,386
Pay		339,551	309,124
Non pay		27,486	25,273
Gross expenditure		500,692	443,783
<i>Deduct</i>			
Appropriations-in-aid		12,402	11,653
Net expenditure		488,290	432,130
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(34,431)		
Depreciation	5,426		
Disposals cash	1		
Loss on disposals	1		
<i>Intangible assets (note 2.2)</i>			
Purchases	(2,657)		
Amortisation	77		
		(31,583)	(21,688)
Changes in net current assets			
Increase in inventories	(87)		
Increase in prepayments	(309)		
Decrease in accrued expenses	14,912		
		14,516	1,873
Direct expenditure		471,223	412,315
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		93,625	87,867
Net programme cost		564,848	500,182

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.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	349	340
Vote 12	Superannuation and Retired Allowances	91,953	86,242
Vote 13	Office of Public Works	192	145
Vote 18	National Shared Services Office	335	335
Vote 24	Justice (Financial Shared Service Centre)	777	779
Vote 43	Office of the Government Chief Information Officer	19	26
		93,625	87,867

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	1,461,134	1,432,323
Intangible assets	2.2	2,580	—
		1,463,714	1,432,323
Current assets			
Bank and cash	2.3	11,143	11,632
Inventories	2.4	2,457	2,370
Prepayments	2.5	6,029	5,720
Other debit balances	2.6	1,116	657
Accrued income	2.7	176	176
		20,921	20,555
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	22,544	7,632
Other credit balances	2.9	11,796	12,136
Net Exchequer funding	2.10	463	153
		34,803	19,921
Net current (liabilities)/assets		(13,882)	634
Net assets		1,449,832	1,432,957
Represented by:			
State funding account	2.11	1,449,832	1,432,957

2.1 Property, plant and equipment

	Buildings ^d	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	1,410,588	15,643	86,583	711	6,957	1,520,482
Additions	5,917	3,070	2,880	—	22,564	34,431
Transfer ^a	—	—	—	—	—	—
Disposals	—	(422)	(3,595)	(42)	—	(4,059)
Brought into use	7,150	—	—	—	(7,150)	—
Adjustment ^c	—	—	(14,632)	(563)	—	(15,195)
At 31 December 2024	1,423,655	18,291	71,236	106	22,371	1,535,659
Accumulated depreciation						
At 1 January 2024	—	11,303	76,176	680	—	88,159
Depreciation for the year	—	1,493	3,923	10	—	5,426
Depreciation on disposals	—	(422)	(3,593)	(42)	—	(4,057)
Adjustment ^c	—	—	(14,451)	(552)	—	(15,003)
At 31 December 2024	—	12,374	62,055	96	—	74,525
Net assets						
At 31 December 2024	1,423,655	5,917	9,181	10	22,371	1,461,134
At 31 December 2023	1,410,588	4,340	10,407	31	6,957	1,432,323

Note ^a The Irish Prison Service acquired a single storey building with an area of 240.6m² in December 2024 from the OPW at zero cost. This is reflected on the fixed asset register of the Irish Prison Service.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c These adjustments relate to the removal of individual items with values of under €10,000 from the asset register as per Circular 21/2020: *Increase in the value threshold for inclusion of assets in asset register*.

^d Plans are in place to have the buildings valued by Tailte Éireann at fair value commencing in 2025. This may result in a decrease in value as compared with the current replacement value put on the buildings at the moment. It is not possible to estimate any decline in value until a formal valuation has taken place.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	91	91
Additions	2,657	2,657
At 31 December 2024	2,748	2,748
Accumulated amortisation		
At 1 January 2024	91	91
Amortisation for the year	77	77
At 31 December 2024	168	168
Net assets		
At 31 December 2024	2,580	2,580
At 31 December 2023	—	—

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances and cash	10,939	11,583
Commercial bank account balances	204	49
	11,143	11,632

Note ^a The Irish Prison Service holds four 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 2024 is €4,201,298 and is not included in the account (2023: €4,027,523). See also note 6.6.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Uniforms and clothing	2,177	2,137
Miscellaneous	280	233
	2,457	2,370

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Department administration ^a	3,821	3,122
A.3 Buildings and equipment ^{b,c}	663	1,292
A.4 Prisoner services ^c	798	357
A.5 Operational services ^c	703	889
A.6 Educational services	44	60
	6,029	5,720

Note ^a ICT system maintenance and support and licencing

^b Maintenance of equipment

^c Other administration

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Prison imprest accounts	392	392
Other debit suspense items	724	265
	1,116	657

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
Payroll related receipts	168	171
Work training receipts	—	1
Other receipts	8	4
	176	176

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Prisoner care and rehabilitation	3,776	3,415
Buildings and equipment	723	2,065
Digital capital investment and IT expenses	972	1,275
Training and development	228	219
Travel and subsistence	199	53
Operational services, supplies and sundry equipment	284	351
Custody and security operations	110	64
Education	57	65
Legal and compensation	31	125
Payroll related accrual	16,164	—
	22,544	7,632

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reanalysed to align with the new subheads.

2.9 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	4,999	5,905
Pay related social insurance	3,329	2,931
Professional services withholding tax	106	60
Value added tax	1,451	1,609
Tax deducted from pension contribution refunds	2	—
	9,887	10,505
Vote related bank account balances	204	49
Payroll deductions held in suspense	739	667
Other credit suspense items	966	915
	11,796	12,136

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,367	1,349
Exchequer grant undrawn	(904)	(1,196)
Net Exchequer funding	463	153

Represented by:**Debtors**

Bank and cash	11,143	11,632
Debit balances: suspense	1,116	657
	<u>12,259</u>	<u>12,289</u>

Creditors

Due to the State	(9,887)	(10,505)
Vote related bank account balances	(204)	(49)
Credit balances: suspense	(1,705)	(1,582)
	<u>(11,796)</u>	<u>(12,136)</u>
	463	153

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,432,957	1,413,142
Disbursements from the Vote			
Estimate provision	Account	489,657	
Surplus to be surrendered	Account	<u>(1,367)</u>	
Net vote		488,290	432,130
Expenditure borne elsewhere	1.1	93,625	87,867
Non-cash items			
Capital asset net adjustments	2.1	(192)	—
Net programme cost	1	<u>(564,848)</u>	<u>(500,182)</u>
Balance at 31 December		1,449,832	1,432,957

2.12 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Capital projects	4,739	3,111
Total of legally enforceable commitments	4,739	3,111

2.13 Operating leases

(a) Operating lease commitments where the Irish Prison Service is the lessee	2024
	€000
Operating lease expense for year	236
Future aggregate minimum lease payments under non-cancellable operating leases	
Within one year	236
Between 1 and 5 years	826
Later than 5 years	—
	1,062
(b) Operating lease commitments – where the Irish Prison Service is the lessor	2024
	€000
Operating lease income for year	20
Future minimum lease payments receivable under non-cancellable operating leases	
Within one year	18
Between 1 and 5 years	—
Later than 5 years	—
	18

Note ^a The operating lease relates to CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.14 Matured liabilities

There were no matured liabilities un-discharged at year end 2024 or in the previous year.

2.15 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.

2.16 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.

At 31 December	Notes	2024 €000
Holiday accrual ^a	2.8	(6,761)
Payroll accrual ^a	2.8	(9,403)
		<u>(16,164)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	318,678		
	<i>Supplementary</i>	19,000		
		337,678	339,551	309,124
ii	Travel and subsistence			
	<i>Original</i>	2,816		
	<i>Supplementary</i>	637		
		3,453	3,334	2,880
iii	Training and development			
	<i>Original</i>	1,500		
	<i>Supplementary</i>	1,250		
		2,750	2,754	2,033
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	4,554		
	<i>Supplementary</i>	306		
		4,860	3,932	3,630
v	Digital capital investment and IT expenses			
	<i>Original</i>	12,996		
	<i>Supplementary</i>	3,913		
		16,909	17,466	16,730
vi	Premises expenses			
		1	—	—
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	100		
	<i>Supplementary</i>	(100)		
		—	—	—
		365,651	367,037	334,397

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reanalysed to align with the new subheads.

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).

iii Training and development

Estimate provision €1.5 million; outturn €2.75 million

The excess of €1.25 million compared with the original estimate provision is driven by the requirement for training, development and recruitment support. The key driver is the training costs relating to recruit Prison Officers which in turn impacts catering, cleaning and other related costs. This subhead also covers recruitment support and other necessary staff training.

v Digital capital investment and IT expenses

Estimate provision €12.996 million; outturn €17.466 million

The excess of €4.470 million compared with the original estimate provision is related to the increasing demand and rising costs associated with maintaining reliable and secure ICT services, related infrastructure, software and systems. This includes increased costs for licensing, cyber security, software development, network maintenance and the enhancement of services within prisons such as video linking facilities and in-cell services for prisoners.

vii Policy reviews, consultancy services and research

Estimate provision €100,000; outturn nil

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

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

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
A.1	Administration – pay			
	<i>Original</i>	318,678		
	<i>Supplementary</i>	19,000		
			337,678	339,551
A.2	Administration – non pay			309,124
	<i>Original</i>	21,967		
	<i>Supplementary</i>	6,006		
			27,973	27,486
A.3	Buildings and equipment			25,273
	<i>Original</i>	55,698		
	<i>Supplementary</i>	14,552		
			70,250	70,237
A.4	Prisoner care and rehabilitation			55,053
	<i>Original</i>	36,349		
	<i>Supplementary</i>	8,363		
			44,712	44,826
A.5	Custody and security operations			40,056
	<i>Original</i>	7,811		
	<i>Supplementary</i>	1,429		
			9,240	9,061
A.6	Educational services		1,709	7,843
A.7	Legal and compensation		1,553	1,455
	<i>Original</i>	3,250		
	<i>Supplementary</i>	6,650		
			9,900	7,592
A.8	Social disadvantage measures (dormant accounts funded)		425	4,700
			386	279
		501,887	500,692	443,783

Significant variations

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

A.3 Buildings and equipment

Estimate provision €55.7 million; outturn €70.2 million

The excess of €14.5 million compared with the original estimate provision mainly relates to facilities management and utilities of the entire Prisons estate. As well as ongoing maintenance and health and safety and fire safety requirements, there was an urgent need to reconfigure some areas in the estate to provide cell accommodation to deal with the rapidly rising prisoner numbers. There was also unforeseen severe weather events that caused major and significant damage to infrastructure that required immediate and urgent repair and upgrading. Additional capital funding of €7.5 million was provided as part of the supplementary estimate process in order to fund additional prisoner accommodation.

A.4 Prisoner care and rehabilitation

Estimate provision €36.3 million; outturn €44.8 million

The excess of €8.5 million compared with the original allocation is mainly in the areas of prisoner catering and medicine. This is due in the main to increased prison population where prisoner numbers exceeded 5,000 during 2024.

A.5 Custody and security operations

Estimate provision €7.8 million; outturn €9.1 million

The excess of €1.3 million compared with the original allocation is due to an increase in operational and security costs including fleet costs due to growing prisoner numbers and increased escort requirements. It also reflects the cost to support the reintegration of prisoners on release, to enhance safety and reduce recidivism.

A.6 Educational services

Estimate provision €1.7 million; outturn €1.6 million

The saving of €100,000 mainly arose due to planned additional prison library resources not being provided to the extent planned in 2024.

A.7 Legal and compensation

Estimate provision €3.3 million; outturn €7.6 million

The excess of €4.3 million compared with the original allocation arose due to a higher than expected throughput of claims. This is a demand led area managed mainly by the State Claims Agency and the Criminal Injuries Compensation Tribunal. The expenditure varies depending on the nature of the case, the final quantum, number and timing of awards.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Dormant account receipts		425	386
2	Receipts from additional superannuation contributions on public service remuneration			279
	<i>Original</i>	9,500		
	<i>Supplementary</i>	2,000		
		11,500	11,810	10,956
3	Miscellaneous	305	206	418
		12,230	12,402	11,653

Significant variations

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

2 Receipts from additional superannuation contributions

Estimate provision €9.5 million; realised €11.8 million

The excess of €2.3 million arose due to additional superannuation contributions arising from increased headcount and salary costs.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>3,740</u>	<u>3,547</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	198,887	183,716
Higher, special or additional duties allowances	572	466
Other allowances	47,845	44,412
Extra attendance and overtime	61,807	53,426
Employer's PRSI	<u>30,440</u>	<u>27,104</u>
Total pay	<u>339,551</u>	<u>309,124</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	89	9	27,866	19,880
Extra attendance and overtime	3,453	2,588	107,990	94,119
Shift and roster allowances	3,157	1,868	22,336	20,529
Miscellaneous	3,526	90	18,166	16,701
Extra remuneration in more than one category	3,470	3,128	130,847	113,649

5.4 Other remuneration arrangements

A total of €120,571 was paid to 30 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €130 to €14,760. A total of €36,837 was paid to seven retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2024.

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.

5.5 Irish Prison Service staffing by pay bands

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 bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	787	746
60,000	69,999	295	354
70,000	79,999	470	490
80,000	89,999	489	598
90,000	99,999	649	704
100,000	109,999	511	397
110,000	119,999	283	139
120,000	129,999	119	43
130,000	139,999	51	24
140,000	149,999	22	8
150,000	159,999	6	7
160,000	169,999	12	3
170,000	179,999	2	1
180,000	189,999	1	1
190,000	199,999	2	1
200,000	209,999	1	1

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	327	733,616	661,494
Recovery plans in place	128	230,497	253,524

Note ^a There was one individual with an overpayment recovery plan who transferred to another Department in 2024. 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 Severance

There were no severance/redundancy payments to staff during 2024.

5.8 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 2024 was 4,941 (2023: 4,582).

6.2 Compensation and legal costs

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

	Claims by				Total 2024	Total 2023
	Employees (for injuries while on duty and other issues)	Prisoners (for injuries and other actions involving prisoners)	Members of the public			
	Civil claims	Criminal Injuries Compensation Tribunal				
Number of cases	91	132	386	25	634	478
	€000	€000	€000	€000	€000	€000
Prison Service's own legal costs	122	—	493	102	717	852
Payments by/on behalf of the Prison Service						
Compensation	733	4,133	526	386	5,778	2,226
Legal costs	215	—	256	148	619	1,288
Other costs	79	—	52	12	143	167
2024 Total ^b	1,149	4,133	1,327	648	7,257	4,533
2023 Total	939	1,201	2,093	300	4,533	

Note ^a At 31 December 2024, the State Claims Agency recorded 623 active claims as outstanding (2023: 713). Legal costs incurred by the Prison Service in relation to 13 non-compensation cases and other minor legal costs amounted to €335,889 (2023: €162,397).

^b The outstanding claims recorded by the State Claims Agency include 188 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 Prisons Vote.

The amount of €1.327 million paid in respect of claims by prisoners includes €160,292 (2023: €197,892) in compensation and plaintiff legal costs and €327,934 (2023: €225,909) for IPS legal and other fees for in-cell sanitation cases. The total costs relating to in-cell sanitation cases amounted to €12.515 million at the end of 2024 (2023: €12.065 million). It is estimated by the State Claims Agency 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 2024, the Irish Prison Service has €335,908 (2023: €194,396) outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by			Total
	Prison staff	Prisoners	Members of the public	
Number of cases	29	228	7	264
	€000	€000	€000	€000
Prison Service's own legal costs	111	487	79	677
Payments by/on behalf of the Prison service				
Compensation	631	466	200	1,297
Legal costs	215	306	119	640
Other costs	54	56	15	125
Total	1,011	1,315	413	2,739

6.3 Prisoner funeral expenses

Ex-gratia payments totalling €4,310 (2023: €9,035) were made towards the funeral expenses of two prisoners who died in prison.

6.4 Cash losses

A number of cash losses totalling €714 (2023: €1,266) were identified across two prisons during 2024.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred in 2024 was €7,595 (2023: €7,713).

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 to 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 2024 was €2,200,416 (2023: €1,771,323). This represents prisoner funds balances as at the year end and includes the liability for prisoner shop purchases for the month of December (approximately €1 million).
- **Prisoner funds account** - There were 2 bank accounts for the receipt of external funds for prisoners. The Central Prisoner fund account was closed on 16th July 2024, therefore the balance as at 31 December 2024 was €0 (2023: €159,753). The balance on the remaining account as at 31 December was €117,778 (2023: €77,747).

- **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 2024 there is one remaining local bank account in operation. The balances as at 31 December 2024 were €1,867,932 (2023: €1,842,786) and €15,172 (2023: €25,088). The value of stock on hand was €460,049 (2023: €444,050).
- **Prisoner Assist Programme Fund (PAPF)** - The PAPF was used to fund prisoner hardship and related initiatives. Four locally managed PAPF bank accounts were closed in 2023, with all remaining bank accounts closed during 2024. The balances as at 31 December 2024 was €0 (2023: €150,826).
- **Voluntary mess committees (VMCs)** – VMCs are currently operating in eight prisons to coordinate the administration and operation of canteen facilities for prison staff provided through prisoner training kitchens. VMCs 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, was commissioned to explore a wide range of financial and non-financial issues. This was completed in December 2024 and recommended that the VMCs should continue subject to the implementation of recommendations made.