

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ADMINISTRATION</b>			
A.1. SALARIES, WAGES AND ALLOWANCES	12,801	11,561	-
A.2. TRAVEL AND SUBSISTENCE	216	204	26
A.3. INCIDENTAL EXPENSES	1,635	1,143	114
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	310	263	17
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,021	702	80
A.6. OFFICE PREMISES EXPENSES	865	431	37
A.7. VALUE FOR MONEY AND POLICY REVIEWS	32	-	-
<b>OTHER SERVICES</b>			
B. FEES TO COUNSEL	14,580	14,232	2,492
C. GENERAL LAW EXPENSES	<u>4,350</u>	<u>5,932</u>	<u>3,044</u>
<b>Gross Total</b>	35,810	34,468	5,810
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>135</u>	-
<b>Net Total</b>	<u>35,795</u>	<u>34,333</u>	<u>5,810</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>€1,461,586</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

## NOTES

## 1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
<b>Net Outturn</b>			34,333
<b>Changes in Capital Assets</b>			
Purchases Cash	363		
Loss on Disposal of Fixed Assets	(1)		
Depreciation	<u>434</u>	796	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(464)		
Increase in Stock	<u>(12)</u>	<u>(476)</u>	<u>320</u>
<b>Direct Expenditure</b>			34,653
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		1,438	
Notional Rents		<u>396</u>	<u>1,834</u>
<b>Operating Cost</b>			<u>36,487</u>

## 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
<b>Capital Assets (Note 3)</b>			1,224
<b>Current Assets</b>			
Stocks (Note 12)		58	
Prepayments		63	
Other Debit Balances:			
Suspense	510		
Recoverable Balances	<u>67</u>	577	
Cash		7	
<b>Total Current Assets</b>		<u>705</u>	
<b>Less Current Liabilities</b>			
PMG Balance	(635)		
Orders Outstanding	<u>943</u>	308	
Accrued Expenses		5,873	
Other Credit Balances:			
Payroll Deductions	26		
Due to the State (Note 13)	372		
Miscellaneous	<u>4</u>	402	
Net Liability to the Exchequer (Note 4)		<u>(126)</u>	
<b>Total Current Liabilities</b>		<u>6,457</u>	
<b>Net Current Liabilities</b>			<u>(5,752)</u>
<b>Net Liabilities</b>			<u>(4,528)</u>

**3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007**

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,311	984	3,295
Additions	303	60	363
Disposals	<u>(98)</u>	<u>(17)</u>	<u>(115)</u>
Gross Assets at 31 December 2007	<u>2,516</u>	<u>1,027</u>	<u>3,543</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2007	1,505	494	1,999
Depreciation for the year	341	93	434
Depreciation on Disposals	<u>(98)</u>	<u>(16)</u>	<u>(114)</u>
Cumulative Depreciation at 31 December 2007	<u>1,748</u>	<u>571</u>	<u>2,319</u>
<b>Net Assets at 31 December 2007</b>	<u>768</u>	<u>456</u>	<u>1,224</u>

**4 NET LIABILITY TO THE EXCHEQUER****Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

	€000	€000
Surplus for the year		
Surplus to be surrendered		1,462
Exchequer Grant Undrawn		<u>(1,588)</u>
Net Liability to the Exchequer		<u>(126)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Cash	7	
Debit Balances: Suspense	<u>577</u>	584
<b>Creditors</b>		
Net PMG position	(308)	
Due to the State (Note 13)	(372)	
Credit Balances: Suspense	<u>(30)</u>	<u>(710)</u>
		<u>(126)</u>

**5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

A total of €331,197 was lodged to the Exchequer arising from forfeitures ordered by the courts.

**6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION**

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	492	Savings arose because costs associated with new accommodation were not incurred.
A.5.	319	Savings arose on this subhead as work on a major IT project did not proceed as quickly as was planned.
A.6.	434	Savings arise as work on the fitout of new premises had not commenced.
A.7.	32	Savings arose as no value for money and policy reviews were undertaken during the year.
C.	(1,580)	The excess expenditure is due to the volume of cases where the Office was required to pay cost awards.

**7 APPROPRIATIONS-IN-AID**

	Estimated €	Realised €
Miscellaneous Receipts	15,000	135,065

**Explanation of Variations**

The variation arises because the amount of costs received in the year was greatly in excess of the amount expected.

**8 COMMITMENTS**

The global figure for commitments likely to materialise in subsequent years is €6,290,334. The commitments arise from briefs issued to counsel but not yet finalised.

**9 MATURED LIABILITIES**

The total amount of matured liabilities undischarged at 31 December 2007 was €1,179.

**10 DETAILS OF EXTRA REMUNERATION**

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	206,015	54	9	36,172
Overtime and extra attendance	<u>59,015</u>	37	2	21,762
Total extra remuneration	<u>265,030</u>			

**Note:** Certain individuals received extra remuneration in more than one category.

**11 MISCELLANEOUS ITEMS**

Under the delegated administrative budget scheme, a carryover of €675,000 is included in the Estimate for 2008.

**12 STOCKS**

Stocks at 31 December 2007 comprised:	<b>€000</b>
Stationery	37
IT Consumables	<u>21</u>
	<u>58</u>

**13 DUE TO THE STATE**

The amount Due to the State at 31 December 2007 consisted of:	<b>€000</b>
Income Tax	-
Withholding Tax	372
Pay Related Social Insurance	<u>-</u>
	<u>372</u>

## 14 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General.

**BARRY DONOGHUE**

Accounting Officer  
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
31 March 2008

### **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Director of Public Prosecutions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



**JOHN BUCKLEY**

Comptroller and Auditor General  
19 September 2008