

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2008, 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
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	14,406	13,165	—
A.2. TRAVEL AND SUBSISTENCE	172	148	26
A.3. INCIDENTAL EXPENSES	1,547	1,506	77
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	273	304	48
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,507	1,927	18
A.6. OFFICE PREMISES EXPENSES	763	1,117	47
A.7. VALUE FOR MONEY AND POLICY REVIEWS	32	—	—
A.8. LOCAL STATE SOLICITOR SERVICE	6,513	6,541	—
OTHER SERVICES			
B. FEES TO COUNSEL	13,824	13,746	2,978
C. GENERAL LAW EXPENSES	5,500	5,908	3,634
	Gross Total	44,537	44,362
	Deduct:		
D. APPROPRIATIONS-IN-AID	15	117	—
	Net Total	44,522	6,828

Surplus to be surrendered

€276,211

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			44,245
Changes in Capital Assets			
Purchases Cash	(1,790)		
Loss on Disposal of Fixed Assets	25		
Depreciation	679	(1,086)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,055		
Increase in Stock	(9)	1,046	(40)
Direct Expenditure			44,205
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,266		
Notional Rents	462		2,728
Operating Cost			<u>46,933</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			2,273
Current Assets			
Stocks (Note 12)		67	
Prepayments		97	
Other Debit Balances:			
Suspense	1		
Recoverable Balances	35	36	
Cash		64	
Total Current Assets		264	
Less Current Liabilities			
PMG Balance	179		
Orders Outstanding	276	455	
Accrued Expenses		6,925	
Other Credit Balances:			
Payroll Deductions	33		
Due to the State (Note 13)	174		
Miscellaneous	54	261	
Net Liability to the Exchequer (Note 4)		(616)	
Total Current Liabilities		7,025	
Net Current Liabilities			(6,761)
Net Liabilities			<u>(4,488)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,516	1,027	3,543
Additions	1,215	538	1,753
Disposals	(215)	(3)	(218)
Gross Assets at 31 December 2008	<u>3,516</u>	<u>1,562</u>	<u>5,078</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	1,748	571	2,319
Depreciation for the year	533	146	679
Depreciation on Disposals	(192)	(1)	(193)
Cumulative Depreciation at 31 December 2008	<u>2,089</u>	<u>716</u>	<u>2,805</u>
Net Assets at 31 December 2008	<u><u>1,427</u></u>	<u><u>846</u></u>	<u><u>2,273</u></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 2008**

	€000	€000
Surplus for the year		
Surplus to be surrendered		276
Exchequer Grant Undrawn		<u>(892)</u>
Net Liability to the Exchequer		<u><u>(616)</u></u>
Represented by:		
Debtors		
Cash	64	
Debit Balances: Suspense	<u>36</u>	100
Creditors		
Net PMG position	(455)	
Due to the State (Note 13)	(174)	
Credit Balances: Suspense	<u>(87)</u>	(716)
		<u><u>(616)</u></u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €447,744 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	Explanation
	€000	
A.5.	(420)	The excess on this subhead arises mainly because expenditure on a major IT project which had been expected to fall in 2007 was instead incurred in 2008. The Office also incurred costs in relation to the fit out of new premises.
A.6.	(354)	The excess arises from the cost of fitting out new accommodation.
A.7.	32	Savings arose as no value for money and policy reviews were undertaken during the year.
C.	(408)	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	116,813

Explanation of Variations

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

8 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €7,049,912. 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 2008 was €12,274.

10 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	185,626	57	5	26,369
Overtime and extra attendance	37,582	40	—	—
Total extra remuneration	<u>223,208</u>			

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

11 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, no carryover is included in the Estimate for 2009.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	49
IT Consumables	18
	<u>67</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Withholding Tax	174
Pay Related Social Insurance	—
	<u>174</u>

BARRY DONOGHUE

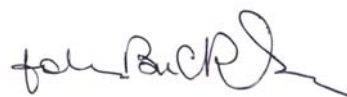
Accounting Officer
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Office of the Director of Public Prosecutions for 2008 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009