Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC

TO BE HELD IN THE MS TEAMS

ON WEDNESDAY 24 JUNE 2020 AT 2.30 PM

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Therefore, by entering the Council Chamber/Meeting Room and using the seats around the meeting tables, public gallery etc., you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting.

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AGENDA

WEDNESDAY 24 JUNE 2020

Finance Strategic Policy Committee

Minutes of Meeting Held 16th January 2020

1. **Draft Minutes of the Finance SPC meeting held on 21st November 2019**
   The draft minutes were proposed by Cllr N. Reilly and seconded by Cllr. D. Barron. The minutes were agreed.
   Agreed: It was further agreed that the Chair Cllr. McGrattan would meet with E. Fleming to advance the issue of bogus self-employed contractors.

2. **Correspondence:**

   a) LPT Decision deadline – letter from Dun Laoghaire Rathdown County Council – October 21st 2019 – correspondence noted.
   Agreed: It was agreed that the Committee would write again to the incoming Minister for Housing, Planning & Local Government on their appointment following the General Election.

   b) Housing Rents Deduction from Social Welfare Payments – Letter to Minister Murphy from Joint Chairs of the Finance and Housing SPCs – correspondence noted

   c) Housing Rents deductions from Social Welfare Payments – Minister's Murphy's office responses – correspondence noted.
   Agreed: It was agreed that the Committee would correspond with the incoming Minister for Housing Planning & Local Government on their appointment following the General Election.

3. **Housing Rent Arrears – Presentation**
   R. Kenny, Executive Manager, Housing and Community Services Department, made a presentation to the Committee on the current position regarding housing rent arrears. The presentation was noted. The following issues were noted in the discussions that followed:

   - Detail of payment methods available to tenants.
   - Facility to make fortnightly payments.
   - Implications/penalties incurred for non-payment.
   - Timeline for recovery process to commence.
   - Impact that €34m arrears figure has had on other local services.
   - Consideration of an external audit to be carried out on rent collections.
   - Impact that the introduction DEASP Infosys replacement "LAVA" will have.
   - Number of evictions.
   - Consideration of incentivising those who make regular payments.
   - Numbers of tenants who don't engage.
   - Level of adherence to recovery procedures.

   At the conclusion of this item, it was noted that two working groups have been established by the Housing SPC to advance improvements in this area. It was further noted that the number of tenancy warnings will need to improve.

4. Rates Act 2019

Deirdre Murphy, Senior Executive Officer, Rates Office, made a detailed presentation on the Local Government Rates and Other Matters Act 2019. This presentation provided an overview and explanatory note on the new legislation highlighting the key features. It covered the following area:

- Background to the need for new legislation
- Intention of original Draft Bill 2017
- Inclusion of changes to the Residential Tenancies legislation
- Inclusion of amendments to the Planning Acts

Key features of the new legislation are as follows:

Section 4 – Additions/Amendments to the Valuation list become effective immediately, One Moiety, Pro-Rata Levying of Rates, E-billing.
Section 5 – Publishing and storing of rate book in electronic format, provision of login credentials to individual ratepayers, Local Authority may cease the practice of preparation of a rate book.
Sections 7 & 8 – Allows the offsetting by the Local Authority of rates owing against amounts owed to the ratepayer, provision that the collection of rates and interest due are under the care and management of the Local Authority.
Section 9 – provision of the abatement of rates in respect of vacant properties.
Section 10 – power given to Local Authorities to establish a database of relevant properties.
Section 11 – obligation on owners and occupiers to inform the Local Authority of the transfer of relevant property.
Section 12 – power to apply interest on unpaid rates. Following positive engagement, interest would accrue from 1st January of the following year.
Section 13 – payment of rates on the sale of an owner occupiers' property.
Section 14 – unpaid rates to be a charge on the relevant property.
Section 15 – introduction by a Local Authority of a waiver scheme for rates in particular circumstances/sectors. Regulations to be made by the relevant Minister and it will be a reserved function and involve a public consultation.
Section 16 – Appointment of Authorised Officers by Local Authorities
Section 17 – Authorised Officers may only enter to inspect vacant properties

It was noted that the Act has not been fully enacted. Procedures to enact Section 15 regarding the introduction of waivers are underway with the DoHP&LG and indications are that regulations will be made in the first quarter of 2020. The commencement of other sections are dependent on full administrative support, upgrades to systems and processes and the introduction of supporting departmental regulations. It was pointed out that there are a significant number of issues to be clarified with the Department.

Following the conclusion of this presentation, the following comments/points were raised:

- Section 15 – Rates Alleviation Schemes – there is a need for consultation with businesses.
- Local Government Financing – there is a need to have a comprehensive review of the funding gap.
- Need to identify the categories of persons/sectors for the introduction of Section 15.
- Details on the interest rate liable to be charged on the non-payment of rates.

- Rates collection compliance for 2019 was 94%.

Agreed: At the conclusion of this discussion, it was agreed that a briefing note would be prepared on how the Section 15 Rates Waiver Scheme might be enacted.

5. Transient Visitor Levy

K. Quinn, Head of Finance, provided the Committee with a detailed report on the consideration of a visitor levy. This report covered the following areas:

- Context of Tourism in the Dublin Economy
- Basis for consideration of the introduction of a visitor levy
- Local Government Funding limitations and restrictions
- Current Tourism related support and investment
- Concerns of stakeholders in the Tourism Industry
- Matters to consider
- Suggested Approach to progress

The following points were raised/noted:

- Members were in general supportive of the introduction of this levy.
- Concerns were raised by some members regarding the charges already levied on the hotel industry i.e. VAT, Rates and Development Contributions on new hotels.
- Appropriate funding of local government was required.
- Mutual benefit of the levy for visitors and citizens.
- Concerns were raised that the full benefit of the levy would not remain with the City Council citing the example of the Local Property Tax.
- Suggestion made that a percentage charge would be the fairest method.
- Concerns around a potential partnership with Fáilte Ireland.
- Queries around the number of bed nights spent by visitors.
- Widen the collection base for this levy to include the like of Air BnB's, visiting cruise ships etc.
- In tandem with this consultation process, a wider local government revenue raising consultation should be carried out.

K. Quinn confirmed that the potential to create a special purpose vehicle to administer this levy may be considered necessary. It was also noted that the consultation would draw out all the issues regarding who should be liable for this charge. In addition, the title given to the charge would be important.

Agreed: At the conclusion of discussions, it was agreed to commence with a consultation process that will assist in understanding the implications, positive and negative of the potential introduction of a visitor levy.

6. **Motion in the name of Cllr. Dermot Lacey re: Proposal for the provision of public liability insurance being offered to not-for-profit organisations by Dublin City Council through its membership of IPB insurance**.

A report prepared by the Chief Executive was circulated and noted.

Agreed: It was agreed that this report would stay on the agenda for a future meeting.

Next meeting is scheduled for **Thursday 19th March 2020.**

Members
Cllr Séamas McGrattan (Chairperson)
Cllr. Daryl Barron
Cllr Mary Callaghan
Cllr Anthony Connaghan
Cllr. Daithí De Róiste
Cllr. Alison Gilliland
Cllr James Geoghegan
Cllr Dermot Lacey
Cllr. Paddy McCartan
Cllr. Noeleen Reilly
Cllr. Nial Ring
Jack Daly, Docklands Business Forum
Eric Fleming, ICTU
Tara Lillywhite, Dublin Chamber of Commerce
Dr. Caroline McMullan, DCU
Philip O'Callaghan, PPN
Aidan Sweeney, IBEC

Apologies
Cllr. Neasa Hourigan

Officials
Kathy Quinn, Head of Finance
Rose Kenny, Executive Manager, Housing and Community Services Department
Deirdre Murphy, Senior Executive Officer, Rates Office
Fiona Murphy, Senior Staff Officer, Finance Secretariat
Sophie Kelly, Asst. Staff Officer, Finance Secretariat
Noeleen McAdden, Administrative Officer, Rates Office

Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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City Hall, Dublin 2, Ireland

Comhairle Cathrach Bhaile Átha Cliath
Halla na Cathrach, Baile Átha Cliath 2, Éire
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Minister Eoghan Murphy
Department of Housing Planning & Local Government
Custom House
Dublin 1
D01 W6X0

4th June 2020

Re: Funding for Rates and Local Authority Services

Dear Minister,

The Covid 19 pandemic has changed the business environment in Dublin and indeed the State. The announcement made by Government on 2nd May 2020 of a Rates waiver scheme was well received, coming after many weeks of uncertainty for ratepayers and local authorities alike. Since then no information has been provided to ratepayers to confirm that their specific rates liability has been waived. Rates then continue to be a worry for businesses in this information vacuum. There are many issues requiring clarity, the waiver period, waiver entitlement, the alignment of the waiver period to the Government's road map for reopening being just some.

I know also that you are acutely aware of the additional costs being incurred by Local Authorities and Dublin City Council in particular. These include Personal Protective Equipment (PPE), Fire and Emergency services provided by DFB, services for persons presenting as Homeless, IT equipment and devices and costs relating to the operation of the Government's Restart Grant Scheme. All of these services are important and necessary at this time. However each comes with an additional cost beyond that provided for.

The next meeting of the Finance Strategic Policy Committee is scheduled for 24th June 2020 at 2.30pm. The meeting will be held remotely using MS Teams. I wish to extend an invitation to you to join the meeting remotely as an opportunity to give clarity on these two key funding issues. I am mindful of your time so that you may wish to read from a statement and that no questions would follow. I am confident that the SPC members would understand your time pressures should this be your preferred option. I believe that engagement from you will be welcomed from all SPC members as these uncharted economic waters are navigated.

I will arrange for an invitation to the meeting to be issued to you shortly and look forward to hearing from you at the meeting.

Yours sincerely

Séamas McGrattan

Councillor Séamas McGrattan
Chair of Finance Strategic Policy Committee

Sent: Tuesday 23 June 2020 14:21
To: Cllr Seamas McGrattan
Cc: Fiona Murphy; finoff@dublincity.ie

Aire Stáit do Rialtas Áitiúil agus Athchóiriú Toghchán
Minister of State for Local Government and Electoral Reform

Ref: HPLG-MoSP-00228-2020

23 June 2020

Cllr Seamus McGrattan
Chairman of the Finance SPC
Dublin City Council
City Hall
Dublin 2

Dear Cllr

I have been asked by Mr. John Paul Phelan TD, Minister of State for Local Government and Electoral Reform to reply to your recent letters to Minister Murphy regarding an invitation to the forthcoming meeting of Dublin City Council's Finance SPC, which were passed to Minister Phelan given his responsibility in relation to local government.

I regret that the Minister is unavailable to attend but he has asked me on his behalf to respond to the concerns expressed in your correspondence regarding the impact of the COVID pandemic on rates and local authority funding.

Since the outbreak of the Covid-19 pandemic, the Department of Housing, Planning and Local Government has taken a number of measures to assist local authorities with the financial difficulties they are experiencing.

At the outset and to minimise cash flow challenges, the Department arranged for the early payment of Local Property Tax (LPT) to all local authorities. As a short term measure, the Department made €136m available to local authorities as cash flow support in early April, in order to ensure that vital services that local authorities deliver can be maintained. This support was comprised of the early payment of the LPT allocation ordinarily paid from the Local Government Fund in May and July.

The Department has engaged with the Departments of the Taoiseach, Public Expenditure and Reform, Business, Enterprise and Innovation, Employment Affairs and Social Protection, and Transport, Tourism and Sport in relation to commercial rates and local authority funding issues, as well as the role that local authorities may be in a position to play in supporting economic recovery.

On 20 March 2020 it was announced that local authorities agreed to defer rates payments due from the most immediately impacted businesses for a least a three-month period. Subsequently on 2 May 2020, the Government announced that the initial deferral had been replaced by a waiver of commercial rates to apply to all businesses that have been forced to close due to public health requirements, from 27 March 2020, for a three-month period. These costs will be met by the Exchequer. The administration by local authorities of this measure will be by way of a credit in lieu of commercial rates. The Department of Housing, Planning and Local Government is currently preparing further guidance on the scope and application of the waiver for local authorities.

Government has also decided that the position following the end of the 3-month waiver will be reviewed at a later date, as part of a wider review of options to support enterprise and employment, and associated local authority funding implications, once the unwinding of public health restrictions has advanced.

Separately, the Government announced a €250m Restart Fund, the terms and conditions of which are managed by the Department of Business, Enterprise and Innovation, to provide direct grant aid to micro and small businesses to help them with the costs associated with reopening and reemploying workers following COVID-19 closures.

In order to support the local government sector, the Department will continue to keep local authority income, expenditure and cash flow generally under review and will continue to work with all local authorities, both collectively and individually, on issues arising.

Yours sincerely

Aisling Glynn
Private Secretary

Please note: the Minister of State for Local Government and Electoral Reform is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on www.lobbying.ie)

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Dublin City Council

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Report to the Finance Strategic Policy Committee

Funding the Maintenance of Dublin City Council's Road Network

Executive Summary
This report sets out a brief business case for the purpose of securing additional funding for investment in the maintenance of Dublin City Council's road network arising from a council question from the Chairperson of the Finance Strategic Policy Committee.

Dublin City Council's Road Maintenance Services is responsible for the maintenance of 1,250km of public roads and streets throughout Dublin City, together with the associated footways, bridges and other structures. This maintenance work is carried out through a combination of Dublin City Council direct labour crews and external contractors.

For the purpose of maintaining this infrastructure, Dublin City Council received *'General Purpose Grants'* from Central Government, up to and including 2014. This funding source was replaced by the *'Local Property Tax'* in 2015. In 2011, €7.65 Million was received as *'General Purpose Grants'*, whereas in 2020, the sum of €5.78 Million was received by Dublin City Council from the national *'Local Property Tax'* fund, to maintain the road network within DCC.

It is important to note that during the period 2011 to 2020, the *national construction tender price index* increased by approximately 50%[1]; therefore the €7.65 million received in 2011 would require an investment of €11.5 Million in 2020, in order to maintain a similar level of investment, for road maintenance activity.

The Road Management Office (RMO), which operates under the aegis of the Department of Transport, Tourism and Sport, completed visual condition surveys of Dublin City Council's road network, during the period between 2018 and 2019. The results of these surveys' highlighted that approximately 11% of the Regional road network in Dublin City Council's administrative area; or circa 27km, was found to be in poor condition and required *'structural restoration/ road reconstruction'* improvement works. A further 37% of the road network within Dublin City Council's jurisdiction or circa 90km, required *'surface restoration'.* In order to improve the condition of these roads surveyed and to prevent additional sections of the roads network deteriorating and falling into these categories; Dublin City Council will require significant additional investment, over and above what it is currently receiving on an annual basis.

The Road Maintenance Services (RMS), within Dublin City Council's Roads Division, operates a *Transport Asset Management System* (TAMS). A review of the records contained within the system, demonstrates that there are significantly more defects and hazards being recorded on the road network, than there are repairs being carried out. In 2019, Road Maintenance Services

[1] Tender Price Index, published by Society of Chartered Surveyors Ireland, July 2019.

recorded 7,085 discrete defects and hazards on the road network. Corollary, during the same period 5,148 defects and hazards were repaired and/or made safe by the RMS Division. Therefore, approximately 70% of the recorded defects and hazards, are being repaired/ made safe.

In the context of the transport modal shift within Dublin city, there has been a 20% increase in the number of buses crossing the Royal and Grand canals', between 2011 and 2018. During the same period there has been a 60% increase in the number of pedestrians and a 30% increase in the number of cyclists crossing the canals.[2] With this increased activity in sustainable transport modes is welcome, it is important to achieve the appropriate level of investment in the maintenance of our road infrastructural network, in order to promulgate more sustainable transport modes and in particular, to protect vulnerable road users, such as cyclists and pedestrians, from inevitable deterioration and damage to our roads and footpath network.

Continued under investment in the road and footway network will result in increasing levels of personal injury claims, which form a substantial amount of monies paid out from the Road Maintenance Services budget.

Given the positive prevailing economic conditions over the last few years, there has been a significant increase in development and construction activity, across and within the city realm and jurisdiction. This has resulted in increased movements of heavy goods vehicles (HGVs), for the purpose of delivering materials to construction sites and removing construction and demolition waste and spoil from these locations, often to locations which are remote from the construction activity locations. While this construction activity is vital for the development of Dublin city and the attendant national economy, these works have a detrimental effect on the structural condition of the road network, which have a finite design life. This ongoing and enduring destructive impact on the road network, requires a steady state investment source and need, in order to carry out the significant remedial works required on the road network.
Dublin City Council received c. 13,500 traffic permit applications in 2019 versus c. 11,000 in 2011. This represents an increase of over 20%. The majority of these applications relate to Utilities, seeking permission to open the public roads to access their infrastructure, in order to carry out repairs and upgrade their services. These works compromise the integrity of the road and footpaths affected and in turn, reduce the overall design life expectancy. This additional demand on our road network necessitates additional frequent and reactive maintenance works to be carried out on these roads, which requires additional funding and resources to manage these complex stakeholder interactions within a busy city landscape. For example, safety management and safety implementation, present considerable challenges in enabling this type of reactive maintenance activity.

The Road Maintenance Services Division is responsible for a budget of €12 Million, for the delivery of the contracts element of its Works Programme in 2020. This will deliver c. 14km of resurfaced road, of which approximately 10% will be reconstructed/ structurally restored. This represent just over 1% of the City's road network. If investment were continue at this present level, it would take 100 years to resurface Dublin City Council's road network. The design life expectancy of a road and its attendant surface, can range from five to twenty-five years, depending on a number of factors, such as HGV usage, axle configuration and effective drainage systems etc. In order to ensure that roads are resurfaced and/or reconstructed within their life expectancy, it is imperative that Dublin City Council receives significant additional investment.

Dermot Collins
A / Executive Manager (Engineering)
Roads Section **06th March 2020**

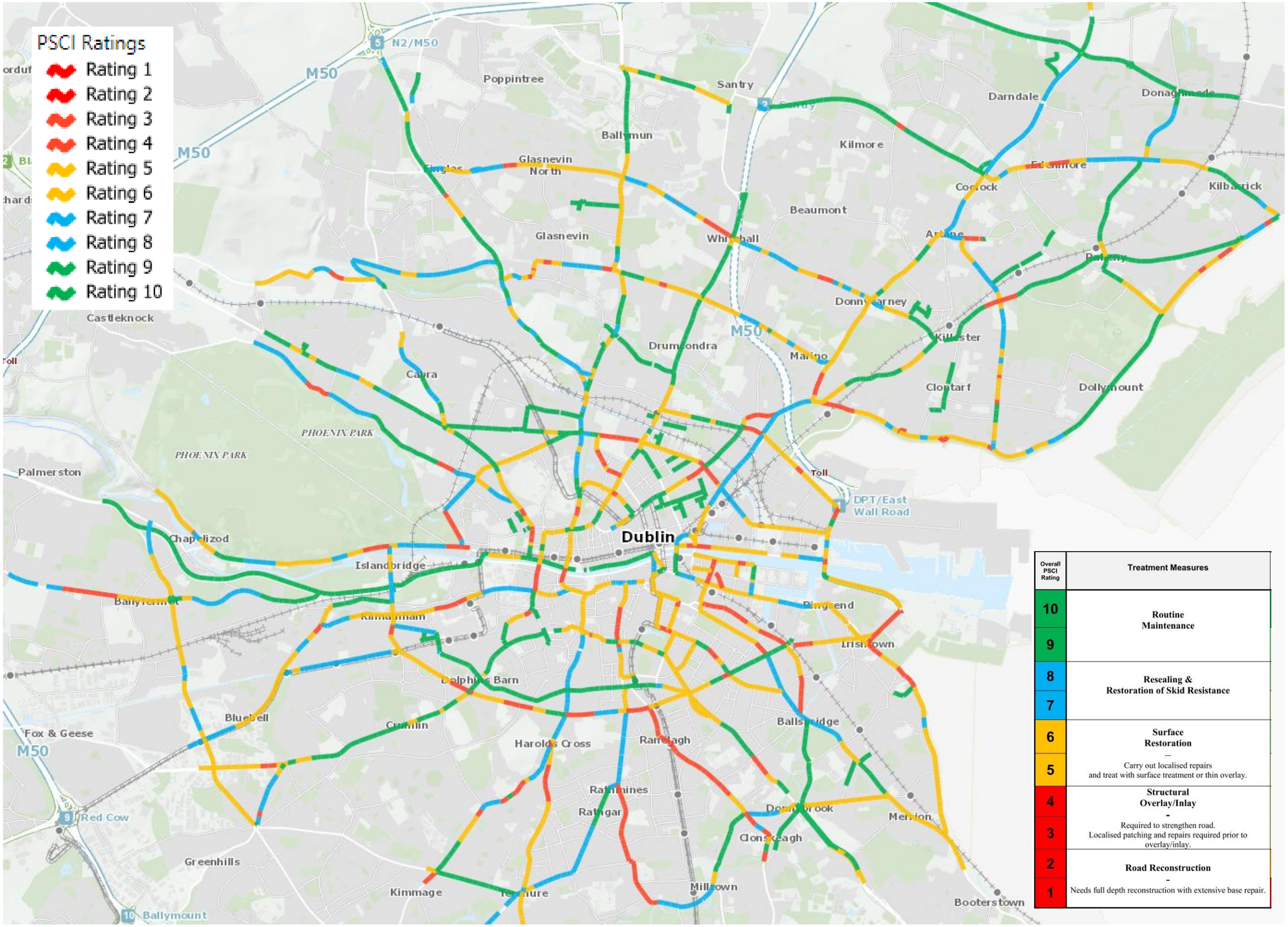
APPENDIX A & B BELOW:

[2] *'Canal Cordon Report 2018 - Report on trends in mode share of vehicles and people crossing the Canal Cordon'*, published by the National Transport Authority and Dublin City Council, April 2019.

Appendix A
Map of Dublin City Council's Regional Road Network with the Pavement Surface Condition Index

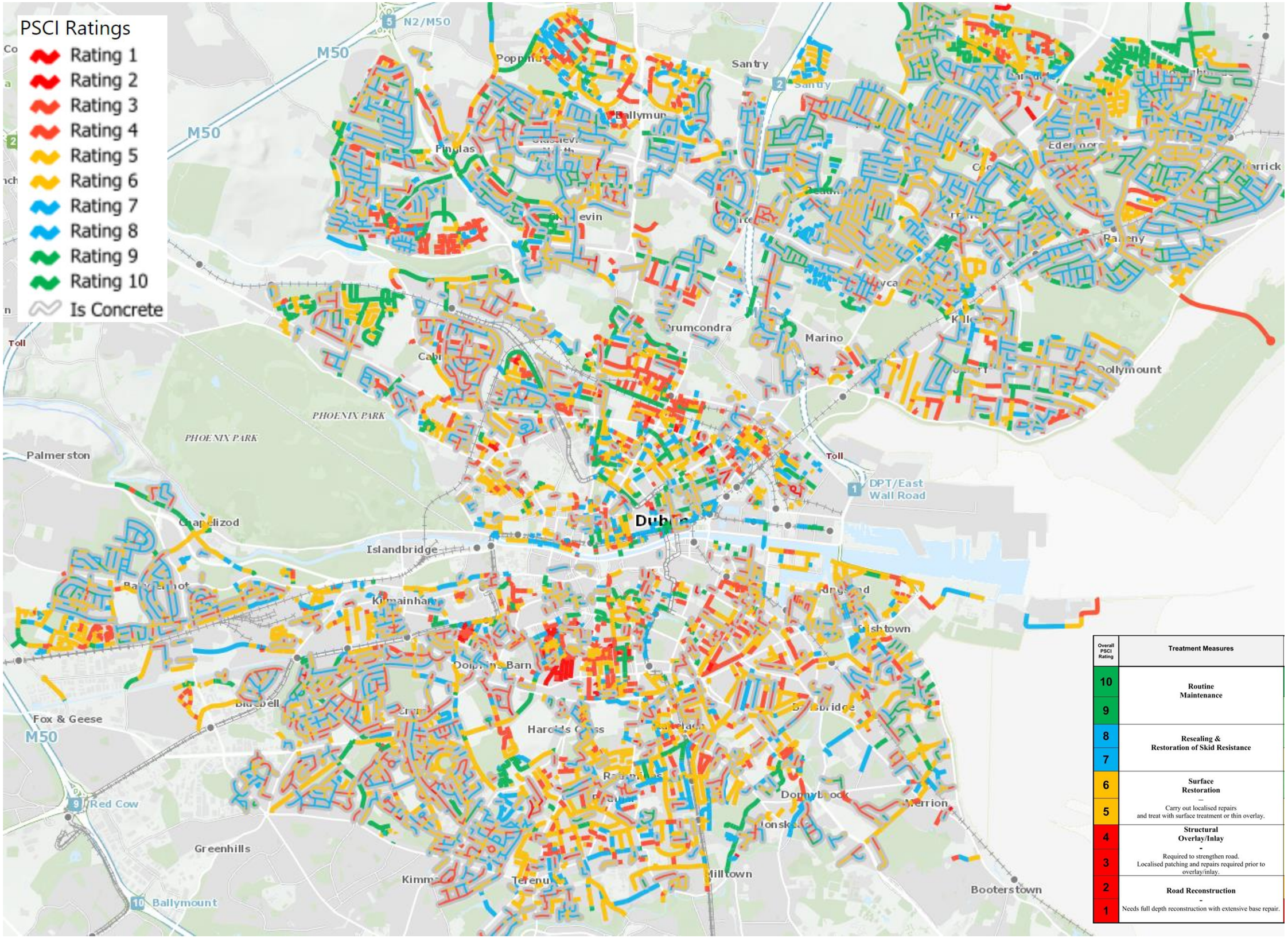
Appendix B
Map of Dublin City Council's Local Primary, Secondary and Tertiary Roads with the Pavement Surface Condition Index

2018 PSCI SURVEY OF DUBLIN CITY COUNCIL REGIONAL ROADS



Overall PSCI Rating	Treatment Measures
10	**Routine Maintenance**
9	
8	**Resealing & Restoration of Skid Resistance**
7	
6	**Surface Restoration** – Carry out localised repairs and treat with surface treatment or thin overlay.
5	
4	**Structural Overlay/Inlay** - Required to strengthen road. Localised patching and repairs required prior to overlay/inlay.
3	
2	**Road Reconstruction** - Needs full depth reconstruction with extensive base repair.
1	

2019 -2020 PSCI SURVEY OF DUBLIN CITY COUNCIL LOCAL PRIMARY, SECONDARY AND TERTIARY ROADS



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Dublin City Council

An Roinn Airgeadais, Oifig na Rátaí,
16 Sráid an Chaisleáin, Baile Átha Cliath 2.

Finance Department, Rates Office,
16 Castle Street, Dublin 2.
T: 01 222 2171 F: 01 679 3051 or 01 222 2958, E: ratesoffice@dublincity.ie

Report to the Finance Strategic Policy Committee

Report on Rates Debtors 31st December 2019

The Local Government (Financial Procedures and Audit) No 2 regulations 2014 provide that a rating authority on completion of the schedules of uncollected rates at the end of each financial year submits a report to the members of the Local Authority.

This report on commercial rates arrears at the 31st December 2019 sets out the following information:

- 2019 Local Authority Sector target improvement for rates collection
- Commercial rates funding
- Level of arrears during the period 2015 - 2019
- Rates Collection Percentages Y2015 – Y2019
- Age Profile of the 2019 arrears
- Analysis of the 2019 arrears accounts
- Analysis of the 2019 arrears by rate description category
- 2019 arrears schedule status
- 2019 arrears by electoral area
- Conclusion

2019 Local Authority Sector target improvement for rates collection

A local government debt management project group was set up in the 1st quarter 2015 which consisted of representatives from a number of Local Authorities, the DoHPLG and the LGMA in response to a government review of the collection of all public sector debt. Commercial rates arrears of €394M were outstanding at 1/1/15 within the sector and the focus of the group was to:

- Achieve a target improvement in rate collection for each authority
- Improvements in collection and administration of debt management procedures

Significant progress has been achieved within the sector in reducing the level of arrears down to €246.7M at the end of 2018. Annual collection targets are assigned to each Local Authority. The 2019 % collection targets as assigned were banded as below with the lower performing authorities required to improve collection by those higher percentages as outlined in the table.

	Collection % AFS 2018	**Target collection rate 2019**
Band 1	Above 90%	No change
Band 2	85% - 89%	+1.5%
Band 3	79% - 84%	+2.5%
Band 4	Minimum Collection	80%

The 2019 target for Dublin City Council was a collection target of 92.4%. The actual outturn in 2019 exceeded the target levels with a collection of 94% and year-end arrears of €23.1M, a reduction of €4.7M (17%) on the 2018 arrears outturn.

Commercial Rates Funding

The City Council exercises restraint in setting commercial rate charges in order to support competitiveness in the economy, nationally and locally, and to sustain the commercial rate base within the City. It should be noted that the City Council's 2020 revenue budget is 35% funded by commercial rates and therefore the performance on rate collection is critical to the funding provision of services.

I have set out in the table below, details of movement in the Council's ARV since 2013.

Table 1 – Movement in Annual Rate on Valuation

YEAR	2013	2014	2015	2016	2017	2018	2019
ARV	-0.5%	-0.4%	-0.5%	0.0%	+0.78%	0.0%	+1.2%

Whilst the annual reduction in the Council's ARV over the period was modest, the cumulative value of resources foregone is estimated at €29M. The performance of Dublin City Council in the area of commercial rates and other charges it imposes on the business sector compares favourably with the performance of other sectors where above inflation price increases have been the norm over recent years.

The commercial rates annual charges over the period 2015 – 2019 are detailed in table below.

Table 2 – Commercial Rates Income

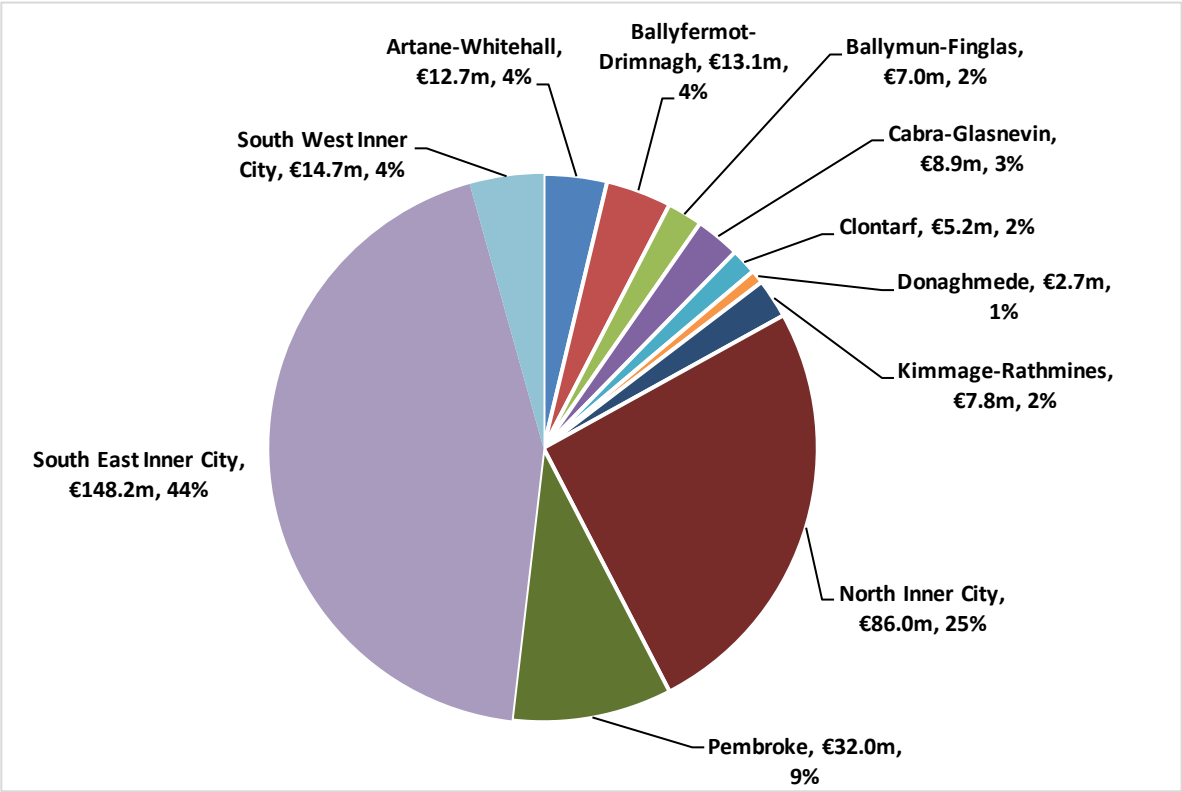
Year	Rates Income
2015	€336,255,813
2016	€324,501,784
2017	€321,481,363
2018	€324,255,552
2019	€338,299,503

Source: DCC Annual Financial Statements 2015 – 2019

The 2019 income increase of €14M is primarily due to €3.8M rate increase and the balance resulting from the rating of the Dublin Waste to Energy plant and additional buoyancy.

The graph below identifies the breakdown of charges per electoral area. South East Inner City and North Inner City account for 69% of the annual charge.

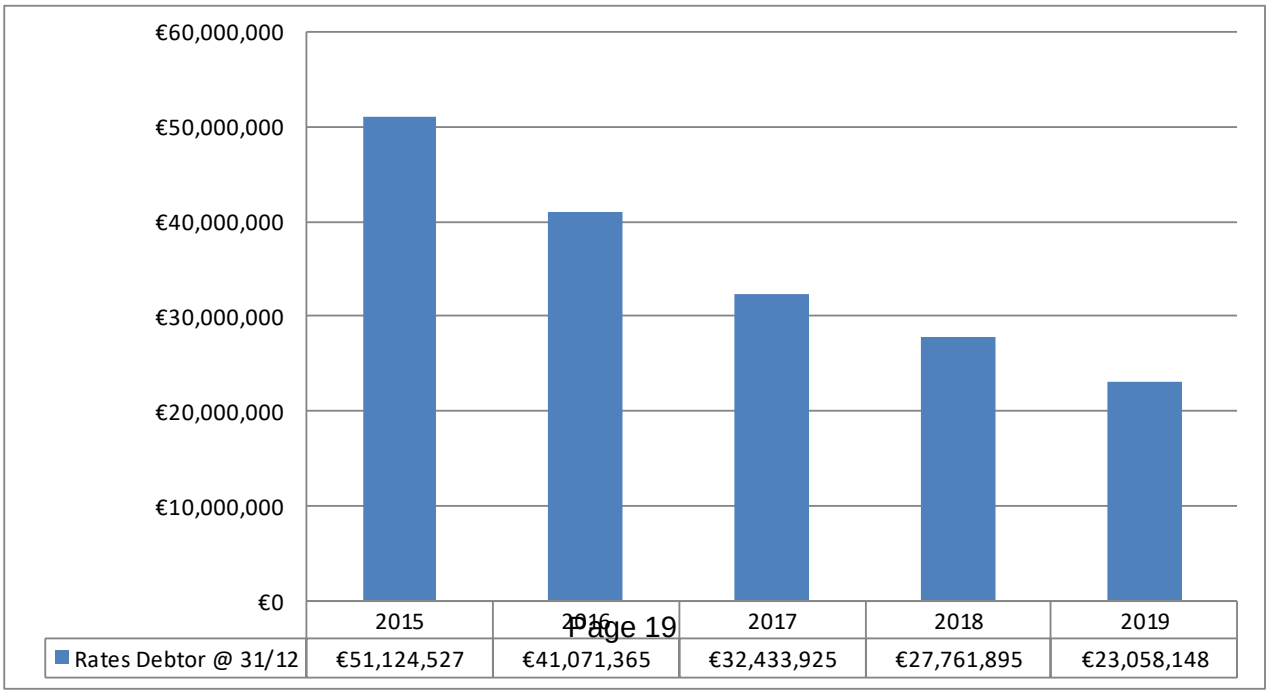
Graph 1 – 2019 Commercial Rates Income by Electoral Area



Level of Arrears for the Period 2015– 2019

The economic downturn and global financial crisis which initiated the recession post 2008 significantly impacted to the highest increased level of arrears of €76.3M in 2012. The graph below clearly outlines the changing level of arrears over the period. The reduction in arrears to €23.1M in 2019 is primarily due to an improvement in the annual % collection, a focused debt management approach, improvement in economic factors and the conclusion of liquidation / receivership cases. It should be noted that the current level of arrears of €23.1M is the lowest since 1999.

Graph 2 – Rates Debtor Y2015 – Y2019



Rates Collection Percentages Y2015 – Y2019

The table below outlines the year on year improvement by DCC in the collection of rates having increased collection performance by 6% since 2015. This equates to an improved cash performance of €20M per annum.

The reduction in receipts of €11M in 2016 compares favourably in comparison with the reduction of the total warrant for collection €21M (arrears + annual charge) between 2016 and 2015. The increase in receipts of €3.8M in 2017 compares favourably with a reduction of €4.8M in the 2017 total warrant for collection. The 2018 receipts level compares favourably with 2017 given the reduction of €5M in the total warrant for collection. The increase in receipts of €13.4M in 2019 compares favourably with the increase in the total warrant for collection of €8.8M.

The 2019 write offs include €7.6M in respect of vacancy refunds as provided by S71 of the Local Government Dublin Act 1930 as amended by S31 of the Local Government Act 2014. In addition, an amount of €1.3M was written off in 2019 following determination of appeals on valuation by the Valuation Tribunal. An amount of €5.3M was written off due to demolitions. The balance of amounts written off is primarily in respect of those cases where debt recovery procedures have been exhausted and there is no prospect of recovery.

Table 3 – Analysis of DCC Rates Collection Y2015 – Y2019

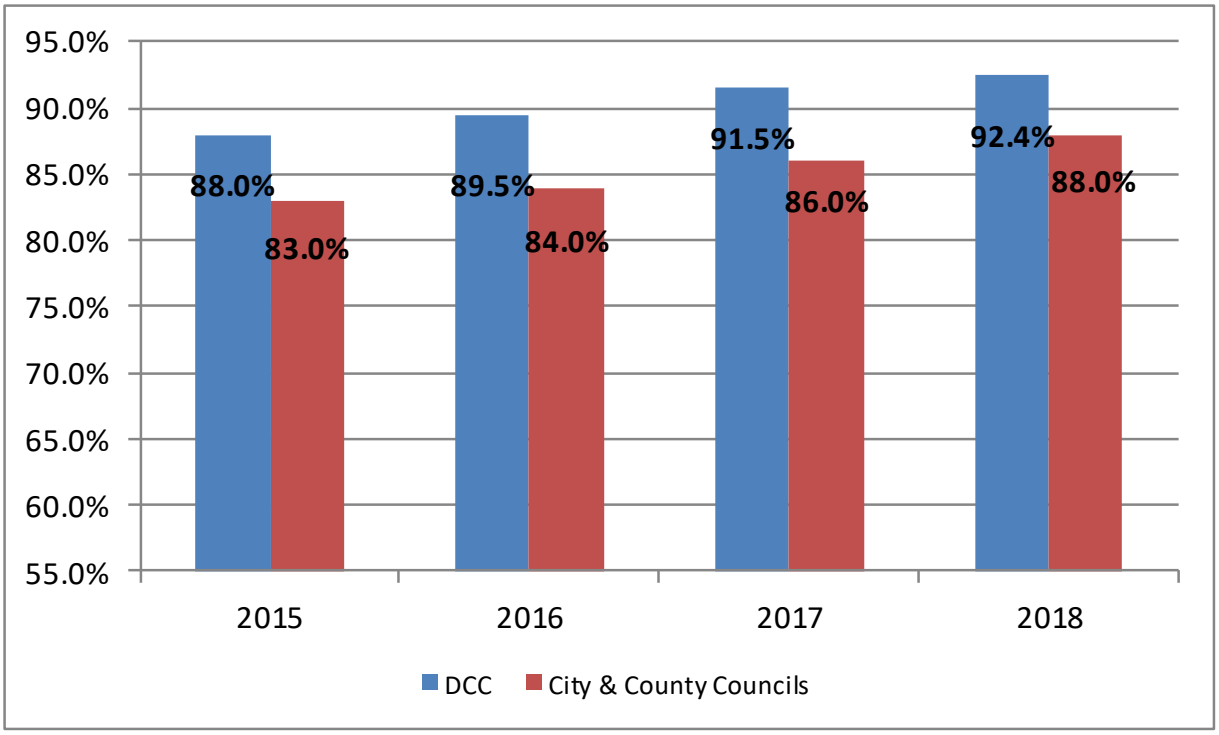
Year	Arrears 01-Jan	Charge	Write Off	Total for Collection	Receipts	Arrears at 31-Dec	Specific Doubtful Arrears	% Collected
	€m	€m	€m	€m	€m	€m	€m	
2015	62.6	336.3	33.6	365.2	314.1	51.1	7.1	88.0%
2016	51.1	324.5	31.4	344.2	303.1	41.1	5.7	89.5%
2017	41.1	321.5	23.2	339.4	306.9	32.4	3.6	91.5%
2018	32.4	324.3	22.3	334.4	306.7	27.8	2.5	92.4%
2019	27.8	338.3	22.9	343.2	320.1	23.1	2.0	94.0%

Source: DCC Annual Financial Statements 2015 – 2019

The City Council's collection performance compares favourably with the comparative average of the Irish Local Authority Sector. The graph below outlines the average annual sectoral % collection performances of 83%, 84%, 86% and 88% respectively for the years 2015 - 2018. The 2019 DCC collection at 94% represents an improvement of 1.6% on 2018 which equates to a value of approx. €5M. Whilst noting the improvement in collection, it is also acknowledged that some sectors and locations have not benefitted to the same degree from improving economic factors.

No 2019 comparative figures for the sector are available to date.

Graph 3 – DCC vs City and County Councils Rates Percentage Collection

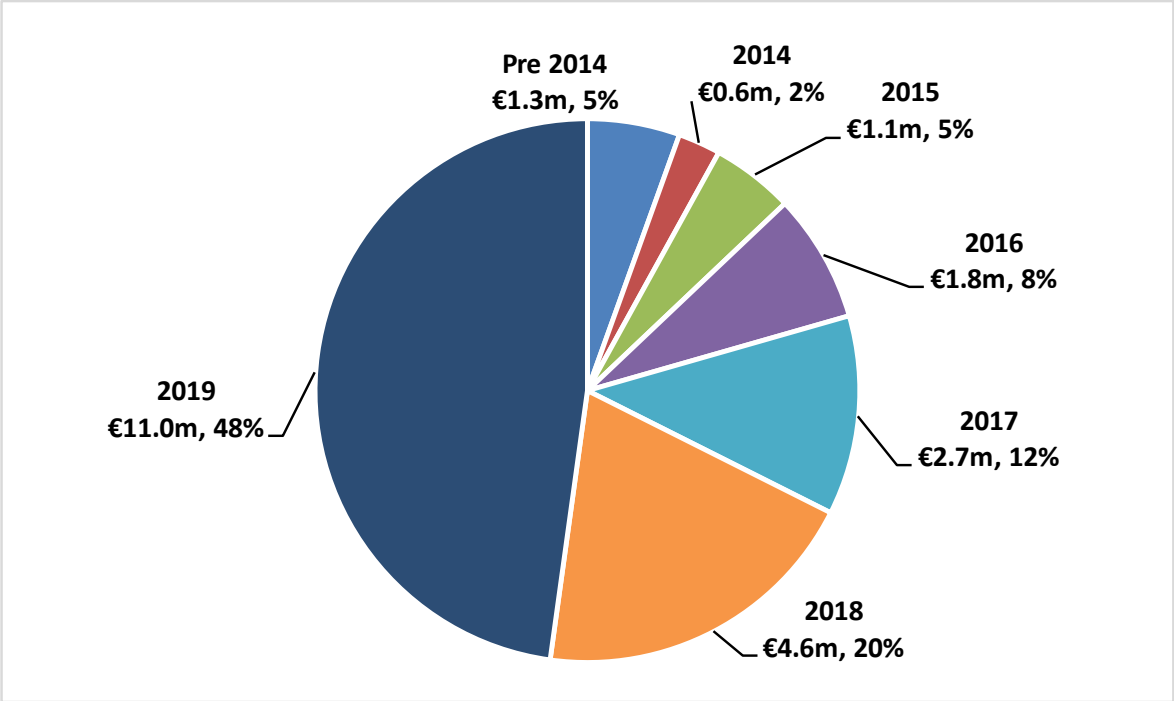


Source: DCC Annual Financial Statements 2015 - 2018
Local Government Audit Service Activity Reports

Age Profile of the 2019 Arrears of €23.1M

The graph as below shows that €11M (48%) of the arrears comprise of charges accrued in respect of 2019 and €4.6M (20%) refers to charges accrued in 2018 with the balance of €7.5M (32%) in respect of charges pre 2018.

Graph 4 – Age Profile of 2019 Arrears



Analysis of the 2019 Arrears Accounts

There are 4,030 accounts in arrears @ 31/12/19 which equates to 20% of the total number of rate accounts in 2019. The number of accounts in arrears has reduced by 240 in comparison with 2018 (reduction of 6%) which reflects the positive performance in debt management. The table below shows that 60% of those accounts in arrears have an annual charge below €5,000. In addition, 81% of the arrears value (€18.7M) relates to accounts where the annual rates charge ≤ to €50,000.

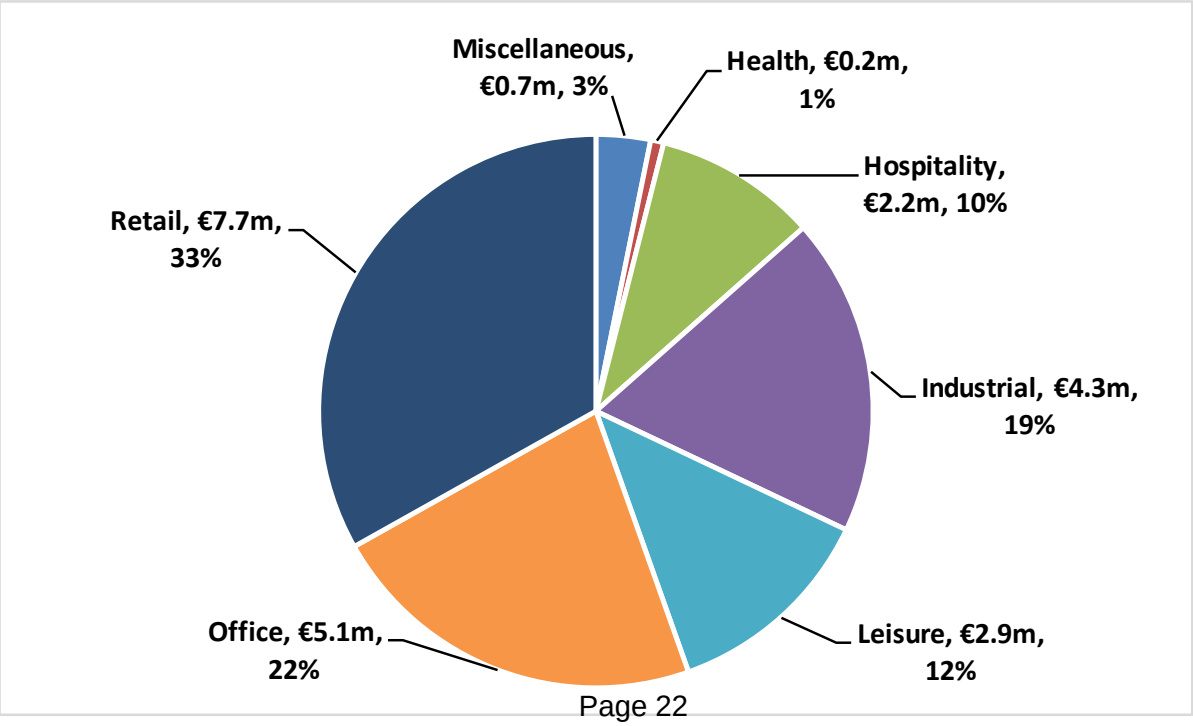
Table 4 – Rate Arrears by Charge Range

Charge 2019	No. of Accounts	No. of Accounts in Arrears	Actual Arrears Based on GL	Actual Arrears %
			€m	
0.00-999	2,039	426	0.5	2.0%
1,000-2,999	5,843	1,201	2.8	11.9%
3,000-4,999	3,682	811	2.9	12.6%
5,000-9,999	3,923	831	5.0	21.7%
10,000-24,999	2,791	531	5.2	22.8%
25,000-49,999	1,083	145	2.3	9.9%
50,000-74,999	385	33	0.8	3.5%
75,000-99,999	161	14	0.1	0.4%
100,000+	462	38	3.5	15.2%
Total	**20,369**	**4,030**	**23.1**	**100.0%**

Analysis of the 2019 Arrears by Rate Description Category

Further analysis of the arrears identifies the breakdown per category as per the graph.

Graph 5 – Arrears by Category



2019 Arrears Schedule Status

The table below outlines the current status of the breakdown of the €23.1M arrears.

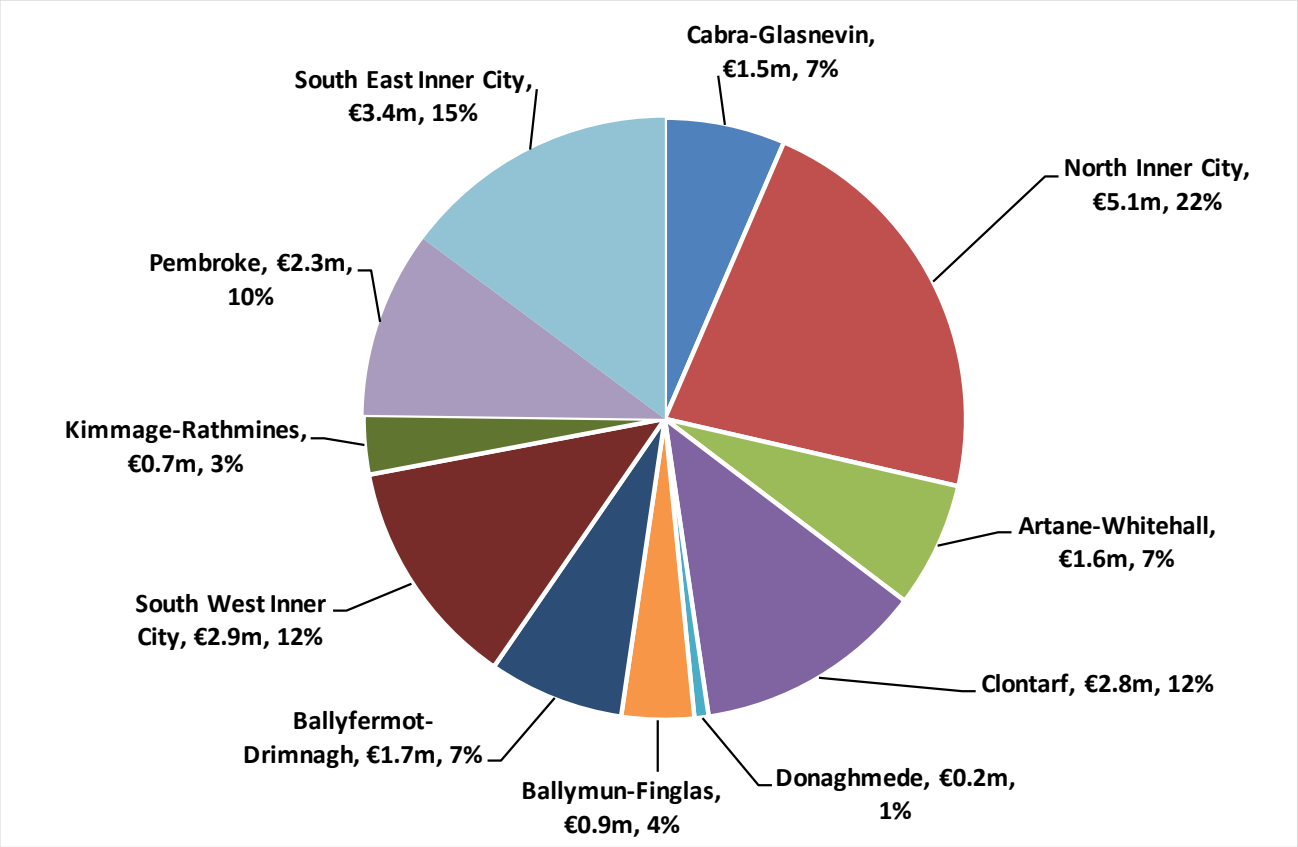
Table 5 – Analysis of Arrears Schedule Status

Status	Arrears Amount	Arrears Amount %
	€m	
Court Proceedings	6.3	27.2%
Liquidations / Receiverships / Ceased Trading	1.4	6.1%
Revisions / Appeals / VTA	1.7	7.3%
Settlements agreed / Pending / Discharged by Instalments	5.5	23.9%
Under Investigation / Law Dept	3.6	15.5%
Account For Write Off / Written Off	0.7	3.3%
Decree Obtained / Warrant	3.9	16.7%
Total	**23.1**	**100.0%**

2019 Arrears by Electoral Area

The graph below shows the breakdown of the arrears per electoral area.

Graph 6 – Arrears by Electoral Area



Conclusion

In setting and collecting commercial rates, the Council is tasked with performing an extremely delicate balancing act in ensuring that local businesses pay rates on time and being conscious of supporting those businesses where financial pressures present from time to time.

The council operates its rates policy on a consistent basis, with flexibility and reasonableness, seeking to ensure that where difficulties exist, arrangements can be put in place which allows rates to be paid on a basis that facilitates businesses to continue trading.

However, in certain cases, legal recovery of the debt is being and will be pursued where customers have failed to agree or not adhered to previously agreed payment plans.

The 2020 opening arrears of €23.1M have reduced to €20.3M at 7/03/2020.

Fintan Moran
Head of Management Accounting

Comhairle Cathrach Bhaile Átha Cliath
Dublin City Council

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Report to the Finance Strategic Policy Committee

Local Government Rates and Other Matters Act 2019

Briefing On Provision for Alleviation Schemes

The Local Government Rates and Other Matters Act 2019 was passed by the Oireachtas and enacted on 11 July 2019. The purpose of the Act is to modernise the collection of rates, which are a vital source of funding for local authorities, representing approximately 30% of the revenue income across all local authorities. (35 % for Dublin City Council).

The legislation which has governed rates until now is spread over 20 enactments dating from the Poor Relief (Ireland) Act 1838. Therefore many of the practical and logistical aspects of the system for the notification and collection of commercial rates are very dated and out of step with contemporary practices in both commercial operations and the local government sector.

Alleviation Schemes

The Act contains provisions in Section 15 relating to potential Alleviation Schemes. These provisions empower the elected members of local authorities to devise and achieve policy objectives through locally targeted rates waiver schemes.

The **key points** in relation to **Section 15** are as follows:

- Elected members may achieve policy objectives through locally targeted rates waiver schemes

- It enables elected members to support specific objectives to promote community, social and economic development, urban planning and / or rural development

- **Regulations** will be made under this section and specify:

  - Maximum percentage of waiver
  - Matters pertaining to the operation of the alleviation scheme
  - Time period applying to the scheme
  - Process and sequencing to be followed
  - Public consultation process
  - Reporting on completion of schemes

- It envisages that the Regulations will provide that the schemes can be made for specific local electoral areas / municipal districts

- Waiver schemes should support objectives of :
  - County development plans
  - Local area plans
  - Local economic and development plans
  - National Planning Framework

- Local **public consultation** will be a feature of the process

- It is a **reserved function**

Key considerations:

- Software changes to Rates System if required
- Timelines to develop scheme
- Initiate Public consultation process
- Financial loss of rates income and budget implications

Conclusion

The Department of Environment, Heritage & Local Government are currently drafting regulations to support the alleviation schemes. The new Minister when appointed with the new government will review the draft regulations prior to approval.

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Report to the Finance Strategic Policy Committee

Restart Grant 2020

Introduction

The Government agreed details of a new €250m Restart Grant, which will give direct grant aid to micro and small businesses to help them with the costs associated with re-opening and re-employing workers following COVID-19 closures.

The Grant will be available to businesses with a turnover of less than €5m and employing 50 people or less, which were closed or impacted by at least a 25% reduction in turnover up to 30th June 2020. It is a contribution towards the cost of re-opening or keeping a business operational and re-connecting with employees and customers. The grant can be used to defray ongoing fixed costs, for replenishing stock and for measures needed to ensure employee and customer safety. The grant is to help SME's get back up running so that they can return to viability and contribute to the national economic recovery.

The grants will be equivalent to the rates bill of the business in 2019, with a minimum payment of €2,000 and a maximum payment of €10,000. There is numerous criteria in the scheme around eligibility. The scheme opened for applications on 22nd May and is administrated by Local Authorities. A list of FAQs has been prepared to ensure consistency of approach by all local authorities, copy attached.

Dublin City Council Approach

Due to the potential volume of grant applications in DCC (rate account 25,000) it was agreed that a grant system would need to be development to process the grant within the timeframe of the scheme. In conjunction with our IT partners, an application form with basic verification in-built was designed and launched on 22nd May 2020.

A backend technical solution was also developed which includes roles and responsibilities for processors, approver's, managers and system administration. Also included are further form validations and an improved method to identify applications with duplicate rate numbers. In order to approve the grant, the details on the application has to be crossed referenced with the Rates System. The rates staff have work to review all rate accounts against the criteria set in the Restart Grant Scheme to identify which rate account would potentially qualify for the grant and the amount of grant payable. The staff also produced files in relation to problematic accounts which would require further scrutiny.

Work in relation to automatically checking Revenue numbers of all applicants approved for the grant, checking that their bank details are correct and setting them us as a supplier in our Financial System is ongoing.

The Council received funds to the value of €27.6m on 15th June 2020 for the initial payment of the Restart grants

Current Statistics

Phase	Current Amount	Previous Amount	Difference
Phase 0	584	488	96
Phase 1	423	362	61
Phase 2	638	562	76
Phase 3	765	680	85
Phase 4	544	484	60
Phase 5	487	430	57
Total	3441	3006	435

- As of 22nd June 2020, there were 3,441 applications received, an increase of 435 on the previous week. The table above sets out the volume of application in each phase of the Government's roadmap to re-opening
    - 269 applications have been identified that failed the basic criteria and have been rejected. A standard email will be sent to the applicants stating the reason for rejection.
    - 141 Applications have been approved and an additional 62 applications have been rejected bringing the total number of rejections to 331.
    - 472 of the 3,441 applications (13.7%) have a "Final Decision", i.e. fully reviewed.

- As of 22nd June 2020, there have been a total of 1,974 emails received, an increase of 521 since 15th June
    - Somewhat uptake in emails, 150+ received 22/06/2020.
    - All emails replied to, most resolving issue
    - 40 emails relate to specific applications, i.e. "I entered the wrong number" to be resolved, 26 completed.

- A Project Team has been established in Finance and has been resourced to manage and pay the Restart Grant in line with the scheme established by the Department of Business, Enterprise and Innovation.

- The payment of approved grants commenced on 23rd June 2020.

Antoinette Power
Head of Financial Accounting

23rd June 2020

Re-Start - Frequently Asked Questions

1. What types of business can apply?

Subject to the qualifying criteria below, any business that has a commercially rateable premises, or where rates are paid on your behalf and attributable to the business premises you occupy, can apply. Multiple chain stores, i.e. a business that is a non-financially independent branch of a group of chain stores which is owned and managed by a single entity, are **not eligible**. Non-commercial organisations such as community and sporting premises (including charity shops and community and sporting premises with a bar) are **not eligible**. Businesses that do not operate from commercially rateable premises (tradesmen, service providers, etc) are **not eligible**. Premises that were vacant prior to the Covid-19 emergency are **not eligible** for the grant.

2. How soon will I get my grant?

On average, we hope to issue approval within one week. This depends, of course, on the initial volume of applications. Applications will be processed in relation to anticipated re-opening dates, in line with the Government's strategy for the re-opening of the economy.

3. How much will I get?

The grant will be the amount of your rates demand in respect of calendar year 2019 only, subject to a minimum of €2,000 and a maximum of €10,000. In the event that your rates demand was reduced on appeal, the appeal rate will apply to an amount of the grant if the grant is over €2,000.

4. If my rates demand for calendar year 2019 was less than €2,000 can I receive a grant of €2,000?

Yes.

5. What can I use the grant for?

The grant is a contribution towards the cost of re-opening or keeping a business operational and re-connecting with employees and customers. The grant could be used to defray ongoing fixed costs, e.g. utilities, insurance, refurbishment or for measures to ensure employee and customer safety.

6. If my premises was not rate assessed in 2019 am I eligible?

Yes. The local authority will endeavour to assess what your rates demand for 2019 would have been and, if, for any reason, an estimate cannot be made the minimum grant of €2,000 will be paid.

7. If I have not paid my 2019 rates, am I eligible?

Yes.

8. If my rates are in arrears, am I eligible?

Yes.

9. How do I apply?

The application can be made online via your local authority website at www.dublincity.ie.

10. How will the grant be paid?

The grant will be paid by electronic transfer to the business account detailed on the application form.

11. What are the criteria for qualifying for the grant?

A business must have a turnover of less than €5m and have 50 or less employees.

The business must have suffered a projected 25%+ loss in revenue from 1st April 2020 to 30th June 2020.

The business must commit to remain open or to reopen if it was closed. The business must also declare the intention to retain employees that are benefitting from the Temporary Wage Subsidy Scheme (TWSS).

Businesses should retain supporting documentation as spot-checks may be carried out to verify a declaration to this effect.

12. When is the closing date?

The closing date for receipt of applications is 31 August 2020.

13. What is my Customer Account Number?

Your Customer Account Number is located on your commercial rates demand.

14. What is my Rate (Property Reference)Number?

Your Rate Number Property Reference is located on your commercial rates demand.

15. What is my Business Category?

Business Categories, based on the Government's Roadmap for a phased re-opening of the economy, are as set out below:

Phase 0	Business never closed.
Phase 1 (18 May)	Hardware, garden centres, opticians, motor/cycle repairs, office products, electrical, IT equipment, phone sales/repairs, outdoor construction, public amenities.
Phase 2	Small retail outlets, marts.
Phase 3	Creches for essential workers, retail outlets with street entrance, cafes, and restaurants for on-premises consumption.
Phase 4	Creches, 'high-risk' services including hairdressers, tourism accommodation.
Phase 5	Bars, theatres, cinemas, gyms, shopping centres.

16. What is my Revenue Number?

Your revenue number is your Tax Registration Number (TRN) which is a business' number for all dealings with Revenue.

17. What is a Bank Statement Header?

The bank statement header is the top of a recent bank statement indicating your business name and address and business bank account number, which should be scanned and uploaded as an attachment to the application form to verify your business name and address, and your bank account details.

18. How do I sign the form?

Applicants should type in their name and by pressing "Submit" they are confirming that all details are correct/true.

19. Do I need to submit a Tax Clearance Access Number?

If you are making applications related to a number of businesses/premises (totalling grants of €10,000 or more), or if you are supplying goods/services to the local authority, you must submit a Tax Clearance Access Number to allow your tax clearance status to be checked.

20. Where can I get more information?

Further information can be obtained from your Local Authority Business Support Unit at restartgrant@dublincity.ie.

21. If I am not happy with the decision to refuse my grant can I appeal?

Yes, any decision to refuse a grant may be appealed to appealsrestartgrant@dublincity.ie up to 30th September 2020.

Comhairle Cathrach Bhaile Átha Cliath
Dublin City Council

Motion to the Finance SPC – 16th January 2020

Motion in the name of Cllr. Dermot Lacey

This Committee agrees to discuss the following motion for recommendation to the full Dublin City Council:

Dublin City Council

1. Notes that –

(a) under the Local Government Act 2001 the functions of this Council include –

(i) the promotion of social, environmental, recreational, cultural, community and general development, including enterprise and economic development, in its administrative area, and

(ii) the promotion of the interests of the local community in relation to general recreational, leisure, sports, games, artistic, linguistic and cultural activities and the public use of amenities,

(b) the cost of public liability insurance is seriously impacting upon the operations and threatening the viability of not-for-profit organisations offering recreational and leisure activities and amenities, to the detriment of economic, social and cultural development and the interests of the local community generally,

(c) the Council is a member of IPB Insurance CLG, a mutual general insurance company limited by guarantee which is owned by the local authorities that established it and which, reflecting its mutual origin and purpose, aims in its operations for a combined operating ratio (the sum of incurred losses and expenses divided by premiums) of 95%, and

(d) it is a function of the elected council to determine by resolution the policy of the Council,

2. Resolves that it is the policy of this Council, in furtherance of the functions referred to in paragraph 1 (a), that its membership of IPB Insurance should be used to secure that public liability insurance is offered by that company to not-for-profit organisations in this sector at the cheapest rates that are consistent with financial prudence and the avoidance of loss, and

3. Requests and requires the Chief Executive, pursuant to sections 140 and 149 (6) of the Local Government Act 2001 –

(a) in co-operation with other local authorities and with IPB Insurance, to take all necessary steps, including if need be the securing of amendments to the constitution of IPB Insurance at a general meeting of the company, for the development and implementation of concrete proposals to achieve this policy, and

(b) to report back regularly to the Council on the matter.

Report

The Chief Executive referred this motion to IPB Insurance and received the following response:

> 'Dublin City Council is a Member of IPB Insurance (IPB). IPB is a mutual insurer which has been in existence for over 90 years and which, as a specialist large liability insurer, applies a risk appetite tailored to Members' risk exposures. Members include all Local Authorities, the Education & Training Boards, Regional Assemblies and the HSE. IPB is regulated by the Central Bank of Ireland and that regulatory framework entails significant obligations in respect of capital requirements and governance arrangements to effectively manage the risks underwritten by IPB. Given their complexity, IPB's deep expertise in providing cost-effective insurance solutions for Members' key risks enables Local Authorities to continue to deliver services with the peace of mind of appropriate protections.
>
> Many factors impact on both the availability and pricing of insurance, the performance of the wider liability market in which IPB operates as outlined below has had a significant impact on the risk appetite of insurers. Cumulative underwriting losses, occurring when the premiums charged for risks undertaken is less than the cost of claims incurred, have been recorded in each of the past 6 years. In that period the liability market has sustained cumulative losses of €349m[1].
>
> Based on the poor market performance in recent years and reflecting IPB's lack of experience in the markets suggested in the motion, it is unlikely that the pricing of any insurance products could be at more favourable levels than the market is currently offering. As a regulated and competitive entity, IPB must price insurance products to deliver a (marginal) underwriting profit to sustain the ability to pay future claims in all markets it participates in. As a specialist and niche insurer, IPB is not active in the wider insurance market in the sectors outlined in the motion for discussion and does not have the associated experience to inform underwriting decisions, including pricing.
>
> In addition, reflecting its Member profile, IPB is an effective insurer for large scale entities and would not be in a position, without significant investment in technology and considerable resourcing commitments and a change in underwriting focus, to service the insurance needs of a large volume of small groups, associations, not-for-profit organisations and so on. These considerations collectively indicate that this proposal would not be straightforward.
>
> As the statistics highlight, the market has been loss making for a sustained period – although the outlook is improving somewhat as central Government are acting to address the cost of claims, a significant performance driver, with the establishment of the Personal Injuries Commission and the introduction of new legislation.
>
> It would be reasonable, based on the assumption that the market will perform better in the coming years, that insurers who have exited will return and this will address both availability and pricing of insurance concerns.

[1] *Insurance Ireland Factfile for 2017 (published July 2019 and reflective of most recently available industry figures)*

Comhairle Cathrach
Bhaile Átha Cliath
Dublin City Council

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

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Finance Strategic Policy Committee
Review of the feasibility of implementation of Crowdfunding and/or Participatory Budgeting

Background
Following the Local Elections in May 2019, Dublin City Council's Strategic Policy Committees were reconstituted. As part of the establishment of the Finance Strategic Policy Committee 2019-2024 both Terms of Reference and a Work Programme were agreed.

Key Objectives
The objectives of the Finance SPC over the period 2019-2024 are:

- To demonstrate transparency, accountability and governance in expenditure and resourcing
- To secure quality of service and value for money
- To promote social and economic prosperity
- To achieve sustainable Local Government funding and
- To support community development

Work Programme
The Finance SPC's Work Programme specifically identifies issues to be actioned. Item 11 specifies that the Finance SPC will consider the feasibility of the introduction of Participatory Budgeting on a pilot basis. The specific objective of this item is both to increase engagement with and to strengthen the democratic process.

Item 15 relates to the examination of the feasibility of using Crowdfunding for Dublin City Council's capital project opportunities and aligning crowd funded projects to social enterprise opportunities. The specific objective of this item is to ensure that Dublin City Council takes maximum advantage of all funding options and in doing so supports social enterprise initiatives. Both items (Crowdfunding and Participatory Budgeting) have now been examined to assess feasibility for implementation by Dublin City Council.

Participatory Budgeting (PB)
Participatory Budgeting is well established since the 1980's and is used to a varying extent in some European countries to support the local democratic process. PB involves the Council providing a set value of funds held for this purpose. The Council then seeks submissions for projects which must comply with the project assessment criteria. Projects are costed and assessed for viability. PB projects are typically Council focused, that is, projects mirror the

nature and function of existing Council services. Local residents are asked to vote for the project they wish to proceed with and the final schedule of approved projects being at or under the value of funds approved by the Council. A motion was agreed by the last City Council (2014 – 2019) in the name of Councillor Criona Ní Dhálaigh that the Finance SPC would examine PB to establish it's feasibility for implementation.

While PB has been applied in many local authorities in the UK, it has been implemented by just one Irish local authority, that being South Dublin County Council (SDCC). As part of the introduction of PB on a pilot basis. SDCC commissioned an evaluation of the process by the Institute of Public Administration (IPA):
https://www.ipa.ie/_fileUpload/Documents/SDCC_300k_REPORT2017.pdf

The PB model is complex. There are many decision points for the Council, examples being decisions on funding value, decisions on a steering group, decisions on a consultation process and decisions on shortlisting projects. As a result the PB timescale is lengthy and arguably bureaucratic. PB provides for community engagement at workshops and focus group sessions. As applied, the PB model is acknowledged to be resource intensive, requiring considerable Council input (staff and executive resources and Elected Members participation). The SDCC pilot project is considered an overall success with some concerns expressed on how a greater local on line voting push can be created by some groups, thereby resulting in greater success in the prioritisation of projects.

Crowdfunding (CF)
Crowdfunding is a well-established method of securing funds. Most would be familiar with issues or circumstances seeking funds through platforms such as 'GoFundMe'. Civic CF has been operating for some time, which is the use of CF as a funding mechanism for local community projects thorough a CF platform. It is estimated that circa 50 local authorities in the UK use Civic CF successfully. The use of technology is central to CF as part of a fundraising tool but also as a mechanism to encourage citizen participation and strengthen democracy.

CF operates on the principal that the project or initiative will gather funding pledges from those interested in supporting it. Pledges can be of any value, from €5 to €100,000 and can be made by individuals or organisations. It is not required that those making pledges live in the area where the project is located. In broad terms, the UK experience has been that a local authority pledge of stg. £1 attracts stg £2.50 in other pledges. In other words, community led projects are developed and commissioned to a value way beyond that of the local authority contribution.

It is believed that the separation of funding, from the operational service driven local authority budget, is an assurance for those considering making a pledge that their funds will be assigned directly to their project of choice, thus resulting in a higher level of donations.

Should a project not proceed to the implementation stage, pledges are returned. The projects are initiated by the community and not necessarily typical local authority community projects. The local authority can pledge funds, often between 10 and 50% of the total project costs up to a maximum project threshold.

Civic crowdfunded projects are initiated and delivered by the community usually without resource support from the local authority. Typically the local authority funding for CF derives from the UK 'Community Infrastructure Levy' (CIL) being the UK experience of Development Contributions. Since 2011, 15% of CIL (i.e. UK Development Contributions) must be assigned to community projects in acknowledgement of the impact of development on local communities.

Merits of PB and CF
PB is controlled by the local authority – projects are shaped and selected by the Council. PB looks at a small element of local projects and seeks citizen input on determining its priority. It is highly resource intensive.

CF is determined by the public at large and as a result may prioritise projects that might not have been the local authority's priority but are a priority to the public.

CF need not, through design, be resource intensive. Some local authorities provide workshops for those involved in the projects while others do not. CF captures greater funding for local projects than would otherwise be available.

These initiatives, Participatory Budgeting and Crowdfunding, are similar and in my view, commencing the implementation of both would be confusing for the public and the City Council (Elected Members and staff alike). Civic CF has the potential for greater public engagement and decision making along with the potential for greater funds being available for local initiatives.

As a consequence, Dublin City Council will pursue the introduction of Civic Crowdfunding at this time and in due course review its progress in terms of monies secured, governance and community impact. A market soundings exercise has been initiated on e-tenders, by way of a Prior Information Notice (PIN), to establish the interest among crowd funding platform providers. The outcome of this exercise will be reviewed with the intention of seeking to engage a CF platform provider through a full procurement process.

Kathy Quinn
Head of Finance
With responsibility for ICT

12th March 2020