

# **Financial Management (Pre-1934) Limerick City Council (1842-1934)**

**L/FM/**

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## Introduction

This sub-collection of Limerick City Council relate to the financial management of the Corporation, prior to the 1934 Management Act.

Under the Municipals Corporation Act 1840, Limerick Corporation was given the power to levy a borough rate, using the rating system established under the poor law legislation. During the period 1840 until 1853 the finances of the Corporation were managed within one fund, the Borough Fund. Under the Limerick Improvement Act 1853 two new rates were introduced and were paid into two new funds, the General Purposes Fund, and the Improvement Fund. A Sinking Fund was also established, into which regular payments were made, to provide for the repayment of the corporate debt.

The General Purposes Rate was a direct replacement for the Grand Jury Cess, which was abolished in Limerick City in 1853. The funds raised from this rate were used to fund infrastructure such as the construction and repair of roads, bridges and quays, the maintenance of courthouses and jails and contributing to the cost of the district lunatic asylum. Other expenditure included expenditure which was imposed by various acts of Parliament. These included contribution to the fever hospital, the maintenance of children in industrial and reformatory schools, the building and repairing of diocesan schools, expenses of inquests, the constabulary police force and compensation for malicious injuries. Continuing from the Grand Jury system a Schedule of Presentments was published after the Spring and Summer Assizes listing all institutions and functions which received funding (see L/FM/4)

The Improvement Rate was raised and levied to be used for all purposes, except for those provided for by the general purposes rate. The Improvement Rate was also to be used to pay the costs and expenses incurred in carrying out both the Improvement Act and the Limerick Corporation Act.

Prior to the Limerick City Management Act 1934, the finances of the Corporation was managed by a Finance Committee. (see L/SMIN).

The first part of this collection consists of Annual Abstracts of Income and Expenditure (1842-1875) which are an excellent source for giving an overview of the financial status of Limerick Corporation during the nineteenth century. Section B consists of records of loans and mortgages received by Limerick Corporation to finance its activities. Section C relates to the General Purpose Rate Fund. L/FR/4 consists of a series of files relating to the Schedule of Presentments. These files contain information relating to private medical institutions in Limerick such as Bedford Row Lying-In Hospital, Barrington's Hospital, St. John's Lock and Fever Hospital (see also L/AH/PH Public Health Records Pre-1960), and names of Limerick children who were sent to industrial schools and reformatories. Section D and Section E consists of financial records relating the Improvement Rate Fund (1902-1947) and the Borough Rate Fund. Section G consists of payroll records which include lists of individuals whom were employed by the Corporation. Additional records regarding city council employees can be found in collections such as L/CS City Surveyor's Department, L/G Limerick Corporation Gas Works Collection, L/WW Limerick Corporation Waterworks Collection, L/FRFM Financial Management Post 1934, and L/FR/HR Human Resources. The collection also includes a letter book of Edward O'Toole (city treasurer), and miscellaneous financial records such as Telephone Works Expenditure Book (L/FM/16/1/).

The 1934 Management Act provided for the reform of the Limerick City Council finances. See L/FR/FM

**A Annual Abstracts of Receipts and Expenditure (1842-1875)**

- 1                      3 October 1842-31 December 1875                      Bound volume  
consisting of printed  
Annual Abstracts of  
Receipts and Expenditure of Limerick Corporation. Accounts are arranged  
chronologically and included printed abstracts of Borough Fund, Improvement Fund,  
General Purpose Fund, Corkanree Embankment Fund Accounts and Rental Accounts.  
600 pp.

**B Loans and Mortgages (1876-1968)**

See also L/FR/FM/3

- 2/1                      December 1898-3 December 1968                      Register of Mortgages in  
respect of loans received  
by Limerick Corporation.  
Details regarding each mortgage were recorded under the following headings; no,  
date, from whom borrowed, purpose for which loan obtained, amount secured by the  
mortgage, date when instalments received, amount of each instalment received,  
repayment, date when mortgage finally discharged, and observations. Under  
'Repayments' details regarding period of mortgage, rate of interest, and whether by  
annuity or instalments are also recorded. Observations includes entries such as 'taken  
over by E.S.B' for mortgage received for electrical lighting, and date mortgage was  
registered for other entries.  
29 pp.
- 2/2                      (1876-) November 1905- November 1936                      Loans Ledger of Limerick  
Corporation recording  
details of repayments of  
interest and principal on loans received by the Corporation. Details recorded include  
from whom loan received, period of loan amount, rate of interest, when payable. Also  
recorded is date, principal paid, interest paid, and balance due. Also included are  
abstracts of expenditure accounts of Limerick Corporation for years ended 31 March  
1907, 31 March 1909 and 31 March 1910.  
c. 100 pp.

**(i) General Purpose Fund Ledger (1898-1934)**

3/3

14 January 1898-21 November 1934

## General Purposes Fund Receipts Register recording details income

received by Limerick Corporation. Details were recorded under the following headings: 'date', 'from whom received', 'lodgement' and 'observations'. Items were also attributed to various categories of income such as 'rates', 'contribution in lieu of rates', Athlunkard Bridge (Rent), 'Parliamentary Voters' Lists'. 'Witnesses Expenses', 'Miscellaneous'. Entries include sums received from 'H.M Treasury', 'County Grand Jury', 'H.M Paymaster General', 'Per Town Clerk' and 'Bryan O'Donnell Rates Collector'.

c. 45 pp.

**(ii) Schedule of Presentments Files (1903-1934)**  
**(Restricted Access)**

Series of files relating to Presentment Applications of the Borough of Limerick. Each file relates to Spring and Summer Presentments of a specific year. Occasionally expenses at end of year are paid in the Spring Presentment of the following year. Files generally consist of printed Schedule of Presentments, and correspondence and application for presentments from various Limerick Hospitals, industrial schools and reformatories, Royal Irish Constabulary, malicious injury claimants, court expenses, clerk, Crown and Peace, and others. The printed Schedules of presentments are arranged under various headings such as salaries, miscellaneous purposes, government presentments, city courthouse and constabulary expenses, transfer of Stephens' Mortgage, and criminal injury. Files include presentments and applications from St. Georges Industrial School Limerick, St. Josephs Boys Industrial School Limerick; St. Vincents Industrial School, Limerick; St. Josephs Reformatory School Limerick; St. Josephs Industrial School, county Cork; Young Boys Passage West Industrial School, county Cork; Artane Industrial School, county Dublin; Letterfrack Industrial School, county Galway Salthill Industrial School, county Galway, St Patrick Boys Industrial School, county Kilkenny; St Josephs Industrial School, Tralee, county Kerry; St. Conleths Reformatory School, Philipstown, Daingean, County Offaly ; House of Charity Industrial School, Drogheda, county Louth; St. Josephs Industrial School, Clonmel, county Tipperary; St Kevin's Reformatory School, Glencree. From 1931 onwards, files include presentment applications from St. Josephs Industrial School, Glin, county Limerick. These applications relate to maintenance fees owed by Limerick Borough Council for the care of children and details recorded include name of school, name of child, number on school register, place and court when sentenced, maintenance from (date)-to (date), and number of days maintained. File also includes presentment applications from Limerick Hospitals such as Bedford Row Lying-in Hospital, Barringtons Hospital, St. Johns Fever Hospital, and Limerick District Lunatic Asylum which includes details of annual

income and expenditure of hospitals, and numbers of patients treated. From 1928 onwards printed annual reports of hospitals also included (see also L/AH/PH)

17 files

[4/1-49]		
4/50	7 August 1903 File consists of Schedule of Presentments only.	4 pp
[4/51-64]		
4/65	1 January 1918-31 December 1918	2 items
4/66	1 January 1919-31 December 1919	c. 45 pp
4/67	12 March 1920-31 December 1920	c. 60 pp
4/68	1 January 1921-31 December 1921	c. 100 pp
4/69	1 January 1922-31 December 1922	c. 50 pp
470	1 January 1923-31 December 1923	c. 40 pp
4/71	1 January 1924-31 December 1924	c. 70 pp
4/72	1 January 1925- 31 December 1925	c. 50 pp
4/73	1 January 1926-31 December 1926	c. 30 pp
4/74	1 January 1926-31 December 1926	c. 40 pp
[4/75]		
4/76	1 January 1928-31 December 1928	c. 40 pp
4/77	1 January 1929-31 December 1929	c. 40 pp
4/78	1 January 1930-31 December 1930 Includes application from Danesfort Industrial School, Upton, county Cork.	c. 15 pp
4/79	1 January 1931-31 January 1931 Includes applications from St. Josephs Industrial School, Glin, county Limerick	c. 10 pp
4/80	1 January 1932-31 January 1932 File consists of printed Schedule for July and August only.	c. 6 pp
[4/81]		
4/82	1 January 1934-31 January 1934	c. 40 pp

## **D Improvement Rate Fund (1902-1947)**

[5/1]

5/2

20 November 1902-31 March 1947

Limerick Corporation  
Abstracts of Accounts  
relating mainly to

see also 10/1

Improvement Fund and Electrical Lighting Accounts. Includes Improvement Rate Collectors Lodgement Account ; Account with William B. Fitt ; Improvement Fund Annual Accounts; Public Free Library Account; Museum Fund Account. From 1

April 1935 ledger consists of abstracts from the Municipal Fund Accounts including Municipal Fund Revenue Account and Municipal Fund Capital Account.

479 pp.

### **E Borough Rate Fund (1892-1934)**

6/1	27 January 1892-31 March 1934	Borough Fund Account Ledger recording annual income and expenditure
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attributed to the Borough Fund. Expenditure relates to items such as salaries, pensions, municipal election expenses, expenditure on properties, crown rents, and clothing petty officers. Income includes items such as 'transfer from general purpose fund', 'Limerick Market Trustees', 'fines', and 'dog tax'. Includes annual balance sheet of borough fund accounts (1892-1934); includes annual register of receipts recording from whom received, particulars of receipt, sum lodged, and analysis of receipts (1898); includes accounts of Bryan O'Donnell, Borough Rate Collector, which calculates total sums of Borough Rate collected and discharged between 1918 and 1934. Includes index.

194 pp.

7/1	1 February 1898-31 March 1920	Borough Fund Expenditure Register recording details of
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cheques and pay orders paid out from the Borough Fund Account. Details of expenditure for each year are recorded under the following headings: 'number of voucher', 'date', 'date paid by the bank', 'to whom payable', 'no. of cheque', 'amount of cheque/pay order'. Items are also attributed to various categories of expenditure such as 'crown rents', 'salaries', 'pensions', 'clothing petty officers', 'expenditure on property', 'miscellaneous', 'improvement fund transfer thereto', and others.

46 pp.

8/1	1 April 1905-22 November 1934	Borough Fund Ledger consisting of annual income and expenditure
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account for the Borough Fund Account. Includes also Reconciliation of Account, showing reason for difference between debit and credit balance. Includes also account of lodgements made by Richard Harris, rate collector. Ledger relates mainly to poor rate collection.

c. 40 ff

## **F      Limerick Corporation Bank Account (1859-1861)**

9/1                      22 June 1859- 27 November 1861                      Bank Account of  
Limerick Corporation  
which recorded  
particulars of all lodgements and payments into Corporation Bank accounts and all  
expenditure of the finance committee. Payments and Lodgements entries are recorded  
by category of bank account, such as 'National Bank Account', 'Improvement Rate  
account', 'General Purposes Rate account', and 'Mayors, Aldermen and Burgess  
account'. Details recorded include date, amount, and whether debit (payment) or  
credit (lodgement). Details of expenditure and payments of the Finance Committee  
relates to cheques signed, date, and amount which is entered under a column relating  
to the account from which payment was made such as 'improvement rate account'  
and the purpose of the payment such as 'lighting', 'watching', 'cleansing' and  
'printing, stationary and advertising'.

c. 50 ff

## **G      Records (1854-1933)**

### **(i) Abstracts of Weekly Pay Sheets (1858-1933)**

Abstracts of Weekly Pay Sheets. Entries are arranged by Corporation funds such as  
'Improvement Fund', 'Corkanree Embankment Fund' and 'Borough Fund'. Entries  
under 'Improvement Fund' are made under various headings including 'watch  
establishment', 'cleansing', 'repairs of streets and roadways', 'sewage', 'watering  
streets', 'day police' and 'pensions'. Details recorded consist of total sums paid out in  
wages to various categories of staff or for work carried out such as 'wages to  
labourers', 'wages to sweepers', 'repairs to Urinal-Harveys Quay', and 'erecting base  
of Band Stand'. Also calculated is overall weekly cost of wages. Entries under the '  
Corkanree Embankment Fund' generally relate to wages paid to caretaker. Entries  
under the 'Borough Fund' generally relate to wages paid to the gardeners and gate  
keepers of the Peoples Park. From 5 December 1878 an additional heading is  
included under 'Improvement Fund', which is titled 'Public Health Act Salaries'.  
From 6 January 1881 wages for the caretaker of Corkanree are included under  
'Improvement Fund'. From 28 October 1881 entries are occasionally recorded under  
the heading 'general purpose fund'. From 20 December 1883 an additional heading is  
included titled 'Water works Fund'. From 1 May 1884 wages relating to the Peoples  
Park are recorded under the Improvement Fund. From 31 December 1925 wages paid  
from the Electric Lighting Revenue Fund are also recorded. From 31 June 1925 wages  
paid from Housing Fund are also recorded. From 1 May 1931 wages paid from Sewer  
Loan Fund are also included. From 26 October wages paid from Tuberculosis  
Account are also included. Accounts are approved by chairman of 'No. 2 Committee'  
and passed by the chairman of 'No. 1 Committee'.

5 volumes

10/1	8 January 1858-28 December 1860 Relates to Improvement Fund only. Includes also details of payments made by cheque such as number of cheque , amount, to whom payable and	c. 250 pp
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	category of expenditure ('printing, stationary and advertising', 'road contracts and presentments', 'repairs of streets and roadways' and 'incidental expenses')	
10/3	12 September 1872-1 July 1880	c.300 pp.
10/4	8 July 1880-19 April 1888	c.400 pp.
10/6	7 November 1895-4 December 1902	c.370 pp.
[10/7-10]		
10/11	31 December 1925-23 November 1933	c.420 pp.

### **(ii) Workmen's Weekly Accounts (1954-1856)**

11/1                      1 December 1854-5 December 1856                      Weekly workmen's accounts. Entries are arranged under headings relating to categories of employment such as 'day police', 'sweepers', 'supernumery sweepers and assistants to carters', 'carters removing sweepings', and 'pumping cess pool St. John's square'. Details recorded included name of workman, days worked from Saturday to Friday, total days worked, rate per day, total wages, and 'remarks'.  
c. 110 pp.

### **(iii) Payroll Deduction Book (1912-1916)**

12/1                      19 July 1912-17 August 1916                      Volume recording payments made by Limerick Corporation, and corporation employees under the National Health Insurance Act. Volume is arranged chronologically, and by department such as 'nightwatch', 'cleansing', 'Mayors Office', and 'Free Library'. Details recorded include name of employer, date, and amount paid by employer and employee at weekly intervals. Also occasionally recorded is a summary of weekly payments made by employees in each department under the Act.  
c. 180 pp.

### **(iv) Employee Insurance File (1909)**

13/1                      14 May 1909-14 October 1909                      File relating to insurance of Limerick Corporation in respect of accidents.

Includes schedule and particulars of employees to be insured and correspondence regarding insurance tenders. The schedule of employees lists the approximate number of staff to be insured in each department and an estimate of total wages and salaries of each department for year. The particulars list is arranged by department and gives job description, numbers employed at that job, rate of wages per week, and total wages for one year.

c. 40 pp.

## **H      Accounts approved by Finance Committee (1905-1907)**

See also L/SMIN

County Borough of Limerick Finance Sheets which consists of printed notice recording the date of the monthly finance committee meeting and details of accounts which were submitted and passed by the Finance Committee at that meeting and for which it was recommended checks be written. Also included on each sheet is a statement of bank accounts and of rates outstanding.

2 files

14/1	30 October 1905-2 April 1906	c. 6 pp
14/2	30 April 1906-2 April 1907	c. 12 pp

## **I      Letter Book of City Treasurer (1909-1910)**

See also L/FR/TC/1/2/1

15/1                      3 October 1909-16 March 1910                      Copy letter book of letters sent by Edward O'Toole (city treasurer) to correspondents such as William Nolan (town clerk) and other Limerick Corporation officials. Letters relate mainly to accounts of various departments in the Corporation, issuing and receipt of various cheques and also matters such as payment of insurance premium on corporation employees, enquiring about financial stock, and acknowledging dividends received.

c. 80 pp

## **J      Telephone Works Expenditure (1926)**

16/1                      7 January 1926-25 November 1926                      Volume recording weekly expenditure on Telephone Works. Details recorded include name of street work carried out, type of work, and cost. Type of work is recorded under headings such as 'flagging', 'sett paving', 'cobble paving' and 'broken stones'. Also recorded is the cost of building seven manholes and sewer on Clare street, with costs entered under categories such as 'labour', 'watching' and 'materials'.

c. 20 pp