

# Centenary of the Office of the Comptroller and Auditor General

Dr Marie Léoutre, Royal Irish Academy

SAORSTÁT EIREANN.

---

*Uimhir 1 de 1923.*

*Number 1 of 1923.*

---

ACHT AN ARD-SCRÚDÓRA, 1923.

COMPTROLLER AND AUDITOR-  
GENERAL ACT, 1923.

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BAILE ATHA CLIATH:

DUBLIN:

FOILLSITHE AG OIFIG AN tSOLATHAIR.

PUBLISHED BY THE STATIONERY OFFICE

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Baile Atha Cliath.

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Dublin.

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*[Leath-rud Glas.]*

*Three Pence Net.*

# DÁIL EIREANN.

## Tuairisc Choiste ar Cheapa Árd-Sgrúdáora.

(Report of Committee on Appointment of Comptroller and Auditor-General.)

Tuairisc Choiste do cheap Dáil Eireann ar an 11<sup>th</sup> Eanáir, 1923, chun machtnamh do dhéanamh agus duine do thogha a molfai don Dáil do phost an Árd-Sgrúdáora agus do nithe eile a bhaineann leis.

*Líothreach* :—Peadar Ó hAodha (Cathaoirleach), Liam Ó Briain, Donchadh Ó Guaire, Séamus Ó Dólaín, Liam Mag Aonghusa, Domhnall Mac Cárthaigh, S. B. O. Faioilleacháin (Rúnaí).

Do bhí cheithre ainmneacha os cóir an Choiste, ach ar a dheimhniú dhóibh gur oibrigh Seoirse Mag Craith go hábailta agus go héifeachtúil i bpost dá shaghas don Dars Dáil, molaíod é do cheapa mar Árd-Sgrúdáoir fén Acht den Oireachtas do ritheadh ar an 5<sup>th</sup> lá d'Eanáir, 1923.

Report of Committee appointed by Dáil Eireann on January 11th, 1923, to consider and select a person to be recommended to the Dáil for the position of Comptroller and Auditor-General and for other matters connected therewith.

*Present* :—Deputies Hughes (Chairman), W. O'Brien, D. J. Gorey, J. N. Dolan, W. Magennis, D. McCarthy, J. B. Whelehan (Secretary).

The Committee had before it four names, but being assured that Mr. George McGrath has acted with ability and efficiency in a similar capacity for the Second Dáil recommends his appointment as Comptroller and Auditor-General under the Act of the Oireachtas passed on the 5th day of January, 1923.

(Sighnithe),

PETER HUGHES (Cathaoirleach).  
WM. O'BRIEN.  
SÉAMUS N. O'DÓLÁIN.  
DENIS J. GOREY.  
WILLIAM MAGENNIS.  
DOMHNALL MAC CÁRTHAIGH.  
S. B. O'FAOILLEACHÁIN (Rúnaí).

AN CHARTLANN NÁISIÚNTA

THE NATIONAL ARCHIVES

AN CHARTLANN NÁISIÚNTA





Number 11 of 1986

## NATIONAL ARCHIVES ACT, 1986

### ARRANGEMENT OF SECTIONS

#### Section

- [1. Interpretation.](#)
- [2. Archives and Departmental records.](#)
- [3. Establishment of National Archives.](#)
- [4. Functions of Director of National Archives.](#)
- [5. Director of National Archives.](#)
- [6. Staff of National Archives.](#)
- [7. Retention and disposal of Departmental records.](#)
- [8. Transfer of Departmental records more than 30 years old.](#)
- [9. Disposal of archives by Director.](#)
- [10. Right to inspect archives.](#)
- [11. Right to direct that certain records be made available for public inspection.](#)
- [12. Authenticity of records after transfer to National Archives.](#)
- [13. Certain records to be Departmental records, etc.](#)
- [14. Deposit of certain Departmental records.](#)
- [15. Recovery of private documents.](#)
- [16. Seal of National Archives.](#)
- [17. Copyright and reproduction of archives.](#)
- [18. Removal of archives, etc.](#)
- [19. Regulations, etc.](#)
- [20. National Archives Advisory Council.](#)
- [21. Annual Reports.](#)
- [22. Construction of certain references.](#)
- [23. Repeals, etc.](#)
- [24. Cover for certain records loaned, etc.](#)
- [25. Expenses.](#)
- [26. Short title and commencement.](#)

[SCHEDULE](#)



Number 11 of 1986

NATIONAL ARCHIVES ACT, 1986

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- [24. Saver for certain records loaned, etc.](#)
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SCHEDULE

[Section 1 \(2\)](#)

- Office of the Secretary to the President
- Central Statistics Office
- National Archives Advisory Council
- National Archives
- National Museum of Ireland (including Natural History Museum)
- Office of the Attorney General (including the Parliamentary Draftsman's Office, Chief State Solicitor's Office)
- Office of the Director of Public Prosecutions
- Office of the Comptroller and Auditor General
- Office of the Paymaster General
- National Savings Committee
- Revenue Commissioners
- Office of Appeal Commissioners of Income Tax
- Commissioners of Public Works
- State Laboratory
- Ordnance Survey
- Commissioner of Valuation and Chief Boundary Surveyor
- Stationery Office
- Review Body on Higher Remuneration in the Public Sector
- Public Service Advisory Council
- Civil Service Arbitration Boards



[SCHEDULE](#)

# Examples of archival material in OC&AG collection: staff

(7276) W1,607-72,500.5/25.A.T.&Co.Ltd.

**Comptroller and Auditor General**  
**COIMISIÚN UM STÁT-SHEIRBHÍS.** (46)

| Person to whom Certificate is granted. | Grade  | How appointed                        | Effective date of Certificate |
|--|--------|--------------------------------------|-------------------------------|
| Dunn, Agnes P.                         | Typist | Limited Examination<br>November 1924 | 23.6.25 ✓                     |
| Lyons, Alice M.                        | do.    | do.                                  | do. ✓                         |

OFFICE OF THE COMPTROLLER AND AUDITOR-GENERAL.

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Particulars of Staff as on <sup>21st July</sup> ~~5th June~~, 1944.

---

Exchequer and Audit.

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OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

*Joseph Larkin 1926*

| Name              | Allocation            |
|-------------------|-----------------------|
| Mr. J. O'Donoghue | Defence               |
| " T. Larkin       | Education             |
| " P. Doyle        | Justice (Lands)       |
| " J. Meade        | Agriculture           |
| " E. Scott        | Industry and Commerce |
| " M. Spillane     | Post Office           |
| " P. McCarthy     | Post Office           |
| " C. Creedon      | O. P. W.              |
| " G. McGann       | Industry and Commerce |
| " J. Buckley      | Finance               |
| " F. Brady        | Agriculture           |
| " J. Gleeson      | Social Welfare        |
| " B. Murphy       | Justice               |
| " M. McDonald     | Education             |
| " T. Pophrett     | P. O.                 |
| " D. Matthews     |                       |

# Examples of archival material in the OC&AG collection

*Cour des Comptes  
Le Premier Président*

21st January 1963

ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ.—KIBRIS CUMHURİYETİ.

BY AIR MAIL

The Auditor-General,  
Dublin,  
Eire.

Auditor-General,  
Nicosia, Cyprus.



My Dear Mr. SUTTLE,

I was most interested to hear the account of Madame HACKETT'S visit to the Office of the Comptroller and Auditor-General of Ireland. It was very good of you to devote so much time to it.

I hope that our two institutions will henceforth maintain the contact which has now been established between them.

I am having forwarded to you through your Embassy the various documents you have asked for. They are : the Annual Public Report, the Report of the Commission of Audit on State Enterprises, a Note relating to the Report of the Court on the Loi de Règlement Définitif of the 1960 State Budget, a Note describing the activities of the Court.

Yours sincerely,

Signé : Roger LONARD

Mr. E.F. SUTTLE Esq.  
Secretary and Director of Audit  
Office of Comptroller and Auditor-General  
32 Upper Merrion Street  
DUBLIN 2  
(République d'Irlande)

# Examples of archival material in the OC&AG collection

15 Bealtaine, 1962.

A Chara,

With reference to Mr. Lawless's letter of 11 May, 1962, regarding the audit of the accounts of the National Building Agency Ltd., I am directed by An tArd Reachtaire Cuntas agus Ciste to inform you that he will be prepared to act as Auditor if he is appointed by the Minister for Local Government with the consent of the Minister for Finance.

Mise, le meas,

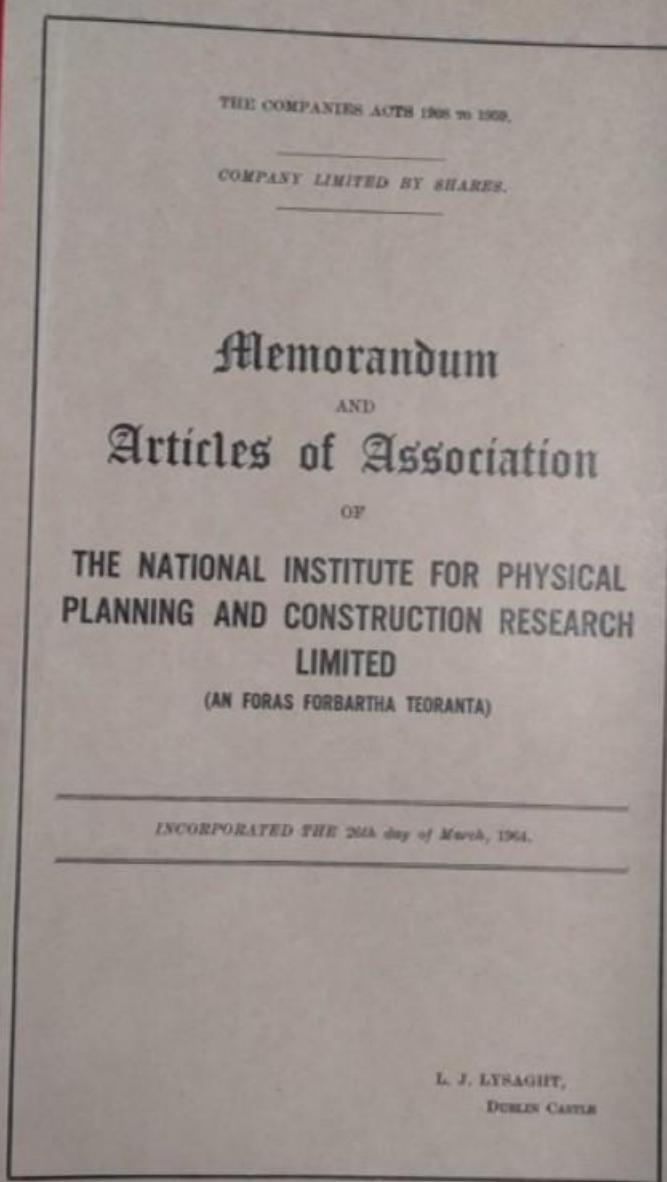
E. F. SUTTLE

An Rúnai,  
Roinn Rialtais Áitiúil,  
Teach an Chustaim.

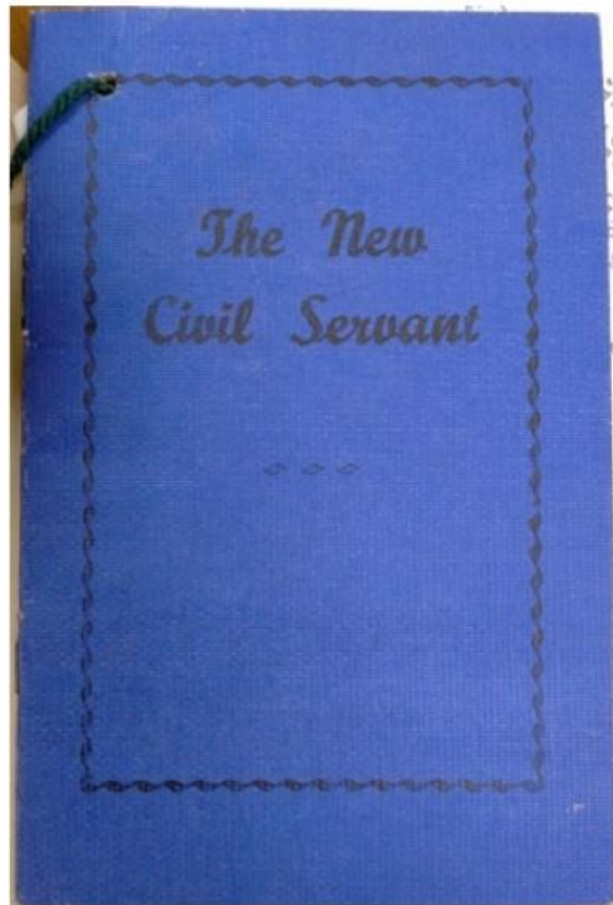
ROINN RIALT  
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Auditor.  
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meas,  
*[Handwritten signature]*



Examples of archival material in the OC&AG collection



Memorandum on the implementation in the office of the C&A.G. of the recommendations of Commission in Sibirskam na Jaerze

The present staff of the office of the C&A.G. numbers less than forty of whom only a small minority are considered capable of efficiently carrying out their work through Irish. The work of the Office is concerned with the examination of the accounts of the various Departments and semi-state bodies. The extent to which Irish may be used in that work is largely dependent on the extent to which Irish is used in those departments and bodies and, in particular, on the extent of its use in the accounts and papers relating to the accounts.

Ein-fhreagra ar an litir seo, is  
mar seo ba chóir a stiuradh:—  
Any reply to this communica-  
tion should be addressed to:—  
Ard Reachtair Cuntas agus Ciste  
Sraid Mhuirbhíthean Uacht,  
Baile Átha Cliath.  
i'n Uimhir seo:—  
(and the following number  
quoted:—)



OIFIG AN ARD REACHTAIRE CUNTAS  
(Office of Comptroller and Auditor)

BAILE ÁTHA CLIAITH

30 Kubu

An Rúnai,

Oifig an Ard-Reachtair Cuntas agus Ciste.

Tarla guth tosaí mé maid Uachtaran ar  
Comrad na Zaidilge don bliain 1952/53, is tréimh liom  
a iarradís go ndéanfaí saine speisialta le tuarastal dom  
d'fonn cur ar mo cumas dualgais áirithe an paise sin  
do comrádaí. Buid orm tuarastal a déanam fán  
dhuair ó am go ceile lenn freastal ar comrádaí, ar  
chomrádaí, ar comrádaí agus ar comrádaí príobháide  
agus ar an abair san, ní fólaíse dom beir a tairse ón  
oifig amais arís.

Mura a b'íse ag feidmiú maid Uachtaran ar  
an gcomrad céana do d'leas saine speisialta le  
tuarastal dom. Tairse tar éis an scéal do m'ad go  
cúlamai i b'fianaise ní fólaíse agus mo tairse ar  
riachtan an paise agus creidim go mba gá dom



Seán Mac Gearailt

Baile Átha Cliath.

OC&AG files

15:12:1953.

An Rúnai,  
Oifig an Ard-Reachtair,  
Baile Átha Cliath.

A Cara,

Is mian liom a iarradís go ndéanfaí sé laete de saoire  
speisialta le tuarastal dom i leit na bliana 1953/54 cun  
caoi a tairse dom freastal ar cúram áirithe a tairse orm  
mar uachtaran ar comrad na Zaidilge. Tairse an tairse  
airteadais le na leiteid de sócrú amraid. Mar níne mé  
an tréimh san bliain orm móran tairse a déanam ar fud éireann  
agus, anois is arís, tar leat cun freastal ar cruinnithe, ar  
comrádaí agus ar comrádaí den uile sagas. Céana féin tá  
gnáth-saoire na bliana seo - 1953/54 - idir ar fad agam agus  
as an iomlán a bí ag dul dom - 30 lá - caiteas 17 lá díb ar  
gnótaí comrad na Zaidilge. Ní b'ead an scéal com práinnead  
agam marad go raib orm a raib fágta den gnáth-saoire na bliana  
seo do caiteam ar gnótaí pearsanta an mí seo caite.

Béinn buioch díot ac a iarradís ar an Aire Airteadais suas  
go sé laete de saoire speisialta le tuarastal do deonad dom  
i leit na bliana 1953/54 d'fonn cur ar mo cumas freastal ar  
na dualgais atá i tairse agam.

Mise,

Seán Mac Gearailt.

# Examples of archival material in the NAI

TSCH/3/S13452

146  
Cairn an ghlacáil  
Bloomfield,  
Ennisceorby,  
10 November 1949  
Dear Doiseach,  
I desire to thank you very much for your very kindly references to me in the Dail on 2nd inst which I have just read in the official debates. The high tribute, which I feel I do not deserve, you paid to my work in the audit office, is indeed very highly appreciated by me and will be a happy recollection in my retirement. My desire to retire was due to

ROINN AN TAOISIGH  
12 SAMH. 1949  
ÉIRE

circumstances I could not sign  
it is with deep regret I sever my  
connection with a service which has  
for me so many happy memories.

Again thanking you  
Yours sincerely  
J. A. Costello

J. A. Costello Esq. T.D.  
Doiseach  
Government Buildings  
Merion St  
Dublin

# Examples of archival material in the NAI

**ÉIRE.**  
BAILE Á CLAIRN  
20 JAN 1948  
A

**SAVE BREAD OFFICIAL PAID  
FLOUR**

The Accounting Officer,  
Department of External Affairs,  
Dublin.

Oifig an Ard Reachtair  
Cuntas agus Ciste  
Comptroller and Auditor General

No. 2.

ST/KB  
Henry  
166.)

A.175

Sanair, 1948

Rúnaí,  
Roinn Airgeadais

I transact  
of the Appro  
respect of the  
League of Na  
1946/47.

**OIFIG AN ÁRD REACHTAIRE  
CUNNTAS AGUS CISTE**  
(Office of Comptroller and Auditor-General)  
**PAILE ÁTHA CLIAITH.**

.....20. Eanáir... 1948

A dhuine nasail,  
I am directed by the Comptroller  
and Auditor-General to acknowledge  
the receipt of the following docu-  
ments: *Appropriation  
Account for Vote for League  
of Nations for year  
1946-47.*

Iadhtán.

Mise le meas,  
D.S.  
**W. WANNIN**  
COMPTROLLER AND AUDITOR-GENERAL

| Expenditure compared with Grant |                   |
|---------------------------------|-------------------|
| Less than granted               | More than Granted |
| s.d.<br>3.2                     | £.s.d<br>---      |
| 47.3.2                          |                   |

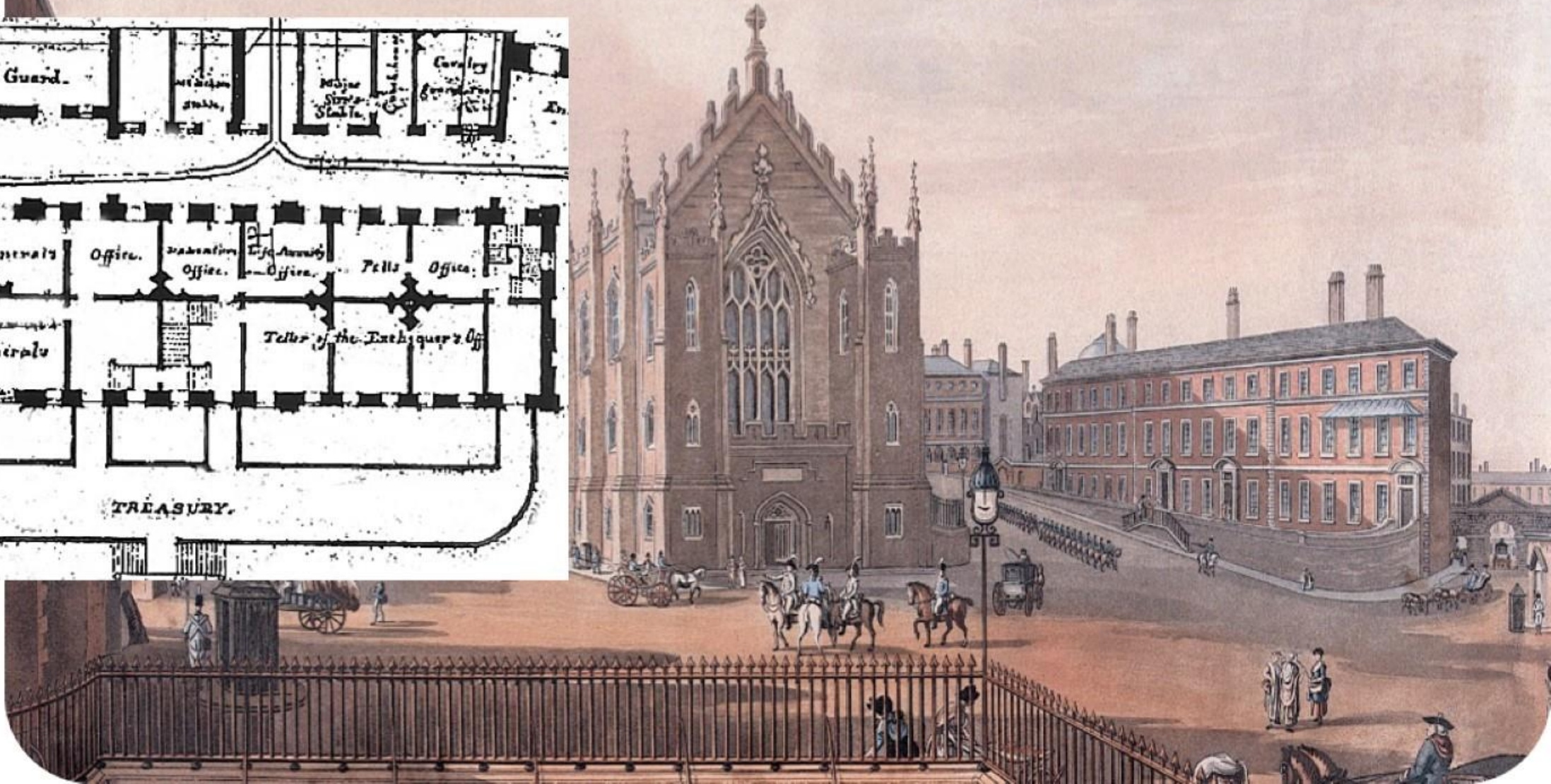
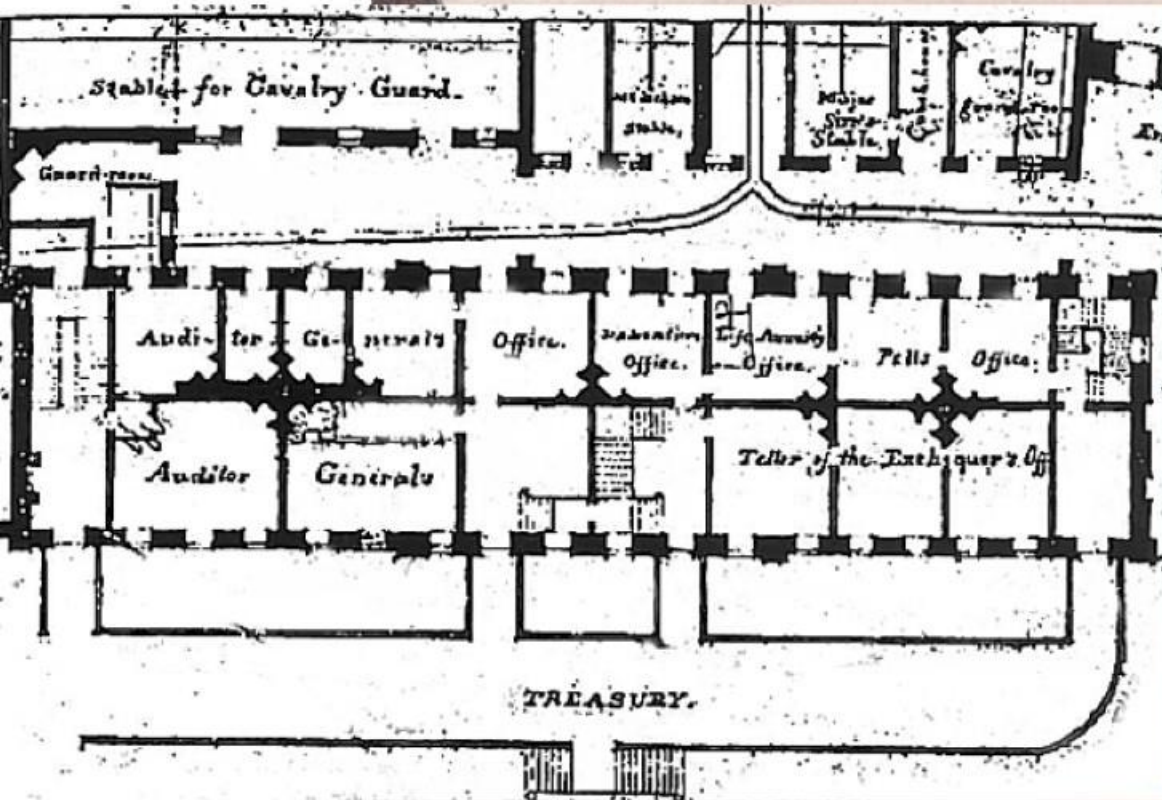
Accounting Officer

DEPARTMENT OF EXTERNAL AFFAIRS  
17th January 1948.

# Some of the themes

- the origins of audit and establishment of the office
- relationship with the public accounts committee
- case study on the army accounts
- challenges met by the office
- role in specific events such as the DIRT inquiry
- expansion in the 1990s
- women in the office
- historical vignettes

# Example of vignette





LLANDUDNO, N. WALES 1932.



# CENSUS OF IRELAND, 1911.

Two Examples of the mode of filling up this Table are given on the other side.

## FORM A.

No. of Form B. 13

RETURN of the MEMBERS of this FAMILY and their VISITORS, BOARDERS, SERVANTS, &c., who slept or abode in this House on the night of SUNDAY, the 2nd of APRIL, 1911.

| NAME AND SURNAME. |          | RELATION to Head of Family. | RELIGIOUS PROFESSION. | EDUCATION.   | AGE (last Birthday) and SEX.   |  | RANK, PROFESSION, OR OCCUPATION. | PARTICULARS AS TO MARRIAGE.  |        |  |                            | WHERE BORN.          | IRISH LANGUAGE. | If Deaf and Dumb only; Blind; Imbecile or Idiot or Lunatic. |
|-------------------|----------|-----------------------------|-----------------------|--------------|--|--|----------------------------------|--|--------|--|----------------------------|----------------------|-----------------|---|
|                   |          |                             |                       |              | Insert Age opposite each name.—The Ages of Males in column 6, and the Ages of Females in column 7. | Whether—<br>"Married,"<br>"Widowed,"<br>"Widow,"<br>or "Single." |                                  | State for each Married Woman entered on this Schedule the number of—<br><br>Completed years the present Marriage has lasted. If less than one year, write "under one." |        | Children born alive to present Marriage. If no children born, write "None" in column 11. | Total Children born alive. |                      |                 |   |
| Christian Name.   | Surname. |                             |                       |              | Ages of Males.   | Ages of Females.   |                                  |  |        |  |                            |                      |                 |   |
| 1.                | 2.       | 3.                          | 4.                    | 5.           | 6.   | 7.   | 8.                               | 9.   | 10.    | 11.  | 12.                        | 13.                  | 14.             | 15.   |
| George            | McGrath  | Head of Family              | Roman Catholic        | Read & Write | 56   |  | Labourer                         | Married  | 31 yrs | 4  | 6                          | Kear's Hill, Dublin  |                 |   |
| Bridget           | McGrath  | Wife                        | Roman Catholic        | Read & Write |  | 58   |                                  | Married  | 32 yrs | 4  | 6                          | Williamstown, Dublin |                 |   |
| George            | McGrath  | Son                         | Roman Catholic        | Read & Write | 33   |  | Accountant                       | single   |        |  |                            | Dublin City          | Irish, English  |   |
| Patrick           | McGrath  | Son                         | Roman Catholic        | Read & Write | 28   |  | Labourer General                 | single   |        |  |                            | Dublin City          |                 |   |
| Mary              | McGrath  | Daughter                    | Roman Catholic        | Read & Write | 25   | 28   | Machinist                        | single   |        |  |                            | Dublin City          |                 |   |
| Bridget           | McGrath  | Daughter                    | Roman Catholic        | Read & Write | 25   | 26   | Machinist                        | single   |        |  |                            | Dublin City          |                 |   |
| Joseph            | McGrath  | Son                         | Roman Catholic        | Read & Write | 22   |  | Commercial Clerk                 | single   |        |  |                            | Dublin City          |                 |   |

|        |         |     |                |              |     |    |            |
|--------|---------|-----|----------------|--------------|-----|----|------------|
| George | McGrath | Son | Roman Catholic | Read & Write | 33. | 28 | Accountant |
|--------|---------|-----|----------------|--------------|-----|----|------------|

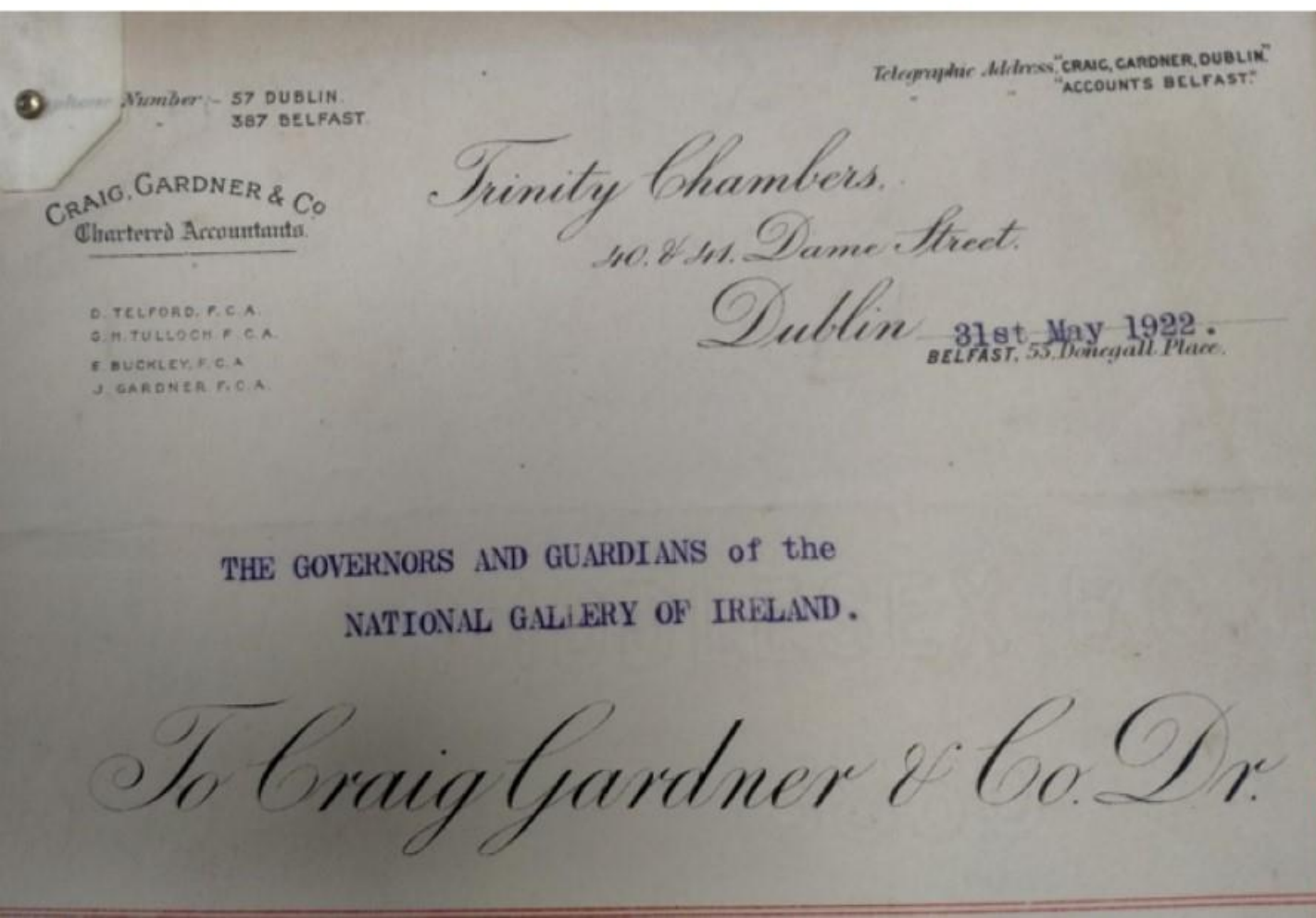
I hereby certify, as required by the Act 10 Edw. VII., and 1 Geo. V., cap. 11, that the foregoing Return is correct, according to the best of my knowledge and belief.

*Patrick J. Haugh*  
Signature of Examiner.

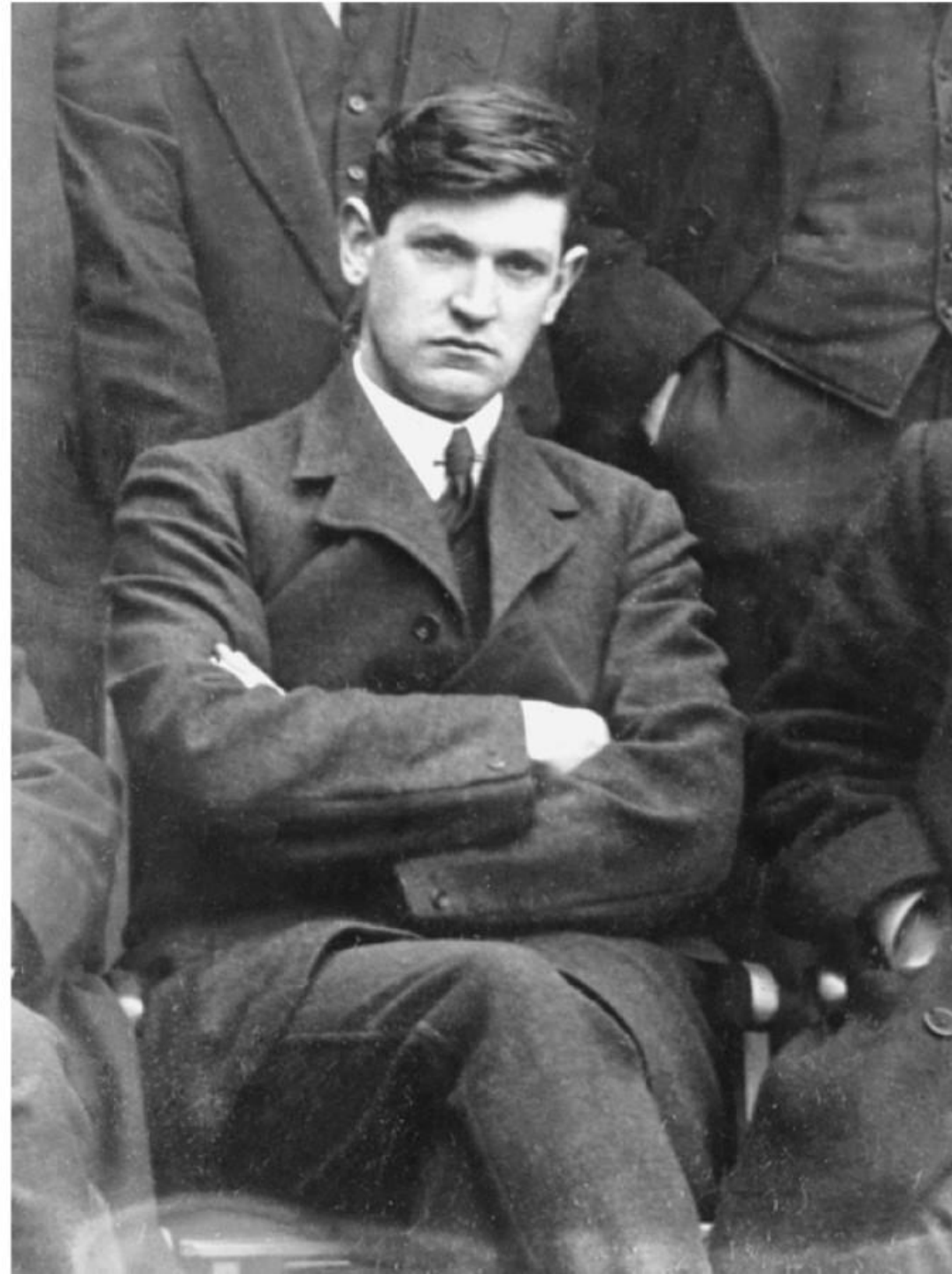
I believe the foregoing to be a true Return.

*George McGrath*  
Signature of Head of Family.

# Craig, Gardner & Co., 40-41 Dame Street



# Michael Collins c. 1921



MARCH, 1919.

Thursday 6

Alderman Tom £58. 4. 3. ✓  
do Owen M. ✓

Handed over 8/8 } all  
to Dazi O'Donoghue 16/8 } per  
£5 = } Gas Duty

J.A.W.S for particulars

Anne V.

Caulfield First Interna  
arrivals

3601 Parry Dep. " Cos Grove  
Ginnell

# Accountant general of first dáil, 1919

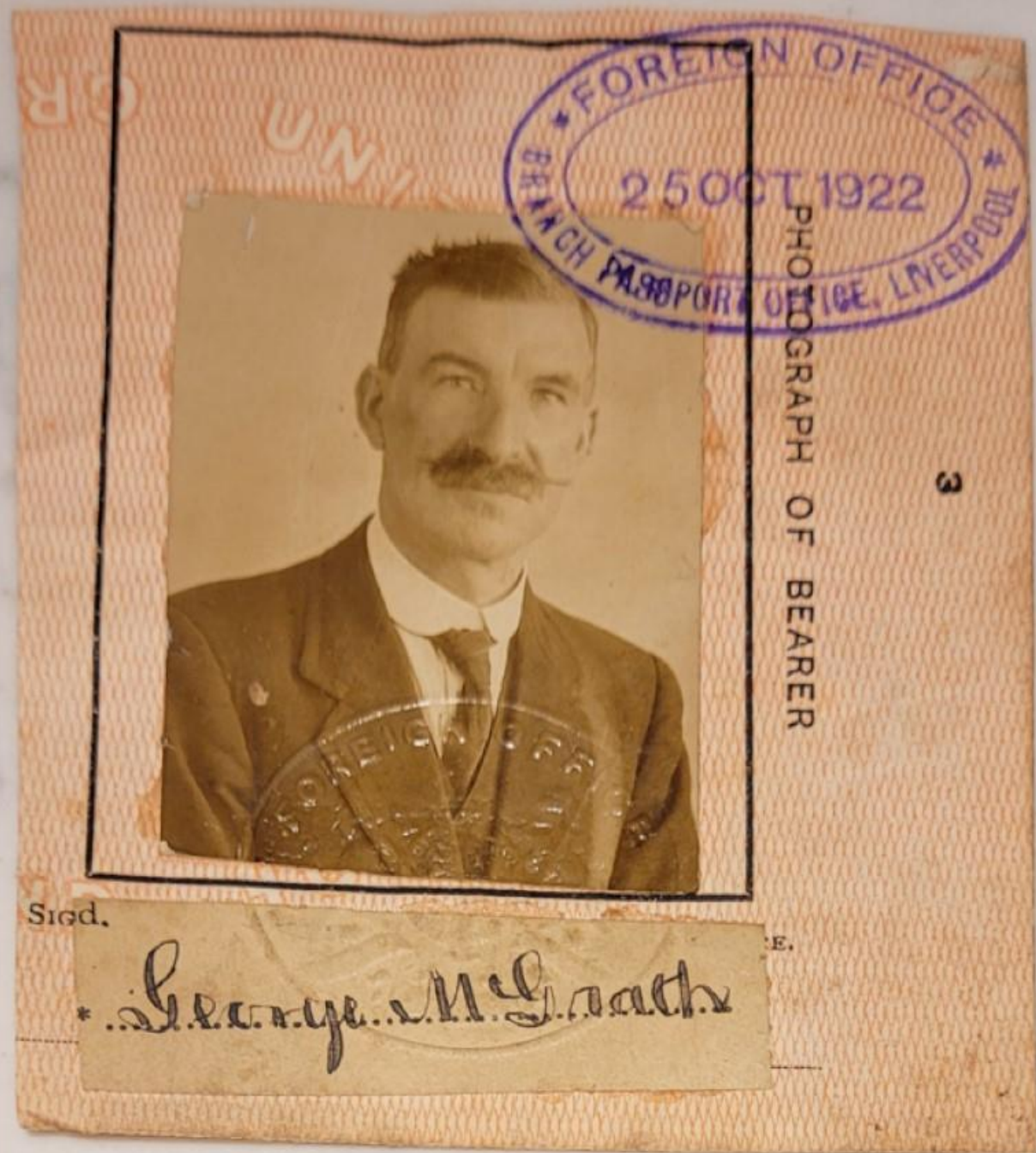
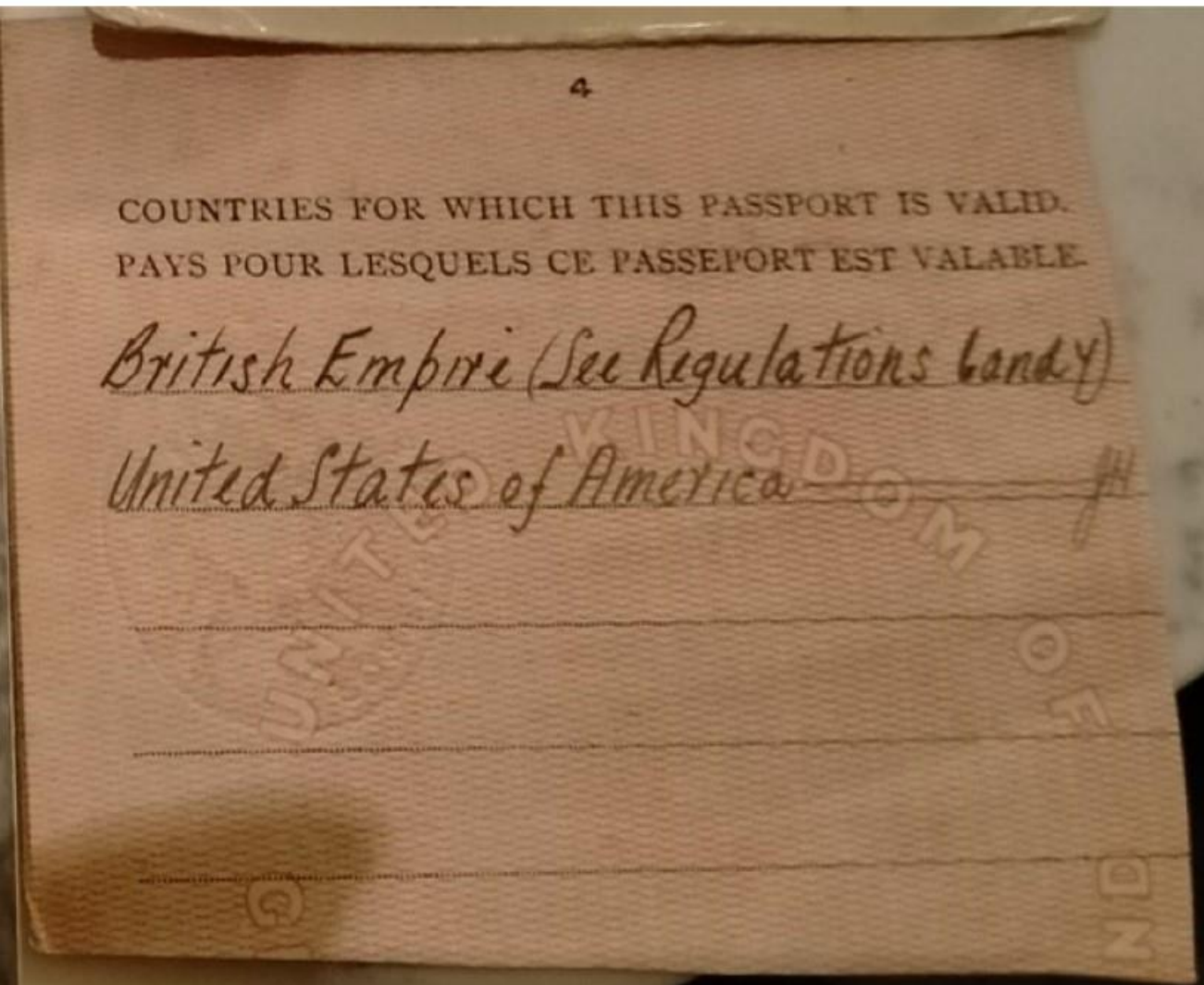
- O'Donoghue later recalled
  - 'George McGrath, who had practical experience of accounting and auditing work, was the principal officer in the Finance Department. He visited the various branches and helped them to set up proper accounting systems. He also carried out internal audits to ensure that the monies were being properly expended, and kept a set of books of account covering the receipts and outgoings of all branches. The difficulty of keeping proper accounts in the circumstances prevailing can easily be imagined'.

# Corrigan and Corrigan, St Andrew Street





# USA November 1922



# DÁIL EIREANN.

## Tuairisc Choiste ar Cheapa Árd-Sgrúdóra.

(Report of Committee on Appointment of Comptroller and Auditor-General.)

Tuairisc Choiste do cheap Dáil Eireann ar an 11th Eanáir, 1923, chun machtnamh do dhéanamh agus duine do thogha a molfai don Dáil do phost an Árd-Sgrúdóra agus do nithe eile a bhaineann leis.

*Léitheach* — Peadar Ó hAodha (Cathaoirleach), Liam Ó Briain, Donchadh Ó Guaire, Séamus Ó Dóláin, Liam Mag Aonghusa, Domhnall Mac Cárthaigh, S. B. O. Faioilleacháin (Rúnaí).

Do bhí cheithre ainmneacha os cóir an Choiste, ach ar a dheimhniú dhóibh gur oibrigh Seoirse Mag Craith go hábalta agus go héifeachtúil i bpost dá shaghas don Dara Dáil, molaíod é do cheapa mar Árd-Sgrúdóir fén Acht den Oireachtas do ritheadh ar an 5ad lá d'Eanáir, 1923.

Report of Committee appointed by Dáil Eireann on January 11th, 1923, to consider and select a person to be recommended to the Dáil for the position of Comptroller and Auditor-General and for other matters connected therewith.

*Present* :—Deputies Hughes (Chairman), W. O'Brien, D. J. Gorey, J. N. Dolan, W. Magennis, D. McCarthy, J. B. Whelehan (Secretary).

The Committee had before it four names, but being assured that Mr. George McGrath has acted with ability and efficiency in a similar capacity for the Second Dáil recommends his appointment as Comptroller and Auditor-General under the Act of the Oireachtas passed on the 5th day of January, 1923.

(Sighnithe),

PETER HUGHES (Cathaoirleach).

WM. O'BRIEN.

SÉAMUS N. O'DÓLÁIN.

DENIS J. GOREY.

WILLIAM MAGENNIS.

DOMHNALL MAC CÁRTHAIGH.

S. B. O'FAOILLEACHÁIN (Rúnaí).

11th January, 1923.

# SAORSTAT EIREANN.

*Uimhir 1 de 1923.*

*Number 1 of 1923.*

## ACHT AN ARD-SCRÚDÓRA, 1923.

## COMPTROLLER AND AUDITOR- GENERAL ACT, 1923.

BAILE ATHA CLIATH:

DUBLIN:

FOILLSITHE AG OIFIG AN tSOLATHAIR.  
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Baile Atha Cliath.  
To be purchased through MESSRS. EASON AND SON, LTD., 40 and 41 Lt. O'Connell Street,  
Dublin.

[*Leath-raol Glan.*]

[*Three Pence Net.*]

# January 1923

- Thomas Johnson stated
- ‘the Auditor-General's position is one of peculiar power over and independence of every other Department of the State, and ... he is, as a matter of fact, an effective check upon unlawful expenditure’ - ‘he is definitely and directly a servant of the Dáil’.

DECLARATION OF FIDELITY

I, *Mary Cox* do hereby solemnly and sincerely declare

that I will at all times bear full and true allegiance to the Irish  
Free State and its Constitution as by law established.

Signature *Mary Cox*

Date 19.6.2~~4~~<sup>5</sup>

Signed in my presence

Signature of Witness *Maurice Coffey*

Description

*and servant*  
*at home*

Allegiance of Staff

National  
Insurance  
Audit Branch,  
8 Harcourt  
Street



# Alice Lyons



## VOTE 64.—ARMY.

*Subheads A and A2.*

46. An officer of the Army Air Corps whose retirement had been accepted as from 2nd February, 1929, was certified on 4th March, 1929, by the officer commanding to have qualified as a pilot on 5th December, 1928, and he was paid arrears of flying pay as from that date. The gratuity paid to him also included two years' flying pay at 8s. per day. The number of officers who received additional pay as qualified pilots in respect of the period December, 1928 to February, 1929, appeared to be in excess of that provided for in existing regulations.

*Subhead A2.—Gratuities.*


47. The expenditure under this Subhead amounted to £228,403 15s. 2d., being £216,403 15s. 2d. in excess of the amount provided in the estimates. The excess expenditure was met from savings on other subheads of the vote. In view of the comments of the Public Accounts Committee in their reports on the accounts for the years 1926-27 and 1927-28, I have considered it necessary to call attention to the extensive use of virement in this subhead.

*Subhead E.—Pay of Officers of Medical Service, &c.*

48. Certain medical officers were paid special pay at the rate of 5s. per day while performing special duties. Payment of this allowance to these officers was not authorized by existing regulations, and the sanction of the Department of Finance was not obtained.

## McGrath's report on Appropriation Accounts, 1928-29

'I have considered it  
necessary to call attention to  
the extensive use of  
virements in this subhead'



# Stabilisation under McGrath: repayment of loans

Account of Receipts and Payments by the Minister for Finance in connection with the redemption of the External Loans, during the period from the commencement of the Acts to 31st March, 1937.

| Receipts.   | £            | s.      | d.    |
|---|--------------|---------|-------|
| Issued from Central Fund for redemption of External Loans -         |              |         |       |
| Year 1934/35  | 372,761.25   | 78,253  | 14 10 |
| " 1935/36   | 1,294,655.97 | 262,479 | 10 8  |
| " 1936/37   | 964,696.78   | 196,756 | 0 10  |
|   | 2,632,113.00 | 537,491 | 6 4   |
| Payments.   |              |         |       |
| Paid to Subscribers to External Loans in redemption of said Loans - |              |         |       |
| Year 1935/36  | 1,667,437.22 | 340,723 | 5 6   |
| " 1936/37   | 926,229.33   | 188,640 | 5 5   |
| Total paid  | 2,593,666.55 | 529,363 | 10 9  |
| Balance in hand at 31st March, 1937, overissued from Central Fund   | 38,668.45    | 7,917   | 15 7  |
|   | 2,632,334.00 | 537,491 | 6 4   |
| Amount as above overissued from Central Fund                        |              | £7,917  | 15 7  |
| Paid on account to Central Fund in year 1937/38                     |              | £7,850  | 0 0   |
| Balance due to Central Fund at 31st March, 1938                     |              | 67      | 15 7  |

Department of Finance.  
22nd December, 1936. J.J. McELLIGOTT,  
Secretary.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

*Seánis MacGráth,*  
Comptroller and Auditor-General.

*Eir-fhogsa ar an lán seo, is maireas le  
chúir i stóráil :-*

*(Any reply to this communication should be  
addressed to :-)*

ÁRD REACHTAIRE CUNNTAS AGUS CISTE  
SRÁID MIONBHITHIÉANN UACHT.  
BAILE ÁTHA CLIATH.

*Eir-áiríodh seo :-  
(and the following number quoted :-)*



Oifig an Árd Reachtairé Cunnat agus Ciste.

(Office of Comptroller and Auditor-General)

Baile Átha Cliath

14th April, 1944.

D'Uachtarán na hÉireann.

A Dhuine Uasail,

I desire to inform you that for reasons of health I am anxious to retire from the position of Comptroller and Auditor General with effect as from 17th instant inclusive. I was appointed Comptroller and Auditor General on 12th January, 1923, and, subject to your acceptance of my notice to retire, I propose to approach The Minister for Finance with a view to the necessary arrangements being made for the payment to me from the Central Fund of the pension stipulated in section 2 (2) of the Comptroller and Auditor General Act, 1923 (Number 1 of 1923).

Is mise le mór-urraim,

Do Sheirbhíseach Umhal,

*Seoirse McGrath.*

# George McGrath's retirement, 1944

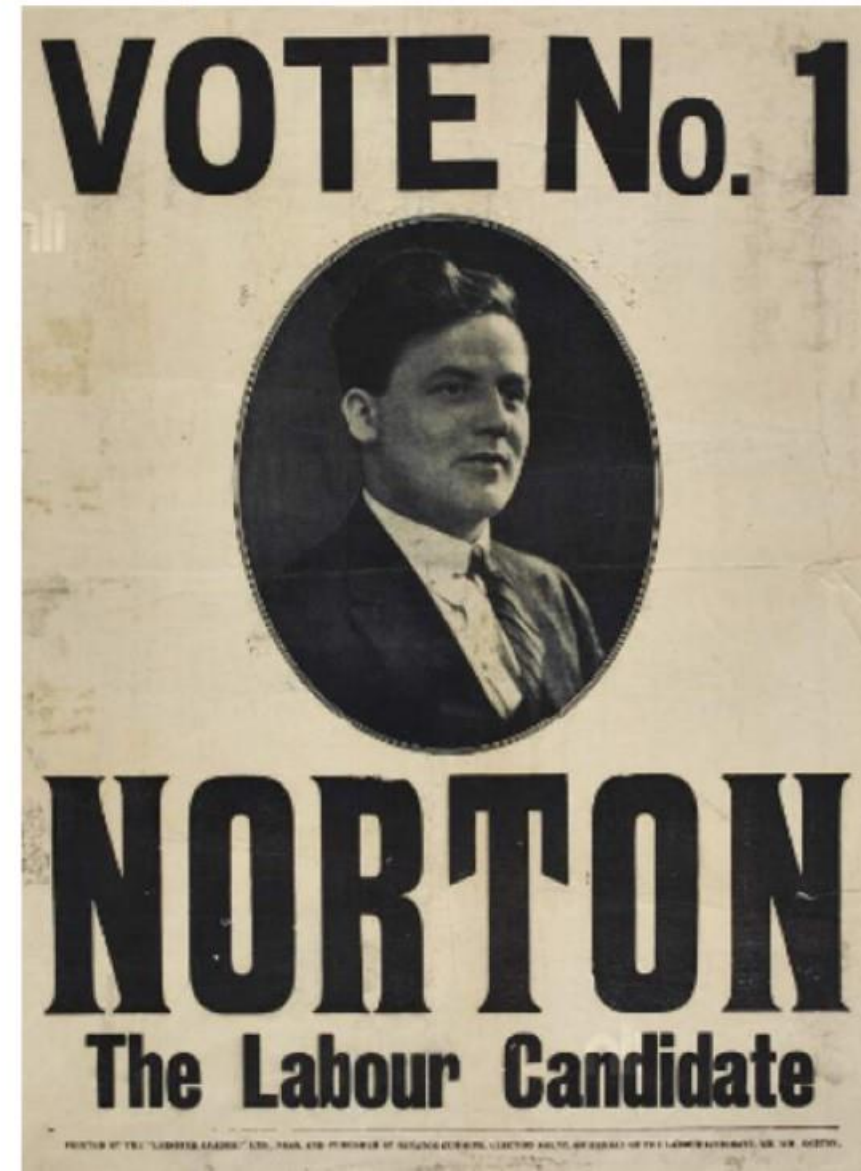
# Dáil debates - McGrath's retirement, 1944

- Fionán Lynch (Fine Gael):
  - 'He was admittedly an able and very painstaking official ... **He took over the supervision of the expenditure of the various Departments of State at the time when the State was formed,** at a time when we were all a great deal younger and perhaps very raw in matters of public finance. His guidance was of extreme help to members of the Dáil who had to serve on the Public Accounts Committee, and the State is the loser by his retirement now under the age limit'.



# Dáil debates - McGrath's retirement, 1944

- William Norton (Labour):
  - 'he served this State and particularly this House, with ability and outstanding energy. He was **courteous in all his relations with members of the House**, and in all his financial and Parliamentary transactions he revealed a **very high standard of public rectitude**. The House has lost a very efficient servant, has lost one who served it faithfully in its infancy and in its adolescent years'.



# Dáil debates - McGrath's retirement, 1944

- William Davin, former chairman of the PAC:
  - 'I remember the courageous and dignified way in which Mr. George McGrath saw fit to challenge the viewpoint of the Ministry on a very important matter of public policy ... He persuaded the majority of the Public Accounts Committee to take his view. I mention that because I admired the man, the strong man that he was, for having the **courage to tackle the Ministry** and to take a different viewpoint from that which the Minister for Finance at that period took of his responsibilities'.



Irish Press, 19/1/1968

# Who-sees-what row in Civil Service

# CLASH OVER SECRET

# RECORDS

Secretary of the Department of Justice, Mr. Peter Berry, denied refusing to give information for an audit by the Comptroller and Auditor General, Mr. E. F. Suttle. He has told the Committee of Public Accounts that Mr. Suttle had been asking, not for information, but for omnibus State files which could contain information of a highly confidential character. He added that he had the full authority of his office in refusing access to the files.

## CURB ON PROBE

THE all-party Dail Committee of Public Accounts is, as we all know, doing a fine job. Equally, the Comptroller and Auditor-General, Mr. E. F. Suttle, whose annual report has just appeared, is doing a good job in the scrutiny of state expenditure.

I found one disturbing note in Mr. Suttle's report. He explains that with the support and encouragement of the committee he has extended the scope of his audit in line with practice in other modern states.

But, unfortunately, one government department, the Department of Justice, has not seen fit to co-operate. When Mr. Suttle asked for files he thought essential, his request he says, met with an objection. These files concern travelling expenses, the supply of medicine to gardai, and a report on the payment of witnesses' expenses.

I fail to understand the department's attitude, which if adopted generally would frustrate Mr. Suttle's work entirely.

He had never refused co-operation. At all times, every explanation and item of information which could be supplied was and would be given by him.

Mr. Berry told the Committee which issued its interim report last night, that it was a matter of concern and regret to him that Mr. Suttle had sought to isolate him as the only person in all the Government Departments and State-sponsored agencies who refused co-operation.

## Extension

The clash came into the open



Friday, January 19, 1968

**Irish Independent**  
IRELAND'S NATIONAL NEWSPAPER  
DUBLIN, FRIDAY, JANUARY 19, 1968

SECRET PAPERS

# EARLY MOTION FOR DAIL IN FILES ROW

## Accounts Committee may force the pace

Irish Times Reporter

EARLY ACTION is expected to be taken on the interim report of the Committee of Public Accounts when the Dail reassembles at the end of the month. If the Government shows no willingness to accept the committee's recommendation that legislation should be enacted to give the Comptroller and Auditor-General right of access to all official documents, a motion may be tabled on behalf of the committee.

After hearing evidence on the Comptroller's complaint that he had been refused access to certain files by the Department of Justice, the all-party committee reached a unanimous decision on the need for legislation.

While it is recognized that the Government is faced with a delicate and complex problem, the feeling among a number of T.D.s and accountants that I talked to yesterday is that it is necessary to establish without delay—and without qualification—the right of the Comptroller to see any documents that he considered necessary to

# ...te money that went astray

Sunday Times - 26/1/67

By A Special Correspondent

APRIL, according to T. S. Elliot, is the cruelest month, but for senior civil servants it is the one in which the report of Mr. E. F. Suttle, our Comptroller and Auditor General, is made public. His report is important, for the office of Auditor-General is the watchdog of the Government and the Dail in controlling administrative expenditures and to some extent the efficiency of senior public officials.

We are particularly fortunate to enjoy the services of Mr. Suttle who is an official of unusual dedication and remarkable efficiency. Nothing is too trivial to escape the attention of his staff.

view of the extended leave, and the high remuneration applicable, it is difficult to understand how extra payments for senior officials should arise so frequently, and on such a scale.

Parties' helped led to Account

# THE PRIVILEGED INTERLOPER

By Michael Vincy

SUTTLE quoted from it. Mr. Berry "glanced" at it. Dr. Whitaker hoped its Committee would ignore it. Mr. Sweetman accused Mr. Haughey of will until he could read it.

Accountability and Audit Reports," by E. L. Norrington published in 1965, has placed at the heart of two controversies springing from the same concern, the control of expenditure. I showed you it figured in the Suttle Report. And it was used some time ago by Mr. Sweetman in so to back his unsuccessful for a Select Committee to capital spending and plantations boards and companies. title hides a book which probably appeal equally to me and John Le Carre. It is the State auditor—a "privileged interloper" as Norman him—behind the facade of a member in Britain, the U.S., and Germany to see the which these countries exercise control.



The Comptroller and Auditor General, Mr. E. F. Suttle, photographed when he received his warrant for appointment from President de Valera in 1964.

And it is recognized that the Government is faced with a delicate and complex problem, the feeling among a number of T.D.s and accountants that I talked to yesterday is that it is necessary to establish without delay—and without qualification—the right of the Comptroller to see any documents that he considered necessary to

In fact, the "comprehensive audit" the office now applies to Federal departments was first evolved through its experience with government corporations. The U.S. Government Corporations...

consultations. The State on his office this year prescriptive sum of 166 compares, for example 650,000 it will spend. Council) Mr. Suttle's 64,852, is below that of various of the Dept. Finance, Industry and Local Government and staff numbers 53, of various auditors.

In financial and other terms, therefore, the role of the Comptroller is that of the U.S. Comptroller or the President of the Comptes in France. An Accounts Committee, set up on the Suttle-Berry is to wait almost a year before the Dail, must sit in that role is undervalued Comptroller nor can be encouraged to make contribution to the development of public administration as a whole.

Indeed, whole areas particularly by semi-State are held firmly beyond. While the Comptroller's accounts of State companies such as Bord Grain, Radio Teletel Nuirghil Eireann, Irish Inga and Bord na Mhara counts of bodies like the companies, E.S.B., C.I.E., are vented by other auditors. There seems to be in this: it is simply

# Public Accounts Committee: a partnership going strong

DAIL EIREANN.

TUARASGABHAIL

O'N

gCoiste um Chuntaisi Puiblí

(Cuntais Leithreasa, 1925-26)

*Do hOrdúíodh, ag an Dáil, do chlárú-mhuala, an 13údh Bealtaine, 1927.*

REPORT

OF THE

Committee of Public Accounts

(Appropriation Accounts, 1925-26)

*Ordered, by the Dáil, to be printed, the 13th May, 1927.*

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