xliii G.-2.

chemises, skirts, silk handkerchiefs and ties, fichus, innumerable shawls, scarfs and ribbons and feathers, French merinos and velvets, perfumery and trinkets, side-saddles, riding-habits, and portmanteaus to pack all their finery in. was amusement of the mind unheeded, in "reserved seats at the Star pantomime," and a "representation at the Imperial Theatre as ordered by the Hon. Native Minister," with "playing-cards" to while the time away, and "views of the Waimate camps" to cultivate a taste for art. A remission was granted "for summonses taken out against [A. B.] after he had filed as bankrupt"; the railway had to be refunded for "goods stolen by Natives"; and counsel was retained "for Makarita when she was committed to trial for arson." An account for "professional service" to one "Mr. Wiremu Manaia" being met by the objection that there was only one of that name and he lived at Waimate, the payee observed that of "W. Manaia he personally knew nothing, never having seen him": but that trifling circumstance seemed immaterial, and the account was paid. With mindful delicacy towards the great chief in whose honour the feast was given, a name familiar to readers of Native Office vouchers turned up as a payee instead of his: "You may pay Mrs. Reay at Waitara £20. Money is really for Rewi, but you can't ask him for a receipt." Yet it all went down to the Waimate Plains.

The Under-Secretary of the Land Purchase Department left us in no doubt as to what would have been the fate of such accounts if they had ever come before the Audit. "After what has transpired," we asked him, "what do you think Under-Secretary was the character of the vouchers originally sent in to discharge the imprestee Land Purchase from this £2,000?—I think they did not disclose the whole transaction: if Evidence, 1362-3. they had, the Auditor-General would never have passed them." "Would roid, Evide there have been any means of tracing this expenditure if it had not been for Q. 1357-8. the accident of your attention being called to it by this Commission?—I do not think the expenditure would ever have been shown unless my attention had been so directed to it." "Are we then to understand that a sum of £2,000, showed to the acquisition of the Wairante Plaine as having been reid to contain "Would Ibid, Evidence, charged to the acquisition of the Waimate Plains as having been paid to certain Natives, turns out through an accidental investigation not to have been so paid at all; that nearly all the money passed into the hands of persons other than those who signed the vouchers; and that it was paid away for purposes which were not disclosed to the Audit?—I am sorry to say that it is so." "Have you any reason to think that the subvouchers you have now produced were ever brought under Mr. Sheehan's notice before payment by the Civil Commissioner? —Among the telegrams is one dated 10th June, 1878, addressed to the Hon. J. Sheehan by Major Brown: 'Recommend that Waitara Natives be hosts at Waitara meeting, and that the cost be charged to confiscated lands, against margin within which I am keeping payments.' The Native Minister replied under date 10th June, 'Suggestion re Waitara meeting approved.'" "Then it would seem that the Government were cognizant of the intention to spend money for the purpose of the Waitara meeting, which was to be charged, not to the expenses of that meeting, but to the acquisition of confiscated land?—I think from these telegrams that the Native Minister must have been aware of it.' There is no evidence that the accounts themselves which had been concealed from the Audit were known to the Government. But the vouchers signed by the chiefs for the £2,000 were submitted for the "special approval" of the Minister, and it was given. Major Brown's own explanations will be found annexed to the evidence.

Here we stayed our hand. Your Excellency's Commission imposed the duty on us of tracing how these spurious vouchers and pretended payments had come to be charged to the cost of the Waimate Plains. But here our own functions ended. It is for others to say if this charge is to be transferred, and what is to be its place in the Public Accounts.

XIV.—Conclusion.

We have endeavoured to trace in the preceding pages the history of this trouble, one phase of which your Excellency had allowed us to bring before you in our Interim Report last March. We wished to tell Your Excellency why we said vii—G. $\bar{2}$.

1866.