Republican Administration of Local government in Limerick 1920-21

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An investigation of the experiences of Limerick County Council and Limerick Corporation in the context of the difficulties encountered by republican local authorities in the period between the local elections of 1920 and the Truce of 1921. In addition to showing how these difficulties were overcome, it sheds light on the process of the Irish revolution.

On 2 April 1919 the Dáil appointed W. T. Cosgrave as Secretary (Minister) for Local Government.\(^1\) In February a Sinn Féin committee had advised the Dáil to concentrate on the establishment of a republican legal system rather than the administration of local government.\(^2\) Cosgrave himself recognised that throughout 1919, mainly because of financial constraints, the Dáil was not in a position to function much beyond issuing policy statements which it had no means of enacting. The Sinn Féin Director of Organisation, Seán Milroy, believed that the Dáil’s main concern with local government, apart from devising propaganda campaigns designed to highlight the limitations which existing (British) legislation imposed on Irish local authorities in areas like poor law reform and housing provision, should be to urge TDs to concentrate on constituency organisation with a view to the forthcoming local elections.\(^3\) The local elections of 1920 facilitated the transformation of republican administration of local government from illusion into reality. However, the Dáil tolerated, if not encouraged, local authorities continuing to capitalise on certain aspects of the British administration, particularly Local Government Board (LGB) grants, until they were forced to cut their ties later in the year. Local government elections had not been held in Ireland since before the outbreak of war in 1914 and before 1920 Sinn Féin did not control any council. In January 1920 Sinn Féin took control of seventy-two out of 127 urban councils in the country and, through accommodation with nationalists, took shared control of another twenty-six.\(^4\) The local government of much of the country was now in the hands of a party that repudiated British rule in Ireland. The Dáil Local Government Department instructed Sinn Féin controlled councils to adopt a resolution pledging allegiance to Dáil Éireann and requested those with mixed nationalist majorities to adopt a resolution supporting self-determination. Many urban councils procrastinated on the pledge of allegiance, perhaps not wishing to act independently of county and rural councils and possibly isolate themselves.\(^5\) In the June elections Sinn Féin won a majority of seats on twenty-eight of thirty-three county councils, 182 of 206 rural district councils and 138 of 154 Poor Law Boards.\(^6\) Republican forces now controlled all the apparatus of local government in the south of the country and in large areas of the north.

Sinn Féin enjoyed greater electoral success at local than at national level prior to 1917.\(^7\) The first

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1 Dáil Debates, volume 1, 2 April 1919, p. 36.
3 Dáil Debates, volume 1, 19 June 1919, p. 130; 19 August 1919, p. 143.
6 Macardle, The Irish Republic, appendix 33.
7 Daly, The buffer state, p. 47.
Sinn Féin clubs were formed in Limerick in February 1917. In June 1917 there were 1661 Sinn Féin members in Limerick. By May 1918 membership had risen to 4000 and it had increased by another 600 by January 1919. In the January 1918 mayoral election the Sinn Féin supporter Alphonsus O’Mara defeated a unionist sympathiser, Sir Stephen Quin, by twenty-three votes to thirteen. Councillor Matthew Griffin was among those who supported the election of O’Mara. Griffin was pleased that Quin’s term of office had come to a close because he felt that during his occupancy of the civic chair Quin had been a ‘Garrison Mayor’. He was the nominee of Lord Winborne, ‘Ireland’s head jailor’, and, in Griffin’s opinion, was seeking re-election ‘to show to his friends – the British government – that the national and democratic Corporation of Limerick thought him worthy of the knighthood conferred upon him’. In the general election of December 1918 Michael Colivet, Richard Hayes and Cornelius Collins of Sinn Féin were returned for Limerick.

The municipal elections in Limerick passed off without major incident on 15 January 1920, although there were allegations of large-scale impersonation taking place at nearly all the booths. Polling was heavy in each of the five electoral areas. The new Limerick Corporation consisted of twenty-six Sinn Féin members, five Labour members and nine Ratepayers or Independent candidates. Eleven of fourteen members of the old council who went forward were re-elected, and of the remaining twenty-nine members, seven had served for some period before 1914. For the first time a woman was elected to the Corporation; Mrs Emily Crowe of Sarsfield Street was returned for Sinn Féin. Michael O’Callaghan of Sinn Féin was unopposed for the mayoralty. The Limerick Leader was hopeful that the new Corporation would ‘devote itself more to practical and constructive work than to mere showy futilities or gallery acting’. The Leader expressed similar sentiments in the period before the county and rural district council and board of guardian elections in June. It reported favourably on the official advice from Sinn Féin to local councils warning ‘against the horrid and paralysing evil of corruption’ and urging the councils ‘to see that the old and evil system is completely swept away’. This reflected the contempt for the perceived corruption of local authorities that was widespread among Sinn Féin. Limerick Corporation election. The candidates standing as Ratepayers were in effect former members of the Irish Party. At its first meeting, the new Corporation resolved, with the Ratepayers representatives, led by P. E. Bourke, dissenting, ‘that this Boro’ Council of Limerick hereby

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8 Liam Cahill, Forgotten revolution: Limerick 1919: a threat to British power in Ireland (Dublin 1990) p. 42.
9 Limerick County Borough Council (Corporation) minutes (hereafter LCBC minutes), 18 January 1918 (Limerick City and County Archives hereafter LCCA).
10 Limerick Leader (hereafter LL), 16 January 1920.
11 LCBC minutes, 30 January 1920.
12 LL, 19 January 1920.
13 LCBC minutes, 30 January 1920.
14 LL, 2 February 1920.
15 Ibid., 4 June 1920.
17 LL, 4 June 1920.
18 Quoted in Mitchell, Revolutionary government p. 123.
acknowledges Dáil Éireann as the lawful government of Ireland and tenders its full allegiance. Conditions in the country had also changed significantly between the local elections in January and June. The RIC had been decimated by sustained attacks from the IRA. Public opinion had swung more firmly behind the republican separatist policies of Sinn Féin and the IRA. The urban elections took place in a period of increasing military activity as IRA units began regular attacks on police stations. On 3 February ‘an extraordinary and inexplicable Military display’ in which parties of military paraded the principal thoroughfares of Dublin and Limerick took place. The Irish Independent believed the parades were in reaction to Sinn Féin’s victory in the recent elections and deemed them ‘a needless, irritating and stupid proceeding ... just what we might expect from rulers animated by spleen and not guided by reason and commonsense’. During the first six months of 1920 the IRA destroyed 424 empty RIC barracks, sixteen occupied stations and forty-seven courthouses and damaged twenty-nine occupied barracks. The RIC withdrew from 600 small rural barracks to better-fortified urban barracks, effectively surrendering the countryside to the revolutionaries. The republican court system also began to come into its own during this period.

Contests were few in Limerick in June and Sinn Féin took a clean sweep of seats. There were five electoral divisions in County Limerick, each returning four County Councillors. Sinn Féin put forward four candidates in each division. Six candidates were originally nominated to compete in Bruff, six in Castleconnell, eight in Kilmallock, seven in Newcastlewest and nine in Rathkeale. Of these thirty-six candidates, only three – Anthony Mackey, now standing for Sinn Féin, Fitzsimons and Patrick O’Shaughnessy – were outgoing councillors. Withdrawals meant that sixteen of the members now composing the County Council were elected unopposed. Four contests took place in the Kilmallock electoral area. Each of the four Sinn Féin candidates polled more than 1,000 votes while the fourth placed candidate received 492 and Maurice Conner, a former Councillor, received only seventy-two. The only other contest in the county was in east Limerick, in the election of District Councillors for Castletown area in Croom Union. The only outgoing member of the County Council returned was Anthony Mackey of Castleconnell, who had been the most vociferously nationalist member of the council before 1920. Three of those elected in the Kilfinane electoral area to Kilmallock Union had stood on a joint Labour/Sinn Féin ticket. The high rate of withdrawals raises the question of intimidation of candidates and there is evidence to suggest that some form of coercion took place. District Councillor Michael Ryan of Pallasgreen was informed that his candidature without being an official nominee of an official organisation would be taken as support of British government and that he would be taken as betraying the principles for which his grandfather was imprisoned in 1867. John McMahon withdrew his candidature for District Councillor in Castleconnell ‘in consequence of a request made by the Sinn Féin party’. The County Inspector of the RIC had informed the previous Council that the constabulary would be unable to assist at the elections and the Volunteers assumed the duties of the police at the polling booths. The contest in Kilmallock showed the margin of support for Sinn Féin and local government in county Limerick was now firmly in the control of republicans.

Republican local government began with a series of gestures that had been prearranged with the Dáil. At the first meeting of the newly elected Limerick County Council on 25 June the following

19 Limerick County Council (hereafter LCC) minutes, 30 January 1920 (LCCA).
20 Marie Coleman, County Longford and the Irish revolution 1910-23 (Dublin 2003) p. 91.
21 Irish Independent, 5 February 1920.
22 Mitchell, Revolutionary government, p. 129.
23 LL, 12, 14, 31 May, 9, 11 June 1920.
24 LCC minutes, 22 May 1920.
25 For details see Fitzpatrick, Politics and Irish life, p. 155.
resolution on a pledge of allegiance to Dáil Éireann was passed unanimously:

that this council of the elected representatives of the Limerick County Council at a duly convened meeting hereby acknowledges the authority of Dáil Éireann as the duly elected government of the Irish people, and undertakes to give effect to all decrees duly promulgated by the said Dáil Éireann in so far as same affect this council. That copies of this resolution be forwarded to the republican minister for foreign affairs for transmission to the governments of Europe, and to the president and chairman of the senate and house of representatives of the USA.

Thirty copies, authenticated by the official seal of the Council, were forwarded by hand to the Secretary of Dáil Éireann. The Council also pledged their ‘moral and material support to the men who are now engaged in what may well be described as the final stage in the struggle against British militarism’ and resolved to comply with the following directions from Dáil Éireann: in order to obstruct the collection of taxes by the British government, all relevant information would be withheld from the LGB; no rate would be struck to meet Criminal or Malicious Injuries claims and such claims would not be defended in the British courts; the Council would recognise the Dáil courts; only Irish goods would be purchased by the Council; ‘only loyal citizens of the Irish Republic ... with knowledge of Irish’ would be appointed to fill public service positions under the charge of the Council.

The Council decided to postpone any decision on ending communications with British government departments until such a resolution was sanctioned by the Dáil. Limerick Corporation, as described above, had sworn allegiance to the Dáil at the end of January. On 17 June the Corporation resolved to support the North Wall railwaymen and dockers in their refusal to handle munitions. During June Limerick No. One and No. Two Rural District Councils, the Limerick Board of Guardians and the Rathkeale and Kilmallock Unions all pledged allegiance to Dáil Éireann in a similar fashion to Limerick County Council. Some councils initially replied to LGB correspondence and decided to postpone any decision on communication with the LGB until further instructions were received from the Dáil. All the councils in Limerick had decided to end communication with the LGB by late September. The councils continued to receive correspondence from the LGB but ignored it.

The Dáil Department of Local Government was ill-prepared for the situation which Sinn Fein’s not unexpected success in the local elections had given rise to. It issued no definite policy statements and gave no clear direction to the local authorities. Kevin O’Higgins, who became substitute Secretary for Local Government after Cosgrave was arrested, wished to make it seem that any withdrawal of funding was the responsibility of British policy-makers rather than a result of deliberate Republican actions. He felt that if councils chose to break with the LGB, ratepayers would look more favourably on it if it occurred over the question of Criminal and Malicious Injuries claims. The British government’s policy of denying belligerent status to the IRA meant that it treated the cost of damage inflicted on people and property under the provisions of the Malicious Injuries Act. The consequence of this was that damage done by the IRA, the British Army and the Black and Tans was charged to the property-owners rates. British exchequer grants originally eased the pressure on ratepayers that was generated by this system but the situation soon changed as grants were withdrawn. In July 1919, by which point they had amassed a net debit balance of £9702 16s. 9d., Limerick County Council

26 LCCA, LCC minutes, 25 June 1920.
27 LCCA, LCCB minutes, 17 June 1920.
28 LL, 14, 18, 21, 23, 30 June, 5 July, 29 September 1920.
29 Local Government report no. 1 (May 1920 (National Archives of Ireland, hereafter NAI, DÉ 2/243).
30 Garvin, 1922, p. 67.
unanimously adopted a resolution recording its opposition to the Criminal Injuries (Ireland) Act 1919 whereby councils were to pay on demand the amounts of Criminal Injuries decrees whether they had or had not been raised or levied. Limerick Corporation also objected to the Act as being detrimental to its finances.\textsuperscript{31} In June 1920 both the County Council and Corporation directed that claims for compensation for Malicious Injuries, either to persons or property, should not be defended in the courts, as it was not their intention to pay decrees or strike a rate to meet decrees.\textsuperscript{32} In July 1920 Hibernian Insurance informed the Council that they would not cover Malicious Injuries damage to Council property and instructed the Council to seek compensation from the British government.\textsuperscript{33}

O’Higgins told the Dáil on 29 June 1920 that the best thing for councils to do was to delay breaking with the LGB until the Dáil had drawn up a uniform plan, including financial provisions, for dealing with independent administration of local government. The deadline set for the formation of this plan was 1 September. He hoped that confrontation over the anomalous situation whereby local authorities continued to recognise and correspond with the LGB and receive financial aid from it, despite having repudiated the government which controlled it, could be delayed until April 1921, the beginning of the financial year, when new rates were due to be struck.\textsuperscript{34} The situation was brought to a head on 29 July 1920 when the LGB issued an ultimatum to the local councils to the effect that unless they gave an undertaking to submit their accounts for audit by the LGB and to adhere to its rules, all grants would be withheld. Instead, the grants would be used to cover the cost of Criminal and Malicious Injuries decrees since the republican controlled councils had refused to strike a rate to cover this.\textsuperscript{35} The vast majority of county and borough councils (urban and rural district councils were not liable for Malicious Injuries claims) in the south had formally expressed the intention of disregarding demands for the payment of Malicious and Criminal Injuries decrees.\textsuperscript{36} The British appeared responsible for the withdrawal of funding. In August 1920 both Limerick Corporation and Limerick County Council marked as ‘read’ the LGB directive of 29 July.\textsuperscript{37} On 10 August 1920 the Dáil instructed all councils to break their connection with the LGB and to organise their finances according to a method used by Clare County Council since 24 July whereby Council officials, acting as trustees, would conduct the financial business of the council through their personal accounts.\textsuperscript{38}

On 23 August 1920 Limerick County Council had a net debit balance of £34,010 5s. 6d.\textsuperscript{39} All Council accounts were merged to give this debit balance. The LGB could only compel the treasurer to pay decrees if there was a credit balance. The Council subsequently controlled the inflow of rates so that a credit balance would not appear.\textsuperscript{40} On 24 August 1920 the Council resolved that it no longer required the services of the Munster and Leinster Bank as treasurer. A committee consisting of Councillors Wall, de Lacy, Lynch, Roche, O‘Dwyer and Manahan was given plenary powers to arrange for the reception of Council funds and to instruct the officials as to the Councils requirements therewith. On 25 September 1920 the committee issued their report. Michael de Lacy was appointed paymaster to the Council, to whose account all monies were to be lodged by the rate collectors and

\textsuperscript{31} LCC minutes, 5 July 1919; LCBC minutes, 3 July 1919.
\textsuperscript{32} LCC minutes, 25 June 1920; LCBC minutes 20 June 1920.
\textsuperscript{33} LCC minutes, 17 July 1920.
\textsuperscript{34} Dáil Debates, volume 1, 29 June 1920, pp. 169, 185; circular letter from Dáil Éireann Department of Local Government (hereafter DÉLG) to all Public Bodies in Ireland, 1 June 1920 (NAI, DÉ 2/243).
\textsuperscript{36} Daly, The buffer state, p. 53.
\textsuperscript{37} LCBC minutes, 5 August 1920; LCC minutes, 20 August 1920.
\textsuperscript{38} Circular letter from DÉLG to all Public Bodies in Ireland, 10 August 1920 (NAI, DÉ 2/62).
\textsuperscript{39} LCC minutes, 24 August 1920.
others. No transfers were to be made to public bodies until such time as trustees were appointed to control the funds of each public body, and the amount of the quarterly transfers to subsidiary councils was to be reduced by the amount payable to the Board of Works for repayment of loans and interest. It was also decided that payments would no longer be made to court officials by way of salary or otherwise.\textsuperscript{41} De Lacy actually acted as trustee rather than paymaster because, although the Munster and Leinster Bank had been officially dismissed as treasurer, the existing system continued to operate. De Lacy’s account was simply used as a first stop for lodgements. This arrangement was designed to protect the Bank’s position and to conceal its continuing role as treasurer from the LGB.\textsuperscript{42} The total debit balance of the Council on 18 October 1920 was £14,556 19s. 9d. T. H. Brett, the manager of the Munster and Leinster Bank, made arrangements to meet the necessary overdraft. In relation to the auditing of the Council’s accounts by the LGB, the secretary was instructed to refuse all books and documents to Mr. J. A. Baker when he attempted to open the audit on 21 October 1920. The Corporation made a similar resolution in relation to the audit of their accounts which was due to start on 22 October.\textsuperscript{43} The Council ignored a letter from the LGB stating that they would be prepared to issue the appropriate reimbursement of the registration expenses on learning the name of the bank which had been appointed treasurer.\textsuperscript{44}

Lack of money posed the greatest threat to the survival of the republican local authorities and their most pressing task was often to avoid bankruptcy. In 1918-19 four-fifths of the County Councils’ revenue came from locally collected rates, one-sixth was made up of grants from the Local Taxation (Ireland) Account and the remainder comprised other state spending.\textsuperscript{45} Local authorities lost an average of nineteen per cent of annual revenue as a result of the withdrawal of LGB and Road Fund grants.\textsuperscript{46} £1.6m was withheld in total.\textsuperscript{47} In October 1920 Limerick County Council received notification from the Chief Secretary’s Office that, under the provisions of the Restoration of Ireland Act 1920, payment to the Council of the sums normally due to them out of the Local Taxation (Ireland) Account would be withheld.\textsuperscript{48} By February 1921, at least £18,565 had been deducted from sums payable to Limerick County Council from the Local Taxation (Ireland) Account.\textsuperscript{49} Councillor Nunan claimed that the Council had been deprived of as much as £54,000 by the government.\textsuperscript{50} Another estimate of the amount lost in the year ending 31 March 1921 was £57,000.\textsuperscript{51} It should be noted that had the republican councils accepted the LGB’s conditions, the loss in grants would have been offset by expenses such as Criminal and Malicious Injuries awards and charges for extra constabulary. In instances where the local authority removed the bank as treasurer they also lost access to overdraft facilities. It was also the responsibility of contributory (county) councils to levy and collect rates for subsidiary local councils, boards of guardians and district councils. Therefore, these authorities were reliant on the county councils for funding, which they raised from rate collection.\textsuperscript{52}

\textsuperscript{41} LCC minutes, 24 August, 25 September 1920.
\textsuperscript{42} LL, 17 October 1925; 15 January 1927.
\textsuperscript{43} LCC minutes, 20 October; LCBC minutes, 14 October 1920.
\textsuperscript{44} LCC minutes, 9 November 1920.
\textsuperscript{45} Fitzpatrick, \textit{Politics and Irish life}, p. 160.
\textsuperscript{46} Daly, \textit{The buffer state}, p. 73.
\textsuperscript{47} Daly, ‘Local Government’ in Farrell (ed.), \textit{The creation of the First Dáil}, pp 126-7.
\textsuperscript{48} LCC minutes, 9 October 1920.
\textsuperscript{49} \textit{Ibid.}, 4 Feb. 1921. The total was made up of £15,470 8s. 1d. deducted for non-payment of personal injuries decrees by Limerick County Council and £3,094 13s. 10d. deducted for non-repayment by district councils of advances under Labourers Acts.
\textsuperscript{50} LL, 26 January 1921.
\textsuperscript{51} Moloney, ‘Limerick County Council’, p. 178.
\textsuperscript{52} Coleman, \textit{County Longford}, pp 93-4.
Local Taxation Account grants were more important for the rural boards and councils, while the urban councils relied on rates for ninety-five per cent of their income. Thus even if the government completely withheld Local Taxation and other grants, Irish local authorities could survive the loss of LGB financial support and continue to function if they economised as much as possible and ensured the full collection of rates.

However, the legal basis of rate collection and the position of rate collectors was shrouded with uncertainty; the LGB considered collectors liable for any money lodged to unauthorised accounts while the Dáil could dismiss them for disobedience if they chose to follow LGB rather than republican council instructions. The result of this double jeopardy scenario was that many rate collectors chose a course of inaction, while many ratepayers capitalised on an excuse not to pay rates. When the LGB informed each rate collector of the consequences to them and their sureties in not lodging monies collected to a properly appointed bank as treasurer, collectors in Limerick decided to have a meeting amongst themselves but reaching no definite conclusion, they continued to collect. Cosgrave admitted after the Truce that 'in most places rate collection ceased altogether ... At one period it came very near the point of closing down but they never actually reached that point'. The situation was such that calls were made in the Dáil for the Republic to abandon local government altogether and to initiate a rate strike but Cosgrave resisted such proposals.

At its first meeting Limerick County Council expressed dissatisfaction with the collection of rates. It requested temporary overdraft facilities from the treasurer and warned that 'drastic measures' would be taken against ratepayers who did not pay on demand. The Council had a healthy credit balance of £22,040 at this point and seemed to be preparing for the loss of the grants. They did grant a substantial increase in wages to road labourers in August but were much more stringent after this.

In October 1920 the attention of the Council was directed to the fact that collectors P. Magnier, J. O'Donnell and M. J. Clery had failed to carry out the instructions given to them regarding lodgements. Magnier had resigned on grounds of ill health and a letter was read from the LGB, dated 1 October, sanctioning his resignation. It was decided that Magnier's resignation would be accepted if he apologised to the Council for having ignored their authority and gone over their heads to the LGB. The Council duly received a letter of apology from Magnier but he was still dismissed from his post by nine votes to seven. O'Donnell and Clery were also dismissed. In November the Council received a request from the Department of Local Government to reinstate John O'Donnell as a rate collector. The Council, by eleven votes to eight, initially chose to ignore the Dáil request. However, O'Donnell was eventually reappointed on a temporary basis in another collection district, possibly due to a lack of suitable alternatives. Collectors Murphy, O'Shaughnessy and Feheny submitted the names of Council employees who refused to pay rates and these employees were subsequently dismissed. Murphy claimed that an organised attempt was being made in the Abbeyfeale district to facilitate the non-payment of rates by the labourer and tenant occupiers of Union cottages. He accused those Union cottage tenants in Abbeyfeale who had not paid him of being serial defaulters who, with the assistance of District Councillor for Newcastlewest, Patrick Buckley of Abbeyfeale, had not paid rates for years. Murphy appealed to Arbitration Court to enforce payment. Buckley defended the accused defaulters on the basis that, being only weekly tenants, they were not liable. The County Council pointed out that

53 Fitzpatrick, Politics and Irish life, pp 160-1.
54 LCC minutes, 20 November 1920, 3 December 1920.
55 Dáil Debates, volume 4, 22 August 1921, p. 36.
56 Ibid., volume 1, 11 March 1921, pp 270-1.
57 LCC minutes, 25 June, 17 July 1920.
58 Ibid., 18, 24 August 1920.
59 Ibid., 9, 18 October, 6 November, 8 December 1920.
the matter was one for Parish rather than Arbitration Court and proposed that the attention of the Minister of Home Affairs be drawn to Buckley.\textsuperscript{60} In Limerick it was the tenants of labourers' cottages who made the most concerted efforts to resist paying rates.\textsuperscript{61} Rate collection remained a serious problem after the truce. In August 1921 the Department of Local Government called attention to the unsatisfactory state of collection in the districts of R. E. Barry, P. Shearin, N. McDonnell, W. Hickey, J. Leahy, J. Feheny, W. H. O'Brien, M. Cahill and P. O'Shaughnessy.\textsuperscript{62} It was not until December 1921 that Murphy closed his September 1920 warrant.\textsuperscript{63} A series of collectors failed to collect any rates in Kilmallock No. One Collection District.\textsuperscript{64} It seems that people were reluctant to pay the unauthorised substitute collectors appointed by the Council.

By December 1920 the County Council was over £45,000 in debt. T. H. Brett, manager of the Limerick branch of the Munster and Leinster Bank had originally authorised an overdraft of £20,000. Because the amount owed by the Council was over double the amount sanctioned and as the rate collectors had not lodged money for nearly a fortnight to meet this overdraft, Brett could no longer cash cheques until collectors did so. The Financial Committee deferred signing of the Treasurers Authority for payments. By 8 December all the collectors, with the exception of Murphy, had closed their warrants for the September half year. The collection of rates for the second half of the year was extremely slow and a cause of great concern for the Council. £29,983 18s. 5d. had been collected while £105178 3s. 3d. remained outstanding. With the paying orders issued by the Financial Committee earlier in the month and held over pending a further arrangement with the treasurer, the debit balance of the Council would be over £50,000. There was over £100,000 outstanding in rates, and £27,000, in addition to the fortnightly expenditure for roads etc., would be required on 1 January to meet the financial liabilities to public bodies. The Council sent a circular to collectors urging them to increase their efforts and efficiency. It was agreed with Brett that, while the County Council remained in debt, the secretary was to lodge to the credit of the Council's account with the Munster and Leinster Bank all monies received from the collectors, provided that no Criminal or Malicious Injuries decrees had been presented in the meantime.\textsuperscript{65}

The financial crisis in the County Council was also adversely affecting the district councils, which depended on funding from the rates collected by the County Council. Kilmallock Union was £1,577 in debt but, according to the Clerk of the Union, it was customary for the Union to be in debt and it always had an overdraft until it got relief from the County Council.\textsuperscript{66} The Council received a request from Newcastlewest District Council for permission to go back to their old treasurer. M. J. Liston, manager of the Newcastlewest branch of the Munster and Leinster Bank, had informed the District Council that it was over £5,000 in debt and that he would not be able to give them an overdraft.\textsuperscript{67} By the middle of January Newcastlewest Council had reappointed the Provincial Bank as its treasurer. The Newcastlewest branch of the Munster and Leinster Bank had refused to act as treasurer without the sanction of the LGB. The manager of the local National Bank had refused to take up the post of treasurer unless he was given personal security. Eventually, none of the three banks in Newcastlewest would act as treasurer for the District Council.\textsuperscript{68} The Council owed Tipp Union £1,124, and its

\begin{footnotes}
\item[60] Ibid., 9, 18 October 1920.
\item[61] Ibid., 22 April 1921.
\item[62] Ibid., 13 August 1921.
\item[63] Ibid., 3 December 1921.
\item[64] Ibid., 1, 22 October, 3 December 1921.
\item[65] Ibid., 3, 8, 18 December 1920.
\item[66] LL, 25 October 1920.
\item[67] LCC minutes, 8 December 1920.
\item[68] LL, 26 January 1921; LCC minutes, 1 April 1921.
\end{footnotes}
treauser was not honouring its paying orders. The County Council decided at this time that the quarterly instalments due to subsidiary councils would be withheld as part of policy intended to offset action of the Government in withholding the grants due to public bodies. The quarterly instalments due to unions on 1 April had not been paid by 25 June.69

In early 1921 a meeting was specially convened to consider the financial position of the County Council. Brett refused to extend the overdraft facilities of the Council beyond £50000. In some cases the collection of rates had not even begun. The Council urged ratepayers to pay within the next ten days and directed collectors to lodge fifty per cent of their warrant within ten days or resign.70 By 18 January £18,840 9s. had been lodged but £89,321 12s. 8d. remained outstanding. The debit balance of the Council was £44,787 16s. The Secretary, J. J. Quaid, was officially appointed trustee of the Council fund in March 1921 but had been fulfilling those duties since the departure of de Lacy in November. The accounting system was necessarily rudimentary because the British had already seized most of the office books and there was a constant threat of further raids. Payments were made by a series of transfers whereby the secretary (Quaid) retained cheques paid in and gave a list of them to the treasurer (Munster and Leinster Bank) who made the necessary transfers. Council accounts were held in the secretary’s name. He issued private cheques or made cash payments. This method continued to protect the bank.71 By May 1921, according to the Dáil Department of Local Government, fifteen counties had reappointed their treasurers, twelve (including Limerick) had not.72 It should be noted, however, that the Council had applied to two banks to officially accept the position of treasurer, both of which had refused.73 The Council managed to survive financially until the Truce thanks to the cooperation of the Munster and Leinster Bank, the deferment of payments to subsidiary bodies and the high rates struck for 1921-22. A resumption of hostilities would have resulted in further, possibly unbearable, financial pressure being exerted on the Council. They were without overdraft facilities. Contractors who had given credit to subsidiary councils may have run out of patience. Ratepayers faced high rates and collection remained slow - £42,000 had been collected by August but £136,000 was outstanding from the September warrant.74 The counter-measures employed by the LGB in their battle of wits with the Council were likely to become more and more effective. The Truce, despite bringing respite and facilitating more efficient rate collection, did not make grants available, and so had little effect on the overall financial position of local authorities. The perilous condition of local government finances meant that, as well as local authorities economising as much as possible and ensuring the full collection of rates, the Dáil formulated plans to reform local administration in an effort to cut expenditure. The idea of the proposed scheme was to organise local services on a county basis. Poor law reform was seen as an area that could potentially yield substantial economies, chiefly through the amalgamation of unions. Economies proposed by the Dáil in areas like poor relief entailed considerable losses in terms of local employment and influence.75 Practical concerns on this front were the main reasons for the extensive antagonism to amalgamation programmes. Opposition to the scheme, as Tom Garvin put it, was ‘not because of any loyalty to the British Crown or because they adhered to die-hard republicanism but because officials

69 LCC minutes, 15, 18 January, 25 June 1921.
70 Ibid., 7 January 1921.
71 LL, 17 October 1925; 15 January 1927.
73 LCC minutes, 24 February 1921.
74 Ibid., 13 August 1921. However, over £123,000, more than two-thirds of the total moiety, had been collected by the end of the half-year on 30 September. LCC minutes, 1 October 1921. This may suggest that the Council’s authority was enhanced after the Truce.
75 Daly, The buffer state, pp 73-5.
feared losing their jobs under the new scheme’.76 Only Roscommon fully implemented the amalgamation scheme before the truce.77

In October 1920 the Department of Local Government suggested that county councils and boards of guardians should devise schemes for the amalgamation of dispensable Poor Law Unions.78 On 25 February 1921 an amalgamation scheme was adopted on the basis ‘that each poor-law union in the county be abolished and that institutional provision be made only for such cases as cannot be discharged from the existing institutions’. Services were to be centralised in a county hospital at Croom and a county home for the aged at Newcastlewest. The geographical position of Croom from the point of view of transit facilities was the crucial factor in its selection as the site for the county hospital, because in every other respect Newcastlewest was more suitable. The position of Croom did not suit everyone however. The claims of Limerick Corporation to have the hospital in the city were discounted largely because the union there had been administered at such a heavy cost to the ratepayer. Rathkeale had been the original choice for the site of the county home but because Rathkeale Union buildings had fallen into a state of disrepair Newcastlewest was chosen. There was a mixed reaction to the scheme in Limerick, each district wishing to gain maximum benefit from it. The chief resistance to the scheme came from the city. According to the Limerick Leader, the Department of Local Government believed that there was ‘no possibility of an agreed scheme being put forward which would command the support of the different bodies affected’ because of ‘an absence of the cordial relations which ought to exist between the different local authorities in the city and county of Limerick’.79 The clerk of Limerick Union wrote to the Department of Local Government that

The Limerick Board of Guardians are not prepared to work the scheme as approved by your Department and apparently adopted by the Limerick County Council ... the scheme had been formulated and sanctioned before the report from your Inspector had been received by you thereby deepening the suspicion that the scheme had been unduly pushed by pressure from the County Council.

Cosgrave replied that:

The facts are simply the scheme as originally submitted was arrived at on the assumption that the buildings in Rathkeale were in a normal state of repair. Moreover the Inspector intended to but unfortunately did not state that the sanction of the Department to the proposed scheme should be contingent upon a satisfactory report by him as to the condition of the buildings intended respectively for the Central Home and the Hospital. After visiting Rathkeale he reported that the building was in a bad state of repair and that the water supply was unsatisfactory. In the circumstances the Department had no option but to amend the scheme.80

The Limerick Sinn Féin Executive protested against the proposed ‘dismemberment’ of Limerick Union as an unbearable burden on the citizens of Limerick and a destructive scheme that would close

76 Garvin, 1922, p. 81.
77 Ibid., p. 77.
78 LCC minutes, 18 October 1920.
79 LL., 15 June 1921. The Leader carried other reports of details of the scheme and the attitude to amalgamation prevalent among local authorities in Limerick on 13 May – Croom, 24 June – Newcastlewest, 15 July – Rathkeale, 22 July, 19 August, 26 September 1921.
80 Limerick Union, June 1921 (NAI, DÉLG, 176).
down essential services and bring disgrace on Sinn Féin. There was much opposition to Croom as the site of the county hospital. The centralisation of services meant that parts of Limerick were a considerable distance from the new institutions. The Limerick Trades and Labour Council protested to the Dáil on behalf of the working classes in the Liberties of Limerick who found it difficult to visit people in Croom. They would also face dramatically increased funeral expenses if a relative died in Croom. Another correspondent also addressed the issue of travel problems: ‘the relatives of patients are not riders on motor cars: the jolly donkey cart or even Shanks mare are far more likely to be their mode of progression’. For a few weeks, Rathkeale Union kept up a futile protest against the siting of the county home in Newcastlewest. The Limerick Farmers’ Association approved of the proposal to cut off Limerick No. One District from Limerick Union because of the resultant saving in rates and also, they claimed, because it would benefit the poor. Kilmallock Guardians also approved of this measure in respect of the necessity of economising for Sinn Féin and the Council. Croom Guardians suggested that each District should pay its own way.

There was conflict over who would run the new institutions; when the Limerick amalgamation committee appointed a lay matron and lay nurses to the county hospital and to assign nuns to the county home, the parish priest of Kilfinane, Rev. Lee, who opposed the amalgamation scheme generally, wrote to Cosgrave, questioning the merit of the Department’s inspector and advising him that the choice - which, he contended, was opposed by the community – was ‘a test of your faith and of the religion of Sinn Féin’. He beseeched Cosgrave ‘to act the part of a Catholic administrator’, not to consent to ‘the scandal of expelling the nuns from the care of the sick and dying poor and replacing them with lay people’. A hand-written note initialled KOH dismissed Lee’s objections - ‘this is a personal letter, no one here is inclined to deal with it. It is your orthodoxy that is challenged’. The Department’s medical adviser, Dr. Boyd Barrett, visited Lee at Cosgrave’s behest, and reported that the priest now agreed that that the scheme should go ahead but was persistent that nuns might be appointed at Croom. Cosgrave added his own handwritten contribution on 15 November:

Under Scheme nuns cannot at present be appointed for Croom. It will be possible, and I think advantageous, to get them in as vacancies arise. Medical opinion coincides with my own that the presence of nuns would be advantageous.

Boyd Barrett also reported that Bishop Hallinan of Limerick had withdrawn his opposition to the Amalgamation Scheme. Preparations for the final implementation of the scheme were well under way by September and the county hospital was ready to receive patients by October but no savings had been made before the Truce.

The primary function of the county councils’ was the maintenance of the public road systems. The preservation of the roads was the purpose of a large proportion of government grants and loans to the councils, and the withdrawal of this funding put the councils under severe pressure. However, some of the problems encountered in road maintenance had little to do with financial pressures. On 22 November 1919, T. F. Ryan, the county surveyor for west Limerick, reported that the weather during the past six months had been exceptionally dry and favourable to road maintenance and the majority

81 LL, 17 March 1921.
82 LCC (NAI, DÉLG 17/15).
83 Kildare County Council (misfiled), 28 October 1921 (NAI, DÉLG, 13/11): Mary Daly highlighted the location of this file, see Daly, The buffer state, p. 78.
84 LL, 8 April, 26 September, 13 May 1921.
85 Kildare County Council (misfiled), 28 October 1921(NAI, DÉLG, 13/11).
86 LCC, 10 November 1920 (NAI, DÉLG, 17/15).
of roads in his district were in a good state of repair. However, there were problems with the roads around Newcastlewest due to restrictions placed on the use of explosives. Ryan could not get proper materials because he could not blast at quarries. Thus, he was forced to patch some roads instead of sheeting them. He suggested that the Council pass a resolution:

asking the military to take over the work of providing an escort for the explosives; as if the present state of affairs continue I could not possibly be expected to be accountable for getting out supplies for road maintenance. I understand the military authorities do this work in other counties and very little trouble is experienced.87

The following April Ryan reported that exceptionally wet weather during the previous winter had been severe on the roads. The quantity of material available for repairs was insufficient due to continuing difficulty in getting explosives. He could not get a police escort for the last four months even though several quarries were ready for blasting. In May the county surveyor for east Limerick, Robert Davison, reported that the money allowed for the proposed new works on the Kilmallock Road was ‘quite inadequate’. The Council resolved to apply to the Ministry of Transport to extend the limit on road expenditure. On 18 August a committee appointed by the Council to enquire into the wages paid to the various classes of employees working under the Direct Labour Scheme issued their report. They voiced the Irish Transport and General Workers Union (ITGWU) grievance that ‘the present wages of the roadmen in county Limerick seem to be among the lowest in the country’. They recommended 45s. a week for roadmen and 50s. for surfacemen. According to the report Bandon Rural District Council had raised their weekly rate for roadmen to 50s. a few days previously and in parts of Clare a 48s. rate prevailed. The Council agreed to 42s. and 47s. weekly rates respectively. This was a rise of 10s. a week for the roadmen. It was quite surprising given the financial situation that the Council faced and proved to be the last response it made to the demands of labour for some time. On 18 October 1920 the Council received instructions from the Ministry of Transport in relation to the county road improvement scheme. The Council, having heard a statement from Robert Davison, decided that there would be very little utility in proceeding with the scheme. By April 1921 the Council had begun to regularly defer the payment of road workers but decided that they would now proceed with the road improvement scheme if the Ministry for Transport provided the £25000 originally promised.88 This was pointless, as the Council knew the Ministry would only pay through a legally appointed Treasurer, and, while it did not indicate a lapse in loyalty to the Dáil, it certainly did indicate the financial pressure that the Council was under. In late 1920, as part of the cuts in expenditure, the Council resolved that, in terms of employment on the roads, preference should be given to married men with young helpless families, or to a man who is the support of a family but that employment be not given to more than one man in each family, or more than one animal hired from one family.

The county surveyors were directed not to employ additional workers on the roads without the express direction of the Finance Committee of the Council.89 In November Robert Davison reported that the dry weather of the past two months had been favourable to the maintenance of the roads, and repairs had been somewhat deferred, though on some of the main roads the damage caused by heavy motor traffic had severely pitted the roads. However, despite the exceptionally fast heavy motor traffic he judged the roads generally had not deteriorated. T.F. Ryan reported that the roads in his district had deteriorated during the past six months owing to the very wet weather combined with the great increase in road traffic. He believed that should the same volume of road traffic continue during the

87 LCC minutes, 22 November 1919.
88 Ibid., 24 April, 22 May, 18 August, 18 October 1920, 1 April 1921.
89 Ibid., 6 November 1920; LCC, 6 November 1920 (NAI, DÉLG, 17/15).
coming winter, the roads were bound to be seriously damaged. Councillor Cranwitch questioned Davison about the dismissal of unmarried men on the roads around Kilfinane. Davison argued he was distributing work over as many heads of families as possible without increasing the number of men employed and requested direction from the Council if they wanted to take on more men. In early 1921, as the Kilfinane and Kildimo branches of the ITGWU made representations to the Council relative to the hardship caused by the dismissal of road employees, the Council resolved ‘that the same number of men be employed during the winter as were employed during the summer months, work to be divided, as far as possible, amongst those most in need of it’.  

In June Davison reported that both the roads and the funds set aside for road maintenance in his district were in a healthy condition. Between the start of 1918 and June 1921, £143,025 was made available for the maintenance of the roads in the Killaloe, Limerick, Mitchelstown and Tipperary districts but only £131,601 was actually spent. At this point, the Council suspended all work on the roads and wages owed to road workers were further delayed. It was decided to resume work on the roads in August, when the Council received reports of dirty streets in several towns around the county. The Council also decided that all the work of county and district councils and boards of guardians would be done by Trade Union labour only, as requested by the Dáil. In October T. F. Ryan reported the unauthorised use of stones by farmers for filling trenches that had been dug in the roads by the IRA. In December Ryan enquired as to whether road workers absent for IRA training should be paid. The Council ordered that they should not be paid. At the end of the year the secretary again stressed the need for economy in road expenditure – the payments for the first fortnight of December amounted to £7,428 – as the only alternative to shutting down all road works in the county. After the Truce and in the wake of the County Council’s decision to cut expenditure on road works to the minimum, Thomas Meany, chairman of the Murroe branch of the ITGWU, advised the Department of Local Government that:

As the financial position of the Council is worse than ever now it seems there will be no road work this winter ... the peace outlook is bright, so for God’s sake do not let us follow the example of Russia and let penury be the first fruits of the victory that seems to be at hand.  

The record keeping of Limerick Corporation, unlike that of Limerick County Council, seems to have been somewhat irregular and inconsistent during the period under examination. The Finance Committee in particular regularly failed to put detailed and coherent minutes of their proceedings before the Corporation. Many of the problems that the Sinn Féin-controlled Corporation faced during 1920-21 had existed before it took office. On taking office, O’Callaghan stated that the Corporation had come into a solvent concern but that various departments would require very serious attention. He believed that while the Corporation was not a very rich concern, with economy it could carry on. Matthew Griffin was more pessimistic about the financial position of the Corporation and pointed out that during the ensuing year it would have to provide additional money to meet the enormous extra demand for £10,000 from the Asylum and Poor Law Boards. Consequently the Corporation would have to set a high rate. He criticised the mismanagement of the electric lighting concern and the loss that the Corporation incurred on the artisans’ houses that they had built. Dan Griffin explained that the houses were underrated by a shilling a week but that no member of the Corporation would give a lead to landlords to raise the rent on their tenants. The treasurer said that

90 LCC minutes, 9 November, 8 December 1920, 7 January 1921.
91 Ibid., 25 June, 13 August, 1 October, 3, 17 December 1921.
92 LCC, 5 September 1921 (NAI, DELG, 17/15).
93 For more on this matter, see statements made by Councillor Patrick O’Flynn, LCBC minutes, 1 September 1921.
there was a loss of up to £700 a year on the houses and that the Estimate Committee had not accepted his suggestion that the rent should be increased. He also said that there was a very serious loss on the electricity undertaking. Councillors Quilligan and Donnellan criticised the lighting of the city. Colivet complained about the condition of the city streets. Mayor O'Callaghan explained that because the electric lighting concern and the gasworks were both run at a loss, the Corporation was unable to undertake any important public works or improve the surface of the streets. There was a loss of nearly £14,000 on the electric lighting concern and an overdraft of £6,000. Donnellan claimed the city lighting was neglected. He proposed that the estimate for the lighting of the city be reduced by £600 but the Mayor refused because they were in the most trying year the Corporation had ever gone through. The lighting was the only concern the cost of which had been reduced since 1914. In June O'Callaghan told Donnellan that the lighting of the city was stopped for the summer months. Donnellan said that there were no lamps lighted for nine months of the previous year and that he would no longer pay his rates for the gas.\footnote{Ibid., 30 January, 5 February, 15 April, 6 May, 21 June 1920.} In July the Limerick Board of Guardians was £2,799 in debt because Clare County Council and Limerick Corporation had not paid their dues to the Board.\footnote{LL, 19 July 1920.}

In August Patrick O'Flynn protested against what he saw as the failure of the unionists of Limerick city to condemn the persecution of Catholics and nationalists in the north of the country. He claimed that out of fifty-six business premises in O'Connell Street, Protestants, all doing a good trade and enjoying toleration, occupied forty. He said he would be sorry if any reprisals took place but he expected that the treatment meted out to unionists in the south be meted out to the nationalists of the north.\footnote{LCBC minutes, 5 August 1920. O'Flynn's statement echoed similar condemnations by members of Limerick County Council in 1914 of Munster Protestants for not contradicting accusations of Catholic intolerance: 'the worm may turn ... and those people who remain silent now may have reason to regret it', quoted in Peter Hart, The IRA at war 1916-23, (Oxford 2003) pp 232-3.} By this point Limerick unionists not only seemed reconciled to the idea of change in the form of the Union but, in the course of a large gathering of local Protestant businessmen, expressed support for the granting of Dominion status.\footnote{LL, 25 August 1920.} In September Donnellan pointed out that though the price of electric current in Limerick was 1s. per unit and 8d. in Cork, the Limerick electricity department was £7,000 in debt while in Cork it was paying a dividend. In October the Corporation received notification from Dublin Castle of the suspension of grants to them out of the Local Taxation (Ireland) Account.\footnote{LCBC minutes, 14 October 1920.} The wholly inadequate lighting of the city remained a major concern for the Corporation in 1921. O'Callaghan contended that, in ordinary times, the Corporation expended 10d. in the pound for lighting purposes and this sum had not been increased. The cost of the upkeep of the electric lighting and the gas concerns had increased considerably, and these concerns were not paying. Rates in Limerick were lower than in Cork, Dublin or Belfast. 188 gas lamps out of a possible 444 were operational in the city. There were 138 lamps lighting all night, which would be extinguished at eleven o'clock but for curfew. The mayor stated that if all lamps were lighted the loss would have been out of all proportion to the benefits accrued. He announced that over the past few months a saving of £870 had been affected in the electric light concern.\footnote{Ibid., 6, 31 January, 17 February 1921.} On 1 February Limerick Union was £19,792 in debt and was owed £9,636 by its contributing bodies. The Union applied to the Department of Local Government for a loan of £10,000. The Department replied that the Union should take up the matter with Limerick and Clare County Councils and Limerick Corporation.\footnote{Limerick Union, February 1921 (NAI, DÉLG, 17/6).} Alderman George Clancy replaced O'Callaghan as mayor in early 1921. Clancy and O'Callaghan were murdered by British
forces on the night of 6-7 March. Stephen O’Mara was unopposed for the mayoralty. According to the new mayor, the Corporation was in crisis. The suspension of the payment of rates on government property meant an annual loss to the Corporation of £4,800. The electric lighting and the waterworks were in a critical condition. Donnellan protested that there was no public lighting with the exception of a couple of dozen lamps and he argued against payment to the gas concern.

As the lure of grants failed to secure the loyalty of local authorities, the British resorted to repressive measures in an effort to obstruct the republican administration of local government. The primary tactic of interference involved raiding local authority offices throughout the country and seizing documents. In November 1920, forces of military and constabulary raided the offices of both Limerick County Council and Limerick Corporation. Minute books, financial records and other documents were removed. The operation of local government in Limerick was also disrupted by the fact that members of the councils, although they were not proscribed bodies, were on the run, arrested or even killed. Several members actually served the republican movement in a dual capacity as administrators and Volunteers. At its first meeting the Council had pledged ‘moral and material support to the men who are now engaged in what may well be described as the final stage in the struggle against British militarism’. Rumours, which he denied, later circulated that Michael de Lacy, while paymaster to the Council, had used Council funds to purchase rifles. The complementary nature of the political and military wings of the movement in Limerick was exemplified by the election of Séan Wall, Commandant of the East-Limerick Brigade of the IRA, as Chairman of the County Council on 25 June 1920. Séan O’Riordan, of Kilmallock, who was unanimously elected chairman of the Kilmallock Board of Guardians and Rural District Council in June 1920 and re-elected in 1921, had, in May 1920, been sentenced to three years imprisonment for his part in the attack on Ballylanders RIC barracks. He was released in late October 1921, having spent most of his term of office in prison. Séan Clifford, chairman of Croom Rural District Council was also in prison at the time of his election, so that subsidiary council was also led by substitutes. September 1920 was a particularly trying month for the County Council: William Manahan of Ballylanders, who had been Commandant of the Galtyne Brigade of the Irish Volunteers, was arrested but released after a few days on hunger strike; Edward Roche, of Bruree, was sentenced to two years imprisonment for possession of arms; John Lynch of Kilmallock was shot dead in Dublin, possibly by the ‘Castle Gang’, but the exact circumstances of his death were shrouded in secrecy. The mayor of Limerick city, Alderman George Clancy, and the ex-mayor, Councillor Michael O’Callaghan were murdered by British forces on the night of 6-7 March 1921. In April Mayor O’Mara was imprisoned for contempt of court. On 16 May Séan Wall was killed in action. Batt Laffan, who replaced

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101 LCBC minutes, 22 March 1921.
102 Ibid., April 7 1921.
103 For an overview of British raids on local authorities nationally, see Daly, The buffer state, pp 55-6. For regional accounts of how the overall British campaign in Ireland generally impeded the functioning of local government under Sinn Féin, see Fitzpatrick on Clare, Politics and Irish life, pp 159-60 and Coleman on Longford, County Longford, p. 99.
104 LCC minutes, 8 December 1920; LCBC minutes, 18 November 1920.
105 LCC minutes, 25 June 1920.
106 LL, 27 January 1927.
107 LCC minutes, 25 June 1920.
108 LL, 2 November 1921.
111 Ibid., 22, 27, 29 September, 1 October 1920.
112 Ibid., 4 May 1921.
113 LCBC minutes, 25 May 1921.
Wall as Chairman, and who had been an Irish Volunteer in 1916, although not an active Volunteer in 1920-21, was hunted and his house continually raided.\textsuperscript{114}

Nevertheless, despite the pressure exerted by the British, the local authorities in Limerick managed to maintain a solid rate of activity and attendance. The average attendance at the nine County Council meetings that were held in the year prior to the election of the Sinn Féin controlled council was seventeen.\textsuperscript{115} After its first meeting in June 1920 and until after the Truce in July 1921 the County Council was an underground body, meeting secretly, with only one exception, at different venues and at irregular dates.\textsuperscript{116} The average attendance at the fifteen meetings of the Sinn Féin controlled County Council between its first meeting in June 1920 and the end of 1921 was sixteen. The average attendance at the thirty-one meetings of the Finance Committee of the Council held during this period was ten.\textsuperscript{117} The average attendance at the sixteen meetings of Limerick Corporation held between 30 January and 3 November 1920 was twenty of its forty members. The meeting of 3 June 1920, when only seven members attended, failed to achieve a quorum. This was the only instance where either the Corporation or County Council failed to achieve a quorum during the period.\textsuperscript{118} Seán Wall was highly successful in combining his duties as leader of the East-Limerick IRA and his responsibilities as chairman of the County Council. He managed to attend twelve of the twenty-two Finance Committee meetings, and nine of the ten County Council meetings, held between June 1920 and the time of his death. At the end of 1920, the Council showed that their support for the republican campaign remained undiminished when they dissociated themselves from an apparent resolution of Galway County Council calling for a truce and urged ‘the people of the country to take the recent advice of Arthur Griffith and “stand firm”’.\textsuperscript{119} At the start of 1921 the Council approved the resolution of the County Council’s General Council ‘that peace negotiations with any foe be only conducted through the elected representatives of An Dáil Éireann’.\textsuperscript{120}

The Council did experience some problems with absenteeism however: on 25 June 1921 Councillors de Lacy, Manahan and Patrick Ryan were asked to resign their positions if they could not attend council meetings more regularly. On 13 August the Council received Manahan’s resignation. He stated that he was constantly engaged on personal business. On 31 December the Council received de Lacy’s resignation. Manahan, between the first meeting of the new council on 25 May 1920 and his resignation, had attended only two of thirteen Council meetings and two of twenty-four Finance Committee meetings. De Lacy had attended the first five meetings of the new County Council and one of the first ten Finance Committee meetings but he failed to attend any meeting after 9 November 1920.\textsuperscript{121} Ryan, in the period between the first meeting of the new Council and the end of 1921, attended only five of fifteen Council meetings and seven of thirty-one Finance Committee meetings. He attended only three of twelve Council meetings and three of twenty-three Finance Committee

\textsuperscript{114} \textit{L.L.}, 7 May 1927.

\textsuperscript{115} LCC minutes, 24 May, 10, 24 June, 26 July, 6 September, 20 December 1919, 28 February, 24 April, 15 May 1920.

\textsuperscript{116} \textit{L.L.}, 28 January 1924, 15 January 1927. As a public tribute, the Council met in the Council Chamber after the death of Seán Wall, but this did not mean that it was safe for Councillors to move freely. Moloney, ‘Limerick County Council’, p. 191.

\textsuperscript{117} LCC minutes, 25 June, 3, 17, 31 July, 14, 24, 28 August, 11, 25 September, 9, 18, 23 October, 6, 9, 20 November, 3, 8, 18 December 1920; 7, 15 January, 4, 24 February, 12 March, 1, 22 April, 25 May, 25 June, 13 August, 1, 22 October, 5, 19 November, 3, 17, 31 December 1921.

\textsuperscript{118} LCBC minutes, 30 January, 5, 12 February, 4 March, 1, 15 April, 6 May, 3, 17 June, 1 July, 5, 16 August, 2 September, 14, 27 October, 3 November 1920.

\textsuperscript{119} LCC minutes, 8 December 1920.

\textsuperscript{120} LCC minutes, 7 January 1921. At this point Galway County Council clarified that their apparent resolution of 8 December was actually merely an expression of opinion by six members.

\textsuperscript{121} He left Limerick at this point to take up a post with the Department of Local Government in Dublin. Moloney, ‘Limerick County Council’, p. 181.
meetings before being asked for his resignation. After that he attended two of three Council meetings and four of eight Finance Committee meetings. Disloyalty and/or ineptitude among local authority officials were further impediment to efficient administration of local government by Sinn Féin.\textsuperscript{122} Apart from limited cases of incompetence and disloyalty among rate collectors and unwillingness to pay rates among council employees, Limerick seems to have been relatively free from the level of corruption experienced by some councils. There was a suggestion, however, that Collector O’Donnell had misappropriated funds.\textsuperscript{123}

Local authorities in Limerick also appear to have been largely dutiful when it came to implementing directives from the Department of Local Government. The resolution of the General Council of County Councils calling on people not to trade with Belfast merchants and others imposing religious and political tests was adopted unanimously by both the Corporation and County Council. The Council also supported the request of the Dáil Department of Labour to find employment for British servicemen who resigned. The Corporation also passed a resolution calling on the citizens of Limerick to withdraw their money from Ulster Bank.\textsuperscript{124} In April 1921, however, the Limerick Belfast Boycott Committee drew attention to fact that an official of the County Council, Robert Davison, had an account with Ulster Bank. It was not until October, when the director of the central committee of the Belfast boycott pointed out that Davison still held the account with Ulster Bank that he undertook to withdraw his money.\textsuperscript{125} Kilmallock District Council supported the campaign to encourage RIC men to resign. The Councillors suspected that ex-RIC men might be spies but trusted the judgement of the local Volunteers.\textsuperscript{126}

A further impediment to the administration of local government came from within the republican movement itself in the form of the IRA, who occasionally encouraged, if not organised, resistance to ratepaying, and in some cases even took over rate collection.\textsuperscript{127} There is evidence of direct IRA involvement in rate collection in Limerick. According to collectors Michael J. Clery and John O’Donnell, two of the collectors who had been dismissed by the Council, reported that masked and armed men seized their collecting books on 11 January.\textsuperscript{128} It seems likely that these unidentified individuals were Volunteers acting in liaison with the Council. Michael Colbert, commanding officer of the West-Limerick Brigade of the IRA made representations to the County Council on behalf of Collector Murphy, who was duly granted an extension to close his warrant.\textsuperscript{129} The Union tenants in Abbeyfeale protested to the Department of Local Government that on 11 August 1921 ‘without any notice a band of 30 young men said to belong to the IRA went amongst us and where payment was not made to them seized goods instead.’\textsuperscript{130} In October Collector Quirke, who was owed rates of £246 on land at Bottomstown, reported that Volunteers took over his demand notes on 11 August 1921 but nothing happened.\textsuperscript{131}

Local appointments were another contentious area in which the IRA intervened. The Officer Commanding of the Mid-Limerick Brigade of the IRA was strongly condemned by the Minister for Defence when he attempted to have one of his own officers appointed as visiting medical officer in Croom hospital. District Counsellor Michéal Ó hAodha of Newcastlewest had written to the

\textsuperscript{122} Daly, The buffer state, pp 71-2.
\textsuperscript{123} LCC minutes, 4 February 1921.
\textsuperscript{124} LCBC minutes, 2 September 1920; LCC minutes, 9 October 1920.
\textsuperscript{125} LCC minutes, 22 April, 22 October 1921.
\textsuperscript{126} P.L., 25 October 1920.
\textsuperscript{127} Garvin, 1922, p. 70; Fitzpatrick, Politics and Irish life., p. 161.
\textsuperscript{128} LCC minutes, 18 January 1921.
\textsuperscript{129} Ibid., 13 August 1921.
\textsuperscript{130} LCC, 12 September 1921 (NAI, DÉLG, 17/15).
\textsuperscript{131} LCC minutes, 22 October 1921.
Department of Local Government that ‘there is a widespread feeling that we are rapidly going back to the bad old ways of the Public Bodies that preceded us. It is quite certain that many of the appointments made by the Governing Body of the Croom County Hospital were strongly influenced by family considerations and that they were in no sense made on the merits of the candidates’. Michael Colivet, as well as the Manister Sinn Féin club, had also written to the Dáil complaining about the appointment of Drs. Lane and James Brennan, brother of Michael, the Officer Commanding of the East Clare IRA, and the non-appointment of Dr. Hederman. Hederman had been in charge of the Croom infirmary for seven years, he had given every satisfaction in the discharge of his duties, there was very great local dissatisfaction at the injustice done to Hederman and the loss of his services and he lived in Croom whereas the two doctors appointed lived respectively at seven and four miles distance and this would increase the cost of employing them. The Assistant Minister for Local Government wrote to the Minister of Defence, Cathal Brugha, that ‘The note to the Chairman of the Governing Body [of Croom Hospital] from the O/C of the Mid-Limerick Brigade, dated 23 August, is however something more than a mere certificate. You will note the portion that I have underlined which runs “I have very great pleasure, on behalf of the above Brigade, in recommending him [Dr. Brennan] for the position”. Peadar Dunne, the Officer Commanding of the Mid-Limerick Brigade, was subsequently ‘instructed that his action was not justifiable and that in accordance with instructions already in his hands he must not interfere in matters of this kind in future’. In November Limerick County Council informed the Dáil that the situation in regard to Hederman and the storekeeper had been rectified.132

Sinn Féin, through shrewd financial manoeuvring and preservation of their control over all local bodies, managed to sustain local government services in Limerick until the truce. The financial situation of local authorities in Limerick, although far from exemplary, was not as dire as councils in Clare, Kerry, Sligo or Leitrim.133 Sinn Féin also occasionally lost control of local authority bodies, such as happened with Longford Urban District Council.134 There was a relatively high level of adherence to the directives of Dáil Éireann among local authorities in Limerick and problems of employee disloyalty, corruption and incompetence were minimal. The local authorities and IRA in Limerick enjoyed what might be termed a good working relationship.

The Sinn Féin Limerick County Council and Corporations’ first year in office seems to suggest a number of things about the nature of the Irish revolution: As in so many facets of the revolution, republican administration of local government was a regionally rather than centrally driven enterprise. It was the officers of local authorities rather than the officials of the Dáil Éireann Local Government Department who provided direction on crucial issues such as the management of finances. Also, the War of Independence was not simply a series of violent encounters between the IRA and Crown Forces. Events in Limerick illustrate how moderate nationalists, including local bureaucrats, rate collectors and bank managers, who may otherwise not have been involved in the campaign for independence, became agents, if not instigators, of revolution through their role in local government.135 For instance, the secretary of Limerick County Council, J. J. Quaid, although not a political supporter of Sinn Féin, fulfilled his duties to the Council, even to the point of breaking the law; as well as facilitating the financial contortions of the County Council he concealed ‘seditious literature’ (communications from the Dáil) in old envelopes in the Council offices.136

Sinn Féin’s takeover and adaptation of local government to republican purposes was one of the

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132 LCC, September - November 1921 (NAI, DÉLG, 17/15).
133 Fitzpatrick, Politics and Irish life, p. 162; Daly, The buffer state, pp 91-2.
134 Coleman, County Longford, p. 101.
135 See Fitzpatrick, Politics and Irish life, pp 139, 154; Daly, The buffer state, p. 91.
136 LL, 2 October 1926; 22 January 1927.
most innovative and practically influential undertakings of the Irish revolution. Before the local elections of 1920, which made possible this crucial advance in the republican struggle not dependent on the force of arms, the IRA’s military campaign had been far more effective than Sinn Féin’s constitutional efforts. In addition to facilitating the IRA (Limerick County Council, in particular, was closely associated with the armed struggle), Sinn Féin’s takeover of local government involved not only preventing the existing administration from exercising its functions but substituting that administration. It simultaneously removed an important field of administration from British jurisdiction and assisted the Dáil in becoming the de facto government of the country. It was one of the few areas in which the Dáil’s success was not dependent on the IRA. However, it is possible that had hostilities continued nothing short of a military victory by the IRA would have prevented the LGB from gradually drying up the flow of finance and thus endangering local services. The likely collapse of local government finances on the resumption of hostilities, and not only the capacity of the IRA to renew its armed campaign, should be considered when assessing the ability of republican forces to continue the struggle for independence beyond the Truce. The collapse of local government under Sinn Féin would not necessarily have meant the end of the revolution of course but it would have been a severe psychological blow to the rebels. Had local services broken down doubts may have been raised or reinforced in some republican minds about the wisdom of continuing in the same fashion. The IRA’s capacity to survive would not in itself secure the employment of labourers, relief for the destitute or care for mental patients: if Sinn Féin were reduced to a purely disruptive role, the people might be forced to turn elsewhere. The necessity to reach a constitutional settlement must be measured by the condition of the people as a whole, not only that of the Dáil or the IRA.