

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2007, 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 State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	5,623	5,279	-
A.2. TRAVEL AND SUBSISTENCE	99	55	-
A.3. INCIDENTAL EXPENSES	327	293	(5)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	133	70	2
A.5. APPARATUS AND CHEMICAL EQUIPMENT	1,915	2,223	(41)
A.6. OFFICE PREMISES EXPENSES	1,926	1,536	215
A.7. CONSULTANCY SERVICES	<u>86</u>	<u>78</u>	<u>15</u>
Gross Total	10,109	9,534	186
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>374</u>	<u>147</u>
Net Total	<u>10,009</u>	<u>9,160</u>	<u>39</u>
SURPLUS TO BE SURRENDERED	€848,803		

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			9,160
Changes in Capital Assets			
Purchases Cash	(369)		
Depreciation	1,297		
Loss on Disposals	<u>(10)</u>	918	
Changes in Net Current Assets			
Increase in Closing Accruals	115		
Increase in Stock	<u>(16)</u>	<u>99</u>	<u>1,017</u>
Direct Expenditure			10,177
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	662		
Notional Rents	<u>2,502</u>		<u>3,164</u>
Operating Cost			<u>13,341</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			2,660
Current Assets			
Stocks (Note 11)		210	
Prepayments		75	
Accrued Income		147	
Other Debit Balances:			
Travel Imprests	-		
Prepaid Expenses	<u>4</u>	4	
Net Liability to the Exchequer (Note 4)		12	
PMG Balance and Cash	194		
Orders Outstanding	-	<u>194</u>	
Total Current Assets		<u>642</u>	
Less Current Liabilities			
Accrued Expenses		261	
Other Credit Balances:			
Due to the State (Note 12)	2		
Payroll Deductions	24		
Miscellaneous	<u>184</u>	<u>210</u>	
Total Current Liabilities		<u>471</u>	
Net Current Assets			<u>171</u>
Net Assets			<u>2,831</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2007	9,020	364	32	9,416
Additions	369	-	-	369
Disposals	<u>(36)</u>	=	=	<u>(36)</u>
Gross Assets at 31 December 2007	<u>9,353</u>	<u>364</u>	<u>32</u>	<u>9,749</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	5,721	65	32	5,818
Depreciation for the year	1,261	36	-	1,297
Depreciation on Disposals	<u>(26)</u>	=	=	<u>(26)</u>
Cumulative Depreciation at 31 December 2007	<u>6,956</u>	<u>101</u>	<u>32</u>	<u>7,089</u>
Net Assets at 31 December 2007	<u>2,397</u>	<u>263</u>	-	<u>2,660</u>

Note: Opening balances have been adjusted to reflect checks carried out during the year

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		849
Exchequer Grant Undrawn		<u>(861)</u>
Net Liability to the Exchequer		<u>(12)</u>
Represented by:		
Debtors		
Net PMG position and cash	194	
Debit Balances: Suspense	<u>4</u>	198
Creditors		
Due to the State (Note 12)	(2)	
Credit Balances: Suspense	<u>(208)</u>	<u>(210)</u>
		<u>(12)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	344	The saving was as a result of a delay in organising a recruitment competition and a consequent delay in filling vacancies.
A.2.	44	Expenditure relates primarily to travel to meetings of a number of EU analytical committees, the purpose of which is the removal of technical barriers, or attendance as an expert witness at court on behalf of the State. Some of this travel is difficult to predict as it depends on the frequency and timing of meetings and is outside the control of the Laboratory. It is not possible to accurately estimate this expenditure.
A.3.	34	The saving was due to the termination of a minibus service for staff as part of an agreement and less expenditure on training than anticipated. Some training held at the end of the year was not invoiced until 2008.
A.4.	63	The savings were due to the transfer of the telephone network to the Government Private Network and a reduction in postage costs.
A.5.	(308)	The increased expenditure is due to the deferral of purchases from 2006 and an increase in the cost of essential laboratory consumables.
A.6.	390	The cost of utilities was less than expected and improvement works were not completed by the year end.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Receipts for various analyses, examinations, tests, etc.	<u>100,000</u>	<u>374,472</u>

Explanation of Variation

It is not possible to accurately predict the outturn as it is a demand led service principally due to work performed for Local Authorities under the Coroner's Act.

7 COMMITMENTS

Orders to the value of €268,356 which were placed during 2007, were not delivered until 2008.

8 MATURED LIABILITIES

Total amount of matured liabilities undischarged at 31 December 2007 was €178,043.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payments of €6,350 or More €
Higher, special or additional duties	38,086	28	-	-
Overtime and extra attendance	<u>23,491</u>	15	-	-
Total extra remuneration	<u>61,577</u>			

10 MISCELLANEOUS ITEMS

Awards totalling €3,000 were paid in 2007 for 4 staff members under the scheme for recognition of exceptional performance.

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Chemicals and Laboratory Consumables	191
Stationery and IT Consumables	<u>19</u>
	<u>210</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	-
Pay Related Social Insurance	-
Pension Contributions	-
Other - Withholding Tax due	(35)
VAT on intra-EU Acquisitions	<u>37</u>
	<u>2</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs in the area of financial management and accounting.

The State Laboratory has developed a risk management strategy and major risks have been identified. Reporting and mitigation procedures have been put in place. This is an ongoing process.

The State Laboratory has instituted a system of inventory cycle counting to monitor the accuracy of stock records held by the stores.

Revised Financial Procedures have been drawn up and put in place to strengthen financial controls and ensure that all transactions are carried out in accordance with best practice.

The State Laboratory has up-to-date computer systems and the infrastructure is managed and secured to current best practice. The main elements of the system are regular backups, firewall, anti virus protection, restricted network access.

The effectiveness of the systems of control are subject to constant review and a programme of rolling Internal Audits, reporting to the Audit Committee, is in place.

DERMOT HAYES
Accounting Officer
STATE LABORATORY
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 State Laboratory. 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 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008