

L/FR/FM

Financial Management Post-1934

Limerick City Council

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Introduction

All the activities of Limerick City Council have financial implications and the management of the City Council's finances is a core function of Limerick City Council. This collection consists of financial records of the City Council dating from the introduction of the Limerick City Management Act 1934 to 2000.

The 1934 Management Act provided for the reform of the finances of the Corporation. The five existing kinds of rates – improvement, general purposes, poor, water and borough-were abolished with the exception of the water rates. Instead a single rate called the municipal rate was levied by the Corporation, and sums raised were used mainly to meet current expenditure (see also L/FR/RB). Additionally the various funds into which the municipal authority's income had been lodged and from which monies had been paid out were also abolished and replaced by one municipal fund. Expenditure on works of a permanent nature, which cannot be met out of grants, is frequently met by borrowing.

See also L/FM Financial Management Pre-1934.

Series 1 consists of Annual Financial Statements, Abstracts of Accounts and Auditors Reports, dating 1940-2000. At the close of each financial year a summary of the accounts of the Local Authority is prepared and laid before the authority. The abstract of accounts is then forwarded to the Minister for Local Government and audited by the Local Government Auditor who certifies the abstract and reports on the audit.

Series 2 consists of Estimates of Expenses, dating 1953-1961. The Estimate is prepared by the City Manager showing the amount which is required to operate each service in the local authority for the following financial year. The Estimates are then submitted to the council for their consideration at a special meeting called the estimates meeting at which the city manager must be present. When the Estimate is adopted, the council then determines the resulting rate to be paid the following year.

Series 3 consists of records of loans and mortgages received by Limerick City Council, mainly for capital schemes. The Local Government (No. 2) Act, 1960 established statutory power for a local authority to borrow money. Limerick City Council, like other large local authorities, also obtained money for capital schemes by the creation and issue of stock. Issues of stock were subjected to regulations governing the raising of dividends, the redemption fund, the application of money and other matters. Records date 1937-1973.

Series 4 relates to the administration of Limerick Corporation Bank Account between 1950 and 1963. It includes a lodgement book and a sample of advice notes.

Series 5 relates to Municipal Fund Income Receipts (1969-1972)

Series 6 relates to Limerick City Council expenditure. L/FR/FM/6/5/1 relates to the expense claims of Garda Síochána for attending the removal of expenses. These expenses were paid out of rates in the first instance and then recouped by the exchequer.

Series 7 relates to the payment of salaries and wages to Limerick City Council Employees. These records contain personnel information, and therefore are **restricted access**. L/FR/HR contains additional records relating to City Council employees.

The finance section of Limerick City Council is involved with all sections of the local authority. Therefore this collection is a rich historical source for researchers interested in the development of local authority administration and the financial status of Limerick City Council throughout the twentieth century. See also L/SMIN for Finance Committee Minute Books.

1. Annual Accounts (1940-2000)

(i) Annual Financial Statement and Abstracts of Account (1959-2000)

Abstracts of Accounts prepared at end of each financial year by the Finance Officer of Limerick Corporation. Accounts generally certified and signed by city manager and town clerk and submitted to Department of Local Government for auditing purposes

1/[1-24]		
1/25	1 April 1959-31 March 1960 Includes estimate of expenses 1 April 1960-31 March 1961.	c. 70 pp.
1/[26-29]		
1/30	1 April 1965-31 March 1966	47 pp
1/31	1 April 1966-31 March 1967	47 pp
1/32	1 April 1967-31 March 1968	47 pp.
1/33	1 April 1968-31 March 1969	c. 50 pp.
1/34	1 April 1969-31 March 1970	c.50 pp.
1/35	1 April 1970-31 March 1971	c.50 pp
1/36	1 April 1971-31 March 1972	c.50 pp
1/37	1 March 1972-31 March 1973	43 pp.
1/38	1 March April 1973-31 March 1974	46 pp.
1/39	1 January 1974-31 December 1974	43 pp.
1/40	1 January 1975-31 December 1975	40 pp.
[41-44]		
1/45	1 January 1980-31 December 1980	c. 25 pp
[46-48]		
1/49	1 January 1984-31 December 1984	c. 25 pp.
1/50	1 January 1985-31 December 1985	c. 30 pp.
1/51	1 January 1986-31 December 1986	c.25 pp.
1/52	1 January 1987-31 December 1987	c. 30 pp.
1/53	1 January 1988-21 December 1988	c.30 pp.
1/54	1 January 1989-31 December 1989	c. 25 pp
1/55	1 January 1990-31 December 1990	c.30 pp
1/56	1 January 1991-31 December 1991	c. 30 pp.
1/57	1 January 1992-31 December 1992	c. 25 pp.
1/58	1 January 1993-31 December 1993	c. 30 pp.
1/59	1 January 1994-31 December 1994	c. 30 pp.
1/60	1 January 1995-31 December 1995	c. 30 pp.
1/61	1 January 1996-31 December 1996	c.30 pp.
1/62	1 January 1997-31 December 1997	c. 30 pp.

Annual Financial Statements of Limerick Corporation prepared in accordance with the accounting requirements as directed by the Minister for the Environment and Local Government.

1/63	1 January 1998-31 December 1998	40 pp.
1/64	1 January 1999-31 December 1999	40 pp.
1/65	1 January 2000-31 December 2000	50 pp.

(ii) Auditors Reports and Abstracts of Account (1940-1983)

Auditors report and abstracts of the accounts of Limerick Corporation. Accounts audited by local government auditor. Reports printed by McKerns Printing Works, Limerick.

1/[1-6]		
1/7	1 April 1940-31 March 1943	c. 60 pp.
[8-21]		
1/22	1 April 1956-31 March 1958	c.85 pp
[23-24]		
1/25	1 April 1961-31 March 1962	50 pp.
1/26	1 April 1962-31 March 1963	c. 40 pp
1/27	1 April 1963-31 March 1964	c. 40 pp.
1/28	1 April 1964-31 March 1966	c. 40 pp.
1/29	1 April 1966-31 March 1967	c. 40 pp.
1/30	1 April 1967-31 March 1968	c. 40 pp.
1/31	1 April 1968-31 March 1969	c. 40 pp
1/32	1 April 1969-31 March 1970	43 pp.
[33-38]		
1/39	1 January 1976-31 December 1979	169 pp.
1/40	1 January 1980-31 December 1980	50 pp.
1/41	1 January 1981-31 December 1983	128 pp.

2. Estimate of Expenses (1953-1961)

Limerick Corporation Annual Estimate of Expenses prepared by the city manager and town clerk, and brought before Limerick City Council for their consideration.

1/19	1 April 1953-31 March 1954 Adopted at Rates Meeting of Limerick City Council, 30 March 1953.	24 pp.
[20]		
1/21	1 April 1955-31 March 1956 Adopted at Rates Meeting of Limerick City Council, 28 March 1955.	24 pp.
1/22	1 April 1956-31 March 1957 Adopted at Estimates Meeting of Limerick City Council, 26 March 1956.	28 pp
1/23	1 April 1957-31 March 1958 Adopted at adjourned Estimates Meeting of Limerick City Council, 1 April 1957.	28 pp.
1/24	1 April 1958-31 March 1959 Adopted at adjourned Estimates Meeting of Limerick City Council, 31 March 1958.	28 pp.
1/[25]		
1/26	1 April 1960-31 March 1961 Adopted at adjourned Estimates Meeting of Limerick City Council, 4 April 1960.	28 pp.

3. Loans and Mortgages (1937-1973)

(i) [Loans Registers]

See L/FM/2/1 for Loans Register 1876-1968

(ii) Loans Account (1937-1974)

Corporation of Limerick Loans Account. Entries are arranged by year, and under columns titled 'purpose (of loan)', 'date of mortgage', 'number in mortgage register', 'lender's register number', 'from whom received (ie from whom borrowed)', 'for what period years', 'rate of interest per cent', 'mode of repayment', 'original amount mortgaged for', 'instalments received to close of last year', 'principal repaid to close of last year', 'principal outstanding to close of last year' 'instalments received during current year (date, amount)', 'total advances received to end of current year', 'total loans to be accounted for during the year', 'interest accrued during the year', 'repayments made during year (interest, principal, date and paying order number'. Special principal repayments during the year (amount, date and paying order)', total repayments of principal during the year', 'principal outstanding at close of year' and 'remarks'. From 1950, the 'purpose' of loan is arranged by sub-headings such as 'subsidised housing', 'general purpose', 'sanitary services', and 'public assistance'. Includes also details of contribution to loan charges payable by Limerick County Council, which was agreed between both Councils consequent to the extension of the Borough Boundary and the Local Government Provisional Order Confirmation Act, 1950.

4 volumes

[2/1]		
2/2	31 March 1937-31 March 1956	c. 100 ff
[2/3]		
2/4	31 March 1958-31 March 1961	c. 50 ff
[2/5-6]		
2/7	31 March 1968-31 March 1971	c. 100 ff
2/8	31 March 1972-31 December 1974	c. 100 ff

(iii) Stock Journals (1944-1973)

Limerick Corporation 3 ½% Redeemable Stock. Volume is arranged by half-yearly periods and by loan purpose. Details recorded for each loan includes the stock account, revenue (stock charges) account, redemption fund (accumulation) account, redemption fund receipts and payments account (summary), and schedule of investments and stock purchased for cancellation for the half year ended 31 March 1944 (prior to the establishment of redemption fund) until 31 March 1973. Under 'purpose' entries relate to specific schemes Housing Small Dwelling Acquisitions Act-Loans' and 'Corkanree' and the associated loans and expenses. Under 'stock account' the details recorded include original issue, cancelled to end of previous year, balance at beginning of year bought forward, total stock cancelled to end of that period. Under Revenue (Stock Charges) Account details recorded include dividend,

interest on cancelled stock and yearly contributions. Under the redemption fund (accumulation) account details recorded include total accumulated fund at beginning of half year, total receipts and credits from revenue, total accumulated fund at end of half year. Under the fund receipts and payments account (summary) details recorded include balance at beginning of half year, interest on stock cancelled, half yearly contributions, other receipts (with attached schedule), total, cost of stock purchased for cancellation and balance at end of half year.

2 volumes

[3/1-2]		
3/3	31 March 1944-31 March 1958	c. 25 ff
3/4	30 November 1958-31 March 1973	c.40 ff

4. Limerick City Council Bank Account (1950-1963)

(i) Lodgement Book (1952-1963)

1/1 1 April 1952-4 May 1963 Corporation of Limerick
Municipal Fund Lodgement book
showing amounts lodged by Rate
Collector each day. Entries are arranged by name of rate collector, and details
recorded under headings titled 'date', 'arrears', 'current rate', 'total', 'discount
allowed' and 'net amount of rates lodged'.
c. 142 pp

(ii) Advice Notes (1950-1957)

2/1 1950-1957 File consisting of Municipal
Fund Advice Notes detailing
paying orders issued to
employees and other persons paid by the Limerick Corporation. Advice Notes are
signed by Limerick City Manager and counter signed by the City Accountant. Details
recorded regarding each payment include the paying order number, to whom payable,
postal address, amount, and date when paid. File consists of advice notes for the
Municipal Fund (Capital), Municipal Fund (Revenue) Municipal Fund (Gas), Re-
Building of the Gas Works Capital Account, Municipal Fund Revenue (Public
Assistance Payments), Municipal Fund Revenue (Health Payments). Sample retained
only.
c. 20 items.

5. Revenue Income Accounts (1969-1972)

5/1	3 November 1969-31 March 1972	Municipal Fund (Revenue Account) Receipts. Details are recorded under columns which include date, from whom received, particulars of receipt, receipt number, ledger reference number, amount of receipt, and amount received is recorded under column relating to the purpose of the income such as 'municipal rates', 'road services', 'sanitary services', 'housing services', 'small dwellings acquisition act', 'libraries', 'vocational education', 'cheap fuel', 'general purposes', 'fire brigade' and 'other receipts'.
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c. 120 ff

6. Expenditure Accounts (1935-1972)

(i) Improvement Ledger (1935)

1/1

31 March 1935

Ledger recording
‘Improvement Fund’
Expenditure for one year

ended 31 March 1935. Entries of pay orders issued are entered under columns titled ‘number of voucher’, ‘date’, ‘to whom payable’, ‘number of pay order’, and ‘amount of pay order’. Details are then recorded regarding the purpose of expenditure such as ‘university scholarships’, ‘election expenses’, ‘motor registration expenses’, ‘medical treatment of children’, ‘building facilities’, ‘public health act’, ‘repayment of loans’, ‘streets and roadways’, ‘salaries’, ‘labourers’ dwellings’ and others.

c. 50 ff.

(ii) Revenue Expenditure Ledger (1972-1974)

2/1

4 May 1972-24 March 1974

Leger recording revenue
expenditure. Details are
recorded included the

date, to whom payable, number of pay order, amount of pay order, suspense account. The amount of expenditure is recorded under column relating to it’s purpose such as road services, health demand, sanitary, services, subsidised housing, non-subsidised housing, general purposes, city hall, 3 ½% stock and others.

c. 110 ff.

(iii) Stock Transfer Books (1946-1950)

Limerick Corporation Stock Goods Transfer Books recording current and capital expenditure on material and machinery. Entries are arranged by month and under the following headings; date, requisition number, particulars, and totals. Additionally entries are categorised by department such as roads, fire station, park, city home, houses old and new, stores offices, town hall, and city court house. ‘Particulars’ includes entries such as ‘sewage’, ‘roads a/c’, and ‘cleansing a/c’.

3 volumes

[1-10]		
3/11	16 October 1946- 9 July 1947	101 ff.
[12]		
3/13	3 August 1948-5 March 1949	101 ff.
3/14	7 March 1949-1 November 1950	284 ff.

(iv) Petty Cash Journals (1959-1974)

Petty cash journals of Limerick Corporation. Entries are arranged by month, and under various headings such as 'post', 'town hall office expenses', 'cleansing', 'printing stationary and advertising', 'travel', 'malicious injury', and 'roads other expenses'. Details recorded include date, requisition number, amount, and to whom issued. Includes circulars from Department of Local Government regarding expense rates payable to state witnesses attending court (30 April 1954) and subsistence rates payable to members of local authorities (23 August 1958)

3 volumes

[4/1-8]		
4/9	2 April 1959-22 March 1962	c.200 pp.
[4/10]		
4/11	29 March 1962-4 November 1965 Includes list of widow alms paid from April 1965 to March 1965	c.240 pp.
4/12	11 November 1965-9 May 1974 Includes list if Widows Alms 1966-1974 recording name of occupant, description of dwelling and monthly sums paid.	c. 300 pp

(v) Garda Siochana Expenses (1941-1949)

5/1 28 February 1941-22 April 1949 File relating to expenses claims of Garda Siochana for attending the removal of prisoners, conveyancing of witnesses to court and other miscellaneous expenses of Gardai which were chargeable to Limerick Borough Council. File consists of Account of Expenses (Miscellaneous), Claims for Travel Expenses receipts, justice certificates authorising cheque, and copy cheque issued to the Guard. File generally includes details of the crime committed by prisoner. Includes expense claims for duties such as 'conveyance of witness Joseph Keane, 26 Catherine Street, Limerick to Cork District Cort as state witness...', 'escort of prisoners before committal to prison..', and 'providing two meals for each prisoner who were arrested on 16/2/1948'.

c. 200 pp

Restricted Access

7. Salaries and Wages (1939-1975)
(Restricted Access)

(i) Register of Employee Salaries and Pensions (1940-1968)

Registers of salaries and pensions recording the monthly sums received by each officer in Limerick Corporation. Details recorded for each officer include 'name', 'office held' and 'scale of annual remuneration', 'observations' and monthly salary received. Details regarding 'scale of annual remuneration' are arranged under columns titled 'maximum', 'minimum', 'annual increment' 'date next increment due', 'salary at 1 April' and 'other emoluments'. Details regarding monthly salary are recorded under columns titled gross salary for month, deductions, net amount paid, paying order number and date paid per bank. 'Observations' includes entries such as 'salary increased', 'resigned on the...', 'commenced on the...' From 1955 volumes include additional columns to record 'position on scale' and 'temporary allocation' of officer is recorded and 'superannuation', 'social welfare', 'life assurance', 'others', L/FR/FM/7/4 and L/FR/FM/7/8 records weekly sums (rather than monthly) received by officers.

4 volumes

Restricted Access

[1/1-2]		
1/3	April 1940-June 1949 Includes details 'Emergency War Bonus' received by Local Authority Officers Also recorded in the register is an analysis of monthly expenditure by each section on salaries	c. 300 ff.
1/4	21 July 1949-5 April 1951 Entries are arranged by section such as 'library' and 'housing'.	c.100 ff
[1/5-6]		
1/7	April 1955-March 1968 Closed	100 ff.
1/8	8 April 1965-14 April 1966	100 ff.

(ii) Analysis of Employee Salaries (1967-1975)

2/1	June 1967-December 1975	Monthly analysis of Salaries. The volume is arranged by month and by section such as 'water', 'cleansing', 'administrative', 'roads pensions', 'fire pensions'. Also recorded was the total salaries paid each week in the month, monthly salaries paid, overtime, and amount paid by voucher.
		107 ff

(iii) Register of Employee Wages (1939-1940)

[1-2]

3/3 20 October 1939-26 December 1940

Register of weekly wages
paid to Limerick
Corporation employees.

Entries are arranged chronologically by week, and by department such as 'fire section', 'water and public health departments' and 'cleansing department'. Details recorded for each employee include name, occupation, time worked, rate of pay, allowances (rent etc), amount, deduction for insurance, nett sum payable to employee, pay tick, total cost of Insurance stamps, gross amount to be drawn and observations. The volume also has four other columns titled 'Roads', 'Public Health', 'Housing' and 'all other purposes', and each column has various sub-headings, which allows for the exact category of work completed by the employee to be recorded occasionally. For example Roads has columns titled 'maintenance of roadways', 'flagging and footpaths', 'fence walls and dangerous buildings', 'machinery repairs', and 'sundries'.
c. 200 ff

(iv) Weekly Time Sheets (1942-1965)

4/1

5 November 1942-31 November 1942

Weekly Wages Sheets of
Limerick Corporation.
Entries arranged by

department such as cleansing, fire brigade, water and public health, sewage, road maintenance, pensions and others. Details recorded for each employee include name, occupation, time worked, rate of pay, allowances, amount, deduction for insurance, net sum payable to employees, total cost of insurance stamps, gross amount to be drawn, and remarks. Pay sheets signed and certified by City Engineer.

c. 45 pp.

Weekly Time Sheets of Limerick Corporation Employees. Details recorded include name and occupation, date, job, days worked, totals hours work, section employed by, and signature of engineer and foreman.

2 volumes

4/2	1 February 1949- 24 February 1949 Includes column recording rate per hour received by the employee.	160n pp
[4/3-5]		
4/6	23 April 1963-30 April 1963	c.160 pp.
4/7	2 July 1963-9 July 1963	c.160 pp.