

Appropriation Account 2025

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 2025 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 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.744 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 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards in respect of the appropriation account for 2025.

Derogation from CGAS 31 Intangible Assets

Software licences with a term of three or five years and an individual asset value in excess of the threshold of €10,000 have not been capitalised as intangible and amortised over their expected useful lives in accordance with CGAS 31, Intangible Assets. There is no material impact on the State funding account as the software licences prepaid have been included in prepayments.

It is the intention of the Irish Prison Service to include these software licences in the 2026 appropriation account.

Derogation from CGAS 17 Property, Plant and Equipment

Depreciation of buildings is not reflected in the appropriation accounts. 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.

All assets on the Irish Prison Service fixed asset register relating to buildings are now being depreciated from 1 January 2026.

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.

All land and buildings under the control of the Irish Prison Service, were valued by Tailte Éireann at fair value as at 31 December 2025, and these values are included in note 2.1 Property, Plant and Equipment.

Valuations are on a fair value basis, having regard to the existing use of each property (disregarding development potential).

The operational properties (prisons and college operational buildings) are purpose built for their intended use. Separate values are provided for the buildings and for the site.

The buildings are valued using the depreciated replacement cost method as they are considered specialised operational assets and there is no available market evidence upon which to draw. The values are reflective of their value in use, rather than individual market values. Depreciated replacement cost reflects the current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence.

The site element primarily has regard to comparable market evidence.

The fair value for the non-operational properties (standalone land, HQ storage facility, Prison Service college standalone building) are primarily derived using comparable recent market transactions on arm's length terms, having regard to their existing use. A single value for the building and/or site is provided.

Depreciation of capital assets

Except as indicated above, 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>
Leasehold improvements	50 years	2%
Equipment	5 years	20%
Motor vehicles	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 €175.9 million in 2025.

The Irish Prison Service has provided details of twelve compliant but non-competitively procured 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 three contracts in excess of €25,000 totalling €126,726 (exclusive of VAT) in 2025 as set out below.

- One supply with a value of €26,946 (ex VAT) for catering in respect of prisoner attendance at Court – contract now awarded.
- One supply with a value of €55,980 (ex VAT) for essential chiropody services mainly to elderly prisoners with severe mobility issues – contract now awarded.
- One supply with a value of €43,800 (ex VAT) for essential physiotherapy services mainly to elderly prisoners with mobility issues – contract now awarded.

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. At each level, key risks are ranked and assessed 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. These assessments inform planning and resource allocation to ensure risks are managed to an acceptable level.

The risk register details the controls and actions required to mitigate risks, with responsibility for operation of controls assigned to relevant teams.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to 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 4 at the end of 2024 to 3 at the end of 2025 due to ongoing reform and modernisation of systems and processes.

Supplier payments

Eight supplier-related control issues with a value of €34,835 were self-identified during the year. One supplier payment issue accounted for €32,773 (94%) of the total value of €34,835. This was related to the deduction of Professional Services Withholding Tax from an invoice in error. All issues were resolved when identified.

No other material weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Oonagh McPhillips

Accounting Officer
Prisons

30 March 2026

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 2025 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 2025, 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

22 September 2026

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 2025

		2025		2024
		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>	525,141		
	<i>Supplementary</i>	31,000		
			556,141	554,833
				500,692
	Gross expenditure		556,141	554,833
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	10,730		
	<i>Supplementary</i>	3,141		
			13,871	14,307
				12,402
	Net expenditure			
	<i>Original</i>	514,411		
	<i>Supplementary</i>	27,859		
			542,270	540,526
				488,290

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	1,743,830	1,366,732

Oonagh McPhillips

Accounting Officer
Prisons

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	154,846	133,655
Pay	369,685	339,551
Non pay	30,302	27,486
Gross expenditure	554,833	500,692
<i>Deduct</i>		
Appropriations-in-aid	14,307	12,402
Net expenditure	540,526	488,290
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(42,713)	
Depreciation	5,204	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	154	
	(37,355)	(31,583)
Changes in net current assets		
Decrease in inventories	329	
Decrease in prepayments	2,051	
Increase in accrued income	(282)	
Increase in accrued expenses	5,745	
	7,843	14,516
Direct voted expenditure	511,014	471,223
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	100,628	93,625
Net programme cost	611,642	564,848

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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	349	349
Vote 12	Superannuation and Retired Allowances	98,485	91,953
Vote 13	Office of Public Works	157	192
Vote 18	National Shared Services Office	609	335
Vote 24	Justice, Home Affairs and Migration	996	777
Vote 43	Office of the Government Chief Information Officer	32	19
		100,628	93,625

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	2,172,738	1,461,134
Intangible assets	2.2	2,519	2,580
		2,175,257	1,463,714
Current assets			
Bank and cash	2.3	12,402	11,143
Inventories	2.4	2,128	2,457
Prepayments	2.5	3,978	6,029
Other debit balances	2.6	1,318	1,116
Accrued income	2.7	458	176
		20,284	20,921
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	28,289	22,544
Other credit balances	2.9	14,710	11,796
Net Exchequer funding	2.10	(990)	463
		42,009	34,803
Net current liabilities		(21,725)	(13,882)
Net assets		2,153,532	1,449,832
Represented by:			
State funding account	2.11	2,153,532	1,449,832

2.1 Property, plant and equipment

	Land and buildings	Leasehold improvement ^d	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000	€000
Cost or valuation							
At 1 January 2025	1,422,563	1,092	18,291	71,236	106	22,371	1,535,659
Additions	23,160	149	2,414	2,331	—	14,659	42,713
Revaluations ^a	668,378	—	—	—	—	—	668,378
Disposals ^b	—	—	(920)	(34,365)	—	—	(35,285)
Brought into use	18,439	—	—	—	—	(18,439)	—
Adjustments ^c	(269)	—	1,276	—	—	5,226	6,233
At 31 December 2025	2,132,271	1,241	21,061	39,202	106	23,817	2,217,698
Accumulated depreciation							
At 1 January 2025	—	—	12,374	62,055	96	—	74,525
Depreciation for the year	—	121	1,785	3,293	5	—	5,204
Depreciation on disposals	—	—	(920)	(34,365)	—	—	(35,285)
Adjustment	—	—	516	—	—	—	516
At 31 December 2025	—	121	13,755	30,983	101	—	44,960
Net assets							
At 31 December 2025	2,132,271	1,120	7,306	8,219	5	23,817	2,172,738
At 31 December 2024	1,422,563	1,092	5,917	9,181	10	22,371	1,461,134

Note ^a All land and buildings under the control of the Irish Prison Service were valued by Tailte Éireann at fair value at end 2025. The valuation attributable to land at 31 December 2025 was €45.7 million and to buildings €2,086.5 million. The 2025 revaluation net surplus of €668.4 million comprises of land €39.1 million (gross surplus €41.6 million; gross deficit €2.5 million) and buildings €629.3 million (gross surplus €855.8 million; gross deficit €226.5 million).

^b During the course of 2025, unrepairable end of life assets were identified and disposed of. These assets were fully depreciated.

^c Adjustments were made during 2025 to assets on hand in the prior year e.g. fit out of motor vehicles, reclass of assets or additional works to existing capital assets under development.

^d Leasehold improvements were previously recognised under land and buildings prior to 1 January 2025.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	2,748	2,748
Adjustments ^a	218	218
At 31 December 2025	2,966	2,966
Accumulated amortisation		
At 1 January 2025	168	168
Amortisation for the year	154	154
Amortisation on adjustments	125	125
At 31 December 2025	447	447
Net assets		
At 31 December 2025	2,519	2,519
At 31 December 2024	2,580	2,580

Note ^a Adjustments were made during 2025 to assets on hand in the prior year.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	12,280	10,939
Commercial bank account balances	122	204
	12,402	11,143

Note ^a The Irish Prison Service holds three commercial bank accounts. Moneys in these accounts are managed separately to voted funds and relate to one prison shop account and two prisoner personal funds accounts. Except for 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 2025 is €5,066,913 and is not included in the account (2024: €4,201,298). See also note 6.6.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Uniforms and clothing	1,896	2,177
Miscellaneous	232	280
	2,128	2,457

Note ^a A review was undertaken by HR and the Uniform committee of uniform stock on hand. As a result of this review, stock with a historic cost of approximately €30,300 has been identified as obsolete. As the value of this stock is greater than €10,000, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation sanction for the disposal has been received.

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Department administration	2,639	3,821
A.3 Buildings and equipment	13	663
A.4 Prisoner services	616	798
A.5 Operational services	682	703
A.6 Educational services	28	44
	3,978	6,029

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Prison imprest accounts	396	392
Other debit suspense items	922	724
	1,318	1,116

2.7 Accrued income

at 31 December	2025	2024
	€000	€000
Payroll related receipts ^a	396	168
Other receipts	62	8
	458	176

Note ^a Payroll related receipts include first time recognition of an accrual for additional superannuation contributions.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
Prisoner care and rehabilitation	3,883	3,776
Buildings and equipment	4,357	723
Digital capital investment and IT expenses	1,198	972
Training and development	166	228
Travel and subsistence	275	199
Operational services, supplies and sundry equipment	247	284
Custody and security operations	181	110
Education	114	57
Legal and compensation	237	31
Payroll related accrual	10,792	9,403
Holiday pay accrual	6,839	6,761
	28,289	22,544

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	6,142	4,999
Pay related social insurance	3,749	3,329
Professional services withholding tax	127	106
Value added tax	2,691	1,451
Registered contractors tax	3	—
Tax deducted from pension contribution refunds	5	2
	12,717	9,887
Vote related bank account balances	122	204
Payroll deductions held in suspense	813	739
Other credit suspense items	1,058	966
	14,710	11,796

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	1,744	1,367
Exchequer grant undrawn	<u>(2,734)</u>	<u>(904)</u>
Net Exchequer funding	<u>(990)</u>	<u>463</u>
Represented by:		
Debtors		
Bank and cash	12,402	11,143
Debit balances: suspense	<u>1,318</u>	<u>1,116</u>
	13,720	12,259
Creditors		
Due to the State	(12,717)	(9,887)
Vote related bank account balances	(122)	(204)
Credit balances: suspense	<u>(1,871)</u>	<u>(1,705)</u>
	<u>(14,710)</u>	<u>(11,796)</u>
	<u>(990)</u>	<u>463</u>

2.11 State funding account

	Note	2025	2024 ^b
		€000	€000
Balance at 1 January		1,449,832	1,432,957
Disbursements from the Vote			
Estimate provision	Account	542,270	
Surplus to be surrendered	Account	(1,744)	
Net vote		540,526	488,290
Expenditure borne elsewhere	1.1	100,628	93,625
Non-cash items			
Capital asset net adjustments	2.1, 2.2	5,810	(192)
Revaluation surplus	2.1	668,378	—
Net programme cost	1	(611,642)	(564,848)
Balance at 31 December		2,153,532	1,449,832
General reserve		1,247,054	1,211,733
Revaluation reserve	2.1	906,478	238,099
State funding account		2,153,532	1,449,832

Note ^a The revaluation reserve included in the State funding account is separately identified for the first time in this appropriation account as required by CGAS 17 Property, Plant and Equipment. The cumulative revaluation surplus of €238.1 million at 1 January 2025 has been attributed to buildings. On this basis, the revaluation surplus at 31 December 2025 comprises €39.1 million in respect of land and €867.4 million in respect of buildings.

^b The State funding account balance at 31 December 2024 has been reanalysed for comparative purposes in a similar format to the revaluation reserve at end 2025.

2.12 Commitments

	2025	2024
at 31 December	€000	€000
Capital projects	9,055	4,739
Total of legally enforceable commitments	9,055	4,739

2.13 Operating lease commitments

Where the Irish Prison Service is the lessee	2025 €000	2024 €000
Operating lease expense for year	236	236
Future aggregate minimum lease payments under non-cancellable operating leases		
Within one year	457	236
Between 1 and 5 years	1,256	826
Later than 5 years	—	—
	1,713	1,062
Where the Irish Prison Service is the lessor	2025 €000	2024 €000
Operating lease income for year	18	20
Future minimum lease payments receivable under non-cancellable operating leases		
Within one year	5	18
Between 1 and 5 years	—	—
Later than 5 years	—	—
	5	18

Note ^a There are no contingent rents payable nor sublease payments receivable.

2.14 Matured liabilities

There were matured liabilities un-discharged at year end 2025 to the value of €237,368.

2.15 Contingent liabilities

The Irish Prison Service is involved in a number of 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 note 6.2 Compensation and legal costs.

2.16 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

At 31 December	2025	2024
	€000	€000
Revaluation of property ^a	668,378	—
Holiday accrual ^b	—	(6,761)
Payroll accrual ^b	—	(9,403)
Additional superannuation contributions receivable ^c	396	—
	668,774	(16,164)

Note ^a CGAS 17 Property, Plant, and Equipment - the presentation and disclosure of the effects of property revaluations have been enhanced in accordance with CGAS 17. Additional information on valuations by class of property (land and buildings) is now provided in note 2.1, including details of the surplus on revaluation arising in 2025. In addition, the State funding account in Note 2.11 has, for the first time, been analysed between the revaluation reserve and the general reserve.

^b CGAS 39A Employee Benefits Part A

^c CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	356,227		
	<i>Supplementary</i>	13,964		
			370,191	369,685
				339,551
ii	Travel and subsistence			
	<i>Original</i>	3,166		
	<i>Supplementary</i>	886		
			4,052	4,015
				3,334
iii	Training and development			
	<i>Original</i>	1,900		
	<i>Supplementary</i>	2,000		
			3,900	3,314
				2,754
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	5,651		
	<i>Supplementary</i>	(481)		
			5,170	4,705
				3,932
v	Digital capital investment and IT expenses			
	<i>Original</i>	16,419		
	<i>Supplementary</i>	1,910		
			18,329	18,268
				17,466
vi	Premises expenses		1	—
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	100		
	<i>Supplementary</i>	(100)		
			—	—
			401,643	399,987
				367,037

Significant variations

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

ii Travel and subsistence

Estimate provision €3.17 million; outturn €4 million

The excess of €849,000 compared with the original allocation was mainly due to increasing prisoner numbers and associated increased demand for escorts i.e. court appearances, inter-prison transfers, hospital visits and stays.

iii Training and development

Estimate provision €1.9 million; outturn €3.3 million

The excess of €1.4 million compared with the original allocation was driven by the need for training, development and recruitment support. The key cost driver is Recruit Prison Officer training costs which also impacts catering, cleaning and other related costs. This subhead also covers recruitment support and other necessary staff training.

vii Policy reviews, consultancy services and research

Estimate provision €100,000; outturn nil

The saving of €100,000 compared with the original allocation 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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	356,227		
	<i>Supplementary</i>	13,964		
			370,191	369,685
A.2	Administration – non pay			339,551
	<i>Original</i>	27,237		
	<i>Supplementary</i>	4,215		
			31,452	30,302
A.3	Buildings and equipment			27,486
	<i>Original</i>	79,198		
	<i>Supplementary</i>	890		
			80,088	80,663
A.4	Prisoner care and rehabilitation			70,237
	<i>Original</i>	44,709		
	<i>Supplementary</i>	9,186		
			53,895	53,945
A.5	Custody and security operations			44,826
	<i>Original</i>	9,416		
	<i>Supplementary</i>	2,014		
			11,430	11,210
A.6	Educational services			9,061
			2,129	2,079
A.7	Legal and compensation			1,553
	<i>Original</i>	5,800		
	<i>Supplementary</i>	700		
			6,500	6,493
A.8	Social disadvantage measures (dormant accounts funded)			7,592
	<i>Original</i>	425		
	<i>Supplementary</i>	31		
			456	456
			556,141	554,833
				500,692

Significant variations

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

A.4 Prisoner care and rehabilitation

Estimate provision €44.7 million; outturn €53.9 million

The excess of €9.236 million compared with the original allocation is mainly in the areas of prisoner catering and medicine. This is due to the ongoing growth in prisoner numbers and the increasing complexity and needs related to prisoner demographics. Prisoner numbers reached over 5,000 during 2024 and had increased to 5,753 at end 2025.

A.5 Custody and security operations

Estimate provision €9.4 million; outturn €11.2 million

The excess of €1.794 million compared with the original allocation is due to enhanced security measures, anti-drug initiatives, investment in the fleet to meet international best practice standards and an increase in operational and security costs due to the overcrowding crisis.

A.7 Legal and compensation

Estimate provision €5.8 million; outturn €6.5 million

The excess of €693,000 compared with the original allocation arose due to a higher throughput of claims. This is a demand led cost item managed mainly by the State Claims Agency and the Criminal Injuries Compensation Tribunal and the expenditure varies depending on the nature of the case, the final quantum, number and timing of awards.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Dormant accounts receipts			
	<i>Original</i>	425		
	<i>Supplementary</i>	31		
			456	386
2	Additional superannuation contributions			
	<i>Original</i>	9,750		
	<i>Supplementary</i>	2,180		
			11,930	11,810
3	DSP Illness Benefit			
	<i>Original</i>	250		
	<i>Supplementary</i>	930		
			1,180	—
4	Miscellaneous		305	206
		13,871	14,307	12,402

Significant variations

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

2 Additional superannuation contributions

Estimate provision €9.75 million; realised €12.3 million

The surplus of €2.573 million compared with the original allocation arose due to additional superannuation contributions arising from increased salary costs related to inter alia the public service pay agreement.

3 DSP Illness Benefit

Estimate provision €250,000 ; realised €1.3 million

The surplus of €1.052 million compared with the original allocation arose due to additional Department of Social Protection receipts. This is a demand led revenue stream.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	540,526
Dormant account receipts	456
Fines	28
Additional superannuation contributions	12,719
Exchange transaction revenue	
Rental income	18
Other revenue	
Gains on disposal of assets	104
Salary and recoupment costs	1,262
Miscellaneous	2
Total revenue	555,115
Represented by	
Total appropriations-in-aid (note 4.1)	14,307
Central Fund grant	540,526
Increase in accrued income	282
	555,115

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>4,007</u>	<u>3,740</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	215,292	198,887
Higher, special or additional duties allowances	669	572
Other allowances	54,601	47,845
Extra attendance and overtime	65,153	61,807
Employer's PRSI	<u>33,970</u>	<u>30,440</u>
	<u>369,685</u>	<u>339,551</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	90	12	32,524	27,866
Extra attendance and overtime	3,603	2,707	123,872	107,990
Shift and roster allowances	3,339	1,965	26,238	22,336
Miscellaneous	3,759	143	23,175	18,166
Extra remuneration in more than one category	3,652	3,310	147,106	130,847

5.4 Other remuneration arrangements

A total of €140,086 was paid to 40 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €260 to €15,928.

A total of €52,544 was paid to five retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2025.

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	2025	2024
20,000	59,999	813	787
60,000	69,999	399	295
70,000	79,999	396	470
80,000	89,999	466	489
90,000	99,999	593	649
100,000	109,999	543	511
110,000	119,999	350	283
120,000	129,999	203	119
130,000	139,999	72	51
140,000	149,999	36	22
150,000	159,999	18	6
160,000	169,999	12	12
170,000	179,999	3	2
180,000	189,999	4	1
190,000	199,999	2	2
200,000	209,999	1	1
210,000	219,999	2	—

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	387	875,405	733,616
Recovery plans in place	181	457,707	230,497

Note ^a There was one individual with an overpayment with no recovery plan in place who transferred to another Department in 2025. 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 2025.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 21 Prisons is also the Accounting Officer for Vote 24 Justice, Home Affairs and Migration. 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 2025 was 5,417 (2024: 4,941).

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	2025	2024
	Civil claims	Criminal Injuries Compensation Tribunal				
Number of cases	166	91	171	16	444	634
	€000	€000	€000	€000	€000	€000
Prison Service's own legal costs	296	—	348	117	761	717
Payments by/on behalf of the Prison Service						
Compensation	2,497	973	378	327	4,175	5,778
Legal costs	626	—	248	255	1,129	619
Other costs	109	—	55	4	168	143
2025 Total ^b	3,528	973	1,029	703	6,233	7,257
2024 Total	1,149	4,133	1,327	648	7,257	

Note ^a At 31 December 2025, the State Claims Agency recorded 540 active claims as outstanding (2024: 623). Legal costs incurred by the Prison Service in relation to 9 non-compensation cases and other minor legal costs amounted to €268,098 (2024: €335,889).

^b The outstanding claims recorded by the State Claims Agency include 143 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 €1.029 million paid in respect of claims by prisoners includes €198,604 (2024: €160,292) in compensation and plaintiff legal costs and €86,706 (2024: €327,934) for IPS legal and other fees for in-cell sanitation cases. The total costs relating to in-cell sanitation cases amounted to €12.8 million at the end of 2025 (2024: €12.515 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 2025, the Irish Prison Service has €339,145 (2024: €335,908) outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2025

	Claims by			Total
	Prison staff	Prisoners	Members of the public	
Number of cases	40	88	8	136
	€000	€000	€000	€000
Prison Service's own legal costs	225	452	130	807
Payments by/on behalf of the Prison service				
Compensation	1,376	484	509	2,369
Legal costs	574	232	310	1,116
Other costs	54	60	12	126
Total	2,229	1,228	961	4,418

Note ^a Included in the above table is the cumulative total paid in claims completed by the IPS and SCA in 2025. This may include payments made by the SCA in 2025 but not yet reimbursed by the IPS.

6.3 Prisoner funeral expenses

There were no *ex gratia* payments towards funeral expenses in 2025.

6.4 Cash losses

A number of cash losses totalling €543 (2024: €714) were identified across five prisons during 2025.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred in 2025 was €6,958 (2024: €7,595).

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 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 2025 was €2,516,304 (2024: €2,200,416). 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** – A bank account for the receipt of external funds for prisoners. The balance on the account as at 31 December was €205,642 (2024: €117,778).

- **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 was fully completed in 2025. This resulted in the replacement of eleven locally managed shop bank accounts with one central bank account. The final local prison shop bank account was closed during 2025. The balance on this account as at 31 December 2025 was €0 (2024: €15,172). The balance on the central account as at 31 December 2025 was €2,344,968 (2024: €1,867,932). The value of stock on hand was €488,679 (2024: €460,049).
- **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. While operating as separate and independent entities, VMCs are governed by formal Service Level Agreements with the Irish Prison Service, which set out the respective roles, responsibilities, financial arrangements and reporting requirements.

6.7 Write-offs

The following sums were written off in the year:

	2025	2024
	€000	€000
Inventory relating to obsolete uniforms	30	—