

Appendix 3.1

Overview of ODCE Proceedings in 2007 (v. 2006)

Proceedings by Case Type	2006	2007
Investigative		
■ Successful	–	13
■ Unsuccessful	–	–
■ Ongoing	–	–
Sub-Total	0	13
Civil Enforcement		
■ Successful	9	11
■ Unsuccessful	–	–
■ Settled	3	–
■ Ongoing	20	15
Sub-Total	32	26
Criminal Enforcement		
■ Successful	25	8
■ Unsuccessful	2	1
■ Ongoing	1	7
Sub-Total	28	16
Judicial Review and Others		
■ Successful	6	3
■ Unsuccessful	1	–
■ Settled	–	3
■ Ongoing	2	3
Sub-Total	9	9
All Proceedings		
■ Successful	40	35
■ Unsuccessful	3	1
■ Settled	3	3
■ Ongoing	23	25
Total	69	64

Appendix 3.2

Breakdown of Legal Proceedings in 2007 involving the Director

Type	Subject Matter	Section/Act, etc. ³⁹	Case Nos.	Case Status/Result
Superior Courts				
Appeal by ODCE	Disqualification of company directors, etc.	S. 160, 1990	3	Ongoing
Appeal by Respondent	Disqualification of company director	S. 160, 1990	1	Ongoing
Appeal by Respondent	Cross-examination of the Respondent at the disqualification hearing	S. 160, 1990	1	Ongoing
Application by ODCE	Cross-examination of the Respondent at the disqualification hearing	S. 160, 1990	1	Granted
Application by ODCE	Retention of Inspectors' Papers	S. 12, 1990	1	Granted
Application by ODCE	Retention of Bank's Papers	S. 12, 1990	1	Granted
Application by ODCE	Disqualification of company directors	S. 160, 1990	19	Disqualifications (13) (one under appeal); Concluded (9 cases); Ongoing (10 cases)
Application by ODCE	Compliance with obligation to deliver liquidator's report to ODCE and to pay costs	S. 371, 1963	2	Order granted (1); Costs Awards (2)
Application by Respondents	Nature of Evidence to be advanced in the disqualification hearing	S. 160, 1990	1	Ongoing
Intervention by ODCE	Jurisdiction of Court to make a disqualification order of its own motion	S. 160, 1990	1	Ongoing

³⁹ The Acts referred to are the Bankers' Books Evidence Act 1879, the Companies Acts 1963 and 1990 and the Criminal Justice (Theft and Fraud Offences) Act 2001.

Appendix 3.2 (continued)

Breakdown of Legal Proceedings in 2007 involving the Director

Type	Subject Matter	Section/Act, etc. ³⁹	Case Nos.	Case Status/ Result
Joinder of ODCE as Notice Party	Cost of Failed Restriction Proceedings by Liquidator	S. 150, 1990	1	Settled
Judicial Review by Defendant	Decision by ODCE to prosecute	S. 40, 1990	1	Settled
Judicial Review by ODCE	Vacation of District Court Order compelling disclosure of reasons of prosecution	S. 40, 1990	1	Settled
Circuit Criminal Court				
Prosecution	Excessive directors' transactions	S. 40, 1990	1	Ongoing
District Court				
Application	Production of banking and other documents	S. 7A, 1879/ S. 52, 2001	13	Granted
Prosecution	Acting as an auditor while unqualified	S. 187, 1990	3	Convictions (23) TICs ⁴⁰ (15)
Prosecution	Acting as a company director while restricted and in breach of the statutory conditions	S. 161, 1990	7	Conviction (1) Disqualification (1) TIC (1) Probation Act (5) Dismissals (4) Ongoing (4 cases)
Prosecution	Failure to keep proper books of account	S. 202, 1990	4	Convictions (4); Ongoing (1 case)
Prosecution	Provision of false information to the CRO	S. 242, 1990	1	Ongoing

⁴⁰ TIC identifies the number of charges taken into consideration when the Judge determined the case.

Appendix 3.3

Details of Successful ODCE Enforcement Actions in 2007⁴¹

Parties Sanctioned/ Reason for Sanction	Company Number	Penalty/Decision	Costs/ Expenses
Acting as an auditor while unqualified			
Ignatius Forde	–	Convictions (3), TICs (13) and €2,500 in fines	€600
Patrick Monahan	–	Convictions (16) and €3,200 in fines	€2,000
Brian O'Reilly	–	Convictions (4), TICs (2) and €1,000 in fines	€892
Acting as a company director while restricted and in breach of the statutory conditions			
Brian Keogan	291949 398222 432962	Probation Act (5) and €2,500 paid to charity	€684
Steven Keogan	375424	Conviction (1), TIC (1), Disqualification (1) for five years and €500 in fines	€250
Failure to keep proper books of account			
Cloudbury Developments Ltd.	317968	Conviction (1) and €750 in fines	€300
Mediasatellite Ireland Ltd.	300584	Conviction (1) and €1,200 in fines	€375
Michael O'Brien (Claremorris) Ltd.	92823	Convictions (2) and €200 in fines	€750
Failure to submit a liquidator's report			
Pat Crowdle	192820	Compliance Order Granted	To be taxed in default of agreement
John O'Connor	303887	Costs Order Granted	€2,000

⁴¹ This Appendix only contains information on enforcement proceedings initiated by the ODCE, where there was a successful result in 2007. It excludes other proceedings with a favourable outcome in which we participated. See Appendix 3.2 for these cases and the relevant text of the Annual Report.

Appendix 3.3 (continued)

Details of Successful ODCE Enforcement Actions in 2007

Parties Sanctioned/ Reason for Sanction	Company Number	Penalty/Decision	Costs/ Expenses
Unfitness to act as a company officer due to failure to file annual returns leading to the company being struck off the Register of Companies			
Martin Allen	301311 324700 335259 338931 340907 342808 372521 383554	Disqualification (1) for 12 years	To be taxed in default of agreement
Peter Banks	301311 324700 335259 340907	Disqualification (1) for 8 years	To be taxed in default of agreement
John Browne Gaye Browne	249055 311901	Disqualifications (2), each for 7 years	To be taxed in default of agreement
John Cornally Catherine Mary Cornally Somers	92585	Disqualifications (2), each for 2 years	John Cornally – €1,000; Catherine Mary Cornally Somers – €750
Thomas Donoghue	251067 311944 317920	Disqualification (1) for 6 years	To be taxed in default of agreement
Henry Kinsella Aileen Kinsella	271675	Disqualifications (2), each for 5 years	€2,000
Brian Teeling	304339	Disqualification (1) for 5 years	€500
Unfitness to act as a company officer in consequence of an Inspectors' Report			
Sam Field-Corbett	–	Disqualification (1) for 3 years	–
Barry Seymour	30478 65780	Disqualification (1) for 9 years (under appeal to Supreme Court)	To be taxed in default of agreement – stay on Order pending appeal
Jack Stakelum	–	Disqualification (1) for 5 years	To be taxed in default of agreement

Appendix 3.4

ODCE Throughput of Possible Criminal Enforcement Cases in 2007 (v. 2006)

Cases for Possible Criminal Prosecution	2006	2007
Cases on hands with ongoing criminal proceedings at 1 January	9	1
Other cases on hands for possible enforcement at 1 January	359	290
New cases received for possible enforcement	110	81
Total Cases	488	372

Treatment of Cases during the Year	2006	2007
Cases where criminal proceedings were withdrawn	0	0
Cases where criminal proceedings were determined	27	9
Cases where criminal proceedings were adjourned	0	0
Other cases closed	170	45
Cases on hands with ongoing legal proceedings at year end	1	8
Cases on hands for possible enforcement at year end	291	310
Total Cases	488	372

Appendix 3.5

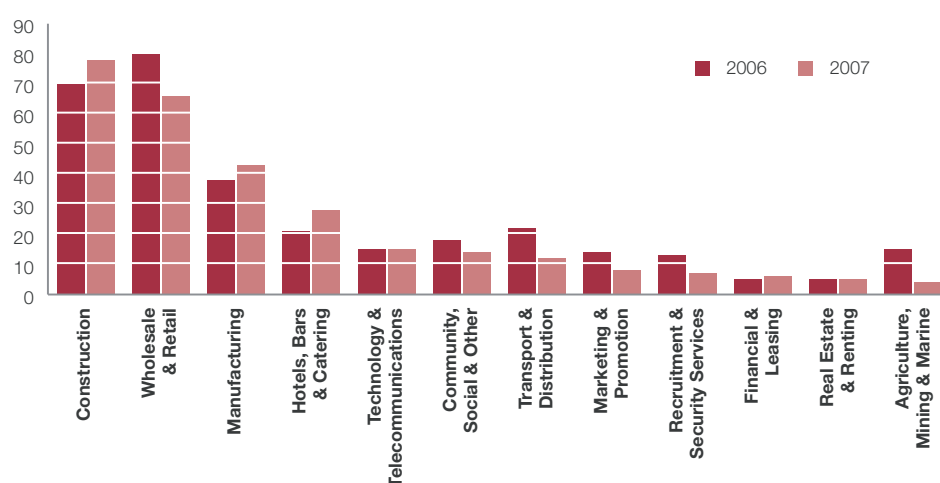
Breakdown of New Cases for Possible Enforcement by Character in 2007

New Cases by Character	Number
Failure to keep proper books of account	51
Restricted Person acting as Director while not permitted	12
Person acting as Auditor while not permitted	5
Falsification, etc. of company books and documents	3
Other Suspected Offences	10
Total Cases	81

Appendix 4.1

Liquidator Reports at 31 December 2007 – Sectoral Analysis

Insolvency by Sector	Section 56 Reports			
	2006		2007	
Construction	70	22%	78	27%
Wholesale & Retail	80	25%	66	23%
Manufacturing	38	12%	43	15%
Hotels, Bars & Catering	21	7%	28	10%
Technology & Telecommunications	15	5%	15	5%
Community, Social & Other	18	6%	14	5%
Transport & Distribution	22	7%	12	4%
Marketing & Promotion	14	4%	8	3%
Recruitment & Security Services	13	4%	7	2%
Financial & Leasing	5	2%	6	2%
Real Estate & Renting	5	2%	5	2%
Agriculture, Mining & Marine	15	5%	4	1%
TOTALS	316	100%	286	100%



Appendix 4.1.1

Liquidator Reports at 31 December 2007 – Reports Progressed

Classification	First Reports	Further Reports	Final Reports	Total Reports
Section 56 Reports received				
Reports brought forward from 2006	104	148	66	318
Reports received in 2007	286	446	275	1,007
Reports due and <u>not</u> received in 2007	12	24	N/A	36
Compliance Rate	96%	95%	N/A	97%
Section 56 Reports determined				
Decisions due in 2007	285	499	269	1,053
Decisions issued in 2007	289	503	271	1,063
Conclusion Rate	101%	101%	101%	101%
Decisions where full relief was granted ⁴²	189	430	N/A	890
Decisions where partial relief was granted ⁴³	7	5	N/A	12
Decisions where relief at this time was granted ⁴⁴	63	42	N/A	105
Decisions where relief was not granted ⁴⁵	30	26	N/A	56
Other Decision made	0	0	N/A	0
Reports carried forward to 2008	101	91	70	262
No. of Liquidators Involved in Section 56 Reports	85	134	84	135
No. of Directorships Involved in Section 56 Reports	963	1,116	628	2,114

⁴² Full relief was granted in cases where the ODCE was satisfied, on the basis of information provided by the liquidator or otherwise, that all of the directors of the insolvent company had satisfactorily demonstrated that they had acted honestly and responsibly in the conduct of the company's affairs.

⁴³ Cases of Partial Relief are those in which such circumstances apply in respect of some, but not all, of the company's directors.

⁴⁴ Relief 'at this time' was granted in cases where the ODCE was satisfied that the liquidator needed more time to investigate properly the circumstances giving rise to the company's demise. The ODCE requires such liquidators to submit a second report, after which a fresh relief decision is made.

⁴⁵ Relief was not granted in cases where the ODCE was satisfied, on the basis of information provided by the liquidator or otherwise, that none of the directors of the insolvent company had satisfactorily demonstrated that they had acted honestly and responsibly in the conduct of the company's affairs.

Appendix 4.2.1

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
185846	A & A Transport Services Limited	Nolan	Ann	23/07/2007	Full Restriction
		Nolan	Adrian	23/07/2007	
394826	A & E Skip Hire Limited	Kelly	Mark	09/07/2007	Full Restriction
		Kelly	Ann Marie	09/07/2007	
204985	A.B.A. Stationery Limited	Graham	James	12/11/2007	Full Restriction
		Graham	Elizabeth	12/11/2007	
344099	Affordable Modern Dwellings Limited	Percival	Marie	02/10/2007	Full Restriction
		Percival	James	02/10/2007	
241419	Application Building Blocks Limited	Clancy	Declan	25/06/2007	Full Restriction
		Doyle	Michael	25/06/2007	
351976	Aziza Limited	Bettayeb	Samir	15/01/2007	Full Restriction
120819	Ban Ard Cash and Carry Limited	O'Sullivan	Margaret	30/07/2007	Full Restriction
		O'Sullivan	Shirley	30/07/2007	
		O'Sullivan	Patrick	30/07/2007	
		O'Sullivan	Declan	30/07/2007	
325027	Bandit Lites Ireland Limited	Mac Risteaird	Damien	17/01/2007	Full Restriction
		MacMahon	Phelim	17/01/2007	
		Mahedy	William	17/01/2007	
248038	Boherduff Engineering Limited	Nolan	Edward	11/01/2007	Full Restriction
		Nolan	Anne	11/01/2007	
288300	Cableking Limited	Gunning	Martin	30/04/2007	Full Restriction
		Neimand	Dennis	30/04/2007	
284267	Candescent Limited	Hoey	Conor	06/11/2007	Full Restriction
348787	Carrigeen Newtown Stone Limited	Walsh	Catherine	15/01/2007	Full Restriction
		Walsh	David	15/01/2007	
304292	Cerise Glen Limited	Casey	Sharon	18/06/2007	Full Restriction
		Casey	Joseph	18/06/2007	

Appendix 4.2.1 (continued)

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
201370	Chadsley Company Limited	DeValera	Eamonn	19/11/2007	Full Restriction
		DeValera	Geraldine	19/11/2007	
292434	Clovmere Developments Limited	Aspel	Karl	08/10/2007	Full Restriction
		Hill	Neil	08/10/2007	
287784	Coolreen Limited	Hand	Kathleen	03/10/2007	Full Restriction
		Hand	Bryan	03/10/2007	
302529	Corgan Construction Limited	Corcoran	David	10/12/2007	Full Restriction
		Corcoran	Vincent	10/12/2007	
		Ganley	Christopher	10/12/2007	
356007	Corrymore Construction Limited	Murray	Kevin	26/11/2007	Full Restriction
		Murray	Daniel	10/12/2007	
274977	Corrymore Developments Limited	Lynch	Thomas	09/05/2007	Full Restriction
		Mcilvenna	James	09/05/2007	
291811	Dev-Oil & Gas Limited	McCooey	Sonya	17/12/2007	Partial Restriction
239900	Draintec Plumbing Limited	Bellew	James	21/03/2007	Full Restriction
		Mullen	Thomas	21/03/2007	
329862	Driving Force Ire. Limited	Brennan	Barbara	15/01/2007	Full Restriction
		Kelly	Aidan	15/01/2007	
330237	Dromard Construction Limited	McCabe	Pauric	05/10/2007	Full Restriction
392157	Dry Core Systems Limited	Moran	Denise	23/07/2007	Full Restriction
		Thompson	Paul	23/07/2007	
372990	Eagle Force Security Limited	McDonald	Martin	16/07/2007	Full Restriction
		Black	Hayley	16/07/2007	
337481	Eastern District Carpentry Limited	Bradley	Barry	30/07/2007	Full Restriction
		Bradley	Leslie	30/07/2007	

Appendix 4.2.1 (continued)

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
269134	Galberts Foods Limited	Browne	Geraldine	12/02/2007	Full Restriction
		Clarke	Austin	12/02/2007	
		Clarke	Janet	12/02/2007	
368195	Gheorghe Eftenoiu Limited	Eftenoiu	Maria	12/11/2007	Full Restriction
		Eftenoiu	Gheorghe	12/11/2007	
224494	Greenmount Holdings Limited	Carberry	Sean	31/07/2007	Partial Restriction
356266	Hydro Klenze Limited	Cavanagh	Brian	27/11/2007	Full Restriction
		Duffy	Liam	17/07/2007	
		Ryan	Ken	17/07/2007	
		Scott	Raymond	17/07/2007	
277877	John O'Reilly & Company Limited	Cahill	Gerard	23/04/2007	Full Restriction
		O'Reilly	John	23/04/2007	
281619	K.I.B. (Ireland) Limited	Bradshaw	Christopher	09/11/2007	Partial Restriction
		Bradshaw	Bernie	09/11/2007	
287802	Kempford Limited	Delaney	Elizabeth	22/01/2007	Full Restriction
		Delaney	John	22/01/2007	
380383	Kevin McDonald Haulage Limited	McDonald	Kevin Paul	12/11/2007	Full Restriction
		McDonald	Patricia	12/11/2007	
332571	Lakil Construction Limited	Droney	Patrick	27/07/2007	Full Restriction
		O'Sullivan	Denis	27/07/2007	
349063	Limerick Waste Recycling Limited	Curtis	Marion	10/12/2007	Full Restriction
		Curtis	Robert	10/12/2007	
294741	M.J. Hayden Limited	Hayden	John	12/11/2007	Partial Restriction
373363	Maher Pubs Limited	Maher	Peter	03/12/2007	Full Restriction
		Maher	Enda	03/12/2007	
284723	Margaret Keane Limited	Keane	Margaret	05/11/2007	Full Restriction
		O'Gara	Helen	05/11/2007	

Appendix 4.2.1 (continued)

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
274378	McGrattan Engineering Limited	McGrattan	John	26/03/2007	Partial Restriction
186847	Metalcove Limited	Paffrath	Rudi	11/06/2007	Full Restriction
		Paffrath	Deirdre	11/06/2007	
382448	MP Building & Gardening Limited	Prendergast	John	18/01/2007	Full Restriction
352599	Noel Weldon Products Limited	Weldon	Noel	12/03/2007	Full Restriction
		Weldon	Marian	12/03/2007	
282378	Novowood Limited	Farrell	Pauline	23/07/2007	Full Restriction
379170	Paintball Pursuit Limited	Cross	Julie	14/05/2007	Full Restriction
		Wachuku	David	14/05/2007	
310579	Pat Coyne (Snr) Limited	Coyne	Pat (Snr)	10/12/2007	Full Restriction
		Lavin	James	10/12/2007	
366345	PDC (Moate) Limited	Conroy	Liam T.	07/11/2007	Full Restriction
113874	Pineroad Distribution Limited	Fleming	John Joe	19/01/2007	Full Restriction
		Fleming	Maria	19/01/2007	
309237	Premier Contract Services Limited	Fanning	Deirdre	22/10/2007	Full Restriction
		Fanning	John	22/10/2007	
342277	Prestbury Alarms Limited	Casey	Robert John	10/12/2007	Partial Restriction
364298	Professional Fire Protection Limited	Connolly	Michael	22/01/2007	Full Restriction
		Connolly	Martin	22/01/2007	
		Connolly	Liam	22/01/2007	
		Connolly	Jacqui	22/01/2007	
345415	R. & C. O'Connor Catering Limited	O'Connor	Celia	19/02/2007	Full Restriction
		O'Connor	Raymond	19/02/2007	
310690	Reton Technologies Limited	Doyle	Catherine	25/06/2007	Full Restriction
		Doyle	Michael John	25/06/2007	

Appendix 4.2.1 (continued)

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
311771	S. Lynch Couriers (Athy) Limited	Lynch	Seamus	30/07/2007	Partial Restriction
		Lynch	Bridin	30/07/2007	
52245	Sallyview Estates Limited	Balzarini	Prescilla	05/11/2007	Full Restriction
		Balzarini	Emilio	05/11/2007	
367431	Security Direct Limited	Byrne	Gerard	14/05/2007	Full Restriction
		Caffrey	David	23/07/2007	
255484	Smyth Aerospace Manufacturing Limited	Smith	Joseph	17/07/2007	Full Restriction
		Smith	Marianne	17/07/2007	
267479	Straight Eight Limited	Donnelly	Desmond	17/04/2007	Full Restriction
		Donnelly	Veronica	17/04/2007	
375409	Suirform Construction Systems Limited	Barrett	Tony	03/12/2007	Full Restriction
332463	Synrg Live Limited	Nolan	Patricia	26/03/2007	Partial Restriction
246070	The Achievers Group Limited	Duffy	John	15/01/2007	Full Restriction
		Forman	Mark	26/03/2007	
		O'Neill	John	26/03/2007	
334150	The Village Gala Food Store Limited	Naddy	Maura	05/02/2007	Full Restriction
		Naddy	Edward	05/02/2007	
220233	The Wedding Dress Limited	Linehan	Judith	16/07/2007	Full Restriction
		Tobin	Margaret	23/07/2007	
359615	The Yard Broadcast Network Limited	Crownborn	David	22/01/2007	Full Restriction
		Crownborn	Esther	22/01/2007	
		King	Deborah	22/01/2007	
354210	Tierney & Kirwan Limited	Kirwan	Paul	03/12/2007	Full Restriction
		Tierney	Andrew	03/12/2007	
387855	Toronto's Taverns Limited	O'Hara	Elizabeth	05/11/2007	Full Restriction
		O'Hara	Chris	05/11/2007	

Appendix 4.2.1 (continued)

Cases where Restriction Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Restricted Directors		Date Restricted From	Court Outcome [See Explanatory Note at end of this Table]
370952	Trueform Construction Limited	Murphy	John	30/07/2007	Full Restriction
		Murphy	Jacqueline	30/07/2007	
313649	Vincent Clarke & Sons Limited	Clarke	Vincent	26/02/2007	Full Restriction
		Clarke	Catherine	26/02/2007	
283441	Visual Eyes Opticians Limited	Crowley	Elmarie	21/05/2007	Full Restriction
341873	VLV Limited	McEntee	Andy	23/07/2007	Full Restriction
		McEntee	Declan	23/07/2007	
262177	Wexford Alarms Limited	Ennis	Noleen	16/04/2007	Full Restriction
		Ennis	Edward	16/04/2007	
335680	Willenberry Limited	Hodge	Niamh	07/11/2007	Full Restriction

Note: “*Full Restriction*” in the table above indicates an outcome where the Court restricted or disqualified **all** of the directors against whom the liquidator took restriction or disqualification applications pursuant to Section 150 or 160 of the 1990 Act where the ODCE had not relieved the liquidator under Section 56 of the 2001 Act.

“*Partial Restriction*” in the table above indicates an outcome where the Court restricted or disqualified one or more **but not all** of the directors against whom the liquidator took restriction or disqualification applications pursuant to Section 150 or 160 of the 1990 Act where the ODCE had not relieved the liquidator under Section 56 of the 2001 Act. The following **Appendix 4.2.2** lists the persons that were disqualified in all Section 56 cases.

Appendix 4.2.2

Cases where Disqualification Orders were made against Directors by the High Court in 2007 pursuant to Section 56

Company No.	Company Name	Disqualified Directors		Date Disqualified From	Date Disqualified To
330645	BGN Development & Civil Engineering Limited	Maguire	Brendan	05/11/2007	04/11/2013
		Maguire	Gerard	05/11/2007	04/11/2012
248038	Boherduff Engineering Limited	Nolan	Edward	11/01/2007	10/01/2011
101890	Cornafulla Motor Works Limited	Kenny	Michael	15/10/2007	14/10/2012
		Kenny	Patricia	15/10/2007	14/10/2012
381365	Crime Force Security Services Limited	Kinsella	Terence	26/02/2007	25/02/2014
330237	Dromard Construction Limited	McCabe	John	05/10/2007	04/10/2012
282378	Novowood Limited	Farrell	Peter	23/07/2007	22/07/2014

Appendix 4.2.3

Cases where Restriction Declarations or Disqualification Orders were *not* made against Directors by the High Court in 2007 pursuant to Section 56

Company Name	Company Number	Date of Court Order
Business & Finance Media Limited	52960	27/04/2007
PR Investments Limited	388915	13/12/2007
Shinnick Plant Hire Limited	303053	08/05/2007

Appendix 5.1.1

Approved versus Actual Staffing Complement by Grade at end-2007

Grade	Approved	Actual
Accountant Grade I	2	2
Accountant Grade III	1	0
Assistant Principal	4	4
Clerical Officer ⁴⁶	5	6.6
Corporate Compliance Manager	1	1
Detective Garda	5	4
Detective Inspector	1	1
Detective Sergeant	2	2
Director	1	1
Executive Officer	8	5.8
Higher Executive Officer/Systems Analyst	8	5.2
Legal Adviser	3	3
Principal Officer	2	2
Principal Solicitor	1	1
Solicitor	2	1
Total	46	39.6

⁴⁶ The indicated number includes a Legal Secretary who is employed on a contract basis. The fractional figures here and elsewhere indicate work-sharing patterns.

Appendix 5.1.2

Breakdown of Expenditure against Allocation in 2007

Source of Allocation/Expenditure	€000s	€000s
Allocation		4,823.0
Exchequer Grant		
Expenditure		
Salaries, Wages and Allowances	2,140.2	
Advertising and Publicity	326.8	
Office Premises	286.6	
Legal Expenses	913.2	
Consultancy Services	268.7	
Computerisation	74.1	
Printing	157.0	
Incidental Expenses	14.8	
Travel and Subsistence	31.0	
Telecommunications	43.7	
Postal/Courier Services	69.6	
Photocopying	33.6	
Human Resource Development	18.9	
Total Expenditure		4,378.2
Amount Surrendered		444.8

Appendix 5.2.1

Principal Relationships between ODCE Staff and Functional Areas

Director				
Personal Assistant				
Administrative Staff	Legal Advisers	Accountants	Garda Síochána	Solicitors
↓	↓	↓	↓	↓
Compliance	Compliance	Compliance		
Detection	Detection	Detection	Detection	
Enforcement	Enforcement	Enforcement	Enforcement	Enforcement
Insolvency	Insolvency	Insolvency	Insolvency	Insolvency
Corporate Services				