



Rialtas na hÉireann
Government of Ireland

Dormant Accounts Fund

Review of the Disbursement Schemes 2013-2016 and 2017-2019 and General Administration of the Fund

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Community Development

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Section 1: Introduction and Background

1.1 Introduction

The Dormant Accounts Act, as amended, provides for the establishment of a fund for unclaimed accounts in credit institutions and unclaimed life assurance policies in insurance undertakings. It also provides for a scheme for the disbursement of funds that are unlikely to be reclaimed by account holders for the purposes of programmes or projects to assist the economically, socially or educationally disadvantaged, or persons with a disability. Funds are disbursed to such measures in line with the provision of Disbursement Schemes which cover a three year period and subsequent Annual Action Plans which set out approved measures in line with the relevant Disbursement Scheme. The Act also provides for a review of the Disbursement Scheme at least once every three years. This is the first such review and it covers the 2013-2016 Disbursement Scheme and also considers the operation, to date, of the current 2017-2019 Disbursement Scheme. This review also takes account of the recommendations contained in the 2016 Report on the Account of Public Services by the Comptroller and Auditor General which considered the administration of the Dormant Accounts Fund¹, and the subsequent consideration of that report by the Public Accounts Committee.

An interdepartmental group was established to oversee this review. Membership of this group consisted of those Departments which received funding in the period in question, namely: Department of Children and Youth Affairs, Department of Health, Department of Education and Skills, Department of Justice and Equality (including additional representation from Irish Prison Service and Probation Service), Department of Employment Affairs and Social Protection, Department of Transport, Tourism and Sport and Department of Rural and Community Development. Pobal were also represented on this group, given their role as a service provider for a number of measures, and their understanding of the concerns of potential beneficiaries at local and community level.

With regard to the structure of this document:

- This section details the provisions of the Dormant Accounts Act as amended and how they are applied in terms of administration of measures funded using the Dormant Accounts Fund.
- Section 2 summarises the findings of the Report of the Comptroller and Auditor General 2016 and details the terms of reference of this review.
- Section 3 outlines the key aspects of the Disbursement Schemes and reviews the measures which were approved in Action Plans during the period under consideration.

¹ Report on the Account of Public Services 2016, Comptroller and Auditor General, Chapter 7: <http://www.audgen.gov.ie/viewdoc.asp?fn=/documents/annualreports/2016/Report/En/Chapter7.pdf>

- Section 4 considers the administration of the disbursement schemes and information management over the period of the schemes.
- Section 5 specifically considers the reasons for the low level of disbursements from the fund over the period under consideration, and wider and longer term issues relating to the management of the Fund.
- Section 6 collates the recommendations made throughout the review.

1.2 Background to the Dormant Accounts Fund

The Dormant Accounts Act 2001, together with the Unclaimed Life Assurance Policies Act 2003 and the Dormant Accounts (Amendment) Acts 2005-2012, provide a framework for the administration of unclaimed accounts in credit institutions (i.e. banks, building societies and An Post) and unclaimed life assurance policies in insurance undertakings.

The main purpose of the legislation is to reunite account or policy holders with their funds in credit institutions or insurance undertakings and, in this regard, these bodies are required to take steps to identify and contact the owners of dormant accounts and unclaimed life assurance policies.

The legislation also introduced a scheme for the disbursement of funds that are unlikely to be reclaimed but only for the purposes of programmes or projects to assist:

- the personal and social development of persons who are economically or socially disadvantaged;
- the educational development of persons who are educationally disadvantaged; or
- persons with a disability.

Dormant funds or unclaimed life assurance policies which have not been reclaimed by the original accounts/policy holder or their beneficiaries are transferred each year by the holding institution to the Dormant Accounts Fund which is managed by the National Treasury Management Agency. The transfer of moneys takes place on the basis that the beneficial owner has a guaranteed right of reclaim to their property at any time in the future.

1.3 Ministerial responsibility and functions of the Minister

Under the 2012 Act, the Minister with responsibility for decisions relating to the disbursement of moneys from the Dormant Accounts Fund is required to:

- Make a Disbursement Scheme for a period not exceeding three years. The Disbursement Scheme sets out guiding principles for disbursements and priority areas under the headings economic and social disadvantage, educational disadvantage, and persons with a disability.
- Carry out a review of the Disbursement Scheme at least once every three years.

- Prepare an Action Plan, at least once a year, to give effect to a Disbursement Scheme. Action Plans contain details of measures to be funded under the Disbursement Scheme. They set out the maximum amount proposed for disbursement in relation to each measure during the period to which the Action Plan relates.
- Where a measure specified in an Action Plan is under the remit of the Minister, he/she may invite applications for disbursements from the Dormant Accounts Fund.
- The Minister is also required to prepare, no later than 30 June each year, an annual report to the Government on the operation of disbursements during the preceding year.

As of July 2017, the Minister for Rural and Community Development possesses statutory responsibility for these functions and decisions relating to the disbursement of moneys from the Dormant Accounts Fund. This role had previously been held by the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs (June 2016-July 2017) and the Minister for Environment, Community and Local Government/Housing, Planning, Community and Local Government (December 2012-June 2016). Further detail on the requirements of the 2012 Act is set out below.

1.4 Making of a Disbursement Scheme

Under the Dormant Accounts Acts the Minister is charged with preparing a Disbursement Scheme for the disbursement of moneys from the Fund. The Disbursement Scheme, which runs for a period not exceeding 3 years, sets out guiding principles for disbursements and priority areas under the headings of economic and social disadvantage, educational disadvantage, and persons with a disability; as prescribed in the 2012 Act.

In preparing the Disbursement Scheme, the Minister must consult with the Ministers for Education, Health, Social Protection and other persons/Ministers as the Minister considers appropriate. The Minister must also take account of the funding available in the Dormant Accounts Fund over the period of the scheme and the need to ensure that funding is used in a cost-effective manner. The scheme must be approved by Government, as should any proposed amendment to the scheme, and it must also be laid before the Houses of the Oireachtas.

The legislation also requires that the Minister carry out a review of the Disbursement Scheme at least once every three years. As noted above, the Comptroller and Auditor General Report on the Accounts of Public Services 2016 found that the review of the 2013-2016 Disbursement Scheme, which should have been completed three years after the adoption of the scheme, was not completed. In response and following the transfer of functions in July 2017, the Department of Rural and Community Development committed to completing this review.

1.5 Preparation of annual Action Plans

Following the making of the Disbursement Scheme for the relevant 3 year period, the Minister is required to prepare, at least once a year, an Action Plan for the purpose of giving effect to the Disbursement Scheme.

As with the Disbursement Scheme, the Plan is drawn up in consultation with the Ministers for Education, Health, Social Protection and other persons/Ministers as the Minister considers appropriate. Having regard to these consultations, to the funding available in the Dormant Accounts Fund and to cost effectiveness concerns, the Minister may decide to adopt an action plan or not.

In addition, even when an Action Plan has been adopted, the Minister may decide that applications for disbursement shall not be invited (again, following consultation with the aforementioned Ministers and having regard to funding levels and cost effectiveness). This applies to disbursements to be carried out by all Ministers.

Action Plans contain details of measures to be funded under the Disbursement Scheme. They set out the maximum amount proposed for disbursement in relation to each measure during the period to which the Action Plan relates. Any adopted Action Plan must be laid before the Houses of the Oireachtas.

1.6 Invitations to Apply for Disbursements

In instances in which a measure specified in an Action Plan is under the remit of the Minister he may invite applications for disbursements from the Dormant Accounts Fund. Any such invitation must set out a notice inviting applications and the assessment criteria to be applied, along with information relating to the programmes or types of projects for which applications are being sought, the relevant procedures, the assessment criteria and closing date.

Following assessment of applications, the Minister must prepare a report on the outcome of the assessments, detailing the amounts to be disbursed, and submit the list of successful applications to the Minister for Public Expenditure and Reform for approval.

In addition, in circumstances where other Ministers carry out the above process in relation to measures in the Action Plan which lie within their remit, it should be noted that the list of successful applications for funding must be submitted to the Minister for Rural and Community Development for approval, with the consent of the Minister for Public Expenditure and Reform.

The Minister for Rural and Community Development is then required to lay a statement before the Houses of the Oireachtas, as soon as practicable following the above approval process, setting out a list of approved applications and the amounts to be disbursed from the Fund. The list must also be made available to the public.

The amounts which were approved for disbursement must in the first instance be paid out of the relevant Department's vote and reimbursement then sought, via the Minister for Public Expenditure and Reform, from the National Treasury Management Agency to be applied as an appropriation-in-aid.

1.7 Preparation of Annual Reports

The Minister is also responsible for preparing, no later than 30 June each year, an annual report to the Government on the operation of disbursements during the preceding year. The Minister may also set out any findings, conclusions or recommendations relating to the operation of disbursements. Following submission to Government, the Minister must lay copies of the annual report before the Houses of the Oireachtas.

1.8 Review of Disbursement Schemes

The legislation also sets out a requirement to review the Disbursement Scheme. The Act states that the review shall be carried out within 3 years after the first Disbursement Scheme is made (which is the 2013-2016 Disbursement Scheme), and then at least once in every 3 years thereafter. As noted in the Report of the Comptroller and Auditor General, the first review should have been completed by the end of 2015, however this was not done. This is, therefore, the first such review.

Section 2: Report of the Comptroller & Auditor General 2016 and Terms of Reference for Review

2.1 Summary findings of Comptroller and Auditor General 2016 Report

The Comptroller and Auditor General's 2016 Report on the Accounts of Public Services was published in September 2017. The conclusions of the report outlined the following issues:

- A review of the 2013-2017 disbursement scheme, required under the 2012 Act, has not been carried out.
- No action plan was prepared for 2015.
- Responsibility for funding measures is spread across a wide range of Votes. This along with the failure to meet requirements in relation to action plans, make it difficult to obtain an overview of disbursement measures and how outturns compare with approved allocations.
- Disbursements under dormant accounts measures have been low in recent years — well below allocated funding for measures and estimates made annually.
- A lack of preparedness was the main factor causing the under-spend.
- Low levels of uptake for some schemes was another cause of under-spend.

Based on the above conclusions the Comptroller and Auditor General 2016 report contains a single recommendation, that:

The statutory review of the 2013-2016 disbursement scheme should be carried out to identify how well the scheme was implemented and how future schemes can be designed to ensure that the scheme's objectives are met.

The review should consider:

- *the reasons for the low level of disbursements;*
- *whether allocating funds to measures which do not fully use the resources prevent other programmes from being funded; and*
- *how the available funding can be best applied.*

The Department of Rural and Community Development provided a response to this recommendation in September 2017. It accepted the recommendation to carry out the statutory review of the 2013-2016 Disbursement Scheme and to consider the issues detailed in the recommendation of the Comptroller and Auditor General in completing the review.

Given the fact that the 2017-2019 Disbursement Scheme has been put in place in May 2017 it is also appropriate to consider that scheme in this review.

2.2 Terms of Reference for this review

As outlined in the introduction, to progress this review an Interdepartmental Group was established which consisted of those Government Departments who have received funding from the Dormant Accounts Fund over the period under consideration, along with Pobal, given their role as a service provider for a number of measures, and their understanding of the concerns of potential beneficiaries at local and community level. Engagement also took place with the Department of Public Expenditure and Reform, and the National Treasury Management Agency, for their specific areas of concern.

Whilst, as noted above, the 2012 Act requires that the Minister carry out a review of the Disbursement Scheme at least once every three years, the legislation contains no requirements or provisions as to what that review should or must entail. Based on the findings of the Comptroller and Auditor General Report on the Accounts of Public Services 2016 and the subsequent consideration of the report by the Public Accounts Committee, the following were agreed as a terms of reference for the review:

- Complete the statutory review of the 2013-2016 disbursement scheme and a further analysis of the operation of the 2017-2019 disbursement scheme to date;
- Consider current information management with regard to funding; and how to improve information management given the complex spread of project delivery across Departments;
- Consider and analyse the administrative procedures related to the fund, including the level of complexity of these procedures. Develop improved administrative procedures relating to the fund based on the above analysis. This would relate to the roles of the Department of Rural and Community Development, the Department of Public Expenditure and Reform, the National Treasury Management Agency, and the Departments responsible for the delivery of their own projects and programmes;
- Identify the reasons for the low level of disbursement from the fund; the impact of this issue and how to address it in future disbursement schemes;
- Identify and consider wider and longer term issues including (i) any potential need for legislative changes to address issues identified through the above work; (ii) how to ensure the long term sustainability of the fund; (iii) how to best ensure that new and innovative programmes/projects suitable for funding are brought forward for consideration in future disbursement schemes and annual action plans.

Section 3: Reviewing the Disbursement Schemes 2013-2016 and 2017-2019

3.1 Key aspects of the Disbursement Schemes

As noted above, Disbursement Schemes prepared under the Dormant Accounts Acts run for a period not exceeding 3 years. Under section 42 of the Dormant Accounts Act (as amended), Disbursement Schemes are required to set out the objectives to be achieved by making disbursements from the Fund and the strategies for achieving the objectives.

The Minister is also required to have regard to the Government's policies and priorities relating to economic and social disadvantage, educational disadvantage, and persons with a disability, the availability of moneys in the Fund, and the need to ensure that funding is used in a cost effective manner.

In order to address the latter requirements, both schemes adopted the approach of prefacing the objectives and strategies for disbursements by setting out guiding principles to govern disbursements and implementation principles for the Action Plans prepared on foot of the schemes.

Each of the above elements of the schemes are considered in the sections below.

Guiding Principles

The guiding principles detailed in both Disbursement Schemes prepared to date have related to:

- **Additionality:** Disbursements are additional to and not a substitute for mainstream Government spending.
- **Compatibility with Government Policy:** in accordance with Government policies and priorities relating to disadvantaged groups and the disabled.
- **Impact:** Support for measures which can make a demonstrable difference and achieve discernible impacts.
- **Sustainability:** Measures should be broadly sustainable with local support where appropriate.
- **Philanthropy Related:** Measures which attract or have attracted such support will be considered.
- **Value for Money:** Measures should deliver good value for money.
- **Evidence of Need:** a clear and identified need for funding.
- **Evidence of Capacity of Group/Organisation:** Groups receiving funding must be able to demonstrate they can manage the measure successfully.

- Administrative Process: While rigorous, administrative requirements should not unduly burden applicants.

The 2017-2019 Disbursement Schemes also detailed the above points, with some additions to specific guiding principles. In particular where philanthropy related measures were identified, this was supplemented to also include Corporate Social Responsibility related measures. Similarly, the Value for Money guiding principle was supplemented to also note the need to avoid duplication or displacement in the allocation of funding.

3.2 Priority Areas, Strategic Objectives and Strategies

In both Disbursement Schemes considered, three Priority Areas to be addressed by Dormant Accounts funding are identified. These are (i) Economic and Social Disadvantage; (ii) Educational Disadvantage and (iii) Persons with a Disability. As such, the Priority Areas identified in the Disbursement Scheme essentially restate the three purposes to which funding may apply as set out in the relevant legislation.

Both Disbursement Schemes then set strategic objectives for each of the priority areas. These are as follows:

Economic and Social Disadvantage: Strategic Objective – To assist innovative projects and programmes which are designed to counter economic and social disadvantage.

Educational Disadvantage: Strategic Objective – To assist programmes or projects which overcome the impediments arising from social and economic disadvantage and which prevent learners from deriving appropriate benefit from education.

Persons with a Disability: Strategic Objective – To give effect to the Government’s objective to ensure that persons with a disability (as defined in the Equal Status Act 2000) play a more active role in society and increase their level of independence.

The Disbursement Schemes then detail the strategies to be pursued to achieve the identified strategic objective. A large number of such strategies are identified under each strategic objective, for example, eleven under the economic and social disadvantage strategic objective. The strategies outlined in the Disbursement Schemes are outlined below, with any differences between the two Disbursement Schemes also identified.

Economic and Social Disadvantage

Strategic Objective: To assist innovative projects and programmes which are designed to counter economic and social disadvantage.

- Unemployment – Measures designed to support people who are unemployed and actions to support the needs of the long-term unemployed.
- Suicide – Assistance for dealing with issues surrounding suicide, particularly through prevention and counselling (2017-2019 Scheme added self-harm)

- Carers – Assistance for provision of respite care facilities (2017-2019 Scheme added training and support for family carers)
- Children – Assistance for developing and providing programmes and facilities for children and young people, with particular regard for those with special needs
- Young People – Assistance for provision of youth and community programmes, in particular those aimed at vulnerable young people and those in disadvantaged areas.
- Youth Employability – Assistance for youth work, work experience and other initiatives in youth employment, employability and entrepreneurship.
- Homelessness – Assistance for provision of premises in respect of non-accommodation based facilities such as drop-in/day centres.
- Older People – Assistance for provision of day-care centres, community resource centres and respite facilities (2017-2019 Scheme broadened this to provision of measures designed to support older people e.g. day care centres, community resource centres and respite facilities).
- Substance Misuse/Prevention – Assistance to tackle substance abuse and substance misuse prevention.
- Philanthropy and Corporate Social Responsibility (added by 2017-2019 Scheme) – Collaborations with such organisations to combat economic and social disadvantage.
- Social Enterprise/Innovation – Assistance for programmes/projects that can create or enhance employment or scale up, particularly in disadvantaged communities (the 2017-2019 Scheme has altered this to rural communities).

Educational Disadvantage

Strategic Objective: To assist programmes or projects which overcome the impediments arising from social and economic disadvantage and which prevent learners from deriving appropriate benefit from education.

- Literacy and Numeracy Initiatives.
- Pre-school education Initiatives.
- Skills and Adult/Further Education/Training Initiatives
- Targeted educational initiatives for Traveller and Newcomer Students
- School retention programmes
- Enhancement of Library Facilities in Disadvantaged Schools
- Philanthropy and Corporate Social Responsibility (added by the 2017-2019 Scheme) – to address educational disadvantage

- Targeted Initiatives to support participation in and completion of higher education from under-represented groups (added in full by 2017-2019 Scheme)
- Sports Projects (added in full by 2017-2019 Scheme)
- Civic, Social and Political Education in Schools (added in full by 2017-2019 Scheme)

Persons with a Disability

Strategic Objective: To give effect to the Government’s objective to ensure that persons with a disability (as defined in the Equal Status Act 2000) play a more active role in society and increase their level of independence.

- Assistance with measures enhancing empowerment and promoting equality of persons with a disability.
- Provision of increased transport, access and integrated mobility options.
- Provision of independent living and assisted living opportunities.
- Provision of appropriate/enhanced services.
- Assistance to lessen the economic and social disadvantage experienced by persons with a disability.
- Philanthropy and Corporate Social Responsibility (added by the 2017-2019 Scheme) measures to assist people with a disability or persons living with or caring for persons with a disability.
- Assistance to demonstrate, evaluate and promote innovation in the provision of person-centred supports and services.
- Additional measures to those outlined in the Scheme to support the employment of people with disabilities (added in full by 2017-2019 Scheme).

3.3 Analysis of Action Plan Measures in relation to the Disbursement Scheme Objectives

Under the 2013-2016 Disbursement Scheme Action Plans were prepared in 2014 and 2016. Whilst the legislation requires that actions plans be prepared on at least an annual basis, as noted in the Report of the Comptroller and Auditor General, no Action Plan was prepared in 2015. Under the 2017-2019 Disbursement Scheme, the 2017 Action Plan was published in July 2017 and the 2018 Action Plan was published in July 2018.²

² As the 2018 Action Plan was developed in parallel with this review it was not possible to include measures approved in that Action Plan in this analysis.

In total, 96 measures were allocated funding under the 2014, 2016 and 2017 Action Plans (see Appendix I for the full list of measures approved across the three plans). A significant number of measures received funding in more than one Action Plan while certain measures were either superseded by subsequent programmes or did not proceed as planned and have since had their funding decommitted. As such, these never became active measures. When these issues are accounted for, a total of 58 distinct measures can be identified with regard to the 2014, 2016 and 2017 Action Plans.

As part of this review of the Disbursement Schemes, an analysis has been carried out of the 58 measures with respect to their alignment with the strategies set out in the relevant Disbursement Scheme. The 2013-2016 Disbursement Scheme identified a total of 25 strategies under the 3 strategic objectives. The 2017-2019 Disbursement Scheme supplemented these, with a total of 30 strategies identified under the 3 strategic objectives.

While it should be noted that the analysis could be viewed as subjective in nature and dependent on how broadly one applies the strategies set out – it was identified that of the 58 measures, 54 were considered as having clearly met at least one of the strategies set out in the relevant Disbursement Schemes. Most of the measures were considered to meet a large number of the strategies, for example, the Department of Health measure in the 2014 Action Plan for the delivery of health-related supports to assist young people with disabilities and autism to make the transition from second level education to further education, training and employment satisfied 10 of the strategies identified under the three Priority Areas. The Department of Employment Affairs and Social Protection measure to provide training and support services for home carers satisfied 8 of the strategies in the Disbursement Schemes.

The tables set out over the following pages display the Priority Areas and their underlying strategies, identifying how the 58 measures in Action Plans aligned with the strategies set out in the relevant disbursement schemes.

Department	MEASURE	PERSONAL AND SOCIAL DEVELOPMENT OF PERSONS WHO ARE ECONOMICALLY AND SOCIALLY DISADVANTAGED													
		TARGETING/SUPPORTING WITHIN PRIORITY AREA #1													
		Unemployment	Suicide	Carers	Children	Young People	Youth Employability	Homelessness	Older People	Substance Misuse/ prevention	Philanthropy	Social Enterprise/Innovation	Philanthropy and Corporate Social Responsibility Programmes: Collaborations with philanthropic organisations or other organisations in the context of their corporate social responsibility strategies on programmes/projects to counter economic and/or social disadvantage <i>(*Introduced in 2017-2019 DAF Disbursement Scheme)</i>		
D/Health	'Pathways to Participation' Mapping Project to develop a cross-departmental report to highlight the participation programmes currently run or funded by public sector agencies														
D/Health	Advanced best practice in meeting HIQA Disability Standards					•					•				N/A
D/Health	Assistive Technology Libraries			•											
D/Health	Community Based Models of Support for People with Dementia										•				N/A
D/Health	Dementia Friendly Community Groups			•							•				
D/Health	Dementia post-diagnostic supports										•				
D/Health	Development of an Interactive Mobile App to Support Migrants in accessing Health Services				•	•					•				
D/Health	Health-related supports to assist young people with disabilities and autism to make the transition from second level education to further education, training and employment	•			•	•	•								N/A
D/Health	Intercultural Health Project for Refugees				•	•					•				
D/Health	Local area co-ordination initiatives			•	•	•					•				N/A
D/Health	Long-term Prescribing of Opioids, Benzodiazepines and Pregabalin in General Practice										•				
D/Health	Mental Health Initiative for Travellers		•								•				
D/Health	Mobile Health Screening Unit				•	•			•	•	•				N/A
D/Health	National Dementia Registry			•							•				
D/Health	Person-centre innovations in the delivery of non-centre based respite services			•											N/A
D/Health	Provision of Supports to Families of Transgender Persons		•			•									
D/Health	Roma Primary Healthcare Training Programme				•	•					•				
D/Health	Substance misuse/prevention – development of drug and alcohol awareness campaigns										•				N/A
DCYA	Aftercare information packs for young persons	•			•	•	•								N/A

Department	MEASURE	PERSONAL AND SOCIAL DEVELOPMENT OF PERSONS WHO ARE ECONOMICALLY AND SOCIALLY DISADVANTAGED											
		TARGETING/SUPPORTING WITHIN PRIORITY AREA #1											
		Unemployment	Suicide	Carers	Children	Young People	Youth Employability	Homelessness	Older People	Substance Misuse/ prevention	Philanthropy	Social Enterprise/Innovation	Philanthropy and Corporate Social Responsibility Programmes: Collaborations with philanthropic organisations or other organisations in the context of their corporate social responsibility strategies on programmes/projects to counter economic and/or social disadvantage <i>(*Introduced in 2017-2019 DAF Disbursement Scheme)</i>
DCYA	Big Brother Big Sisters Programme				•	•							N/A
DCYA	Development of a phone app for young people in care				•	•							N/A
DCYA	Evidence based programme targeted at children's experiences of poverty and poorer social outcomes/ ABC programme				•	•							N/A
DCYA	Interventions to protect young people from the influence or organised crime in communities affected by criminal networks				•	•							
DCYA	Localise Service Skills for Life Programme	•				•	•						N/A
DCYA	Peer support initiatives for children who were the subject of an inter country adoption				•	•							
DCYA	Provision of youth and community programmes and other initiatives	•				•	•						
DCYA	Youth Employability Initiative	•				•	•						N/A
DECLG/DRCD	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship	•				•	•				•		N/A
DECLG/DRCD	Community Partnership Media Campaign	•					•						N/A
DECLG/DRCD	Gateway Initiative	•					•						
DECLG/DRCD	Social Enterprise development initiatives	•					•	•	•		•		
DECLG/DRCD	Social Innovation Fund(SIFI) 50 per cent contribution (with the other 50 per cent of costs being met from philanthropic sources)										•	•	•
DECLG/DRCD	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship	•				•	•						
DES	Arts in Education Initiative				•	•							N/A
DES	Inclusion of Children with Special Needs in Early Years Settings				•								N/A
DES	Integration of newcomer students through integration of services				•	•	•						N/A

Department	MEASURE	PERSONAL AND SOCIAL DEVELOPMENT OF PERSONS WHO ARE ECONOMICALLY AND SOCIALLY DISADVANTAGED										
		TARGETING/SUPPORTING WITHIN PRIORITY AREA #1										
		Unemployment	Suicide	Carers	Children	Young People	Youth Employability	Homelessness	Older People	Substance Misuse/ prevention	Philanthropy	Social Enterprise/Innovation
DES	The Network for Teaching Entrepreneurship (NFTE) Programme				•	•	•					•
DES	Young Social Innovators				•	•						
DJE	Additional Intervention Training for Youth Justice Workers				•	•			•			
DJE	Candle Community Trust Campus				•	•	•		•			
DJE	Emergency Support Services Training towards pathways to employment for disadvantaged young people					•						N/A
DJE	Expansion of the Youth Work Initiative in the HSE Mid-West Area				•	•	•					
DJE	Garda Youth Diversion Projects				•	•	•					
DJE	Mentoring Programme				•	•	•					
DJE	Midlands Regional Youth Service				•	•	•					
DJE	Midlands Traveller Conflict Mediation Initiative					•						
DJE	Supports to assist immigrants to access employment	•					•					
DJE	Victims of Trafficking and Persons/Groups at risk of Human Trafficking					•						
DSP	Training and support services for home carers			•	•	•			•			
DTTAS	Community Sport and Physical Activity Hubs, National Sport Education and Training Hub, sports measures for disadvantaged communities to support the National Physical Activity Plan and the provision of sports equipment in disadvantaged areas				•	•			•			
Irish Prison Service	Community Based Health and First Aid in Irish Prisons								•			
Irish Prison Service	Social Enterprise Seed Capital Fund	•	•					•	•	•		

Department	MEASURE	EDUCATIONAL DEVELOPMENT OF PEOPLE WHO ARE EDUCATIONALLY DISADVANTAGED									
		TARGETING AND SUPPORTING WITHIN PRIORITY AREA #2									
		Literacy and numeracy initiatives	Preschool education initiatives	Skills and Adult/Further Education/Training Initiatives	Targeted Educational Initiatives for Traveller and Newcomer students, including inter-cultural and language programmes as appropriate, to enhance their participation in mainstream education	School retention programmes and initiatives including before and after-school programmes and summer and holiday programmes for learners from educationally disadvantaged backgrounds	Enhancement of library facilities in disadvantaged schools	Philanthropy: Collaboration with philanthropic organisations of any of the programmes/projects that seek to counter educational disadvantage	Targeted initiatives to support participation in, and completion of, higher education for groups that are currently under-represented in higher education (* Introduced in 2017-2019 DAF Disbursement Scheme)	Sports Projects (* Introduced in 2017-2019 DAF Disbursement Scheme)	Civic, Social and Political Education in schools (* Introduced in 2017-2019 DAF Disbursement Scheme)
D/HEALTH	Dementia Friendly Community Groups			•							
D/HEALTH	Development of an Interactive Mobile App to Support Migrants in accessing health service			•							
D/HEALTH	Health-related supports to assist young people with disabilities and autism to make the transition from second level education to further education, training and employment			•				N/A	N/A	N/A	
DCYA	Youth Employability Initiative			•				N/A	N/A	N/A	
DECLG/DRCD	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship			•				N/A	N/A	N/A	
DECLG/DRCD	Social Enterprise Development Initiatives		•								
DECLG/DRCD	Social Innovation Fund(SIFI) 50 per cent contribution (with the other 50 per cent of costs being met from philanthropic sources)			•							
DECLG/DRCD	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship			•							
DES	Arts in Education Initiative	•				•		N/A	N/A	N/A	
DES	Inclusion of Children with Special Needs in Early Years Settings	•	•					N/A	N/A	N/A	
DES	Integration of newcomer students through integration of services			•		•		N/A	N/A	N/A	
DES	The Network for Teaching Entrepreneurship (NFTE) Programme					•		•		•	
DES	Young Social Innovators					•		•		•	
DJE	Additional Intervention Training for Youth Justice Workers					•					
DJE	Candle Community Trust Campus			•		•		•			

Department	MEASURE	EDUCATIONAL DEVELOPMENT OF PEOPLE WHO ARE EDUCATIONALLY DISADVANTAGED									
		TARGETING AND SUPPORTING WITHIN PRIORITY AREA #2									
		Literacy and numeracy initiatives	Preschool education initiatives	Skills and Adult/Further Education/Training Initiatives	Targeted Educational Initiatives for Traveller and Newcomer students, including inter-cultural and language programmes as appropriate, to enhance their participation in mainstream education	School retention programmes and initiatives including before and after-school programmes and summer and holiday programmes for learners from educationally disadvantaged backgrounds	Enhancement of library facilities in disadvantaged schools	Philanthropy: Collaboration with philanthropic organisations of any of the programmes/projects that seek to counter educational disadvantage	Targeted initiatives to support participation in, and completion of, higher education for groups that are currently under-represented in higher education (* Introduced in 2017-2019 DAF Disbursement Scheme)	Sports Projects (* Introduced in 2017-2019 DAF Disbursement Scheme)	Civic, Social and Political Education in schools (* Introduced in 2017-2019 DAF Disbursement Scheme)
DJE	Emergency Support Services Training towards pathways to employment for disadvantaged young people			•					N/A	N/A	N/A
DJE	Employability and Inclusion Programme for Migrant Women				•						
DJE	Midlands Regional Youth Service			•		•			•		
DJE	Midlands Traveller Conflict Mediation Initiative			•	•				•		
DJE	Victims of Trafficking and Persons/Groups at risk of Human Trafficking			•							
DTTAS	Community Sport and Physical Activity Hubs, National Sport Education and Training Hub, sports measures for disadvantaged communities to support the National Physical Activity Plan and the provision of sports equipment in disadvantaged areas			•	•					•	
Irish Prison Service	Community Based Health and First Aid in Irish Prisons			•	•						
Irish Prison Service	Social Enterprise Seed Capital Fund			•							

Department	MEASURE	PERSONS WITH DISABILITY							
		TARGETING/SUPPORTING WITHIN PRIORITY AREA #3							
		Assistance with measures enhancing empowerment and promoting equality of persons with a disability	Provision of increased transport, access and integrated mobility options	Provision of independent living opportunities	Provision of appropriate additional/enhanced services	Assistance to lessen social and economic disadvantage experienced by person with a disability	Collaboration with philanthropic organisations on any of the programmes/ projects that seek to assist persons living with or caring for persons with a disability	Assistance with measures to demonstrate, evaluate and promote innovation in the provision of person-centered supports and services	Additional measures to those outlined elsewhere in this scheme, to support the employment of people with disabilities (* Introduced in 2017-2019 DAF Disbursement Scheme)
D/Health	Advanced best practice in meeting HIQA Disability Standards				•	•		•	N/A
D/Health	Assistive Technology Libraries	•			•	•		•	
D/Health	Community Based Models of Support for People with Dementia	•		•	•			•	N/A
D/Health	Dementia Friendly Community Groups	•		•	•	•		•	
D/Health	Dementia post-diagnostic supports	•			•	•		•	
D/Health	Health-related supports to assist young people with disabilities and autism to make the transition from second level education to further education, training and employment	•		•	•	•		•	N/A
D/Health	Local area co-ordination initiatives	•	•	•	•	•		•	N/A
D/Health	National Dementia Registry				•	•		•	
D/Health	Person-centred innovations in the delivery of non-centre based respite services	•			•	•		•	N/A
DECLG/DRCD	Facilitating access to services and amenities in rural Ireland	•	•	•	•	•			•
DECLG/DRCD	Social Enterprise development initiatives		•						•
DSP	Training and support services for home carers		•	•	•	•			
DTTAS	Community Sport and Physical Activity Hubs, National Sport Education and Training Hub, sports measures for disadvantaged communities to support the National Physical Activity Plan and the provision of sports equipment in disadvantaged areas	•			•	•			

Through the analysis four measures were identified that do not have a clear alignment with the strategies outlined in the Disbursement Schemes. These are:

- To facilitate the implementation of the new Public Participation Networks (PPN) structures across the Local Government Sector during 2014 (Action Plan 2014)
- Awareness-raising of domestic and sexual violence (Action Plans 2016 and 2017)
- Crime Victims Helpline (Action Plans 2014, 2016 and 2017)
- Specialist Services to victims attending court (Action Plans 2014 and 2016)

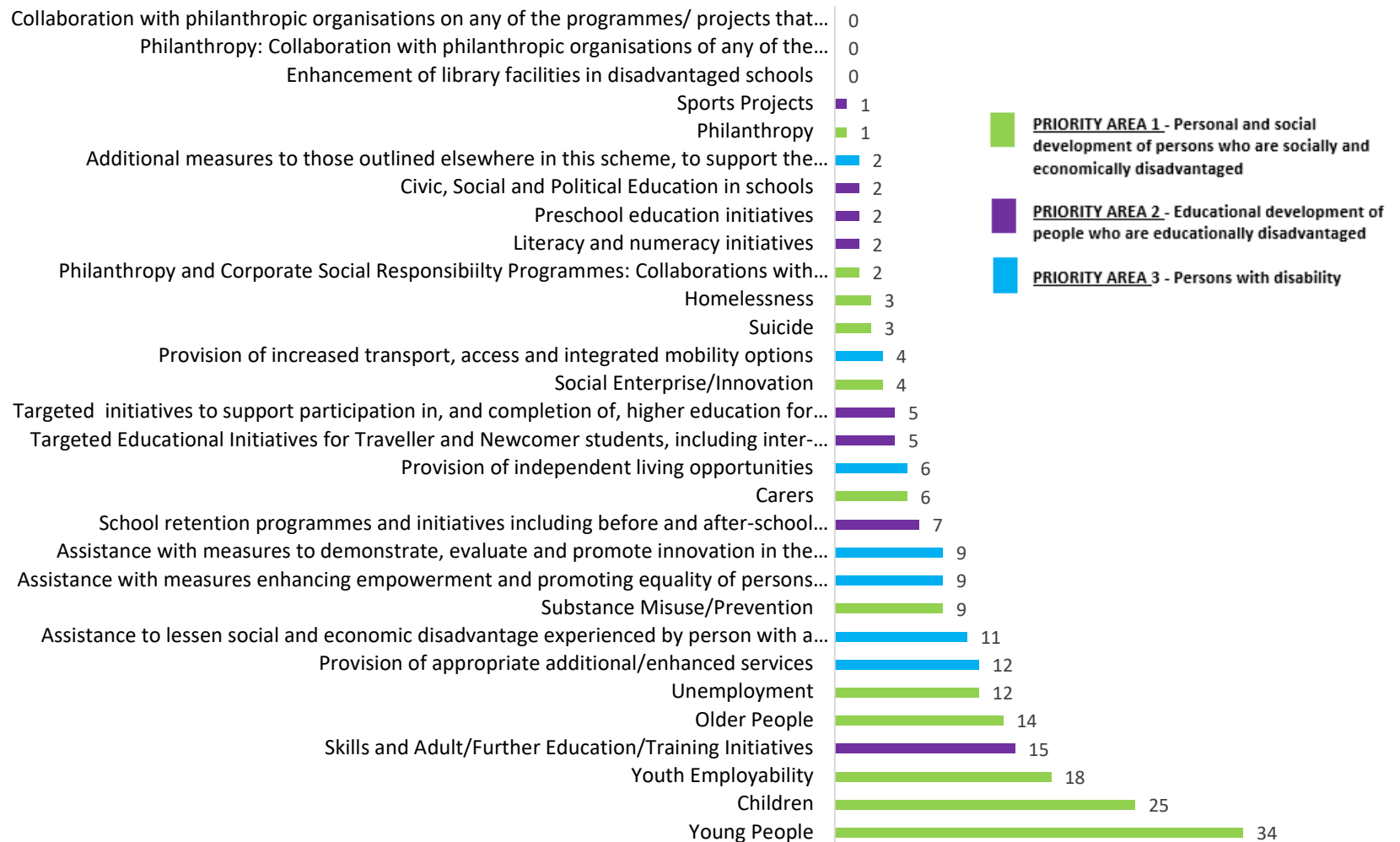
The detail set out in the 2014 Action Plan with regard to the first measure notes that it is to facilitate the development of Public Participation Networks (PPN) in local authority areas (engaging in and within municipal districts and at the County/City level) to enable the public to take an active formal role in relevant policy making and oversight committees of the Local Authority. It could be argued that this was seen as a way of improving the links between local authorities and organisations working to address disadvantage at a local level, thus facilitating the delivery of the objectives set out in the legislation. However, it is not explicitly set out in the Action Plan if this is what was envisaged in terms of how the measure aligned with the purposes set out for use of Dormant Accounts Funding.

The latter three measures clearly meet with the requirements of the legislation in relation to supporting social, economic or educational disadvantage or persons with a disability. They therefore also align with the Priority Areas set out in the Disbursement Schemes. They do not, however, explicitly align with the strategies identified under these Priority Areas. Considering the nature of the measures and their aims, this appears to raise questions as to whether the strategies in the Disbursement Schemes are inadvertently restrictive in nature, and potentially giving rise to unforeseen consequences by listing such specific detailed strategies.

In relation to the strategies identified in the Disbursement Schemes, the chart below illustrates how many of the relevant strategies were addressed by the 58 measures implemented over the period in question. In summary, most of the strategies were addressed by the measures approved in the relevant Actions Plans, though there were certain strategies that were less well served. For example, 34 measures were considered to be of benefit to young people and 24 measures of benefit to children. In contrast, the strategy for the enhancement of library facilities in disadvantaged schools – a far narrower strategy – was not satisfied by any measure, while the strategy for the involvement of philanthropy was only met by two measures, despite being included under all three Priority Areas.

This is also reflected in the spread of measures which occurs across the three Priority Areas. The 58 measures recorded 131 matches under the social and economic disadvantage objective, 39 matches under the educational disadvantage objective and 53 under the persons with a disability objective. This high frequency under the social and economic disadvantage strategic objective compared to the other two strategic objectives likely reflects the broader scope of that objective. A histogram is presented below which summarises the frequency with which objectives were met in each of the priority areas for the 2014, 2016 and 2017 Action Plans in combination.

Analysis of how the 58 measures in Action Plans align with strategic objectives identified in the Disbursement Schemes



3.4 Review of Implementation Principles set out in Disbursement Schemes

In addition to setting out Priority Areas, related strategic objectives, and strategies underneath these objectives, both the 2013-2016 and 2017-2019 Schemes also set out implementation principles for the annual Action Plans to be prepared on foot of the schemes. There are no significant differences between the implementation principles set out in the two Disbursement Schemes under consideration.

The implementation principles are set out under two headings - Application Procedures and Assessment/Selection Procedures – which Departments should adhere to in implementing measures using Dormant Accounts funding. The implementation principles are as follows:

In cases where an application process is carried out they should be based on the following principles:

- Programmes should be advertised and eligibility criteria provided;
- Application forms should be brief, simple, relevant and accompanied by clear guidance notes;
- Applications should be acknowledged promptly and a timescale provided for their consideration; and
- Applications for a phased implementation should be encouraged.

The Assessment/Selection Procedures states that applications should undergo assessment in accordance with the published assessment criteria, which must include the following:

- the degree to which project/programme addresses the personal and social development of persons who are economically or socially disadvantaged, and persons with a disability;
- the sustainability potential of project/programme;
- the value for money of project/programme;
- the extent to which specific project/programme outcomes have been identified;
- the potential lasting impact of project/programme;
- the time-scale of project/programme, (although certain projects/programmes may involve recurring funding over a number of years);
- the extent of co-funding or leveraging of matching private funding, with particular reference to philanthropic funding;
- the extent to which delivery mechanisms have been identified;
- the extent to which projects/programmes are clear and include targets, realistic costings and timescales;

- the extent to which projects/programmes have the potential to make a difference to the target group;
- the number of people likely to benefit directly (proposals that benefit significant numbers will be favoured);
- the complementarity with Government programmes and objectives, demonstrating linkages with relevant statutory providers where appropriate; and
- the incorporation of evaluative processes to measure outcomes/impact of the programme over time.

It is also worth noting that sections 43(a) and 44 of the Dormant Accounts Acts set out principles governing application processes run by Departments to further disburse funds to projects or programmes. It would appear that the implementation principles set out in the Disbursement Schemes aim to satisfy the requirements of these sections in relation to the specification and publication of assessment criteria by Ministers when running measures using Dormant Accounts funding which involve an application process.

However, these principles add a further level of complexity to the Disbursement Scheme and in many instances set out principles that are already covered by the requirements of the Public Spending Code and the Department of Public Expenditure and Reform Circular 13/2014 on the Management of and Accountability for Grants from Exchequer Funds. The assessment and selection procedures in particular would appear to be superfluous and, in relation to criteria which go beyond the Code or the grant circular, needlessly restrictive. In that regard, in considering future Disbursement Schemes the necessity for the inclusion of “implementation principles” for assessment and selection procedures should be reconsidered.

3.5 Review findings and recommendations with regard to 2013-2016 and 2017-2019 Disbursement Schemes

- The relevant legislation requires a disbursement scheme which sets out “guiding principles for disbursements” and “priority areas” for funding schemes to support those suffering economic, social or educational disadvantage, or persons with a disability. However, the schemes reviewed here are very complex and detailed, with 9 guiding principles, 3 Priority Areas and 30 strategies aimed at achieving the strategic objectives.
- An analysis of the measures approved for funding in the Action Plans developed under the Disbursement Schemes shows that almost all of identified strategies were addressed through the measures approved for funding in the relevant Action Plans (see chart on page 22). The analysis also shows a very strong focus on measures aimed at youth and children. However, whilst this ex-post analysis shows strong alignment with the Disbursement Scheme, it was not apparent in all cases that this was due to a detailed

consideration of the many possible strategies, rather than aligning to the high level objectives of the legislation.

- A small number of measures (4 in total) were identified which do not have a clear alignment with the objectives and strategies set out in the Disbursement Scheme. They are however very much in line with the objectives set out in the legislation, for example supporting victim of crime and supporting awareness of domestic and sexual violence. Furthermore, it is also of note that in developing the 2018 Action Plan it became clear that the Disbursement Schemes could inadvertently restrict good measures which align with the objectives of the Dormant Accounts Act and stated Government policy. For example, the strategy identified with regard to homelessness seeks to address non-accommodation needs, whereas current Government policy is focusing on accommodation as the priority.
- The Disbursement Schemes sets out “implementation principles” in the form of 4 Application Principals and 13 Assessment/Selection procedures. Again, this is quite a complex approach, and a large number of these principles duplicate requirements which are in place under the Public Spending Code and the Circular on the Management of and Accountability for Grants from Exchequer Funds.

Recommendation 1: Future disbursement schemes should be simplified and remove any unnecessary restrictions on good projects which are aligned with the legislation. This would ensure schemes can be put forward that align with the most important policy challenges at any time.

Recommendation 2: Departments should detail in Action Plans how proposed measures align with (i) the legislation, (ii) the strategies identified in the relevant Disbursement Scheme, and (iii) relevant Government policy.

Recommendation 3: The implementation principles should be simplified and refined in future disbursement schemes, to eliminate principles which already apply through the public spending code, and to place a greater focus on the effective management of the Dormant Accounts Fund within and across Departments.

Section 4: Scheme administration and information management over disbursement scheme period

The second and third aspects of the terms of reference of this review relate to information management and the administrative procedures in place over the period. These issues were also central to the findings and recommendations of the Comptroller and Auditor General. The Report of the Comptroller and Auditor General drew the conclusion that *“Responsibility for funding measures is spread across a wide range of Votes. This, along with the failure to meet requirements in relation to Action Plans, make it difficult to obtain an overview of disbursement measures and how outturns compare with approved allocations.”*

Based on this conclusion and subsequent discussions at the Public Accounts Committee, the terms of reference of this review placed a strong focus on information management and ensuring an effective overview of the measures in Action Plans. This section considers the administrative and reporting requirements under the legislation, information management over the period in question, and specifically considers the issue of decommitting funds from measures as required. It also sets out the progress that has been made in this area in the context of completing this review and developing the 2018 Action Plan.

4.1 Administrative and reporting requirements under the Dormant Accounts Acts

As outlined in Section 1, the Dormant Accounts legislation sets out a number of functions of the Minister in relation to the oversight and implementation of the Disbursement Scheme to assist disadvantaged groups. Other Ministers of the Government are also tasked with certain responsibilities under the Acts when availing of Dormant Accounts funding.

4.1.1 Functions of the Minister for Rural and Community Development

The following functions rest with the Minister with regard to Disbursement Schemes, Action Plans and subsequent approval of further disbursements:

Disbursement Schemes

- Prepare a Disbursement Scheme at least once every 3 years in consultation with other Ministers;
- Review a Disbursement Scheme at least once in that 3 year period;
- Lay the scheme before the Oireachtas;

Action Plans

- Prepare an Action Plan at least once a year in consultation with other Ministers;
- Lay the adopted Action Plan before the Oireachtas;

Approval of Disbursements

- Approve, with or without amendment, lists of recommendations for disbursal submitted to the Minister for Rural and Community Development by another Minister (with the consent of the Minister for Public Expenditure and Reform);

- Lay the aforementioned list of recommendations before the Oireachtas;

Annual Reports

- Prepare and furnish, by June 30, an annual report of the operation of the scheme to assist disadvantaged groups from the Dormant Accounts Fund;
- Lay the Annual Report before the Oireachtas.

The Report of the Comptroller and Auditor General, along with further analysis for this review, show that the application of these has been inconsistent over the period under review:

- Disbursement Schemes have been prepared in 2013 and 2017, in consultation with other Ministers as required. However, the legislation requires that Disbursement Schemes are produced at least every three years, and therefore the timelines of the schemes are not fully compliant with the legislation.
- These Disbursement Schemes were laid before the Oireachtas as required.
- The 2013-2016 Disbursement Scheme was not reviewed within three years of the scheme becoming operational, as is required by the legislation. This review is now considering that period, along with the initial operation of the 2017-2019 Disbursement Scheme.
- Action Plans were produced in 2014, 2016 and 2017 and the 2018 Action Plan was published in July 2018. However, no Action Plan was prepared in 2015 as required by the legislation.
- The legislation provides for situations where, subsequent to approval of a measure in an annual action plan, the Minister with responsibility for the measure may invite applications for disbursements to further disburse these moneys to individual projects or programmes. Where this takes place, these projects/programmes are subject to the approval of the Minister and the list of projects/programmes should be laid before the Oireachtas. While this process relates only to a small sub-set of approved measures, it has not taken place in a consistent manner over the period under consideration.
- The Annual Reports on the operation of the Dormant Accounts Fund for both 2015 and 2016 were not completed as required. The 2015 and 2016 reports have since been prepared by the Department of Rural and Community Development and were submitted to Government in January 2018. The reports were laid before the Oireachtas, as required, in February 2018. The 2017 Annual Report was submitted to Government on 25 June 2018 in accordance with the statutory deadline of 30 June 2018 and has since been laid before the Oireachtas in July 2018.

The above issues all point to the need for a clear and comprehensive procedures document, detailing the requirements of all parties in the context of the legislation, and continued engagement with all Departments to ensure requirements are met.

4.1.2 Responsibilities and Functions of Other Ministers

The legislation also sets out functions of other Ministers in relation to the further disbursement of moneys and the drawdown of moneys from the fund:

Inviting Applications for Disbursement

- When a Minister decides to invite applications for disbursements as part of a measure specified in an Action Plan, he/she must:

- Consult with the Minister for Rural and Community Development;

And he/she (or those acting on his/her behalf e.g. Pobal) must also:

- Publish a notice inviting applications and setting out assessment criteria, the types of projects or programmes covered, the application procedure, the criteria governing the classes of persons who may make an application and the closing date;
 - Assess applications in accordance with the assessment criteria;
 - Prepare a report on the result of the assessments setting out a list of the applications received, a recommendation in relation to each, the reasons for same and the amount of disbursement recommended.

The Minister shall then:

- Prepare a list of the applications that he/she recommends for disbursal and the amounts recommended for disbursal;
 - Submit the list to the Minister for Rural and Community Development for approval (subject also to the consent of the Minister for Public Expenditure and Reform).

Drawdown of Funding from the Dormant Accounts Fund

- Departments should, on foot of spending incurred implementing Dormant Accounts measures, seek to drawdown funding from the Fund through request to the Department of Public Expenditure and Reform.
- On the direction of the Minister for Public Expenditure and Reform, the National Treasury Management Agency shall reimburse Departments from the Dormant Accounts Fund.

Departments have well established procedures in relation to the application and assessment processes for various programmes and schemes. However, as has already been noted, the procedures in relation to seeking Ministerial approval for proposed disbursements relating to an invitation of applications have not been observed in all instances. Again, this relates to a lack of clarity around procedures and processes as to how and when further Ministerial approval should be sought.

Finally, it should also be noted that in discussions at the Interdepartmental Group, the importance of having clear and consistent timelines for key aspects of the process was

emphasised. This includes, for example, that the timing of Annual Action Plans best facilitate expenditure of approved amounts by each Department. Related to this, it was noted by the National Treasury Management Agency that more regular drawdown of moneys over the course of the year could better facilitate their management of the Fund.

4.2 Information management relating to Dormant Accounts Measures over period of the 2013-2016 and 2017-2019 Disbursement Schemes

4.2.1 Collation of Information and Creation of Database

On foot of the findings of the Comptroller and Auditor General, and resultant terms of reference, this review set out to examine the information and financial management procedures in place over the period of the disbursement schemes. As identified by the Report of the Comptroller and Auditor General, no single database or central information point was maintained to provide co-ordinated information relating to status and financial position of measures approved in Action Plans. As the Report of the Comptroller and Auditor General noted, this has meant that it has been impossible up to now to obtain an overview of measures or the position with regard to progress and outturn of each measure.

As part of this review and in preparing the 2018 Action Plan, the Department of Rural and Community Development has, in co-operation with all relevant Departments, collated information on all measures which have been allocated Dormant Accounts funding since the commencement of the 2013-16 Disbursement Scheme. Following extensive consultation with relevant Departments, a database has been developed which contains information on all measures approved in the 2014, 2016, 2017 and 2018 Action Plans. The information contained in the database is as follows:

- A full list of measures and maximum allocations approved under each Action Plan
- The position with regard to funding drawn down to date for all approved projects
- Expected timelines for future drawdown of funding allocations
- Contact details for Project Managers or Departmental contact point

With regard to the above database, Appendix 1 of this review sets out all measures which have been approved in the Action Plans and the maximum allocations approved for each measure. The development and future continuous update of this database is an important step in addressing the findings of the Report of the Comptroller and Auditor General and the terms of reference of this review. Whilst this represents a slight increase in administrative burden for Departments, it is largely a co-ordination of information at central level by the Department of Rural and Community Development and does not represent a significant burden for other Departments.

4.3 Decommittal of moneys no longer required for measures

The Report of the Comptroller and Auditor General identified significant underspend on measures as an issue of concern. Detailed consideration of the reasons for this underspend,

and recommendations to address it, are set out in Section 5 of this report. However, the development of the database referred to above has, for the first time, brought clarity on the financial position of measures being funded from the Dormant Accounts Fund. In completing this exercise it emerged that significant moneys remained committed to measures where these measures no longer required those funds. There was, therefore, a need to decommit these moneys and ensure they are available to fund future measures.

Three core reasons for moneys no longer being required for measures were identified:

- i) Measures are completed for less than the maximum allocation provided for in the relevant Action Plan;
- ii) Measures did not achieve the level of uptake envisaged and therefore expenditure was below expectation due to lower than expected numbers of people on such schemes;
- iii) Measures did not commence as originally envisaged and therefore spending did not take place as expected.

It appears that over the period in question no process was in place to manage the issue of underspend and to ensure moneys were decommitted back to the fund where necessary. The importance of this issue was also emphasised by the Public Accounts Committee.

To address these issues, as part of the development of the 2018 Action Plan, Departments were asked to decommit moneys where measures had been run and not used their full allocation or in instances where they had been superceded or discontinued. This has resulted in decommitments totalling just over €16.5m and these moneys are now available to fund new measures in future action plans. Appendix II of this review provides full details on the decommitted funding, and identifies the measures and amounts which have been decommitted.

The 2018 Action Plan has also set out that decommitments will now occur on a periodic basis where funding remains on completion of a measure or in instances where the Department approved for funding no longer wishes to run a particular measure. In addition, the 2018 Action Plan brought together details of all measures approved in the 2014, 2016 and 2017 Action Plans which remain ongoing, and the liabilities remaining in relation to these measures. This detail is presented in Appendix III of this review. In addition, Appendix IV of this review presents the measures approved in the 2018 Action Plan and the liabilities on the fund relating to these measures. As a result of this administrative exercise, there is now a clear and accurate picture of the measures being funded and the resultant liabilities on the fund.

Again through compiling this information, and through discussions at the Interdepartmental Group in place to guide this review, it is clear that there is a need for fit-for-purpose guidance on information and financial procedures around the Dormant Accounts Fund, both for Departments approved for funding and in terms of overall administration and oversight of the Fund.

4.4 Findings and recommendations with regard to reporting requirements and information management.

- As noted in the Report of the Comptroller and Auditor General, no Action Plan was prepared in 2015. Whilst this appears to have been on the basis that the 2014 Action Plan was adopted in the second half of 2014, there was, nonetheless a legal obligation to prepare an Action Plan, with a decision then to be taken on whether to adopt the Plan.
- Many of the reporting requirements set out in the legislation were not met during the period, in particular with regard to timely production of Annual Reports and in terms of notifications to the Houses of the Oireachtas of recommended disbursements on foot of application and approval processes for certain measures.
- Information management with regard to the implementation of measures and their current status in terms of progression or drawdown was not sufficient.
- No coherent procedures or guidelines were in place, either for Departments approved for funding, or with regard to overall administration and oversight of the Fund.
- Decommittals, which need to take place on a periodic basis for effective administration of the Fund, did not take place over the period under consideration. This meant funding remained formally committed to measures despite the fact those moneys were no longer required. This in turn meant a lack of clarity on the overall financial position of the fund.

Recommendation 4: Short and coherent guidance documents need to be developed which set out the requirements for both Department of Rural and Community Development and funded Departments with regard to information and financial management, and reporting requirements under the legislation including required procedures for when Departments run subsequent schemes to disburse funds. Such guidance needs to be developed to facilitate appropriate administration of the fund and to ensure Departments potentially seeking funding are fully informed of how the fund operates.

Recommendation 5: Departments should ensure that drawdown of funds from the National Treasury Management Agency occur in a regular and timely manner following disbursement of voted funds to approved measures.

Recommendation 6: As part of this review a database of all live Dormant Accounts measures has been developed. This contains scheme information, financial information such as maximum allocations and planned drawdown timelines, and contact points in each Department. This information should be updated quarterly by Department of Rural and Community Development, through reports from all relevant Departments.

Recommendation 7: An interdepartmental group should be established, and meet on a 6 monthly basis, to inform and monitor progress in the implementation of Disbursement Schemes and Action Plans and ensure up to date co-ordinated information is maintained.

Recommendation 8: The decommittal process put in place as part of the 2018 Action Plan must be implemented on an ongoing basis to ensure moneys in the fund are actively managed, put to best use, and not set aside for measures which are complete or not going to progress.

Recommendation 9: An agreed schedule/timelines for the key milestones in the administration of the Fund should be developed and implemented. This should include the production of the Disbursement Scheme, annual Action plans and Annual Reports. The schedule must meet the requirements of the legislation and take account of the needs of Departments.

Section 5 Identifying the reasons for the low level of disbursements and addressing this issue in future Schemes and wider and longer term issues relating to management of the Fund

The fourth aspect of the terms of reference of this review directly refers to an issue which the Report of the Comptroller and Auditor General recommended should be considered in this review; namely to identify the reasons for the low level of disbursements from the Fund, the impact of this issue, and how to address it in future Disbursement Schemes. Subsequent discussions at the Public Accounts Committee also focussed in on this area.

Other issues are also examined, including the sustainable level of disbursement from the Fund, other potential sources of moneys for the Dormant Accounts Fund, the use of service providers and the potential for adopting the mechanisms employed by the Dormant Accounts Board.

5.1 Identifying the reasons for the low level of disbursements:

The information presented in the Report of the Comptroller and Auditor General, and in this review, show a very significant level of underspend for the period in question. As detailed by the Comptroller and Auditor General, a major cause of this was a lack of preparedness to run measures. Another issue was lower than expected levels of uptake. Based on the work of this review, and in line with the findings of the Comptroller and Auditor General, there appears to be three core reasons for underspend, which were identified in the previous section:

- i) Measures were completed for less than the maximum allocation provided for in the relevant Action Plan;
- ii) Measures did not achieve the level of uptake envisaged and therefore expenditure was below expectation due to lower than expected numbers of people on such schemes (e.g. the Gateway Initiative);
- iii) Measures did not commence as originally envisaged and therefore spending did not take place as expected.

When considering underspend, it is also important to note that measures approved for funding in an Action Plan are not required to spend and drawdown that approved funding in the year of the Action Plan. For example, the Social Innovation Fund Ireland measure was allocated funding in the 2016 and 2017 Action Plans with the intention of financing the fund for a number of years. Others, including the Quality and Capacity Building Initiative measure run by the Department of Children and Youth Affairs, envisaged a long lead in time for design following funding approval. These intentions were not made clear in any previous Action Plan, with no indicative timelines or proposed spending profiles provided. In some instances this resulted in a perceived, rather than actual, underspend in a given year, as the measure was not planned to progress in that year.

A number of changes have been implemented in developing the 2017 Annual Report and the 2018 Action Plan, which are aimed at addressing the three core reasons for underspend. In

terms of the first category, in instances where schemes have been completed for less than the maximum allocation provided for in the Action Plan, this funding has been identified across the measures concerned and has now been decommitted back to the fund. As previously stated, this needs to be an ongoing administrative procedure in how the fund is managed.

Similarly for the second category where schemes are not achieving the envisaged level of uptake, the moneys not required due to the low level of uptake should also be decommitted back to the fund enabling funding of other schemes. Again, this was implemented as part of developing the 2017 Annual Report and the 2018 Action Plan and must now be continued as an ongoing administrative procedure.

For the third category of those schemes which did not progress as originally envisaged, whilst this ultimately remains a matter for the Department running the measure, during the period under review successive Action Plans continued to commit additional funding to such measures even though they had not used their previous allocations. As part of the 2018 Action Plan this practice has now ceased. Furthermore, the better information management detailed in previous sections will facilitate more pro-active management of this issue by Department of Rural and Community Development in the future. As previously noted, full details of the decommitments which have taken place are provided in Appendix II of this review.

Finally, it must be acknowledged that there has been a lack of consistency in timelines around the production of Action Plans or consideration of how the timing of Action Plans might best meet the needs of Departments delivering measures. It is important that the more consistent approach to Action Plans which has developed over the last couple of years is maintained, and that the timing of Action Plans takes accounts of the needs of Departments running measures. These issues, and those raised above, have been addressed through the recommendations in Sections 3 and 4 of this review.

5.2 Interaction between Action Plan measures and the need for voted expenditure.

The previous section has, in line with the Report of the Comptroller and Auditor General, identified the reasons for underspend across measures approved for funding. Implementation of the recommendations made in this review will address these issues. In most instances of underspend, moneys have been approved in annual Action Plans and voted expenditure provided for the measure to progress. However, due to the reasons identified above, underspend occurred in terms of both the amount approved in the Action Plan and the subsequent voted expenditure which was provided for the measure.

However, this review has also identified another issue which can give rise to an under-spend within the Dormant Accounts Fund relative to what is approved in annual action plans. This relates to the fact that funding for measures approved in any Action Plan must subsequently be provided for within each Department's voted expenditure. Funding is then subsequently reimbursed from the Dormant Accounts Fund through an appropriation-in-aid. This practice relates to the fact that moneys spent from the Fund add to overall Government expenditure levels and are therefore treated as voted expenditure.

This requirement for expenditure to be voted upon can mean that the level of funding approved for measures in an Action Plan may be greater than the subsequent level of voted expenditure for the measures. In 2018 voted expenditure for Dormant Accounts measures across all Government Departments stood at €30m. However, the 2016 Action Plan approved funding for measures totalling €26.5m, the 2017 Action Plan approved funding for measures totalling €40.4m, and the 2018 Action plan approved measures totalling €39.7m. Therefore, for funding to be available to implement the approved measures will require increased levels of voted expenditure for Dormant Accounts measures across Government, and for Department to ensure that they secure these voted moneys.

In the first instance Departments undertaking Dormant Accounts measures should seek to ensure that the required allocation is then made available through the estimates process. To achieve this the Departments should ensure that Dormant Accounts measures are prioritised for funding as part of that process. This issue should also be more clearly communicated in guidance documents to be produced on foot of this review, and through the work of the Interdepartmental Group.

However, in developing the 2018 Action Plan, it has emerged that where there is no or limited flexibility within a Departments vote there is, in such instances, insufficient incentive to undertake Dormant Account measures, regardless of how good the measure may be in terms of the objectives of the fund. This could act to limit the potential for new measures to emerge from Departments with limited flexibility in terms of their voted expenditure. This could in turn act as a barrier to identifying and funding the best measures across Government. It is, however, open to line Departments to make a business case for additional funding for Dormant account measures as part of the overall Estimates process.

There is, therefore, a need to explore some way to improve the interaction between Dormant Accounts Action Plans and the Estimates Process to address this issue. The link between use of dormant accounts funding and voted expenditure is considered further in Section 5.4, which considers how to ensure the best use of moneys in the Fund.

The issues outlined above do not in any way reduce the need for better administration and oversight of the fund as a whole, as well as a renewed focus on Dormant Accounts measures by Departments, as identified throughout this review.

5.3 Assessing the impact of the identified underspend

In addition to concern about the level of underspend, the Report of the Comptroller and Auditor General also raised the point of whether this prevented other programmes from being funded. In this regard, it is important to note that approvals in Action Plans are maximum allocations and in many instances the measure can be completed without using all of this maximum allocation. In other instances where applications for funding are invited to organisations (e.g. the Department of Rural and Community Development Social Enterprise measure) all funding may not be required if sufficient applications of the required standard are not received. Therefore there is an inherent level of “underspend” in running these

measures. The important point here is that this underspend needs to be actively managed through the processes already recommended.

In other cases underspends occur either because the measure did not progress as envisaged or uptake was not as expected. An example of the latter is the significant allocation provided for the Gateway Initiative which would have facilitated costs for thousands of people to engage with the scheme. However, perhaps due to the improved labour market conditions, the actual demand for places did not reach anything near the expected level. Given the fact that Dormant Accounts funded programmes tend to be new and often innovative programmes these issues are likely to continue to affect some future approved measures. Again, better oversight and administration can ensure funds no longer required are made available for future use as soon as possible through the decomittal of funds.

As to the specific issue as to whether the underspent allocations meant other programmes not being funded, over the period of the Disbursement Schemes in question the total value of the Dormant Accounts Fund has increased from €185.5 million at end 2013 to €271.5 million at end 2017. Therefore, the value of the fund is not acting as a constraint on funding of projects. However, should competition for funding increase in the future it will be important to actively manage underspends to ensure that funding that is not required is made available to fund other projects.

5.4 Ensuring the best use of available funding

A specific part of the recommendation put forward by the Comptroller and Auditor General was that this review should consider how the available resources within the fund can be best applied.

In terms of application of available funding, it is worth noting that at the end of 2010 the closing balance of the Dormant Accounts Fund was €132 million. As detailed above, this had increased to a closing balance of €271.5 million at the end of 2017. This increase in the value of the fund shows there is significant capacity to fund projects from the Fund.

With regard to the measures funded through the Dormant Accounts Fund, it is important to recall that each Minister can put forward measures to be included in an Action Plan. Where measures are approved for funding, each Department is accountable for the management and administration of their own measures in the same way as for any other voted expenditure. It is therefore the responsibility of each Department to satisfy itself that the implementation of their measures meets these requirements. Given this process for identifying measures, each relevant Government Department plays a vital role in ensuring new and effective measures are identified and that measures are implemented as envisaged. A continued focus by Departments on developing and implementing Dormant Accounts funded measures is required to ensure the best use of available moneys.

However, it must again be noted that use of moneys from the Dormant Accounts Fund adds to overall Government expenditure and is therefore subject to the same constraints as any other voted expenditure. Funding for measures approved in Action Plans must subsequently be provided for within each Department's voted expenditure. Funding is then subsequently

reimbursed from the Dormant Accounts Fund through an appropriation-in-aid. This means the Fund is similar to any other voted expenditure and, Departments must reduce voted expenditure elsewhere by an equivalent amount to that being drawn down from the Fund. As previously noted, it is, however, open to line Departments to make a business case for additional funding for Dormant account measures as part of the overall Estimates process.

Notwithstanding the above, the 2018 Action Plan contains 45 measures approved for funding from the Dormant Accounts Fund. However, these measures must secure the necessary funding allocations within their Department's Vote if they are to progress. In future, where measures have been approved under the Action Plan but the responsible Department cannot obtain the necessary voted expenditure, the funding allocated to the measure from the Dormant Accounts Fund will be decommitted and returned to the fund unless the relevant Department wishes to seek an appropriate vote again in future years.

To ensure the best use of available funds, in the first instance, it is vital that Departments place an emphasis on ensuring they develop and implement measures in line with the objectives of the fund.

5.5 Other issues for consideration in review:

5.5.1 The sustainable level of disbursement from the Dormant Accounts Fund

The value of the Dormant Accounts Fund currently stands at €332 million. The National Treasury Management Agency maintains a reserve account for future repayments to account holders and the payment of administration fees for measures rolled out. This is generally in the region of €80 million. In addition there are outstanding commitments of €42.6 million allocated to measures from the 2014, 2016 and 2017 Actions Plans. This leaves a total of €209.5 million which can be used to fund measures detailed in the 2018 Action Plan and for future years. Future inflows from newly dormant accounts will continue to add to the value of the fund.

The table below outlines a projected sustainable level of funding from the Fund in the future.

Year	Expected funds remaining to be disbursed (projected)	Projected inflow	Proposed max approval level	Remaining funds to be disbursed following Action Plan
2018	209,400,000	25,000,000	43,000,000	191,400,000
2019	191,400,000	25,000,000	45,000,000	171,400,000
2020	171,400,000	25,000,000	45,000,000	151,400,000
2021	151,400,000	25,000,000	45,000,000	131,400,000
2022	131,400,000	25,000,000	40,000,000	116,400,000
2023	116,400,000	25,000,000	40,000,000	101,400,000
2024	101,400,000	25,000,000	40,000,000	86,400,000
2025	86,400,000	25,000,000	35,000,000	76,400,000
2025	76,400,000	25,000,000	35,000,000	66,400,000
2027	66,400,000	25,000,000	35,000,000	56,400,000
2028	56,400,000	25,000,000	30,000,000	51,400,000

The level of funding would start at around €45 million per annum before gradually falling to €30 million per annum over a ten year period. This would slowly reduce the significant funds which have built up over the last decade. Such a profile would ensure a sustainable use of the fund, rather than funding a large number of measures in the near term which cannot then be sustainably supported over the medium to long term.

It must be emphasised that this projection of the sustainable level of disbursements from the fund is based only on the total available resources in the fund. As previously noted the use of moneys is subject to the constraints of any other voted expenditure as its use adds to overall Government expenditure levels. Therefore, this level of future funding may not be possible within these constraints.

5.5.2 Other potential sources of funds for the Dormant Accounts Fund

The possibility of potential additional sources of money to increase flows into the Dormant Accounts Fund has been raised through parliamentary questions and has been the subject of submissions and debates over the years. There are a number of potential additional sources of moneys for the Fund, most notably dormant credit union accounts and unclaimed items submitted for safekeeping or in safety deposit boxes. Other potential sources may also exist.

In relation to credit unions, the rules governing the administration of dormant accounts is set out in Rule 22 of the Standard Rules for Credit Unions³

Rule 22. Dormant accounts The credit union may deal with share and deposit accounts as hereinafter provided when the credit union has been unable to contact the member for a period of three years and when no reply has been received within thirty days from the member to a notice sent, by registered post, to him at his last known address, of intent by the credit union to close the accounts. Such share and deposit accounts shall then be transferred to the reserve account. Dividends and interest shall continue to be payable on such accounts

A point of note is that the number of credit unions is large compared to the number of institutions which the National Treasury Management Agency deal with currently in terms of managing the Dormant Accounts Fund. There are 296 Credit Unions in the Republic of Ireland affiliated to the Irish League of Credit Unions. In 2017 the National Treasury Management Agency managed Dormant Accounts funds emanating from 23 financial institutions and 16 insurance institutions – meaning they currently manage funding flowing from 39 institutions. Therefore, it is clear that there would be very significant administrative overhead in managing the flow of funds from a much larger number of small institutions, and this would also place a significant administrative burden on each Credit Union.

The scale of funds held by Credit Unions is also important to consider in terms of the potential moneys that may be available through dormant credit union accounts. The Irish League of

³ Standard Rules for Credit Union : https://www.creditunion.ie/files/20080611043732_CU_Rules_Rol.pdf

Credit Unions report that in total their members have €11.9 billion on deposit. Central Bank statistics show private deposits in financial institutions stood at €187.2 billion at end 2017, with total private, public and institutional deposits standing at €232.2 billion.⁴ This indicates that Credit Unions represent a small share of total deposits and would therefore likely represent a limited source of additional moneys for the fund. Furthermore, given the scale of existing moneys within the fund any such additional source would not impact on the ability to fund projects in the short to medium term, in particular as use of moneys adds to overall Government expenditure levels.

Finally, with regard to dormant accounts in credit unions it is also worth considering that the current practice within the sector is that the moneys from dormant accounts are transferred to the reserve account of the credit union. Therefore, under current practice these moneys form part of the credit union reserve. Any possible changes to this would need to involve extensive engagement with the sector as to the impact on credit union reserve accounts of any possible change.

Another potential source of moneys which has been raised previously relates to unclaimed items submitted for safekeeping or stored in safety deposit boxes. Unlike the situation with credit unions there is no way of quantifying the value of such deposits. Any proposals in relation to the inspection, cataloguing or transfer of this personal property (which may contain important legal documents such as deeds or wills, jewellery, art or family heirlooms) would raise complex constitutional, legal and operational issues. Indeed there may also be complex issues in terms of monetising such deposits.

Notwithstanding the issues raised above in relation to realising additional funding from these sources and the need to focus on the effective disbursement of existing and future moneys in the Fund, it is appropriate that further research takes place to fully analyse the position with regard to possible additional sources of moneys for the Fund. In addition to the potential sources outlined above, this should also explore other possible sources, for example, uncashed dividends. The Department of Rural and Community Development will work with the Department of Finance, Department of Public Expenditure and Reform, and the Interdepartmental Group established on foot of this Review to progress this matter further.

5.5.3 Use of service providers, including Pobal, for delivery of measures

Section 44(7) of the Dormant Accounts Act makes provision for the use of service providers in instances where, in implementing an approved measure, a Minister invites applications for funding from relevant bodies. In such instances the fees incurred by the relevant Department for such a process may be recouped from the fund.

⁴ Central Bank Statistics on Credit Institutions Aggregate Balance Sheet: https://www.centralbank.ie/docs/default-source/statistics/data-and-analysis/credit-and-banking-statistics/bank-balance-sheets/bank-balance-sheets-data/ie_table_a-4_credit_institutions_-_aggregate_balance_sheet.xls?sfvrsn=25

To date this service provision role has been used to a limited extent and the sole such service provider has been Pobal.⁵ With regard to the 2014 Action Plan Pobal, administered 8 from a total of 28 approved measures. For the 2016 Action Plan, Pobal was requested to administer 4 from a total of 27 approved measures – however subsequently one of these 4 was not progressed by the relevant Department. In addition Pobal will soon commence delivery of 3 measures approved for funding in the 2017 Action Plan. This is out of a total of 40 measures approved in the 2017 Action Plan. The services provided by Pobal for the delivery of measures include programme design, ICT set-up, independent application and appraisal process, contract management, beneficiary support, performance management, financial management and audit and verification.

The fees paid to Pobal for this service provision are negotiated payments based on the level and intensity of work required to deliver the relevant measures, as documented in the service agreements put in place between Pobal and the relevant Departments. Generally the measures delivered through Pobal are quite complex and run over a number of years, with the payments therefore being multiannual in nature. For example, the measures which commenced on foot of the 2015 Action Plan are only now drawing to a close. This is due to the need for competitive application and appraisal processes, the need to provide beneficiaries with some flexibility on timelines to deliver their project as envisaged, and the need to ensure appropriate oversight and audit of projects as they progress and are completed.

The fees paid to Pobal during the period 2015-2017 are summarised in the table below.

Payments / agreed Service Fees (€)	2015	2016	2017	2018	2019
Allocated fee for closure of previous programme	75,000	n/a	n/a	n/a	n/a
2014 Action Plan	675,000	200,000	99,000	n/a	n/a
2016 Action Plan	n/a	n/a	325,500	153,000	38,000
Total	750,000	200,000	425,500	153,000	38,000

The fees detailed for 2018 and 2019 are to be paid on the basis of service agreements for the delivery of measures in the 2016 Action Plan. Any new Dormant Accounts measures (relating to the 2017 Action Plan and any subsequent Action Plans) that Pobal is requested to deliver, will be reflected in future service fee payments, in line with the negotiated agreement for the specific measure(s). A new agreement is currently being finalised with Pobal for the delivery of 3 measures approved for funding in the 2017 Action Plan, namely:

- Social Enterprise (Department of Rural and Community Development);
- Support for Family Carers (Department of Employment Affairs and Social Protection);

⁵ Pobal is a not-for-profit company which works on behalf of the Irish Government and European Union (EU) in managing programmes that contribute to social inclusion, equality and reconciliation. The Company operates under the aegis of the Department of Rural and Community Development, which has an oversight and co-ordination role in respect of the company.

- Employability and Inclusion Programme for Migrant Women (Department of Justice and Equality).

With regard to the Department of Employment Affairs and Social Protection measure the funding call will include the funding approved in both the 2017 Action Plan and 2018 Action Plan. A structure of administrative fees will be set out as part of the service agreement and the Department of Rural and Community Development will meet these costs over the coming 24-36 months. However, this will be the final service agreement agreed centrally by the Department. Any further measures to be run by Pobal, or any other service provider, will be paid for directly by the sponsoring Department. The main reason for this is that currently the Department of Rural and Community Development is meeting costs for other Departments from its voted expenditure, reducing the level of funding it can provide to its own approved Dormant Accounts measures. The future arrangement will ensure each Department meets the service provision costs from within its own voted expenditure.

Finally, it should be noted that the provision in the legislation does not restrict Departments to using Pobal as the service provider. Departments can opt to use another service provider and Departments can meet these costs from their approved and voted Dormant Accounts funding. As with all Dormant Accounts funding, such expenditure remains subject to all the same conditions as other public expenditure.

5.5.4 Communication and Awareness of the Dormant Accounts Fund

As set out in the introduction to this review, the Dormant Accounts Fund is resourced by the unclaimed accounts and life assurance policies in financial institutions and insurance undertakings around the country. This money always remains the property of its owners and they, or their beneficiaries or heirs, can reclaim their funds at any time into the future. The status of these funds makes it of vital importance that the funding is used efficiently and effectively and reaches and assists the target groups to the greatest extent possible.

People are also entitled to know what the funding has been used for. The publication of Dormant Accounts Annual Reports is of key importance in this regard. However, the funding should also be visible in the communities it reaches. In that regard, it has been a condition of funding that Departments note the use of Dormant Accounts funding in press releases and other promotional documentation relating to measures which have been made possible by the funding. In addition, buildings, vehicles and other equipment sourced using Dormant Accounts funding must display the logo of the Fund on the asset.

However, there is a need for an increased emphasis on improving awareness of the fund, and ensuring the outputs and outcomes of Dormant Accounts funding are more visible to the people who benefit from it, and to the wider public. This point was expressed strongly by the Public Accounts Committee. Progress has been made in this regard, for example, for the first time the 2018 Dormant Accounts Action Plan had a formal launch event at which past and current beneficiaries spoke on the impact funding had made to their work. This event was well-publicised and a continued emphasis on such actions will benefit the fund. The

Department of Rural and Community Development will therefore continue to examine and implement ways to increase awareness and better communicate the achievements of the Fund, for example, through wider use of case studies, greater engagement with local media and other measures to enhance its visibility. This work will progress through the Interdepartmental Group and involve continued liaison with the beneficiaries of the fund.

Based on consideration of the measures put forward for funding in recent years, it is also clear that compared to the initial years of the fund, there are fewer measures which deliver funding directly to community and local groups delivering services to disadvantaged groups and persons with a disability around the country. This particular issue was also raised by the Public Accounts Committee. The Department of Rural and Community Development already runs a measure which provides capital support to grassroots social enterprises, which use commercial methods to achieve social good, around the country. However, there is a need to ensure a renewed focus on ensuring funds support community and local groups. Again this issue will be progressed through the Interdepartmental Group established on foot of this Review in the context of future disbursement schemes and action plans.

5.5.5 Potential Requirements for Legislative Change

The most recent amendments to the Dormant Accounts Acts were quite recent, taking place in 2012. These amendments introduced the current arrangements governing the disbursement of moneys from the fund to the target groups. These arrangements, which have been outlined in detail in this review include – the Disbursement Scheme; subsequent Action Plans; the procedures governing invitations to apply and their assessments and recommendation; the publication of Annual Reports etc. Undoubtedly these provisions are quite complex, in particular requiring multiple approvals from Ministers as measures with application processes progress.

However, the Report of the Comptroller and Auditor General, the subsequent discussions at the Public Accounts Committee, and the work completed in the course of this review, all indicate that the core issue in terms of ensuring the operation of the fund is more efficient and effective, relate to the ongoing administration of the fund. In this context, the recommendations set out in this review can be implemented on the basis of the existing legislation. It is proposed that the implementation of these recommendations and the impact of these changes be assessed over the coming 2 year period before further considering whether legislative change is required to ensure more effective administration of the fund. In this regard, it must also be noted that any legislative amendments would need to progress in close consultation with the Department of Finance, the Department of Public Expenditure and Reform and the National Treasury Management Agency, given the potential impact on financial institutions of any amendments.

5.5.6 Arrangements in relation to the Dormant Accounts Board

The original legislation, the Dormant Accounts Act 2001, established the Dormant Accounts Disbursement Board with responsibility for overseeing the disbursement of moneys from the Dormant Accounts Fund to the relevant target groups. At this stage the board was responsible for all aspects of the disbursements of moneys. Subsequent to this, the Dormant Accounts (Amendment) Act 2005 transferred responsibility for decisions on disbursements to Government, with the Board retained with the role of drawing up the three-year disbursement schemes, monitoring progress of projects and preparing the annual report. The Dormant Accounts (Amendment) Act 2012 dissolved the Board and put in place the current arrangements, with the Dormant Accounts Disbursement Scheme, Action Plans and Annual Report becoming the responsibility of the relevant Minister, in consultation with other Ministers.

The issue of whether the mechanisms employed by the Dormant Accounts Board led to the more effective disbursements of moneys was raised during discussions at the Public Accounts Committee. In this regard, from the documents published by the Board during its existence it is clear that they kept ongoing oversight of measures being implemented. It is also clear that they decommitted moneys from projects which no longer required that funding. As such, many of the recommendations set out in this review will ensure the oversight role which was previously carried out by the Board is carried out effectively by the Department of Rural and Community Development.

In terms of whether the role of the Board ensured a greater level of disbursements, it is worth noting that the Board did not have a decision making role with regard to disbursements since 2005. This could indicate that the issues which have arisen since 2012 around the low level of disbursements do not correlate with the role of the Board, but rather relate to the other issues set out in this review around the administration of approved measures.

5.6 Findings and recommendations with regard to the low levels of disbursements and other issues relating to management of the fund:

Three core reasons for underspend with measures have been identified; (i) schemes being completed for less than the maximum allocation provided for in the Action Plan, (ii) levels of uptake in schemes being lower than expected, and; (iii) schemes not progressing as originally envisaged with delayed spending or in some case the scheme not progressing at all.

It is also important to note that for the period in question funding approved for measures in annual Action Plans was not required to be spent within a given time period. Some measures approved for funding envisaged long lead in times to fully develop the measure post funding approval within an action plan.

The above issues have been addressed through previous recommendations in this review, in particular (i) improved information management; (ii) the adoption of agreed consistent administrative timelines, and; (iii) ongoing management of decommitments.

Significant progress in the administration of the Fund has been made in developing the 2018 Action Plan with moneys decommitted back to the fund where appropriate and spending profiles for measures being consolidated and clearly set out. These spending profiles will need to be kept up to date (Recommendation 5) and the decommittal process also implemented on an ongoing basis (Recommendation 8).

A specific finding of the Report of the Comptroller and Auditor General was the need to consider whether allocating funds to measures which do not fully use the resources prevent other programmes from being funded. Clearly the use of the available resources needs to be better managed, as outlined in this review, however the value of the fund is not acting as a constraint on funding of projects. Increased competition for funding will make it important to actively manage the fund as detailed in this review.

A further specific finding of the Report of the Comptroller and Auditor General is the need to consider how to ensure the best use of available moneys. In the first instance it is vital that Departments place an emphasis on ensuring they develop and implement measures in line with the objectives of the fund and seek to use to the fund to support these measures. However, with regard to the best use of funds, it is important to note that use of these funds adds to overall Government expenditure levels, and are therefore voted expenditure. This means a limited incentive exists to put forward new measures for funding from the Fund, rather than funding measures from normal voted expenditure. However, it is open to line Departments to make a business case for additional funding for Dormant account measures as part of the overall Estimates process.

Given the current value of the fund, a projected sustainable level of disbursement from the fund is around €40-45 million for the foreseeable future, falling gradually to €30 million per annum over the next decade. This would ensure the fund is gradually used and that measures are funded in a sustainable way. However, this level of future funding may not be possible within the constraints of voted expenditure.

An initial analysis as part of this review suggests limited scope for additional funds to be found for the Fund from either dormant credit union accounts or from unclaimed contents of deposit boxes. Furthermore, the current value of the funds points to the need to prioritise ensuring effective disbursement of the moneys currently in the fund. However, a more comprehensive analysis of this issue, including consideration of other potential sources of funds is appropriate.

The legislation allows for the use of service providers to manage measures where a Minister invites applications for funding. There has been somewhat limited use of service providers, with Pobal being the only such services provider.

There is a need for better communication and awareness building with regard to the Fund – including across Government Departments, potential beneficiaries and the public. Recent progress in this area includes a formal launch of the 2018 Action Plan where beneficiaries outlined the impacts of the funding and their work. Related to this, it would also appear that in more recent years the fund has seen fewer measures which deliver funding directly to community and local groups.

Recommendation 10: Seek to ensure that Departments prioritise Dormant Accounts measures during the estimates process. In addition, investigate possible mechanisms to improve the interaction between Dormant Accounts Action Plans and the estimates process, given the need for a voted allocation to be secured to ensure measures progress.

Recommendation 11: Given the current value of the Dormant Account Fund, a sustainable level of expenditure for the short to medium term is around €40-45 million per annum. Annual Action plans should seek to approve measures up to this value. However, it must continue to be recognised that the use of these moneys are subject to the constraints of any other voted expenditure and so this level of funding may not be possible.

Recommendation 12: Further research should be undertaken to fully analyse the position with regard to possible additional sources of moneys for the Fund. This work should be undertaken in collaboration with other relevant Departments and the Interdepartmental group.

Recommendation 13: With a view to improving the implementation of measures, Departments should be aware that the legislation allows for the cost of service providers to be met for the delivery of measures where Ministers invite applications for disbursements. The guidelines to be prepared should provide detail on this possibility.

Recommendation 14: Recent steps to further raise awareness of the Dormant Accounts Fund should continue. The Department of Rural and Community Development should, through the Interdepartmental Group and in liaison with beneficiaries, further develop communication with regard to the fund; in particular communicating the availability and impact of the fund to the public, potential beneficiaries and across Government.

Recommendation 15: In the context of future disbursement schemes and action plans, there should be a renewed focus on measures that can ensure funding reaches community and local groups which deliver services to disadvantaged groups and persons with a disability.

Section 6: Summary of recommendations

This review has identified 15 recommendations to be implemented in order to improve the management and administration of current and future Dormant Account Fund Disbursement Schemes. As noted these recommendations will be implemented by the Department of Rural and Community Development, in co-operation with the newly established Interdepartmental Group. For certain recommendations collaboration and co-operation with others, including the Department of Public Expenditure and Reform and the National Treasury Management Agency, will also be required.

The recommendations made in this review are collated below:

Recommendation 1: Future disbursement schemes should be simplified and remove any unnecessary restrictions on good projects which are aligned with the legislation. This would ensure schemes can be put forward that align with the most important policy challenges at any time.

Recommendation 2: Departments should detail in Action Plans how proposed measures align with (i) the legislation, (ii) the strategies identified in the relevant Disbursement Scheme, and (iii) relevant Government policy.

Recommendation 3: The implementation principles should be simplified and refined in future disbursement schemes, to eliminate principles which already apply through the public spending code, and to place a greater focus on the effective management of the Dormant Accounts Fund within and across Departments.

Recommendation 4: Short and coherent guidance documents need to be developed which set out the requirements for both Department of Rural and Community Development and funded Departments with regard to information and financial management, and reporting requirements under the legislation including required procedures for when Departments run subsequent schemes to disburse funds. Such guidance needs to be developed to facilitate appropriate administration of the fund and to ensure Departments potentially seeking funding are fully informed of how the fund operates.

Recommendation 5: Departments should ensure that drawdown of funds from the National Treasury Management Agency occur in a regular and timely manner following disbursement of voted funds to approved measures.

Recommendation 6: As part of this review a database of all live Dormant Accounts measures has been developed. This contains scheme information, financial information such as maximum allocations and planned drawdown timelines, and contact points in each Department. This information should be updated quarterly by Department of Rural and Community Development, through reports from all relevant Departments.

Recommendation 7: An interdepartmental group should be established, and meet on a 6 monthly basis, to inform and monitor progress in the implementation of Disbursement Schemes and Action Plans and ensure up to date co-ordinated information is maintained.

Recommendation 8: The decommittal process put in place as part of the 2018 Action Plan must be implemented on an ongoing basis to ensure moneys in the fund are actively managed, put to best use, and not set aside for measures which are complete or not going to progress.

Recommendation 9: An agreed schedule/timelines for the key milestones in the administration of the Fund should be developed and implemented. This should include the production of the Disbursement Scheme, annual Action plans and Annual Reports. The schedule must meet the requirements of the legislation and take account of the needs of Departments.

Recommendation 10: Seek to ensure that Departments prioritise Dormant Accounts measures during the estimates process. In addition, investigate possible mechanisms to improve the interaction between Dormant Accounts Action Plans and the estimates process, given the need for a voted allocation to be secured to ensure measures progress.

Recommendation 11: Given the current value of the Dormant Account Fund, a sustainable level of expenditure for the short to medium term is around €40-45 million per annum. Annual Action plans should seek to approve measures up to this value. However, it must continue to be recognised that the use of these moneys are subject to the constraints of any other voted expenditure and so this level of funding may not be possible.

Recommendation 12: Further research should be undertaken to fully analyse the position with regard to possible additional sources of moneys for the Fund. This work should be undertaken in collaboration with other relevant Departments and the Interdepartmental group.

Recommendation 13: With a view to improving the implementation of measures, Departments should be aware that the legislation allows for the cost of service providers to be met for the delivery of measures where Ministers invite applications for disbursements. The guidelines to be prepared should provide detail on this possibility.

Recommendation 14: Recent steps to further raise awareness of the Dormant Accounts Fund should continue. The Department of Rural and Community Development should, through the Interdepartmental Group and in liaison with beneficiaries, further develop communication with regard to the fund; in particular communicating the availability and impact of the fund to the public, potential beneficiaries and across Government.

Recommendation 15: In the context of future disbursement schemes and action plans, there should be a renewed focus on measures that can ensure funding reaches community and local groups which deliver services to disadvantaged groups and persons with a disability.

Appendix I - Measures Approved in the 2014, 2016 and 2017 Action Plans

Year	Department	Measure	Max Approved Allocation
2014	D/Health	Substance misuse/prevention – development of drug and alcohol awareness campaigns	€1,200,000.00
2014	D/Health	Local area co-ordination initiatives	€600,000.00
2014	D/Health	Advanced best practice in meeting HIQA Disability Standards	€ 600,000.00
2014	D/Health	Health-related supports to assist young people with disabilities and autism to make the transition from second level education to further education, training and employment	€400,000.00
2014	D/Health	Person-centre innovations in the delivery of non-centre based respite services	€400,000.00
2014	DCYA	Big Brother Big Sisters Programme	€775,000.00
2014	DCYA	Youth Employability Initiative	€600,000.00
2014	DCYA	Evidence based programme targeted at children’s experiences of poverty and poorer social outcomes/ ABC programme	€7,000,000.00
2014	DCYA	Development of a phone app for young people in care	€100,000.00
2014	DCYA	Aftercare information packs for young persons	€30,000.00
2014	DECLG	Social Innovation Fund 50 per cent contribution (with the other 50 per cent of costs being met from philanthropic sources)	€5,000,000.00
2014	DECLG	Social Enterprise development initiatives	€1,000,000.00
2014	DECLG	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship	€500,000.00
2014	DECLG	To facilitate the implementation of the new PPN structures across the Local Government Sector during 2014	€400,000.00
2014	DECLG	Community Partnership Media Campaign	€150,000.00
2014	DES	Inclusion of Children with Special Needs in Early Years Settings	€ 500,000.00
2014	DJE	Establishment of a new Garda Youth Diversion Projects and the provision of additional supports for existing projects	€1,700,000.00
2014	DJE	Establish of Mentoring Programme	€1,000,000.00
2014	DJE	Additional Intervention Training for Youth Justice Workers	€60,000.00
2014	DJE	Emergency Support Services Training towards pathways to employment for disadvantaged young people	€50,000.00
2014	DJE	Expansion of services to work towards engaging hard to reach young people in the Limerick City and Mid-west area	€400,000.00

Appendix I - Measures Approved in the 2014, 2016 and 2017 Action Plans

Year	Department	Measure	Max Approved Allocation
2014	DJE	Measure to address the social, economic and educational disadvantages of victims of trafficking and persons/groups at risk of human trafficking	€120,000.00
2014	DJE	Helpline Services for victims of crime	€50,000.00
2014	DJE	Specialist Services to victims attending court	€50,000.00
2014	DJE	Supports services to immigrants to access employment	€166,666.00
2014	DSP	Training and support services for home carers	€1,000,000.00
2014	DTTAS	Community Sport and Physical Activity Hubs and National Sport Education and Training Hub	€2,257,620.00
2014	Irish Prison Service	Community Based Health and First Aid in Irish Prisons	€189,275.00
2016	D/Health	Mobile Health Screening Unit	€1,460,000.00
2016	D/Health	Intercultural Health Project for Refugees	€450,000.00
2016	D/Health	Community Based Models of Support for People with Dementia	€1,050,000.00
2016	DCYA	Big Brothers Big Sisters Programme	€750,000.00
2016	DCYA	Quality and Capacity Building Initiative/ABC Programme	€7,000,000.00
2016	DCYA	Localise Service Skills for Life Programme	€200,000.00
2016	DCYA	Youth Employability Initiative in disadvantaged areas of Limerick	€200,000.00
2016	DECLG	Gateway Initiative	€2,400,000.00
2016	DECLG	Social Enterprise development initiatives	€1,750,000.00
2016	DECLG	Supports for vulnerable groups of young people, young people in disadvantaged areas and for youth work to promote youth employment, employability and entrepreneurship	€1,250,000.00
2016	DES	Integration of newcomer students through integration of services	€370,000.00
2016	DES	Arts in Education Initiative	€280,000.00
2016	DJE	Establishment of new Garda Youth Diversion Projects and the provision of additional supports for existing projects	€1,955,000.00

Appendix I - Measures Approved in the 2014, 2016 and 2017 Action Plans

Year	Department	Measure	Max Approved Allocation
2016	DJE	Establishment of Mentoring Programme	€1,100,000.00
2016	DJE	Additional Intervention Training for Youth Justice Workers	€66,926.00
2016	DJE	Cabra GYDP Community Garden	€13,356.00
2016	DJE	Emergency Support Services Training towards pathways to employment for disadvantaged young people	€50,000.00
2016	DJE	Expansion of services to enable this cross agency initiative to provide an additional services in the Limerick City and the Mid-west area to disadvantaged youths	€400,000.00
2016	DJE	Capital funding for GYDP in Ballyfermot and Moyross	€1,235,085.00
2016	DJE	Measure to address the social, economic and educational disadvantages of victims of trafficking and persons/groups at risk of human trafficking	€200,000.00
2016	DJE	Helpline Services for victims of crime	€50,000.00
2016	DJE	Specialist services to victims attending court	€50,000.00
2016	DJE	Awareness-raising of domestic and sexual violence	€200,000.00
2016	DJE	Supports to assist immigrants to access employment	€500,000.00
2016	DJE	Midlands Traveller Conflict Mediation Initiative	€100,000.00
2016	DSP	Training and Support Services (Centred on coping with the Transition from Care)	€500,000.00
2016	DTTAS	Community Sport and Physical Activity Hubs, National Sport Education and Training Hub, sports measures for disadvantaged communities to support the National Physical Activity Plan and the provision of sports equipment in disadvantaged areas	€4,500,000.00
2016	Irish Prison Service	Community Based Health and First Aid in Irish Prisons	€388,775.00
2017	D/Health	Dementia post-diagnostic supports	€640,000.00
2017	D/Health	National Dementia Registry	€200,000.00
2017	D/Health	Dementia Friendly Community Groups	€90,000.00
2017	D/Health	Assistive Technology Libraries	€300,000.00
2017	D/Health	'Pathways to Participation' Mapping Project to develop a cross-departmental report to highlight the participation programmes currently run or funded by public sector agencies	€40,000.00
2017	D/Health	Intercultural Healthcare In-Reach Project for Refugees in European Reception and Orientation Centres (EROC)	€1,150,000.00

Appendix I - Measures Approved in the 2014, 2016 and 2017 Action Plans

Year	Department	Measure	Max Approved Allocation
2017	D/Health	Roma Primary Healthcare Training Programme	€220,464.00
2017	D/Health	Development of an Interactive Mobile App to Support Migrants in accessing Health Services	€45,000.00
2017	D/Health	Long-term Prescribing of Opioids, Benzodiazepines and Pregabalin in General Practice	€30,720.00
2017	D/Health	Provision of Supports to Families of Transgender Persons	€240,500.00
2017	D/Health	Mental Health Initiative for Travellers	€500,000.00
2017	DCYA	Provision of youth and community programmes and other initiatives	€2,000,000.00
2017	DCYA	Peer support initiatives for children who were the subject of an inter country adoption	€568,000.00
2017	DCYA	Interventions to protect young people from the influence or organised crime in communities affected by criminal networks	€1,200,000.00
2017	DES	Young Social Innovators	€25,000.00
2017	DES	The Network for Teaching Entrepreneurship (NFTE) Programme	€900,000.00
2017	DHPCLG	Gateway Initiative	€2,400,000.00
2017	DJE	Victims of Trafficking and Persons/Groups at risk of Human Trafficking	€250,000.00
2017	DJE	Crime Victims Helpline	€50,000.00
2017	DJE	Awareness-raising of domestic and sexual violence	€300,000.00
2017	DJE	Midlands Traveller Conflict Mediation Initiative	€250,000.00
2017	DJE	Employability and Inclusion Programme for Migrant Women	€500,000.00
2017	DJE	Garda Youth Diversion Projects	€4,030,000.00
2017	DJE	Mentoring Programme	€1,000,000.00
2017	DJE	Additional Intervention Training for Youth Justice Workers	€200,000.00
2017	DJE	Expansion of the Youth Work Initiative in the HSE Mid-West Area	€420,000.00
2017	DJE	Midlands Regional Youth Service	€133,853.00
2017	DJE	Candle Community Trust Campus	€140,000.00
2017	DJE	Expansion of the Garda Youth Diversions Project service by Cloyne Diocesan Youth Service (CDYS)	€420,000.00
2017	DRCD	Social Enterprise	€2,000,000.00

Appendix I - Measures Approved in the 2014, 2016 and 2017 Action Plans

Year	Department	Measure	Max Approved Allocation
2017	DRCD	Facilitating access to services and amenities in rural Ireland	€2,000,000.00
2017	DRCD	Social Innovation Fund Ireland (SIFI)	€10,000,000.00
2017	DRCD	Disadvantaged Youth Employment Initiative/entrepreneurship	€1,250,000.00
2017	DSP	Training and Support Service for Carers	€1,000,000.00
2017	DTTAS	Community Sport and Physical Activity Hubs; National Sport Education and Training Hub; Sports measures for disadvantaged communities to support the National Physical Activity Plan; Provision of sports equipment in disadvantaged areas;	€5,000,000.00
2017	Irish Prison Service	Community Based Health and First Aid in Prisons	€626,455.00
2017	Irish Prison Service	Social Enterprise Seed Capital Fund	€300,000.00

Appendix II – Decommited Funding

Lead Department/Agency	Decommited Funding	Description	Action Plan(s) the Measure was originally included in	Reason(s) Dormant Accounts Funding (DAF) being decommitted
Department of Rural and Community Development	€4,702,830	Gateway Initiative ⁶	2016 and 2017	Programme currently being wound down
	€2,515,900	Disadvantaged Youth Employment Initiative ⁷	2014, 2016 and 2017	Programme currently under review and will not require the funding at this time
	€82,306	Social Enterprise	2014 and 2016	The objectives of the measure were achieved within budget when it was run in 2015 and 2017 – the amount shown was surplus to requirements and not drawn down
	€28,000	Implementation of new PPN Structures across Local Government	2014	The objectives of this measure were achieved within budget; the amount shown was surplus to requirements and not drawn down
Department of Justice and Equality	€20,775	Addressing the Social, Economic and Educational Disadvantages of Victims of Trafficking and Persons/Groups at Risk of Trafficking	2014	DAF funding remains in place to continue this programme – the amount shown was surplus to requirements and not drawn down
	€181,328	Support Services to Immigrants to Access Employment	2014 and 2016	The objectives of this measure were achieved within budget when it was run in 2016 – the amount shown was surplus to requirements and not drawn down
	€975	Community-Based Health and First Aid in Prisons	2014 and 2016	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down
	€918,393	Establishment of Mentoring Programme	2014	This programme was established and DAF funding remains in place to continue it – the amount shown was surplus to requirements and not drawn down

⁶ Responsibility for this measure was transferred from the Department of Housing, Planning and Local Government to the Department of Rural and Community Development in July 2017

⁷ Responsibility for this measure was transferred from the Department of Housing, Planning and Local Government to the Department of Rural and Community Development in July 2017

Appendix II – Decommited Funding

Lead Department/Agency	Decommited Funding	Description	Action Plan(s) the Measure was originally included in	Reason(s) Dormant Accounts Funding (DAF) being decommitted
	€233,500	Expansion of the Youth Work Initiative in the HSE Mid-West Area	2014	This programme is underway and is currently being funded by DAF – the amount shown was surplus to requirements and not drawn down
	€27,887	Additional Intervention Training for Youth Justice Workers	2014	This programme is underway and is currently being funded by DAF – the amount shown was surplus to requirements and not drawn down
	€98,570	Emergency Support Services Training towards Pathways to Employment for Disadvantaged Young People	2014 and 2016	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down
Department of Employment Affairs and Social Protection	€93,422	Training and Support for Carers	2014	The objectives of this programme were achieved within budget and it will be run again in 2018 – the amount shown was surplus to requirements and not drawn down
Department of Children and Youth Affairs	€29,000	Big Brother Big Sister	2014	This programme is underway and is currently being funded by DAF – the amount shown was surplus to requirements and not drawn down
	€86,966	Development of a Phone App for Young People in State Care	2014	This programme is being finalised in 2018 – the amount shown is surplus to requirements and is not being drawn down
	€6,470	Aftercare Information Packs for Young Persons	2014	This programme is being completed with DAF funding – the amount shown was surplus to requirements and not drawn down
	€6,352,000	Area-Based Childhood Programme	2014	This programme's successor, the Quality and Capacity Building Initiative, is now well underway and is being supported by equivalent funding from the DAF – the amount shown was surplus to requirements and not drawn down
Department of Health	€125,294	Local Area Co-ordination Initiatives	2014	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down

Appendix II – Decommited Funding

Lead Department/Agency	Decommited Funding	Description	Action Plan(s) the Measure was originally included in	Reason(s) Dormant Accounts Funding (DAF) being decommitted
	€384,838	Substance misuse/prevention: Development of Drug and Alcohol Awareness Campaigns	2014	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down
	€325,550	Advanced Best Practice in Meeting HIQA Disability Standards	2014	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down
	€127,339	Person-Centred Innovations in the Delivery of Non-Centre Based Respite Services	2014	The objectives of this programme were achieved within budget; the amount shown was surplus to requirements and not drawn down
	€90,000	Dementia Friendly Community Groups	2017	This measure is being replaced by a new proposed measure in the 2018 Action Plan. The amount shown is surplus to requirements and is not being drawn down
	€40,000	'Pathways to Participation' Mapping Project to develop a cross-departmental report to highlight the participation programmes currently run or funded by public sector agencies	2017	This measure is being replaced by new proposals in the 2018 Action Plan. The amount shown is surplus to requirements and is not being drawn down
	€49,048	Community Based Models of Support for People with Dementia	2016	This funding was intended for an evaluation which has already been completed. Therefore, the amount shown is surplus to requirements and is not being drawn down
Total Decommited Funding	€ 16,520,392			

Appendix III - Measures Approved in the 2014, 2016 and 2017 Action Plans which remain ongoing

Department		Measure	Allocation from Dormant Accounts Fund	Expenditure Profile
Department of Rural and Community Development	1	Social Innovation Fund Ireland	€12,108,114 (remaining from Action Plan 2014 and Action Plan 2017 allocations)	€5,000,000 in 2018 and remainder over the ensuing 18 months
	2	Social Enterprise Measure	€2,000,000 (from Action Plan 2017)	€2,000,000 in 2018
	3	Access to Services and Amenities in Rural Ireland	€2,000,000 (from Action Plan 2017)	€2,000,000 in 2018
Department of Justice and Equality	4	Garda Youth Diversion Projects	€4,076,412 (remaining from Action Plan 2014, Action Plan 2016 and Action Plan 2017)	€2,225,000 in 2018 and €1,851,412 in 2019 (see also 3.3.5)
	5	Expansion of the Youth Work Initiative in the HSE Mid-West Area (Janus Justice Limerick)	€431,500 (remaining from Action Plan 2014, Action Plan 2016 and Action Plan 2017)	€210,000 in 2018 and €221,500 in 2019
	6	Additional Intervention Training for Youth Justice Workers	€183,269 (remaining from Action Plan 2014, Action Plan 2016 and Action Plan 2017)	€98,500 in 2018 and €84,769 in 2019
	7	Community Based Health and First Aid in Prisons (Irish Prison Service)	€626,455 (Action Plan 2017)	€626,455 in 2018
	8	Social Enterprise Seed Capital Fund	€300,000 (Action Plan 2017)	€300,000 in 2018
	9	Victims of Trafficking and Persons/Groups at risk of Trafficking	€171,939 (remaining from Action Plan 2017 allocation)	€86,000 in 2018 and remainder in 2019
	10	Awareness-Raising of Domestic and Sexual Violence	€300,000 (Action Plan 2017)	€158,000 in 2018 and remainder in 2019
	11	Midlands Traveller Conflict Mediation Initiative	€123,503 (remaining from Action Plan 2017 allocation)	€62,000 in 2018 and remainder in 2019
	12	Employability and Inclusion Programme for Migrant Women	€500,000 (Action Plan 2017)	€500,000 in 2018
	13	Mentoring Programme	€1,500,000 (remaining from Action Plan 2016 and Action Plan 2017 allocations)	€500,000 in 2018 and €1,000,000 in 2019
	14	Capital Funding for GYDP in Ballyfermot (Candle Community Trust Campus) and Moyross	€478,097 (remaining from Action Plan 2016 and 2017 allocations)	€459,397 in 2018 and €18,700 in 2019
	15	Midlands Regional Youth Service (QQI)	€133,852 (remaining from Action Plan 2017 allocation)	€66,926 in 2018 and €66,926 in 2019
Department of Employment Affairs and Social Protection	16	Training and Support for Carers	€973,375 (remaining from Action Plan 2017 allocation)	€500,000 in 2018 and remainder in 2019

Appendix III - Measures Approved in the 2014, 2016 and 2017 Action Plans which remain ongoing

Department		Measure	Allocation from Dormant Accounts Fund	Expenditure Profile
Department of Children and Youth Affairs	17	Development of a Phone App for Young People in State Care	€7,000 (from Action Plan 2014 allocation)	€7,000 in 2018
	18	Aftercare Information Packs for Young Persons	€15,000 (from Action Plan 2014 allocation)	€15,000 in 2018
	19	Localise Service Skills for Life	€100,000 (remaining from Action Plan 2016 allocation)	€100,000 in 2018
	20	Quality and Capacity Building Initiative	€7,416,420 (remaining from Action Plan 2014 and Action Plan 2016 allocations)	€3,416,000 in 2018 and €4,000,420 in 2019
	21	Provision of Youth and Community Programmes and Other Initiatives	€1,225,007 (remaining from Action Plan 2017 allocation)	€500,000 in 2018 and the remainder in 2019
	22	Peer Support Initiatives for Children who were the subject of an Inter-Country Adoption	€568,000 (Action Plan 2017)	€200,000 in 2018 and remainder over the ensuing 18 months
	23	Interventions to Protect Young People from the Influence of Organised Crime in Communities affected by Criminal Networks	€1,200,000 (Action Plan 2017)	€450,000 in 2018 and €750,000 in 2019
Department of Education and Skills	24	Arts in Education Initiative	€67,738 (remaining from Action Plan 2016 allocation)	€67,738 in 2018
	25	Integration of Newcomer Students	€270,000 (remaining from Action Plan 2016 allocation)	€135,000 in 2018 and €135,000 in 2019
	26	The Network for Teaching Entrepreneurship Programme	€678,229 (remaining from Action Plan 2017 allocation)	€300,000 in 2018 and the balance in 2019
Department of Transport, Tourism and Sport	27	Community Sport and Physical Activity Hubs, National Sports Education and Training Hub and provision of sports equipment in disadvantaged areas	€771,554 (remaining from Action Plan 2014, 2016 and 2017 allocations)	Expenditure of €771,554 in 2018
Department of Health	28	Dementia Post-Diagnostic Supports	€640,000 (Action Plan 2017)	Expenditure of €550,000 in 2018 and €90,000 in 2019
	29	National Dementia Register	€200,000 (Action Plan 2017)	Expenditure of €100,000 in 2018 and €100,000 in 2019
	30	Assistive Technology Libraries	€300,000 (Action Plan 2017)	Expenditure of €300,000 in 2018
	31	Intercultural Healthcare In-Reach Project for Refugees in European Reception and Orientation Centres	€1,150,000 (Action Plan 2017)	Expenditure of €420,000 in 2018 and remainder over the following 18 months
	32	Roma Primary Healthcare Training Programme	€220,464 (Action Plan 2017)	Expenditure of €107,957 in 2018 and €112,507 in 2019

Appendix III - Measures Approved in the 2014, 2016 and 2017 Action Plans which remain ongoing

Department		Measure	Allocation from Dormant Accounts Fund	Expenditure Profile
	33	Interactive Mobile App to Support Migrants in Accessing Health Services	€45,000 (Action Plan 2017)	Expenditure of €37,000 in 2018 and €8,000 in 2020
	34	Long-Term Prescribing of Opioids, Benzodiazepines and Pregabalin in General Practice	€30,720 (Action Plan 2017)	Expenditure of €30,720 in 2018
	35	Provision of Supports to Families of Transgender Persons	€240,500 (Action Plan 2017)	Expenditure of €119,218 in 2018 and €121,281 in 2019
	36	Mental Health Initiative for Travellers	€500,000 (Action Plan 2017)	Expenditure of €100,000 in 2018 and remainder up to 2020
	37	Mobile Health Screening Unit	€815,110 (remaining from Action Plan 2016 allocation)	Expenditure of €486,000 in 2018 and €329,110 in 2019
	38	Community-Based Models of Support for People with Dementia	€258,401 (remaining from Action Plan 2016 allocation)	Expenditure of €167,000 in 2018 and €91,401 in 2019
TOTAL:			€42,625,719	

Appendix IV – Action Plan 2018 Measures

Lead Department/Agency	No.	Description	Max Allocation
Department of Rural and Community Development	1	Social Enterprise	€2,000,000
	2	Seniors Alert Scheme	€4,250,000
	3	New Volunteer Centres	€1,200,000
	4	Effective utilisation of technology to support older people to live in their communities	€500,000
	5	Targeted Social Inclusion Measures	€260,000
	6	Health and Wellbeing in the Community	€1,500,000
	7	Library Supports for Marginalised and Disadvantaged Communities	€650,000
	8	Public Libraries Digital Equity and Social Inclusion Programme (Digital Resource Facilities)	€2,000,000
	9	Education and Employment Initiatives in Disadvantaged Communities	€1,600,000
	10	Supporting Employment along the Atlantic Economic Corridor	€1,000,000
	11	Young Social Innovators	€300,000
	12	Carbon Monoxide Alarms	€115,000
Department of Housing, Planning and Local Government	13	Transitioning Homelessness to Long-Term Housing	€3,000,000
Department of Justice and Equality	14	Awareness Campaign on the Criminalisation of the Purchase of Sex	€250,000
	15	Employability and Inclusion Programme for Migrant Women (Phase 2)	€500,000
	16	Traveller Mediation Service	€500,000
	17	Establishment of Four Roma Community Development Projects	€1,000,000
	18	Continuation and Expansion of Garda Youth Diversion Service	€3,148,588
Department of Employment and Social Protection	19	Training and Support Service for Carers	€1,000,000

Appendix IV – Action Plan 2018 Measures

Lead Department/Agency	No.	Description	Max Allocation
Department of Children and Youth Affairs	20	Baby Box	€700,000
	21	Book Bag	€100,000
	22	Big Brother Big Sister	€791,725
	23	Demonstration Model of In-School and Pre-School Therapy Support	€750,000
Department of Education and Skills	24	Young Social Innovators	€45,000
	25	Time to Count	€50,000
	26	Irish Sign Language	€170,000
Department of Communications, Climate Action and Environment	27	Novice Angling Strategy	€70,000
	28	Go Fishing - Novice Angling Initiative	€323,250
Department of Defence	29	Upgrading of Vehicle Fleet and other equipment in Civil Defence	€500,000
Department of Transport, Tourism and Sport	30	Community Sport and Physical Activity Hubs	€1,225,000
	31	National Sport Education and Training Hub	€1,105,000
	32	Sports measures for disadvantaged communities to support the National Physical Activity Plan	€2,670,000
Department of Health	33	Community Development and Health Programme	€710,000
	34	National Survey of Existing Transport Provision within Disability Services	€80,000
	35	Development of an eLearning Module for New Directions	€95,000
	36	Community Transition Co-Ordinators	€450,000
	37	Health Promotion Initiatives for People with Disabilities and their Carers/Families in Community/Own Homes	€150,000
	38	Supporting the Healthy Ireland Fund	€500,000

Appendix IV – Action Plan 2018 Measures

Lead Department/Agency	No.	Description	Max Allocation
	39	National Rollout of Dementia Training Programme for HSE Home Care Staff	€974,667
	40	Dementia Resource Centres and Outreach Project	€2,200,000
	41	National Intellectual Disability Memory Service	€501,547
	42	Diagnosis of Young Onset Dementia	€35,000
	43	Dementia Community Activation Coordinator	€90,000
	44	Pilot Rollout of the Carer's Needs Assessment Tool (Single Assessment Tool)	€180,000
	45	Grant Call for Physical Activity Programmes for Older People	€500,000
TOTAL:	€39,739,777		

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