

Read letter from The Eucharistic Congress Committee thanking the people for the work that they did and the assistance which they gave the Stewards in the Decorations of the Town during Congress Week.

Read letter from Department Local Government and Public Health re Local Authorities (Combined Purchasing) Act, 1925.

J. J. Kennedy (6/9/32)

Town Hall, Wicklow,

31st August, 1932

The Annual Meeting and Day of Election of Chairman and Vice Chairman of the Wicklow Urban District Council was held this evening in pursuance to notice:-

1. To elect a Chairman for ensuing year
2. To elect a Vice Chairman for ensuing year
3. To elect Finance, Managing, Roads, Waterworks & Public Health Committees.
4. To elect 8 Members to represent the Council on the Wicklow Harbour Board.
5. To elect 7 Members to represent the Council on the Rathdrum and Wicklow Joint Burial Board.
6. To elect two Members to represent the Council on the County Wicklow Vocational Educational Committee.

Councillors Present

Mr J. J. Kennedy, Chairman in the Chair; Messrs L. W. Dalby; J. Waldron; Jas Everett, T.D., Andrew Dunne; John Rourke; Jos O'Connor; Jas Clarke; Thos Conroy; D.H. Haskins; M. Foley; Edward Lalor.

R E S O L U T I O N

Proposed by Councillor Jas Everett, T.D.

Seconded by Councillor John Rourke.

Resolved:-That Mr J. J. Kennedy, be re-elected Chairman for ensuing year.

JJ

R E S O L U T I O N

Proposed by Councillor James Everett

Seconded by Councillor D.H. Haskins

Resolved:-That Mr James Waldron, be re-elected Vice Chairman
for ensuing year.

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members form Finance Committee:for
ensuing year:-Messrs J. Kennedy; L.W. Dalby; J. Olohan
Thos Doran; Jas Waldron; D.H. Haskins, E. Lalor, Jas
Everett.

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members form Managing Committee
for ensuing year:- Messrs J. J. Kennedy; Jas Waldron;
Jos O'Connor; J. Olohan; J. Rourke; L.W. Dalby; E.
Lalor; Jas Everett; Thos Conroy.

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members form Roads Committee for
ensuing year:- Messrs J. J. Kennedy; Jas Waldron; Jas
Everett T.D., J. Olohan; Jos O'Connor; M. Foley; Thos
Doran; A. Dunne; Jas Clarke. *JK*

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members form Waterworks Committee
for ensuing year:- Messrs J. J. Kennedy; Jas Waldron;
Jas Everett T.D., J. Olohan, M. Olohan; J. Fitzgerald;
L. W. Dalby; Thos Conroy; Jas Clarke.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members form the Public Health
Committee for ensuing year:- Messrs J. J. Kennedy;
D. H. Haskins; Jas Waldron; Jas Everett T.D., J. Olohan
J. Rourke; E. Lalor; L.W. Dalby; Jas Clarke; Thos
Conroy.

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members be hereby appointed to
represent the Council on the Wicklow Harbour Board:-
Messrs J. Rourke; Jas Waldron; J. Kennedy; Jos O'Connor;
M. Foley; J. Olohan; L. W. Dalby; Thos Doran.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins

Seconded by Councillor Andrew Dunne

Resolved:-That the following Members represent the Council on the
Rathdrum & Wicklow Joint Burial Board:- J.J. Kennedy;
J. Olohan; M. Olohan; J. Rourke; M. Foley; Jos O'Connor;
Andrew Dunne; *JK*

R E S O L U T I O N

Proposed by Councillor D.H. Haskins

Seconded by Councillor Andrew Dunne.

Resolved:-That we hereby appoint the following Members to represent the Council on the County Wicklow Vocational Educational Committee for ensuing year:- Messrs J.J. Kennedy; J. Olohan.

R E S O L U T I O N

Proposed by Councillor L.W. Dalby

Seconded by Councillor D.H. Haskins

Resolved:-That the Great Southern Railways Co, be asked to arrange that purely local trains shall be brought into, and leave from, the Murrough Station, as we are of the opinion that this change would be of benefit to residents.

Read letter from the Treasury Solicitor in Ireland enclosing Mortgage Deed for execution for Loan of £3,500 for Housing Scheme, when the following resolutions were adopted:-

(A)

At a Meeting of the Wicklow Urban District Council held at Town Hall, Wicklow, situate in Town of Wicklow, in the County of Wicklow the 31st day of August, 1932.

It was moved by James Everett T.D.

and Seconded by Andrew Dunne

and Resolved:-That our Corporate Seal be affixed to the Deed of Mortgage of this date now read, whereby security is given to the Commissioners of Public Works in Ireland for the repayment of the sum of Three Thousand, Five Hundred Pounds, proposed to be advanced to us under the Housing of the Working Classes Acts etc.

I certify that the foregoing is a true copy.

(Signed) H. J. MacPhail

Town Clerk. *JK*

R E S O L U T I O N

(B)

At a Meeting of the Wicklow Urban District Council, held at Town Hall, Wicklow, the 31st day of August, 1932.

It was moved by James Everett T.D.

and Seconded by Andrew Dunne

and Resolved:- That inasmuch as this Urban District Council does not immediately require from the Commissioners of Public Works in Ireland the total amount of the sum mentioned in the Deed of Mortgage to them this day executed by this Urban District Council, but prefer to receive the same by instalments as occasion may require, It is Resolved that the requisition for each advance shall be intimated to said Commissioners by the Chairman of this Urban District Council for time being, countersigned by Town Clerk, Urban District Council, And that each such requisition shall be forwarded to the Accountant of the said Commissioners and that all such advances shall be lodged to Our account in the Wicklow Branch of the Hibernian Bank.

I certify that the foregoing is a true copy

(Signed) H. J. MacPhail

Town Clerk.

Hennings 6/8/32

Town Hall, Wicklow,

6th Sept., 1932

The Monthly Meeting of the Wicklow Urban District Council was held this evening in pursuance to notice.

1. To consider Finance Committee's Report
2. To consider Auditor's Report.
3. To consider Officers Reports.
4. To consider official correspondence
5. To consider the following notice of motion:- That we request the Local Government Dept., to take all necessary steps to carry out the re-valuation of the Wicklow Urban District, as owing to the small valuation on business and Private residences the present rates is a great burden on the Occupiers of small Dwellings

(Signed) Andrew Dunne.

COUNCILLORS PRESENT

Mr J. J. Kennedy, Chairman in the Chair, Messrs L. W. Dalby; A. Dunne; Jas Clarke; Jas Everett; J. Rourke; Thos Doran Thos Conroy; Jas Waldron; D. H. Haskins.

The Minutes of the previous Meetings were read over and confirmed, after which the business was proceeded with.

JK

Read Finance Committee's Report showing lodgements amounting to the sum of £259 : 6 : 7 General Account and recommending Payments amounting in the aggregate to the sum of £59 : 11 : 8 General Account.

R E S O L U T I O N

Proposed by Councillor John Rourke

Seconded by Councillor Michael Foley

Resolved:-That the Report of the Finance Committee be hereby confirmed and adopted and that Treasurer's Advice Note for making payments to the several parties named therein be now signed by direction and on behalf of the Council amounting in the aggregate to the sum of £59 : 11 : 8.

Finance Committee's Report

2nd Sept., 1932

Your Finance Committee have gone through and examined Corporate Rental and find as reported by the Agent a number of Holdings the rents of which should have been struck off years ago have still been carried forward and the amounts increasing year by year and therefore in order to adjust the Rental we recommend that the following rents which have accumulated by being carried forwarded year after year be struck off as irrecoverable. These holdings have long been vacant and are ruins.

Rental No.41	Capt Hyland	£6 : 18 : 10
96	Coleborn	29 : 5 : 0
137	Mrs Sutherland	15 : 15 : 0
142	Admiralty	22 : 10 : 0
162	Capt Hyland	75 : 0 : 0
202	Coleborn	5 : 10 : 0
248	Glen Quarry	1 : 7 : 6
298	Admiralty	5 : 0

JK

Rental No.309	John Byrne	£2 : 12 : 6
322	Same	2 ; 0
340	Anne Turner	3 ; 0 ; 0
19	Edwd Canavan	11 : 13 : 9
High St	Mrs Hegarty Rep D WDO Mitchell	10 : 13 : 11
15 others	Sml Kavanagh	1 : 9
16 others	J. Nicholas	3 ; 9
Artisans Dwellings Rental. Pat Kavanagh		8 * 3 : 2

We recommend that our Solicitors take the necessary steps to obtain possession of Ball Alley Houses known as Hyland's as same are insanitary and dangerous to live in owing to being in bad repair.

We have considered the question of the Convent Holdings and again wish to state that these holdings are Town Parks and Building Sites and do not come under the Land Purchase Acts, and we direct our Agent to take the necessary steps to collect in the amount of rent due.

(Signed) J.J. Kennedy

J. Olohan

Jas Everett.

R E S O L U T I O N

Proposed by Councillor John Rourke

Seconded by Councillor M. Foley

Resolved:-That the Finance Committee's Report dated 2nd Sept 1932, be hereby confirmed and adopted.

JK

Sub Sanitary Officer's Report

5th Sept, 1932

Inspected 68 Premises and served 2 notices which were ~~not~~ complied with. Reported two Premises in Bath Street to the Medical Officer of Health. The usual flushing of the Main Drainage and Urinals were carried out weekly. The Council's Sewer at Church Hill got chocked with sand and had same cleared. Had concrete steps inserted in New Wall at South Quay. During the month two of the Council's Men completed work at Waterworks and were engaged at the cleaning up of Water Tables etc at Convent Road, Fair Green; Bayview; South Quay, Station Road and Church Road.

During the month of August one of the Council's Men was absent from his work for 5 days without leave. His name is Richard Kavanagh, he did not let me know he was leaving his work. Owing to bad condition of the Station Road and other Roads I require one Waggon of $\frac{1}{4}$ " Macadam and one ton of cold spray to fill pot holes and 3cwt of lime for Urinals.

Inspected with a Committee of the Council the Wall between the Stone-Bridge and Wooden-Bridge. The Committee recommended that the Wall required to have all Weeds removed at River Side. That 3 or 4 strong Cement Buttresses be erected on the River Side of Wall at the parts where required. That 4 or 5 Tie-bards be laid into Grass Plot and Cement Blocks 3 X 3 be fixed to each bar.

Orders:- The question of Richard Kavanagh being absent from his work without leave be deferred.

The sum of Fifty Pounds be expended at repairs to Wall at Bachelors Walk. Work to start first week in October.

JK

Waterworks Overseer's Report

6th Sept, 1932

During the month two of Council's Men were at Waterworks for two weeks finishing cleaning of Filtering Beds.

Fitted in new Pipe on Monkton Row and laid on temporary water supply for Show Committee. There were 11 Tappings made on Water Mains during the month viz:- Nine at New Houses on Summer Hill and one at Fitzpatrick's Plot Summer Hill and Clarke's Plot Abbey Field. All Mains were flushed as usual and two Notices served for leakage. There are 17 ft 10 ins of Water in the Reservoir. This is unusual at this time of year.

Corporate Agent's Report

6th Sept, 1932

In accordance with direction from Finance Committee I have handed to Messrs McCarron & Co, a number of Rentals for collection. I am to ask that my instructions be confirmed by resolution before proceedings be taken. Having served notice to quit for non-payment of rent I have been refused possession. I am applying for possession at District Court on 7th inst in one case.

Order:- Agent Report be hereby adopted.

RESOLUTION

Proposed by Councillor D. H. Haskins

Seconded by Councillor L. W. Dalby

Resolved:-That Messrs J. H. McCarron & Co, be instructed to recover Corporate Rent as per list supplied by Corporate Agent.

JR

RESOLUTION

Proposed by Councillor D. H. Haskins

Seconded by Councillor James Everett T.D.

Resolved:-That the Finance Committee meet fortnightly and that the Rate Collectors attend on the Thursday prior to each Meeting to have their accounts checked so as to enable the Town Clerk to report to the Committee the progress of Collection.

The first of these fortnightly Meetings to be held on Sept 9th at 12 O'Clock.

Circular letter 16/8/1932 Dept Local Government stating had under further consideration the procedure to be followed by local bodies under section 5 (1) of the Local Authorities (officers and Employees) Act 1926, where they desire to appoint to offices or employments within their control and to which the Act applies, subject to the sanction of the appropriate Minister, certain pensionable or pensioned officers of local bodies without requesting or obtaining a recommendation from the Local Appointments Commissioners.

Order:- Contents noted.

Circular Letter 1/9/32 Dept Local Government re Estate Duty Grant.

Circular letter No.14---30/8/32 Dept Local Government enclosing copy of the Housing (Financial and Miscellaneous Provisions) Act, 1932.

Order:- That the above Act be referred to Committee for consideration and report

JK

12/32 -- 26/8/32 Letter from Dept Local Government requesting Return re Housing Scheme.

Order:- Return supplied.

F. 62/10/32 --- 24/9/32 Letter from Dept Finance stating that the sum of £43 : 17 : 4 being Bounty in lieu of Rates payable for the year ended 31st March last, had been paid to the Commissioners of Public Works in respect of Loan instalments.

Notification from Wicklow Gas Co, opening of Road to renew service.

Read applications from R. Kearns and E. Kelly for one of the new Houses.

Letter from Commissioner of Valuation acknowledging Supplemental Lists requiring revision.

Read letter from Mr Michael Kelly re rent due by him on Pound House.

Read letter from Messrs J. H. McCarroll & Co, requesting payment of £42 being amount of Counsel's Fees for Professional Services at recent Local Government Enquiry.

Order:- That Messrs McCarroll's application for payment of Counsel's Fees be referred to Finance Committee for payment.

Read letter from Mr E. J. H. Hopkins, Solicitor, re Dublin and Wicklow Manure Co's right -of-way on Inner Murrough.

Order:- That Mr Hopkins be informed that the Public Rights-of-way will not be interferred with.

Read an application from the Inspector of Taxes for payment of Income Tax Account.

Order:- That the account be paid as soon as possible. One Hundred Pounds to be paid on account by the end of the month.

ML

Read letter from Mr Robert Conway, stating that he would build Wall round Plot on South Quay, as soon as possible

Read letter from Mr Joseph Darcy, surrendering Yard on South Quay.

Order:- That Yard known as Pig House Yard be taken up from Mr Joseph Darcy, provided he pays all rent and rates up to 29th Sept., 1932., and said Yard be let to Mr Henry Hamilton, at the same Rent as that paid by Mr Darcy.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins

Seconded by Councillor L. W. Dalby

Resolved:-That the sum of Fifty Pounds be expended on repairs to Bachelor's Walk Wall. Work to be started first week in October.

R E S O L U T I O N

Proposed by Councillor B. H. Haskins

Seconded by Councillor M. Foley

Resolved:-That the Great Southern Railways be informed that the Council will discontinue the Maintenance of Bollarney Road on 31st December next.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins

Seconded by Councillor L. W. Dalby

Resolved:-That the following Seats be declare vacant and be filled at next Monthly Meeting Messrs A. Rourke; J. O'Reilly; and John McCall.

JK

Read letter from Miss Winifred Doyle, contradicting the statement made by Richard Kavanagh, at the recent Enquiry, when he stated her deceased Father Councillor George Doyle, got work done to his House at the Ratepayers Expense.

Order:- That a copy of Miss Doyle's letter be forwarded to Mr Stack, Local Government Inspector.

Read an application from Mrs Nellie Kavanagh, for a Site on the Murrough to erect a Tea Rooms.

Read letter from Mr James Brien, re water supply .

Order:- That the matter be attended to as soon as possible.

R E S O L U T I O N

Proposed by Councillor Jas Everett

Seconded by Councillor D. H. Haskins

Resolved:-That we the Members of the Wicklow Urban District Council beg to convey our deepest sympathy and condolence with the following in their recent sad bereavement:- Mr Gelletlie on the death of his Mother. Mrs Carroll on the death of her Son. Geo Ellis on the death of his Nephew..., and the relatives of Mrs Roche.

Mr Andrew Dunne, asked permission to withdraw his notice of motion which was granted.

Read Auditor's Report which was ordered to be inserted on the Minutes and the consideration of same referred to Committee.

JK

AUDITOR'S FINAL REPORT

60161/1932 6th August, 1932

I beg to report that I have audited the Accounts of the Wicklow Urban District Council for four years ended 31st March 1929, 31st March 1930, 31st March 1931 and 31st March, 1932. Certified copies of the Abstracts are forwarded herewith.

The following is a comparative statement of the rate made for each of the financial years under audit:-
1928/29 1929/30 1930/31 1931/32

Township Rate

	1/10½	1/10½	1/10½	1/10½
Wicklow Harbour Loan repayment	1/-	9d	8d	8d
Water Supply	2/-	2/-	2/-	2/4½
Roads & Public Works	4d	4d	3½d	3d
New Cemetery	2d	1½d	2d	---
Technical Instruction	½d	½d	½d	---
Library	1/8	1/11½	1/11½	2/8
Loan Repayment	1d	1d	1d	---
Amusements	--	--	--	2d
School Meals	7/2	7/2	7/2	8/-
Poor Rate	6/4	6/7	6/-	8/10
	13/6	13/9	13/2	16/10

At 31st March, 1932, the Abstract shows that there was a balance of £549 : 5 : 9 in favour of Poor Rate, and a balance of £370 : 18 : 5, against the General Fund or Township Rate, but in arriving at these balances account has been taken only of monies received and disbursed.

To supplement this information and to obtain an approximately accurate idea of the financial position at the date given reference must be made to Table (a) of the Clerk's Statement which gives a schedule of Cash Assets and Liabilities.

JK

Dealing first with the Poor Rate; to the balance in favour £549 : 5 : 9 must be added rates due but uncollected which amounted to £660 : 15/- and a deduction must be made in respect of the amounts due to the Wicklow County Council and to the Collector of Poor Rate as Poundage for Collection.

Balance in favour	£549 : 5:9
Rates due but not collected (Including Bounty in lieu of rates but excluding irrecoverable rates)	667:16:4
	- - - - -
	£1217:2:1
Due to Wicklow County Council	£992 : 10 : 10
in respect of Statutory Demand	
Due to Collector as Poundage	187 : 0 : 0
	- - - - -
	1179:10:10
	- - - - -
	£37: 11:3

The resultant figure of £37 : 11 : 3 represents the amount which would remain to the credit of the Council if all assets had been realized and all liabilities discharged, subject however to this remark that the Urban Council is under an additional liability of long standing to the Co Council amounting to £840 : 10 : 6 in respect of three Criminal Injuries Decrees leviable as a Separate Charge on the Castle & Kilmartin Wards paid out of the County Council funds in 1920 under Section 1 (4) of the Criminal Injuries (Ireland) Act 1919.

The Urban Council have consistently refused to make a rate for the discharge of this liability pleading an equitable right to relief as in the case of Criminal Injuries which were the subject of legislation in the Damage to Property (Compensation) Act 1923.

From Table (d)-Statement of Balances-it will be observed that whereas the Revenue Account showed a balance in favour of £549 : 5 : 9 there was an amount of £95 : 19 : 3 due to the Treasurer on Poor Rate Account which shows that the Poor Rate had been unlawfully used for general Township purposes.

Township Rate-- The balance of £370 : 18 : 5 against this rate which appears in the Abstract is subject to a number of adjustments

JK

as follows:-

Balance against as per Abstract	£370 : 18 : 5
Add:- Electricity Supply Board for Public Lighting	546 : 1 : 0
,, Income Tax	401 : 6 : 5
,, Law Costs	746 : 4 : 0
,, Burial Board Demand	63 : 0 : 0
,, Miscellaneous Liabilities	706 : 13 : 1
	- - - - -
	£2834 : 2 : 11

Less-Rates due but not collected
(including Bounty in lieu of Rates but
excluding irrecoverable Rates) £566 : 3 : 0

Rents uncollected	1231 : 13 : 5
Rents collected but on hands of Collector at close of year	65 : 5 : 6
Water Rents	10 : 11 : 0 1873 : 12 : 11

- - - - -

The foregoing adjustment does not take account of a sum of £2441 : 0 : 11 due to the Commissioners of Public Works, made up of £1947 : 15 : 6 Loans Instalment and £493 : 5 : 5 Penal Interest.

The Loans in respect of which this liability has accrued were charged primarily on the revenue of Wicklow Harbour, and under Section 40 and 41 of the Wicklow Harbour Order 1907 were charged by way of guarantee on the rates of the Town of Wicklow. The liability of the Urban Council appears to have resulted from the insufficiency of the Harbour Revenue to meet the annual charges.

Moreover the adjustment does not take account of a deficiency in the Council's Sinking Fund to which reference is made elsewhere.

The deficiency of £960 : 10 : 0 alone would be equivalent of a rate of 2/11 in the £ on the Urban area; but the figure of £960 : 10 : 0 itself is arrived at on the assumption that the assets which are scheduled would be readily realizable, an assumption which in practice is totally unwarranted, so that over and above the proceeds of a rate of about 2/11 in the £ a considerable additional sum would be required, and that is without

JK

taking any account of the forementioned liability in respect of the Wicklow Harbour Guarantee, or of the deficiency in Sinking Fund, to enable the Council to meet their liabilities with reasonable promptitude.

The total liability of £2834 : 2 : 11 which appears in the table and includes the adverse balance at 31/3/32 but does not include the Harbour Guarantee and Sinking Fund obligations would represent a rate of approximately 8/8 in the £; and the liability which has arisen under the Harbour Guarantee viz:- £2441 : 0 : 11 would represent a rate of about 7/6 in the £.

In view of the position as disclosed in the foregoing references it is not surprising that the Council were constantly in a state of financial embarrassment and that there were successive delays and defaults in the matter of discharging liabilities which brought their administration into disrepute. They failed repeatedly to pay the periodic instalments due to the Board of Works and as a consequence Grants payable to the Council were withheld by the Dept of Finance and devoted to that purpose. At 31st March 1932 it is true that as a result of the action of the Dept. of Finance there remained in arrears in respect of Loans directly contracted from the Board of Works (excluding the liability under guarantee in respect of the Harbour Board) only £24.10.7, but this result was attained at the cost of much Departmental record-keeping that should not have been necessitated, and at a monetary cost to the Council of £69.7.7, in respect of Penal Interest on instalments in arrears.

It seems to have been a not uncommon practise for Paying Orders authorized for payment to be held over, notwithstanding Article 18 of the Public Bodies Order, 1925, and some of the Dividend Warrants payable on Township Stock on 1st January 1932, were not issued until 31st March, 1932.

The Town Clerk states as an explanation in respect of both matters that the Council had no funds available.

JR

I observe that Income Tax was not deducted at the appropriate Rate ~~50~~ from Dividend Warrants issued in respect of half year ended 31st December 1931, but the Town Clerk informs me that he has made an adjustment in the Dividends issued in the month of July last.

The sinking Fund was reconstituted in 1923 to redeem a Balance of £15,285 Stock then outstanding and a table prepared at the time shows that at 31st March 1932, the Fund should have accumulated to £2898.1.1.

At that date however the Fund consisted of £525.3.3. Cash and Government Stocks of an estimated value of about £800. In addition £735 of the Council's Stocks had been redeemed in the interval since reconstruction, and an amount of £1,247.2.8 had been withdrawn ~~from~~ from the Fund for the purpose of Capital Expenditure on Waterworks.

The cash figure of £525.3.3. includes £355 received in respect of two Houses sold at the Coastguard Station, the proceeds of which sale should as indicated in a letter issued on 23rd June, 1930, by the Minister for Local Government and Public Health, be invested in Trustee Securities and the Figure of £1247.2.8 merely represents a Liability of one Fund of the Council to another.

Apart from the addition of interest received from investments the Council have failed to make the prescribed annual contribution during the four years under audit, so that at the close of the last financial year a serious deficiency existed. The failure in this respect is more notable in view of the short period which has elapsed since

the reconstruction of the Fund, and in view also of the fact that the nominal provision for the payment was made in each year's Estimate.

In an examination of the Wages Books I found a number of payments for which the workmen's signatures had not been given. As a consequence I asked the permanent employees to attend at the Town Hall, to verify the wages charged in their regard. Four of them confirmed that the payments set out opposite their names, those in respect of which their signatures had been given and those of which their signatures had been omitted, were received in every case during the four years under Audit.

JK

The remaining man, Richard Kavanagh, maintained that for the week ended 16th February, 1929 he was paid for one day only whereas he is recorded for two; and that for the week ended 22nd March, 1930, he was paid for two days only whereas he is recorded for six days, but otherwise he did not dispute the accuracy of the records for the four years.

The Wages Books week by week bear of one or more members of the Finance Committee, and for the week ended 16th February, 1929, the book bears the signatures of the Chairman and one Member of the Finance Committee, and of the Road Foreman, B.O'Toole; and for the week ended 22nd March, 1930 the book bears the signature of the Chairman only.

From a letter received from the Electricity Supply Board on 7th April, 1932, it appears that at 31st March, 1932, the Council were indebted to the Board to the extent of £546.1.0 in respect of Public Lighting of the Urban District. The gross amount due to the Board in respect of Public Lighting at the date given was £919, but the Board has set off against this sum a total of £372.19.0 which represented three instalments due by the Board to the Council under Section 39(7) of the Electricity Supply Act 1927 in recoupment of Rates. A further amount of £870.4.5. is to be recouped to the Council in annual instalments of £124.6.4.

The figure of £546.1.0 which was an immediate liability at 31st March, 1932, is shown in the statement of Liabilities but the figure of £870.4.5 which is to be recouped in the future is not included in the Assets.

In an interim report which I made on 13th June, I stated that when engaged on an Audit of three years period ended 31st March, 1931, I observe that the Town Clerk had obtained advances from General Account for the purpose of Wages payments which seemed to me to be appreciably in excess of his requirements. As a consequence I gave formal notice of Audit in respect of the year ended 31/3/32 and I asked the Town Clerk to have a new Wages Account opened in the name of the Urban Council.

JK

I asked also to write up his Expenditure Book and Wages Account and to ascertain and lodge to the Council's Account the balance in his hands adjourning the Audit to give him an opportunity of doing so. My Report further stated that when he had completed the writing up of his Books I ascertained the balance on his hands as £268.5.3 and that on the 13th June (the date of my interim report) I presented him with a formal request in writing that he should lodge the amount immediately, to which he gave the following reply in writing:- "The above sum will be lodged on or before the 18th instant. I cannot lodge to-day as I have not yet got the purchase money of my House".

I have now found that he made lodgements to the appropriate ~~xxx~~ accounts of the Council on 11th July, 1932, covering the balance of £268.5.3 referred to.

When I was engaged in verifying the Rents receivable by the Council I found that seven tenants of the Coastguard Houses at Dunbar Road had paid the usual Rents for the year ended 30/9/30 but had not been charged with Rent after that date. On enquiring the reason for the omission of their names from the Rental I was informed that the Council had agreed to grant leases to the tenants concerned for a term of 75 years from the 29th Sept. 1930 at an annual Rent of £1, five of the Tenants to pay a fine of £130 each one Tenant to pay £225; and one tenant to pay £35. I was referred to letters conveying the Minister's consent to the granting of the Leases, and I was shown the Tenants names in the Rental in respect of the annual rent payable under the Leases as from 1st October 1930.

I asked the Town Clerk whether the fines payable by the Tenants had been paid and he informed me that only in two cases had they been paid

He stated that Charles Mitchell, the tenant No. 3 who is a Seaman was absent on a voyage, and that the Council would not proceed with the transaction until all the tenants were ready to perform jointly their part of the agreement. I informed him that I could not accept that as a satisfactory explanation and I asked him to put the matter immediately in the hands of the Council's Law Agents.

JK

As a result the following lodgements were made with the Treasurer on 15th July, 1932, viz:-

No.2 Coastguard House	£130
No.5 "	130
No.6 "	130
No.7 "	235

and on November, 1930, lodgements in respect of two tenants had been made :- £225 in respect of No.1 and £130 in respect of No.4.

In a letter addressed to me dated 16th July, 1932, the Council's Law Agents informed me that the original leases in respect of these six houses have now been handed to the tenants.

The Council's Law Agents are also acting as solicitors for Mr. Charles Mitchell, the tenant of No.3 and in the same letter they inform me that their client is on a voyage to Australia and is not expected to return until September or October. They state that on his return payment of the fine will be made to the Urban Council and the documents will be executed by him.

The Town Clerk now admits that £130 lodged on 15th July, 1932 in respect of No.6 was received by him on 27th November, 1930, from Mrs. Haughton, the tenant of that house. In a written statement which he has given me in explanation he refers to friction which has arisen over right-of-way and stated that in August, 1931 a Committee of the whole Council decided to withdraw the sale of the houses unless these disputes were settled.

I have informed him that I will have to consider the question of his personal responsibility for interest on this money during the intervening period.

I have noticed that interest has not ~~been~~ far been paid by the other three tenants who made payment on 15th July, and if the Council does not collect interest from them ~~in~~ ^{them} ~~their~~ failure will be a matter for consideration at a future audit.

The Unemployment Insurance Cards in respect of the Council's five permanent workmen had not been stamped since 5th Oct. 1930.

JK

and in respect of National Health Insurance four cards had been stamped up to the 5th July, 1931 and one card to 3rd January, 1932.

All National Health Cards up to 3/7/30 were stamped on 14th July, 1932 and the unemployment cards were stamped on the same date for the contribution year ended 4th October, 1931. Arrears books for the current years were then procured and were stamped on 15th July 1932 for the period from 5th October 1931 to 16th July, 1932. The Town Clerk had periodically drawn the funds necessary for the stamping of these cards.

Various small payments totalling £25.5. were made through petty cash for clerical assistance without the sanction of the Minister in contravention of the Local Officers & Employees Order 1934 and a payment of £15 in contravention of the same order to B.O'Toole on the 17th October 1930 for acting as foreman at repairs to the foreshore. I have surcharged the various members of the Council responsible for the payments in these cases.

Payments in respect of poundage have been made to the Poor Rate Collector in contravention of Article 101 Public Bodies Order, the prior consent of the Minister not having been obtained.

I have made surcharges in respect of these payments.

Paying Order No.572(8.2.3) drawn in favour of the Collector of Poor Rates in respect of rates on the Council's property was cashed by him on 11th January, 1929, but I noted that credits in respect of some of the items making up the amount were given in the Rate Book under the dates in the month of June, 1929.

Similarly in respect of Paying Order No.709(8.2.2) cashed 30th September, 1929, credits in respect of some of the items were given in November 1929.

Paying Order No.805 (£37.12.7) cashed by the Poor Rate Collector in March, 1930 also in payment of Poor Rate, was however credited promptly.

The Collector explains that his failure to lodge the first mentioned amounts promptly was due to oversight. JK

The Town Clerk for the purpose of issuing receipts in respect of money received by him, utilised receipt Books bearing the name of the Council and consecutive identifying numbers but the book did not provide for the retention of a carbon copy as required by Article 12 (3) of the Public Bodies Order, 1925.

The Town Clerk failed to comply with Article 102(4) of the Public Bodies Order 1929 in regard to the cancellation of unused receipt forms and he appears to have failed also to comply with the other provisions of the Article, nor did he obtain the compliance of the Rate Collectors in respect of Sub Article (1).

On looking through the Rate Books and asking for explanation as to the various balances of Rates shown as uncollected, the Town Clerk informed me in respect of one rating that he had collected a portion of the Rate. He explained that the premises had gone into liquidation and that the Collector had failed to obtain any payment from the Liquidator. Following liquidation the premises were subdivided and it was in these circumstances that he endeavoured to collect the rates. I asked him to obtain a statement from the Ratepayer concerned and in a letter addressed to me ~~which~~ I have now received the Ratepayer states that the total payments made to the Town Clerk amounted to £35.2/- and that payment was made in instalments from time to time. In respect of this amount of £35.2/- the Town Clerk had made a lodgement of £22.16.8 in November 1928 and a record in the Bank Pass Book shows that he made a further lodgement of £15 on 25th July 1932. He states that the lodgement of £15 was made by him in the belief that it was approximately the amount which remained on his hands but from the Ratepayer's statement it appears that he has made an overlodgement.

JR

Rents on the Council's Houses in Bond Street have not been altered in accordance with the Local Government (Rates on Small Dwellings) Act, 1928.

A paying Order in respect of the Town Clerk's Salary for the month of March 1932 was authorized at the Meeting held on 23rd and was presented and cashed on 26th of that month, in disregard of Article 18 of the Public Bodies Order, 1925.

When comparing the Financial Accounts with the Treasurers Pass Book with a view to reconciliation I found that the Town Clerk had not lodged within the respective Financial years two balances of miscellaneous receipts which had however been brought to account in the financial receipts Book, viz:- £14 for the year 1930/31, and £56.8.10 for the year 1931/32. He showed me a lodgement receipt from the Treasurer dated 25th July 1932 for an amount ^{£148.8.10} which he stated he believed to have been the amount remaining unlodged, and he has now shown me a further lodgement receipt for £2 dated 3/8/1932 which finally accounts for the balances mentioned.

A payment of £2 was made in January 1932 by Paying Order No. 1098 stated on the account to be in respect of Mirage of Motor Car to Dublin. The debt appears to have been contracted in Sept. 1926 and I have been unable to obtain any satisfactory explanation as to why it was incurred. In the circumstances I have decided to surcharge the amount.

I have also decided to surcharge a payment of £7 made gratuitously in April, 1931 to one of the Council's ^{workmen} men who was absent from work through sickness, as the Council do not appear to have statutory authority for making such payments.

I am of opinion that the revenue derived by the Council for the use of Water for non-domestic purposes could be considerably increased. **Acctystamath** A systematic record of deposits received with the lodgement of Tenders, which are returnable after receipt of a bona fide tender should be kept. During the period under audit only four such deposits appear to have been received of which two were refunded on 5/8/1932, the other two having been refunded previously.

The amount of rents and rates remaining uncollected at 31/3/32 appears to have been considered in excess of what it ought to have been and immediate measures should be taken to improve all collections. All insurance premium renewals have been paid to date.

(Signed) Sean Óg Ealúighthe,
Do'n Aire Rialtais Aiteamhla,
agus Slainte Puiblidhe, J. Kennedy 4/10/32

Town Hall, Wicklow,

12th Sept, 1932

A Special Meeting of the Wicklow Urban District Council was held this day in pursuance to a requisition signed by Messrs J. J. Kennedy, L. W. Dalby; M. Foley; J. Clarke, A. Dunne, D. H. Haskins

To adopt resolution in connection with Housing Loan as requested by the Board of Public Works.

Councillors Present

Mr J. J. Kennedy, Chairman; Councillors L. W. Dalby; Thos Conroy; M. Olohan; J. Olohan; M. Foley.

Read letter from the Board of Works stating that the terms of repayment of Housing Loan have since been revised. The Minister has authorised the following terms in lieu of those already embodied in the Mortgage Deed dated 31st August, 1932:-

1. The loan will be repayable on the annuity system.
2. The period for the repayment of the Loan will be 35 years with interest for the time being @ 5½% per annum, repayment period to be reckoned from a date two years subsequent to the date of the mortgage.
3. The sums repayable for the first two years of the mortgage will consist of interest charges only @ 5½%. Thereafter the loan will be repayable by a half yearly instalment of £3 : 6 : 8 per hundred pounds over a period of 35 years.

Letter from Board of Public Works re Loan £3,500 Housing of the Working Classes Acts, stating that they cannot issue an instalment on foot of the above loan until the following conditions have been fulfilled:-

JR

1. We require a resolution to be passed by your Council accepting the new terms of the loan, and a copy of the resolution to be forwarded to this Office for attachment to the existing Mortgage Deed (vide our letter dated 6th Sept 1932)

2. The sanction of the Minister for Finance to this loan was given only on the clear understanding that your Council would discharge forthwith arrears in respect of instalments of loans already made directly to them, and that they would make every effort to meet their obligations in respect of loans issued to the Wicklow Harbour Commissioners for whom they are guarantors.

RESOLUTION

Proposed by Councillor John Olohan.

Seconded by Councillor Michael Foley

Resolved:-That we the Wicklow Urban District Council hereby accept the following terms in lieu of those already embodied in the Mortgage Deed dated 31st August, 1932, for the Loan of £3,500 for Housing Scheme (1) The Loan to be repayable on the annuity system.

(2) The period for the repayment of the loan to be 35 years with interest for the time being @ 5½% per annum, repayment period to be reckoned from a date two years subsequent to the date of the mortgage.

(3) The sums repayable for the first two years of the mortgage will consist of interest charges only @ 5½%. Thereafter the loan will be repayable by a half-yearly instalment of £3 : 6 : 8 per hundred pounds over a period of 35 years.

H. 55916/32--- 9/9/32 Letter from Dept Local Government re Loan of £3,500 for the erection of 10 houses and stating that the Minister for Finance had sanctioned the making of the loan in question by the Commissioners of Public Works after considerable hesitation and on the clear understanding that the Council will discharge forthwith arrears in respect of loans already made directly to them., and that they will make every effort to meet their obligations in respect of loans issued to the Wicklow Harbour Commissioners for which the Council are guarantors.

Order:- That any arrears due to the Board of Works in respect of loans raised by the Council be paid immediately, and that in future the Council meet their liabilities to the Board of Works punctually.

Kennedy
4/10/32

Town Hall, Wicklow,
21st October, 1932

A Special Meeting of the Wicklow Urban District Council was held this evening in pursuance to a requisition signed by Councillors J. J. Kennedy; A. Dunne; J. Olohan; M. Olohan; M. Foley; Jas Clarke., to transact the following business:-

1. To consider Tenders for Field at Cooper's Lane.
2. To consider Tenders for portion of Field at Upper Monkton Row.
3. To consider correspondence and other matters of importance.

Councillors Present

Mr J. J. Kennedy, Chairman in the Chair, Messrs D. H. Haskins Thomas Conroy; Andrew Dunne; Jas Clarke; M. Foley; Jas Everett T.D., John Olohan.

Read an application from Mr Hugh Keogh, for Field at Cooper's Lane.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins.

Seconded by Councillor James Waldron

Resolved:-That Mr Hugh Keogh, be let Field at Cooper's Lane at Two Shillings and Six Pence per week.

Read an application from Mr William Dickenson, for portion of Field at Upper Monkton Row, Wicklow

Keogh

R E S O L U T I O N

Proposed by Councillor D. H. Haskins
Seconded by Councillor James Waldron

Resolved:-That Mr William Dickenson, be let the portion of Field at Upper Monkton Row, for the next 4 weeks at One Shilling

Read letter from Messrs J. H. McCarroll & Co, enclosing draft lease of Miss Sarah Mary Flynn, for approval.

not.

R E S O L U T I O N

Proposed by Councillor James Everett
Seconded by Councillor Andrew Dunne

Resolved:-That draft Lease of Miss Sarah Mary Flynn, be hereby approved of.

Read letter from Messrs J. H. McCarroll & Co, enclosing draft lease of Mr William Murphy, for approval.

R E S O L U T I O N

Proposed by Councillor James Everett
Seconded by Councillor M. Foley

Resolved:-That Mr William Murphy's draft Lease be hereby approved of.

R E S O L U T I O N

Proposed by Councillor D. H. Haskins
Seconded by Councillor Andrew Dunne.

Resolved:-That Mr M. J. Doyle, be granted the additional 18 inches in Plot measurement on South Quay beside his Garage

JR