

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 2010 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 2010, 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
25 February 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 11: State Laboratory for 2010 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
27 May 2011

Vote 11 State Laboratory Appropriation Account 2010

Service	2010 Estimate	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	5,426	5,100	5,523
A.2. Travel and subsistence	59	33	39
A.3. Incidental expenses	231	195	342
A.4. Postal and telecommunications services	82	72	74
A.5. Apparatus and chemical equipment	2,267	2,447	1,967
A.6. Office premises expenses	1,587	1,334	1,278
A.7. Consultancy services	12	13	11
	<hr/>	<hr/>	<hr/>
Gross Expenditure	9,664	9,194	9,234
Deduct			
A.8. Appropriations-in-aid	481	811	832
	<hr/>	<hr/>	<hr/>
Net Expenditure	9,183	8,383	8,402
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Surplus to be surrendered		€800,271	€1,062,905
		<hr/> <hr/>	<hr/> <hr/>

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			9,194	9,234
Expenditure on services and programmes			—	—
Gross expenditure			<u>9,194</u>	<u>9,234</u>
Deduct				
Appropriations-in-aid			<u>811</u>	<u>832</u>
Net expenditure			<u>8,383</u>	<u>8,402</u>
Changes in capital assets				
Purchases cash		(1,067)		
Depreciation		682		
Loss on disposals		20		
			<u>(365)</u>	<u>682</u>
Changes in net current assets				
Decrease in closing accruals			(358)	(39)
Decrease in stock			21	8
Direct expenditure			<u>7,681</u>	<u>9,053</u>
Expenditure borne elsewhere				
Net allied services expenditure	1.1		844	729
Notional rents			1,749	1,884
Total operating cost			<u><u>10,274</u></u>	<u><u>11,666</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		2010 €000	2009 €000
7	Superannuation and Retired Allowances	844	729
		<u>844</u>	<u>729</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	1,762	1,397
Current Assets			
Bank and cash	2.2	205	75
Stocks	2.3	211	232
Prepayments		641	211
Accrued income		104	136
Other debit balances	2.4	28	23
Total Current Assets		1,189	677
Less Current Liabilities			
Accrued expenses		84	44
Other credit balances	2.5	227	91
Net liability due to Exchequer	2.6	6	7
Total Current Liabilities		317	142
Net Current Assets		872	535
Net Assets		2,634	1,932

2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Total €000
Gross assets				
Cost or valuation at 1 January 2010	10,568	368	20	10,956
Additions	1,067	—	—	1,067
Disposals	(359)	—	—	(359)
Cost or valuation at 31 December 2010	11,276	368	20	11,664
Accumulated Depreciation				
Opening balance at 1 January 2010	9,373	176	10	9,559
Depreciation for the year	642	37	3	682
Depreciation on disposals	(339)	—	—	(339)
Cumulative depreciation at 31 December 2010	9,676	213	13	9,902
Net Assets at 31 December 2010	1,600	155	7	1,762
Net Assets at 31 December 2009	1,195	192	10	1,397

2.2 Bank and Cash

	2010 €000	2009 €000
at 31 December		
PMG balances and cash	205	75
	205	75
	205	75

2.3 Stocks

	2010 €000	2009 €000
at 31 December		
Chemicals and laboratory consumables	188	210
Stationery and IT consumables	23	22
	211	232
	211	232

2.4 Other Debit Balances

	2010 €000	2009 €000
at 31 December		
Suspense	28	23
	28	23
	28	23

2.5 Other Credit Balances	2010	2009
at 31 December	€000	€000
Amounts due to the State		
Income Tax	52	—
Pay Related Social Insurance	37	1
Universal Social Charge	7	—
Relevant Contracts Tax	27	—
Value Added Tax on intra-EU acquisitions	39	69
	<u>162</u>	<u>70</u>
Payroll deductions held in suspense	40	15
Miscellaneous	25	6
	<u>227</u>	<u>91</u>
2.6 Net Liability to the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	800	1,063
Exchequer grant undrawn	(794)	(1,056)
Net liability to the Exchequer	<u>6</u>	<u>7</u>
Represented by:		
Debtors		
Bank and cash	205	75
Debit balances: suspense	28	23
	<u>233</u>	<u>98</u>
Creditors		
Due to State	(162)	(70)
Credit balances: suspense	(65)	(21)
	<u>(227)</u>	<u>(91)</u>
	<u>6</u>	<u>7</u>
2.7 Commitments	2010	2009
at 31 December	€000	€000
Total of legally enforceable commitments	31	75

3 Variations in Expenditure

An explanation is generally provided 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%. However, no outturn on this vote met these criteria in 2010.

4 Receipts

4.1 Appropriations-in-aid	2010 Estimated €000	2010 Realised €000	2009 Realised €000
1. Receipts for various analyses, examinations, tests etc	180	513	577
2. Receipts from pension-related deduction on public service remuneration.	301	298	255
Total	481	811	832

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.	(333)	Most of the excess receipts arose from Coroners' fees. As this is a demand led service, it is difficult to accurately predict the income.

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	89	92
	2010 €000	2009 €000
Pay	4,775	5,208
Higher, special or additional duties allowances	56	32
Overtime	10	7
Employer's PRSI	259	276
Total pay	5,100	5,523

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010	Maximum individual payment 2009
			€	€
Higher, special or additional duties	26	1	10,290	3,810
Overtime and extra attendance	9	—	2,015	2,689