

## **Appropriation Account 2019**

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**Vote 21**

**Prisons**

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## 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 2019 for the salaries and expenses of the 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 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year

A surplus of €1.924 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 have been applied in the preparation of the account except for the following:

### ***Land and buildings***

The Minister for Justice and Equality owns 13<sup>1</sup> prisons and places of detention, as well as property at the Irish Prison Service College in Portlaoise and property adjacent to the Headquarters building in Longford, and two sites in Dublin: one adjacent to Cloverhill Prison and the other in Thornton.

Land was valued at existing use value or market value (if not in use) by the Valuation Office during 2014. The basis for valuing prison buildings - average replacement cost per cell - remains unchanged. Land at Thornton continues to be valued at historic cost, including investment in infrastructure and services, on the basis that it is a strategic State asset with potential future use value. Its availability has been identified to the Department of Housing, Planning and Local Government and the Land Development Agency. This position will be kept under review on an annual basis.

Prisons land and buildings will be revalued every five years – a revaluation was planned for 2019 but has only commenced in the first quarter of 2020. The output of this revaluation exercise will be reflected in the appropriation account for 2020. 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.

### ***Consumables***

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

<sup>1</sup> There are 12 prisons and places of detention operational at present. The Training Unit in the Mountjoy complex does not hold prisoners currently but is expected to be operational again during 2020.

## 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***

I confirm that 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 all key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

I confirm that 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.

### ***Non-compliance with procurement rules***

The Irish Prison Service 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 in so far as these are within its control. The Irish Prison Service has reported 51 contracts with a value of €18,483,248 in its annual Circular 40/02 return and is compliant with the exception of 26 contracts to value of €14,879,643, as set out below.

- Ten contracts with a value of €12,518,796 in 2019 are considered non-compliant on the basis that they were extended beyond the original contract date as new competitive processes in partnership with the Office of Government Procurement were not fully completed by the year end. To date, replacement contracts have been awarded for three contracts with a value in 2019 of €276,944, two contracts are currently at evaluation stage to a value of €9,299,432 in 2019, with the remaining five contracts being progressed for publication.
- Sixteen contracts with a value of €2,360,847 in 2019 are also considered as non-compliant on the basis that it has been necessary to roll-over beyond the original contract date while updated procurement arrangements are being put in place. Currently, tender specifications are being prepared in ten of these cases and contracts have been awarded in six cases with an associated value of €547,889 in 2019.

The Prison Service has recently implemented a new contract reporting system to ensure that contract end dates are notified at an early stage to allow for the tendering processes to be actioned at an earlier stage.

### ***Internal audit and Audit Committee***

I confirm that the Department of Justice and Equality 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 Department is exposed, including risks related to the Irish Prison Service. The annual internal audit plans are approved by the Audit Committee and take account of 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 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.

### ***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, directorate and for the Irish Prison Service at a corporate level which identify the key risks at prison, directorate and organisation level and these have been identified, evaluated and graded according to their significance. The Corporate Risk Register is reviewed and updated by the Irish Prison Service Risk Management Committee (Executive Management 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 assigns responsibility for operation of controls 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 Risk Management Committee, 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 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 within the Irish Prison Service responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

Arising from recent audit reports, the Irish Prison Service has completed a review of a range of financial, administrative and operating procedures to ensure that they are in line with good practice. The review was carried out by a business review team appointed by the Irish Prison Service in conjunction with the Department of Justice and Equality. The review prioritised administration processes in prisons including sentence calculation, cash management, imprest and Prisoner Assist Programme Fund Accounts with over 40 new standard operating practices (SOPs) implemented, covering approximately 80 administrative activities. The administration staff training syllabus was redeveloped to support the implementation of the SOPs and a training programme has been provided to staff across the Service.

Further review work is being progressed by the Irish Prison Service in relation to ancillary services such as the operation of prison shops ('tuck shops') and the independent voluntary mess committees in the operation of canteen facilities for prison staff provided through prisoner training kitchens. The Prison Service also continues to strengthen its capital management processes.

**Aidan O'Driscoll**  
Accounting Officer  
Prisons

25 March 2020

## **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 2019 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 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure 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 *Preface to the Appropriation Accounts*. 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 *Preface to the Appropriation Accounts*.

##### ***Non-compliance with procurement rules***

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 2019.

##### ***Catering and ancillary services in prisons***

Chapter 7 of my report on the accounts of the public services for 2019 examines the operation of controls for catering and ancillary services in the prisons network.

**Seamus McCarthy**  
Comptroller and Auditor General

22 September 2020

## Vote 21 Prisons

### Appropriation Account 2019

	Estimate provision €000	2019 Outturn €000	2018 Outturn €000
<b>Programme expenditure</b>			
A Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison	359,012	357,896	353,923
<b>Gross expenditure</b>	<b>359,012</b>	<b>357,896</b>	<b>353,923</b>
<i>Deduct</i>			
B Appropriations-in-aid	9,476	10,284	14,610
<b>Net expenditure</b>	<b>349,536</b>	<b>347,612</b>	<b>339,313</b>

#### Surplus

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

	2019 €	2018 €
<b>Surplus to be surrendered</b>	<b>1,923,512</b>	<b>1,114,810</b>

**Aidan O'Driscoll**  
Accounting Officer  
Prisons

25 March 2020

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	85,387	88,953
Pay	255,084	250,065
Non pay	17,425	14,905
<b>Gross expenditure</b>	<b>357,896</b>	<b>353,923</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>10,284</b>	<b>14,610</b>
<b>Net expenditure</b>	<b>347,612</b>	<b>339,313</b>
<b>Changes in capital assets</b>		
Purchases cash	(27,086)	
Depreciation	3,332	
Loss on disposals	534	(23,996)
<b>Changes in net current assets</b>		
Increase in closing accruals	2,197	
Increase in stock	(655)	146
<b>Direct expenditure</b>	<b>325,934</b>	<b>315,463</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	66,587	66,604
<b>Net programme cost</b>	<b>392,521</b>	<b>382,067</b>

#### 1.1 Net allied services expenditure

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

	2019	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners	270	270
Vote 12 Superannuation and Retired Allowances	65,221	65,262
Vote 13 Office of Public Works	150	145
Vote 18 National Shared Services Office	321	304
Vote 24 Justice and Equality – Financial Shared Services Centre	625	623
	<b>66,587</b>	<b>66,604</b>

## Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
<b>Capital assets</b>	2.1	996,383	972,730
<b>Current assets</b>			
Bank and cash	2.2	6,065	8,325
Stocks	2.3	2,263	1,608
Prepayments		1,589	837
Accrued income		431	70
Other debit balances	2.4	4,348	450
<b>Total current assets</b>		<u>14,696</u>	<u>11,290</u>
<b>Less current liabilities</b>			
Accrued expenses		9,547	6,237
Other credit balances	2.5	10,295	8,735
Net Exchequer funding	2.6	118	40
<b>Total current liabilities</b>		<u>19,960</u>	<u>15,012</u>
<b>Net current liabilities</b>		<u>(5,264)</u>	<u>(3,722)</u>
<b>Net assets</b>		<u><b>991,119</b></u>	<u><b>969,008</b></u>
<b>Represented by:</b>			
<b>State funding account</b>	2.7	<u><b>991,119</b></u>	<u><b>969,008</b></u>

## 2.1 Capital assets

	Land and buildings	Office equipment	Furniture and fittings	Motor Vehicles	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2019	959,087	71,714	748	12,591	4,421	1,048,561
Additions	13,469	2,748	—	1,318	9,551	27,086
Adjustment <sup>a</sup>	—	1,099	45	—	—	1,144
Transfer out <sup>b</sup>	(522)	—	—	—	—	(522)
Disposals	—	(1,831)	(21)	(1,584)	—	(3,436)
Cost or valuation at 31 December 2019	972,034	73,730	772	12,325	13,972	1,072,833
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2019	—	66,626	662	8,543	—	75,831
Depreciation for the year	—	2,049	24	1,259	—	3,332
Depreciation for adjustment	—	699	12	—	—	711
Depreciation on disposals	—	(1,821)	(21)	(1,582)	—	(3,424)
Cumulative depreciation at 31 December 2019	—	67,553	677	8,220	—	76,450
<b>Net assets at 31 December 2019</b>	<b>972,034</b>	<b>6,177</b>	<b>95</b>	<b>4,105</b>	<b>13,972</b>	<b>996,383</b>
Net assets at 31 December 2018	959,087	5,088	86	4,048	4,421	972,730

Note <sup>a</sup> The adjustment relates mainly to prison equipment acquired prior to 2019 and not recorded in the asset register.

<sup>b</sup> Land in South Circular Road, Kilmainham, Dublin 8 was transferred to Dublin City Council for a nominal sum.

**2.2 Bank and cash**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
PMG balances	5,433	7,853
Vote related bank account balances	632	472
	<b>6,065</b>	<b>8,325</b>

**Non-vote bank accounts**

The Irish Prison Service holds 23 commercial bank accounts. Moneys in these accounts are managed by the Irish Prison Service separately to the voted funds and relate to prison shops, a Prisoner Assist Fund and an account for prisoner cash. With the exception of gratuity payments to individual prisoners, which originate from the Vote, no moneys due to or paid from the Vote are transmitted through these bank accounts. The amount held at the end of 2019 is €2,855,718 and is not included in the account (2018: €2,341,091). See also Note 6.5.

**2.3 Stocks**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Uniforms and clothing	2,238	1,588
Miscellaneous	25	20
	<b>2,263</b>	<b>1,608</b>

**2.4 Other debit balances**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Prison imprest accounts	255	266
Payroll suspense account (Paypath)	3,728	—
Other debit suspense items	365	184
	<b>4,348</b>	<b>450</b>

**2.5 Other credit balances**

at 31 December	2019	2018
	€000	€000
<b>Amounts due to the State</b>		
Income tax	4,882	4,599
Pay related social insurance	2,379	2,167
Professional services withholding tax	110	179
Value added tax	1,590	679
Registered contractors tax	2	—
Tax deducted from pension contribution refunds	1	—
	<u>8,964</u>	<u>7,624</u>
Vote related bank account balances	632	472
Payroll deductions held in suspense	659	632
Other credit suspense items	40	7
	<u><b>10,295</b></u>	<u><b>8,735</b></u>

**2.6 Net Exchequer funding**

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	1,924	1,115
Exchequer grant undrawn	(1,806)	(1,075)
<b>Net Exchequer funding</b>	<u><b>118</b></u>	<u><b>40</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	6,065	8,325
Debit balances: suspense	4,348	450
	<u>10,413</u>	<u>8,775</u>
<b>Creditors</b>		
Due to State	(8,964)	(7,624)
Vote related bank account balances	(632)	(472)
Credit balances: suspense	(699)	(639)
	<u>(10,295)</u>	<u>(8,735)</u>
	<u><b>118</b></u>	<u><b>40</b></u>

## 2.7 State funding account

	Note	2019		2018
		€000	€000	€000
Balance at 1 January			969,008	945,158
Disbursements from the Vote				
Estimate provision	Account	349,536		
Surplus to be surrendered	Account	(1,924)		
Net vote			347,612	339,313
Expenditure (cash) borne elsewhere	1		66,587	66,604
Non cash expenditure – asset adjustment	2.1		433	—
Net programme cost	1		(392,521)	(382,067)
<b>Balance at 31 December</b>			<b>991,119</b>	<b>969,008</b>

## 2.8 Commitments

### a) Global commitments

at 31 December	2019 €000	2018 €000
Capital projects	58,127	1,079
<b>Total of legally enforceable commitments</b>	<b>58,127</b>	<b>1,079</b>

### b) Major capital projects

	Cumulative expenditure to 31 December 2018 €000	Expenditure in 2019 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2019 €000	Expected total spend lifetime of project 2018 €000
Limerick Prison	1,240	10,629	56,231	68,100 <sup>a</sup>	—
	<b>1,240</b>	<b>10,629</b>	<b>56,231</b>	<b>68,100</b>	<b>—</b>

Note <sup>a</sup> The redevelopment of Limerick Prison includes an extension to a current wing of the prison, a new female facility and a number of other related works. It will also provide a new Probation Service premises which will be part funded, to the value of €3.4 million, by the Office of Public Works.

**2.9 Matured liabilities**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	7	3

**2.10 Contingent liabilities**

The Irish Prison Service is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of 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 Note 6.2.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

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

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	256,124	255,084	250,065
ii	Travel and subsistence	1,816	2,208	2,328
iii	Training and development and incidental expenses	3,860	4,343	3,562
iv	Postal and telecommunication services	1,800	1,701	1,653
v	Office equipment and external IT services	6,080	9,173	7,362
vi	Consultancy services and value for money and policy reviews	100	—	—
		<b>269,780</b>	<b>272,509</b>	<b>264,970</b>

### Significant variations

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

#### v Office equipment and external IT services

*Estimate provision: €6.08 million, outturn: €9.173 million*

The excess of €3.093 million is due to additional capital expenditure related to the upgraded and increased capacity of the Victor CCTV system throughout the prison estate. In addition there were also price increases following recent procurement competitions for ICT services and additional costs relating to software licencing.

#### vi Consultancy services and value for money and policy reviews

*Estimate provision: €100,000, outturn: € nil*

There was no requirement for consultancy services in 2019.

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

	Estimate provision €000	2019	2018
		Outturn	Outturn
		€000	€000
A.1 Administration – pay	256,124	255,084	250,065
A.2 Administration – non pay	13,656	17,425	14,905
A.3 Buildings and equipment	49,588	44,778	46,204
A.4 Prisoner services	27,906	28,595	29,973
A.5 Operational services	5,400	6,570	6,789
A.6 Educational services	1,265	1,389	1,227
A.7 Compensation	4,873	3,855	4,560
A.8 Social disadvantage measures (Dormant accounts funded)	200	200	200
	<b>359,012</b>	<b>357,896</b>	<b>353,923</b>

### Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €1.116 million lower than the estimate. There was an overspend of €2.729 million in relation to administration expenditure (see above) which was offset by savings in other subheads. The variation in the remaining subheads is mainly due to the following:

#### A.3 Buildings and equipment

*Estimate provision: €49.588 million, outturn: €44.778 million*

There was a saving of €4.810 million in expenditure on buildings and equipment. A delay in the commencement of the project for the redevelopment of Limerick Prison resulted in a saving of €6.479 million. There were also savings of €2.095 million generated in relation to utility charges. These and other savings of €293,000 were offset by additional expenditure of €4.057 million in relation to maintenance of the prison estate.

#### A.5 Operational services

*Estimate provision: €5.4 million, outturn: €6.57 million*

There was excess expenditure of €1.170 million which is mainly due to additional costs for anti-drug detection equipment, essential upgrading of outdated anti-riot and other security-related equipment and increased costs for community support schemes.

#### A.6 Educational services

*Estimate provision: €1.265 million, outturn: €1.389 million*

There was excess expenditure of €124,000 due to higher costs than anticipated for necessary replacement of ICT hardware/servers for the Secure Prisoner Access Network in the education area, as older equipment was outdated and not fit for purpose.

**A.7 Compensation**

*Estimate provision: €4.873 million, outturn: €3.855 million*

A saving of €1.018 million arises as the level of compensation payments and awards from the Criminal Injuries Compensation Tribunal was less than expected in 2019.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2019		2018
	Estimated	Realised	Realised
	€000	€000	€000
1 Miscellaneous	305	402	436
2 Dormant account receipts	200	200	200
3 Receipts from additional superannuation contributions on public service remuneration <sup>a</sup>	8,971	9,682	13,974
<b>Total</b>	<b>9,476</b>	<b>10,284</b>	<b>14,610</b>

Note <sup>a</sup> The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

**Significant variations**

Overall, appropriations-in-aid were €808,000 higher than the estimate of €9.476 million. The surplus in receipts is mainly due to the following:

**3 Receipts from additional superannuation contributions on public service remuneration**

*Estimate: €8.971 million, realised: €9.682 million*

The additional receipts of €711,000 are directly related to payroll costs.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end	3,405	3,270

### 5.2 Pay

	2019 €000	2018 €000
Pay	157,153	158,888
Higher, special or additional duties allowance	389	395
Other allowances	37,846	32,607
Extra attendance and overtime	39,654	39,694
Employer's PRSI	20,042	18,481
<b>Total pay</b>	<b>255,084</b>	<b>250,065</b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	76	3	12,565	16,360
Extra attendance and overtime	3,074	1,995	50,519	52,668
Shift and roster allowances	2,861	1,330	19,934	18,594
Miscellaneous	3,168	20	13,076	11,113
Extra remuneration in more than one category	3,089	2,819	67,947	67,812

### 5.4 Other remuneration arrangements

A total of €66,123 was paid to 22 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €202 to €11,104. A total of €43,244 was paid to nine retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2019.

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 Payroll overpayments**

at 31 December	Number of recipients	2019 €	2018 €
Overpayments	227	578,484	480,390
Recovery plans in place	119	398,145	375,530

One overpayment recovery plan in respect of one individual to the value of €3,481 were transferred to another Office in the year. The details listed above include a number of preserved pension cases. A number of additional recovery repayment plans have been put in place to date in 2020.

## Note 6 Miscellaneous

### 6.1 Prison population

The estimated daily average number of prisoners in 2019 was 3,971 (2018: 3,893).

### 6.2 Compensation and legal costs

The account includes expenditure in relation to compensation and legal costs made to prisoners, staff and members of the public. The table below shows a breakdown of these costs.

					2019	2018
	Number of cases	Legal costs paid by the Prison Service €000	Compensation awarded €000	Legal costs awarded €000	Total €000	Total €000
<b>Claims by prison staff</b>						
Civil claims received for injuries while on duty and other issues involving prison staff	94	—	1,369	164	1,533	2,118
Claims through the Criminal Injuries Compensation Tribunal arising out of injuries received by prison staff	36	—	603	—	603	403
<b>Claims by prisoners</b>						
Claims arising out of injuries and other actions involving prisoners	175	526	339	208	1,073	1,687
<b>Claims by members of the public</b>	40	—	515	124	639	346
	<b>345</b>	<b>526</b>	<b>2,826</b>	<b>496</b>	<b>3,848</b>	<b>4,554</b>

Note At 31 December 2019, the State Claims Agency recorded 2,099 claims as outstanding (2018: 2,130 cases). Legal costs incurred by the Irish Prison Service in relation to 11 non-compensation cases amounted to €258,128 (2018: €397,458).  
The outstanding claims recorded by the State Claims Agency include 1,950 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 awards from this scheme will be paid from the Prisons Vote.

### 6.3 Prisoner funeral expenses

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Ex gratia payments totalling €6,885 were made towards the funeral expenses of four prisoners who died in prison.

### 6.4 Cash losses

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There were no cash losses to report in 2019 (2018: €300).

### 6.5 Other financial operations within the Irish Prison Service

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Separate to the expenditure reflected in the appropriation account, a number of other financial operations arise within the Irish Prison Service in order to carry out its functions. The operations in question relate to a bank account for prisoner cash, prison shops and a Prisoner Assist Programme Fund. The details are as follows:

- **Prisoner cash account** — A bank account is maintained specifically for prisoners' personal cash and is managed by the Prisons Finance and Estates Directorate. As prisoners leave prison, they receive the balance of their personal cash from this account. The balance in the account at 31 December 2019 was €1,135,291 (2018: €1,033,099). This balance at year end includes amounts due to prison shops for purchases in December (typically about €600,000) that will be transferred shortly after month end, to the appropriate prison shop bank accounts. The remainder represents accumulated prisoner balances.
- **Prison shops** — Each prison has an internal shop ('tuck shop') where prisoners can purchase small items such as sweets and soft drinks, etc. The items are paid for from individual prisoners' personal funds. All procurement for the shop is done through the cash generated and is funded from sales to prisoners. Net surplus generated is transferred to the Prisoner Assist Programme Fund to assist prisoner hardship cases. The total of the bank account balances for the 11 prison shops at 31 December 2019 was €741,815 (2018: €576,668). The value of stock on hand was €336,063 (2018: €343,867).
- **Prisoner Assist Programme Fund (PAPF)** — Each prison operates a PAPF account to fund prisoner hardship projects. The funding for the accounts is not from voted funds but rather from the surpluses generated from the prison shops. The total of the bank account balances at 31 December 2019 was €905,509 (2018: €731,324).

In addition, voluntary mess committees (VMCs) are currently operating in eight prisons to coordinate the administration of the operation of canteen facilities for prison staff provided through prisoner training kitchens. VMCs operate as separate and independent entities from the Irish Prison Service. Notwithstanding this, the Irish Prison Service has engaged with each VMC to remind them of their governance obligations and to reinforce to the committees their responsibilities for adherence with policies, procedures, controls and Revenue regulations.