

THE HEARING RESUMED AS FOLLOWS ON THE 19TH OCTOBER, 1999,

AT 10:30AM:

CHAIRPERSON: Good morning.

Mr. Coughlan, to resume with Ms. Foy's evidence.

MR. COUGHLAN: Sir, we wish to interject a short witness, if we could at this stage, Sir. It is Mr. Laurence Goodman.

CHAIRMAN: Okay. Mr. Finlay?

MR. FINLAY: I wonder, Sir, if I might apply for limited representation on behalf of Mr. Goodman, instructed by Messrs. A and L Goodbody, Solicitors?

CHAIRMAN: Thank you very much, Mr. Finlay. I note your intended representation with Messrs. Goodbody on that behalf. What I think I will do, Mr. Finlay, is I will briefly reserve the situation of deciding on your limited representation application. If it transpires that, what I at present understand to be the position, that there would be a very brief appearance from Mr. Goodman it may be that there may be conceivably other limited aspects to consider, but I will give you some indication before the conclusion of the brief involvement of your client this morning.

MR. FINLAY: There may well be very minor matters that I may wish to clarify with Mr. Goodman.

CHAIRMAN: Yes, I will let you do that in any event, Mr.

Finlay.

MR. FINLAY: Very good.

MR. COUGHLAN: Mr. Goodman.

LAURENCE GOODMAN, HAVING BEEN SWORN, WAS EXAMINED AS
FOLLOWS BY MR. COUGHLAN:

CHAIRMAN: Thank you for your attendance, Mr. Goodman.

Please sit down.

Q. MR. COUGHLAN: Mr. Goodman, I think you helpfully provided
a memorandum of proposed evidence to the Tribunal; isn't
that correct?

A. Yes.

Q. Do you have that with you? You may refer to it in the
witness-box if you wish. What I would intend doing is
taking you through that, Mr. Goodman, and perhaps asking
one or two questions to clarify a few matters, if that is
all right with you?

I think, Mr. Goodman, you have informed the Tribunal that
you were originally contacted by the late Mr. Peter
Hanley?

A. Yes.

Q. And I think you were asked if you would be disposed to make
a contribution to a fund to assist the medical treatment of
the late Mr. Brian Lenihan; isn't that correct?

A. That's correct, yes.

Q. I think that was in 1989, and Mr. Lenihan was going to have serious surgery, liver transplant surgery in the Mayo Clinic in the United States; isn't that correct?

A. That's correct.

Q. And I think you have informed the Tribunal that you believe that you then received a telephone call from the Taoiseach's office, and requested that payment be by cheque made payable to Fianna Fail (Party Leadership Fund); is that correct?

A. I have been thinking, it was quite sometime ago, I have been thinking about it since. I think Mr. Hanley, I recall clearly Mr. Hanley contacting me, he telephoned me. And he mentioned how ill Mr. Lenihan had been and was, and he mentioned the impending operation, very serious operation he was going to have in the States. He mentioned the fact that this was being co-ordinated by the Fianna Fail Head Office, or the Taoiseach's office.

Q. Um hum.

A. And asked if I would be receptive to making a donation in relation to the fund and the cost of defraying the costs, and I said of course I would, yes.

Q. Yes. Now, can I take it that Mr. Hanley or did he, mention a sum which might be appropriate or did he leave it to you to make a contribution?

A. My recollection, he didn't leave it to me, it would have been normal in that sort of situation for me to inquire as

to what would be appropriate or what would be expected.

Q. What are we talking about here?

A. That sort of thing to get some guidance, yes.

Q. Yes; and you obviously indicated to Mr. Hanley that you would be disposed to make a contribution to Mr. Lenihan's medical fund?

A. Yes, I tried to inquire what sort of level of expectation he had, I said of course I would be sympathetic.

Q. Yes.

A. I queried him on the amount and what would be helpful. He mentioned it would be very helpful if I could make a donation of 10 to 20,000, a small number of people were being contacted, they were keen to keep it as confidential as possible. I said that would be fine, and I would look after that, yes.

Q. Yes. Now, we know, and you again through your solicitor, very helpfully provided the Tribunal with the copy of the cheque; isn't that correct?

A. Yes, that's correct.

Q. And I think you can see on the monitor there, the actual cheque which was made payable to the Fianna Fail Party Leadership Fund. I think you informed the Tribunal that you believe it was a contact from the Taoiseach's office that indicated who the payee should be specifically, is that correct?

A. Yes, again as I said, I tried since contact from my solicitor, I tried to recall the sequence of events, I gave

some thought to it. And I can't remember if it was someone from the Taoiseach's office or somebody from Fianna Fail Head Office or in fact if Mr. Hanley said "make it out to such-and-such and send it", I can't exactly recall, it may have been - it was a cheque that was sent anyway.

Q. I see. But in any event it was you who received instruction or indication as to who the payee should be?

A. Correct, yes.

Q. Now, the cheque is dated the 13th of June, 1989. Would it have been around that time that Mr. Hanley contacted you or can you remember whether there was any time interval between being contacted and making the cheque payable?

A. I can't actually remember when he contacted me, and I didn't remember when the cheque was written until recently when I saw it.

Q. Yes.

A. It would have been either that day or that week or within days I would have dealt with it.

Q. Yes; and you have no doubt of course that you were told as to who the payee should be, you wouldn't have known that yourself?

A. I wouldn't have known, and I wouldn't have known anything about the Leadership Fund, I have seen it recently in the media coverage.

Q. Yes, of course.

A. But I didn't even remember we made out the cheque until I saw the cheque recently.

Q. Yes. When Mr. Hanley contacted you and indicated the type of contribution which might be appropriate, can you remember whether you were told what the total amount might be at that stage or

A. No, he didn't go into anything like that at all.

Q. Yes. I take it no conversation took place about Voluntary Health or anything like that as far as you can remember?

A. He had no such discussion at all with me about Voluntary Health or any of those aspects.

Q. Now, I think you have informed the Tribunal that as far as you can recall the cheque was sent to the Fianna Fail office; is that correct or

A. We had made political contributions in the past, it would be normal to send them there, yes.

Q. Yes; and I think you informed the Tribunal that you believe the cheque was sent by post and not delivered by hand?

A. We would never have delivered by hand in the past.

Q. You think it would have gone by post?

A. Although it was a charitable donation it was going to the same headquarters, it would have been sent by post I imagine.

Q. Yes; and when you say the "Fianna Fail office", does that mean Mount Street or may it have gone to the Taoiseach's office or can you

A. I don't know, I would have thought the Head Office.

Q. Which would be Mount Street as far as you would

A. I haven't been there, I don't even know the address but

wherever it is, yeah.

Q. Now, I think the cheque was dated the 13th of June, as we can see, and was for €25,000, and it was drawn on the AIB P Limited trading as AIB P Management No. 2 Account, and you again furnished the Tribunal with a copy of the statement in respect of that account, and that shows the €25,000 being debited from the account?

A. Correct.

Q. Other matters are eliminated from it. And I think, you can confirm that the proceeds of the cheque were debited from the account on the 22nd of June of 1999; isn't that right?

A. Well, I didn't know that until recently, again until I saw the paperwork.

Q. Until you saw the paperwork. You can confirm looking at the statement, that again appears to have been debited?

A. I can yes, that's correct.

Q. Can you remember, Mr. Goodman, did you ever receive any written acknowledgment or receipt in respect of the cheque?

A. I can't recall receiving a written acknowledgment, no.

Q. And can I ask you do you ever remember being contacted by the late Mr. Brian Lenihan to thank you?

A. No, I don't actually, no.

Q. Now, I think the Tribunal asked, and you are aware, as to whether the cheques journal in respect of these particular cheques is available, and can you assist the Tribunal about that?

A. Yes, I inquired from my finance director and he said all that would have been dealt with by auditors, and that's ten years ago. I contacted the auditors and they say it is well past the retention period and they have an automatic disposal system after a certain period and none of that's available.

Q. And can you assist the Tribunal as to how that particular payment might have been entered in the cheques journal or would you have any knowledge?

A. Well, it would be normal for any charitable contribution made by me, to be charged to me personally.

Q. Yes.

A. And audited accordingly as drawings to me personally.

Q. Yes.

A. So it would have been dealt with in that way by the auditors.

Q. I have to ask you, Mr. Goodman, I suppose, how was the, how is it that the original cheque seems to have been available and not the cheques journal in respect of it?

A. Well, I am sure you will recall the Beef Tribunal you have referred to here, at that particular point in time we did a very extensive trawl of all our accounts because we were asked about political donations.

Q. Yes.

A. So a very extensive trawl was done of everything at the time to ensure that every contribution was recorded and submitted to that Tribunal, lest some politician would come

forward with something we had perhaps, had not come to our attention. So all of those were collected at that point in time and submitted to that Tribunal. This particular cheque been made out to the Fianna Fail whatever, although it was charitable, came forward at that point in time as well, and it was retained as part of the charitable donations made, and in that regard it was held.

Q. In that regard it was held, but it was - sorry, if I could just clarify that. Carrying out your inquiries for the Beef Tribunal you had searches done I take it of

A. Correct, of all the accounts.

Q. Of all your accounts?

A. Correct.

Q. For the purpose of identifying for that Tribunal political contributions; is that correct?

A. Correct.

Q. That was the purpose. And in that particular search or inquiry, this particular cheque also came to light; is that correct?

A. The bank apparently came up with this cheque also as a return cheque and the appropriate documentation that's submitted here.

Q. Yes.

A. And that then was retained in a private contributions file, charitable contributions.

Q. As opposed to

A. Humanitarian things, as opposed to

Q. Political contributions?

A. And as opposed to company issues, being charged to me, it went from one sort of section to a different section. It was retained in that regard.

Q. Yes. I am not saying anything turns on it, just so I am clear in my mind - what was furnished to the Beef Tribunal were what you considered to be political contributions; is that correct?

A. Every contribution made to any politician was included in that, if it happened to be something that was of humanitarian nature or a charitable nature and this is the only such one, it was separate.

Q. It was separate, it was kept separate?

A. That's right.

Q. And kept separate it meant you didn't consider this to be one that fell within the ambit of the Beef Inquiry; is that correct?

A. Absolutely not.

Q. And wasn't furnished, just to be clear about it?

A. That's correct, yes. Just to be clear, it was the only one that was not.

Q. Yes. Now, and the cheques journal wasn't maintained; is that correct as far as you know?

A. Correct, as far as I know. That's correct, I have checked with the auditors, that's correct.

Q. Yes but, I suppose and one has to remember that the Beef Tribunal took place some considerable time ago and was at a

time in closer proximity to the drawing of this cheque, but would it have been from the cheques journal that you were able to ascertain at that time that this was a charitable donation rather than a political contribution, or would you have remembered at that time that this was a charitable donation rather than a political contribution?

A. When all those contributions were assembled and the data given to me at that point in time I recognised this particular contribution as being of a charitable or humanitarian nature and it was put aside for that reason only.

Q. Because on the, you would have had to furnish that information, because on the face of it, it would look like a payment to a political party, wouldn't it, on the face of the cheque?

A. I remembered it clearly, there was absolutely no confusion about it.

Q. In your mind?

A. Clearly, in my mind.

Q. So it wasn't by reference to the cheques journal, you knew when you saw it; is that right?

A. Correct.

Q. When Mr. Hanley contacted you - can we take it that Mr. Hanley was the only one who contacted you in respect of Mr. Lenihan's fund or the raising of money for Mr. Lenihan?

A. That's correct.

Q. Mr. Paul Kavanagh never contacted you?

A. No.

Q. No. When Mr. Hanley contacted you, this arises because of evidence which Mr. Kavanagh has given already about some money being raised for a disabled driver, did Mr. Hanley ever raise that issue with you at all?

A. No.

Q. Yes. Now, if you, as you believe, and - that this would have been sent by post, would there have been a compliment slip or an accompanying letter to go with it or how would you believe that it might have been sent?

A. I would imagine it was just posted.

Q. By your secretary would you think?

A. I don't - well somebody in the office.

Q. Somebody in the office?

A. We would have over a hundred million transactions a year.

Q. I appreciate that.

A. If we were to go into the bureaucracy of recording all those things we would need an extra hundred people.

Q. I know that, Mr. Goodman, not on this particular account; isn't that right?

A. Not on that.

Q. This was a rarely used, sorry rarely used in the context of the number of transactions that would normally be going on in the business?

A. I don't know exactly what went through it, all I know is I wouldn't be there very often, I would travel a lot, I would be in and doing something in a hurry, gone again, I would

ask somebody to deal with it and that would be the end of it.

Q. But somebody had to record it though if you didn't, because for audit purposes it was going to be your own personal drawings?

A. Of course. Of course.

Q. If it was sent by letter, sorry if it was sent by post at least a compliment slip might be attached to it, if not a letter, would you agree?

A. I am sure there would be, yes.

Q. And at the time you were assembling or caused the assembly of documentation for the Beef Tribunal to consider whether political contributions were made, did you ever see any letter which might have accompanied this?

A. No I didn't, it may have just been a compliment slip.

MR. COUGHLAN: Yes. Thank you, Mr. Goodman.

CHAIRMAN: I will leave Mr. Finlay until the end. Nobody else wishes to raise anything? Mr. Finlay?

THE WITNESS WAS EXAMINED BY MR. FINLAY AS FOLLOWS:

MR. FINLAY: I have a couple of brief questions. I expect to be not more than five minutes, with your permission?

CHAIRMAN: By all means.

Q. MR. FINLAY: Two matters, Mr. Goodman, if I may. Firstly, in addition to your contribution to the late Brian

Lenihan's medical fund in 1989, I think you made contributions to other humanitarian or charitable causes over the years?

A. Correct.

Q. Without identifying any individual recipient, can you tell me in terms of amount how would your contribution to the Brian Lenihan Fund rank on the scale of contributions which you have made to other humanitarian or charitable causes?

A. We would have made many contributions over the years. Some would be smaller and some would be substantially larger.

Q. One other matter, Mr. Goodman; have you read the transcript of evidence given before this Tribunal in

A. Sorry, just to finish on that other item?

Q. Yes?

A. To take Mr. Lenihan's contribution in context, without getting into the detail of who the contributions were made to, it would not be the first occasion on which we helped and not the last since, on people to hospital, and contributions would have been many times the multiple we are talking about here on various occasions.

Q. Would - those were related clearly to domestic humanitarian causes or international as well?

A. Some domestic and many international.

Q. Turning to a slightly different matter, if I may, Mr. Goodman: Have you read the transcript of the evidence given to this Tribunal at a public hearing on the 19th of

May by a Mr. Michael Murphy?

A. I have, yes.

Q. Have you read in particular the questions which were put to Mr. Murphy by Counsel for the Tribunal in relation to Celtic Helicopter's?

A. I have, yes.

Q. Is there anything you wish to say to the Tribunal in relation to the suggestion made on that occasion that you might have had some involvement with or role in Celtic Helicopter's, whether directly or indirectly?

A. Yes, I am very concerned about what was stated at the Tribunal on that day. And it lead to 28 media articles, all of which were incorrect.

Q. Did you ever make any investment either directly or indirectly in Celtic Helicopter's?

A. No. I see here it was stated that Mr. Murphy was asked, first of all it was put to him that his largest beef customer would have been very upset if Celtic Helicopter's was not supported and he agreed with that. It was then put to him again that this was a sensitive time when the Beef Tribunal was sitting and a particular witness was about to be called and that it wouldn't look well in the eyes of that particular witness, was that correct and Mr. Murphy said that was correct. He was asked not to mention the name, he was asked was this raised with one of his major customers, this investment, and he said it was. I want to make it clear to the Tribunal that I believe this

was misleading. If we were his largest customer at the time we had no discussion with Mr. Murphy.

MR. COUGHLAN: I have no objection to My Friend asking Mr. Goodman about this, but it does affect Mr. Murphy and we have not put Mr. Murphy on any notice of this, that's the only point.

MR. FINLAY: In response to what Mr. Coughlan has said, what Mr. Murphy said to the Tribunal in response to questions from the Tribunal in Mr. Goodman's absence and without any notice to Mr. Goodman directly affected him here and publicly, Mr. Goodman's reputation, and I am merely giving Mr. Goodman the chance as he, in my respectful submission as he is entitled to do, to respond to what has already been said here in front of you by Mr. Murphy concerning Mr. Goodman. It is his first opportunity to reply to what was said about him on that day.

MR. COUGHLAN: With respect, Sir, and I don't wish to have a great debate about this at the moment, my concern is about putting somebody on notice who may be affected by evidence. Mr. Goodman's solicitors were sent the transcripts of that particular matter. I don't want to go into it any further. I am not saying I am either rejecting or accepting what My Friend says about the first opportunity at the moment, I don't want any controversy about this. I am just taking the point at this stage that Mr. Murphy is not on notice of this, that's my only point.

CHAIRPERSON: Well, this factor of course has been crucial to the Tribunal sittings, Mr. Finlay. I accept that there must be some discretion and some latitude, and on the basis that you have intimated, that you do not propose to pursue this matter at lengths, and on the basis that I do accept that in general terms the purpose of parties, of interested persons being given an opportunity to raise certain matters through their legal advisers, is very substantially to clear any possible implications on such person's reputation, I accept that in general terms you are entitled to raise this matter.

I do share Mr. Coughlan's concern that if we were to proceed in any particular detail into these matters a situation may arise in which it is necessary to notify Mr. Murphy's advisors and perhaps of all the parties back, so from that regard I will give you only limited latitude on the basis that you have intimated you would examine on the first instance.

MR. FINLAY: That's all I require, I will finish within a couple of moments.

Q. MR. FINLAY: Just to confirm as I was asking you, Mr. Goodman. First of all, you yourself never made any investment directly or indirectly in Celtic Helicopter's?

A. That's correct.

Q. Were you ever approached by anybody to make such an

investment?

A. I would like to make it very clear, Chairman, that the fact - I have read this transcript, I wasn't represented at that Tribunal. Question 499 was put to Mr. Murphy, "Are you suggesting that you would have lost that business if you didn't make the investment?"

MR. COUGHLAN: Again Sir - again Sir

A. Mr. Chairman, please, I was not present either.

MR. COUGHLAN: Sorry, Mr. Goodman, please, if we could have some order. Mr. Goodman's advisors were sent the transcript. There is no problem with Mr. Goodman raising the issue appropriately if Mr. Murphy is on proper notice, that's the only point I make.

CHAIRPERSON: Yes, and we need to.

MR. COUGHLAN: And we need examine any documents in those circumstances, and the procedure is if Mr. Goodman wants to raise an issue, he is entitled to. Could his solicitor put us on notice and furnish us with some brief memorandum or brief statement, that's all we ask?

A. May I say, Mr. Chairman, if I may? Our solicitors were in touch with the Tribunal, they said before Mr. Murphy was called I had no investment, no approaches, no discussion, so the Tribunal was on notice, Sir.

MR. COUGHLAN: Sorry, Sir, we are losing all

A. With respect, Sir -

CHAIRMAN: Just a minute please. Now, gentlemen, we must keep some coherence and form to this. Mr. Finlay, I have ruled that whilst Mr. Goodman is entitled to raise a matter which he perceives as reflecting adversely on his reputation or that of his companies, if there is to be any question of proceeding into chapter and verse on particular matters that may have arisen at an earlier transcript, then undoubtedly the evidential contingency is reached that Mr. Murphy and his advisor have to be given notice, so I must rule against going through any detailed contribution of the transcript or singling out any portion of it.

I have ruled that Mr. Goodman may in general terms allude to his concern in relation to possible media repercussions, but I think to have any detailed purported refutation of any matters that occur will necessitate a subsequent and dually notified hearing.

Q. MR. FINLAY: Indeed, Sir. My last question was not directed to the transcript as such at all. I would ask you, Mr. Goodman, not to refer to the transcript or quote from it in anyway, if you wouldn't mind. I have one last question which is this; did you have any discussion with Mr. Michael Murphy in relation to Celtic Helicopter's?

A. No, Mr. Chairman, I would like to make it very clear, if I may? I had no investment with Mr. Murphy directly, I had no investment indirectly, I had no discussions, I had no

meeting in relation to investment in Celtic Helicopter's,
and I understood that that was made quite clear from my
solicitor to the Tribunal prior to Mr. Murphy being
called.

Q. Thank you, Mr. Goodman.

A. Could I also say, Mr. Chairman, if I may briefly; I had no
discussion or investment with Mr. Traynor, I never gave him
investment, never gave him money, never gave him loans or
anything else and had no discussions or meeting with him
either.

CHAIRMAN: I note that, Mr. Goodman. In conclusion then,
as regards the manuscript cheque which your solicitors made
available to the Tribunal, it seems clearly to be in your
own handwriting rather than one of your staff?

A. That's correct.

CHAIRMAN: May I take it that that reflects the general
tenure of Mr. Hanley's approach, namely only a limited
number of people were being contacted and there was an
anxiety not to unduly publicise the matter?

A. Correct.

CHAIRMAN: Thank you very much.

A. Thank you.

THE WITNESS THEN WITHDREW.

CHAIRPERSON: Well, Mr. Finlay, in the circumstances of

your client's examination having ranged marginally more broadly than as regards the simple transaction in itself, whilst I will be doing so on the usual basis I have intimated to other persons appearing before the Tribunal, namely that a grant of limited representation is no guarantee of any eventual adjudication as to costs in the overall circumstances. I think it proper that I accede to your initial application for limited representation in respect of yourself and A and L Goodbody.

MR. FINLAY: Thank you, Sir.

CHAIRMAN: Thank you.

MR. COUGHLAN: Sir, I wonder if you would consider raising for a few minutes, Sir. Ms. Foy is just presently indisposed.

CHAIRPERSON: All right. I will sit as soon as she is ready.

THE HEARING THEN ADJOURNED FOR A SHORT BREAK AND RESUMED AGAIN AS FOLLOWS:

MR. COUGHLAN: Ms. Foy.

EILEEN FOY, HAVING BEEN PREVIOUSLY SWORN, CONTINUED TO BE EXAMINED AS FOLLOWS BY MR. COUGHLAN:

CHAIRMAN: Good morning, Ms. Foy. I am sorry to hear you may have felt a little poorly this morning. Are you happy

enough to go ahead with your evidence now?

A. I am Chairman.

Q. MR. COUGHLAN: Ms. Foy, if it is all right with you, I intended proceeding to the queries that were raised by the Tribunal with you about the donors to the fund for Mr. Lenihan?

A. That's fine, yes.

Q. I think, just bear with me for a moment - I think the queries that were raised with you was whether you had any better recollection of compiling a list of donors which you appear to have provided to Mr. Paul Kavanagh; isn't that correct?

A. That's right.

Q. And you were also asked if so, details of the information contained in such list, that is whether the list comprised the names of all donors and the amount of each donation, whether a copy of the list was retained and records kept by you, and details of records kept by you in relation to the fund collected or expanded on behalf of the late Mr. Lenihan, including details of where they were kept and whether any action was taken in relation to those records between 1989 and February 1992. That was the series of queries that was raised; isn't that right?

A. That's right.

Q. And I think in response you have informed the Tribunal that you have no personal recollection of compiling the list of donors to the Brian Lenihan Fund for Mr. Paul Kavanagh, but

fully accept Mr. Kavanagh's word that you did so. You understand that you identified some donors by name and the amounts contributed, others were noted as anonymous together with amounts.

"I would probably have prepared the list from the records I kept in respect of the Leader's Allowance Account. As I have no personal recollection of this list I cannot definitely state whether I kept a copy of it, however -

CHAIRMAN: Just a little slower.

Q. MR. COUGHLAN: "However, given that I generally kept records of everything, I think it possible that I would have kept a copy of the list with the Leader's Allowance records, as noted in paragraph 14 and 15 of my Memorandum of Evidence. I did not retain possession of these records and I do not know where they are".

I think you have also informed the Tribunal that records of contributions to and payments out of the Brian Lenihan Fund were kept as part of the Leader's Allowance records described at paragraph 8 of your Memorandum of Evidence.

You have informed the Tribunal that you mentioned to Mr. Haughey sometime in 1990 that the expenditure then exceeded the donations received, and that he said he would discuss it with Mr. Lenihan.

"As Mr. Haughey was Taoiseach at the relevant time the

records were kept in the Taoiseach's office". No action was taken to your knowledge about those records between 1989 and 1992, that's your response in relation to the queries about the donors?

A. That's right.

Q. Now, you do, I think, have a recollection of Mr. Lenihan himself, approaching you; isn't that correct?

A. That's correct.

Q. And you do have a recollection of effectively receiving instructions from Mr. Haughey to effectively deflect him in that respect, would that be fair to say?

A. Yes that's - yeah.

Q. And I think, what you say or what you said on a previous occasion is that when he came to see you, you found it a bit difficult but you jollied him along; isn't that right?

A. Brought him in to see Mr. Haughey.

Q. You brought him to see Mr. Haughey. And you do have a recollection of that?

A. Yes.

Q. But you have absolutely no recollection of compiling a list of donors or furnishing a list of donors to Mr. Paul Kavanagh; isn't that correct?

A. That's right.

Q. And it is only because Mr. Paul Kavanagh says that he received a list from you that you accept that?

A. Yes.

Q. Bearing in mind what you do have a recollection of in

respect of this, can we take it now that if you did compile a list you would certainly have a recollection of that?

A. Sorry?

Q. You recollect the issue arising, Mr. Lenihan wanting to know; isn't that correct?

A. That's correct.

Q. And you recollect Mr. Lenihan coming to see you?

A. Yes.

Q. And you recollect deflecting him or jollying him along; isn't that correct?

A. Yes.

Q. You either took him to see Mr. Haughey; isn't that correct?

A. Yes.

Q. You remember all of that?

A. Yes.

Q. Can we not take it, Ms. Foy, if you had compiled a list of donors, on whose instruction would that list have been compiled?

A. If my memory serves me right, Paul Kavanagh asked me for the list because he said that he gave it to Brian Lenihan subsequently, that Mr. Haughey had referred the late Brian Lenihan to Paul Kavanagh.

Q. Yes, but what I am trying to be clear about, if I can and if you can help us, Ms. Foy, is, before Mr. Paul Kavanagh informing you that he got a list from you?

A. Um hum.

Q. Which would only have been in the last three to four weeks;

is that correct, or thereabouts?

A. In or around.

Q. You had absolutely no recollection that you had prepared a list; isn't that correct?

A. I couldn't remember preparing a list.

Q. What I am trying to suggest to you is this; that if you had a recollection of the matters surrounding Mr. Lenihan's approach, that surely you would have remembered preparing a list, it was a significant thing to do?

A. I am sorry, I don't see it that way.

Q. I see. But it is only because Mr. Kavanagh has informed you in recent times that he received a list from you, that you accept that you must have done it?

A. Paul Kavanagh was the fundraiser.

Q. Yes?

A. So therefore I would have no reason not to give him the list.

Q. But what I am trying to ascertain, Ms. Foy, is that until Mr. Kavanagh brought this to your attention of recent times, you didn't believe that you had prepared a list; isn't that correct?

A. I didn't remember preparing a list.

Q. But you didn't even believe it, because if you didn't remember before it was brought to your attention, it would have been your belief that you had not prepared a list; isn't that correct?

A. There would have been a list there for the records.

Q. All right. You received cheques from Mr. Paul Kavanagh; isn't that correct?

A. That's right.

Q. And you may have received some cheques from Mr. Haughey; is that correct?

A. That's right.

Q. Can we take it that in your general recollection it wouldn't have been in respect of a large number of donors?

A. I just don't, I don't know how it was broken down.

Q. What I am trying to find out is, through you if I can and perhaps with Mr. Kavanagh again, but if Mr. Kavanagh gave you the cheques, he knew where they came from; isn't that correct?

A. That's right.

Q. And would you have thought it unusual of you being asked for a list in those circumstances from the person who actually handed you the cheques and knew where they came from?

A. No.

Q. Was the list, if there was a list, was it kept in hard copy form or was it on the computerised records?

A. I presume it was hard copy, I am only guessing, I don't know.

Q. And how would that have come into being? As each cheque came in, would you have added it to the list?

A. When you say "a list", it would have been drawn from the accounts.

Q. It would have been drawn up

A. From the lodgement book.

Q. From the lodgement book?

A. You know, from the details of the lodgements, that's what I mean, and then I would have made up a list from that.

Q. Well, on Friday we discussed the two cheques which were lodged to Celtic Helicopter's, one of them being an Irish Permanent cheque which was intended for the benefit of Mr. Lenihan's fund and you certainly didn't make that lodgement; isn't that correct?

A. Everything seems to point to that.

Q. So therefore you would have had no knowledge of a donation from Irish Permanent or Dr. Farrell; isn't that correct?

A. That's right.

Q. So if you compiled a list, from the lodgement information on the lodgement documents, the lodgement slips, which you made to the Leader's Allowance Account, it could not have contained the name of Irish Permanent or Dr. Farrell as donors to the account, or to the fund, doesn't that seem logical?

A. It seems logical.

Q. Do you remember Mr. Goodman's donation to the fund?

A. I don't specifically, no I don't.

Q. Do you remember any other names who were donors to the fund?

A. I don't remember the names on the donor list, and I have been in here so many times.

Q. Yes.

A. And I have tried, and I just don't remember the names on the list and that was why I was talking to Paul Kavanagh.

Q. What I am suggesting to you, is that not more consistent with the proposition that there may not have been a list, that's what I am trying to ascertain?

A. Sorry, I don't follow.

Q. Very good. We will take it slowly again, Ms. Foy. At the time in 1989 when these donations were solicited and lodged to the account, I think your system had been computerised; isn't that correct?

A. The accounts were not computerised.

Q. The accounts were not computerised?

A. No.

Q. But if you were producing a document, either a letter or a list or a memorandum or anything of that nature, can I take it that that would have been done on word processing?

A. Um hum.

Q. And that information would have been in the system; isn't that correct?

A. That's right.

Q. And what happened to that particular record, can you help us? What happened to the discs?

A. There were back-ups taken but the main body of the - '89, sorry, I am just thinking. I can't remember, because in '89 we were in the old building, the old Taoiseach's building.

Q. Yes?

A. And then we moved to the new building. I am sorry, I can't remember.

Q. Well, you said there were back-ups taken, so that was in case of a crash, is that right, on the system? So that as far as you can recollect if you prepared this list it should have been in the system and there should have been a back-up in respect of it; is that right?

A. If I did it.

Q. If you did it?

A. If I did it on the system, yes.

Q. Was there any other system?

A. I may have - you see I don't remember doing this.

Q. I know that, Ms. Foy?

A. I may have done it by hand, I may have done it on word processor, I don't know.

Q. Well, it could only have been done by hand or on the word processor; is that right?

A. Yes.

CHAIRMAN: I think Mr. Kavanagh did say, although it was somewhat roughly done, it may have been typed.

Q. MR. COUGHLAN: That's correct, Sir, that's what I want to come to, Mr. Kavanagh's evidence that it was typed, if somewhat, the exact words I don't have, but somewhat roughly typed, so can we take it that it could only have been done on the word processor?

A. I assume - take Mr. Kavanagh's word, I have no reason to doubt Mr. Kavanagh.

Q. But you don't know what happened to the discs?

A. I don't, no.

Q. And where were the back-ups kept?

A. I honestly can't remember because of the change-over to the new building.

Q. Yes, but do you not think that it might be considered unusual that if you prepared, if you did prepare a list, either typed or a manuscript form, that you would have some recollection of some of the names that may have been on the list?

A. You may think it is unusual, but we were also in the throws of a general election at the time. I cannot remember ten years ago, what I did.

Q. But, Ms. Foy, this was outside the ordinary run of the mill of administrative functions, wasn't it?

A. Mr. Coughlan, I am sorry, I cannot remember the names that were on that list. As I said, I have been coming in here for what, I don't know how many times I have been in here.

Q. What I am asking you is this: Do you agree with me, that the ordinary administrative functions attaching to the Leader's Allowance Account, were the payment of the ordinary running expenses of the office; isn't that correct?

A. Yes.

Q. And that would have been fairly routine and fairly

repetitive in terms of wages, salaries, office suppliers and matters of that nature; isn't that correct?

A. Yes.

Q. And here is something which is significant in terms of the overall size of the Leader's Allowance Account, which I suggest to you is quite out of the ordinary, and surely it is something that would stick in your mind?

A. At the time it was very much out of the ordinary, but we are now ten years on, I am sorry my memory doesn't meet up to your expectation but I just cannot remember.

Q. Don't be concerned about that, Ms. Foy, it is not that your memory doesn't meet to my expectation, what I am trying to do is to assist you to try and remember things, and I am pointing to certain markers which might indicate that perhaps as this was out of the ordinary it is something which you might remember now?

A. I have tried.

Q. Well, can you assist us in this record so, that you do not remember ever typing a list of donors, you don't remember that?

A. I don't remember the list.

Q. And all I am asking you then, that in light of the fact that something unusual happened, in that Mr. Lenihan approached you and that you either sent him or brought him to Mr. Haughey, you remember that?

A. I do.

Q. That the reason that you may have known, that you have no

memory of it is because in fact you didn't prepare a list?

A. The reason I remember Mr. Lenihan coming in was because he asked for a copy of the list and I had been told the list was confidential because some people wanted to remain anonymous, and I was caught in a spot and I think he, he was such a gentleman, he knew I was caught and he let me manoeuvre him in to Mr. Haughey, that's why I remember it.

Q. So you do remember a list so?

A. I knew there were donors, doing - I don't remember a specific, doing up a specific list.

Q. That's what - so that when you said when Mr. Lenihan came to see you and asked you for the list, you are not saying there was a list at that time, you knew there had been donors?

A. There were donors.

Q. But you hadn't prepared a list at that time?

A. Not a specific list.

Q. Can I take it if you had prepared a list, forget about the names of the donors, if you had prepared a list you would remember that, if you had prepared a list?

A. Paul Kavanagh says I handed him a list.

Q. We will come to that in a moment, we will come to that in a moment, Ms. Foy. But can I take it that, that if you had prepared a list, you would have remembered preparing a list, whatever about whose names appeared on the list, you would have remembered?

A. The plain fact is I don't remember.

Q. And I am suggesting that's probably because you didn't prepare a list, I am suggesting you probably didn't, we will come to Mr. Kavanagh in a moment, just using your own memory, before you spoke to Mr. Kavanagh?

A. I don't

Q. Would you have said that, "I didn't prepare a list"?

A. I don't remember preparing a list.

Q. And the only person you discussed this with was Mr. Kavanagh; is that correct?

A. Yes.

Q. And it was as a result of what Mr. Kavanagh said to you that you began to wonder about your own memory, and accept that he may be right; is that correct?

A. Well I knew at the time, I was guessing.

Q. You knew what at the time?

A. When, when I said about the original figure, I did say that that was, I thought it was in or around that figure, and then I told you that, the figure that Paul told me he had aimed for and what he thought he had achieved.

Q. Now, I think you have told us that Mr. Kavanagh - sorry, you spoke to Mr. Kavanagh about three or four weeks ago; is that correct, or within that timescale?

A. Yes, sometime around then.

Q. We would go a week or so, but it was definitely after you gave evidence on the last occasion; isn't that correct?

A. Sorry, it was definitely after?

Q. After you gave evidence here on the last occasion?

A. Yes.

Q. Now, again I am not in anyway trying to catch you out or to contradict you, and you may wish to correct anything, but on the previous occasion when you gave evidence you remember, I led you through your Memorandum of Evidence and then asked you to clarify certain matters; isn't that correct?

A. Um hum.

Q. And I think you were asked at that stage that all such donations would have been made in the strictest confidence, and at the time you would probably have had, you would have seen the identity of the donors from the cheques, you never discussed the existence of the donation or the identity of the donors with anybody, and consequentially you do not recall the individual donors at this stage, and you answered "that's right". In fact I had been taking you through your statement, your memorandum; isn't that correct?

A. That's correct.

Q. So on that occasion, you were of the view that you had never discussed the donations with anyone, isn't that correct, that was your state of mind?

A. That is what I said at the time because that was all I could remember and that was done from memory.

Q. And you still don't remember anything else, and it is only the intervention of Mr. Kavanagh that causes you to adopt the position that you must have done so; isn't that right?

A. Yes.

Q. But you do specifically remember Mr. Lenihan coming to you?

A. Yes.

Q. And I think you also remember specifically that you

shouldn't inform him, isn't that correct, inform Mr.

Lenihan?

A. Yes, that's correct. It wasn't for me to inform him.

Q. Yes, and you remember specifically either directing him or

bringing him to Mr. Haughey?

A. I brought him.

Q. You brought him to Mr. Haughey. You remember those?

A. Yes.

Q. You see, Ms. Foy, your memory isn't that bad?

A. No, that's what I told you the last time. There are just

- it is because the late Mr. Lenihan was, he was an

absolute gentleman.

Q. Um hum.

A. And he, I think he knew by my reaction, and he reacted

accordingly, as he always would have done.

Q. Yes, but all it is I suppose, Ms. Foy, isn't it, in reality

is just that your memory is different to Mr. Kavanagh's;

isn't that correct, your memory?

A. My memory what?

Q. Your memory is different to Mr. Kavanagh's, your memory of

it? You accept what Mr. Kavanagh

A. You see, you keep asking me and asking me for information

and I don't have answers.

Q. You do, you have just given us answers, Ms. Foy, very helpful answers?

A. Then you say I only remember something because Paul Kavanagh said it.

Q. Isn't that so, you don't remember it? You accept what Mr. Paul Kavanagh says, you don't actually remember it?

A. That's right.

Q. Your memory is different to Mr. Kavanagh's; isn't that correct? Your memory is different to Mr. Kavanagh's; isn't that right?

A. He seems to have more detail than I have on it.

Q. But isn't that right, your memory is different to Mr. Kavanagh's; isn't that right?

A. It varies in small parts.

Q. You could be right and he could be wrong, or he could be right and you could be wrong; isn't that right?

A. Well, I have been right on some things, I have been half right on other things, I have been half wrong and I have been totally wrong.

Q. Yes, yes.

A. Because I am only working from my memory.

Q. Now, I think you have also informed the Tribunal at 5 (C) of your present memorandum, that as you have no personal recollection of this list, "I cannot definitively state whether I kept a copy of it, however given that I generally kept records of everything, I think it possible that I would have kept a copy of the list with the Leader's

Allowance records. As noted in paragraph 14 and 15 of my Memorandum of Evidence, I did not retain possession of these records and I do not know where they are". Is that correct?

A. That's right.

Q. And I think you have informed the Tribunal that records of contributions to the payments out, to and payments out of the Brian Lenihan Fund were kept as part of the Leader's Allowance records described at paragraph 8 of your Memorandum of Evidence. You mentioned to Mr. Haughey sometime in 1990 that the expenditure then exceeded the donations received, and he said he would discuss this with Mr. Lenihan. As Mr. Haughey was Taoiseach at the relevant time the records were kept in the Taoiseach's office, and no action were taken to your knowledge between 1989 and February 1992.

So, can I take it by that you mean, that as far as you know, notwithstanding the move to the new office, that no action was taken in relation to the records, that they remained as records?

A. That's right.

Q. And you do not know what happened to them after 1992?

A. I don't.

Q. Now, Mr. Kavanagh has told the Tribunal about the disabled driver, and I asked you to look at the statements, the bank statements on Friday and you couldn't identify by looking at those either the contributions to or the payments from

the account in respect of the disabled driver; is that

correct?

A. That's right.

Q. Can you remember whether a separate accounting system was kept for that?

A. I can't remember, I can't remember any detail on that. I just remember the fact, or when I was reminded.

Q. When you were reminded by Mr. Kavanagh?

A. Yes, that I remembered then that this had arisen, beyond that I can remember nothing.

Q. Now, just for the purpose of clarifying matters and to see if differences do arise, but to be, to ensure that no unnecessary differences may arise, I want to take you through certain matters which were given in evidence by Mr. Bertie Ahern; is that all right?

A. Right.

Q. And I suppose the general area relates to the question of the signing of cheques

A. Yes.

Q. by Mr. Ahern. In the first instance and - Mr. Ahern on being asked this question, again Mr. Ahern was led through his statement or Memorandum of Evidence and asked to clarify certain matters, just as you have been. He was asked at Question 21, and I will endeavor to get a hard copy for you, but you can rest assured that I will read it slowly so that you will have every opportunity to listen.

Question 21, he is asked: "Now, I think that you informed the Tribunal that the signing of the cheques would typically occur consecutively, thus the position that obtained was that the cheques were drawn on the account, signed at different points in time and probably at different locations by the signatories to the account". And the answer which he gave to that was: "That's correct, I can never recall when they were done simultaneously".

And then he was asked, Question 22: "And that Ms. Foy would present the cheques for signing and they would be so signed?", and his response to that was "Correct".

Does that accord with your recollection of events?

A. Yes.

Q. And then at Question 24 Mr. Ahern was asked: "I think you informed the Tribunal that because of the volume of transactions through the account and the number of bills being paid, combined with the necessity for regular writing of cheques, a practice of presigning cheques in blank was put in place; is that correct?". And the answer is "That's correct".

Is that your recollection of it?

A. They were presigned.

Q. At Question 25, the question was: "And that that was a practice that was in place for administrative convenience?". And the answer is: "What happened, Chairman, is that perhaps on the day or maybe twice

monthly, sometimes once a month or sometimes twice a month, Eileen Foy would bring the cheque book and cheques to me, she would perhaps sign all of the money ones available and then she would say that there were other statements that she had to pay, she yet hadn't assembled" - that's invoices you had to pay but yet hadn't assembled, it is hard to follow - "or salaries, cheques still to be paid or some outstanding bill would I, or was it, into a weekend or bank holiday weekend, Christmas break, Dail recess, there were multiple reasons to ask me to presign a certain number and I would sign them".

The general tenure is that you would come to have cheques signed on occasions, some of them would already be made out and you would have backing documentation, that you may have outstanding bills in which you still hadn't received the invoice or it may be that you had to deal with salaries or wages, and you would ask him in those circumstances to presign some blank cheques, I think that's the general tenure of that evidence. Would you agree with that?

A. I would actually like to see it, if you can get me a hard copy of it.

Q. Yes, of course.

A. Please.

Q. I will arrange that at the moment. I will perhaps go on, I will go back to that in a moment?

A. Yeah.

Q. I think at Question 23 Mr. Ahern was asked for the reason for presigning, I think the question was: "Yes, I think you believe or say that the reason for the presigning was to allow the account to be administered by Eileen Foy, and for the normal business and trading debts paid out of that account to be discharged?", and he answered "Precisely.

Because during the election period there would have been more of a pull on that account, there would have been more cheques drawn down during the election campaign. I would say during that period I would have presigned more than I normally do". Would you agree with that?

A. Yes, yes.

Q. And I think you know that Mr. Ahern has given evidence that he has no recollection of signing the cheque made payable to cash for €25,000 which went to Amien Investments Limited?

A. Yes.

Q. And that it was his view that that must have formed part of the series of presigned cheques?

A. That's right.

Q. And I think at, sorry have you got a copy now? If you go back to - (Document handed to witness) - back to page 7.

You see Question 25, do you see that?

A. Yes.

Q. And the answer I think, that's what, it is a little bit, perhaps disjointed as taken down, but - would you agree with the understanding that, as I put it to you, that you

would have gone to him on occasions where you had invoices perhaps, and a list, but that you would also ask him to presign some cheques because there may be bills awaiting to be paid or you may have to deal with salaries or wages, perhaps over Christmas period?

A. I wouldn't disagree with what he says there, but my memory, my memory is of presigning cheques - but I can't disagree with that.

Q. Yes, because I don't think that Mr. Ahern was ever saying he presigned all cheques, I will go on and deal with it, if I may.

If you go to page 30 and we start with Question 94, it was really where Mr. Ahern was giving his evidence that he would have recollected, he believes, signing a cheque for €25,000 cash, and he is asked the question at page 95:

"And I think you know from your experience dealing with accounts, that a cheque made out for €25,000 to cash would jump up and hit any accountant, wouldn't it?" And his answer was "Straightaway". And the question at 95 is:

"Now, dealing with your recollection of Ms. Foy administering the account and seeking your signatures, we know there were occasions for administrative convenience where you would have presigned them. On occasions she would have come to you, perhaps not with all the invoices but might have a list or give you some explanation of what they were for?" And the answer to that question: "Yes, my long experience of Eileen Foy is she would probably give

you more information than you particularly wanted", I think indicating that you were meticulous in your administering of the account, would you agree with that? Question 96 goes on then: "Then you want to be - sorry, than you particularly wanted and then you want to be taking in?".

And the answer is: "She would certainly give you more than a reasonable explanation why she wanted a cheque", and I think that is perhaps even indicating in the context of presigned cheques that there would be an explanation given to Mr. Ahern, would you agree with that?

A. That's - sorry?

Q. For example over holiday periods or when he would know, or you would be able to inform, "look, I have to pay" - you wouldn't have said - "I have to pay salaries, I have to pay wages", other bills that would come in, matters of that nature?

A. On-going things, yes.

Q. And that when you had invoices or backing documentation, it's his understanding that you did bring these to his attention when he was signing cheques already made out, would you agree with that?

A. I don't recollect, but I am sure his recollection of it is correct.

Q. In other words, looking at Mr. Ahern's evidence, it seems to indicate that when you asked him to sign cheques, either ones that were made out or asked him to presign cheques, that they were, he would only be asked to do so in the

context of the ordinary administration of the account.

Would you agree with that?

A. I got him to presign cheques, I did.

Q. Yes.

A. For the normal

Q. I don't think there is any dispute about it, yes, but that it was always your intention when you asked him to do this, that it was for that purpose?

A. Yes.

Q. As far as you were concerned?

A. Yes.

Q. And that as far as he was concerned he was relying on the information you were giving him and had no reason to doubt it, as far as you were concerned?

A. No.

Q. Would that be your understanding?

A. That the, that the presigned cheques

Q. Yes?

A. blank cheques were for the ordinary - yes.

Q. Yes. And as he said himself at Question 96: "But she would certainly give you I think more than a reasonable explanation of why she wanted cheques". Would that be your recollection of events?

A. Well you wouldn't ask somebody to sign a cheque without an explanation.

Q. Exactly. I think what Mr. Ahern is confirming is how careful and meticulous you were in the administration of

the account, and that you did give explanations; isn't that correct?

A. That's correct.

Q. And you would agree with that, would you?

A. I would.

Q. And he thought that the €25,000 cheque which he was being asked about on that occasion must have been one of the presigned cheques, because he would certainly have recollected as an accountant, signing a cheque for €25,000 cash. Would you agree with that?

A. I agree.

Q. Now, to be complete about this; of course you have a doubt as to the word, as to whether the word "cash" on that cheque was placed on it by you; isn't that correct?

A. That's right.

Q. Now, I think on page 34 at Question 107, if you have that, I think Mr. Ahern is being asked about something that you had told the Tribunal in evidence previously, and he was asked: "She did tell us there were occasions she might have, might even borrow money from Fianna Fail Headquarters and that would be paid back, that may form part, obviously does form part of the one and a half million that went through the account". That's over a period of years obviously, Ms. Foy. "But she would have adjusted that accordingly?". And his answer to that was "Yes, that still happens, because there are tighter regulations now in the last few years of what you can pay. You can't just pay

anything under a Party Leaders Account, you can't pay election bills, it has to be research or staff or matters relating to that. In those days I think some of the bills would have been paid from Head Quarters and then accounts refunded, but I am not sure to a significant extent".

That was his understanding of matters.

And coming to that, and evidence which Mr. Paul Kavanagh has given to the Tribunal, I want to just draw to your attention what adjustments did take place according to the records of Headquarters between the two accounts, if I may.

I just want to put that up on the screen now, Ms. Foy.

Sorry, could you take it back out a little bit please? Can you, can you see that, Ms. Foy? In 1987 -

MR. NESBITT: She can't see that I'm afraid.

A. Sorry, I can't read it, I am sorry.

Q. MR. COUGHLAN: Okay. I will get you a hard copy. I think you may have been send a copy of this, but I will get you another copy.

A. Sorry, I haven't got it. (Document handed to witness).

Thank you.

Q. And you can see that it is a supplemental Memorandum of Evidence, it is of Mr. Fleming, and it is "Re: Transfers between Fianna Fail Headquarters and Haughey Ahern McSharry account, August 1982 to February 1992". So Mr. Fleming has

gone through all of the records for the ten year period.

And the first one is, as he said, 1987 cheque for €15,000.

This cheque was drawn on Fianna Fail Head Office, No. 4 Election Account, account number as he gives it and the cheque number. This was lodged to the Haughey Ahern McSharry account on the 10th of March, 1987, as a loan to the Haughey Ahern McSharry account. I think you perhaps recognise the account number that's given there.

This loan was repaid by the following three cheques, which it appears were drawn on the Haughey Ahern McSharry account and lodged to the Fianna Fail Head Office No. 4 Election Account on the following dates:

Cheque number 1001 - 31st of July, 1987 - €5,000. No cheque number available.

A repayment on the 4th of September of 1987 for €5,000 and cheque number 1048.

5th of November, 1987, for €5,000.

Cheque number 1001 was paid out of the Haughey Ahern McSharry account on the 5th of August, 1987, and cheque number 1048 was paid out of the Haughey Ahern McSharry account on the 9th of November, 1987.

Now, I think we have been able to match those two debits to the Haughey - those two particular debits to the Haughey Ahern McSharry account on those dates, but we can find no match for the middle €5,000, do you see that? The 4th of September, 1987, no cheque number available. Now, I am

not asking you do you remember making these particular payments back, but do you accept that that is what happened in 1987 from Mr. Fleming's examination of the Fianna Fail Party records?

A. I won't say there was a constant flow of money, but that definitely did happen.

Q. Yes. Well, would you agree with Mr. Ahern when he said that he is not too sure that it happened to a significant extent, it did happen?

A. It did.

Q. And would you accept that Mr. Fleming's examination of the records

A. Yes, I would.

Q. would show what happened?

A. Yes.

Q. Yes. So, that was €15,000 in 1987. Now, if we just move the page along, there was also a cheque for €15,000 in 1991. This cheque was drawn on the Fianna Fail Head Office Trustee Account. It was lodged to the Haughey Ahern McSharry account on the 7th of March of 1991, and was paid out to the Fianna Fail Head Office, paid out of the Fianna Fail Head Office Trustee Account on the 11th of March, 1991. This was a reimbursement, I understand, which was in respect of cheque number 500235 for €15,000 drawn on the Haughey Ahern McSharry account paid on the 13th of March, 1991, in respect of personal costs due by Fianna Fail Head Office - that's what we have?

A. Yes.

Q. Do you accept that as well?

A. I remember that one.

Q. You actually remember that one?

A. Because that came up before at a private meeting.

Q. It did, you remember that one? And from Mr. Fleming's examination of the records those are the two transactions which occurred between the accounts?

A. There could have been more, but other - I accept those.

Q. I beg your pardon, sorry. What did you say?

A. I accept those.

Q. You accept those. Now, I now intend moving on, if I may, to certain matters which have been drawn to your attention in respect of the year 1986, and lodgements to the account and drawings from it, and they are described under the heading "Irish Permanent Building Society Cheques"; is that correct?

A. Yes.

Q. And I think you were asked in this manner: "The Tribunal has provided your client with copies of three further Irish Building Society cheques and the details are as follows:", and the details are given, and I will go through them with you one by one in a moment. I think you were informed by the Tribunal that it appears that each of these cheques was endorsed by Mr. Charles Haughey and was presented for payment to Allied Irish Bank, Baggot Street. There also appears to be credits to account number 30208062 which

match the dates and amounts of these cheques. I think you were asked to deal in your Memorandum of Evidence with your knowledge of each of these cheques, "The circumstances in which they appear to have been endorsed by Mr. Haughey, and whether she agrees they were lodged to the Baggot Street account, and if so whether she recalls making the lodgement?". Isn't that correct?

A. That's correct.

Q. So your response to that was that all of these three cheques listed here appear from the bank statement to have been lodged to the Leader's Allowance Account; isn't that correct?

A. That's right.

Q. And you have no personal recollection of the cheques or of making the lodgements, but assume that you did so. You did not recall the circumstances in which the cheques were endorsed by Mr. Haughey but clearly his signature appears on the cheques. You do note from the bank statements that at the time of each of these lodgements the balance in the account was relatively low; isn't that correct?

A. That's right.

Q. And the first cheque which was drawn to your attention was a cheque for €50,000, dated 19th of March, 1989, payable to Fianna Fail, I think that's the cheque I have drawn to your attention; isn't that correct?

A. That's right.

Q. And if we just look at the reverse side of the cheque, can

you confirm that that appears to be Mr. Haughey's

endorsement on it?

A. That's right.

Q. With the words "Fianna Fail"; is that right?

A. That's correct.

Q. And I think from your examination of the bank statements

for that period you are of the view that that is the sum of

money which was lodged to the Leader's Allowance Account;

isn't that right?

A. That's right.

Q. And I think if we just look at the bank statement, we can

see it there on the 7th of April of that year, isn't that

correct, 1986, €50,000?

Now, the next cheque in the year of 1986 was another cheque

for €50,000 on the 17th of October, 1986, payable to Fianna

Fail; isn't that correct?

A. Correct.

Q. And again the reverse of that cheque appears to be endorsed

by Mr. Haughey; isn't that correct?

A. Yes.

Q. And again the bank statement shows a credit to the account

of €50,000; isn't that correct?

A. That's correct.

Q. Now, can we take it that they could only have been lodged

by you in 1986?

A. I would assume.

Q. Well, in 1986 these were two significant cheques, weren't they, €50,000 each, bearing in mind the overall level of the Leader's Allowance Account? At that time the bank statement seems to indicate that the installment from Central Funds was about 16 odd thousand pounds, €16,063.08; isn't that correct?

A. That's correct.

Q. The party was in Opposition at that time, that's why there was a larger payment; isn't that correct?

A. It was in Opposition, yes.

Q. And you have no recollection of lodging two cheques for €50,000 in that year?

A. I don't.

Q. Being fair to yourself, could anyone else have lodged them?

A. I don't know, I can only assume that I lodged them.

Q. Very good. You see on the top left-hand corner of the statement the account, the name of the account is "Haughey Ahern McSharry"; isn't that correct?

A. That's right.

Q. And it required two signatures on the cheques; isn't that correct?

A. That's right.

Q. That was the mandate?

A. That's right.

Q. On the top left-hand corner the statements appear to refer to "Mr. Charles J. Haughey TD, Care of Branch", isn't that correct?

A. That's right.

Q. Can I take it that in fact the statements were collected at the branch rather than sent to anybody?

A. I collected them at the branch because of going from Government to Opposition

Q. Yes.

A. it was easier.

Q. I am just asking about the mechanics of it. And when you collected them at the branch you took them back to the office; is that correct?

A. That's right.

Q. And then you did whatever reconciliation you had to do on the statement; isn't that correct?

A. That's right.

Q. And were the statements made available to any of the signatories or account holders?

A. When you say "made available", I think - I can't remember.

Q. But were the bank statements

A. I kept Mr. Haughey informed.

Q. You kept Mr. Haughey informed?

A. Informed of the state of the account, but, whether I paraded in and out with statements or not I don't remember.

Q. You kept him informed of the state of the account so?

A. Um hum.

Q. And was it Mr. Haughey you kept informed of the state of the account?

A. Yes.

Q. And what about Mr. Ahern and Mr. McSharry?

A. Well, Mr. McSharry was, I think he was away then.

Q. We are talking about 1986 as well now. I know that Mr. McSharry was away from '89 onwards and doesn't seem to come into the equation at all then, but in 1986?

A. I really can't remember, the mechanics.

Q. Who was signing the cheques in 1986?

A. Mr. Haughey and Mr. Ahern.

Q. Always Mr. Haughey and Mr. Ahern?

A. Yes.

Q. Do you ever recollect, I am - just so we can be complete about this; do you ever recollect Mr. McSharry being asked to sign a cheque?

A. I don't remember asking him to sign a cheque, I really don't.

Q. Right. But your recollection of events is that it was Mr. Haughey you kept informed about the state of the account, would that be your recollection?

A. Yes.

Q. Because once or twice there is a debit balance showing on the account, and whilst there was, or do you recollect whether there was any application made to allow for overdraft facilities? I think you can take it from me there probably wasn't, it was just allowed happen, but it was something I suppose which not only Mr. Haughey, but Mr. Ahern and Mr. McSharry would have been responsible for if anything went amiss. Did you ever bring that to the

attention of the other account holders?

A. When you say "debit balance", it was never very much.

Q. No, a few thousand pounds?

A. Yes, and then there was always the allowance going into it.

Q. Yes, yes but, what I am trying to see, if you can assist the Tribunal as to who would have known the state of the account?

A. I suppose it really boiled down to me, and then if funds were running low, I would say to Mr. Haughey funds were running low and

Q. Yes. Well, undoubtedly you were the one administering the account, would have access, you collected the statements, and you would have gone through them yourself and did the various reconciliation, but as - was it only to Mr. Haughey you reported to about the state of the account?

A. When it was running low on funds, yes.

Q. And not to the other account holders, as far as you can recollect?

A. As far as I can remember.

Q. Now, bearing in mind that you described the account as being relatively low, sorry it seemed to be your recollection that the account was relatively low when the two lodgements of €50,000 were made, within a very short time €25,000 was drawn on the account; isn't that correct?

A. When I said that the account was relatively low and then the subsequent lodgements of 50,000?

Q. Well, if you just look

A. Sorry, is that what you said?

Q. Sorry, perhaps I will just go through it. On the 21st of October of 1986 the account was in credit; isn't that correct?

A. Yes.

Q. And at the end of October the normal payment from Central Funds takes place; isn't that correct?

A. Yes.

Q. £50,000, the Irish Permanent money is lodged to the account on the 22nd of October, 1986; isn't that correct?

A. That's right.

Q. About a week before, a week and a few days before the normal Central Fund cheque is to arrive?

A. That's right.

Q. Between those two dates the fund wasn't in need of money, if one leaves aside the £25,000 drawing that you see on the 29th of October; isn't that correct?

A. Right.

Q. There would have been a small overdraft perhaps, but normal, there are normal administrative type drawings on the account; isn't that correct?

A. That's right.

Q. And it would have been back in good healthy credit again when the 16 odd thousand pounds came in; isn't that correct?

A. That's correct.

Q. But within five days or seven days of the £50,000 being

lodged there is a debit to the account of €25,000?

A. Right.

Q. And from evidence given by Mr. Paul Carty of Messrs.

Deloitte and Touche

A. Yes.

Q. that appears to match a credit to the account in which

Mr. Haughey's personal bill paying service took place.

Now, can you recollect that €25,000 being withdrawn from

the account?

A. I can't.

Q. It is completely at variance with the other drawings on the

account, isn't it?

A. It is, but unfortunately I cannot remember.

Q. I know. But just to go through, it is huge, isn't it?

Isn't it?

A. Yes.

Q. And can we come at it this way; it couldn't have been in

respect of wages or salaries in the normal operation of the

account, it couldn't have been in respect of office

supplies or matters of that nature; isn't that correct?

A. Correct.

Q. And we know that it couldn't have been a reconciliation

occurring between Fianna Fail Headquarters and the account,

because Mr. Fleming has done that exercise with us, but

when you came to do your bank reconciliation, you had to be

satisfied that that €25,000 was paid; isn't that correct?

A. Um hum.

Q. And it had to be by way of cheque; isn't that correct?

A. At the time I obviously was

Q. Yes, you couldn't have had an invoice for it, œ25,000; isn't that correct?

A. Certainly doesn't look like it.

Q. And somebody had to, two people had to sign the cheque; isn't that correct?

A. That's correct.

Q. And who do you think those two people were in 1986?

A. I said to you already that I thought Mr. Haughey and Mr. Ahern were signing cheques, I assume they signed the cheques.

Q. Yes, and whatever about Mr. Haughey, you in preparing the cheque would have had to put forward an explanation to the co-signatory; isn't that correct, what the cheque was for?

A. Put forward an explanation to whom?

Q. To whoever the co-signatory was?

A. Yes, there was - I was obviously given a very logical explanation for

Q. By whom would you think, Mr. Haughey?

A. Again you are asking me to assume.

Q. Well, apart from getting invoices for goods and services, and paying wages and salaries, did anybody, did any account holder other than Mr. Haughey ever instruct you to make a cheque out?

A. Not that I remember, not that I remember.

Q. And you would certainly remember if one of the other

account holders had instructed you to make a cheque out for
€25,000; isn't that correct?

A. Correct.

Q. So coming at it by a process of elimination, if you
received an instruction, which you must have to make a
cheque out to €25,000, you must have received that
instruction from Mr. Haughey; isn't that correct?

A. That's right.

Q. And any explanation you received would have been from Mr.
Haughey; isn't that so?

A. That's right.

Q. And you would have believed that you were complying
lawfully with his instruction and the explanation he had
given; isn't that correct?

A. Yes.

Q. And if you afforded an explanation to one of the other
co-signatories, whoever may have signed it, it would have
been the explanation which you had been furnished with; is
that correct?

A. That's right.

Q. Unless it fell into a category of being a presigned cheque?

A. Yes.

Q. Does that seem like in 1986, I don't know, I am just asking
you?

A. It could have been, I am - I don't know.

CHAIRMAN: We are a little after ten to one, Mr. Coughlan,
so five past two.

MR. COUGHLAN: May it please.

THE HEARING THEN ADJOURNED FOR LUNCH.

THE HEARING RESUMED AFTER LUNCH AS FOLLOWS:

EILEEN FOY RETURNS TO THE WITNESS-BOX AND CONTINUES TO BE EXAMINED BY MR. COUGHLAN:

Q. MR. COUGHLAN: Now, Miss Foy, I would like to - do you have your copy, or the copy that you had on Friday, of the statements of the Leader's Allowance or did you give it back to us?

A. I think I gave it back to you.

Q. Okay. Fine. (Handed to witness).

A. Thanks very much.

Q. If we go to page 39 of the statements, I think that the, that begins on the 14th of March of 1986, and if you go down to the 7th of April, 1986; you can see the €50,000 credit which seems to, or in your view, corresponds to the other Irish Permanent cheque for €50,000; isn't that correct?

A. That's right.

Q. And then, again bearing in mind the evidence of Mr. Paul Carty about drawings which appear to match drawings from the account to the bill paying account, or the account in Haughey Boland which was used for Mr. Haughey's bill paying service, I think you are aware of that?

A. I am, yes.

Q. And as far as you are, as far as you can see, looking at them, they do seem to correspond; don't they?

A. They do seem to, I think there was one figure which .

Q. There was one figure where there was a €20,000 debit but there seemed to be €23,000 credited to the Haughey Boland Account; isn't that right?

A. That's right.

Q. Looking at them yourself, and they having been brought to your attention, I think that they do seem to correspond; don't they?

A. Yes.

Q. And again, in that regard if we just, we will see there on the 7th of April of 1986 there is the credit of €50,000 to the account; isn't that right?

A. That's right.

Q. And the account was in funds at that time, isn't that right? We can see the Exchequer payment there on the 24th of March '86 and then the type of drawings appear to be the normal administrative type drawings on the account, don't they?

A. That's right, yes.

Q. And then on the, if we go to the 23rd of April, page 40, again we can see, page 40 please? Again we can see the normal type of drawings you would have expected on the account; isn't that right?

A. That's right.

Q. And then if we go to page 41, and then I think it is the second debit on the 23rd of April, there is a €10,000 which corresponds with the credit to the Haughey Boland account; isn't that correct?

A. Yes. (Handed to witness).

Q. And then also on the 29th of April there is another €10,000 debit; isn't that correct?

A. That's correct.

Q. And again that corresponds with the credit to the Haughey Boland account. And again these are significant drawings on the account; isn't that correct?

A. That's right.

Q. Do you recollect them yourself?

A. I don't.

Q. But if you, if you drew the cheques in respect of those two debits, on whose instructions would they have been drawn?

A. I can only assume it would be on Mr. Haughey's.

Q. And it would have been he who would have given, furnished you with the explanation to enable you to do that; is that correct?

A. Yes.

Q. And if you were furnishing an explanation to one of the other co-signatories, it would be that explanation that you would furnish; is that right?

A. Yes.

Q. Or alternatively they may have been signed in blank, those are the parameters; isn't that correct?

A. That's correct.

Q. And can I take it, that bearing in mind the purpose for which this account was opened, and your meticulous administration of it, that you could never have furnished an explanation which would have passed muster without Mr. Ahern and Mr. McSharry, that this was for personal drawings on behalf of Mr. Haughey, or payment to an account to allow bills to be paid on his behalf?

A. I don't ever remember being told that an amount was for Mr. Haughey's personal use.

Q. Perhaps we should take it step-by-step, of course. Can we take it that you were never, when you were instructed to draw the cheques, you were never given an explanation that these were monies that would be expended for personal purposes?

A. That's correct.

Q. So you must have been given some explanation; isn't that correct?

A. That's correct.

Q. And if you have never been given an explanation that the drawings were in respect of personal expenditure, you obviously could never have conveyed that to the co-signatory; isn't that correct?

A. Sorry, if I was never given?

Q. If you were never given an explanation; sorry, first of all you say that you were never given an explanation that the drawings in this account were for some other purpose other

than the legitimate purpose for which the account was opened, would that be fair to say?

A. That's right.

Q. So therefore any information you would have conveyed to a co-signatory would have been in respect of an apparently legitimate purpose; isn't that correct?

A. Yes.

Q. You could never have informed a co-signatory that these were going to, for example, the Haughey Boland account from which Mr. Haughey's bill payment service .

A. I had nothing to do with Haughey Boland.

Q. I appreciate that, I appreciate that. What I am trying to get at is what your state of mind would have been and what the state of mind of the co-signatories would have been?

A. Right. You are correct.

Q. Would you have - you would never have known that they appear to be for personal purposes and you could never have conveyed that information. The only information you could have conveyed would have been for an apparent appropriate purpose; isn't that correct?

A. That's correct.

Q. I think we have been through the second œ10,000 there on the 29th of April there as well, isn't that right? Now, on the 21st of May of '86 which is page 43 of the statement. You see the debit of œ20,000; isn't that correct?

A. That's right.

Q. And I think that's the figure that Mr. Paul Carty pointed

to as being coincidental to a credit to the Haughey Boland account, I think the €23,000 or thereabouts; isn't that right?

A. That's right.

Q. Now, I think that this in fact puts the account into a slight debit balance; isn't that right?

A. It does, yes.

Q. So even temporarily a portion, a portion of the Exchequer money must have been incorporated into that; isn't that correct, even if only temporarily, I think because the next day it comes back into credit; isn't that right?

A. That's right.

Q. There is a deposit coming from the Agricultural Credit Corporation for €8,000 which puts it back into credit. Can we take it that that was deposit money, it was the fund deposit money coming back into the fund?

A. Yes, it must.

Q. And the origin of that would have been Exchequer money of course?

A. Yes.

Q. To create the deposits. And apart from the drawings which we have now gone through, and the €50,000 which was credited to the account, in the ordinary running of the account, that is leaving aside these large drawings, there was certainly enough money coming from Exchequer sources for the normal funding of the account; isn't that correct, the normal drawings on the account?

A. Yes, for the normal ones.

Q. Again, I think on the 31st of July, of 1986, or sorry, I beg your pardon, is it the 5th of August? There is a debit, sorry on the 5th of August, page 46. There is a debit of £10,000 again to the account; isn't that correct?

A. That's correct, yes.

Q. Now, just prior to that, you see on the 31st of July of 1986 there is a credit to the account of £26,063, isn't that correct? That would seem to include the £16,063 Exchequer cheque, would you agree?

A. Yes.

Q. So another £10,000 appears to have gone in with that and then it appears to have come out on the 5th of August, doesn't it?

A. It does.

Q. Now, I think we have already seen the £50,000 credit to the account in October, isn't that correct, of '86; I will just get the page, if I may. It is page 51. You see the £50,000 going in?

A. Yes, I do.

Q. We have already dealt with the £25,000 debit to the account, isn't that correct, on the 29th of October?

A. Right.

Q. And approximately two weeks later, at page 52, the next page, again we see the 12th of November of 1986, there is another £10,000 debit from the account; do you see that?

A. 12th of November?

Q. On the 12th of November '86, on page 52, œ10,000?

A. Yes.

Q. Then page 55, on the 19th of December, there is another œ10,000 debited to the account; isn't that correct?

A. Yes.

Q. Now, those large round sum figures which I have just asked you to look at, being debited to the account, amount to around œ95,000 or thereabouts. Sorry, there is one more on page 57, I beg your pardon; on page 57 in January of 1987 there is a œ5,000 debit to the account as well. That would make a total of approximately œ100,000 which seems to correspond with the two œ50,000's that were credited to the account; isn't that correct?

A. It appears to be, yes.

Q. And whilst when you were previously giving evidence you had no particular recollection of these large round sum drawings?

A. Um.

Q. But that you must, that you always knew that you had to be given an explanation, you weren't doing this off your own bat; you thought at that time that they might have been payments on account in respect of some ongoing matter?

A. Yes.

Q. That doesn't seem to be so now, does it?

A. No, it doesn't.

Q. And as far as we can see, allowing for an odd occasion where the account might be in overdraft for a few thousand

pounds, there was always enough money from any analysis of the statements coming from the Exchequer to meet the ordinary funding of the office; isn't that correct?

A. Correct.

Q. That's correct. And then the final cheque in the Irish Permanent Building Society sequence was the one for €40,000, I think, in 1991; isn't that correct? Again, it is made payable to Fianna Fail and on the reverse appears to be endorsed by Mr. Haughey again; isn't that correct?

A. Correct.

Q. And then I think at page 117 of the statements, there is a credit for €50,263.25, which appears to correspond; well first of all, we know that this cheque did go into the account and that appears to correspond with the €40,000 plus, the amount which was then being paid to the Leader's Allowance out of the Exchequer, because the party was now in government; isn't that correct?

A. Right.

Q. And if you go to the bottom of that page, on the 11th of December there is a debit of €10,000; isn't that right?

A. That's correct.

Q. The next page is on page 118, you can see the debit on the 17th of December of 1991, €7,500; the proceeds, or some of the proceeds of which were used to purchase the French Franc international draft?

A. Right.

Q. Which were made payable to a company called Charvet; isn't

that correct, we now know?

A. That's correct.

Q. Then on the 10th of October there is a debit to the account of €5,750, and that was a payment to Celtic Helicopters?

A. That's right.

Q. Yes, then on page

I beg your pardon. I think on the page 119, is it the 7th

or is it the 8th of November, there is a debit for 2,726

which again seems to be a payment to Celtic Helicopters, I think.

A. Can I just check on this.

Q. Yes indeed, what we will do is, I will put up the cheques in a moment. I will put up the cheques in a moment?

A. Right.

Q. Then on the 13th of November of that year, debit of €13,085. Do you have any idea of what that is in respect of?

A. I would have to check the list that AIB provided. Have you got that?

Q. Oh sorry, I think you needn't concern yourself with that, that is a salary adjustment matter. I don't think there is any need to concern yourself with that. And then on the, then if you just, if we just rapidly put up some of the subsequent pages, we are now into November of 1991 and into 1992 from there on, the account is mainly in overdraft; isn't it?

A. Yes, it is.

Q. If we just put up the next page by way of illustration?

And the next installment comes in from the Exchequer, and then if we go over the page it goes into overdraft again; isn't that correct? And that is the pattern there on until Mr. Haughey ceased to be leader of the party, isn't that correct, at the end of that year?

A. That's right.

Q. Just we will go onto the next page, just to, 122, overdraft Leader's Allowance money coming in, and then back down into overdraft again; isn't that correct?

A. That's right.

Q. And I think that continues to be the pattern in the three next statements which are the final statements on the account; isn't that correct? The five next statements, I beg your pardon, if we could just put them up rapidly, just to confirm that. And then to the final one. I think there is one more then. And the final apportioned part of the Leader's Allowance, that is, I think Mr. Reynolds then took over, so the portion of the Leader's Allowance attributable to Mr. Haughey is the final credit to the account there of 6,972 I think; is that correct? And that effectively settles the account; isn't that correct?

A. That's right.

Q. Now, just briefly in relation to the monies which were raised for Mr. Lenihan's treatment, those monies went into the Leader's Allowance Account and you lodged those monies; isn't that correct?

A. That's right.

Q. And you put them into the Leader's Allowance Account on the instructions of Mr. Haughey; is that correct?

A. That's right.

Q. And you zealously guarded confidentiality in respect of that?

A. Oh, yes. Yes, I did.

Q. And apart from you and as far as you know, apart from you and Mr. Haughey, did anybody else know into which account those monies went?

A. No, I don't think so, I can't, I can't give you a definitive yes or no to that.

Q. But you don't think so?

A. I don't think so. It wasn't something that would have been the only thing that was strictly confidential was the contributors, not the fact of where the money was.

Q. Yes, but Mr. Kavanagh has given evidence that he furnished whatever cheques he had to you?

A. Yes.

Q. He didn't know where they were going after that?

A. No.

Q. He didn't know, so can I take it that you didn't discuss which account it went into with anybody?

A. I don't think I did.

Q. But can I ask you this; did you ever tell anybody to make out a cheque payable to the Leader's Allowance Account in respect of Mr. Lenihan?

A. No I didn't, because I had nothing to do with

Q. To do with any donor?

A. To do with the collection of funds.

Q. And as Mr. Kavanagh, who was a substantial fundraiser for the party, didn't know which account or where the money was going specifically; can we take it that you didn't tell Mr.

Kavanagh into which account it was being paid either, if he didn't know?

A. Well if he says he doesn't know, well then obviously I didn't tell him.

Q. And can we take it that you never told Mr. Hanley into which account it was to be

A. I had no dealings with Mr. Hanley.

Q. You had no dealings at all with Mr. Hanley?

A. No.

Q. So as far as you know, to the best of your ability, the only two people who knew the account into which the money went was yourself and Mr. Haughey, as far as you know?

A. As far as I know.

Q. And bearing in mind that you felt inhibited from informing Mr. Lenihan in fact of matters, can we take it that you weren't the sort of person who would be casually discussing this particular matter around the place?

A. I didn't casually discuss anything.

Q. Now, I think the next matter that was raised with you by the Tribunal related to the queries raised by letter dated the fourth of October of 1999, and it relates to the

evidence which has already been given by Mr. John Ellis;

isn't that correct?

A. By given by?

Q. Mr. Ellis, yes; and I think on the second page of the

letter there are certain queries raised; isn't that

correct?

A. Sorry? I have to get it.

Q. I think the letter in the first instance informed you of

what Mr. Ellis had informed the Tribunal, isn't that

correct?

A. Sorry, what I have here is?

Q. It is a letter dated the fourth of October of 1999?

A. It is my response to that and not your actual letter, I am

sorry but I haven't got it with me.

Q. Very good. We will give it to you?

A. I am sorry.

Q. Don't worry Miss Foy we will give you a hard copy of it.

(Document handed to witness). Thank you.

A. Thank you.

Q. I think the first number of paragraphs are just informing

you of what Mr. Ellis had informed the Tribunal; isn't that

correct?

A. That's right.

Q. Which was in accordance with the evidence which he has

already given to the Tribunal?

A. Yes.

Q. And then there were certain queries raised with you and the

first one was to ask for comment of a general nature, concerning the whole affair, and your knowledge of Mr. Ellis's difficulties; isn't that correct?

A. That's right.

Q. And I think in respect of that, you have informed the Tribunal "that at the time I was aware of Mr. Ellis's financial difficulties and of the fact that he was threatened with bankruptcy as these were matters of common knowledge, also I was aware that these were matters that Mr. Ellis was discussing with Mr. Haughey"?

A. That's correct.

Q. Now, when you say that these were matters of common knowledge, is it from the press or is it from hearing it from somebody else that you were aware that he had difficulties?

A. Um, I really don't remember, I just I remember hearing about it at the time, whether I read it in the papers or whether I heard it from whatever

Q. And how were you aware that Mr. Ellis was discussing the matter with Mr. Haughey?

A. Because he received money from Mr. Haughey.

Q. We will come to that so. You knew he received money from Mr. Haughey?

A. Yes.

Q. Or you knew at the time?

A. Yes.

Q. And I think the third query that was raised by the Tribunal

was your involvement, if any, in bringing the purposes for which these payments were made to the notice of any person who may have been involved in making these payments or signing of cheques to enable cash to be obtained for the purpose of making the payments; and your response is: "As with much of my work, I was very conscious that this was a sensitive matter and I did not discuss the payments with anyone. As stated at paragraph 9 of my Memorandum of Evidence and at 1C above" of this particular memorandum:

"The cheques upon which the money was withdrawn from the Leader's Allowance Account were presigned, and I did not discuss the cheque or the purpose of the payments with anyone except Mr. Haughey"; is that correct?

A. That's correct.

Q. So did you receive an instruction from Mr. Haughey to make out, we know it happened twice, I think, December and .

A. I remembered one of them.

Q. Yes?

A. I didn't remember the second one.

Q. Yes; there were two payments in cash to Mr. Ellis which Mr. Ellis has told us about, and did you receive instruction from Mr. Haughey to make cheques payable to cash for the purpose of obtaining money for Mr. Ellis?

A. I don't specifically remember being asked to make the cheques payable to cash, but I remember Mr. Ellis getting money. If it was made out to cash and Mr. Ellis got the money, obviously I did it.

Q. How do you know that Mr. Ellis got money?

A. Mr. Ellis's statement says that, doesn't it.

Q. Oh, yes, we know that now. But you have informed the Tribunal that you were aware that he was discussing the matter with Mr. Haughey, and I asked you how you were aware and you said that Mr. Ellis got money from Mr. Haughey?

A. Um hum.

Q. So you knew at the time that he got money from Mr. Haughey; isn't that correct?

A. Um hum.

Q. How?

A. I didn't know the details of, the detail he went into in his statement. I just knew he had

Q. Miss Foy, you have just told me a few moments ago when I asked you how you were aware that Mr. Haughey and Mr. Ellis were discussing the matter, and you said because Mr. Ellis got money from Mr. Haughey?

A. That's right.

Q. Now, how were you aware that Mr. Ellis got money from Mr. Haughey. Did you see it happening?

A. I didn't see it happening.

Q. Did you bring a large sum of cash to Mr. Haughey?

A. I can't remember.

Q. Oh Miss Foy now, now Miss Foy?

A. I can't.

Q. Come on, come on Miss Foy; you have just told me a few moments ago that you were aware that they were discussing

the matter because Mr. Ellis got money from Mr. Haughey.

How are you aware that Mr. Ellis got money from Mr.

Haughey? That is all I am asking and you remembered one occasion?

A. Yes.

Q. Well, tell us about that one occasion you remember so, we will come back to the other?

A. I remember Mr. Ellis was in the office at the time with Ms. Butler and he came in and then he went in to Mr. Haughey and I can't remember the detail of it, whether he got money then or whether it was very shortly afterwards.

Q. Well, Mr. Ellis has told us on the occasions when he got the money, the amounts he received, and I think you, that information has been brought to your attention?

A. Yes.

Q. And do you agree that it appears that they correspond to debits to the Leaders Allowance Account?

A. Sorry, do I agree that they correspond with the .

Q. With the debits to the Leader's Allowance Account?

A. Yes, one of them I remember.

Q. And one you actually remember?

A. Yes, but I don't remember the second.

Q. Very good. Now Mr. Ellis has given sworn evidence that he received cash on both occasions?

A. Yes.

Q. So therefore the cash, if it corresponded to the amounts debited from the Leader's Allowance Account, had to be

obtained from that account by some means; isn't that

correct, in cash?

A. Yes.

Q. So can we take it that the only practical way that could

have been done was by a cheque, because there were two

signatories required?

A. Right.

Q. I suppose the alternative was that two people would have

gone to the branch, two account holders would have gone to

the branch and signed a docket there, but that is unlikely,

isn't it?

A. It is most unlikely.

Q. So two cheques had to be made out for cash; isn't that

correct?

A. Sorry, yes.

Q. And you were the person who would have gone to the bank;

isn't that correct?

A. That's correct.

Q. And you were the person who would have obtained the cash;

isn't that correct?

A. Um hum.

Q. And you were the person who would have brought it back to

Mr. Haughey; isn't that correct?

A. That's right.

Q. And you were probably the person who would have made out

the cheques; isn't that correct?

A. Probably.

Q. And you are the person, if you made out the cheques, who would have had to provide an explanation to the second person signing the cheque; isn't that correct?

A. Correct.

Q. Other than if the cheque was a presigned cheque?

A. Yes.

Q. But to make out the cheque you would have to be given an explanation by Mr. Haughey; isn't that right?

A. That's right.

Q. And was this the explanation that was given to you, is that how you are aware?

A. Definitely, for one of them.

Q. Definitely for one of them that was the explanation?

A. Because I remember the first one. More than likely I was given the same explanation for the second one, but the fact is I don't remember.

Q. So you were given the explanation, this was to obtain cash to ease Mr. Ellis's burden; is that correct, by Mr. Haughey?

A. Yes.

Q. He was the only person that could have given you the explanation?

A. I think the remark was probably something like "Ellis is in trouble".

Q. Right. Can you remember whether you gave that explanation to the person who was the second signatory on the account or whether you had presigned cheques?

A. I don't remember.

Q. I think this so you can't remember whether this was a presigned cheque or the two cheques were presigned cheques or whether you afforded an explanation, you can't remember?

A. I can't.

Q. Well, it wasn't just a simple question of Mr. Ellis being in trouble; isn't that correct? If Mr. Ellis was made bankrupt, the government had a majority of one; isn't that correct at the time?

A. That's right.

Q. And he wouldn't have been able to retain his seat; isn't that correct?

A. That's correct.

Q. So the government was in trouble?

A. Um hum.

Q. Were you aware of that yourself?

A. I am almost certain I was.

Q. Yes, considering the type, considering?

A. I am only I am almost certain I was.

Q. Because considering the type of work you had been engaged in, you were aware that if a member of the Oireachtas was made bankrupt he couldn't retain his seat. And you were aware of how tight the voting margin might have been in the house; isn't that correct?

A. Um hum.

Q. But to the best of your recollection the only one you had any discussion with about this was Mr. Haughey; is that

correct?

A. That's right.

Q. And nobody else?

A. Right.

Q. So do you think that these fell into the category of presigned cheques so, or can you help us on that?

A. It would seem more than likely.

Q. Because by this stage, of course, Mr. McSharry had gone; isn't that correct, so there was only one other person to sign on the account.

CHAIRMAN: Sorry Miss Foy, you are saying that you think it was probably more likely than not, like that they may have been two presigned cheques.

A. I think it is more than likely that there were two presigned cheques, yes, Mr. Chairman.

Q. MR. COUGHLAN: Well, can we take it that this is the only occasion, in your experience of operating or administering the accounts, that you were given an instruction; to the best of your knowledge now; given an instruction which did not appear to be to use the account for the purpose for which it was set up. Are these the only two occasions?

A. I don't know that I would have considered that as an appropriate use of the account at the time, I don't know.

Q. I can understand that, Miss Foy. It was not, it was not the normal use of the account for the administration of the Leader's Office, was it?

A. No, it wasn't the normal use for bill paying and

Q. It was being used for a particular political purpose here; isn't that correct?

A. Yes.

Q. And can I take it that you can remember that because it was, in your experience, out of the ordinary?

A. It was out of the ordinary all right.

Q. Now, bearing in mind; and I appreciate how meticulous you always were in your operation of the account, and your sense of duty and loyalty to those for whom you worked; but if you had used a presigned cheque on these two occasions, for an overt political purpose, did you not think it appropriate that you should have informed Mr. Ahern, who had entrusted you with presigned cheques that the fund had been used for a purpose other than which he might have excepted it to be used for?

A. I don't know whether Mr. Haughey and Mr. Ahern discussed this, I just don't know.

Q. You don't know?

A. I don't.

Q. What I am trying to ascertain here is .

A. But I don't remember discussing it with Mr. Ahern.

Q. With whom?

A. With Mr. Ahern.

Q. With Mr. Ahern?

A. Yes, I don't remember discussing it with him.

Q. And you didn't think it appropriate that you perhaps should

have told him there were two rather substantial drawings on the account, and if he had presigned cheques in the belief that they would be used for the ordinary administration of the account, that was something that you should have brought to his attention?

A. I honestly cannot remember what my thinking at the time would have been.

Q. But in any event, you were only drawing these cheques on instructions. In any event, you were obtaining no benefit yourself in respect of them?

A. No, I was the messenger.

Q. You were the messenger and you brought the cash back to Mr. Haughey?

A. That's right.

Q. How would you have described those two cheques in the stubs?

A. They would have been payments to Mr. John Ellis.

Q. They would have been so described in the stubs?

A. Yes.

Q. And would you have so described them in the ledgers you kept?

A. Yes.

Q. But in this regard there would have been no invoice to support the entry in the ledger, would there?

A. No.

Q. And that would also appear to be the case in respect of the other large round sum drawings which had been brought to

your attention already today; isn't that correct?

A. It would appear to be.

Q. Sorry?

A. It would appear to be.

Q. As far as you know there was no specific collection in respect of Mr. Ellis, this all arose fairly quickly as far as you were concerned; isn't that right?

A. As far as I remember it was very sudden.

Q. Yes, I think you have informed the Tribunal that as you were the person who administered the Leader's Allowance Account, you assume that you obtained the cash and gave it to Mr. Haughey, that you would not have any direct dealings with Mr. Ellis yourself; is that correct?

A. That's correct.

Q. And assuming that the cheque was made out to cash, you would have been aware of the purpose and would you have recorded this on the cheque stub and on the account ledger?

A. That's correct.

Q. I think, do you actually remember it, and you have told us you would have recorded in the stub "payment to Mr. Ellis" and that would be the entry in the ledger as well; is that correct?

A. That's right.

Q. And I think you have informed the Tribunal, and you have already said so, that you believed that this fell into the category of presigned cheques; is that correct?

A. Yes.

Q. I think that you have informed the Tribunal that given Mr. Haughey's position, he regularly received requests for assistance of various kinds, and that you would not necessarily have been aware of all the requests made or whether they were acceded to?

A. That's right.

Q. However, if a financial donation was being made, the funds would probably have been made in the Leader's Allowance Account, which of course also included a number of political donations. Looking at the Leader's Allowance Account, the statements of the Leader's Allowance Account over the years, there were payments in excess of the Exchequer monies in 1984 of a reasonably substantial nature, certainly in 1986 when we see the hundred thousand pounds from Irish Permanent Building Society going in; isn't that correct?

A. That's right.

Q. And in 1989, when in excess of €200,000 went into the account; isn't that correct?

A. That's right.

Q. And that was the year that the donations to Mr. Lenihan's fund went into the account; isn't that correct?

A. That's right.

Q. And in 1991 I think we see the €40,000 going in, again from Irish Permanent; isn't that right?

A. Yes.

Q. But looking at the statements, and taking into account

adjustments from your own deposit accounts and the minor adjustments with Fianna Fail Headquarters, there do not appear to have been large lodgements to the account which could be explained by political donations going into the account; isn't that correct?

A. Are you referring here to a paragraph 9, are you?

Q. Yes?

A. I just couldn't

Q. Sorry, yes, I know you think that there may have been some political donations, but there are no really significant donations going into that account other than the years that we are talking about?

A. Sorry, what I meant there was that there were people constantly looking for donations from him.

Q. Oh, yes.

A. Yes, sorry that's .

Q. I understand you so.

A. They were never, they were never very big or

Q. Yes. I think you point, as an example, and we should perhaps deal with that, you give, for example, on the release of the Guildford Four, a number of them visited Mr. Haughey and he arranged for them to have some new suits at a menswear shop in Dublin; isn't that correct?

A. That's right.

Q. And I think you say that this attracted some considerable publicity at the time and you think it was even mentioned on The Late Late Show?

A. That was just an example.

Q. An example?

A. Yes.

Q. And that was the type of payment you were talking about; isn't that correct?

A. Um hum.

Q. And bearing in mind that that was for four people and it was some suits?

A. Correct. The menswear.

Q. They weren't four men; isn't that correct? It would have been three men; isn't that correct? If my recent history is correct, but would that be the scale of it, would that the height of the type of payment that might be made?

A. Some humanitarian donations made to people.

Q. A few hundred pounds or a hundred pound or something of that nature?

A. Yes, a little bit more than that on occasion when somebody had financial hardship maybe due to a death in the family or something.

Q. We can see, on some of the drawings, I think you have seen yourself there may be a payment of some money to a florist or something like that; perfectly understandable in the context perhaps of funeral wreaths or maybe a gift in lieu of payment for a service or something like that. But that was the type of drawing, wasn't it?

A. Um hum.

Q. Other than the normal administration of the office?

A. That's right.

Q. And I think you say that apart from the payments made to Mr. Ellis, you are not aware of payments being made specifically to stave off bankruptcy, probably more in the nature of small payments at a particular time of hardship or penuries; is that what you mean there?

A. That's right.

Q. I think you have already made reference to Mr. Lenihan, and I don't want to repeat that here because of the evidence you gave on Friday.

A. Right.

Q. That you were aware that a payment was made to a former Senator after the death of the Senator's spouse. Again are we talking about something modest in that respect, as far as you can recollect?

A. Yeah.

Q. You cannot recollect the amount of the payment and additionally occasional payments were made through public representatives for the assistance of constituents or other persons in particular need, and that you recall a payment being made to Tom Kitt TD to assist with the purchase of a car for a disabled driver. That is the one we have dealt with already; isn't it?

A. Yes.

Q. But this was brought to your attention, or you were reminded of it by Mr. Kavanagh?

A. I had completely forgotten about that.

Q. But we can't really see the type of money that Mr. Kavanagh thought was raised either entering the account or leaving the account; isn't that correct, that account?

A. That's correct.

Q. Now, I don't ask this question by way of criticism at all Miss Foy, but just to assist the Tribunal in having a full picture, you never described the payments to Mr. Ellis before; isn't that correct? This isn't a criticism.

A. Going back over a period of time.

Q. When you gave evidence here before?

A. Yeah, yeah I received more material, the more I received the more I remembered because the very first instance when I was in here, the first or the second time I came, back in July, over a year ago, I was absolutely flummoxed at the number of cheques that were pointed out that were made out to cash, because in my mind there were no cheques made out to cash.

Q. Yes. Yes.

A. And then as I was going through, I realised that in fact they were made out to cash, and on the stubs, and in the accounts there were particular reasons; in my mind I thought that they weren't made out to cash, so, and then I got mountains of material from you since.

Q. But we have never seen any stubs, either of us?

A. No, no, I haven't.

Q. Or the ledgers?

A. No, nothing. The only material I got is from you.

Q. Yes. So your recall about Mr. Ellis is as a result of receiving the information from the Tribunal. It wasn't brought to your attention by anybody else?

A. No, it wasn't. I don't know. I can't remember what sparked it off.

Q. Now, I think you were asked to consider a number of cheques; isn't that right? Specific cheques by the Tribunal. Which were all drawn on the Leader's Allowance Account; and the first one of those is a cheque dated the 20th of December of 1990 in the sum of œ2,403.90 made payable to Adare Manor. Can you confirm whether that writing is yours?

A. It is, yes.

Q. And can you assist the Tribunal as to what that would have been in respect of? (Handed to witness).

A. I don't know, I would only be guessing.

Q. You don't know what it is in respect of?

A. I do not.

Q. The second cheque I would ask you to look at is dated the 12th of February of 1991?

A. Sorry, sorry?

Q. Sorry?

A. Can just go back to Adare Manor for just one moment?

Q. Yes indeed.

A. I don't know if it is of any relevance, but it seems a lot of American visitors fly in through Limerick and it wouldn't be unknown for them to, say the Kennedy's or some

American senators, that is only .

Q. That is a possibility?

A. It is very much, very much a possibility.

Q. Very much a possibility?

A. I don't know.

Q. Would you think that would come out of the Leader's Allowance or would that come out of State funds, or where would you think that would come from?

A. I would imagine it would come out of the Leader's Allowance if they were paying, if they had, say Fianna Fail connections or some, there was a very definite line drawn as to whether it was government or party.

Q. Very good. So you think that that would have been noted on the stub and entered into the ledger?

A. Yeah.

Q. The purpose for which, and is it something which would have formed part of your normal invoice system and list, and that you would have brought that to the attention of the second signatory?

A. That looks like it was paid on foot of an invoice, but whether it would have been a presigned cheque or whether I don't know.

Q. You don't know?

A. No. I would say more than likely it is a presigned cheque.

Q. Why? Why would that be? What would distinguish it as being one that would have been presigned?

A. Guesswork. I am only guessing, because the 20th of

December, trying to get accounts cleared out, which I usually did before we would finish up for Christmas. That is why.

Q. Very good. The second cheque so, that I would ask you about is one made payable to Celtic Helicopters Limited and it is dated the 12th of February of 1991. It is for œ3,183.95. Can you assist the Tribunal as to what that might have been in respect of?

A. I only ever remember paying Celtic Helicopters on invoices, on production of invoices.

Q. On the Leader's Allowance Account?

A. Yes.

Q. What type of matter would be showing on the invoices?

A. It would be flying, you know flying details.

Q. Flying details?

A. Um hum.

Q. On behalf of the Leader?

A. Um hum.

Q. Can you assist the Tribunal as to whether this formed part of the pattern of presigned cheques by the second signatory or whether it is a matter that would have been brought to his attention with the list you compiled, together with invoices?

A. On guesswork, I would say presigned.

Q. Why, what would distinguish it that would make you guess?

A. You see, these people were very hard to get.

Q. 20th of December, yes, I can - this is the 12th of February

of 1991?

A. They were always, at that stage where Bertie Ahern was concerned, it was very difficult to try and find a time when they were in their office to go over - and invariably I would have the cheque book and get the cheques signed.

Q. Very good. The third cheque that you were asked to consider by the Tribunal was the cheque dated the fourth of April of 1991 and it was in the sum of €4,532.81 payable to Le Coq Hardi. Can you assist the Tribunal, first of all, is that your writing?

A. Yes, it is. Yes, it is.

Q. Can you assist the Tribunal as to what it would be in respect of?

A. Le Coq Hardi was used regularly for entertainment by foreign, Irish and foreign people. It was used by various members of the party.

Q. I can't hear you?

A. It was used by various members of the party and the cabinet. It was, I would say there was probably an account every month.

Q. An account every month. You think there would have been an account every month coming to the Leader's Allowance Account over the years?

A. It was well, I don't know if it is over the years but just, it was used regularly.

Q. Yes?

A. For entertainment purposes.

Q. By the party?

A. By the party and the party leader and the cabinet members.

Q. But can I take it .

A. And there were various functions held there.

Q. Can I take it that if it was used by the party, the invoice wouldn't come to the Leader's Allowance Account, it would go to the party; would that be correct?

A. Sorry, when I say the party, I am talking about members of the government, by the various say after they broke up after a cabinet meeting they would go down for lunch. The account would come to me.

Q. Yes?

A. There were functions held down there for visiting

Q. Are you sure? Can you be right about that Miss Foy? Just think about it now for a moment?

A. I am looking at that.

Q. Are you saying that after a cabinet meeting, if the cabinet broke up and they went to lunch in the Le Coq Hardi, that the account would be sent for payment on the Leader's Allowance Account. This is Exchequer money we are talking about now?

A. I know.

Q. Very well. Maybe you are correct. I just want you to think about it. Like, in that year - sorry, in that year, as you know, in excess of £15,000 was paid to Le Coq Hardi, I will go through each cheque in a moment. I will go through each cheque and I will come back.

A. Can I just say something?

Q. Yes indeed?

A. There were various Committee's within Fianna Fail.

Q. Um hum?

A. And it wouldn't be unusual for Mr. Haughey to take them to lunch or to a dinner at Le Coq Hardi.

Q. Um hum. And can I take it, or is it your evidence that, if we take this cheque to begin with, it was drawn on the Leader's Allowance Account appropriately?

A. Specifically that one?

Q. Yes?

A. I assume it was.

Q. Well, what would have been entered so in the journal, on the cheque stub, and how would that be explained to the co-signatory?

A. It could have been - if it was for functions, if it was, whatever it was for.

Q. Oh, I know that Miss Foy. It could have been for functions, of course it could have been for functions, but this was a cheque?

A. I don't have anything to go on.

Q. This was a cheque being drawn on an account into which Exchequer money was going for a specific purpose; isn't that correct, are you correct?

A. Was .

Q. Pardon?

A. was entertainment by way of, for whatever purpose, not

part of that?

Q. I see. That may be so, I don't know Miss Foy, I am asking you.

A. I am only guessing.

Q. The drawings in that year, payable to the Le Coq Hardi represented 12 and a half percent of the monies paid into the account from Exchequer funds. Insofar as we have the cheques so far, insofar as we have the cheques. Was that your experience of the level expended on entertainment out of the Leader's Allowance over the years?

A. I don't recollect I don't know.

Q. Well .

A. I couldn't even hazard a guess.

Q. Could I ask you this; was it regular for you, over the years, to receive statements of account from Le Coq Hardi?

A. I can't answer that over a period of years.

Q. Now, Miss Foy .

A. I can't answer it.

Q. You can answer it, because Miss Foy, bear with me for a moment, bear with me for a moment. These cheques have recently come into the possession of the Tribunal.

A. Um hum.

Q. Before these cheques came into the possession of the Tribunal, can I take it that you would have had no recollection of them?

A. I think if you check back in my very first statement you will find that I did say it was used for entertainment.

Entertainment was included.

Q. Oh, yes, entertainment; but what I am talking about here, would you have had any recollection, or did you have any recollection of these particular cheques before the Tribunal obtained them from Allied Irish Banks and furnished them to you?

A. Specifically, no.

Q. Right. So that having looked at them, you now say that these cheques were appropriately drawn on the Leader's Allowance Account, is that what you are saying?

A. I can't, I assume they were. I can only assume they were.

Q. And this was in a year when we have just been through the statement and the account was in overdraft for significant periods; isn't that correct?

A. That's correct.

Q. Now, having looked at these cheques, and having your recollection jogged by them; does it assist your memory at all as to whether in previous years it was not unusual for you to see this type of invoice coming in and you making cheques payable in respect of them?

A. I don't remember; and you are asking me to speculate on something that I haven't

Q. I am not asking you to speculate now, Miss Foy, I am not asking you to speculate. If it was in the normal run of the administration of the account, as you are saying that these particular cheques now appear to be?

A. Now .

Q. Bear with me, Miss Foy?

A. Um hum.

Q. Why would you not recollect if you received such invoices in previous years, why?

A. When I see these cheques I remember it. I just don't know and I cannot say that it was the norm for previous years.

For this specific year that you have the cheques, I can identify the cheques and say "yes".

Q. Well let's .

A. I can't .

Q. let's pause there for a moment. You would know that over the years what the normal type of drawings were on the account for office purposes; isn't that correct?

A. Um hum.

Q. Wages, salaries, stationary, and matters of that nature; isn't that correct?

A. Yeah.

Q. You have given evidence that when large round sum figures have been drawn to your attention, and you have been informed of where they appear to have gone, that you must have been given an explanation in respect of them which satisfied you; isn't that correct?

A. Yes.

Q. You have informed the Tribunal that you are aware of the payments made to Mr. Ellis; isn't that correct?

A. That's right.

Q. Now, you have also informed the Tribunal of general small

types of payments, whether they be for wreaths, or flowers or charitable donations or something like that, also took place out of the account; isn't that correct?

A. Yes.

Q. Can you point to any other year and show the level of entertainment drawings on the account?

A. At this moment I can't. I would have to sit down with the entire book of statements and probably feel as if I am working in a blind alley.

Q. You have had the book of statements for a considerable period of time, Miss Foy; isn't that correct?

A. That's right.

Q. Can I take it that in attempting to do your best to be of assistance to the Tribunal you have studied those statements; isn't that correct?

A. Yes.

Q. And you have sought assistance with your memory by discussing matters with Mr. Paul Kavanagh; isn't that correct?

A. That's right.

Q. So Miss Foy, you really don't need to sit down and study the statements again; isn't that correct?

A. That is not right.

Q. I will proceed with the cheques and I will come back to it.

The next cheque you were asked to consider was one dated the 15th of May of 1991 in the sum of œ4,570.49. It is

made payable to AIB. Can you assist us as to whether that is your writing on the cheque or not?

A. It is, yes.

Q. And what do you think that this particular cheque was in respect of?

A. I am assuming it is for a draft.

Q. For a foreign draft?

A. For a draft of some sort.

Q. What would you have needed a draft for if you had an invoice. Sorry, perhaps I should assist you; on the back of the cheque if we can just look at the reverse side, the reverse of that? If you could just turn it around, I think it is, again it seems to be similar to some other ones that we discussed on a previous occasion, it seems to be a French Franc draft; isn't that correct?

A. Yes, that's correct.

Q. And "cash and seal", that is the notation on it. So, I suppose would that assist you, that you appear to be correct that it was for the purchase of a draft; isn't that right?

A. Right.

Q. And what do you think that draft could have been for? It is for French Francs obviously, but what do you think it was in respect of?

A. I don't know.

Q. Well, on the previous occasion when you gave evidence and cheques made payable to AIB were drawn to your attention

with the notation "French Franc", you were then of the view that they may have been for the settlement of hotel expenses or matters of that nature abroad; in fact when the drafts were ultimately painstakingly obtained from Allied Irish Banks, it transpired that those particular drafts were payable to a company called Charvet; isn't that correct?

A. That's right. Is this one as well?

Q. This one, we do not have the draft. I am asking you why - yes, we do not have the draft yet, but what I am asking you is this; the fact that you now know that on previous occasions when you purchased French Franc drafts they were made payable in two instances to a company called Charvet, and not, it would appear, for the settlement of any hotel expenses abroad. Can you be of any assistance to the Tribunal as to what the purchase of this draft was for?

A. I am sorry, I can't. I really don't know.

Q. Now Miss Foy, you have had a lot of documents brought to your attention to assist you in this. What do you think it was for?

A. I really don't know.

Q. Miss Foy, you have been described by Mr. Ahern, you have been described by other witnesses as being meticulous and thorough in your administration of the accounts. And I think you would .

A. Mr. Coughlan .

Q. would subscribe to that particular view of yourself as

well, would you not?

A. Mr. Coughlan, when I remember something I tell you, when I can't remember something I tell you.

Q. Miss Foy .

A. Then we are into the area of guessing and then .

Q. Miss Foy, do you not think, do you not think that you know now that you purchased a French Franc draft here?

A. We have just, you have just decided that it is a French Franc draft, but the purposes for which, I do not know.

Q. Well, just think, apart from the drafts you purchased made payable to Charvet, who else did you purchase French Franc drafts made payable to?

A. No one, as far as I know.

Q. Nobody else?

A. No.

Q. Nobody?

A. As far as I know.

Q. Nobody else?

A. As far as I know at this time, yes.

Q. The next cheque you were asked to consider was one dated the 28th of June of 1991 and that was the sum of œ4,106.80 payable to Le Coq Hardi. Could I ask you, is that your writing on the cheque?

A. It is, yes.

Q. And do you know what this was in respect of?

A. Specifically, no.

Q. And in respect of this cheque and the previous one which

was made payable to AIB, I should have asked you, can you say whether they fell into the category of presigned cheques by the second signatory or whether you would have had an invoice and a list which would have been available for him to examine?

A. I would imagine no, I would say they were presigned, at a guess.

Q. And is there anything particular about them which brings you to that view?

A. At that stage most of them were.

Q. I see. The next cheque you were asked to consider was one dated the 31st of July of 1991 and that was for €2,000 payable to AIB. We will see it now in a moment. It doesn't have anything on the reverse side indicating the purchase of a draft or anything of that nature. It is just stamped "presented to Allied Irish Banks Baggot Street, Dublin" and it has got the sort code on it. Can that be of any assistance to you. You don't know what that would be for?

A. Normally that would mean a draft to me.

Q. Normally that would mean a draft to you?

A. Yes, that is

Q. The next cheque you were asked to consider was one dated the 26th of December of 1991 for €2,027.04. Or was it 94, maybe it is 4, 94 payable to Le Coq Hardi. Again, is that your writing on the cheque?

A. It is, yeah.

Q. And can you say whether .

A. Sorry, I am looking at the wrong cheque.

Q. I beg your pardon?

A. That December is mine, yes.

Q. It is yours?

A. Yes.

Q. And can you say whether that would have been in the category of presigned cheques also by the second signatory, to the best of your knowledge?

A. I would say it probably was.

Q. And can you offer any further assistance to the Tribunal about this cheque?

A. I can't, apart from what I said initially about them.

Q. Yes. The next cheque you were asked to consider was one dated the 29th of October of 1991 for œ2,726 payable to Celtic Helicopters.

A. Again Celtic Helicopters were only paid on production of their invoices.

Q. Production of invoices?

A. Yes.

Q. To the Leader's Allowances Account?

A. Yes.

Q. And how would you receive those? Would they come by post?

A. I would assume so, yes.

Q. And how would they be invoiced?

A. Flying time. Giving the times and the hours, the date and the hours.

Q. And would they be sent to you?

A. I don't know. Sometimes there was confusion and they might be sent to the Department of the Taoiseach, and they would know it wasn't applicable to them, and they would send it

Q. And can you say whether this fell into the category of presigned cheques or not?

A. I would say it was presigned.

Q. The 9th cheque you were asked to consider was one dated the 29th of October of 1991, and that was for €1,757.40, again payable to Le Coq Hardi. Is that your writing?

A. It is, yes.

Q. Again which category does it fall into? Whether it is presigned or one in which an accompanying invoice and a list is available for the perusal of the co-signatory?

A. I would say it was presigned.

Q. Well apart from that you can't offer any particular view about this cheque?

A. No.

Q. The 10th cheque you were asked about was one made payable to cash of €1,000 on the 29th of October of 1991. It is your writing?

A. It is, yes.

Q. You don't know anything much about it, do you?

A. I don't.

Q. Just in that regard, perhaps Mr. Ahern himself has given evidence that in his time as Leader, would this have been

around an Ard Fheis time, for example, do you think, or would that be appropriate? He said that there might be œ1,000 drawn in cash to cover expenses over a period of an Ard Fheis in his time, could this be so in respect of this?

A. It could easily have been. It could have been, maybe going to, as you say an Ard Fheis, or a particular function?

Q. I am just trying to help you with your memory and to bring that to your attention. And then the final cheque you were asked to consider at this stage is a cheque for œ2,660.29 dated the 19th of December of 1991, payable to Le Coq Hardi. Again can you say whether or not this falls into the category of presigned or not? Is it your writing? And can you give any assistance to the Tribunal about it?

A. I would say it is presigned.

Q. Um hum?

A. I don't know - judging by the date that could have included a Christmas staff lunch, I am not saying all of it, but part of it could have included a Christmas staff lunch because invariably I tried to get all of the accounts cleared before Christmas.

Q. Do you remember going to Le Coq Hardi yourself?

A. Um hum. Not very frequently.

Q. Again, what we are trying to do, one can understand perhaps a Christmas staff lunch or something of that nature. What I am trying to ascertain from you, you can see that there were substantial drawings in favour of Le Coq Hardi in that year; isn't that correct?

A. There are, but I could see a lot of logic attached to it where there is entertainment and it is a political party and they have big wheels for entertaining.

Q. Oh absolutely, a political party, a political party, perfectly understandable, but .

A. Where the Leader, the Leader is involved in entertaining.

Q. I see. But when you were doing any previous adjustments with the Fianna Fail Party at Headquarters, in entertainment like this, which would be for the political party, would it be ever charged to the Leader's Allowance as opposed to the party itself?

A. No, this would be charged to the Party Leader's Fund.

Q. And that was normal, as far as you were concerned, over the years?

A. Yes.

Q. So that we can go back over the statements and attempt to distinguish the drawings on the accounts over the previous years which were drawn on the Leader's Allowance for this level of entertainment?

A. It was a place that was regularly used for entertaining guests for political, whether they were political or businessmen or holding functions or receptions.

Q. What I am trying to distinguish is the reasoning?

A. I can't - you have produced these for this specific year.

Q. We have got them from the bank. We asked, we asked you Miss Foy, on previous occasions about these, you didn't have a recollection. We have painstakingly extracted these

from banks.

A. I know. I know and it is because you have them that I remember them.

Q. Yes, but perhaps we will get more.

A. That would be great.

Q. Perhaps we will get more. But what I am asking you here is that it is your understanding, that is what I am asking you; and it was your belief and the instruction you received, not just from Mr. Haughey, but your understanding of the use of the Leader's Allowance Account, is that drawings of this nature for entertainment purposes were, in your view, appropriate drawings on the account. That is all I am asking you?

A. Yes.

Q. And you knew that the monies were coming from central funds and that the political party themselves were also carrying on entertainment here in this restaurant?

A. I was dealing with this specific, this particular end of it. I wasn't dealing with Fianna Fail Headquarters.

Q. If that be so, why would you think that any of these cheques made payable to Le Coq Hardi amounting to in excess of €15,000 in the year 1991, would fall into the category of presigned cheques, if they were just the normal operational running of the Leader's Allowance Account?

What distinguishes them, that they should be in the category of presigned cheques?

A. Just to come back, most of those are paid at the end,

towards the end of the month.

Q. Um hum?

A. Okay. And just at a rough guess, to me it looks like Mr. Ahern signed them first, because in quite a few of them there is very little room left on these.

Q. Yes?

A. And that is just looking at them, that's all.

Q. But they would have formed part of the list?

A. Of presigned cheques.

Q. But these invoices would have formed part of the list over the years. Now you said this was normal over the years, drawings for entertainment of this nature, so they were not unusual on the Leader's Allowance Account; is what you are saying? Is that correct? Is that correct?

A. That is correct, for that year.

Q. I am asking you - you have said already that you considered this to be normal?

A. Entertainment.

Q. Normal, can we take it that that is what occurred over the previous years on this account?

A. No, because I am only guessing over the previous years.

Q. Very good, Miss Foy. We will take it for this year, and the cheques that are there, and we will see if we can turn up more for Allied Irish Banks which may assist everybody's memory?

A. Right.

Q. Are you saying that in the administration of this account

this was just normal business as far as you were concerned?

A. It was part of the entertainment.

Q. Are you saying - listen to the question - that this was just normal business on the account?

A. Effectively, yes.

Q. Yes; and in those circumstances there is no reason why any of the account holders should consider it otherwise; isn't that correct?

A. Correct.

Q. Isn't that correct?

A. Yes.

Q. So that if you had brought this to the attention of Mr. Ahern or even Mr. McSharry; who was still an account holder but was away at this time; that the use of this account for this purpose would have been considered just normal by them also; is that correct?

A. I think so.

Q. That is what you are saying?

A. Yes.

Q. Now, I am just waiting for a moment Miss Foy. I want to get a hard copy for you of a statement made by Mr. Ahern in the Dail on the setting up of this Tribunal, and I just want to ask you a few questions about it, if I may.

And I, perhaps I will just read it while we are getting the hard copy. And it is Mr. Ahern's response to something that has arisen in the House. And Mr. Ahern says:

"Deputy Spring has raised the issue of the Party Leader's Allowance during the Fianna Fail period in opposition. Insofar as I could, with the little available records, I am satisfied, having spoken to the person who administered the account, that it was used for bona fide party purposes. That the cheques were prepared by that person and countersigned by another senior party member. Their purpose was to finance, personnel, press and other normal supports for an opposition leader. The person involved had sole control of the account. The money came in, the person lodged the cheque, dealt with the bills and invoices and paid those not covered by the ordinary allowance. The account, as far as her excellent recollection goes, was normally short, not the other way around. I have spoken to her at some length. She has served many Taoisigh, beginning with Mr. Jack Lynch. We consider her to be totally honourable"

Now, I will wait until we get the hard copy, but can we confirm that you are the person who spoke to Mr. Ahern about this?

A. Yes.

Q. About this matter?

A. Yes.

Q. You are?

A. Yes.

Q. (Document handed to witness) Now, when Mr. Ahern spoke to you, I take it that he instigated the inquiry?

A. He did.

Q. Can I take it that there were little available records for him at that time, as he says in that statement; isn't that correct?

A. That's right.

Q. And can we take it that he had a discussion with you about the operation of the account?

A. He had.

Q. And can we take it that he was entitled to form the view that you had an excellent recollection in respect of the operation of the account?

A. When I spoke to him, which was the only occasion, it was - what date did I?

Q. It was December of '97?

A. December '97. I had no idea, as far as I was concerned.

Q. Sorry, could you speak up Miss Foy, please?

A. I told him that as far as I was concerned that I had operated the account properly. There was nothing wrong with the account and it wasn't until after I came in here that I got information to the contrary.

Q. Well, what I am asking you there is, specifically, he formed the opinion, because he has expressed this view in the House, the account "as far as her excellent recollection goes" as far as her excellent recollection goes "was normally short, not the other way around"?

A. Yes.

Q. So you must have had some discussion in some detail to

enable Mr. Ahern to form that opinion, that you had an excellent recollection about the operation of the account; isn't that correct?

A. We spoke for some time about the type of things that were paid for out of the account.

Q. Very good. But Miss Foy, what I want to just be clear about is this; you knew that Mr. Ahern was going to have to speak in the House about this matter; isn't that correct?

A. When? The day I was talking to him I didn't.

Q. Well, in any event you became aware that he did address the matter in the house; isn't that correct?

A. Um hum.

Q. And can I take it that you were long enough around the political world and the civil service world to know that if a Minister or the Taoiseach is going to say something in the House that he has to be accurately briefed so that he doesn't inadvertently mislead the House; isn't that correct?

A. And I thought the information I had given him that day was correct.

Q. I am not, I am not asking about that at the moment at all Ms. Foy. What I am asking is that you must have had a fairly serious discussion about the matter for Mr. Ahern to be able to inform the House that you had an excellent recollection; isn't that correct?

A. Sorry, I am just thinking something.

Q. Well, the Taoiseach doesn't go into the House, Miss Foy

A. I know.

Q. Without being adequately briefed, isn't that correct, you know that.

A. I am trying to recall exactly what we discussed.

Q. Yes?

A. And I can't, I can't, in detail.

Q. Well .

A. I know we discussed the workings of the account and what was paid for out of it and beyond that I .

Q. Did you have the bank statements?

A. I had nothing with me that day.

Q. You had nothing?

A. No.

Q. Did you have any documents at all?

A. No, I was in town and he had been trying to contact me for, I think through somebody else for about two or three days, and due to circumstances he wasn't able to, and I rang this other person and I made contact, and I went straight from where I was over to his office.

Q. He says in the statement he made to the House: "Insofar as I could, with little available records" so we can take it that he had access to some records, "little available records". Do you know or can you remember?

A. Are they the ones that Sean Fleming said I gave him.

Q. They may have been, they may have been.

A. But that day I hadn't got anything with me.

Q. Because I think the only records which were given to Mr. Fleming were of a limited nature; isn't that correct, when you handed them over?

A. Yes.

Q. And of course they would have been available, on request, from Mr. Ahern, but as far as you know the other records were not available to him, and I think that is so; isn't it?

A. It appears to be, yes.

Q. But what did you discuss that would have enabled Mr. Ahern to form the opinion, to express in the House that you had an "excellent recollection"?

A. I just don't know. I cannot remember.

Q. Well, do you think - I just want to ask you this; that a member of the public watching you giving evidence to this Tribunal, either on this occasion or on the previous occasion, might form the view, on the basis of the answers you gave, that you don't have an excellent recollection?

A. Mr. Coughlan, at the moment I can

Q. What I am trying to do here is clarify something, because Mr. Ahern obviously formed that view, because a Taoiseach would never make such a statement in the House if he didn't honestly have that view. What he is expressing here is his view that you had an "excellent recollection". Now, either you discussed matters relating to the account which enabled him to form that view, or if he was erroneous in it, should he not have been so informed?

A. We had a conversation. I just cannot remember the detail of the conversation we had.

Q. Well .

A. I can't.

Q. Well, let's look at this in some detail, if I may? Because "the account, as far as her excellent recollection goes, was normally short, not the other way around". Now, in fact looking at the statements and this is why, I wonder whether you had the statements there at all, looking at the statements nobody could form that view of the accounts overall; isn't that correct? Overall?

CHAIRMAN: I should probably check with you and Mr. Nesbitt at this stage Mr. Coughlan; plainly if it is a matter of some ten minutes or so I would be anxious, in ease of Miss Foy, to proceed; but if, as you suggest, there are a number of matters for you still to put, if Mr. Nesbitt may see fit to ask some questions, and I may even have something to raise myself, in conclusion .

MR. COUGHLAN: I will be some little time more. I think it would be appropriate to rise at this stage.

CHAIRMAN: I think it would be, have you any views Mr. Nesbitt?

MR. NESBITT: I will be asking some questions, not that many, I hope. I don't know if it would be possible to start at ten o'clock tomorrow, so she could finish

certainly before lunch?

MR. COUGHLAN: That would be fine.

CHAIRMAN: Very good, we will do that. Thank you very much Miss Foy, your evidence will finish tomorrow. Thank you.

THE HEARING WAS THEN ADJOURNED UNTIL 10 O'CLOCK ON WEDNESDAY THE 20TH OF OCTOBER 1999.