

				Voucher.	£	s.	d.
1883.							
17 Sept.	On account of contract	...	...	207	43	16	7
22 Oct.	"	...	...	26	131	9	10
1 Nov.	"	...	...	34	200	15	0
26 Nov.	"	...	...	35	201	0	0
20 Dec.	"	...	...	87	248	2	9
1884.							
12 Feb.	"	...	...	144	201	11	7
8 April.	"	...	...	5	300	0	0
23 June.	"	...	...	127	80	0	0
					<hr/>		
Deduct payment refunded					43	16	7
Total					<hr/>		
					1,362	19	2
Representing—					£	s.	d.
Amount of contract					1,290	1	10
" actual extras					6	17	4
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					1,296	19	2
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Amount of deposit refunded as " extras "					£66	0	0

The alleged payment of £43 16s. 7d., charged as made to the contractors on the 17th September, 1883, was objected to by the County Auditor, on auditing the accounts of the half-year, as money not properly payable, and at the end of each of the following half-years, March, 1884, and September, 1884, the Auditor noted in the cash-book that the amount was to be recovered. The amount was not, in fact, paid to the contractors at all. (See evidence of Mr. Romans.) The sum formed part of a cheque for £70 18s. 7d., £65 18s. of which was retained by the bank in settlement of certain accounts held by it for collection, and the balance of £5 0s. 7d. was paid, in cash, presumably to the late Clerk. The alleged payment of £43 16s. 7d. was repaid to the county fund on the 1st October, 1884. The voucher (No. 207) by which the alleged payment was supported at the time of the audit has disappeared. The presumption is, that it was, as in many similar cases, altogether fabricated, and that, having served its purpose of deceiving the Auditor, it was withdrawn from the file and destroyed.

Contract No. 2 Cardrona, let to Romans and Brodie (see evidence of Mr. G. H. Romans, 31st January, 1887); amount, £1,194 11s. 5d.; deposit, £61 10s. The tender for this contract was accepted on or about the 13th February, 1884. It was accompanied by a deposit of £61 10s. in the form of a cheque on the Bank of New Zealand at Arrow. The deposit was not brought to account in the county accounts. The cheque is indorsed "Philip B. Boulton, County Clerk," and was cashed in notes and gold. There is no evidence as to the Clerk's disposal of the money. On the completion of the contract the deposit became payable to the contractors, and in order to provide the means a voucher was prepared by Boulton for "Extras on contract, £74 5s. 6d." This voucher was certified by Mr. Daniel, the then Chairman. The extras on this contract are believed to have amounted to £12 15s. 6d. The evidence of the contractor and of the then Inspector of Works limits the amount to under £15. The balance of the cheque for £74 5s. 6d.—viz., £61 10s.—was accepted by the contractors as the refund of their deposit, which they did not receive in any other way. The receipt for £74 5s. 6d. was signed by Robert Brodie, one of the contractors, since dead. The cheque for the amount was not paid direct to the contractor, but was lodged by Mr. Daniel to the credit of his private account at the bank. The contractors, however, acknowledged the receipt of the money, and it is supposed therefore that it was paid to them by Mr. Daniel's private cheque. As the deposit had not been credited in the county accounts, the payment of the amount out of county funds was a fraud. The sums entered in the cash-book as paid to Romans and Brodie under this contract were:—

				Voucher.	£	s.	d.
1884.							
8 April.	On account of contract	...	...	60	388	17	8
21 May.	"	...	...	90	368	11	7
23 June.	"	...	...	136	437	2	2
— Sept.	"	...	...	144	74	5	6
Total					<hr/>		
					1,268	16	11
Representing—					£	s.	d.
Amount of contract					1,194	11	5
" extras					12	15	6
					<hr/>		
					1,207	6	11
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Amount of deposit refunded as " extras "					£61	10	0

Contract No. 3 Skipper's, let to Courtney and Co. (Courtney, Enright, Gibson, and Carrick); amount, £1,503 7s. 10d.; deposit, £75 4s. (See evidence of Mr. D. Enright.) The tender for this contract was lodged about the 4th August, 1883. It was accompanied by a deposit of £75 4s. in the form of a cheque on the Bank of New Zealand at Arrow. On the 16th August, 1883, Boulton brought to account in the cash-book rates received to the amount of £165 19s., and used the deposit cheque of £75 4s., with other moneys, referred to in the case of Contract No. 4 Skipper's, for making the necessary lodgment to the county account at the bank. The deposit made under the contract was not brought to account in the county accounts. On the completion of the contract