



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.
ON THURSDAY 15 JUNE 2017 AT 3.00 PM**

AGENDA

THURSDAY 15 JUNE 2017

PAGE

1	Draft Minutes 16th March 2017	3 - 6
2	Correspondence:	
	a) Rates Revaluation programme - letter from Minister S. Coveney's Office	7 - 8
	b) Rates Queries - NAMA administered properties and Rates Court Proceedings - letters to Fintan Moran - See also Agenda 7 & 8	9 - 10
	c) Community Group Lettings/Licences - letter to Paul Clegg, Planning & Property Development	11 - 12
	d) Development Contributions - letter to Fintan Moran - See also Agenda Item 6	13 - 14
	e) Pyrite Works Costs - Carton Estate, Ballymun progress on funding - letter to Brenda Kenny, ACE, Housing & Community Services Dept.	15 - 16
	f) Ballyfermot Leisure Centre - letter to Terence O'Keeffe, Law Agent - See also Agenda Item 5	17 - 18
	g) Ballyfermot Leisure Centre - letter to Alan Nangle, Central Procurement & Stores Management Unit - See also Agenda Item 5	19 - 20
	h) Construction Industry Federation - letter to Tom Parlon - See also Agenda Item 4	21 - 22
	i) Impact of Rates Revaluation on Dublin City Council's Rates Income - response from Minister for Justice & Equality's Office following referral of correspondence from Minister for Finance	23 - 24
	j) Resolution from April 2017 City Council Meeting - letter from D. Ní Raghallaigh, SEO, Chief Executive's Office - see also Agenda Item 5	25 - 26
3	Rates Legislative Framework:	

	a)	Rates Legislation Review - Correspondence from Minister S. Coveney	27 - 30
	b)	Rates Legislation Review - Report 20-2017	31 - 34
4		Construction Industry Federation:	
	a)	Construction Industry Federation - Attendance by Representatives of the CIF	
	b)	Correspondence from Kathy Quinn, Head of Finance to Hubert Fitzpatrick, CIF	35 - 36
5		Ballyfermot Leisure Centre:	
	a)	Ballyfermot Leisure Centre - Terence O'Keeffe, Law Agent	
	b)	Ballyfermot Leisure Centre - Report 08-2017 issued to March 2017 Finance SPC Meeting	
6		Report on Development Contributions - highest and the lowest value of contributions - Report 19-2017	37 - 38
7		Rates Liabilities - NAMA Properties - Report 15-2017	39 - 40
8		Rates Accounts - Legal Proceedings 2016 - Report 16-2017	41 - 42
9		Annual Financial Statement 2016	
	a)	AFS 2016 - Presentation Report 22-2017	43 - 62
	b)	Debtors Report Quarter 4 2016 - Report 23-2017	63 - 68
10		Area Discretionary Funding - Report 02-2017	69 - 100
11		Audit Committee - Agreed Minutes	
	a)	15th September 2016	101 - 104
	b)	17th November 2016	105 - 108
	c)	8th December 2016	109 - 114
	d)	9th March 2017	115 - 120
12		Chief Executive's Special Report on Resourcing - for discussion - Report 21-2017	121 - 138

Finance Strategic Policy Committee
Minutes of Meeting Held On 16th March 2017

1. Minutes of the meeting held on 19th January 2017

Minutes agreed

2. Correspondence

- Items a, b, c, d, e, j, k, l, m were noted.
- Item f to be considered under Agenda Item 9 (Report No. 08/2017)
- Item g to be considered under Agenda Item 12 (Report No. 11/2017)
- Item h to be considered under Agenda Item 3 (Report No. 14/2017)
- Item i to be considered under Agenda Item 10 (Report No. 13/2017)

3. Report on Framework for the Inspection of Construction Sites to Monitor Compliance with the Requirements of the Building Regulations – Pat Nestor, Planning & Property Development Dept.

Report and presentation noted. A discussion was held around the inspection levels carried out by Dublin City Council, staffing resources available to carry out the plan and the preventative framework with regard to pyrite.

4. Report on Development Contributions – 31st December 2016

Report noted.

Agreed: It was agreed that a further report would issue detailing the lowest value of development contributions received during the economic downturn along with the highest value received in previous years.

5. Area Discretionary Funding

Apologies from Cllr. Tina MacVeigh were noted for this agenda item.

Agreed: Report deferred to June 2017 meeting.

6. Properties valued as commercial now occupied by the State

Report noted.

7. Report providing the collection performance of rates due to vacant properties.

Report noted.

Agreed: It was agreed that a report would be provided outlining the rates liability that does not apply to properties administered by NAMA

8. Report on Rates Debtors – 31st December 2016

Report noted.

Agreed: it was agreed that report would be provided detailing the number of rates accounts being pursued through the court process for non payment.

9. Ballyfermot Leisure Centre

Report noted. Dissatisfaction was expressed as to the disparity between the original tender sum and the eventual cost paid to the contractor of €30m.

Agreed: it was agreed that the Law Agent should attend the next meeting to set out what actions have been taken, on foot of the loss of funds through claims and legal costs, to ensure that Dublin City Council is fully prepared in the event that a similar situation arises.

Agreed: it was further agreed that the Law Agent should report on the usage of Dublin City Council of legal cost accountants and set out the degree to which legal costs of the claimant were queried and challenged.

Agreed: it was also agreed that a report would be provided setting out gaps in the procurement system which may assist the submission of abnormally low value tenders which then lead to spiralling claims.

10. Community Group Lettings/Licences

Report noted.

Agreed: it was agreed that a report will be brought to the Finance SPC on completion of two cycles of Area Committee engagement.

Agreed: it was also agreed that Paul Clegg will review assets owned which are located within the boundary of other local authorities.

11. Modern Gov for Sectoral Members

Report noted.

Agreed: it was agreed that Kathy Quinn would contact each sectoral member in this regard.

12. Cost of Pyrite Works

Report noted.

Agreed: it was agreed that a report will issue detailing the progress in seeking funding in respect of the Carton estate development in Ballymun.

13. Motion – Cllr. Dermot Lacey

Agreed: the Motion was put and carried by the Committee and was referred to the April City Council Meeting.

14. A.O.B.

Cllr. Mannix Flynn proposed that in light of the reports on the enforcement of building regulations, the cost of pyrite works and the Ballyfermot Leisure Centre, the Construction Industry Federation should be requested to attend the next meeting of the Finance Strategic Policy Committee.

Agreed: it was agreed that CIF should be requested to attend.

Signed: **Councillor Ruairi McGinley**
Chairperson

Date: 16th March 2017

Attendance:

Members

Lord Mayor Brendan Carr
Councillor Ruairi McGinley (Chairperson)
Councillor Paddy Bourke
Councillor Tom Brabazon
Councillor Dermot Lacey
Councillor Micheál MacDonncha
Councillor Paddy McCartan
Councillor Larry O'Toole
Councillor Noeleen Reilly
Morgan O'Regan, Docklands Business Forum
Joanna Piechota, Irish Polish Society

Officials

Kathy Quinn, Head of Finance
Fintan Moran, Head of Management Accounting
Declan Wallace, Asst Chief Executive, Culture, Recreation and Economic Services,
Paul Clegg, Executive Manager, Planning and Property Development
Pat Nestor, Senior Executive Building Surveyor, Planning & Property Development Dept
Maire Igoe, Senior Executive Officer, Planning & Property Development Dept
Fiona Collins, Assistant Staff Officer, Finance Secretariat

Non Member

Councillor Mannix Flynn

Apologies

Councillor Hazel De Nortúin
Councillor Ray McAdam
Eric Fleming, ICTU
Councillor Nial Ring
Dr. Caroline McMullan, DCU
Aidan Sweeney, IBEC
Aebhric McGibney, Dublin Chamber of Commerce



Oifig an Aire
Office of the Minister

6 March 2017

Cllr. Ruairí McGinley
Chairperson
Finance SPC
Dublin City Council
City Hall
Dublin 2

RE: REP323/SC/17

Dear Cllr McGinley,

I have been asked by Mr. Simon Coveney, T.D., Minister for Housing, Planning, Community and Local Government to further reply to your recent letter in connection with commercial rates and the national revaluation programme. I apologise for the delay in responding to your correspondence.

You will be aware that local authorities are under a statutory obligation to levy rates on any property used for commercial purposes in accordance with the details entered in the valuation lists prepared by the independent Commissioner of Valuation under the Valuation Acts 2001 to 2015. The levying and collection of rates are matters for each individual local authority. The annual rate on valuation (ARV), which is applied to the valuation of each property, determined by the Valuation Office, to obtain the amount payable in rates, is decided by the elected members of each local authority in the annual budget and its determination is a reserved function.

The Commissioner of Valuation, who has responsibility for valuation matters, is conducting a programme of revaluation of all commercial and industrial properties throughout the State on a county by county basis. The purpose of the revaluation process is to provide for more consistent and up-to-date valuations for rating purposes and to assist in providing a more equitable distribution of valuations across those liable to pay rates.

It is not the purpose of a revaluation to increase the total amount of commercial rates collected by local authorities. Section 8 of the Local Government (Business Improvement Districts) Act 2006 provides, the Minister for Housing, Planning, Community and Local Government, having obtained the consent of the Minister for Public Expenditure and Reform, to make an order directing a rating authority to limit the overall amount of income it could raise through rates in the year following a revaluation to the total amount of rates liable to be paid to it in the previous year,



plus buoyancy (arising from valuations determined in the year of a revaluation of newly constructed property), adjusted for inflation as measured by the CPI.

However, the Department is aware of the impact on local authority finance arising from a reduction in rates income following a revaluation. In this regard, we are consulting with the Commissioner of Valuation to identify measures which can be taken to address this issue.

Yours sincerely,


 **Niamh Redmond**
Private Secretary



Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais,
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,
Civic Offices, Wood Quay, Dublin 8, Ireland
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Fintan Moran
Head of Management Accounting
Finance Department
Block 1, Floor 8
Civic Offices

23rd March 2017

Re: Rates Query raised at the Finance SPC Meeting

Dear Fintan,

At the meeting of the Finance Strategic Policy Committee held on 16th March 2017, reports relating to rates on vacant properties and rates debtors for 2016 were presented.

During discussions that followed these presentations, a number of issues were agreed and I set out below a summary of same:

- It was agreed that a report would be provided outlining the rates liability that does not apply to properties administered by NAMA.
- It was agreed that report would be provided detailing the number of rates accounts being pursued through the court process for non payment.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would appreciate if you could arrange to forward a report on these matters for circulation to the members by Tuesday 13th June 2017.

Yours sincerely,

Kathy Quinn
Head of Finance
With Responsibility for Information & Communications Technology

C.C. Deirdre Murphy, Senior Executive Officer, Rates Office



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Paul Clegg,
Executive Manager,
Planning and Property Development Department
Block 4,
Floor 3,
Civic Offices,

23rd March 2017

Re: Community Group Lettings / Licenses

Dear Paul,

I refer to your presentation of a report on the above issue at the Finance Strategic Policy Committee meeting held on 16th March 2017.

During discussions that followed your presentation, a number of issues were agreed and I set out below a summary of same:

- It was agreed that a report will be brought to the Finance SPC on completion of two cycles of Area Committee engagement.
- It was also agreed that assets owned by DCC, located within the boundary of other local authorities, will be reviewed.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would be appreciated if you could arrange to provide a progress report on these issues.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for Information & Communications Technology

c.c. Declan Wallace, Assistant Chief Executive.



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Fintan Moran
Head of Management Accounting
Finance Department
Block 1, Floor 8
Civic Offices

23rd March 2017

Re: Development Contributions 2016-2020

Dear Fintan,

At the meeting of the Finance Strategic Policy Committee held on 16th March 2017, your report setting out an analysis of development contributions at year end 2016 was presented to the members.

During the discussions on this item, it was requested that a further report would be provided detailing the lowest value of development contributions received during the economic downturn along with the highest value received in previous years.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would appreciate if you could arrange to forward a report on this matter for circulation to the members by Tuesday 13th June 2017.

Yours sincerely,

Kathy Quin
Head of Finance

With Responsibility for Information & Communications Technology



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Brendan Kenny
Assistant Chief Executive
Housing & Community Services Dept
Block 1 Floor 3
Civic Offices

23rd March 2017

Re: Pyrite Work Costs

Dear Brendan,

I refer to ongoing correspondence on this matter and the presentation of a report from you to the Finance Strategic Policy Committee on 16th March 2017.

During discussions on this item, it was requested that details would be sought from you regarding progress made in seeking funding in respect of the Carton Estate development in Ballymun.

The next meeting of the committee is scheduled for Thursday 15th June 2017 and it would be appreciated if you could arrange to forward a report on this matter for circulation to the members by Tuesday 13th June 2017.

Yours sincerely,

Kathy Quinn
Head of Finance

With Responsibility for Information & Communications Technology



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Terence O'Keeffe
Law Agent
Law Dept
Block 3 Floor 4
Civic Offices

27th March 2017

Re: Ballyfermot Leisure Centre

Dear Terence,

At the meeting of the Finance Strategic Policy Committee meeting held on 16th March 2017, a report relating to the Ballyfermot Leisure Centre prepared by you and Declan Wallace, Asst. Chief Executive, Culture Recreation, Environmental Services was presented to the members.

In the discussions that followed this report, it was agreed as follows:

The committee members have requested that you should attend the next meeting to set out what actions have been taken, on foot of the loss of funds through claims and legal costs, to ensure that Dublin City Council is fully prepared in the event that a similar situation arises.

It was further agreed that you should report on the usage by Dublin City Council of legal cost accountants and set out the degree to which legal costs of the claimant were queried and challenged.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would be appreciated if you could confirm your attendance and arrange to forward a report on this matter to me by Monday 12th June 2017 for circulation to the members

Yours sincerely,

Kathy Quinn
Head of Finance

With responsibility for Information & Communications Technology



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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Alan Nangle
Senior Executive Officer
Central Procurement Unit & Stores Management Unit
Finance Department
Block 1, Floor 7
Civic Offices

27th March 2017

Re: Ballyfermot Leisure Centre

Dear Alan,

At the meeting of the Finance Strategic Policy Committee meeting held on 16th March 2017, a report relating to the Ballyfermot Leisure Centre prepared by Declan Wallace, Asst. Chief Executive, Culture Recreation, Environmental Services and Terence O'Keeffe was presented to the members. Please see attached a copy of the report for information purposes.

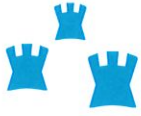
Among the issues discussed following this presentation, the issue of abnormally low value tenders was raised. It was agreed by the members that a report would be provided setting out gaps in the procurement system which may assist the submission of abnormally low value tenders which then lead to spiralling claims.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would be appreciated if you could arrange to forward a report to me on this matter by Tuesday 13th June 2017 for circulation to the members.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for Information & Communications Technology

c.c. Brian Curtis, Executive Manager ICT



Tom Parlon
Director General
Construction Industry Federation
Construction House
Canal Rd
Dublin 6

3rd April 2017

Re :Request to attend a meeting of Dublin City Council's Finance Strategic Policy Committee

Dear Mr. Parlon,

At the meeting of the Finance Strategic Policy Committee meeting held on 16th March 2017, a number of items relating to the enforcement of building regulations, cost of pyrite remedial works to Dublin City Council and the construction of Ballyfermot Leisure Centre were discussed by the members.

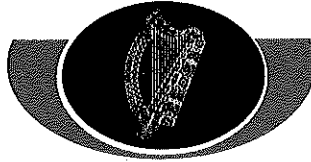
It was agreed that an invitation would be extended to the Construction Industry Federation to attend a future meeting of the Committee to discuss these issues.

The next meeting of the Committee is scheduled for Thursday 15th June 2017 and it would be appreciated if you could confirm that a representation from your organisation would be available to attend. Please contact Kathy Quinn, Head of Finance at the following phone numberS/email address to confirm attendance:

Phone: 01-222 2102/2103
Email: kathy.quinn@dublincity.ie

Yours sincerely,

Councillor Ruairi McGinley
Chairperson
Finance Strategic Policy Committee
Dublin City Council



OIFIG AN TÁNAISTE AGUS AIRE DLÍ AGUS CIRT AGUS COMHIONANNAIS
OFFICE OF THE TÁNAISTE AND MINISTER FOR JUSTICE AND EQUALITY

Cllr Ruairi McGinley,
Chairperson,
Finance Strategic Policy Committee,
Dublin City Council,
City Hall,
Dublin, 2.

3 April, 2017

Dear Cllr McGinley,

I am directed by the Tánaiste and Minister for Justice and Equality, Ms Frances Fitzgerald, T.D., to refer to your letter dated 31 January 2017 to Mr. Michael Noonan T.D., Minister for Finance concerning the revaluation programme currently being conducted by the Valuation Office on a nationwide basis and the perceived negative effect that this programme is having on the rates income of Dublin City Council.

I can advise you that the Valuation Office has come within the aegis of the Department of Justice and Equality with effect from 1 January 2016 and therefore your letter has been referred to this Department for attention. Under the valuation legislation (Valuation Acts 2001-2015), the Commissioner of Valuation, who is a statutory officer and head of the Valuation Office, has sole responsibility for the maintenance of valuation lists of all commercial properties in the State which are used by all local authorities in the calculation of rates and the Tánaiste has no role in this regard.

The position regarding the determination of rates under Irish law is that there is a distinct separation of function between the valuation of rateable property and the setting and collection of commercial rates. As you will appreciate, the amount of rates payable by a ratepayer in any calendar year is a product of the valuation set by the Valuation Office, multiplied by the Annual Rate on Valuation (ARV) decided annually by the elected members of each local authority. Whereas the setting of valuations is the responsibility of the Valuation Office (subject to the appeal provisions in the legislation), the annual setting of the ARV is a reserved function of the elected members of each Local Authority and the Commissioner of Valuation has no function in that regard. Therefore, it is not accepted that fluctuations in the rates income of Dublin City Council or of any local authority in the State is the responsibility of the Valuation Office as adjustments may be made to the ARV to obviate this each year.

Having a modern valuation base is very important for the levying of commercial rates on a fair and equitable basis across all economic sectors. This has been the policy of successive Governments for many years and is the express purpose of the National Revaluation Programme now being rolled out by the Valuation Office, under the direction of the Commissioner of Valuation.

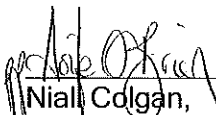
The revaluation provisions in the Valuation Acts 2001-2105 provide for the revaluation of all rateable property within a rating authority area so as to reflect changes in value due to economic factors, differential movements in property values or other external factors such as infrastructural changes and changes in the local business environment. The Valuation Office is currently engaged in a national revaluation programme, the immediate objective of which is to ensure that the first revaluation of all rating authority areas in over 150 years is conducted across the country, as soon as possible, and on a phased basis. This is a welcome and positive development which is long overdue and on which considerable progress has been made to date. Revaluation is an important instrument in redressing historical anomalies in relation to commercial rates for both urban and rural properties and between particular classes of property.

The Valuation Acts provide several avenues of redress for the occupiers of property and for a number of other categories of persons listed in the legislation who are dissatisfied with a determination of value under the provisions of the legislation. Firstly, there is a statutory right for the occupier of a property to make representations within 40 days to the Valuation Office in relation to the proposed valuation to be placed on their property. Since the statutory mandate of the Valuation Office is to ensure that valuations of all rateable property are correct, equitable and uniform, relative to each other, consideration of representations made to the Office in respect of an individual property may result in a decrease, increase or no change in the valuation of that subject property. The outcome is based on the evidence provided to and available to the Valuation Office. This occurs before a valuation list is finalised and does not result in any reduction in Local Authority rates income.

There is, of course, a further right of appeal to the independent Valuation Tribunal where the occupier, another ratepayer, or the Local Authority itself remains dissatisfied (a 28 day appeal period applies at this stage in the process). This is an essential part of the "due process" to which ratepayers and other stakeholders, including Local Authorities, are entitled. However, where such appeals succeed, this gives rise to a reduction in income for the remainder of that financial year before the next Local Authority Budgetary meeting. In order to address this, I can advise that a new provision was inserted by the Valuation (Amendment) Act 2015 which distinguishes between the date of publication of a new valuation list following a revaluation and the effective date for that list. This provision postdated the revaluation of Dublin City council rating authority area.

I trust the above clarifies matters for you.

Yours sincerely,



Niall Colgan,
Private Secretary to the Tánaiste
and Minister for Justice and Equality.

**Chief Executive's Office
Civic Offices, Wood Quay, Dublin 8.**

**Oifig an Phríomhfheidhmeannaigh
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8
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**Ms Kathy Quinn
Head of Finance and ICT
Finance Department
Floor 8 Block 1
Civic Offices**

5th April 2017

Our Ref: BF/DNR0304

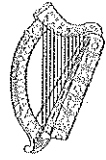
I wish to inform you that Dublin City Council at the Council Meeting held on 3rd April, 2017 having considered Report No. 118/2017 of the Chief Executive (O. Keegan) - With reference to Revised Expenditure for 2016 submitted in accordance with Section 104 Local Government Act 2001, adopted the following resolution:

“That Dublin City Council notes the contents of Report No. 109/2017 and hereby approves the Revised Expenditure for 2016 as outlined therein”.

Note:

- **Law Agent agreed to attend next Finance SPC 15th June 2017 and was asked to address the Committee in relation to Procurement Directives, Ballyfermot Leisure Centre Contract & Legal Matters.**
- **Chief Executive agreed to commission an external review of procurement process surrounding the Ballyfermot Leisure Centre Project for the Finance SPC meeting 15th June.**
- **Kathy to send List of Area Office Projects to Finance Committee and to circulate Report of detailed change in legislation to all Councillors.**

**Deirdre Ní Raghallaigh
Senior Executive Officer**



Oifig an Aire
Office of the Minister

13 April 2017.

Cllr. Ruairi McGinley
C/o Members Room,
City Hall,
Dublin 2

Dear Councillor,

As someone who believes in strong local government and the importance of putting elected members at the heart of strategic decision making for the people they work hard to represent, I am pleased to inform you that I today obtained the approval of Government to draft important new legislation on commercial rates.

Income from Commercial Rates is an important source of funding for local authorities, amounting to approximately €1.5bn in current income in 2015 (37% of total current income). However, the existing legislative code for commercial rates is outdated and creaking at the seams. It is spread over in excess of 20 separate enactments, dating back to 1838. As such, the overall legislative framework is complex and unclear for practitioners and ratepayers. Many of the provisions of the legislation are also outdated at this stage and are not suitable for business trends in the modern era. The shape of rates legislation has been the subject of adverse comment in a number of High Court Cases, with members of the judiciary concluding that much of the legislation was confusing and imperfectly drafted and in need of being modernised and simplified.

My proposals involve replacing the existing legislation with a single piece of new legislation, with the repeal of the majority of the existing legislation.

The main elements of my proposals are as follows:



A modernisation and consolidation of rates legislation;

- Provisions to allow the local authority to introduce rates alleviation schemes to support national and local policy objectives;
- Provisions to allow local authorities to levy rates based on a temporary valuation where the Valuation Office has not completed a valuation;
- The provision of stronger enforcement powers to local authorities to levy and collect rates;
- Minimum charges for vacant commercial premises;

While all of these are of crucial importance to the modernisation of our rates system, I am particularly excited by 2 areas as outlined further below.

Provision for temporary abatement of charge for vacant properties

First and foremost, the legislation proposes a 6 month exemption from rates where a property has become vacant to allow a property owner to seek new tenants. We need to also ensure that we remove as many potential disincentives to the use of vacant properties so that they can be put into productive use. The lack of any charge on vacant premises may also remove the level of certainty regarding the collectable amount of revenue. At present, the legislation governing rates provides that a local authority may provide up to 100% relief on rates where a premises is vacant, either due to renovation/repairs or because the owner is unable to find a tenant. Outside of the Dublin local authorities, the practice has generally been for the elected members to agree 100% relief. What I am proposing will set a maximum level of relief to be provided, for example 75%, with provision that this amount can be further reduced by Ministerial. I am also providing for the introduction of Regulations to allow an exemption from the maximum payment for small properties below a certain valuation threshold.

Where a property is not capable of being beneficially occupied or used, it would not be liable for rates. My Department is also introducing legislation which will allow the change of use of vacant commercial premises to residential use without planning permission.).

As elected members you will have the discretion to further reduce the level of relief. In this regard, it is proposed that any reduction in the vacancy refund, below the maximum level, would be added to the General Municipal Allocations of the Municipal Districts in the Local Authorities.

Provision for Rates Alleviation Schemes

The legislation in provides a new opportunity to elected members to actively shape the way in which national and local policy objectives can be implemented through rates by providing rates alleviation schemes to promote local and national policy objectives. The Head envisages that alleviation schemes may be to support the following policy objectives:

- Realising our Rural Potential – the Action Plan for Rural Development;
 - A local economic and community plan developed by a local authority;
 - Planning policies including National Planning objectives and local authority objectives including the objectives of the Development Plan and Local Area Plan;
- and


One such policy objective might be a rates alleviation scheme to support rural development policy objectives is an action in “Realising our Rural Potential – Action Plan for Rural Development”.

The introduction of an alleviation scheme will be a matter for the elected members of the local authority. Increased collections from rates will improve the financial position of local authorities and increase their capacity to finance any such schemes.

In conclusion, I believe that these new measures will improve the financial position of local authorities and increase their capacity to continue providing quality services to residents and businesses alike. The provision to allow targeted rates alleviation schemes can be an important tool in allowing the elected members to introduce mechanisms to support specific policy objectives, depending on the priorities of the local authority. These measures can only improve the local democratic process and increase the powers of the elected member to shape how their local authority develops.

I would be interested in receiving your views at minister@housing.gov.ie

Yours sincerely



Simon Coveney
Minister for Housing, Planning, Community & Local Government



Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais,
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,
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Report to the Finance Strategic Policy Committee

Re: Rates Legislative Framework

Background to Report

The Minister for Housing, Planning, Community & Local Government has written to the Chairperson of the Finance SPC, Councillor Ruairí McGinley (copy correspondence dated 13.04.2017 attached), advising of his intention to draft new legislation on commercial rates. The existing Rates legislative framework is dated and does not reflect the present day business environment. The Chairperson has requested that a report be presented to the SPC for consideration at the June 2017 meeting giving details of changes in rates legislation which would be viewed as helpful to rates administration.

Rates Background

Dublin City Council is the largest rating authority in Dublin with 21,000 ratings. There are 14 rate collectors managing the collection of commercial rates within the city. The Rate Collector in his/her own name may pursue any amount in the District Court and is not limited by jurisdiction, Section 152 Grand Juries Act (Ireland) 1836 maintained by Local Government (Collection of Rates) Act 1924 and endorsed by the Public Bodies Order 1946. Commercial Rates of €321m (income for 2017) account for 38% of the revenue base for Dublin City.

Due Date

Under current arrangements, rates are due in each financial year on two dates being 1st January and 1st July. This process is archaic and inefficient. Amending legislation should provide that the full rates bill is due on 1st January of the financial year.

Valuation Office Resources

There is an acute shortage of available resources in the Valuation Office to value commercial properties referred to the office. The estimated sectoral value of this lost income in May 2016 is in excess of € 23.5m per annum. Currently DCC has approx. 800 cases awaiting revision. The Valuation Office are currently seeking to resource the office and have a dedicated team to prioritise revisions to be completed within 6 months by the end of 2018.

Dublin City Council estimates that in May 2016, €2.39m of lost rates income is associated with revisions etc held with the Valuation Office but not assigned to a specific value.

Vacancy Refunds

Dublin City Council applies a 45% refund to vacant commercial property owners. Since the 1930s, the vacancy refund rate in Dublin City was 50%, changing to 45% with effect in 2017. Dublin City Council pursues this charge (historically 50%, now 55%) with equal vigour to the full charge on occupied properties. It is important that property owners avail of the trading potential of their assets. Not to do so undermines their asset, the adjoining properties and the general local trading environment.

Table 1 illustrates the value of vacancy refunds (and therefore the value charged) in Dublin City from 2012 – 2015. The Local Government Reform Act introduced provision that all local authorities may vary the level of vacancy refunds between 0 and 100%. To date, only Fingal and Dun

Laoghaire Rathdown have reduced the value of vacancy refund provided i.e. increased the rates charge. It would be equitable for rate payers across all local authorities to have a minimum charge for vacant commercial properties set at, for example, 25% of full commercial rates due. In this way, a clear asset use policy message is communicated to property owners.

Table 1: Vacancy Refunds

Vacancy Refunds Dublin City 2012 - 2016										
	2012		2013		2014		2015		2016	
Area	No. of Accounts	Vacancy Credits	No. of Accounts	Vacancy Credits	No. of Accounts	Vacancy Credits	No. of Accounts	Vacancy Credits	No. of Accounts	Vacancy Credits
Central Area	519	€3,998,258	553	€4,678,432	520	€3,292,518	479	€2,730,963	477	€2,727,046
North Central Area	186	€1,089,824	199	€1,015,851	220	€1,051,523	207	€872,939	150	€732,055
North West Area	227	€1,495,091	265	€1,457,689	229	€1,314,017	263	€1,085,722	213	€1,010,350
South Central Area	378	€2,283,313	364	€1,912,214	339	€1,648,624	334	€1,527,788	251	€1,019,313
South East Area	993	€6,575,671	1028	€8,305,296	1019	€7,317,206	954	€6,949,833	813	€5,717,616
Total	2303	€15,442,157	2409	€17,369,482	2327	€14,623,888	2237	€13,167,245	1904	€11,206,380

Subsequent Occupiers

Changes to the rates legislative framework was enacted in 2014 with regard to subsequent occupiers (Section 32). There is broad concerns that this measure would benefit greatly from revised provisions to bring clarity for implementation. Clarity is required regarding the definition of owner i.e. does it include long term leaseholder etc. and the legality and impact of applying a charge to a property when sold (an individual buys a property and a charge may be applied if the previous owner has not cleared their rates).

Summary Proceedings

Dublin City Council makes extensive use of legal channels to pursue commercial rates debtors. Dublin City Council understands that consultation is ongoing with the Courts Service on the optimum approach to dealing with rates cases with regard to both the recovery of unpaid rates and the use of the resources of the courts. It has been mentioned that consideration should be given to using civil proceeding through the Circuit Court and no longer using summary proceedings in the District Court. It is important to note that the process within the District Court has worked very efficiently to-date from Dublin City Council's perspective. Key points regarding both the cost effectiveness and efficiency of the summary proceedings are outlined below:

Speed

Where the Six Day Notice procedure is utilised the initial return date on the Summons (usually within 6 weeks of the date of printing of the Summons) is the actual hearing date. This has a significant impact on the collection and cashflow given that a high proportion of debtors will discharge their rates liabilities in full or agree phased payment arrangements in order to avoid a court process on receipt of the summons.

Should the proposed legislation require that Dublin City Council adopt the civil process, there is a longer process attaching to that change. Currently the time frames are 10 to 12 weeks after the application with the District Court and 14 to 16 weeks with the Circuit Court. A longer lifecycle would impact on the cashflow and collection performance.

Jurisdiction

There is no monetary limit on the proceedings under the Six Day Notice procedure. Dublin City Council regularly exceeds the District Court jurisdiction which is presently €15,000. If legislation were to require that Dublin City Council adopt the civil court proceedings more than half of Dublin City Council's proceedings would be issued in the Circuit Court.

Judgement Mortgage

The other Dublin authorities changed in 2005/2006 to civil proceedings. The District Court order in summary proceedings is not sufficient to register a judgement mortgage, whereas the judgement obtained in the Circuit Court may be lodged as a judgement mortgage. However, a material difference in respect of Dublin City Council is that the number of owner occupiers in the other Dublin authorities is high whereas rated occupiers in the Dublin City are largely in lease arrangements with very few landlords occupying premises. Dublin City Council does not therefore have the same interest in securing judgement on properties.

Increase in Court Fees payable

Taking consideration of the current financial constraints within the City Council and requirements to resource key priority services, every effort is made to ensure the cost of collection of debt is minimised. The potential changes in the cost base of both Summary proceedings and Civil proceedings have been reviewed to determine the financial impact. There are increased costs in

relation to court stamp, court fees and solicitor's fees. Taking on average 2,400 cases p/a, a cost analysis demonstrated that Dublin City Council's costs would triple if Dublin City Council were required by legislation to issue civil court proceedings. The *increased* financial cost to Dublin City Council is estimated at approx. €0.9M

There would clearly be a budgetary issue should legislation require this change.

Dublin City Council have worked closely with the Courts and has a number of dates allocated at the start of the year to facilitate swearing of summons and hearing of same. Dublin City Council has scheduled court hearing days in the last quarter of the year. A review of the activity showed that on 17th November 2016, 413 cases were listed for hearing, 336 cases listed for 8th December 2016 and 190 cases listed for 15th December 2016. On each day the lists were cleared and on 15th December 2016 the court did not sit in the afternoon as all business had been concluded in the morning. This is an example of how effective the current procedure is when both parties co-operate to ensure the efficiency of operations. It is unlikely that ordinary summary court could deal with the above quantum of cases in the timeframe as required. This would have significant financial implications.

This arrangement has worked very efficiently both for the Courts and Rates Office and Dublin City Council strongly favours retention of this process and updating of the rating legislation to ensure continuity of the summary proceedings process where required.

Impact on the Rates Base

The correspondence from the Minister references Rates alleviation schemes. Dublin City Council is acutely aware of the importance of cost competitiveness for business. The elected members and executive, as part of the annual budget process, proactively seek to balance the City's service needs with minimising the cost burden to businesses. It is important that the requirement for an adequate resource base to provide reasonable services for the capital city is not minimised.

Parity of Ratepayers

Dublin City Council applies rating legislation equitably across ratepayers i.e. all those with a rating liability are charged rates and this liability is pursued until discharged or it is determined cannot be discharged. It is important that any change would not distort that position and create a perception, that could be articulated in Court, that some ratepayers received favourable bias (i.e. through a rate alleviation scheme). It remains open to local authorities to support businesses in specific areas through a grants mechanism.

Kathy Quinn

Head of Finance

With Responsibility for Information & Communications Technology



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Hubert Fitzpatrick
Director Housing, Planning & Development Department
Construction Industry Federation
Canal Road
Dublin 6

26th May, 2017

Dear Mr. Fitzpatrick

I refer to the forthcoming attendance by the Construction Industry Federation at the meeting of Dublin City Council's Finance Strategic Policy Committee (SPC) in City Hall on Thursday 15th June 2017 at 3pm.

The Finance Strategic Policy Committee Chairman, Councillor Ruairi McGinley, has asked that you discuss the following issues with the Committee, providing the Construction Industry Federation's perspective. Each of these issues has been raised consistently by the SPC members. The issues are:

- The impact of the use of pyrite in the construction process and the cost of necessary remediation works;
- The compliance with workplace related legislation for employees of subcontractors on public contracts (whether supplies, services or works);
- The structure of public sector construction contracts with regard to the making and settling of contract related claims.

I look forward to seeing you on 15th June 2017.

Yours sincerely,

Kathy Quinn
Head of Finance
With responsibility for ICT



Aonad Cuntasáíocht Bhainistíochta, Roinn Airgeadais,
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Report to the Finance Strategic Policy Committee

Development Contributions Received 2004-2016

A report setting out an analysis of the Development Contributions at the year end 2016 was presented to the members of the Finance Strategic Policy Committee on the 16th March 2017.

A further report was requested to detail the lowest value of contributions received during the downturn along with the highest value received in previous years.

Financial Contribution Received 2004-2016

Appendix 1 shows the actual contributions received from 2004 to 2016. The lowest level of contributions received during the downturn was in 2012 at €7.9m. The highest level of contributions received was in 2007 at €51.6m.

Fintan Moran

Head of Management Accounting

Appendix 1: Financial Contributions 2004-2016

Class Description	Actual 2004 €m	Actual 2005 €m	Actual 2006 €m	Actual 2007 €m	Actual 2008 €m	Actual 2009 €m	Actual 2010 €m	Actual 2011 €m	Actual 2012 €m	Actual 2013 €m	Actual 2014 €m	Actual 2015 €m	Actual 2016 €m	Total €m
Roads	1.63	9.6	11.6	11.6	5.32	2.3	3.7	2.7	2.1	3.3	4.1	5.7	8.0	71.6
Water & Drainage	4.14	24.5	29.4	29.6	13.54	5.9	8.9	5.8	4.2	7.5	3.8	5.0	6.5	148.7
Parks, facilities & amenities	0.26	1.53	1.8	1.8	0.85	0.37	0.58	0.40	0.30	0.50	0.57	0.75	1.3	11.1
Community facilities & amenities	0.46	2.87	3.4	3.5	1.59	0.69	1.1	0.90	0.77	1.06	1.4	2.1	3.1	22.9
Urban Regen. facilities & amenities	0.71	4.2	5.1	5.1	2.32	1.0	1.5	0.84	0.57	1.15	0.98	1.15	2.1	26.7
Total	7.2	42.7	51.3	51.6	23.6	10.2	15.8	10.6	7.9	13.5	10.9	14.70	21.0	281.0



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Report to the Finance Strategic Policy Committee

Re: Rates Liabilities – NAMA Properties

At the meeting of the Finance SPC held in March 2017, it was agreed that a report would be presented to the SPC related to the rates liabilities of NAMA properties.

Properties occupied by NAMA

Properties occupied by NAMA as state offices are exempt from paying commercial rates. It is not possible to give an estimate of the value of rates foregone owing to State usage. As part of the revaluation of commercial premises in Dublin City, the Valuation Office no longer value state used properties. The Agency has been granted an exemption under section 15(3) of the Valuation Act 2011 which states:

“(3) Subject to section 16 , relevant property, being a building or part of a building, land or a waterway or a harbour directly occupied by the State (including any land or building occupied by any Department or office of State, the Defence Forces or the Garda Síochána or used as a prison or place of detention), shall not be rateable.”

Properties with loans administered by NAMA

NAMA are involved in taking over the loans in relation to a number of companies that have encountered financial difficulties. In these circumstances, NAMA normally appoint a receiver and the receiver’s name will then be registered on our system as the occupier and liable for commercial rates. A large number of properties on the system will have receiver’s names as the occupier’s. They may have been appointed by any of the banks as well as NAMA and are liable for commercial rates. All of these accounts are pursued as for any other rate account.

Summary

In summary, in the case of properties with loans administered by NAMA, rates are pursued as for all rate accounts. As NAMA is a state body, Rates are not payable on the NAMA administrative building.

Fintan Moran

Head of Management Accounting

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Report to the Finance Strategic Policy Committee

Re: Rates Accounts – Legal Proceedings 2016

At the meeting of the Finance SPC held in March 2017, it was agreed that a report would be presented to the SPC on the matter of legal proceedings for commercial rate accounts.

Dublin City Council pursues commercial rate arrears through summary proceedings in the District Court. The rates bills are issued in January, followed by a reminder in April. In the event of non payment, then Dublin City Council enters into legal proceedings i.e.:

- 6 day notice
- Issue of summons
- Decree obtained in District Court
- Warrant forwarded to Sheriff

Table 1 below details each stage of the process for 2016.

Table 1: Summary Proceedings

Summary Proceedings - Rates Office 2016	
Number	Legal Process
1920	Summons Issued
405	Warrants to Sheriff

Every effort is made at each stage of the process to engage with the rate payer and reach a mutually agreeable arrangement to discharge the arrears.

Fintan Moran
Head of Management Accounting

Finance SPC

Annual Financial Statement
(Unaudited) 2016

15th June 2017

Antoinette Power
Head of Financial Accounting

Agenda

- Introduction to Final Accounts
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Funds Flow
- Accounting Code of Practice
- Questions

Annual Financial Statement – Final Accounts

➤ Financial Accounts Content

- Statement of Accounting Policies
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Funds Flow
- Notes to and forming part of the accounts
- Appendices

Annual Financial Statement (AFS)

- Basis used is Accrual Accounting where income and expenditure are recognised as they are earned or incurred, not as money is received or paid
- Produced at end of trading period – 31st December
- Local Authority accounting is in line with best commercial practice
- The AFS is prepared in accordance with the Local Authority Code of Practice issued by Department of Environment, Community & Local Government and updated each year.

Statement of Comprehensive Income Year ended 31st December 2016

	2016 €m	2015 €m
Gross Expenditure	769.95	722.91
Less Gross Income	468.49	409.76
Net cost to be funded	301.46	313.15
Rates	324.50	336.25
Local Property Tax (Discretionary)/LGF	6.80	6.80
Pension Related Deduction	12.29	16.25
Surplus before transfers	42.14	46.15
Transfers to reserves	(44.64)	(45.90)
Overall surplus / deficit	(2.50)	0.25
General Reserves 01/01/16	28.60	28.35
General Reserves 31/12/16	26.10	28.60

Analysis of Revenue Expenditure

Expenditure	2016		2015	
	€m	%	€m	%
Payroll Expenses	361.67	47.0%	361.29	50.0%
Operational Expenses	179.75	23.3%	159.23	22.0%
Administration Expenses	135.41	17.6%	96.57	13.4%
Establishment Expenses	35.09	4.6%	31.46	4.4%
Financial Expenses	43.40	5.6%	61.73	8.5%
Miscellaneous	14.63	1.9%	12.63	1.7%
	769.95	100.0%	722.91	100.0%

Analysis of Revenue Income

Income source	2016		2015	
	€m	%	€m	%
Rates	324.50	40.0%	336.25	43.7%
Goods and Services *	231.90	28.6%	227.35	29.6%
Grants and Subsidies **	172.98	21.3%	121.70	15.8%
Local Property Tax	6.80	0.8%	6.80	0.9%
Local Authorities	63.62	7.8%	60.71	7.9%
Pension Related Deduction	12.29	1.5%	16.25	2.1%
	812.09	100.0%	769.06	100.0%

* Breakdown of this figure is in Appendix 4 of the AFS, Page 43

** Breakdown of this figure is in Appendix 3 of the AFS, Page 42

Analysis of Expenditure and Income Capital Account at 31st December 2016

	Balance 1/1/2016 €M	Expenditure €M	Income €M	Balance 31/12/2016 €M
Housing & Building	(89.48)	151.36	156.96	(83.89)
Road Transportation & Safety	13.27	18.97	30.99	25.29
Water Services	13.47	2.61	(6.68)	4.18
Development Management	24.63	48.23	43.25	19.65
Environmental Services	(31.72)	(2.06)	4.49	(25.17)
Recreation & Amenity	(5.12)	20.01	24.95	(0.18)
Agriculture, Education, Health & Welfare				
Miscellaneous Services	(2.52)	(6.51)	20.71	24.69
Total	(77.47)	232.61	274.65	(35.43)

Projects with Debit Balances where a funding mechanism is in place

Department

Housing

Housing Loans Redemptions

To be Funded by Rev/Cap Transfer €5.083,016 per annum

Development

Ballymun Civic Centre

To be funded from HSE Rental Income up to end of 2025

Land Acquisition Loan Redemption

To be funded from Sale of Land

Environmental Protection

Tallaght Fire Station

Funded by Rev/Cap Transfer €690k Per Annum

Thermal Treatment Plant

To be funded from Operational facility Waste Revenue Stream (First Call)

District Heating

To be funded from Operational facility Waste Revenue Stream (Second Call)

Balance at year end
31/12/2016

19,649,432

24,581,156

29,393,524

1,585,788

15,939,694

10,925,023

Capital Income by Source

Sources of Income	2016		2015	
	€m	%	€m	%
Grants	157.63	57.4%	120.80	60.6%
Property Disposals	3.68	1.3%	6.53	3.3%
Development Contributions	25.75	9.4%	19.87	10.0%
Borrowings	-	0.0%	2.38	1.2%
Car Parking	5.87	2.1%	6.36	3.2%
Transfers from Reserves	32.99	12.0%	25.26	12.7%
Other	48.73	17.7%	18.28	9.2%
Total	274.65	100.0%	199.48	100.0%

Refer to Appendix 5 in AFS, Page 44

Capital Expenditure by Service

Service	2016		2015	
	€m	%	€m	%
Housing & Building	151.36	65.1%	150.86	60.0%
Roads Transportation & Safety	18.97	8.2%	19.90	7.9%
Water Services	2.61	1.1%	3.65	1.5%
Development Incentives & Controls	48.23	20.7%	21.98	8.7%
Environmental Protection	(2.06)	-0.9%	3.31	1.3%
Recreation & Amenity	20.01	8.6%	18.18	7.2%
Agriculture, Education, Health & Welfare	-	0.0%	-	0.0%
Miscellaneous	(6.51)	-2.8%	33.51	13.3%
	232.61	100.0%	251.39	100.0%

Refer to Appendix 6 in AFS, Page 45

Statement of Financial Position at 31st December 2016

	Note	2016 €m	2015 €m
Fixed Assets	1	9,972	10,118
Work in Progress	2	433	427
Long Term Debtors	3	446	502
Current Assets	4/5	284	254
Less Current Liabilities	6	<u>199</u>	<u>184</u>
Net Current Assets		85	70
Less Creditors	7/8	<u>556</u>	<u>630</u>
Net Assets		10,380	10,487
Represented by			
Total Reserves	9/2/10	10,380	10,487

Statement of Funds Flow

- New Statement in 2011
- Concerned with the flow of cash in and cash out of the Council
- Analysis broken down to Operating, Return on Investment, Capital Expenditure, Financing and Third Party Holding activities.
- Provide additional information for evaluating changes in Assets and Liabilities

Statement of Fund Flow

as at 31st December 2016

	Note	2016 €
REVENUE ACTIVITIES		
Net Inflow/(outflow) from operating activities	17	(14,901,232)
CAPITAL ACTIVITIES		
Returns on Investment & Servicing of Finance		
Increase/(Decrease) in Fixed Asset Capitalisation Funding		(146,283,977)
Increase/(Decrease) in WIP/Preliminary Funding		3,114,970
Increase/(Decrease) in Reserves Balances	18	26,051,461
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance		(117,117,546)
Capital Expenditure & Financial Investment		
(Increase)/Decrease in Fixed Assets		146,283,977
(Increase)/Decrease in WIP/Preliminary Funding		(6,327,305)
(Increase)/Decrease in Agent Works Recoupable		-
(Increase)/Decrease in Other Capital Balances	19	19,204,482
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment		159,161,154
Financing		
Increase/(Decrease) in Loan Financing	20	(19,768,421)
(Increase)/Decrease in Reserve Financing	21	(6,428,910)
Net Inflow/(Outflow) from Financing Activities		(26,197,331)
Third Party Holdings		
Increase/(Decrease) in Refundable Deposits		1,096,940
Net Increase/(Decrease) in Cash and Cash Equivalentents	22	2,041,985

Analysis of Loans

Loan type

	€m	€m
	31-Dec-16	31-Dec-15
Mortgage Loans	164.8	187.4
Asset / Grant Loans	8.5	9.9
Bridging Finance	73.9	80.2
Shared Ownership - Rented Equity	68.6	92.0
Voluntary Housing and Water Loans	240.2	251.4
Total Loans Payable	556.0	620.9

Refer to Note 7 in AFS, Page 25 for more details.

Trade Debtors

	2016 €	2015 €
Government Debtors	55,890,808	39,120,948
Commercial Debtors	63,329,196	68,884,927
Non-Commercial Debtors	38,188,721	38,453,748
Development Levies	23,823,089	20,093,027
Other Services	7,557,136	5,775,048
Other Local Authorities	5,618,236	4,161,492
Add: Amounts falling due within one year	41,000,000	44,000,000
Gross Debtors	235,407,186	220,489,190
Less: Provision for Doubtful Debts	105,177,979	111,527,271
Total Trade Debtors	130,229,207	108,961,919

Refer to Note 5 In AFS, page 24

Major Revenue Collections For 2016

	Arrears at 1/1/2016	Accrued	Vacant Property Adjustments	Write offs	Waivers	Total for collection	Collected	Arrears at 31/12/2016	Specific Doubtful Arrears	% Collected
	€	€	€	€	€	€	€	€		
Rates	51,124,526	324,501,784	10,562,197	20,880,453	-	344,183,660	303,112,295	41,071,365	5,655,228	90%
Rents & Annuities	20,498,356	80,994,532	-	436,581	-	101,056,307	78,511,519	22,544,788	-	78%
Housing Loans	15,126,790	20,834,761	-	-	-	35,961,551	23,555,187	12,406,364	-	66%

Summary of Local Property Tax Allocated

	€	€
Discretionary		
Discretionary Local Property Tax	6,800,295	
		6,800,295
Self Funding - Revenue		
Housing & Building	13,077,031	
Roads Transportation & Safety	5,780,344	
		<u>18,857,675</u>
Total Local Property Tax - Revenue		<u>25,657,970</u>
Self Funding – Capital		
Housing & Building	25,003,459	
Roads Transportation & Safety	0	
		<u>25,003,459</u>
Total Local Property Tax – Capital		<u>25,003,459</u>
Total Local Property Tax – Allocated		50,661,429

THANK YOU

QUESTIONS?



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Report to the Finance Strategic Policy Committee Debtors Balances year end 2016

Introduction

The active pursuit and collection of all revenues due to the Council is of paramount importance. Individual managers within departments and areas are accountable and responsible for the identification of potential income sources, the timely issue of invoices and the ultimate collection of the money due. The collection of all outstanding amounts in a timely manner is an essential activity for the efficient running of an organisation. It results in positive cash flow impact, reduced borrowing requirements and associated borrowing costs and ensures that third parties are aware that the Council intend to fully pursue all monies owing.

Debtors balances

The following table shows the total amount owed to DCC at the end of December 2016 compared with the opening balance at the start of the year, broken down over main Debtor categories. Revenue Debtors have increased by just over 6% from €220m at the start of the year to €235m at year end. The increase is mainly due to higher Government Debtors. An overall bad debt provision of 45% has been provided against our debtors.

	Opening Balance (Gross Debtors) 01/1/2016	Closing Balance (Gross Debtors) 31/12/2016	Bad Debt Provision	Closing Balance (Debtors net of Provision) 31/12/2016
Trade Debtors				
Government Debtors	39,120,948	55,890,808	8,448,067	47,442,741
Commercial Debtors Subtotal	68,884,927	63,329,196	44,512,091	18,817,105
Non-Commercial Debtors Subtotal	38,453,748	38,188,721	31,682,580	6,506,141
Other Services	5,775,048	7,557,136	-	7,557,136
Other Local Authorities	4,161,492	5,618,236	-	5,618,236
Total Trade Debtors	156,396,163	170,584,097	84,642,738	85,941,359
Other Debtors				
Development Levy Debtors	20,093,027	23,823,089	20,535,241	3,287,848
Amounts falling due within one year	44,000,000	41,000,000	-	41,000,000
Total Other Debtors	64,093,027	64,823,089	20,535,241	44,287,848
Overall Current Debtors	220,489,190	235,407,186	105,177,979	130,229,207

Government debtors

€55.9m has been accrued for Government debtors at the end of December 2016. This is an increase of €16.8m on the opening balance at the start of the year. The increase is due primarily to amounts owed for Housing projects and Homeless claims. The debtor is broken down as follows:

1. Housing projects	€ 22.8m
2. Homeless	€ 12.4m
3. MARP claims	€ 6.3m
4. Other Claims	€ 14.4m

1. Housing Project claims amounting to €22.8m were accrued for at the end of December 2016 as follows:

Purchase of Houses	€12.0m
Refurbishment Houses/Voids	€ 2.3m
Priory Hall	€ 1.3m
Voluntary Funding	€ 3.1m
Modular Housing Programmes	€ 4.1m

The majority of the 2016 Capital Claims for the Department have been paid. An amount of €1.1m for St. Teresa's Gardens is awaiting a budget increase approval before it will be paid.

2. In relation to Revenue Homeless income accrued at year end an amount of €1.46m remains outstanding from Department of Social Protection for deposits and € 4.9m remains outstanding on Section 10 from Department of Housing, Planning, Community and Local Government. The department notified DCC on 18/05/17 that they are currently seeking approval to make the 2016 reconciliation payment of €4.9m. In addition a Capital claim for €3.5m remains outstanding for Homeless (Hostels).
3. The MARP claim of €6.3m is separate to the normal government grant claims. The Mortgage Arrears Resolution Process fund compensates local authorities for losses incurred on repossessed and mortgage to rent properties. These claims are approved by a committee and are dependent on the funds being available to meet all claims submitted. Of the €6.3m accrued at year end only €2.9m has been claimed and paid to date. Claims can only be made twice a year in June and December.
4. Other claims mainly relate to HAP claims of €2.2m, CLSS funding €4.1m and CALF/CAS claims €2.9m. There is currently €307k awaiting payment by the Department on these claims.

Commercial debtors

Commercial Rates

Rate % Collection 2016

Opening balance 1/01/2016	Debit raised	Receipts less Refunds	Write Offs / Vacant Property adj	Balance December 2016	Specific doubtful arrears	% Collected
51,124,526	324,501,784	303,112,295	31,442,649	41,071,365	5,655,228	90%

Rates % Collection 2015

Opening balance 1/01/2015	Debit raised	Receipts less Refunds	Write Offs / Vacant Property adj	Balance December 2015	Specific doubtful arrears	% Collected
62,598,018	336,255,813	314,107,645	33,621,660	51,124,526	7,100,100	88%

The percentage collection of rates up to the end of December 2016 was 90%, 2% higher than the same period in 2015. The target set centrally by the sector for 2016 to reduce the Debtor at year end to €43m has been exceeded. Appropriate Bad Debt Provision has been maintained against the arrears outstanding.

Other commercial debtors

The balance outstanding on other commercial debtors is €22.26m, an increase of €4.5m on the opening balance at the beginning of the year. The debtors are made up of invoices raised for the commercial activities of the City Council and consist mainly of the following balances:

	1/1/2016	30/12/2016
Rental income	€2.3m	€2.4m
Repayable works	€3.3m	€2.6m
Fire charges (commercial)	€1.0m	€0.5m
Derelict sites	€1.6m	€1.8m
Dangerous buildings	€1.3m	€1.3m
Ambulance services	€4.3m	€0.8m
Irish Water SLA Recoupment	€4.4m	€8.8m

Part of the reduction in the Ambulance Service debts was due to €2.7m of old invoices being written off in the last quarter of 2016. Of the €8.8m owed by Irish Water, €8.6m was paid between January and March of this year. The balance of €0.2m relates to milestone project payments.

Non commercial debtors

Housing Rents

Housing Rents % Collection 2016

Opening balance 1/01/2016	Debit raised	Receipts	Refunds	Write Offs	Balance December 2016	% Collected
18,674,502	76,230,343	74,318,798	572,794	426,875	20,731,966	78.1%

Housing Rents % Collection 2015

Opening balance 1/01/2015	Debit raised	Receipts	Refunds	Write Offs	Balance December 2016	% Collected
19,640,272	72,272,933	73,693,211	454,508	-	18,674,502	79.7%

The balance of the debtor at the end of December 2016 for Housing Rents has increased from €18.7m to €20.7m. Housing rent income was understated in 2015 by €1.3m. The income was raised in 2016 and this adjustment increased the debtors at year end by this amount. It is imperative that Housing ensures that timely and accurate monthly reconciliation of rents is adhered to.

Housing Loans

House Purchase Loans % Collection 2016

Opening balance 1/01/2016	Debit raised	Receipts	Refunds	Write Offs	December 2016	% Collected
15,126,790	20,834,761	23,555,187	-	-	12,406,364	65.5%

House Purchase Loans % Collection 2015

Opening balance 1/01/2015	Debit raised	Receipts	Refunds	Write Offs	Balance December 2015	% Collected
15,135,113	22,063,055	22,071,378	-	-	15,126,790	59.3%

The balance of €12.4m outstanding for Housing Loans debtor at end of December is a reduction of €2.7m on the opening balance at the 1st January 2016 (an additional €7.7m principal on interest only loans not raised is not included in this balance). A dedicated mortgage support unit is in place to manage the Council's housing loans book. This unit engages with borrowers who are experiencing difficulties and makes them aware of the various options under the Mortgage Arrears Resolution Process (MARP). Every effort is being made to reduce the level of arrears but the current economic situation, particularly with regard to mortgages, is not improving sufficiently yet. The reduction in debtors is mainly due to borrowers' mortgages accounts being closed and them moving to paying rent for the property to the Council.

Loans	31 st December 2016	%	31 st December 2015	%
Interest Only	30	1%	196	8%
Accounts in Arrears	973	43%	1124	45%
Total number of accounts	2270		2488	

Since the same period last year, the numbers on interest only loans has decreased from 8% of the loan book to 1% and the number of accounts in arrears has decreased by 2%. As can be seen from the above table the number of loan accounts has reduced by 218. This can be explained as follows;

- Number of repossessed properties 16
- Number of mortgage to rent properties 114
- Number of new accounts less closed accounts 88
- 54 Shared ownership loans were transferred to 100% mortgage

Due to repossessions and mortgage to rent properties, €4.1m has been written off the revenue debtor's balance. The write off has mainly been funded through claims against the MARP fund. When the write off is taken into account, the balance on the remaining debtor accounts has increased by €1.4m. The capitalisation of arrears for customers who are in arrears and unable to fund these arrears at this point in time also have an impact on the Debtor balance.

Development Levy Debtors

The short term debtor at the end of December for Development Levies has increased from €20.1m to €23.8m. This figure includes €3.7m for the Water and Sewerage element of the contribution which when collected will be payable to Irish Water.

Properties for which planning permission has been granted are monitored to ascertain if the permission is implemented. Developments that are underway are monitored to ensure that all development levies are paid in full. Where the levy due is large, the Council may agree a phasing arrangement. Given the current financial climate, discussions and re-phasing arrangements may also be agreed with developers who encounter financial difficulties. There is no provision to write-off a levy or part thereof. All levies are pursued and where negotiation of phasing arrangements or payments is unsuccessful, enforcement and legal proceedings are taken to ensure payment.

Antoinette Power

Head of Financial Accounting

Report to the Finance Strategic Policy Committee

Area Discretionary Funding

1. Introduction

Dublin City Council is Ireland's largest local authority. The Council comprises an area of 114.99km² (44.40sq miles), with a population of 527,612 persons (2011 census) resident. Many people travel to Dublin from other local authority areas to work, study or visit. There are 5 areas within Dublin City Council, each of which is managed through an Area Committee and Area Management. Appendix A is a map of Dublin City Council's Area Structure.

2. Background

Dublin City Council determines its budget for the forthcoming financial year in the preceding November, in line with the budgetary format and cycle as prescribed by the Minister for Housing, Planning, Community & Local Government. The City Council budget for the financial year 2017 was adopted at the Statutory Budget meeting held on 14th November. At that meeting, it was agreed to refer an issue raised by Councillor Tina MacVeigh regarding the basis of allocation of Area Discretionary Funding to the Finance Strategic Policy Committee for consideration. The intention would be that the outcome of the Finance SPC's consideration would be reported back to the full City Council for decision. The determination by the City council will form the basis of allocation of area discretionary funding in the 2018 Budget.

3. Basis of Allocation of Area Discretionary Funding

Area funding is provided to each area committee based on available resources. Since the 2015 Budget, area funding is allocated equally across the five areas. Prior to that, area funding was allocated pro rata to the number of elected members in each area.

At the Statutory Budget meeting held on 14th November, Councillor Tina MacVeigh raised the issue of *"the application of the Pobal deprivation index to the Area Discretionary funding so that it is allocated to each area on that basis. In this way, areas with greater socio economic need would obviously receive a larger amount"*.

It was agreed that this matter would be considered by the Finance SPC at its meeting scheduled for 21st January 2017.

4. Pobal Deprivation Index

The Pobal deprivation index refers to the Pobal Haase-Pratschke Deprivation index based on the Population Census 1991 – 2011, funded by Pobal and developed by Trutz Haase and Jonathan Pratschke.

Pobal is an agency which works on behalf of the Government supporting programmes that seek to improve outcomes for persons who experience disadvantage and social exclusion. Pobal promotes the use of the Pobal HP Deprivation Index as an understood measure of tracking changes in communities across variables and over time.

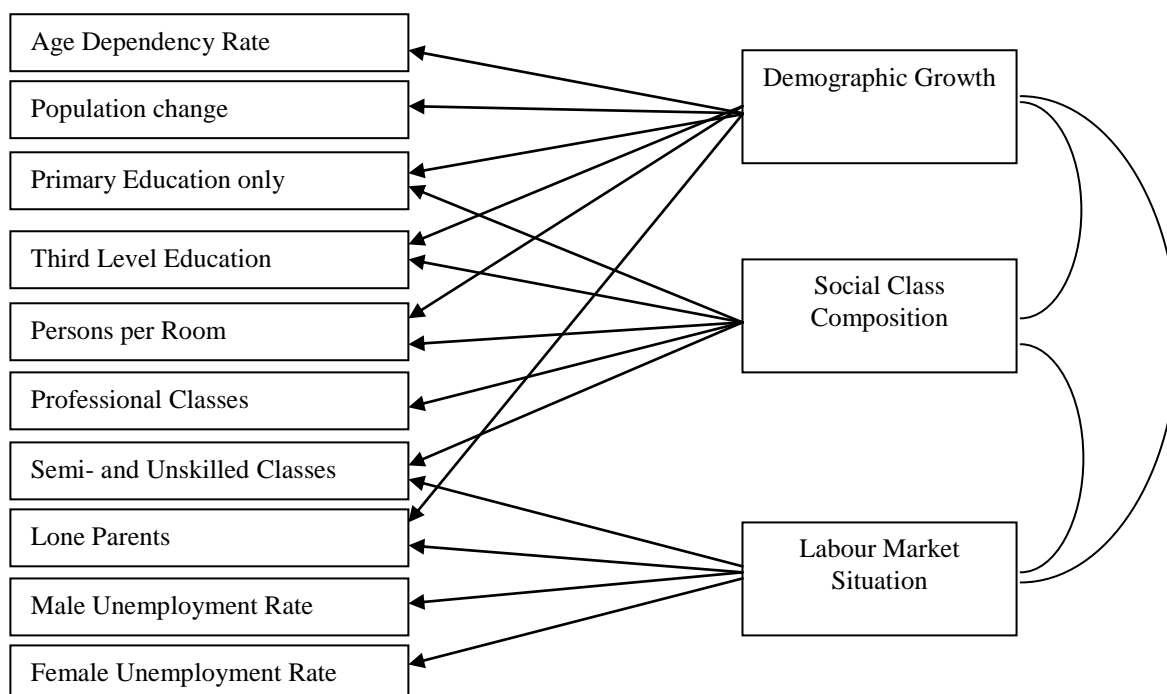
An overview of the Pobal HP Deprivation Index is attached at Appendix B, containing:

- Introduction and Reference Tables
- Overview
- Map of Dublin City Council area

5. Variables impacting on Pobal HP Deprivation Index

The variables tracked as part of the Pobal HP Deprivation framework are set out in Figure 1.

Basic Model of the Pobal HP Deprivation Index



Each variable is calculated in the same way in respect of each distinct census. Subsequently an absolute index score and a relative index score is derived. The Index is a method of measuring the relative affluence or disadvantage of a particular geographical area using data compiled from the census. Comparison between census data of 2006 and 2011 is facilitated. The index can now be produced at small area level, having a minimum of 50 households and a mean of under 100 households. The index spans a seven point scale from extremely disadvantaged to very affluent.

6. Trends in Area Discretionary Funding

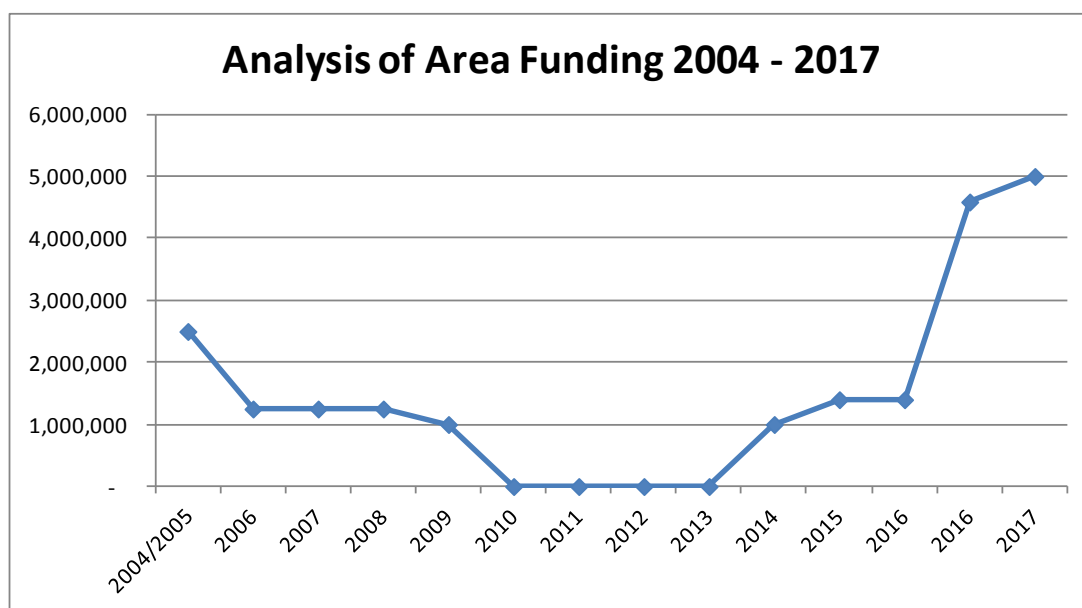
The value of funds allocated to the area structure is a decision made by the elected members as part of the budgetary process. It is influenced by the level of demand for local initiatives in each area, value of resources available, and other factors.

Funding allocated to Area Committees over the period 2004 – 2017 is set out in Table 1 below.

Table 1: Area Funding

Analysis of Area Office Funding for the Years 2004 to 2017											
Year	2004/2005	2006	2007	2008	2009	2010 - 2013	2014	2015	2016	2016**	2017
Actual or Budget	Actual	Actual	Actual	Actual	Actual		Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
Central Area	500,000	250,000	250,000	250,000	200,000	-	200,000	280,000	280,000	917,642	1,000,000
North Central	500,000	250,000	250,000	250,000	200,000	-	200,000	280,000	280,000	917,642	1,000,000
North West	500,000	250,000	250,000	250,000	200,000	-	200,000	280,000	280,000	917,642	1,000,000
South Central	500,000	250,000	250,000	250,000	200,000	-	200,000	280,000	280,000	917,642	1,000,000
South East	500,000	250,000	250,000	250,000	200,000	-	200,000	280,000	280,000	917,642	1,000,000
Total	2,500,000	1,250,000	1,250,000	1,250,000	1,000,000	-	1,000,000	1,400,000	1,400,000	4,588,210	5,000,000

** Includes once off grant of €3.4m re Global Revaluations received after the adoption of the budget.

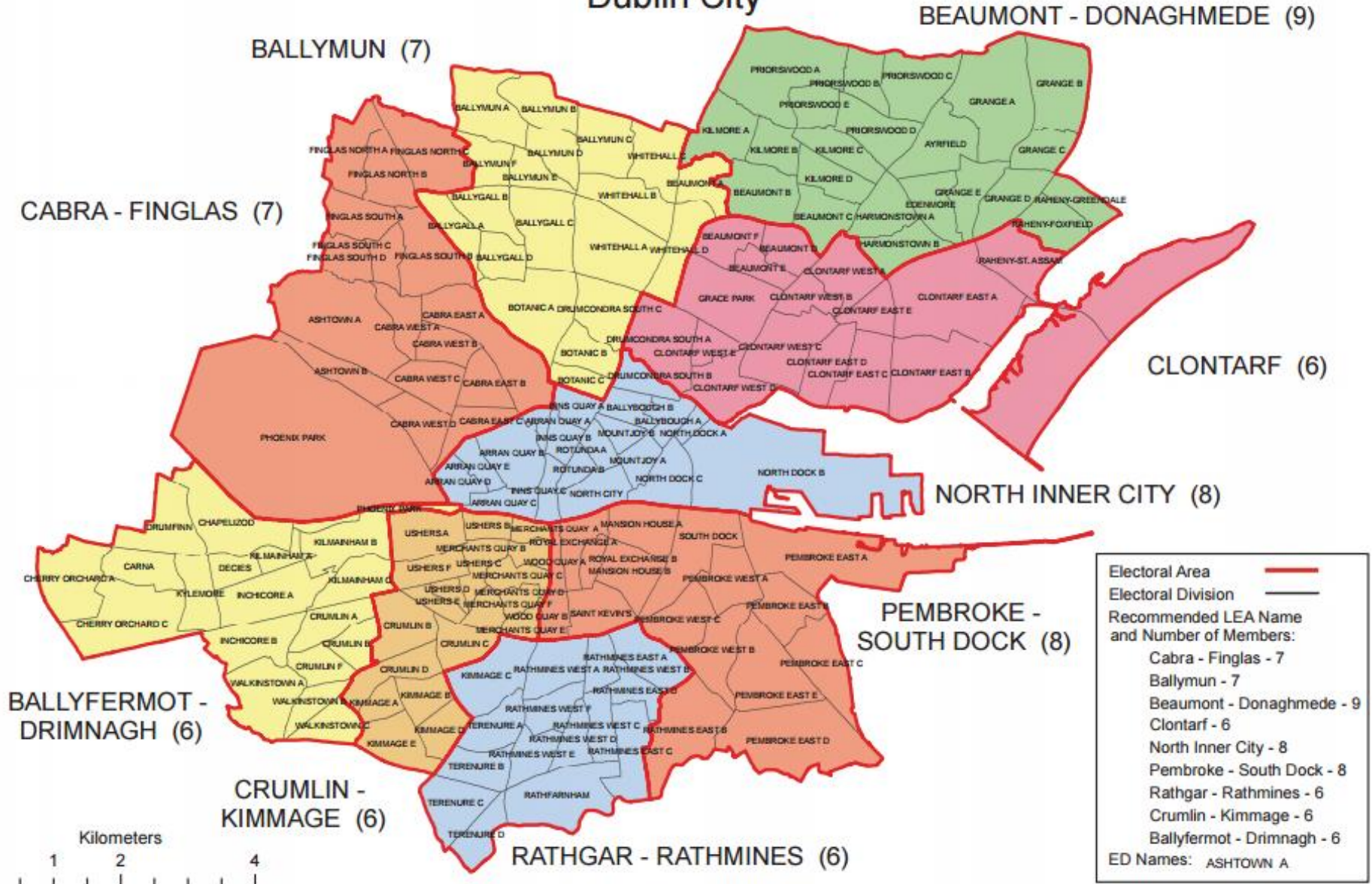


It is proposed that the Finance SPC give consideration to Councillor MacVeigh’s proposal and report, in time, to the City Council with recommendations.

Kathy Quinn
Head of Finance
With Responsibility for Information & Communications Technology

Appendix A: Map of Dublin City Council Administrative Area

Dublin City





The 2011 Pobal HP Deprivation Index for Small Areas (SA)

Introduction and Reference Tables

**Trutz Haase
Jonathan Pratschke**

August 2012



Table of Contents

1	Introduction.....	1
2	How is the 2011 Pobal HP Deprivation Index constructed?.....	1
3	Interpretation of the 2011 Pobal HP Deprivation Index	3
4	Reading the Tables, Graphs and Maps.....	5
5	Substantive Findings.....	5
6	Publications	21

Figures and Tables

Figure 1:	Basic Model of the Pobal HP Deprivation Index.....	2
Figure 2:	Distribution of Absolute Index Scores, 2006 and 2011	3
Table 1:	Distribution and Labels of Relative Index Scores, 2011.....	4
Table 2:	Absolute and Relative HP Index Scores	6
Table 3:	Total Population	7
Table 4:	5 Year Population Change	8
Table 5:	Age Dependency Rate	9
Table 6:	Lone Parent Rate	10
Table 7:	Proportion of Population with Primary Education only	11
Table 8:	Proportion of Population with Third Level Education	12
Table 9:	Higher and Lower Professional Classes	13
Table 10:	Semi- and Unskilled Social Classes	14
Table 11:	Male Unemployment Rate	15
Table 12:	Female Unemployment Rate.....	16
Table 13:	Local Authority Housing	17
Table 14:	Privately Rented Housing	18
Table 15:	Own Home	19
Table 16:	Average Number of Persons per Room	20

Key Features of the Pobal HP Deprivation Index

The Pobal Haase-Pratschke Deprivation Index (HP Index hereafter) comprises successive deprivation indices based on the Census of Population, 1991-2011. The indices were developed by Trutz Haase and Jonathan Pratschke and funded by Pobal. This report presents the latest version of the HP Index based on the analysis of data for Small Areas (SAs) from the Census of Population 2006 and 2011.

The following paragraphs highlight some of the key features of the HP Index which set it apart from other deprivation indices and make it suitable for policy formulation and research applications.

❑ true multidimensionality based on theoretical considerations

Unlike other deprivation indices, which are generally based on Exploratory Factor Analysis (EFA), the HP Index uses Confirmatory Factor Analysis (CFA), which is a special case of the wider class of Structural Equation Models (SEM). In a CFA model, the researcher develops a structural model on theoretical grounds, specifying the required latent variables and constructing a set of indicator variables for each of these. Empirical data is then used to test whether the observations support the postulated model. This approach permits greater control over the concepts/dimensions included in the model by contrast with data-driven techniques like EFA.

In Ireland, the importance of this approach lies in its capacity to achieve a balanced measure of deprivation across the urban-rural spectrum. All other published deprivation indices are subject to urban bias, to the extent that they fail to account for the nature of rural deprivation.

❑ no double-counting

Like other forms of factor analysis, CFA can be used to reduce multiple observations to a smaller number of underlying dimensions, avoiding the double-counting that typically results when a set of indicator variables is combined by summing the scores.

❑ indicator selection

There have been many debates about the number of indicators that should be used when building deprivation indices. Some authors use relatively few variables (4-5 indicators) whilst others prefer to use a large number (50-60 indicators). CFA provides an efficient way of deciding on the optimal number of indicators to be included. A model is first hypothesised and at least three indicator variables are specified for each latent variable, to ensure identification. If additional indicator variables are available, these can be included as long as the model has acceptable “fit”. In other words, additional indicators yield more precise deprivation measures only if their inclusion is consistent with the hypothesised factor model.

❑ a range of statistical tests and alternative fit indices can be used to test model adequacy

For a deprivation index based on EFA, it makes no sense to ask whether the model “fits” the data, as all indicators load on all factors. For the same reason, the factors can be unstable and counter-intuitive. In a CFA model, by contrast, statistical tests and alternative fit indices provide a systematic way to assess whether a given theoretical model (i.e. our ideas about the key



dimensions of deprivation and their relationship with a set of indicator variables) is consistent with the empirical evidence.

❑ **stable measurement scales across multiple waves**

Most importantly, in EFA the structure matrix varies with each new dataset, and cannot be fixed across multiple waves of census data. This means that EFA-based factor scores cannot be compared across successive waves. Because it relies on CFA, the HP Index provides deprivation scores with a stable factor structure and measurement scale which can be compared over time and across different jurisdictions.

❑ **true distances from mean are maintained**

Because of the aforementioned instability of the factor structure, deprivation indices based on EFA typically rely on a ranking to compare results from one census wave to another. However, rankings contain much less information than scores, and typically over-emphasise small differences close to the mean. The HP Index, by contrast, maintains true comparability of actual deprivation scores from one census to another. It is the first deprivation index to achieve this goal at international level, and this is one of the most important advances pioneered by Haase and Pratschke in the construction of composite deprivation indices.

❑ **distinction between absolute and relative deprivation scores**

As the measurement scale of the HP Index is invariant over successive census waves, it is possible to derive both absolute and relative deprivation scores. Absolute scores are fixed to a particular reference point (e.g. the 2006 census) and thus reveal the patterns of change over time. Relative deprivation scores are de-trended and focus on the relative distribution of affluence and deprivation at a single point in time.

❑ **true inter-temporal comparisons**

The HP Index is the only deprivation index at the international level which permits true comparison of deprivation scores over time.

❑ **normal distribution of scores from affluence to deprivation**

Unlike other deprivation indices (including, in particular, those which attempt to estimate the number of people in poverty in a given area), the HP Index is normally distributed with scores ranging from extreme affluence to extreme deprivation. This is of considerable importance when using the index to explore the social gradient of health outcomes, for example, or the health needs of a population.

Close examination of the HP Index by the Central Statistics Office during early 2012 led the CSO to adopt this measure as the main stratification tool for the sample design of all future CSO household surveys (QNHS, EU-SILC, the forthcoming wealth survey and future general household survey). In a recent study, conducted by Haase and Pratschke for the CSO, the aforementioned statistical properties of the index were shown to be a major asset when conducting aggregate-level analyses.

□ The new census geography of Small Areas

The Small Area Population Statistics (SAPS) of the 2011 Census of Population has been released at the level of 18,488 Small Areas (SAs). In this new census geography, SAs are standardised in size, with a minimum of 50 households and a mean of just under 100, thus effectively providing street-level information on the Irish population. The move away from Electoral Divisions (EDs) – which could range in population from under 100 to over 32,000 – marks a major advance, particularly where a census-based deprivation index is used as a proxy for individual-level social position. The HP Index is the only deprivation index in Ireland to have implemented the new small area census geography using both the 2006 and 2011 census data in a consistent manner.

1 Introduction

This report provides a brief summary of the 2011 Pobal Haase-Pratschke Deprivation Index for Small Areas (HP Deprivation Index hereafter), drawing on recent data from the 2011 Census of Population. Building on the innovative and powerful approach to the construction of deprivation indices developed in our previous research (Haase and Pratschke, 2004, 2005, 2008, 2010, 2011), the 2011 Pobal HP Deprivation Index provides an up-to-date analysis of the changes in deprivation that have occurred in each local area over the past five years¹.

The HP Deprivation Index presented in this report is based on Small Areas (SA), the new census geography developed jointly by the Ordnance Survey of Ireland (OSI) and the Central Statistics Office (CSO) for the publication of the Small Area Population Statistics (SAPS) from the 2011 Census of Population.

Until recently, the smallest spatial units for which consistent SAPS data were available were the Electoral Divisions (EDs). However, EDs do not provide a homogeneous coverage of the spatial distribution of the Irish population, as they range from as low as 76 individuals in some rural areas to over 32,000 in Blanchardstown-Blakestown. This unevenness in population generates considerable difficulties when mapping social and economic data. The new SAs for Ireland follow analogous revisions to the census geography in the UK and Northern Ireland and are much more homogeneous, with a minimum of 50 households and a mean of just under 100 households.

Please note that the new HP Deprivation Index replaces all previously published data, as all data are computed in a consistent manner for the 2006 and 2011 census waves. Also note that index scores that are constructed from the SA level analysis cannot be compared with those derived from an ED level analysis.

2 How is the 2011 Pobal HP Deprivation Index constructed?

Most deprivation indices are based on a factor analytical approach which reduces a larger number of indicator variables to a smaller number of underlying dimensions or factors. This approach is taken a step further in the Pobal HP Deprivation Index developed by Haase and Pratschke: rather than allowing the definition of the underlying dimensions of deprivation to be determined by data-driven techniques, the authors develop a *prior conceptualisation* of these dimensions. Based on earlier deprivation indices for Ireland, as well as analyses from other countries, three dimensions of affluence/disadvantage are identified: **Demographic Profile**, **Social Class Composition** and **Labour Market Situation**.

Demographic Profile is first and foremost a measure of rural affluence/deprivation. Whilst long-term adverse labour market conditions tend to manifest themselves in urban areas in the form of unemployment blackspots, in rural areas, by contrast, the result is typically agricultural underemployment and/or emigration. Emigration from deprived rural areas is also, and increasingly, the result of a mismatch between education and skill levels, on the one hand, and available job opportunities, on the other. Emigration is socially selective, being concentrated amongst core working-age cohorts and those with further education, leaving the communities concerned with a disproportionate concentration of economically-dependent individuals as well as those with lower levels of education. Sustained emigration leads to an erosion of the local labour force, a decreased attractiveness for commercial and industrial investment and, ultimately, a decline in the availability of services.

Demographic Profile is measured by five indicators:

- the percentage increase in population over the previous five years
- the percentage of population aged under 15 or over 64 years of age
- the percentage of population with a primary school education only
- the percentage of population with a third level education
- the percentage of households with children aged under 15 years and headed by a single parent
- the mean number of persons per room

¹ The present analysis supersedes and replaces all previous analysis by Haase and Pratschke, as all estimates are derived from a new matrix of SA-level observations from the 2006 and 2011 censuses.

Social Class Composition is of equal relevance to both urban and rural areas. Social class background has a considerable impact in many areas of life, including educational achievements, health, housing, crime and economic status. Furthermore, social class is relatively stable over time and constitutes a key factor in the inter-generational transmission of economic, cultural and social assets. Areas with a weak social class profile tend to have higher unemployment rates, are more vulnerable to the effects of economic restructuring and recession and are more likely to experience low pay, poor working conditions as well as poor housing and social environments.

Social Class Composition is measured by five indicators:

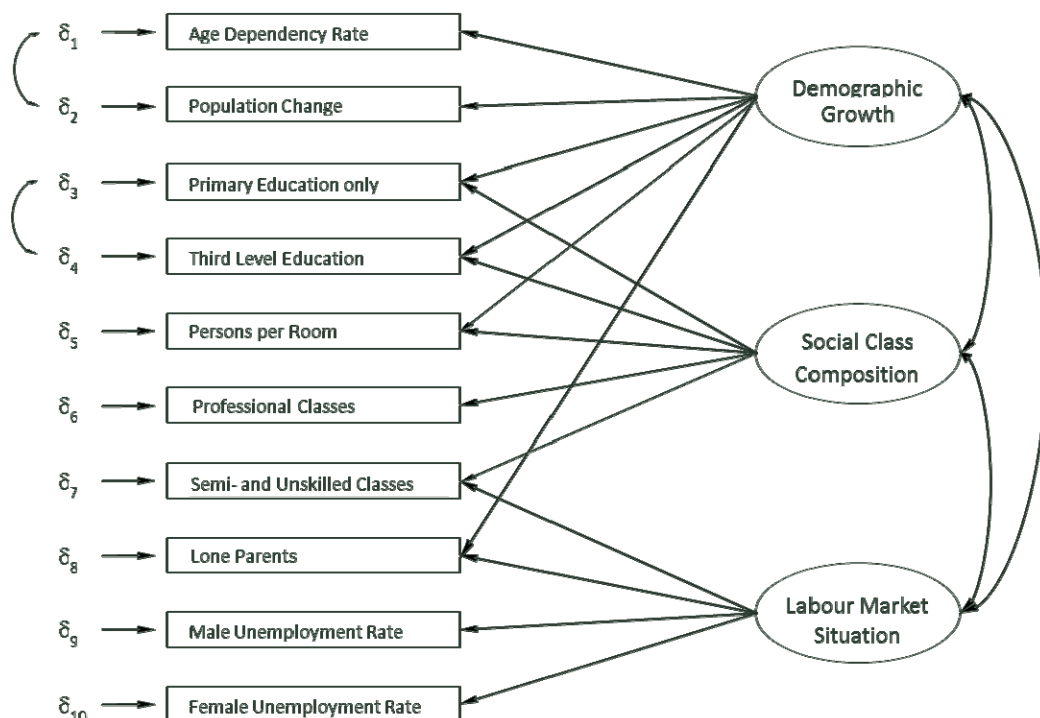
- the percentage of population with a primary school education only
- the percentage of population with a third level education
- the percentage of households headed by professionals or managerial and technical employees, including farmers with 100 acres or more
- the percentage of households headed by semi-skilled or unskilled manual workers, including farmers with less than 30 acres
- the mean number of persons per room

Labour Market Situation is predominantly, but not exclusively, an urban measure. Unemployment and long-term unemployment remain the principal causes of disadvantage at national level and are responsible for the most concentrated forms of multiple disadvantage found in urban areas. In addition to the economic hardship that results from the lack of paid employment, young people living in areas with particularly high unemployment rates frequently lack positive role models. A further expression of social and economic hardship in urban unemployment blackspots is the large proportion of young families headed by a single parent.

Labour Market Situation is measured by four indicators:

- the percentage of households headed by semi-skilled or unskilled manual workers, including farmers with less than 30 acres
- the percentage of households with children aged under 15 years and headed by a single parent
- the male unemployment rate
- the female unemployment rate

Figure 1: Basic Model of the Pobal HP Deprivation Index



Each dimension is calculated in the same way for each census wave and then combined to form an Absolute Index Score and Relative Index Score. The **Absolute Index Scores** have a mean of zero and a standard deviation of ten in 2006, with varying means and standard deviations in 2011 that reflect the underlying trends.

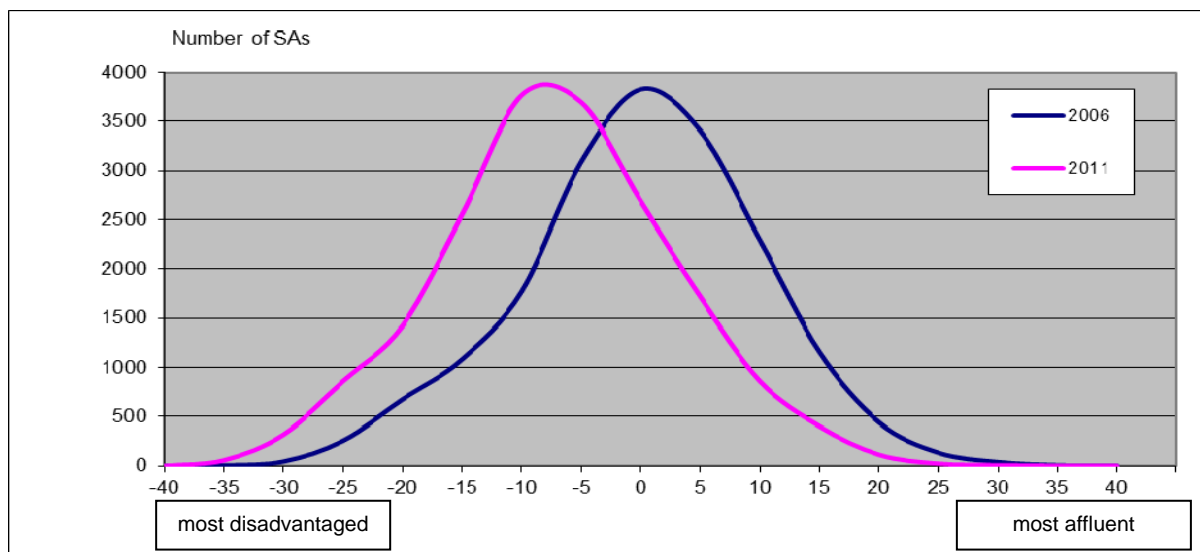
The **Relative Index Scores** are fully standardised, with a mean of 0 and standard deviation of 10 for each wave, in order to remove temporal trends and highlight differences in relative deprivation between areas at a single point in time.

3 Interpretation of the 2011 Pobal HP Deprivation Index

What is the difference between the Absolute and Relative Index Scores?

The **Absolute Index Scores** measure the actual affluence/deprivation of each area on a *single fixed scale* which, for 2006, has a mean of zero and standard deviation of ten. As the economy has entered into a prolonged and severe recession over the past five years, the Absolute Index Scores for most SAs have decreased significantly. Because affluence/deprivation is measured on a fixed scale, it is possible to use the Absolute Index Scores to quantify these changes across successive waves of data. However, if we are interested in targeting resources towards disadvantaged areas, the relative position of each area at a specific point in time is of greater importance. This is represented by the **Relative Index Scores**, which have been rescaled so as to have a mean of zero and standard deviation of ten *at each census wave*. Thus, for the development of the latest round of social inclusion plans, the appropriate deprivation measure to use is the **2011 Relative Index Score**. It shows the position of any given SA *relative to all other SAs in 2011*.

Figure 2: Distribution of Absolute Index Scores, 2006 and 2011



Why are the Pobal HP Deprivation Index Scores not expressed in decile rankings?

Decile rankings divide all spatial units into equally-sized categories. This is used primarily for mapping purposes, although it is also sometimes used in the comparison of scores derived from indices that do not utilise identical measurement scales across successive waves of data. However, it is important to be aware that this use of decile rankings is problematic, as relatively large changes at the extremes of the affluence-to-deprivation spectrum may not be reflected in a change in decile ranking, whilst relatively minor changes at the middle of the distribution can easily result in a change of one or two deciles. In contrast, the 2011 Pobal HP Deprivation Index uses the same measurement structure and scale for successive census waves. As a result, the use of rankings is not required, and the Absolute Index Scores can be compared over time. This approach pays greater attention to the actual level of deprivation experienced, reflected in the distance from the mean, and is superior to decile rankings.

How should the HP Index Scores be interpreted?

Figure 2 shows the distribution of **Absolute Index Scores** for the 2006 and 2011 census waves and reveals a number of important attributes of the Index. Firstly, the scores range between roughly -40 (most disadvantaged) and +40 (most affluent). The measurement scale is identical for both census waves, thus allowing the direct comparison of each area's score from one wave to the other. The scale is constructed in such a way that the mean score for 2006 is equal to zero and the standard deviation is equal to ten.

Between 2006 and 2011, the curve of deprivation scores has shifted towards the negative end of the spectrum by 7 points, and reflects the dramatic downturn experienced by the Irish economy over this period. The distributions follow a bell-shaped curve, with most areas clustered around the mean and fewer areas exhibiting extreme levels of affluence or deprivation. It is important to understand that the Absolute Index Score for a given area may change over time even where its position relative to other areas remains unchanged.

The **Relative Index Scores** are rescaled to have a mean of zero and a standard deviation of ten at each census wave. The labels used for each range of standard deviations are as follows:

Table 1: Distribution and Labels of Relative Index Scores, 2011

Relative Index Score	Standard Deviation	Label	Colour Scheme in Maps	Number of SAs in 2011	Percentage of SAs in 2011
over 30	> 3	extremely affluent	dark blue	30	0.2
20 to 30	2 to 3	very affluent	medium blue	472	2.6
10 to 20	1 to 2	affluent	medium green	2,411	13.0
0 to 10	0 to 1	marginally above average	light green	6,234	33.7
0 to -10	0 to -1	marginally below average	light yellow	6,483	35.1
-10 to -20	-1 to -2	disadvantaged	medium yellow	2,408	13.0
-20 to -30	-2 to -3	very disadvantaged	orange	448	2.4
below -30	< -3	extremely disadvantaged	red	2	0.0
Total				18,488	100.0

When should the Absolute and Relative HP Index Scores be used?

When making comparisons over time, the appropriate scores to use are the **Absolute Index Scores**. When making a statement about a particular SA or an area at a particular point in time (e.g. in 2011) the appropriate score to use is the (2011) **Relative Index Score** and this can be described using the labels as shown in Table 1.

How are deprivation scores calculated for larger areas?

Both Absolute and Relative Index Scores can easily be derived for any aggregate area, such as Partnership areas, counties or local authority areas, regions or Ireland as a whole. This is done by calculating the population-weighted average for the aggregate area. Thus, the affluence or deprivation of any SA will contribute to the area score proportionate to the number of people residing within it.

4 Reading the Tables, Graphs and Maps

The 2011 Pobal HP Deprivation Index for Small Areas (SA) covers the following datasets:

- A. Four composite index scores (one Absolute Index Score and one Relative Index Score for each of the 2006 and 2011 census waves) and the Changes in absolute and relative scores between 2006 and 2011;
- B. Ten individual indicator variables which are used to construct the index;
- C. Additional variables which show how each indicator has changed over the preceding 5-year period.

The tables presented in this summary report show the area aggregates for the 34 Local Authority Areas (NUTS4), the 8 Regional Authorities (NUTS3), the two NUTS2 Regions (Southern & Eastern Region and Border, Midlands and Western Region) and Ireland as a whole (NUTS1). These provide important reference values when interpreting the relative affluence or deprivation of any specific area.

The full SA-level data for all of the underlying indicator variables and the Absolute and Relative Index Scores can be accessed on the interactive mapping site <http://maps.pobal.ie/#/Map>. All supporting material concerning the Pobal HP Deprivation Index may be downloaded from www.trutzhaase.eu.

5 Substantive Findings

The Absolute HP Index Scores show the level of overall affluence and deprivation in 2006 and 2011, using identical measurement scales. The mean index score fell dramatically during this period, from 0 in 2006 to -7.0 in 2011. It is not possible to compare this shift with equivalent data from earlier periods, as the HP Index Scores are computed at the level of Small Areas (SA) and these have only become available from 2006 onwards. However, previous analysis based on the ED-level Small Area Population Statistics (SAPS) showed strong improvements throughout the 1991 to 2006 period. It is thus safe to conclude that the changes depicted in the 2006-2011 HP Index are likely to have undone much of the positive experience over the preceding fifteen years.

Whilst the overall leftward shift of the Absolute HP Index Scores is in line with the depth of the current economic crisis, one of the most interesting questions that can be assessed with the help of the HP Deprivation Index is how the economic downturn has affected different parts of the country. To this end, it is helpful to recall some of the key findings from previous analysis.

The analysis of ED-level HP Deprivation Index Scores for the 1991 to 2006 period highlighted the overriding importance of Ireland's urban centres for the spatial distribution of affluence and deprivation. *"The most affluent areas of the country are distributed in concentric rings around the main population centres, mainly demarcating the urban commuter belts. The measures show how rapidly these rings of affluence expanded during the 1990s, as large-scale private housing development took place in the outer urban periphery, generating high concentrations of relatively affluent young couples."* (Haase and Pratschke, 2008).

Comparing the relative changes in the HP Index Scores between 2006 and 2011, we can conclude that the dominance of Ireland's urban environs has continued unabated, albeit in a differentiated manner. In stark contrast to the 1991 to 2006 period, the previous growth belts, particularly those located at the outer periphery of the Greater Dublin Region have seen their fortunes most strongly reversed, whilst the five city areas have withstood the economic downturn comparatively well. Ireland as a whole has seen a decline in the Absolute HP Index Score by 6.6 points². By comparison, Dublin City has declined by 3.8 points, Cork City by 4.1 points, Limerick City by 6.2, Galway City by 4.9 and Waterford City by 5.8 points. Overall, the waning tide has lowered all boats, but the cities have declined less than the rest of the country.

In contrast, the counties most affected by the decline are the distant commuter counties outside the Dublin Region. Kildare, Meath, Wexford, Roscommon, Cavan, Laois and Offaly are the counties that have experienced the most significant decline, as expressed in the largest declines in their Relative HP Index Scores (Table 2).

² Note: The unweighted change in the mean of the 18,488 Absolute HP Index Scores is 7.0. However, when referring to aggregate areas, the correct measure to use is the population-weighted aggregate index score, and the change in the mean for Ireland as a whole is 6.6 points (see Table 2).

Table 2: Absolute and Relative HP Index Scores *

Local Authority Area	Absolute HP Index Score 2006	Absolute HP Index Score 2011	Change in Absolute HP Index Score 2006-2011	Relative HP Index Score 2006	Relative Index Score 2011	Change in Relative HP Index Score 2006-2011
Dublin City	-1.11	-4.86	-3.75	-1.11	2.22	3.32
South County Dublin	-.37	-7.08	-6.70	-.37	-.09	.28
Dublin Fingal	4.83	-1.80	-6.64	4.83	5.17	.34
Dun Laoghaire/Rathdown	8.04	3.77	-4.27	8.04	10.63	2.60
Kildare	3.42	-4.63	-8.06	3.42	2.34	-1.09
Meath	2.74	-6.05	-8.79	2.74	.93	-1.81
Wicklow	1.28	-5.89	-7.17	1.28	1.03	-.25
Carlow	-2.81	-10.41	-7.61	-2.81	-3.41	-.61
Kilkenny	-.48	-7.99	-7.50	-.48	-1.01	-.52
Wexford	-3.95	-12.10	-8.14	-3.95	-5.14	-1.18
Tipperary SR	-3.63	-10.53	-6.90	-3.63	-3.42	.21
Waterford City	-5.69	-11.50	-5.80	-5.69	-4.51	1.18
County Waterford	-1.12	-8.07	-6.95	-1.12	-1.08	.04
Cork City	-4.08	-8.98	-4.90	-4.08	-1.90	2.18
County Cork	2.83	-4.21	-7.04	2.83	2.90	.07
Kerry	-2.14	-8.85	-6.71	-2.14	-1.78	.36
Clare	-.01	-7.22	-7.21	-.01	-.22	-.21
Limerick City	-7.42	-13.66	-6.24	-7.42	-6.66	.76
County Limerick	1.63	-6.11	-7.74	1.63	.94	-.69
Tipperary NR	-1.66	-9.06	-7.40	-1.66	-2.01	-.35
Galway City	3.02	-1.90	-4.92	3.02	5.09	2.07
County Galway	-.21	-6.99	-6.78	-.21	.04	.25
Mayo	-3.97	-10.24	-6.27	-3.97	-3.14	.84
Roscommon	-1.06	-9.21	-8.15	-1.06	-2.15	-1.09
Louth	-3.70	-10.48	-6.77	-3.70	-3.53	.17
Leitrim	-1.95	-9.58	-7.62	-1.95	-2.57	-.61
Sligo	-.58	-7.24	-6.66	-.58	-.17	.41
Cavan	-2.78	-10.96	-8.18	-2.78	-3.87	-1.09
Donegal	-7.07	-13.20	-6.13	-7.07	-6.25	.82
Monaghan	-3.06	-11.10	-8.04	-3.06	-3.97	-.91
Laois	-1.23	-9.30	-8.07	-1.23	-2.28	-1.05
Longford	-4.93	-12.12	-7.19	-4.93	-5.12	-.19
Offaly	-3.17	-11.65	-8.48	-3.17	-4.61	-1.45
Westmeath	-1.27	-8.82	-7.55	-1.27	-1.84	-.56
Region						
Dublin	1.74	-3.26	-5.00	1.74	3.74	2.00
Mid East	2.62	-5.45	-8.07	2.62	1.51	-1.11
South East	-2.90	-10.25	-7.35	-2.90	-3.25	-.34
South West	.38	-6.08	-6.46	.38	1.02	.63
Mid West	-.97	-8.14	-7.16	-.97	-1.11	-.13
West	-.89	-7.40	-6.51	-.89	-.35	.54
Border	-4.04	-11.00	-6.96	-4.04	-3.99	.05
Midlands	-2.29	-10.18	-7.88	-2.29	-3.17	-.88
NUTS II Region						
SE	.60	-5.76	-6.36	.60	1.26	.66
BMW	-2.50	-9.52	-7.02	-2.50	-2.50	.00
Ireland	-.23	-6.78	-6.55	-.23	.24	.47

* Note: All scores shown in this table are population-weighted aggregates of the SA-level HP index scores.

Table 3: Total Population

Local Authority Area	Population 1981	Population 1986	Population 1991	Population 1996	Population 2002	Population 2006	Population 2011
Dublin City	544,833	502,749	478,389	481,854	495,781	506,233	527,612
South County Dublin	165,264	199,546	208,739	218,728	238,835	246,925	265,205
Dublin Fingal	114,951	138,479	152,766	167,683	196,413	239,855	273,991
Dun Laoghaire/Rathdown	178,116	180,675	185,410	189,999	191,792	193,643	206,261
Kildare	104,122	116,247	122,656	134,992	163,944	186,335	210,312
Meath	95,419	103,881	105,370	109,732	134,005	162,823	184,135
Wicklow	87,449	94,542	97,265	102,683	114,676	126,194	136,640
Carlow	39,820	40,988	40,942	41,616	46,014	50,349	54,612
Kilkenny	70,806	73,186	73,635	75,336	80,339	87,558	95,419
Wexford	99,081	102,552	102,069	104,371	116,596	131,749	145,320
Tipperary SR	76,277	77,097	74,918	75,514	79,121	83,221	88,432
Waterford City	38,473	39,529	40,328	42,540	44,594	45,748	46,732
County Waterford	50,118	51,622	51,296	52,140	56,952	62,213	67,063
Cork City	136,344	133,271	127,253	127,187	123,062	119,418	119,230
County Cork	266,290	279,464	283,116	293,323	324,767	361,877	399,802
Kerry	122,770	124,159	121,894	126,130	132,527	139,835	145,502
Clare	87,567	91,344	90,918	94,006	103,277	110,950	117,196
Limerick City	65,593	62,785	59,331	59,141	60,955	59,788	57,106
County Limerick	96,068	101,784	102,625	105,901	114,349	124,265	134,703
Tipperary NR	58,984	59,522	57,854	58,021	61,010	66,023	70,322
Galway City	43,210	47,104	50,853	57,241	65,832	72,414	75,529
County Galway	128,808	131,448	129,511	131,613	143,245	159,256	175,124
Mayo	114,766	115,184	110,713	111,524	117,446	123,839	130,638
Roscommon	54,543	54,592	51,897	51,975	53,774	58,768	64,065
Louth	88,514	91,810	90,724	92,166	101,821	111,267	122,897
Leitrim	27,609	27,035	25,301	25,057	25,799	28,950	31,798
Sligo	55,474	56,046	54,756	55,821	58,200	60,894	65,393
Cavan	53,855	53,965	52,796	52,944	56,546	64,003	73,183
Donegal	125,112	129,664	128,117	129,994	137,575	147,264	161,137
Monaghan	51,192	52,379	51,293	51,313	52,593	55,997	60,483
Laois	51,171	53,284	52,314	52,945	58,774	67,059	80,559
Longford	31,140	31,496	30,296	30,166	31,068	34,391	39,000
Offaly	58,312	59,835	58,494	59,117	63,663	70,868	76,687
Westmeath	61,523	63,379	61,880	63,314	71,858	79,346	86,164
Region							
Dublin	1,003,164	1,021,449	1,025,304	1,058,264	1,122,821	1,186,656	1,273,069
Mid East	286,990	314,670	325,291	347,407	412,625	475,352	531,087
South East	374,575	384,974	383,188	391,517	423,616	460,838	497,578
South West	525,404	536,894	532,263	546,640	580,356	621,130	664,534
Mid West	308,212	315,435	310,728	317,069	339,591	361,026	379,327
West	341,327	348,328	342,974	352,353	380,297	414,277	445,356
Border	401,756	410,899	402,987	407,295	432,534	468,375	514,891
Midlands	202,146	207,994	202,984	205,542	225,363	251,664	282,410
NUTS II Region							
SE	2,498,345	2,573,422	2,576,774	2,660,897	2,879,009	3,105,002	3,345,595
BMW	945,229	967,221	948,945	965,190	1,038,194	1,134,316	1,242,657
Ireland	3,443,574	3,540,643	3,525,719	3,626,087	3,917,203	4,239,318	4,588,252

Table 4: 5 Year Population Change

Local Authority Area	Population Change 1981-1986 %	Population Change 1986-1991 %	Population Change 1991-1996 %	Population Change 1996-2002 %	Population Change 2002-2006 %	Population Change 2006-2011 %
Dublin City	-7.7	-4.8	.7	2.9	2.1	4.2
South County Dublin	20.7	4.6	4.8	9.2	3.4	7.4
Dublin Fingal	20.5	10.3	9.8	17.1	22.1	14.2
Dun Laoghaire/Rathdown	1.4	2.6	2.5	.9	1.0	6.5
Kildare	11.6	5.5	10.1	21.4	13.7	12.9
Meath	8.9	1.4	4.1	22.1	21.5	13.1
Wicklow	8.1	2.9	5.6	11.7	10.0	8.3
Carlow	2.9	-.1	1.6	10.6	9.4	8.5
Kilkenny	3.4	.6	2.3	6.6	9.0	9.0
Wexford	3.5	-.5	2.3	11.7	13.0	10.3
Tipperary SR	1.1	-2.8	.8	4.8	5.2	6.3
Waterford City	2.7	2.0	5.5	4.8	2.6	2.2
County Waterford	3.0	-.6	1.6	9.2	9.2	7.8
Cork City	-2.3	-4.5	-.1	-3.2	-3.0	-.2
County Cork	4.9	1.3	3.6	10.7	11.4	10.5
Kerry	1.1	-1.8	3.5	5.1	5.5	4.1
Clare	4.3	-.5	3.4	9.9	7.4	5.6
Limerick City	-4.3	-5.5	-.3	3.1	-1.9	-4.5
County Limerick	5.9	.8	3.2	8.0	8.7	8.4
Tipperary NR	.9	-2.8	.3	5.2	8.2	6.5
Galway City	9.0	8.0	12.6	15.0	10.0	4.3
County Galway	2.0	-1.5	1.6	8.8	11.2	10.0
Mayo	.4	-3.9	.7	5.3	5.4	5.5
Roscommon	.1	-4.9	.2	3.5	9.3	9.0
Louth	3.7	-1.2	1.6	10.5	9.3	10.5
Leitrim	-2.1	-6.4	-1.0	3.0	12.2	9.8
Sligo	1.0	-2.3	1.9	4.3	4.6	7.4
Cavan	.2	-2.2	.3	6.8	13.2	14.3
Donegal	3.6	-1.2	1.5	5.8	7.0	9.4
Monaghan	2.3	-2.1	.0	2.5	6.5	8.0
Laois	4.1	-1.8	1.2	11.0	14.1	20.1
Longford	1.1	-3.8	-.4	3.0	10.7	13.4
Offaly	2.6	-2.2	1.1	7.7	11.3	8.2
Westmeath	3.0	-2.4	2.3	13.5	10.4	8.6
Region						
Dublin	1.8	.4	3.2	6.1	5.7	7.3
Mid East	9.6	3.4	6.8	18.8	15.2	11.7
South East	2.8	-.5	2.2	8.2	8.8	8.0
South West	2.2	-.9	2.7	6.2	7.0	7.0
Mid West	2.3	-1.5	2.0	7.1	6.3	5.1
West	2.1	-1.5	2.7	7.9	8.9	7.5
Border	2.3	-1.9	1.1	6.2	8.3	9.9
Midlands	2.9	-2.4	1.3	9.6	11.7	12.2
NUTS II Region						
SE	3.0	.1	3.3	8.2	7.8	7.7
BMW	2.3	-1.9	1.7	7.6	9.3	9.6
Ireland	2.8	-.4	2.8	8.0	8.2	8.2

Table 5: Age Dependency Rate *

Local Authority Area	Age Dependency Rate 1991 %	Age Dependency Rate 1996 %	Age Dependency Rate 2002 %	Age Dependency Rate 2006 %	Age Dependency Rate 2011 %	% Change in Age Dependency Rate 2006-2011
Dublin City	32.7	31.3	29.0	27.7	27.8	.3
South County Dublin	36.8	32.3	28.7	28.9	31.8	9.9
Dublin Fingal	36.9	32.9	28.6	28.1	31.5	12.1
Dun Laoghaire/Rathdown	33.2	32.2	31.6	31.6	32.7	3.6
Kildare	37.3	33.7	30.4	29.9	32.4	8.3
Meath	39.6	35.8	32.3	31.4	34.1	8.5
Wicklow	38.2	35.1	32.5	31.4	33.8	7.5
Carlow	39.0	35.7	32.2	31.5	33.6	6.7
Kilkenny	39.9	37.0	34.2	32.9	34.5	4.6
Wexford	39.7	36.4	34.4	33.8	35.4	4.6
Tipperary SR	40.3	37.4	34.6	33.9	34.7	2.4
Waterford City	35.2	32.7	31.5	31.3	32.8	4.8
County Waterford	40.6	37.1	34.6	34.2	35.8	4.8
Cork City	34.1	32.0	30.0	29.3	29.7	1.4
County Cork	39.5	36.1	33.3	32.3	34.1	5.8
Kerry	40.8	37.7	33.9	33.3	34.6	3.8
Clare	40.0	37.4	34.0	33.3	34.6	4.2
Limerick City	35.2	32.9	30.8	29.8	31.1	4.4
County Limerick	39.2	35.1	31.6	30.9	33.1	7.2
Tipperary NR	40.4	37.3	35.2	34.1	35.4	3.9
Galway City	32.5	29.6	24.5	23.9	25.9	8.4
County Galway	42.0	38.7	35.6	34.1	35.2	3.4
Mayo	44.0	40.3	36.2	34.9	35.9	2.6
Roscommon	43.3	40.2	36.7	35.2	35.9	1.9
Louth	38.5	35.1	33.0	32.5	34.3	5.5
Leitrim	44.4	40.8	37.1	34.9	36.4	4.4
Sligo	40.7	37.2	34.0	33.1	33.9	2.5
Cavan	42.7	40.1	36.6	34.8	35.7	2.5
Donegal	42.3	38.8	36.0	35.2	36.3	3.0
Monaghan	41.6	38.3	34.7	33.2	34.6	4.2
Laois	41.1	37.8	34.5	33.2	34.8	4.8
Longford	42.4	38.7	36.2	34.3	35.7	4.2
Offaly	40.5	37.3	34.9	33.5	35.0	4.7
Westmeath	39.2	36.6	33.9	32.9	33.9	3.0
Region						
Dublin	34.2	31.9	29.3	28.7	30.2	5.4
Mid East	38.3	34.7	31.6	30.8	33.4	8.2
South East	39.4	36.3	33.9	33.2	34.7	4.5
South West	38.5	35.5	32.7	31.9	33.4	4.7
Mid West	38.9	35.8	32.8	32.0	33.7	5.3
West	41.4	37.9	34.0	32.7	33.9	3.7
Border	41.3	38.0	35.0	34.0	35.2	3.7
Midlands	40.6	37.4	34.6	33.3	34.7	4.1
NUTS II Region						
SE	37.0	34.1	31.4	30.7	32.4	5.5
BMW	41.2	37.8	34.6	33.4	34.6	3.8
Ireland	38.1	35.1	32.3	31.4	33.0	5.1

* Percentage of population aged under 15 or over 64 years

Table 6: Lone Parent Rate *

Local Authority Area	Lone Parent Rate 1991 %	Lone Parent Rate 1996 %	Lone Parent Rate 2002 %	Lone Parent Rate 2006 %	Lone Parent Rate 2011 %	% Change in Lone Parent Rate 2006-2011
Dublin City	19.4	25.4	29.1	35.8	34.4	-4.0
South County Dublin	13.6	16.9	19.7	27.6	27.6	.2
Dublin Fingal	9.6	12.7	14.9	21.5	21.7	.6
Dun Laoghaire/Rathdown	12.5	14.6	13.9	18.2	17.8	-1.9
Kildare	8.6	12.2	14.0	18.3	18.3	.1
Meath	8.2	10.3	11.0	14.4	15.7	9.1
Wicklow	11.4	14.3	16.7	21.2	21.2	.3
Carlow	8.8	12.1	18.3	21.3	21.1	-1.2
Kilkenny	8.3	10.4	13.0	16.9	17.8	5.5
Wexford	9.2	13.0	17.2	21.8	23.2	6.5
Tipperary SR	9.2	12.3	16.9	22.2	23.1	4.1
Waterford City	13.2	19.2	25.6	32.6	32.3	-1.1
County Waterford	9.1	10.6	14.5	17.9	18.8	5.2
Cork City	14.3	20.3	26.9	33.4	33.8	1.0
County Cork	7.9	10.1	12.9	16.0	16.6	3.3
Kerry	8.4	10.7	14.2	19.0	19.7	3.5
Clare	8.6	12.0	14.7	16.9	17.5	3.7
Limerick City	15.8	21.9	31.8	38.6	37.5	-2.8
County Limerick	6.5	8.2	10.1	15.1	16.4	8.0
Tipperary NR	7.7	10.3	13.6	17.6	18.4	4.5
Galway City	14.0	19.3	25.2	30.7	27.6	-9.9
County Galway	6.9	8.3	10.5	13.3	14.3	7.6
Mayo	8.4	9.8	12.6	15.8	17.9	13.3
Roscommon	6.9	8.8	10.6	14.0	16.5	18.1
Louth	11.2	14.8	20.0	23.6	24.3	2.8
Leitrim	7.2	9.0	11.4	15.5	16.2	4.4
Sligo	9.5	11.5	15.2	18.5	20.0	8.1
Cavan	6.1	8.3	10.6	15.4	16.8	9.1
Donegal	9.5	11.9	15.8	21.7	23.0	6.0
Monaghan	7.4	9.1	12.9	16.5	17.7	7.2
Laois	7.6	9.2	13.0	16.8	19.2	14.4
Longford	8.4	11.5	16.9	21.6	22.3	3.4
Offaly	7.4	10.3	13.3	18.6	19.4	4.1
Westmeath	8.8	12.3	16.0	20.0	19.9	-.5
Region						
Dublin	14.8	18.8	21.1	27.5	26.8	-2.5
Mid East	9.3	12.2	13.8	17.7	18.1	2.4
South East	9.4	12.6	17.0	21.4	22.1	3.6
South West	9.4	12.4	15.6	19.3	19.5	1.0
Mid West	9.1	12.2	15.8	19.7	20.0	1.2
West	8.4	10.5	13.2	16.6	17.6	5.8
Border	9.1	11.5	15.5	20.0	21.1	5.4
Midlands	8.0	10.8	14.6	18.9	19.9	4.9
NUTS II Region						
SE	11.4	14.8	17.5	22.3	22.3	.0
BMW	8.6	11.0	14.5	18.6	19.6	5.5
Ireland	10.7	13.8	16.7	21.3	21.6	1.3

* Percentage of single parent households with at least one dependent child (aged under 15) as a proportion of all households with at least one dependent child (aged under 15).

Table 7: Proportion of Population with Primary Education only *

Local Authority Area	Low Education 1991 %	Low Education 1996 %	Low Education 2002 %	Low Education 2006 %	Low Education 2011 %	% Change in Low Education 2006-2011
Dublin City	39.7	31.5	23.6	22.0	18.3	-16.7
South County Dublin	33.7	23.8	18.0	16.5	14.9	-9.5
Dublin Fingal	27.0	18.3	13.6	10.8	9.5	-12.6
Dun Laoghaire/Rathdown	19.2	14.6	11.7	10.0	8.3	-16.6
Kildare	33.0	24.4	17.1	14.3	12.3	-14.1
Meath	36.1	27.9	19.1	15.6	13.5	-13.7
Wicklow	35.0	26.8	19.7	16.3	14.1	-13.4
Carlow	38.1	32.0	24.1	20.1	17.4	-13.5
Kilkenny	35.7	28.7	22.0	18.4	15.1	-17.9
Wexford	40.2	33.7	26.7	22.7	19.1	-15.6
Tipperary SR	37.0	29.3	23.7	20.2	17.2	-15.0
Waterford City	36.2	28.1	22.6	19.9	17.1	-14.2
County Waterford	36.3	28.4	22.2	18.3	15.7	-14.4
Cork City	35.4	28.7	22.8	20.7	17.7	-14.7
County Cork	34.4	27.0	19.3	15.7	12.7	-19.1
Kerry	39.2	33.2	24.8	21.1	17.4	-17.4
Clare	34.8	29.6	21.4	17.6	14.8	-15.8
Limerick City	35.7	30.1	25.0	22.0	19.9	-9.6
County Limerick	33.5	27.2	20.9	17.3	15.0	-13.4
Tipperary NR	36.4	30.6	23.3	19.0	16.0	-16.1
Galway City	23.5	18.5	13.5	11.5	9.9	-14.3
County Galway	42.5	37.3	27.4	22.1	17.9	-18.7
Mayo	44.5	39.4	29.6	25.0	21.3	-14.7
Roscommon	40.5	35.0	27.7	22.0	18.0	-18.2
Louth	41.6	33.3	25.4	21.7	18.7	-13.8
Leitrim	44.5	39.1	28.7	22.8	18.5	-18.7
Sligo	36.1	31.2	23.9	20.1	16.6	-17.7
Cavan	46.7	41.5	31.3	25.6	20.6	-19.5
Donegal	51.6	43.5	33.7	29.8	26.1	-12.5
Monaghan	46.0	36.5	29.2	25.1	21.4	-14.9
Laois	39.2	33.1	25.4	20.1	16.3	-18.9
Longford	44.8	38.3	29.5	24.2	20.4	-15.7
Offaly	41.5	34.6	26.1	22.0	18.8	-14.6
Westmeath	37.6	31.1	23.4	19.5	16.6	-15.0
Region						
Dublin	33.1	25.0	18.7	16.7	14.1	-15.3
Mid East	34.6	26.2	18.5	15.3	13.2	-13.8
South East	37.5	30.4	24.0	20.3	17.2	-15.3
South West	35.7	28.8	21.3	17.9	14.7	-18.1
Mid West	34.8	29.1	22.3	18.5	15.9	-14.3
West	39.9	34.7	25.9	21.3	17.7	-16.7
Border	45.4	38.1	29.3	25.1	21.3	-14.9
Midlands	40.2	33.7	25.5	21.0	17.6	-16.0
NUTS II Region						
SE	34.7	27.2	20.4	17.5	14.8	-15.6
BMW	42.3	35.9	27.2	22.8	19.2	-15.7
Ireland	36.7	29.5	22.2	18.9	16.0	-15.6

* Percentage of adult population with a Primary School education only (1991 estimated)

Table 8: Proportion of Population with Third Level Education *

Local Authority Area	Third Level Education 1991 %	Third Level Education 1996 %	Third Level Education 2002 %	Third Level Education 2006 %	Third Level Education 2011 %	% Change in Third Level Education 2006-2011
Dublin City	13.7	22.5	32.1	35.8	37.6	5.1
South County Dublin	12.6	19.9	27.3	30.8	29.5	-4.3
Dublin Fingal	16.9	25.4	33.1	39.8	37.9	-5.0
Dun Laoghaire/Rathdown	28.4	38.9	45.0	50.6	51.2	1.2
Kildare	13.4	21.1	28.4	33.2	32.8	-1.3
Meath	11.9	18.3	25.3	30.3	28.9	-4.4
Wicklow	13.9	21.4	27.5	32.9	31.8	-3.4
Carlow	9.3	15.1	20.3	24.3	24.3	-.2
Kilkenny	11.1	16.2	21.5	26.4	26.8	1.6
Wexford	9.1	13.4	17.5	21.5	21.6	.8
Tipperary SR	10.4	14.8	18.4	21.8	22.0	1.3
Waterford City	10.8	16.5	21.7	25.8	25.7	-.5
County Waterford	11.2	16.5	22.1	27.0	27.2	.9
Cork City	13.8	20.2	25.9	29.2	29.9	2.3
County Cork	13.1	20.0	26.7	31.8	31.4	-1.1
Kerry	9.9	16.8	22.3	26.1	26.4	1.1
Clare	12.7	18.1	24.4	29.2	29.1	-.3
Limerick City	12.1	17.3	22.2	23.9	23.1	-3.4
County Limerick	13.9	19.2	25.1	30.1	29.3	-2.4
Tipperary NR	10.8	14.5	19.5	24.3	24.2	-.4
Galway City	25.2	33.9	40.8	44.7	45.0	.8
County Galway	11.1	16.3	22.5	28.3	30.0	5.7
Mayo	9.6	14.7	19.1	23.1	24.0	3.9
Roscommon	9.2	14.4	18.3	23.4	24.7	5.5
Louth	9.7	15.4	21.4	25.9	25.6	-1.2
Leitrim	8.4	13.8	19.3	25.6	26.3	3.0
Sligo	13.0	19.7	24.5	29.0	30.0	3.2
Cavan	8.3	13.6	18.4	23.3	22.2	-5.1
Donegal	7.6	13.5	18.3	22.6	23.5	3.8
Monaghan	8.3	13.3	17.6	21.6	21.5	-.3
Laois	9.2	13.5	18.3	23.6	24.3	3.0
Longford	8.9	13.5	17.8	22.3	22.2	-.5
Offaly	8.6	12.3	17.7	21.9	21.6	-1.2
Westmeath	12.1	16.7	22.1	27.0	27.0	.1
Region						
Dublin	16.7	25.4	33.5	38.0	38.3	.7
Mid East	13.1	20.3	27.2	32.1	31.2	-2.9
South East	10.2	15.1	19.8	23.9	24.1	.8
South West	12.6	19.3	25.5	30.0	30.0	.1
Mid West	12.6	17.6	23.3	27.7	27.4	-1.2
West	12.5	18.2	23.7	28.6	29.7	3.8
Border	9.0	14.8	19.9	24.4	24.6	.7
Midlands	9.9	14.1	19.3	24.0	24.1	.4
NUTS II Region						
SE	14.0	21.1	27.7	32.2	32.1	-.1
BMW	10.5	15.9	21.1	25.9	26.3	1.8
Ireland	13.0	19.7	26.0	30.5	30.6	.3

* Percentage of adult population with a Third Level education (1991 values estimated using multiple regression techniques)

Table 9: Higher and Lower Professional Classes *

Local Authority Area	Professional Classes 1991 %	Professional Classes 1996 %	Professional Classes 2002 %	Professional Classes 2006 %	Professional Classes 2011 %	% Change in Professional Classes 2006-2011
Dublin City	21.7	23.8	29.3	30.4	33.9	11.7
South County Dublin	25.6	26.7	32.7	32.0	34.0	6.3
Dublin Fingal	34.9	35.5	40.2	38.2	40.4	5.8
Dun Laoghaire/Rathdown	43.9	47.4	51.2	51.6	54.8	6.3
Kildare	26.7	29.2	35.0	35.5	37.9	6.5
Meath	26.3	28.9	34.2	35.3	37.2	5.3
Wicklow	29.4	30.1	35.3	36.7	39.1	6.7
Carlow	22.9	24.0	26.7	28.3	29.4	3.6
Kilkenny	27.1	29.0	31.7	34.2	34.9	2.0
Wexford	23.4	24.5	27.5	29.5	30.0	1.5
Tipperary SR	23.4	24.8	27.2	28.7	28.9	.4
Waterford City	20.6	21.9	25.6	24.4	26.8	10.0
County Waterford	26.7	29.0	31.9	34.3	35.5	3.3
Cork City	22.2	22.6	25.7	25.1	27.5	9.7
County Cork	27.8	30.2	34.5	36.3	37.1	1.9
Kerry	22.1	24.1	28.0	30.4	30.8	1.5
Clare	24.9	27.9	32.5	33.6	34.6	3.1
Limerick City	19.8	21.0	24.1	22.4	23.5	4.8
County Limerick	27.0	29.3	32.6	34.4	35.3	2.5
Tipperary NR	25.9	28.0	30.4	32.0	32.6	1.9
Galway City	32.0	33.1	33.1	31.6	34.7	10.0
County Galway	20.8	25.0	29.9	33.9	35.9	5.7
Mayo	19.4	21.7	26.7	29.6	30.2	1.9
Roscommon	21.0	24.4	28.6	32.5	32.1	-1.3
Louth	21.8	23.2	27.4	29.1	31.1	7.0
Leitrim	17.8	22.0	26.5	30.2	31.7	4.9
Sligo	24.1	27.3	30.4	33.3	32.7	-1.8
Cavan	19.2	22.4	25.5	28.3	28.2	-.2
Donegal	18.6	20.6	24.6	27.5	28.8	4.8
Monaghan	19.0	22.3	25.9	28.8	27.9	-3.1
Laois	22.9	25.1	27.9	29.7	31.2	5.1
Longford	20.2	23.4	25.6	27.2	27.7	1.8
Offaly	20.9	22.7	25.8	27.9	28.7	2.8
Westmeath	24.7	26.4	29.8	31.1	32.8	5.4
Region						
Dublin	28.5	30.5	35.7	35.8	38.7	8.3
Mid East	27.4	29.4	34.8	35.8	37.9	6.1
South East	24.2	25.7	28.5	30.3	31.1	2.7
South West	25.1	27.0	31.2	32.8	34.0	3.5
Mid West	24.8	27.1	30.7	31.7	32.8	3.4
West	22.0	25.2	29.3	32.0	33.5	4.5
Border	20.2	22.6	26.4	29.0	29.8	2.7
Midlands	22.5	24.5	27.6	29.3	30.5	4.2
NUTS II Region						
SE	26.6	28.5	33.0	33.9	35.9	5.8
BMW	21.3	24.0	27.7	30.2	31.3	3.6
Ireland	25.2	27.3	31.6	32.9	34.6	5.2

* Percentage of persons in households headed by 'Professionals' or 'Managerial and Technical' employees, including farmers with 100 acres or more

Table 10: Semi- and Unskilled Social Classes *

Local Authority Area	Semi/unskilled Classes 1991 %	Semi/unskilled Classes 1996 %	Semi/unskilled Classes 2002 %	Semi/unskilled Classes 2006 %	Semi/unskilled Classes 2011 %	% Change in Semi/unskilled Classes 2006-2011
Dublin City	29.3	25.6	20.3	20.2	18.2	-9.8
South County Dublin	22.4	21.2	16.2	16.3	15.6	-4.6
Dublin Fingal	18.9	17.9	13.6	13.6	13.6	.2
Dun Laoghaire/Rathdown	14.2	12.0	9.3	8.4	7.9	-6.4
Kildare	30.2	22.4	18.1	17.3	15.5	-10.3
Meath	26.4	23.9	18.5	16.6	15.9	-4.3
Wicklow	27.1	23.9	18.8	16.9	15.7	-7.0
Carlow	33.1	29.1	24.0	22.0	20.4	-7.2
Kilkenny	26.7	23.0	20.0	18.3	17.6	-4.0
Wexford	32.7	28.8	24.1	21.7	21.1	-2.6
Tipperary SR	33.3	28.7	24.8	23.3	23.4	.4
Waterford City	30.8	28.4	25.5	24.8	23.2	-6.6
County Waterford	29.4	26.7	23.3	20.0	19.0	-4.9
Cork City	31.9	27.7	24.7	23.8	22.1	-7.5
County Cork	25.9	22.5	19.3	17.3	17.0	-2.1
Kerry	30.5	26.2	23.0	19.3	18.3	-5.2
Clare	25.6	24.1	19.5	17.1	16.5	-3.9
Limerick City	34.4	29.7	26.8	27.3	23.9	-12.5
County Limerick	27.9	24.5	20.7	19.1	17.7	-7.5
Tipperary NR	27.8	24.9	21.1	19.1	18.6	-2.7
Galway City	23.5	19.0	17.8	20.1	18.2	-9.6
County Galway	28.8	25.1	21.1	18.0	16.7	-7.0
Mayo	34.5	29.0	24.6	20.9	20.3	-3.0
Roscommon	27.1	23.6	20.0	17.9	17.2	-4.2
Louth	32.2	28.6	24.1	21.7	19.6	-9.5
Leitrim	32.9	25.9	22.4	18.9	17.6	-6.7
Sligo	28.1	23.8	20.7	18.7	17.6	-5.6
Cavan	31.6	25.4	22.7	20.4	20.3	-.7
Donegal	40.4	35.3	27.2	23.5	21.5	-8.5
Monaghan	31.2	23.9	22.9	21.5	22.1	2.7
Laois	27.8	26.2	24.1	20.1	19.2	-4.4
Longford	32.6	25.4	22.4	20.9	20.0	-3.9
Offaly	32.8	29.6	23.9	21.9	20.8	-4.9
Westmeath	32.9	24.0	20.9	18.4	18.0	-2.3
Region						
Dublin	23.5	20.8	16.2	15.9	14.8	-7.0
Mid East	28.0	23.3	18.4	16.9	15.7	-7.4
South East	31.0	27.4	23.5	21.4	20.6	-3.5
South West	28.3	24.5	21.2	18.9	18.1	-4.3
Mid West	28.4	25.4	21.4	19.7	18.3	-7.3
West	29.6	25.2	21.5	19.2	18.1	-5.8
Border	34.1	28.9	24.2	21.5	20.2	-5.9
Midlands	31.5	26.4	22.8	20.2	19.4	-3.9
NUTS II Region						
SE	26.8	23.4	19.2	18.0	16.9	-6.1
BMW	31.9	27.0	22.9	20.4	19.3	-5.4
Ireland	28.2	24.4	20.2	18.6	17.5	-5.9

* The percentage of persons in households headed by 'Semi-skilled Manual' and 'Unskilled Manual' workers, including farmers with less than 30 acres

Table 11: Male Unemployment Rate

Local Authority Area	Male Unemployment 1991 %	Male Unemployment 1996 %	Male Unemployment 2002 %	Male Unemployment 2006 %	Male Unemployment 2011 %	% Change in Male Unemployment 2006-2011
Dublin City	24.7	22.4	11.8	12.1	22.3	83.8
South County Dublin	18.3	16.7	8.3	9.1	22.9	150.8
Dublin Fingal	14.1	12.6	7.0	7.4	17.6	137.2
Dun Laoghaire/Rathdown	12.5	10.7	6.1	5.8	12.9	123.6
Kildare	15.5	12.0	5.8	5.8	20.2	246.5
Meath	15.9	12.6	6.2	6.1	20.8	242.5
Wicklow	18.6	15.8	8.4	8.5	22.8	166.9
Carlow	20.1	18.4	9.3	9.1	26.5	191.9
Kilkenny	16.3	14.5	8.2	8.0	23.2	190.7
Wexford	20.9	18.4	10.8	9.5	28.5	199.5
Tipperary SR	19.3	16.8	9.9	8.8	24.5	179.5
Waterford City	23.7	21.4	13.3	13.6	29.6	117.0
County Waterford	16.7	15.0	9.1	8.7	22.9	162.8
Cork City	24.2	23.5	14.2	12.6	26.4	110.1
County Cork	13.2	11.7	6.5	5.8	17.3	198.3
Kerry	18.3	17.3	9.9	9.0	23.1	156.9
Clare	13.8	12.5	7.9	7.5	21.8	191.0
Limerick City	27.4	23.8	15.4	15.7	32.7	108.6
County Limerick	15.0	11.8	6.8	6.6	20.4	209.2
Tipperary NR	16.8	13.7	7.7	7.3	21.6	194.9
Galway City	17.1	16.7	11.1	11.4	22.0	92.1
County Galway	16.7	15.3	9.4	8.1	21.6	167.1
Mayo	17.3	18.7	12.2	9.5	23.4	146.3
Roscommon	10.2	10.3	7.3	6.1	23.3	282.4
Louth	23.8	20.3	13.7	11.3	27.7	145.8
Leitrim	14.1	12.7	9.6	8.3	24.9	202.2
Sligo	16.8	15.3	9.9	8.8	22.3	153.7
Cavan	13.1	12.1	8.1	7.9	24.1	205.6
Donegal	29.3	26.4	17.5	14.4	31.4	117.6
Monaghan	14.7	13.7	10.1	7.8	24.3	210.3
Laois	17.0	14.5	10.8	6.7	24.8	269.2
Longford	16.1	15.6	10.0	10.2	27.6	170.2
Offaly	18.3	16.6	8.2	8.1	26.1	223.5
Westmeath	15.3	14.0	8.5	7.8	24.4	212.5
Region						
Dublin	19.7	17.6	9.3	9.6	20.0	108.7
Mid East	16.5	13.3	6.6	6.6	21.1	218.9
South East	19.3	17.2	10.0	9.3	25.9	177.5
South West	16.9	15.6	8.8	7.7	20.1	160.6
Mid West	17.2	14.5	8.7	8.4	22.8	171.1
West	15.9	15.8	10.3	8.8	22.4	154.9
Border	21.2	19.1	12.9	10.8	27.0	150.9
Midlands	16.7	15.1	9.3	7.9	25.4	221.1
NUTS II Region						
SE	18.4	16.2	8.8	8.6	21.4	149.2
BMW	18.4	17.0	11.1	9.4	25.0	165.8
Ireland	18.4	16.4	9.4	8.8	22.3	154.1

Table 12: Female Unemployment Rate

Local Authority Area	Female Unemployment 1991 %	Female Unemployment 1996 %	Female Unemployment 2002 %	Female Unemployment 2006 %	Female Unemployment 2011 %	% Change in Female Unemployment 2006-2011
Dublin City	17.4	15.2	8.7	9.0	14.3	59.1
South County Dublin	14.4	12.1	7.6	8.8	15.9	81.1
Dublin Fingal	12.1	9.5	6.6	7.9	14.0	76.7
Dun Laoghaire/Rathdown	10.3	8.2	5.2	4.9	9.3	89.6
Kildare	12.0	9.8	6.7	6.9	15.0	117.5
Meath	14.1	10.6	7.1	7.2	14.4	100.4
Wicklow	15.8	12.2	7.7	7.5	15.0	101.0
Carlow	14.6	15.6	10.0	9.6	19.0	97.6
Kilkenny	12.2	10.9	6.8	6.8	14.7	114.5
Wexford	15.2	13.6	9.8	9.1	18.1	99.4
Tipperary SR	15.3	11.6	8.8	8.2	15.7	91.7
Waterford City	16.1	14.8	10.5	11.2	19.8	77.4
County Waterford	14.1	12.0	8.0	7.3	14.3	95.3
Cork City	15.9	16.7	10.1	10.3	17.0	65.4
County Cork	11.1	9.4	6.2	6.1	11.7	93.1
Kerry	12.8	12.2	7.5	8.2	14.8	81.9
Clare	12.4	9.7	7.2	7.8	15.1	93.1
Limerick City	19.5	15.1	10.9	12.6	23.7	87.9
County Limerick	11.9	8.8	5.9	6.8	13.8	103.7
Tipperary NR	11.3	9.5	7.3	7.7	15.5	99.6
Galway City	12.8	11.9	8.8	9.6	15.2	58.0
County Galway	11.9	10.8	7.6	7.2	13.7	91.0
Mayo	12.7	11.7	8.2	8.5	14.4	68.4
Roscommon	10.1	8.1	6.6	6.5	14.2	116.3
Louth	19.1	14.7	12.6	10.9	19.0	74.1
Leitrim	12.6	12.5	7.2	7.8	14.3	83.6
Sligo	11.1	10.2	7.1	5.9	13.1	124.2
Cavan	11.3	10.1	7.7	8.6	17.3	100.2
Donegal	17.2	14.4	12.6	10.8	19.4	79.4
Monaghan	13.1	11.3	9.6	7.6	15.9	107.9
Laois	14.0	12.7	8.2	8.5	16.9	99.6
Longford	11.9	12.4	10.2	13.2	21.0	58.9
Offaly	14.3	12.5	9.6	9.1	19.3	110.9
Westmeath	12.3	11.6	8.6	8.8	17.0	92.2
Region						
Dublin	14.9	12.5	7.6	8.1	13.8	69.9
Mid East	13.8	10.8	7.1	7.1	14.8	107.2
South East	14.6	12.9	8.9	8.5	16.8	96.6
South West	12.8	11.9	7.4	7.3	13.3	81.6
Mid West	13.7	10.5	7.5	8.2	15.9	93.7
West	12.1	11.0	7.9	8.0	14.2	78.2
Border	15.3	12.9	10.5	9.3	17.4	87.8
Midlands	13.2	12.2	9.0	9.4	18.1	92.8
NUTS II Region						
SE	14.2	12.0	7.6	7.9	14.5	83.7
BMW	13.7	12.0	9.2	8.8	16.4	85.8
Ireland	14.1	12.0	8.0	8.1	15.0	84.5

Table 13: Local Authority Housing *

Local Authority Area	LA Rented 1991 %	LA Rented 1996 %	LA Rented 2002 %	LA Rented 2006 %	LA Rented 2011 %	% Change in LA Rented 2006-2011
Dublin City	17.2	14.2	11.4	12.5	11.8	-5.8
South County Dublin	16.1	12.1	9.0	9.6	10.4	7.8
Dublin Fingal	8.8	6.7	5.3	5.4	5.4	.3
Dun Laoghaire/Rathdown	7.0	6.3	5.7	5.7	5.9	5.1
Kildare	6.5	5.4	4.7	5.1	5.5	7.6
Meath	5.9	5.0	4.3	4.4	4.8	7.0
Wicklow	10.0	9.0	8.3	8.5	9.0	5.4
Carlow	8.5	7.8	7.2	7.4	8.9	20.7
Kilkenny	7.7	7.0	6.5	6.0	7.1	18.5
Wexford	10.3	8.7	7.5	7.5	8.4	11.4
Tipperary SR	11.2	9.5	8.1	8.2	9.3	13.9
Waterford City	18.9	16.6	14.7	13.9	16.3	17.5
County Waterford	6.3	6.1	5.8	5.9	7.5	26.1
Cork City	18.1	16.2	14.5	15.8	15.7	-.4
County Cork	4.9	4.6	4.4	4.9	5.3	9.4
Kerry	8.3	7.5	6.7	6.8	7.8	15.0
Clare	5.9	5.1	4.6	4.9	5.7	15.4
Limerick City	19.3	15.8	12.8	13.1	12.5	-4.5
County Limerick	4.4	4.2	4.0	4.2	4.8	14.2
Tipperary NR	8.1	6.8	5.7	6.6	7.4	13.1
Galway City	8.9	8.0	7.3	8.5	9.4	10.2
County Galway	4.5	4.0	3.6	3.6	4.2	16.3
Mayo	5.3	5.0	4.7	4.5	4.8	5.2
Roscommon	3.7	3.8	3.9	4.5	5.8	27.6
Louth	10.7	8.5	6.8	7.6	8.9	15.9
Leitrim	5.9	6.6	7.2	7.5	7.7	3.1
Sligo	6.7	6.6	6.6	7.4	8.2	9.6
Cavan	5.1	5.2	5.3	6.2	6.7	8.4
Donegal	6.5	6.3	6.1	7.4	8.4	13.8
Monaghan	5.6	5.3	5.0	5.4	7.2	32.0
Laois	6.6	6.0	5.4	6.4	8.1	26.4
Longford	9.2	9.6	10.0	11.3	13.8	21.9
Offaly	7.7	6.3	5.2	5.7	7.2	26.7
Westmeath	5.3	5.0	4.7	5.3	6.8	29.3
Region						
Dublin	14.1	11.3	9.0	9.5	9.3	-1.8
Mid East	7.4	6.4	5.6	5.8	6.2	6.1
South East	10.2	8.9	8.0	7.8	9.1	16.0
South West	9.0	8.0	7.1	7.5	7.9	5.3
Mid West	8.5	7.2	6.1	6.4	6.8	6.0
West	5.3	4.9	4.6	4.9	5.5	12.5
Border	7.1	6.6	6.2	7.1	8.1	13.9
Midlands	6.9	6.3	5.8	6.5	8.3	26.7
NUTS II Region						
SE	11.0	9.2	7.7	7.9	8.2	3.7
BMW	6.4	5.9	5.5	6.2	7.2	16.7
Ireland	9.8	8.3	7.1	7.5	7.9	6.5

* Note: This indicator is not included in the construction of the Pobal HP Deprivation Index

Table 14: Privately Rented Housing *

Local Authority Area	Privately Rented 1991 %	Privately Rented 1996 %	Privately Rented 2002 %	Privately Rented 2006 %	Privately Rented 201 %	% Change in Privately Rented 2006-2011
Dublin City	17.8	20.1	22.1	25.3	34.1	34.8
South County Dublin	3.2	5.2	6.8	10.8	18.3	68.8
Dublin Fingal	4.2	6.7	8.4	13.0	22.6	73.7
Dun Laoghaire/Rathdown	9.4	10.5	11.5	13.9	21.0	51.4
Kildare	6.0	8.1	9.4	12.0	18.4	54.0
Meath	4.2	5.3	6.0	8.2	14.3	74.0
Wicklow	6.1	7.4	8.4	10.4	15.5	48.9
Carlow	6.1	9.0	11.1	13.8	17.6	27.5
Kilkenny	5.0	6.7	8.1	10.3	14.8	43.9
Wexford	5.6	7.2	8.3	11.2	15.4	36.8
Tipperary SR	4.8	6.6	8.1	10.5	15.2	44.8
Waterford City	9.5	11.9	13.9	19.6	22.9	17.2
County Waterford	4.8	6.1	7.1	8.1	11.5	42.2
Cork City	13.6	16.4	19.1	21.3	28.8	35.4
County Cork	5.8	7.8	9.4	11.4	16.9	47.9
Kerry	6.0	7.9	9.5	11.3	15.2	34.7
Clare	5.6	7.7	9.3	10.8	15.1	39.9
Limerick City	11.2	14.5	17.3	20.2	26.1	28.9
County Limerick	5.2	7.3	9.1	11.8	15.9	34.8
Tipperary NR	4.5	6.4	7.9	9.9	14.2	43.3
Galway City	20.2	25.4	29.1	34.9	39.8	13.8
County Galway	4.2	6.0	7.6	9.9	14.0	41.6
Mayo	4.8	7.2	9.3	11.3	15.5	36.8
Roscommon	3.5	5.3	6.9	8.9	13.6	51.9
Louth	5.8	7.7	9.2	10.8	16.4	52.2
Leitrim	3.6	5.5	7.3	10.3	15.2	46.7
Sligo	7.2	9.1	10.7	12.4	18.0	45.0
Cavan	4.7	6.1	7.4	10.3	15.9	54.4
Donegal	7.3	8.3	9.0	9.9	13.8	38.7
Monaghan	5.2	6.5	7.7	10.1	14.2	39.7
Laois	4.2	6.0	7.5	8.9	14.6	64.2
Longford	4.5	6.0	7.4	11.8	17.6	49.0
Offaly	4.5	5.8	7.0	9.3	14.7	58.0
Westmeath	7.4	9.5	11.1	12.9	18.7	45.1
Region						
Dublin	11.9	13.6	15.1	18.3	26.6	45.7
Mid East	5.5	6.9	8.0	10.3	16.2	58.3
South East	5.7	7.5	9.0	11.7	15.7	34.9
South West	7.8	9.8	11.5	13.4	18.8	40.8
Mid West	6.4	8.7	10.5	12.6	17.0	34.4
West	6.6	9.4	11.6	14.6	18.9	29.1
Border	6.1	7.6	8.8	10.6	15.4	45.6
Midlands	5.3	7.1	8.5	10.7	16.3	52.8
NUTS II Region						
SE	8.8	10.5	12.0	14.5	20.8	43.6
BMW	6.1	8.1	9.8	12.1	16.8	39.6
Ireland	8.1	9.9	11.4	13.8	19.7	42.5

* Note: This indicator is not included in the construction of the Pobal HP Deprivation Index

Table 15: Own Home *

Local Authority Area	Own Home 1991 %	Own Home 1996 %	Own Home 2002 %	Own Home 2006 %	Own Home 2011 %	% Change in Own Home 2006-2011
Dublin City	63.6	64.4	65.1	61.0	52.9	-13.2
South County Dublin	80.0	82.0	83.5	78.9	70.7	-10.4
Dublin Fingal	85.7	85.5	85.3	80.8	71.2	-11.8
Dun Laoghaire/Rathdown	81.9	81.6	81.4	79.0	71.7	-9.3
Kildare	84.7	84.3	84.1	81.2	74.7	-8.0
Meath	86.9	87.2	87.4	85.6	79.4	-7.3
Wicklow	81.4	81.4	81.4	79.3	74.0	-6.7
Carlow	82.6	81.0	79.7	77.1	71.9	-6.8
Kilkenny	84.9	84.1	83.5	81.8	76.3	-6.7
Wexford	81.0	81.6	82.1	79.4	74.4	-6.4
Tipperary SR	81.0	81.1	81.2	79.1	73.3	-7.3
Waterford City	70.4	70.4	70.4	65.5	59.9	-8.6
County Waterford	85.5	85.0	84.6	84.0	79.1	-5.8
Cork City	67.0	66.2	65.4	61.9	54.3	-12.3
County Cork	86.6	85.3	84.2	81.9	75.9	-7.3
Kerry	83.1	82.3	81.7	79.9	74.9	-6.3
Clare	86.1	85.0	84.1	82.4	77.4	-6.1
Limerick City	68.2	68.5	68.9	65.6	60.2	-8.2
County Limerick	87.6	86.0	84.8	82.2	77.5	-5.7
Tipperary NR	84.8	84.5	84.3	81.7	76.5	-6.4
Galway City	69.3	65.2	62.3	55.4	49.6	-10.4
County Galway	88.9	87.7	86.8	84.7	79.7	-5.9
Mayo	87.7	85.6	83.8	82.4	77.6	-5.9
Roscommon	90.4	88.7	87.2	84.7	78.7	-7.1
Louth	81.7	82.0	82.3	80.2	73.3	-8.6
Leitrim	87.7	85.1	82.8	80.1	74.8	-6.6
Sligo	83.7	82.1	80.6	78.5	71.8	-8.5
Cavan	87.2	86.0	85.0	81.6	75.5	-7.5
Donegal	82.9	82.6	82.4	80.7	75.5	-6.4
Monaghan	86.3	85.7	85.2	82.8	76.4	-7.6
Laois	86.5	85.8	85.3	83.2	75.6	-9.1
Longford	83.8	82.2	80.8	75.2	67.0	-11.0
Offaly	85.4	85.6	85.7	83.3	76.4	-8.3
Westmeath	84.7	83.4	82.4	80.4	72.9	-9.3
Region						
Dublin	72.7	73.9	74.8	71.2	63.1	-11.4
Mid East	84.4	84.4	84.4	82.2	76.1	-7.4
South East	81.4	81.1	81.0	78.7	73.5	-6.7
South West	80.9	80.1	79.5	77.4	71.5	-7.7
Mid West	82.8	82.1	81.5	79.2	74.5	-6.0
West	85.8	83.6	81.8	78.8	73.7	-6.5
Border	84.1	83.4	82.8	80.6	74.6	-7.5
Midlands	85.2	84.5	83.8	81.2	73.7	-9.2
NUTS II Region						
SE	78.2	78.5	78.7	76.1	69.6	-8.6
BMW	85.0	83.7	82.7	80.1	74.1	-7.5
Ireland	80.0	79.9	79.8	77.2	70.8	-8.3

* Proportion of Households owning their House with or without mortgage

* Note: This indicator is not included in the construction of the Pobal HP Deprivation Index

Table 16: Average Number of Persons per Room

Local Authority Area	Persons per Room 1991 %	Persons per Room 1996 %	Persons per Room 2002 %	Persons per Room 2006 %	Persons per Room 2011 %	% Change in Persons per Room 2006-2011
Dublin City	.62	.58	.56	.55	.57	3.6
South County Dublin	.66	.61	.56	.55	.55	.7
Dublin Fingal	.63	.57	.54	.53	.55	3.9
Dun Laoghaire/Rathdown	.54	.50	.47	.46	.47	2.2
Kildare	.66	.58	.54	.51	.52	.5
Meath	.65	.57	.52	.50	.50	.2
Wicklow	.62	.57	.53	.50	.50	-3
Carlow	.67	.59	.54	.51	.50	-2.4
Kilkenny	.64	.57	.52	.49	.48	-1.8
Wexford	.64	.57	.52	.49	.48	-3.0
Tipperary SR	.65	.58	.52	.49	.48	-2.8
Waterford City	.63	.55	.50	.48	.48	1.3
County Waterford	.62	.56	.51	.48	.47	-2.3
Cork City	.61	.57	.52	.50	.50	-5
County Cork	.63	.56	.51	.48	.48	-1.1
Kerry	.67	.58	.52	.49	.49	-1.4
Clare	.65	.57	.51	.48	.47	-2.1
Limerick City	.63	.58	.53	.51	.51	-3
County Limerick	.65	.57	.52	.49	.48	-1.2
Tipperary NR	.65	.58	.52	.49	.47	-3.3
Galway City	.61	.56	.52	.51	.53	5.2
County Galway	.66	.58	.52	.49	.47	-2.8
Mayo	.66	.58	.51	.48	.47	-2.5
Roscommon	.63	.55	.50	.47	.45	-3.0
Louth	.65	.58	.53	.50	.49	-.9
Leitrim	.62	.55	.50	.47	.45	-4.3
Sligo	.62	.55	.50	.47	.47	-1.3
Cavan	.65	.58	.52	.49	.48	-3.1
Donegal	.72	.62	.55	.51	.49	-4.3
Monaghan	.66	.59	.53	.50	.48	-4.9
Laois	.67	.60	.54	.51	.50	-3
Longford	.65	.58	.52	.49	.47	-4.1
Offaly	.69	.62	.56	.53	.51	-2.4
Westmeath	.65	.58	.53	.50	.49	-1.3
Region						
Dublin	.61	.57	.54	.53	.54	2.8
Mid East	.64	.58	.53	.51	.51	.2
South East	.64	.57	.52	.49	.48	-2.2
South West	.63	.57	.51	.49	.48	-1.1
Mid West	.65	.57	.52	.49	.48	-1.8
West	.65	.57	.51	.49	.48	-1.5
Border	.66	.59	.53	.50	.48	-3.0
Midlands	.67	.59	.54	.51	.50	-1.7
NUTS II Region						
SE	.63	.57	.53	.51	.51	.3
BMW	.66	.58	.53	.50	.48	-2.2
Ireland	.64	.57	.53	.50	.50	-4

6 Publications

The following list provides an overview of available material relating to the Pobal HP Deprivation Index. All publications can be downloaded at www.trutzhaase.eu.

Deprivation Index

Overview

- Key Features of the Pobal HP Deprivation Index (HTML)
- The Pobal HP Deprivation Index: Research and Policy Applications (PPT)

The 2011 Pobal HP Deprivation Index for Small Areas (SA)

- The 2011 Pobal HP Deprivation Index for Small Areas (SA): An Introduction (PDF)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): An Inter-temporal Analysis 2006 - 2011 (PPT)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): Conceptual Underpinnings (PPT)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): Statistical Features (PPT)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): Datasets NUTS 1-4 (Excel)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): Datasets ED (Excel)
- The 2011 Pobal HP Deprivation Index for Small Areas (SA): Datasets SA (SPSS – available on request)
- The CSO 2011 Small Area Boundary File (ESRI shape file)

The 1991-2011 Pobal HP Deprivation Index (ED) - *forthcoming in October 2012*³

- The 1991-2011 Pobal HP Deprivation Index (ED): An Introduction (Word)
- The 1991-2011 Pobal HP Deprivation Index (ED): An Inter-temporal Analysis (PPT)
- The 1991-2011 Pobal HP Deprivation Index (ED): Conceptual Underpinnings (PPT)
- The 1991-2011 Pobal HP Deprivation Index (ED): Statistical Features (PPT)
- The 1991-2011 Pobal HP Deprivation Index (ED): Datasets 1991-2011 NUTS 1-4 (Excel)
- The 1991-2011 Pobal HP Deprivation Index (ED): Datasets 1991-2011 ED (Excel)

The All-Island HP Deprivation Index

- Key Features of the All-Island Deprivation Index (PPT)

Citation of the Index

The Index should be referred to as the **Pobal HP Deprivation Index (Haase and Pratschke, 2012)**.

³ Until publication of the new analysis spanning the 1991-2011 period, the website will carry the equivalent publications of the 1991-2006 analysis

The 2011 Pobal HP Deprivation Index for Small Areas – Overview

The 2011 Pobal HP Deprivation Index is the latest in a series of deprivation indices developed by Trutz Haase and Jonathan Pratschke and funded by Pobal. Based on the just recently released data from the 2011 Census of Population, the index shows the level of overall affluence and deprivation at the level of 18,488 Small Areas in 2006 and 2011, using identical measurement scales. The index reveals the dramatic decline in relative affluence and deprivation, represented in the fall of the mean index score from 0 in 2006 to -7.0 in 2011.

Whilst the overall leftward shift of the Absolute HP Index Scores is in line with the depth of the current economic crisis, one of the most interesting insights revealed with the help of the HP Deprivation Index is how the economic downturn has affected different parts of the country. To this end, it is helpful to recall some of the key findings from previous analysis.

The analysis of ED-level HP Deprivation Index Scores for the 1991 to 2006 period highlighted the overriding importance of Ireland's urban centres for the spatial distribution of affluence and deprivation. *"The most affluent areas of the country are distributed in concentric rings around the main population centres, mainly demarcating the urban commuter belts. The measures show how rapidly these rings of affluence expanded during the 1990s, as large-scale private housing development took place in the outer urban periphery, generating high concentrations of relatively affluent young couples."* (Haase and Pratschke, 2008).

Comparing the relative changes in the HP Index Scores between 2006 and 2011, we can conclude that the dominance of Ireland's urban environs has continued unabated, albeit in a differentiated manner. In stark contrast to the 1991 to 2006 period, the previous growth belts, particularly those located at the outer periphery of the Greater Dublin Region have seen their fortunes most strongly reversed, whilst the five city areas have withstood the economic downturn comparatively well. Ireland as a whole has seen a decline in the Absolute HP Index Score by 6.6 points[1]. By comparison, Dublin City has declined by 3.8 points, Cork City by 4.1 points, Limerick City by 6.2, Galway City by 4.9 and Waterford City by 5.8 points. Overall, the waning tide has lowered all boats, but the cities have declined less than the rest of the country.

In contrast, the counties most affected by the decline are the distant commuter counties outside the Dublin Region. Kildare, Meath, Wexford, Roscommon, Cavan, Laois and Offaly are the counties that have experienced the most significant decline, as expressed in the largest reduction in their Relative HP Index Scores.

Dublin City Council

Audit Committee

**Minutes of Meeting held on 15th September, 2016 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)
Ms. Louise Ryan, Trinity College Dublin (LR)
Mr. Johnny McElhinney, Docklands Business Forum (JMcE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Councillor Nial Ring (Cllr. Ring)
Councillor Naoise O Muiri (Cllr. O Muiri)

Officials:

Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Ms. Theresa Lannon, Administrative Officer, Internal Audit (TL)
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

Apologies:

Mr. Owen Keegan, Chief Executive, Dublin City Council

1. Minutes of Audit Committee Meeting held on 12th May, 2016.

Agreed.

B. Foster welcomed Nathy Walsh on to the Committee.

2. Standing Item on the agenda – Any Conflict of Interest of A.C. Members

No conflict of interest declared.

3. Update from M. Pyne, Head of Human Resources & Corporate Services on:

- **Review of Risk Management in DCC (Report No. 5/2016)**

Report as circulated discussed. Concerns were expressed at the time delay in the issue of the Corporate Risk Register (from June to October).

4. Compliance with the Public Spending Code:

- (A) **Quality Assurance Review - Forbes Street Pedestrian and Cyclist Bridge (Capital Project) - Report R03/16**

(B) Quality Assurance Review - In-depth Check of D.C.C.'s Regulatory Compliance for Superannuation Benefits Payments - Report R04/16

Reports as circulated noted. The PSC requirements for IA were noted. The committee were informed that errors within NOAC report No 9 relating to Dublin City Council have been corrected by NOAC, following contact from HF.

5. Internal Audit Report R05/16 – Review on the use of Low Value Purchase (LVP) Cards by the Homeless Services Section

The review was initiated in July 2015 in the context of the absence of ongoing reconciliations and the administration of the LPV cards, as raised by both the Finance and Housing Departments.

The final draft report was issued in December 2015 with a Housing Management response provided in April 2016. The CE, Chair of the Audit Committee and the Local Government Auditor were all advised of the final draft report at this time.

Between April and September 2016, IA met with Housing on multiple occasions to pursue the full implementation of the reviews recommendation. As of September 2016, some recommendations have commenced, others not, while none have been completed.

The AC expressed strong concerns relating to the time delay in implementing audit recommendations i.e. from the date of receipt of the final draft to now. The AC asked that the CE and ACE with responsibility for Housing be asked to provide an interim report no later than end of October 2016 with the following as a minimum:

- Resources assigned to current reconciliations (as of now Sept 2016)
- Timeframe for when reconciliations will be completed
- Timeframe for when all recommendations will be implemented
- Date for the earliest introduction of LVP cards for each user

Action: Interim report from Housing Department to issue to the AC by the end of October in relation to the implementation of recommendations of Report 5/16.

6. Update on Report 6/2016, by the Chief Executive on:

- **Review of the City Council's approach to risk taking/insurance by Willis Ltd.**
- **A Value for Money review of Irish Public Bodies by Price Waterhouse Cooper**

Report as circulated discussed. HF explained the background to the above for the benefit of Mr Nathy Walsh. The AC are concerned that this item has been on the agenda for a while.

Action: Further updates to be provided by the CE to the AC.

7. Familiarisation Session

Members to forward suggestions to HF.

8. Training needs

None.

9. Consideration of the Audited Annual Financial Statement for the year ended 31st December, 2015 and the Local Government Auditor's Report on the AFS.

A provisional date for the AC meeting to discuss the AFS and Local Government Auditor's Report (as yet unissued) was set for Thursday, 17th November, 2016.

10. A.O.B.

No items raised.

The meeting concluded at 9.30 a.m.



A handwritten signature in black ink, appearing to read 'B Foster', is written over a horizontal line.

Brendan Foster, Chairperson

Date: 8.12.2016

Appendix A

Actions agreed at this Audit Committee Meeting

Action 1: Interim report from Housing Department to issue to the AC by the end of October in relation to the implementation of recommendations of Report 5/16.

Action 2: Further updates to be provided by the CE to the AC.

Appendix B

Actions agreed at previous Audit Committee meetings but still to be dealt with to date, to be carried forward to the December 2016 meeting.

Action 4: Agreed at the February, 2015 meeting. Review of recommendation implementation report will be submitted to the Audit Committee in due course. **(HF)**

Dublin City Council

Audit Committee

**Minutes of Meeting held on 17th November, 2016 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Councillor Nial Ring (Cllr. Ring)
Councillor Naoise O Muiri (Cllr. O Muiri)
Councillor Noeleen Reilly (Cllr. Reilly)

Officials:

Mr. Owen Keegan, Chief Executive
Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Mr. Richard Murphy, Principal Local Government Auditor
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

Apologies:

Ms. Louise Ryan, Trinity College, Dublin

**1. Chief Executive's Report - update on Internal Audit Report R05/16
(Review of the use of Low Value Purchase (LVP) Cards by the Homeless Services Section)**

Mr. Keegan stated, as outlined in his report, that some work had been done on clearing the backlog of reconciliation work on the expenditure incurred by way of the LVP cards, but that there was still a significant backlog in that regard to be tackled. In response to a query in relation to the timeframe for completion of that work, he advised the Committee that the official in charge of that task had estimated by the end of February 2017. He then dealt with the other recommendations in the audit report which he said were being addressed, e.g.

- (a) 3 additional Clerical Officers are being assigned to the Homeless Services Section and an Accountant was appointed within the past 2 weeks.
- (b) The issue of individual cards to staff has become an I.R. matter and will be dealt with by way of the Lansdowne Road Agreement
- (c) Public procurement of accommodation service providers was under review.

The Chief Executive committed to update the Committee on further progress in March 2017.

Mr. Foster thanked the Chief Executive, (who then left the meeting), for his attendance and report.

2. **Consideration of the Audited Annual Financial Statement for the year ended 31st December 2015 and the Local Government Auditor's Report on the Annual Financial Statement (AFS).**

Mr. Foster welcomed and thanked the Principal Local Government Auditor, Richard Murphy for attending. He confirmed with the Members that they had read, considered and reviewed Mr. Murphy's report and the full AFS. He invited Mr. Murphy to discuss his report.

Mr. Murphy apologised for the delay in producing the AFS. This was due to staff changes, including a new Head of Local Government Audit Services. He referred in the first instance to page 9 of the audited AFS for 2015, where he states in his unmodified opinion that "the AFS has been prepared in accordance with the Code of Practice and Accounting Regulations for Local Authorities, and it presents fairly the financial position of Dublin City Council at the 31st December, 2015". The following were some of the issues dealt with in detail by him:

(1) Interest of Local Authority in Companies and Joint Ventures – Non Consolidation of Assets:

In relation to the Temple Bar Cultural Trust, Ms. Quinn informed the Committee that there was legislation due in 2017 to disband the Trust.

(2) Unfunded Capital Balances:

This was discussed at some length and the Committee agreed that the Finance Strategic Policy Committee should be asked to review DCC's policy on this matter.

Action 1: Ms Quinn to refer same to the Finance SPC for its consideration

(3) Unsold Affordable Housing Units:

Position noted.

(4) Waste to Energy at Poolbeg – Dublin District Heating Project:

Ms. Quinn informed the Committee that the unfunded investment figure in RM's report related to the provision of the necessary infrastructure (pipes etc.) and that the amount will be substantially recouped when the project is up and running.

(5) Ballyfermot Leisure Centre:

Final settlement, following arbitration was noted. The Committee agreed that the Head of Finance should raise this matter with Senior Management to consider if a different type of contract, (than the one used in this case), could be used to prevent similar claims in the future. It was noted, however, that the contract entered into was not peculiar to DCC, but was used nationally.

Action 2: Ms. Quinn to raise the matter with Senior Management.

Finally Mr. Murphy stated that some errors were identified, but they were not material. Preparatory work for the 2016 audit will commence in January.

3. **Preparation of the report of the Audit Committee to the City Council following its consideration of the Audited AFS and Local Government Auditor's report (in compliance with Section 60 of the Local Government Reform Act 2014).**

BF asked Hugh Fitzpatrick to outline the Audit Committee's role in relation to the AFS. Mr. Fitzpatrick stated that their role was covered under legislation, which required the Committee to consider the audited AFS and the Local Government Auditor's report and to produce a report on their findings. They were required to submit this report to the next practicable meeting of City Council. It was agreed that a report would be drafted by HF, agreed with BF, and submitted to the City Council meeting to be held on 5th December, 2016.

Action 3: AC report to be submitted to the City Council meeting, to be held on 5th December, 2016.

BF had informed the Committee at the start that they could discuss the 2 reports with RM in the absence of staff, if they so wished. This was not deemed necessary by the Committee.

4. Any Other Business

The Audit Committee were informed of a presentation being given by the IPA on 9th December next for members, entitled "Audit Committees – Meeting Rising Expectations". The brochure to be circulated to the members for their information. Places to be booked if required.

The meeting concluded at 9.15am

A handwritten signature in black ink, appearing to read 'BF 12/15', written over a horizontal line.

**Brendan Foster,
Chairperson.**

Date: 8.12.2016.

Appendix A

Actions agreed at this Audit Committee Meeting

- Action 1:** The list of Unfunded Capital Projects, which is appearing year after year on the AFS and Local Government Auditor's Report, should be referred to the Finance Strategic Policy Committee in the context of asking it to consider/review generally DCC's policy in relation to same. **(KQ)**
- Action 2:** The Head of Finance should review with Senior Management the type of contract that was used for the Ballyfermot Leisure Centre project, to consider if a different type of contract could be used in future to prevent similar claims arising from projects in the years ahead. However, it was noted that this type of contract was not peculiar to DCC, but was one being used nationally. **(KQ)**
- Action 3:** AC report on the audited AFS and the L.G. Auditor's report to be submitted to the City Council meeting, to be held on 5th December, 2016. **(HF)**

Dublin City Council

Audit Committee

**Minutes of Meeting held on 8th December, 2016 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Councillor Nial Ring (Cllr. Ring)
Councillor Naoise O Muiri (Cllr. O Muiri)

Officials:

Mr. Owen Keegan, Chief Executive (OK)
Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Ms. Mary Pyne, Head of Human Resources & Corporate Services (MP)
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

Apologies:

Councillor Noeleen Reilly (Cllr. Reilly)
Ms. Louise Ryan, Trinity College Dublin (LR)

1. Minutes of Audit Committee Meeting held on 15th September & 17th November, 2016.

Both sets of minutes were agreed. It was also agreed to keep items, still requiring action, listed on the Appendix.

HF informed the Committee that the City Council, at its meeting held on 5th December, 2016 noted the contents of the AC report and adopted the Annual Financial Statement (AFS) for 2015 and the Local Government Auditor's Report on the Accounts of Dublin City Council for 2015.

2. Standing Item on the agenda – Any Conflict of Interest of A.C. Members

No conflict of interest declared.

3. Update on Report No. 11/2016 from the Chief Executive on:

- Review of the City Council's approach to risk taking/insurance by Willis Ltd.
and
- A Value for Money review of the Irish Public Bodies by Price Waterhouse Cooper

The Chief Executive, at the request of the Chairperson, set the context for this report. In explaining how the item came to be on the agenda, he referred to the fact that in 2015 the Internal Audit Unit had completed a report on whether Irish Public Bodies Mutual Insurance Ltd. was providing Value for Money in respect of DCC's insurance arrangements. The report was inconclusive, due to (a) a lack of information forthcoming from I.P.B. and (b) incomplete relevant claims history data within the Central Claims Section of DCC. At the same time of that report, the Office of Government Procurement and the CCMA decided to review the arrangements that L.A.'s, Education and Training Boards, etc. had with I.P.B. (Price Waterhouse Cooper engaged)

He added that the operational and reporting arrangements for the Central Claims Section had been revised following an earlier input from Legalwise on how claims were being handled within DCC, and in 2015 he engaged Willis Towers Watson to undertake a review of DCC's approach to risk transfer/insurance. The Chief Executive then went down through his report in detail and explained the rationale behind the proposed changes to be implemented from the 1st January, 2017. He informed the Members that at present DCC was essentially "Self-Insuring" on the basis that a relatively low premium is being paid, but there is a huge excess of €500,000 in respect of each claim, before IPB become liable to pay out, (for Public Liability, Employer's Liability, Employee professional indemnity and an excess of €325,000 for Property, excluding social housing). The new arrangements he said, would result in a significantly higher premium, but would essentially be "Ground Up" cover (i.e. no or little excess).

In relation to the question of Public Procurement and the "Teckal Exemption", he stated that the Office of Government Procurement were satisfied that the exemption applies.

He then dealt with a number of questions from the Members in relation to staff, future costs etc. and at the end of the discussion, the Committee agreed that the question of I.P.B. Mutual Insurance Ltd. providing Value for Money, had now been addressed and it noted the Chief Executive's report.

4. Update from M. Pyne, Head of Human Resources & Corporate Services on:

- **Review of Risk Management in DCC**

Mr. Foster welcomed Ms. Pyne to the meeting. She referred to her written update and the Corporate Risk Register (CRR) which has been signed off by the Chief Executive (copies of both documents were circulated at the meeting). She then briefly discussed the risks identified under the headings: Strategic, Preventable and External. She explained that the next stage of the process is to put the "actions piece" in place. One of the issues raised, during the discussion which followed, was how matters of concern could be escalated to the CRR. Cllr. O Muiri gave two specific examples and Ms. Pyne undertook to (1) raise the two issues at the next meeting of the Risk Steering Group (scheduled for the 17th January 2017) and (2) to further update the A.C. in due course.

Mr. Foster said that he was satisfied that the process was advancing and he thanked her on behalf of the Committee for her attendance.

Action 1: Mary Pyne to report back in due course.

5. Audit Report No. 7/2016: Provision of Audit Services in the Area of Information System Security

Outsourced report, carried out by Ward Solutions. The AC felt it was a comprehensive & detailed report. In summary, I.S. Departments Policies & Procedures in place in relation to control of and security of data on DCC's mobile phones and tablets are robust.

Report noted.

6. Internal Audit Report R06/16 – Review of Recommendation Implementation for Internal Audit reports for the period 2011-2014

Overall compliance rate of 87%. One report on DCC properties leased/licensed to Community Groups reduced the compliance rate, as a large number of the recommendations were not implemented. This was due to movement of key staff and upgrading of the Oracle System, etc. The Assistant Chief Executive now in charge of this area has confirmed that all outstanding issues will be resolved by June 2017

BF: disappointing that one report reduces the overall implementation percentage, which otherwise would have been 98%.

7. Report No. 8/2016: To agree the Audit Committee's Work Programme for 2017

HF informed the Committee that a reference to a recommendation by NOAC in Report No. 7, Local authority Rates Collection 2013-2014, had to be included in their Work Programme. A.C. approved the Work Programme.

HF will send the report on the Work Programme to the City Council meeting in January, 2017, for adoption.

Action 2: HF to forward Work Programme to City Council meeting in January, 2017 for adoption.

8. Report No. 9/2016: Annual review of the Audit Committee's Charter

HF said two minor changes needed to be made to the Charter, i.e. the name of the room where the meetings are held, i.e. now the "Richard O'Carroll Room" and the Finance & Emergency Strategic Policy Committee to be amended to Finance Strategic Policy Committee. The revised Charter will then be forwarded to Council for formal approval.

Action 3: HF to forward revised AC Charter to City Council meeting in January, 2017 for adoption.

9. Report No. 10/2016: Internal Audit's draft annual Audit Plan for 2017

HF explained that the audit on the use of the LVP cards used up a lot of time in 2016. IA will be down 2 staff for most of 2017, but it is hoped that a vacancy at Grade 6 Accountancy level will be filled.

The audit on Fixed Assets is nearly finished. Motor Tax and PSC audits will be done in 2017. There is a sum in next year's I.A. budget to outsource some audits. Some significant audits being carried forward.

HF asked the AC to look at the draft audit plan and perhaps to prioritise some of them, in light of the reduced staff available in 2017. To be discussed at next meeting. It was noted that unplanned/unanticipated demands by Senior Management/Protected Disclosures etc., can also impact on the I.A.'s resources.

10. Preparation of the Audit Committee's report in accordance with Regulation 15
(1) Detailing:- its consideration and findings for the year 2016 in relation to all matters within its authority, duties and functions and (ii) a review of its performance in accordance with Regulation 13 and any issues impairing that performance.

HF to draft report for submission to AC at next meeting.

Action 4: HF to draft report of the Audit Committee, in accordance with Regulation 15, for submission to AC at the next meeting.

11. Familiarisation Sessions – Ideas for future sessions

BF suggested that this item be raised under AOB from now on.

12. Schedule of meetings

BF informed the Committee that he will be taking up the position as President of Dublin Chamber of Commerce from January, 2017. He will liaise with HF & KQ re dates, after he has checked his engagements for the Chamber of Commerce. Dates then to be confirmed with Members.

Action 5: Dates of meetings for 2017 to be confirmed with Members.

13. Training needs (Members)

To be raised under AOB from now on.

BF and HF to attend Breakfast Briefing in the I.P.A. on the 9th December, "Audit Committees – Rising Expectations".

14. AOB

No items raised.

The meeting concluded at 9.30 a.m.


Brendan Foster, Chairperson

Date: 9.3.2017

Appendix A

Actions agreed at this Audit Committee Meeting

- Action 1:** Mary Pyne to report back in due course on the Review of Risk Management in DCC.
- Action 2:** HF to forward the Audit Committees Work Programme to the City Council meeting in January, 2017 for adoption.
- Action 3:** HF to forward revised AC Charter to City Council meeting in January, 2017 for adoption.
- Action 4:** HF to draft annual report of the Audit Committee, in accordance with Regulation 15, for submission to the AC at the next meeting.

Appendix B

Actions agreed at previous Audit Committee meetings but still to be dealt with to date, to be carried forward to the next meeting of the A.C.

- Action 1:** The list of Unfunded Capital Projects, which is appearing year after year on the AFS and Local Government Auditor's Report, should be referred to the Finance Strategic Policy Committee in the context of asking it to consider/review generally DCC's policy in relation to same. **(KQ)**
- Action 2:** The Head of Finance should review with Senior Management the type of contract that was used for the Ballyfermot Leisure Centre project, to consider if a different type of contract could be used in future to prevent similar claims arising from projects in the years ahead. However, it was noted that this type of contract was not peculiar to DCC, but was one being used nationally. **(KQ)**
- Action 3:** Further update from the C.E. on the position regarding the use of LVP cards in the Homeless Services Section.

Actions 1, 2 & 3 agreed at the A.C. meeting held on the 17th November, 2016.

Dublin City Council

Audit Committee

**Draft Minutes of Meeting held on 9th March, 2017 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)
Mr. Johnny McElhinney, Docklands Business Forum (JMcE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Councillor Noeleen Reilly (Cllr. Reilly)
Councillor Naoise O Muiri (Cllr. O Muiri)

Officials:

Mr. Owen Keegan, Chief Executive (OK)
Ms. Kathy Quinn, Head of Finance (KQ)
Ms. Eileen Gleeson, Director, Dublin Region Homeless Executive (EG)
Mr. Cathal Quaid, Accountant, Homeless Finance Section (CQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

Apologies:

Councillor Nial Ring (Cllr. Ring)
Ms. Louise Ryan, Trinity College Dublin (LR)

1. Minutes of Audit Committee Meeting held on 8th December, 2016.

The minutes were agreed.

HF informed the Committee that the City Council, at its meeting held on 9th January 2017, agreed the amended Audit Committee Charter and Work Programme for 2017.

2. Standing Item on the agenda – Any Conflict of Interest of A.C. Members

No conflict of interest declared.

3. Update on Report No. 1/2017 from the Director, Dublin Region Homeless Executive on the use of LVP cards in the Homeless Services Section

EG referred to her earlier update, which had been circulated with the agenda and further updated the Committee in relation to the following matters:-

(A) Position regarding the reconciliation of payments made by the LVP cards for the provision of emergency accommodation for families in 2015, 2016 and 2017. She

said that it may not be possible to fully reconcile all payments, particularly for parts of 2015, but that she will report further in that regard. Daily reconciliation of payments is now being done, with 100% reconciliation. It was noted that no misuse of the cards had been found. Checks and balances are now in place.

- (B) Proposal on the issuing of new cards and their use, i.e. individuals named, individuals authorised to use same, expenditure limits for each card, etc.
- (C) System for checking of accommodation usage and occupancy was outlined.
- (D) A new zonal security system is being put in place for Parkgate Hall
- (E) Staff resources is still somewhat of an issue, as it is proving difficult to recruit and keep Clerical Officers, due to the low pay scales on offer.

EG then answered a number of queries from the Members, at the end of which BF said that the Audit Committee's concerns were related to the lack of (1) controls around the use of the cards and (2) reconciliation work on the very significant level of expenditure being incurred on the LVP cards for the provision of emergency accommodation for families, but that the position seemed to be positive going forward. BF thanked EG and CQ for their update and attendance.

Action 1: Eileen Gleeson to further report back in due course on the reconciliation of payments for 2015 & 2016.

4. Internal Audit Report R01/17 – Annual Motor Tax Stock-take, 2016

BF queried why IA are still doing this annual stock-take audit. HF said that it was at the request of the Local Government Audit Service, but that he had been informed by Mr. Richard Murphy, Principal Local Government Auditor, that it need not necessarily be done by I.A., so long as it is done by staff independent of the Motor Taxation Office. The Committee decided that future annual Motor Taxation stock-takes should not be carried out by the I.A. Unit, on the basis that this area of operation is highly controlled and past audits have not generally thrown up any issues of concern of a materiality nature.

Action 2: HF to communicate to the Principal Local Government Auditor that future annual Motor Taxation stock-takes would not be carried out by the I.A. Unit, on the basis that this area of operation is highly controlled and past audits have not generally thrown up any issues of concern of a materiality nature.

5. Report No. 2/2017: Internal Audit's draft annual Audit Plan for 2017

HF explained that DCC is required to submit an annual Quality Assurance Return, under the Public Spending Code (PSC), to the National Oversight and Audit Commission by the 31st May. This year, due to a very recent change in the guidelines, as to how the PSC thresholds apply to Local Authorities, there has been a significant impact on the I.A. annual audit plan, in so far as three additional audits (in-depth checks) on capital projects to the value of €62M must now be completed, as well as the one audit planned relating to the PSC, which would have been sufficient

under the previous guidelines. He stated that the change would not impact so significantly next year, as we now know what the requirements will be.

The Committee's view was that the audit Plan for 2017 is to a large extent being dominated by the PSC requirements and that is an unsatisfactory position. These audits (PSC prescribed) are not generated from a risk based assessment and arguably will not contribute significantly to the governance and assurance framework in DCC.

The Committee approved the draft Audit Plan, subject to the deletion of the annual Motor Taxation Stock-take 2017 Audit (as decided under Item 4 of the minutes), but asked that their concerns in relation to the impact of the PSC on the Audit Plan be conveyed to the Chief Executive and to the City Council.

KQ said that she would raise with the County and City Management Association in the context of the four Dublin Local Authorities and perhaps Cork, the fact that these Authorities would have significantly higher capital expenditure (inventories) than the other Local Authorities and a consequent higher project value to audit.

Action 3: HF to draft letter to the Chief Executive and to the City Council (Lord Mayor), outlining the Committee's concerns in relation to its role in respect of the annual audit plan of the I.A. Unit. K.Q. to raise the matter (recent change in guidelines for the application of the PSC on Local Authorities with the CCMA).

6. **Preparation of the Audit Committee's report in accordance with Regulation 15 (1) Detailing:- its consideration and findings for the year 2016 in relation to all matters within its authority, duties and functions and (ii) a review of its performance in accordance with Regulation 13 and any issues impairing that performance.**

The draft report was agreed by the Members, for submission to the City Council.

Action 4: HF to submit report to April meeting of City Council.

7. **Schedule of meetings**

The following dates were agreed for future meetings of the AC in 2017: 1st June; 14th September and the 7th December.

8. **AOB**

- (1) K.Q. referred to a request from a County Councillor, who is a PhD student, and wished to undertake research on "Governance" and specifically DCC's audit committee. Details of this request were emailed to the Members yesterday by H.F. The request related to Audit Committee meetings and the Members time etc. over a period of almost two years. The Committee discussed the request and unanimously decided that it could not accede to the request on the basis that it would compromise the strict confidentiality principles firmly established, as to how the Audit Committee performs its function.

Action 5: KQ to convey the Committee's decision to the County Councillor.

- (2) KQ informed the Members that a Protected Disclosure had been received by Mr. Brendan Ralph, the Designated Officer within DCC. No details were disclosed to

the Committee by KQ, but she said that she was raising the matter because the Internal Audit Unit would have some role to play in dealing with the matter raised.

Training:

Chair of the AC & HoIA attended a briefing session in the IPA, "Audit Committees-Meeting Rising Expectations", on 9th December, 2016. Both found it very useful. BF said Members should raise the issue if they felt there was training or a familiarisation session that was needed.

The meeting concluded at 9.10 a.m.



Brendan Foster, Chairperson

Date: 1st June, 2017

Appendix A

Actions agreed at this Audit Committee Meeting

- Action 1:** Eileen Gleeson to further report back on the reconciliation of payments for 2015 & 2016 at a later date. **(EG)**
- Action 2:** HF to communicate to the Principal Local Government Auditor that future annual Motor Taxation stock-takes should not be carried out by the I.A. Unit, on the basis that this area of operation is highly controlled and past audits have not generally thrown up any issues of concern of a materiality nature.
- Action 3:** HF to draft letter to the Chief Executive and to the City Council (Lord Mayor), outlining the Committees' concerns in relation to its role in respect of the annual audit plan of the I.A. Unit, due to the impact of recent changes for complying with the PSC, particularly this year. **(HF)**
K.Q. to raise the matter (recent change in guidelines for the application of the PSC on Local Authorities) with the CCMA. **(KQ)**
- Action 4:** HF to submit report to April meeting of City Council. **(HF)**
- Action 5:** KQ to convey the Committees decision to the County Councillor. **(KQ)**

Appendix B

Actions agreed at the Audit Committee meeting held on 17th November 2016, to be carried forward to the June, 2017 meeting of the A.C.

- Action 1:** The list of Unfunded Capital Projects, which is appearing year after year on the AFS and Local Government Auditor's Report, should be referred to the Finance Strategic Policy Committee in the context of asking it to consider/review generally, DCC's policy in relation to same. **(KQ)**
- Action 2:** The Head of Finance should review with Senior Management the type of contract that was used for the Ballyfermot Leisure Centre project, to consider if a different type of contract could be used in future to prevent similar claims arising from projects in the years ahead. However, it was noted that this type of contract was not peculiar to DCC, but was one, being used nationally. **(KQ)**



Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

Please see attached Report 195/2017 of the Chief Executive to the Special City Council meeting of 22nd May 2017, in response to a request for a Service Delivery Plan for Dublin City Council.



A Special Meeting of the City Council was requested by Councillors Mary Frehill, Andrew Montague, Alison Gilliland, Dermot Lacey, Áine Clancy, Rebecca Moynihan and Lord Mayor Brendan Carr to discuss the following motion:

'This meeting requests the CEO to produce a Service Delivery Plan for Dublin City Council. To state how he will deliver services at a standard expected for a modern, clean, well kept, efficient running city to serve both local residents' needs, local business needs and the needs of visitors to our city.'

This Council notes the impact of the loss of 2,000 established personnel since 2008, while acknowledging modern work practices, this loss has resulted in:

- A diminution in DCC corporate intelligence of the functioning of the city which will have devastating impacts in future years if this trend is not arrested.*
- An increase in service delivery times due to the lengthy process of public procurement tendering for sub contract for work previously carried out by DCC's core staff. This has had a particular impact on repairs in housing and road maintenance.*
- A move away from apprenticeships and consequently a seriously diminished craft skill base, trained to DCC work standards, upon which DCC can draw.*

These changes have raised serious concerns from both local residents and businesses and local public representatives regarding:

- The perception that sub contracting may be smarter and leaner and provide better value for money without evaluating the standard of workmanship/output from such contractors.*
- The loss of oversight and long term responsibility for service standards and response times particularly the quality of workmanship.*
- The Council's ability to be flexible and provide a quick response to often urgent maintenance issues.*
- Potential poor (sub-contract) worker health and safety standards on DCC work projects.*
- The overall intention of DCC service delivery.'*

Chief Executive's Response

1. Service Delivery Plan

The primary request in this motion is that a **Service Delivery Plan** is produced for the services provided by Dublin City Council. All Sections of the Council engage in service planning to a significant extent. Corporate priorities are set by the Elected Members in the Corporate Plan, with annual priorities set out in the Annual Budget. Following the adoption of the Annual Budget, Business Plans are prepared annually by individual Departments. Works Programmes are also prepared for the main service areas and presented to Area Committees at the start of each year. The Council's performance against National Service Indicators is reported on yearly in the Annual Report.

Notwithstanding this work, I acknowledge that there are different levels of service planning and associated performance metric monitoring across different Council services, with no clear statement in relation to corporate wide service delivery. I will seek to address this over the coming months and, in consultation with the Elected Members, prepare a Service Delivery Plan for 2018. This Plan will outline for the major Council services the level of service that will be provided, the priorities and strategies for service delivery and the metrics against which performance delivery will be measured.

The motion suggests that a Corporate Service Delivery Plan will set out how the Council will:

'..... deliver services at a standard expected for a modern, clean, well kept, efficient running city to serve both local residents' needs, local business needs and the needs of visitors to our city.'

While these factors are relevant to a Service Delivery Plan the motion makes no reference to the availability of financial resources which is of fundamental importance in determining the level of services that can be delivered. The Council must have regard to the current and expected availability of resources in planning service delivery. This is especially important where most Council services are delivered 'free of charge' at the point of delivery and there is no price mechanism to moderate service demands.

It is worth pointing out that faced with a choice between not reducing the Local Property Tax and making additional resources available for service improvements the Council has consistently ignored my advice and decided to lower the Local Property Tax.

2. Developments between 2008 to 2016

Since 2008, the Council has faced significant challenges in continuing to maintain services in the context of major changes in the environment in which it operates and especially a very significant reduction in Council funding as a consequence of the Governments programme of austerity and the general decline in the economy. Given the financial challenges it faced the Council had no option but to embrace new work practices etc. which facilitated reduced employment and reduced expenditure on pay.

The trend in City Council employment (in full time equivalents) over the period 2008 to 2016 is set out in the table on the next page.

Dublin City Council Employment in WTEs at 31 December										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	% Change 08 to 16
Categories										
Managerial	53.0	50.0	45.8	42.8	39.8	40.6	37.0	36.0	40.0	-24.5%
Clerical/Admin.	2,286.0	1,980.9	1,949.8	1,900.7	1,844.0	1,764.7	1,712.9	1,656.2	1,657.6	-27.5%
Prof/Technical	589.6	493.4	459.0	448.6	435.4	438.1	432.2	432.0	479.2	-18.7%
Outdoor	3,023.9	2,995.5	2,889.8	2,748.4	2,571.9	2,462.4	2,394.3	2,341.8	2,213.4	-26.8%
Firefighters	<u>979.0</u>	<u>909.0</u>	<u>897.0</u>	<u>876.0</u>	<u>876.0</u>	<u>865.0</u>	<u>868.0</u>	<u>842.0</u>	<u>921.0</u>	<u>-5.9%</u>
Sub Total	6,931.5	6,428.8	6,241.4	6,016.5	5,767.1	5,570.8	5,444.4	5,308.0	5,311.2	-23.4%
Change		-502.8	-187.4	-225.0	-249.3	-196.4	-126.4	-136.4	3.1	-1,620
% Change		-7.3%	-2.9%	-3.6%	-4.1%	-3.4%	-2.3%	-2.5%	0.1%	-23.4%

Overall employment (in WTEs) declined by 1,623 between December 2008 and December 2015. This is below the 2,000 stated in the motion. In general the decline was evenly spread across all categories of employees, other than fire fighters. Total Council employment remained stable in 2016 and is set to increase marginally in 2017.

While employment declined between 2008 and 2016 the number of City Council pensioners increased over that period as the following data shows:

Dublin City Council Pensioners at 31 December										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	% Change 08 to 16
Pensioners										
Salary	1,220	1,381	1,422	1,435	1,518	1,517	1,555	1,604	1,673	37.1%
Wage	<u>2,476</u>	<u>2,629</u>	<u>2,656</u>	<u>2,688</u>	<u>2,797</u>	<u>2,774</u>	<u>2,781</u>	<u>2,789</u>	<u>2,863</u>	15.6%
	3,696	4,010	4,078	4,123	4,315	4,291	4,336	4,393	4,536	22.7%

Expenditure on pay and pension in 2008 and 2016 is set out in the table below:

DCC Expenditure on Pay and Pensions* 2008 & 2016				
	2008	2016	Change	%
	€m	€m	€m	Change
Wages Fire Brigade	68.7	63.512	-5.2	-7.6%
Wages GO and Craft	141.9	94.422	-47.5	-33.5%
Salaries	167.3	127.719	-39.6	-23.7%
Pensions*	<u>68.4</u>	<u>90.065</u>	21.6	31.6%
Total Expenditure on Pay & Pensions	446.4	375.7	-70.7	-15.8%

* includes gratuities

The reduction in expenditure on pay and pensions between 2008 and 2016 was €70.1m. This saving made a very significant contribution to the survival of the City Council in the face of a very significant reduction in overall Council funding.

3. Impact of the Reduction in City Council Employment

While the reduction in Council employment between 2008 and 2015 at 23.4% was very significant, I am satisfied that there has been no corresponding reduction in service levels for the following reasons:

Reductions in the Council's Service Portfolio

There have been significant changes in the portfolio of services delivered by the Council over the period. Services which are no longer being provided directly by the Council include the following:

Household waste collection
Third level student grants,
Homeless hostels,
Driver licensing and
Insurance (since February 2017).

Irish Water has also assumed responsibility for water supply and waste water services although the City Council continues to provide a range of water and waste water services for Irish Water on an agency basis under a Service Level Agreement.

The Council exited the household waste collection market in 2012 as it was making very significant losses in the face of intense competition from private operators. The decision that local authorities should cease to administer third level student grants and driver licensing was made by Government. The Council stopped operating homeless hostels as its staff did not have the necessary qualifications to meet industry best practice. Similarly the Council has also ceased to self insure as it does not meet the regulatory requirements for claims management. While the Council has taken on increased responsibilities in the area of economic and community development including the Dublin City LEO overall the changing service portfolio has released significant staff for other services.

Exploiting Developments in Technology/Improved Service Efficiencies/Productivity

The Council has exploited developments in technology and has made significant progress in improving the efficiency of its operations across all service areas. Developments in technology have also facilitated the delivery of the same or often improved services with considerably reduced staff. For example, the extensive use of 'Motor Tax On-line' has allowed the Council to close Motor Tax Offices in Nutgrove, Clondalkin and Ballymun and to reduce staff numbers with little or no reduction in service levels.

The use of technology has also allowed the development of a proactive rather than reactive response to issues and changes in the Council's operating models. A range of initiatives are on-going in the modernisation of back-office IT systems that will enable improved management, monitoring and corporate knowledge of city issues and functioning. For instance the Transportation Asset Management System 'Confirm', which is being rolled out by Roads Maintenance – it will be complete by mid-2017. This will facilitate the following developments:

- a greatly enhanced system for the management of customer service requests,
- a more robust approach to management of road assets and
- improved working practices and management information, thereby leading to improved service delivery.

New technology is also providing enhanced customer services, facilitating easier access to services and faster delivery of services. Examples include On-line Planning, the HGV permits system etc. Over 48,000 on-line customer transactions were processed by the City Council in 2016. The Smart Dublin Programme (an initiative of the four Dublin local authorities) is engaging with smart technology providers, researchers and citizens to drive efficiencies and

improve services by promoting innovative solutions to city challenges. Smart Dublin is currently seeking low cost, innovative solutions for way-finding, illegal dumping and flood warning challenges.

New Recruitment

Notwithstanding the embargo on public sector recruitment the City Council has recruited new staff every year since 2008 in order to ensure that key services are maintained and key vacancies filled. The level of new City Council recruitment every year since 2008 is shown in the table below:

	2009	2010	2011	2012	2013	2014	2015	2016	2017 to 16 May
Category									
Managerial	1	0	1	1	1	0	0	0	1
Clerical/Admin.	1	1	5	6	4	1	8	16	60
Prof/Technical	3	0	5	6	5	8	20	40	28
Outdoor/Operational	15	37	27	24	27	17	15	46	13
Firefighters*	30	0	0	0	0	22	0	62	41
Contract/Seasonal	0	0	0	1	17	35	74	72	15
Total	50	38	38	38	54	83	117	236	158

** Included retained firefighters*

The recruitment of new staff every year since 2008 has helped to minimise any loss in the City Council's corporate intelligence. New operational staff will be recruited for the Cleansing Service, for the Park Service and for the Roads Maintenance Service in 2017. The issue of recruiting apprentices to begin the process of renewing the craft base will be considered in the context of the preparation of the 2018 Budget.

Increased Reliance on External Contractors

There has also been increased reliance on external contractors in certain service areas where this is considered appropriate and where it offers 'value for money'. While there have been occasional instances where procurement delays have impacted adversely service delivery due to the delay in appointing contractors this is not an argument for ceasing to use contractors. The motion implies that increased reliance on contractors has led to a reduction in quality, a loss on responsibility for service standards, a reduced ability to be flexible and to provide a quick response and to a lowering of health and safety standards on City Council projects. While I accept that there may be occasional instances where these failings apply to external contractors I am satisfied that this is not a fair characterisation of external contracting. The City Council will endeavour to ensure that instances of these failures are minimised or eliminated.

The Council can be proud of its response to the reduction in its income as a consequence of the decline in the economy and the Government's programme of austerity. Notwithstanding a very significant reduction in employment the impact on service delivery has been of modest proportions. This reduction in staff numbers has created challenges for maintaining service levels and, to some extent, has driven the need for service review and restructuring. The commitment of Council staff in continuing to provide high quality, responsive services and in embracing major reforms should be acknowledged.

4. Review of City Council Operational Services and Corporate Reform Initiatives

In 2014/2015, a review of operational service areas was carried out in light of the predicted decline in staff numbers to 2020. Individual service managers were asked to review their particular service areas in this context and to consider options to ensure service levels are maintained or increased. The need for recruitment was also considered. Arising out of this exercise a series of restructuring proposals have been made and are currently under negotiation through the Public Service Agreement process or are being implemented.

A series of reports covering staff numbers, service delivery plans, performance metrics, efficiency measures, and the use of contractors are set out in the Appendices for the following key Council services:

Appendix A1	Housing Maintenance Service
Appendix A2	Street Cleansing Service
Appendix A3	Roads Maintenance Service
Appendix A4	Public Lighting Service
Appendix A5	Parks Service

A number of major initiatives are also being pursued at a corporate level as follows:

Consolidation of Depot Operations

As part of the review of operational services a major rationalisation of the City Council's depot network is being pursued. A project is underway to consolidate all North City operations into depot at St Margaret's Road, Ballymun. This will result in major efficiencies and savings, significantly improved conditions and facilities for staff and improved service delivery through improved inter Departmental co-operation and more streamlined depot operations. An Integrated Design Team has recently been appointed for the new Ballymun depot development. The project will create a high quality, integrated operational environment for servicing the operational needs for Dublin city and represents a continued commitment to directly providing our own operational services by direct labour.

Following the rezoning of the depot lands in Marrowbone Lane in the Development Plan to Z9 (Amenity/Open Space Lands), an examination of options for a City Centre/South City operations depot is to be carried out.

Corporate Transformation Unit

In the context of the public service reform agenda there has been an ever increasing demand for improved customer services, greater 'value for money' and more accountability. One of the key challenges the Council faces is to position itself so that it can respond and adapt to a rapidly changing environment and create a service delivery model which can continue to meet the needs of the business and citizens of Dublin. In responding to this changing context, and in order to ensure service delivery standards are maintained and improved, the City Council has and will continue to review its service delivery arrangements.

A Transformation Unit has been established with a remit to oversee and drive a transformation programme for the organisation and to work with Departments who are implementing change. As part of its work, the Unit has undertaken a service mapping exercise which looks at how customers access services with a view to:

- developing a corporate approach to service delivery,
- standardising and simplifying processes,
- reducing duplication and inefficiencies by clustering complimentary services,
- prioritising services which should be delivered by the Customer Services Centre and
- prioritising services for online delivery.

A programme of change projects has been put in place to address some of the issues which emerged as part of the mapping exercise.

Other work being undertaken by the Unit includes the following:

- preparation of a City Council Service Catalogue - which will define all services and relevant metrics from a customer perspective,
- the development of a Service Delivery strategy which will identify how services are most appropriately delivered to citizens and business, ensuring ease of access for customers and efficient and measurable service delivery by the City Council and
- updating the City Council's Customer Action Plan.

A customer survey and engagement with stakeholders and staff will take place soon, which will help inform the development of these projects.

These initiatives point the way forward and the overall intention in relation to improvements and advances in service delivery within the City Council. It is my intention to continually review service delivery performance, demands and challenges and to adapt how we respond to these issues in order to continue to provide high quality services to citizens, communities, visitors and businesses.

5. Conclusions

I acknowledge that there are different levels of service planning and associated performance metric monitoring across different Council services, with no clear statement in relation to corporate wide service delivery. I will seek to address this over the coming months and, in consultation with the Elected Members, prepare a Service Delivery Plan for approval for 2018. This Plan will outline for the major Council services the level of service that will be provided, the priorities and strategies for service delivery and the metrics against which performance delivery will be measured.

I am conscious of the need to improve service provision. I am confident that this will be possible with the recovery in the Council's finances, which will facilitate an appropriate increase in recruitment, and with the benefits of the on-going programme of reform and transformation which is currently underway.

Owen P. Keegan
Chief Executive
22 May 2017

A1.1 Operational Staff Numbers

Staff numbers in Housing Maintenance declined from 718 in 2008 to 549 in 2016.

A1.2 Service Delivery Plan

The Housing Maintenance Section's Service Delivery Plan is based on the Dublin City Council Corporate Plan 2015 – 2019, Housing and Community Services Annual Business Plan and the annual returns Housing Maintenance prepares for NOAC (the National Oversight Audit Committee).

A1.3 Performance Metrics

Some key service delivery metrics are given below:

	Units	2008	2016
Total Housing Stock	No	27,085	25,402
Available Housing	No	24,918	24,047
% of Available Housing Void	%	3.09%	1.02%
Average Void Period	Weeks	28.3	24.5
Maintenance Requests	No	60,496	60,946
Maintenance Requests Completed	No	51,743	50,160
Maintenance Requests Completed	%	85.5%	82.3%
No of Disability Adaptations Completed	No	0	183
Disability Extension Completed	No	0	10

A1.4 Efficiency Measures

Housing Maintenance has introduced a number of efficiency measures since 2008 in response to the extremely challenging financial situation and the current housing emergency including the following:

Introduction of Shift Work

The introduction of shift work in areas such as the choke-cars, has enabled Housing Maintenance to sustain output and facilitated a significant reduction in overtime payments:

Year	Expenditure On Overtime
2008	€6.08m
2017 (budget)	€1.70m

New Tenants Handbook

Housing Maintenance played a full role in the preparation of a new Tenants Handbook. The Handbook set out the role and responsibilities of tenants in maintaining their properties. It is generally accepted that raising awareness among tenants in relation to their responsibilities can reduce maintenance requests.

Use of Technology

Mobile phones and tablets are being introduced on a phased basis. This has resulted in improvements in reporting the completion of maintenance requests, in remotely uploading critical works documents such as Task Orders.etc

Caretakers Workforce Review

It is proposed to move to a mobile squad based system in the Caretakers Service to compensate for the reduction in staff numbers.

A1.5 Use of Contractors

Frameworks have been introduced in a number of critical areas. These include Void Management, Roof Repairs, Small Works and Boiler Maintenance. The Voids Framework Contract, for example, has played a critical role reducing the number of void properties. This can be seen in the figures below, which show properties refurbished under the Framework since its introduction in 2012:

Year	Voids Refurbished Under the Framework
2012	228
2013	379
2014	596
2015	666
2016	544

A Framework is being organised to clear the backlog of requests for replacement windows. This will re-position the Joinery Workshop to meet future demand and also significantly reduce the number of calls that come into Housing Maintenance.

Housing Maintenance is satisfied that it has used external contracting effectively to meet service requirements in a very challenging time. Contracting has also been used judiciously where it would not have been appropriate or feasible to use internal resources.

A2.1 Street Cleansing Service

The Street Cleaning Service is administered by the Waste Management Department located at Marrowbone Lane. The service is currently delivered through 8 depots at various locations throughout the City Council's administrative area and includes the servicing and maintenance of 3,500 litter bins and the collection of 17,000 tonnes of street sweeping and litter bin waste annually.

A2.2 Operational Staff Numbers

Staff numbers in Street Cleansing declined from 741 in 2008 to 412 in 2017. Part of this reduction reflects the Council's decision to exit the household bin collection market. Approximately 110 operatives were re-deployed following this decision.

A2.3 Service Delivery Plan

Service objectives and targets are set out in the annual business planning process, which includes key performance indicators.

A2.4 Performance Metrics

The National Litter Pollution Monitoring System (NLPMS) assesses the cleanliness rating for the city over the course of the year. Targets are set and outcomes are reported to NOAC. The results of the two litter surveys undertaken by IBAL annually are closely monitored with targeted action in areas that fail to meet minimum standards. Other metrics used include the objectives set out within the Council's three year Litter Management Plan (2016 – 2018) as well as the number of complaints dealt with by the City Council annually. The complaints are managed through the City Council's CRM system. A system of improved reporting through CRM by depot-based staff is being developed in conjunction with the IS Department.

The Street Cleansing Service is evolving continuously to meet the demands of delivering a better service in a more challenging environment. Aside from the negotiations under the WRC which cover shift times and the introduction of a time management system (see below) recent significant developments in the service include the following:

- a detailed assessment of cleaning routes within each area,
- the introduction of two dedicated street washing crews,
- a programme of bin washing and tagging,
- the trial of smart bin technology with anticipated roll out this year,
- the amalgamation of Depot operations - Coolock to Collins Ave (completed 2016) and Rathmines to Davitt Road (to be completed in Oct 2017)) and
- the roll out of a Standards Booklet to all street cleaning staff.

A2.5 Planned Efficiency Measures

A strategic review of the Waste Management Department was carried out in 2014. Significant inefficiencies in the delivery of the Street Cleansing Service were identified. Over the past two years management have been actively engaging with the Unions under the auspices of the WRC in order to implement changes to improve the efficiency of the service in an effort to ensure that the delivery of this service by direct labour is a viable option for the future.

A2.6 Contractor Usage

There has been no increased reliance on contracting to compensate for reduced numbers.

Over the past number of years there has been an increase in graffiti removal by direct labour. This has resulted in a reduction in contractor budget from €450,000 per annum to €300,000 per annum.

A3.1 Operational Staff Numbers

Staff numbers in RMS declined from 180 in 2008 to 123 in 2017.

A3.2 Service Delivery Plan

Service objectives and targets are set out in the annual business planning process, which includes key performance indicators. Each year a Works Programme is prepared. This Programme is broken down by area and is presented to each of the five Area Committees. The Programme lists the specific roads which are scheduled to have footway or roadway improvements carried out in the coming year, together with the budgeted cost. The Works Programme is generally completed on time, as has been the case since 2008.

A3.3 Performance Metrics

RMS adopted a Transport Asset Management System (TAMS), 'Confirm', in June 2015. The three key business drivers for the roll-out of this system were:

- a. to improve the availability and quality of data;
- b. to improve work flow and
- c. to allow for better informed decision making.

All services requests from our internal and external customers are now recorded on this system. This includes, by way of example, requests from the Elected Members, residents, business groups etc. to undertake maintenance works on the public road and also the return of temporary reinstatements of utility openings for permanent reinstatement by RMS. The system records the number of service requests resolved, the number of service requests outstanding, the number of inspections carried out, the location and severity of the defects recorded, the prioritisation of jobs to be carried out by direct labour and the number of jobs completed. RMS has commenced the routine monitoring of the above data in order to measure performance.

The pavement condition of roads is reported on annually in the NOAC report. RMS is responsible for the collection of this data which is sent to the RMO for onward transmission to NOAC. During each of the past 3 years over 400km of the main roads within Dublin City have been surveyed by machine (approx 30% of all roads). The data collected in these surveys is used by the pavement management system within TAMS to calculate a Pavement Surface Condition Rating for each section of road. These surveys allow RMS to determine if the overall condition of the road network and to identify the extent of roadways requiring road reconstruction, structural rehabilitation or surface restoration. This data is used to assist in identifying roadways for inclusion in future Works Programmes.

A3.4 Efficiency Measures

The single most significant efficiency measure introduced has been the role out of TAMS 'Confirm' in RMS. The overall objective of introducing this system is to make better use of the resources available to maintain roads, and thereby achieve cost savings, better value for money and an improved service. The implementation of TAMS in RMS entails significant changes within RMS in relation to how customer queries are recorded and progressed. Through the successful use of TAMS it is easier for defects to be prioritised and bundled together into a single job where appropriate.

The reduction in direct labour numbers has resulted in the greater use of 2 man crews to respond to temporary or permanent repairs to potholes or high priority defects which can be attended to by a small crew.

RMS has recently prepared a discussion paper ‘*Strategy for the Future Delivery of Services*’ which outlines proposed changes to improve quality of service and to make RMS more responsive in dealing with customer expectations. The proposals include:

- RMS to discontinue undertaking permanent reinstatements of utility openings created by third parties with the exception of those in antique granite, stone-setts and specialist stone surfaces.
- The appointment of additional Inspectorate staff to ensure quality of reinstatements carried out on behalf of utilities and other 3rd parties.
- Recruitment of additional direct labour staff to ensure sufficient resources are available to carry out core RMS tasks.
- The appointment of contractors under term maintenance type contracts to complete reactive maintenance works, where it is either not practical to prepare individual tenders and / or it is determined to be more efficient than utilising internal resources to complete the works.

A3.5 Use of Contractors

The extent of works completed by contractors has increased in recent years as shown in the table below.

% of RMS Budget Expended on Contractors

Year	2010	2011	2012	2013	2014	2015	2016
% of Budget	9.5	42.3	17.8	24.9	20.7	20.2	25.2

This reflects the increase in works that have traditionally been carried out by external contractors.

While previously contractors were used for reconstructing larger areas of footway and roadway, in recent years RMS have also engaged contractors, using consultants or in-house staff, to reinstate or repair multiple smaller areas of footway and/or roadway in single contracts.

A4.1 Operational Staff Numbers

Staff numbers in Public Lighting declined from 70 in 2008 to 33 in 2017.

A4.2 Service Delivery Plan

Service objectives and targets are set out in the annual business planning process, which includes key performance indicators. The primary service indicator is to have no more than 2% of the lights out of order at any time. The light outages are identified by night scouting the 15 no. routes in the City and also reporting of faulty lights by members of the public. Routine maintenance is carried out within 10 working days for faults picked up by night scouting and within 5 working days for faults reported by members of the public.

A4.3 Performance Metrics

The 2% target is being met on a consistent basis.

A4.4 Efficiency Measures

In 2013, the Deadsure Asset Management System was rolled out in Public Lighting. As part of the roll out mobile handheld devices were introduced into maintenance for both night scouting and routine maintenance. This resulted in increased efficiencies. Another efficiency measure was the introduction of smaller hoist trucks for routine maintenance allowing easier access to the lights resulting in more repairs being returned.

The Council is about to embark on a major procurement exercise to install new LED lights across the entire public lighting network together with a central management system which will allow for the remote monitoring and control of all lights on the network. It is also proposed to replace a significant number of existing columns. Apart from delivering significant energy and carbon savings this will eliminate the need for night scouting and greatly reduce the need for lantern replacement.

A4.5 Use of Contractors

Routine maintenance/lantern replacement continues to be carried out by direct labour. However there has been increased reliance on external contractors for non routine maintenance works and for pole replacement works.

A5.1 Operational Staff Numbers

Operational staff numbers in the Parks Service declined from 300 in 2008 to 185 in 2017.

A5.2 Service Delivery Plan

Service objectives and targets are set out in the annual business planning process, which includes key performance indicators. The Parks Service aims to achieve Green Flag status for each park and Blue Flag status for beaches. These are international qualitative standards for parks and beaches.

A5.3 Performance Metrics

Even with the reductions in staff numbers since 2008 it is considered that there has been no significant reduction in service delivery with regard to the maintenance of parks and open space. With the implementation on the Workforce Plan (see below) the rollout of Green Flag Scheme to other parks there will be a visible improvement in outputs.

Trees are the source of more than 50% of the complaints the Parks Service receives annually and so the budget for the Tree Care Programme has been increased from €200,000 annually to €540,000 annually over the last five years. This increased provision is dealing with a backlog of work and it will see a systematic and proactive management programme for the 60,000 plus trees which are managed by DCC in accordance with the City Tree Strategy 2016.

A5.4 Efficiency Measures

In 2016 the Parks Service negotiated and agreed with the unions a Workforce Plan which is now being implemented. This covers the following measures:

- the regularisation of all long term acting positions in the direct labour workforce for both general operatives and supervisors with a first offering to existing staff,
- an increase in the number of gardeners,
- the consolidation of direct labour staff and resources into a significantly smaller number of depots to provide greater flexibility for the District Parks Officers to respond to changing demands and needs within their area,
- the appointment of a maintenance contract manager from the direct labour workforce with responsibility for service delivery standards and
- the creation of a new Central Parks District to cover the area north and south of the river and between the canals to respond to the specific needs and service delivery standards of the city centre.

A5.5 Use of Contractors

The Parks Departments core maintenance responsibility is its parks and all parties acknowledge that the experience and skills of the direct labour staff can most effectively be used to maintain and present the most prestigious City parks. Consequently, road margins, social housing schemes and incidental open space are the areas where contract work is and will be focussed. There are no plans to increase the reliance on external contractors for parks maintenance work. Any new contracts will be related to construction work and work of a specialist nature.

