

**Vote 14 Office of the Director of Public Prosecutions**

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## **Introduction**

As Accounting Officer for Vote 14, 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 2011 for the salaries and expenses of the Office of the Director of Public Prosecutions.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 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.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Director of Public Prosecutions.

**Barry Donoghue**  
Accounting Officer  
Office of the Director of Public Prosecutions  
30 March 2012

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

I have audited the Appropriation Account of Vote 14: Office of the Director of Public Prosecutions for 2011 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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 2011.

**Seamus McCarthy**  
Comptroller and Auditor General  
10 August 2012

## Vote 14 Office of the Director of Public Prosecutions Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	13,717	13,230	12,928
A.2. Travel and subsistence	119	101	97
A.3. Training and development and incidental expenses	1,115	850	937
A.4. Postal and telecommunications services	294	241	270
A.5. Office equipment and external IT services	917	438	494
A.6. Office premises expenses	820	509	523
A.7. Consultancy services and value for money and policy reviews	40	25	—
<b>Other services</b>			
B. Fees to counsel	14,000	13,501	14,734
C. General law expenses	6,500	2,622	6,079
D. Local state solicitor service	6,355	6,303	6,322
<b>Gross expenditure</b>	<b>43,877</b>	<b>37,820</b>	<b>42,384</b>
<b>Deduct</b>			
E. Appropriations-in-aid	<b>614</b>	<b>1,043</b>	<b>1,031</b>
<b>Net expenditure</b>	<b>43,263</b>	<b>36,777</b>	<b>41,353</b>
<b>Surplus to be surrendered</b>		<b>€6,485,688</b>	<b>€1,887,211</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			15,394	15,249
Expenditure on services and programmes			22,426	27,135
<b>Gross expenditure</b>			<u>37,820</u>	<u>42,384</u>
Deduct				
<b>Appropriations-in-aid</b>			1,043	1,031
<b>Net expenditure</b>			<u>36,777</u>	<u>41,353</u>
<b>Changes in capital assets</b>				
Purchases cash		(86)		
Depreciation		551		
Loss on disposals		1	466	511
<b>Changes in net current assets</b>				
Decrease in closing accruals		(2,644)		
Decrease in stock		16		
			<u>(2,628)</u>	<u>(1,294)</u>
<b>Direct expenditure</b>			<u>34,615</u>	<u>40,570</u>
Net allied services expenditure	1.1		3,451	3,777
Notional rents			240	360
<b>Total operating cost</b>			<u><u>38,306</u></u>	<u><u>44,707</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 14 borne elsewhere.

Vote		2011 €000	2010 €000
6	Finance	98	—
7	Superannuation and Retired Allowances	1,400	1,418
10	Office of Public Works	1,765	2,153
20	Garda Siochana	188	206
		<u>3,451</u>	<u>3,777</u>

**2 Balance Sheet as at 31 December 2011**

	Note	2011 €000	2010 €000
<b>Capital assets</b>	<b>2.1</b>	1,120	1,592
		<u>1,120</u>	<u>1,592</u>
<b>Current assets</b>			
Bank and cash	2.2	785	957
Stocks	2.3	77	93
Prepayments		122	163
Other debit balances	2.4	160	172
Net liability from the Exchequer	2.6	37	(46)
<b>Total current assets</b>		<u>1,181</u>	<u>1,339</u>
<b>Less current liabilities</b>			
Accrued expenses		3,021	5,712
Other credit balances		982	1,083
<b>Total current liabilities</b>		<u>4,003</u>	<u>6,795</u>
<b>Net current liabilities</b>		<u>(2,822)</u>	<u>(5,456)</u>
<b>Net liabilities</b>		<u>(1,702)</u>	<u>(3,864)</u>
<b>Represented by:</b>			
<b>State funding account</b>		<u>(1,702)</u>	<u>(3,864)</u>

**2.1 Capital Assets**

	Office equipment	Furniture and fittings	Total
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2011	3,690	1,187	4,877
Additions	61	19	80
Disposals	(82)	(10)	(92)
Cost or valuation at 31 December 2011	3,669	1,196	4,865
<b>Accumulated depreciation</b>			
Opening balance at 1 January 2011	2,664	621	3,285
Depreciation for the year	456	95	551
Depreciation on disposals	(82)	(9)	(91)
Cumulative depreciation at 31 December 2011	3,038	707	3,745
<b>Net assets at 31 December 2011</b>	<b>631</b>	<b>489</b>	<b>1,120</b>
<b>Net assets at 31 December 2010</b>	<b>1,026</b>	<b>566</b>	<b>1,592</b>

**2.2 Bank and Cash**

	2011	2010
at 31 December	€000	€000
PMG balance and cash	785	1,077
Orders outstanding	—	(120)
	785	957

**2.3 Stocks**

	2011	2010
at 31 December	€000	€000
Stationery	49	47
IT consumables	28	46
	77	93

**2.4 Other Debit Balances**

	2011	2010
at 31 December	€000	€000
Recoverable balances	160	172

<b>2.5 Other Credit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	453	350
Pay Related Social Insurance	120	141
Professional Services Withholding Tax	301	254
VAT	23	25
	<hr/>	<hr/>
	897	770
Payroll deductions held in suspense	85	124
Other credit suspense items	—	189
	<hr/>	<hr/>
	982	1,083
	<hr/> <hr/>	<hr/> <hr/>
<b>2.6 Net Liability from the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	6,486	1,887
Exchequer grant undrawn	(6,523)	(1,841)
Net liability from the Exchequer	<hr/>	<hr/>
	(37)	46
	<hr/> <hr/>	<hr/> <hr/>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	785	957
Debit balances: suspense	160	172
	<hr/>	<hr/>
	945	1,129
<b>Creditors</b>		
Due to State	(897)	(770)
Credit balances: suspense	(85)	(313)
	<hr/>	<hr/>
	(982)	(1,083)
	<hr/> <hr/>	<hr/> <hr/>
	(37)	46

## 2.7 Commitments

While the Office did have commitments in respect of legal fees at the year end, these are not included as it would be very difficult to estimate accurately the amounts involved due to the inherent uncertainties and status of outstanding cases.



### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-Head	Less/(more) than provided	Explanation
	<b>€000</b>	
A.5.	479	A provision of €410,000 for a move of office premises to Infirmary Road was not required as the move did not take place in 2011. Non-essential expenditure was also eliminated across a range of expense headings as a response to current economic circumstances.
A.6.	311	A provision of €270,000 for the move to Infirmary Road was not required as the move did not take place in 2011. There were also savings on heating and cleaning.
C.	3,878	A lower number of cases were paid out and individual settlement figures were lower than anticipated.

### 4 Receipts

4.1 Appropriations-in-aid	2011	2011	2010
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous receipts	15	170	186
2. Receipts from pension related deduction on public service remuneration	599	873	845
<b>Total</b>	<b>614</b>	<b>1,043</b>	<b>1,031</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated	Explanation
	<b>€000</b>	
1.	(155)	These receipts arise where the courts award costs in favour of the Director in health and safety prosecutions, judicial review matters and other applications connected to legal proceedings. A nominal amount of €15,000 was provided in the estimate as these receipts are difficult to estimate.
2.	(274)	The 2011 estimate, prepared in 2010, was based on the 2009 estimate. However, the levy had operated for only ten months in 2009. As a result, actual receipts were higher than estimated.

#### 4.2 Extra receipts payable to the Exchequer

A total of €4,450 was lodged to the Exchequer arising from forfeitures ordered by the courts.

## 5 Employee Numbers and Pay

	2011	2010
<b>Number of staff at year end</b> (full time equivalents)	196	191
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Pay	12,144	11,934
Higher, special or additional duties allowances	202	167
Overtime	1	1
Employer's PRSI	883	826
<b>Total pay</b>	<b>13,230</b>	<b>12,928</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011	Maximum individual payment 2010
			€	€
Higher, special or additional duties	70	7	51,664	50,685
Overtime and extra attendance	3	—	269	269

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

### 5.2 Other Remuneration Arrangements

This account includes expenditure of €264,801 in respect of two officers who were serving outside the Office for all or part of 2011 and whose salaries were paid from subhead A.1.