

Vote 14 : Office of the Director of Public Prosecutions

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 2010 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 2010, 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

12 August 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 14: Office of the Director of Public Prosecutions for 2010 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
22 August 2011

Vote 14 Office of the Director of Public Prosecutions Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	13,257	12,928	13,686
A.2. Travel and subsistence	145	97	90
A.3. Incidental expenses	1,185	937	1,041
A.4. Postal and telecommunications services	320	270	343
A.5. Office machinery and other office equipment and related services	996	494	1,012
A.6. Office premises expenses	630	523	574
A.7. Value for money and policy reviews	5	—	—
Other Services			
B. Fees to counsel	14,342	14,734	15,283
C. General law expenses	7,000	6,079	7,290
D. Local state solicitor service	5,974	6,322	6,368
Gross Expenditure	43,854	42,384	45,687
Deduct			
E. Appropriations-in-aid	614	1,031	901
Net Expenditure	43,240	41,353	44,786
Surplus to be surrendered		€1,887,211	€335,138

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	2010 €000	2009 €000
Expenditure on administration		15,249	23,114
Expenditure on services and programmes		27,135	22,573
Gross expenditure		42,384	45,687
Deduct			
Appropriations-in-aid		1,031	901
Net expenditure		41,353	44,786
Changes in capital assets			
Purchases cash		(141)	(527)
Depreciation		586	705
Loss on disposals		66	80
Changes in net current assets			
Increase/(Decrease) in closing accruals		(1,282)	13
Increase in stock		(12)	(14)
Direct expenditure		40,570	45,043
Net allied services expenditure	1.1	3,777	2,195
Notional rents		360	450
Total operating cost		44,707	47,688

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		2010 €000	2009 €000
7	Superannuation and Retired Allowances	1,418	1,212
10	Office of Public Works	2,153	798
20	Garda Siochana	206	185
		3,777	2,195

2 Statement of Assets and Liabilities as at 31 December 2010

		2010	2009
	Note	€000	€000
Capital Assets	2.1	1,592	2,023
		1,592	2,023
Current Assets			
Bank and cash	2.2	957	1,177
Stocks	2.3	93	81
Prepayments		163	154
Other debit balances	2.4	172	94
Total Current Assets		1,385	1,506
Less Current Liabilities			
Accrued expenses		5,712	7,003
Other credit balances	2.5	1,083	1,057
Net Liability to the Exchequer	2.6	46	214
Total Current Liabilities		6,841	8,274
Net Current Liabilities		(5,456)	(6,768)
Net Liabilities		(3,864)	(4,745)

2.1 Capital Assets

	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000
Gross assets			
Cost or valuation at 1 January 2010	3,774	1,340	5,114
Prior year adjustment	162	3	165
Additions	93	30	123
Disposals	(339)	(186)	(525)
Cost or valuation at 31 December 2010	<u>3,690</u>	<u>1,187</u>	<u>4,877</u>
Accumulated Depreciation			
Opening balance at 1 January 2010	2,435	656	3,091
Prior year adjustment	67	—	67
Depreciation for the year	491	95	586
Depreciation on disposals	(329)	(130)	(459)
Cumulative depreciation at 31 December 2010	<u>2,664</u>	<u>621</u>	<u>3,285</u>
Net Assets at 31 December 2010	<u>1,026</u>	<u>566</u>	<u>1,592</u>
Net Assets at 31 December 2009	<u>1,339</u>	<u>684</u>	<u>2,023</u>

2.2 Bank and Cash

	2010	2009
at 31 December	€000	€000
PMG balance and cash	1,077	1,202
Orders outstanding	(120)	(25)
	<u>957</u>	<u>1,177</u>

2.3 Stocks

	2010	2009
at 31 December	€000	€000
Stationery	47	56
IT consumables	46	25
	<u>93</u>	<u>81</u>

2.4 Other debit balances

	2010	2009
at 31 December	€000	€000
Recoverable balances	172	94
	<u>172</u>	<u>94</u>

2.5 Other credit balances	2010	2009
at 31 December	€000	€000
Amounts due to the state		
Income Tax	350	379
Pay Related Social Insurance	141	141
Professional Services Withholding Tax	254	396
VAT	25	—
	<u>770</u>	<u>916</u>
Payroll deductions held in suspense	124	138
Other credit suspense items	189	3
	<u>1,083</u>	<u>1,057</u>
	<u><u>1,083</u></u>	<u><u>1,057</u></u>
2.6 Net Liability to the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	1,887	335
Exchequer grant undrawn	(1,841)	(121)
Net liability to the Exchequer	<u>46</u>	<u>214</u>
	<u><u>46</u></u>	<u><u>214</u></u>
Represented by:		
Debtors		
Bank and cash	957	1,177
Debit balances: suspense	172	94
	<u>1,129</u>	<u>1,271</u>
Creditors		
Due to State	(770)	(916)
Credit balances: suspense	(313)	(141)
	<u>(1,083)</u>	<u>(1,057)</u>
	<u><u>46</u></u>	<u><u>214</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 estimate accurately the amounts involved due to the inherent uncertainties and status of outstanding cases.

2.8 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2010 amounted to €458.44.

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).

Heading	Less/(more) than provided	Explanation
	€000	
A.5.	502	Savings arose because costs associated with new accommodation were not incurred.
C.	921	Savings arose as the cost of settling cases was lower than in previous years.

4 Receipts

4.1 Appropriations-in-aid	2010	2010	2009
	Estimated	Realised	Realised
1. Miscellaneous receipts	15,000	185,796	205,390
2. Receipts from Pension related deduction on Public service Remuneration	599,000	845,438	695,312
Total	614,000	1,031,234	900,702

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.	(221)	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.
2.	(246)	The variation arises because the amount of pension related deductions received in the year was in excess of the amount expected.

4.2 Extra receipts payable to the Exchequer

A total of €194,889 was lodged to the Exchequer arising from forfeitures ordered by the courts.

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	191	196
	2010	2009
	€000	€000
Pay	11,934	12,617
Higher, special or additional duties allowances	167	158
Overtime	1	39
Employer's PRSI	826	872
Total pay	12,928	13,686

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	53	4	50,685	13,004
Overtime and extra attendance	3	—	269	2,681

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

5.2 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 €18,124.

This account includes expenditure of €213,494 in respect of two officers who were serving outside the office for all or part of 2010 and whose salaries were paid from Subhead A.1.