



**NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC  
TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2.  
ON THURSDAY 21 SEPTEMBER 2017 AT 3.00 PM**

**AGENDA**

**THURSDAY 21 SEPTEMBER 2017**

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## Finance Strategic Policy Committee

### Minutes of Meeting Held On 15<sup>th</sup> June 2017

#### 1. Minutes of the meeting held on 16<sup>th</sup> March 2017

Minutes agreed

#### 2. Correspondence

- Items a, c, e and i were noted.
- Item b to be considered under Agenda Items 7 & 8 (Report Nos.15/2017 & 16/2017 respectively)
- Item d to be considered under Agenda Item 6 (Report No. 19/2017)
- Item f, g and j to be considered under Agenda Item 5 (Report No. 08/2017)
- Item h to be considered under Agenda Item 4

#### 3. Report Legislative Framework

Correspondence from Minister Coveney and Rates Legislation Review report were noted. Kathy Quinn highlighted in her report the administrative areas that should be covered in the review of rates legislation.

**Agreed:** It was agreed that in addition to the administrative issues that must be covered by the review, the response issuing to the Minister should highlight a) the current vacancy refund level of 45% in Dublin City Council's administrative area and b) any rates alleviation scheme should allow both an upward and downward revision.

#### 4. Construction Industry Federation (CIF)

Representatives of the CIF attended the meeting to address three particular items detailed in correspondence to them dated 3<sup>rd</sup> April.

The representatives set out in detail their position regarding the impact of the use of pyrite in the construction process, the compliance with workplace related legislation and subcontracting of works and the structure of public sector construction contracts around the issue of settling contract related claims.

In regard to compliance with workplace related legislation and subcontracting works and condition, it was particularly emphasised that enforcement is one of the main issues that needs to be examined and addressed and the CIF have made submissions to the Office of Government Procurement (OGP) and the government on this matter.

In discussions on the structure of public sector construction contracts, CIF welcomes the enactment of the Construction Contracts Act. CIF noted that to ensure a reduction in disputes arising the following points should be noted:

- Design brief must be fully developed before going to tender.
- Full tender price would then be provided at the outset.

- Paid when paid clauses have been removed from contracts.
- Effectiveness of the rapid dispute clause in contracts eliminating long delays.

Issues raised were:

- As public sector contracts currently stand, the implications this has on large public contracts such as the National Children's Hospital is that contractors are tendering with risk factors built into their tender price.
- The inclusion of local employment clauses in contracts such as Grangegorman and the Clerys' site proposals. The inclusion of these agreements in contracts is under discussion.
- The cost of repair/remedial works to Dublin City Council and the many companies have not borne any of these costs notwithstanding the fact that they are still in operation. CIF clarified that their stance would be that the supplier is responsible. SR21 Standards should provide protections into the future.
- The involvement of Northern Irish contractors in the construction industry in the South and non-compliance with pay rates etc. EU regulations permit tenders from outside the State although non-compliant contractors will be pursued.
- Adjudication is the most favourable option for dispute resolution. However dispute avoidance should be the aim for all parties.
- The work of the OGP is very welcomed by the CIF.

#### **5. Ballyfermot Leisure Centre**

T. O'Keeffe, Law Agent, attended the meeting to address the issues raised regarding the legal settlement of this dispute. He provided the background to the resolution of this issue from conciliation to arbitration. Concerns were raised around the exposure that Dublin City Council faced with this contract and it was noted that the introduction of the new Act and contract changes have much improved and overruns and consequent disputes, although still possible, would not be at the level or cost of this particular project in the future.

#### **6. Report on Development Contributions – Highest and Lowest value of contributions**

Report noted.

**Agreed:** A report would be prepared setting out the breakdown of Residential versus Commercial development activity.

#### **7. Rates Liabilities – NAMA Properties – Report 15-2017**

Report noted.

#### **8. Rates Account – Legal Proceedings 2016 – Report 16-2017**

Report noted.

**Agreed:** A report would be prepared on the value of legal costs incurred to pursue non-compliant rate payers including staff costs.

#### **9. A) Annual Financial Statements 2016**

A presentation was made by A. Power, Head of Financial Accounting detailing the following:

- Statement of Comprehensive Income,
- Analysis of Revenue Income and Expenditure,

- Analysis of Capital Income and Expenditure,
- Projects with debit balances where a funding mechanism is in place
- Capital Income by Source
- Capital Expenditure by Service
- Statement of Financial Position,
- Statement of Funds Flow.
- Analysis of Loans
- Analysis of Trade Debtors
- Major Revenue Collections
- Summary of Local Property Tax (LPT) Allocated

On the issue of LPT paid and liability on vacant properties, it was clarified that the owner is liable unless the property is uninhabitable.

**9. B) Debtors Report**  
Report noted

**10. Area Discretionary Funding – Report 02-2017**

**Agreed:** It was agreed that this item would lapse and K. Quinn was thanked for the work involved in the compilation of this report.

**11. Audit Committee – Agreed Minutes**

- September 15<sup>th</sup> 2016 – Minutes noted
- November 17<sup>th</sup> 2016 – Minutes noted
- December 8<sup>th</sup> 2016 – Minutes noted
- March 9<sup>th</sup> 2017 – Minutes noted

**12. Chief Executive's Special Report on Resourcing – for discussion**  
Report noted.

Cllr. McGinley summarised the background to the referral of this item to the Finance Strategic Policy Committee. It is proposed that a Resources Working Group would be established to deal with three issues:

- Consideration of the Chief Executive's report
- Consideration of questions to be raised
- Summarise the questions into a submission

The involvement of the Finance, HR and CEO's Departments would be necessary.

Cllr. Mary Freehill gave an overview of the background to this report and the original Motion tabled by the Labour Party.

**Cllr. McGinley proposed that agreement be sought with the Chief Executive for three meetings as follows:**

- 1) First meeting to be held in the next three weeks
- 2) Second meeting held one month later
- 3) Final one in September

Sectoral members of the Committee from IBEC and Dublin Dockland Business Forum indicated their interest in participating in this working group.

### 13. AOB

#### **Vacancy Refund Report**

It was noted that a report commissioned by Dublin City Council will be available by 22<sup>nd</sup> June 2017 and would necessitate an additional SPC meeting to be held to deal with this report. A provisional date of Thursday 29<sup>th</sup> June at 3.30pm was suggested. The date for this meeting will be confirmed when the final report is cleared.

**Signed:** **Councillor Ruairi McGinley**  
**Chairperson**

**Date:** 15<sup>th</sup> June 2017

#### **Attendance:**

##### Members

Councillor Ruairi McGinley (Chairperson)  
Councillor Paddy Bourke  
Councillor Tom Brabazon  
Councillor Ray McAdam  
Councillor Micheál MacDonncha  
Councillor Paddy McCartan  
Councillor Larry O'Toole  
Councillor Nial Ring  
Eric Fleming, ICTU  
Morgan O'Regan, Docklands Business Forum  
Aebhric McGibney, Dublin Chamber of Commerce  
Aidan Sweeney, IBEC

##### Guest Speakers from Construction Industry Federation

Hubert Fitzpatrick, Director, Housing, Planning and Development  
Martin Lang, Director - Main Contracting  
Brian McKeon, Executive Member  
Mel O'Reilly, Executive Member

##### Officials

Kathy Quinn, Head of Finance  
Antoinette Power, Head of Financial Accounting  
Terence O'Keeffe, Law Agent  
Fiona Murphy, Senior Staff Officer, Finance Secretariat  
Lisa Nolan, Staff Officer (Secretarial), Finance Secretariat

##### Non Member

Councillor Mary Freehill

Apologies

Lord Mayor Brendan Carr  
Councillor Hazel De Nortúin  
Councillor Dermot Lacey  
Councillor Noeleen Reilly  
Dr. Caroline McMullan, DCU  
Joanna Piechota, Irish Polish Society

Press

Lisa Nealon

DRAFT







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 June 2017

**Re: Pyrite Work Costs – Carton Development, Ballymun**

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 16<sup>th</sup> March 2017 following which an additional request was made for a report regarding progress made in seeking funding in respect of the Carton Estate development in Ballymun.

At the meeting of the SPC Committee on Thursday 15<sup>th</sup> June, this item was raised and it was agreed that a request for this report to be forwarded prior to the next meeting in September 2017 would be made to you.

Please provide the report at the earliest possible date for issue to the SPC members.

Yours sincerely,

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

Cc Tony Flynn, Executive Manager, Housing & Community Services Dept.





Housing Project Management Unit, Housing & Residential Services  
Block 1, Floor 3, Civic Offices, Wood Quay, Dublin 8

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Ms. Kathy Quinn  
Assistant Chief executive  
Finance Department

14<sup>th</sup> September 2017

**Re: Pyrite remediation works, Carton Estate, Ballymun.**

This is a Ballymun Regeneration development of 90 dwellings, built by Glenman Corporation and completed in 2007. The main remediation contract on site at present is for 50 houses and is being carried out by Deirlem Ltd. The work has proceeded well on a phased basis, with the last phase of 5 due to commence shortly, and finish around end October 2017.

Three other houses at Carton Road (Nos 14, 15 and 16) have previously been remediated, and Nos 7 and 8 Carton Terrace are due to start in mid-September. Additional cost of the works to these five houses is approx. €300,000.

Final costs will not be fully known until completion, but the total works cost of the 55 houses is approx. €3.3million. Professional fees are approx. €103,000 and sampling and testing cost approx. €100,000. Other costs to DCC of the pyrite problem at Carton Estate would be DCC staff costs, alternative accommodation, and removal costs.

Costs of pyrite works are stated as "approximate" as there are always additional defects encountered that cannot be directly attributable to pyrite (e.g. a boiler failing to restart and requiring replacement) but that require to be addressed at the time. All costs exclude VAT.

As the pyrite remediation works in Ballymun are now nearing completion and costs are being finalised, our consultants will shortly be in a position to review all aspects of the remediation works and associated costs in this project. This will enable DCC to then determine the most cost effective course of action in relation to recoupment of costs incurred by us in the remediation of the Carton Estate

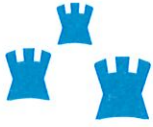
Anthony Flynn  
Executive Manager

**Oifigeach Poiblí Ainmnithe faoin Acht um Brústocaireacht a Rialáil 2015** Féach ar  
[www.lobbying.ie](http://www.lobbying.ie)

**Designated Public Official under the Regulation of Lobbying Act 2015** see  
[www.lobbying.ie](http://www.lobbying.ie)







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Minister Eoghan Murphy, TD  
Department of Housing, Planning & Local Government  
Custom House  
Dublin 1

23<sup>rd</sup> June, 2017

Dear Minister,

I refer to correspondence from Minister Simon Coveney dated 13<sup>th</sup> April relating to the Rates Legislative Framework (copy attached). I have considered the proposed measures as set out by the Minister. In addition, this matter was discussed at the meeting of the Finance Strategic Policy Committee held on 15<sup>th</sup> June 2017. I set out below issues agreed by the SPC members as highly relevant to the Minister's proposal.

### ***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. Therefore the effectiveness and stability of the rates legislative framework is critical to underpinning service provision in Dublin City Council.

### ***Due Date***

Under current arrangements, rates are due in each financial year on two dates being 1<sup>st</sup> January and 1<sup>st</sup> July. This process is archaic and inefficient. Amending legislation should provide that the full rates bill is due on 1<sup>st</sup> 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. It should be acknowledged that Dublin City Council has continually operated a vacancy refund regime of 50%, 50% charged, and so differs significantly from other local authorities in this regards.

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										
Area	2012		2013		2014		2015		2016	
	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
<b>Total</b>	<b>2303</b>	<b>€15,442,157</b>	<b>2409</b>	<b>€17,369,482</b>	<b>2327</b>	<b>€14,623,888</b>	<b>2237</b>	<b>€13,167,245</b>	<b>1904</b>	<b>€11,206,380</b>

### **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 17<sup>th</sup> November 2016, 413 cases were listed for hearing, 336 cases listed for 8<sup>th</sup> December 2016 and 190 cases listed for 15<sup>th</sup> December 2016. On each day the lists were cleared and on 15<sup>th</sup> 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***

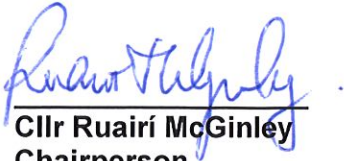
The correspondence from the Minister references Rates alleviation schemes. Dublin City Council is acutely aware of the importance of cost competitiveness for business. The elected members and executive, as part of the annual budget process, proactively seek to balance the City's service needs with minimising 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. In this regard, it is suggested that in parallel with a provision to reduce rates, a provision to increase rates under specified conditions should be made.

### ***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.

Yours sincerely,



**Cllr Ruairí McGinley**  
**Chairperson**  
**Finance Strategic Policy Committee**





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## **Report to the Finance Strategic Policy Committee**

### **Re: Special report of the Comptroller and Auditor General Administration and Collection of Motor Tax**

#### **Background**

Previous Reports 23/2016 and 1/2017 have been considered by the Finance Strategic Policy Committee relating to the administration of the motor tax service. A review of the motor tax service has been underway jointly by the Local Government Audit Service (LGAS) and the Comptroller and Auditor General (C&AG) Report No. 97 (circulated) refers.

#### **Focus of Report**

The scope of the report was to review the trends in 'motor tax receipts, the costs of collection and the effectiveness of controls in ensuring compliance with motor tax regulations'. The scope did not include a review of the structure of motor tax administration nor the removal of paper motor tax discs.

#### **Costs of Transactions – Dublin**

Section 3.1 to 3.7 (including Figure 1) gives details of 'motor tax payment processing' and 'other motor tax services'. Some detail in note a and b is provided as to how motor tax payment processing costs were approached although the activity is not defined.

To arrive at comparable data for Dublin 59% of staff costs and 55 % of non pay costs incurred by Dublin City Council in 2014 were identified, this being the basis of the data presented in the report

See Table 1 in Appendix

#### **Online Payments**

Section 3.23 references trends in motor tax online transactions.

The rate of increase over the period in Dublin was 24%. As of now, the rate of increase is at 2% per annum. Should that be maintained then circa 90% of transactions would be processed online by 2020. This would require continuous improvements to the online service and customers continuing to choose to transact online. The Dublin Motor Tax Service consulted public callers as part of a feedback exercise on 1<sup>st</sup> March 2016. Of those customers, 73% could have availed of online transactions.

See Table 2 in Appendix

#### **Motor Tax Online and Motor Tax Offices**

Table 3 in the Appendix illustrates the Motor Tax online transactions and the number of Motor Tax Offices per county. While the county with the lowest online transactions also has the highest number of offices, there is no inverse correlation that can be drawn from the number of offices as against the use of online processing.

### **Change of Ownership Patterns**

The report outlines an increase of 50% in the volume of multiple changes of ownership recorded in the 15 month period to end of March 2015 against the 15 month period to the end of March 2012.

Records point to a 10% increase in volume of change of vehicle ownership effected over the same periods in the Dublin Motor Tax Service. As of now there is no requirement for a vehicle to be tax when sold.

This is a matter which requires further review.

**Kathy Quinn**

**Head of Finance**

**With responsibility for Information Communications Technology**

## Appendix 1

**Table 1 – Cost of Motor Tax Processing – comparable date for Dublin City Council**

	2014	2016
	€	€
Staff costs (59%)	2,483,293	1,544,030
Non pay costs (55%)	<u>1,270,057</u>	<u>501,849</u>
Total costs of processing payments (2014)	3,753,350	2,045,879
Payment transactions	367,600	264,790
Cost per payment transaction	€10.20	€7.73

Table 1 illustrates the cost per payment transaction of €10.20 in 2014, which has reduced to €7.73 in 2016.

**Table 2 - Online Motor Tax Transactions**

Proportions of Transactions online	National %	Dublin %
2010	44	59
2015	67	83

**Table 3 – Motor Tax Online and Motor Tax Offices**

<b>Motor Tax Office</b>	<b>% ONLINE (OVERALL BUSINESS)</b>	<b>No. Of Offices</b>
DUBLIN CITY COUNCIL	82.83	1
MEATH	78.68	1
KILDARE	78.37	1
CORK	73.89	1
WICKLOW	73.81	3
NTH TIPPERARY	73.17	1
KERRY	72.00	1
WEXFORD	65.93	1
GALWAY	65.82	2
LIMERICK CITY & COUNTY CL	65.20	2
KILKENNY	64.80	1
CAVAN	64.63	1
STH TIPPERARY	64.35	1
WATERFORD CITY & COUNTY COUNCIL	64.29	2
CLARE	63.07	2
LOUTH	60.36	2
OFFALY	60.29	1
MAYO	60.02	3
LEITRIM	58.98	1
LAOIS	56.46	1
SLIGO	56.08	2
MONAGHAN	55.51	1
CARLOW	54.25	1
WESTMEATH	52.68	1
LONGFORD	52.45	1
ROSCOMMON	49.99	1
DONEGAL	46.64	6
<b>TOTAL</b>		<b>42</b>



## **Administration and Collection of Motor Tax**



# Report of the Comptroller and Auditor General

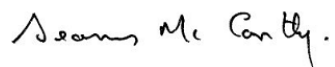
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## Administration and Collection of Motor Tax

I have, in accordance with the provisions of Section 9 of the Comptroller and Auditor General (Amendment) Act 1993, carried out an examination of the administration and collection of motor tax.

This report was prepared on the basis of information, documentation and explanations obtained from the Department of Housing, Planning, Community and Local Government, the Department of Transport, Tourism and Sport and local authorities. The Departments were asked to review and comment on the draft report. Where appropriate, the comments received were incorporated in the final version of the report.

I hereby submit my report for presentation to Dáil Éireann in accordance with Section 11 of the Act.



**Seamus McCarthy**  
**Comptroller and Auditor General**

21 December 2016





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## Summary



# Summary

This examination was carried out in cooperation between the Office of the Comptroller and Auditor General and the Local Government Audit Service. Its aim was to review the trends in motor tax receipts, the costs of collection and the effectiveness of controls in ensuring compliance with motor tax regulations.

The Department of Local Government, the Department of Transport and local authorities all play roles in the administration and collection of motor tax. The Department of Local Government is responsible for motor tax policy and legislation. Motor tax can be paid online on a website managed by the Department of Transport or in motor tax offices operated by local authorities.

## Motor tax receipts

Just over €1 billion in motor tax was collected in 2015, of which two-thirds was collected through online payments. While the number of taxed vehicles has increased in recent years, revenue has fallen. Significantly lower average tax is paid in respect of newer private cars taxed on the basis of engine emissions, compared to those taxed on the basis of engine size. If other factors remain unchanged, this will result in a fall in annual revenue of around €260 million by 2024.

Motor tax revenue from commercial vehicles is expected to fall by €43 million in 2016 due to changes in tax rates.

## Collection costs

The overall cost of administering the motor tax system is not centrally compiled or reported. Data compiled for this examination suggests that the Department of Transport and local authorities incurred costs of around €49 million in collecting and administering the motor tax system.

It also indicates that the cost of processing a tax payment by a customer in a motor tax office is around twice that of an online payment.

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### Costs of motor tax collection and number of payment transactions, 2014

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	Motor tax offices	Online	Total
Costs	€million	€million	€million
Payment processing	19.1	15.3	34.4
Other motor tax services	14.3	—	14.3
<b>Total</b>	<b>33.4</b>	<b>15.3</b>	<b>48.7</b>
<b>Number of payment transactions (million)</b>	<b>1.9</b>	<b>3.1</b>	<b>5.0</b>

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Source: The Department of Transport and a survey of local authorities

Almost all renewal transactions can now be conducted online. In 2015, the online facility was used for 67% of transactions and this rate is increasing each year. The growth in online transactions has resulted in a fall in transactions at motor tax offices but there has been no recent evaluation of the factors influencing a customer's decision to tax online or at a motor tax office, or the period for which they pay motor tax.

Evaluation of the costs of collection and the factors influencing customers is required to inform the future development of motor tax collection, and of other related services currently provided only in motor tax offices.

### **Motor tax controls**

The level of compliance with motor tax regulations is not monitored or reported. Analysis by the Department of Transport of vehicles on the M50 motorway in 2010 and 2011 indicated a motor tax evasion rate of around 5%, but that analysis has not been repeated due to data protection concerns. Therefore, there is no current estimate of the motor tax evasion rate and the impact of changes to regulations governing off-the-road declarations has not been ascertained. There is also limited validation of the information provided when taxing a vehicle.

Advances in technology may provide opportunities to reduce the cost of administering the motor tax system. In other jurisdictions, paper tax discs are no longer issued and the detection of motor tax evasion is now by number-plate recognition systems operating in police vehicles. However, the UK recorded an increase in evasion — from 0.6% to 1.4% — after the removal of the requirement to display a tax disc.

A desk-based review of motor tax transactions conducted for this examination suggests an increase in the proportion of frequent transfers of ownership of individual vehicles. This practice may occur to evade motor tax by availing of administrative arrangements whereby motor tax arrears are not pursued when vehicle ownership changes. Periodic monitoring of compliance and motor tax transaction data analysis would inform authorities of emerging trends and support risk-based enforcement measures.

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## **Administration and Collection of Motor Tax**





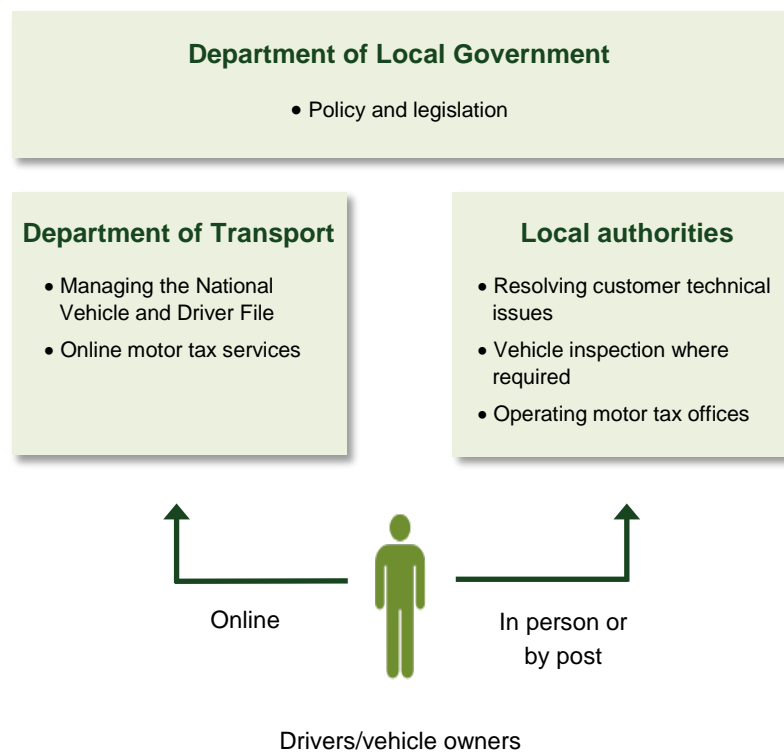
# 1 Introduction

- 1.1 Liability for motor tax arises when a vehicle is used in a public place or on a public road. In 2015, just over €1.1 billion in motor tax was collected. Motor tax can be paid online or at a motor tax office operated by the local authority in which the vehicle is ordinarily kept. The motor tax services provided online and in motor tax offices are set out in Appendix A.
- 1.2 The administration and collection of motor tax involves the Department of Housing, Planning, Community and Local Government (Department of Local Government), the Department of Transport, Tourism and Sport (Department of Transport) and local authorities. Their roles are set out in Figure 1.1.
- 1.3 Changes in recent years to the operation of the motor tax system include a significant increase in the use of online services, the introduction of a new basis of assessment for private vehicles and new rules governing 'off-the-road' declarations.

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**Figure 1.1 Roles and responsibilities in the collection of motor tax**

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Source: Office of the Comptroller and Auditor General

Note: Motor tax stakeholders not shown above include An Garda Síochána, who enforce the requirement to display a motor tax disc, and the courts, which determine motor tax related cases.

### Scope of the examination

1.4 The examination reviewed

- trends in revenue collected from motor tax (Chapter 2)
- costs incurred in the collection of motor tax (Chapter 3)
- effectiveness of the controls in ensuring compliance with motor tax regulations (Chapter 4).

### Methodology

1.5 The examination was carried out through cooperation between the Office of the Comptroller and Auditor General (OCAG) and the Local Government Audit Service (LGAS), which is responsible for the audit of local authorities. The roles of each organisation is shown in Figure 1.2.

**Figure 1.2 Work undertaken by LGAS and OCAG for this examination**

	LGAS	OCAG
Meetings with the Department of Transport, the Department of Local Government and local authorities	●	●
Analysis of data from the National Vehicle and Driver File	○	●
Conduct of a survey of local authorities to identify work practices and the cost of providing motor tax services	●	●
Analysis of data provided by local authorities in response to the survey	◐	●

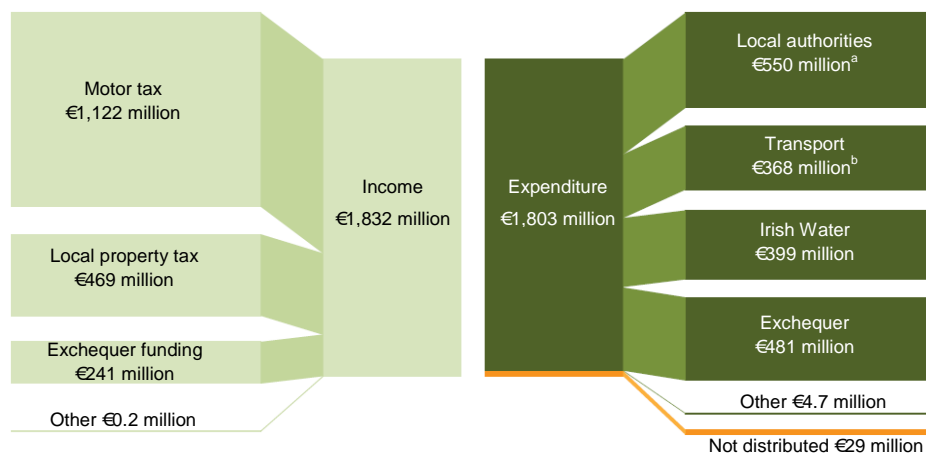
Source: Office of the Comptroller and Auditor General

- Note:
- Full involvement
  - ◐ Partial involvement
  - No involvement

## 2 Motor Tax Revenue

2.1 All motor tax proceeds are paid into the Local Government Fund. Figure 2.1 shows the income and expenditure of the Local Government Fund in 2015.

**Figure 2.1 Local Government Fund income and distributions, 2015**

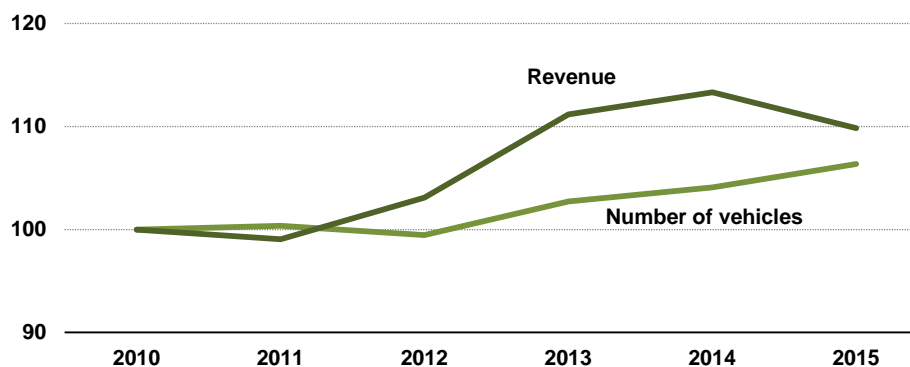


Source: Local Government Fund Accounts 2015

Note: a Of this total, €459 million related to the allocation of local property tax, €46 million related to the recoupment of lost income from rates on water infrastructure, €20 million related to water services, €15 million related to water services loan recoupment and €10 million related to other purposes.  
b Of this total, €356 million related to the provision of roads and public service infrastructure, and €12 million related to Driver Licence and Vehicle Computer Services.

2.2 In the period 2010 to 2014, the number of vehicles taxed increased by 4.1% to 2.52 million and motor tax collected increased by 13% to €1.16 billion (see Figure 2.2).<sup>1</sup> Motor tax rates increased with effect from 1 January 2012 and again from 1 January 2013. New rules for 'off-the-road' declarations were introduced in 2013. In 2015, revenue fell 3.1% (to €1.12 billion) compared to 2014, despite the vehicle population growing by 2.2% (to 2.57 million vehicles).

**Figure 2.2 Number of vehicles taxed at year end and revenue collected, 2010 to 2015, indexed to 2010**



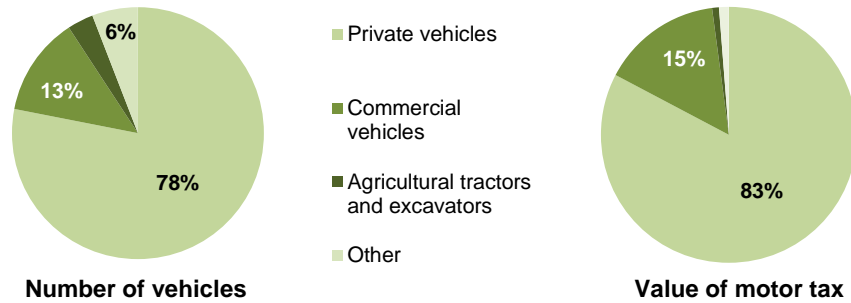
<sup>1</sup> Number of vehicles taxed at 31 December each year, Department of Transport, Irish Bulletin of Vehicle and Driver Statistics.

Source: Department of Transport and Local Government Fund

### Assessment bases

2.3 In 2014, motor tax was paid on 2.7 million vehicles at some point during the year.<sup>1</sup> That vehicle population primarily consists of private vehicles – 78% of the total (Figure 2.3). Commercial vehicles account for a further 13% of the vehicle population.

**Figure 2.3 Vehicle population and motor tax revenue by vehicle type, 2014**



Source: Office of the Comptroller and Auditor General

### Private vehicles

2.4 Private cars registered before July 2008 are assessed on the basis of engine size while cars first registered after July 2008 are assessed on the basis of engine CO<sub>2</sub> emissions.<sup>2</sup>

2.5 The aim of the move to an emissions basis was to encourage the use of cleaner, more fuel-efficient cars to help protect the environment and improve local air quality. The proportion of new private vehicles in the lowest emission band (Band A) has increased from 13% in 2009 to 72% in 2015.<sup>3</sup>

2.6 If the current trends continue, the value of motor tax receipts will fall by around €29 million each year until 2024 as older private vehicles — taxed on the basis of engine size — are replaced by newer vehicles taxed on the basis of emissions (see Figure 2.4).

1 The number of vehicles taxed at some point during 2014 was 2.7 million. Of these, 2.52 million vehicles were taxed at 31 December 2014.

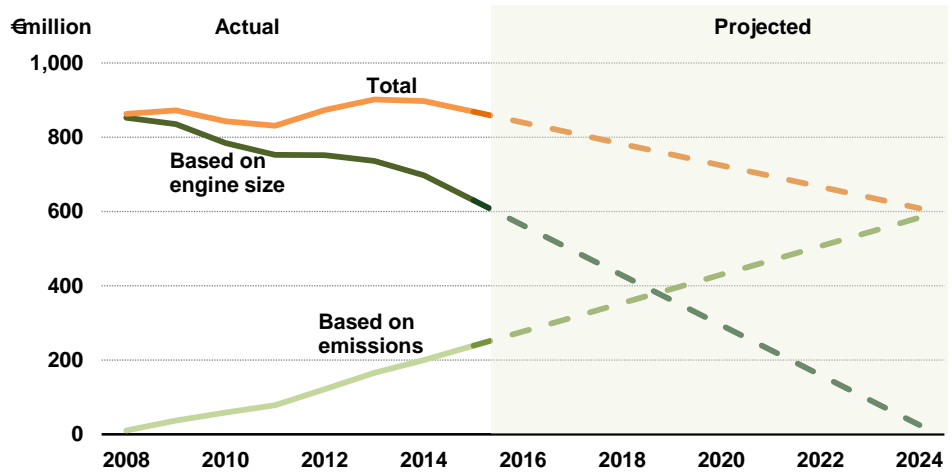
2 Private jeeps that could be taxed as a commercial vehicle (EU Class N1) are still taxed on the basis of engine size.

3 Central Statistics Office, Vehicle Licensing Statistics.

**Figure 2.4 Private vehicles by basis of assessment for motor tax**

	2014	
	Engine size based	Engine emissions based
Private vehicle population	1.44 million	0.67 million
Percentage of total vehicle population	53%	25%
Number of motor tax categories	22	12
Tax cost range (annual)	€199 - €1,809	€120 - €2,350
Average annual motor tax cost	€513	€293
Percentage of total motor tax revenue	64%	18%

**Projection of impact on revenue**



**Assumptions**

- the overall number of private vehicles on the road remains static from 2014
- the average motor tax paid remains at 2014 levels for both engine size and emissions bases
- only 2.5% of vehicles will be more than 15 years old in 2024 and the change in the interim will be equal each year.

Source: Office of the Comptroller and Auditor General

**Commercial vehicles**

1 The unladen weight of vehicles can only be certified at a weighbridge approved by a local authority.

2 Department of Finance, Summary of 2016 Budget Measures, Policy Changes

**2.7**

The motor tax assessment for commercial vehicles is based on unladen weight.<sup>1</sup> Budget 2016 reduced the motor tax for all heavy goods vehicles with an unladen weight in excess of 4,001 kilogrammes (kg). From 2016, there will be five bands with a highest rate of €900, significantly less than the €5,195 maximum rate under the previous structure. The Department of Finance estimate that this will reduce motor tax revenue by €43 million each year.<sup>2</sup>

- 2.8** In the case of articulated vehicles, the unladen weight is the weight of the tractor unit plus the weight of the heaviest semi-trailer to be used during the period of the licence. In October 2015, the Court of Appeal ruled that the weight of a semi-trailer should not be considered when assessing the weight of an articulated vehicle. From that time until amending legislation was passed in December 2015 all articulated vehicles were levied at the rate for a general haulage tractor (€333 per annum).<sup>1</sup> The Department of Local Government has stated that it will consider any future issues arising from the Court of Appeal ruling, in consultation with the Office of the Attorney General.
- 2.9** The qualification criteria for commercial vehicles of less than 3,001 kg were amended in March 2014. Many four-wheel drive vehicles now qualify for the commercial rate of €333 per annum while having rear seats and windows *in-situ*.<sup>2</sup> Vehicles availing of this rate must be used solely in the course of trade or business.

### ***Basis of assessment of other vehicles***

- 2.10** There were over 250,000 vehicles taxed during 2014 that were not classified as private vehicles or commercial vehicles (see Appendix B). Certain vehicles such as emergency vehicles, diplomatic vehicles and vehicles used by disabled drivers or passengers are exempt from motor tax.<sup>3</sup>

1 Motor Vehicles (Duties and Licences) Act 2015.

2 Where such vehicles are subsequently taxed as a private vehicle, they will be taxed on the basis of engine size rather than engine emissions.

3 Owners of such vehicles are obliged to obtain and display a disc, but there is no charge for the disc.

### **Conclusions**

- 2.11** Motor tax revenue is likely to fall in future years as more efficient vehicles replace older vehicles taxed on the basis of engine size. For private vehicles, the move to low emission vehicles will lead to a projected reduction of 3.3% (€29 million) each year from 2015 to 2024. Changes introduced in Budget 2016 for commercial vehicles are projected to result in a downward adjustment in annual revenue estimated at €43 million. These projected adjustments may be offset by increasing vehicle volumes and/or by motor tax rate changes.

## 3 Motor Tax Collection Costs

- 3.1** Costs arise for the Department of Transport and local authorities when providing motor tax collection services.<sup>1</sup>
- 3.2** There is not a fixed relationship between funding provided to local authorities and the costs they incur providing motor tax services, or the motor tax they collect. Up to 2014, funding to local authorities to provide motor tax services was included in a general purpose grant.<sup>2</sup> From 2015, the general purpose grant has been replaced by an allocation from local property tax. The costs of the Department of Transport are recovered from the Local Government Fund.
- 3.3** The Department of Transport provides online motor tax services and local authorities operate motor tax offices. The examination sought to establish the costs incurred in collecting motor tax in 2014, by enquiry with the Department of Transport and by conducting a survey of each local authority.
- 3.4** The examination reviewed the responses of local authorities and is satisfied that aggregated costs are comparable between local authorities. However, local authorities allocate costs using different costing models, so costs on a category basis cannot be compared between local authorities.<sup>3</sup>

1 The Department of Local Government does not play a central role in the collection of motor tax.

2 The Local Government Fund provided general purpose grants to local authorities to help bridge the gap between their other income sources and the cost of the services they provide.

3 One local authority provided the value but not the categorisation of direct costs and four local authorities provided the value but not the categorisation of indirect costs.

### Total cost of providing motor tax services

- 3.5** Based on the information provided by the Department of Transport and the local authorities, the cost of providing motor tax services in 2014 is estimated at €49 million (Figure 3.1). The main costs are staff, payment processing fees and IT.

**Figure 3.1 Cost of administration of motor tax collection services in 2014**

Cost description	Motor tax offices	Online	Total
<b>Motor tax payment processing</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Staff <sup>a</sup>	8,202	1,955	10,157
Non-pay costs	10,939	13,323 <sup>b</sup>	24,262
<b>Total cost of processing payments</b>	<b>19,141</b>	<b>15,278</b>	<b>34,419</b>
<b>Number of payment transactions</b>	<b>1,884,000</b>	<b>3,069,000</b>	<b>4,953,000</b>
<b>Estimated average cost per payment transaction</b>	<b>€10</b>	<b>€5</b>	<b>€7</b>
<b>Other motor tax services</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Staff <sup>a</sup>	5,506	—	5,506
Non-pay costs	8,776	—	8,776
<b>Total cost of other motor tax services</b>	<b>14,282</b>	<b>—</b>	<b>14,282</b>
<b>Total cost of motor tax services</b>	<b>33,423</b>	<b>15,278</b>	<b>48,701</b>

Source: The Department of Transport and a survey of local authorities and analysis of results by the Office of the Comptroller and Auditor General and the Local Government Audit Service.

Note: a Staff cost was calculated using the number of staff at each grade and the mid-point of the salary scale of that grade for the 49 full-time equivalent staff in the Department of Transport and the 402 full-time equivalent staff in local authorities. Staff salary cost in the Department of Transport has been increased by 25% to reflect overhead costs, in line with guidance in the Public Spending Code.

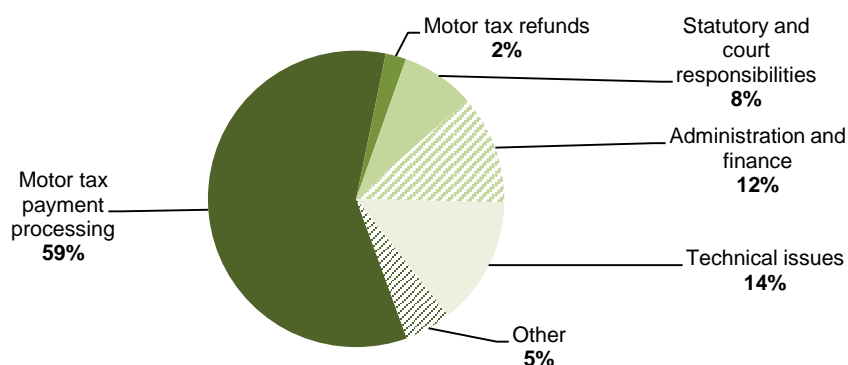
b This is a net cost after exclusion of €2 million which is recouped from the Road Safety Authority.

- 3.6** For each local authority, costs were apportioned between motor tax payment services and other services on the basis of the information on the allocation of staff time provided in the survey responses (see Figure 3.2).
- 3.7** The data compiled by this examination indicates that local authorities incur an average cost of around €10 for each motor tax payment they transact, while the Department of Transport incurs a cost of around €5 for its online payment transactions. Local authorities also incurred costs of €14.3 million for the provision of motor tax services other than payment services.

### Staffing

- 3.8** The Department of Transport and each local authority provided details of the full-time equivalent number and grade of staff providing motor tax services.
- 3.9** A range of services is provided by local authorities in addition to processing of motor tax applications and renewals (Figure 3.2). The processing of payment applications accounts for almost 60% of motor tax office staff time.



**Figure 3.2 Staff time allocation in motor tax offices in local authorities<sup>a</sup>**

Source: Survey of local authorities and analysis of results by Office of the Comptroller and Auditor General and Local Government Audit Service.

Note a Three local authorities that did not provide a breakdown of staff time allocation for each category are not included in the above analysis, but the impact of their exclusion is immaterial.

### **Non-pay costs**

- 3.10** Non-pay costs incurred by local authorities may be allocated to business units as a directly attributable cost or indirectly allocated as part of a central management charge. Direct non-pay costs typically include accommodation, postage, cash and electronic payment processing fees. Indirect non-pay costs typically include building maintenance costs, pension costs of former staff, corporate affairs and human resources.
- 3.11** For the Department of Transport, non-pay costs include National Vehicle and Driver File (NVDF) and other IT infrastructure costs, postage and payment management costs. The cost to the Department of Transport of providing the IT infrastructure for local authorities to conduct NVDF transactions has not been re-allocated to local authorities.

#### *Accommodation*

- 3.12** Motor tax offices may be accommodated in buildings owned or rented by the local authority. Eight local authorities rented nine premises. This examination did not compile imputed rental costs for the 41 buildings which are owned by local authorities or the Department of Transport. To enable the comparison of costs incurred by local authorities, no accommodation costs have been included in this analysis.
- 3.13** Maintenance and energy costs of €1.85 million incurred by local authorities are included in the analysis.

#### *Postage*

- 3.14** All local authorities provide motor tax discs over the counter to customers who attend a motor tax office and send discs by post to those who submit postal applications. In contrast, all tax discs for online tax renewals are issued by post. In 2014, postage costs for motor tax services were €4.1 million for the Department of Transport and €0.93 million for local authorities.

- 3.15** A Personal Identification Number (PIN) is required to renew motor tax online. In 2013, the Department of Transport commenced sending this PIN by email to customers who enrolled for this electronic service when their vehicle was previously taxed online, rather than by post as was previously the case. The Department of Transport stated that 60% of renewals are now issued by email, resulting in estimated savings of almost €1.5 million per annum in postage costs.

#### *New technology*

- 3.16** Other jurisdictions, including the UK since October 2014, have removed the requirement to display a motor tax disc. The UK now relies on an automatic number plate recognition (ANPR) system to detect untaxed vehicles. Fixed and mobile cameras, including cameras attached to police vehicles, are linked to the current database of taxed vehicles.
- 3.17** Potential savings in administration costs arising from a change in technology must be balanced with the risk that tax evasion will increase without the infrastructure necessary to support enforcement. In the UK, the Driver and Vehicle Licensing Agency (DVLA) recorded an increase in tax evasion from 0.6% to 1.4% in the two years to June 2015, after the removal of the requirement to display a disc. The use of ANPR in Ireland is more limited than the UK, with An Garda Síochána reporting that ANPR roll-out was complete in 2010, with 100 operational units.<sup>1</sup>

#### *Payment management and fees*

- 3.18** The cost of providing debit and credit card services is significant for both local authorities and the Department of Transport. This cost is not recovered from customers. Following a procurement procedure in early 2011, the current debit and credit card service provider was appointed to deliver transaction services across the public sector, including motor tax, local property tax, non-principal private residence payments and electronic payments to local authorities.
- 3.19** The cost to the Department of Transport in 2014 for debit and credit card payment services and banking fees was €4 million, which equates to €1.32 (0.6% of the average payment) for each payment processed.
- 3.20** In 2014, local authorities incurred credit and debit card transaction fees of €0.5 million and banking fees of €0.55 million.<sup>2</sup> In addition, an estimated €0.6 million was paid by local authorities for cash transport which was necessitated by the number of vehicle owners using cash to pay motor tax.<sup>3</sup> The total of these costs, €1.65 million, equates to €0.89 for each payment processed.

<sup>1</sup> The ANPR database identifies vehicles where motor tax is expired between three months and one year.

<sup>2</sup> Five local authorities did not detail the cost of banking fees.

<sup>3</sup> One local authority did not provide a cost for cash transportation services.

## Payment methods

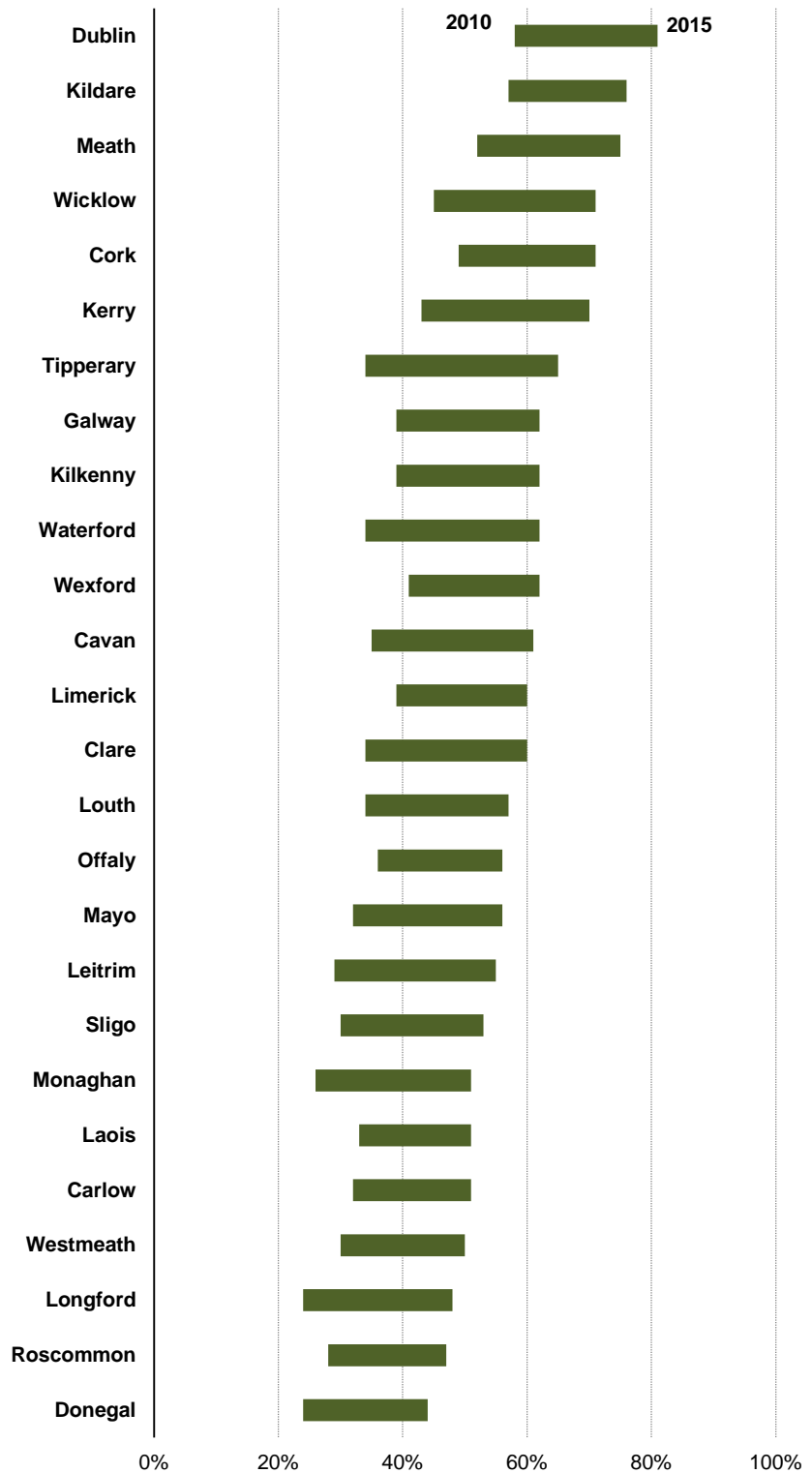
- 3.21** The Department of Transport stated that in the interest of simplicity and timely delivery, the online payment facility was initially confined to the least complex renewal transactions, with more complex motor tax categories subsequently introduced.
- 3.22** 98% of renewal transactions can now be conducted online. The Department of Transport stated that the remaining 2% of the vehicle fleet are complex to assimilate into the online service, but it continues to evaluate this possibility. In this regard, the Department is in the initial stages of developing an electronic interface with the National Transport Authority to exchange the necessary supporting evidence to enable small public service vehicles to be taxed online.
- 3.23** In 2015, there were just over five million payment transactions which represents a 13% increase since 2010.<sup>1</sup> Over the same period, the proportion of transactions that were conducted online increased steadily from 44% to 67%. If those trends continue, more than 80% of projected transactions in 2020 will be carried out online.

### *Geographical analysis of online transactions*

- 3.24** The use of online payments grew in each county in the period 2010 to 2015. However, the extent to which online payment is used still varies considerably between counties (see Figure 3.3). Dublin, Kildare and Meath have the highest online payment rates at over 75% in each case. Westmeath, Longford, Roscommon and Donegal have the lowest proportion of online payment at less than 50%.

<sup>1</sup> The number of motor tax transactions greatly exceeds the number of vehicles, as most vehicles can be taxed for a period of three, six or twelve months. Vehicles with an annual tax of €119 or less can only be taxed for a twelve month period.

**Figure 3.3 Change in rate of online motor tax payment, 2010 to 2015, by county**

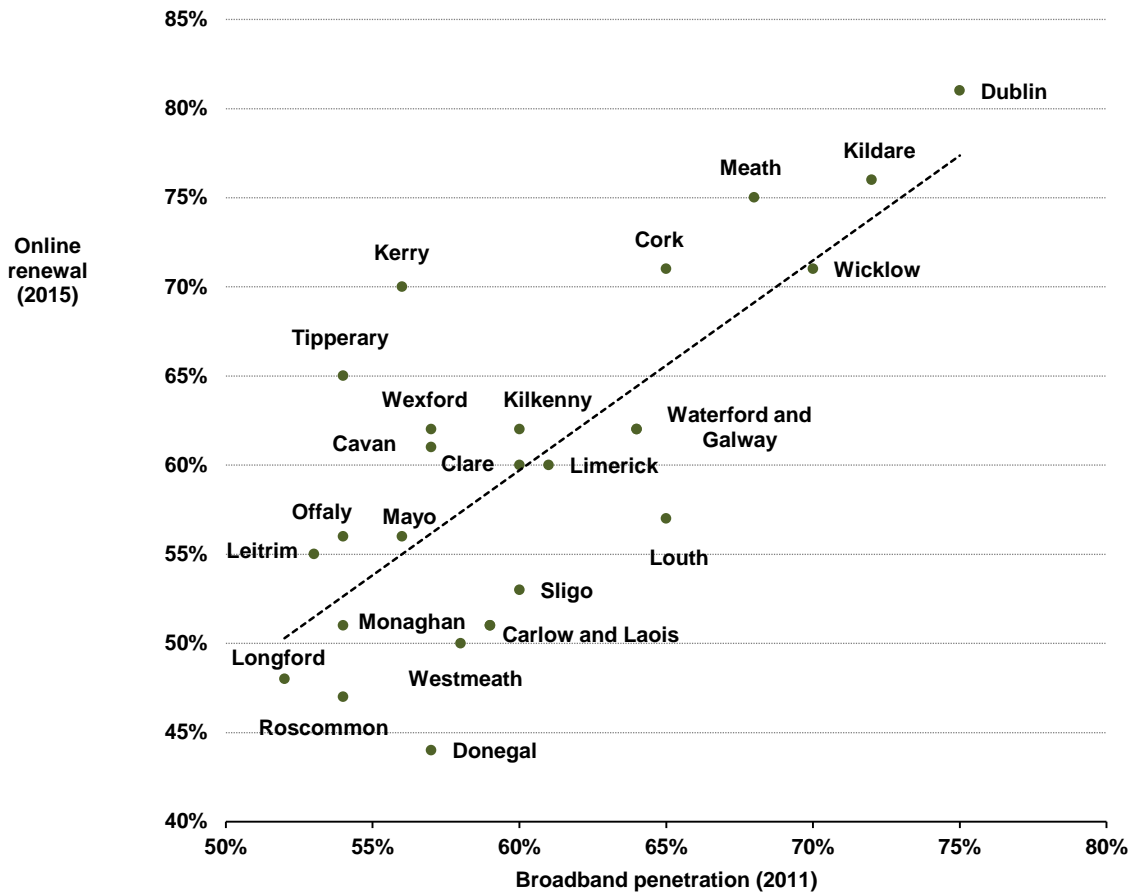


Source: Office of the Comptroller and Auditor General

Note: The online rate grew in each county. The left-hand edge of each bar represents the 2010 online rate and the right-hand edge represents the 2015 online rate.

- 3.25 One local authority has suggested that difficulties accessing broadband represent a barrier to greater use of online services. Figure 3.4 sets out the 2015 online payment rates against broadband penetration recorded in the 2011 census of population. This indicates that there is a correlation between broadband penetration and online payment of motor tax.
- 3.26 However, broadband penetration is only one of many potential factors that may influence online payment rates — Donegal, Mayo and Kerry display significantly different rates for online motor tax payment, despite having similar broadband penetration rates recorded in the census of 2011.

**Figure 3.4 Online motor tax payment rates and broadband penetration, by county**

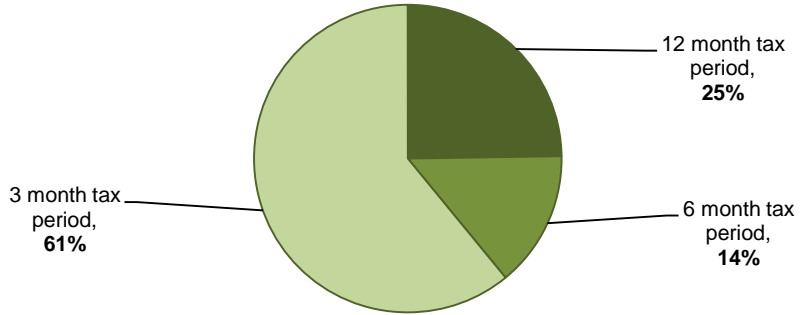


Source: Central Statistics Office and Department of Local Government — analysis by the Office of the Comptroller and Auditor General

*Frequency of payment by basis of assessment*

**3.27** Three-quarters of private vehicle tax transactions are for periods of less than twelve months.<sup>1</sup> The renewal period for transactions in 2014 is shown in Figure 3.5.

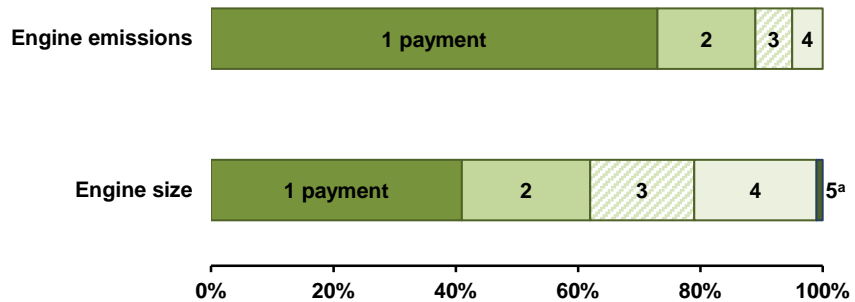
**Figure 3.5 Private vehicle transactions by duration of renewal, 2014**



Source: Analysis by the Office of the Comptroller and Auditor General

**3.28** Owners of private vehicles taxed on the basis of engine size — i.e. older vehicles — renew their motor tax more frequently (on average 2.2 times per year) than those taxed on the basis of emissions (on average 1.4 times per year), as shown in Figure 3.6.<sup>2</sup> The pattern of payments is similar for online and motor tax office payment channels. Taxing vehicles for shorter periods is more expensive for taxpayers, and results in higher processing costs for local authorities and the Department of Transport.

**Figure 3.6 Frequency of motor tax payments in 2014 for private vehicles**



Source: Office of the Comptroller and Auditor General

Note: a A vehicle owner may have made five payments during 2014 where motor tax is paid quarterly in early January 2014 (for January to March 2014) and in December 2014 (for January to March 2015).

<sup>1</sup> An additional charge of 10%-13% is applied for paying for quarterly or half-yearly periods. For all vehicle types, there is an additional cost for the payment of arrears, with the monthly rate based on one-tenth of the annual rate. Motor tax arrears must be paid before a vehicle can be taxed for the current period.

<sup>2</sup> This analysis excluded the payment of arrears and off-the-road declarations.

## Conclusions and recommendations

- 3.29** The overall cost of administering the motor tax system is not centrally compiled or reported. There is insufficient information available to accurately compare the costs of online and physical services. However, the data compiled by this examination suggest that the cost of processing a physical motor tax payment is around twice that of an online payment.
- 3.30** Certain services, including the provision of technical advice, vehicle inspection and payment of refunds of motor tax, are only provided by local authorities. Local authorities incur costs estimated at over €14 million (excluding accommodation) in providing such services.
- 3.31** Local authorities allocate the costs they incur using different models. To identify good practice and potential efficiencies between different entities providing the same service, a consistent approach to the allocation of costs is required.
- 3.32** The trend of falling revenue identified in Chapter 2, the significant move to online services and the potential for greater efficiencies using new technology represent significant threats to, and opportunities for, optimising the efficiency of motor tax collection.

### Recommendation 3.1

The Department of Local Government and the Department of Transport should establish the total cost of operating the motor tax system and the factors that influence that cost, in order to establish the relative efficiencies of alternative service provision models and to inform the planning of future service provision.

#### Response of the Accounting Officer, Department of Local Government

Agreed. The Department will work with the Department of Transport and the local authorities to ensure consistency in arriving at the full cost of running the motor tax service. The proposed timeline is one year.

#### Response of the Accounting Officer, Department of Transport

The Department of Transport is continually examining the potential for increasing value for money and achieving better quality and more efficient services in the provision of motor tax services, such as electronic tax renewal notification.

- 3.33** Three-quarters of private vehicle motor tax transactions are for less than one year and owners of older vehicles taxed on the basis of engine size are more likely to tax their vehicle for shorter periods. To date, there has been no analysis of the reasons customers choose to renew tax for periods of less than twelve months.

### Recommendation 3.2

The Department of Local Government and the Department of Transport should analyse the factors influencing taxpayer behaviour, to inform the planning of the provision of services in future years, online and in motor tax offices.

#### **Response of the Accounting Officer, Department of Local Government**

Agreed. The Department will work with the Department of Transport and the local authorities to analyse transaction patterns and transaction levels. An initial analysis of current factors will be completed within one year. After this initial analysis, the position may require some ongoing review, as other factors, such as rate changes, may impact on taxing patterns.

#### **Response of the Accounting Officer, Department of Transport**

The recommendation is noted and will be factored into the framing of future value for money and policy reviews.

- 3.34** The facility to pay motor tax online was used for two-thirds of all transactions in 2015 and online usage is increasing each year. However, there has been no analysis of the factors influencing the decision of a customer to use either online or physical payment methods.

#### **Recommendation 3.3**

The Department of Local Government and the Department of Transport should establish the factors influencing the decision of a customer to use online or physical payment methods to identify barriers to increasing the efficiency of the motor tax collection system.

#### **Response of the Accounting Officer, Department of Local Government**

Agreed. The Department will work with the Department of Transport and the local authorities on the possibility of carrying out a survey of applicants presenting in person to tax their vehicles and on those using the online service. The proposed timeline is nine months, subject to the agreement of local authorities.

On 1 March 2016, Dublin City Council conducted an analysis of transactions by callers to its office and found that 73% of callers could have availed of the online option. While applicants were not asked why they did not use online facilities, indications are that some applicants did not have access to the online system, some wished to pay in cash and some wanted immediate possession of the disc.

#### **Response of the Accounting Officer, Department of Transport**

The recommendation is noted and will be factored into the framing of future value for money and policy reviews. My Department is in the initial stages of upgrading our online environments, including making the online motor tax site more mobile-friendly. This will entail optimising the site for smartphone display, and will improve the user experience, engage users with mobile specific features, improved brand identity and enabling access to the site anywhere, anytime.

Most of the costs incurred by my Department in operating the motor tax system lie with maintaining the NVDF system, postage and banking. Paradoxically, an increased uptake in online taxing of vehicles leads to an increased cost to the Department of Transport, as the cost of providing credit and debit card services are not passed on to the customer.



- 3.35** The adoption of IT solutions may increase the efficiency of motor tax collection. For example, the Department of Transport can reduce postage costs where it supplies a customer PIN by email. Other states have moved away from requiring the display of discs. However, such systems require investment in technology to enable enforcement.

**Recommendation 3.4**

The Department of Local Government and the Department of Transport should evaluate the potential for IT solutions to reduce the cost of operating the motor tax system.

**Response of the Accounting Officer, Department of Local Government**

Agreed. The Department, with the Department of Transport, will analyse the potential for further efficiencies using IT solutions. The timeline will be determined in conjunction with the Department of Transport, which is responsible for maintenance and development of the National Vehicle and Driver File.

**Response of the Accounting Officer, Department of Transport**

The Department will evaluate the potential for IT solutions to further reduce the cost of operating the motor tax system. Solutions, such as online change of ownership for private to private sales, are currently being examined with a view to reducing the need for manual inputting of data.



## 4 Motor Tax Controls

- 4.1** The key objective of the motor tax system is to collect the full amount of tax due. This involves identifying and dealing with those who do not pay motor tax due or who pay at a lower rate than that due. Dealing effectively with non-compliance not only maximises revenue for the State but also ensures public confidence in the motor tax system. Issues in relation to compliance identified during this examination are considered in this chapter.
- 4.2** A previous report set out the results of an analysis by the Department of Transport of traffic on the M50 on four days in 2010 and 2011.<sup>1</sup> That analysis indicated a motor tax evasion rate of 5%. The Department of Transport indicated that this analysis has not been repeated due to data protection concerns. There is no current data available on motor tax compliance rates in Ireland. However, the Department of Transport has noted that planned data sharing legislation may provide for this type of analysis to be conducted.

### Owner identification data

- 4.3** The name and address of each vehicle owner is stored on the National Vehicle and Driver File (NVDF). In order to register or tax a vehicle, the following is required
- the name of the vehicle owner
  - the address of the vehicle owner
  - details of current insurance cover.
- 4.4** The vehicle owner is the person liable for motor tax. Therefore, the accuracy of the data on the NVDF is a key element of the motor tax collection system. That data is also essential for the enforcement of road traffic offences as well as vehicle safety recalls, national car tests and barrier-free tolling.
- 4.5** Proof of identity is frequently required to interact with public services.<sup>2</sup> For many purposes, evidence of identity includes a passport or a driver's licence. A utility statement or a financial statement is accepted as proof of address. The production of a public services card by an applicant reduces the need for him/her to provide documents to establish his/her identity at each new interaction with State services.<sup>3</sup>
- 4.6** The examination found that documentation to support the NVDF data is generally not required when registering or taxing a vehicle and there was little or no validation of the data provided (Figure 4.1).

1 Report on the Accounts of the Public Services 2011, Chapter 26 Collection of Motor Tax.

2 Before issuing a public services card, the Department of Social Protection authenticates identity in a Standard Authentication Framework Environment (SAFE), to SAFE 2 level. SAFE Level 0 provides no assurance of identity. SAFE 1 indicates that on the balance of probabilities the person is who they say they are. SAFE 2 provides substantial assurance of identity. SAFE 3 requires a fingerprint or other biometric marker and provides proof of identity beyond reasonable doubt.

3 For example, since 29 March 2016, a public services card is required to obtain a passport for most first-time passport applicants aged 18 years or over.

**Figure 4.1 Validation of owner identification data**

	Motor tax offices	Online
Validation of name of vehicle owner	●	●
Validation of address of vehicle owner	●	●
Validation of current vehicle insurance	●	●

**Key**

● Material control issue    ● Significant control issue    ● Reasonable control assurance

Source: Analysis by the Office of the Comptroller and Auditor General

*Name of vehicle owner*

**4.7** No proof of identification is required to register a vehicle, reducing assurance that the vehicle owner name is properly recorded. When tax is renewed online, no evidence is required that the owner name is correctly recorded. Some assurance that the NVDF records the name correctly may be obtained when motor tax is renewed in a motor tax office and insurance documents stating the name of the policy holder are produced.<sup>1</sup>

*Registered address*

**4.8** After a vehicle has been registered to a new owner, the vehicle registration certificate is posted to the new owner. Where motor tax is renewed online, the motor tax disc is posted to the registered address, providing some assurance that the vehicle owner is connected to the address recorded on the NVDF.

**4.9** Motor tax can also be renewed at local motor tax offices. The name and address of the applicant and the vehicle insurance details must be declared. Some assurance that the NVDF records the address correctly is obtained when motor tax is renewed in a motor tax office and insurance details stating the address of the policy proposer are produced, though that assurance is limited as insurance particulars may be up to one year old.

**4.10** In a survey conducted by the examination team, all local authorities indicated that they provide the new tax disc to all customers who present at the counter, rather than posting out the disc. This practice reduces assurance that the recorded vehicle owner address is current.

*Insurance details*

**4.11** Online motor tax applications require the current insurance policy number for that vehicle to be input. However, the policy number entered is not validated to confirm that it is a current, valid policy number. This creates a risk that online applicants can bypass this control measure. The Department of Transport have noted that details stored on the NVDF are transmitted bi-weekly to An Garda Síochána for use on the PULSE system. The verification of insurance for all motor tax transactions requires the creation of a national insurance database by the insurance industry.

**4.12** Motor tax renewal applications presented at a motor tax office may be required to produce a current insurance certificate, though anecdotal evidence suggests that evidence of insurance is rarely sought in some local authorities.

<sup>1</sup> A vehicle owner must provide evidence that the vehicle is insured. Assurance in relation to owner information data will only be gained where the vehicle owner is the insurance policy holder.

**Motor tax exemptions**

**4.13** No motor tax is payable when a vehicle is declared by its owner to be ‘off-the-road’. Arrears of tax are not payable where there is a change of ownership and the arrears relate to previous owners. The examination reviewed recent trends under both exemption processes.

***Off-the-road declarations***

**4.14** Prior to October 2013, a retrospective off-the-road declaration, witnessed by a member of An Garda Síochána, could be made if the vehicle had not been in use in a public place. In 2011, there were almost 600,000 such declarations. There was no charge for making the declaration.

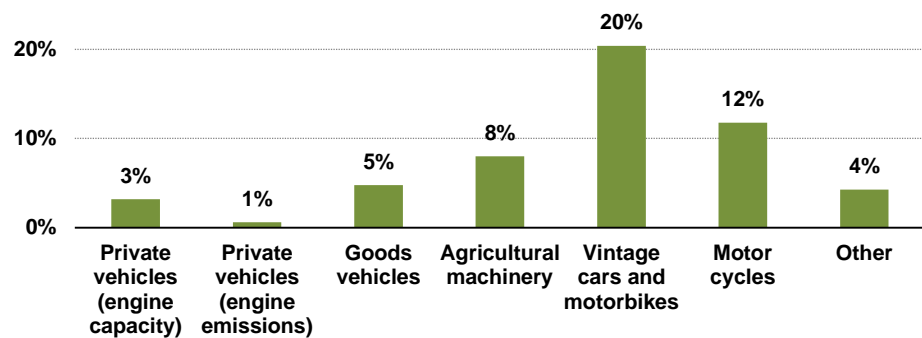
**4.15** Legislation that came into effect in October 2013 now requires a declaration to be made in advance that a vehicle will not be used on public roads.<sup>1</sup>

**4.16** The minimum off-the-road declaration period is three months and the maximum period is one year. Where motor tax is in arrears at the date of declaration, those arrears and at least three months tax must be paid before the off-the-road declaration takes effect. There is no requirement for the declaration to be witnessed by a member of An Garda Síochána and there is no charge for making the declaration.

**4.17** A vehicle owner may, at any time after the declaration has been made, reverse the declaration and pay motor tax from the beginning of the month that the declaration is reversed.

**4.18** In 2014, there were 104,000 declarations made, in relation to 95,500 vehicles. The category of vehicle for which the declarations were made is shown in Figure 4.2.

**Figure 4.2 Proportion of each vehicle category declared off-the-road, 2014**



<sup>1</sup> Non-Use of Motor Vehicles Act 2013.

Source: Office of the Comptroller and Auditor General

**Change of vehicle ownership**

- 4.19 In 2011, there were 173,000 exemptions from motor tax arrears arising from a change of ownership. In 2015, there were 272,000 exemptions — an increase of 57%.
- 4.20 In the 15 month period to March 2015, there were 662,000 registered changes of ownership. Of these, 116,000 (relating to 34,000 vehicles) involved three or more changes of ownership of an individual vehicle (Figure 4.3). This is a 50% increase in such transfers compared to the 15 month period to March 2012.

**Figure 4.3 Multiple ownership transfer, 15 month periods to March 2012 and to March 2015<sup>a</sup>**

Total times ownership transferred in the period	15 months to March 2012	15 months to March 2015
	Number of vehicles	
3	17,119	24,813
4	4,338	7,036
5	1,142	1,853
6	275	548
7	75	128
8	17	27
9	7	5
10	1	1

Source: Office of the Comptroller and Auditor General

Note: a Vehicle ownership transfers to a garage or other member of the motor trade were excluded from the analysis as short ownership periods may occur in the normal course of trade.

- 4.21 The exemption of motor tax arrears following a change in ownership is an administrative arrangement.<sup>1</sup> The rise in frequent vehicle ownership changes is not, of itself, an issue but it may indicate the development of certain practices by some vehicle owners.
- 4.22 The examination reviewed records relating to a sample of fifty cases where the vehicle ownership transferred three times or more in the period January 2014 to March 2015. The examination found that in 37 (or 74%) of the 50 cases, the vehicle was not taxed for some or all of that period, and in 28 cases (or 56%) there was evidence of a potential connection between owners (Figure 4.4).<sup>2</sup> A summary of the transfers for four of the cases examined is shown in Figure 4.5.

**Figure 4.4 Examination of sample of multiple vehicle transfers, January 2014 to March 2015**

Number of vehicle records examined	50
Evidence of a potential connection between the owners <sup>a</sup>	28
<ul style="list-style-type: none"> <li>• The same person owning the vehicle on more than one occasion</li> </ul>	17
<ul style="list-style-type: none"> <li>• The vehicle being transferred to a person with the same surname</li> </ul>	14
<ul style="list-style-type: none"> <li>• The vehicle being transferred to a person who lived at the same or an adjacent address</li> </ul>	22

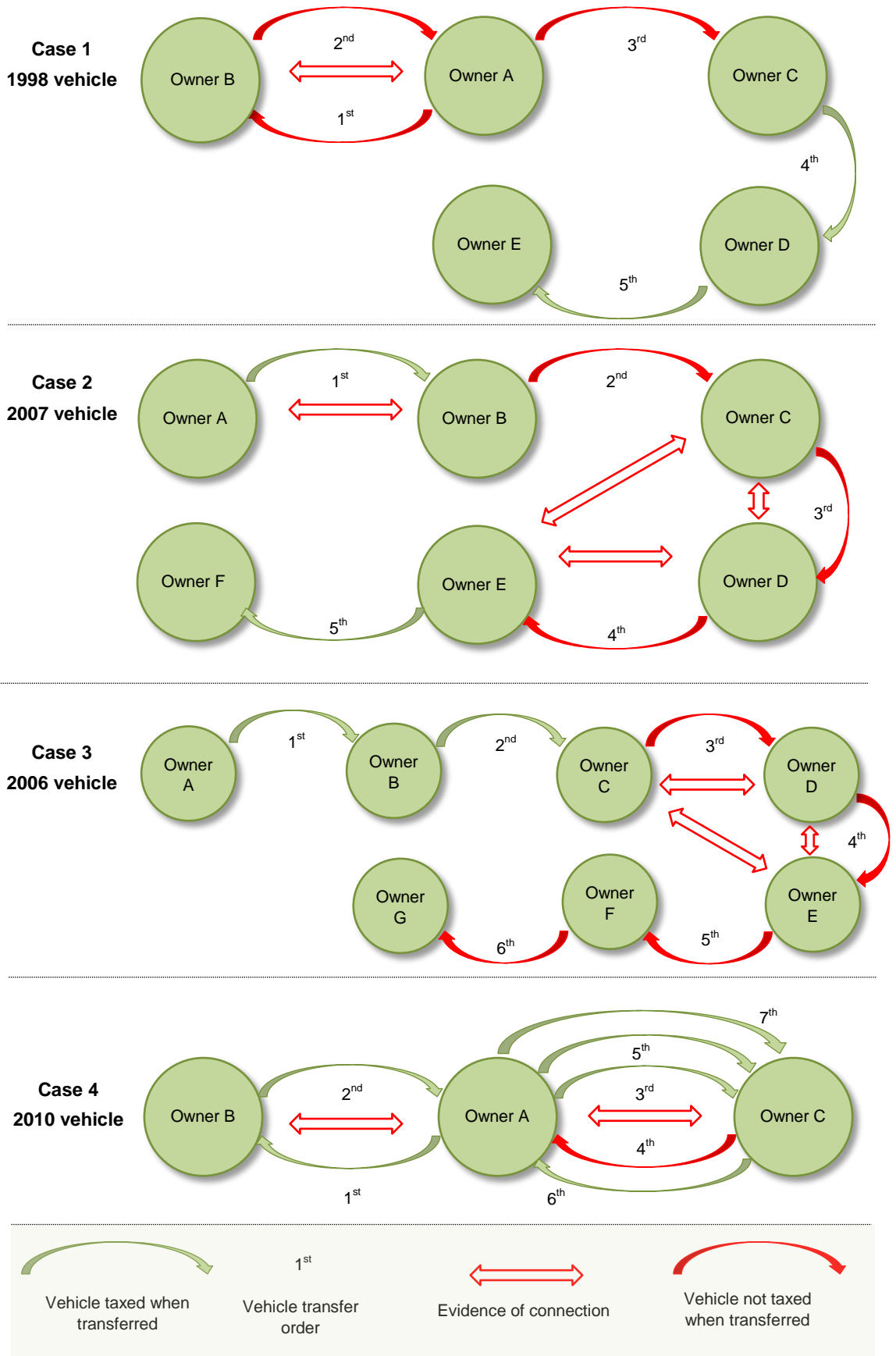
Source: Office of the Comptroller and Auditor General

Note: a Some transfers showed more than one indication of a connection between owners.

1 There are no provisions for this exemption in legislation underpinning the collection of motor tax arrears.

2 Results of the case analysis is shown in Appendix C.

Figure 4.5 Vehicle transfer where owners connected, January 2014 to March 2015



Source: Analysis by the Office of the Comptroller and Auditor General

- 4.23** The examination found evidence that in some cases vehicle ownership could have been transferred between connected parties to avoid the payment of motor tax arrears (cases 1, 2 and 3 in Figure 4.5). In case 4, the pattern of transfers appears unusual but does not seem to have been for the purposes of evading motor tax. Further details of these four cases are set out in Appendix D.
- 4.24** The Department of Local Government stated that while the above desktop exercise would identify unusually high levels of transfer of vehicle ownership that might suggest motor tax evasion, it would not identify certain other types of evasion, such as where a vehicle is being driven while declared off the road, or where the vehicle has been notified as scrapped but remains on the road.

### **Recent developments**

- 4.25** A Criminal Justice Working Group was established in March 2014 to oversee and facilitate the implementation of the recommendations of a report of the Garda Síochána Inspectorate on the fixed charge processing system.<sup>1</sup>
- 4.26** A specific area of Criminal Justice Working Group concern is the ability of drivers to escape allocation of penalty points because it is not always possible to identify the correct licence details to which the points should be assigned. Around 5% of penalty point offences (predominantly four-point and five-point offences) have not been allocated to a licence, principally following conviction in the courts.
- 4.27** Proposed remedial measures focus in the near-term on the production of driving licences in court. In the longer term, the Criminal Justice Working Group propose integrating vehicle and driver records on the NVDF, creating a Master Licence Record. The capture of associated data will occur in the course of processing motor tax and change of vehicle ownership transactions. Legislation may be necessary to cover the use of driver information collected in the context of motor tax transactions.

### **Conclusions and recommendations**

- 4.28** The level of compliance with motor tax regulations in Ireland is not formally monitored and the impact of changes to regulations governing off-the-road declarations cannot be ascertained. Information on the level of compliance with motor tax regulations is necessary to evaluate the effectiveness of regulations and may inform the approach to enforcement of those regulations.

#### **Recommendation 4.1**

The Department of Local Government should evaluate methods of assessing motor tax compliance rates in Ireland and commence regular periodic monitoring of the rate of compliance with motor tax regulations.

#### **Response of the Accounting Officer, Department of Local Government**

Agreed. The Department will evaluate methods to assess evasion within a period of one year. The most efficient method of monitoring evasion is the capture and analysis of data from available static sources, such as at toll points or from traffic safety cameras, but this requires concerns around data protection to be resolved.

<sup>1</sup> The Criminal Justice Working Group comprises the Department of Justice and Equality, the Department of Transport, Tourism and Sport, the Road Safety Authority, An Garda Síochána, the Courts Service, the Department of Housing, Planning, Community and Local Government, the Director of Public Prosecutions and the Revenue Commissioners.



- 4.29** Owner identity and address information is submitted when registering and taxing a motor vehicle and is used for the enforcement of road traffic offences and barrier-free tolling, and for safety purposes such as advising of vehicle recalls and national car test appointments. However, there is limited validation of the information provided by vehicle owners.

#### **Recommendation 4.2**

The Department of Local Government and Department of Transport should enhance the validation of owner identifying data stored on the NVDF to ensure that the data quality is fit for the purposes it is intended to serve.

#### **Response of the Accounting Officer, Department of Local Government**

Agreed. The Department will work with the Department of Transport and the local authorities to examine methods to further improve owner identity verification. The aim of the Master Licence Record project is to have an owner's driving licence number associated with a vehicle over the life of the vehicle, with data being validated at certain stages, such as on change of ownership and on taxing. The changes will require underpinning in primary legislation. Timelines will be determined by the Department of Transport as the project developers.

Validation of an owner's address could be enhanced by ceasing the practice of handing out motor tax discs at the counter. However, any such move would require a significant shift in customer expectations.

#### **Response of the Accounting Officer, Department of Transport**

The relatively small number of returned non-deliveries of motor tax renewals issued each month support a high confidence level that the records are accurate and fit for purpose. The Department, working as part of the Criminal Justice Working Group, has started a programme of work (Master Licence Record) to investigate and improve efficiencies in the driver and vehicle areas including the change of ownership process.

- 4.30** The analysis of NVDF data identified transactions that may indicate motor tax evasion. The analysis also identified other anomalous transactions that warrant further investigation but do not appear to be for the purposes of motor tax evasion. Weaknesses in validation of ownership data may be a factor in facilitating such transfers.

### **Recommendation 4.3**

The Department of Transport should instigate a process of regular NVDF data analysis to inform the development of motor tax policy and the enforcement of motor tax regulations. Unusual patterns of transactions should be identified and investigated.

### **Response of the Accounting Officer, Department of Transport**

The Department as part of its Master Licence Record project will be investigating the process and procedures for registration of vehicle ownership. The project objectives in relation to enforcement of motor tax regulations are

- To make obligations to notify change of ownership of vehicles in a timely fashion integral to any new system with failure to comply resulting in continuing vehicle liabilities remaining with the owner. It will deliver an opportunity to put in place measures to collect arrears of motor tax from previous owners, which will need to be underpinned by legislation to ensure collection.
- To investigate arrangements for access to road-toll and other automated camera systems to assist with enforcement including motor tax evasion.

A detailed re-evaluation of policy opportunities is envisioned to take place after the project is completed.

The Department has investigated opportunities for the use of 'big data' and heuristic analysis in relation to motor tax trends and analysis. A high level scope was outlined for future investigation, but due to the substantial cost impact of such an analysis exercise, the project would have to be prioritised and funded outside of the current NVDF operational budget.

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## **Appendices**



## Appendix A Motor tax services provided online and in motor tax offices

**Figure A1 Motor tax services provided online and in motor tax offices**

Service	Online	Motor tax offices
<b>Declarations and registration</b>		
Registration of a change of vehicle ownership by a private individual	✘	✓ <sup>a</sup>
Registration of a change of vehicle ownership by a member of the trade	✓	✓
Declare a change of vehicle particulars	✘	✓
Declare that a vehicle will be off-the-road	✓	✓
<b>Payment and tax discs</b>		
Pay motor tax for a private vehicle	✓	✓
First instance of taxing a commercial vehicle	✘	✓
Subsequent instances of taxing a commercial vehicle	✓	✓
Taxing a public service vehicle	✘	✓
Pay motor tax arrears	✓	✓
Obtain a refund of motor tax	✘	✓
Obtain a replacement motor tax disc	✘	✓

Source: Analysis by the Office of the Comptroller and Auditor General

Note: a Change of vehicle ownership can also be registered by posting the Vehicle Registration Certificate to the Department of Transport in Shannon.

## Appendix B Annual tax rate and number of vehicles, other than private and commercial vehicles, in 2014

**Figure B1 Classification by annual tax rate and the number of vehicles taxed during 2014**

Classification	Annual tax rate €	Number of vehicles	% of overall vehicle population
Agricultural tractor or excavator	102	90,796	3.4
Vintage or veteran car or motorbike	26-56	44,227	1.6
Standard motorcycles	35-88	36,179	1.3
Exempt vehicles	0	27,607	1.0
Taxi and hackney vehicles	95	21,165	0.8
Large public service vehicles, school buses and youth and community buses	95-403	10,537	0.4
Motor caravan	102	9,876	0.4
Mobile machinery or workshop or recovery vehicle	333	5,686	0.2
Forklift and dumper vehicles	102	2,658	0.1
Island vehicles	102	1,000	<0.1
Hearse	102	906	<0.1
General haulage tractor	333	814	<0.1
Electrical vehicles- goods, private car and motorcycle and pedestrian controlled vehicle	88-120	224	<0.1
Off-road dumper	885	36	<0.1
<b>Total</b>		<b>251,711</b>	<b>9.3</b>

Source: Department of Housing, Planning and Local Government

## Appendix C Analysis of a sample of vehicles with frequent ownership transfer

Figure C.1 Analysis of a sample of vehicles with frequent ownership transfer, January 2014 to March 2015

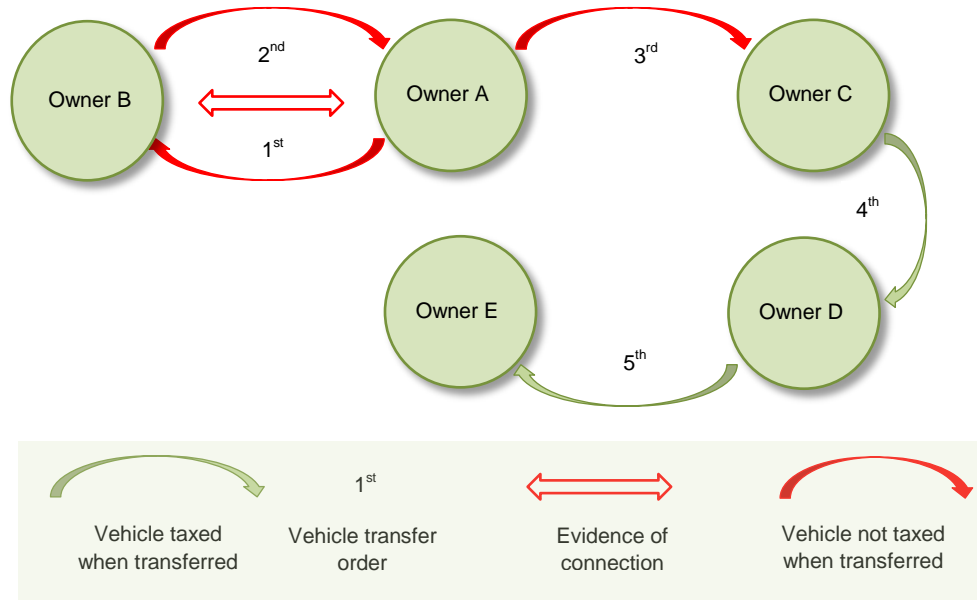
Number of owners in the period	Number of vehicles reviewed	Assessment of connection between owners			Number of vehicles where tax exempted due to a change of ownership	Number of vehicles where tax set aside during connected ownership	Value of tax forgone where owners connected €
		Same owner on more than one occasion	Transfer to a person with same surname	Transfer to the same/ adjacent address			
4	10	2	1	2	6	3	564
5	10	3	2	3	7	2	396
6	10	3	5	6	8	6	1,703
7	4	3	1	2	4	3	382
8	5	3	2	3	4	4	932
9	5	2	0	2	5	2	567
10	5	1	2	3	3	2	144
11	1	0	1	1	0	0	0
<b>Total</b>	<b>50</b>	<b>17</b>	<b>14</b>	<b>22</b>	<b>37</b>	<b>22</b>	<b>€4,688</b>

Source: Analysis of NVDF data by the Office of the Comptroller and Auditor General

### Appendix D Case studies of registered transfers of ownership of vehicles, January 2014 to March 2015

#### Case 1

#### 1998 vehicle



The Case 1 vehicle transferred ownership five times between January 2014 and March 2015. Owner A and B had the same surname and lived at the same address.

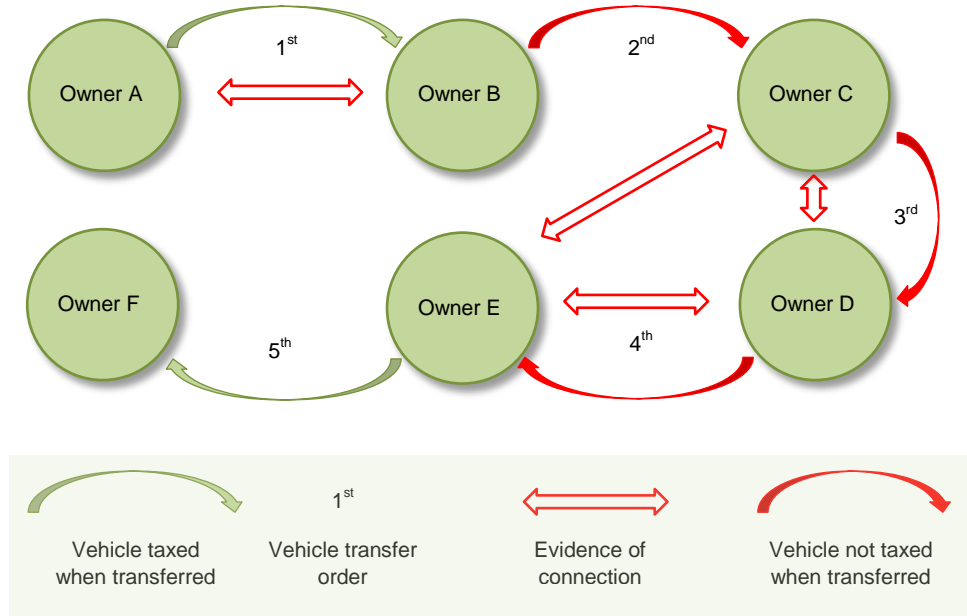
- The vehicle was registered to Owner A and taxed to the end of January 2014.
- In April 2014, the vehicle was registered to Owner B.
- In May 2014, the vehicle was registered to Owner A, who availed of the previous owner exemption from tax for the period February to April 2014. The vehicle was then taxed for three months.
- Owner A sold the vehicle to Owner C in October 2014. Owner C availed of the previous owner exemption from tax for the period August to September 2014. There is no evidence of a connection between Owner A and Owner C, but they live 2km apart in a rural area and so may know each other.
- The vehicle was taxed when sold to Owner D in January 2015 and was taxed when sold to Owner E in March 2015.

In the case of the vehicle above, tax for the periods exempted is €214.



**Case 2**

**2007 vehicle**



The Case 2 vehicle transferred ownership five times between January 2014 and March 2015. Owner A and B have the same surname and lived at the same address. Owners C, D and E have the same surname. Owners D and E have the same address.

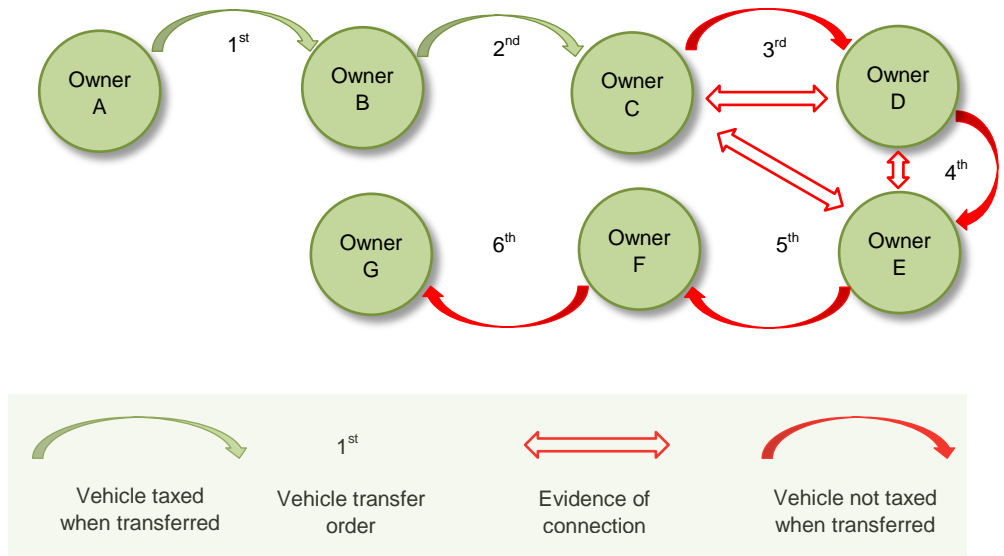
- The vehicle was registered to Owner A and taxed to the end of January 2014.
- In January 2014, the vehicle was registered to Owner B.
- In May 2014, the vehicle was register to Owner C. The vehicle was registered to owner D on the same date.<sup>1</sup>
- In September 2014, the vehicle was registered to Owner E, who availed of the previous owner exemption from tax for the period February to August 2014. Owner E taxed the vehicle for three months and sold the vehicle later that month to Owner F.

1 There was a five week period between the registered date of transfer and the date the NVDF was informed of the transfer.

The value of tax exempted due to changes of ownership, between May 2014 when Owner C registered the vehicle and August 2014 when Owner E registered the vehicle, was €224.

**Case 3**

**2006 vehicle**



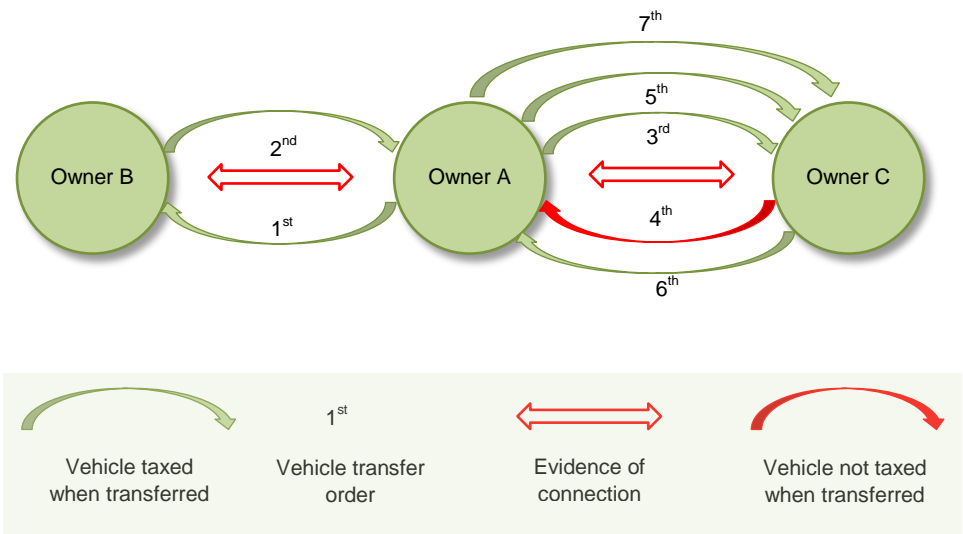
The vehicle in Case 3 transferred ownership six times between January 2014 and March 2015. Owners C, D and E have adjacent addresses (they live on the same street). Owners C and E have the same name and the registered addresses are next door to each other. Weaknesses in the validation of owner address give rise to the risk that that Owners C and E are the same person.

- The vehicle was registered to Owner A to February 2014 and taxed to March 2014.
- In February 2014, the vehicle was registered to Owner B and in March 2014 registered to Owner C.
- The vehicle was registered to Owner D in July 2014 and registered to Owner E in September 2014. Owner E availed of the previous owner exemption from tax for the period from April to August 2014 and taxed until February 2015.
- The vehicle was registered to Owner F in September 2014. The vehicle was sold to Owner G in March 2015. There is no evidence of a connection between Owners E, F and G.

The value of tax exempted due to changes of ownership, between April and August 2014 is €296.

**Case 4**

**2010 vehicle**



The vehicle in Case 4 transferred seven times between January 2014 and March 2015. Owners A, B and C had the same surname. The examination concluded that Owner C was one individual, notwithstanding the fact that three different addresses were provided when registering the vehicle, as the same forename and surname was used on each occasion and a relationship with Owner A is evident.

Two addresses provided by Owner C were adjacent and the third address was in the same rural community.

There was only one month of tax arrears (€59) exempted during the period reviewed, suggesting that the transfer of vehicle ownership may not have been for the purpose of avoiding the payment of motor tax. The purpose of the frequent transfer of ownership was not evident from the NVDF data reviewed.





18<sup>th</sup> September 2017

## Motor Tax Customer Survey

### **Background**

The report published on 27<sup>th</sup> March 2017 by the Comptroller and Auditor General recommended that the factors influencing the decision of a customer to use online or physical payment methods should be established. The Motor Tax Policy Unit, Department of Housing, Planning & Local Government developed the attached survey and circulated it to all Motor Taxation Offices. This survey was presented to our customers for ten working days, as per request from DoHPLG.

### **Content**

From 1<sup>st</sup> to 14<sup>th</sup> September 2017 (10 working days) 5040 people presented to the Motor Tax Office, Smithfield & 1386 customers, 28% completed the survey. The table below gives a breakdown of their feedback. These surveys have been forwarded to the DHLGP who will collate the feedback nationally.

My transaction can't be completed online (e.g. supporting documentation is required, am applying for a refund etc.).	I prefer to pay in cash or by cheque.	I want immediate possession of the tax disc.	I'm not good with computers.	I don't have internet access.	I have a poor internet connection.	I like the personal service at the counter. Other (please specify reason)	Other
271	278	300	105	44	25	251	112
20%	20%	22%	8%	3%	1%	18%	8%

### **Observations**

The survey asked the customer specific questions around their visit to the Motor Taxation Office. The survey was voluntary and staff encouraged customers to complete the survey. It should be noted that the survey does not reflect the type of customer transaction, whether the disc was quarterly/bi-annual/yearly and has the customer ever used the Motor Tax Online system in the past.

Some of the additional comments customers documented on the survey are detailed below.

- Customer is able to tax for the previous month within the first 7 days of the current month without being liable for one month's arrears. This function is not available online.
- Customer encountered issues with Motor Tax Online system.
- Customer carrying out tax application on behalf of another person.
- Customer did not receive reminder in the post from Motor Tax Online system.
- Customer did transaction online originally but the disc never arrived in the post.

**Fintan Moran**  
**Head of Management Accounting**



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## **Report to the Finance Strategic Policy Committee**

### **Re: Rates - Legal Costs 2016**

At the meeting of the Finance SPC held on the 15<sup>th</sup> June 2017, it was agreed that a report would be presented to the SPC on the matter of legal costs and staff costs incurred to pursue non compliant rate payers.

The 2016 legal costs inclusive of vat are €510K. The 2016 direct staff costs are €325K.

**Fintan Moran**  
**Head of Management Accounting**





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**Report to the Finance Strategic Policy Committee  
Re: Revenue Grant Funding of Local Authorities 2016 – 2017**

### **Background**

The Work Programme of the Finance Strategic Policy Committee contains reference to a review of the level of revenue grant funding to Dublin City Council in comparison with other local authorities. This report provides information on levels of funding of revenue government grants, local property tax and rates across local authorities.

### **Government Grants**

Appendix A provides a schedule of all revenue government grants in 2016 and 2017. A summary is set out in Table 1. Table 1 illustrates that on a gross total revenue grants value, Dublin City Council budgeted 14.4% in 2016 and 17.2% in 2017 of all revenue grants from Government to local authorities. These exclude LPT related payments dealt with separately.

**Table 1: Revenue Government Grants in 2016 and 2017**

	2016 €m	2017 €m
All Local Authorities	901.5	1,159.0
Dublin City Council	129.7	198.9
% of Total Revenue Grants to DCC ( <i>source Appendix A</i> )	14.4%	17.2%

*Source: Appendix A*

Appendix B provides a detailed analysis of revenue grants budgeted by Dublin City Council in 2017 and 2016. Detailed revenue grant information is provided across all services. For the purposes of this report, LPT is treated separately but the values reconciled in Appendix B include LPT related grants. The information set out in Appendix B demonstrates the breadth of services provided by Dublin City Council and the range in quantum of revenue grants.

Population data for each local authority is collected by the CSO. Dublin City represents 11.6% of the State's population, as set out in Table 2.

**Table 2: Population per 2016 Census**

	2016
Population of the State	4,757,976
Population of Dublin City	553,165
% of State Population in Dublin City	11.6%

Appendix C contains the gross value of revenue grants per head of population. This information is based on all grants received, without adjustment, and indicates a revenue grant per head of resident population of €234.41. Using this data, the highest value is attributable to Limerick (€499.14), the lowest to Fingal (€87.48), with an average (mean) figure of €189.46. A summary is set out in Table 3.

**Table 3: Grants per Head of Population (unadjusted)**

<b>Category/Year</b>	<b>2016</b>		<b>2017</b>	
Highest	Limerick	€499.14	Limerick	€1,015.94
Lowest	Fingal	€87.48	Meath	€120.32
Mean		€189.46		€243.59
Dublin City Council		€234.41		€359.49

Source: Appendix C

Some services are largely funded through regional (homeless) or national (HAP, Homeless HAP) hubs. In these cases, some spending accounted for by that local authority relates to services provided on a regional or national basis and therefore distorts the value of grants received attributable to that local authority. For this reason, the value of Housing and Building services are adjusted from the overall total in Appendix D, and a revised revenue grant per head of population is shown. Table 4 provides information of Revenue Grants per Head of Population adjusted for Housing and Building grants.

**Table 4: Revenue Grants per Head of Population (adjusted)**

<b>Category/Year</b>	<b>2016</b>		<b>2017</b>	
Highest	Sligo	€300.20	Sligo	€298.15
Lowest	Limerick	€35.37	Cork City	€50.46
Mean		€109.63		€118.10
Dublin City Council		€63.08		€80.29

Source: Appendix D

Table 5 illustrates that Dublin City Council received 6.7% of adjusted grants in 2016 and 7.9% in 2017.

**Table 5: DCC No. of total adjusted Revenue Grants**

	<b>2016</b>	<b>2017</b>
All Local Authorities	€521.6	€561.9
DCC	€34.9	€44.4
% to DCC	6.7%	7.9%

Source: Appendix D

## **LPT**

Local Property Tax is administered by the Revenue Commissioners with householders having an annual liability bar limited exemptions. LPT is paid to the Revenue Commissioners which in turn transfers the funds collected to the Department of Housing, Planning, Community & Local Government. Funds in the amount of 20% of available LPT (i.e. the expected LPT value) of each local authority area, are withheld centrally for distribution as part of an “equalisation” process. The LPT legal framework provides for consideration at local authority level of a variation, upwards or downwards, of the basic rate. Reductions of 15% have been applied to the basic LPT by the elected members of Dublin City Council, the maximum reduction provided for in legislation. The next effect of these two processes is a reduced remaining LPT balance. Appendix F gives details of LPT receipts and allocations. Table 6 provides a summary.

**Table 6: LPT**

	2016 €m	2017 €m
LPT for All Local Authorities	473.6	483.7
Dublin City Council LPT (100%)	77.6	79.5
Lowest % of LPT available: Cork County (2016 only) Dublin City, South Dublin, Fingal, DLR	65.0%	65.0%
Highest % of LPT available: Leitrim	398%	423%
Mean % of LPT available	95%	104%

Source: Appendix E

Following equalisation and the reduction in basic LPT rate, 65% of the full LPT is available. This value (65%) is then directed by Government through specified circulars, on how the funds should be spent. Local Authorities within the Dublin Region have the lowest % available while the Leitrim, Longford, Monaghan and Roscommon local authorities have the highest percentage of LPT available.

Appendix F gives details of LPT funds for Dublin City Council for the period 2015 – 2017. In broad terms, following government retention of LPT funds for equalisation and the reduction effective by Council resolution, the bulk of the LPT funds are directed by Government to fund specific services in Housing and Roads. The value of additional funds available to Dublin City Council arising from the LPT process in 2015 was €4.1m, maintained at this value in 2016 and subsequently reducing to €3.9m in 2017.

### **Rates**

Appendix G sets out the values of commercial rates per local authority for the financial years 2016 and 2017. The vacancy refund rate of each authority is also noted. Aside from the Dublin Region and other cities (Cork, Limerick, Waterford, Galway) just one other local authority has a vacancy refund rate less than 100% i.e. Louth County Council. Legislative changes in 2014 provided that local authorities could vary the vacancy refund rate for an entire local authority area or a specific electoral district. This provision has not been exercised by most local authorities.

### **Commentary**

A consistent pattern is not apparent in the allocation of revenue grants to local authorities by government. Appendix H (*Local Authority Funding 2016 – 2017*) provides details of various elements related to the allocation process. The weightings of all counties is highly correlated between population and rates income i.e. the higher the level of population tends to have a higher level of income, in the main both variables moving in tandem.

The allocation of total composite grants is unrelated to these variables, but in any event should be isolated as previously stated due to high values of funds to both Dublin City and Limerick in respect of national housing issues.

The value of remaining grants are not correlated to the level of population nor the level of rates income, either directly (i.e. highest value of grants to local authority with either highest population and/or highest rates income) *nor* indirectly (i.e. highest value of grants to the lowest value population and/or lowest rates income). Similarly the allocation from the equalisation fund is not highly indirectly correlated to rates income.

### **Conclusions**

The level of grants allocated to Dublin City Council (and other local authorities) is not clearly related to either population or rates income. The allocation of funds from the equalisation funds is not highly indirectly correlated to available funds (i.e. rates income).

**Kathy Quinn**

**Head of Finance**

**With Responsibility for Information & Communications Technology**

Appendix A  
Revenue Grants all Local Authorities 2016

	Other	Jobs, Enterprise and Innovation	Agriculture, Fisheries and Food	Justice, Equality and Law Reform	Transport, Tourism & Sport	Arts Council	Library Council	Education and Skills	Health & HSE	Children & Youth Affairs	Defence	Social Protection	NTA	Arts, Heritage & Gaeltacht
Carlow	9,000	671,500	-	-	-	67,300	-	20,000			43,500	-	-	-
Cavan	703,379	838,051	0	0	0	80,400	0	19,328			74,500	0	0	0
Clare	442,000	1,091,724	0	0	0	59,500	0	166,075			90,000	0	0	0
Cork City	43,500	476,600	0	0	0	0	50,000	208,400			80,000	173,100	0	0
Cork Co.	1,428,510	2,527,578	0	14,500	0	50,000	0	90,000			195,000	0	0	0
Donegal	419,918	729,771	0	0	0	245,000	25,000	492,612			83,500	0	0	0
<b>Dublin City</b>	<b>470,413</b>	<b>1,485,848</b>	<b>150,000</b>	<b>160,391</b>	<b>339,500</b>	<b>0</b>	<b>0</b>	<b>144,100</b>	<b>681,891</b>	<b>1,441,328</b>	<b>385,000</b>	<b>2,095,676</b>	<b>0</b>	<b>0</b>
Dun Laoghaire Rathdown	753,100	833,800	0	0	0	84,500	0	40,000			0	1,747,000	81,900	0
Fingal	414,900	870,000	0	0	90,000	0	0	43,500			0	0	0	150,000
Galway City	157,800	0	0	0	0	34,000	0	0			0	0	1,000,000	50,000
Galway Co.	3,244,456	752,820	0	7,419	0	59,000	142,000	155,000			92,500	0	0	0
Kerry	1,782,831	899,393	0	0	0	36,110	0	140,667			101,000	0	0	7,500
Kildare	1,959,088	0	0	0	40,000	0	0	492,377			92,000	0	6,874,387	0
Kilkenny	303,000	555,400	0	0	340,000	0	18,700	904,000			48,000	0	0	70,000
Laois	3,341,000	1,099,500	0	9,450	0	67,600	0	47,000			75,000	0	0	0
Leitrim	271,000	680,797	0	0	0	0	0	39,776			77,000	0	0	70,000
Limerick	57,000	1,385,800	0	70,000	345,769	227,500	0	380,000			144,500	110,670	0	0
Longford	593,762	556,000	0	0	0	22,500	0	150,000			56,000	0	0	189,212
Louth	911,923	605,232	0	5,000	0	0	25,000	226,871			82,500	0	0	70,000
Mayo	1,097,551	840,793	0	3,000	0	76,000	0	500,000			80,000	230,000	0	295,000
Meath	694,697	679,638	0	0	0	39,500	0	135,946			0	0	0	0
Monaghan	1,301,050	936,147	0	0	0	53,200	0	41,271			80,000	0	0	0
Offaly	523,063	980,438	0	0	0	45,400	0	500,000			75,941	0	0	0
Roscommon	500,000	618,000	0	40,000	0	95,400	0	100,000	0		0	0	0	0
Sligo	4,471,891	0	0	0	0	83,755	0	0			0	0	0	0
South Dublin	9,749,900	823,000	0	29,600	0	42,500	124,600	125,000	0	0	0	0	0	0
Tipperary	2,118,862	1,122,147	0	92,988	0	120,000	0	325,000	0	0	160,000	700,000	0	20,000
Waterford	1,501,647	2,191,769	0	0	0	80,000	22,500	437,000	0	0	215,000	0	0	0
Westmeath	150,000	651,331	0	0	0	45,500	0	104,000	0	0	82,000	0	0	30,000
Wexford	1,779,417	0	0	0	0	75,820	0	228,819	0	0	120,000	0	0	0
Wicklow	531,828	799,090	0	11,500	0	50,000	0	53,881			78,000	50,000	1,000,000	6,000
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>41,726,486</b>	<b>25,702,167</b>	<b>150,000</b>	<b>443,848</b>	<b>1,155,269</b>	<b>1,840,485</b>	<b>407,800</b>	<b>6,310,623</b>	<b>681,891</b>	<b>1,441,328</b>	<b>2,610,941</b>	<b>5,106,446</b>	<b>8,956,287</b>	<b>957,712</b>

Appendix A  
Revenue Grants all Local Authorities 2016

TII Transport Infrastructure Ireland	Housing and Building	Road Transport and Safety	Water Services	Development Management	Environmental Services	Recreation and Amenity	Agriculture, Education, Health & Welfare	Miscellaneous Services	Total Grants
3,622,800	6,041,600	-	-	30,000	18,900	-	10,000	248,800	<b>10,783,400</b>
10,153,006	2,781,167	0	3,220,636	2,104,241	325,800	0	2,000	198,192	<b>20,500,700</b>
16,346,689	5,067,000	0	800,000	0	611,000	30,000	0	1,190,000	<b>25,893,988</b>
4,147,100	9,600,400	0	1,766,300	61,600	230,700	0	0	0	<b>16,837,700</b>
34,956,809	8,447,198	205,053	1,464,875	160,000	1,207,000	0	0	1,553,828	<b>52,300,351</b>
20,892,762	4,397,406	0	111,841	0	366,700	0	0	0	<b>27,764,510</b>
<b>2,101,000</b>	<b>94,776,707</b>	<b>0</b>	<b>1,817,320</b>	<b>5,447,016</b>	<b>1,190,250</b>	<b>2,000,000</b>	<b>0</b>	<b>14,983,283</b>	<b>129,669,723</b>
375,000	11,057,900	0	10,000	972,700	464,000	0	0	3,365,700	<b>19,785,600</b>
540,000	15,436,100	0	2,752,000	0	265,500	11,500	0	5,339,400	<b>25,912,900</b>
2,108,530	6,939,243	0	883,296	699,000	148,500	0	0	0	<b>12,020,369</b>
20,175,970	3,782,585	0	2,965,236	52,067	85,700	0	0	579,554	<b>32,094,307</b>
14,053,700	9,424,839	0	1,127,652	150,000	197,500	0	0	800,000	<b>28,721,192</b>
596,000	10,675,888	128,000	205,000	90,500	146,700	0	0	0	<b>21,299,940</b>
795,500	6,062,900	7,666,000	965,000	115,000	207,500	0	2,500	709,781	<b>18,763,281</b>
7,394,600	4,418,900	0	50,000	0	210,000	4,000	107,000	284,000	<b>17,108,050</b>
7,142,089	1,117,750	0	192,995	20,000	99,000	125,588	0	88,342	<b>9,924,337</b>
14,203,638	72,440,224	0	2,408,864	2,282,727	582,700	0	0	2,780,005	<b>97,419,397</b>
5,252,273	1,054,984	0	78,307	71,482	286,200	0	0	0	<b>8,310,720</b>
6,544,894	9,996,445	0	103,950	2,486,650	882,000	0	156,000	505,000	<b>22,601,465</b>
23,492,485	9,302,915	0	3,925,000	70,000	199,300	0	100,000	5,000	<b>40,217,044</b>
13,822,493	5,745,714	0	184,329	28,000	486,000	0	0	80,000	<b>21,896,317</b>
8,190,365	2,711,147	800,000	2,535,552	50,000	562,500	15,000	0	0	<b>17,276,232</b>
8,970,984	4,045,194	0	500,000	23,468	31,700	0	500	227,379	<b>15,924,067</b>
13,645,700	216,700	0	0	45,000	166,500	0	0	0	<b>15,427,300</b>
14,664,693	5,407,806	0	0	20,000	380,030	0	0	0	<b>25,028,175</b>
602,600	27,575,800	0	552,500	2,295,300	275,500	0	0	0	<b>42,196,300</b>
17,467,315	12,367,880	0	565,500	220,000	474,705	0	0	1,350,000	<b>37,104,397</b>
13,453,671	9,748,255	363,600	317,129	1,188,447	378,331	0	87,624	641,584	<b>30,626,557</b>
7,948,785	6,315,000	0	65,000	173,199	212,000	10,000	0	22,000	<b>15,808,815</b>
840,772	6,923,968	9,846,234	1,515,553	60,000	341,042	0	221,000	4,000	<b>21,956,625</b>
6,455,416	5,939,506	0	528,530	2,164,322	428,000	0	0	2,185,056	<b>20,281,129</b>
<b>300,957,639</b>	<b>379,819,121</b>	<b>19,008,887</b>	<b>31,612,365</b>	<b>21,080,719</b>	<b>11,461,258</b>	<b>2,196,088</b>	<b>686,624</b>	<b>37,140,904</b>	<b>901,454,888</b>

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	Other	Jobs, Enterprise and Innovation	Agriculture, Fisheries and Food	Justice, Equality and Law Reform	Transport, Tourism & Sport	Arts Council	Library Council	Education and Skills	Defence	Social Protection	NTA	Arts, Heritage & Gaeltacht	TII Transport Infrastructur e Ireland	Housing and Building	Road Transport and Safety
Carlow	109,000	666,350	0	0	0	67,300	0	9,000	45,300	0	0	0	3,710,000	6,735,100	0
Cavan	1,615,701	923,366	0	0	0	93,466	0	0	76,000	0	0	0	9,444,781	3,198,973	0
Clare	427,000	1,046,000	0	0	0	66,000	0	48,000	79,640	0	0	0	15,379,044	6,708,000	0
Cork City	44,000	619,200	0	0	0	0	50,000	109,900	80,000	153,200	0	0	3,377,700	9,408,500	0
Cork Co.	1,500,600	3,259,992	0	10,000	0	67,300	0	90,750	195,000	0	12,000	0	37,302,777	21,869,723	129,014
Donegal	130,418	986,760	0	0	0	184,500	25,000	48,000	83,500	0	0	100,000	21,004,230	4,378,375	0
Dublin City	367,400	1,457,997	150,000	156,309	383,820	0	0	144,100	385,000	6,069,388	240,960	0	2,131,000	154,446,263	5,780,600
Dun Laoghaire Rathdown	860,300	959,700	0	0	0	67,700	0	34,000	0	1,802,800	81,900	0	361,200	17,916,500	3,497,500
Fingal	516,200	935,400	0	0	80,000	27,000	0	13,500	0	0	0	125,000	450,000	24,537,200	3,914,400
Galway City	112,296	0	0	0	0	167,000	0	0	0	0	1,394,683	10,000	2,408,348	6,677,757	0
Galway Co.	3,158,927	1,052,371	0	8,040	0	59,000	147,000	86,413	85,000	0	0	0	20,075,524	4,035,692	0
Kerry	2,146,820	901,900	0	0	0	36,110	0	8,167	97,000	0	0	7,500	13,994,000	9,449,165	0
Kildare	1,542,213	0	0	0	40,000	0	0	92,377	92,000	0	8,395,496	0	601,000	14,520,748	128,000
Kilkenny	381,400	684,000	0	0	304,000	0	13,000	100,000	48,000	0	0	70,000	796,000	6,977,000	7,666,000
Laois	3,574,650	1,000,000	0	6,800	0	49,100	0	25,000	75,000	0	0	0	8,257,600	4,576,000	0
Leitrim	334,000	864,431	0	0	0	0	0	18,476	77,000	0	0	75,000	6,869,878	1,349,986	0
Limerick	143,902	1,605,654	0	70,000	350,000	237,500	0	167,294	164,500	0	0	0	15,488,250	173,931,919	0
Longford	596,922	528,316	0	0	0	22,500	0	0	62,275	0	0	119,000	5,347,646	1,890,023	0
Louth	5,737,350	608,400	0	3,000	90,000	0	25,000	131,500	67,568	0	0	37,773	5,940,537	9,697,892	0
Mayo	999,320	840,793	0	3,000	0	84,500	90,000	100,000	80,000	230,000	0	295,000	21,996,985	8,757,415	0
Meath	375,192	751,908	0	0	0	41,100	0	0	0	0	0	0	13,841,350	6,675,850	0
Monaghan	2,394,354	0	0	0	0	53,200	0	10,000	84,700	0	0	0	8,136,354	2,662,557	500,000
Offaly	458,063	1,043,562	0	0	0	45,400	0	10,000	77,219	53,180	0	0	6,790,468	4,397,317	0
Roscommon	368,000	625,000	0	40,000	0	95,400	0	100,000	75,000	0	0	0	12,220,700	2,154,700	0
Sligo	4,012,131	0	0	0	0	91,555	0	0	0	0	0	0	14,664,693	5,656,975	0
South Dublin	3,021,500	1,064,700	0	29,600	0	44,000	124,600	125,000	0	0	0	0	647,400	37,763,000	2,886,900
Tipperary	2,141,236	1,240,750	0	92,988	0	120,000	0	13,859	170,000	793,841	0	20,000	17,331,907	13,048,357	0
Waterford	1,444,949	2,492,136	0	0	0	80,000	22,500	124,000	145,550	0	0	0	11,029,357	11,307,591	18,752
Westmeath	247,318	1,062,865	0	0	0	45,500	0	29,000	82,000	0	0	470,000	8,041,954	7,332,940	0
Wexford	1,891,473	0	0	0	0	78,853	0	53,000	120,000	0	0	0	776,300	7,560,378	9,869,234
Wicklow	497,170	749,700	0	0	0	50,000	0	18,500	78,000	0	1,000,000	5,000	6,723,593	7,462,693	0
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>41,149,805</b>	<b>27,971,251</b>	<b>150,000</b>	<b>419,737</b>	<b>1,247,820</b>	<b>1,973,984</b>	<b>497,100</b>	<b>1,709,836</b>	<b>2,625,252</b>	<b>9,102,409</b>	<b>11,125,039</b>	<b>1,334,273</b>	<b>295,140,576</b>	<b>597,084,589</b>	<b>34,390,400</b>



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Water Services	Development Management	Environmental Services	Recreation and Amenity	Agriculture, Education, Health & Welfare	Miscellaneous Services	Total Grants
0	30,000	165,000	0	10,000	229,000	<b>11,776,050</b>
3,135,024	2,489,037	301,500	0	2,000	244,143	<b>21,523,991</b>
900,000	855,000	459,000	0	0	689,000	<b>26,656,684</b>
0	61,600	235,700	0	0	1,607,000	<b>15,746,800</b>
1,597,478	3,691,863	1,459,799	0	0	2,203,828	<b>73,390,124</b>
77,236	0	303,000	0	0	924,888	<b>28,245,907</b>
1,791,448	5,474,016	1,510,250	1,700,000	0	16,669,462	<b>198,858,013</b>
50,000	1,034,500	394,000	0	0	3,865,700	<b>30,925,800</b>
2,800,900	0	265,500	75,000	0	5,998,500	<b>39,738,600</b>
398,145	699,000	130,500	0	0	280,000	<b>12,277,729</b>
2,965,236	52,067	35,700	0	0	506,000	<b>32,266,970</b>
1,230,423	250,000	147,500	0	0	255,000	<b>28,523,585</b>
205,000	2,310,000	162,700	0	0	2,916,100	<b>31,005,634</b>
865,000	715,000	180,500	0	2,000	333,000	<b>19,134,900</b>
50,000	564,000	192,000	4,000	40,000	284,000	<b>18,698,150</b>
135,000	20,000	235,499	125,588	0	150,000	<b>10,254,858</b>
1,292,505	2,413,064	432,700	0	0	1,988,101	<b>198,285,389</b>
41,000	748,219	217,500	0	0	0	<b>9,573,401</b>
122,000	480,000	0	0	122,900	1,548,984	<b>24,612,904</b>
3,795,000	589,892	206,000	0	0	10,000	<b>38,077,905</b>
169,173	400,369	439,000	0	0	760,910	<b>23,454,852</b>
2,654,807	669,000	272,000	15,000	0	392,366	<b>17,844,338</b>
500,000	923,468	200	0	500	0	<b>14,299,377</b>
0	25,000	206,500	0	0	0	<b>15,910,300</b>
0	115,600	327,800	177,929	0	96,789	<b>25,143,472</b>
534,800	2,344,600	175,500	0	0	6,392,500	<b>55,154,100</b>
597,472	285,000	1,005,474	0	0	1,152,133	<b>38,013,017</b>
332,309	2,047,397	344,000	0	0	5,023,796	<b>34,412,337</b>
110,000	2,160,320	227,000	10,000	0	390,942	<b>20,209,839</b>
1,236,567	60,000	311,850	0	201,000	350,000	<b>22,508,655</b>
588,554	2,606,797	447,000	0	0	2,243,808	<b>22,470,815</b>
<b>28,175,077</b>	<b>34,114,809</b>	<b>10,790,672</b>	<b>2,107,517</b>	<b>378,400</b>	<b>57,505,950</b>	<b>1,158,994,496</b>

Appendix B  
Analysis of Budget Income from Revenue Grants Subsidies

**DCC Budget Book 2017 Extract (Table E)**

<b>Table E</b>	
<b>ANALYSIS OF BUDGET INCOME 2017 FROM GRANTS &amp; SUBSIDIES</b>	
<b>Breakdown Ref No.</b>	<b>Source of Income</b>
	<b>2017</b>
	<b>€</b>
	<b>Department of Housing, Planning, Community &amp; Local Government</b>
1	Housing & Building 154,446,263
2	Road Transport & Safety 5,780,600
3	Water Services 1,791,448
4	Development Management 5,474,016
5	Environmental Services 1,510,250
6	Culture, Recreation & Amenity 1,700,000
7	Miscellaneous Services 16,669,462
	<b>187,372,039</b>
	<b>Other Departments &amp; Bodies</b>
8	Transport Infrastructure Ireland 2,131,000
9	National Transport Authority 240,960
10	Transport, Tourism & Sport 383,820
11	Social Protection 3,791,045
12	Defence 385,000
13	Education & Skills 144,100
14	Health 731,905
15	Children & Youth Affairs 1,546,438
16	Justice & Equality 156,309
17	Agriculture, Food & The Marine 150,000
18	Enterprise Ireland 1,457,997
19	Other Departments 367,400
	<b>11,485,974</b>
	<b>Total Grants &amp; Subsidies</b>
	<b>198,858,013</b>



Appendix B  
Detailed Analysis of Revenue Grants + Subsidies

<b>DCC Grants &amp; Subsidies - Budget 2017 vs Actual 2016</b>			
		<b>2017 Budget</b>	<b>2016 Actual</b>
	<b>Department of Housing, Planning, Community &amp; Local Government</b>		
<b>1</b>	<b>Housing &amp; Building</b>		
	CLSS - Management & Maintenance	15,490,910	4,179,076
	Construction Social Leasing	10,080,000	7,464,667
	Disabled Persons Grants	5,040,000	2,734,476
	Environmental Works	0	448,582
	Homeless Services	94,890,087	73,581,478
	Housing Assistance Programme	6,212,766	4,835,770
	Housing Maintenance Voids	0	0
	Priory Hall Rent	60,000	135,871
	Rental Accommodation Scheme	18,472,500	20,507,392
	Rental Subsidy, Shared Ownership	500,000	71,958
	Tenancy Management	0	170,000
	Travellers	700,000	35,678
	LPT Self-Funding	3,000,000	13,075,317
		<b>154,446,263</b>	<b>127,240,265</b>
<b>2</b>	<b>Road Transport &amp; Safety</b>		
	LPT Self-Funding	5,780,600	5,780,644
		<b>5,780,600</b>	<b>5,780,644</b>
<b>3</b>	<b>Water Services</b>		
	Loan Charges Recoupment	1,791,448	1,743,511
		<b>1,791,448</b>	<b>1,743,511</b>
<b>4</b>	<b>Development Management</b>		
	Community	35,000	0
	Conservation	0	375,000
	Heritage Grant	30,000	0
	Public Participation Network	42,000	25,073
	SICAP Funding	5,367,016	5,209,311
		<b>5,474,016</b>	<b>5,609,383</b>
<b>5</b>	<b>Environmental Services</b>		
	Civic Amenity	0	69,306
	Enforcement	1,002,000	1,058,827
	Litter Awareness Campaign	56,000	56,000
	Local Agenda 21	29,250	29,250
	Regional Waste Enforcement (WERLA)	300,000	260,453
	Repatriation of Waste and Major Emergencies	123,000	123,000
	CAMC	0	18,981
	Fire Protection	0	4,059
		<b>1,510,250</b>	<b>1,619,876</b>
<b>6</b>	<b>Culture, Recreation &amp; Amenity</b>		
	Ballymun Social Regeneration	1,700,000	1,700,000
	Special Projects	0	110,000
	Sports & Recreation	0	9,000
	Commemorations	0	32,258

Appendix B  
Detailed Analysis of Revenue Grants + Subsidies

		<b>1,700,000</b>	<b>1,851,258</b>
<b>7</b>	<b>Miscellaneous Services</b>		
	NEIC Task Force	425,000	140,000
	Payroll Compensation	2,600,000	5,295,908
	Property Damage	100,000	0
	Rates Grant	13,544,462	13,483,305
		<b>16,669,462</b>	<b>18,919,213</b>
		<b>2017 Budget</b>	<b>2016 Actual</b>
<b>TOTAL</b>	<b>Department of Housing, Planning, Community &amp; Local Government</b>	<b>187,372,039</b>	<b>162,764,151</b>
	Other Departments & Bodies		
<b>8</b>	<b>Transport Infrastructure Ireland</b>		
	<b>Road Transport &amp; Safety</b>		
	Irish Asset Pavement Guidelines	0	0
	Port Tunnell	0	34,733
		<b>0</b>	<b>34,733</b>
	<b>Environmental Services</b>		
	Port Tunnel	2,131,000	2,080,890
		<b>2,131,000</b>	<b>2,080,890</b>
<b>TOTAL</b>	<b>Transport Infrastructure Ireland</b>	<b>2,131,000</b>	<b>2,115,623</b>
<b>9</b>	<b>National Transport Authority</b>		
	<b>Road Transport &amp; Safety</b>		
	RTPI Maintenance	240,960	282,456
		<b>240,960</b>	<b>282,456</b>
	<b>Development Management</b>		
	Enterprise Ireland	0	13,926
		<b>0</b>	<b>13,926</b>
<b>TOTAL</b>	<b>National Transport Authority</b>	<b>240,960</b>	<b>296,382</b>
<b>10</b>	<b>Transport, Tourism &amp; Sport</b>		
	<b>Culture, Recreation &amp; Amenity</b>		
	Arts Office	41,320	36,320
	City of Literature	0	64,687
	Culture Night	15,000	15,000
	Dublin Writer's Festival	80,000	60,000
	Libraries	0	26,949
	Music	13,500	11,500
	Parks Improvements	0	-33,447
	Sports & Recreation	234,000	190,986
		<b>383,820</b>	<b>371,995</b>
	<b>Miscellaneous Services</b>		

Appendix B  
Detailed Analysis of Revenue Grants + Subsidies

	NEIC Task Force	0	292,500
		<b>0</b>	<b>292,500</b>
<b>TOTAL</b>	<b>Transport Tourism &amp; Sport</b>	<b>383,820</b>	<b>664,495</b>
<b>11</b>	<b><u>Social Protection</u></b>		
	<b>Housing &amp; Building</b>		
	Housing Assistance Programme	3,106,383	1,348,947
		<b>3,106,383</b>	<b>1,348,947</b>
	<b>Agriculture, Education, Health &amp; Welfare</b>		
	School Meals Recoupment	684,662	645,298
		<b>684,662</b>	<b>645,298</b>
<b>TOTAL</b>	<b>Social Protection</b>	<b>3,791,045</b>	<b>1,994,245</b>
		<b>2017 Budget</b>	<b>2016 Actual</b>
<b>12</b>	<b><u>Defence</u></b>		
	<b>Environmental Services</b>		
	Civil Defence	385,000	71,782
		<b>385,000</b>	<b>71,782</b>
<b>TOTAL</b>	<b>Defence</b>	<b>385,000</b>	<b>71,782</b>
<b>13</b>	<b><u>Education &amp; Skills</u></b>		
	<b>Agriculture, Education, Health &amp; Welfare</b>		
	Recoupment of Higher Education Grants	144,100	-126,095
		<b>144,100</b>	<b>-126,095</b>
<b>TOTAL</b>	<b>Education &amp; Skills</b>	<b>144,100</b>	<b>-126,095</b>
<b>14</b>	<b><u>Health</u></b>		
	<b>Housing &amp; Building</b>		
	Childcare Facilities	5,000	2,500
	Homeless	577,953	705,447
	Local Drugs Task Force	33,952	33,953
		<b>616,905</b>	<b>741,900</b>
	<b>Development Management</b>		
	Social Inclusion	0	21,026
		<b>0</b>	<b>21,026</b>
	<b>Environmental Services</b>		
	Ambulance Service	0	765,167
		<b>0</b>	<b>765,167</b>
	<b>Culture, Recreation &amp; Amenity</b>		
	Sports Development	70,000	70,000
		<b>70,000</b>	<b>70,000</b>
	<b>Miscellaneous Services</b>		

Appendix B  
Detailed Analysis of Revenue Grants + Subsidies

	Drugs Payment Grant	45,000	22,500
		<b>45,000</b>	<b>22,500</b>
<b>TOTAL</b>	<b>Health</b>	<b>731,905</b>	<b>1,620,593</b>
<b>15</b>	<b><u>Children &amp; Youth Affairs</u></b>		
	<b>Housing &amp; Building</b>		
	Childcare Facilities	30,000	12,927
		<b>30,000</b>	<b>12,927</b>
	<b>Development Management</b>		
	Economic Development	0	-425
		<b>0</b>	<b>-425</b>
	<b>Culture, Recreation &amp; Amenity</b>		
	Sports Development	1,516,438	1,549,426
		<b>1,516,438</b>	<b>1,549,426</b>
<b>TOTAL</b>	<b>Children &amp; Youth Affairs</b>	<b>1,546,438</b>	<b>1,561,928</b>
<b>16</b>	<b><u>Justice &amp; Equality</u></b>		
	<b>Housing &amp; Building</b>		
	Travellers	0	42,000
		<b>0</b>	<b>42,000</b>
		<b>2017 Budget</b>	<b>2016 Actual</b>
	<b>Development Management</b>		
	Integration	0	89,200
		<b>0</b>	<b>89,200</b>
	<b>Culture, Recreation &amp; Amenity</b>		
	Recoupment for the Prison Library Service	156,309	158,988
		<b>156,309</b>	<b>158,988</b>
<b>TOTAL</b>	<b>Justice &amp; Equality</b>	<b>156,309</b>	<b>290,188</b>
<b>17</b>	<b><u>Agriculture, Food &amp; The Marine</u></b>		
	<b>Agriculture, Education, Health &amp; Welfare</b>		
	Control of Horses Recoupment	150,000	74,500
		<b>150,000</b>	<b>74,500</b>
<b>TOTAL</b>	<b>Agriculture, Food &amp; The Marine</b>	<b>150,000</b>	<b>74,500</b>
<b>18</b>	<b><u>Enterprise Ireland</u></b>		
	<b>Development Management</b>		
	Local Enterprise Offices	1,457,997	2,086,000
		<b>1,457,997</b>	<b>2,086,000</b>
<b>TOTAL</b>	<b>Enterprise Ireland</b>	<b>1,457,997</b>	<b>2,086,000</b>
<b>19</b>	<b><u>Other Departments</u></b>		

Appendix B  
Detailed Analysis of Revenue Grants + Subsidies

	<b>Development Management</b>		
	AT BRAND Project	0	431,607
	Smart Dublin	42,000	58,463
	URBACT/TURAS	0	119,017
	Welcoming Cities	0	74,400
		<b>42,000</b>	<b>683,487</b>
	<b>Culture, Recreation &amp; Amenity</b>		
	ACE Project	0	2,246
	City of Dublin Education & Training Board	290,000	251,264
	City of Literature	0	15,000
	Commerations Grant from Dept. AH&G	30,000	99,500
	Sports & Recreation	5,400	7,200
		<b>325,400</b>	<b>375,210</b>
<b>TOTAL</b>	<b>Other Departments</b>	<b>367,400</b>	<b>1,058,697</b>
<b>TOTAL</b>	<b>Total Other Departments &amp; Bodies</b>	<b>11,485,974</b>	<b>11,708,339</b>
<b>TOTAL</b>	<b>Total Grants &amp; Subsidies</b>	<b>198,858,013</b>	<b>174,472,489</b>

Appendix C  
Revenue Grant per Head 2016

<b>Local Authority</b>	<b>Total Grants</b>	<b>Population</b>	<b>Grant per Head</b>
Limerick	<b>97,419,397</b>	195,175	499.14
Sligo	<b>25,028,175</b>	65,357	382.95
Leitrim	<b>9,924,337</b>	31,972	310.41
Mayo	<b>40,217,044</b>	130,425	308.35
Monaghan	<b>17,276,232</b>	61,273	281.96
Cavan	<b>20,500,700</b>	76,092	269.42
Waterford	<b>30,626,557</b>	116,401	263.11
Roscommon	<b>15,427,300</b>	64,436	239.42
Dublin City	<b>129,669,723</b>	553,165	234.41
Tipperary	<b>37,104,397</b>	160,441	231.27
Clare	<b>25,893,988</b>	118,627	218.28
Offaly	<b>15,924,067</b>	78,003	204.15
Longford	<b>8,310,720</b>	40,810	203.64
Laois	<b>17,108,050</b>	84,732	201.91
Kerry	<b>28,721,192</b>	147,554	194.65
Carlow	<b>10,783,400</b>	56,875	189.60
Kilkenny	<b>18,763,281</b>	99,118	189.30
Galway Co.	<b>32,094,307</b>	179,048	179.25
Westmeath	<b>15,808,815</b>	88,396	178.84
Louth	<b>22,601,465</b>	128,375	176.06
Donegal	<b>27,764,510</b>	158,755	174.89
South Dublin	<b>42,196,300</b>	278,749	151.38
Galway City	<b>12,020,369</b>	79,504	151.19
Wexford	<b>21,956,625</b>	149,605	146.76
Wicklow	<b>20,281,129</b>	142,332	142.49
Cork City	<b>16,837,700</b>	125,622	134.03
Cork Co.	<b>52,300,351</b>	416,574	125.55
Meath	<b>21,896,317</b>	194,942	112.32
Kildare	<b>21,299,940</b>	222,130	95.89
Dun Laoghaire Rathdown	<b>19,785,600</b>	217,274	91.06
Fingal	<b>25,912,900</b>	296,214	87.48
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>901,454,888</b>	<b>4,757,976</b>	<b>189.46</b>

Appendix C  
Revenue Grant per Head 2017

Local Authority	Total Grants	Population	Grant per head
Limerick	198,285,389	195,175	1,015.94
Sligo	25,143,472	65,357	384.71
Dublin City	198,858,013	553,165	359.49
Leitrim	10,254,858	31,972	320.74
Waterford	34,412,337	116,401	295.64
Mayo	38,077,905	130,425	291.95
Monaghan	17,844,338	61,273	291.23
Cavan	21,523,991	76,092	282.87
Roscommon	15,910,300	64,436	246.92
Tipperary	38,013,017	160,441	236.93
Longford	9,573,401	40,810	234.58
Westmeath	20,209,839	88,396	228.63
Clare	26,656,684	118,627	224.71
Laois	18,698,150	84,732	220.67
Carlow	11,776,050	56,875	207.05
South Dublin	55,154,100	278,749	197.86
Kerry	28,523,585	147,554	193.31
Kilkenny	19,134,900	99,118	193.05
Louth	24,612,904	128,375	191.73
Offaly	14,299,377	78,003	183.32
Galway Co.	32,266,970	179,048	180.21
Donegal	28,245,907	158,755	177.92
Cork Co.	73,390,124	416,574	176.18
Wicklow	22,470,815	142,332	157.88
Galway City	12,277,729	79,504	154.43
Wexford	22,508,655	149,605	150.45
Dun Laoghaire Rathdown	30,925,800	217,274	142.34
Kildare	31,005,634	222,130	139.58
Fingal	39,738,600	296,214	134.16
Cork City	15,746,800	125,622	125.35
Meath	23,454,852	194,942	120.32
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>1,158,994,496</b>	<b>4,757,976</b>	<b>243.59</b>

Appendix D  
2016 Revenue Grants per Head - Excluding Housing + Building

	<b>Total Grants</b>	<b>Total Grant Excluding Housing &amp; Building</b>	<b>Population</b>	<b>Grant per head of population</b>
Sligo	25,028,175	19,620,369	65,357	300.20
Leitrim	9,924,337	8,806,587	31,972	275.45
Monaghan	17,276,232	14,565,085	61,273	237.71
Mayo	40,217,044	30,914,129	130,425	237.03
Roscommon	15,427,300	15,210,600	64,436	236.06
Cavan	20,500,700	17,719,533	76,092	232.87
Waterford	30,626,557	20,878,302	116,401	179.37
Longford	8,310,720	7,255,736	40,810	177.79
Clare	25,893,988	20,826,988	118,627	175.57
Galway Co.	32,094,307	28,311,722	179,048	158.12
Tipperary	37,104,397	24,736,517	160,441	154.18
Offaly	15,924,067	11,878,873	78,003	152.29
Laois	17,108,050	12,689,150	84,732	149.76
Donegal	27,764,510	23,367,104	158,755	147.19
Kerry	28,721,192	19,296,353	147,554	130.77
Kilkenny	18,763,281	12,700,381	99,118	128.13
Limerick	97,419,397	24,979,173	195,175	127.98
Westmeath	15,808,815	9,493,815	88,396	107.40
Cork Co.	52,300,351	43,853,153	416,574	105.27
Wicklow	20,281,129	14,341,623	142,332	100.76
Wexford	21,956,625	15,032,657	149,605	100.48
Louth	22,601,465	12,605,020	128,375	98.19
Carlow	10,783,400	4,741,800	56,875	83.37
Meath	21,896,317	16,150,603	194,942	82.85
Galway City	12,020,369	5,081,126	79,504	63.91
Dublin City	129,669,723	34,893,016	553,165	63.08
Cork City	16,837,700	7,237,300	125,622	57.61
South Dublin	42,196,300	14,620,500	278,749	52.45
Kildare	21,299,940	10,624,052	222,130	47.83
Dun Laoghaire Rathdown	19,785,600	8,727,700	217,274	40.17
Fingal	25,912,900	10,476,800	296,214	35.37
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>901,454,888</b>	<b>521,635,767</b>	<b>4,757,976</b>	<b>109.63</b>



Appendix D  
2017 Revenue Grant per Head of Population Excluding Housing + Building

	<b>Total Grants</b>	<b>Total Grant less Housing &amp; Building</b>	<b>Population</b>	<b>Grant per Head of Population</b>
Sligo	25,143,472	19,486,497	65,357	298.15
Leitrim	10,254,858	8,904,872	31,972	278.52
Monaghan	17,844,338	15,181,781	61,273	247.77
Cavan	21,523,991	18,325,018	76,092	240.83
Mayo	38,077,905	29,320,490	130,425	224.81
Roscommon	15,910,300	13,755,600	64,436	213.48
Waterford	34,412,337	23,104,746	116,401	198.49
Longford	9,573,401	7,683,378	40,810	188.27
Clare	26,656,684	19,948,684	118,627	168.16
Laois	18,698,150	14,122,150	84,732	166.67
Galway Co.	32,266,970	28,231,278	179,048	157.67
Tipperary	38,013,017	24,964,660	160,441	155.60
Donegal	28,245,907	23,867,532	158,755	150.34
Westmeath	20,209,839	12,876,899	88,396	145.67
Kerry	28,523,585	19,074,420	147,554	129.27
Offaly	14,299,377	9,902,060	78,003	126.94
Limerick	198,285,389	24,353,470	195,175	124.78
Cork Co.	73,390,124	51,520,401	416,574	123.68
Kilkenny	19,134,900	12,157,900	99,118	122.66
Louth	24,612,904	14,915,012	128,375	116.18
Wicklow	22,470,815	15,008,122	142,332	105.44
Wexford	22,508,655	14,948,277	149,605	99.92
Carlow	11,776,050	5,040,950	56,875	88.63
Meath	23,454,852	16,779,002	194,942	86.07
Dublin City	198,858,013	44,411,750	553,165	80.29
Kildare	31,005,634	16,484,886	222,130	74.21
Galway City	12,277,729	5,599,972	79,504	70.44
South Dublin	55,154,100	17,391,100	278,749	62.39
Dun Laoghaire Rathdown	30,925,800	13,009,300	217,274	59.88
Fingal	39,738,600	15,201,400	296,214	51.32
Cork City	15,746,800	6,338,300	125,622	50.46
<b>TOTAL GRANTS &amp; SUBSIDIES</b>	<b>1,158,994,496</b>	<b>561,909,907</b>	<b>4,757,976</b>	118.10

Appendix E  
LPT Equalisation Fund 2016-2017

County	2016							2017						
	100% LPT	20% from LA to Equalisation Fund	Loss/Gain to LA following variation	Retained locally	Allocation from Equalisation Fund	Total LPT related funding	% Variance	100% LPT	20% from LA to Equalisation Fund	Loss/Gain to LA following variation	Retained locally	Allocation from Equalisation Fund	Total LPT related funding	% Variance
	€	€	€	€	€	€	%	€	€	€	€	€	€	%
Carlow	3,854,238	770,848		3,083,390	2,269,079	5,352,469	1.39	3,943,693	788,739	0	3,154,954	2,983,703	6,138,657	1.56
Cavan	4,301,303	860,261		3,441,042	5,017,373	8,458,415	1.97	4,402,068	880,414	0	3,521,654	5,958,846	9,480,500	2.15
Clare	9,861,155	1,972,231	-1,479,173	6,409,751	0	6,409,751	0.65	10,026,066	2,005,213	0	8,020,853	0	8,020,853	0.80
Cork County	39,838,656	7,967,731	-1,991,933	29,878,992	0	29,878,992	0.75	40,616,623	8,123,325	0	32,493,298	0	32,493,298	0.80
Cork City	10,703,893	2,140,779	-1,070,389	7,492,725	0	7,492,725	0.70	10,987,007	2,197,401	0	8,789,606	3,137,749	11,927,355	1.09
Donegal	10,584,045	2,116,809	0	8,467,236	14,253,524	22,720,760	2.15	10,847,577	2,169,515	0	8,678,062	16,441,788	25,119,850	2.32
Dublin City	77,547,442	15,509,488	-11,632,116	50,405,838	0	50,405,838	0.65	79,467,549	15,893,510	-11,920,132	51,653,907	0	51,653,907	0.65
Dun Laoghaire	50,736,132	10,147,226	-7,610,420	32,978,486	0	32,978,486	0.65	51,652,062	10,330,412	-7,747,809	33,573,841	0	33,573,841	0.65
Fingal	37,267,642	7,453,528	-5,590,146	24,223,968	0	24,223,968	0.65	38,117,785	7,623,557	-5,717,668	24,776,560	0	24,776,560	0.65
Galway County	14,303,117	2,860,623	0	11,442,494	1,063,888	12,506,382	0.87	14,554,262	2,910,852	1,455,426	13,098,836	2,874,481	15,973,317	1.10
Galway City	7,972,026	1,594,405	0	6,377,621	0	6,377,621	0.80	8,104,822	1,620,964	0	6,483,858	0	6,483,858	0.80
Kerry	13,882,755	2,776,551	0	11,106,204	0	11,106,204	0.80	14,059,351	2,811,870	0	11,247,481	2,529,280	13,776,761	0.98
Kildare	21,078,477	4,215,695	-1,580,886	15,281,896	0	15,281,896	0.73	21,512,960	4,302,592	0	17,210,368	0	17,210,368	0.80
Kilkenny	7,305,556	1,461,111	0	5,844,445	3,511,575	9,356,020	1.28	7,418,599	1,483,720		5,934,879	4,739,033	10,673,912	1.44
Laois	4,790,302	958,060	0	3,832,242	3,799,083	7,631,325	1.59	4,903,252	980,650	0	3,922,602	4,636,275	8,558,877	1.75
Leitrim	2,083,425	416,685	0	1,666,740	6,615,579	8,282,319	3.98	2,118,578	423,716	0	1,694,862	7,261,453	8,956,315	4.23
Limerick	15,347,068	3,069,414	0	12,277,654	2,347,505	14,625,159	0.95	15,668,081	3,133,616	1,566,808	14,101,273	5,019,999	19,121,272	1.22
Longford	2,062,224	412,445	-61,867	1,587,912	6,469,714	8,057,626	3.91	2,103,778	420,756	-63,113	1,619,909	7,223,625	8,843,534	4.20
Louth	9,178,817	1,835,763	-137,682	7,205,372	900,782	8,106,154	0.88	9,434,351	1,886,870	0	7,547,481	2,318,717	9,866,198	1.05
Mayo	10,216,537	2,043,307	0	8,173,230	9,319,365	17,492,595	1.71	10,387,641	2,077,528	0	8,310,113	11,502,232	19,812,345	1.91
Meath	17,050,349	3,410,070	0	13,640,279	0	13,640,279	0.80	17,442,804	3,488,561	0	13,954,243	0	13,954,243	0.80
Monaghan	3,715,515	743,103	-278,664	2,693,748	7,275,470	9,969,218	2.68	3,788,317	757,663	0	3,030,654	8,207,919	11,238,573	2.97
Offaly	4,788,377	957,675	0	3,830,702	2,832,940	6,663,642	1.39	4,896,405	979,281	0	3,917,124	3,739,164	7,656,288	1.56
Roscommon	3,895,176	779,035	0	3,116,141	5,991,299	9,107,440	2.34	3,971,558	794,312	0	3,177,246	7,038,986	10,216,232	2.57
Sligo	5,164,906	1,032,981	0	4,131,925	5,861,427	9,993,352	1.93	5,243,960	1,048,792	0	4,195,168	7,007,459	11,202,627	2.14
South Dublin	30,637,996	6,127,599	-4,595,699	19,914,698	0	19,914,698	0.65	31,387,132	6,277,426	-4,708,070	20,401,636	0	20,401,636	0.65
Tipperary	11,584,808	2,316,962	0	9,267,846	14,052,264	23,320,110	2.01	11,805,349	2,361,070	0	9,444,279	16,507,323	25,951,602	2.20
Waterford	9,100,616	1,820,123	0	7,280,493	9,243,938	16,524,431	1.82	9,266,427	1,853,285	0	7,413,142	11,265,829	18,678,971	2.02
Westmeath	6,253,807	1,250,761	0	5,003,046	5,112,434	10,115,480	1.62	6,378,230	1,275,646	0	5,102,584	6,102,923	11,205,507	1.76
Wexford	11,854,275	2,370,855	0	9,483,420	2,405,156	11,888,576	1.00	12,156,232	2,431,246	607,812	10,332,798	3,822,530	14,155,328	1.16
Wicklow	16,620,639	3,324,128	0	13,296,511	0	13,296,511	0.80	17,056,333	3,411,267	0	13,645,066	0	13,645,066	0.80
<b>Total</b>	<b>473,581,274</b>	<b>94,716,252</b>	<b>-36,028,975</b>	<b>342,836,047</b>	<b>108,342,395</b>	<b>451,178,442</b>	<b>0.95</b>	<b>483,718,852</b>	<b>96,743,769</b>	<b>-26,526,746</b>	<b>360,448,337</b>	<b>140,319,314</b>	<b>500,767,651</b>	<b>1.04</b>

<b>Analysis of LPT Allocation Y2015, Y2016 &amp; Y2017</b>
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	<b>2015</b>	<b>2016</b>	<b>2017</b>
	€M	€M	€M
B Dublin City LPT - 100%	82,659,298	77,547,442	79,467,549
Equalisation Fund - 20%	16,531,860	15,509,488	15,893,510
LPT Retained Locally - 80%	66,127,438	62,037,954	63,574,039
Less 15% Reduction (Passed by council resolution)	12,398,895	11,632,116	11,920,132
Compensatory Funding	0	255,593	0
Available LPT Funding	53,728,544	50,661,430	51,653,907
Distribution of LPT Funding			
Self-funding Capital	25,940,094	25,003,458	19,804,338
Self-Funding Revenue	20,988,154	18,857,676	8,780,600
LGF/GPG (already in funding base)	2,667,330	2,667,330	2,667,330
PRD (based on AFS 2014 levels)	0	0	16,428,262
A Discretionary Funding	4,132,614	4,132,965	3,973,377
Allocated LPT Funding	53,728,192	50,661,429	51,653,907
Loss in Discretionary Funds	-	-	159,588
B / A Discretionary Funding as a % Total LPT Funds in DCC	5.00%	5.33%	5.00%

Appendix G  
Rates 2017 V 2016

County	2017 Rates	Vacancy Refund Rate 2017	2016 Rates	Vacancy Refund Rate 2016
Dublin City	320,667,649	45%	320,305,036	50%
Cork Co.	128,055,386	100%	126,270,204	100%
South Dublin	117,118,900	100%	118,162,800	100%
Fingal	115,580,000	75%	116,097,000	75%
Dun Laoghaire Rathdown	80,306,900	50%	79,483,200	75%
Cork City	65,813,600	50%	66,334,100	50%
Kildare	57,969,584	100%	57,549,458	100%
Limerick	53,848,932	10%	51,627,056	25%
Clare	42,509,927	100%	41,877,698	100%
Kerry	41,156,215	100%	41,358,891	100%
Galway City	36,497,239	50%	36,497,261	50%
Meath	34,001,466	100%	33,251,874	100%
Wexford	33,595,292	100%	33,033,093	100%
Louth	32,424,603	50%	33,034,530	50%
Donegal	30,633,240	100%	30,708,381	100%
Tipperary	30,542,172	100%	30,442,173	100%
Mayo	29,302,308	100%	28,885,530	100%
Waterford	28,723,642	45%	32,590,017	20%
Wicklow	27,976,048	100%	28,066,743	100%
Galway Co.	25,821,049	100%	25,590,149	100%
Kilkenny	19,270,900	100%	19,021,100	100%
Offaly	16,621,603	100%	15,516,652	100%
Westmeath	16,000,767	100%	15,624,008	100%
Carlow	14,446,000	100%	14,270,003	100%
Cavan	13,230,286	100%	13,328,717	100%
Sligo	13,036,601	100%	13,199,678	100%
Laois	12,696,000	100%	12,224,000	100%
Monaghan	12,140,417	100%	12,493,151	100%
Roscommon	11,328,300	100%	11,228,800	100%
Longford	8,069,416	100%	8,035,861	100%
Leitrim	5,245,030	100%	5,204,819	100%
<b>TOTAL RATES</b>	<b>1,474,629,472</b>		<b>1,471,311,983</b>	

Appendix H  
Local Authority Funding 2016-2017

Local Authority	Population	Proportion	Local Authority	Total Grant excl Housing	Proportion	Local Authority	Total Grants	Proportion	Local Authority	2017 Rates	Proportion	Local Authority	Allocation from Equalisation Fund	Proportion
Dublin City	553,165	11.63%	Cork Co.	51,520,401	9.17%	Dublin City	244,010,512	15.43%	Dublin City	320,667,649	21.75%	Tipperary	16,507,323	11.76%
Cork Co.	416,574	8.76%	Dublin City	44,411,750	7.90%	Limerick	217,616,369	13.76%	Cork Co.	128,055,386	8.68%	Donegal	16,441,788	11.72%
Fingal	296,214	6.23%	Mayo	29,320,490	5.22%	Cork Co.	91,704,047	5.80%	South Dublin	117,118,900	7.94%	Mayo	11,502,232	8.20%
South Dublin	278,749	5.86%	Galway Co.	28,231,278	5.02%	Tipperary	63,964,619	4.05%	Fingal	115,580,000	7.84%	Waterford	11,265,829	8.03%
Kildare	222,130	4.67%	Tipperary	24,964,660	4.44%	South Dublin	60,579,700	3.83%	Dun Laoghaire Rathdown	80,306,900	5.45%	Monaghan	8,207,919	5.85%
Dun Laoghaire Rathdown	217,274	4.57%	Limerick	24,353,470	4.33%	Mayo	57,890,249	3.66%	Cork City	65,813,600	4.46%	Leitrim	7,261,453	5.17%
Limerick	195,175	4.10%	Donegal	23,867,532	4.25%	Donegal	53,365,757	3.38%	Kildare	57,969,584	3.93%	Longford	7,223,625	5.15%
Meath	194,942	4.10%	Waterford	23,104,746	4.11%	Waterford	53,091,308	3.36%	Limerick	53,848,932	3.65%	Roscommon	7,038,986	5.02%
Galway Co.	179,048	3.76%	Clare	19,948,684	3.55%	Galway Co.	48,240,286	3.05%	Clare	42,509,927	2.88%	Sligo	7,007,459	4.99%
Tipperary	160,441	3.37%	Sligo	19,486,497	3.47%	Kildare	47,064,016	2.98%	Kerry	41,156,215	2.79%	Westmeath	6,102,923	4.35%
Donegal	158,755	3.34%	Kerry	19,074,420	3.39%	Fingal	45,343,800	2.87%	Galway City	36,497,239	2.48%	Cavan	5,958,846	4.25%
Wexford	149,605	3.14%	Cavan	18,325,018	3.26%	Dun Laoghaire Rathdown	43,279,300	2.74%	Meath	34,001,466	2.31%	Limerick	5,019,999	3.58%
Kerry	147,554	3.10%	South Dublin	17,391,100	3.09%	Kerry	42,300,346	2.68%	Wexford	33,595,292	2.28%	Kilkenny	4,739,033	3.38%
Wicklow	142,332	2.99%	Meath	16,779,002	2.99%	Meath	37,409,095	2.37%	Louth	32,424,603	2.20%	Laois	4,636,275	3.30%
Mayo	130,425	2.74%	Kildare	16,484,886	2.93%	Wexford	36,663,983	2.32%	Donegal	30,633,240	2.08%	Wexford	3,822,530	2.72%
Louth	128,375	2.70%	Fingal	15,201,400	2.71%	Sligo	36,346,099	2.30%	Tipperary	30,542,172	2.07%	Offaly	3,739,164	2.66%
Cork City	125,622	2.64%	Monaghan	15,181,781	2.70%	Louth	35,034,232	2.22%	Mayo	29,302,308	1.99%	Cork City	3,137,749	2.24%
Clare	118,627	2.49%	Wicklow	15,008,122	2.67%	Wicklow	34,429,329	2.18%	Waterford	28,723,642	1.95%	Carlow	2,983,703	2.13%
Waterford	116,401	2.45%	Wexford	14,948,277	2.66%	Clare	33,097,280	2.09%	Wicklow	27,976,048	1.90%	Galway County	2,874,481	2.05%
Kilkenny	99,118	2.08%	Louth	14,915,012	2.65%	Westmeath	31,415,346	1.99%	Galway Co.	25,821,049	1.75%	Kerry	2,529,280	1.80%
Westmeath	88,396	1.86%	Laois	14,122,150	2.51%	Cavan	31,004,492	1.96%	Kilkenny	19,270,900	1.31%	Louth	2,318,717	1.65%
Laois	84,732	1.78%	Roscommon	13,755,600	2.45%	Kilkenny	29,808,812	1.89%	Offaly	16,621,603	1.13%	Clare	0	0.00%
Galway City	79,504	1.67%	Dun Laoghaire Rathdown	13,009,300	2.32%	Monaghan	29,082,910	1.84%	Westmeath	16,000,767	1.09%	Cork County	0	0.00%
Offaly	78,003	1.64%	Westmeath	12,876,899	2.29%	Cork City	28,179,154	1.78%	Carlow	14,446,000	0.98%	Dublin City	0	0.00%
Cavan	76,092	1.60%	Kilkenny	12,157,900	2.16%	Laois	27,511,150	1.74%	Cavan	13,230,286	0.90%	Dun Laoghaire	0	0.00%
Sligo	65,357	1.37%	Offaly	9,902,060	1.76%	Roscommon	26,126,532	1.65%	Sligo	13,036,601	0.88%	Fingal	0	0.00%
Roscommon	64,436	1.35%	Leitrim	8,904,872	1.58%	Offaly	21,955,665	1.39%	Laois	12,696,000	0.86%	Galway City	0	0.00%
Monaghan	61,273	1.29%	Longford	7,683,378	1.37%	Leitrim	21,639,155	1.37%	Monaghan	12,140,417	0.82%	Kildare	0	0.00%
Carlow	56,875	1.20%	Cork City	6,338,300	1.13%	Longford	18,416,935	1.16%	Roscommon	11,328,300	0.77%	Meath	0	0.00%
Longford	40,810	0.86%	Galway City	5,599,972	1.00%	Carlow	17,914,700	1.13%	Longford	8,069,416	0.55%	South Dublin	0	0.00%
Leitrim	31,972	0.67%	Carlow	5,040,950	0.90%	Galway City	16,498,417	2.94%	Leitrim	5,245,030	0.36%	Wicklow	0	0.00%
	4,757,976	1		561,909,907	1		1,580,983,595	1		1,474,629,472	1		140,319,314	1



An Roinn Phleanála & Forbairt Maoiné,  
Bloc 4, Urlár 3, Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8

Planning & Property Development Department,  
Block 4, Floor 3, Civic Offices  
Wood Quay, Dublin 8

## **Report to the Finance Strategic Policy Committee**

### **Re: Community Group Lettings/Licences**

Following the Finance Strategic Policy Committee meeting on the 16<sup>th</sup> March 2017, it was agreed that a report should be presented to each Area Committee setting out a brief overview of the facilities that are leased/licensed to community groups and organisations by Dublin City Council together with a more detailed list of the groups and properties which are more particularly located in each area.

These reports were circulated to the area offices and included on the agendas of the following Area Committee meetings.

Central Area Committee – Tuesday 14<sup>th</sup> March 2017 (Item: 14)  
North Central Area Committee – Monday 20<sup>th</sup> March 2017 (Item: 3k)  
North West Area Committee – Tuesday 21<sup>st</sup> March 2017 (Item: 10)  
South East Area – Monday 13<sup>th</sup> March 2017 (Item 3.iv)

The reports were noted by each Area Committee, and an updated report will be circulated again in September.

I am also attaching for your information a list of assets owned by Dublin City Council located within the boundaries of adjoining local authorities with whom we are in discussion with to transfer over our interest.

**Paul Clegg**  
**Executive Manager**

## Central Area

Electoral Area	Number	Property Name	Customer Name
Central Area	A54-13127	Bachelors Walk (No. 15)	IRISH ARCHITECTURE FOUNDATION
Central Area	A23-6320	Ballybough Community Centre (Creche)	THE LARKIN UNEMPLOYED CENTRE LTD
Central Area	A54-8787	Ballybough Community Centre (Desk Space)	YPAR
Central Area	A23-7489	Belvedere Place (No. 16)	PACE HOUSING ASSOCIATION LIMITED
Central Area	A19-3806	Berkeley Street (Site)	CATHOLIC HOUSING AID SOCIETY
Central Area	A23-8146	Broadstone (17B Phibsboro Boxing Club)	TRUSTEES OF PHIBSBORO AMATEUR BOXING CLUB
Central Area	A23-11367	Buckingham Street Lower (No. 12)	FIRE STATION ARTISTS STUDIO
Central Area	A23-7320	Buckingham Street Lower (No. 13)	FOCUS HOUSING ASSOCIATION LTD
Central Area	A54-10787	Buckingham Street Lower (No. 22 1st Flr)	PROF JOE BARRY & MAUREEN O'SULLIVAN
Central Area	A23-7404	Buckingham Street Lower (No. 22)	INNER CITY ORGANISATIONS NETWORK
Central Area	A16-1184	Buckingham Street Lower (Nos 9 -11 Fire Station)	FIRE STATION ARTISTS STUDIO
Central Area	A25-5720	Buckingham Street Lower (Nos. 23-24)	BARNARDOS
Central Area	A19-1495	Charleville Mall (No. 17 Part of)	ST ANTHONY'S SOCIAL CENTRE
Central Area	A23-12988	Coleraine House (Carmichael Centre)	CARMICHAEL CENTRE FOR VOLUNTARY GROUPS
Central Area	A23-7376	Commons Street (No. 1)	SHERRIFF STREET YOUTH CLUB
Central Area	A14-0956	Cumberland Street Nth (Nos. 20-22)	OFFICE OF PUBLIC WORKS
Central Area	A54-10907	Dorset Street Upper (No. 53 Flrs. 1 & 2)	NEW COMMUNITIES PARTNERSHIP (NCP) LTD
Central Area	A25-6200	Dorset Street Upper (No. 53 Grd Floor)	DUBLIN NORTH CITY (MABS) LTD
Central Area	A23-7448	Dunne Street (St. Agathas Hall)	ST AGATHA'S HALL DEVELOPMENT ASSOCIATION LIMITED
Central Area	A25-6420	Grangegorman (Former Cleansing Depot)	DUBLIN INSTITUTE OF TECHNOLOGY
Central Area	A55-10307	Green Street (MACRO - Cafe Unit)	MACRO BUILDING MANAGEMENT LIMITED
Central Area	A55-9887	Green Street (MACRO - Citizens Info)	DUBLIN CITY CENTRE CITIZENS INFORMATION SERVICE
Central Area	A55-9867	Green Street (MACRO - European Consumer Ctr)	EUROPEAN CONSUMER CENTRE (IRELAND) LTD
Central Area	A55-9687	Green Street (MACRO - George's Hill Playgroup)	GEORGES HILL SCHOOL & COMMUNITY PROJECT LIMITED
Central Area	A55-9669	Green Street (MACRO - Irish Environ Network)	IRISH ENVIRONMENTAL NETWORK LIMITED
Central Area	A55-11427	Green Street (MACRO - Irish Penal Reform)	IRISH PENAL REFORM TRUST
Central Area	A55-9707	Green Street (MACRO - National Advocacy)	NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
Central Area	A55-9667	Green Street (MACRO - NWIC Train & Dev)	NORTH WEST INNER CITY T & D PROJECT
Central Area	A55-9647	Green Street (MACRO - Pitter Patter)	PITTER PATER COMMUNITY CRECHE & PRESCHOOL LIMITED
Central Area	A55-9648	Green Street (MACRO - Senior Citizens)	MACRO SENIOR CITIZENS LIMITED
Central Area	A55-9668	Green Street (MACRO - Snug Counselling)	SNUG COUNSELLING & INFORMATION SERVICE LIMITED
Central Area	A23-7430	Grenville Street (Father Scully House)	CATHOLIC HOUSING AID SOCIETY
Central Area	A23-7200	Henrietta Street (No. 15)	NA PIOBAIRI UILLEANN TEORANTA
Central Area	A54-10367	Hill Street (Family Resource Centre)	HILL STREET FAMILY CENTRE
Central Area	A23-7476	Killarney Court (Unit 1)	COMMUNITY TECHNICAL AID LTD



Central Area

Central Area	A54-8466	Killarney Court (Unit 2)	AKINA DADA WA AFRICA LTD
Central Area	A23-8547	Killarney Court (Unit 3)	COMMUNITY POLICING FORUM
Central Area	A54-8426	Killarney Court (Unit 4)	CITIZENS INFORMATION SERVICE
Central Area	A54-8446	Killarney Court (Unit 5)	HANDS ON PEER EDUCATION (HOPE)
Central Area	A23-10627	King Street North (No. 116)	BLACKHALL PARADE CHILDREN'S PROJECT LTD
Central Area	A54-10067	Liberty Corner (Dance Centre)	APDI LTD
Central Area	A54-10327	Liberty Corner (Retail Unit No. 6)	VOICE OF NEW COMMUNITIES DRUGS & ALCOHOL NETWORK LTD
Central Area	A54-11187	Liberty Corner (Retail Unit No. 7)	THE WEXFORD CENTRE PROJECT LTD
Central Area	A23-12108	Manor Street (No. 19 An Siol)	NORTH WEST INNER CITY DEVELOPMENT PROJECT LIMITED (NWCIDP LIMITED) t/a AN SÍOL
Central Area	A23-5420	Manor Street (No. 42)	PHOENIX COMMUNITY RESOURCE CENTRE LIMITED
Central Area	A54-11747	Mary's Abbey (Nos. 17-18 Community Garden)	JULIE WYNNE
Central Area	A25-6440	Mountjoy Community Centre (After Schools)	COMMUNITY AFTER SCHOOLS PROJECT
Central Area	A23-6560	Mountjoy Community Centre (City Centre CAP)	NORTH CENTRE CITY CAP
Central Area	A54-9127	Mountjoy Square Park (Nursery)	ST BRIGIDS DAY NURSERY
Central Area	A23-7866	Newcomen Court (Larkin Community Gdn)	THE LARKIN UNEMPLOYED CENTRE LTD
Central Area	A54-9367	Newcomen Court (Mud Island Community Gdn)	MUD ISLAND COMMUNITY GARDEN GROUP
Central Area	A23-7318	North Great Georges Street (No. 35 Rere Garden)	JAMES JOYCE CULTURAL CENTRE LIMITED
Central Area	A23-7264	North Great Georges Street (No. 35)	JAMES JOYCE CULTURAL CENTRE LIMITED
Central Area	A23-5820	North King Street (Nos. 117 - 119)	NORTH WEST INNER CITY NETWORK LTD
Central Area	A05-0584	North King Street (Spade)	ST PAUL'S AREA DEVELOPMENT ENTERPRISE LIMITED (SPADE)
Central Area	A23-7116	North Strand Road (No. 16 HSE Dental Clinic)	EASTERN REGIONAL HEALTH AUTHORITY
Central Area	A23-11667	Oxmantown Lane (Enterprise Centre)	ST PAUL'S AREA DEVELOPMENT ENTERPRISE LIMITED (SPADE)
Central Area	A23-5880	Portland Square (Nos. 1-4 CASPr)	COMMUNITY AFTER SCHOOLS PROJECT
Central Area	A23-5900	Portland Square (Nos. 1-4 Cavan Centre)	THE CAVAN CENTRE LTD
Central Area	A23-9287	Rory O'Connor House (Creche Facility)	HARDWICKE STREET CRECHE LIMITED
Central Area	A54-8727	Rutland Street Lwr (Adventure Sports)	ADVENTURE SPORTS PROJECT
Central Area	A54-9307	Rutland Street Lwr (Community Garden)	NORTH EAST CENTRAL COMMUNITY GARDEN GROUP
Central Area	A45-8366	Rutland Street Lwr (Lourdes Community Buildings)	LOURDES YOUTH & COMMUNITY SERVICE
Central Area	A45-8346	Sean MacDermott St (Car Park)	ST LAURENCE O'TOOLE DIOCESAN TRUST
Central Area	A19-9427	Sean MacDermott St (Former Convent Car Pk)	
Central Area	A23-11247	Sean MacDermott St (Lourdes Day)	LOURDES DAY CARE CENTRE LIMITED
Central Area	A54-11007	Sean MacDermott St (Lourdes Parish Hall)	FRANCESCA ARKINS & CHRISTY FAGAN
Central Area	A23-10467	Sean MacDermott St (No. 72 Convent)	CUNAMH TEORANTA
Central Area	A25-5220	Sean MacDermott St (Nos. 16-18)	CITY OF DUBLIN EDUCATION & TRAINING BOARD
Central Area	A23-12647	Sean MacDermott St (Nos. 62 & 63)	SOPHIA HOUSING ASSOCIATION LIMITED
Central Area	A54-10187	Sean Treacy House (Unit 1)	TARIQA BURHANYA

Central Area

Central Area	A23-9167	Sheriff Street Lower (North Wall Womens Ctr)	NORTH WALL COMMUNITY DEVELOPMENT PROJECT
Central Area	A23-7353	Stoneybatter (No. 28) & Arbour Place (No. 30)	COMMUNITY PRE-SCHOOL PLAYGROUP FEDERATION
Central Area	A14-0967	Strand Street Great (Nos. 61-62)	BRAITHRE CRIOSTAI
Central Area	A23-7506	Summer Street North (Community Garden)	SUMMER ST NTH RESIDENTS ASSOC
Central Area	A23-7586	Summerhill Parade (Nos 19-24)	TUSLA CHILD & FAMILY AGENCY
Central Area	A54-9747	Tolka Road (Rear Nos 2 - 16 Ballybough BC)	BALLYBOUGH BOXING CLUB
Central Area	A54-12787	William Street North (St. Agatha's Court)	PETER MCVERRY TRUST LIMITED

North Central

Electoral Area	Number	Property Name	Customer Name
North Central Area	A23-6480	Alfie Byrne Road (Clasac Cultural Centre)	COMHALTAS
North Central Area	A23-7460	Alfie Byrne Road (Site at Tolka Estuary)	EASTWALL WATER SPORTS GROUP
North Central Area	A23-7169	All Saints Drive	TRUSTEES OF RAHENY UNITED FC
North Central Area	A23-7171	All Saints Drive (CARA)	ST ANNE'S COMMUNITY & RESIDENTS ASSOCIATION
North Central Area	A23-7168	All Saints Drive (Raheny GAA)	TRUSTEES OF RAHENY GAA CLUB
North Central Area	A23-7170	Blunden Drive	AYRFIELD & DISTRICT COMMUNITY COUNCIL
North Central Area	A23-7266	Blunden Drive (Ayrfield United FC))	AYRFIELD UNITED FC
North Central Area	A23-7275	Blunden Drive (Lands At)	ST LAURENCE O'TOOLE GAA CLUB
North Central Area	A23-7444	Blunden Drive (O'Tooles GAA Club)	ST LAURENCE O'TOOLE GAC
North Central Area	A23-7148	Brian Boru Street (Site at Rere)	ST JOHNS, 66TH SCOUT TROOP, CLONTARF
North Central Area	A23-7459	Collins Avenue (Whitehall Colmcilles)	WHITEHALL COLMCILLE GAA CLUB
North Central Area	A25-6360	Collins Avenue East (Le Cheile)	DONNYCARNEY COMMUNITY & YOUTH CENTRE LTD
North Central Area	A19-3723	Coolock Village (Scout Foundation))	THE SCOUT FOUNDATION
North Central Area	A23-7190	Cromcastle Road (Racing Pigeon Club)	NORTHSIDE & DISTRICT RACING PIGEON CLUB
North Central Area	A23-7187	Cromcastle Road (St. Luke's YC)	TRUSTEES OF ST LUKES YOUTH CLUB
North Central Area	A15-7726	Croydon Gardens (Scout Pavillion)	SCOUTING TRUST PROPERTY LTD
North Central Area	A23-7442	Darndale Belcamp Village Centre	DARNDALE BELCAMP VILLAGE CENTRE LIMITED
North Central Area	A25-6340	Darndale Youth Services Building (Sphere 17)	CITY OF DUBLIN EDUCATION & TRAINING BOARD
North Central Area	A23-10167	Edenmore Avenue (Scout Den)	SCOUTING TRUST PROPERTY LTD
North Central Area	A23-8006	Father Collins Park (Trinity Sports)	TRINITY SPORTS & LEISURE CLUB
North Central Area	A23-7196	Gracefield Avenue (St. Paul's YC)	ST PAUL'S YOUTH CLUB (ARTANE) LIMITED
North Central Area	A23-9087	Gracefield Road (Artane Coolock R&D Centre)	ARTANE COOLOCK RESOURCE & DEVELOPMENT CENTRE LIMITED
North Central Area	A23-7443	Gracefield Road (Site - St. Brendans FC)	ST BRENDAN'S UNITED F.C. LIMITED
North Central Area	A23-7268	Gracefield Road (Site - St. Pauls FC)	TRUSTEES OF ST PAULS FOOTBALL CLUB
North Central Area	A23-7164	Greendale Road (KADCA)	KILBARRACK & DISTRICT COMMUNITY ASSOCIATION
North Central Area	A03-0392	Griffith Avenue (Health Centre Marino)	HEALTH SERVICES EXECUTIVE
North Central Area	A23-7327	Killester Avenue (Sonas Site)	SONAS DOMESTIC VIOLENCE CHARITY LTD
North Central Area	A23-7342	Kilmore Road (Site Adjoining Woodville House)	AOIBHNEAS LIMITED
North Central Area	A23-7192	Kilmore Road (Skellys Lane)	ARTANE BEAUMONT FAMILY RECREATION CENTRE LIMITED
North Central Area	A19-1358	Malahide Road (No. 111)	DONNYCARNEY & BEAUMONT DISTRICT CREDIT UNION
North Central Area	A03-0515	Marino (Lands at St. Vincents GAA Club)	TRUSTEES OF ST VINCENT'S GAA CLUB
North Central Area	A23-7373	McAuley Avenue (Part Scoil Neasain)	GAELOIDEAS

North Central

North Central Area	A23-5120	Millwood Park (St. Monicas GAA Club)	TRUSTEES OF ST MONICAS GAA CLUB
North Central Area	A23-7422	Oscar Traynor Road (Amateur Football League)	OSCAR TRAYNOR COACHING & DEVELOPMENT CENTRE LIMITED
North Central Area	A19-1405	Parnell Park (Plot 1)	TRUSTEES OF DUBLIN COUNTY BOARD GAA
North Central Area	A19-1440	Parnell Park (Plot 2)	TRUSTEES OF DUBLIN COUNTY BOARD GAA
North Central Area	A23-7149	Philipsburgh Avenue (Rere 80 - 108)	TRUSTEES OF CYMS
North Central Area	A23-7189	Priorswood House ( Clonshaugh)	P.A.C.E. LIMITED
North Central Area	A23-7451	Rear Darndale Sports Hall (Unit 3)	DARNDALE BELCAMP DRUGS AWARENESS
North Central Area	A19-3934	Shelmartin Avenue (Carleton Hall)	MARINO & DISTRICT COMMUNITY CENTRE LIMITED
North Central Area	A23-5860	Swans Nest Avenue (Creche)	KILBARRACK COMMUNITY CHILDCARE SERVICES LTD
North Central Area	A23-7423	The Glin Centre (1st Floor)	NORTHSIDE CENTRE FOR THE UNEMPLOYED
North Central Area	A23-7406	The Glin Centre (Ground Floor)	BONNYBROOK RESOURCE CENTRE LIMITED
North Central Area	A19-9107	Tonlegee Road (Edenmore Daycare Nursery)	EDENMORE DAYCARE NURSERY LTD
North Central Area	A19-3718	Tonlegee Road (The Vicarage)	ST MONICA'S PARISH YOUTH CENTRE

North West

Electoral Area	Number	Property Name
North West Area	A61-18167	Balbutcher Lane (Sports Centre-Aisling Project)
North West Area	A64-9033	Balcurris Boys Hostel
North West Area	A19-3653	Ballygall Road East (1st Dublin Scout Troop)
North West Area	A63-12947	Ballymun Civic Centre (Innovate)
North West Area	A23-4543	Ballymun Road (CBS GAA Club)
North West Area	A14-1034	Ballymun Road (No. 171 Victory CU)
North West Area	A23-7162	Ballymun Road (Scout Den)
North West Area	A19-1588	Bannow Road (FAS Buildings)
North West Area	A19-3788	Beneavin Drive (De La Salle)
North West Area	A25-7406	Botanic Avenue (Rosmini Gaels Clubhouse)
North West Area	A23-8286	Cardiffsbridge Road (No. 5 Rear Of)
North West Area	A23-8306	Cardiffsbridge Road (No. 5)
North West Area	A19-3736	Cardiffsbridge Road (Scout Site)
North West Area	A23-12027	Clearstream Court (Apts 14, 15, 22 & 23)
North West Area	A54-7307	Collins Avenue (Port Tunnel Lands Part Of)
North West Area	A13-0838	Collins Avenue Extension (Health Centre)
North West Area	a60-12687	Coultry Gardens (Muck & Magic)
North West Area	A60-9068	Coultry N/Hood Ctr (Pobal Gael Creche)
North West Area	A25-7438	Coultry Road (Axis Arts Centre)
North West Area	A54-10507	De Courcey Square (Allotment)
North West Area	A23-12987	Dunard Road (Community Centre)
North West Area	A23-7121	Farnham House (Erins Isle Site 1)
North West Area	A23-7123	Farnham House (Erins Isle Site 2))
North West Area	A23-7336	Fassaugh Avenue (Finbarrs GAA Club)
North West Area	A19-9267	Finglas Civic Centre (Childcare Facility)
North West Area	A19-1754	Finglas Road (Rosehill House)
North West Area	A19-3763	Gasanaon Road (Finglas Pigeon racing Club)
North West Area	A23-7449	Glenariff Road (Plunketts GAA Club)
North West Area	A19-1351	Griffith Avenue (Garda Station Plot Adj)
North West Area	A19-1369	Griffith Avenue (Houses)
North West Area	A19-1370	Griffith Avenue (Nos. 382-400E)
North West Area	A23-7161	Griffith Avenue (Tolka Rovers)

North West

North West Area	A23-5980	Jamestown Road (Red Barn)
North West Area	A23-10407	Kilshane Drive (Finglas Celtic)
North West Area	A19-3725	Larkhill Road (Scouts)
North West Area	A23-7195	Larkhill Road (St. Kevin's Boys)
North West Area	A60-10709	Longdale Terrace (No. 1 Stanhope Centre)
North West Area	A64-9827	Longdale Terrace (No. 2 Bernies Creche)
North West Area	A23-11267	Mellowes Road (Finglas Garda Station)
North West Area	A23-11547	Mellowes Road (WFTRA Community Hall)
North West Area	A19-1386	Millmount Avenue (Dispensary)
North West Area	A61-11827	Poppintree N/Hood Ctr (Workshop 3)
North West Area	A61-11828	Poppintree N/Hood Ctr (Workshop 4)
North West Area	A19-1376	Quarry Road (Dispensary)
North West Area	A63-9947	Reco Building (Cabins-Aisling Project)
North West Area	A63-12067	Reco Building (Cabins-Garda Diversion Proj)
North West Area	A63-11967	Reco Building (Silloque Rd)
North West Area	A63-9987	Reco Building (Units 7 & 8 Solas)
North West Area	A61-12667	Santry Way (No. 22 Pieta House)
North West Area	A19-2118	Seamus Ennis Road (Health Centre)
North West Area	A62-11787	Shangan N/Hood Ctr (Creche)
North West Area	A62-9035	Shangan N/Hood Ctr (Unit 1)
North West Area	A62-11807	Shangan N/Hood Ctr (Unit 1A)
North West Area	A19-5020	Shangan Neighbourhood Centre
North West Area	A63-10708	Silloque Gardens (No. 121 Our Lady's Nursery)
North West Area	A63-11887	Silloque N/Hood Ctr (Forum Office)
North West Area	A63-10847	Silloque Road (Youth Facilities Building)
North West Area	A54-12527	Slaney Road (Unit 133a Part)
North West Area	A19-1952	St. Attracta Road (Marian Shrine)
North West Area	A19-12367	St. Helena's Road (Childcare Centre)
North West Area	A54-12147	St. Helena's Road (Rivermount Boys)
North West Area	A03-0440	Swords Road (No. 97A Homefarm FC)
North West Area	A54-6952	Tolka Valley Road (Community Garden)

South East

Electoral Area	Number	Property Name	Customer Name
South East Area	A23-7291	Beech Hill Road (Beech Hill AFC)	TRUSTEES OF BEECHILL AFC
South East Area	A54-9447	Bushy Park (Sportsworld Premises)	SPORTSWORLD RUNNING CLUB
South East Area	A01-8747	City Assembly Building (The IGF)	THE IRISH GEORGIAN SOCIETY
South East Area	A23-7126	Clarendon Row (No. 6)	DUBLIN INSTITUTE OF TECHNOLOGY
South East Area	A54-11647	Emor Street (No. 5)	DEPAUL IRELAND
South East Area	A25-6520	Hogan Place (No. 46)	ST ANDREWS RESOURCE CENTRE
South East Area	A23-7143	Kimmage Road Lower (Site)	TRUSTEES OF LARKVIEW BOYS FC
South East Area	A23-7481	Lord Edward Street (No. 19 Rere)	COOLMINE LIMITED
South East Area	A23-7242	Lord Edward Street (No. 19)	TRUSTEES OF COOLMINE HOUSE
South East Area	A54-10087	Neagh Road (Mount Tallant Boxing Club)	MOUNT TALLANT AMATEUR BOXING CLUB
South East Area	A23-7186	Pigeon House Road (Dublin Sea Scouts)	SCOUTING IRELAND C.S.I.
South East Area	A23-7282	Pigeon House Road (Poolbeg Yacht Club)	TRUSTEES OF POOLBEG YACHT & BOAT CLUB
South East Area	A54-11287	Pigeon House Road (Ringsend Fishermen Site)	RINGSEND REGISTERED FISHERMEN & PRIVATE BOATOWNERS ASSOCIATION
South East Area	A23-7302	Pigeon House Road (Ringsend Reg Fishermen)	RINGSEND REGISTERED FISHERMEN & PRIVATE BOATOWNERS ASSOCIATION
South East Area	A54-11307	Pigeon House Road (Stella Maris Site)	TRUSTEES OF STELLA MARIS ROWING CLUB
South East Area	A23-7283	Pigeon House Road (Stella Maris)	TRUSTEES OF STELLA MARIS ROWING CLUB
South East Area	A23-5800	Pine Road (Cambridge Boys FC)	TRUSTEES OF CAMBRIDGE BOYS FC
South East Area	A11-0667	Rathmines Road (Town Hall 1)	CITY OF DUBLIN EDUCATION & TRAINING BOARD
South East Area	A11-0668	Rathmines Road (Town Hall 2)	CITY OF DUBLIN EDUCATION & TRAINING BOARD
South East Area	A45-4861	Rathmines Road Lower (No. 190A Fire Station)	MART
South East Area	A23-7367	Sallymount Avenue (No. 17A)	SONAS DOMESTIC VIOLENCE CHARITY LTD
South East Area	A54-9007	St. Stephen's Green (No. 15 Little Museum)	THE LITTLE MUSEUM OF DUBLIN LIMITED
South East Area	A23-7284	Thorncastle Street (York Road)	TRUSTEES OF ST PATRICK'S ROWING CLUB
South East Area	A23-7378	Windsor Road (Rere 10 - 22)	COWPER CARE CENTRE LIMITED

**Report to the Finance Strategic Policy Committee**

**Re: List of Leases-Licences Outside the City Area**

Property Name	Customer Name	Notes
Avonbeg Drive (NABCO)	NABCO	150 year lease from 11th July 1991. Expiry 10/07/2141
Bohernabreena Reservoir (Dodder Anglers)	E. EDMONDS	Licence currently extended to 31/12/2020
Bohernabreena Reservoir (Dublin Trout Anglers)	CATHAL MCDONNELL	Licence currently extended to 31/12/2020
Drumnigh Road (Trinity Gaels GAA Club)	TRINITY GAELS GAA	99 year lease from 28th April 2008. Expiry 27/04/2107
Grange Road (Baldoyle Youth Club)	BALDOYLE YOUTH CLUB	65 year lease from 18th November 2004. Expiry 17/11/2069
Mountview House (Premises Adj)	MOUNTVIEW YOUTH & FAMILY CENTRE	10 year lease which expired 28/09/2011. File under review.
Nutgrove Avenue (Scout Den)	SCOUTING IRELAND DUBLIN RATHFARNHAM CSI	35 year lease from 27th October 1981. Expiry 26/10/2016. With Chief Valuer to agree terms/advice on possible agreement with SDCC.
Old Bawn Road (Site)	AN CUMANN GAELACH THAMLACHTA	35 year lease from 1st January 1986. Expiry 31/12/2021.
St. Margarets Road, Ballymun	TRUSTEES OF BALLYMUN UNITED FC	35 year lease from 1st December 2008. Expiry 30/11/2043.
Meakstown, Co.Dublin.	TRUSTEES FOR DOGS AID ANIMAL SANCTUARY	99 year lease from 9th December 2015. Expiry 8/12/2114.



**Dublin City Council**

**Audit Committee**

**Minutes of Meeting held on 1<sup>st</sup> June, 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)  
Ms. Louise Ryan, Trinity College Dublin (LR)  
Mr. Nathy Walsh, Institute of Public Administration (NW)  
Councillor Nial Ring (Cllr. Ring)  
Councillor Noeleen Reilly (Cllr. Reilly)  
Councillor Naoise O Muiri (Cllr. O Muiri)

**Officials:**

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

**1. Minutes of Audit Committee Meeting held on 9<sup>th</sup> March, 2017.**

The minutes were agreed.

HF updated the A.C. on the following actions, which were agreed at the March 2017 meeting.

**Action 1:** Ms. Eileen Gleeson, Director of the Homeless Services Executive, will further report on the position regarding the use of LVP cards at the September meeting of the A.C.

**Action 2:** HF has informed Mr. Richard Murphy, Principal Local Government Auditor, of the Committee's decision in relation to future annual Motor Taxation Stock-takes.

**Action 3:** Letter from HF to the City Council via the Lord Mayor, conveying the concerns of the A.C. regarding the impact of the Public Spending Code on the Audit Plan for 2017, was noted by the City Council at the April Council meeting. A similar memo was sent by HF to the Chief Executive, who has responded to the effect that funding is available to outsource a number of audits on the Audit Plan, if required.

**Action 4:** Annual Report for 2016 from the A.C. to the City Council was noted at the April Council meeting.

**Action 5:** Decision of the A.C. regarding a request from a County Councillor was conveyed to him by K.Q.

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

No conflict of interest declared.

## **3. Internal Audit Reports, as required under the Public Spending Code (PSC)**

Before the Audit Committee considered each of the “In-Depth Check” Reports (prepared as part of DCC’s “Quality Assurance Return” to the National Oversight and Audit Commission), HF at the request of BF, briefly explained the requirements of the Public Spending Code. He said that this is the third year that the PSC has applied to Local Authorities and that a Quality Assurance Return which consists of the following, must be submitted by the end of May in respect of the previous year.

- (1) An Inventory of all Revenue & Capital Expenditure, in excess of €0.5M, (Programmes & Projects) has to be drawn up, setting out the different range of spending, i.e. value bands, life cycle stages, etc.
- (2) Public information on the Council’s website of all procurements in excess of €10M
- (3) Completion of the 7 Checklists contained in the PSC
- (4) A more in-depth check (audit reports) of a small number of projects/programmes based on criteria established within the PSC
- (5) Completion of a report for NOAC, generated through compliance with steps 1-4 above.

He also explained the basis for selecting the three chosen “In-Depth Check” reports.

### **3(A). In-Depth Check of DCC’s Regulatory Compliance in Relation to Salary Expenditure on Sick Pay (Report R02/2017)**

HF presented the report, stating the level of Sick Pay entitlement had been significantly reduced under the Public Service Management (Sick Leave) Regulations 2014, effective from the 31<sup>st</sup> March, 2014. There was, he said, provision to extend payment of sick leave if certain criteria are met, under the “Critical Illness Protocol”. Generally, he explained, sick leave is being monitored well by the individual Departments and subsequently payment of which is controlled by the H.R. Department, but a number of areas for improvements were identified and are set out in the recommendations. Implementation of those recommendations has been agreed with the Head of Financial Accounting and the Assistant Chief Executive, H.R. Department.

The following comments/observations, inter alia, were made by the A.C. Members.

“Finding – satisfactory. The number of manual interventions required in the process is of some concern, albeit, it is noted that no errors were found when checking a sample selection of sick pay calculations”. Tightening up of some aspects were welcomed and HF, following a request from a Member, confirmed that the implementation of the recommendations would be re-visited.

### **3(B). In-Depth Check of the Appraisal Stage of the Dominick Street East Side Regeneration Project (Report R03/2017)**

HF presented the report by way of a short summary. Some of the comments made by the Members included the following:

- (1) Unit costs were high
- (2) Concerns at the wording “appears to have been conducted in compliance with the PSC”



- (3) KQ, in response to the first comment, said that the build would be of a very high quality and the benefit to the community was not always economic.
- (4) HF, in responding to the second comment, stated that this wording was used, as although the Multi-Criteria Analysis (MCA) and Cost Effectiveness Analysis (CEA) were ultimately described by the Department of Public Expenditure & Reform (DPER) as “robust”, that a number of criticisms had been made by them in that regard. The Project was subsequently also approved for funding by the Dept. of Housing, Planning, Community & Local Government. He further explained the template/format of the In-Depth Check reports were as set out in the Guidelines for Compliance by Local Authorities, approved by DPER.

BF said that the Committee had to examine the reports presented to them critically and that they couldn't feel constrained. He agreed that some of the comments made by DPER in relation to the MCA and CEA and its ultimate approval were contradictory.

### **3(C). In-Depth Check of the Implementation Stage of the Dolphin House Phase 1 project (Report R04/2017)**

HF presented the report by way of a short summary. The main finding in the review of the project, he said, was that ongoing costs (Maintenance costs) were not taken into account in the Appraisal stage.

The A.C. were very concerned at this omission, as in its view, DCC should have a robust methodology and robust governance in place for Capital Projects (Standard Model for such projects) regardless of whether the PSC ever applied to Local Authorities.

KQ and HF informed the Committee that the Corporate Project Support Office had been re-established and is up and running now for a number of months. They have started to provide training on the PSC to relevant staff within the different Departments and a Corporate Projects Governance Board, chaired by the Chief Executive, is also in place.

While the Committee welcomed this, it sought re-assurance from the Senior Management Team that “good governance” is in place for Capital Projects and Compliance with the PSC to address any “knowledge gaps” within Departments.

**Action 1: The issue of including ongoing costs for Capital Projects is to be raised by KQ at Senior Management Team (SMT) meeting. A formal SMT response will be considered at the next AC meeting.**

#### **4. A.O.B.**

##### **Development Contributions**

HF informed the AC that the next two audits being re-started after the necessity to suspend work in order to meet the requirements of “In-Depth Checks” for the PSC are Housing Voids & Development Contributions, and it's hoped to bring them to the next meeting.

Cllr. Nial Ring raised a query re the Development Contributions audit, on the inclusion of the issue of Developers making a financial contribution instead of units for social housing. It was confirmed by KQ that this matter was not within the audit scope. She suggested that Cllr. Ring directly submit his concerns for consideration.

## **Familiarisation Sessions**

The Committee were asked to consider if there was any familiarisation sessions that would be informative.

The Chairman suggested a presentation, which had been made to the Dublin Chamber of Commerce by Mr. J. O'Hara, Acting Dublin City Planning Officer, would be useful for the AC. It was also suggested that a presentation could be made by the Corporate Project Support Office (CPSO) later in the year.

### **Action 2: Arrange presentation by John O'Hara, Acting Dublin City Planning Officer, to the Audit Committee**

It was agreed that a presentation that focused on making the PSC format clearer to the AC, would be useful.

### **Action 3: Circulate document re PSC – Guidelines for Compliance by Local Authorities**

It was proposed by Councillor Nial Ring that the report given by the Chief Executive on Service Delivery Plan should be circulated to the members of the AC, for information purposes.

### **Action 4: Circulate Service Level Report of the Chief Executive**

Next meeting: 14<sup>th</sup> September, 2017.

The meeting concluded at 9.00 a.m.



**Brendan Foster, Chairperson**

**Date:** 14.9.2017.

## Appendix A

### Actions agreed at this Audit Committee Meeting

- Action 1:** The issue of including ongoing costs for Capital Projects is to be raised by KQ at Senior Management Team (SMT) meeting. A formal SMT response will be considered at the next AC meeting.
- Action 2:** Arrange presentation by John O'Hara, Acting Dublin City Planning Officer, to the Audit Committee
- Action 3:** Circulate document re PSC – Guidelines for Compliance by Local Authorities
- Action 4:** Circulate Service Level Report of the Chief Executive

## Appendix B

**Actions** agreed at the Audit Committee meeting held on 17<sup>th</sup> November 2016, to be carried forward to the September, 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)**

**Actions** agreed at the Audit Committee meeting held on 9<sup>th</sup> March, 2017, to be carried forward to the September, 2017 meeting of the A.C.

- Action 1:** Eileen Gleeson to report back on the reconciliation of payments for 2015 & 2016 at the September meeting. **(EG)**
- Action 3:** K.Q. to raise the matter (recent change in guidelines for the application of the PSC on Local Authorities) with the CCMA. **(KQ)**

