

## Finance Strategic Policy Committee

### Draft Minutes of Meeting held on 19<sup>th</sup> May 2022

#### 1. Draft Minutes of the Finance SPC meeting held on 24<sup>th</sup> March 2022.

The draft minutes were proposed by Cllr. Dermot Lacey and seconded by Cllr. Anthony Connaghan. The minutes were adopted.

#### 2. Matters Arising.

None.

#### 3. Correspondence.

- i. Letter to Minister O'Brien requesting representation onto the Working Group tasked with introducing a system for deduction of rents at source.

**Correspondence noted and discussed.**

**The members shared disappointment over the response to defer the implementation plan of a National standardised rent system and the commencement of Section 53 of the Housing (Miscellaneous Provisions) Act 2014.**

- ii. Reply Received from Minister O'Brien 27/4/22 Re: item a).

**Correspondence noted.**

- iii. Letter to Minister O'Brien Re: Findings from the Grant Thornton Report on LPT, copy of report included.

**Correspondence noted.**

- iv. Letter to Minister Burke Re: Retention of additional LPT Funds, letter to Minister O'Brien (7/4/22) and Grant Thornton Report included.

**Correspondence noted.**

- v. Reply from Housing Re: Court Orders.

**Correspondence noted.**

- vi. Reply from Housing: Response on Housing Rent Arrears by LEA.

**Correspondence noted.**

- vii. Correspondence with DHLGH Re: Road Maintenance Funding.

**Correspondence noted.**

#### **Agreed to:**

- Write to the Minister acknowledging the previous correspondence and ask for the decision to defer the implementation plan and commencement of Section 53 of the Housing (Miscellaneous Provisions) Act 2014 is reconsidered. Draw his attention to the principle that where a nominee of the CCMA is sought, a nominee of AILG should be included.
- Write to the AILG referencing the reply from the Minister and ask they also write to the Department showing support for the proposal to include

an AILG nominee onto the committee tasked with reviewing the national standardised rent system.

#### **4. Community Wealth Building Implementation Plan.**

The Committee welcomed the attendance of Sarah Longlands, CE of CLES (Centre for Local Economic Strategies).

Sarah provided a presentation entitled 'Community Wealth Building in Dublin' to the Committee. The presentation provided a summary of Community Wealth Building principles and an overview of the Implementation Plan for Dublin City Council. The agreed actions of the implementation plan were shared and discussed, they included:

- Develop a social value framework.  
A tool to assist decision making for those with responsibility for spending resources.
- Strengthen strategic capacity to act and deliver.  
Champion CWB as a strategic approach for DCC.
- Build confidence.  
Use pilot and area based actions.
- Build understanding.  
Analyse DCC's economic role to help influence CWB into the future.
- Embed the approach within corporate strategy.  
Link CWB into objectives in the Corporate Plan.

The presentation was welcomed and the members showed support for the timely roll out of the Implementation Plan across Dublin City Council. The challenges for DCC were discussed including Climate Change. Sarah shared the following link <https://cles.org.uk/publications/energy-toolkit/> providing further information on a 'green' community wealth building concept.

#### **Actions to be taken following discussion held:**

- The working group to liaise with their colleagues in Procurement to issue a Tender request, seeking a support service provider to assist in the successful roll out of the CWB Implementation Plan.
- The working group have agreed to meet monthly to champion the principles identified in the Implementation Plan.
- CWB to be added to the agenda (quarterly) of the Senior Management Team Meetings.
- Appointment of clerical support to be pursued, as agreed at Senior Management Level.

#### **5. Rates Report.**

Anthony O'Donoghue, A/Senior Executive Officer, Rates Office, presented a report on the schedule of rate debtors at the end of 2021, as set out in the Local Government (Financial Procedures and Audit) No 2 regulations 2014.

The report provided an overview on commercial rates arrears at the 31<sup>st</sup> December 2021. The report included the following information:

- Commercial rates funding.
- Rates Collection Performance Y2017 – Y2021.

- Covid -19 and financial support.
- Level of arrears during the period 2017 – 2021.
- Age Profile of the 2021 arrears.
- Analysis of the 2021 arrears accounts.
- Analysis of the 2021 arrears by rate description category.
- 2021 arrears schedule status.
- 2021 arrears by electoral area.

In conclusion, it was acknowledged how the last two years have been unprecedented for businesses and the national economy. Business trade has been hugely disrupted during 2021, more strongly in some sectors arising from the impact of public health measures, with many businesses mandated to cease physical trading, or operate at a reduced capacity or restricted services. The commercial rates waiver scheme, introduced by the government, alleviated the financial pressures on businesses and provided a cash flow to the City Council, to continue service delivery as planned. Acknowledgment and gratitude to the flexibility, resilience and commitment of the rate collectors and rates staff in operating in a very challenging year and ensuring the effective administration of the rates waiver schemes, the functions of the rates office and communication with all ratepayers during the year.

The 2021 opening arrears of €38.1M have reduced to €27.7M at 02/04/2022.

## **6. Dublin City Council Revenue Funding, PowerPoint Presentation.**

Enda Currid, Senior Executive Officer (Accountant) provided a presentation detailing the sources of Revenue Funding for Dublin City Council in 2022. The presentation provided information on the varied income sources supporting city services, their 2022 budgeted value and how those income sources are allocated.

Detailed information on the following was provided:

- Estimated sources of funding 2022.
- Analysis of Budget Income 2022 from Grants and Subsidies.
- Analysis of Budget Income 2022 from Goods and Services.
- Estimated Gross Income for 2022.
- Estimated Net Expenditure for 2022.
- Financing of Net Expenditure for 2022.
- Estimated Gross Expenditure 2022.

### **Actions to be taken following discussion held:**

- Contact DFB and request a report detailing:
  - The basis of which commercial fire call out charges are made.
  - How the charges are raised and communicated.
  - The values owing.
  - The collection rates.
- Report on the trends in housing grants over the last ten years to be compiled and shared.
- Copy of AFS 2021 to be sent to Philip O'Callaghan.

## **7. Local Government Funding Sub Committee Report.**

Kathy Quinn presented a report seeking the consideration of the committee to establish a Local Government Funding Sub Committee, tasked with addressing the findings of the Grant Thornton Report 'A review of Local Government Funding as impacts Dublin City Council' (presented to the SPC on 24/3/22). The report provided draft information on the following:

- Terms of Reference
- Interested Parties
- Timeframe
- Members
- Meeting Schedule, Format & reporting.

The report was welcomed and agreement given to establish a Sub Committee.

### **Actions to be taken following discussion held:**

- Agreement to establish subcommittee for a period of 9 months.
- Those wishing to join should email their interest to either Kathy or Séamas.
- Report to be included on the next Corporate Policy Committee Agenda (15/7/22).

## **8. DCC LPT Local Adjustment Factor Report.**

Kathy Quinn gave an overview of a recommendation drawn from a report commissioned by Grant Thornton 'A review of Local Government Funding as applies to Dublin City Council' to set Dublin City Council's LPT Local Adjustment Factor. The issue was brought to the Budget Consultative Group (BCG) at its meeting held on 21<sup>st</sup> April and the options considered by the group at the meeting were shared and discussed.

### **Actions to be taken following discussion held:**

- Await further information from the Department on the status of the equalisation fund.
- It was agreed following discussion, to keep this item on the agenda for further consideration.

## **9. Charging Policy Report.**

At the BCG meeting held on 21<sup>st</sup> April and 12<sup>th</sup> May, the report of the 'Review of Local Government Funding as applies to Dublin City Council' was considered with regard to Dublin City Council's Charging Policy. The purpose of these discussions were to examine how Dublin City Council's charges are set with view to establishing the best policy to safeguard Dublin City Council's resource base while applying fair and appropriate charges.

The key areas of focus in the report were:

- Largest income sources  
*Details provided under Schedule A*

- Scope of proposed Charging Policy  
*Details provided under Schedule B*
- Nature of service for which charges are made  
*Details provided Schedule C*
- Existing and continuing role of Elected Members in setting charges
- Worked examples of how the potential charges might be applied  
*Details provided under Schedule D*

In the event that the Finance Strategic Policy Committee agreeing an approach to Dublin City Council's Charging Policy, the issue of byelaws will need to be examined further.

**Actions to be taken following discussion held:**

- Kathy to liaise with the Law Department to explore the impact on byelaws if a proposal to move charges in line with inflation is made.

**10. Audit Committee Meeting Minutes December 2021.  
Report Noted**

**11. AOB**

Cllr McGrattan noted a reply received from the Department with regard to LPT (item 3.(iv)). The correspondence to be circulated to all.

**12. Next meeting 15<sup>th</sup> September 2022 at 2.30pm.**

**Signed:** Councillor Séamas McGrattan  
Chairperson

**Date:**

**Members Present**

Lord Mayor Alison Gilliland  
Cllr Seamas McGrattan (Chair)  
Cllr. Daryl Barron  
Cllr Mary Callaghan  
Cllr Anthony Connaghan  
Cllr Daithi De Roiste  
Cllr James Geoghegan  
Cllr Dermot Lacey  
Cllr Darcy Lonergan  
Cllr Paddy McCartan  
Cllr Noeleen Reilly  
Alan Robinson, Dublin Docklands Business Forum  
Eric Fleming, ICTU  
Ellen McGrath, Dublin Chamber of Commerce  
Professor Caroline McMullan, DCU

Philip O'Callaghan, PPN Nominee  
Aidan Sweeney, IBEC

**Officials**

Kathy Quinn, Head of Finance  
Fintan Moran, Head of Management Accounting  
Enda Currid, Senior Executive Officer, Accountant  
Anthony O'Donoghue, A/Senior Executive Officer  
Lisa Flanagan, Senior Staff Officer  
Mary Curran, Staff Officer  
Sophie Kelly, Assistant Staff Officer

**Guest**

Cllr. John Lyons

**Apologies**

Cllr Nial Ring

**External**

Sarah Longlands, CE of CLES (Centre for Local Economic Strategies)