

## **Vote 11 State Laboratory**

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## **Introduction**

As Accounting Officer for Vote 11, 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 2011 for the salaries and expenses of the State Laboratory.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, 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 State Laboratory.

**Dermot Hayes**  
Accounting Officer  
State Laboratory  
27 February 2012

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of Vote 11: State Laboratory for 2011 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 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 2011.

**Seamus McCarthy**  
Comptroller and Auditor General  
19 July 2012

## Vote 11 State Laboratory Appropriation Account 2011

| Service   | 2011<br>Estimate<br>provision | 2011<br>Outturn   | 2010<br>Outturn |
|---|-------------------------------|-------------------|-----------------|
|   | €000                          | €000              | €000            |
| <b>Programme Expenditure</b>                                      |                               |                   |                 |
| A Government Analytical Laboratory and Advisory Service           | 9,135                         | 8,366             | 9,194           |
| <b>Gross expenditure</b>  | <b>9,135</b>                  | <b>8,366</b>      | <b>9,194</b>    |
| <b>Deduct</b>   |                               |                   |                 |
| B Appropriations-in-aid   | 485                           | 896               | 811             |
| <b>Net expenditure</b>  | <b>8,650</b>                  | <b>7,470</b>      | <b>8,383</b>    |
| <b>Surplus to be surrendered</b>                                  |                               | <b>€1,179,987</b> | <b>€800,271</b> |
| <br>  |                               |                   |                 |
| <b>Administration</b>   |                               |                   |                 |
|   | 2011<br>Estimate<br>provision | 2011<br>Outturn   | 2010<br>Outturn |
|   | €000                          | €000              | €000            |
| (i) Salaries, wages and allowances                                | 5,358                         | 5,006             | 5,100           |
| (ii) Travel and subsistence                                       | 59                            | 27                | 33              |
| (iii) Training and development and incidental expenses            | 231                           | 208               | 195             |
| (iv) Postal and telecommunications services                       | 82                            | 66                | 72              |
| (v) Office equipment and external IT services                     | 1,973                         | 1,706             | 2,447           |
| (vi) Office premises expenses                                     | 1,420                         | 1,341             | 1,334           |
| (vii) Consultancy services and value for money and policy reviews | 12                            | 12                | 13              |
|   | <b>9,135</b>                  | <b>8,366</b>      | <b>9,194</b>    |

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

|                                      | Note | €000  | 2011<br>€000         | 2010<br>€000         |
|--------------------------------------|------|-------|----------------------|----------------------|
| Pay                                  |      |       | 5,006                | 5,100                |
| Non pay                              |      |       | 3,360                | 4,094                |
| <b>Gross expenditure</b>             |      |       | <u>8,366</u>         | <u>9,194</u>         |
| Deduct                               |      |       |                      |                      |
| <b>Appropriations-in-aid</b>         |      |       | 896                  | 811                  |
| <b>Net expenditure</b>               |      |       | <u>7,470</u>         | <u>8,383</u>         |
| <b>Changes in capital assets</b>     |      |       |                      |                      |
| Purchases cash                       |      | (410) |                      |                      |
| Depreciation                         |      | 695   |                      |                      |
| Loss on disposals                    |      | —     |                      |                      |
|                                      |      |       | <u>285</u>           | <u>(365)</u>         |
| <b>Changes in net current assets</b> |      |       |                      |                      |
| Decrease in closing accruals         |      | 21    |                      |                      |
| Increase in stock                    |      | (7)   |                      |                      |
|                                      |      |       | <u>14</u>            | <u>(337)</u>         |
| <b>Direct expenditure</b>            |      |       | <u>7,769</u>         | <u>7,681</u>         |
| <b>Expenditure borne elsewhere</b>   |      |       |                      |                      |
| Net allied services expenditure      | 1.1  |       | 889                  | 886                  |
| Notional rents                       |      |       | 1,345                | 1,749                |
| <b>Total operating cost</b>          |      |       | <u><u>10,003</u></u> | <u><u>10,316</u></u> |

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 11 borne elsewhere

| Vote |                                       | 2011<br>€000 | 2010<br>€000 |
|------|---------------------------------------|--------------|--------------|
| 6    | Finance                               | 39           | 42           |
| 7    | Superannuation and Retired Allowances | 850          | 844          |
|      |                                       | <u>889</u>   | <u>886</u>   |

## 2 Statement of Assets and Liabilities as at 31 December 2011

|                                  | Note | 2011<br>€000 | 2010<br>€000 |
|----------------------------------|------|--------------|--------------|
| <b>Capital assets</b>            | 2.1  | 1,544        | 1,762        |
| <b>Current assets</b>            |      |              |              |
| Bank and cash                    | 2.2  | 331          | 205          |
| Stocks                           | 2.3  | 218          | 211          |
| Prepayments                      |      | 684          | 641          |
| Accrued income                   |      | 37           | 104          |
| Other debit balances             | 2.4  | 13           | 28           |
| <b>Total current assets</b>      |      | <b>1,283</b> | <b>1,189</b> |
| <b>Less current liabilities</b>  |      |              |              |
| Accrued expenses                 |      | 81           | 84           |
| Other credit balances            | 2.5  | 298          | 227          |
| Net liability due to Exchequer   | 2.6  | 46           | 6            |
| <b>Total current liabilities</b> |      | <b>425</b>   | <b>317</b>   |
| <b>Net current assets</b>        |      | <b>858</b>   | <b>872</b>   |
| <b>Net assets</b>                |      | <b>2,402</b> | <b>2,634</b> |
| <b>Represented by:</b>           |      |              |              |
| <b>State funding account</b>     |      | <b>2,402</b> | <b>2,634</b> |

**2.1 Statement of Capital Assets**

|   | Office<br>equipment | Furniture<br>and fittings | Motor<br>vehicles | Total               |
|---|---------------------|---------------------------|-------------------|---------------------|
|   | €000                | €000                      | €000              | €000                |
| <b>Gross assets</b>                         |                     |                           |                   |                     |
| Cost or valuation at 1 January 2011         | 11,276              | 368                       | 20                | 11,664              |
| Prior year adjustment <sup>1</sup>          | —                   | 170                       | —                 | 170                 |
| Additions                                   | 410                 | —                         | —                 | 410                 |
| Disposals                                   | (118)               | —                         | —                 | (118)               |
| Cost or valuation at 31 December 2011       | <u>11,568</u>       | <u>538</u>                | <u>20</u>         | <u>12,126</u>       |
| <b>Accumulated depreciation</b>             |                     |                           |                   |                     |
| Opening balance at 1 January 2011           | 9,676               | 213                       | 13                | 9,902               |
| Prior year adjustment <sup>1</sup>          | —                   | 103                       | —                 | 103                 |
| Depreciation for the year                   | 637                 | 55                        | 3                 | 695                 |
| Depreciation on disposals                   | (118)               | —                         | —                 | (118)               |
| Cumulative depreciation at 31 December 2011 | <u>10,195</u>       | <u>371</u>                | <u>16</u>         | <u>10,582</u>       |
| <b>Net assets at 31 December 2011</b>       | <b><u>1,373</u></b> | <b><u>167</u></b>         | <b><u>4</u></b>   | <b><u>1,544</u></b> |
| <b>Net assets at 31 December 2010</b>       | <b><u>1,600</u></b> | <b><u>155</u></b>         | <b><u>7</u></b>   | <b><u>1,762</u></b> |

<sup>1</sup>During 2011 a comprehensive inventory of capital assets was carried out. Assets were discovered which were not included on the register. A prior year adjustment was required to align the statement of capital assets note with the fixed assets register.

**2.2 Bank and Cash**

|                       | 2011       | 2010       |
|-----------------------|------------|------------|
| at 31 December        | €000       | €000       |
| PMG balances and cash | 331        | 205        |
|                       | <u>331</u> | <u>205</u> |

**2.3 Stocks**

|                                      | 2011       | 2010       |
|--------------------------------------|------------|------------|
| at 31 December                       | €000       | €000       |
| Chemicals and laboratory consumables | 197        | 188        |
| Stationery and IT consumables        | 21         | 23         |
|                                      | <u>218</u> | <u>211</u> |

| <b>2.4 Other Debit Balances</b>           | <b>2011</b>       | <b>2010</b>       |
|---|-------------------|-------------------|
| at 31 December                            | <b>€000</b>       | <b>€000</b>       |
| Suspense                                  | 13                | 28                |
|   | <u>13</u>         | <u>28</u>         |
|   | <u><u>13</u></u>  | <u><u>28</u></u>  |
| <br>                                      |                   |                   |
| <b>2.5 Other Credit Balances</b>          | <b>2011</b>       | <b>2010</b>       |
| at 31 December                            | <b>€000</b>       | <b>€000</b>       |
| <b>Amounts due to the State</b>           |                   |                   |
| Income Tax                                | 60                | 52                |
| Pay Related Social Insurance              | 29                | 37                |
| Universal Social Charge                   | 20                | 7                 |
| Relevant Contracts Tax                    | 17                | 27                |
| Value Added Tax on intra-EU acquisitions  | 93                | 39                |
|   | <u>219</u>        | <u>162</u>        |
| Payroll deductions held in suspense       | 38                | 40                |
| Miscellaneous                             | 41                | 25                |
|   | <u>298</u>        | <u>227</u>        |
|   | <u><u>298</u></u> | <u><u>227</u></u> |
|   |                   |                   |
| <b>2.6 Net Liability to the Exchequer</b> | <b>2011</b>       | <b>2010</b>       |
| at 31 December                            | <b>€000</b>       | <b>€000</b>       |
| Surplus to be surrendered                 | 1,180             | 800               |
| Exchequer grant undrawn                   | (1,134)           | (794)             |
| Net liability to the Exchequer            | <u>46</u>         | <u>6</u>          |
|   | <u><u>46</u></u>  | <u><u>6</u></u>   |
| <br>                                      |                   |                   |
| <b>Represented by:</b>                    |                   |                   |
| <b>Debtors</b>                            |                   |                   |
| Bank and cash                             | 331               | 205               |
| Debit balances: suspense                  | 13                | 28                |
|   | <u>344</u>        | <u>233</u>        |
| <b>Creditors</b>                          |                   |                   |
| Due to State                              | (219)             | (162)             |
| Credit balances: suspense                 | (79)              | (65)              |
|   | <u>(298)</u>      | <u>(227)</u>      |
|   | <u><u>46</u></u>  | <u><u>6</u></u>   |
|   |                   |                   |
| <b>2.7 Commitments</b>                    | <b>2011</b>       | <b>2010</b>       |
| at 31 December                            | <b>€000</b>       | <b>€000</b>       |
| Total of legally enforceable commitments  | 54                | 31                |



### 3 Programme Expenditure

|          |  | 2011<br>Estimated<br>provision<br>€000 | 2011<br>Outturn<br>€000 | 2010<br>Outturn<br>€000 |
|----------|--|--|-------------------------|-------------------------|
| <b>A</b> | <b>Government Analytical Laboratory and Advisory Service</b> |  |                         |                         |
| A.1      | Administration - pay   | 5,358                                  | 5,006                   | 5,100                   |
| A.2      | Administration - non pay                                     | 3,777                                  | 3,360                   | 4,094                   |
|          |  | <b>9,135</b>                           | <b>8,366</b>            | <b>9,194</b>            |

#### Explanation of significant variations

An explanation is generally provided in the case of each heading where the outturn varied from the amount provided by more than €100,000 and by more than 25%. No outturn on this vote met these criteria in 2011.

### 4 Receipts

|  | 2011<br>Estimated<br>€000 | 2011<br>Realised<br>€000 | 2010<br>Realised<br>€000 |
|--|---------------------------|--------------------------|--------------------------|
| <b>4.1 Appropriations-in-aid</b>   |                           |                          |                          |
| 1. Receipts for various analyses, examinations, tests etc                  | 180                       | 589                      | 513                      |
| 2. Receipts from pension-related deduction on public service remuneration. | 305                       | 307                      | 298                      |
| <b>Total</b>   | <b>485</b>                | <b>896</b>               | <b>811</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)<br>than<br>estimated<br>€000 | Explanation   |
|---------|--|---|
| 1       | (409)                                    | Most of the excess receipts arise from Coroners' fees. As this is a demand led service, it is difficult to accurately predict the income. |

## 5 Employee Numbers and Pay

|  | 2011         | 2010         |
|--|--------------|--------------|
| <b>Number of staff at year end</b> (full time equivalents) | 85           | 89           |
|  | <b>2011</b>  | <b>2010</b>  |
|  | <b>€000</b>  | <b>€000</b>  |
| Pay  | 4,689        | 4,775        |
| Higher, special or additional duties allowances            | 44           | 56           |
| Overtime   | 5            | 10           |
| Employer's PRSI  | 268          | 259          |
| <b>Total pay</b>   | <b>5,006</b> | <b>5,100</b> |

### 5.1 Allowances and Overtime Payments

|                                      | Number of recipients | Recipients of €10,000 or more | Maximum individual payment<br>2011<br>€ | Maximum individual payment<br>2010<br>€ |
|--------------------------------------|----------------------|-------------------------------|---|---|
| Higher, special or additional duties | 26                   | 1                             | 10,307                                  | 10,290                                  |
| Overtime and extra attendance        | 4                    | —                             | 2,790                                   | 2,015                                   |