

## 7 Dormant Accounts Fund

- 7.1** The Dormant Accounts Act 2001 (the 2001 Act) and Unclaimed Life Assurance Policies Act 2003 provided for a scheme to transfer dormant funds in banks, building societies, life assurance companies and State savings schemes to a State-controlled Dormant Accounts Fund (the Fund).<sup>1</sup> Notwithstanding that accounts may be declared dormant and the balances transferred to State control, holders of an account, or the beneficiaries of their estates have the right to reclaim their money at any time.<sup>2</sup>
- 7.2** The 2001 Act also provided for disbursement of dormant accounts funds. Moneys may be disbursed 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 (within the meaning of the Equal Status Act 2000).
- 7.3** Balances on dormant accounts are remitted to the Fund, which is managed by the National Treasury Management Agency (NTMA). The Agency invests the funds pending release to departments for disbursement<sup>3</sup>, and repays any dormant funds reclaimed by financial institutions on behalf of their clients.
- 7.4** The purpose of this report is to
- provide a summary of the Fund from inception to 2016
  - outline the arrangements for disbursing moneys from the Fund and
  - review the level of disbursements over the last five years (2012 to 2016).

### Dormant Accounts Fund 2003 to 2016

- 7.5** Total transactions of the Fund to the end of 2016 are summarised in Figure 7.1.

**Figure 7.1 Dormant Accounts Fund summary, 2003 to 2016<sup>a</sup>**

	€m
Amounts transferred into the Fund	842
Interest earned	44
	<b>886</b>
Less repayments to account holders <sup>b</sup>	(337)
<b>Net transfers<sup>c</sup></b>	<b>549</b>
Disbursements to implementing departments	(275)
Operating expenses <sup>d</sup>	(15)
<b>Net assets 31 December 2016</b>	<b>259</b>

Source: National Treasury Management Agency, Dormant Accounts Fund 2003 to 2016

Notes:

- a Figures are rounded.
- b Includes €4m in accrued interest.
- c Net transfers excluding interest earned and paid amounted to €509 million.
- d Operating expenses include €12.7 million paid to Pobal (2005-2016), and €0.9 million paid to Area Development Management Ltd in 2004 (Pobal's predecessor). Other expenses include Dormant Account Disbursement Board expenses.

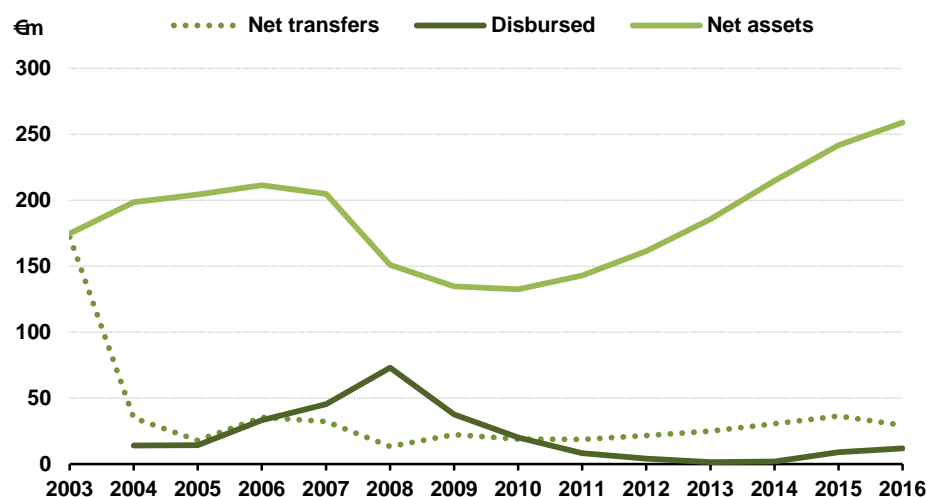
1 An account is dormant when 15 years have elapsed since the last customer-initiated transaction, or five years for a life assurance policy.

2 The 2001 and 2003 Acts together with Dormant Accounts (Amendment) Acts 2005 and 2012 provide the framework for administering dormant funds.

3 The NTMA invests the funds in accordance with annual investment plans presented to the Minister for Finance and having regard to disbursement estimates and any directions of the Minister.

- 7.6 The first transfer of moneys to the Fund was in 2003, and the first disbursements were made in 2004. Figure 7.2 shows net transfers into the Fund and amounts disbursed for each year, and the net assets of the Fund at the end of each year.

**Figure 7.2 Dormant Accounts Fund, net transfers, disbursements and net assets, 2003 to 2016**



Source: National Treasury Management Agency, Dormant Accounts Fund 2003 to 2016. Analysis by the Office of the Comptroller and Auditor General..

Note: a Net transfers represent the amounts transferred into the Fund each year less amounts reclaimed in the same year.

- 7.7 Apart from 2003, when the net transfer was €172 million, net transfers to the Fund averaged almost €26 million annually. For the most recent five years (2012 to 2016), net transfers averaged €28.6 million annually.
- 7.8 The amount disbursed annually has varied considerably, with a consequent impact on the net assets held by the Fund
- for the first two years of disbursements (2004 and 2005), the total disbursed was €28 million and at the end of 2005 the net assets of the Fund stood at €204 million
  - between 2006 and 2011 inclusive, total disbursements amounted to €218 million, €77 million more than the net transfers to the Fund over that period
  - from 2012 to 2016, the level of disbursements fell significantly – disbursements totalled €29 million, €114 million less than net transfers of €143 million.

1 Estimates are provided to the NTMA by the department responsible for the statutory functions of the Dormant Accounts Fund. The statutory functions have transferred between departments over the life of the Fund.

- 7.9 The NTMA has no role in determining disbursements. The NTMA receives annual disbursement estimates,<sup>1</sup> when preparing the annual investment plans for the Fund. These are taken into account by the NTMA when it makes investment decisions, and decides on the liquidity held by the Fund. The NTMA has noted that disbursements have been lower than the estimates provided which impacts the overall investment returns.

## Disbursement of funds

### 7.10 Responsibility for disbursements has varied over the life of the Fund

- From inception of the Fund until September 2005, the Dormant Accounts Disbursement Board was responsible for overseeing disbursements.
- From September 2005, decisions on disbursements became the responsibility of the Government. The role of the Dormant Accounts Board, established in 2006, was to advise on priority areas for funding and to monitor the impact of the funding.
- In 2012, the Dormant Accounts Board was dissolved and its statutory functions transferred to the Minister for the Environment, Community and Local Government.
- In 2016, the statutory functions transferred to the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs.<sup>1</sup>
- Statutory responsibility for the Fund transferred to the Minister for Rural and Community Development in July 2017.

### *Making a disbursement scheme*

**7.11** Under the Dormant Accounts (Amendment) Act 2012 (the 2012 Act), the Minister is responsible for the administration of the process by which the Government approves projects and programmes to which moneys from the Fund may be disbursed.

**7.12** Under the 2012 Act, the Minister is required to make a disbursement scheme, for a period not exceeding three years. When making a disbursement scheme, the Minister is required to consult with the Ministers for Education and Skills, Health, Employment Affairs and Social Protection, and any other persons the Minister deems appropriate. Schemes must be laid before each House of the Oireachtas.

**7.13** A Disbursement Scheme (the 2013 Scheme), covering the period December 2013 to November 2016, was approved by Government in December 2013.<sup>2</sup> The scheme set out guiding principles for disbursements and priority areas under the headings economic and social disadvantage, educational disadvantage, and persons with a disability. The scheme also set out implementation principles including for funding applications and criteria for assessing the applications.

**7.14** The 2012 Act provides that the Minister shall conduct a review within three years after the first scheme takes effect and at least once in every three years thereafter. Although the 2013-2016 Scheme expired at end-November 2016, a review of the Scheme has not yet been conducted.

### *Action plans*

**7.15** The 2012 Act also provides that the Minister shall prepare an action plan, at least once a year, to give effect to a disbursement scheme. Action plans contain details of programmes and projects to be funded under the disbursement scheme and set out the maximum amount that may be proposed for disbursement in relation to each programme or project during the period to which the action plan relates.

<sup>1</sup> In this report, the term 'the Minister' refers to the Minister for the Environment, Community and Local Government except for periods after June 2016, when it refers to the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

<sup>2</sup> On 26 April 2017, a Disbursement Scheme, covering the period 2017 to 2019, was approved by the Government.

- 7.16** Two action plans were adopted by the Government in respect of the 2013 Scheme<sup>1</sup>
- An action plan, adopted on 1 July 2014, outlined proposals to spend €26 million (the 2014 action plan)<sup>2</sup>
  - An action plan, adopted on 12 April 2016, outlined proposals to spend €28.5 million (the 2016 action plan).<sup>2</sup>
- 7.17** The two action plans included programmes and projects from nine Government Departments and the Irish Prison Service (referred to as implementing departments). No action plan was prepared for 2015. See Annex 7A for details of the two action plans.
- 7.18** On 30 June 2015, the Minister published a document entitled '*Disbursement of moneys from the Investment and Disbursements Accounts Annual Report 2014*'. The report provides a summary of the measures and expenditure proposals under the 2014 action plan, as well as details of €2 million expenditure on Dormant Accounts measures during 2014. No further report has been published to date.

#### *Applications for disbursement*

- 7.19** Implementing departments invite applications for funding. The 2012 Act stipulates that notices inviting applications, which set out the assessment criteria, should be published.
- 7.20** Following consideration of the applications, the implementing departments concerned submit a list of approved applicants, and the sums proposed for disbursement for approval of the Minister, and of the Minister for Public Expenditure and Reform.
- 7.21** The Minister is required, as soon as practicable after approval has been given, to lay a statement before both Houses of the Oireachtas containing a list of approved applicants, the programme or project to which each application relates and specifying the amounts to be disbursed to each applicant.
- 7.22** A number of lists have been presented on the proposed expenditure. For the 2014 action plan, €12.7 million in approved applications were presented out of a total €26.3 million allocated under the action plan, a notification rate of 48%. For the 2016 action plan, €8.1 million in approved applications were presented out of a total €28.5 million allocated under the action plan, a notification rate of 28%. See Annex 7A for further detail.

#### *Administration costs*

- 7.23** Pobal manages certain Dormant Accounts Fund measures on behalf of a number of Government departments. Pobal has stated that it administered 29 Dormant Accounts Fund measures over the period 2012-2016, disbursing a total of €10.2 million. Some measures are managed directly by individual Government departments.
- 7.24** The 2012 Act provides that the cost of engaging service providers (such as Pobal) to administer the application process is met from the Fund, while normal administration costs incurred by implementing departments are met from within their existing budgets. The NTMA does not charge administration fees for the operation of the Dormant Accounts Fund.

<sup>1</sup> The 2012 Act requires action plans to be laid before each House of the Oireachtas.

<sup>2</sup> Neither the 2014 nor the 2016 action plans stipulated the period covered by the plan.

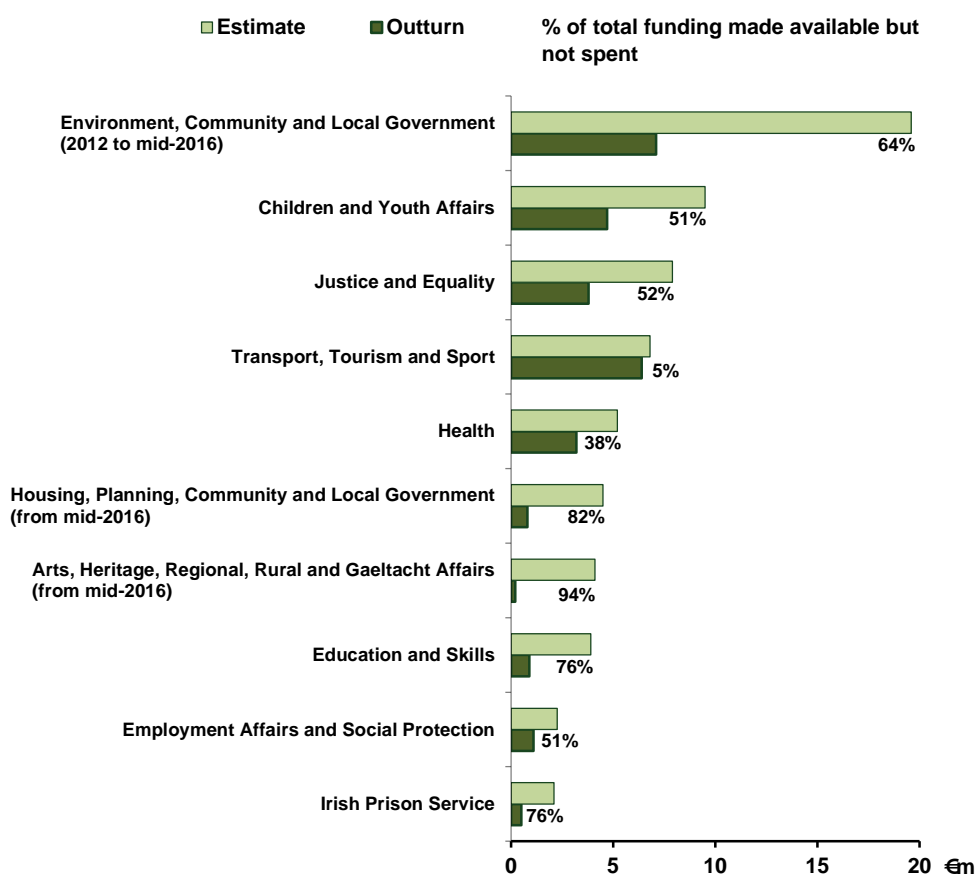
**7.25** Total fees paid to Pobal, from the Fund, between 2005 and 2016 amounted to €12.7 million.<sup>1</sup> Between 2012 and 2015, Pobal received fees totalling €2.55 million from the Fund (an average of €635,000 each year). In 2016, the fee fell to €200,000.

### Fund disbursements 2012 to 2016

**7.26** Expenditure of funding allocated to Dormant Accounts Fund measures may be made over one or more years. Planned expenditure for a given year, and matching receipts from the Fund which are recorded as appropriations-in-aid, are provided for in the relevant Department's annual estimates. The examination found that for the period 2012 to 2016, implementing departments incurred dormant accounts programme expenditure of €28.7 million. Overall, this represented an underspend of 56% of the amount provided in the relevant estimates (€65.8 million).<sup>2</sup>

**7.27** Five implementing departments accounted for 88% of the expenditure over the period 2012 to 2016. Four other departments and the Irish Prison Service accounted for the balance of the expenditure. The level of underspend for all implementing departments ranged from 5% to 94% (see Figure 7.3).

**Figure 7.3 Implementing Departments' cumulative estimates and outturn, 2012 to 2016**



1 Departments pay fees to Pobal and are refunded from the Fund.

2 Excluding fees paid to Pobal.

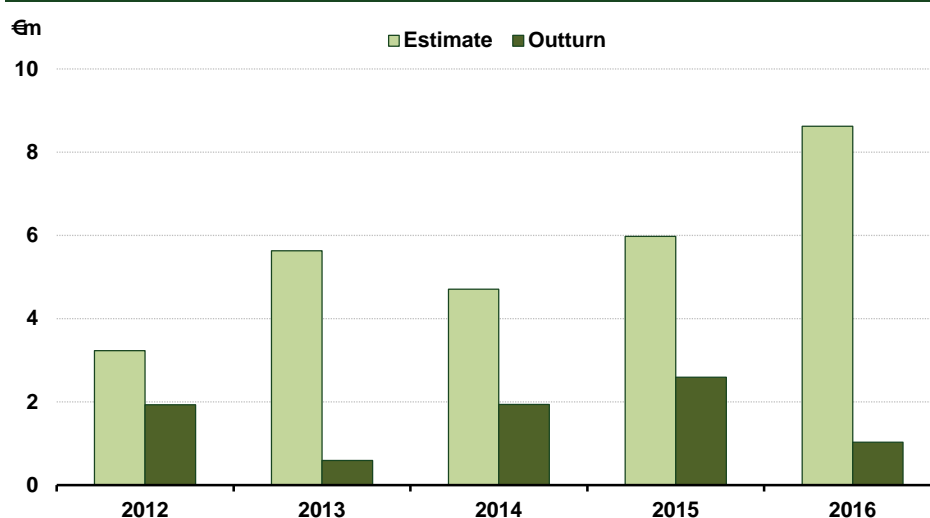
Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B.

### Community programmes

**7.28** In 2016, following reallocation of departmental responsibilities, statutory functions relating to the Dormant Accounts Fund transferred from the Minister for the Environment, Community and Local Government to the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs. At the same time, responsibility for certain community projects moved from the former Department of Environment, Community and Local Government to two other departments.<sup>1</sup>

**7.29** Between 2012 and 2016, the departments spent 29% (€8.1 million) of the total estimated expenditure from dormant accounts funds of €28.2 million. In 2016, just over €1 million was spent from estimated expenditure of €8.6 million (see Figure 7.4).

**Figure 7.4 Dormant Accounts Community Programmes<sup>a</sup>**



Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B.

Note: a Following the realignment of responsibilities, part of the original 2016 estimate for the Department of the Environment, Community and Local Government transferred to the Department of Housing, Planning, Community and Local Government (€4.5 million). The balance (€4.1 million) transferred to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs.

<sup>1</sup> Responsibility for the Social Enterprise Development Initiative moved to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs. Responsibility for three other significant projects (Gateway, Social Innovation Fund Ireland and Youth Employment Initiative) transferred to the Department of Housing, Planning, Community and Local Government. For further details see Annex 7A and Annex 7B.

<sup>2</sup> Social Innovation Fund Ireland was established in 2013 as a partnership between the private sector and Government, based on a 50:50 matched funding arrangement to provide growth capital to innovative solutions aimed at social issues facing vulnerable communities.

**7.30** The most significant programmes where planned expenditure did not take place over the 2014 to 2016 period were

- the Social Innovation Fund Ireland — €800,000 spent from allocated funds of €5 million<sup>2</sup>
- the Social Enterprise Development Initiative — around €1 million spent from an allocation of €2.75 million (all of the underspend related to 2016)
- the Disadvantaged Youth Employment Initiative — almost €450,000 spent from an allocation of €1.75 million (almost all of the underspend related to 2016).

**7.31** In regard to the level of expenditure for these programmes, the Accounting Officer for the Department of Housing, Planning and Local Government<sup>1</sup> noted that

- Provision of funding to the Social Innovation Fund Ireland (SIFI), is dependent on matching funding being obtained by SIFI in the first instance from private philanthropic sources. Until mid-2016, SIFI effectively operated with one staff member. Since then, further staff have been appointed and SIFI is currently operating five innovative programmes while arrangements for a further two are nearing finalisation.
- The planned Disadvantaged Youth Employment Initiative has yet to be rolled out as it was necessary to review the original proposal in the context of the new Social Inclusion and Community Activation Programme. It is expected that the review will be completed shortly.

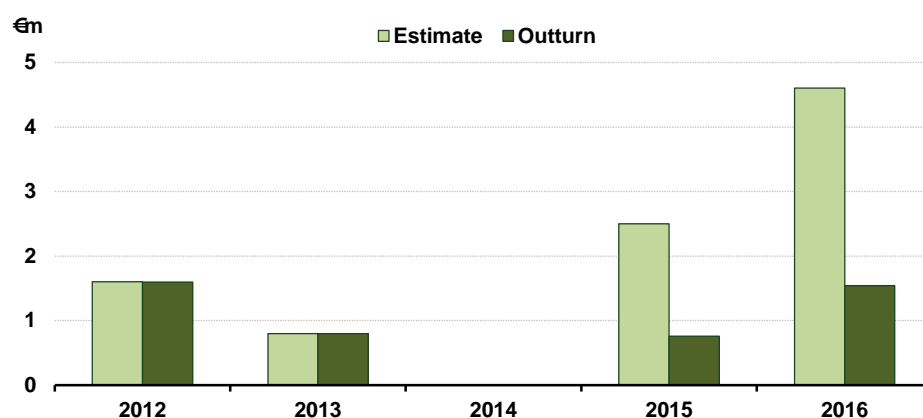
**7.32** The Accounting Officer for the Department of Culture, Heritage and the Gaeltacht<sup>1</sup> noted that, for 2016, the underspending on the Social Enterprise Development Initiative was due to lower than anticipated expenditure in respect of administration costs, certain capital projects, and some delays arising from the transfer of functions in relation to the measure. The Accounting Officer stated that Pobal, on behalf of the Department, invited applications under the measure in February 2017. €1.68 million of funding was approved to projects under the measure in July 2017.

<sup>1</sup> From July 2017, responsibility for community development transferred to the new Department of Rural and Community Development. As a result, the Department of Housing, Planning, Community and Local Government became the Department of Housing, Planning and Local Government. In addition, the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs became the Department of Culture, Heritage and the Gaeltacht.

### Children and Youth Affairs

- 7.33** Estimates for the Department of Children and Youth Affairs for the period 2012 to 2016 showed planned expenditure on Dormant Accounts measures totalling €9.5 million. Actual expenditure amounted to €4.7 million – just under half of what was planned. All of the underspend relative to estimate occurred in 2015 and 2016, when the Department spent just one-third of its planned expenditure of €7.1 million (see Figure 7.5).

**Figure 7.5 Department of Children and Youth Affairs estimates and outturn, 2012 to 2016**



Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B.

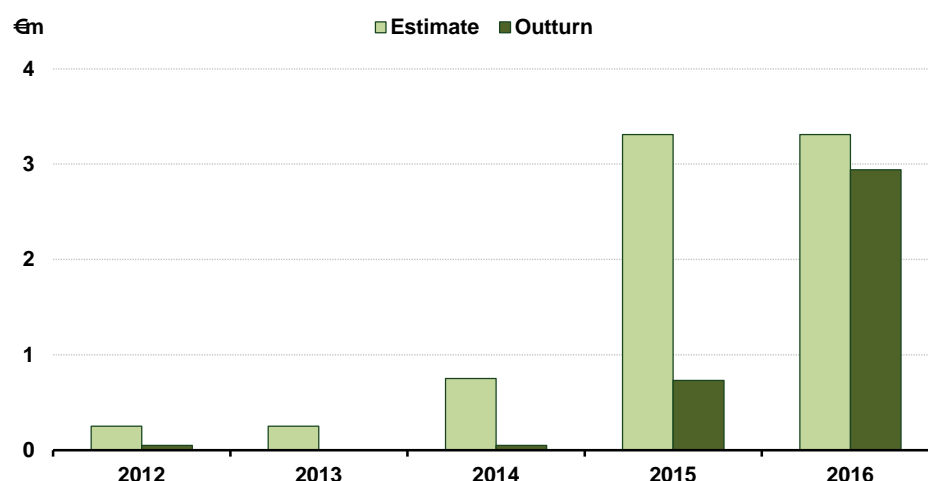
- 7.34** The Department spent almost all of the funding allocated for two of the six programmes in the 2014 and 2016 action plans — the Big Brother Big Sister programme (€1.5 million), which targets disadvantaged young people in need of one-to-one supports, and the Youth Employment Initiative (€0.8 million).
- 7.35** The most significant underspend was in respect of the Area Based Childhood (ABC) programme, a prevention and early intervention initiative targeting investment in effective services with the aim of improving outcomes for children and families living in areas of disadvantage. The Accounting Officer stated that the planned ABC programme expenditure between 2013 and 2017 was €34 million, to be funded by the Department and Atlantic Philanthropies.<sup>1</sup> The Department's estimates included planned expenditure for the programme of €1 million in 2015 (actual: nil) and €3 million in 2016 (actual: €40,000).
- 7.36** The Department pointed out that the development of a Quality and Capacity Building Initiative (QBCI) was subsequently undertaken rather than a further expansion of the ABC programme. The Department also stated that this revised approach through the QBCI is critical to minimise any potential duplication and provide additionality, while also ensuring robust governance, value for money and a clear return on previous investment and impact. However, the QBCI programme was not completed within the original timescale due to the requirement for a more strategic, sequenced and differentiated approach and significant consultation across a range of service providers and policy makers. The delay in finalising the approach to be adopted and receiving approval is the primary reason for the under-spend in 2015 and 2016.

<sup>1</sup> Atlantic Philanthropies is a private foundation.

*Justice and Equality*

- 7.37** Between 2012 and 2016, the Department of Justice and Equality spent just under half (€3.8 million) of the budget allocated under its Vote for dormant accounts measures. The bulk of the underspend occurred between 2012 and 2015, when it spent just 17% (€0.8 million) of planned expenditure of €4.6 million. In 2016, the Department spent almost 90% of its estimate of €3.3 million (see Figure 7.6).

**Figure 7.6 Department of Justice and Equality, estimates and outturn, 2012 to 2016**



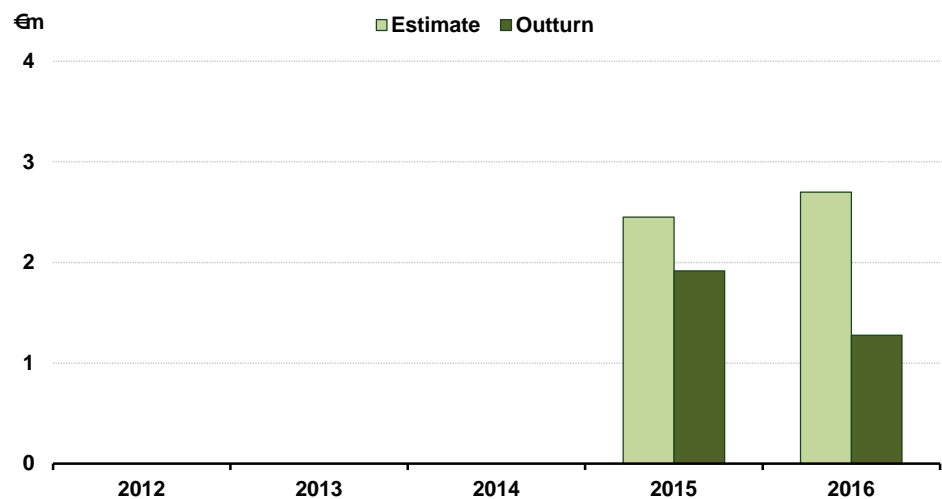
Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B

- 7.38** The largest underspend occurred in 2015 and relates to an allocation of €3.2 million to Irish Youth Justice Service in the 2014 action plan. This included five separate measures, the two most significant of which were
- the Garda Youth Diversion Projects (GYDP) — projects to provide support for young people coming to the attention of An Garda Síochána
  - a mentoring programme with the purpose of providing one-to-one supports and matching suitable adults with young people who are without a stable and supportive adult in the home.
- 7.39** The Accounting Officer stated that delays to the implementation of programme expansion resulted in expenditure of just under €500,000 for the five programme measures in 2015. He noted that the programme expansion issues were resolved by 2016, with ten new GYDPs being established and the recruitment of additional youth justice workers, and expenditure of just over €2.5 million on these programmes in 2016.

### Health

- 7.40** The Department of Health received its first Dormant Accounts Fund allocation in the 2014 action plan. In 2015, the Department spent 78% of the budget of €2.45 million allocated under its Vote for dormant account measures. The most significant expenditure (almost €320,000) was on a measure designed to tackle substance misuse. In 2016, the Department spent €1.3 million on dormant accounts measures, just under half the estimate of €2.7 million (see Figure 7.7).

**Figure 7.7 Department of Health estimates and outturn, 2012 to 2016**



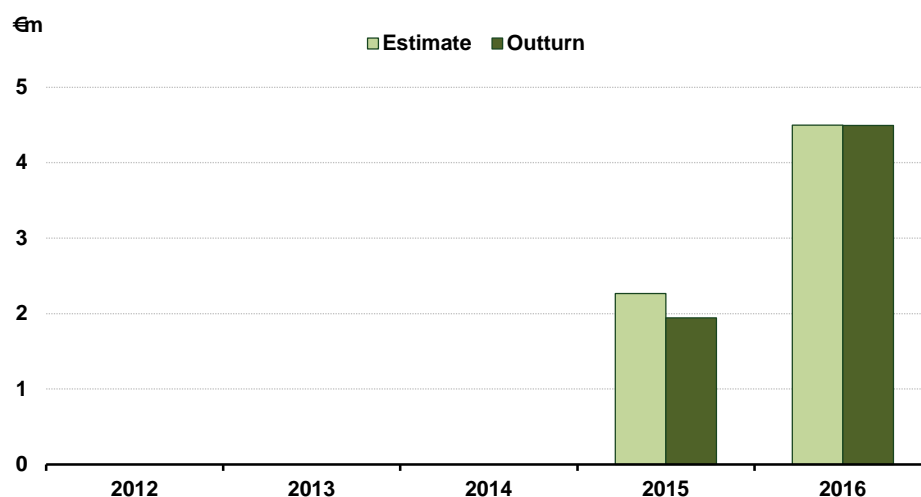
Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B.

- 7.41** The most significant underspend in 2016 was in respect of a measure to provide mobile health screening services to marginalised communities. Around €200,000 was spent out of an allocation of €1.5 million in the 2016 action plan. The Department stated that it requested the HSE to develop proposals to acquire a mobile unit and to operate the initiative and that the HSE has now entered into a service level agreement with a voluntary organisation to carry out the measure. The Department has advised that, while the initiation of this programme took longer than planned, a full programme of health screening and delivery of basic primary care commenced in March 2017 with a cohort of approximately 200 refugees at Ballaghaderreen Emergency Reception and Orientation Centre.

*Transport, Tourism and Sport*

- 7.42** The Department received its first dormant account funding allocation in the 2014 action plan. The total planned expenditure for 2015 and 2016 was €6.8 million, of which the Department spent €6.4 million or 95%.

**Figure 7.8 Department of Transport, Tourism and Sport estimates and outturn, 2012 to 2016**



Source: Analysis by the Office of the Comptroller and Auditor General. Further details provided in Annex 7B.

- 7.43** The 2014 and 2016 action plans allocated €6.8 million for community sport and physical activity hubs, and national sport education and training hubs. The stated aims of the programme are to provide
- information, support and advice on sports and physical activities for people in disadvantaged areas to help increase participation levels and to engage local communities in a more active and healthier lifestyle
  - training and capacity-building for job seekers in the sports sector and youth leadership training with a focus on early school dropout in disadvantaged areas.
- 7.44** The Accounting Officer noted that his department has an arrangement with Sport Ireland, which has an established network of 29 local sports partnerships, and over 60 national governing bodies of sport, whereby Sport Ireland seeks applications for funding and determines which receive dormant accounts funding. Funding is not available to sports clubs directly.

*Other Votes disbursing funds*

- 7.45** Three other Votes — two departments and the Irish Prison Service — disbursed funds over the 2012-2016 period. Each had a significant level of underspend compared with the amounts spent.
- 7.46** The annual estimate for the Department of Education and Skills included a cumulative planned expenditure of €3.9 million in the 2012-2016 period. The Department spent around a quarter of this. The Accounting Officer noted that the annual allocation for dormant accounts is set having regard to two key determinants — commitments arising from projects that have been approved and are expected to materialise in the year in question, and the anticipated level of funding for new projects to be approved by Government during the year. He said that most of the underspend was due to
- Lower than expected demand for projects in 2012, resulting in expenditure of €400,000 where the estimate was for €1.1 million.
  - A disbursement scheme not being in place in time for anticipated expenditure of €1 million in 2012 and 2013.
  - The 2014 action plan was approved in July 2014 but due to the time required to publicise and process applications, a new scheme with a budget of €600,000, for the inclusion of children with special needs in early years settings did not become operational in 2014. Further delays in implementing the project meant that a planned €500,000 was also not spent in 2015.
- 7.47** The Irish Prison Service spent €0.5 million out of a total estimated expenditure of €2.1 million on measures in the 2014 and 2016 action plans, mainly on a community based health and first aid programme. The Accounting Officer for the Department of Justice and Equality pointed out that in some years the estimates were prepared pending finalisation of the dormant accounts plan. He noted that planned expenditure for supports for prisoners/ex-prisoners, which was facilitated by Focus Ireland, was based on an estimated level of activity in 2014 and 2015 which did not materialise.<sup>1</sup> The 2016 estimate was reduced to reflect lower activity levels.
- 7.48** The Department of Employment Affairs and Social Protection spent €1.1 million, mainly in 2015 on a programme for training home carers. Its total funding allocation for the period was €2.3 million, giving an underspend of 51% (see Annex 7B, Figure 7B.1).

<sup>1</sup> Focus Ireland works with people who are homeless or who are at risk of becoming homeless.

## Conclusions and recommendations

- 7.49** Since the Dormant Accounts Fund was established in 2003, a net €509 million has been transferred to the Fund. Net transfers to the Fund — after repayments where account holders make claims — have averaged €26 million a year since 2004.

### *Compliance with legislation*

- 7.50** Following amending legislation in 2012, the Minister for the Environment, Community and Local Government made a disbursement scheme in 2013, covering the period December 2013 to November 2016, setting out funding principles. A review of the scheme, which was due within three years of the scheme being adopted (i.e. by December 2016), has not been carried out. A scheme covering the period 2017-2019 was approved by the Government in April 2017.
- 7.51** The 2012 Act requires action plans to be prepared annually to give effect to a disbursement scheme, and for these plans to be presented to the Houses of the Oireachtas. For the three years covered by the 2013 disbursement scheme, no action plan was prepared for 2015.
- 7.52** The accounts of the Dormant Accounts Fund, produced by the NTMA show disbursements by department. However, responsibility for those funding measures is spread across a wide range of Votes. This, along with the failure to meet the requirements in relation to action plans, make it difficult to obtain an overview of disbursement measures and how outturns compare with approved allocations.

### *Disbursements from the Fund*

- 7.53** Significant funding is available through the Dormant Accounts Fund to provide supports for disadvantaged groups and for persons with a disability but disbursements under dormant accounts measures has been low in recent years — well below allocated funding for measures and estimates made annually.
- 7.54** A lack of preparedness was the main factor causing the underspend — among the main reasons put forward by departments were delays in implementing projects and delays in having a disbursement scheme or action plans in place. Low levels of uptake for some schemes was another cause of the underspend.

### **Recommendation 7.1**

The statutory review of the 2013 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.

### **Response of Accounting Officer of the Department of Rural and Community Development**

Agreed. My Department intends to review all aspects of the administration of the Dormant Accounts Fund Disbursement Scheme as part of its forthcoming work programme. This review will, inter alia, consider the issues detailed in the recommendation.

**7.55** The NTMA maintains sufficient liquidity in the Fund to meet estimated disbursements, and this is taken into account when making investment decisions. Overall investment returns earned on the fund have been impacted by the low level of disbursement compared with estimates.

## Annex 7A

**Figure 7A.1 Dormant Account 2014 Action Plan and projects presented to the Oireachtas, as at end-2016**

Department / Project	Action plan	Value of approved applications presented to Houses of the Oireachtas	Disbursed amounts	
			2014-15	2016 <sup>c</sup>
	€	€	€	€
<b>Environment, Community and Local Government<sup>a</sup></b>				
Disadvantaged Youth Employment Initiative <sup>b</sup>	500,000	526,304	400,000	45,500
Public Participation Network (PPN) structures across Local Government sector	400,000	np	372,000	—
Community partnership media campaign	150,000	np	150,000	—
<b>Total</b>	<b>1,050,000</b>	<b>526,304</b>	<b>922,000</b>	<b>45,500</b>
<b>Arts, Heritage, Regional, Rural and Gaeltacht Affairs<sup>a</sup></b>				
Social enterprise development initiative <sup>b,d</sup>	<b>1,000,000</b>	<b>1,004,410</b>	<b>750,000</b>	<b>232,252</b>
<b>Housing, Planning, Community and Local Government<sup>a</sup></b>				
Social Innovation Fund Ireland 50% contribution <sup>d</sup>	<b>5,000,000</b>	np	<b>250,000</b>	<b>560,774</b>
<b>Children and Youth Affairs</b>				
Big brother big sister programme	775,000	775,000	746,000	—
Youth employability initiative	600,000	600,000	—	566,709
Area Based Childhood (ABC) Programme	7,000,000	170,000	—	41,510
Phone app for young people in care	100,000	100,000	4,274	1,760
Aftercare info packs	30,000	30,000	8,530	—
<b>Total</b>	<b>8,505,000</b>	<b>1,675,000</b>	<b>758,804</b>	<b>609,979</b>
<b>Justice and Equality</b>				
New Garda Youth Diversion Projects	1,700,000	2,245,000	330,451	—
Establish mentoring programme	1,000,000	798,830	—	—
Intervention training for youth justice workers	60,000	np	16,731	—
Emergency support services training	50,000	np	1,430	—
Expansion of services Limerick City and Mid-west area	400,000	np	135,000	—
Measures to address disadvantages of victims of trafficking	120,000	99,225	99,225	—
Helpline services for victims of crime	50,000	50,000	50,000	—
Specialist services for victims attending court	50,000	50,000	50,000	—
Support services to immigrants to access employment	166,666	np	—	—
<b>Total</b>	<b>3,596,666</b>	<b>3,243,055</b>	<b>682,837</b>	<b>—</b>

(Continued overleaf)

**Figure 7A.1 Dormant Account 2014 Action Plan and projects presented to the Oireachtas, as at end-2016 (continued)**

Department / Project	Action plan	Value of approved applications presented to Houses of the Oireachtas	Disbursed amounts	
			2014-15	2016 <sup>c</sup>
	€	€	€	€
<b>Health</b>				
Substance misuse / prevention <sup>b</sup>	1,200,000	905,735	817,162	(2,000) <sup>e</sup>
Local area co-ordination initiatives <sup>b</sup>	600,000	548,201	318,000	156,706
Advanced best practice in meeting HIQA Disability standards <sup>b</sup>	600,000	271,219	245,000	(76,908) <sup>e</sup>
Health related supports for disabilities and autism <sup>b</sup>	400,000	339,012	351,000	155,358
Person service innovations in deliver of non-centre based respite services <sup>b</sup>	400,000	302,954	184,000	88,661
<b>Total</b>	<b>3,200,000</b>	<b>2,367,121</b>	<b>1,915,162</b>	<b>321,817</b>
<b>Transport Tourism and Sport</b>				
National Sport Education and Training Hub and Community Sport and Physical Activity Hub	<b>2,265,000</b>	<b>2,257,620</b>	<b>1,942,494</b>	—
<b>Employment Affairs and Social Protection</b>				
Training and support services for home carers <sup>b</sup>	<b>1,000,000</b>	<b>906,577</b>	<b>906,578</b>	—
<b>Education and Skills</b>				
Inclusion of Children with Special Needs in Early Years Settings	<b>500,000</b>	<b>500,000</b>	—	<b>500,000</b>
<b>Irish Prison Service</b>				
Community based health on first aid	<b>189,275</b>	<b>189,275</b>	<b>189,000</b>	—
<b>Action plan – total approved</b>	<b>26,305,941</b>	<b>12,669,362</b>	<b>8,316,875</b>	<b>2,270,322</b>

Source: Dormant Accounts Action Plan 2014 and 2016, Houses of the Oireachtas library and National Treasury Management Agency, Dormant Accounts Fund 2014 to 2016

Notes:

- a In 2016, following reallocation of departmental responsibilities approved projects moved from the Department of Environment, Community and Local Government to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs (Social Enterprise Development Initiative) and the Department of Housing, Planning, Community and Local Government (Gateway, Social Innovation Fund Ireland and Youth Employment Initiative).
- b Projects/programmes administered by Pobal.
- c Funding for 2014 action plan projects/programmes disbursed in 2016
- d In 2014-2015, expenditure on this programme was incurred by the Department of the Environment, Community and Local Government.
- e For projects administered by Pobal, on behalf of implementing departments, there is a timing difference between disbursements by the NTMA to a department, and payment by Pobal to beneficiaries. Amounts paid to Pobal, if not ultimately drawn down by beneficiaries, may result in repayments due to the implementing departments, which are held by Pobal and offset against future drawdowns from the implementing department. Once the projects have closed any outstanding monies which are either recouped from the beneficiaries or are not drawn down by beneficiaries are returned to the implementing departments.

Key: np Not presented to Houses of the Oireachtas

**Figure 7A.2 Dormant Account 2016 Action Plan and projects presented to the Oireachtas, at end-2016**

Department / Project	Action plan	Value of approved applications presented to Houses of the Oireachtas	Disbursed amounts 2016
	€	€	€
<b>Arts, Heritage, Regional, Rural and Gaeltacht Affairs<sup>a</sup></b>			
Social enterprise development initiative <sup>b</sup>	1,750,000	np	—
<b>Housing, Planning, Community and Local Government<sup>a</sup></b>			
Disadvantaged Youth Employment Initiative	1,250,000	np	—
Gateway Initiative	2,400,000	np	97,170
<b>Total</b>	<b>3,650,000</b>	<b>—</b>	<b>97,170</b>
<b>Children and Youth Affairs</b>			
Big brother big sister programme	750,000	750,000	750,000
Area Based Childhood (ABC) Programme	7,000,000	np	—
Localise Service Skills for Life Programme	200,000	np	—
Youth Employability Initiative in disadvantage areas of Limerick	200,000	200,000	200,000
<b>Total</b>	<b>8,150,000</b>	<b>950,000</b>	<b>950,000</b>
<b>Justice and Equality</b>			
New Garda Youth Diversion Projects (GYDP)	1,955,000	np	1,651,657
Establish mentoring programme	1,100,000	np	221,587
Intervention training for youth justice workers	140,282	np	60,000
Emergency support services training	50,000	np	—
Expansion of services Limerick City and Mid-west area	400,000	np	210,000
Measures to address disadvantages of victims of trafficking	200,000	119,385	200,000
Helpline services for victims of crime	50,000	50,000	—
Specialist services for victims attending court	50,000	50,000	30,000
Support services to immigrants to access employment <sup>b</sup>	500,000	np	—
Capital funding for GYDP in Ballyfermot and Moyross	1,235,085	892,085	397,109
Awareness-raising of domestic and sexual violence	200,000	200,000	70,112
Midlands Traveller Conflict Mediation Initiative	100,000	np	100,000
<b>Total</b>	<b>5,980,367</b>	<b>1,311,470</b>	<b>2,940,465</b>

(Continued overleaf)

**Figure 7A.2 Dormant Account 2016 Action Plan and projects presented to the Oireachtas, at end-2016 (continued)**

Department / Project	Action Plan	Value of approved applicants presented to Houses of the Oireachtas	Disbursed Amounts 2016
	€	€	€
<b>Health</b>			
Mobile Health Screening Unit	1,460,000	np	200,000
Intercultural Health Project for Refugees	450,000	np	253,000
Community Based Models of Support for People with Dementia	1,050,000	np	500,718
<b>Total</b>	<b>2,960,000</b>	<b>—</b>	<b>953,718</b>
<b>Transport Tourism and Sport</b>			
National Sport Education and Training Hub, Community Sport and Physical Activity Hub and Sports measures for disadvantaged communities to support the National Physical Activity Plan	<b>4,500,000</b>	<b>5,223,118</b>	<b>4,492,761</b>
<b>Employment Affairs and Social Protection</b>			
Training and support services for home carers <sup>b</sup>	<b>500,000</b>	np	—
<b>Education and Skills</b>			
Integration of newcomer students through integration of services	370,000	370,000	—
Arts in Education Initiative	280,000	280,000	50,000
<b>Total</b>	<b>650,000</b>	<b>650,000</b>	<b>50,000</b>
<b>Irish Prison Service</b>			
Community based health on first aid	<b>388,775</b>	np	<b>188,075</b>
<b>Action Plan – Total Approved</b>	<b>28,529,142</b>	<b>8,134,588</b>	<b>9,672,189</b>

Source: Dormant Accounts Action Plan 2014 and 2016, Houses of the Oireachtas library and National Treasury Management Agency, Dormant Accounts Fund 2014 to 2016

Notes: a In 2016, following reallocation of departmental responsibilities approved projects moved from the Department of Environment, Community and Local Government to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs (Social Enterprise Development Initiative) and the Department of Housing, Planning, Community and Local Government (Gateway, Social Innovation Fund Ireland and Youth Employment Initiative).

b Projects/programmes administered by Pobal.

Key: np Not presented to Houses of the Oireachtas.

## Annex 7B

Figure 7B.1 Implementing Departments estimates and outturn, 2012 to 2016

Department	Year	Estimate €000	Outturn €000	Underspend €000	Underspend %
<i>Environment, Community and Local Government</i>	2012	3,231	1,932	1,299	40%
	2013	5,634	596	5,038	89%
	2014	4,706	1,942	2,764	59%
	2015	5,976	2,595	3,381	57%
<b>Total</b>		<b>19,547</b>	<b>7,065</b>	<b>12,482</b>	<b>64%</b>
<hr/>					
<i>Housing, Planning, Community and Local Government<sup>a</sup></i>	2016	4,500	803	3,697	82%
<i>Arts, Heritage, Regional, Rural and Gaeltacht Affairs<sup>a</sup></i>	2016	4,126	232	3,894	94%
<i>Children and Youth Affairs</i>	2012	1,600	1,599	1	0.06%
	2013	800	800	—	—
	2014	—	—	—	—
	2015	2,500	759	1,741	70%
	2016	4,604	1,545	3,059	66%
<b>Total</b>		<b>9,504</b>	<b>4,703</b>	<b>4,801</b>	<b>51%</b>
<hr/>					
<i>Justice and Equality</i>	2012	250	50	200	80%
	2013	250	—	250	100%
	2014	750	50	700	93%
	2015	3,311	733	2,578	78%
	2016	3,311	2,940	371	11%
<b>Total</b>		<b>7,872</b>	<b>3,773</b>	<b>4,099</b>	<b>52%</b>
<hr/>					
<i>Health</i>	2012	—	—	—	—
	2013	—	—	—	—
	2014	—	—	—	—
	2015	2,450	1,915	535	22%
	2016	2,700	1,275	1,425	53%
<b>Total</b>		<b>5,150</b>	<b>3,190</b>	<b>1,960</b>	<b>38%</b>
<hr/>					
<i>Transport, Tourism and Sport</i>	2012	—	—	—	—
	2013	—	—	—	—
	2014	—	—	—	—
	2015	2,265	1,942	323	14%
	2016	4,500	4,493	7	0.16%
<b>Total</b>		<b>6,765</b>	<b>6,435</b>	<b>330</b>	<b>5%</b>

**Figure 7B.1 Implementing Departments estimates and outturn, 2012 to 2016 (continued)**

Department	Year	Estimate €000	Outturn €000	Underspend €000	Underspend %
<i>Employment Affairs and Social Protection</i>	2012	260	191	69	27%
	2013	—	—	—	—
	2014	—	—	—	—
	2015	1,500	907	593	40%
	2016	500	—	500	100%
<b>Total</b>		<b>2,260</b>	<b>1,098</b>	<b>1,162</b>	<b>51%</b>
<i>Education and Skills<sup>b</sup></i>	2012	1,600	379	1,221	76%
	2013	500	8	492	98%
	2014	600	(3)	603	101%
	2015	600	(12)	612	102%
	2016	600	549	51	9%
<b>Total</b>		<b>3,900</b>	<b>921</b>	<b>2,979</b>	<b>76%</b>
<i>Irish Prison Service</i>	2012	750	58	692	92%
	2013	750	83	667	89%
	2014	250	—	250	100%
	2015	189	189	—	—
	2016	189	188	1	0.5%
<b>Total</b>		<b>2,128</b>	<b>518</b>	<b>1,610</b>	<b>76%</b>
<b>Overall total</b>		<b>65,752</b>	<b>28,738</b>	<b>37,014</b>	<b>56%</b>

Source: Appropriation Accounts 2012 to 2016

- Notes:
- a In 2016, following reallocation of departmental responsibilities approved projects moved from the Department of Environment, Community and Local Government to the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs and the Department of Housing, Planning, Community and Local Government.
  - b Outturn figure is net of refunds repaid to the Dormant Accounts Fund in the year.