

## **Appropriation Account 2024**

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**Vote 14**

**State Laboratory**

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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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

There is an excess vote of €9,680 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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

### ***Depreciation of capital assets***

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

### ***Inventories***

Valuation of inventories includes high-volume low-value consumable items given their nature and the need for monitoring and security.

## Statement on internal financial control

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the State Laboratory.

This responsibility is exercised in the context of the resources available to me and my other obligations as State Chemist.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### ***Shared services***

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the State Laboratory and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the State Laboratory.

### ***Financial control environment***

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

***Internal audit and Audit Committee***

The State Laboratory has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the State Laboratory is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

***Procurement***

The State Laboratory ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €5.6 million in 2024.

The State Laboratory has provided details of nine non-competitive contracts in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

The State Laboratory complied with the guidelines for 2024 and did not have any non-compliant contracts.

***Risk and control framework***

The State Laboratory has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the State Laboratory and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of effectiveness***

The State Laboratory has procedures to monitor the effectiveness of its risk management and control procedures. The State Laboratory's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the State Laboratory responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

Arising from an administrative oversight, an excess vote of €9,680 was recorded. Some receipts due in December 2024 were delayed leading to a shortfall in appropriations-in-aid which was not matched by a savings in expenditure. Procedures have been implemented in 2025 to prevent a similar situation arising.

No other weaknesses in internal financial control were identified in 2024 that require disclosure in the appropriation account

**Barbara O'Leary**  
Accounting Officer  
State Laboratory

11 March 2025

## **Comptroller and Auditor General**

### **Report for presentation to Dáil Éireann**

#### **Vote 14 State Laboratory**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 14 State Laboratory for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 14 State Laboratory for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the State Laboratory and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

##### ***Excess vote***

An excess of €9,680 was recorded on Vote 14 State Laboratory in 2024.

A supply grant of up to €13,475,00 and a further sum in appropriations in aid of up to €1,446,000 were provided for the Vote in the Appropriation Act 2024. Certain receipts expected in December 2024 were delayed. This led to an unanticipated shortfall in appropriations-in-aid that was not matched by equivalent (or greater) savings in expenditure, and this resulted in the excess on the vote.

The matter is explained in Chapter 4 of my *Report on the Accounts of the Public Services* for 2024.

**Seamus McCarthy**

Comptroller and Auditor General

10 June 2025

## Appendix to the report of the Comptroller and Auditor General

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

**Appendix to the report of the Comptroller and Auditor General (continued)****Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

**Reporting on other matters**

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.



## Vote 14 State Laboratory

### Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Government analytical laboratory and advisory service			
	<i>Original</i>	14,799		
	<i>Supplementary</i>	<u>122</u>		
		14,921	14,751	13,265
<b>Gross expenditure</b>		<b>14,921</b>	<b>14,751</b>	<b>13,265</b>
<i>Deduct</i>				
B	<b>Appropriations-in-aid</b>			
	<i>Original</i>	1,325		
	<i>Supplementary</i>	<u>121</u>		
		<b>1,446</b>	<b>1,266</b>	<b>1,404</b>
<b>Net expenditure</b>				
	<i>Original</i>	13,474		
	<i>Supplementary</i>	<u>1</u>		
		<b>13,475</b>	<b>13,485</b>	<b>11,861</b>

#### Excess vote

There is an excess vote of €9,680 for the year.

	2024	2023
	€	€
<b>(Excess vote)/surplus</b>	<b><u>(9,680)</u></b>	<b><u>262,950</u></b>

**Barbara O'Leary**  
Accounting Officer  
State Laboratory

11 March 2025

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Pay	9,117	7,651
Non pay	5,634	5,614
<b>Gross expenditure</b>	<b>14,751</b>	<b>13,265</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>1,266</b>	<b>1,404</b>
<b>Net expenditure</b>	<b>13,485</b>	<b>11,861</b>
 <b>Changes in capital assets</b>		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(565)	
Depreciation	908	
<i>Intangible assets (note 2.2)</i>		
Amortisation	—	
	343	315
 <b>Changes in net current assets</b>		
(Increase) in inventories	(53)	
Decrease in prepayments	312	
(Increase) in accrued income	(117)	
Increase in accrued expenses	765	
	907	315
<b>Direct expenditure</b>	<b>14,735</b>	<b>12,491</b>
 <b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	2,086	1,819
Notional rents	1,688	1,688
<b>Net programme cost</b>	<b>18,509</b>	<b>15,998</b>

**Note 1.1 Net allied services expenditure**

The net allied services expenditure amount is made up of the following amounts in relation to Vote 14 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	2,063	1,796
Vote 18	National Shared Services Office	13	13
		<u>2,086</u>	<u>1,819</u>

## Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	2,001	1,807
Intangible assets	2.2	—	—
		<b>2,001</b>	<b>1,807</b>
<b>Current assets</b>			
Bank and cash		513	312
Inventories	2.3	349	296
Prepayments	2.4	488	800
Accrued income	2.5	170	53
Other debit balances	2.6	202	4
Net Exchequer funding	2.9	19	—
		<b>1,741</b>	<b>1,465</b>
<i>Less</i>			
<b>Current liabilities</b>			
Accrued expenses	2.7	1,033	268
Other credit balances	2.8	734	300
Net Exchequer funding	2.9	—	16
		<b>1,767</b>	<b>584</b>
<b>Net current (liabilities)/assets</b>		<b>(26)</b>	<b>881</b>
<b>Net assets</b>		<b>1,975</b>	<b>2,688</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.10	<b>1,975</b>	<b>2,688</b>

**2.1 Property, plant and equipment**

	<b>Equipment</b>	<b>Furniture and fittings</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost or valuation <sup>a</sup></b>			
At 1 January 2024	15,298	559	15,857
Additions <sup>b</sup>	1,102	—	1,102
Disposals	(1,326)	—	(1,326)
At 31 December 2024	15,074	559	15,633
<b>Accumulated depreciation</b>			
At 1 January 2024	13,498	552	14,050
Depreciation for the year	905	3	908
Depreciation on disposals	(1,326)	—	(1,326)
At 31 December 2024	13,077	555	13,632
<b>Net assets</b>			
<b>At 31 December 2024</b>	<b>1,997</b>	<b>4</b>	<b>2,001</b>
At 31 December 2023	1,800	7	1,807

- Note <sup>a</sup> Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.
- <sup>b</sup> PPE includes an asset addition acquired as a non-cash transaction to the value of €537,000. In 2024 a laboratory asset was replaced at no additional cost to the entity. Cash additions for the year were €565,000.

**2.2 Intangible assets**

	<b>Acquired and developed software</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>		
At 1 January 2024	174	174
At 31 December 2024	174	174
<b>Accumulated amortisation</b>		
At 1 January 2024	174	174
Amortisation for the year	—	—
At 31 December 2024	174	174
<b>Net assets</b>		
<b>At 31 December 2024</b>	<b>—</b>	<b>—</b>
At 31 December 2023	—	—

### 2.3 Inventories

at 31 December	2024	2023
	€000	€000
Chemicals and laboratory consumables	305	251
Stationery and IT consumables	44	45
	<b>349</b>	<b>296</b>

### 2.4 Prepayment

at 31 December	2024	2023
	€000	€000
Laboratory and IT	483	795
Administration	5	5
	<b>488</b>	<b>800</b>

Note <sup>a</sup> The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

### 2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Due for services	170	53
	<b>170</b>	<b>53</b>

### 2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll distribution account	197	—
Recoupable travel expenses	1	—
Recoupable travel pass scheme	4	2
Recoupable cycle to work scheme	—	2
	<b>202</b>	<b>4</b>

**2.7 Accrued expenses**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Laboratory and IT	594	265
Payroll accrual <sup>b</sup>	273	—
Holiday accrual <sup>b</sup>	163	—
Administration	3	3
	<b>1,033</b>	<b>268</b>

Note <sup>a</sup> The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

<sup>b</sup> Payroll and holiday represents accruals in accordance with Central Government Accounting Standard (CGAS) 39A Employee Benefits Part A which was introduced for the 2024 appropriation accounts.

**2.8 Other credit balances**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income tax	117	111
Pay related social insurance	99	85
Universal social charge	25	24
Value added tax on intra-EU acquisitions	20	25
	<b>261</b>	<b>245</b>
<b>Suspense</b>		
Payroll deductions held in suspense	63	55
EU grant funding <sup>a</sup>	410	—
	<b>473</b>	<b>55</b>
	<b>734</b>	<b>300</b>

Note <sup>a</sup> A European Union grant of €410,000 from the Customs Control Equipment Instrument (CCEI) fund was received in the 2024 financial year. No costs or activities were carried out in relation to this grant in 2024 and the full amount of the grant is recognised as a liability in other credit balances.

## 2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
(Excess vote)/surplus to be surrendered	(10)	263
Exchequer grant undrawn	(9)	(247)
<b>Net Exchequer funding</b>	<b>(19)</b>	<b>16</b>

### Represented by:

#### Debtors

Bank and cash	513	312
Debit balances: suspense	202	4
	<u>715</u>	<u>316</u>

#### Creditors

Due to the State	(261)	(245)
Credit balances: suspense	(473)	(55)
	<u>(734)</u>	<u>(300)</u>
	<u><b>(19)</b></u>	<u><b>16</b></u>

## 2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		2,688	3,318
Disbursements from the Vote			
Estimate provision	Account	13,475	
Excess vote	Account	<u>10</u>	
Net vote		13,485	11,861
Expenditure borne elsewhere	1.1	2,086	1,819
Non-cash items			
Capital asset net adjustments	2.1	537	
Notional rent	1	<u>1,688</u>	
		2,225	1,688
Net programme cost	1	<u>(18,509)</u>	<u>(15,998)</u>
<b>Balance at 31 December</b>		<b><u>1,975</u></b>	<b><u>2,688</u></b>



**2.11 Commitments**

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
<b>a) Global commitments</b>		
at 31 December		
Procurement of goods and services	728	530
<b>Total of legally enforceable commitments</b>	<b>728</b>	<b>530</b>

**2.12 Impact of accounting policy changes in 2024**

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	<b>2024</b>
	<b>€000</b>
Payroll accrual <sup>a</sup>	(273)
Holiday accrual <sup>a</sup>	(163)
	<b>(436)</b>

Note <sup>a</sup> CGAS 39A Employee Benefits Part A

### Note 3 Vote Expenditure

#### 3.1 Analysis of administration expenditure <sup>a</sup>

All of the allocation for Vote 14 State Laboratory is classified as administrative expenditure applied towards a single programme: Government analytical laboratory and advisory service.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	9,604		
	Supplementary	(319)		
		9,285	9,117	7,651
ii	Travel and subsistence	35	36	20
iii	Training and development	229	161	132
iv	Operational services, supplies and sundry equipment	2,873	3,307	2,841
v	Digital capital investment and IT expenses	432	337	322
vi	Premises expenses <sup>b</sup>			
	Original	1,625		
	Supplementary	441		
		2,066	1,793	2,299
vii	Policy reviews, consultancy services and research	1	—	—
		<b>14,921</b>	<b>14,751</b>	<b>13,265</b>

Note <sup>a</sup> The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts for various analyses, examinations, tests etc.			
	Original	1,070		
	Supplementary	121		
			1,191	1,002
				1,162
2	Receipts from additional superannuation contributions on public service remuneration		254	264
				242
3	Miscellaneous receipts		1	—
			—	—
		<b>1,446</b>	<b>1,266</b>	<b>1,404</b>

#### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

#### 1 Receipts for various analyses, examinations, tests etc.

*Estimate provision €1.191 million; realised €1.002 million*

A supplementary estimate of €121,000 was included due to an anticipated increase in the number of tests being completed in the second half of the year versus the first half of the year. The anticipated increase in tests being completed did not materialise. Invoices raised in November 2024 to the value of €50,838 were expected to be paid in December 2024 but were not actually paid until 2025.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>136</u>	<u>124</u>

### 5.2 Pay

	2024	2023
	€000	€000
Pay	8,290	6,891
Higher, special or additional duties allowances	9	3
Employer's PRSI	<u>818</u>	<u>667</u>
<b>Total pay</b>	<u><b>9,117</b></u>	<u><b>7,651</b></u>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	7	—	1,379	1,317

### 5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	80	58
60,000	69,999	13	12
70,000	79,999	24	26
80,000	89,999	15	6
90,000	99,999	4	3
100,000	109,999	—	2
110,000	119,999	2	1
120,000	129,999	—	1
130,000	139,999	—	—
140,000	149,999	1	—

### 5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€	€
Basic pay	139,759	125,583
Allowances	1,396	1,259
	<b>141,155</b>	<b>126,842</b>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme. Her entitlement in that regard do not extend beyond the standard terms of the schemes.