



NOTIFICATION TO ATTEND MEETING OF THE FINANCE SPC

TO BE HELD IN THE COUNCIL CHAMBER, CITY HALL, DAME STREET, DUBLIN 2 AND VIA MICROSOFT TEAMS.

ON THURSDAY 16 JANUARY 2025 AT 2.30 PM.

WEBCASTING NOTICE

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AGENDA

THURSDAY 16 JANUARY 2025

		PAGE
1	Draft minutes of Finance SPC meeting held on 21st November 2024.	3 - 4
2	Matters Arising.	
3	Correspondence.	
	a) Letter to Chief Executive of Dun Laoghaire Rathdown County Council from Cllr McGrattan Re Hotel Accommodation Tax 16th December 2024.	5 - 6
	b) Letter to Chief Executive of South Dublin County Council from Cllr McGrattan Re Hotel Accommodation Tax 16th December 2024.	7
	c) Acknowledgement from Chief Executive of Dun Laoghaire Rathdown County Council Re Hotel Accommodation Tax 17th December 2024.	8
4	Discussion around Finance SPC Terms of Reference 2024 - 2029.	9 - 12
5	Discussion around Finance SPC Works Programme 2024 - 2029.	13 - 14

6 A.O.B.

7 Next meeting on Thursday 20th March at 2.30pm.



**Finance Strategic Policy Committee
Minutes of Meeting 21st November 2024**

The Chair, Cllr Séamas McGrattan, introduced Victor Leonov, Acting Head of Finance, who replaced the Head of Finance, Kathy Quinn, following her retirement earlier this year and welcomed any new members to the Committee and members returning.

Victor introduced himself to the members and summarised his career in Finance.

1. Finance SPC Induction.

Victor gave an induction presentation to the new Finance SPC Committee and.

The induction covered:

- The structure and work of an SPC and link to CPG
- The role of the Chair of an SPC
- Ethics and Conflict of Interest around SPC's
- Meeting dates, agendas, minutes, and motions

Lorraine Brogan, Senior Executive Officer, Chief Executives Office, advised Members on Ethics Declarations, Code of Conduct guidelines etc. Documents to be circulated to Members.

2. Draft Terms of Reference of the Finance SPC 2024-2029

Noted.

Members were asked to consider the document before the January meeting of the SPC and to contact Cllr McGrattan or Victor in relation to any questions in advance of the meeting.

Agreed to: Reword section on Governance.

3. Draft Annual Work Programme 2024 – 2029

Noted.

Members were asked to consider the document before the January meeting of the SPC and to contact Cllr McGrattan or Victor in relation to any questions in advance of the meeting.

Discussion around document.

- Members requested that relevant section on the new *Programme for Government* be included on SPC Work Programme.
- Victor confirmed a continuation of the work around Community Wealth Building objectives to progress in the Work Programme.

4. Correspondence.

Noted.

Copy of letter to Minister Chambers TD from Fingal County Council re hotel bed tax motion passed by Fingal County Council.

Agreed to: Write to the other Dublin local authorities asking what their views are on the letter sent by Fingal County Council to Minister Chambers possibly with a view to setting up a Dublin working group on the subject.

5. A.O.B.

Toolkit published by IBEC on Cyber Security to be shared to Finance SPC.

6. Next meeting on 16th January 2025.

Signed: **Councillor Séamas McGrattan**
 Chairperson

Date: 21st November, 2024.

Members Present

Cllr Séamas McGrattan
Cllr Danny Byrne
Cllr Punam Rane
Cllr Nial Ring
Cllr Daryl Barron
Cllr Dermot Lacey
Cllr Philip Subcliffe
Aidan Sweeney, IBEC
Eric Fleming, SIPTU
Fergal McDonough, Castlethorn
Siobhan Guyatt, PPN

Non-Member:

Officials

Victor Leonov, Acting Head of Finance,
Lorraine Brogan, Senior Executive Officer
Mary Curran, Senior Staff Officer
Laura Donohoe, Acting Personal Assistant
Zoe Flood, Acting Assistant Staff Officer

Apologies

Cllr Eoin Hayes
Cllr Kourtney Kenny
Cllr Michael Pidgeon
Cllr John Stephens
Cllr Malachy Steenson
Cathies Hynes, PPN



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

Office of the Head of Finance, Finance Department,
Civic Offices, Wood Quay, Dublin 8, Ireland
T. 01 222 2102/3 E. finoff@dublincity.ie

16th December 2024.

Frank Curran,
Chief Executive,
Dun Laoghaire Rathdown County Council.

Re: Visitor Transient Levy/Hotel Accommodation Tax.

Dear Frank,

I refer to correspondence from Fingal County Council on 15th October - copy of letter submitted to Minister Chambers advising of a motion passed at the October meeting of Fingal County Council in relation to the above. Dublin City Council noted this correspondence at the November meeting of the City Council advising that discussions were ongoing and that it be referred to the Dublin City Finance SPC.

This potential source of funding has been discussed at length by the Finance SPC of Dublin City Council. At a meeting of the SPC on 21st November it was agreed to write to the Dublin local authorities to get their views on the matter with the possibility of setting up a working group to progress this if agreed.

Please let me know your thoughts on the matter and revert in due course.

Yours sincerely,

Clr Séamas McGrattan
Chair of the Finance Strategic Policy Committee
Dublin City Council

CC Helena Cunningham, Deputy Chief Executive and Director of Finance and Water Services



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16th December 2024.

Colm Ward,
Chief Executive,
South Dublin County Council.

Re: Visitor Transient Levy/Hotel Accommodation Tax.

Dear Colm,

I refer to correspondence from Fingal County Council on 15th October - copy of letter submitted to Minister Chambers advising of a motion passed at the October meeting of Fingal County Council in relation to the above. Dublin City Council noted this correspondence at the November meeting of the City Council advising that discussions were ongoing and that it be referred to the Dublin City Finance SPC.

This potential source of funding has been discussed at length by the Finance SPC of Dublin City Council. At a meeting of the SPC on 21st November it was agreed to write to the Dublin local authorities to get their views on the matter with the possibility of setting up a working group to progress this if agreed.

Please let me know your thoughts on the matter and revert in due course.

Yours sincerely,

Cllr Séamas McGrattan
Chair of the Finance Strategic Policy Committee
Dublin City Council

CC Ronan Fitzgerald, Director of Finance

Mary Curran

From: Chief Executive <ChiefExecutive@DLRCOCO.IE>
Sent: 17 December 2024 14:02
To: finoff@dublincity.ie
Subject: RE: Hotel Accommodation Tax

Dear Mary,

I wish to acknowledge receipt of Councillor McGrattan's correspondence to the Chief Executive, Mr. Frank Curran.

Councillor McGrattan's correspondence has been sent to the Chief Executive for his attention.

Kind Regards,
Carla

Carla Bethel
Oifig and Príomhfheidhmeannach / Chief Executive's Office

Ext: 4001
E-mail: cbethel@dlrcoco.ie

 Please consider the Environment before printing this email



From: finoff@dublincity.ie <finoff@dublincity.ie>
Sent: Tuesday 17 December 2024 10:52
To: Chief Executive <ChiefExecutive@DLRCOCO.IE>
Cc: Cunningham Helena <hcunningham@DLRCOCO.IE>; Cllr Seamas McGrattan <seamas.mcgrattan@dublincity.ie>
Subject: FW: Hotel Accommodation Tax

CAUTION: This email originated from outside Dún Laoghaire-Rathdown County Council. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Good morning,

Please find attached letter for the attention of the Chief Executive from Cllr. Séamas McGrattan, Chair of the Finance SPC. Apologies there was a typo in email address yesterday.

Best regards,

Mary

Mary Curran | Senior Staff Officer | Finance Secretariat

Comhairle Cathrach Bhaile Átha Cliath | Roinn Airgeadais | Block 1, Floor 8, Oifigí na Cathrach, Baile Átha Cliath 8, |
Dublin City Council | Finance Department | Block 1, Floor 8, Civic Offices, Dublin 8 |

T. 222 2102/2103 M. 0870522554 | E. mary.curran@dublincity.ie | www.dublincity.ie



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Finance Strategic Policy Committee (SPC) 2024 – 2029 Draft Terms of Reference

Background

The Finance Strategic Policy Committee (SPC) was introduced following major changes applied to local government through the introduction of the Local Government Act 2001. The Finance SPC replaced the former Coisde Airgeadais. It is now considered timely to review the Terms of Reference of the Strategic Policy Committee as a new council of Elected Members and external interests are formed.

Context of the Incoming Finance Strategic Policy Committee

The financial context of Dublin City Council is complex. Within the City, some sectors are performing strongly, bringing increased employment, while other sectors are trading less dynamically as many factors impact on demand and the trading environment. In recent years there has been an expansion of e-retailing and a growing digital economy. There are both risks and opportunities attaching to the broadening of retail which would benefit from consideration.

LPT

The LPT funding available to the Elected Members to consider as part of the budgetary resource allocation process has been below expectations. The LPT framework as applied to Dublin City Council, has not had a favourable outcome in supporting service provision. In particular:

- The net funding available for resource allocation at the discretion of the Elected Members is 9% of the total LPT basic liability or €9m in 2025 (following 15% reduction).
- To date the Elected Members have voted for and applied a 15% reduction to the Basic LPT for Dublin City, thereby reducing householders' liability and potential funding for Dublin City Council services.
- Circa 58% of LPT receipts have replaced grant funding for Dublin City Council.

Business focus

Dublin City Council has adopted a hugely pro-business stance over the last decade with regard to Commercial Rates. There have been modest increases to the Annual Rate on Valuation each year. This brings benefits to rate payers in that rates liabilities have been broadly constant. That said, it may be opportune to consider the benefits that could accrue to business from a focused application of monies generated from planned, minimal value rate increases. Sustained economic growth provides a platform for community and social development.

The Committee will seek to understand the *Local Government Abatement of Rates in respect of Vacant Properties Regulation 2024 (Section 9)* and the *Local Government Waiver of Rates Regulations 2024(Section 15)*.

Governance

There is greater scrutiny than ever before, from the public, media and central government on how local government uses its resources. This places an obligation on Dublin City Council and the Elected Members to ensure that public money is spent in the most effective and efficient manner, aiming to ensure confidence in the process and effectiveness of service delivery.

Objectives of the Finance Strategic Policy Committee

The previous Finance SPC (2019-2024), agreed key strands for the Committee to focus on, which were:

1. Transparency and accountability in expenditure and resourcing.
2. Review of collection of debts due to Dublin City Council.
3. Securing quality of service and value for money.
4. Promoting social and economic prosperity and equality.
5. Sustainable local government funding.
6. Corporate governance.
7. Community development.

These issues are suggestions for this Committee to consider in determining priorities and focus over its tenure (2024-2029). The detail behind each issue is set out below.

1. Transparency and accountability in expenditure and resourcing.

The Finance SPC will scrutinise past spending and proposed future financing of Dublin City Council's departments. It will work to ensure that Elected Members and the public fully understand the revenue sources and expenditure decisions of Dublin City Council. The previous Committee (2019-2024) expressed that it would examine the Annual Financial Statement, however Dublin City Council's Audit Committee carry out conducts this work in detail.

2. Review of collection of debts due to Dublin City Council.

The Finance SPC will scrutinise the collection performance of Dublin City Council debts, across both the revenue (operational) and capital (investment) activities. Dublin City Council services support the functioning of the City and all monies owed to the City contribute to the service provision. Also it is accepted that from an equity perspective, the Council must pursue those who do not discharge their debts to Dublin City Council and to acknowledge the efforts made by those who meet their Dublin City Council liabilities. The Finance SPC will review all debt areas including commercial rates, housing rents, housing loans, development contributions and government debtors.

3. Securing quality of service and value for money.

The Finance SPC will consider value for money reviews on specific areas; such reviews will incorporate a review of all resources – labour, materials, support, buildings, procurement and information systems. Following on and in consultation with management and employees, the SPC will recommend indicators to monitor and improve areas of Council expenditure to ensure quality of service and value for money outcomes. Additionally, in consultation with management and employees, the Finance SPC will oversee the implementation of quality of service and value for money reforms in all areas of council service provision. Internal Audit Unit will, from time to time, table VFM Reports that it conducts. The SPC will receive presentations of reports on high level efficiency reviews in either Dublin City Council or Dublin local authorities in general.

4. Promoting social and economic prosperity and equality.

The Finance SPC in consultation with management and employees will develop criteria for ensuring that changes to the level and direction of Council resources, arising from the current economic climate, are made in a manner consistent with the objectives of promoting social and economic prosperity and equality in equal measure. The Committee will monitor the impact of any changes to the level and direction of Council resources to ensure that they do not negatively impact on the social and economic wellbeing of the city and all its citizens.

5. Sustainable local government funding.

The Finance SPC will exploit any opportunities identified to advocate for the legislative changes needed for Dublin City Council to secure enduring stable revenue streams. The Finance SPC will monitor the operations of funding sources from the Department of Housing, Local Government and Heritage, LPT, Commercial Rates and other charges to ensure that any significant trends arising are addressed.

6. Corporate Governance.

The Finance SPC has a role in assessing the adequacy of corporate governance arrangements through linkages with the Audit Committee, reviewing risk management structures and the work of the External Auditor and examining companies which Dublin City Council own or in which have a shareholding.

7. Community Development.

The Finance SPC will consider the development of community initiatives under the framework of Sections 109 and 110 of the Local Government Act 2001. The purpose of such initiatives to be the development of community assets, the use of local resources (labour, trade etc.) where possible.

Meetings

The Finance SPC will meet every two months or at least four times per year. The quorum necessary for the transaction of business shall be six members, at least four of whom must be Elected Members. A schedule of meetings will be agreed at the start of each year.

Meeting documentation (agenda, minutes and reports) will, where possible, be circulated to Committee Members no later than one week in advance.

Committee Membership

The Finance SPC will consist of eighteen members, twelve of whom will be Elected Members of the City Council and six will be external members. Appointments to the Committee, where possible, shall be for the duration of the elected council.

Working Procedures

The Committee will adopt Dublin City Council's Standing Orders as its working procedure. The Committee will adopt a multi-annual work programme linked to the Council's Corporate Plan, which will be updated as necessary.

A copy of the breviates of the business of each meeting will be included on the agenda of the next meeting of the City Council.

Induction Training

New members will receive all relevant information training and briefings on their appointment to enable them to meet their Committee responsibilities.

Cllr Seamus MacGrattan

Chairperson

Finance Strategic Policy Committee

21st November, 2024.



Draft Multi Annual Work Programme of the Finance SPC 2024 to 2029

Item	Issue	Priority
1.	This Committee will examine how changing retailing and digital trends may impact on Dublin City Council and consider policy recommendations that would secure the best outcome for Dublin City. The Committee will also assess the implementation of the <i>Network and Information Systems (NIS) 2</i> directive and the overall Cyber resilience of the City Council.	
2.	This SPC will gain an understanding of the <i>Local Government Rates and Other Matters Act 2019</i> , including the opportunities and threats it presents to Dublin City Council. The Committee will examine the <i>Local Government Abatement of Rates in respect of Vacant Properties Regulation 2024 (Section 9)</i> and the <i>Local Government Waiver of Rates Regulations 2024(Section 15)</i>.	
3.	This Committee will make contributions to the development of rating policy regarding environmental factors around Climate Action Plan and biodiversity and will recommend policies to assist businesses. Possibly remove.	
4.	This Committee will develop and support a campaign for sustainable local government funding, involving stakeholders across the local government sector and businesses.	
5.	As appropriate to the Committee's scope, this SPC will, as a work programme item, review NOAC reports and make policy recommendations when necessary.	
6.	This Committee will develop clear unambiguous communication to service users on Dublin City Council's resource allocation.	

7.	This SPC will consider monitoring systems for legislation going through the Dail.	
8.	This Committee will periodically review, as a work programme item, all debt areas including commercial rates, housing rents, housing loans, development contributions and government debtors.	
9.	This SPC will receive presentations, as a work programme item, of reports on high level efficiency reviews in either Dublin City Council or Dublin local authorities in general.	
10.	This Committee will monitor the development of information sharing initiatives and inter local authority networks.	
11.	This SPC will, consider the feasibility of the introduction of participatory budgeting on a pilot basis. <i>Possibly remove</i>	
12.	This Committee will, as a work programme item, examine opportunities to implement social and green based procurement related initiatives.	
13.	This SPC will examine regeneration financing options.	
14.	This Committee will continue to propose to Government the supporting framework for the introduction of a transient visitor levy (TVL)	
15.	This SPC will monitor progress of the Community Wealth Building implementation.	
16.	This Committee will examine Dublin City Council's borrowing requirements as a model to fund asset creation, funding cost rental initiatives and deep retrofit of local authority housing.	