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BUREAU OF MILITARY HISTORY, 1913-21.

STATEMENT BY WITNESS

DOCUMENT NO. W.S. 501.....

Witness

T.J. McArdle,
4 Willow Bank,
Dun Laoghaire,
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Identity

Secretary, Department of Local Gov't.,
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Subject

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STATEMENT BY MR. T.J. McARDLE

NO. W.S. 501

4 WILLOW BANK, DUNLAOGHAIRE, DUBLIN.ON
DÁIL DEPARTMENT OF LOCAL GOVERNMENT.Activities prior to Truce of 11th July 1921 - Early Stages.

Activity in Local Government administration under Dáil Éireann did not develop for some time after the Dáil first assembled in January 1919. The final result of the General Election of 1918 was known on 30th December 1918. At the meeting of the Dáil on 21st January 1919, Ministers of State were elected, but the list of Ministers did not include a Minister for Local Government. At a second session of the Dáil on 1st April 1919, the President and Ministry resigned. On the following day a new Ministry was appointed. The personnel of the Ministry was increased and amongst the additional Ministers was Mr. W.T. Cosgrave who was placed in charge of Local Government.

Criminal Injuries (Ireland) Act 1919.

The first attack by the British Government on Local government in Ireland came on 16th April 1919, when the Criminal Injuries (Ireland) Act, 1919, became law. This Act extended the provisions of previous similar enactments and provided for compensation in respect of certain classes of persons and their families. The classes of persons were judges, magistrates, police constables, members of the naval, military or air forces, and civil servants. Where any person belonging to any of those classes was killed or injured "in the execution of his duty" compensation could be levied off the ratepayer. The Act did not make any provision for the dependants of persons killed, maimed or injured by the Crown Forces or for such persons themselves.

The Act further provided that where a decree was made against a County Council under the Act "or any of the enactments

relative to compensation for criminal injuries the amount recovered against the Council shall be payable by the Council on demand and enforced ... whether the amount has or has not been raised or levied".

The Act also said that "the power of a County Court Judge or judge of assize to fix the area off which the compensation is to be levied shall include power to fix any one or more townlands or parishes or sub-denominations thereof, as the area off which the compensation or any apportioned part thereof is to be levied, and to exempt from levy any specified hereditaments within the area..."

At the time the British government was engaged in a war against the Irish people and it anticipated that the cost of its activities would be enormous. It therefore decided to make the ratepayers of the country meet the cost. Up to then when an award was made by a judge against a local authority he directed the authority to levy the amount off a specific area and, having collected the money, to pay it. The local authority was not required to pay the money until it had collected it. The new Act required the local authority to pay the money on demand whether the amount had or had not been raised or collected. Another sinister feature of the Act was the power to exempt any specified hereditaments from the levy. Supporters of the British government in the country could be exempted from liability to pay.

Had the Irish people tamely submitted to it, the Act would have paralysed the finances of the local authorities and brought all the local government services to a standstill. The Act was a declaration of war on the ratepayers and on the services supported by them.

Local Government (Ireland) Act, 1919.

The Local Government (Ireland) Act, 1919, which became law on 3rd June 1919, was less savage in appearance than the Act previously mentioned, but it was more ingenious. It applied the principle of proportional representation to local government elections. At that particular time there was no convincing demand for proportional representation in the country and as no more than seven months had elapsed since the termination of the first world war the post-war problems should have been more than ample to engage the attentions of the British government. But the time for the local government elections was approaching and the British government had seen the result of the general election of 1918. That election had shown that the majority of the voters in Ireland demanded a republic. If the representatives elected to the local bodies were also republicans, the local elections would reinforce the demand for independence made at the general election, while at the same time, republican local bodies might not be amenable to control and supervision by the Local Government Board.

Proportional representation was a system specially designed to secure representation for minority groups. Such groups in Ireland might be assumed to be composed of people opposed to the will of the majority or opposed to the republican idea. From the point of view of the British government, it would be most desirable to have representatives of such groups on local bodies. In conjunction with what was called the "moderate element" they might be able to defeat, or at least hamper, the will of the republican majority. A position of that kind would be of infinite value to the British government in providing material for propaganda against the political demand of the Irish people. It would also enable the Local Government Board to maintain control over the local bodies. In both respects the Act failed.

The Act also contained new provisions for the superannuation of officials of local bodies. They were introduced at the suggestion of some local officials who foresaw a conflict between the local bodies and the British government in which they might court dismissal by actively favouring the British authorities, and they desired to provide that if they did not retain their offices, they would have the security of pensions. The main changes in the superannuation code were that a maximum limit to the amount of a pension to be awarded was introduced, gratuities were provided for officials with very short service and if a dispute as to the amount of a pension or gratuity arose between an official and his local authority, the dispute would be determined by the Local Government Board.

Committee on Local Government.

At a session of Dáil Éireann held on 17th June 1919, a decree as follows was proposed by the Minister for Local Government and approved:

WHEREAS, the provision of suitable houses for the working classes is a matter of deep concern to the nation, and of urgent importance to the well-being of the people, and as the operations of the Irish local authorities in providing same have been impeded and interrupted during the last five years:-

BE IT RESOLVED:

1. That the attention of the Sinn Fein Cumainn be directed to the importance and urgent necessity of dealing with the Housing Question in a manner satisfactory to the people.
2. That in every district in Ireland where houses are required committees be formed to tabulate local requirements in consultation with persons willing to afford professional or other assistance in the work.
3. That local authorities be approached by these committees or cumainn of Sinn Fein immediately the necessary information is available with a view to putting the necessary machinery in motion.

4. That in localities where building materials are available - whether there is any output presently or not - all information respecting same be compiled and the local deputy be requested to get into communication with the Ministers for Trade and Commerce and Local Government in order that development may be undertaken, if possible.
5. That in order to facilitate and make possible the acquisition by the working classes of the houses every effort should be directed towards rigid economy, paying due regard to essential amenities, that this proposal should be stimulated and encouraged and that the laudable desires of the people towards ownership be strongly approved by the Dáil".

The Dáil appointed a number of deputies to act as a committee in conjunction with the Minister for Local Government. The Deputies appointed were:- Dr. Crowley, Dr. Cusack, Dr. Hayes, Dr. Ryan, Messrs. Etchingham, Fahy, F.J. Lawless, McEntee, Mulcahy, O'Connor, de Roiste, Sears, Mrs. Wyse Power and Mr. J.V. Lawless.

The committee concerned itself mostly with the only decree of the Dáil in relation to local government - the decree of the 17th June 1919, on Housing.

The Committee held three meetings on the 23rd July 1919, 31st July 1919, and 11th August 1919, and then reported that:-

1. They had examined the provisions of a Bill before the English legislature and after consideration of
 - (a) the facilities afforded by it,
 - (b) the fact that there was no better machinery available,
 - (c) the fact that the cost of building precluded private enterprise from undertaking the responsibilities of such vast and costly schemes as were necessary, and
 - (d) the fact that the notoriously inadequate housing accommodation in urban districts seriously reacted on the health and efficiency of the population in those districts,

they unanimously decided that the local authorities should proceed to avail themselves of the facilities afforded in that Bill.

2. As there appeared to be considerable apathy amongst the general public on this question, and as well-informed and sympathetic public opinion was considered to be absolutely necessary, the committee decided that a propaganda campaign be begun at once.
3. The Minister for Local Government had prepared and issued to members of the Dáil, Directors of Elections in constituencies whose representatives had not yet taken their seats in the Dáil, and Sinn Fein Clubs in every urban district and town having town commissioners, circular letters urging them to go ahead with the preparation of building schemes, giving summaries of the principal powers conferred on local authorities by English legislation, outlining the basic principles of proper housing schemes and giving reports on local government explanatory of the financial provisions under English legislation.
4. The committee recommended the holding of local housing conferences and for that purpose prepared a detailed scheme in which local authorities were grouped around twelve conveniently situated centres.
5. In view of the closing down of brick works and slate quarries owing to labour disputes and strikes, the committee recommended the establishment of Conciliation Boards to the attention of the Ministry and the Minister for Labour and Industry. They were confident that, if the existing labour conditions were stabilised, many derelict factories would be revived and new ones formed to take advantage of building activity.
6. The committee had before them a report of the Minister for Local Government (for propaganda purposes) showing the limitations and restrictions imposed on local authorities by English legislation. As such information was not generally available save to Deputies and officials of local authorities, the committee considered that the report should be circulated.

Second Report of Committee on Local Government, dated 22nd October 1919.

The committee stated that owing to the occupation of No. 6 Harcourt St. by the British Forces on 10th September 1919, it was impossible to hold the meeting called for on that date. Practically no correspondence from local authorities or Teachtaí had come through since the interception of postal communication and it was quite possible that many letters concerning the Criminal Injuries Act had been withheld.

The committee then dealt with the following matters:-

1. The committee directed that a memorandum received from the Minister for Local Government on the Criminal Injuries Act be submitted to the Ministry for their information. The committee pointed out that up to the date of their report claims amounting to £176,232 had been made against local authorities.

The amount against Clare Co. Council alone was nearly £40,000. The East Clare Comhairle Ceanntair had declared their determination to resist these levies.

2. The committee stated that the threatened milk shortage in Dublin was under their consideration with a view to taking such action as was possible to avert a calamity.
3. Interviews were held with the Minister for Local Government at which the forthcoming elections and other matters affecting local government were discussed.
4. A report from the municipal authorities association on the inadequacy of the subsidy provided for on the Housing Act was submitted.

The Housing (Ireland) Act 1919, became law on the 15th August 1919, and a circular letter was issued by the Local Government Board to all urban authorities sending a memorandum explaining the provisions of the Act. Demands were then put forward by the local authorities backed by the Irish Independent asking the English Parliament to increase the amount of the subsidy provided for in the Act. The local authorities were following up the matter and the committee did not consider it advisable to take an active part at that time in advising the local authorities further as to the course which they should pursue.

The committee noted that an advance of one hundred and fifty million pounds promised by the National Development Company of Ireland for housing purposes had not materialised in the case of a single application for a contribution from the fund.

A conference of the committee was summoned for the 21st April 1920; Mr. Kevin O'Higgins, the substitute Minister for Local Government, attended the conference. Only three members of the committee attended - Mrs. Wyse-Fower, Mr. Lawless, T.D. and Mr. Etchingham, T.D. No definite decisions were arrived at. It was felt that a conference of people having a practical experience of local administration would be helpful. That

conference was summoned and was held on 11th May 1920. A reference to its proceedings was made in the third report of the substitute Minister.

Municipal Elections, January 1920.

After the municipal elections in January 1920, the Local Government Department sent a form of resolution of allegiance to Dáil Éireann to each municipal authority having an effective republican majority. The authority was requested to adopt the resolution and have thirty copies, signed and sealed, forwarded to the Department. To each body having a majority composed partly of republicans and partly of constitutionalists a form of resolution was sent for adoption calling for the recognition of "such form of government as the majority of the Irish people may select". These authorities were also asked to forward thirty copies, signed and sealed, to the Department. The response did not come up to expectations. Even by the 8th June 1920, all the local authorities had not complied with the request to forward the resolutions and it was necessary to repeat the request.

Pending a definite decision as to the authority to be exercised by the Minister in relation to local authorities, the Department could not do more than give advice to the newly elected municipal authorities having effective republican majorities and exercise a limited amount of supervision over them.

Substitute Minister.

In the Spring of 1920 developments in local government were anticipated and, as the Minister was then interned in Wormwood Scrubbs, Mr. Kevin O'Higgins was appointed as substitute Minister and took up duty on 19th April. He was appointed as Assistant Minister on 4th December 1920.

On arrival in the office the substitute Minister was

brought immediately against the problems of policy pressing heavily on the Department, namely, the question of the claims in respect of criminal and malicious injuries, the possibility of the stoppage of grants by the British government, the financial prospects for local authorities, and the desirability of breaking off relations with the English Local Government Board and functioning independently under the Dáil Department. The substitute Minister was in favour of a break; he considered it the dignified course to take, but he saw difficulties which at the time appeared almost insuperable and he hesitated to recommend the step to the local authorities.

The substitute Minister submitted three reports to the Dáil Ministry. The reports indicate his reactions to the situation and show that he got a clear grasp of the situation in a very short time. It is considered desirable to give the substance of the reports fairly fully.

First Report of substitute Minister dated 11th May 1920.

In this report the substitute Minister stated that a conference in connection with general local government policy was held on Tuesday, 11th May - the substitute Minister presiding.

There were also present the Lord Mayor of Cork, the Mayor of Limerick, Dr. Hayes, T.D., the Accountant of Dublin Corporation, the Accountant to Kerry Co. Council, the Secretary Monaghan Co. Council, Mr. Nolan Whelan and Mr. Dan McCarthy.

There was a full and frank discussion of the possibility of local authorities functioning independently after severing all connection with the English Local Government Board. The financial loss involved figured largely in this discussion. Figures supplied showed that the loss to Dublin Corporation would be £164,674.10.11. and the loss to Cork Corporation would be £22,732.

Theoretically, the loss could be covered in Dublin by an increased rate of 3/2, and in Cork by an increase of 2/6. But it was to be borne in mind that under the conditions they were contemplating the rates would be without legal (English) sanction and their enforcement might well prove a matter of extreme difficulty. There was further the point that under these conditions the banks would certainly refuse any accommodation whatever to Public Bodies, many of which worked for a portion of the year on a heavy overdraft. For the entire country the Local Taxation Account which went overboard automatically under a "clean cut" policy amounted to about one million and a half annually. This amount did not represent the total loss in Government grants - large sums which the substitute Minister found it impossible to ascertain might be lost under the following heads:-

- (a) contribution in aid of guarantees for railways and harbours;
- (b) receipts on behalf of criminal lunatics;
- (c) grants to harbour authorities;
- (d) grants from Department of Technical Instruction;
- (e) grants from Commissioners of National Education;
- (f) tuberculosis grant;
- (g) feeding and medical inspection of school-children;
- (h) housing grants, etc.

The substitute Minister then wrote:-

"The loss of the Local Taxation Account alone would involve such serious consequences that to bring about by our own act a state of affairs from which act it is a consequence, is a course which I could not recommend. I believe that such a situation will inevitably develop in the course of the struggle over the criminal and malicious injury claims, but it is better in my opinion to place the responsibility of withholding these large sums upon the enemy rather than to cut them off by our own deliberate act. In refusing to strike the criminal and malicious injury rates we will have the support of the great

body of the people. If, as a result of our own action (or inaction) in this matter, the enemy makes the Local Taxation Account an indemnity fund for such claims, the people will be ripe for reprisals, such as refusal to pay Income Tax and Land Annuities. We must aim at keeping the enemy wrong in the eyes of the people. I recommend therefore that the boards which will pass under our control after the coming elections continue to allow their clerks or secretaries to forward minutes^X of their proceedings to the English Local Government Board. This is the act of the clerk or secretary - not of the Council or Board - and it is the clerk or secretary that is personally liable for failure. But I recommend that Boards and Councils insist on a copy of the minutes being either forwarded to my Department or handed or forwarded to some republican representative who will hold them in his charge for us, subject to our inspection or to be forwarded as required. All Councils and Boards should be instructed to pass a resolution of allegiance to Dáil Éireann and to pledge themselves to obedience to its decrees. All officials appointed in future by public bodies should be required to sign a declaration of allegiance. In any case where sanction is required by the English Local Government Board to any appointment the Council or Board must stand over its appointment and continue to pay the salary of the official selected by them. The remedy of the Local Government Board for this is surcharge and seizure (a piano belonging to Frank Lawless, T.D., was seized for a payment to Dr. Hayes). To meet contingencies of this kind for the future a full understanding with organised labour is essential and should be sought without delay. There should be no transport facilities for goods seized by enemy agents. Railwaymen should be prepared to abandon a train immediately on notification that goods so seized were aboard, and the same understanding will be necessary at the docks. If we are not prepared, of our own

initiative, to cut adrift from the Local Government Board, I see no sufficient reason why we should burden ourselves with a self-denying ordinance against making full use of them in the matter of housing loans, drainage, etc. Housing is a matter of absolutely paramount importance and if the word went out that our Councils were absolutely debarred from taking any steps in this matter the political effect would be distinctly bad. It has been suggested to me that our Councils should refuse to submit books for Local Government audit - this is really equivalent to the 'clean cut' and would invoke all its consequences. If it were upheld I see no reason why that line of action should not be adopted openly and by resolution, when it would at least have the value of a demonstration, though a costly one. Auditing, and highly expert auditing, is absolutely necessary. Admittedly the Local Government auditors gave very good value. In case of surcharges where any matter of principle is involved, e.g., the case mentioned of payment to an official to whose appointment the Local Government Board refused sanction, such surcharge should not be paid, but to refuse to submit at all to the audit would be to precipitate by our own act a conflict, the onus of which we should place on the shoulders of the enemy. Let the main conflict rage round the criminal and malicious injury claims and in other respects fight only a guerilla warfare. I believe that the criminal and malicious injury fight will bring the 'clean cut', but will bring it with many people on our side who would be against us if they considered we had ourselves invited or precipitated it. This criminal and malicious fight may begin at any moment in the Co. Boroughs - they have not struck this rate for the current year, while, so far as I am aware, all the Co. Councils have. It would be open to anyone holding a decree to move in the Courts for a mandamus ordering the rate to be struck and naming as special defendants the persons who voted against the striking of the rate. Those so

named would be liable to the costs of the proceedings, and the business of seizure of goods would commence. It is suggested that Vanston is incorrect when he stated in a footnote that claims for injuries to the person are payable on demand by the Treasurer out of the general funds of the Council and that the words 'out of monies under his control' must be taken as meaning 'out of monies under his control applicable to the purpose'. Where no rate has been struck there are no such monies. It is certainly significant that up to the present no demand has been presented by any person holding a decree, **But**, presuming that Vanston is incorrect, the law could of course be amended and even the malicious injury claims could be made payable on demand by the Treasurer. We must not assume too readily that the English Government retort to the failure of public bodies to strike these rates will be the stoppage of the grants in aid. That seems an obvious and simple course, but it is possible that they might continue the grants and make the claims payable on demand out of general funds, particularly as in many places the amount of the grants would not nearly equal the amount of the claims. In Cork, for instance, the claims would involve an increased rate of $14/3$, whereas the loss of the grants could be met by an extra rate of $2/6$ in the £. In the Co. Boroughs there is an official treasurer who would be personally liable to obey an order. The Banks are the treasurers for the Co. Councils and Poor Law Boards, and it may be taken as certain that the Banks would obey any order and meet any legal claim served upon them. A Co. Council could not withdraw its account from a particular bank without the sanction of the Local Government Board. I am informed that a skilful and (friendly) accountant could so arrange matters that at no time would there be any considerable sum to the credit of his authority. This would necessitate the fullest co-operation on the part of the Banks, as public bodies would need to work all the year on an overdraft to be cleared off only on the

last day of the financial year by lodgment of the rates. Possibilities of future in the criminal and malicious injury fight are: stoppage of some or all grants, attempts to trace and seize the funds of public bodies to the extent of these claims, appointment of officer to strike and levy a rate sufficient to meet the claims, or sequestration of corporate property, funds, rent and income until the obligation is discharged. In some, if not all, of the above contingencies it would be a matter for consideration whether we ought not to place the responsibility for local administration upon the plunderers, adding to their other difficulties the problem of collecting rates from a hostile population, with an unfriendly staff. This might be a better course to adopt than to endeavour to function ourselves under hopelessly unfavourable financial conditions necessitating the invidious alternative of drastic reductions of staff or drastic increases of rates".

NOTE: X. As regards the reference in the above report to the forwarding of minutes of the proceedings of local bodies to the Local Government Board, it might be well here to explain that at the time the report was written, and for many years afterwards, the main method by which local bodies communicated to the central authority was by sending on to that authority a copy of the minutes of their proceedings at each meeting. The central authority had then a full picture of the transaction of the local authority at the meeting, including all the resolutions passed and decisions taken, and could take action thereon by way of reply or otherwise as it saw fit.

The copy of the minutes was forwarded as soon as possible after the meeting often within the space of a day. Of course, there were matters on which it was necessary for a local authority to communicate by letter, and if there was any likelihood of delay in sending minutes (e.g., some Co. Councils had the minutes printed before sending them on) letters were sent

in relation to matters requiring urgent attention.

The sending of minutes of proceedings to the Department of Local Government has been discontinued.

Second Report of Substitute Minister.

A special meeting of the Ministry to consider local government policy was arranged, but owing to pressure of business, it did not take place. For consideration at that special meeting the Substitute Minister prepared and circulated his second report.

The second report was dated 2nd June 1920, and in it the substitute Minister said that the future attitude of republican Boards and Councils was then under review. The Ministry had held one sitting on the question and no definite decision was arrived at. The outstanding points of the situation were that -

1. Councils would not strike a rate to meet criminal and malicious injury claims.
2. The English Government proposed to meet this situation by making such claims deductible from the Local Taxation Account. Roughly, it might be taken that if this course was persisted in, the claims in nearly every county would swallow up the grants in aid.
3. Councils had been given up to April 1921, to strike the rate; therefore no action based on the assumption that they would not strike could be taken until after that date.
4. In the interval the possibility of functioning independently minus all English Government grants, could be thoroughly explored and schemes, such as abolition of workhouses, State medical services under Dail auspices and County Council supervision, the discontinuance of unessential services to meet financial loss, etc. could be examined by a small commission and reported on. Also, detailed information of receipts and expenditure for each public body could be collected.

The substitute Minister then set out again briefly the difficulties he saw in an immediate breach with the English Local Government Board:

- (a) The financial loss in grants, etc. would probably be immediate and would have to be faced by Councils consisting for the most part of men with no experience of administration. The substitute Minister found it hard to believe that the English Government would continue to pay grants to Councils that had declared war
- (b) If rates were increased to meet to some extent such loss they might be faced with refusal to pay by political opponents, such rates might even be declared illegal by the English Government as the Local Government Board would, under the circumstances contemplated, have no supervision of expenditure.
- (c) Public bodies were dependent for portions of the year on large overdrafts. Such overdrafts were given on the security of the rates. To a businessman with a purely business outlook rates would not have the same security with the public bodies in open revolt against the English Local Government Board and deprived of English machinery for enforcement of rates. Moulding public opinion against banks refusing overdrafts, if efficiently carried out, would certainly prove punitive, but would not meet the immediate embarrassments that would result to local bodies. As practically all the banks would be concerned and as they would probably adopt uniform action, the question even of punitive measures would present some difficulty
- (d) If the local authorities refuse to forward minutes to the English Local Government Board, or to accept their audit and otherwise refuse to conform to existing regulations they could not consistently apply for inquiries under the auspices of the Board to obtain sanction for loans from the Board of Works as from the British Treasury. In any case sanction and loan would certainly be refused. Therefore, housing, drainage and all similar activities of public bodies would be at a standstill. What the effect of this would be in labour circles it is easy to conceive.

The substitute Minister added that before they embarked on a course which meant functioning independently (and he was convinced that failure to forward minutes, submit to audit, etc. involved this) they should be sure that they were not rushing the Boards and Councils into a hopelessly false position and imposing on them a superhuman task. Personally the substitute Minister regretfully adhered to the view he expressed in his former report, namely, that it would be better to endeavour to manoeuvre the enemy into taking over the burden of local administration, or, failing this, that Boards and Councils

should carry on until by the stoppage of grants, etc. the financial position would become hopeless and then, simultaneously, cease to function issuing a statement to their constituents.

The substitute Minister added that he had considered this matter as a distinct problem - Republican Councils V English Local Government Board - and not in the light of general policy. So considered it might take on different aspects. Furthermore, he had not contemplated financial assistance from the Irish Government to local bodies.

Third Report of Substitute Minister.

On the 19th June 1920 the substitute Minister submitted his third report to the Dáil Ministry. Points of note appearing in that report were that :

- (a) the activities of the Department were at that time limited to the exercise of a certain control over the municipal bodies elected in January 1920, on which there was an effective Republican majority.
- (b) Resolutions of allegiance to Dáil Éireann had been sent to those bodies to be passed, and to bodies having majorities composed partly of Republicans and partly of Constitutionals a "self-determination" resolution was issued calling for the recognition of "such form of government as the majority of the Irish people may select". The response to both of these resolutions was only fair. Apparently the municipal bodies felt that they stood alone in the realm of local administration and hesitated to take any strong action on their own pending the result of the county and rural district council and poor law election;
- (c) instructions had been issued to the municipal bodies with a view to preventing information being furnished by officials which would enable the enemy government to repair the damage and loss sustained by them owing to raids on Income Tax offices;
- (d) Councils were ordered to strike the normal rate to meet criminal and malicious injury claims;
- (e) to safeguard the Republican majorities on Councils arrangements were made by which members could resign if arrested and successors could be appointed;
- (f) it was recommended to the Councils that disputes with the Councils in regard to wages or contracts should be submitted to Conciliation Boards under the auspices of Dáil Éireann.

These were the main activities since the substitute Minister accepted control.

The substitute Minister stated that it was probably felt that the issue of drastic instructions to the new municipal bodies might have the effect of causing the postponement of the local government elections which were due in June. He noted with regret that no definite decision had been arrived at by the Ministry on the question of the future attitude of the Republican Boards and Councils to the English Local Government Board and he found himself faced with the duty of making definite recommendations to the Ministry on what was perhaps the most important question of policy that had arisen since the inception of the Dáil.

When his first report after the meeting of the 11th May was submitted to the Ministry at an ordinary meeting, the Ministry, owing to pressure of important business, was unable to devote adequate time to the report and consequently no decision was arrived at. Some members held strongly to the view that public bodies with republican majorities should be instructed to cease the practice of sending minutes of their proceedings to the English Local Government Board. The substitute Minister felt that this amounted in its consequences to what was referred to in his first report as the "clean cut" and as he felt strongly that new councils consisting largely of men with no experience of local administration would be unable to carry such a policy to success - while its failure would cause a lamentable political reaction - he was unable to accept that suggestion. He was not opposed to the "clean cut" policy. He considered it eminently desirable. It was the dignified consistent course to adopt. Quite apart from its desirability, he realised the circumstances which would render it inevitable. "But", he said, "no adequate preparation has been made for its immediate application, no commission has

explored the ground and reported; we have no uniform scheme of economies and eliminations to place before the councils and boards and no adequate solution to offer at the moment of the obvious difficulties which an attempt to function independently involves. Therefore, I will not take the responsibility of making any recommendations calculated to lead to an immediate breach with the English Local Government Board, and consequent immediate stoppage of grants".

Pending a definite decision as to policy, the substitute Minister said that he had not attempted to go deeply into schemes to be placed before the public bodies, as in considering any such schemes it would be necessary to know in what relation the public bodies would stand to the English Local Government Board, and whether or not sanction of their activities and expenditure would be required or sought. He had however invited a memorandum from Dr. Cusack, T.D., on a scheme of State medical services under Dáil auspices and Co. Council supervision; a memorandum from Mrs. Wylse-Power on general poor law reform, and a memorandum from one who might be regarded as an expert in local administration on a scheme to establish a sample room in the capital where samples would be exhibited of all articles that are required by public bodies and institutions under their control. The idea underlying this scheme was to have but one contract for each article for the whole of Ireland - thus giving really valuable support to nascent industries and encouraging a launching of new industries

The substitute Minister mentioned that since the recent elections the volume of correspondence coming up from the country to the Department was increasing and the question of a safe and speedy system of communications was, in his opinion, a problem that confronted the Department perhaps more than any other Department of the Dáil.

As he was not in a position to issue definite instructions

on policy to the new bodies and yet felt the importance of getting in touch with them if possible before the statutory meetings in order to strengthen in their minds the idea that they were coming into office under the auspices and supervision of the Dáil, the substitute Minister issued preliminary instructions similar to those issued to the municipal bodies elected in January.

Local Elections - June 1920.

At the elections in June 1920, for membership of County Councils, Rural District Councils and Boards of Guardians majorities in favour of the Republic were returned for the vast bulk of those bodies. After the elections the Local Government Department requested each local authority with a republican majority to adopt a resolution at a duly convened meeting acknowledging the authority of Dáil Éireann as the duly elected government of the Irish people and undertaking to give effect to all decrees duly promulgated by the said Dáil Éireann insofar as the same affected the local authority.

Instructions were also given to each authority as to the measures to be taken by them to safeguard the republican position.

Commission of Inquiry into Local Government.

During those days the position in regard to the possible seizure of the funds of local authorities to meet claims for "criminal and malicious injuries" was growing acute and persons connected with local administration were anxious for the safety of the funds, while newly elected members of local bodies were pressing for a decision on the question of their relationship with the English Local Government Board. The matter came before Dáil Éireann at their meeting on 29th June 1920, and the Dáil decided to appoint a commission of inquiry into local government.

The members of the commission were :-

Uachtaran ... Caoimhin Ó hUigin, T.D.

MEMBERS:

Toirdhealbhach MacSuibhne, T.D., Lord Mayor of Cork.
 M. O'Callaghan, T.C., Mayor of Limerick,
 Brian O'Ciosog, T.D., M.D.,
 Eamon Duggan, T.D.,
 R.F. Hayes, T.D., M.D.,
 Tadhg Ó Cinnéide, Accountant, Kerry Co. Council,
 Seamus Ua Laoidhleis, T.C.,
 Alasdair MacCaba, T.D.,
 Joseph McDonagh, T.D., Alderman, Dublin,
 James T. McGee, Co. Council, Louth,
 Stephen O'Mara, T.C., Limerick,
 D. Carolan Rushe, Secretary Co. Council, Monaghan,
 T.M. McRuiséal, Co. Council, Offaly,
 Wm. Sears, T.D., U.D.C., Rathmines,
 Seamus Breathnach, T.D.,
 Siobhain Beán an Phaoraigh,
 Joseph McGrath, T.D., T.C., Dublin,
 James McNeill, Co. Council, Dublin.

Runaidhe ... Ruaidhri Ó Conchubhair.

The Terms of Reference were:-

To examine and report on the practicability of Irish Local Governing Bodies (Borough Councils, Corporations, Co. Councils, Urban and Rural District Councils, Poor Law Boards, etc.) operating without the sanction and in the non-recognition of the British Local Government Board, and

- (a) if it be found possible to do so, to suggest such economies and reforms as may be needed, and
- (b) to suggest ways and means of raising and safeguarding such other revenues as may be needed, and
- (c) setting out particularly and in detail current financial resources of the various bodies as well as their financial obligations and the estimated financial resources and obligations of each body under the Republic.

If it be found to be not practicable to operate without the sanction and in the non-recognition of the British Local Government Board immediately, then

- (a) to report as to how the minimum recognition may be given to the British Local Government Board with the maximum inconvenience to that Body, and
- (b) to devise and put forward measures calculated to harass the British Local Government Board, and make the local Councils more and more independent of that body with a view, eventually, to bringing about the position desired in paragraph 1, and
- (c) generally to investigate the relationship of the British Local Government Board to our local bodies, and to show how certain services may be discontinued altogether, or how their particular incidence may be altered to bring about 1 and (a) and (b) in 2.

On the 22nd July 1920, the Minister for Local Government in a letter conveying instructions to local authorities informed them that a commission had been appointed and would shortly open its proceedings. He said that every phase of the administration of local authorities would be considered and added:

"Any member of your Board desirous of giving evidence might forward his name to this Department with a synopsis of the statement he proposes to make. A list of questions which members of the Board or officials think important might also be forwarded for consideration of the Commission.

"The work of the commission will be of paramount importance and the most serious consideration of your Board is directed to the Inquiry".

Letters from British Government Departments.

Meantime the resolutions of allegiance adopted by local authorities appeared on the minutes of their proceedings which were forwarded to the English Local Government Board, and on 29th July 1920, that Board sent a letter as follows to each local authority:

"I am directed by the Local Government Board for Ireland to state that their attention has been called to the series of resolutions passed by certain local authorities in Ireland repudiating the authority of the Imperial Parliament and declaring their intention to place every obstacle in the way of the existing administration under His Majesty's Government.

"In view of the possible effect of this policy upon the responsibilities of the Departments acting under the control of Parliament, which regulates the issue of loans and subsidies to public bodies in Ireland, the Government have given the Board explicit instructions that no loans or grants from public funds for any purpose shall be made by the Local Government Board to any local authority without a definite assurance that they will submit their accounts to audit and be prepared to conform to the rules and orders of the Local Government Board, as heretofore.

"The Board have observed that concurrently with the adoption of the resolutions above referred to, many local authorities are engaged in the preparation of schemes for housing, road construction and public health improvements, all of which involve loans and large subsidies from the Imperial Exchequer. They therefore deem it right to give early intimation that unless the applications for the loans and grants from these authorities are accompanied by an assurance, as aforesaid, it will not be within the discretion of the Local Government Board to entertain them.

"In this connection the Board desire to point out that the new Councils seem to be under a misconception as to the purport of the regulations and orders of the Local Government Board. These orders were not framed with a view of restricting the authority of the Councils; their sole object and intention is to secure efficiency and uniformity in the system of administration, and to safeguard the interests of the ratepayers throughout the country".

On the 4th August 1920, a letter was sent from the Chief Secretary's Office, Dublin Castle, to each County and County Borough Council and to each Urban District Council in Ireland as follows:-

"I am directed by the Lord Lieutenant to state that in view of the resolutions passed by certain bodies in Ireland repudiating the authority of the Imperial Parliament, it is necessary for His Excellency to withhold further payments from the Local Taxation (Ireland) Account to any local authority until a definite assurance is received from County and Urban District Councils accustomed to share in such payments that they will distribute the money to the services to which they were assigned by statute; that they, as also the Rural District Councils and Boards of Guardians on whose behalf portions of the payments are made, will submit their accounts to Local Government Board audit as heretofore, and that they will conform to the rules and orders of the Board.

"I am accordingly to request that an assurance in the foregoing terms may be forwarded by your Council at an early date".

These letters plainly conveyed a threat that the local authorities would get neither grants nor loans unless they submitted to conditions which would involve the revocation of their allegiance to Dáil Éireann.

Interim Report of Commission of Inquiry into Local Government.

The Commission of Inquiry held meetings on 27th July 1920, and 3rd and 4th August 1920, and decided to forward an Interim Report to Dáil Éireann "in view of the urgency of the matter of safeguarding funds at present in the hands of local bodies, as disclosed in particular in the evidence submitted by the witnesses representing the County Councils of Clare, Meath and Wicklow".

The report was dated the 5th August 1920, and made detailed recommendations for the care and safety of the funds of the local authorities. Dáil Éireann adopted the Report, and on 12th August 1920, the Minister for Local Government conveyed the recommendations to the local authorities in a letter as follows:-

"At its session on 29th June last Dáil Éireann decreed the setting up of a Commission to inquire into the relation between the Local Governing Bodies in Ireland and the English Local Government Board and to suggest means by which the power of this latter body might be either utterly abolished or considerably reduced. The effect of the recent Coercion Act has been to simplify to a great extent the deliberations of the Commission. The proposal of the enemy Government to set the grants in aid of local administration against the "malicious and criminal injury" decrees means that these grants need no longer be considered as a factor in the situation and the only reason that might induce the Local Bodies in Ireland to tolerate any further touch or communication with the English Institution in the Custom House is now removed. National dignity and self-respect dictate as a response to this last clumsy dying kick of the enemy a complete severance of relations between the Republican Boards and Councils of Ireland and the English Local Government Board.

"The Commission came unanimously to that decision at a very early stage in its deliberations. Its further investigations were conducted on the basis that a definite breach with the Custom House was not only desirable but inevitable. Certain steps, however, must be taken with a view to safeguarding public funds before this revolution in the internal administration of our country can be consummated. It is with a view to outlining and explaining these steps that this present circular is issued. When the funds of the local authorities are secured, another set of instructions will be issued ordering the cessation of all communication with the English Local Government Board, the substitution of the control of the Local Government Department of Dáil Éireann, and presenting to the public bodies of Ireland a uniform scheme of economies, reforms and eliminations by which it is fully expected they will be enabled to meet the altered financial conditions without any impairment in the efficiency of local administration.

Instructions re funds of Public Bodies.

1. A special meeting should be called with the least possible delay and a resolution passed depriving the Bank of the Treasurership.
2. The situation should be explained to the Manager of the Bank which acted as Treasurer to the Council hitherto. The Bank should be required to state publicly by advertisement that they were no longer Treasurers of the Council. The continuing by the Council of business

with the bank under the guise of nominees should be conditional on the formal repudiation by the Bank of the position of Treasurers. This, however, should not be done until all funds standing to credit of the Council are secure.

3. Three persons should be nominated by the Council to accept control of funds. These should be men of standing in the community and of unimpeachable character; the names should be submitted to the representative for the constituency for formal approval of the Local Government Department of Dáil Éireann.
4. The rates collected should be lodged at once in the nearest branch of the Bank in which the nominees have their accounts. There is no objection to having the accounts of the three nominees in the same bank. The money should not be lodged to a joint account, but should be apportioned between the nominees. In view of possibly very large collections, it might be necessary to have more than three nominees. This will be a matter of detail for local consideration.
5. The names of the nominees should be kept strictly private and should not be known to anyone except the Council and those officials of the Council to whom the knowledge would be necessary in the routine of their work.
6. All monies from whatever source proceeding should be lodged to the account of the nominees.
7. The present financial position of all Councils will fall under two heads (a) in overdraft, (b) with funds to credit.
 - (a) presents no difficulty - the overdraft is, of course, a debt of honour on the area concerned that should be cleared off with the least possible delay;
 - (b) Councils with funds to credit should take immediate steps to exhaust these funds. Possibly the Bank will honour a cheque for the full amount. If so, this is the best and most speedy method. Another method would be to finance the subsidiary bodies (Poor Law Boards, Rural District Councils, Institutions, etc.) by draft against these reserves. This would be largely a matter for arrangement locally. The important thing is to get the funds of the Public Bodies out of the control of the existing Treasurers (as Treasurers) as speedily as possible to obviate the risk of seizure by the enemy.
8. As to method of future disbursements, etc. a paymaster should be appointed by the Council to receive rates from the Rate Collector and hand same to the nominees. Existing procedure as to checking of Rate Collectors' accounts and certification of bills for payment, including road workers wages, to be adhered to.
9. Money Orders to be made out to each Road Overseer to pay the road workers in his district fortnightly or at other stated times as per statement to be supplied by the County Secretary.

10. Road Overseer to be accompanied by a local officer of Volunteers to see that the proper persons get paid and that the men's receipts are obtained on the Pay Sheets which will be in the Overseer's possession.
11. Paymaster to enter into a bond with the County Council of such amount as the Council shall determine - the security to be a Guarantee Society.
12. If necessary, Rate Collectors to resign their present appointments on guarantee of re-appointment and recognition of their past service for pensionable purposes.
13. Public Bodies (District Councils and Boards of Guardians) to be financed, and payment of salaries and fees of officials and accounts other than workmen's wages to be made by means of Bank Draft, per list to be supplied to the paymaster by the County Secretary.

Special Note on British Government Stocks.

All British Government stocks now held by various Irish Councils should be sold at once. This is demanded by virtue of (a) the principle that the Councils of the Republic should not hold Government stocks of the British Empire, and (b) the business ground that these stocks are steadily declining in value. Action in this matter is urgent".

A meeting of the General Council of County Councils was held to consider these instructions and it was agreed that meetings of the Bodies represented should be held on 24th August to give effect to the instructions.

An Act to make provision for the Restoration and Maintenance of Order in Ireland.

The Coercion Act to which the Minister for Local Government made reference in his letter to Public Bodies became law on 19th August 1920. It was entitled "An Act to make provision for the Restoration and Maintenance of Order in Ireland".

The Act contained many drastic provisions. It provided that where the ordinary law was inadequate for the "prevention of crime" His Majesty in Council could make certain specified

kinds of regulations for the restoration and maintenance of order including regulations to:

"provide for the retention of sums payable to any local authority from the Local Taxation (Ireland) Account, or from any Parliamentary grant, or from any fund administered by any government department or public body, where the local authority has in any respect refused or failed to perform its duties, or for the purpose of discharging amounts awarded against the local authority in respect of compensation for criminal injuries, or other liabilities of the local authority, and for the application of the sums so retained in or towards the purpose aforesaid"

The sums referred to in this Act as payable to local authorities were the proceeds of taxes levied off the Irish people portions of which were paid back again as grants in aid of local government services in Ireland. The British government now proposed to take those monies and use them to pay compensation to or in respect of members of the military forces which that Government had employed in fighting against the right of the Irish people to self-determination. That was called providing for the restoration and maintenance of order in Ireland.

New Local Authorities.

In a report made by the Minister for Local Government to the Dáil in August 1920, he said that the new local authorities were, generally speaking, satisfactory. There was a general desire expressed in communications for specific instructions from the Local Government Department of An Dáil. It had been reported to the Department that some Councils were willing to obey instructions in regard to political matters, but that outside this they should have free scope. The Minister said that "there would be little use in having a Department of Local Government unless the general business of the local authorities were under supervision".

Final Report of Commission of Inquiry into Local Government.

The Commission submitted its final report on 17th September 1920. The report said:

"The Commission has held ten sittings and examined several witnesses. We feel, however, that in order to make a thoroughly satisfactory report, sittings should have been held in various parts of Ireland, and many more witnesses should have been examined.

"It would have been impossible to do this in the limited time - four weeks - within which the Commission had to be completed, more especially in face of the difficulties of postal and transport communications. For these reasons this Report is not to be regarded as exhaustive, but may be taken as containing sufficient evidence on which to base recommendations for the future relationship between Dáil Éireann and Local Governing Bodies.

"The Commission at an early stage in its deliberations decided that a complete severance between such bodies and the British Local Government Board, the natural and inevitable result of the Proclamation of the Republic should be effected without delay, owing to the decision of the British Government to withhold from Local Bodies the financial aid hitherto supplied, and to enforce liability for the payment of inequitable claims, aggregating to a very large sum, on account of what are termed malicious and personal injuries".

The Commission then stated that their work was considerably reduced by the action - during the period of investigation - of the enemy Government in passing the Act for the restoration and maintenance of order in Ireland referred to above and further by the introduction of the Criminal Injuries Bill.

The Report went on to say:

"The effect of this action of the enemy Government is to withhold from Local Governing Bodies who are loyal to the Government established by the people, these so-called grants made annually, which go towards the relief of the rates, and which in the year 1918-1919 amounted to £1,512,941. In addition to this, a sum of about £100,000 in relief of rates is paid by the Department of Agriculture and Technical Instruction, to Local Committees of Agriculture and Technical Instruction, which are appointed by local bodies. The sum raised by rates, rents, fees, etc., during the same years was £6,855,056, from which it is seen that the grants amounted to 19% of the gross revenue of public bodies for all Ireland, in the financial year ended 31st March 1919, and this figure represented in that year about 2/- in the pound on the rateable valuation".

.....

"Having carefully considered the question of a complete severance we decided to recommend that course to An Dáil for adoption by the enactment of the various British Local Government Acts, subject to such modifications as suggested herein, or as the Dáil may consider advisable. This will, of course, render it necessary for the Local Government Department of Dáil Éireann to control and supervise the work of all Local Bodies, with the assistance of a special staff appointed for that purpose".

The Commission considered the question of economies, reforms and the raising of revenues and recommended:-

- (a) withholding of principal and interest in respect of loans granted by English Government Departments,
- (b) stoppage of payments to British Government servants,
- (c) savings on road work,
- (d) abolition and amalgamation of workhouses,
- (e) discharge of mental patients from asylums and increased charges for paying patients in asylums,
- (f) reduction of patients under hospital treatment for tuberculosis and amalgamation of hospitals for same,
- (g) pooling of contracts for local bodies,
- (h) closing down of all or some of the committees of agriculture and technical instruction,
- (i) sale of labourers' cottages to tenants,
- (k) rigid economy in general administration,
- (l) a national medical service.

The Commission estimated that the total annual saving under these heads would be £370,000 or £277,500 for the remainder of the financial year.

As regards the possibility of raising revenue for local government services the Commission considered it inexpedient and possibly not practical to raise revenue by striking and levying an additional rate during the current financial year, and recommended that the deficit be made good from national revenue.

Should it be necessary to find an additional source of revenue, the Commission suggested that money paid to the British Government under the heads of Land Purchase annuities

and Income Tax, be, by decree of the Government, paid into the Dáil Exchequer. Further sources of revenue suggested by the Commission were:

- (a) publicans' licence fees,
- (b) estate and death duties,
- (c) motor taxes,
- (d) dog licence fees,
- (e) auctioneers' licence fees,
- (f) amusement tax,
- (g) fees for licences for sale of sweets,
- (h) gun licence fees.

In concluding its report the Commission recommended:

- (1) that all existing legislative enactments of the British Government affecting local bodies and all orders and regulations issued thereunder be declared by Government to be in force with this modification: (a) that all references therein to the judicial and executive agents of the British Government shall be construed as having reference to the judicial and executive agents of the government of the Irish Republic; (b) that any provisions of these enactments might be declared by order of the Government inapplicable either to Ireland generally, or to any local body or bodies;
- (2) that all local bodies owing allegiance to the Republic be ordered to discontinue recognition of the British Local Government Board as from a date to be fixed, and to recognise thereafter the authority of the Local Government Department of Dáil Éireann as the agency constituted to supervise and control local bodies in the interests of the ratepayers;
- (3) that in order to enable the Local Government Board (Department) to exercise all duties of the controlling and supervising authority, immediate steps be taken to entertain an adequate and competent staff of auditors and inspectors (the Commission gave details of the staff recommended);
- (4) that all public bodies be recommended to reduce expenditure and carry out the reforms set out in the report and submit any particulars required as to their financial position to enable the need for assistance from national revenue to be determined;
- (5) that the increased burden on national revenue entailed by the adoption of the preceding recommendation be met by diverting to the Republican Treasury certain sums payable in taxes to the British Government Exchequer.

The Commission then wrote:

"We recognise that the adoption of our proposals will impose on the citizens of the Republic the need for making efforts and sacrifices, but are convinced, if Government calls upon our countrymen to make a united and determined effort, the response will be satisfactory even in those localities where the rejection of British control over local bodies is more difficult than in the counties of the south and west.

"Apart from the loss of national self-respect involved in submitting the local administration to foreign control, it seems inexpedient even from the standpoint of pecuniary self-interest to allow local bodies to be converted into agencies for the collection of large and increasing sums extorted from the ratepayers under the guise of claims for malicious and personal injury.

"Having regard to the action taken generally by public bodies under the orders of the Ministry, we think that in the event of the adoption by Government of all or part of these recommendations, that supplementary orders be issued without delay".

Decision on Final Report of Commission of Inquiry into Local Government.

The final Report of the Commission of Inquiry into Local Government came before Dáil Éireann at a session held on 17th September 1920, and the Dáil adopted a decision based on the Report. The decision was communicated to all public bodies in Ireland in a letter dated 30th September 1920, in which the Minister wrote:

"At its session on the 29th June last Dáil Éireann directed the appointment of a Commission to inquire into the relations between the local Governing Bodies in Ireland and the English Institution in the Custom House, known as the Local Government Board. The Commission duly reported and its Report was before Dáil Éireann at a session held on 17th September. In accordance with the decision of An Dáil, based on the report of the Commission the instructions herewith are issued. It is unnecessary to remind the Public Bodies of Ireland that the fate of our country is hanging in the balance and that for a favourable issue much depends on the energy, initiative and integrity of those who have been elected to control the internal administration of the country.

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 "The stoppage of grants/aid of local taxation by the enemy government is a last despairing attempt to bribe the people of Ireland back to the ways of slavery. The attempt will fail. It is not denied that the sudden stoppage of such grants created a problem - but not a problem that cannot be met and solved by the goodwill and intelligence of Ireland's representatives on Public Bodies. Dáil Éireann, through the Department of Local Government, calls for the loyal co-operation of each Public Body in the task of not only smashing the enemy institution

in the Custom House but also in the work of carrying out the local administration of Ireland efficiently and economically as befits the dignity and genius of the Republic. The instructions here set out are issued by the authority of An Dáil acting on the mandate of the people given in the General Election of 1918 and repeated with emphasis in the Municipal and Local Government Elections of the current year. Every Public Body as well as every individual must now choose between an usurping and tyrannical government whose highest sanction is the sword and the bullet and the Government of the Republic based on the People's will. Ireland acting in union and discipline under the authority of Dail Éireann will meet and beat the efforts of those opposing its will who are now playing their last card in an attempt to create anarchy and chaos and thus obstruct the ordered functioning of the Republic.

Break with the Custom House.

"It is hereby agreed:-

"That as from the 1st October no Public Body in Ireland will hold any further communications on any matter whatever with the enemy institution in the Custom House and that for the supervision and authority hitherto exercised by that body the Public Bodies in Ireland shall henceforth accept the supervision and authority of the Local Government Department of Dáil Éireann.

"All minutes and communications of every nature will in future be sent to the Local Government (Department) of Dáil Éireann, whose power and authority - as a Department instituted by the Government of the Republic - is recognised by the Public Bodies.

"All existing laws and regulations hitherto governing the procedure of Public Bodies are to continue in force subject to such amendments and modifications as may be deemed necessary by this Department. Public Bodies will be duly informed of such. So far as possible the aim of the Department will be to have no drastic change except in the matter of the supervising authority, inspection, audit, and all such functions hitherto exercised under the auspices of the English Local Government Board, will be continued under the auspices of the Local Government Board Department of Dáil Éireann, and it is expected that a more rigid observance of regulations and orders will be noticeable when the Public Bodies are acting under a National Authority than was the case when the supervising body was of enemy origin".

The letter then set out economies to be brought into operation by the local authorities. These will be dealt with later.

Without any doubt, the decision to break off relations with the English Local Government Board was forced on the Dáil

by the British Government, and this view was emphasised again and again in communications from the Department of Local Government. In the early stages it was expected that the local authorities would continue to function under the control of the English Local Government Board in the same way as local committees functioned under the Department of Agriculture. This is borne out by the efforts of the Committee on Local Government appointed by the Dáil to encourage local bodies to avail themselves of the facilities afforded by the Housing (Ireland) Act 1919. Even the Criminal Injuries (Ireland) Act, 1919, did not precipitate^a crisis though it aroused strong feelings. The idea of breaking off^{from} the English Local Government Board developed towards the end of April 1920, when it was becoming apparent that the British Government would withhold the grants and use the money to meet claims for criminal and malicious injuries.

With the decision to break off relations with English Government Departments the first stage of the proceedings of the Local Government Department of Dáil Éireann may be regarded as completed. The first chapter has ended. Dáil Éireann and the Department of Local Government have decided to brush aside all doubts and hesitations and to walk into the fray and fight to a finish.

It is considered that in the remaining portion of this narrative it would be preferable to deal separately with the various aspects of the administration of the Local Government Department and to discontinue relating events in chronological sequence. It may be necessary, however, in explaining some phases of the work of the Department to refer back to developments which originated before the break.

Administration by Department of Local Government of
Dáil Éireann following the breach with the English
Local Government Board.

Postal arrangements.

To ensure safe channels of communication between the Department of Local Government and the local authorities was one of the first matters calling for attention. The Committee on Local Government in the second report dated 22nd October 1919, mentioned that practically no correspondence from local authorities or Teachtaí had come through since the interception of postal communication which took place some time previously, and that it was quite possible that many letters concerning the Criminal Injuries Act had been withheld. In this third report, dated 19th June 1920, the substitute Minister said that since the local elections the volume of correspondence coming up from the country to the Department was increasing and the question of a safe and steady system of communication was, in his opinion, a problem that confronted the Department perhaps more than any other Department of the Dáil. At that time letters from the Department intended for a local authority were sent to a deputy or a trusted person locally who arranged for their conveyance to the chairman of the local authority. Letters for the Minister were at an early stage sent to him at the Mansion House, Dublin. Subsequently, they were sent to the Chairman, Estates and Finance Committee, Dublin Corporation. Finally, arrangements were made for addresses in the area of each local authority to which letters intended for the local body could be dispatched. Similar addresses were selected in Dublin to which letters for the Department could be sent. The addresses in Dublin were known to some of the local authorities. In other cases it was arranged that letters from a local authority intended for the Department should be given to one of the Department's Inspectors or to a member of the local authority for dispatch to Dublin. Letters received at the addresses in Dublin were collected by messengers and brought to the Department.

Office accommodation.

The provision of suitable office accommodation was essential to the successful working of the Dáil Department of Local Government. The office required to be one that would not attract attention from the British forces. It should be in a business locality where it was not unusual to see men going in and coming out during the day. In this respect the Dáil Department was reasonably successful.

The first office was in No. 6 Harcourt St., but it had to be abandoned when the British military began to favour the premises with their frequent raids. Business was transacted by part of the staff in No. 18 Clare St. for a period of 12 months. Another portion of the staff accommodated themselves for a while in an office of the Dublin Corporation and then moved to the County Council Offices in Parnell Square.

When the breach with the Local Government Board took place the Minister with his staff occupied the office in 18 Clare St. The substitute Minister and some of the staff had been in the Dublin Corporation office when they got a warning of an intended raid and left just before the raiders arrived. They then moved to the Co. Council Offices where they were located at the time of the breach with the British Local Government Board. Two members of the staff who were recruited in the middle of September were in a small room on the first floor in Prosperity Chambers, which are between Nos. 5 and 6 Up. O'Connell Street. The authorities of the Mater Misericordiae Hospital were organising some function for which they were using the first floor of these premises. The room used by the Department of Local Government was rented from them and was at the back of the building, the office used by the hospital being in front facing O'Connell St.

Mr. Michael de Lacy, who arrived in the Department on 10th October 1920, went to the Dublin Corporation offices in the City

Hall to do some research work.

The Co. Council Offices in Parnell Square were considered fairly safe, but on the 23rd November 1920, the British forces paid them a visit, and, though they put the stuff up against a wall for minute scrutiny, they left without taking any papers relating to the Department with them. (x)

The staff of the Dáil Department considered it prudent to leave the Co. Council Offices immediately after the raid and as they were proceeding down Parnell Square, two of them carrying the office papers in sacks across their shoulders, they met the raiding party going back to pay the offices another visit. The staff from the Co. Council offices came down to the office in Up. O'Connell St. and that small room was ^{then} very congested.

From the time of its occupation the office in Up. O'Connell St. was considered a very unsafe place. It was right over a shop in which the firm of Brennan and Walsh had a drapery business. The Crown forces, as a matter of routine, raided a shop in Henry St., a shop in North Earl St. and the establishment of Brennan and Walsh regularly every forenoon and sometimes again in the afternoon, but they did not always take the shops in the same order. The staff in the Dáil office upstairs, when they had any inkling that one of these raids was in progress, would leave the office, locking the door, and come out and walk up and down O'Connell St. until the raid was over. The staff were sometimes able to guess that a raid was coming, from commotion in North Earl St. which they could see through the back window from the table at which they were working. (There were spaces then in North Earl St. which had not been built on). At other times a messenger might come in and warn the staff of a raid. On a few occasions the staff were not aware that a raid had started until they heard the noise of the searching in the shop underneath. They were then unable to get out, but the military did not come up the stairs.

(x) A very good description of this raid appeared in the "Sunday Independent" a few years ago.

One Saturday forenoon drawing towards the end of November two members of the staff were in the room. They were sitting on the same side of a long table with their backs towards the wall where the door was, and when the door opened they were partially hidden by it. It was fortunate that there were not more in the room as there were often suspiciously large numbers such as eight or ten. Near midday the two men began to suspect from familiar sounds that there was a raid in the shop downstairs. Before they had time to think of the matter they heard unusually heavy footsteps on the stairs. The noise of the footsteps ceased on the landing outside the door of the office. There was then a pause for some moments. At length the handle of the door turned and the door opened about an inch and closed again. After another space of time the door opened slightly again and the barrel of a .45 pushed its way in through the opening and then withdrew. A moment or two later the door opened and the rim of a Glengarry bonnet appeared at the edge of the door and disappeared again. The barrel of the .45 came back again. This time it pushed its way by slow degrees further past the door and as it crept along the wall from the edge of the door it appeared to grow to the length of the barrel of a rifle. Eventually the door crashed wide open and a member of the Auxiliary Force stepped into the room bringing his boots down hard on the bare boards of the floor. The Auxiliary wheeled around and covered the two members of the staff with the .45. He was terribly excited. He was so breathless that he could scarcely speak. He started jerking questions at the two without waiting for a reply to any of them.

"Who are you?"

"What place is this?"

"What are you doing here?"

Then he suddenly saw that the two were just sitting looking up at him. "Stand up, please," says he. The staff stood up and the Auxiliary repeated the same questions without waiting for an answer. By this time he noticed that the staff had their hands hanging loosely by their sides. "Put up your hands"

says he. The hands went up. The Auxiliary again said: "Who are you?". What place is this?". He paused after the latter question as if expecting an answer. One of the staff said: "This is the Mater Hospital flat". Then the Auxiliary asked: "What number is this?" He was informed that the house was between 5 and 6 and that it was known as Prosperity Chambers. The Auxiliary searched the two for arms and inquired who occupied the rooms overhead. He was told that the flats above were vacant except for a caretaker on the top floor. He then left. All during the interview while the barrel of the .45 covered one and then the other, there were sheets of official notepaper in a prominent position on the table with the words "Dáil Éireann" printed in big black letters across the top.

The raiding party then went into the room in front which was a great contrast to the one at the back. There was a polished appearance about it. Among its beautiful furnishings were easy chairs and a neat little table. The officer in command said to the man in charge of the room in a confidential sort of way: "Who are these two chaps in the back room?" The man replied that he did not know. Whether the officer saw any discrepancy between that reply and what was elicited in the back room did not appear. The officer's eye fell on a pretty little press standing in one corner of the room. "What have you in the press?" he inquired. Without waiting for a reply he stepped over and opened the door of the press and there he saw on the middle shelf a bottle of whiskey and several glasses. The officer immediately jumped to attention and gave the contents of the press a military salute. The whole party then withdrew. They must have taken away a good impression of that room.

For some time and particularly after the raid on the Co. Council offices, efforts were being made to secure more suitable offices for the staff. The need for expedition came

out clearly when the office in Up. O'Connell St. was raided. The search for a new office then became keen and eventually the top floor and attic of No. 30 Wicklow St. were secured. The question of transferring the papers to the new office then arose. It was decided to use the office in O'Connell St. as a store for papers that had been dealt with, but the current documents and papers that had not been dealt with formed a considerable bulk. In those days persons carrying suspicious papers would hide them in some secure portion of their garments where they would not be easily discovered. But to go backwards and forwards from O'Connell St. to Wicklow St. carrying single documents hidden in the clothing would occupy months and it might arouse suspicion as men doing these things develop furtive looks. It was thought that to paper up the documents in two parcels, each about the size of a suit of clothes, and to walk boldly down O'Connell St. and over to Wicklow St. with a suit under each arm might be a safe method of taking over the papers; and so it proved to be, although the first person that the man with the two suits met on leaving Prosperity Chambers in Up. O'Connell St. was an ex-sergeant of the R.I.C. to whom he was personally known. They didn't recognise one another.

The Department started business in 30 Wicklow St. under the name of "Greene and Lloyd, Consulting Engineers", About the end of November or beginning of December and remained there until after the Truce. The only flutter about the safety of the office arose after a raid made on an office in Mary St. a few days after the burning of the Custom House. The premises raided were used by the Department of Finance and the raiders carried off a mass of documents to Dublin Castle including lists of the staffs employed in the different Dáil offices. It was feared that when the Castle authorities discovered those names they would be able to follow the officials and find out the offices in which they worked. But

nothing happened. Possibly the lists were never scrutinised or perhaps the staffs were not considered to be worth following.

But from time to time the safety of the office in Wicklow St. was a matter for doubts. Some of the staff were not so sure that their identity was unknown. They noticed that other occupants of the house gave them peculiar looks. They weren't just the looks that one receives from friendly neighbours. Even in the shops in Wicklow St. adjacent to the office those strange looks appeared as the staff went in and came out. Then one evening towards the end of May 1921, when the Minister left the office disguised to the satisfaction of himself and the staff, there was a man of the mendicant class loitering in the hallway leading out to the street. "Spare a copper, Mr. Cosgrave" says he. Again, some time after the Truca, a deputation from other occupants of the premises came up to the office to place their complaints about something connected with the house before Mr. Cosgrave. They were sure that when Mr. Cosgrave heard their grievances he would be able to find a remedy. The neighbours seemed to know something about the firm of "Greene and Lloyd, Consulting Engineers". Meantime, Mr. de Lacy hired rooms in the Central Hotel, Exchequer St. in which he was able to carry on the work of organising a staff of inspectors and auditors without interference.

Department Headquarters.

When the local authorities were advised to break off relations with the English Local Government Board there were in the Local Government Department of Dáil Éireann a Minister and substitute Minister, five other men, a typist and a messenger. This tiny staff proposed to take over the administration of the vast machinery of local government and to take it over, not in a time of calm and peace, but when a vicious war was raging ~~was~~ all over the country, Many counties were under

martial law, there were obstacles and difficulties in every direction, the postal arrangements and communications were intercepted and any member of the staff was liable at any time to arrest or worse.

It could not be said that the whole staff were well versed in the intricacies of local government administration. Few of them had any previous experience, but they brought into the Department loyalty, enthusiasm and the will to work. They faced without shrinking a task that appeared almost impossible and they did not fail. Of course, the staff increased as time went on, but only gradually and never to the proportions that would ordinarily be essential. The Commission of Inquiry into Local Government recommended an indoor staff of nine clerks. At the time of the Truce there were seven indoor officials (two of them being more in the nature of organisers than clerks), six typists and two messengers.

The work of the Department was not confined to the normal day to day administration which arises from the proceedings of local authorities. Advice had to be conveyed to those authorities on the financial and other problems which followed from various acts of aggression by the British authorities. Principles required to be laid down and explained again and again so that Republican policy would be clearly grasped by local authorities and their officials. At the same time the Department was continually on the alert to fight insidious propaganda springing up repeatedly from unexpected quarters, but taking its inspiration from the ^{same} source, and intended to misrepresent the activities of the Department and weaken the morale and loyalty of the people.

Notwithstanding all the pressure of unusual work, the staff was an agreeable one. Some of them were giving service to the country in other directions and were known to come into the office in the morning after having been out all night in

the rain and to work all day in wet clothes and to go off in the evening to some other activity. Yet they never complained. Every member of the staff worked wholeheartedly and gave his best to the Department. There were no distinctions, no rigid distribution of work according to rank. The Minister and the assistant Minister drafted letters that would ordinarily be drafted by officials. They assisted in the dictation of letters. There was a generous spirit in the office. No man asked another to do a job that he was not prepared to do himself, and this principle is well illustrated by an incident which took place one forenoon towards the end of April 1921. The assistant Minister came into a room where three members of the staff were doing the writing work. "Has any of you fellows a gun" says he. One man volunteered the information that he had guns. "Could you lend me one?" says the assistant Minister. The official replied that the guns were in the 'dump' belonging to his battalion. He was asked to go and bring one in. He arrived back after some time with a miniature gun; it was described as an automatic and it would fit easily into a waistcoat pocket. The assistant Minister took this weapon in the palm of his hand and went out chuckling. He walked over to the offices of some firm of solicitors in Clare St. or Leinster St. and entered by the business door. He approached a member of the firm pointing the gun at him and said: "You have a number of decrees for criminal and malicious injuries against a certain Co. Council" (giving the name of the Council). "Yes" was the reply. "I want you to hand them over to me now" says the assistant Minister. This man handed over the decrees with alacrity and he was given a receipt in the name of the Minister for Local Government. Before leaving, the assistant Minister told him that the house was watched and that no one should leave it for half an hour. "O, my!" said the man. "I'm glad you told me. I was just going out to lunch". The

assistant Minister brought the decrees back to the office, still chuckling, and told the staff to keep them safely. The decrees were deposited in the store in Up. O'Connell St. and were returned to the solicitors when the fight was over.

Messengers are mentioned above as part of the staff. With the organisation under which the Department worked messengers were indispensable. They conveyed letters to the centres from which they were sent to the country; they collected letters from various receiving places and brought them to the Department; they conveyed messages from one Dáil Department to another. They travelled up and down through Dublin all the time, cycling around cordons and evading military and they never lost a document. The Department could not have functioned without the messengers.

Inspectors.

The Commission of Inquiry into Local Government recommended the appointment of four Inspectors, one to be a qualified medical practitioner. The Department was not functioning long before the need for inspectors arose and recruitment began. The Minister in his report to the Dáil on 20th January 1921, mentioned that the Dáil had agreed to the appointment of fourteen inspectors and, in his report of 1st July 1921, he said that the Department thought it wise to increase the number of inspectors from fourteen to twenty. The Minister mentioned as the reason for the increase that: "In large counties like Cork, Clare, Galway and Mayo there is quite sufficient work to keep an energetic man busy, and in certain other counties where difficulties are most acute, it is found that mere occasional visits from our inspectors are not productive of the best results".

The first inspector took up duty on 14th December 1920, and appointments were made from time to time afterwards. Seven inspectors were on duty at the date of the report of 20th January 1921, and five additional inspectors took up duty

in the following week. At the date of the Truce there were fifteen inspectors on duty and two under arrest. One of the inspectors on duty was a medical man and two were engineers.

The main functions of the inspectors were to act as a connecting link between the Department and the local authorities and to convey messages between the central and the local authorities that, owing to the circumstances of the times, could not well be despatched in writing through the usual channels. In his report of 20th January 1921, the Minister said that the inspectors were to visit the various local government bodies and to report generally on matters affecting them which were outlined under the following heads:-

- (a) to deal with the re-appointment of Banks as Treasurers with provision for financial accommodation and the safeguarding of funds from seizure for criminal and malicious injuries,
- (b) to speed up the collection of rates,
- (c) to ensure that meetings of public bodies were regularly held and attended; to take steps to have suitable persons co-opted when and where vacancies exist and to get resignations from those who cannot attend and to have suitable persons co-opted,
- (d) to complete balance sheets of Council's affairs,
- (e) to forward the names of persons who adopt "no rate" campaign to the Chairman of the Council and to transmit them to the head office of the Department,
- (f) to tabulate lists of claims for criminal and malicious injuries, and lists of decrees and show if cost of same was estimated for in rates,
- (g) to report on economies and suggest constructive programmes,
- (h) to secure the regular dispatch of minutes,
- (i) to effect complete isolation of English Local Government Board,
- (j) to dispatch statutory forms regularly,
- (k) to instruct Co. Councils to nominate suitable persons on the Council of Agriculture,
- (l) to report on officials of local bodies who fail to carry out the instructions of the Department or of their own Board or Council,
- (m) to promote the necessary schemes for amalgamation of unions making the county the unit.

The Minister also mentioned that reports had been received from the inspectors describing in detail the conditions of the various bodies visited in fifteen counties. It was expected that the inspectors would be able to effect considerable economies in the services of Local Government Bodies and ensure a general re-organisation of local government administration.

The office of inspector was no sinecure. To carry out his duties an inspector required to travel over the district assigned to him, sometimes through areas where martial law was in force. Often he went by circuitous routes to evade British military and other obstacles in order to meet local representatives or officials and assist them in the difficulties of administration. This work was not accomplished without casualties. Two new inspectors were arrested before they were a day on the road. Another was arrested and brought around as a hostage through Co. Cork on a military lorry.

In his report to the Dáil dated 3rd May 1921, the Minister Mr. Cosgrave, paid a great tribute to the inspectors. He said:

"By means of the inspection staff the Department has established closer contact with the local bodies than was possible when we were depending solely on written reports from officials or members, with the additional difficulties of communication. The inspectors are now well distributed through the country; they are in constant communication with the Department on the difficulties which arise in the areas under their charge, and the advice and assistance which they are able to give to the local authorities is very considerable, in the opinion of the Department, amply justifying the expenditure under this head. Though working under great difficulty, these inspectors have been able to introduce something as nearly approaching order and uniformity in local administration as the abnormal conditions permit. The effect of frequent visits from our inspectors on the mentality of officials has been wholesome and there is a growing feeling among them that they will be held to strict accountability for any lapse in loyalty or efficiency".

Again, in the same report, the Minister said:

"Before leaving the matter of the good work accomplished by the inspectors it should be mentioned that under their strict investigations into the affairs of institutions, such as workhouses and asylums, abuses

of long standing which were either undetected or ignored by the inspectors and auditors of the British Local Government Board are coming to light. In one union in the West it was found that when an order is given for, say, 500 loaves of bread, 200 would be delivered and the Master and the contractor shared the difference in the price between the amount ordered and the amount delivered, while the amount ordered was entered in the books by the Master as duly delivered".

Auditing.

In his first report to the Dáil Ministry dated 11th May 1920, when he was discussing a suggestion that had been made that local authorities should not submit their books for audit by auditors of the English Local Government Board, the substitute Minister said that "auditing and highly expert auditing is absolutely necessary".

The Commission of Inquiry into Local Government in its Interim Report recommended that provision should be made for the auditing by properly qualified auditors of the accounts of all public bodies under Local Government. Department of Dáil Éireann. In its final report the Commission, after recommending that all bodies owing allegiance to the Republic, should discontinue recognition of the British Local Government Board, said that, in order to enable the ^{Department of} Local Government to exercise all the duties of the controlling and supervising authority, immediate steps should be taken to appoint a competent staff of auditors and others. The Commission recommended the appointment of nineteen auditors.

In his letter of 30th September 1920, directing the local authorities to break off all communication with the Local Government Board, the Minister said that as far as possible all such functions as auditing would be continued under the auspices of the Local Government Department of Dáil Éireann.

An auditor was appointed in December 1920, and in his report to the Dáil dated 20th January 1921, the Minister said that:

"In connection with auditing accounts of public bodies it was found that the staff selected for this work declined to take it up. The action of the rate collectors absorbed the attention of the member of the staff who was engaged in dealing with the general question of audit. A complete audit under circumstances then existing would be well-nigh impossible. The Department had under consideration the nominal appointment of auditors by the General Council of County Councils - this procedure being contemplated because of the likelihood of the arrest of auditors functioning under the Department. Those auditors will be under the direct control of the Department and subject to the Dáil.

"The audit could not be undertaken until the Inspectors had made sufficient progress with their work".

On the 22nd November 1920, British forces raided municipal and county offices throughout the country and seized records including account books presumably for examination by auditors of the English Local Government Board. On 13th January 1921, the I.R.A. seized records and books of the South Dublin Union to prevent audit by the auditor of the English Local Government Board. On 8th February 1921, the I.R.A. seized account books in Co. Clare for the same purpose.

In several instances legal proceedings were instituted against local bodies who refused to submit their accounts for audit by the auditors of the English Local Government Board. Orders of mandamus granted by the Court could not be enforced.

In his report to the Dáil dated 1st July 1921, the Minister said that:

"The question of audit of the accounts of public bodies is an urgent one and must be undertaken at the earliest moment that conditions permit. It is a fairly good sign that the public bodies themselves and their officials are eager that the Department should undertake this work, and in some places, in response to urgent requests, accounts have been satisfactorily audited. An extension of this work is a natural and necessary development of the Department's activities and has been considered in the preparation of the estimates for the next half year".

Before the Truce the accounts of five mental hospitals had been audited. At the date of the Truce there were five auditors on the staff of the Department.

In a report submitted to the Dáil in April 1922, the Minister said that:

"during the war period it was not possible to carry out local audits except to a very limited extent. The work has now been resumed".

Local Authorities.

In his third report the substitute Minister said that after the municipal elections in January 1920, forms for a resolution of allegiance to Dáil Éireann had been sent for adoption to those bodies having an effective Republican majority and that to bodies with majorities composed partly of Republicans and partly of Constitutionalists a form of self-determination resolution was issued. He said that the response to both these resolutions was only fair. The position was not encouraging at that stage.

After the elections in June 1920, a message in the following terms was sent to the newly-elected bodies:

"The Local Government Department of Dáil Éireann greets the newly elected Councils and Boards of Guardians and recognises in the results of the recent elections carried out under the system of proportional representation further proof of the loyalty of the overwhelming majority of the Irish people to the government of the Irish Republic. It is a great honour for the individuals elected to have been chosen by a free vote of an indomitable people to bear the standard in this great rally of an ancient race for the God given right to liberty. It is also a great responsibility. Dáil Éireann is confident that the recently elected Councils and Boards will become important factors in the nation's struggle for political and economic emancipation and that they will make every possible effort to efficiently administer local affairs in a manner creditable to the dignity and genius of the Republic".

The new local bodies were then asked to pass without delay a resolution of allegiance to Dáil Éireann "that it may be clear to all at home and abroad, to friend and enemy, that the people's representatives on local bodies stand with their parliamentary representatives, solid and uncompromising on the question of their country's independence".

Local authorities were never before addressed in those terms.

Other instructions given to these authorities on that occasion will be referred to later, but it may be well to mention here that the new bodies were told:

- (1) that the Chairman, Vice-Chairman and, in the case of a Co. Council, the representative to the general Council, should be carefully selected, due regard being given to national principle, ability and knowledge of local administration,
- (2) that with a view to possible arrests and to safeguarding the Republican majority, all representatives who gave allegiance to the Dáil were to fill up and sign undated forms of resignation. Instructions were given as to the use of these forms,
- (3) that
 - (a) no lists of ratepayers were to be drawn up in the Council office for the information of British agents nor any facilities given for copying or taking extracts from rate or valuation books for income tax purposes,
 - (b) no lists of salaries or wages paid by councils to their officials or employees be supplied to such agents,
 - (c) every possible obstacle be placed in the way of the British Government in collecting taxes or otherwise.

A member of the Republican group on each local authority should be elected privately as secretary. His duty was to keep in touch with the Department, to consult the Department when necessary, to deal with communications with the Department, and to keep the Republican members of the local authority informed of the contents of the same.

In a report to the Dáil the Minister said that:

"the loyalty of the public bodies to the Republic was generally unquestioned. The exceptions were not greater than were anticipated from the beginning and were confined to certain Urban Districts and Joint Boards whose personnel was unsuited to the responsibilities of public administration in those strenuous times".

Practically all the local authorities declared allegiance to Dáil Éireann, all the Co. Councils and Co. Borough Councils, and nearly all the other bodies. Two Boards of Guardians in

Co. Cork and one in Co. Galway never came over. Some small urban councils in the neighbourhood of Dublin, whose districts were well stocked with Unionists, also held out.

The instructions given to the local authorities following the decision on the final report of the Commission of Inquiry into local government are set out earlier. It will be remembered that in the circular letter of 30th September 1920, the local bodies were told that:

"All minutes and communications of every nature will in future be sent to the Local Government Department of Dáil Éireann whose power and authority as a Department instituted by the Government of the Republic is recognised by the Public Bodies".

These instructions were not being uniformly obeyed and it was necessary on the 17th November 1920, to issue a circular letter as follows:-

"At its session held on 17th September last, Dáil Éireann by Decree confirmed a report of the Commission which had sat to consider the relations between Public Bodies and the English Local Government Board in Ireland, and ordered that, as from the 1st October, the authority and supervision of the Local Government Department of Dáil Éireann be substituted for that of the English Local Government Board.

"Obedience to this Decree involves a complete severance of relations and a complete stoppage of communications with the Custom House on the part of Irish Public Bodies and the furnishing to this Department of the minutes and returns that were hitherto forwarded to the Customs House.

"I have to point out that the minutes of proceedings of your body for the month of October have not been received by this Department and to request that you will forward same without further delay".

When the time for the preparation of the estimates approached early in 1921, the Department thought it necessary to send the following queries to the local bodies:-

1. Has your body a majority of members elected as Republicans or Republican Labour?
2. Has it passed a Resolution of Allegiance to Dáil Éireann pledging itself to obey its decrees and carry out its instructions?
3. Has it, in accordance with the Dáil Decree of 17th September last, ceased all communication with the English Local Government Board and given practical recognition and obedience to the Local Government Department of Dáil Éireann?

4. Has it communicated these instructions to its officials and insisted on their observance by them?
5. Has it, in accordance with the Dáil instructions, withheld all payments of principle and interest on foot of loans to English Government Departments setting the amounts so due against the grants withheld by the English Government?
6. Have minutes of all meetings of your body been duly forwarded to the Local Government Department of Dáil Éireann?
7. In the coming financial year does your body undertake to function under the Local Government Department of Dáil Éireann and carry out all its instructions?
8. Does it undertake to report to the Local Government Department of Dáil Éireann any official who may continue to recognise and communicate with the enemy Local Government Board?
9. Should the Local Government Department of Dáil Éireann decide on the dismissal of such official, does your body undertake to render such dismissal operative by withholding salary and removing from office?
10. Does your body undertake to give the fullest consideration to all schemes of economy and reform that may from time to time emanate from the Local Government Department of Dáil Éireann?

The County Councils were also instructed to require their subsidiary bodies to fill up the same queries before approving of their estimates, or, in the case of urban authorities, approving of the amount of the rates which they proposed. In writing to the Chairman of each Council the Minister said that

"the Department found that in the last few months some bodies which had passed resolutions of allegiance to Dáil Éireann were allowing their officials to continue communications with the enemy Local Government Board. This must be stopped and this Department looks in a special manner to the Co. Councils to assist in stopping it. You will kindly have a copy of the enclosed set of queries forwarded to the Chairman of each local authority that is financed from the rate struck by your Council".

The Minister further wrote:

"Kindly use your best efforts to secure early attention for this matter from all local bodies in your area, as it is important that the forms should be returned with answers duly filled up at the earliest possible date.

"I am to assure you for your own information and that of your Council that the problems of local authorities are receiving consideration at the moment, and it would facilitate this Department in arranging the programme for the coming financial year if the information asked for in the enclosed forms is speedily supplied".

At the same time the Minister tried to interest the different Teachtaí in the matter and to elicit their co-operation. He wrote to them on 15th March 1921, sending copies of the queries already sent to the local authorities and suggesting that each deputy might also write to the local bodies in his constituency sending them the query forms to be filled in.

The Minister said:

"It is considered that the personal influence of the Teachta is likely to prove an additional factor towards ensuring favourable replies.

"The complete break with the English Local Government Board was forced upon us last July by the English Government circulating each local authority demanding - as a condition precedent to receiving the annual "grants" - explicit guarantees that would render the resolution of allegiance to An Dáil utterly meaningless. It is interesting to note that these circulars were issued after a memorandum recommending strongly against the "break" had fallen into enemy hands. I mention this to show that the enemy deliberately joined issue with the Republic on the ground of local administration hoping for a victory that would react in their favour on all other phases of the fight. It is important to show that such hopes were ill-grounded, that despite all difficulties the local services can be maintained under Republican control. This result can only be achieved by each local authority in every constituency realising that it is not an isolated unit, but that its interests and its fate are indissolubly knit up with that of every other such body in the country and that the continued existence of the whole depends on each of the parts cutting itself utterly from English interference and operating in the letter and in the spirit of instructions issued from this Department defining a uniform policy in local administration for the entire country. Everything you can do to assist this object will be appreciated by the Ministry and by this Department. Nothing you can do will be out of proportion to the importance of winning a complete victory on this front".

The Minister suggested that each deputy might write to the Chairman of each local authority in his constituency on the following lines:

"I write to you at the request of the Ministry of An Dáil to emphasise the importance of a firm and uncompromising attitude on the part of local authorities, particularly in the matter of a rigid boycott of the English Local Government Board and all its officials and the recognition of the Dáil Local Government Department".

"There is a war in Ireland at present - Mr. Lloyd George has stated it; Sir Hamar Greenwood has stated it. English judges from the Bench in Ireland have solemnly echoed it. It is vital that in this war of aggression that England is waging on our nation the English government be

prevented from using the criminal and malicious injury code and supplementary regulations to wring millions of pounds from Irish ratepayers to cover the casualties and destruction of property caused by their own armed forces. This ingenious device can only be defeated by keeping local administration in Ireland entirely independent of any control or supervision by a Department of the English Government. In some few cases there has been a tendency on the part of Boards of Guardians to take a detached view of the situation - because of the fact that they are not rate striking or rate collecting bodies. The Unions of Ireland are financed by the rates struck and collected by the Co. Councils and an attempt to plunder the rates to compensate the relatives of members of the Crown Forces who are killed or injured in this war of aggression is a blow at the unions and at the services they control. The struggle is therefore as much the concern of the unions and rural councils as of the Co. Councils and it can only be won by the utmost solidarity and co-operation on the part of all local authorities in Ireland. The internal administration of Ireland must be lifted absolutely free of any control or supervision by any Department of the enemy government if local services necessary to the welfare of all citizens are to be maintained. These services can be maintained. Many people hitherto had a vague and erroneous idea that the local services of Ireland were financed to a considerable extent by the English Government. The entire annual contribution towards the local services of all Ireland by the English Government amounted to less than a million and a half - while the expenditure amounted to nearly twelve millions. The deficit arising from the withholding of these so-called "grants" can be met without difficulty by economies and reforms if the local authorities and the ratepayers realise in time that their own interests no less than national principle demand that the local services be administered in complete freedom from the English control".

.....

"An intelligent propaganda among ratepayers will ensure that difficulties will be reduced to a definitely hostile minimum - and means will be found to convince these of the advisability of prompt payment of rates to persons duly authorised by the Co. Council to collect them".

.....

".. Members of local authorities no less than Teachtaí were elected as standard bearers in a revolution - They have a definite mandate from the people to act in conformity with Dáil instructions and decrees. That mandate must be observed in the spirit as in the letter. In this way will the nation go forward to a victory that will compensate for all sacrifices.

"I would be glad if you would fill up answers to the queries on attached forms and return it to me for my own information. I expect it has already come before your body from another quarter, but I am anxious to ascertain for myself to what extent the local bodies in my constituency are holding the line despite the onslaughts of the custodians of civilisation".

The Minister referred to this matter in his report to the Dáil of the 3rd May 1921. He then said that:

"a set of queries which had been issued by the Department to each local authority made for a feeling of responsibility and served as a timely reminder that the election utterances and resolutions of allegiance must not be lightly dismissed or written off as 'sound and fury signifying nothing'. The queries, coming as they did towards the close of the financial year, were in effect an examination of conscience for each public body as to the manner in which, in a practical way, members had acted up to the electioneering professions and their resolutions of allegiance"

Several local authorities continued in their neglect to place themselves under the supervision of the Department of Local Government of Dáil Éireann. On the 20th April 1921, it was necessary to send a circular letter to a number of Boards of Guardians pointing out that minutes of their proceedings had not been forwarded to the Department. The minutes of other Boards had not been forwarded during the previous three months. They were asked for an explanation.

The failure to forward the minutes was, however, more the default of the officials than of the local bodies. It will be referred to later in the comments on the officials.

In several of his reports to the Dáil, the Minister commented favourably on the work done by the local authorities. In his report of 3rd May 1921, he said that the general position in regard to local bodies had considerably improved since the previous session, though the enemy's onslaughts had become more direct and more intensified. The improvement lay in the fact that the local authorities themselves had then a clearer grasp of the realities of the situation than was the case some months previously. The grants as a dazzling bribe to surrender had lost their efficacy. Though it took some time to sink in, it then seemed to be well understood that the million and a half of grants was available for local authorities on their condition of their paying approximately ten times that

sum on foot of decrees for criminal and malicious injuries. While it would be far from the truth to suggest that this constituted the main factor in the solidarity and determination of public bodies, still in face of persistent obstruction and terrorism the grim logic of a fact of this kind is undoubtedly an asset.

In the same report the Minister also said:

"At the last session of An Dáil a member who has since resigned stated that the public bodies could not live past March. Events have not justified his melancholy prognosis. The outlook at the moment is sufficiently good all round to warrant the assumption that, failing drastic action by the enemy (such as wholesale arrests of the personnel of local authorities or writs of mandamus to submit books for audit) the local authorities will be able to carry on and to successfully resist the attempts to impose on the country the burden of criminal and malicious injury decrees".

As a matter of fact, there were writs of mandamus. Legal proceedings were instituted several times against local bodies for refusing to recognise the English Local Government Board and failing to submit their books for audit. Orders of mandamus were granted but they could not be enforced.

In concluding his report of 3rd May 1921, the Minister wrote:

"The morale of the local authorities is good and is improving. In many cases the ablest administrators are interned or 'on the run', and the general conditions which prevailed last winter reacted on this phase of the struggle. But the members of local bodies are growing in experience and have probably at the moment a more intimate knowledge of the affairs of their Councils and Boards than could be attributed to their predecessors, even those of long standing. That experience and knowledge will help them through present difficulties and, gleaned as it is in times of stress, it will be invaluable in the future when they face the task of reconstructing the internal administration of a free country".

During these days the Minister felt the want of a political organisation to support the administration of the government. In his report of the 1st July 1921, the Minister, when commenting on the indolence of the members of one County Council, said:

"One of the worst results of the almost complete disappearance of the Sinn Fein organisation is that there is no local authority or organisation to control the action or censure the inaction of those who were put forward as public representatives on Boards and Councils. The Department naturally does all in its power to stimulate these people, but, as can be understood, the pressure of local public opinion would be the most effective spur and the absence of a political and local, as distinct from a governmental and central authority, is a weakness in many counties".

The local authorities merit a high tribute for the part they played in the fight for independence. After the elections in 1920 many of the members displayed a keen desire to break off relations with the English Local Government Board and to place themselves under the control of the Irish government. The vast majority of them declared allegiance to Dáil Éireann and as soon as they got the direction from the Dáil on 30th September 1920, they went into the fight without hesitation. By this action they took untold risks, they brought themselves into the front line, they jeopardised their property and their family interests and they risked their lives. They were obstructed and subjected to various kinds of terrorism by the enemy. Many of their members were placed under lock and key; some were murdered, but they never weakened in their determination. They resisted all bribes and they maintained a cohesion hardly ever witnessed in this country. The local authorities saved the country from the iniquitous burden of the decrees for criminal and malicious injuries, and they played a handsome part in the fight for freedom.

One of the interesting developments during those days was the disposition to place more responsibility on County Councils for local administration.

In his second report the substitute Minister suggested that a possible State Medical Service under Dáil auspices should be supervised by the County Councils.

Instructions were frequently sent to Co. Councils for conveyance to subsidiary bodies.

In a letter dated 27th January 1921, the Minister said that he looked in a special manner to the Co. Councils to stop the practice permitted by various local bodies of communication with the enemy local government board.

When writing to the chairman of each Co. Council on 26th April 1921, sending copies of the report of the Commissioners appointed by Cork Board of Guardians to examine the affairs of the Union, the Minister said that the Union as then administered was not a healthy factor in the life of the Nation and that the treatment of the very poor and infirm could be effected by sub-committees of the Co. Councils in Central Homes and hospitals.

When referring in his report of 3rd May 1921, to the queries issued to local bodies before the adoption of the estimates early in 1921, the Minister wrote:

"The effect of issuing these queries through the County Council before that body struck the county rate was distinctly good. It defined the position of the County Council as the dominant body in local administration having an interest in the national principle as well as in the efficient and economical administration of each subsidiary body. The general policy of the Department will be to emphasise more and more the position of the Co. Councils as supervising the entire local administration of their rating areas".

The value of this policy in connection with the schemes for the amalgamation of Unions will be discussed later.

The policy to increase the responsibility of Co. Councils for local administration developed in subsequent years until practically all the local services, outside those administered by urban authorities, were placed under the control of the Co. Councils.

Officials of Local Authorities.

Local authorities depend on their officials to carry their orders and directions into effect. The officials are responsible for maintaining the services of a local authority. Loyalty to the employing authority, efficiency and discipline are essential characteristics to such a group of officials, and during the fight for freedom these qualities were important in the highest degree. In this respect the staffs of local authorities taken as a whole came up to expectations.

There were, however, exceptions. Some rate collectors gave trouble, but they are referred to later in connection with the collection of rates. It was necessary to dismiss the secretaries of two Co. Councils and a clerk of a Union, while the Town Clerk and his assistant in one Co. Borough were suspended for failing, as directed by the Corporation, to withhold accounts and documents from the auditor of the English Local Government Board.

Even when the Department of Local Government had been supervising the administration of local authorities for almost six months, it was discovered that some local officials were still communicating with the English Local Government Board, and the Dáil Ministry considered it necessary to issue a warning on 11th March 1921, to all officials of local authorities as follows:

"The Ministry of Dáil Éireann has been informed by the Local Government Department that where local authorities have declared allegiance to An Dáil and have severed relations with the English Local Government Board, officials in some cases continue to communicate with that institution, to hold interviews with its officials, and to impart information as to the affairs of their local authority. This constitutes a source of weakness to Republican administration generally and a source of danger to Representatives on Local Councils and Boards. It must be stopped. No man can serve two masters.

"In view of the gravity of the offence and the serious nature of the penalty with which it must in future be

met, this Department thinks it proper to issue the following warning:-

"Where a local authority has by resolution declared allegiance to Dáil Éireann and has severed all relations with the English Local Government Board instructing its officials to cease communication with that institution, any such communication, written or verbal, direct or indirect, with that institution or any of its officials, or any person acting on behalf of any of its officials, will be deemed a treasonable practice and dealt with accordingly"

"The Dáil Ministry is well aware that the great majority of the officials of local authorities are loyally accepting the instructions of their employing bodies and the issuing of this warning must not be interpreted as any reflection on the general body of local government officials. Those officials, however, who have been wanting in that loyalty (many of them are known, and adequate steps are being taken to ensure that all of them will be known) should not take this warning lightly. It is not issued lightly".

The warning was signed by the Minister for Home Affairs.

In forwarding the warning to the Chairman of each Public Body the Minister for Local Government requested that a copy be handed to each member of the indoor staff and wrote:

"It is highly important that every official of local authorities should be aware of the subject matter of this circular, in view of the serious action in contemplation against any official found to be holding communication with the enemy Local Government Department".

One tragedy followed the issue of the warning. After reading it, the secretary to a County Council collapsed and died.

About this time the Minister for Local Government also wrote to the Teachtaí throughout the country, saying:

"This Department requests your earnest co-operation in the work of placing the internal administration of the country on a definitely Republican basis and freeing it from any control or supervision by the English Government. While the great majority of Irish Local Authorities passed resolutions of allegiance to An Dáil and when called upon to do so publicly repudiated the English Local Government Board, the officials of many of these bodies continued to correspond with that Institution, to forward minutes and to interview its auditors and inspectors. Many others, while acting strictly on the instructions to sever relations with the enemy Department, are not communicating with this Department, forwarding minutes or falling in with

instructions issued by us outlining schemes of economy and reform by which they would be enabled to meet the deficit arising from the loss of English Government grants. If we are to win through on this Local Government issue - and failure to do so would seriously affect the whole Republican position - we must have solidarity and uniformity and backstairs communications with the enemy Board must cease. The enclosed circular from the Home Affairs Department which has been issued to all officials will show you how seriously this matter is viewed by the Ministry".

Each Teachta was requested to communicate with the chairman of each local body in his constituency and the letter added:

"The struggle to maintain control of the Local Government machine is second only in importance to the activities of the Republican Army"

The communication which it was suggested should be sent by the Teachta to the chairmen of local bodies contained the following paragraphs in regard to officials:-

"The first essential is that local authorities themselves and their officials should get a proper perspective of the situation and not alone sever relations with the English Department, but place themselves in constant touch and communication with the Dail Local Government Department".

and

"It is the duty of the chairmen and members of local authorities to rise to their responsibilities and see that their officials conform strictly to the national programme".

Reference is also made to this matter under the heading "Local Authorities" above; while in the circular letter of 27th January 1921, Co. Councils were asked to assist in stopping communication with the enemy Department.

The Minister referred to officials in his report to the Dail of 3rd May 1921. He said:-

"The effect of the frequent visits of our inspectors on the mentality of officials had been wholesome. There is a growing feeling among them that they will be held to strict accountability for any lapse in loyalty or efficiency and the circular issued in the name of the Minister for Home Affairs had borne fruit in an appreciable change in the attitude of some officials towards this Department and its Inspectors. Two

County Secretaries and one Clerk of Union have been dismissed by order of the Department for disobedience to instructions of the Department duly transmitted to them by their employing bodies".

Throughout the period of administration by the Dáil Department there was difficulty in getting officials to forward the requisite documents. The failure of the officials in this respect is indicated by the letters of 17th November 1920, and 20th April 1921, quoted above. The difficulty continued even after the Truce and it was necessary to write on 22nd November 1921, to the Clerk of each Board of Guardians and each Rural District Council and Urban Council calling attention to the delay in forwarding minutes. The letter pointed out that laxity in forwarding documents interfered with the work of the Department. It was impossible to exercise efficient supervision over the proceedings of local bodies if their minutes were delayed. Transactions were completed before the Minister had an opportunity of giving his views or directions.

In some districts where the local authorities had broken off all relations with the English Local Government Board, there was a reluctance on the part of the officials to have any communication with the Dáil Department. They appeared to feel that there was some danger attached to the Department and they wanted to keep safe. A few of them relaxed after the Truce and began to send forward documents, but others held aloof until the British Government began to transfer services to the Provisional Government. Then they came out boldly into the open and sent on documents covering a period of two years.

There was also a different class of officials, though a very limited one, who showed no reluctance whatever to communicating with the Dáil Department, but, at the same time, they forwarded duplicates of all the documents to the English Local Government Board. One who was suspected of this practice was able to invent an Irish version for his Cromwellian name

for the purpose of appending a proper signature to the papers that he sent to the Dáil Department.

Another official was suspected of being responsible for the arrest of two of the Department's Inspectors. Each of them was arrested shortly after a visit to the official's office.

The dire retribution predicted by the warning of 11th March 1921, did not follow in any of these cases. The officials concerned lived to draw pensions.

The delinquent officials formed a very small minority of the staffs of local authorities. The vast majority were loyal. Without their co-operation it would have been impossible to maintain the fight. One illustration of their spirit was given by the Minister in his report to the Dáil dated 9th March 1921, when he furnished a return showing that, owing to the financial difficulties of the local authorities, the salaries and wages due to officials and employees amounted to £47,351. 13. 7. The officials and employees created no difficulties about that situation. They accepted the position as part of the contribution to be made by them towards the national struggle.

In relation to officials, it might be a matter of interest to note the attitude of the Dáil Department towards local appointments. The instructions issued to local authorities after the elections in June 1920, contained the following:-

"In filling appointments to the local service, local authorities should see that only loyal citizens of the Republic are elected. Preference should be given to candidates having a knowledge of the Irish language and, subject to merit and ability, appointments should be made by promotions from the existing staff in the Department where the vacancy occurs, or, failing this, from the staff in some other Department under the control of the local authority.

"As far as possible, employees or officials of the enemy government should not be employed by Republican local authorities".

Decrees for Criminal and Malicious Injuries.

In the second report of the Committee on Local Government dated 22nd October 1919, reference was made to a memorandum submitted by the Minister for Local Government on the Criminal Injuries Act, 1919, which became law on 16th April 1919. In that memorandum the Minister wrote:

"A recent Act of the English Parliament has extended the scope and provisions of a previous enactment called the Criminal Injuries Act. Persons and their families entitled to compensation are judges, magistrates, police, civil servants, members of military, naval and royal air force. The act is specially designed and adopted to relieve the English Government of the costs of their criminal activities in Ireland. There is no provision for the families and dependants of persons (or the persons themselves) who were criminally murdered, maimed, or otherwise injured by the enemies of the Irish people. From the strict equity point of view the Act cannot be justified - it has not been passed with the will of the people. It is an Act against the whole body of the people. It is therefore legalised robbery and it is necessary to warn the public representatives of its procedure and means to adopt to safeguard the interests of the local authorities.

"Sub-section (4) of Section 1 of the present Act provides that where a decree was made against a County Council under the Act or any of its enactments, the amount shall be payable on demand and payment may be enforced under sub-section (1) of section 80 of the Local Government Act of 1898, whether the amount had or had not been raised or levied."

This is an entire change in the method of payment for Criminal Injuries. Up to date such awards issued by judges were orders against local authorities directing a levy on the county or specified portion thereof of the amount and having raised or collected the money to pay it. The new section entitled applicants to immediate payment. It is debatable whether this section applies to all decrees for criminal injuries or only to decrees under the recent Act, but even in so far as decrees under that Act are concerned, it is difficult to see how to comply with it. It has been held that the remedy contained in section 80 of the Act of 1898 is only a right to get an order against the Treasurer to pay out of the first monies in his hands 'applicable to the purpose'. In such cases no monies

would be in hands until the rate was struck and collected.

"At any rate I would not advise the Corporation to admit that the sub-section applied to all decrees for criminal injuries until it has been decided by some Court that it is so, and until it has been decided in what method you are to comply with it".

Law Agent, Dublin Corporation, letter dated 15th September 1919.

Power is given to a judge to exempt from liability to contribute any/particular ratepayer, and power to make a decree for such compensation as he thinks just and reasonable, together with power to make full compensation. This makes little difference, as in practice the Judge awards full compensation. Power is also given to the Lord Lieutenant to pay medical expenses of persons murdered, maimed or injured which shall be paid to the Crown by the Co. Council.

.....

In a further letter dated 25th April, the Law Agent says:-

"Up to this year a person obtaining compensation did not get the usual civil bill decree which was sent to the sheriff to levy. The order made was one directing the local authority to raise the money and, when collected, to pay the applicant who might have to wait one year and eleven months for his money.

"By sub-section 4 of section 1 of the Act of this year, compensation recovered against a Council shall be payable on demand and may be enforced under sub-section (1) of section 80 (Local Government Act, 1898) whether the amount has been levied or not. The King's Bench Division in Vance's case 40, I.L.T.I.P. 57 held that the true meaning of section 80 was that the Treasurer should pay out of the first monies under his control 'applicable thereto'. The general funds of a county council are not available to pay claims under decrees for criminal injuries - the only fund is that produced by the levy to meet them (Bennett's case). In my opinion the recent Act did not go far enough to carry out the intentions of its framers. It should have been provided that all or at any rate certain of the Council's funds should be made available to meet such claims or have authorised borrowing to meet them".

On the 15th September a letter from Clare asked whether Co. Councillors who refused to attend to the decrees would be individually liable and their holdings seized and disposed of to meet the amount of the decrees. It is, of course, for his own individual acts that a local representative is liable,

and any action taken in contravention of the law renders him liable for the costs of any such proceeding. In this case his refusal to function entails the cost of the appointment of an officer of the Court for whose expenses and costs individual councillors, whose actions brought about same, were liable. In other words, the action of individual Councils occasions an illegal expenditure - that is, the costs of the officer appointed by the Court, and for these costs the funds of the Council cannot be used, but the members of the Council who omitted or neglected to obey the mandamus would be personally liable for the costs"

The Criminal Injuries Act 1919, caused grave disquiet amongst all authorities connected with local government. The substitute Minister referred to it several times in his reports to the Dáil Ministry. In his report of the 11th May 1920, he anticipated a conflict in connection with the claims for criminal and malicious injuries and he expected the fight to begin at any moment in the county boroughs. He was afraid that the banks, as treasurers, would meet any claim served upon them by order of the courts.

After the local elections in June 1920, the local authorities were instructed not to strike any rate to meet claims for criminal and malicious injuries and such claims were not to be defended in the English Courts. On the 24th June 1920, a letter of instruction was issued to each County Council and Co. Borough Council as follows:-

"It is thought advisable to draw the attention of Councils to the fact that in connection with decrees for criminal injuries the amounts decreed are not payable out of the general funds of the Council but only out of funds specifically applicable thereto as being the proceeds of a rate specifically struck and levied to meet malicious and criminal injury claims.

"Treasurers should be warned that payments made in excess of this fund, where it exists, or any encroachments for such payments on the general funds of the Council will be made at their own risk. In

order to secure themselves, Councils having funds to their credit proceeding from a malicious and criminal injury rate should at once ascertain the exact amount and arrange with their Treasurers to have this sum treated as a distinct account. Councils, if any, having no such funds should give formal intimation of the fact to their Treasurers, with a warning that general funds must not be applied to meet malicious and criminal injury claims. Treasurers should be instructed to pay no claims whatever without notifying the Council Chairman of the presentation of the decree and consultation with him in the matter".

As already stated, the passing by the British Parliament in August 1920, of the Act for Restoration of Order in Ireland, which provided for the transfer of the "grants" to meet claims for criminal and malicious injuries was a deciding factor in bringing the Commission of Inquiry into Local Government to recommend a complete break with the English Local Government Board. The Minister referred to the matter in his letter of instructions to public bodies dated 12th August 1920. He said that the decision of the enemy to set the grants against the decrees removed the only reason that might induce the local bodies to tolerate further touch and communication with the English Local Government Board.

The Minister in his memorandum to the Committee on Local Government on the subject of the Criminal Injuries Act 1919, pointed out several defects in that Act.

Sub-section (4) of section 1 of the Act of 1919 provided that:

"Where a decree is made against a Co. Council under this Act or any of the enactments relative to compensation for criminal injuries the amount recovered against the council shall be payable by the council on demand, and the payment thereof may be enforced under sub-section (1) of section 80 of the Local Government (Ireland) Act 1898, whether the amount has or has not been raised or levied".

A footnote in Vanston's Local Government said that :

"The effect of this sub-section appears to be to make the general county funds under the control of the treasurer applicable for the payment on

demand of all decrees made after 14th April 1919, for compensation for injury to the person".

The substitute Minister in his report of 11th May 1920, said that:-

"It is suggested that Vanston is incorrect when he states in a footnote that claims for injuries to the person are payable on demand by the treasurer out of the general funds of the council and that the words 'out of monies under his control' must be taken as meaning 'out of monies under his control applicable to the purpose'. Where no rate has been struck there are no such monies".

The Minister's memorandum said that it was difficult to see how to comply with the Act as sub-section (1) of section 80 of the Act of 1898 only gave the right to get payment out of monies in the treasurer's hands applicable to the purpose,

These difficulties must have become apparent to the British authorities, for in The Criminal Injuries (Ireland) Act 1920, which became law on 23rd December 1920, the first provision was that -

"where a decree is made it shall be recoverable as a debt payable on demand and it shall be the duty of the treasurer of the council to pay on demand out of monies under his control as treasurer and, if those monies are insufficient, out of the first monies coming into his hands as such treasurer, whether such monies represent sums raised for compensation for criminal injuries or sums raised for or applicable to any other purpose.

"Other provisions of this Act were:--

- (1) the Lord Lieutenant had power in special cases to provide for payment by instalments over a period not exceeding five years,
- (2) if the amount of a decree could not otherwise be raised the Lord Lieutenant could make an order directing that the amount be deducted from any sums payable out of

- (i) Local Taxation (Ireland) Account;
- (ii) any fund administered by any Government Department, or
- (iii) any Parliamentary Grant.

- (3) a decree for criminal and malicious injury could irrespective of the amount recovered be removed to the High Court and any rates payable by any ratepayer to the Council, as well as any other debts due to the Council, attached to answer the amount recovered by the decree together with costs;

- (4) the amount of compensation provided for in a decree was to carry interest at the rate of 5% per annum,
- (5) decrees were applicable either to person or property. A court had decided that sub-section (4) of section 1 of the Act of 1919 did not apply to injuries to property,
- (6) a local authority might borrow for the purpose of paying the amount of a decree and the borrowing limit of a local authority did not apply to loans obtained to pay the compensation.

During the course of the following six months the claims for criminal and malicious injuries formed the subject of comment by the Minister in various letters and reports. In a letter dated 30th January 1921, giving instructions to local authorities on the preparation of the estimates and the need for economy the Minister, after referring to the failure of the Local Government (Ireland) Act 1919, to ensure a strong representation of persons loyal to England on the local bodies, said that further attacks developed on the finances of local authorities.

Legislation was introduced which struck at the fundamental principles of government -

"Local authorities levy and collect rates for the supply of water, relief of the sick, poor, insane, coals for the poor, etc., etc. An act was passed to legalise the seizure of these rates and any funds of local authorities to pay for decrees for criminal and malicious injuries. In addition to the monies raised by local authorities for the services described there were other funds collected by the British Government by taxation levied in Ireland which went towards the cost of these services. It was conditional on local authorities undertaking the inauguration and administration of some of the above services that the so-called 'grants' were to be paid".

Now, after the local authorities had developed the services as a condition of getting the 'grants', the British Government proposed to divert the monies to meet the claims for criminal and malicious injuries.

A statement issued to Co. Councils to be read at meetings held in connection with the preparation of the estimates

contained the following history of the position:-

"The Co. Council in striking a rate for the maintenance of local services in the coming year deems it well to draw the attention of the general public, and particularly of ratepayers, to the history of its relations with the English Local Government Board. Elected in June 1920, the County Council came into office at a time when, owing to the efforts of the British Government to withhold from the Irish people their right to determine for themselves their form of government, conditions approaching a state of war existed rather generally throughout the country, in consequence of which considerable damages to person and property were occurring. Huge claims for compensation were being presented in the English Courts and recklessly passed by English judges and in this way decrees were mounting up which the Co. Council would be expected to embody in the rates and levy from the ratepayers of its own area.

"The question as to whether the Co. Council would or would not agree to take this course should not properly have arisen until the present time, but apparently anticipating that county councils would refuse to impose these enormous burdens on the ratepayers, the English authorities issued an order to the effect that all 'grants' in aid of local administration should be withheld and devoted to paying the holders of decrees for criminal and malicious injuries, which, as we have pointed out, should not properly fall due for payment until the Co. Councils would have struck and collected the rate for the coming year.

"The grants so light heartedly cut off by the English authorities amounted to about a million and a half sterling, representing the annual restitution by way of contribution by the English Government towards the internal administration of a country from which it plunders annually the enormous sum of fifty million pounds. While this sum doled out in 'grants' was miserably small in proportion to the amount levied from Ireland in taxation - yet it can well be understood that its withdrawal caused serious dislocation in local administration when it is remembered that the estimates of all local authorities for the past year were based on the assumption that these 'grants' would be forthcoming. The grants consisted of contributions to such services as treatment of tuberculosis, treatment of the insane, medical relief of the poor, maintenance of roads, etc. In suddenly cutting off these contributions the English Government carried its brutal war into the hospitals, into the lunatic asylums, into the homes of the poor. Let the ratepayers and others mark well that all this happened before local authorities were called upon by Dáil Éireann to sever all connection with the English Local Government Board. It is important to remember the order of events for English propaganda is now attempting to represent that the 'grants' were withheld because of the refusal of local authorities to acknowledge the authority of their local government board, to submit accounts to audit and generally to conform to their regulations. The facts are otherwise. It was only when the

British Government had immorally and illegally withheld their contributions to important local services and thus embarked upon what is at once the meanest and most callous form of warfare on the Irish people, that the vast majority of the local authorities of Ireland definitely severed relations with the English Local Government Board. From that date the attempts of the British Government to smash local administration in Ireland have known no limits. They proceeded to make the entire rates of the country - every penny of which was levied to meet a specific liability in local administration - available to meet criminal and malicious injury decrees. A decree of this kind presented at a bank which was acting as treasurer to a local authority was to take precedence of every other claim or debt and by its terms the treasurer was ordered to "pay out of the first monies of the Council coming into your control". When the Councils, in an attempt to safeguard the public funds from seizure, dismissed the banks from the position of treasurer and made other arrangements for the disposal of their funds, the English Local Government Board, by threats to rate collectors and their sureties, threw the collection of rates into arrears in many counties. All their efforts were directed to compelling Councils to continue to lodge their funds with banks as treasurers so that these funds, the proceeds of rates levied for the maintenance of local services could be at their mercy for seizure to meet criminal and malicious injury decrees. It is probably unnecessary to point out to the public that by far the greater proportion of the "malicious injuries" for which decrees have been granted were due to the criminal activities of Crown forces. Cork, Tuam, Balbriggan, Trim, Thurles and Templemore are instances selected at random. If the relatives of many who have been foully murdered by the same forces - who have been called the 'custodians of civilisation' - were entitled to claim compensation, the amount under the head of 'criminal injuries' would be equally heavy.

"For all these savage outbursts of criminals in uniform the Irish people were put in the dock through their Co. Councils and English judges solemnly awarded damages against them. Well knowing that the Irish people cannot and will not pay these decrees, the Co. Councils are not embodying these amounts in the present rates - they will never agree to become parties to the plunder of the people they represent.

"The people in turn must realise the difficulties of their Councils and Boards brought about by the aggressive and obstructive tactics of the English government. They must realise that every step that has been taken by local authorities in this struggle with the Custom House has been taken with one object and one object only - to secure that the rates levied from the people shall be devoted to the purposes for which they were struck and not otherwise, and to ensure that the people shall not be compelled to pay for the war that the English government is waging upon them in the hope of crushing the national spirit and stifling the national demand. The Council asks for the co-operation of all ratepayers and the general

public in its resistance to the attempts to enforce these iniquitous decrees and it should be clearly realised that they could not be resisted in conformity to the English Local Government Board and its regulations".

In his report to the Dáil dated 9th March 1921, after referring to the failure of the British government to initiate proceedings in their own Courts to compel local authorities to strike a rate for criminal and malicious injury decrees or to appoint an officer of the Court to levy, strike and collect the rates, the Minister said:

"The unanimous opposition of the people to pay this rate, were it so levied and struck, would completely dispose of the British government pretence that objection to the code was sectional and organised, and demonstrate beyond all doubt that the opposition was national and unanimous".

On the 21st March 1921, the Department asked the clerk to each Borough Council and the secretary to each Co. Council to furnish particulars of the persons holding decrees for criminal and malicious injuries against their respective bodies. Following the receipt of these particulars a warning was issued as follows:-

WARNING.

Decrees

To all holders of/enemy courts for criminal and malicious injuries;

To all who have secured or are about to secure 'garnishee' orders;

To all solicitors acting on behalf of such persons, and

To all others whom it may concern -

This solemn warning:

The existence of the Red Cross and the wellknown inviolability of military hospitals are evidence that in civilised warfare the sick and the wounded, even of the combatant forces, and the organisation that cares for them, is regarded as sacred by every humanitarian principle and by accepted custom, the vital health services of the civilised community are regarded as similarly sacred and above interference from combatants.

In the war which the British government is waging upon the Irish people, however, this is not to be

so. That government now designs, by appeals to individual selfishness, to circumvent civilised custom, and to add an organised war upon the sick, the infirm and the indigent, to the midnight assassinations and the wanton murders of which it is already guilty.

The rates struck, and the monies levied and collected by the local governing authorities, are for the express purpose of providing for the essential services of the community - water supply, food transit, poor relief and health services. To divert these monies so that that may no longer be available for the purposes for which they were levied is to attempt the life of the community - to make war upon the sick and helpless poor, upon the mother, the infant and the aged. Those who act as agents and instruments of the enemy in this attempt, and take part in this despicable and infamous war are guilty of the highest crime against the State, and all who, by decrees obtained in enemy Courts, by garnishee orders, or other enemy device, are thus guilty are hereby warned that they will be dealt with accordingly and proceeded against with all the forces that the people's Government can command.

For the malicious injuries done by the forces of the British government, that government alone - not the local communities, is responsible, and from that government satisfaction must be sought. In any peace that will end this struggle, this responsibility of that government must be acknowledged, and just compensation made to the individuals injured. In the case of injury to individuals and property caused by the necessary operations of the national forces the Home Government will see at the proper time that the loss is distributed over the Nation as a whole.

(Signed) L.T. MacCossair

Minister for Local Government."

On the 11th April 1921, an explanatory letter as follows was sent to the Chairman or acting Chairman of each Co. Council and Urban Authority:-

"This Department has recently forwarded to you forms of 'warning' to be issued to all holders of decrees for criminal and malicious injuries and their solicitors. You will kindly communicate at once stating whether these have duly reached you and whether more are required. Your attention is particularly directed to the fact that it should not be implied from this warning that the mere obtaining of a decree for 'criminal or malicious injuries' is in itself an offence. For purposes of record, it was often advisable that Republicans should proceed to obtain such decrees from the English Courts with a view to having their cases dealt with in the penal settlement of account between the Irish Nation and the English Government. While the warning should be served on all persons holding decrees and their solicitors, its object is to prevent any person attempting to

attach public rates on foot of such decree, whether by presenting it for payment to the Treasurer or by garnishee order on the rates of one or more rate-payers. Where your Council has knowledge that either of these courses has already been adopted by a decree holder, that person and his solicitor should be requested to immediately withdraw the decree or the garnishee order.

"A full report of any breach of the terms set out in the warning should be forwarded to this Department when and if such occurs. All relevant facts, whether in mitigation or in aggravation of the offence, should be clearly set out to enable those upon whom lies the duty of defending the funds essential to the maintenance of the public services to form a just estimate of the offence".

In his report to the Dáil dated 3rd May 1921, the Minister referred to this matter. He said that :

"Severe warnings have been issued to all holders of decrees for 'criminal and malicious injuries' against any attempt to divert the public rates from the purposes from which they were struck. Similar warnings have been sent to every solicitor in the country. The result of this may be to greatly lessen the danger of rates being 'garnisheed' on a large scale; it may also result in keeping the banks clear of the decrees which would be invaluable in view of the unwillingness of many rate collectors to lodge their collections with any but the 'duly and legally appointed' treasurer".

As an indication of the success of the fight against the payment of the decrees, it may be mentioned that returns received in the Department in April 1921, showed that in twelve counties nothing was paid by the local authorities during the previous financial year on foot of decrees. Included in these counties were Co. Louth, where there were 'garnishee' orders in the hands of a solicitor, and Offaly, where decrees were withdrawn and £900 paid on foot of one decree refunded.

The position in the other counties was:-

Clare Co.	Great Southern Railway Co. got a garnishee order for its own rate ... £1,500 lost
Cork Co.	Great Southern Railway Co. got a garnishee order for its own rates. Amount lost not stated.
Donegal Co.	Railway Company got garnishee order for its own rates. Amount lost not stated.

Dublin Co.	£21,000 lost
Kerry Co.	Great Southern Railway Co. got a garnishee order for its own rates. Amount lost not stated.
Kildare Co.	£1571 lost
Limerick Co.	Great Southern Railway Co. got a garnishee order for its own rates. Amount lost not stated.
Meath Co.	Small amount lost on decrees.
Monaghan Co.	Position not stated.
Sligo Co.	£1000 lost.
Tipperary Nth. Co.	£800 lost under a garnishee order.
Tipperary Sth. Co.	Great Southern Railway Co. got garnishee order for its own rates. Amount lost not stated.
Waterford Co.	£1200 levied by old Council for decrees. £800 paid
Wicklow Co.	Small amount lost under a garnishee order.

In his report to the Dáil, dated 1st July 1921, the Minister wrote:-

"The warning to the holders of decrees for 'criminal and malicious injuries' and to solicitors acting for them that public rates cannot be held liable for war damages and that the Government will resist and punish any attempt to secure payment in this way, has had excellent results, and in making it possible for public bodies to resume normal relations with the bank treasurers has solved the difficulties that many councils were experiencing with their rate collectors".

The fight did not end with the Truce. It became known early in September 1921, that certain solicitors and barristers were not observing the warning issued in the previous April, and the Minister wrote on 9th September 1921, to each Co. Council, Co. Borough Council, Corporation, Urban Council, Poor Law Board. The letter repeated what had been said several times before, but it dealt more fully with the matter:

"The attention of this Department has been drawn to the fact that certain solicitors and barristers taking advantage of the existing Truce conditions are acting in contravention of the warning issued some months ago to the effect that public rates cannot be held liable for damages arising out of

the war conditions, and that any attempt to obtain payment of these claims out of the funds essential to the maintenance of services vital to the welfare of the general community will be resisted and punished by the elected government of the people. In certain counties, notably in Donegal, solicitors have been active since the Truce in 'garnisheeing' rates in satisfaction of these claims, liability for which must be a matter for settlement between the conflicting governments. These solicitors and their clients are acting with full knowledge of the attitude of Dáil Éireann on this matter and it is not with a view to further enlightening them as to the position, or as to the gravity of the situation in which they have placed themselves, that this circular is issued, but for the benefit and information of the general public, this Department wishes to define once more, fully and explicitly, the attitude it has adopted towards those so-called 'criminal and malicious injury claims'.

"To do so, it is necessary to sketch briefly the causes which led up to the definite severance of relations between Irish local authorities and the English Local Government Board. In July 1920, circulars were issued to the local authorities of Ireland from the Chief Secretary's Office, Dublin Castle, and the English Local Government Board, to the effect that the 'annual grants' in aid of local administration in Ireland would not be forthcoming unless the local authorities gave explicit guarantees that they would submit their accounts to audit and in all other respects conform as hitherto to the regulations of the English Local Government Board.

"Two things require to be noted at this stage. First, that until this direct challenge was issued to the local authorities Dáil Éireann did not think fit to call upon them to sever their relations with the British Institution, and local administration was proceeding normally under the auspices of the English Local Government Board. Secondly, it is necessary to examine closely what the explicit guarantees asked for would have involved. Decrees from the English Courts against Irish local authorities on foot of what the English Government closes to call 'malicious injuries' were rapidly mounting up. It was a fact as well known to the English Government as to the Irish people that all these claims arose out of conditions of war which the British Government had forced on this country by its refusal to acknowledge the right of the Irish people to determine for themselves the form of government under which they would live. Many of the claims arose as a result of casualties to the armed forces of England in the course of that war, such as attacks on Constabulary barracks and other outposts of the British occupation of this country. Decrees for huge amounts were being light-heartedly issued by English Judges against the ratepayers of Ireland in satisfaction of these claims, and if the local authorities had given the explicit guarantees asked for in the letters from the Chief Secretary's Office and the British Local Government Board it would have been their duty to embody in the yearly rates the amounts of these decrees and to proceed to levy them from the ratepayers. In the circumstances, the

Government of the Republic decided that no such guarantees should be given by the local authorities and an instruction was thereupon issued to the local authorities to definitely sever relations with the English Local Government Board and to function henceforth under the control and supervision of the Local Government Department set up by Dáil Éireann. Now, the ratepayers of the country must realise that it was in their interest and for their protection that Dáil Éireann at this stage set up an expensive Civil Department and has since maintained it. They must realise that if Dáil Éireann had failed to take this action the local authorities would now be engaged in levying from them in rates the cost of England's war on the principle of self-determination in Ireland. 70% of the total amount awarded on the head of 'criminal and malicious injuries' in Ireland within the last year is due to the criminal and malicious activities of the armed forces of the English government. If Dáil Éireann had not called upon the local authorities to sever relations with the English Local Government Board, the ratepayers of Ireland would now be paying for the wanton destruction occasioned by the looting and burning of Cork, Balbriggan, Trim, Tuam, Templemore and many other towns and villages throughout the country in which the armed forces of the enemy 'saw red' - to use the phraseology of Sir Hamar Greenwood.

"Acting on the instructions of Dáil Éireann, the rate-striking local authorities of Ireland repudiated in the name of the people all liability on foot of these decrees. They declared that the public rates of the country were necessary for the maintenance of services essential to the welfare of the community, and that they could not be held liable for war damages. They declared that the matter of liability for all such damages must be one for settlement between the two governments at the termination of hostilities. No provision for payment of any such decrees has been made in the rates for the current year. Solicitors and holders of these decrees have been warned against taking any steps to seize in satisfaction of their claims rates which have been struck and levied to maintain vital public services. To do so is to make war upon the sick and helpless poor, on the mother, the infant and the aged. The solicitor or barrister who lends his professional services to any such attempt is a public enemy and a disgrace to his profession. The general public will probably learn with amazement that an English firm which owned the Balbriggan Hosiery Factory which was burned by Sir Hamar Greenwood's 'custodians of civilisation' have lately lodged a decree for £62,000 with the Treasurer of the Dublin Co. Council. This sum has not been paid. It will not be paid. Its payment would involve the closing of the Dublin Union and the Richmond Asylum. The fact is merely mentioned here as an interesting instance of the workings of the British law in Ireland. The Crown Forces burn and loot and the ratepayers are invited by decree of an English judge to foot the bill. The people of Ireland are not merely to have their throats cut, they are to be charged for the knife. This ingenious device can be defeated if the people realise the essential facts of the situation -

1. The break with the English Local Government Board was ordered in the interests and for the protection of all the ratepayers regardless of their political convictions
2. But for this break they would now be paying the ten or twelve million pounds that have been decreed by the English Courts against the local authorities of Ireland on foot of criminal and malicious injuries.

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3. The rates for the current year are somewhat high because the estimates for the last financial year were based on the assumption that the 'grants' from the British Government would be forthcoming. The fact that they were not paid necessarily involved the accumulation of certain arrears and the contracting of certain debts which have to be cleared off in the current year.
4. Under the auspices of the Local Government Department of Dáil Éireann great and far-reaching schemes of economy and reform are being embarked upon. This fact should be a sufficient guarantee to the ratepayers of the determination of the Department and of the local authorities to effect a considerable reduction in the rates for the next year.
5. The person who avails of existing conditions to attempt to evade his responsibilities as a ratepayer is a public enemy and is inviting a condition of chaos which would react disastrously on the political and material prospects of the country.
6. The solicitor or barrister who attempts to obtain payment on foot of a 'criminal or malicious decree' out of the public rates is waging war on the community, and can have no grievance if the community, or those entitled to act in its name or for the protection of the rates make war on him.
7. In view of the explicit declaration of the local authorities repudiating all liability on foot of such decrees the person who pays on an order of the English Courts 'garnisheeing' his rates is not thereby discharging his obligation to pay rates to his county or urban council, and payment of such rates will be insisted on by the local authority with all the support of the elected government of the people."

After referring to a possible 'no rate' campaign, the Minister continued:-

"The people must jealously watch and safeguard the principle that public rates must not be liable for war damages. The person who attempts to make them so liable whether he be the holder of a decree, or a professional man employed by the holder of a decree, is acting in a spirit of hostility to the interests of the ratepayers and is taking a course which, if successfully persisted in, would have calamitous results for them. While the Truce lasts, there is naturally some difficulty in meting out to such people the full punishment they deserve, but even under the Truce conditions the public has in its power to make a professional man who is guilty in this respect feel the weight of its resentment. No ratepayer should pay the garnishee order of the English courts on foot of a 'criminal and malicious injury' decree. To do so is a departure from the principle that the public rates must not be held liable for war damages. That principle is a bulwark to the ratepayers. If they injure it or depart from it in

individual instances they may destroy it to their own disaster. The ratepayers on their part must rest assured that in any negotiations with the British government nothing will be left undone to properly apportion the responsibility for such damages and the liability for the amount decreed".

The Minister added that the attitude of Dáil Éireann was defined in the last paragraph of a warning issued to solicitors and to holders of decrees. He quoted that paragraph.

Rate Collection.

From the time local authorities were instructed to take measures to safeguard the public funds, the collection of rates became a burning question. As soon as the Banks were deprived of the treasurership to local authorities and trustees appointed to take charge of the funds, trouble began with the rate collectors. The collectors held that under their bonds they were bound to lodge the monies with the banks as treasurers and some had refused to hand over the monies to the trustees whom they regarded as not being the officially appointed treasurers. If the rate collectors resigned or were removed from office the appointment of their successors did ^{not} receive the sanction of the English Local Government Board and some ratepayers would not regard receipts given by them as valid receipts. An extensive dispute with a large body of collectors developed and gave rise to several strong letters from the Department.

In an endeavour to meet the views of the rate collectors, the instructions for the safety of the funds were modified by a letter dated 7th December 1920, which read:-

"It is proposed to modify to some extent the instructions issued by this Department dealing with the treatment of the funds of local authorities. To meet the objections of some rate collectors that they, and their sureties, were exposed to serious consequences by the terms of the rate collectors bond if they lodged their collections with 'unauthorised persons', i.e., persons other than the treasurers - the following procedure is now laid down:-

Each rate collector will lodge his collection to his own

account in a bank and will then fill up a crossed cheque for the full amount payable to "The County Council (or Corporation, or Urban District Council) which he will hand to the Secretary or Clerk of the body to whom the said cheque is payable. This cheque will be cashed by the bank when duly sealed with the seal of the Council. The Secretary will at once transfer the monies to the Trustees appointed by the Council and the method of disbursement will be as laid down in former instructions.

"In the event of refusal on the part of the rate collectors to comply with the above instructions, this Department must be at once notified and the name and address of the insubordinate officer forwarded so that immediate steps may be taken to recover and safeguard the public funds and to bring the defaulting officer to a sense of his treachery to his employing Council and to the people whom it represents.

"You will at once notify the rate collectors of your body of the altered procedure".

On 13th December 1920, rating authorities were instructed in the following terms: to indemnify the rate collectors and their sureties against financial loss sustained as a result of compliance with instructions from the Department.

"Your Council is instructed to pass a resolution at its next meeting pledging itself to indemnify to the full any rate collector or surety of a rate collector who may incur financial loss by reason of action taken against such rate collector or surety as a result of the rate collector's compliance with instructions of his employing Council emanating in the first instance from this Department. You will at once communicate to the rate collectors the fact that this instruction has been received".

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Towards the end of the month of December the Department became aware that rate collectors were not obeying the instructions of their Councils. Some of the collectors who

held a meeting in Dublin advised their fellow collectors to cease work until their Councils came to terms with the English Local Government Board on the question of the Treasurership. On 21st December 1920, the assistant Minister addressed each rate collector, putting the position to him in definite terms. The letter is here given in full:

"To each Rate Collector.

"In the conflict between the English Government and Dáil Éireann and between the English Local Government Board and this Department a situation has developed which demands a definite decision on your part. The Irish people expressed its will in the General Election of 1918, endorsing the Proclamation of 1916, which declared Ireland an independent Republic. Again, in the Municipal and Local Elections of the current year, the people of Ireland reaffirmed their determination to be free. Acting strictly on their mandate the new Boards and Councils pledged their allegiance to Dáil Éireann and declared they would in every particular obey its decrees and carry out its instructions. For some months the Department hesitated to give the word for a complete breach on the part of the new Councils and Boards with institutions of the enemy Government, having regard to the financial conditions such a move would necessarily involve. When however the enemy government declared its intention to set the so-called 'grants' against damage to person or property incurred as a result of their efforts to hold and govern Ireland by the sword contrary to the declared will of its people, there was no room for further hesitation, and on the recommendation of a Commission which sat under the auspices of the Department, Dáil Éireann at its session on 17th September, declared a complete break on the part of the public bodies with the enemy Department at the Custom House.

"The duty of any official who could not accept the new departure was plain at this juncture; he should have tendered his resignation and applied for pension. To remain in office was a tacit acceptance of the new situation and all duties it involved. At the moment the English Local Government Board not unnaturally is making a bid to win back its hold on the public bodies. Its method of procedure is

- (1) to endeavour to frighten Councils and their officials by mandamus proceedings,
- (2) to endeavour to impede the collection of rates by bluffing the rate collectors.

"The first of these devices has had no success; the second unfortunately has had some. What is the threat to the rate collectors? That they will be dismissed by the English Local Government Board. Considering that the English Local Government Board has itself been dismissed by the Public

Bodies of Ireland, this very thin bluffing should not impress anyone. The English Local Government Board does not pay the salaries or pensions of rate collectors and as the Councils are not at present reading, much less heeding, instructions from that quarter, these threats of dismissal only serve to make those who issue them ridiculous. Some rate collectors profess to be nervous lest their sureties should be held liable on the bond. The parties to the bond are the Councils and the rate collectors - the Council by issuing contrary instructions obviously debars itself from action on the bond. Moreover, the bond is that the rate collector will collect and pay to the treasurer - there being no treasurer the method of disposing of the funds laid down by this Department (i.e. payment by crossed cheque to the body that struck the rate) compares well, even from the point of view of English law, with the recommendation contained in the Custom House letter of 11th ultimo which instructs the collectors to lodge their collections to their private accounts in a bank. The English Local Government Board can neither make nor amend English law and collectors are forbidden by their bonds to have more than a fixed sum of rate money (less than £100) in their control at any one time. Now let me state the issue of the moment clearly. The local authorities have broken off with the Custom House, a procedure for which they had a direct mandate. In accordance with instructions from this Department, issued with a view to safeguarding public money, they have dispensed with the banks as official treasurers. Rate collectors are assured of indemnity in the extremely unlikely event of themselves or their sureties incurring financial loss on account of the collectors compliance with instructions issuing in the first instance from this Department.

"Despite the fact that the Councils are clearly acting

on their mandate from the people, and despite the guarantee of indemnity, some rate collectors are failing to obey instructions of Councils, and some rate collectors met recently in Dublin and advised their fellow collectors to cease the work of collection until the Councils came to terms with the English Local Government Board on the question of the treasurership. This is an utterly impossible and untenable position for officials of public bodies to adopt. They must carry out the instructions of their employing Councils or resign and hand into the secretary their warrants and books. Any rate collector who throws in his lot with the enemy and endeavours to force his Council to conform to enemy regulations by a refusal to resign or to collect the rates is warned that in doing so he is acting as a public enemy and will be appropriately dealt with. The struggle is too keen now and too near a decision to allow any individuals to wreck and obstruct the internal administration of the country in the hope of forcing the Councils back to submission to the Custom House. Our last word to the rate collector is - "collect or resign". If rates are not promptly collected suffering will ensue for the poor who are depending on outdoor relief; unemployment will ensue owing to Councils being unable to continue road work, and for all these hardships and privations the public will hold the collectors responsible who endeavoured to force his Council to so dispose of the public monies as to place them at the mercy of the enemy for payment of what the enemy smugly terms "criminal and malicious injury claims".

This circular is an appeal to the rate collectors to ask themselves is it fair or reasonable to expect that they will be allowed to bring pressure on their employing Councils to break their mandate and their election pledges under threat of having local administration wrecked by a stoppage of rate collection.

This Department has done everything possible to meet the collectors. After this circular, it will appeal no more, but will act sternly and swiftly as a Government and as a Government in a state of war. The rate collectors cannot be allowed to dictate to the Irish Nation. Rather let them hear through this Department the voice of the Irish Nation "Collect or resign, or take the consequences".

This warning was followed by a letter to the secretary to each Co. Council dated 31st December 1920, as follows:-

"You will kindly forward to this Department, if possible by return of post, a statement showing the position with regard to the collection of rates in your county. Particulars in regard to the second moiety are specially required. The amount as yet uncollected and the amount at present in the hands of the rate collectors should be ascertained as nearly as possible. I also require a list giving the names and addresses of the rate collectors and a statement in the case of each collector, whether he is complying with the instructions of your Council as to the collection and disposal of rates. When a collector states his intention of resigning his position or tenders his resignation and surrenders his warrant and rate books you will at once notify this Department stating whether the individual concerned has in his possession any monies collected as rates. Your Council should take immediate steps to appoint a successor to any rate collector who resigns or arrange for the collection of the rates in his area by apportioning it amongst other collectors".

Early in January 1921, representatives of the Irish Transport and General Workers' Union consulted with the Minister in regard to the large number of their members employed on roadwork by the Co. Councils who, owing to financial difficulties, had been dismissed or placed on short time. This matter is referred to later in another part of this memorandum. It was however disclosed to the Union representatives that the position was due less to the withdrawal of 'grants' than to the non-payment and non-collection of rates. The authorities of the Union then wrote to their Organisers and Branch Secretaries:

"We understand from the Local Government Department that the financial difficulties of the Councils are due less to the withdrawals of the 'grants' by the British Local Government Board than to the non-payment and non-collection of rates. Most of the Councils can fulfil their functions without the 'grants' if the rates only came in.

(The rates, it should be understood, are altogether different from taxes, as the rates are entirely devoted to local administration such as roadwork, upkeep of asylums, workhouses, etc.) A large number of rate-payers are delaying in paying up - a much more serious matter - a big proportion of rate collectors have refused to collect pending the settlement of the dispute between the Dáil and the British Local Government Board. If this be continued the consequences will be most serious - not alone will road work be at an end, but there will be a cessation of outdoor relief, closing down of workhouses, asylums, etc.

Now the Councils concerned have agreed to guarantee all rate collectors or persons appointed by the Councils as such against any financial loss whatsoever and a line has been indicated whereby these collectors can easily fulfil their duties without financial loss to themselves. There is, accordingly, no excuse whatever for their neglecting to carry out their work. Any collector refusing to get in the rates to the effective custody of the local authority and any ratepayer refusing to pay over his rates could hardly strike a worse blow against the roadmen, against labour, against the poor and afflicted, and indeed against the whole community.

It is therefore imperative that our members should immediately bring whatever pressure is possible to bear on such rate collectors, ratepayers and local bodies towards securing that the local administrative service of each county is kept going. This duty is a most necessary one, and one in which the newest and humblest member of the Union can and must lend a hand".

In his report to the Dáil on 20th January 1921, the Minister emphasised what appears in the preceding pages and went on to give the decisions of the Government. He said:

"Owing to enemy propaganda activity considerable difficulty had arisen in connection with the collection of rates by Co. Councils. These difficulties were caused by the English Local Government Board circularising rate collectors that under the terms of the Bond (i.e. the legal instrument between the rate raising Council and the rate collectors) monies should be lodged with the Treasurer of the local authority. The parties to the Bond were the Councils, the rate collectors and the sureties. As the Councils were directed to dismiss the Banks as Treasurers, and to appoint nominees in lieu thereof, objection was raised to the payment of rates to these nominees because they were not recognised banking institutions.

The Department of Local Government of Dáil Éireann had already pointed out that to safeguard the rates from seizure for decrees for criminal and malicious injuries it was necessary to dismiss the Banks as Treasurers, and even in cases where there might be an overdraft against a local authority, rates lodged in the Bank after the presentation of a decree for criminal and malicious injury would go towards payment of such decree".

"As the rate collectors were not in some cases lodging monies to the nominees, and in other cases not collecting it all, it was suggested to the Minister to permit the reappointment of the Bank as Treasurer in order to get in the full amount of rates outstanding. Some rate collectors on the other hand, realising the responsibility of their office to the community, performed their duties in accordance with the instructions of the Dáil Department. As a result of the disloyalty of some rate collectors, serious financial stringency operated generally throughout the country.

"In December and January a number of circular letters were issued by the Assistant Minister to the public authorities and the rate collectors, pointing out the responsibility of the latter and their duty, and directing the former to safeguard the rate collectors and their sureties in conforming to the instructions of the Department in lodging rates and with nominees or the Clerk of the Council. It was shown that the instructions issued by the Department regarding the disposal of the monies by the rate collectors compared more than favourably even from the British legal standpoint, with the directions of the British Local Government Board, which directed that the rates should be lodged to the rate collector's personal account in the bank. Notwithstanding this, a meeting of rate collectors was held in Dublin in December and they decided to cease collecting pending a settlement between the Dáil Local Government Department and the British Local Government Board. This action of these officials placed a number of Councils in the position of having to dispense with employees owing to their financial condition".

Mr. Cosgrave also mentioned that after consultation with the Department a circular letter was sent out by the Irish Transport and General Workers' Union illustrating the difficulties placed in the way of local government by the failure of the rate collectors to carry out their duty and stating:

"Now the Councils concerned have agreed to guarantee all rate collectors or persons appointed by them as such against any financial loss whatsoever and a line had been indicated whereby these collectors can easily fulfil their duties without financial loss to themselves. There is accordingly no excuse

whatever for their neglecting to carry out their work. Any collector refusing to get in the rates to the effective custody of the local authority and any ratepayer refusing to pay over his rates could hardly strike a worse blow against the road man, against labour, against the poor and the afflicted and, indeed, against the whole community".

Owing to the fact that liberal estimates had been made by most of the Councils, sufficient funds would have been available to meet all commitments had the rates been collected normally. Rate collectors who carried out instructions of their Councils had not suffered and would not suffer the pains and penalties described by the enemy government.

Mr. Cosgrave went on to say that the whole situation had been reported to the Cabinet and the following decision of Ministry was arrived at on 10th January 1921, in connection with local government:-

"Instructions to be issued to secretary or accountant of Co. Councils to issue receipts for rates, thus preventing ratepayers from being again mulcted. All existing rate collectors who are not handing up their collections to resign or to be dismissed and an outdoor staff, if necessary, to be set up to collect the rates. Lists of defaulters to be forwarded to the Department of Local Government and to be dealt with by the Defence Department when necessary.

.....

"The Minister for Local Government to have discretionary power to sanction the re-appointment of the Bank as Treasurer to a local body where he thought such action necessary.

"The Secretary for Home Affairs and the Minister for Defence to be available for consultation by the Minister for Local Government whenever necessary".

The Minister said that it was anticipated that the rate collectors would carry out their duties now and, with the provision of the necessary machinery for enforcing the payment of rates, it might be confidently expected that the financial year would close normally.

The Minister returned to the matter again in the same report and said that the coming year's rates would not be

legally struck (i.e. from the British Local Government point of view) and as a consequence in parts of the country some difficulty might be experienced in collecting rates. It was, however, generally accepted that when the customary essential services were furnished by the rate raising bodies the rate payers accepted their responsibilities where their wants were supplied. He added:

"Local authorities will need to make very big efforts to get in the rates and the whole-hearted co-operation of officials is essential in the matter. In this connection the Local Government Department would be in consultation with the Ministers of other Departments of the Government to deal with the cases of officials who fail to carry out the orders of local authorities".

In a circular letter addressed to local authorities on 3rd January 1921, the Minister, after referring to the efforts of the British Government to force the local authorities to adopt what amounted to resolutions of loyalty to the Government, said:

"The British Government failing to impose their authority on the public bodies in Ireland, and failing to secure the funds of the local authorities for payment of decrees for criminal and malicious injuries now sought to interfere with the collection of rates by threatening rate collectors and their sureties. While many of the collectors have not forgotten that they are Irish and paid by the Irish people, others have foresworn their allegiance and sided with the enemies of the Irish people. This attitude therefore makes these officials parties to the plunder of the ratepayers and enemies of the good order of the Irish State.

"Every step and precaution taken by the local authorities by direction of this Department has been with a view to safeguarding the rates and funds and to ensure the expanding of same for the purposes for which they were collected.

"Local authorities will therefore immediately take such steps as will enable them to collect outstanding rates, and take such further precautions as will ensure prompt payment in future

The following is an extract from the statement which the Chairman of each County Council was asked to read at the meeting at which the rate for the succeeding financial year would be struck :-

"Rates must be paid promptly to those appointed by the Council to collect, for the Councils have not the facilities of overdraft from the banks that would enable them to carry on pending a leisurely collection of the rates. The ratepayers should realise that it is very much in their own interests to maintain the local services and any failure to get in rates would involve very serious consequences in their midst. If any ratepayers avail of the existing conditions to attempt to evade the responsibilities of citizenship the Council will see that public attention is directed to these defaulters. The Council guarantees that no efforts will be spared to administer the rates economically and efficiently and this year, as last year, the Council will take every precaution to safeguard the public funds from seizure - but if any large number of ratepayers, by delay or refusal to pay rates, render it impossible to pay to maintain local services the Council must disclaim responsibility. They repeat, however, that if any such deadlock comes to pass, if through non-payment of rates unions or asylums have to be disbanded, or outdoor relief or road work has to cease, the public will be informed, as it is entitled to be informed, of the names of those responsible for the conditions that must then arise".

Statements furnished to the Department in April 1921, showed that for the preceding financial year the rate collection stood as follows:-

Collection closed in nine counties	- Cavan, Galway, Kildare, Kilkenny, Laoighis, Mayo, Offaly, Tipperary N. Westmeath.
Collection practically closed in seven counties	(Carlow, Clare (collected by Republican police), Donegal, Limerick, Tipperary S., Waterford, (no difficulty with collectors as Council operated with bank), and Wicklow.
Collection not yet closed in one county	Leitrim
Portions of collections outstanding in	- - - Cork £25,000 Dublin £6,000 Kerry £20,000 Longford - one-eighth outstanding. Louth £25,000 (Council severely handicapped through action of rate collectors in refusing to carry out instructions). Meath - £30,000. Monaghan - One-fourth outstanding. Council had serious difficulties with rate collectors and a large block of ratepayers (Unionist). Books seized by enemy in January and returns difficult to obtain.) Roscommon - One-fifth outstanding. Sligo - £38,000 (see below). Wexford - Coming in well. (Council selected by enemy for special

attacks and ratepayers warned not to pay. Notwithstanding this, rates were coming in satisfactorily and it was anticipated that all rates would be collected).

In the Spring of 1921, rate collectors in Co. Sligo refused to pay over to the Council in the absence of the Treasurer rates collected by them. The I.R.A. apprehended the rate collectors and recovered a sum of £8,000. It was subsequently stated that in consequence of the action of the I.R.A. a total sum of £30,000 (including the £8,000) was collected in rates and paid to the Co. Council.

In his report to the Dáil on the 1st July 1921, the Minister said that the warning issued in connection with decrees for criminal and malicious injuries had excellent results and in making it possible for public bodies to resume normal relations with Bank Treasurers had solved the difficulties that many Councils were experiencing with their rate collectors.

"The enemy government, however, realising the impossibility of ever regaining control of the local government machine is now more direct in its attempts to smash it.

"Orders have been sent out for the arrest of all rate collectors whose appointment has not been notified to the English Local Government Board and sanctioned by that body. The ratepayers are warned that such persons are not in a position to give a 'valid' receipt and that if they pay to them they leave themselves open to be called upon to pay again to a 'duly authorised collector'. These efforts at obstruction are not attended with much success. At the moment the position is worst in Leitrim, Monaghan and Meath. In Leitrim the Northern Bank was Treasurer to the Co. Council; it has been dismissed in accordance with the boycott; the other banks have refused to accept the Treasurership, and the rate collectors refuse to lodge to 'unauthorised persons'. There is a large amount of last year's rates outstanding, but it is believed that most of this is in the hands of the collectors. Steps are being taken to meet this case. In Monaghan there is about £10,000 outstanding of last year's rate due to the arrest of the rate collector of one area and the refusal by the ratepayers (Unionist) to pay to a collector unsanctioned by the British Department. In Meath there is little explanation of the bad state of affairs beyond the deplorable indolence of the members of the Co. Council.

"For a long time they had pleaded hostility and obstruction by the secretary, but since his dismissal the Council has not shown much inclination to rise to their responsibilities. A new secretary has been appointed and one of the best of the Department's Inspectors has been put on this county - their united efforts may effect an improvement".

It will be remembered that when it was learned early in September 1921, that solicitors and barristers were acting in contravention of the warning issued in April 1921, the Minister wrote to the local authorities in the matter. He referred at the same time to the question of payment of rates and said:

"In view of the explicit declaration of the local authorities repudiating all liability on foot of such decrees (decrees in respect of criminal and malicious injuries) the person who pays on an order of the English Courts, 'garnisheeing' his rates is not thereby discharging his obligation to pay rates to his County or Urban Council and payment of such rates will be insisted on by the local authority with all the support of the elected Government of the people"

At the same time the Minister wrote that -

"The people, in their own interests and for their own protection, would do well to give careful consideration to these points. To raise a 'no rate' cry is an easy and rather popular course. It coincides with the tendencies of human nature. It is, however, a short-sighted course. No man has a right to refuse or evade payment of rates without considering what the consequences would be if everyone else did likewise, if his particular line of action were raised to a general standard. It takes no great breadth of intellect to visualise the situation that would arise if the machinery of local administration were to break down for lack of funds, if it became impossible to meet the requirements of the helpless poor or the afflicted inmates of asylums. In some counties farmers have been prominent in opposition to the rate for the current year. Would it suit the farmer to have large numbers of people homeless and starving wandering the roads? He must face the fact that this is the condition of affairs which the 'no rate' attitude invites. Even from the purely selfish point of view, the best course is to pay willingly and promptly the rate for the current year to enable the local authorities to function freely and smoothly and to put through without difficulty or delay the great schemes of economy and reform which they have embarked on on the instruction of this Department".

As late as April 1922, it was necessary for the Minister to refer to this matter when reporting to the Dáil. He noted that:

"the payment of rates has not been maintained at pre-war punctuality, probably because of diminished incomes due to the trade slump and to dislocation of normal business relations. Furthermore, the assessments for the financial year 1921-22 were necessarily largely in excess of the previous demands made by rate-raising authorities".

The Minister added -

"It is scarcely necessary to point out that the local authority cannot function satisfactorily when its finances become disordered by the delay or remissness of ratepayers. It is regretted that many local authorities have just cause for complaint in this matter. Advantage has been taken of the unsettled conditions to withhold payment of rates lawfully due. This is a matter which will require careful consideration".

Local Finances and Care of Funds.

The measures recommended by the Minister for Local Government for the protection of the funds of local authorities have already been fully explained. After the initial steps the fight to save the funds and maintain the finances was pursued by the local authorities with occasional advice from the Department.

The Assistant Minister in a circular to the local bodies dated 13th December 1920, said:

"In the struggle between the Irish Nation and the English Government the local authorities are playing an important part. Through them the Irish Government has been enabled to take over control of the internal administration of the country, showing to the world the truth of President de Valera's claim, that Dáil Éireann is the de facto as well as the de jure government of Ireland - harassed, it is true, by the presence of an English Army of Occupation, but nevertheless fulfilling the ordinary functions of government and receiving the actual and habitual allegiance of the great majority of the citizens. To meet and beat this claim the enemy Government has left no stone unturned. The so-called 'grants' in reality a miserable portion (about a fortieth) of the money wrung from the country in taxation have been ruthlessly cut off, carrying the war into the hospitals and the unions, smiting the aged poor and the destitute orphan. It is hoped by these measures to bring the public bodies of Ireland to their knees; it is hoped that those who would shrink from no sacrifice for themselves will be weakened by the possibility of hardship for the aged and the helpless. The idea of attempting to buy a people by a miserable fraction of their own

money is particularly English in its cynicism. But the people must not be bought back into slavery. The responsibility is on each public body to so husband its finances that the hopes of the enemy of inducing surrender by economic pressure will prove as vain as their hopes to stampede and demoralise the people by murder and arson. Even with the utmost economy there will be a deficit in many cases. This deficit must be met by a loan from the banks. This Department believes that where the position is properly and reasonably explained to a bank there will be no disposition shown to embarrass local authorities by a refusal. The banks must not be allowed to make their re-appointment as Treasurers a condition precedent to a loan - to do so shows a misconception of the situation. The Banks were deprived of the Treasurership not with any view to injuring them, but with a view to protecting public monies from inequitable seizure. To have their accounts in debit would have been no protection, as a Bank as Treasurer would have been ordered to pay on foot of decrees "out of the first monies of the Council coming into your control" and could not set up its own private debt as against such decree. Further a Bank as Treasurer would have been compelled to make the fullest disclosures as to the funds of any Public Body. While under the present arrangements, though the Bank will no doubt have the handling of the funds of local authorities as heretofore, it will have no knowledge on the subject. The Banks must not be allowed to attach obnoxious conditions to loans to local authorities. Neither must they be allowed if offered reasonable security to embarrass local authorities by refusing loans. They exist and flourish by the goodwill of the people - they cannot be allowed to come into the ring against the people's representative Councils and Boards and give aid and comfort to the enemy in this struggle. Councils should, if necessary, wield the great power they undoubtedly possess to prove to any bank that refuses facilities, that to do so - always provided fair terms and security are offered - amounts to and will be deemed an act of war against the Irish people. On this question of security circumstances will vary considerably in different places. It is put as a suggestion that if necessary each member of a Council should set himself to secure the lodging of, say, £50 by a dozen or twenty people, the sums so lodged to be deemed collateral security against an overdraft to the Council's representatives while each individual acting in this way as security would have as his security against loss the rates of the county. The enemy are basing all their hopes on a financial breakdown on the part of public bodies necessitating a return to the Custom House fold. It would be impossible to overestimate the need for local effort to defeat these hopes. The enemy is watching every move of the local bodies. Lately when a Council, in the mistaken idea that to be in overdraft, would render its funds immune from seizure, re-appointed the Bank its Treasurer, the matter got a blazing headline in the English Press:

"County Council repudiates Dáil Éireann"

This line must be held. With only four months of the financial year to run there must be no collapse of local government. The Public Bodies must not let down the Nation".

In his Report to the Dáil dated 20th January 1921, the Minister said that the financial position of the local authorities was on the whole sound. There had been no interference with essential services provided by local authorities and they had been maintained at as high a standard as when grants were received from the Local Taxation Account.

On 27th January 1921, the Minister said in a letter to each County Council:

"It is apparent that the enemy is concentrating at the moment on either regaining control of the local administration of our country or rendering it impossible for the Government of the Republic to exercise adequate supervision and control. To counter these efforts, this Department is taking steps to ensure closer touch with local authorities. Despite the fact that the authorities budgetted last year on the assumption that the grants which have been withheld would be paid as usual the financial collapse on which the Custom House based its hopes has not occurred. Councils will budget for the coming year to meet all liabilities (except criminal and malicious injury decrees)".

In his letter of 30th January 1921, the Minister returned to the matter, when he wrote:

"During the current financial year local authorities compiled their estimates of receipts and expenditure as usual, taking credit in the accounts for the monies due by the British Government and credited in the Local Taxation Fund, each local authority providing all the services as heretofore, i.e., at the maximum cost.

"In the latter part of the first six months of the financial year the British Government imposed conditions on local authorities other than those which were originally provided. In effect they desired to have the local authorities pass resolutions of loyalty to the British Government, failing which no monies due to them would be paid. It was anticipated that the withdrawal of these funds, estimated to represent one seventh of the entire revenue of local authorities, would precipitate a financial crisis and render local government impossible. Local authorities have discharged their duties by continuing the various services, thus fulfilling the only conditions upon which 'grants' were made".

.....

"Every step and precaution taken by the local authorities by direction of this Department has been with a view to safeguarding their rates and funds, and to ensure the spending of the same for the purposes for which they were collected"

.....

"It is now essential that the Local Authorities of Ireland functioning under the Government of the Irish Republic which was set up by the Irish People should exercise the greatest care in compiling estimates for the striking of rates for the coming financial year, 1921-1922.

"While it is mandatory to strike rates sufficient to cover all expenditure necessary for the proper administration of local government, it must be borne in mind that higher rates without corresponding advantages to the community will operate against the new Councils".

.....

"In budgetting for the coming financial year, local authorities should assume that grants will be withheld by the English Government. On the other hand, they should include in their estimates amounts repayable to the English Government Departments - these amounts will not be paid out, the same procedure will be followed next year as was laid down in instructions from this Department in September last, viz: the amounts should be withheld and credited in the Council's accounts against the withheld grants. The rates to be levied must be sufficient to discharge all the liabilities of the local authorities for the coming year".

In his report to the Dáil dated 20th January 1921, the Minister said that as a result of the disloyalty of some rate collectors, serious financial stringency operated generally throughout the country. Owing to the fact that liberal estimates had been made by most of the Councils sufficient funds would have been available to meet all commitments had the rates been collected normally. The financial position of the local authorities was on the whole sound and with the enforcement of payment of rates the financial year should close normally.

The Minister mentioned that the estimates for 1921-22 were in course of preparation. Owing to the increased cost of living since the previous year, an increase would be necessary, which, taken in conjunction with the loss of grants, would account for high rates.

"Banks were accustomed to providing financial accommodation in the earlier months of the financial year to local authorities pending the collection of

the rates, which as a rule were not collected for a couple of months after the formal striking of same. The Inspectors would be instructed to exert considerable local pressure by customers of the Bank towards the provision of this accommodation when necessary".

About this time it was proposed to grant a loan out of Dáil Funds to local authorities. In his report of 20th January 1921, the Minister mentioned that he had applied for a loan of £100,000 and asked the Dáil to approve the vote. The conditions attached to the vote were that no payment should be made to any Council that had not collected three-fourths of its rates, and that the Minister would have discretionary power to sanction the re-appointment of a Bank as Treasurer to a local body where he thought such action necessary.

The Minister in his report of 9th March 1921, furnished table showing that the salaries and wages due to officials and employees of local authorities amounted to £47,351.13.7. He said that outdoor relief had been suspended in some cases owing to shortage of funds. This was notably the case in Roscommon and Drogheda. The Department realised the importance of continuing outdoor relief and of paying salaries and wages due to officials and employees. The Minister therefore asked the Dáil to alter the terms of the proposed loan to local authorities so as to discharge arrears of salaries and wages, and to provide for outdoor relief where same had been suspended or was likely to be discontinued owing to shortage of funds. There were, in addition, to those pressing claims, some contractors whose accounts had not been paid, and supplies had to be procured from other sources at prohibitive cost.

This proposal would necessitate an alteration of the condition stipulating that three-fourths of the rate must be collected. The sanction of the Dáil to the proposal would

also alter the implied condition that financial accommodation to Co. Councils would be on a pro rata basis.

At its March 1921, meeting the Dáil decreed that the following alterations be made in the conditions of the proposed loan of £100,000 to local authorities:-

That the terms of the £100,000 loan be altered

- (a) to admit of financial accommodation being made available to Co. Councils or Co. Boroughs, Councils for Unions, Asylums and Hospitals,
- (b) to pay outdoor relief where same has been suspended or there are no funds to meet the cost,
- (c) to pay arrears of salaries and wages,
- (d) to pay contractors for supplies of food and medicines, and
- (e) to allow, subject to the sanction of the President and Minister for Finance, exceptions being made in necessitous cases where 75% of the rates had not been collected.

Meantime the English Local Government Board on 10th March 1921, addressed a letter to Boards of Guardians and District Councils, saying:

"The Local Government Board for Ireland desire to inform Boards of Guardians and District Councils in Ireland that their attention has been called to the acute financial difficulties in which many of these bodies now find themselves, owing to the County Council being unable to meet the ordinary demands of the authorities for current expenditure owing to the claims for malicious injuries and to other causes.

"Acting on the suggestion of some of these Bodies, the Board have now obtained authority by Order in Council, to empower Boards of Guardians and District Councils in such emergencies to borrow by way of temporary loan or overdraft from their Treasurer, and to pay interest thereon for such period as may be necessary.

"Any applications to the Local Government Board under this Order shall receive immediate attention".

On the face of it that looks like a friendly letter. But is it possible to picture the Local Government Board, after having stopped the grants, becoming so stricken with sympathy for local authorities in their financial difficulties that they apply for an Order in Council to enable the authorities to get financial accommodation? Or was it a death-bed repentance?

The letter may not, however, be so innocent as it looks. In the first paragraph stress is laid on the claims for malicious injuries as the cause of the financial straits although the great bulk of the local authorities refused to pay these claims, while the stoppage of the grants, which was the main cause of the trouble, is neatly hidden under the words 'other causes'. There is also the mention that the suggestion to seek the Order in Council was made to the Local Government by 'some of these bodies'. Have the Bodies making that suggestion abandoned their allegiance to the Republic? The letter does not say so, but if they have, there could be no great objection to other Bodies following their example, particularly if there was a loan for reward.

The most artful portion of this letter is the concluding part which indicates that application must be made to the Local Government Board for authority to borrow and the loan or overdraft may only be obtained from the Treasurer to the local authority. To the Local Government Board the Treasurer would be a Bank approved by that Board as Treasurer. These requirements would necessitate recognition of the Local Government Board by the local authority. The letter was in fact an invitation to the local authorities concerned to abandon their allegiance to the Republic.

To come back to the finances of local authorities, Returns received in the Department in April 1921, showed that Banks were not acting as Treasurers in the following counties: Clare, Dublin, Laoighis, Leitrim, Limerick, Louth, Mayo, Meath, Sligo, Tipperary South and Wicklow - total 12 counties. No information was received in the matter from Co. Wexford. In all other counties the Banks were acting.

In the same returns the only grants shown as having been received from the British Government in the preceding financial year were £5,500 in Co. Dublin and two-thirds of grants in Co. Mayo.

In his report to the Dáil dated 3rd May 1921, the Minister said that local government in Ireland had been the subject of considerable criticism in view of the increase of expenditure due to the withdrawal of 'grants' and the upward curve of prices and wages. The Minister submitted figures to show how the rates increased in England and Wales. Increases of 140%, 160% and 200% were usual. In one case there was an increase of 314%. Rates were 25/5 in Llanelly, 26/- in Rhondda, 27/8 in Mountain Ash, and 29/2 in Pontypridd.

The Minister also said that:

"The financial stringency will prove a blessing - if rather heavily disguised - if it results in awakening public interest in local affairs and ensures the moral support of the community for those who are eager to put an end to inefficiency, waste and corruption in local administration. There will probably be an acute shortage of funds this month and in June. The first instalments to the Boards of Guardians, Asylums, etc., were paid in the past by the Co. Councils out of the 'Agricultural Grant' which was received early in the financial year, and rate collection was seldom under weigh until about the middle of July. In addition to this, Co. Councils in the past had no difficulty in arranging overdrafts, pending the collection of the rates, to meet their transfer to subsidiary bodies. This year there will be no 'Agricultural Grant' and probably it will be difficult to negotiate overdrafts. Nothing has been left undone to secure an early collection of the rates, but it is safe to assume that there will be a period of shortage and it is well that members should clearly understand the cause".

Labour.

From the earliest stages Dáil Éireann showed a keen solicitude for the interests of the workers. In its decree of 17th June 1919, the Dáil drew attention to the urgent importance of providing suitable houses for the working classes, and the Committee on Local Government made every endeavour to advise and assist local authorities in availing themselves of the provisions of the Housing (Ireland) Act, 1919.

One of the objections to a break with the English Local Government Board which the substitute Minister set out in his second report was that loans from the Board of Works and the British Treasury would be refused and Housing, Drainage and all similar activities of local authorities would be brought to a standstill. Extensive unemployment would follow.

The letter addressed to the newly-elected local bodies after the elections in June 1920, stated that where possible wages disputes should be referred to Courts recognised by Dáil Éireann, and contractors should be asked to agree to submit any disputes arising out of contracts to an arbitration court under the auspices of Dáil Éireann. A Clause to this effect should be inserted in all contracts.

A memorandum as follows, on the subject of Arbitration and Conciliation Boards set up by local authorities to deal with applications for increase of wages and salaries was issued to local authorities:

"The Local Government Department, Dáil Éireann, recommends in cases where agreement has been reached between local authorities and their officials or employees regarding arbitration that two or more members of the public body be appointed with an equal number of the representatives of the officials or employees and an umpire or Chairman to be appointed by the Dáil Department of Labour - both parties to the arbitration to be bound by the award.

"In cases where a conciliation board is employed it is recommended that there shall be equal representation of the parties and on application a Chairman shall be nominated by the Department of Labour.

"It is further advised that having regard to the duty of local authorities and their employees to maintain an efficient public service - machinery for effecting amicable adjustment of differences between employers and employees being available - no locks-out or strikes should take place and all applications for reconsideration of salaries and wages owing to the increased cost of essential commodities should be referred, where agreement cannot otherwise be reached, to either arbitration or the Conciliation Board".

In a letter addressed by the Department to Public Bodies on 22nd July 1920, it was stated that the Minister for

Labour had asked the Department to ascertain from all County Councils whether they were paying the standard labour wage. In replying to this query Councils were asked to state the minimum wage paid to road men.

In January 1921, a deputation from the Irish Transport and General Workers' Union attended at the Department to represent that an unfair portion of the burden resulting from economies by local bodies was falling on the manual labourer. After this interview the Minister wrote to the Chairman of each Co. Council saying that:

"This Department has had an interview with officials of the Irish Transport and General Workers' Union with reference to complaints from various centres to the effect that in the existing financial conditions of Local Bodies an undue proportion of the resulting burden was being placed on the shoulders of the manual labourers. The representatives of the Irish Transport and General Workers' Union pointed out that while in many places road workers have been dismissed or placed on short time, no attempt at economy was being made with regard to salaries of officials, increases and bonuses being even granted in some places where most drastic economies affecting labourers were enforced.

"This Department endorses the view that in a financial shortage there should be equality of sacrifice and that economies should commence where they would be least seriously felt. No increases or bonuses to officials or employees of bodies will receive the sanction of this Department until better financial conditions exist, and in places where the principles above outlined have not been observed, Councils are instructed to reconsider their action with a view to securing a more equitable distribution of the burden.

"In dealing with the permanent staff of a local authority there should be no discrimination as between employees and officials - if the pruning knife must be applied, it should be applied first to those who are in the best position to bear it.

"Even in dealing with casual labour, Councils should not embark on dismissals or place men on short time until they are satisfied that in every department of their administration the utmost economy prevails.

"Despite all recommendations to the contrary, County Councils are still indulging in an extravagant expenditure on printing, stationery and many other items on which saving could and should be effected.

"Kindly have the bodies and institutions which your Council subsidises supplied with a copy of this circular".

That the Irish Transport and General Workers' Union was well satisfied with the action taken by the Department was shown by the terms of the letter which they addressed to their Organisers and Branch Secretaries. They wrote:

"We have been in touch with representatives of the Local Government Department of Dáil Éireann re the position of our members employed on road work by the Co. Councils throughout Ireland, a large number of whom have been dismissed altogether or put on short time. We stated that the men and ourselves recognised that most of these Councils were in financial difficulties and that economies were therefore necessary, but we pointed to the injustice of the road workers being penalised while the officials, such as surveyors, etc., were not interfered with, and we insisted that if economies had to be effected, they should be effected all round and that a commencement should be made where such economies would be least felt.

"The Local Government Department quite accepted our point of view and is issuing a circular to all County Councils with which it is concerned, instructing them that the above programme be carried out, that burdens should be fairly distributed amongst the officials as well as the employees and that the principle of equality of sacrifice should be observed. The Councils are also told to instruct their subordinate bodies accordingly. The Department has met us fairly in this matter and the efforts of Union representatives on public bodies should be at once directed towards forcing the various Councils to adopt this programme. Influence can also be brought to bear by Organisers, Branch Committees and Secretaries and by rank and file members".

In a letter addressed to local authorities on 30th January 1921, the Minister said that:

"In the expenditure of rates due consideration to employment must be given and the largest possible distribution of money made in the area of collection. In view of the hardships inflicted on industries and commerce, the urgency of this point need not be stressed".

Unemployment which followed after the conflict is dealt with later.

Economies.

When the possibility of a stoppage of the grants and a break with the English Local Government Board first came in sight, it was generally accepted that financial loss would result to local bodies. The substitute Minister was aware of

it and in his second report he made suggestions for economies.

The Commission of Inquiry into Local Government was instructed in the terms of reference to suggest such economies as would be needed if it was found possible for local bodies to operate without recognising the Local Government Board.

In its interim report the Commission recommended that "all Councils should seriously consider such economies as are feasible under present conditions". In its final report the Commission gave a detailed list of suggested economies, and these were communicated to all local bodies in Ireland by the Minister for Local Government in his letter of 30th September 1920, directing those bodies to cease further communication "with the enemy institution in the Custom House". The Minister directed the local bodies to appoint committees at once to devise economies under the various heads indicated by him. The Minister added:-

"Naturally local circumstances will vary considerably - and economies may readily occur to public representatives in particular districts that are not capable of general application. The Department feels confident that it is unnecessary to impress on Public Bodies that the duty is on them to show the enemy government that they cannot bring this Nation to its knees by financial pressure and to meet the attempt to do so all possible economy consistent with efficient administration is not merely desirable but absolutely essential".

The Minister considered it necessary to return to this matter again when writing to local authorities. In his letter of 30th January, 1921, he said:

"While it is mandatory to strike rates sufficient to cover all expenditure necessary for the proper administration of Local Government, it must be borne in mind that higher rates without corresponding advantages to the community will operate against the new Councils. It is therefore essential that steps be taken to inaugurate every possible economy which will enable local authorities to discharge their obligations with greater efficiency at reduced cost, and it is incumbent on the various Corporations, Councils and Boards to carry into effect and, if

possible, improve on the recommendations sent out from this Department last September".

Some of the major schemes of economy will now be described

Poor Law Reform.

Although some enactments were passed by the Irish Parliament to deal with the assistance of the poor, the system which operated when the Dáil Department came into existence was introduced into Ireland by an Act passed by the English Parliament in the year 1838, entitled The Irish Poor Relief Act, 1838. In effect, this Act introduced the English Poor Laws into Ireland. The Act provided for the constitution of Boards of Guardians and the establishment of Workhouses and the main power given to the Board of Guardians was to relieve at their discretion certain classes of destitute poor persons in the Workhouses. A subsequent Act gave the Guardians power to give outdoor relief to certain classes of destitute poor persons and another Act provided for the creation of dispensary districts and the appointment of medical officers for the purpose of giving medical relief to poor persons.

From the beginning the Poor Law system was not regarded as suitable to Ireland. Different Commissions of Inquiry pointed out its defects and made recommendations, but no attempt was made to effect any reform. It was always expected that one of the first matters to be undertaken by any Irish Government would be the radical reform of the Poor Laws and their substitution by a code in keeping with Irish ideas.

The main reasons calling for reform were concisely set out in the first Report of the Department of Local Government and Public Health, 1922-1925:

"The Poor Laws in operation in Ireland until 1921 were modelled on those in force in England. The system being unsuited to our needs there had been a continuous demand for reforms and for the introduction of more suitable measures for the assistance of the poor.

"Poor persons of practically all classes were relieved in Workhouses. Provision was no doubt made for

outdoor relief or assistance to the poor in their homes, but as the conditions prescribed were exacting, the relief thus afforded was comparatively small. The associations connected with Workhouse relief were seldom desirable. The Poor Laws were introduced when the country was passing through the great famine, and the Workhouse became associated in the minds of the people with the hardships and sufferings of that period. The feelings of objection to the workhouse arising from historic reasons remained long after the causes which produced them had passed. The workhouse was the sole refuge of vagrants, and of the physical wreckage of the population, and being largely availed of by these classes came to be regarded with abhorrence by the respectable poor, amongst whom relief in a workhouse carried with it an enduring stigma.

"When the workhouses were first introduced the population of the Country was almost twice what it is at present, and the numbers requiring assistance out of the rates were more than proportionately large. Owing to the shrinkage of the population and other factors, the numbers chargeable on the poor rates were considerably reduced, and in time the workhouse accommodation greatly exceeded the needs. There was a large number of these buildings in the country, capable of accommodating twice or three times the number relieved in them, and the cost of administration was out of all proportion to the value of the relief afforded.

"The Poor Law System had been condemned on more than one occasion by different public commissions. Those who held special knowledge of social matters felt strongly that public assistance to the poor should not inflict hardships on those whom it was intended to help; and that people who had been reduced to poverty by circumstances outside their control should be able to obtain assistance without associating with the undesirable elements of humanity."

When the need for economy arose after the stoppage of the grants, the attention of administrators turned towards the abolition of some of the workhouses as a possible way to economising. In his second report the substitute Minister mentioned schemes such as abolition of workhouses as a means to meet the financial loss. In his third report he said that he had invited Mrs. Wyse-Power to submit a memorandum on general poor law reform.

When the Commission of Inquiry into Local Government was asked to suggest possible economies, it suggested in its Interim Report that all Councils should seriously consider such economies as were feasible and mentioned the abolition of

workhouses as one possible economy. In its final Report the Commission included the abolition and amalgamation of workhouses in its list of economies, and said that by reducing the number of workhouses in each county and placing as many as possible of the inmates on outdoor relief, a saving of £50,000 might be made in the balance of the financial year 1920-21. Detailed memoranda on workhouse reform were submitted to the Commission by Dr. R.F. Hayes, T.D.

The communication sent by the Minister to local authorities on 30th September 1920, dealt extensively with the matter. The Minister started by saying:

"The Workhouse is an evil institution" and went on to say that it was the intention of the Department to work towards complete abolition through amalgamation on a large scale. The number of workhouses varied from 3 to 4 in the smaller counties to 10 or 12 in the large counties like Cork and Galway. There was nothing to prevent and very much in favour of amalgamation schemes being carried out immediately. The letter then said:

"Representatives of Boards of Guardians of a county (or two small counties) should meet and decide on what workhouses could be closed with advantage and those that would need to be continued. All children should be boarded out. The aged, infirm and feeble-minded should be boarded out wherever possible. Cases which do not admit of such treatment should be sent to a central workhouse for the county or counties (discontinued as such and equipped as a home). Sane epileptics could be boarded out in rural districts where suitable employment is procurable".

.....

"Some existing workhouses to be transformed into district hospitals under a committee of management composed of members of the Board of Guardians with clergy and others co-opted.

"The Hospital should be reserved for acutely sick - no patient to be kept longer than three months - chronic cases to be transferred to the Institution apart for the old and infirm.

"Persons taking advantage of this hospital should be asked to contribute a portion of their weekly cost, for the double purpose of sustaining the fund and removing any taint of pauperism which might attach to them.

"The attached fever hospital can be used for the fever cases of the district".

The Minister said that the staffing of the new institutions could be done by transferring existing officers but a certain number would remain to be dealt with by superannuation.

As regards the outdoor staff, the Minister wrote that in many cases the work of the Relieving Officers was so light that the office might be abolished, or the number of Relieving Officers reduced by amalgamation of areas. The custom of administering outdoor relief in the form of tickets or orders for goods on particular shops was to be discontinued.

In order to give effect to these reforms and economies the Department directed that an immediate conference of representatives of Boards of Guardians and of county asylum committees of each county (with, perhaps, the medical officer of the workhouse) be called to arrange what workhouses should be closed down and which should function as district hospital and as infirmaries or homes for aged and infirm cases.

The Minister said that one workhouse (discontinued as such) in an ordinary three county area could be fitted up and staffed for the consumptives in workhouses. This institution would also take those advanced cases then living at home. One of the existing County Tuberculosis Officers could act as medical officer to such an institution.

A provincial conference of representatives of Boards of Guardians and Co. Tuberculosis Committees should meet at once to arrange what workhouses should be used as Homes for advanced cases of Tuberculosis.

The arrangements arrived at by both the conferences above mentioned were to be submitted to the Department for sanction.

Each Board of Guardians was required on receiving sanction to carry the new arrangement into effect immediately, pensioning off the redundant officials.

The directions of the Minister were not carried out at once. Some local authorities proceeded promptly, but it was necessary to bring considerable pressure on others. There were local interests at work. The statement sent to each Co. Council to be read at the meeting at which the rate would be struck for the year 1921-22 referred to this. It said:

"The Council feels that it cannot too strongly emphasise the need for strong support from the general public for all schemes of economy and reform that may be put forward. Some of these schemes - such as the proposal for the amalgamation of unions and the scheme to have at least some of the contracts of local authorities carried out through a purchasing committee of the General Councils - necessarily involve a slight conflict between local interests and the interests of the ratepayers generally and of the county as a whole. Where the common good necessitates the sinking of individual or local interests the Council claims that the general public and the ratepayers should take the national rather than the parochial view. Only by the support of an enlightened public opinion can Councils hope to overcome their difficulties and maintain the local services so essential to the comfort and welfare of the general public".

Inspectors brought pressure on the local authorities in favour of amalgamation, but the Minister also thought it desirable to refer to the subject in the Dáil and in letters to the local authorities. In his report to the Dáil of the 9th March 1921, the Minister said that:

"it was also intended to deal with the constructive side such as amalgamation of unions, and the reorganisation of local government machinery. The Department earnestly requested the co-operation of each Teachta in the matter of amalgamation of unions. It was one of the proposals of the Local Government Commission and it was initiated with a view to the eventual abolition of the Poor Law system as it had been known".

In his report to the Dáil of 3rd May 1921, the Minister after stating that the general policy of the Department would be to emphasise more and more the position of the Co. Councils as supervising the entire local administration in their rating area, said:

"The value of this is most clearly seen in dealing with schemes for the amalgamation of workhouses. Boards of Guardians not infrequently show themselves

susceptible to purely parochial influences and interests which prevent their giving wholehearted support to schemes of reform and economy which are undoubtedly conceived in the best interests of the County as a whole. Where this occurs the moral pressure which the Co. Council can exert is invaluable. Should moral pressure alone prove inadequate, the Department will not hesitate to instruct the Co. Council to bring financial pressure to bear by withholding funds from any Board which gives factious or interested opposition to a sound scheme of amalgamation and reform".

On 26th April 1921, when sending to the Chairman of each Board of Guardians copies of a report by Commissioners appointed by the Cork Board of Guardians with a view to effecting economies and remedying abuses the Minister said:

"This Department holds very strongly that it should be the aim of those who are entrusted with the responsibility of local administration of each county to work towards the complete abolition of these institutions (the work-houses) as at present administered through amalgamation on a large scale and that the care of the very poor and infirm should ultimately be administered under the direct supervision of the Co. Councils in Central Homes and County Hospitals".

On the 27th September 1921, the Minister wrote a letter to each Co. Council and Board of Guardians in which he said:

"Abolish the Unions.

"The Department looks to the Co. Council and Boards of Guardians to see that no interested or ignorant opposition successfully holds up or delays the schemes of reform and economy which have been promulgated after careful consideration by a Commission of experts. The Rates must come down. The ratepayers thoroughly understand the necessity for high rates in the current year. They realise that it is necessary to meet the deficit arising from the loss of 'grants' usually paid by the English Government. They realise that those 'grants' were lost because the local authorities acting on the instructions of this Department refused to give guarantees that would have committed them to imposing on the ratepayers the burden of paying for England's war on the principle of self-determination in Ireland. But the ratepayers will look to this Department and in a special manner to their local representatives to ensure that there will be a very considerable reduction in the rates for the next financial year. That object can be secured only if the Co. Councils and Boards of Guardians are energetic in pushing through schemes for the abolition of unions as at present constituted and substituting for them one County Home and one well-equipped County Hospital for each county. Very few

have now the hardihood to oppose these recommendations on their merits, but those who are eager to have them indefinitely postponed generally adopt the tactics of pressing the claims of one town against another, or of one particular institution against another for selection as the Home or Hospital, or of one system of rating against another, hoping by these means to raise a controversy that would render it impossible to proceed with the scheme. Another method is to cry out that these changes involve great hardship to the poor. Now let it be clearly understood that one beneficent result of the new schemes will be that a far greater proportion of the money collected for the benefit of the poor will reach those for whom it was intended than was hitherto the case. Between the poor and the money collected for the relief of the poor there stood in the past a small army of officials; between the poor and that money there stood the huge establishment charges for each separate institution. By cutting the establishment charges and the number of officials down to the minimum required for efficiency the poor will get a better service at a smaller cost to the ratepayers. With proper motor ambulance service for the County Homes and Hospitals and the facilities of telephone and telegraph services the argument of the distance of the County Home or Hospital from a particular locality has not the weight which those who use it profess to attach to it. The schemes must go through. The local representatives who neglect or refuse to co-operate must take primary responsibility to those who elected them for obstructing schemes recommended by a Department of the Government to which they owe allegiance. The conference called to consider the scheme for each county should be thoroughly representative. The Co. Council should have greater representation than a Board of Guardians. That is but just and proper, for the Co. Council draws its membership from the entire county, while a Board of Guardians draws its membership from a more limited area. Moreover, it is the Co. Council that has the odium of facing the ratepayers with the Rate Demand and the responsibility for its collection, and it ought to be in a position to assure the ratepayers that the monies collected are economically and efficiently administered. Members entering such a conference and local bodies sending representatives ought to realise that in doing so they commit themselves to abide by the report of that conference. The Department regrets that a good deal of the time of the Ministers and staff has been taken up in dealing with appeals against the findings of County Conferences from individuals who were actually members of the conferences and from Local Bodies which had ample representation thereon.

"Finally, the Department wishes to point out that whole time permanent officials under the existing system who lose employment as a result of these schemes of reform may have a maximum of 50% of their actual number of years service added for the purpose of computing their retiring allowances and these allowances will be computed strictly on the basis of section 8 of the Proportional Representation Act, 1919, which has been adopted by this Department. These officials will be enabled to turn their energies and abilities to productive work of more real benefit to their country than that on which they have been engaged. The Department will deal justly with all

existing officials, but it realises its responsibility to the ratepayers and it is convinced that the action it proposes to take in their interests, far from reacting unfavourably on the interests of the poor will ensure that the money raised for their benefit will be applied more directly and in greater proportion to alleviation of their lot".

In his report to the Dáil in April 1922, the Minister said:

"The economies effected by the amalgamation schemes for Unions and the fall in prices of commodities have resulted generally in a decrease of the rates for 1922-23. The amalgamation scheme is based on the provision in each county of a Home for the aged poor and a County Hospital with subsidiary hospitals where necessary. While not identical in details the schemes generally can be adapted to conform with a uniform policy for the whole country. Inquiries into the working of the present arrangements may be necessary to preserve the best features of the existing schemes".

Legal authority was given to the schemes for the amalgamation of Unions by the Local Government (Temporary Provisions) Act, 1923, which became law on 28th March 1923. At that time the following schemes were in force. They are arranged in the order of the dates upon which they came into operation:

<u>County.</u>	<u>Date upon which scheme came into operation.</u>
Roscommon	21st March 1921
Laoighis	1st May 1921
Limerick Co.	27th June 1921
Kerry	1st August 1921
Westmeath	do.
Offaly	4th August 1921
Monaghan	9th September 1921
Cavan	16th September 1921
Sligo	26th September 1921
Mayo	1st October 1921
Wexford	25th October 1921
Clare	26th October 1921
Leitrim	5th November 1921
Kilkenny	7th November 1921
Wicklow	16th November 1921
Meath	18th November 1921
Galway	22nd November 1921
Waterford	23rd November 1921
Tirconail	6th December 1921
Kildare	14th February 1922
Limerick Co. Boro.	2nd March 1922
Longford	4th April 1922

It will be observed that only three schemes came into operation before the Truce. The Act of 1923 gave power for the amendment of the schemes and also for the adoption of new schemes. Under the latter power schemes were subsequently adopted and approved for Carlow, Cork, Louth, Tipperary (North Riding) and Tipperary (South Riding). The three Poor Law administrative areas in Co. Dublin never amalgamated.

It was essential to provide for the amendment of the schemes of amalgamation not only because it would be desirable to make changes in the schemes from time to time as it appeared necessary, but also because the schemes as adopted originally were far from uniform, and for convenience in administration they should be as nearly uniform as possible.

The preamble to the Act of 1923 gave as reasons for reforming the laws for the relief of the poor:

- (1) that the existing laws were wholly unsuitable to the circumstances of this country,
- (2) that they caused unnecessary hardship to persons requiring relief, and
- (3) that the cost of administering relief was excessive.

These were exactly the reasons which moved the Dáil Department to take action, but when the reforms were initiated the most urgent reason was the need to cut down expense. There may have been a disposition in some quarters to think otherwise. Some time after the passing of the articles of agreement for a Treaty an officer who had been transferred to the Irish Government appeared before an Interview Board in connection with some appointment for which he was a candidate, and when a member of the Board heard that this officer had experience of Poor Law administration he inquired: "What were the arguments put forward by the Co. Councils in favour of the schemes for the amalgamation of the Unions?" "Sir", replied the candidate, "every one of

those men had a convincing argument in his hip pocket". Some sections of the community may have held that view, but there was no foundation for it. The arguments of the hip pocket were never used to urge on the reform of the poor laws. The most pressing argument was the need for economy. The stoppage of the grants brought on the amalgamation schemes. Had that argument or reason not been there, the consideration of the whole question would undoubtedly have been deferred until less strenuous times when it could have been dealt with in a calmer atmosphere.

The effect of the changes made in Poor Law administration at this time is fully set out in the First Report of the Department of Local Government and Public Health, 1922-1925.

Combined Purchasing of Supplies.

The first report of the Department of Local Government and Public Health contains a statement to the effect that the far-reaching advantage of a scheme of combined purchasing of the commodities required by local authorities had been pointed out in the Auditor's Reports on Grangegorman Mental Hospital.

The substitute Minister mentioned in his Third Report to the Dáil Ministry that he had invited a memorandum from one who might be regarded as an expert in local administration on a scheme to establish a sample room in the Capital where samples would be exhibited of all articles required by Public Bodies and institutions under their control. The idea underlying this scheme was to have but one contract for each article for the whole of Ireland - thus giving really valuable support to nascent industries and encouraging the launching of new industries.

In its Interim Report dated 5th August 1920, the Commission of Inquiry into Local Government recommended that all Councils should ascertain what materials which must

necessarily be procured by them could be obtained more cheaply.

On the 8th September 1920, the substitute Minister for Local Government issued a letter to each Co. Council as follows:-

"Your Council will receive instructions from the Trade and Commerce Department of Dáil Éireann outlining a scheme for the pooling of contracts by Public Bodies in Ireland. In view of the necessity for the most rigid economy in all phases of local administration to meet the altered financial conditions created by the stoppage of grants by the enemy Government, your Council is hereby instructed to give full and wholehearted co-operation in the scheme of the Trade and Commerce Department which has been submitted to and approved by the Ministry of Dáil Éireann".

The Commission of Inquiry in its Final Report submitted to Dáil Éireann on 17th September 1920, referred to the pooling of contracts of Local Bodies as one of the economies recommended and said:

"We believe that if local bodies purchased their supplies in bulk, and adopted a standard pattern, instead of each body purchasing small lots independently, as at present, that a considerable economy could be effected. Here again, however, such economy would not be operative at once, but the saving would be substantial".

The Commission submitted a memorandum from the Department of Trade and Commerce, which read:

"It is possible for the public bodies in Ireland to render a great service to our industries by combining their purchasing power in such a way as to induce the establishment of new branches of manufacture. The most practicable way is to establish a Central Purchasing Committee consisting of representatives of the public bodies concerned.

"These bodies will guarantee to purchase all their requirements of certain articles through the Central Committee. The Committee will appoint an individual or firm as its agent to place contracts on its behalf, each contract of course being duly and separately authorised by the Committee, thus safeguarding the interests of the ratepayers.

"The agent will be able to go to Irish manufacturers and ask them to start making various articles not at present produced in Ireland and offer them contracts big enough to justify the enterprise. Competition can be secured by asking tenders from all the likely manufacturers.

"Banking arrangements can be made to have the agents

offers satisfactory to manufacturers, and all articles should be of ordinary commercial patterns which will be more economical to produce, and which will mean that the agent or manufacturer will also be able to sell the goods to the public.

"The Central Purchasing Committee should sell to the local bodies at cost price plus an agreed percentage for expenses. The Committee might be formed by having a conference of local bodies in each county to select a county representative.

"As public bodies buy twice yearly, the Committee need only meet the same number of times, but it would be much better in future and more economical to buy yearly, as the increased number of articles would mean better terms in buying.

"The following articles not made in Ireland (or made on a very small scale) and used in large quantities might be included in the scheme. But if the principle is accepted a definite list can be made later:

Galvanised buckets	Wire mattresses
Handled shovels	Cement
Manure forks	Slates
Metal hollow-ware	Iron spoons
Hinges	Bedsteads
Braces	Bootlaces
Thermometers	Combs and racks
Earthenware	Glassware
Hats	

"Other goods from abroad, which cannot be made in Ireland, and are at present handled by English Importers could be also added later on.

"There are altogether 531 public bodies in Ireland and the following list of yearly purchases by only 157 of them, the Poor Law Boards and Hospitals, will give some idea of the enormous purchasing power of these bodies, and the immense power they can be in promoting and assisting Irish Industries:

Cotton goods	3,000,000 yards
Linen	10,000 "
Flannels	100,000 "
Linsey Woolsey	40,000 "
Tweeds and Friezes	100,000 "
Corduroy	40,000 "
Caps	40,000 "
Blankets	1,000 Pairs
Rugs and coverlets	1,000 single
Boots, shoes, etc.	90,000 pairs
Mattresses, hair and flock	1,000
Mattresses, wire	1,000
Fire shovels	2,000
Iron kettles	500
Locks and keys, iron	500
do. brass	1,000
Buckets, galvanised	1,500
Tinware articles	3,000
Japanned ware	3,000
Delph ware	10,000
Knives and forks	2,000 each
Shoe brushes	1,000
Scrubbing brushes	2,000

Paint brushes	1,000	
Lime wash brushes	1,000	
Washing soap	100	tons
Toilet do.	2,000	tablets
Hair combs bone	300	gross
" racks	150	do.
Road shovels	1,000	
Picks	100	
House coal	50,000	tons
Steam do.	30,000	"
Margarine	50	"

When recommending economies in his letter to all public bodies dated 30th September 1920, the Minister wrote:-

"A scheme for pooling the contracts of all Public bodies at least in respect of certain classes of goods has been approved by Dáil Éireann, the details being left to be worked out by the Trade and Commerce Department. A Purchasing Committee of the General Council of County Councils will invite the public bodies to submit their requirements and through a paid agent will effect the purchase of the requisite supply for the entire country re-selling at cost price to each public body. It is expected that this scheme will result in a very considerable saving to the rates".

The matter was dealt with by the Department of Trade and Commerce for a considerable time afterwards, but on 10th June 1921, Mr. Francis G. Meagher took up duty in the Department of Local Government and started the organisation of a combined purchasing section within the Department. In April 1922, the Minister referred to the matter in his report to the Dáil:

"A Departmental development has taken place since the submission of the last report, viz: the inauguration of a business section. The General Council of County Councils favours central purchase, and standardisation of samples has long been the objective of important organisations, including Sinn Féin and the Irish Industrial Development Association. Last year the Trade Department of Dáil Éireann compiled useful information on this subject which was placed at the disposal of the Department. A report is attached from the Chief Official of this Section".

Report of Mr. Francis G. Meagher dated 22nd April 1922:

"This Department has now concluded a partial scheme of Collective Buying for Public Bodies and Institutions under Local Government Department control for the quarter April, May and June. We are handling 346 items out of a possible 1,110. We propose to take the entire lot for the quarter

July, August and September.

"The Institutions and Boards are generally agreeing with the scheme and contractors inform us that orders are coming in, but there are many such who have repudiated our authority in the matter and are making contracts themselves. To deal with these we are furnishing our auditors and inspectors with our list of prices, so that they will be in a position to deal with overcharges.

"The result of our exertions has been to effect a considerable saving to the ratepayers, Manufacturers and importers have largely tendered and are now supplying direct. We collected in, as far as possible, returns of an average three months' buying, together with average prices paid. We were unable, during the limited ^{time} at our disposal, to get complete returns and we may here mention that it was a matter of considerable difficulty to extract these figures from the Institutions.

"We got no returns at all from 40 Unions as we were in hopes that these would have been amalgamated before the Scheme came into operation. We have, however, sent them on our price lists.

"Another important saving does not appear at all in that each Institution will get the exact quantity of goods paid for, and this unfortunately has not always been the case in the past.

"We have also invited public bodies to ask for our help in buying any article which they may require, and owing to many such applications made to us we are now negotiating about the price of cement and will shortly announce a substantial reduction in price both in British and Belgian makes. We also gave our help towards inducing the Combine to restart the Wexford Industry, and we are glad to state that they are now about to do so."

Mr. Meagher then gave a statement in relation to 42 items in respect of which there would be a saving of £13,720. 8. 2. in the three months period. To this item he would add £6,000 to cover the saving on goods for which he could not collect statistics - making an estimated total of £20,000 for the period. He then went on:

"We have given a preference in every case to Irish made goods and have been the means of starting two new absolutely Irish Industries by accepting tender for goods not yet made. The Combined Purchase Scheme can be used as a powerful lever in this direction by guaranteeing the sale before the goods are manufactured. In this connection it is our intention to obtain from the various institutions, etc., actual orders for three months' supply of non-perishable goods. We can then ask for tenders for a given quantity and hand out the orders at once. By this method we can make the Scheme more attractive to Manufacturers and Importers by saving railway carriages, risk of goods left unsold, and capital sunk in goods and raw material. The result will be increased competition and a keener price".

Legal provision was eventually made for combined purchasing by the Local Authorities (Combined Purchasing) Act, 1925.

Purchase of Labourers' Cottages by the Tenants.

It will be remembered that the Decree of Dáil Éireann dated 17th June 1919, which related to the question of providing suitable houses for the working classes concluded with the words "that the laudable desires of the people towards ownership be strongly approved by the Dáil". At that early stage the Dáil favoured giving ownership of their houses to the people who occupied them.

In its final report the Commission of Inquiry into Local Government recommended the purchase by labourers of their cottages which were a burden on the rates, but the Commission said that it was unlikely that any economy would be effected during that year, as a scheme should be arranged in concert with labour by which the occupant might purchase

his cottage by paying for a period of years to be determined a sum slightly in excess of the existing rent..

The Minister in his letter of 30th September 1920, to all public bodies, said, when recommending economies:

"With a view to relieving the rates of the burden at present imposed by the uneconomic rent of labourers' cottages, a scheme of purchase by the occupiers should be put into operation after consultation with the local Labour Executive, the broad basis of such a scheme being -

"A slight increased rent payable for the period of the loan after which the occupier becomes the owner and in the meantime all repairs to be carried out by the occupier".

Nothing was achieved in this matter in the period before the Truce, nor for a long time afterwards. In fact, legal authority was not given for the sale of Labourers' Cottages to tenants until the passing of the Labourers Act, 1936.

Other Economies.

Stoppage of Payments. In his letter of 30th September 1920, to the local bodies the Minister said that the "obvious retort to the stoppage of grants by the enemy Government is the withholding of principle and interest of all loans from Departments of the English Government and such sums must be set down in the amounts of the Public Bodies against accounts due from and withheld by the Government".

Later in the same letter the Minister recommended:

"Stoppage of payments to persons doing work for the English Government and expenses incidental thereto. Thus the salaries of Court Keepers should not be met in future from the rates struck and levied by popularly elected bodies. All sheriffs' expenses are to be withheld. No repairs are to be carried out to Courthouses, and no rent is to be paid in respect of them. No expense is to be incurred for fuel, light, etc. for Courthouses. All prosecutors' and witnesses' expenses are to be withheld. Charges for maintenance and conveyance of prisoners are to be refused. All payments to agents of the enemy government in connection with weights and measures, foods, drugs, etc. are to be withheld".

Asylums. Economies in administration and improvement in finances by increased charges for paying patients recommended.

Roads. Economies suggested consisted largely of postponement of schemes and of purchase of plant and material.

Tuberculosis. Economy suggested by reducing number of cases getting treatment in sanatoria. The letter of 30th September 1920, said that a dissolved workhouse should be fitted up for advanced cases in the proportion of, say, one workhouse for three average sized counties and one for a large county like Cork. One of the County Tuberculosis Officers could act as medical attendant, and the nursing staff could be drawn from the existing sanatoria or an abolished workhouse hospital.

The dispensary medical officers could attend cases recommended to be sent to their homes from sanatoria. If considered desirable the Tuberculosis travelling nurses could be retained in each county and continue to act in that capacity and work in co-ordination with the dispensary medical officer.

Other Economies in printing, stationery, legal expenses, etc., were recommended.

Miscellaneous Matters.

In addition to the subjects already dealt with, various other matters received attention by the Dáil Department of Local Government. Some of them may be referred to here:-

Food Supply. On 30th June 1920, the substitute Minister addressed a letter as follows to each Urban Authority on the subject of food supply in cities and towns in the event of a railway crisis:-

"In connection with the present Railway Crisis and the situation with regard to food supplies that will arise in the event of a complete stoppage being forced by the enemy Government, it is strongly recommended that steps be taken in the cities and larger towns of the country by the local authority to ensure that the minimum of privation will result to the residents. In Dublin the Corporation have appointed a Committee to deal with the situation and sub-committees will be appointed in the various wards to keep in touch with and take instructions from this committee. It is suggested that similar action be adopted throughout the country in the cities and larger towns. The conditions will differ largely in different centres, and in no place is the crisis likely to be so acute as in the Capital. It would be well however that in all the larger centres those who are primarily responsible should begin at once to visualise the conditions that may arise and put themselves in a position to deal with those conditions in

a manner that will have the effect of reassuring the population and obviating anything in the nature of panic, food hoarding or profiteering. The committees that will be set up throughout the country are advised to inform themselves of the activities of the Dublin Committee".

Sheep Dipping. In a letter dated 22nd July 1920, from the Department to all Public Bodies, it was stated that:

"Clerks of the Co. Councils should inform sheep owners that Forms of Declaration of Sheep Dipping can be obtained at Co. Council Offices. Republican members of local authorities should instruct farmers who have finished the work of sheep dipping to fill up and sign these declarations and bring the forms so completed to fairs and markets so that there can be no interference with the sale or shipping of sheep stock. Opportunities might also be availed of at meetings of Councils which are reported in the Press to focus attention on the fact that these forms are procurable at Co. Council Offices".

the
Inquests. In 1920/English Government passed legislation dispensing with the holding of inquests in certain districts. The Minister for Local Government sent instructions as follows to each Co. Council and Co. Borough Council on 10th September 1920:

"I am to inform your Council that the recent legislation of the English Government dispensing with Inquests in certain districts in Ireland is viewed by the Ministry of the Dáil as an attempt to strike at a most important safeguard to the lives of Irish citizens, and your Council is hereby instructed to inform Coroners that inquests are to be held as formerly - all such legislation of the enemy Government notwithstanding".

The following instructions were sent to the Co. Councils and Co. Borough Councils on 6th October 1921:-

"The Ministry for Local Government have been informed by the Minister for Home Affairs that he has had under consideration the question of holding inquiries into the causes of death where the circumstances connected therewith appear to require investigation and that he has now given instructions to Local Republican Police to consult with the Coroner in all such cases, and, if he considers an inquest necessary, to take customary steps to summon a jury and arrange a time and place for holding the inquest. The Ministry request that the Councils concerned will instruct the Coroners employed by them to co-operate in these arrangements".

Republican Dependants' Fund. The assistant Minister sent the following letter on the subject of the Republican Dependants' Fund to the Chairman of each Co. Council on 16th December 1920 :-

"I wish to direct your attention and that of your Council to a matter that deserves and, I feel sure will receive, your most earnest consideration. The enemy Government is attempting, by a campaign of frightfulness, to stampede the Irish nation into an abandonment of its rightful claims. That campaign is failing and will fail, but its victims are many. It is a matter of urgency that an organisation be at once set up to deal with the question of providing adequate support for the dependants of those shot or arrested in the struggle. The military and political organisations are harassed at the moment and in any event the prosecution of the struggle demands the concentration of all their energies. In the circumstances it is felt that there is no alternative but to ask the public representative bodies to undertake the work of relief. The Co. Council as a whole does not meet sufficiently frequently to ensure adequate attention to this important national duty. The Boards of Guardians are not regarded as convenient bodies for many reasons, chief among them being the fact that the areas they represent are in many cases not confined to one county, while, for a scheme of this kind, the county forms the most convenient unit.

"The Finance Committees of Co. Councils meet fortnightly - their members are invariably men of practical business experience eminently suited to the task of acting in the capacity as custodians and trustees of such a Relief Fund as is contemplated. I would ask you, therefore, to lay the following scheme before that Committee and to report to me without unnecessary delay as to whether it will undertake to prosecute this important work with the energy it demands.

"The Finance Committee of each Co. Council is asked to appoint collectors in each chapel area in the county. Four collectors should be appointed for each central parish church area and two for each chapel of ease area. These collectors appointed by the Finance Committees will be responsible for the collection in their chapel area and should make weekly returns to the Finance Committee forwarding each week the amount collected and a list of the names and addresses accurately accounting for it. The collection ought to be carried out both by house to house visits and at the chapel doors before and after Mass. The collectors should enter the names of subscribers in a book and should be in a position to account to the Finance Committees for all monies received each week. A book of receipt forms should be issued to each collector. It is suggested that people be invited to put their names down for weekly subscriptions ranging from one shilling to ten shillings - as this might be a more convenient method of payment to many than one large subscription. It would be the duty of the Finance Committee to see that the weekly returns are forwarded by the collectors in each area and, in the event of slackness

being apparent in any area to inquire the cause and, if necessary, to appoint new collectors. A return of the amount subscribed in the different areas should be furnished to the local Press weekly or fortnightly. Conjointly with this work of collection, a committee should be established in each town to consider and decide on claims for relief and to forward their findings to the Finance Committee. This Committee should be most carefully selected and no pains should be spared to ensure that it be thoroughly representative. It should include at least one representative of the following organisations:- Volunteers, Sinn Fein, Cumann na mBan, and Labour - by co-option the number might be brought to a convenient one for the transaction of business - say, seven or nine. In the larger counties it might be found necessary to have more than one such committee. In this event the area over which each committee is to operate should be definitely defined. As this committee would require to meet frequently, at least a quorum should reside in or near the central town. When you report to me that this scheme has been set on foot, that the collection is proceeding, and the adjudication committee established, I will forward some general rules and recommendations to assist this latter body in its decisions. I trust that in justice to the brave men that are sacrificing so much for their country's freedom, you will do your utmost to secure the success of this scheme. The men in enemy jails and concentration camps should not have to bear, in addition to physical hardships, the mental torture of the thought that their dependants are suffering privations. The enemy should not be allowed to find comfort in the thought that by incarcerating the young men of this Nation, they are bringing the spectre of want to the homes and undermining the morale of the people. Such a thought would encourage them to persevere in their diabolical campaign. The spectacle of the Nation organising itself to attend to the wants of the dependants of those stricken in the fray will show them the futility of their attempt to bludgeon it into the acceptance of slavery, and they will hear from the grave the voice of MacSwiney who conquered them:

"It was not they who could inflict most
but they who could suffer most would conquer".

Senate Election. In the early part of the year 1921, the British Government proposed to have an election held in connection with the constitution of a Senate in pursuance of the "Government of Ireland Act, 1920". Some of the members of that Senate were to be elected by Co. Councils and other local bodies. The Dáil Ministry ordered that the local bodies concerned should take no part in the election. An Order was accordingly made by the Minister for Home Affairs and sent to the local bodies by the Department of Local Government. The following is a copy of the Order:-

"DÁIL ÉIREANNProclamation

Whereas the so-called 'Government of Ireland Act, 1920' is illegal inasmuch as it is a foreign statute, although Dáil Éireann has decided to recognise the popular elections under the said statute in order that the will of the people may once more be demonstrated,

And Whereas the Senate of the so-called 'Parliament of Southern Ireland', being for the most part a nominated body, the resultant composition of that body would not be an expression of the public will, nor an indication of public opinion; the elections thereto would serve no useful purpose, and the recognition of such a body would be contrary to democratic principles.

The Ministry of Dáil Éireann therefore orders that the members of County Councils and other bodies who upheld the right of the Irish people to choose their own representatives and Government take no part in this partial election so proposed for the said Senate.

(Signed) Aibhistin de Staic

Minister for Home Affairs.

28th April 1921.

Aggression by British Agents.

All through the course of the war punitive and obstructive measures were directed by enemy agents against local authorities. They created many difficulties for local administrators. Many of them have been already referred to, notably the Minister's letter of 27th January 1921, to each County Council in which he wrote:

"It is apparent that the enemy is concentrating at the moment on either regaining control of the local administration of our country or rendering it impossible for the Government of the Republic to exercise adequate supervision and control".

In the Minister's letter of 30th January 1921, he said ;

"The Local Government Department has had under consideration the many difficulties which local authorities in Ireland have had to sustain through the persistent attempts of the British Government to destroy local administration.

"Since December 1918, British policy in Ireland has been directed towards stifling Republican representation which was evidenced by the Proportional Representation Act, 1919".

In his report to the Dáil dated 3rd May 1921, the -

Minister wrote:-

"The enemy's onslaughts have become more direct and more intensified".

In addition to these there were innumerable acts of aggression against local authorities and the members thereof some of which may be here mentioned:

On 9th July 1918, the Limerick Board of Guardians was tried for illegal assembly and discharged.

On 19th March 1920, Thomas McCurtain, Lord Mayor of Cork, was shot dead by masked men in his house.

On 12th August 1920, Terence McSwiney, the successor to Thomas McCurtain as Lord Mayor of Cork, was arrested in the City Hall. He commenced hunger strike on 13th August 1920, was removed to Brixton Prison on 17th August and died on 25th October following on the seventy fourth day of the hunger strike.

On 18th September 1920, an attempt to blow up the City Hall, Cork, during curfew hours failed.

On 20th October 1920, Michael S. Walsh, a Sinn Fein member of Galway, Urban District Council, was taken from his home in Galway City and shot dead by Royal Irish Constabulary.

On the same day, D. O'Callaghan, Deputy Lord Mayor of Cork, published a final warning received by him signed "by order" holding him responsible for any further "heartless and cowardly crimes".

On 9th November 1920, British forces raided Ennis Lunatic Asylum and shot dead an inmate, Michael Walsh, aged 62 years.

On 22nd November 1920, British forces raided municipal and county offices through the country and seized account books, minute books and correspondence.

On 6th December 1920, British forces raided a meeting of Dublin Corporation and arrested Michael Staines, T.D., T. Lawlor and others.

On 11th December 1920, City Hall, Cork, burned.

On 22nd December 1920, British forces take possession of Cork City Hall and eject municipal officials.

On 4th January 1921, Lord Mayor O'Callaghan of Cork, and Peter McSwiney, who escaped from Cork, arrived in New York as stowaways.

On the same date martial law was proclaimed in four counties.

On 18th January 1921, British forces raided Waterford Asylum and arrested attendants.

On 20th January 1921, the Royal Irish Constabulary arrested members at a meeting of Macroom Rural District Council on a charge of illegal assembly.

On 31st January 1921, when Corporations and County Councils elected Mayors and Chairmen, the British forces raided many meetings and made arrests.

On 2nd March 1921, Sean O'Brien, Chairman of Charleville Rural District Council, was shot dead in his home. He made a statement before his death saying: "The Black and Tans did for me".

On 7th March 1921, George Clancy, Mayor of Limerick, and Michael O'Callaghan, ex-Mayor, were shot dead in their homes by masked men. Mrs. Clancy was wounded.

On 15th April 1921, Judges at Quarter Sessions in martial law areas informed by British military authorities that claims for damages alleged to have been caused by Crown forces must not be heard.

On 17th May 1921, the British forces raided a meeting of the Dublin Corporation in the Mansion House. Officials were questioned and searched.

On 6th July 1921, British forces removed inmates from Galway Workhouse to Gort and occupied the building.

Propaganda.

Propaganda from British sources was almost continuous during the war. The object was, of course, to place the Irish people in a false light before the world and to weaken the morale of the local authorities and the people. Occasionally, the matter was referred to in letters from the Department. A typical sample was the case that occurred in 1920 when a County Council, in the mistaken idea that to be in overdraft would render its funds immune from seizure, re-appointed the Bank as Treasurer and the matter got a headline in the English Press "County Council repudiates Dáil Éireann".

Another instance was mentioned by the Minister in his Report to the Dáil dated 20th January 1921, when he said that owing to enemy propaganda activity, considerable difficulty had arisen in connection with the collection of rates. These difficulties were caused by a circular letter sent out by the English Local Government Board to the rate collectors pointing out that under the terms of the Bond

they were bound to lodge monies collected to the Treasurer of the local authority.

The Minister thought it desirable to refer to this matter in a letter which he sent to each Bishop in Ireland on 30th April 1921, sending a copy of the report made to the Cork Board of Guardians by special Commissioners to whom the Board had entrusted the work of effecting economies and reforms in the administration of the workhouse.

"Knowing the interest Your Lordship takes in all that pertains to the welfare of the people, I am sending you herewith a copy of the report made to the Cork Board of Guardians by the special commissioners to whom they entrusted the work of effecting economies and reforms in the administration of the workhouse.

"Your Lordship knows the systematic and persistent attempts that have been made by the agents of the British Government in this country to bring our local administration into chaos. Ever since the election last June the representatives of the people on local governing bodies have been compelled to discharge their duties under conditions which might well have rendered efficiency impossible. They have been harassed and persecuted at every step and every possible obstacle has been put in their way.

"In addition to all this, Dublin Castle is at pains to misrepresent them, and this Department, striving to attach to us a blame for conditions for which Dublin Castle alone is responsible.

"On Saturday, 23rd instant, a statement issuing from the Castle appeared in the Press. It was issued quite obviously in the hope of shaking public confidence and creating in the public mind a disposition towards non-payment of rates. It plainly suggested that the rates were being diverted from the purposes for which they were struck, and were being used to promote the purposes of the Sinn Fein organisation. The suggestion is, like many other Castle suggestions, a deliberate and infamous falsehood.

"The Castle authorities point to the fact that in certain instances the banking company which acted as Treasurer to the County Councils was dismissed from that position and private arrangements made for the custody of the funds, that in certain instances rate collectors were visited and compelled to sign cheques for the amounts of their collections.

"The Dublin Castle authorities know quite well that it was necessary for certain County Councils to dispense with the services of the banking company as Treasurer and to make these other arrangements unless the funds were altogether to be lost. Not content with withholding the million and a half pounds due

annually as a subsidy from general taxation to local administration the British authorities proceeded to attach all the rates of the country, regardless of the purposes for which they were struck, on foot of so-called 'criminal and malicious injury' claims.

"Your Lordship is aware that the injuries for which these claims are made and decrees obtained are caused for the most part by the wanton destruction wrought by the British Crown forces themselves, and that practically all arise from the conditions of war forced upon this country by the attitude of the British. The Co. Councils could not admit local liability for these enormous sums - they neither should nor could be raised by way of rates. Yet on the terms of the decrees the Bank Treasurer of the Council is compelled to pay these claims 'out of the first monies of the Council' coming into his control. To preserve the rates therefore for the purposes for which they were struck, and to maintain the local services vital to the health and welfare of the community no other course remained open but to lodge the funds elsewhere than with the 'legal' Treasurer who could only hand them over to the first 'criminal and malicious injury' claimant. The refusal of some of the collectors to comply with the instructions of their employers, the Councils, and the retention by them of the monies belonging to the Councils necessitated the employment of the Republican police in these areas affected to secure that the people's money should be placed to the effective custody of the Council under whose authority it was raised. The truth is, therefore, that it is solely due to the vigilance of this Department and the local authorities that the rates have not been diverted from the purpose for which they were struck. It was the English Government that had attempted to divert them regardless of the fact that by so doing they were paralysing the services of outdoor relief, and of the care of the sick and the insane, which they had brought to the point of utter collapse - were carrying a brutal war into the hospitals and the asylums and the homes of the helpless poor. That these are universally recognised even in war as Red Cross services immune from attack mattered little to the English Government, which has shown itself in this country as regardless of international custom as of justice and humanity".

Sequelae.

The Minister's report to the Dáil in April 1922, contained references to conditions following the war and their bearing on the Department.

Distress. The Minister reported that owing to unemployment which existed in varying extent throughout the country, local authorities had been pressed to carry into effect schemes for relieving

distress and in the most serious cases the efforts of these bodies had been assisted by the machinery of the Local Government Department. The greatest necessity had occurred on the western seaboard along most of the coastline from Donegal to Cape Clear. Various causes had in these districts contributed to a state of affairs clearly bordering on famine. A most painful feature was that the native-speaking population had suffered from the economic pressure to an altogether disproportionate extent.

The Minister said that:

"The White Cross has voted the sum of £25,000 for relief on the west coast, and the Director of the White Cross will have the fullest assistance and co-operation from the Inspection Staff of the Local Government Department in dealing with the schemes to be inaugurated. A committee was also formed in Dublin to relieve distress, more particularly on the Gorumna, Lettermullen and surrounding districts. The Minister has received from this committee a cheque for £1,500, the money being payable at his discretion, limited by certain conditions, mainly, that it should be applicable to work of a constructive nature. The contribution has been supplemented from another source by £1,200. These two sums have been lent without interest for the purchase of seed and will be repaid in accordance with the conditions. The Councils of the Rural Districts in which these areas are comprised also raised from Banks a sum of £5,000 on loan, repayable from rates in a period of three years. It is to relieve the interest thereon that these sums of £1,300 and £1,200 above referred to will be employed.

"The Local Government Department distributed relief (food, etc.) to the extent of about £1,600 in the Gorumna, Oughterard and Galway areas. A supplemental estimate will be presented for this sum in addition to others referred to later. The money was spent in circumstances of urgent necessity to ward off the imminent consequences of actual destitution. The Department considered the conditions to be so serious that the local Inspector (Mr. Lysaght) was specially dispatched to and was stationed in the district for several weeks. Mr. Robbins, T.D., also went down and assisted the Inspector in completing the scheme, and attended the meetings of the District Councils.

"The other case in which a special sum was provided by the Cabinet, on the advice of the Minister, was the inauguration of a special fund for Tory Island and the contribution of £50 to provide a Nurse for the Island. The total inclusive cost in this case is £308.

"The Department has arranged to place Inspectors at the disposal of the Director of the White Cross in connection with the scheme, which it is proposed to formulate for various districts on the western seaboard at the cost of £25,000 generously voted by the White Cross. The counties requiring special assistance are Donegal, Mayo, Galway, Kerry and possibly a part of Cork".

Unemployment. "The Minister has received many deputations from towns. Unemployment has been chronic. Unemployment is always revealed at once in the pulse of Local Government. In the first report submitted to the Dáil from this Department various extracts from speeches and writings, notably those of Daniel O'Connell and Smith O'Brien, were quoted, showing the inherent objection of the people to poor relief and the vital importance of dealing with the necessities of the people by constructive methods. The basic essentials of schemes recommended by a Commission which sat in 1836 ((the two most prominent members of which were the Catholic Archbishop of Dublin and the Episcopalian Archbishop) still remained unfulfilled, i.e., drainage and reclamation. It is not submitted that employment can be dealt with by the State alone, but certainly the functions of the State should be regulated to enable the business of the community to be conducted in that condition of stability which is the right of good citizenship".

Municipal Necessities. "Since furnishing the last report, problems necessitating very careful consideration have arisen in most of the towns and cities throughout the country. From the facts presented to the Department, it would appear that the specially serious instances are Limerick, Waterford, Wexford, Tralee, Ennis, Wicklow, Athlone and Fermoy. In the case of Limerick, the Mayor, Ald. S. O'Mara, pointed out in a letter to the Ministry the many municipal questions requiring attention. The Mayor of Wexford represented early in the autumn the effect on the foundries in that town of the business slump, connected to some extent with the aftermath of the war. In three of the towns the waterworks (or supply) need big capital outlay, and in two cases extensive expenditure on drainage is essential. In Limerick, owing to the high death rate, a medical inspector was instructed to submit a special report. Generally speaking the resources of the urban districts are taxed to the utmost in the maintenance of essential public services, and in many cases it has been represented that extensions and improvements are impracticable because of the increase in cost and the high rate of interest on loans".

Raids. The Minister also commented on the seizure of monies and property belonging to local authorities:

"It is with infinite regret that the Department has to report serious predatory raids and seizures of monies belonging to local authorities. Explosives being released by the Minister for Defence for use in quarries were seized in transit. The cost of quarrying, if the operation has to be carried out without explosives, will be prohibitive, and consequent unemployment is inevitable. Roads will deteriorate to such an extent that reconstruction will inevitably be possible only at enormous cost. The laws respecting malicious damage stand and some local authorities are faced with the prospect of very heavy liabilities in consequence of the destruction of property. In the case of the City of Dublin,

the loss in this connection may run to six figures.

"Cash to the extent of £1,000 was robbed from a paymaster of the Dublin County Council who was on his way to pay wages. Many dishonest seizures have taken place of monies from Post Offices representing collection of Dog Tax. The loss of these monies must necessarily reduce pro tanto amounts available in reduction of local rates."

Tribute to the Army.

In his report of April 1922, the Minister paid a tribute to the Army as follows:

"The Department willingly and gratefully acknowledges the value and importance of the various services rendered Local Government by the Army, and frankly acknowledges that the success which attended local government administration depended on the help so rendered".

Signed: J. McArdle

Date: 19th February 1951

Witness: J. Kearns

BUREAU OF MILITARY HISTORY 1913-21

BURO STAIRÉ MILEATA 1913-21

NO. W.S. 501

DAIL DEPARTMENT OF LOCAL GOVERNMENT.

OFFICE STAFF.

PRE-TRUCE.

	<u>Date of appointment.</u>
Miss O'Hegarty	19th February 1920.
Seumas Kavanagh	April "
Frank Kelly	
Sean Saunders	
T.J. McArdle	19th September 1920
Edward Merriman	25th " "
Miss Kathleen Bevan	13th December "
Maurice Killeen	1st week, Jany. 1921.
Miss Lily Flanagan	18th January 1921.
William Shorthall	February "
Lorcan Robbins	16th February "
Miss Kearney	February "
Andrew Moore	1st March "
Miss O'Grady	19th April "
Patrick O'Mara	June "
Miss K. Reddan	25th June "
Miss Clancy	

POST-TRUCE.

Tom McCann	8th August 1921.
Sean O'Farrell	Sept. "
Peadar O'Brien	3rd October "
Denis Kenny	October 1921
P.J. Meghan	October "
John Dowling	21st November 1921
Mary Carron	do.
Miss Neligan (Transferred)	
Miss Skinnider	
Mýra O'Flynn	November 1921
Elis Connolly	14th November 1921
Maire O'Shannon	January 1922
K. Shannon	February 1922
Elis Kearney	14th March, 1922
Tagd O'Mahony	do.
Augustus Parker	22nd March, 1922
William Clare	18th April, 1922
Miss McLoughlin	11th May, 1922
Miss Kathleen Crosby.	16th May, 1922.

INSPECTORS

PRE-TRUCE

Michael de Lacy	10th October 1920
Eamon Coogan	14th December 1920
Seamus O Murchadha	2nd January 1921
Sean de Staic	19th January 1921
Nicholas O'Dwyer, B.E.	1st February 1921
Seamus MacLysaght	1st March 1921
Eamon O'Carroll	do.
Dr. D.L. O'Kelly	14th March 1921
Daniel Connaughton	16th March 1921
Mrs. Crofts	6th May 1921
Francis G. Meagher	10th June 1921
Michael Ryan, B.E.	29th June 1921
Patrick O'Rourke	1st July 1921
P. Conkling	11th July 1921

DAIL DEPARTMENT OF LOCAL GOVERNMENT.

INSPECTORS (Continued)

Pre-Truce.

Also Mr. O'Loughlin } arrested immediately
Mr. Simon J. Moynihan } after appointment.

Mr. D.J. O'Donovan
Mr. McGuinness - Returned to Registrar
General's Office.

POST TRUCE.

Date of appointment.

Thomas Dunne	18th July 1921
Miss Lilster	19th do.
Patrick O'Kelly	1st August 1921
James Geraghty	15th do.
Miss O'Sullivan	17th do.
Dr. Boyd Barrett	29th do.
Sean McGrath	23rd Sept. 1921
S. Gleeson	13th December 1921
Patrick J. Hernon	19th do.
Dr. W. Dwyer	19th do.
Patrick Raftery	28rd March, 1922.

AUDITORS.

PRE-TRUCE.

J.J. Healy	December 1920
Frank Barnard	18th May 1921
David O'Keefe	2nd July 1921
Edward H. Foley	5th do.
Luke Crowe	10th do.

POST-TRUCE.

Beatrice Brady	1st August 1921
Una O'Farrell	8th Sept. 1921
Anne Brown	8th do.
Sean Moran	26th do.
May Browner	17th November 1921
Eamon McGinley	13th December 1921
John Barry	14th February 1922.

STOCKTAKERS.

PRE-TRUCE

S. O'Leary 9th January 1921

POST-TRUCE

E. Keegan 3rd October 1921.