

are not now obtainable which would show the details of the distribution of revenue collected to the individual Natives entitled, or even the blocks from which the revenue came, though there is some information in parliamentary paper B. 15 of 1869, and in Mr. Puckey's report of 31st July, 1880, but no actual vouchers. Up to the year 1881 the practice seems to have been for the Receiver of Gold Revenue to pay the amount to which the Natives were considered entitled into an account known as "the Miners Rights Deposit Account," which was originally opened in the names of Dr. Pollen and Mr. James Mackay, but transferred to the names of Dr. Pollen and Mr. Puckey on 14th October, 1869. These persons distributed from time to time the available funds. Mr. Puckey's report of 31st July, 1880, states that the money was paid to the Natives "in accordance with the proportion of the whole accruing from their respective interests in the goldfield." There does not seem to be any check on this available for inspection now. Mr. Puckey himself states that no inspection whatever was made of his accounts until December, 1878.

Certain petitions were presented to Parliament in 1876 and 1877. The reports of the Native Affairs Committee state that both petitions are similar in effect, that the accounts appear to have been regularly kept, and no unreasonable delay appears to have taken place in the payment of moneys due, but the Committee recommended that the Government should give full facilities for inspection of the accounts by some competent person to be appointed or approved of by the Maoris.

Mr. Puckey was instructed accordingly. Mr. H. E. Campbell, solicitor, was appointed by the Natives, and he was allowed to inspect the accounts and take extracts. This appointment lasted only a short period.

Treasury took charge of the matter in 1881. After that an imprest system was introduced. The whole of the revenue was paid to the Public Account, the portion considered to be due to Native and European owners was imprested to the paying officer at Thames, while the amount considered to be due to local bodies was remitted to them direct from the Treasury. In 1917 the Imprest Account was closed and vouchers sent through the Post Office. This was not satisfactory, as many vouchers were not claimed. In 1928 the Waikato-Maniapoto District Maori Land Board took over the *distribution* of moneys remitted to it by the Treasury, but not the *collection* of any revenues. Both before and after 1881 certain names appear in the records as making distributory payments to Natives. One such person was named C. J. Dearle. He was appointed at the request of the Natives themselves given in writing and giving authority to charge his salary to the mining revenue. He was paid a fairly substantial salary charged as administration expenses. He appears to have acted from 1883 to 1895. Certain other payments amounting to over £100 were made in 1895-96 to E. W. Porritt, of Paeroa, at one time Clerk of the Magistrate's Court and subsequently a solicitor. From 1896 to 1906, Mr. E. W. Cave, of the Magistrate's Court, Waihi, made the distributions. He received no salary, but travelling-expenses only.

With regard to the impracticability of now presenting a full account, I refer to a Treasury report, prepared by Mr. Dunstan for the Court's use, setting out the difficulties in the way, and I give the following extracts from it:

"Treasury report on the following petitions which have been referred to the Native Land Court for enquiry:—

"No. 23/1931: Rihitoto Mataia and others.

"No. 347/1934-5: Rihitoto Mataia and others.

"No. 196/1935: Hoani Te Anini and others.

"Owing to the time which has elapsed since the Goldfields were first discovered, it will be appreciated that it is now exceedingly difficult to compile this report, the only documents available being a number of Treasury files bearing on the subject, the Journals of the House of Representatives, Public Accounts, and reports by Mr. Mackay and Mr. Puckey. Therefore, the subject can only be discussed generally, details being unavailable for the following reasons:—

- "(1) Treasury retains receipted vouchers for 20 years only, thus all vouchers representing payments from Public Funds, including those receipted by the Natives, have been destroyed up to and including the year 1917. (NOTE.—Mr. Dunstan subsequently explained the vouchers had been destroyed year by year up to 1919.)
- "(2) The ledgers kept by the Treasury when the seat of Government was at Auckland, and those kept by the Provincial Government at Auckland cannot be found.
- "(3) The Trust ledgers in which the receipt and payment of Miners' Rights fees were recorded (1867-1880) cannot be found, and presumably must have been destroyed. A thorough search of the Goldfields Offices, Public Buildings at Auckland and Wellington has failed to locate them.
- "(4) A number of files were destroyed in the Parliamentary Buildings fire of 1907, and it is quite possible that the above ledgers, if they were stored in Wellington, were destroyed also at that time.
- "(5) Treasury ledgers from 1880 onwards are available, but are of little value for purposes of this enquiry as no details are entered, the majority of entries showing total payments by the paying officer for a stated period. This was the usual practice followed by the Treasury as details, if required, were available from the vouchers for 20 years."

I have been supplied with two statements as to goldfields revenue collected at Goldfields Offices and Wardens' Courts which have been prepared for the use of the Court by Mr. Dunstan. I attach copies as Appendix C.