



Ard-Reachtair Cuntas agus Ciste
Comptroller and Auditor General

Report on the
Accounts of the Public Services 2021

September 2022

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Report of the Comptroller and Auditor General

Accounts of the Public Services 2021

Article 33 (4) of the Constitution of Ireland requires me to report to Dáil Éireann at stated periods as determined by law. The Comptroller and Auditor General (Amendment) Act 1993 provides the main basis for such reporting.

Statutory reporting provisions

Section 3 (10) of the 1993 Act requires me each year to prepare a written report that includes

- any matters I consider it appropriate to report arising from my audits of the appropriation accounts prepared by the Accounting Officers of government departments and offices in relation to the appropriations voted by Dáil Éireann for the previous financial year
- any matters I consider it appropriate to report arising from my examinations of the internal accounting controls operated by government departments and offices (in the current or previous financial year) to ensure the regularity of their financial transactions, the correctness of their payments and receipts, the reliability and completeness of their accounting records and the safeguarding of the assets owned and controlled by them
- the results of my examinations of the accounts of the revenue of the State collected by the Revenue Commissioners and of the accounts of such other persons who receive money which is by law payable into the Exchequer— these examinations include assessment of whether the accounts are complete and accurate, and whether systems, procedures and practices have been established that are adequate to secure an effective check on the assessment, collection and proper allocation of the revenues.

Other statutes require me to prepare and present reports to Dáil Éireann on certain specific matters together with my section 3 (10) report.

Separately, section 11 of the 1993 Act provides for the preparation by me of certain special reports.

Presentation of this report

This is my report under Section 3 (10) of the 1993 Act relating to the 2021 financial year. The report is set out in four parts, which deal with the following matters

- the Central Fund of the Exchequer
- voted expenditure in 2021
- examinations of State receipts
- reports on other matters including statutory reports on the audits of the accounts of the National Treasury Management Agency, and of the Irish Fiscal Advisory Council.

The report was prepared on the basis of audited information, where available, and other information, documentation and explanations obtained from the relevant government departments and offices. Drafts of relevant parts of the report were sent to the departments and offices concerned and their comments were requested. Where appropriate, those comments were incorporated into the final version of the report.

The report is concerned with the accountability of public bodies in respect of their administration of public funds. References to third parties should be read only in that context.

I hereby present my report in respect of the year ended 31 December 2021 to Dáil Éireann in accordance with Section 3 (11) of the 1993 Act.

Presentation of appropriation accounts 2021

Section 3 (11) of the 1993 Act also requires me to present the appropriation accounts for the various Votes to Dáil Éireann together with the report prepared under section 3 (10).

I have certified each appropriation account for the year ended 31 December 2021 and submit those accounts, together with my audit certificates, to Dáil Éireann.



Seamus McCarthy
Comptroller and Auditor General

30 September 2022

Contents

Central government

1	Exchequer financial outturn for 2021	11
2	Net cost of banking stabilisation measures	29

Voted expenditure

3	Vote accounting and budget management	47
4	Re-allocation of voted funding	61
5	Overview of the cost of responding to Covid-19	69
6	Central government funding of local authorities	81
7	The Housing Agency's Revolving Acquisition Fund	97
8	Contract payments in respect of Convention Centre Dublin	109
9	Implementation of the National Broadband Plan	119
10	Regularity of social welfare payments	131
11	The recovery of benefit and assistance payments following compensation awards	147
12	Financial impact of cyber security attack	157
13	Guardian <i>ad litem</i> service — follow up report	171

Revenues of the State

14	Classification of workers for PRSI purposes	189
15	Collection of VAT on e-commerce	211
16	Revenue's suspension of periodic reviews of tax clearance certificates	227
17	Overstatement of certain unallocated tax deposits	233
18	Motor tax receipts	237
19	Exchequer receipts from National Lottery ticket sales	251

Other matters

20	Management of the Clinical Indemnity Scheme	265
21	Accounts of the National Treasury Management Agency	279
22	Ireland Apple escrow fund	281
23	Irish Fiscal Advisory Council	285

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Central Government
