



Breviate of the Finance Strategic Policy Committee meeting held on 25th March 2021

1. **Draft Minutes of the Finance SPC meeting held on 21st January 2021**

The draft minutes were adopted.

2. **Matters Arising**

No issues were raised

3. **Correspondence**

Letter from Cllr. S. McGrattan to Minister for Finance re: Local Property Tax Reform – copy correspondence was noted. A response from Minister Donohoe was received directly by Cllr. McGrattan. This response acknowledges some of the concerns raised by the committee.

Agreed: It was agreed that a copy of Minister Donohoe's response will be circulated to members.

4. **Dublin City Council EU Programme Participation Strategy 2021-2027**

Mary MacSweeney and Ciara O hAodha from the Economic Development Office & International Relations Office made presentations on the work carried out within Dublin City Council in the preparation of a strategy in advance of the upcoming European Funding Programme 2021 – 2027 opportunity process.

5. **Rates Debtors Report year ended 31st December 2020**

Anthony O'Donoghue, A/Senior Executive Officer, Rates Office, presented a report on the schedule of uncollected rates at the end of 2020 as set out in the Local Government (Financial Procedures and Audit) No 2 regulations 2014.

This report on commercial rates arrears at the 31st December 2020 sets out the following information:

- 2020 Local Authority Sector target improvement for rates collection
- Commercial rates funding
- Rates Collection Performance Y2016 – Y2020
- 2020 Commercial Rates Income by Electoral Area
- Rates Collection Percentages 2016 – 2020
- Covid -19 and financial support
- Level of arrears during the period 2016 – 2020 Age Profile of the 2020 arrears
- Analysis of the 2020 arrears by charge range and rate description category
- 2020 arrears schedule status
- 2020 arrears by electoral area

6. Rates Waiver Scheme 2021

Anthony O'Donoghue, A/Senior Executive Officer, presented a report on this item. It was noted that the previous scheme in 2020 operated from 27th March to 27th December 2020 covering DCC rating liabilities of €159.5m.

This scheme for 2021 is a more restrictive scheme than the 2020 scheme due to changes in eligibility criteria. It is further noted that due to these changes, it is estimated that government funding for each quarter in 2021 would be reduced by €24.3m against the 2020 scheme and therefore those rate payers previously exempt would now have a rates liability.

The breakdown of the main category changes was presented in table format and summarised as follows:

- The 2021 scheme applies to two quarters only.
- Certain categories included in the 2020 scheme (i.e. rates waived) are not included in the 2021 scheme e.g. Offices, Industrial and Vacant Units.
- There is also no appeals process for vacant units.

7. Debtors Report year ended 31st December 2020

Victor Leonov, Professional Accountant, Financial Accounting Unit, presented a report on the overall debtors at year end December 2020. This report noted that the opening balance at the start of the year across the main debtor categories was €347.8m reducing to €340.5m at year end 2020. This net decrease was mainly due to a combination of lower Government Debtors and higher Commercial Debtors.

The current bad debt provision of €142.5m was maintained against the outstanding debt as required in the accounting code of practice for Local Government accounting.

Agreed: It was agreed that a report would be sought from the Housing Department which would provide i) an analysis of the aged value of the housing loans arrears figure
ii) Options available under the Mortgage to Rent Process
3) Details on the different types of loan schemes categories that were/are available.

8. Information on DCC Funding and Spend

Enda Currid, Accountant SEO, Management Accounting Unit gave a presentation on the development of a series of videos which focus on DCC funding and service spend for circulation on social media. The 5 video clips developed for consideration by the SPC members covered the following areas:

1. City Services 2021 – How are they paid for?
2. Commercial Rates – Who pays what?
3. Government Grants Funding
4. Goods and Services Funding
5. LPT Funding

Agreed: The Chair requested that Committee Members were notified when these video will be streamed on social media.

9. Small Business Assistance Scheme for Covid (SBASC)

K. Quinn, Head of Finance, presented a report on the new scheme that was launched on 11th March 2021. Details of the criteria for businesses to be eligible to receive a payment of €4,000 for Quarter 1 of 2021 were set out in the report.

10. Audit Committee – agreed minutes of 3rd December 2020

Minutes noted

11. AOB

Community Wealth Building in Ayrshire and Preston - Cllr. A. Connaghan raised the issue of this initiative whereby public tenders are split into small lots so that smaller local businesses can apply.

Agreed: Cllr. Connaghan to send on further information to K. Quinn to examine this initiative.

Economic Development and Enterprise Team – A. Sweeney acknowledged the work of the entire team on the development of the EU Funding strategy document. Cllr. Lacey also acknowledged the significant input into this work by A. Sweeney himself.

Councillor Séamas McGrattan

Chairperson

25th March 2021

Members Present

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. Darcy Lonergan

Cllr. Paddy McCartan

Cllr. Noeleen Reilly

Cllr. Nial Ring

Jack Daly, Docklands Business Forum

Eric Fleming, ICTU

Professor Caroline McMullan, DCU

Philip O'Callaghan, PPN

Aidan Sweeney, IBEC

Apologies

Tara Lillywhite-Torpey, Dublin Chamber of Commerce

Officials

Kathy Quinn, Head of Finance

Antoinette Power, Head of Financial Accounting

Fintan Moran, Head of Management Accounting

Mary MacSweeney, Senior Executive Officer, Economic Development and LEO

Ciara O hAodha Senior Economic Development Officer, Economic Development & LEO

Victor Leonov, Professional Accounting, Financial Accounting Unit

Enda Currid, Accountant SEO, Management Accounting Unit

Anthony O'Donoghue, A/Senior Executive Officer, Rates Office

Fiona Murphy, Senior Staff Officer, Finance Secretariat

Mary Curran, PA to Head of Finance, Finance Secretariat

Brendan Dorney, IS Department