

## **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 2009 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 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 4 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  
31 March 2010

## 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 2009 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 14 Office of the Director of Public Prosecutions Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		14,139	13,686	13,165
A.2. Travel and subsistence		140	90	148
A.3. Incidental expenses		1,095	1,041	1,506
A.4. Postal and telecommunications services		263	343	304
A.5. Office machinery and other office equipment and related services		980	1,012	1,927
A.6. Office premises expenses		630	574	1,117
A.7. Value for money and policy reviews		5	—	—
A.8. Local state solicitor service		6,351	6,368	6,541
<b>Other Services</b>				
B. Fees to counsel				
	<i>Original</i>	12,293		
	<i>Supplementary</i>	<u>3,000</u>	15,293	15,283
C. General law expenses				13,746
	<i>Original</i>	6,000		
	<i>Supplementary</i>	<u>1,000</u>	7,000	7,290
				5,908
<b>Gross Expenditure</b>				
	<i>Original</i>	41,896		
	<i>Supplementary</i>	<u>4,000</u>		
		<b>45,896</b>	<b>45,687</b>	<b>44,362</b>
<b>Deduct</b>				
D. Appropriations-in-aid		<u>775</u>	<u>901</u>	<u>117</u>
<b>Net Expenditure</b>				
	<i>Original</i>	41,121		
	<i>Supplementary</i>	<u>4,000</u>		
		<b>45,121</b>	<b>44,786</b>	<b>44,245</b>
<b>Surplus to be surrendered</b>			<b><u>€35,138</u></b>	<b><u>€276,211</u></b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		23,114	24,708
Expenditure on services and programmes		22,573	19,654
<b>Gross expenditure</b>		45,687	44,362
Deduct			
<b>Appropriations in aid</b>		901	117
<b>Net expenditure</b>		44,786	44,245
<b>Changes in capital assets</b>			
Purchases cash		(527)	(1,790)
Depreciation		705	679
Loss on disposals		80	25
<b>Changes in net current assets</b>			
Increase in closing accruals		13	1,055
Increase in stock		(14)	(9)
<b>Direct expenditure</b>		45,043	44,205
Net allied services expenditure	1.1	2,195	2,266
Notional rents		450	462
<b>Total operating cost</b>		<b>47,688</b>	<b>46,933</b>

#### 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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,212	916
10	Office of Public Works	798	1,148
20	Garda Siochana	185	202
		<b>2,195</b>	<b>2,266</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	2,023	2,273
		<u>2,023</u>	<u>2,273</u>
<b>Current Assets</b>			
Bank and cash	2.2	1,177	(391)
Stocks	2.3	81	67
Prepayments		154	97
Other debit balances	2.4	94	36
<b>Total Current Assets</b>		<u>1,506</u>	<u>(191)</u>
<b>Less Current Liabilities</b>			
Accrued expenses		7,003	6,925
Other credit balances	2.5	1,057	261
Net Liability to the Exchequer	2.6	214	(616)
<b>Total Current Liabilities</b>		<u>8,274</u>	<u>6,570</u>
<b>Net Current Liabilities</b>		<u>6,768</u>	<u>6,761</u>
<b>Net Liabilities</b>		<u>4,745</u>	<u>4,488</u>

**2.1 Capital Assets**

	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,515	1,563	5,078
Additions	513	22	535
Disposals	(254)	(245)	(499)
Cost or valuation at 31 December 2009	<u>3,774</u>	<u>1,340</u>	<u>5,114</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	2,088	717	2,805
Depreciation for the year	581	124	705
Depreciation on disposals	(234)	(185)	(419)
Cumulative depreciation at 31 December 2009	<u>2,435</u>	<u>656</u>	<u>3,091</u>
<b>Net Assets at 31 December 2009</b>	<b><u>1,339</u></b>	<b><u>684</u></b>	<b><u>2,023</u></b>
<b>Net Assets at 31 December 2008</b>	<b><u>1,427</u></b>	<b><u>846</u></b>	<b><u>2,273</u></b>

**2.2 Bank and Cash**

	2009	2008
at 31 December	€000	€000
PMG balance and cash	1,202	(115)
Orders outstanding	(25)	(276)
	<u>1,177</u>	<u>(391)</u>

**2.3 Stocks**

	2009	2008
at 31 December	€000	€000
Stationery	56	49
IT consumables	25	18
	<u>81</u>	<u>67</u>

**2.4 Other Debit Balances**

	2009	2008
at 31 December	€000	€000
Suspense	—	1
Recoverable balances	94	35
	<u>94</u>	<u>36</u>

<b>2.5 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the state</b>		
Income Tax	379	—
Pay Related Social Insurance	141	—
Professional Services Withholding Tax	396	174
	<u>916</u>	<u>174</u>
Payroll deductions held in suspense	138	33
Other credit suspense items	3	54
	<u>1,057</u>	<u>261</u>
	<u><u>1,057</u></u>	<u><u>261</u></u>
<b>2.6 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	335	276
Exchequer grant undrawn	(121)	(892)
Net liability to the Exchequer	<u>214</u>	<u>(616)</u>
	<u><u>214</u></u>	<u><u>(616)</u></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	1,177	(391)
Debit balances: suspense	94	36
	<u>1,271</u>	<u>(335)</u>
<b>Creditors</b>		
Due to State	(916)	(174)
Credit balances: suspense	(141)	(87)
	<u>(1,057)</u>	<u>(261)</u>
	<u><u>214</u></u>	<u><u>(616)</u></u>

## 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 accurately estimate the amounts involved due to the inherent uncertainties and status of outstanding cases.

### 3 Receipts

3.1 Appropriations-in-aid	2009	2009	2008
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous receipts	15	205	117
2. Receipts from Pension related deduction on Public service Remuneration	760	696	—
<b>Total</b>	<b>775</b>	<b>901</b>	<b>117</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
	€000	
1.	190	The variation arises because the amount of legal costs received in the year was in excess of the amount expected. These costs were awarded by the courts in health and safety prosecutions, judicial review matters and other applications connected to legal proceedings against the Director.

#### 3.2 Extra receipts payable to the Exchequer

A total of €128,588 was lodged to the Exchequer arising from forfeitures ordered by the courts.

### 4 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	196	198
	2009	2008
	€000	€000
Pay	12,617	12,068
Higher, special or additional duties allowances	158	186
Overtime	39	37
Employer's PRSI	872	874
<b>Total pay</b>	<b>13,686</b>	<b>13,165</b>

#### 4.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Higher, special or additional duties	60	5	13,004	36,369
Overtime and extra attendance	50	—	2,681	6,097

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

#### **4.2 Performance and Merit Payments**

A total of €16,750 was spent on merit awards. This comprised 74 awards. The payments, which were in respect of 2008, ranged from €100 to €800.

#### **4.3 Other Remuneration Arrangements**

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €16,466

This account includes expenditure of €232,853 in respect of two officers who were serving outside the office for all or part of 2009 and whose salaries were paid from Subhead A.1