

Appropriation Account 2025

Vote 14

State Laboratory

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 2025 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 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €328,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 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 for periods of account commencing from 1 January 2025.

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 and professional and other contracted services amounted to a total of €6.5 million in 2025.

The State Laboratory has provided details of eight non-competitively procured contracts in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The State Laboratory complied with the guidelines for 2025 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

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Barbara O'Leary
Accounting Officer
State Laboratory

10 March 2026

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 2025 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 2025, 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.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

9 June 2026

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 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Government analytical laboratory and advisory service			
	<i>Original</i>	15,500		
	<i>Supplementary</i>	1,101		
			16,601	14,751
			16,433	
Gross expenditure		16,601	16,433	14,751
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	1,720		
	<i>Supplementary</i>	(71)		
			1,649	1,266
			1,809	
Net expenditure				
	<i>Original</i>	13,780		
	<i>Supplementary</i>	1,172		
			14,952	13,485
			14,624	

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2025	2024
	€	€
Surplus/(excess vote)	327,520	(9,680)

Barbara O'Leary
Accounting Officer
State Laboratory

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		9,923	9,117
Non pay		6,510	5,634
Gross expenditure		16,433	14,751
<i>Deduct</i>			
Appropriations-in-aid		1,809	1,266
Net expenditure		14,624	13,485
Changes in capital assets			
<i>Property, plant and equipment</i>			
<i>(note 2.1)</i>			
Purchases	(575)		
Depreciation	886		
Loss on disposals	10		
		321	343
Changes in net current assets			
Increase in inventories	(23)		
Increase in prepayments	(527)		
Decrease in accrued income	135		
Decrease in accrued expenses	(206)		
		(621)	907
Direct voted expenditure		14,324	14,735
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		1,917	2,086
Notional rent		1,902	1,688
Net programme cost		18,143	18,509

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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	1,883	2,063
Vote 18	National Shared Services Office	24	13
		1,917	2,086

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	1,680	2,001
Intangible assets	2.2	—	—
		1,680	2,001
Current assets			
Bank and cash		442	513
Inventories	2.3	372	349
Prepayments	2.4	1,015	488
Accrued income	2.5	35	170
Other debit balances	2.6	221	202
Net Exchequer funding	2.9	—	19
		2,085	1,741
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	827	1,033
Other credit balances	2.8	606	734
Net Exchequer funding	2.9	57	—
		1,490	1,767
Net current assets/(liabilities)		595	(26)
Net assets		2,275	1,975
Represented by:			
State funding account	2.10	2,275	1,975

2.1 Property, plant and equipment

	Equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation ^a			
At 1 January 2025	15,074	559	15,633
Additions	575	—	575
Disposals	(1,123)	—	(1,123)
At 31 December 2025	14,526	559	15,085
Accumulated depreciation			
At 1 January 2025	13,077	555	13,632
Depreciation for the year	884	2	886
Depreciation on disposals	(1,113)	—	(1,113)
At 31 December 2025	12,848	557	13,405
Net assets			
At 31 December 2025	1,678	2	1,680
At 31 December 2024	1,997	4	2,001

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	174	174
Disposal	(36)	(36)
At 31 December 2025	138	138
Accumulated amortisation		
At 1 January 2025	174	174
Amortisation on disposal	(36)	(36)
At 31 December 2025	138	138
Net assets		
At 31 December 2025	—	—
At 31 December 2024	—	—

2.3 Inventories

at 31 December	2025	2024
	€000	€000
Chemicals and laboratory consumables	336	305
Stationery and IT consumables	36	44
	372	349

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Laboratory and IT	1,000	483
Administration	15	5
	1,015	488

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Due for services	35	170
	35	170

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll distribution account	215	197
Recoupable travel expenses	—	1
Recoupable travel pass scheme	4	4
Recoupable cycle to work scheme	2	—
	221	202

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Laboratory and IT	286	594
Payroll accrual	330	273
Holiday accrual	207	163
Administration	4	3
	827	1,033

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	130	117
Pay related social insurance	108	99
Universal social charge	23	25
Value added tax on intra-EU acquisitions	16	20
	277	261
Suspense		
Payroll deductions held in suspense	68	63
EU grant funding ^a	261	410
	329	473
	606	734

Note ^a 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 in 2024. In 2025, €149,000 of the grant was used to purchase equipment and was recognised as appropriation in aid. The remaining balance of €261,000 will be held in suspense until it is utilised on equipment in accordance with the grant agreement.

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered/ (excess vote)	328	(10)
Exchequer grant undrawn	(271)	(9)
Net Exchequer funding	57	(19)
Represented by:		
Debtors		
Bank and cash	442	513
Debit balances: suspense	221	202
	663	715
Creditors		
Due to the State	(277)	(261)
Credit balances: suspense	(329)	(473)
	(606)	(734)
	57	(19)

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		1,975	2,688
Disbursements from the Vote			
Estimate provision	Account	14,952	
Surplus to be surrendered	Account	(328)	
Net vote		14,624	13,485
Expenditure borne elsewhere	1.1	1,917	2,086
Non-cash items			
Capital asset net adjustments		—	
Notional rent	1	1,902	
		1,902	2,225
Net programme cost	1	(18,143)	(18,509)
Balance at 31 December		2,275	1,975

2.11 Commitments

Global commitments	2025	2024
at 31 December	€000	€000
Procurement of goods and services	153	728
Total of legally enforceable commitments	153	728

2.12 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State balance in the year of account.

	2025	2024
	€000	€000
Payroll accrual ^a	—	273
Holiday accrual ^a	—	163
	—	436

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

3.1 Analysis of administration expenditure

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.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	10,305		
	<i>Supplementary</i>	(220)		
		10,085	9,923	9,117
ii	Travel and subsistence	40	21	36
iii	Training and development	224	185	161
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	2,548		
	<i>Supplementary</i>	779		
		3,327	3,543	3,307
v	Digital capital investment and IT expenses			
	<i>Original</i>	432		
	<i>Supplementary</i>	68		
		500	502	337
vi	Premises expenses			
	<i>Original</i>	1,950		
	<i>Supplementary</i>	474		
		2,424	2,259	1,793
vii	Policy reviews, consultancy services and research			
		1	—	—
		16,601	16,433	14,751

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

iv Operational services, supplies and sundry equipment

Estimate provision €2.548 million; outturn €3.543 million

The need for a supplementary estimate of €779,000 arose due to increased costs relating to equipment service costs in the year.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts for various analyses, examinations, tests etc.			
	<i>Original</i>	1,445		
	<i>Supplementary</i>	(71)		
		1,374	1,371	1,002
2	Additional superannuation contributions	274	289	264
3	Miscellaneous receipts	1	149	—
		1,649	1,809	1,266

Significant variations

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

3 Miscellaneous receipts

Estimate provision €1,000; realised €149,000

Miscellaneous receipts of €149,000 relate to the portion of an EU grant that was spent on equipment in the year. The grant was received in 2024 and is recorded in a suspense account and released to appropriations in aid when equipment relating to the grant is purchased.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	14,624
Other grants	149
Additional superannuation contributions	291
Exchange transaction revenue	
Rendering of services	1,234
Total revenue	16,298
Represented by	
Total appropriations-in-aid (note 4.1)	1,809
Central Fund grant	14,624
Decrease in accrued income	(135)
	16,298

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>138</u>	<u>136</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	8,993	8,290
Higher, special or additional duties allowances	14	9
Employer's PRSI	916	818
	<u>9,923</u>	<u>9,117</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	8	—	2,197	1,379

5.4 State Laboratory employee pay bands

The number of State Laboratory 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	2025	2024
20,000	59,999	70	80
60,000	69,999	22	13
70,000	79,999	19	24
80,000	89,999	19	15
90,000	99,999	6	4
100,000	109,999	1	—
110,000	119,999	2	2
120,000	129,999	1	—
130,000	139,999	—	—
140,000	149,999	1	1

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€	€
Basic pay	147,119	139,759
Allowances	1,475	1,396
	148,594	141,155

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 entitlements in that regard do not extend beyond the standard terms of the schemes.

5.6 Payroll overpayments

	Number of recipients	2025 €000	2024 €000
Overpayments	11	13	12
Recovery plans in place	4	4	11

Note 6 Miscellaneous

6.1 EU funding

The outturn shown includes payments in respect of equipment purchases which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

		2025	2024
		Estimate provision	Outturn
		€000	€000
Customs control equipment instrument (CCEI) fund			
	<i>Original</i>	—	
	<i>Supplementary</i>	149	
		<u>149</u>	<u>—</u>