

Vote 11: State Laboratory

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 2009 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 2009, 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

A statement on internal financial control in the standard format for the year ended 31 December 2009 has been submitted with this account to the Comptroller and Auditor General. The following standards are in place to enhance the system of internal controls.

Risk Management, Financial Procedures and Inventory

The State Laboratory has developed a Risk Management Policy and all major risks have been assessed and are subject to annual review. Reporting and mitigation procedures are in place. A Disaster Recovery and Business Continuity Plan has been developed to minimise the negative impact of a major disruption on the State Laboratory operations. Financial procedures are in place to ensure that all transactions are carried out in accordance with best practice.

The Laboratory has a system of inventory cycle counting to ensure the accuracy of its stock records. Access to stock inventory items is subject to rigorous control procedures.

Information Technology

The State Laboratory maintains its Information Technology systems fully up-to-date and the infrastructure is managed and secured to current best practice. Critical elements include regular backups, firewall, virus and related protection, encryption of laptops, USB keys and pc ports and restricted access. An IT disaster recovery plan is also in place.

Administrative and Financial Controls

The effectiveness of the systems of internal controls is subject to constant review and a programme of rolling internal audits, based on the Laboratory's risk register and agreed with its audit committee, is carried out.

DERMOT HAYES
Accounting Officer
State Laboratory
25 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2009 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 2009.

A handwritten signature in black ink, appearing to read "John Buckley", with a long, sweeping tail extending to the right.

JOHN BUCKLEY
Comptroller and Auditor General
31 August 2010

Vote 11 State Laboratory Appropriation Account 2009

Service	2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	6,060	5,523	5,462
A.2. Travel and subsistence	59	39	46
A.3. Incidental expenses	231	342	401
A.4. Postal and telecommunications services	66	74	76
A.5. Apparatus and chemical equipment	1,894	1,967	2,287
A.6. Office premises expenses	1,653	1,278	1,950
A.7. Consultancy services	12	11	29
Gross Expenditure	9,975	9,234	10,251
Deduct			
A.8. Appropriations-in-aid	510	832	525
Net Expenditure	9,465	8,402	9,726
Surplus to be surrendered		€1,062,905	€761,694

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			9,234	10,251
Expenditure on services and programmes			—	—
Gross expenditure			<u>9,234</u>	<u>10,251</u>
Deduct				
Appropriations in aid			832	525
Net expenditure			<u>8,402</u>	<u>9,726</u>
Changes in capital assets				
Purchases cash		(679)		
Depreciation		1,361		
			<u>682</u>	<u>572</u>
Changes in net current assets				
Decrease in closing accruals			(39)	(303)
Increase in stock			8	(30)
Direct expenditure			<u>9,053</u>	<u>9,965</u>
Expenditure borne elsewhere				
Net allied services expenditure	1.1		729	632
Notional rents			1,884	2,274
Total operating cost			<u><u>11,666</u></u>	<u><u>12,871</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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	729	632
		<u>729</u>	<u>632</u>

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	1,397	2,078
Current Assets			
Bank and cash	2.2	75	87
Stocks	2.3	232	240
Prepayments		211	163
Accrued income		136	153
Other debit balances	2.4	23	18
Net liability to the Exchequer	2.6	—	11
Total Current Assets		677	672
Less Current Liabilities			
Accrued expenses		44	53
Other credit balances	2.5	91	116
Net liability due to Exchequer	2.6	7	—
Total Current Liabilities		142	169
Net Current Assets		535	503
Net Assets		1,932	2,581

2.1 Statement of Capital Assets

	Office Equipment	Furniture and Fittings	Motor Vehicles	Total
	€000	€000	€000	€000
Gross assets				
Cost or valuation at 1 January 2009	9,953	368	20	10,341
Additions	679	—	—	679
Disposals	(64)	—	—	(64)
Cost or valuation at 31 December 2009	<u>10,568</u>	<u>368</u>	<u>20</u>	<u>10,956</u>
Accumulated Depreciation				
Opening balance at 1 January 2009	8,116	139	7	8,262
Depreciation for the year	1,321	37	3	1,361
Depreciation on disposals	(64)	—	—	(64)
Cumulative depreciation at 31 December 2009	<u>9,373</u>	<u>176</u>	<u>10</u>	<u>9,559</u>
Net Assets at 31 December 2009	<u><u>1,195</u></u>	<u><u>192</u></u>	<u><u>10</u></u>	<u><u>1,397</u></u>
Net Assets at 31 December 2008	<u><u>1,836</u></u>	<u><u>229</u></u>	<u><u>13</u></u>	<u><u>2,078</u></u>

Note: Opening balances have been adjusted as necessary to reflect audit checks carried out during the year.

2.2 Bank and Cash

	2009	2008
at 31 December	€000	€000
PMG balances and cash	75	87
Orders outstanding	—	—
	<u>75</u>	<u>87</u>

2.3 Stocks

	2009	2008
at 31 December	€000	€000
Chemicals and laboratory consumables	210	210
Stationary and IT consumables	22	30
	<u>232</u>	<u>240</u>

2.4 Other Debit Balances

	2009	2008
at 31 December	€000	€000
Prepaid expenses	23	18
	<u>23</u>	<u>18</u>

2.5 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the State		
Income Tax	—	—
Pay Related Social Insurance	1	—
Professional Services Withholding Tax	—	32
Value Added Tax on intra-EU Acquisitions	69	55
	<u>70</u>	<u>87</u>
Payroll deductions held in suspense	15	8
Miscellaneous	6	21
	<u>91</u>	<u>116</u>
	<u><u>91</u></u>	<u><u>116</u></u>
2.6 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	1,063	762
Exchequer grant undrawn	(1,056)	(773)
Net liability to the Exchequer	<u>7</u>	<u>(11)</u>
	<u><u>7</u></u>	<u><u>(11)</u></u>
Represented by:		
Debtors		
Bank and cash	75	87
Debit balances: suspense	23	18
	<u>98</u>	<u>105</u>
Creditors		
Due to State	(70)	(87)
Credit balances: suspense	(21)	(29)
	<u>(91)</u>	<u>(116)</u>
	<u>7</u>	<u>(11)</u>
	<u><u>7</u></u>	<u><u>(11)</u></u>
2.7 Commitments	2009	2008
at 31 December	€000	€000
Total of legally enforceable commitments	75	67

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 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.3.	(111)	The excess was due to the payment of legal fees associated with the settlement of a claim for compensation in 2008.
A.6.	375	The cost of utilities was less than expected and some improvement works scheduled to be carried out were not undertaken.

4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts for various analyses, tests etc	180	577	525
2. Receipts from Pension-related Deductions on Public Service Remuneration.	330	255	—
Total	510	832	525

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 €000	Explanation
1.	(397)	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

	2009	2008
Number of staff at year end (full time equivalents)	92	92
	2009	2008
	€000	€000
Pay	5,208	5,111
Higher, special or additional duties allowances	32	66
Overtime	7	15
Employer's PRSI	276	270
Total pay	5,523	5,462

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009	Maximum individual payment 2008
			€	€
Higher, special or additional duties	21	—	3,810	18,592
Overtime and extra attendance	7	—	2,689	4,389