

1880.

NEW ZEALAND.

TRANSACTIONS OF MESSRS. YOUNG AND WARBRICK

(PAPERS RELATIVE TO) AS OFFICERS OF THE LAND PURCHASE DEPARTMENT.

Presented to both Houses of the General Assembly by Command of His Excellency.

The CONTROLLER and AUDITOR-GENERAL to the Hon. the MINISTER for NATIVE AFFAIRS.

SIR,—

Audit Office, 10th June, 1880.

I have the honor to forward the report of the Assistant Controller and Auditor upon the transactions of Messrs. Young and Warbrick at Tauranga, which resulted in the prosecution of the former, and I cannot but agree with Mr. Batkin that it is much to be regretted that so great a failure of justice should have occurred, and that the fraudulent proceedings of Mr. Young, in dealing with public moneys, should have escaped punishment.

It will now be the duty of the Audit Office, after a full investigation of every item in Mr. Young's accounts, to determine for what payments he can be allowed credit, and to recover the balance of the imprests intrusted to him, according to law.

I feel sure you will agree with me in thinking that the greatest credit is due to Mr. Batkin for the complete and exhaustive manner in which he has unravelled the intricacies of an account which has been apparently clothed in a complexity suggestive of improper dealing, because not only unnecessary, but in violation of all rules and instructions for the expenditure of public moneys.

It is right to add that, up to the time when an investigation took place on the spot, there was nothing whatever in Mr. Young's accounts, as presented to the Audit Office, to awaken any suspicion as to their correctness. The Audit Office has relied upon the honesty of the witness to the payment made to the Natives, and to the signature of the latter, a security which, in the present case, has proved worthless.

I have, &c.,

JAMES EDWARD FITZGERALD,

Controller and Auditor-General.

The Hon. the Minister for Native Affairs.

Mr. BATKIN to the CONTROLLER and AUDITOR-GENERAL.

SIR,—

Wellington, 31st May, 1880.

I have the honor to report the result of my investigation of the transactions of Mr. J. C. Young, Land Purchase Officer at Tauranga.

Mr. Young was appointed on the 2nd April, 1878, under a verbal arrangement by the Hon. Mr. Sheehan. He received no formal appointment, but his duties, as set forth in a telegram by the Hon. Mr. Sheehan dated 21st May, 1878, were, to "attend Court Maketu and assist Mitchell," and his pay was fixed at £2 2s. a day. He appears subsequently to have taken the position of Land Purchase Officer for the Bay of Plenty District, but by what authority there is no evidence to show.

His pay was commuted on the 1st September, 1879, to a fixed salary of £500 per annum, and his services were dispensed with on the 31st January, 1880.

He was assisted in his duties by Mr. A. Warbrick, who was appointed as his clerk on the 1st of August, 1878, with pay at the rate of £1 10s. per day, commuted to a fixed salary of £350 a year from the 1st of September, 1879, and his services were dispensed with on the 31st of January 1880.

Between August, 1878, and January, 1880, a period of eighteen months, various sums of money amounting in all to £11,100, were advanced to Mr. Young for land-purchase purposes, to be expended under the instructions of the Land Purchase Department, and to be accounted for to the Treasury in the form and manner prescribed by regulations.

Mr. Young's accounts, with one or two trifling exceptions, were rendered with punctuality and in the prescribed form. They were supported by bank certificates for cash in hand, and his expenditure was vouched for by apparently proper receipts, duly attested, for all moneys paid.

In the month of January last the Hon. the Minister for Native Affairs, in consequence of some irregularities, discovered by the Secretary of the Land Purchase Department while inspecting Mr. Young's office at Tauranga, requested the Audit Department to make examination into Mr. Young's transactions on the spot; and on the 30th of that month I proceeded to Tauranga *via* Auckland to undertake the duty.

Messrs. Young and Warbrick having both been dismissed on the 31st of January, I found the office in charge of Mr. Mitchell, Land Purchase Officer for the Taupo District, from whom I received every assistance in my inquiry. I was also most ably assisted by Mr. W. Matravars, Clerk to the Bench at Maketu, whose services were placed at my disposal in the capacity of interpreter.

I found that the only books of account kept by Mr. Young were a cash-book and a book in which he entered the several payments chargeable to each block of land purchased. The cash-book presented a simple record on the one side of the sums advanced to him by the Treasury, and on the other of sums paid to Natives on account of specified blocks of land. The entries were in the handwriting of Mr. Warbrick, and, apart from one or two errors in addition the book was fairly kept; though it was evidently only written up at intervals, and was balanced so as to coincide with the periodic accounts rendered to the Treasury.

I was informed by Mr. Mitchell that up to about December, 1878, Mr. Young kept no cash-book at all, contenting himself, it is supposed, with an office-copy of the periodical statement of account forwarded by him to the Treasury. On Mr. Mitchell's expressing his surprise at this loose mode of conducting his business, and pointing out that such a practice was not only dangerous but was a neglect of regulations, Mr. Young obtained a cash-book, in which his transactions were then entered up from the 8th day of August, 1878, the date of his earliest receipts and payments.

As I have already stated, the entries in this book appear to have been made periodically, the dates of payments in numbers of instances not coinciding with the order in which those payments were entered. I am, of course, unable to state with certainty the mode adopted by Mr. Young in making up his accounts; but, from circumstances which came under my observation, I have no doubt that his practice was, first to make up his account to be rendered to the Treasury, and then to transcribe it into his cash-book.

Since writing the foregoing paragraph, I have seen a memorandum recording certain information supplied to Mr. Churton, Audit Inspector, by Mr. Warbrick, while in Mount Eden Gaol, and previous to the trial of Mr. Young.

The statements of Warbrick as to Mr. Young's mode of making up his accounts coincide very nearly with my own theory on that subject. I must, however, confess, notwithstanding the intimate knowledge I have acquired of Mr. Young's proceedings, to being considerably startled by Mr. Warbrick's description of the process by which the account was "made up," the blocks of land chargeable determined, and the vouchers "constructed."

The book into which the cash-book was intended to be posted was designed to show, under the headings of the several blocks of land under negotiation, the payments made on account of each. This book was also in the handwriting of Mr. Warbrick, but it was very incompletely posted up, and consequently of very little use.

An account so apparently simple as that presented by the cash-book seemed to offer little scope for investigation. With only twelve exceptions over the whole period, every entry recorded a payment to a Native on account of one or other of some dozen blocks of land, in the purchase of or negotiation for which Mr. Young had been concerned. These payments were apparently all duly vouched by the signatures of the Natives, the signatures and payments appeared to have been properly attested by Mr. Warbrick, the unexpended balance of advances had been duly refunded, and the account to all appearance satisfactorily closed.

But, on comparing the entries in the cash-book with the butts of the cheque-books and with the bank pass-book, I found that irregularities had taken place, which necessitated inquiry into the transactions of Mr. Young with Mr. Warbrick, with the National Bank, with the principal storekeepers in Tauranga, and with the Natives, to whom payments appeared by the cash-book to have been made.

It was, of course, quite impossible to examine more than a small minority of the latter; but, taking advantage of the presence of a number of Te Puke Natives in Tauranga, I devoted a week to the task of examining them as to the moneys they had received from Mr. Young and those with which they were charged in his accounts.

I then proceeded to Maketu, at which place a large number of the Natives with whom Mr. Young had had transactions resided; and, after devoting another week to examining them on the subject, I returned to Tauranga.

I attach to this report minutes of the evidence taken at these examinations.

As the result of my inquiries I found—

That moneys alleged to have been paid to Natives, in many instances had never been paid at all;

That, in other cases, moneys charged as paid to Natives were paid to Mr. Young's private account, and not to the Natives;

That accounts alleged to have been paid to Natives were in reality paid to certain "No. 2 accounts," opened by Young and Warbrick at the National Bank and at the Bank of New Zealand; but whether these sums ever reached the Natives to whom they were charged is, in some cases at least, matter of grave uncertainty;

That in innumerable instances moneys charged as paid to Natives were paid, in fact, to storekeepers for goods supplied.

It must be remembered that in all the instances alluded to above, Young had furnished a voucher receipted by the Native to whom the money was charged, such receipts being attested by Warbrick as "witness to the payment and signature."

It is, however, certain that in some cases the signature of the Native was a forgery. In many others, though the signature was genuine, the form to which it was attached had originally been signed by the Native in blank, and in connection with a wholly different transaction, but had been used by Young to substantiate the false entry in his cash-book. Warbrick has stated in writing that it was his practice, under Young's direction, to fill up these blank but receipted vouchers by the hundred as occasion required, and to use them in support of the cash accounts.

I may state that upwards of 170 of these blank voucher-forms, receipted by the Natives, were found in the office.

I shall now proceed to describe in detail the irregularities above referred to.

I have said that moneys alleged to have been paid to Natives had in many instances not been paid at all. In confirmation of this assertion I will state first the cases of Hohaia Tarakawa.

On the 30th November, 1878, a sum of £1,000 is charged in Young's cash-book as paid to the Te Puke Natives on account of the Te Puke Block, and on the 2nd of December a further sum of £1,000 is charged in precisely the same manner. These two sums, making up £2,000, though charged as paid on different dates, were in reality paid, or partly paid, over to the Natives—as appears by their evidence, confirmed by the office-diary—on the 30th of November. On that date the Natives assembled, apparently by invitation from Young, to receive the final balance of £2,000 payable for the Te Puke Block. The money was paid to them partly in notes of the National Bank and partly in notes of the Bank of New Zealand; for, although both the cheques for £1,000 were drawn on Mr. Young's official account at the Bank of New Zealand, he discounted or cashed one of them at the National Bank, although the bank on which the cheque was drawn was not fifty yards distant.

According to the evidence of Hakaraia Tipene and Maibi Pohepohe, it would appear that, although £2,000 was alleged to have been paid, Mr. Young placed on the table only £1,950, contained in nineteen books with one hundred notes in each, and one book of fifty notes. I examined the Natives closely on this point on a subsequent occasion, and as some of them then expressed doubt on the subject, and others did not know at all what the total sum divided was, being anxious only as to their allotted share, I did not feel in a position to pursue the matter further, and only refer to it as one of the many cases in which Mr. Young's proceedings were, at the least, doubtful.

On the division of the amount (which took place in the Land Purchase Office), the Natives state that they handed back to Mr. Young £100 for payment to Te Warena as his share of the money, he not being present; and they also handed back a sum of £50 to be paid to Hohaia Tarakawa as his share, he also not being present on the occasion. This sum of £50 Hohaia asserts most positively that he never received.

It appears that Mr. Young informed him by letter that this sum awaited his receipt; but Hohaia declined to receive it, on the ground that it was an inadequate payment for his interest in the block. He states that he was in Tauranga on the day when the money was divided, but that he would not go to the office to receive it. Entries in the office-diary show that correspondence took place with Tarakawa as to his claim, and it was ultimately arranged that he should receive £150, which sum he said he received on the 27th of February, 1879. A cheque for this £150 was drawn on Mr. Young's official account on the 27th of February, and the payment is entered in the cash-book as made on that date.

The claim of Tarakawa being thus settled by a specific payment of £150 after all the other claimants had been finally paid, the £50 handed back to Mr. Young on the 30th November should have been repaid to his account at the bank, and debited in his cash-book. No such repayment was made, nor did Mr. Young bring the amount to charge in his cash-book, and the money is to this moment unaccounted for.

The cases of Nuku Paura and Maraia Maraki so nearly resemble each other that they may be described together. The two Natives referred to—the one a man and the other a woman—were each entitled, in common with a number of others, to a payment of £15 as their shares of the purchase-money of the Waitahanui Block. £15 each was all that these two persons were entitled to, and, as they most positively allege, was all that they ever received. They were, however, charged in Young's cash-book with two sums of £15 each—namely, one each on the 15th of March and one each on the 26th of April; and, knowing that all other claimants in Waitahanui had only received one sum of £15 each, the fact of two sums being charged to these persons struck me as peculiar. I caused inquiry to be made of the Natives themselves, and was informed by each that *each* was entitled to, and had received, only one sum of £15. They each admitted the signature to the vouchers of the 15th of March, and each resolutely denied the signatures to those of the 26th of April. In the case of Maraia Maraki, the signatures to the two vouchers sent in by Mr. Young as hers are as unlike as they can well be, while in the case of Nuku Paura, not only are the signatures absolutely dissimilar as to the formation and connection of the letters, but the name in one voucher (admitted) is signed Nuku Paura and in the other (denied) Nuku Paoro.

I will next refer to the case of Te Mapu te Amotu, a chief of the highest rank among the Arawas, and resident at Maketu, where I examined him as to the several sums of money he had received from Mr. Young. He admitted the receipt of various sums of money, and also the signatures to the vouchers; but he strenuously denied the receipt of a sum of £13 and one of £7 with which he is charged in Young's cash-book on the 24th of March and the 26th of April, 1879, respectively. Te Mapu denied the signature to the voucher for £7, but admitted that to the voucher for £13. He said he never received any money whatever from Young—all moneys paid to him were paid by Warbrick; but he never at any time received a sum of £7. And he added with emphasis, "Kahore rawa! Kahore rawa! Kahore rawa!"

I may add that he was equally positive as to the non-receipt of the £13, but the entry is one of those made in connection with a payment to Warbrick's No. 2 account; and, on account of the specially-involved character of this particular transaction, I did not think it expedient to pursue the case in Court.

It is remarkable that the items—Te Mapu te Amotu, £7; Nuku Paura, £15; and Maraia Maraki, £15—represent three out of thirteen sums charged in Young's cash-book on the 26th and 28th of April, making up a total of £96 4s. The cheques drawn in respect of this £96 4s. were two in number—one, No. 7,663, for £64 19s., paid to an account at the Bank of New Zealand designated "A. Warbrick, No. 2 account;" and one, No. 7,661, for £31 5s., paid to Mr. Young's private account at the National Bank. In the pass-book of Warbrick's No. 2 account no charge is made of any cheque of £7 for Te Mapu, nor of any cheque of £15 for Nuku Paoro, or for Maraia Maraki. There is a debit of a cheque for £10 to Te Mapu te Amotu, on the 26th of April; but this cheque for £10 was dated the 25th of March, and was paid into the bank, as is shown by the lodgment slip, as part of a sum of £41 5s. (£31 5s., cheque No. 7,661; and £10 cheque on Warbrick's No. 2 account) lodged to Young's private account at the National Bank, and is the cheque referred to in the case of Hohapata, to which I shall refer presently.

The next case to which I shall refer is that of Hohapata Whanarere, a chief residing at Maketu, who was examined by me at that place as to the moneys he had received from Mr. Young; and who,

in answer to my inquiry whether he had received, amongst other sums, a sum of £10 charged to him in the cash-book on the 8th of September, 1879, said he had not. On showing him the voucher he said he knew nothing of it; and on my pointing out his signature to the receipt at the foot of the voucher, he stated that he could not write and was utterly unable to sign his own name. On looking up the butt of the cheque I found thereon the words "Cart, Daines," and I inquired whether he had had a cart. He replied that he had. He proceeded to state that, being in want of a cart, he went to Tauranga to Mr. Young, who, on learning his wishes, went with him to a blacksmith there and gave the order for the cart. The price agreed on was £22, which sum Hohapata then and there put into Young's hands, in order that he might pay for the cart when it was finished. The money so paid over was in the form of a cheque for £10—which he, Hohapata, had received from his wife's father, Te Mapu, to whom it had been paid by Warbrick for land—and £12 in notes. On returning to Tauranga I found that the cheque in question (which was dated the 25th of March, and drawn on Warbrick's No. 2 account, at the Bank of New Zealand—see case of Te Mapu) had been paid by Mr. Young to his own private account at the National Bank on the 26th of April; and, having thus disposed of Hohapata's cheque, Mr. Young, in order to obtain the means of payment for the cart, drew a cheque for £10 on his official account, and charged the amount as a payment to Hohapata for land.

The next cases to which I will refer are those of—(1) Ruka Pakuru, £5; (2) Te Pokiha Taraui, £5; (3) Rakitu, £5. I have stated that I took advantage of the presence of a number of the Te Puke Natives in Tauranga to examine them as to the moneys they had received from Mr. Young. Amongst the men so examined was a man named Ruka Pakuru, who stated (*vide* evidence) that the only money he ever received from Young was £2 10s. He admitted the signature to a voucher for £3 paid by Young to Wrigley, but he positively denied the receipt of a sum of £5 charged to him on the 23rd of September, and declared that not only was the signature to the voucher not his writing, but that the name even was not his. His name, he stated, was Ruka Pakaru, not Ruka *te* Pakuru, as written in the receipt. He said, "If Young says he paid me that money, it is not true."

At Maketu I examined the chief Te Pokiha Taraui and a woman named Rakitu, the latter being one of the principal claimants in the Te Puke Block.

Te Pokiha admitted the accuracy of the several sums charged to him and of his signatures to the vouchers, with the exception of a sum of £5 charged to him on the 23rd of September, 1879. As to this sum, he declared himself entirely ignorant. He said he had not received it, and knew nothing about it.

Rakitu denied the signature to all vouchers signed with her name. She declared herself unable to write her name. Her husband, who was present, confirmed her statement. They both admitted that he sometimes signed for her and by her authority. In many cases they admitted the signatures as his, but in several cases they absolutely denied them.

On showing them the voucher for £5 (No. 41,793), charged on the 23rd of September, 1879, they both denied the receipt of the money; and Rakitu asserted that the mark by which the receipt was acknowledged was not made by her, that she never authorized any other person to make it for her, and knew nothing about it.

In the course of my inquiries I was continually met by the most positive denial on the part of the Natives of any knowledge of the moneys charged to them. In many cases I was able to point out that the moneys so charged were paid to storekeepers on their behalf for goods supplied. These explanations were generally accepted as sufficient, though considerable objection was made in many instances as to the magnitude of the amount charged compared with the goods received. There remained, however, a residuum of cases as to which no such explanation was possible. The entry in the cash-book charged the Native with so much cash, and though, in many such cases, I found that the cheque was cashed at the bank, not by the Native, but by either Young or Warbrick, there was no proof that the money was not handed over to the person charged.

In all such cases I had the denial of the Native on the one hand and the testimony of Mr. Young's cash-book, supported by the evidence of Warbrick, on the other. Under these circumstances, I resolved to pass over all such cases unless evidence confirmatory of the testimony of the Native could be found.

Acting upon this view, I saw no reason for taking special notice of the charge of £5 repudiated by Ruka Pakuru, and I passed over as equally unsustained the denials of Te Pokiha and of Rakitu made a week afterwards. But after closing my inquiries at Maketu and making a careful examination of the evidence obtained, I was struck by the fact that the £5 disputed by Ruka Pakuru at Tauranga, and the two sums of £5 disputed by Te Pokiha and Rakitu respectively at Maketu, were all charges of the 23rd September, 1879, and all formed part of a cheque for £30 paid to Mr. Young's private account at the National Bank, and charged in his cash-book as follows: Te Pokiha, £5; Henare te Wharekoatu, £5; Te Waaka, £2; Ruku te Pakuru, £5; Harakamu, £4; Rakitu, £5; Tamihana te Urukehu, £2; Retireti Tapsell, £2: total, £30.

I may remark that Retireti Tapsell denied the receipt of the £2 charged to him above, and declared the signature to the receipt to be "a forgery."

I must further remark that, while the first sum of £2 noted above is charged to "Te Waaka" as a payment on account of "Taupo," the receipted voucher sent to the Treasury is on account of "Kaikokopu," and signed "Hone te Hauiti."

It will be seen, then, that of the eight persons charged above, four of them absolutely denied the receipt of the money or the signature to the vouchers; of the other four, three could not be found, while I did not consider it expedient to examine Hone te Hauiti, he being Mr. Young's paid servant.

I will next call attention to the cases of Tamati Hapimana and Ema te Kirikau.

On the 26th May, 1879, a cheque for £25 was drawn by Mr. Young on his official account, and charged to the undermentioned Natives in payment for land: Tamati Hapimana, £10; Ema te Kirikau, £10; Matiaha Kupe, £5: total, £25.

This cheque was paid to Mr. Young's private account. I was unable to meet with Matiaha Kupe, and have therefore no remark to make as to the £5 charged to him.

Tamati Hapimana, whom I examined at Tauranga, denied the receipt of a sum of £10 in May. He said, however, that after his return from Kopua in May he obtained, either from Asher or Wrigley, flour, rice, and other articles to the value of about £7, and £3 either in notes or cheque from Warbrick, and that he thereupon signed a receipt for £10, which might possibly represent the above charge. An examination of Wrigley's account showed that no goods were supplied by him to Hapimana, and it is fair, therefore, to assume that the supplies referred to were obtained from Asher. On examination of Asher's account I found that goods to the amount of £7 12s. 6d. were supplied to Tamati Hapimana. But the £3 which Tamati Hapimana admits having received, and the £7 12s. 6d. for which he received goods from Asher are both charged to Hapimana in Young's accounts—the former on the 2nd of May, and the latter on the 29th of August—as £7 12s. 7d. (though the total amount of Hapimana's liability to Asher was but £7 12s. 6d.); so that the suggested explanation as to the £10 falls through, and the Native's denial remains unqualified. As showing the want of care with which Mr. Young conducted his business, I may state that, although he charged Tamati Hapimana with £7 12s. 7d.—his share of a sum of £60 9s. 6d. paid to Asher "on account" of his bill—he directed Asher to credit the amount to other Natives, and the £7 12s. 6d. due by Hapimana stands in Mr. Asher's books unpaid to this day; while, by way of making confusion worse confounded, he, having actually paid Asher £60 9s. 6d., only charged £59 in his cash-book.

In the case of Ema te Kirikau, she also denied the receipt of the money, but, being familiar, apparently, with Mr. Young's plan of making payments to storekeepers and charging them to Natives without in any way informing them of the transaction, she suggested that possibly the £10 charged to her might have been applied by Mr. Young in payment for some spirits, value about £4, which she had obtained at Whitcombe's (a publican in Tauranga), and for some goods obtained from Chaytor (storekeeper at Maketu). No payment on account of Ema te Kirikau has, however, ever been made to Whitcombe, and the spirits to which she refers, amounting to £5 3s.—and not £4, as she appears to have supposed—are owing for to Whitcombe to this moment. As regards the suggestion that the charge of £10 might represent in part a payment to Chaytor, I may state that the only goods supplied by Chaytor to this woman up to the 26th of May, 1879, when this £10 is debited to her, amounted to 3s., which sum Mr. Young, in settling Chaytor's account on the 10th of March previous, had charged to some other Native. In both these cases, then, the Natives deny the receipt of the money, while the cheque issued in payment was lodged to Mr. Young's private account.

The last case of this class to which I shall refer is that of Retreat Tapsell, who, amongst other items, is charged with a sum of £51 on the 26th August, 1879, the receipt of which sum he positively denied, and the signature to the voucher he characterized as a "forgery." The sum in question is charged in Young's cash-book, along with two others, on the 26th August, 1879, thus: Hans Tapsell, payment on Rotorua and Waiparapara, £25; Retireti Tapsell, payment on Rotorua and Waiparapara, £51; Piripi Tapsell, payment on Patetere, £50: making up a total of £126.

The cheque drawn for the amount does not, however, agree with the sum charged, it being for £125 only. This sum of £125 or £126 was, according to the statement of Hans Tapsell, part of a sum of £200 which Mr. Young was directed by Mr. Sheehan to pay to Tapsell and his brothers. Hans Tapsell, in his statement to me, said that "out of this sum of £200 I got £50. I believe Philip got £50, but I do not know how much Retreat had."

The sum of £200 so authorized to be paid was intended to be charged, according to Hans Tapsell, as a payment on account of the Patetere Block; but the £51 alleged to have been paid to Retreat Tapsell is charged by Mr. Young to "Rotorua and Waiparapara."

On my questioning Retreat Tapsell as to this story of the £200, and as to the £51 said to have been paid to him, he stated that the whole thing was quite new to him, that he never heard anything of it till then, that he never received the £51 or any part of it, and that the signature to the voucher was not in his handwriting. I very carefully watched the countenance of Retreat Tapsell while under examination, and I never saw a more natural expression of astonishment than that which overspread his face as sentence by sentence the statement of Hans Tapsell was unfolded to him. He affirmed again and again that he had never had the money, and he declared the signature to the voucher to be "a forgery."

He stated that the only money he had ever received from Young was a sum of £5 charged to him on the 7th November.

The £2 charged to him on the 23rd September, one of the eight items comprised in the cheque for £30 referred to in connection with the cases of Ruka Pakaru, Ema te Kirikau, and Te Pokiha, Retreat says he did not receive, and that the receipt, though signed in his name, is not in his handwriting. There was no hesitation and no uncertainty on the part of Retreat Tapsell as to his having received but one sum of money (£5) from Young, and one of £15 from Mr. Wilkinson, the Land Purchase Officer at the Thames.

The foregoing cases, eleven in number, constitute the several charges for which Mr. Young was recently indicted at the Supreme Court. It will be observed that in every instance the denial of receipt of the money is upheld by confirmatory evidence. A reference to the evidence of the several Natives examined by me at Tauranga and Maketu will show that in numbers of other cases the Natives denied—and, I believe, with truth—the receipt of moneys charged to them by Mr. Young; but, following out the rule which I had laid down, I determined to take no cognizance of any case in which, either by the testimony of others or by the logic of facts, I was unable to obtain supporting evidence.

In concluding my remarks upon these cases, I may state that they were either discovered by accident, or by following up some peculiarity, not in itself irregular, connected with them; and, looking at the generally unreliable character of Mr. Young's accounts, and the repeated instances in which the Natives denied the receipt of the moneys charged to them, there is, I think, strong ground for the belief that the adjustment of accounts which has yet to be effected with the Natives in respect of Mr. Young's transactions will bring to light further irregularities.

Before leaving this part of the subject I will briefly particularize two cases, in one of which I have obtained information since my return to Wellington which, if I had possessed it at the time, would have formed another charge against Mr. Young in the Supreme Court.

The first case is that of Matene te Huaki, a chief of high character and a pensioner of the New Zealand Government. This man was entitled to a sum of £42 for his share of premium on a lease of certain land called "Whakarewa," and he appears to have applied at the Land Purchase Office at Tauranga on the 18th of January, 1879, for payment of the amount. On the dates set forth in the following statement, nineteen cheques (Nos. 770 to 778 inclusive) were drawn in favour of certain Natives, but the whole of these cheques were lodged to credit of an account at the National Bank designated "J. C. Young's No. 2 account." This account (like Mr. Warbrick's No. 2 account at the same bank) was entirely illegal, as was the overdraft with which it commenced, and to which I shall refer presently. The nineteen cheques referred to were charged in the cash-book as follows:—

				£	s.	d.	Remarks.
Entered in cash-book, 17th January.	Matene te Huaki	15	0	0	£195 paid on the 17th January
	W. Penetene Taria	...	...	15	0	0
	Harete te Whanarere	...	...	15	0	0
	Ihaka te Oakahu	...	...	15	0	0
	Iraia te Kapa	...	...	15	0	0
	Tahana Karawhite	...	...	15	0	0
	Wiremu Tokohitu	...	...	15	0	0
	Matahiro Timoti	...	...	15	0	0
	Tamati te Wharau	...	...	15	0	0
	Pini te Manukou	...	...	15	0	0
	Warena Maunariki	...	...	15	0	0
	Ariha Warena	...	...	15	0	0
	Anete Nuihana	...	...	15	0	0
	Tamati Wharau	10	0	0	£38 paid on the 18th January.
	Iraia Tikapa	...	...	10	0	0
	Utiku te Rongo	...	...	3	0	0
	Mataia te Huaki	15	0	0	£15 paid 20th January.
	Takuiriri Hukiki	...	...	15	0	0
20th Jan.	Matene te Huaki	42	0	0	Not paid at bank.
Total				£290	0	0	

It would appear that during Mr. Young's absence from Tauranga, Mr. Warbrick arranged with the National Bank to make payments to certain Natives, depositing with the bank unsigned cheques on Mr. Young's official account at the Bank of New Zealand for the sums advanced, and undertaking that the cheques so deposited should be signed by Mr. Young on his return.

It appears by the pass-book of the National Bank account that sums to the amount of £195 were paid in this way on the 17th of January, £38 was paid on the 18th, and £15 on the 20th—in all, £248.

The names of the Natives receiving these moneys are set forth in the office-diary (18th and 20th January), and they correspond with the first eighteen entries in the cash-book.

It will be observed that the sum advanced by the bank comprised eighteen payments, and made up a total of £248, while the cheques paid into the bank by Mr. Young were nineteen in number, making up a total of £290; the difference representing the cheque for £42, No. 788, charged in the cash-book to Matene te Huaki, whose receipt for the amount (witnessed, as usual, by Warbrick) was forwarded by Mr. Young in support of his cash account.

The sum of £42 thus remaining at credit of Mr. Young's No. 2 account remained intact till the 31st of March following, when the bank, in making up its half-yearly balance, debited the account with 30s. for interest on the overdraft, and carried down a balance to credit of £40 10s. On the 28th of January, 1880, ten days after Mr. Young had received notice that his services would be dispensed with on the 31st, the bank (with Mr. Young's concurrence, as the manager informed me) debited the account, Mr. Young having no balance at credit of his private account, with the sum of £33 18s. 4d., being the principal and interest of a promissory note given by Mr. Young to Mr. G. Dunnett, a stock and share broker in Auckland. The balance of £6 11s. 8d. was at credit of the account when I was in Tauranga, and, as I gave the manager a written notice that no further cheques of Mr. Young's on that account were to be honored, I presume it is still intact.

Observing an entry by Mr. Warbrick in the office-diary under date the 20th of January, 1879, to the effect that he had "accompanied Matini te Huaki to the National Bank, who lodged his cheque in the bank," I made inquiry at the bank and found that no lodgment of £42 or any other sum had been made by Matene te Huaki or by any other person in his name. I therefore requested Mr. Matravers (then about to proceed to Ohinemutu) to see Matini te Huaki and inquire of him whether he had received the £42 payable to him for Whakarewa, and charged as paid on the 20th of January.

On Mr. Matravers's return he informed me—somewhat, I confess, to my surprise—that Matini te Huaki acknowledged the receipt of the money. I concluded therefore that Mr. Young had paid the amount from his private funds, and had thereby adjusted the irregular transaction in his No. 2 account.

I have, however, learned since my return to Wellington that Matene te Huaki has not received the £42. The particulars, as supplied by Mr. Churton, the Audit Inspector, are, that Matini, wishing to place the money in the bank, requested Mr. Warbrick to lodge it for him; that Warbrick went to the bank with him, and, after some conversation with an officer of the bank, told Matini that he had lodged the amount; and they left the bank. When there, he was asked by Mr. Matravers whether he had received the £42 payable to him for Whakarewa; he replied that he had, he being at the time in the belief that the money had been lodged by Warbrick as stated, and was even then at his credit in the National Bank. Having become uneasy on the subject after Mr. Matravers's visit, he went to Tauranga, and on inquiry at the bank he found, to his surprise, that the money had never been lodged, and was consequently not there.

The other case to which I have referred shows strongly the carelessness with which Mr. Young transacted his business, and the want of principle with which he administered the trust committed to him.

In examining the bank pass-book of Mr. Young's official account, I observed that, on the 30th of June, 1879, a cheque for £45 15s. had been paid at the bank, but no entry of any corresponding payment was made in the cash-book. On inquiring of Mr. Young as to the meaning of this transaction, he informed me that, in proceeding to close his account at the end of the financial year, he discovered that his balance at the bank was £45 15s. in excess of the balance as shown in his cash-book. On my inquiring what steps he took on making this discovery, he informed me that he consulted the teller of the Bank as to the course he should adopt, and that officer advised him to withdraw the money. (I may remark that the gentleman referred to was not in Tauranga at the time of my visit.) Mr. Young informed me that he had declined to adopt the suggestion so made; but, on requesting him to inform me what it was he did, he stated that he did withdraw the money (by means of the cheque above referred to); and, in answer to my inquiry as to how he had disposed of it, he stated that he placed it in an envelope, and then in a box in the office until he should find out to whom it belonged; that he ultimately gave £10 of it, in two sums of £5 each, to Mr. Warbrick, to enable him to meet some urgent private obligations; and that he had disposed of the remainder in sundry disbursements on account of the Government service. In reply to the question whether he had charged the Government with the disbursements referred to, he said he had not. I inquired further whether he ever took any steps to ascertain how the discrepancy arose, and thereupon to adjust it; and he replied that he had not.

The cause of the discrepancy was, however, not far to seek, and I had fully elucidated it before examining Mr. Young on the subject.

It appears that on the 21st of April, Mr. Young's official account being then overdrawn £31 1s. 3d., he paid in to its credit a sum of £31 5s., presumably from private funds, and on the 26th of the same month he paid to credit of the same account a sum of £15 remitted to him by Mr. Wilkinson, Land Purchase Officer at the Thames, for the purpose of payment to a Native living in Mr. Young's district. Neither of these sums was brought to charge in his cash-book, nor was either of them ever debited as paid. The £31 5s. should have been refunded to Mr. Young himself and charged accordingly, and the £15 should have been charged to the Native to whom it is supposed he paid it. He was thus entitled to credit himself with £46 5s., reducible by 10s. (the result of an error in his account); and when, on the 30th of June, he took this £45 15s. out of the bank and divided it with Mr. Warbrick, he was unconsciously appropriating his own money.

I have already had occasion to refer to Mr. Warbrick's "No. 2 account" at the National Bank. Mr. Warbrick had also a "No. 2 account" at the Bank of New Zealand. These accounts were opened with public moneys received from Mr. Young, but such moneys were placed in Mr. Warbrick's hands in an entirely informal and improper way. He gave no receipt for them, and Mr. Young, instead of charging them to Mr. Warbrick in his cash-book, an operation which would have brought the transactions within the cognizance of the Land Purchase and Audit Departments, charged them as paid direct to Natives, and supported the entries by fictitious vouchers, of which Mr. Warbrick states that he has sometimes filled up a hundred in an evening.

The transactions in these "No. 2 accounts" are so complicated as to be almost inexplicable. They have been "fed," as already shown, not by cheques charged in the cash-book as paid to those accounts, but by cheques charged as paid direct to the Natives. The cheques charged by the banks as paid out of these accounts agree in many instances in names and amounts with the names and amounts charged in the cash-book in respect of the sums lodged to the "No. 2 account." In many instances they do not; and it by no means follows, even in those cases where an agreement is found between the sums charged in the cash-book and in the pass-book that the Natives got the money; as is evident in the instances of Nuku Paura and Maraea Maraki, neither of whom, as was proved at the trial, received the sums with which they were charged, although a cheque in the name of each is duly entered in the bank pass-book as paid. The explanation is, that the cheques, though drawn in favour of the Natives, were cashed by either Young or Warbrick; and I was informed by the Manager of the Bank of New Zealand at Tauranga that it was the constant practice of both of them to obtain cash for cheques drawn by themselves on their official and "No. 2" accounts.

I was able in a few instances to ascertain that particular cheques, so drawn, had been so cashed; but, owing to the bank having but recently adopted the practice of requiring the payee to put his name on the back of the cheque, I was in many cases unable to discover whether the cheque had been cashed at the bank by the Native in whose favour it was drawn, or by Messrs. Young or Warbrick.

I have said that in innumerable instances moneys charged as paid to Natives were, in fact, paid to storekeepers for goods supplied. These sums were charged and vouched as payments made to Natives on account of lands. The charges were made without the sanction, or even the knowledge, of the persons concerned. They were very often entered as payments in respect of blocks in which the Natives charged had no interest, or in respect of which they had already received the whole—and in some cases more than the whole—share of purchase-money to which they were respectively entitled.

The sums charged were, more often than not, charged to Natives who had either received no goods from the storekeeper to whom the payment was made, or, if they had received any, the amount for which they were severally liable was, in nearly all cases, either very much less or very much more than the amount charged to them.

I subjoin analysis of the accounts of Messrs. D. Asher, Horne and Reid, Chaytor, Wrigley, and Commons, showing the several sums paid to those persons, the Natives by whom the goods were received, and, in another column, the names of the Natives to whom the sums paid were charged.

It will be seen that in scarcely any instance is the Native liable charged with the sum actually owing on his behalf—that in some cases the Native is charged with very much less, in some with very much more, and in some cases large sums are charged to Natives who never had goods at all.

It is almost impossible to realize the reckless disregard for accuracy displayed in these transactions, or the flagrant indifference to right with which the Natives have been saddled with charges on their lands. The incorrect way in which the payments referred to have been charged is the more singular, since there seems to have been no attempt on the part of Mr. Young to turn the inaccuracies in these cases to his personal advantage.

On the 29th of August, 1879, a sum of £60 9s. 6d. was paid to D. Asher, a storekeeper; and, as Asher's claim at the date of payment amounted to £138 16s. 6d., Warbrick—Mr. Young's clerk, who paid the money—directed Asher to write down certain items of the bill, as dictated by him. Warbrick then selected from the bill the items shown in Mr. Asher's account attached, with the object of making up items to fit the amount of a cheque for £60 which Young proposed to pay. He could not, however, bring the sum nearer than £60 9s. 6d., and he thereupon handed him (Asher) the cheque for £60 and paid the remaining 9s. 6d. in cash out of his pocket.

An examination of the items so selected shows that they comprised supplies for the Natives specified in the statement following, and to the amount set opposite to each in the second column; and the payment is charged against the Natives in the sums set forth in the third column. The several sums so charged amount, however, to only £59, though the cheque drawn was for £60—Mr. Young having evidently made a mistake of £1 in his scheme for the distribution of the amount. The 9s. 6d. paid in cash is not entered in the cash-book at all.

COMPARISON of D. ASHER'S Account with Cash-book.

Names of Natives.	Amount of Goods and Cash supplied by Mr. Asher.	Amounts as charged in Cash-book.
	£ s. d.	£ s. d.
Hakaraia	1 14 0	...
Maihi Pohepohe	2 5 0	2 2 0
Rakitu	2 0 0	...
Rota Rangihoro	7 12 0	5 0 0
Eruera te Tikao	13 8 6	5 0 0
Enoka Te Whanaki	3 0 0	3 0 0
Cash to Natives of whose names Asher has no record, Young's orders for the amount having been given up to him }	15 0 0	...
Ditto	5 0 0	...
Ditto	5 0 0	...
Ditto	5 10 0	...
Ereatara ... ..	...	5 0 0
Te Ahiriro Ngakuku ... ..	...	5 0 0
Tamati Hapimana ... ..	...	3 10 0
Wi Kingi ... ..	...	1 0 0
Hohepa Tamamutu ... ..	...	2 0 0
Riria Ropiha ... ..	...	2 10 0
Te Amo te Rangi ... ..	...	11 1 6
Tamati Hapimana ... ..	...	7 12 7
Arama Karaka ... ..	...	6 3 11
	£60 9 6	£59 0 0
Not entered in cash-book ... ..	...	1 9 6
Total ... ..	...	£60 9 6

I will next take the case of the several payments made to Messrs. Horne and Reid, drapers, to whom Mr. Young paid the following sums on the dates set opposite to each :—

1878. 13th December	£100
1879. 12th February	50
„ 8th May	40
„ 2nd September	30
„ 16th September	34
	£254

At the date of the first payment—£100, on the 13th of December, 1878—Messrs. Horne and Reid's account amounted to £124 1s. 3d. for goods supplied to Natives, as set forth in the first and second columns of the statement beneath; while the sum of £100, paid on account, was charged in Young's cash-book, as shown in the first and third columns :—

COMPARISON of HORNE and REID's Accounts with Cash-book, to 13th December, 1878.

Names of Natives.	Amount Due by Natives.			Amount charged in Cash-book.		
	£	s.	d.	£	s.	d.
Tarakawa	0	12	0	...	...	...
Kati and party	12	6	7	6	3	11
Renata	0	2	6	...	...	...
Ereatara	2	0	5	...	...	...
Tahuriorangi	8	0	0	...	...	...
Hemi Raurau	3	16	0	...	...	...
Wharetina	4	0	0	4	0	0
Takurua	2	7	0	7	15	6
Te Mapu	5	5	0	13	11	3
Petera Weteriki	1	3	0	...	...	...
Paoro te Amohau	9	5	9	...	...	...
Rakitu	0	14	3	15	0	1
Wiremu	0	8	10	...	...	...
Hakaraia	8	18	8	...	...	...
Wi Pohepohe	4	9	5	...	...	...
Makarita	2	4	0	...	...	...
Te Puke Natives	1	15	0	...	...	...
Ihaka te Iwi	1	0	0	...	...	...
Young's order	1	0	0	...	...	...
Matapihi Pura	6	10	6	10	10	0
Mahahi	6	2	6	...	...	...
Wikiriwhi	7	10	6	...	...	...
Wi Katene	1	10	0	...	...	...
Mere Maihi	2	17	0	...	...	...
Arekatera	5	0	0	...	...	...
Pani	5	0	0	...	...	...
Perereka	20	2	4	6	0	0
Reihana ... ..	...	...	...	}	11	2 8
Rirituku ... ..	...	...	...		17	16 7
Hutuha ... ..	...	...	...		8	0 0
Te Puru te Mea ... ..	...	...	...	...	...	...
Totals	£124	1	3	£100	0	0

At the date of the second payment—£50, on the 12th of February, 1879—Messrs. Horne and Reid had satisfied further orders of Messrs. Young and Warbrick to the amount of £54 2s. 4d.; the names of the Natives and the amount of goods supplied to each being stated below, together with the persons and amounts charged in the cash-book:—

COMPARISON of HORNE and REID's Account with Cash-book, 14th December to 12th February.

Names of Natives.	Amount Due by Natives.			Amount charged in Cash-book.		
	£	s.	d.	£	s.	d.
Te Kati	2	4	0	...	...	...
Hakaraia	8	15	0	...	...	...
W. M. Taotao	3	11	4	...	...	...
Hoani Ngahoa	4	7	0	3	10	0
Wiremu	0	1	6	...	...	...
Ropata Nauiti	1	0	0	...	...	...
Keiruana	1	0	0	...	...	...
Hamiora Tu	5	11	0	16	0	0
Hori te Rapa	1	0	0	...	...	...
Honi Tangiawa	2	0	0	...	...	...
Nutana	0	7	0	...	...	...
Te Pokiha	3	6	0	3	6	0
W. M. Pohepohe	8	9	6	9	11	0
Hans Tapsell	12	10	0	...	...	...
Wikiriwhi ... ..	...	...	...	8	0	0
Arekatera Wera ... ..	...	...	...	5	0	0
Ratunia Awakotukei ... ..	...	...	...	4	13	0
Totals	£54	2	4	£50	0	0

At the date of the third payment—£40, on the 8th of May—further orders had been executed to the amount of £64 15s. 5d.; the Natives liable and the amounts charged being as shown below:—

COMPARISON of HORNE and REID's Account with Cash-book, 13th February to 8th May.

Names of Natives.				Amount due by Natives.	Amount charged in Cash-book.
				£ s. d.	£ s. d.
W. M. Pohepohe	...	...	...	17 2 3	...
Hakaraia	...	...	...	7 2 0	...
Tohi te Koata	...	...	...	3 17 0	4 0 0
Te Puke	...	...	...	1 0 6	...
Makarita	...	...	...	0 6 0	...
Maihi Rangikaheke	...	...	...	1 9 6	...
Hans Tapsell	...	...	...	6 10 0	...
Rakitu	...	...	...	17 12 0	...
Hoani Ngakauhao	...	...	...	5 0 0	10 0 0
Mere Maihi	...	...	...	2 14 10	6 10 0
Wi Katene	...	...	...	1 4 6	...
Matini Takarua	...	...	...	0 16 10	...
Tauera Paikau	...	...	...	...	5 0 0
Hona te Hauiti	...	...	...	...	7 0 0
Hohepa Hikutaia	...	...	...	...	2 10 0
Rirei Pirika	...	...	...	...	5 0 0
Totals	...	...	...	£64 15 5	£40 0 0

Up to the date of the last payments—£30 on the 2nd, and £34 on the 16th, of September, 1879—the further orders executed amounted to £11; the Natives supplied and those charged being set forth as follows:—

COMPARISON of HORNE and REID's Account with Cash-book, 8th May to 16th September, 1879.

Names of Natives.				Amount due by Natives.	Amount charged in Cash-book.
				£ s. d.	£ s. d.
Petenga Hawea	...	...	...	5 0 0	5 0 0
Tipene Taneati	...	...	...	5 0 0	5 0 0
Hona te Hauiti	...	...	...	1 0 0	...
Perereka Ngahuruhuru	...	...	...	...	{ 26 0 0
Wharetini	...	...	...	...	{ 5 0 0
Te Kate Tukutahi	...	...	...	...	4 0 0
Arekatera te Wera	...	...	...	...	5 0 0
Pani Peraniko te Hura	...	...	...	...	6 0 0
Ropata Hawiti	...	...	...	...	5 0 0
Hamiora Tangiawa	...	...	...	...	1 0 0
Totals	...	...	...	£11 0 0	2 0 0

It will be observed that in no case but in the last payment did Mr. Young make a complete settlement of Messrs. Horne and Reid's account; and, as it was manifestly impossible, under those circumstances, to allocate to the Natives supplied with goods the exact sum paid in respect of each, I determined to analyze Messrs. Horne and Reid's account as a whole, with a view to seeing whether the value of the goods supplied to particular Natives could be reconciled with the persons and sums charged in the cash-book. The result is set forth in the statement following:—

SUMMARY of Amounts due by Natives for Goods supplied by HORNE and REID, and of Sums charged to Natives in Cash-book.

Names of Natives.				Due by Natives.	Charged in Cash-book.
				£ s. d.	£ s. d.
Tarakawa	...	...	...	0 12 0	...
Kati and party	...	...	...	14 10 7	6 3 11
Renata	...	...	...	0 2 6	...
Ereatara	...	...	...	2 0 5	...
Tabauriorangi	...	...	...	8 0 0	...
Hemi Raurau	...	...	...	3 16 0	...
Wharetini	...	...	...	4 0 0	8 0 0
Takarua	...	...	...	2 7 0	7 15 6
Te Mapu	...	...	...	5 5 0	13 11 3
Patera Weteriki	...	...	...	1 3 0	...
Paora te Amohau	...	...	...	9 5 9	...
Rakitu	...	...	...	18 6 3	15 0 1
Wiremu	...	...	...	0 10 4	...
Rataua	...	...	...	...	4 13 0

Names of Natives.					Due by Natives.	Charged in Cash-book.
					£ s. d.	£ s. d.
Hakaraia	...	...	...	...	24 15 8	...
W. M. Pohepohe	...	...	...	...	30 1 2	9 11 0
Makarita	...	...	...	...	2 10 0	...
Te Puke Natives	...	...	...	...	2 15 6	...
Ihaka te Iwi	...	...	...	...	1 0 0	...
Young's order	...	...	...	...	1 0 0	...
Matapihi Puru	...	...	...	...	6 10 6	10 10 0
Mauahi	...	...	...	...	6 2 6	...
Wikiriwhi	...	...	...	...	7 10 6	8 0 0
Wi Katene	...	...	...	...	2 14 6	...
Mere Maihi	...	...	...	...	5 11 10	6 10 0
Arekatera	...	...	...	...	5 0 0	11 0 0
Paui	...	...	...	...	5 0 0	5 0 0
Piririka	...	...	...	...	20 2 4	37 0 0
Reihana	...	...	...	...	}	...
Rirituku	...	...	...	...		11 2 8
Hutuha	...	...	...	...		17 16 7
Te Puru te Mea	...	...	...	...	...	8 0 0
W. M. Taotao	...	...	...	...	3 11 4	...
Honui Ngahoa	...	...	...	...	9 7 0	13 10 0
Ropata Hauiti	...	...	...	...	1 0 0	1 0 0
Kuruana	...	...	...	...	1 0 0	...
Hamiora Tu	...	...	...	...	5 11 0	16 0 0
Hori te Rapa	...	...	...	...	1 0 0	...
Honi Tangiawa	...	...	...	...	2 0 0	...
Hamiora Tangiawa	...	...	...	...	...	2 0 0
Nutona	...	...	...	...	0 7 0	...
Te Pokiha	...	...	...	...	3 6 0	3 6 0
Hans Tapsell	...	...	...	...	19 0 0	...
Tauera Pairau	...	...	...	...	...	5 0 0
Tohi te Koata	...	...	...	...	3 17 0	4 0 0
Maihi Rangikaheke	...	...	...	...	1 9 6	...
Matini Takarua	...	...	...	...	0 16 10	...
Hona te Hauiti	...	...	...	...	1 0 0	7 0 0
Hokepa Hikutaia	...	...	...	...	...	2 10 0
Rini Pirika	...	...	...	...	...	5 0 0
Petenga Hawea	...	...	...	...	5 0 0	5 0 0
Tipene Tamati	...	...	...	...	5 0 0	5 0 0
Te Kate Takutahi	...	...	...	...	...	5 0 0
					£253 19 0	£254 0 0
Overpaid	...	...	...	...	0 1 0	...
Totals					£254 0 0	£254 0 0

On the 10th of March, 1879, a sum of £52 was paid to B. Chaytor, storekeeper at Maketu, for goods supplied to Natives. The names of the Natives to whom the goods were supplied, and the amount to each, are shown in the first and second columns. The names of the Natives to whom the amount was charged in Young's cash-book, and the sum charged to each, are entered in the first and third columns:—

Names of Natives.					Due by Natives.	Amounts as charged in Cash-book.
					£ s. d.	£ s. d.
Maihi Pohepohe	...	...	...	...	2 14 0	...
Hakaraia and Huruhuru	...	...	...	...	23 15 0	...
J. C. Young and others	...	...	...	...	2 13 0	...
Te Pokiha	...	...	...	...	2 9 0	2 9 0
Hamiora Rewiri	...	...	...	...	5 15 0	...
Ema te Kirikau	...	...	...	...	0 3 0	...
Te Huruhuru	...	...	...	...	0 12 6	...
Ihaia Tarakawa	...	...	...	...	3 0 0	...
Ereatara	...	...	...	...	2 14 0	2 14 0
Huri Nuku	...	...	...	...	2 0 0	2 0 0
Te Ake	...	...	...	...	0 4 6	...
Waitaha Natives	...	...	...	...	6 0 0	...
Huruhuru and Manopanua	...	...	...	...	...	26 19 0
Hakaraia and Patua te Wharepohua	...	...	...	...	...	11 8 0
Mahi Taua and Matini Ngakuru	...	...	...	...	...	6 10 0
Totals					£52 0 0	£52 0 0

On the 2nd of October, 1879, Mr. Young paid a sum of £19 to Mr. Commons, agent for the steamer "Glenelg." Mr. Commons's claim was for passages of Natives by the steamship "Glenelg," granted on the orders of Young and Warbrick, and the amount was £19 13s. 6d. The Natives to whom these passages were supplied, and the sums for which each was liable, as set forth in Mr. Commons's account, are specified in the first and second columns below; the Natives, and the amount charged to each in Young's cash-book, are shown in the first and third columns:—

Names of Natives.					Amount for which each Native was liable.	Amount charged to each in Young's Cash-book.
					£ s. d.	£ s. d.
Wiremu Ngatata	...	...	...	...	2 2 6	5 12 6
Enoka te Whanake	...	...	...	...	1 15 0	...
Retireti Tapihana	...	...	...	...	1 15 0	2 18 0
Hohaputu and three others	...	...	...	...	6 0 0	6 0 0
Te Huru Kamu	...	...	...	...	1 7 6	...
Herora and wife	...	...	...	...	5 10 0	4 9 6
Hans Tapsell	...	...	...	...	1 3 6	...
Amount still due					£19 13 6	£19 0 0
Totals					...	0 13 6
					£19 13 6	£19 13 6

The accounts selected for analysis have been taken entirely at random, and without any idea, in the first instance, that they would have exhibited such extraordinary results. I have now, however, no doubt that an analysis of other accounts paid by Mr. Young would prove to be charged as incorrectly as those to which I have called attention.

It was scarcely to be expected that a person so shamelessly indifferent to the rights of the Natives as Mr. Young by his manner of charging the storekeepers' accounts has shown himself to be, would take any trouble to check those accounts; and accordingly we find complaints made by the Natives of the gross overcharges made to them for board and lodging; and I myself discovered instances in which the same supplies had been charged and paid for twice.

The instances to which I refer occurred in respect of an account paid to a Mrs. Robertson for board and lodging, the circumstances being as follows:—

In November, 1878, Te Mapu te Amotu stayed at Mrs. Robertson's, her bill for his board amounting to £5 12s.; Te Pokiha Taranui staying with her about the same time, his bill amounting to £4 10s. These two bills, being added together, make up a sum of £10 2s., to which total a sum of £1 16s. has been added, for what reason is not known, and an ultimate total of £11 18s. made up.

In the same month (November, 1878) Wi Katene and Ereatarea stayed at Mrs. Robertson's, their joint account for board amounting to £10 4s., to which sum a further one of £4 18s. has been added (reason unknown), and an erroneous total made of £15 1s.

Towards the end of the same month the men last named were again lodging with Mrs. Robertson, their account for board for that period being £5 18s.; but Mrs. Robertson added to this bill, under the heading of "account rendered," the previous bill of £10 4s. plus £4 18s., and made up a total of £21. This sum of £21 appears to have been reduced (for some reason unexplained) to £19 8s.

On the 25th November, 1878, Young appears to have paid Mrs. Robertson the sum of £50 charging the payment in his cash-book as under (cash-book, page 23):—

Pokiha Taranui	...	...	...	...	£11 18 0
Aporo Tipitipi	...	...	...	...	6 10 0
Ereatarea Tuhoea	...	...	...	...	15 1 0
Hoani Ngahao	...	...	...	...	9 11 0
Aporo te Ihakara	...	...	...	...	7 0 0
					£50 0 0

The sum of £11 18s. charged to Pokiha represents the amount of his debt to Mrs. Robertson (£4 10s.), plus £5 12s. due by Te Mapu te Amotu, and plus the £1 16s. added to the whole.

The sum of £15 1s. represents the amount of Ereatarea's bill of £10 4s., plus £4 18s. added as above described, making up a total (erroneous) of £15 1s.

On the 12th of December Mr. Young appears to have paid a sum of £25 to Mrs. Robertson, charging it thus:—

Ereatarea Tuhonoa	...	...	...	...	£19 8 0
Te Mapu te Amotu	...	...	...	...	5 12 0
					£25 0 0

It will be seen that the sum of £19 8s. charged on the 12th of December includes the sum of £15 1s. charged 25th November; while the sum of £11 18s. charged to Pokiha on the 25th of November includes the sum of £5 12s. charged to Te Mapu on the 12th of December; thus having to pay only the sums following:—

						£	s.	d.
Te Pokiha	...	...	...	...	...	4	10	0
Te Mapu	...	...	...	...	...	5	12	0
Ereatara	...	...	...	...	...	10	4	0
Ereatara	...	...	...	...	...	5	18	0
						£26	4	0
Mr. Young charged—								
25th November, Te Pokiha	...	...	...	...	...	11	18	0
" " Ereatara	...	...	...	...	...	15	1	0
12th December, Te Mapu	...	...	...	...	...	5	12	0
" " Ereatara	...	...	...	...	...	19	8	0
						£51	19	0
Leaving a difference of	...	...	...	...	...	25	15	0
made up thus:—								
Te Mapu, charged twice	...	...	...	...	...	6	12	0
Ereatara	...	...	...	...	...	15	1	0
Amount added to Ereatara's bill	...	...	...	...	...	4	18	0
" Pokiha's bill	...	...	...	...	...	1	16	0
						£27	7	0
Less reduction of Ereatara's bill from £21 to £19 8s.	...	...	...	...	...	1	12	0
						£25	15	0

I may observe that the fact of a large sum being still due to Mrs. Robertson affords an opportunity for a thorough examination of her accounts, and for the recovery of the overcharges above referred to, and of any others which may hereafter be discovered.

It is certain that many of the storekeepers at Tauranga exact a higher price from Natives than they do from Europeans for the same commodity; and Mr. Young appears to have encouraged the practice by accepting a commission on moneys paid for stores supplied under orders from his office. I discovered two cases in which considerable sums had been deducted from Mr. Young's private accounts as discount allowed on Government accounts paid by him. The practice of allowing him such commissions was probably general; but complaint was made to me by one storekeeper that very little Government business fell into his hands because he had refused to allow Mr. Young a commission on the sums paid. I may remark that, had the commissions in the two cases referred to been allowed in respect of sums paid for goods sold to the Government, I should have proceeded against Mr. Young for the amount; but as the sums paid were charged to the Natives as payments on their behalf, I did not feel in a position to adopt that course.

An examination of the accounts of storekeepers shows that both Mr. Young and Mr. Warbrick were constantly in the habit of giving orders in favour of Natives for sums of money of from £1 to £15, alleging that they were compelled to the adoption of that course by the difficulty of obtaining funds from Wellington to enable them to make necessary payments. With a view to determine the *bona fides* of the assertion, I made a careful examination of Mr. Young's bank account, and found that it was overdrawn on one occasion only—namely, from the 9th to the 24th of April, 1879—and then only to a maximum amount of £31 1s. 3d. I may remark that at the very time when this overdraft existed, there was a balance of £42 at credit of his No. 2 account at the National Bank, being the balance of the £290 placed to credit of that account on the 4th of February, 1879; which sum of £42 was, as already stated, partly applied, in January, 1880, in payment of Mr. Young's promissory note for £33 18s. 4d., given to Dunnett.

I have referred to the duplication of charges in the account of Mrs. Robertson for board and lodging supplied to Natives, and to the evident neglect to check such accounts against the orders by which they were supported. I now refer to the matter again, with the view to point out that the practice of charging as cash paid to Natives moneys actually paid to storekeepers, and supporting such charges by the receipts of the Natives as for moneys paid to them, enabled Mr. Young to dispense with all record of the storekeeper's account, and even with his receipt for the money paid.

It was essential to my inquiry that I should be informed as to the several accounts which had been paid by Mr. Young; and, as I was unable to find any such accounts in Mr. Young's office, I was obliged to obtain complete statements from the storekeepers themselves.

In the cases of Mr. Maxwell, baker; of Mrs. Robertson, boarding-house keeper; and one or two others, I was, however, unable to obtain any statement of past transactions; and the department is consequently in the position—owing to Mr. Young's peculiar mode of keeping his accounts—of having paid away many hundreds of pounds without having in its possession any statement to show what the payments were for, or any receipts from the payees for the money paid.

A no less objectionable result of the practice referred to was, that it enabled Mr. Young to carry on his transactions with storekeepers without bringing those transactions in any way under the notice of the department in Wellington.

It may be imagined, then, with what surprise the existence of the practice was discovered by the head of the department when inspecting the office in January last, and the alarm with which Mr. Gill learned that there were sums then due to storekeepers for goods supplied on the orders of Young and Warbrick to an amount estimated by Mr. Young at first at £600, afterwards at £1,000, and then at £1,200, but which ultimately proved to amount to about £2,000.

Amongst the accounts so due are two claims by publicans for beer and spirits, the amounts being respectively £30 10s. and £164; the amount in the latter case including an item of £77 11s. for rum and beer supplied to the Tauranga Natives on the occasion of a tangi held by them on the death of Mr. Young's brother.

As a necessary outcome of Mr. Young's system, his monthly statements of disbursements exhibited a large number of payments to Natives "on account." The circumstance seems to have aroused the notice of the department in Wellington; and in the month of October, 1879, Mr. Young was sent for to Wellington, in order to explain in person certain matters in connection with his accounts as to which the department required information. Before leaving Wellington Mr. Young was instructed to make no further payments as advances on land, and that every payment in future must be in final discharge of the Natives' interest in the land.

On the 28th of November, 1879, a letter was addressed to him by direction of the Hon. the Native Minister, instructing him "that no further payments must be made to Natives on lands that have not been before the Native Land Court for investigation of title, and grantees duly appointed; and that in making payments in future for lands under purchase the payment must be a final one and a discharge in full of every claim the grantee may have on the land."

The perfect ignorance displayed by Mr. Young as to the amount due to storekeepers at the time of Mr. Gill's visit proves an equally perfect ignorance as to the Natives liable for the goods supplied, and the sum due by each. It will be readily perceived that, under such circumstances, Mr. Young's attempt at a "final settlement" with any one of them must have been a ridiculous pretence, in which he cast aside, with equal unconcern, the rights of the Natives on the one hand, and his duty to the Government on the other.

It did not appear to be within the scope of my inquiry to ascertain in what manner the primary duty of negotiating with the Natives for the purchase of their lands had been performed by Mr. Young, and I did not, therefore, take any steps in that direction. I could not fail, however, in the course of my inquiries on other points, to become aware that that duty had been performed with as little regard for the principles which should have guided his action as was exhibited in the conduct of his business at its later stages.

Mr. Young's system of purchase seems to have been founded on the plan adopted by the lowest order of land speculators—that of taking advantage of the wants or the cupidity of the Natives in order to obtain a hold upon their lands. The frequency with which the names of the same men appear in the storekeepers' accounts as recipients of supplies, shows how readily their demands for food, clothing, and spirits were acceded to; while the indifference with which, at the discretion of Mr. Young or of his clerk, Mr. Warbrick, the liabilities of the Natives for such supplies were allocated to this block or to that, would seem to indicate that the question of the land to be purchased had not even been discussed; and it is obvious that, under such circumstances, no question of price can have been considered.

The utterly random character of Mr. Young's transactions was, no doubt, apparent to the Natives, who perceived also that, so long as their claims were undefined, their right to more money or further supplies was unassailable. The facility with which their demands at an earlier date had been acceded to encouraged them to renew them; and Mr. Young, being unable to show that they had already received all they were entitled to, yielded to their importunities the further payment or supplies which he had not the power, even if he had had the will, to refuse.

As a natural result of this system, the more idle and dissolute among the Natives seem to look to the Government to supply them with anything they may require outside of their ordinary daily wants. The office-diary is filled with records of their demands for money and supplies; and during my stay in Tauranga and Maketu I was by many of them "dunned" for money for rum or for beer. I could not help remarking that the demand for money was unaccompanied by even the suggestion that it was due to the applicant for land. The fact of my being concerned in the examination of the Land Purchase accounts was evidently considered a sufficient reason for assuming that I had command of Government money, and was at liberty to give it away on application. On one occasion a man attending the office at my request, in order that I might ascertain from him what money he had received from Mr. Young, refused to answer a single question without I first gave him a sum of money, which, after a pretended mental calculation, he fixed at £6. I, of course, declined to accede to his demand, and he thereupon left the office.

I may say that in dealing with the Natives I very carefully abstained from any expression of opinion as to Mr. Young's proceedings; but I was frequently met with very angry denunciations of his character and conduct, and a feeling of distrust in regard to both himself and Mr. Warbrick appeared to be general.

Having occasion to examine Hakaraia Tipene, Maihi Pohepohe, Te Huruhuru, and others, in reference to the payments made on account of, and charged to, the Te Puke Block, I was most earnestly requested by the men named to listen to a statement which they desired to make in regard to the negotiation for the purchase and the payments made in respect of that block.

I explained to the Natives referred to that I had no connection with the Land Purchase Department, and suggested that they should address themselves to the Hon. the Native Minister through Mr. Mitchell. They, however, pressed their desire to make their statements to me with so much earnestness, that I consented to take them down, and to lay them before the Government on my return to Wellington.

I attach to this report the statement so made.

It will be seen that the Natives referred to complain not only of the larger payments being unfairly distributed—a complaint which may naturally be looked for—but they complain that moneys have been paid for the Te Puke Block to Natives who had no interest whatever in that land. I pointed out to the claimants that, inasmuch as the Government had paid to the real owners of the block the full purchase-money agreed upon, they had no reason to complain. I added that, if the Government had made payments to persons not entitled, those payments had not been made in diminution of the amount agreed to be paid to the actual owners, but in addition to that amount.

I am not aware to what payments or to what persons the Natives referred, but I may remark that, in examining Hans Tapsell as to the several sums of money paid to him by Young, he laughed derisively, as payment after payment was read out to him "on account of Te Puke;" the fact being, that Hans Tapsell has no personal interest whatever in that block, his only claim—and that, as I am informed, a very slender one—being in right of his wife.

It seems to have been a common practice with Mr. Young to make payments to Natives in want of money, and then to cast about for some block on which such payments could be charged as advances of purchase-money; and in charging to Natives the sums paid to storekeepers he seems in most cases to have assumed the right to charge the payment as on account of any block he thought fit, and occasionally to delegate that right to Mr. Warbrick. As a natural result, it frequently happened that Natives who had not even been consulted as to the sale of their interests in some particular block, would find themselves not only enrolled as sellers, but as having received one or more payments on account. I have discovered several cases in which such advances were charged in Mr. Young's cash-book to one block, and in the voucher, by which he supported the payment, to another. His payments were frequently entered against one man, while the money was actually given to another. Rota Rangihoro, pensioner, and a chief of high character at Maketu, stated, in the course of his examination, that "Mr. Young did not seem to care to whom he paid money due to Natives. If a man died, Young would pay his money to another man. If a man was away in Napier, Mr. Young would pay that man's money to another man, if he applied for it. In some cases the money would reach the man entitled to it; in others it would not."

The evidence of other Natives, and notably that of the woman Ngaro, shows how little pains he took to see that moneys payable for land were paid to the right persons. The manner in which the final purchase-money paid was divided was often the subject of loud complaint. It would, no doubt, be very difficult to distribute such payments in a manner satisfactory to all. In view of this difficulty, it was incumbent on Mr. Young to ascertain as precisely as possible the nature and extent of the interest of each of the sellers, and thereupon to take care that the division of the money, if it could not be so made as to satisfy all, should, at least, be defensible as just and fair. The frequency, however, with which the sum of £15 appears in his cash-book as a payment on account of Waitahanui seems to an unlearned eye to indicate that, instead of an endeavour to appraise justly the value of the several interests he was acquiring from the Natives, and to adjust his payments accordingly, he sacrificed the interests of the larger owners by making a uniform payment to all alike. Mr. Young acknowledged to me that, even after the Court had declared the names of the grantees in a block, he had made payments to Natives not grantees on the ground that "they were admittedly owners in the block." He informed me at the same time that he was "acting under general instructions to use his own discretion."

I shall close this report with a brief statement of the steps taken for the prosecution of Mr. Young, and of the course which I found it necessary to adopt in connection with the examination of his clerk, Mr. Warbrick.

On the completion of my investigation of Mr. Young's transactions I could come to no other conclusion than that many of those transactions were fraudulent. I determined, however, to afford Mr. Young an opportunity of explaining them if possible. I accordingly requested his attendance at the Land Purchase Office; and, finding, after an examination which lasted two days, that Mr. Young was either unable or unwilling to give any satisfactory explanation of the transactions referred to, I instructed the Crown Prosecutor to proceed against him for larceny. The cases selected were the £51 alleged to have been paid to Retreat Tapsell, the £7 charged to Te Mapu, and the £10 charged to Hohapata, referred to in the earlier pages of this report.

The first of these cases was tried before the Resident Magistrate and two Justices at Tauranga. Mr. Young was found guilty, and committed for trial at the ensuing sitting of the Supreme Court in Auckland. The remaining two cases were thereupon withdrawn, the Crown Prosecutor stating that they would be brought forward with others in the Supreme Court.

At the Supreme Court Mr. Young was arraigned on five indictments (comprising the eleven hereinbefore-detailed charges) for larceny, and the cases were tried before a special jury on the 19th and 22nd of April last.

The necessity of having the whole of Mr. Young's accounts in the hands of the Crown Prosecutor for the purposes of the trial has delayed the sending-in of this report, since I was unable to complete it without constant reference to those accounts. The trial has now taken place, and, Mr. Young having been acquitted on two of the indictments, the remaining three were withdrawn.

It is impossible to gather from the very meagre and confused account of the trial published in the Auckland papers (extracts of which I enclose) on what ground the verdict of the jury was based. I cannot, however, but regard the failure of these prosecutions as a deplorable miscarriage of justice.

There can be no doubt that a large number of Mr. Young's transactions have every appearance of being fraudulent; and his attempt, immediately before my arrival in Tauranga, to assign his property in trust to his wife was the act of a self-condemned man.

I have as yet only referred indirectly to Mr. Young's clerk, Mr. Warbrick.

I endeavoured to obtain from Mr. Warbrick some explanation of the transactions in the bank accounts carried on in his name. With that object I requested Mr. Warbrick to meet me at the Land Purchase Office on a day and at an hour specified. Mr. Warbrick, however, declined to accede to my request, which I thereupon repeated, intimating at the same time that on his failing to comply I should be compelled, being unable to prolong my stay in Tauranga, to summon him by precept, issued under the Public Revenues Act, to appear before me either in Auckland or Wellington. To this second notice Mr. Warbrick also replied declining to appear, lest he might make "admissions which might possibly be turned to account against him at some future time."

I left Tauranga on the following day, and on my arrival in Auckland, whither Mr. Warbrick had also come, I summoned him by precept to attend at my office. Mr. Warbrick failed to appear at the time appointed, but forwarded a note excusing himself on the ground of indisposition.

The day, I may remark, was St. Patrick's Day, and I was informed that Mr. Warbrick, notwithstanding his indisposition, had been seen at Newmarket on his way into the country. I immediately issued a second precept, directing him to appear on the following morning, and enclosed the same in a letter, in which I informed him that, unless he produced satisfactory evidence as to his inability to attend on the preceding day, I should proceed for the penalty he had incurred.

Mr. Warbrick paid no attention to either of these demands; and I accordingly laid an information against him under section 34 of "The Public Revenues Act, 1878." Mr. Warbrick was adjudged guilty, and, being unable to pay the penalty, was committed to the gaol at Mount Eden, where he now remains.

I attach statements made by Mr. Warbrick to Mr. Churton, the Audit Inspector, and Mr. T. Cooper, who attended him in gaol at his request. A perusal of those statements will, I think, show that in my estimate of Mr. Young's proceedings I have done him no injustice. He had, no doubt, a most able coadjutor in Mr. Warbrick, though at times the zeal of that gentleman on behalf of his superior officer somewhat "outran his discretion."

I subjoin copies of my letters to Mr. Warbrick, and of his several replies.

I have, &c.,

The Controller and Auditor-General.

C. T. BATKIN,
Assistant Controller and Auditor.

[*Bay of Plenty Times*, Tuesday, 2nd March, 1880.]

RESIDENT MAGISTRATE'S COURT, TAURANGA.—SATURDAY, 28TH FEBRUARY, 1880.

[Before H. W. Brabant, Esq., R.M., Captain Preece, R.M., and Samuel L. Clark, Esq., J.P.]

Serious Charge against a late Land Purchase Commissioner.

John Charles Young, late Land Purchase Commissioner, who had been arrested on an information charging him with having on the 26th of August stolen a sum of £51, the property of the Queen, which had been intrusted to him by virtue of his employment, surrendered to his bail.

Mr. Brookfield, Crown Prosecutor, appeared to prosecute, and the prisoner was defended by Messrs. Quintal and Bromfield.

Mr. Brookfield, in stating the case, said he appeared to prosecute on behalf of the Crown. The information on which the charge was based was laid by Mr. Churton, Audit Inspector, under the Public Revenues Act. It was laid under the 69th section of "The Larceny Act, 1867," which enacted that "Whosoever, being employed in the public service of Her Majesty in New Zealand, . . . shall steal any money or valuable security belonging to Her Majesty, or intrusted to him by virtue of his employment, shall be guilty of felony." He intended to prove—first, that Mr. Young was in the public service of Her Majesty, and that he had from time to time acted as Land Purchase Commissioner in this district, by virtue of which employment he was intrusted with the expenditure of large sums of money, amounting to over £11,000, within the last sixteen months. Large sums of money were from time to time advanced by the Treasury to these public officers, who had to furnish weekly or monthly returns showing how the money had been expended, the statements being accompanied by vouchers. With reference to this particular occasion, he proposed to show that in the account which was furnished by Mr. Young for the period extending from the 20th of August to the 20th of September, 1879, he admitted receiving £1,000, and he showed payments amounting to £581 13s. 6d., for which he furnished vouchers purporting to be signed by the various persons whose names were appended. The voucher to which this particular case referred was one for £51, which purported to be signed by a person called Retireti. The voucher was first signed by Mr. Young, and contained a statement by him that the person receiving the money had agreed to sell his interest in land at Waiparapara and Rotorua. After this followed Retireti's signature, acknowledging the receipt of the money from the Paymaster-General. In Mr. Young's cash-book an entry appeared showing that a payment of £51 had been made to Retireti, or Retreat Tapsell. He would call Retireti, who would positively and distinctly swear that he never received that sum of £51, nor any portion of it; that he never signed the document; that the name attached, purporting to be his signature, was not written by him; and, in fact, that in such documents he always signed his full name, "Retireti Tapihana." Further, Retireti would tell them that he was not in Tauranga on the 26th of August, 1879, the day that payment was alleged to have been made. But the fact of malpractices having occurred did not rest upon Retreat Tapsell's evidence alone. He would call before them Mr. Churton, who would tell them that a few days ago the Assistant Controller called upon Mr. Young for an explanation of this item, and Mr. Young stated that this £51 formed a portion of a cheque of £125 which was paid on this 26th of August. He further stated that the £125 was given to Hans Tapsell—£25 of it to go to himself, £50 to his brother Philip, and £50 to Retreat. Now, it would be proved that no such money was received by Hans for Retreat. Mr. Young also told the Assistant Controller that the voucher for £51 was taken away by Hans to be signed by his brother Retireti at Maketu. Now, Hans denies that he ever took it away or saw it. In addition, he would call Mr. Matravers, Clerk of the Court at Maketu, who had been accustomed to see Retireti sign receipts, and he would swear that, though the signature to the voucher was like Retireti's writing, he never knew him sign any document without adding his surname, Tapihana. If these facts would be proved, as he hoped they would, the Bench would have no option but to remit the consideration of the case to a higher Court. This case was of such a nature that no Bench of Magistrates would take upon themselves to decide it summarily. It was one for a jury, and the Magistrates would be doing only their duty by sending it for trial to another tribunal.

Mr. John Frederick Churton (examined by Mr. Brookfield): I am Audit Inspector under "The Public Revenues Act, 1878." The accused has for some time been acting as Land Purchase Commissioner here. He received his first impress in August, 1878, and was dismissed the service at the end of January last. About £11,000, in round numbers, passed through his hands from August, 1878. It was his duty to send in monthly accounts. In my official capacity I investigated some of his accounts. I have the account for the period extending from 20th August last to 20th September, 1878. That account is signed by Mr. Young, and shows cash received from the Paymaster-General from 20th August, £1,000; expenditure, as per schedule, £581 13s. 6d.; and an unexpended balance of £418 6s. 6d. Mr. Young has attached his signature certifying that this is a true and accurate statement of his impress account for the month ending 20th September, 1879. The vouchers for the

several payments in the schedule of expenditure purport to be signed by the persons who are represented to have received the money. One of these vouchers is dated 26th August, and is for £51. It purports to be signed by Retireti. This £51 forms a portion of the £531 18s. 6d. returned as payments in the schedule. In the course of my investigations I found other signatures of Retreat Tapsell's. I also found one for £4 18s., signed Retireti. Retireti admits the genuineness of all the signatures signed Retireti Tapihana, but denies that those signed Retireti alone are his. The difference between the writing in the disputed signatures and that in his admitted signatures is that in the latter the writing is lighter and less firm. In other respects the writing is like what is admittedly genuine. The voucher for £4 18s. appears to be a payment made up of £2 refunded to Mr. Young and £2 18s. paid to Mr. Commons for a steamer-passage. The only cheque I can imagine it to belong to was marked "Refund to Mr. J. C. Young." This voucher for £4 18s. is signed Retireti, and the signature purports to have been witnessed by A. Warbrick. Retireti disowns ever having signed the voucher at all. There were a number of cheques drawn that day, and the butts show they were paid to storekeepers and others. On looking over the cash-book left by Mr. Young, I find an item of £51 entered as paid to Retireti, but I can find no cheque. Mr. Batkin, the Assistant Controller, on Wednesday or Thursday asked Mr. Young for an explanation. Mr. Young stated that there was a cheque drawn by him for £125, which he had cashed and handed to Hans Tapsell, who was to give £50 to Philip, and £50 to Retireti, and keep £25 himself. Mr. Young further stated that Hans paid Philip the £50 in his presence, and took the £50 for Retireti away, promising to get Retireti to sign a voucher for it. Mr. Batkin pointed out that the three vouchers were for £51, £50, and £25 respectively, making £126 in all; and Mr. Young explained this by saying that he had previously given Retireti £1, which, added to the £50 sent by Hans to him, would make £51.

Cross-examined by Mr. Quintal: I have been going over the accounts at intervals since the 15th of January. Mr. Young had many opportunities of clearing himself, but he would give the Government no information. When I went to Maketu I showed Retreat Tapsell some of the vouchers with his signature attached. He acknowledged that some were genuine, but disowned others. When I showed him his signature to the voucher for £51 he said it was a forgery, and that he never received £51. Hans Tapsell also denied ever having received £51 for his brother Retireti. He denied receiving £126 on any particular occasion. Philip told me he received £50 from Hans in Mr. Young's presence.

Mr. Quintal: Do you know how much Mr. Young was authorized to pay the Tapsells on account of the lands at Waiparapara and Rotorua?

Witness: I think I have heard there was a special advance of £200. I have heard of Mr. Young being instructed by the Native Minister to advance this £200 to Hans Tapsell, but I know nothing personally about the matter.

Mr. Quintal: Here is a voucher for £112, and there is marked on it £112 as former payments. Did you ask Retreat Tapsell if he received a portion of the £112 on that block?

Witness: I did not ask him that. I asked him what money he had had from Mr. Young, and he said he had not had any.

Re-examined by Mr. Brookfield: The entry in the voucher about previous payments of £112 was made at Wellington, and was no part of Mr. Young's return. I have been examining other accounts, as well as Mr. Young's, since the middle of January—in fact, I was in Auckland part of the time. Mr. Young was afforded a full opportunity of explaining matters, but did not embrace it—at all events, I could not get the information I wanted. The items making up the £200 are advances on different blocks of land. After taking possession of the office I found over a hundred blank vouchers, left by Mr. Young, purporting to be signed by Natives and not otherwise filled in. They were apparently left to be filled up at pleasure.

Mr. Brabant: Was a separate advance made for each block, or was the money advanced for several blocks in one lump?

Witness: The moneys were not forwarded for particular blocks to be paid to particular Natives.

Mr. Brabant: Then it would be in Mr. Young's discretion to whom he paid these moneys?

Witness: To a certain degree it would.

Mr. Brabant: Before you asked Retireti if the signature was genuine, had you any reason to suppose the money had not been paid?

Witness: I ascertained, in the course of my investigations, that Mr. Young and Mr. Warbrick had got blank vouchers signed, and therefore I thought it my duty to ask for information. There were cases in which accounts had been paid to storekeepers, and the vouchers were signed by the Natives beforehand.

At this stage Mr. Matravers, Clerk of the Maketu Court, was sworn as interpreter.

Retireti Tapihana (Retreat Tapsell) was next examined by Mr. Brookfield. He said: I live at Maketu. I am not interested in the Waiparapara and Rotorua blocks of lands. They have not been adjudicated upon. I have no claim on the former, but I may perhaps have on the latter after it shall have gone through the Court. I know the defendant Mr. Young. I have never received any money from him on account of Waiparapara and Rotorua Blocks. I did not sign the receipt for £51 produced. The signature is like my writing, but my hand did not do it. Mr. Young never gave me £51, but he may have given it to my brother, though I am not aware of it. I never gave authority to Hans or Philip to receive money for me from Mr. Young. In signing my name I always write the name Tapsell after Retreat. The letters in the signature for the £51 are like mine, but were not written by me. I always wrote Tapihana as well as Retireti when signing my name to important documents. I heard of some money having been advanced to Hans about the 26th of August; but I did not see it, and I received none. The signature to the voucher for a payment of £4 18s. was not written by me.

Cross-examined by Mr. Quintal: Neither my wife nor myself has any claim on the Waiparapara land at Maketu. There is another Waiparapara, and I am not able to say whether I have a claim on it or not.

Mr. Quintal: Did you sign any agreement with the Government to sell your interest in certain blocks of land named Waiparapara and Rotorua?

Mr. Brookfield objected to the question, and insisted that the document should be produced. He would give Mr. Quintal any document he chose.

Mr. Quintal then examined the witness as to the contents of a document, dated the 25th of September, written in Maori, and signed by the witness among others, agreeing to sell to the Government their interest in Waiparapara, Rotorua, and Ngaihumutu Blocks, and certifying that they had received the money.

Witness: That document was signed by me, but it was a very unusual one, and not executed in the regular way. I received no money on account of these lands. We merely signed the document to enable us to ask the Government for certain moneys on account of them.

Mr. Quintal was proceeding to question the witness as to an application for an advance of £200 on the lands mentioned in the document.

Mr. Brookfield submitted that the question was not relevant to the inquiry. The transaction which was the groundwork of the present charge took place a month before the document in question was signed.

Mr. Quintal: Did you not apply to Mr. Sheehan for an advance of £200 in August on these lands to meet the election expenses of your brother?

Witness: You possibly make a mistake between me and my brother. I never asked for £200.

Mr. Quintal: Do you remember asking Mr. Sheehan to advance the money to pay Hans's election expenses?

Witness: I never asked for any money on the last occasion of Hans contesting the seat, but on a previous occasion I did, when I was standing myself. I received money from Mr. Wilkinson. Mr. Wilkinson gave it to Mr. Young, and Mr. Young gave it to his brother William, who gave it to me. That was on the Patetere Block, and it was by the Minister's consent.

Mr. Quintal: Did you not sign that agreement I have shown you, acknowledging the receipt of money?

Witness: Yes; it was signed before Mr. Piercy.

Mr. Quintal: Was it not to enable your brother to receive £200 from the Native Minister?

Mr. Brookfield submitted that all this was irrelevant.

Mr. Quintal: This £51 is a portion of that £200. The £51 is a portion of the £125, which is a part of the £200; and it was on his agreeing to sign that document that the money was advanced.

Mr. Brookfield: The question is, did Retreat Tapsell receive £51 on the 26th August, and is his signature genuine?

Mr. Quintal: I have shown you another receipt, admittedly signed by the witness, that he received money in September, and now he comes and says that, though he signed a receipt, he received no money. What credence, then, are you to give to his statement when he says he received none from Mr. Young? The Natives are not likely to sign receipts for money they never got.

Hans Tapsell was the next witness examined. He said: I live at Maketu, and am the brother of the last witness, Retreat Tapsell. I was in Tauranga on the 26th August, and received some money from Mr. Young. I did not give any part of it to Retireti, nor did Mr. Young ask me to give him any portion of it. I paid a part of it to Philip—£50. That was in Mr. Young's presence. Mr. Young gave me no voucher or receipt to be signed by Retireti. I do not know that I sent the voucher for £51, purporting to be signed by Retireti, to Mr. Young. I did not send a document signed by the three of us to Mr. Young. That is the document which was signed in the presence of Mr. Piercy. When I received the money on the 26th August, the only persons present were Mr. Young, my brother Philip, and myself. Philip signed his voucher in Mr. Young's house, but I am not sure where I signed mine—it may have been in a publichouse.

Mr. Quintal: Do you remember during the election having been promised an advance of £200?

Mr. Brookfield objected to the question as not bearing on the case.

Mr. Brabant: We do not see what it has to do with the charge, but we wish to give the defendant every latitude.

Mr. Quintal: Do you remember sending a telegram to Mr. Young about this £200 a few days before the 26th of August?

Witness: We sent a number of telegrams to Mr. Young.

Mr. Quintal was proceeding to examine the witness as to the contents of these telegrams, when

Mr. Brookfield objected, until the originals were produced.

Mr. Quintal: It is on these telegrams we rest our defence. If we are not allowed to examine on these telegrams, I must ask for an adjournment to enable us to procure the originals. We had only two days to prepare our defence.

Mr. Brookfield: I must decidedly object to any adjournment at this stage. The application should have been made at the outset.

Mr. Quintal: The information was laid on Thursday, and it was impossible to get copies of telegrams from Wellington before the case came on. These telegrams I produce were sent by the witness to the accused, and as they have a direct reference to this charge, I am entitled to examine upon them.

Mr. Brookfield: Get the originals.

Mr. Quintal: Give us an adjournment and we will. If we had these documents, very probably they would completely establish the accused's innocence.

Mr. Brabant: If they were so important, why were they not alluded to before?

Mr. Quintal: We had not the opportunity.

Mr. Brabant: There was no suggestion made at the commencement that you were not ready to go on.

Mr. Quintal: We understood there was to be an adjournment.

Mr. Bromfield said the first time he saw the telegrams was that morning, and they were in Maori, and he could not read Maori. The course pursued by the Crown Prosecutor made these proceedings take more the nature of a persecution than a prosecution.

Cross-examination continued: I remember asking Mr. Sheehan to advance me £200 on account of the Patetere and Rotorua Blocks. It was to be charged to me and Philip and Retireti, but it was for my use.

Mr. Quintal: Did you receive that money?

Mr. Brookfield: I must ask the Bench once for all to rule on this point. This has nothing to do with the case. The question is, Is that voucher for £51 a false one? It has been proved it was.

Mr. Quintal: Our defence is, that this £51 is part of this £200.

Mr. Brookfield: Mr. Young told Mr. Churton it was not.

Mr. Quintal: Mr. Young was not on his oath then. We are not obliged to believe everything Mr. Young said. Hans Tapsell applied for an advance of £200, and, though it was for himself, the three were to stand for it. (To the witness): Did you receive that £200 you applied for to Mr. Sheehan?

Mr. Brookfield: That is very evident. (Laughter.)

Witness: Yes; £35 of it was paid through Mr. Mitchell.

Mr. Brabant: We cannot see the slightest connection between what you are examining this witness on and the subject of the information.

Mr. Quintal: A part of our defence is that this £51 is a portion of the £200 authorized by the Native Minister to be paid to the Tapsells, and therefore we are entitled to ask the witness the circumstances attending the matter. They have simply pounced down upon Mr. Young about this £51 because they go to Retireti and ask him is that his signature, and of course he says No. We shall be able to prove that Mr. Young was authorized by the proper authorities to pay this money.

Mr. Brabant: Is that disputed?

Mr. Quintal: Yes; their charge is that Mr. Young, being an officer of the Government, has stolen this money. Mr. Young says he was authorized to pay this amount, and that the £51 was part of the amount so paid. Why do they not call Mr. Warbrick, who was witness to the transaction?

Mr. Brookfield: My learned friend seems to misapprehend the case. Mr. Young is not charged with taking a portion of this £200. Our allegation is that this document, which purports to be a receipt for £51 and to be signed by Retireti, was never signed by Retireti, and that Retireti never received the money either personally or otherwise, and that this receipt was returned to the Government as showing how part of the £1,000 received in August last had been expended. We say this money has not been accounted for, and therefore Mr. Young has sent a false voucher. All this evidence about the £200 is irrelevant to the matter at issue. The whole question is: Did he on the 26th of August pay £51 to Retireti, and did he receive that receipt? If Mr. Young can show that Retireti has committed perjury let him do it.

Mr. Quintal: We shall be able to prove that this £200 is a portion of the £1,000 received in August, and that the £51 is a portion of the £200. We shall also prove that he paid the money as instructed. (To the witness): Did you not say when you received the money on the 26th of August that you would give some of it to Retireti.

Witness: No. It was my affair; not his.

Mr. Quintal: Did you not tell Mr. Young that you were going to send Retireti and Philip down the Coast to canvass the Natives for you, and that you wanted this money to give them to pay expenses?

Witness: My brother Philip was going along the Coast, and I gave him money; but I do not know what arrangement may have been made between him and Retireti. I gave Philip £50.

Mr. William Matravets, Clerk of the Court and Native Interpreter at Maketu, was examined, and stated he had resided for the last ten years at Maketu. He had had good opportunities of knowing Retireti's signature. The signature attached was not like his usual signature, as he generally inserted his second name. The writing resembled Retireti's, but was somewhat bolder.

Cross-examined by *Mr. Quintal*: I was commissioned to ask the Tapsells about certain payments. I asked Hans about his having received £125. In the first instance he said he had received only £100; he afterwards said he had received £125 and £15. He told me that the £100 was received on the day the money was given to Philip. He afterwards said it was about that time he got the £25, and the £15 some other time.

Mr. Quintal: Mr. Young is accused of stealing £51. We have it in evidence that Hans Tapsell has received a certain sum of money from Mr. Young, and what we say now is that this £51 was a portion of the £125 paid to him in August. If we could get the documents we could prove that Hans received £200, of which £35 was paid through Mr. Mitchell. This £51 is a part of the £200.

Mr. Brookfield: The question is, Is the voucher a *bonâ fide* document—did Retreat Tapsell receive the £51, and did he sign his name?

Mr. Quintal: Then the case would be forgery, and not larceny. We are charged with stealing £51, and if we can prove that the £51 was not stolen by Mr. Young, but paid according to the instructions of the Native Minister—if the signature is not genuine—they should charge us with forgery. We can prove that the £51 was paid to the Tapsells for a block of land according to the Native Minister's instructions, and hence the charge should fall to the ground. They may afterwards institute an action for forging Retireti's name, but the charge of larceny cannot be substantiated.

After an unsuccessful attempt on the part of the defence to obtain an adjournment,

Mr. Brabant said the Bench were of opinion there was sufficient evidence to warrant them in sending the accused for trial. They were prepared to hear any evidence for the defence.

Mr. Quintal: The information was laid on Thursday, and we had no opportunity of getting the necessary documents. That voucher for £51 is signed by Retireti, and Mr. A. Warbrick has signed his name as witness to the signature. Now, why did not the prosecution call Mr. Warbrick, who should be able to tell something about it?

Mr. Brookfield: He has been sitting in Court all day. If you want Mr. Warbrick, you are at perfect liberty to call him.

Mr. Quintal: It does not matter. You did not call him. We want the originals of these telegrams sent to Mr. Young by Hans Tapsell, and hence we are entitled to an adjournment.

Mr. Brookfield objected to any adjournment. The application should have been made at the beginning of the case, but when the evidence had been heard it was out of the question.

The Magistrates refused to grant an adjournment.

Mr. Young (who had received the usual caution from the Bench): The Court not having thought it advisable to grant an adjournment to prepare my defence, I reserve my defence.

Mr. Brabant: I have only to add that we are very sorry indeed to see Mr. Young—a gentleman who is well known to us—charged with an offence like this; but, after hearing the evidence brought before us, and there being no defence we can understand to it, the only course open to us is to commit the defendant for trial to a higher Court.

The accused was then formally committed for trial at the next criminal sessions of the Supreme Court to be held in Auckland.

Mr. Brookfield: There are two other charges. He is charged with the larceny of £10 in September, and of £7 in April, 1879.

Mr. Quintal: We know nothing about these charges. If they are to go on, we must ask for an adjournment to prepare a defence to them.

The charge of stealing £10 on the 8th of September, 1879, was then proceeded with.

Mr. Hall, Clerk of the Court, having read the information,

Mr. Bromfield applied for an adjournment in order that they might prepare a defence.

Mr. Brookfield said there had been time enough to prepare a defence since the information was laid. If the adjournment was granted, he would withdraw the informations and indict in the Supreme Court; and then Mr. Young would have no opportunity of knowing what the cases were, and so would be in a much worse position.

Mr. Bromfield said, as far as he was concerned he would prefer that the case should go on now, but Mr. Young and Mr. Quintal held a different view, and it was at their earnest request he asked for an adjournment. He entirely disagreed with that course himself, and would much prefer that the case should go on, so that they might know what they had to answer at the Supreme Court instead of going there on an undisclosed charge. However, he held himself bound by the instructions of his client and Mr. Quintal.

Mr. Brabant: Has Mr. Young had any notice of the charges against him?

Mr. Hall: I think not.

Mr. Brookfield: They were mentioned in the *Times* this morning.

Mr. Brabant: As he got no formal notice, we think it is only fair he should have a short adjournment.

Mr. Brookfield: With a view of saving expense to the country, I shall adopt the course I suggested, and simply withdraw these charges, intimating that I shall indict the accused at the Supreme Court on these charges, as well as many others.

Mr. Bromfield: You should not make that statement.

Mr. Brookfield: I make it in view of an application for bail, and I shall make another statement that I think will astonish you.

Mr. Bromfield applied that the bail should not be fixed at too high an amount, which might oblige the accused to remain in prison till the trial came on. The minds of their Worships had been poisoned by the gentleman representing the Crown, who had stated he had a great many other cases to bring forward, but he hoped the Magistrates would disregard all those insinuations, and name a reasonable amount.

Mr. Brookfield: With regard to the question of bail, Mr. Young is entitled to bail. I do not ask for prohibitory bail, but at the same time I must apply for heavy bail, inasmuch as the defalcations amount to some hundreds of pounds. It is not only that the £51, the subject of this charge, is deficient, but there are defalcations amounting to some hundreds, and hence I must ask for substantial bail.

Mr. Bromfield: My learned friend states there is any amount of defalcations, but he has no right to say that until the matter is decided by law. A heavy bail in a place like this would be a prohibitory bail.

Mr. Brabant said the Magistrates had agreed to accept the defendant's own recognizances of £1,000, and two sureties of £300 each.

Mr. J. A. Chadwick, J.P., and Mr. Cook signed the necessary bail for the accused's appearance in Auckland.

[*New Zealand Herald*, Tuesday, 20th April, 1880.]

SUPREME COURT (CRIMINAL SITTINGS).—MONDAY, 19TH APRIL, 1880.

[Before His Honor Mr. Justice Richmond, and a Special Jury.]

His Honor took his seat on the bench at 10 o'clock.

Larceny of Public Money.

John Charles Young, late Native Lands Purchase Officer in the employment of the Government, was arraigned upon an indictment under the 69th section of "The Larceny Act, 1867," which provides that whoever, being in the employment of the Government, and, by virtue of his employment, steals any chattel, money, &c., shall be guilty of felony, liable to any term of penal servitude not exceeding fourteen years or less than three. The prisoner was an imprestee under the Public Revenues Act, to whom large sums were paid for the purposes of the public service, and for payments from which sums he had to account by vouchers in the ordinary form.

The following special jury was sworn to try the case: G. W. Binney (foreman), John Dickenson Jackson, William Henry Lyons, Joseph Dacre, William Frank Buckland, Henry Allwright, Charles Devereux Stainer, William Paganini Hoffman, William Cruickshank, John Scarrott, William Flood, and Matthew Harry Clark.

Mr. Brookfield (Crown Prosecutor) and Mr. T. Cooper appeared for the prosecution; Mr. Hesketh and Mr. Tyler appeared for the defence.

The Crown Prosecutor, in opening the case, said that the facts to be proved for the prosecution were few and brief. A sum of money (£1,000) was advanced to the prisoner, from which he was to pay for the lands purchased, or on account of purchases. He did account for an expenditure on behalf of the Government to the extent of £581 13s. 6d., leaving a balance in favour of the Government of £418 6s. 6d. The manner in which payments to Natives on account of purchases were acknowledged was by voucher signed by the Natives. The present charge originated in the alleged false signature of a Native to one of these vouchers. The voucher was dated on the 26th of August, 1879, and the amount represented in it to be paid to the Native was £51. The case for the prosecution was, that the Native, Retireti Tapihana (Retreat Tapsell), whose signature was to the document, was never put there by the Native (*sic*); that it was a false signature; and consequently that this £51 was not paid to Tapihana on account of land purchase. The Inspector of Government Audit would prove that the sum was not accounted for to the Government, and the prisoner, when called upon to account for it, did not do so.

John Frederick Churton, Audit Inspector, deposed: It was the duty of the prisoner to spend the moneys entrusted to him, and to account to the Government weekly for them. After some time he was allowed to send in "monthly" returns. He was appointed about August, 1878. I produce the returns between the 20th August, 1878, and 20th September, 1879, signed "J. C. Young, Land Purchase Officer." The return is made "as per schedule attached." There is a certificate by the prisoner that the return is "true and correct." I produce a voucher signed by Retreat Tapsell (Retireti Tapihana). The return is made out, "Payment on account of above block, £51." Former payment, £112, signed by prisoner, and witnessed, "A. Warbrick." The £51 for which the voucher was sent in is a portion of the £1,000 on the opposite side. Received instructions to investigate these accounts and others. Went to Tauranga, and required the prisoner to hand over the cash-book, ledger containing the payments on account of blocks, also the "butts of cheques." There were some accounts sent in by tradesmen against the office. I did not get the blank-cheques produced from the prisoner. Received them some days afterwards. They are blank forms purporting to be signed by different Maoris. There are more than one hundred and seventy in all. There is in the cash-book an entry for the 26th August, 1879, "£51 to Retreat Tapsell." There is a similar entry in a small "detail" book, which has been left with Mr. Mitchell, in Tauranga. There is no butt in the cheque-book for £51; but the sum is included in cheque No. 714, for £125, which is made up of £25 paid to Hans Tapsell, £50 paid to Philip Tapsell, and £50 (and £1) paid to Retreat Tapsell. There are receipts for the amounts from Hans and Philip, and from Retreat (Retireti), but he has denied it. I have here other signatures by Retreat Tapsell. Some of them have been admitted by Retireti, others have been denied. I have seen Retireti sign a great many documents. I was at Tauranga on the 26th February with Mr. Batkin, who is Assistant Controller and Auditor. Remembered the prisoner attending before Mr. Batkin and being asked about the £51; the prisoner said that he had given Retireti £1, or rather handed £51 to Hans Tapsell to take to Retireti.

Cross-examined by Mr. Tyler: Mr. Young was arrested on the 26th of February. I am not aware that Mr. Young left the room before the examination. I laid the information after the examination took place. The examination was not held in the presence of the Natives concerned, or of Mr. Warbrick. There is a voucher for £25 paid to Hans on the 23rd of August. I do not know that it was alleged by Young that there was £200 received by these three brothers, except from what I heard in the Court. Hans is charged with £25 on the 23rd of August, £25 on the 26th, £15 on the 24th of September, and £35 on the 27th of September. Hans is charged with £100 between the 23rd of August and the 27th of September inclusive. Assuming that £200 was paid to Hans, there is another voucher for £50. [Voucher produced.]

Mr. Tyler: Do you not know that was paid by Mr. Wilkinson?

Witness: I only know that it was paid on the Patetere Block.

Mr. Tyler: Our case is that the whole £200 was paid to Hans.

Witness: There was a second £35 paid to Hans Tapsell by Mr. Mitchell. Mr. Mitchell told me that he paid two sums of £35 to Hans—one in Young's account, and one in his own account. Warbrick acted as clerk and interpreter to Young when he witnessed, but I only know he drew Government pay. The body of every voucher is filled by Warbrick, but the certificate is signed by the prisoner: "I certify to the best of my knowledge and belief that the above is true and correct in every particular, and that the person mentioned therein, to whom payment as above has been made, has agreed to sell to the Government." Mr. Warbrick seemed to be better acquainted with the details of the office than Young. He told me they were in a portfolio. I asked Mr. Warbrick to explain some discrepancies. He said, "Oh! it's this d—— system of blank vouchers again." I naturally asked where they were. He may have handed them to me. I do not think he said, "Be careful of these, for they represent unpaid accounts." I was so much astonished that I do not know exactly what was said. I should be very much astonished to hear that this was a common practice with Land Purchase Officers. I have said that Natives admitted some of the signatures to the blank vouchers. The Natives told me whenever they wanted goods they signed one or more of these things. There was an examination at Maketu. Some of the Natives denied the signatures to be in their handwriting. Mr. Young was dismissed from the Government service on the 1st of February.

Re-examined: The prisoner had opportunity given to him to explain his accounts. He expressed himself willing to give information why the Natives of the Otawa Block, who received money, were not grantees. Reti admitted his signature for £5 on account of Te Puke Block.

Retireti Tapihana, called and examined by Mr. T. Cooper, before answering any questions, wished to know whether he was to apply to the Court or the Government for compensation for losses he had sustained.

His Honor: Tell him the Court has nothing to do with that. He must answer the questions put to him.

Mr. Brookfield: The matter has been mentioned to me. These Natives have been kept here some three weeks, and they say they cannot get in their crops, or something of that kind.

His Honor: The Court has nothing to do with that. Tell him so.

Mr. Brookfield: I wish to bring another matter under the notice of the Court. The witnesses have been ordered out of Court. I am informed that there is a gentleman, an intimate friend of the prisoner's, going constantly in and out of the Court and communicating with witnesses. I think, if such is the case, it is a matter of which the Court should take cognizance. I believe the gentleman is Mr. Firth Wrigley.

His Honor: If such is the case it is very wrong.

Mr. Tyler: I can assure the Court, if such a thing has been done, it is neither with Mr. Hesketh's knowledge nor mine.

Examination continued: The voucher for £51, purporting to be signed by Retireti Taphana, was put in the hands of the witness, and he said: This is not my signature. I know nothing about this. I have not received £51 from any person on account of lands in the Waiparapara or Rotorua Block. The only money I received from Young or Warbrick was a sum of £5 on account of the Te Puke Block. [Voucher produced.] That is my signature. My brother Hans has not paid to me moneys received from Young on account of certain lands. I never signed only "Retireti" to documents that relate to land or money. To all important documents I always sign my name in full.

Cross-examined by Mr. Hesketh: In mere letters I sign "Retireti." I receive pay as a Native constable and sign for my pay. Cannot say whether the Government require me to sign my name in full to the pay-sheet.

A number of documents were put into the witness's hand signed "Retireti" only, which the witness acknowledged to be his writing. They were chiefly orders for goods—potatoes, sugar, flour, bottles of relish, &c. A document was put into his hand to the following effect: "We, the undersigned (Hans, Philip, and Retreat Tapsell) agree to sell to the Government our interest in those pieces of land—the Patetere, Waiparapara, and Inimutu Blocks—and we have received money as deposit on account of the said land." The document was dated the 25th of September. A voucher was put into the hands of the witness, dated 21st June, 1879, to the effect, "First payment on account of land purchase, W. Puckey. Received by the hand of G. T. Wilkinson.—Retireti Taphana."

Mr. Hesketh: Ask him whether he does not know that his brother was to receive £200 from the late Government for election expenses?

Witness: I cannot say.

Mr. Brookfield considered the question irrelevant.

His Honor: It is impossible to say what may be the effect of the answer.

Mr. Brookfield: It cannot affect the question whether this is a false voucher.

Mr. Hesketh: But I maintain that, even though the voucher be spurious, if it can be shown that the prisoner paid this money to Hans Tapsell, that is a good defence.

His Honor: No doubt if you could show that the money was paid to Hans, although the voucher were false, it would be matter to go to the jury for the defence. I am not prepared to say that it would be absolutely conclusive.

Mr. Hesketh: We say that if the prisoner paid this money to Hans Tapsell he did not steal it.

His Honor: A man might steal for some one else. It would be a strong case to put to the jury that this money was paid to Hans. It is quite possible it might have been paid under instructions from the Minister himself.

Re-examined: The witness said the only money he ever received was the £5 and the £50 through Mr. Wilkinson. He never authorized his name to be put to the voucher found in Young's portfolio. There was £50 received on account of the Patetere Block from William Young, the prisoner's brother. That was the money received under the agreement above mentioned.

Hans Tapsell, brother of the last witness, examined by Mr. Cooper, identified the voucher for £25 on the 23rd of August. He could not say who were present on this occasion. Philip Tapsell was not present. Received £100 from Young afterwards. Philip was present when the £100 was paid. The money was his own, and he was not told to do anything with it. He gave £50 to Philip. The prisoner never gave any money to Retreat Tapsell. There was none of this money (£100) for Retreat Tapsell (Retireti). This money was for himself, to conduct his election. It was paid in Young's house. Witness was just starting for Napier to begin his election. It was money authorized.

Cross-examined: He did not know that it was authorized, but he spoke to the Minister (Mr. Sheehan) on the subject. Did not ask for £200, but asked for some money on Patetere. The money, although for witness's use, was to be charged against the three brothers. The polling took place on the 6th of September. It might have been one or two weeks before that he got some of the money. The money was not all paid at the same time. It might have occurred that Young said he would let witness have £25 before signing the joint document. Remembered signing the following document: "I agree to convey all my interest in the lands of Rotorua, and Waiparapara, and Patetere to the Government for £25. [This was the sum by the voucher, 23rd of August.]

Mr. Hesketh: You were sick the morning you started for Napier?

Witness: Yes, it is true.

Mr. Hesketh: Your head was bad that morning? (Laughter.)

Witness: Yes, it was an old complaint.

Mr. Hesketh: Did not Young give you twenty-five loose notes beside, and did he not give twenty-five for you to give to Philip?

Witness: I cannot remember whether I got £125, making, with £25 previously obtained, £150; then giving £50 to Philip, and leaving £50 out of the £200 for Retireti (Retreat Tapsell). I got in all only £125, as far as I can recollect. But I know that the money was for me, and not for any one else. (The witness was examined at great length as to the circumstances, the places, the persons that were present, and where the several sums were paid, with the view to show that the sum of £50 was paid to the witness for his brothers, so that it should appear to the jury that the money was actually paid, although there might be some error or mistake in the form or substance of the voucher. The witness

was also examined upon the depositions in the Police Court, where he was represented as having sworn that he asked for money for the purposes of his election. Witness said he had received the following sums: £100, £25, £35—from Mitchell—and £15—in all, £175—for his election expenses.)

His Honor: That is £25 too much for the prosecution apparently.

Mr. Brookfield: But it is £25 too little for the defence.

Mr. Tyler asked whether the Court was of opinion that the jury could convict after the above evidence.

His Honor: I confess I was much struck by the circumstance that the witness accounts for £25 of the defalcation.

Mr. Brookfield: It is evident the witness is in a fog with these figures.

His Honor: He is your principal witness, and if he is in a fog, where are you? I do not propose to withdraw the case from the jury.

Periperi was examined as to £100, and the manner in which he received £50 out of it, which was at variance with previous statements.

The Crown Prosecutor said: After the evidence of the last two witnesses, I do not see how the jury could convict. Both Hans and Philip have made statements to-day at variance with previous statements made in the Court below and to me.

His Honor: I think the evidence is not such as they could convict a man of felony upon.

His Honor directed the jury to return a verdict of "Not guilty."

The prisoner was admitted to bail to answer the other indictments. Mr. C. O. Davis entered in recognisance for £500 that the prisoner should appear on Wednesday, when the next case will be tried.

The Court adjourned at 5.45 until 10 o'clock on Wednesday morning.

SUPREME COURT (CRIMINAL SITTINGS).—THURSDAY, 22ND APRIL, 1880.

[Before Mr. Justice Richmond and a Special Jury.]

His Honor took his seat on the bench at 10 o'clock.

Alleged Larceny of Public Money.

John Charles Young, late Native Land Purchase Officer under Government, was arraigned upon an indictment charging him, "that he, being intrusted with public money, did, on the 26th of April, 1879, feloniously steal, take, and carry away £7, the money of Her Majesty." There were two other counts charging him with stealing two separate sums of £15 each.

Mr. Brookfield (Crown Prosecutor) and Mr. Theophilus Cooper appeared for the prosecution; Mr. Hesketh and Mr. Tyler for the defence.

The following special jury was sworn, after thirteen challenges (nine on behalf of the prisoner, and four on behalf of the Crown): Frederick Lambert Prime (foreman), Walker Ewen, Joseph Goble, Frederick Ireland, Edward Lewis, Joseph May, jun., William Ball, R. C. Greenwood, Frederick Ring, William Anderson, Joseph Cockrane Mackay, John Savage.

Challenges by the Crown: John Abbott, William Lodder, Robert Cox, Walter Charles Brackenbury.

By the Prisoner: H. Brett, George Frederick Ireland, George William Jones, Franz Scherff, Arthur Heather, Thomas Henry Hall, George Johnston, William Hammond, Morritz S. Leers.

His Honor: I should like the reporters to be a little careful about these challenges. I mention the subject because I observed some time ago there were ten challenges, and it was stated in one of the newspapers that there were two. I should like these jury trials to be closely watched, but with correctness and vigilance. It is very desirable that the public should be fully but accurately informed in these matters, and that the proceedings in our Courts should be temperately criticised, which, I am sorry to say, is not always the case.

The Crown Prosecutor opened the case to the jury to the following effect: The prisoner had money paid to his credit in the bank, and upon the amount the accused had to operate by cheque. He was an imprestee under the Public Revenues Act, and had to send in imprest accounts monthly, with vouchers attached. In the month of March, 1879, the accused appeared to have paid sums of money to two Natives—a Native man named Nuku Pauro, and a Native woman named Maria Maraki; and for the sums so paid vouchers were given and duly returned to the Government. The Natives referred to admitted the payment of these sums of money. On the 26th of April there is an entry in the cash-book for £7, paid to a Native named Te Mahu. There are entries of a payment of £15 to Nuku Pauro, and of £15 to Maraki. Credit is taken for these amounts, and vouchers returned to the Government. The Native named Te Mapu would be called, and he would swear that he never received a sum of £7. These payments professed to be on account of a block of land called Waitabanui. Te Mapu is a Native Assessor. The voucher would be produced, and it did not bear Nuku's signature. Nuku would state that he never received but one payment of £15. It was evident, however, that it could not be Nuku's signature, for that Native, when signing his name in full, invariably signed "Nuku P-a-u-r-o;" but in this document the name is spelt "P-a-o-r-a." In the same way as regards the Native woman. She invariably signs her name "Ma-ri-a Ma-ra-ki," with a break between each syllable. In the voucher that will be produced, the name was written "Maria Maraki" (with no break); and the woman would say that was not her signature. There was another circumstance to be mentioned—namely, that the defendant drew a cheque for £31 5s. upon the Government account, and paid it to his own credit. What was the value of that fact it was impossible at the moment to say.

Mr. John Frederick Churton, Audit Inspector, was examined at great length as to the duties of Government officers in the position occupied by the defendant as Native Land Purchase Officer, the mode in which the accounts of such officers are kept, and the results of his inspection. The greater part of his testimony was repetition of that given upon the previous trial of the defendant.

Henry Mitchell, Native Land Purchase Commissioner, deposed that he took over the office at Tauranga from the defendant and Warbrick. He produced the deed of conveyance from certain

Natives to Her Majesty of the block of land known as Waitahanui. He verified the signatures of Nuku Pauro and Maraki. He deposed that it was not his habit to keep a heap of 170 blank vouchers by him.

Te Mapu deposed that he did not receive the £7 mentioned in the indictment. He denied that the voucher for the amount was in his handwriting. He said his name there was correctly spelt, but his "hand did not write it." In cross-examination, he admitted getting £5, some blankets, and clothes from Mr. Warbrick. It was contended that this £5 and the blankets were paid on account of the £7 vouched.

Mr. Mitchell was called to prove the date, places, and periods of the Native Lands Court sittings in 1878-79, with a view to trace the object for which the money was paid.

Nuku Pauro said he had sold certain land to the Government for £15. He signed a voucher, and received one sum of £15. (The witness identified his signature to one voucher.) The signature to that was genuine. (Another voucher was handed to witness.) But the handwriting to this second signature he swore positively was not his. He had received money once, and that was from Mr. Warbrick, at Maketu. He had authorized no one to sign for him. He had no brother or other relative to whom he gave general authority to sign his name.

Maria Maraki gave similar evidence. She sold her interest in the Waitahanui Block for £15. She had been paid, and signed a voucher when she was paid. (Witness identified her signature.) She never received any other money from Mr. Young or Mr. Warbrick. (Another voucher was handed to witness, and she said that the signature to it was not in her handwriting.)

Joseph Foster Buddle, manager of the Bank of New Zealand, was put in the box, but was not examined by the prosecution. In answer to questions by Mr. Tyler, the witness said that defendant had accounts at the bank—(1) "J. C. Young's official account;" (2) "J. C. Young's private account." Mr. Warbrick had also an account there, but it was "inoperative" for some time past. If the official account became low, rather than dishonor the cheque drawn by Mr. Young he would cash it, upon Mr. Young paying it from his private account if the remittance to replenish the account did not arrive next day. Sums of money have been transferred from Mr. Young's private account to his official account, so as to keep the latter account in funds, and to prevent cheques being dishonored.

Abraham Warbrick was called by Mr. Brookfield, but not examined for the prosecution. In answer to Mr. Tyler, he said he resided at present in Mount Eden Gaol, for a breach of the Revenue Act. He was a Native Interpreter. He was, before going there, Assistant Land Purchase Officer. He had a great deal to do with Native land purchases. His duty was to act under orders derived from Mr. Young. Was appointed by a late Under-Secretary (Mr. H. T. Clarke). Formerly received 30s. a day, but that was altered to £350 a year. Mr. Young's salary was altered at the same time. It was a practice, when Natives came to draw money, to obtain their signature to voucher-form not filled up, and the accounts for goods obtained to his order would be attached to the voucher, and the amounts filled in and charged to that Native. Occasionally the voucher would be in duplicate. He could not say what were the objects of the duplicate. Witness conducted the whole of the negotiations relating to the Waitahanui Block. He paid Maria Maraki the £15. The two vouchers handed to him were for the same £15. The voucher signed by Nuku Pauro was attested by witness, and the money was paid by cheque. Some of these were put into the hands of witness.

Mr. Brookfield objected to any cross-examination upon the names attached to the voucher. They had no connection of any kind with this charge, one particular Native signing the voucher.

Mr. Tyler thought that the defence was entitled to obtain from the witness information as to the practice.

His Honor: No one can doubt that the practice of resorting to these blank vouchers is a direct, ready means of fraud. If the practice exists, it would be perhaps wrong to make a particular individual suffer by what cannot be called by any other name than a gross malpractice.

The witness explained the discrepancies of the signature in the following manner:—When these vouchers were signed, there would be a great number of Natives present. The one signing would sometimes be a slow writer, and another would sign for him. The spelling is different. The reason for that was, that Nuku was a Roman Catholic. The Catholic mode of spelling "Paul" was "Pauro," the Protestant mode was "Paora."

His Honor: Will you tell me how it is you altered this? You see the letter "M" there, initialled by you. (Voucher, in duplicate, handed to the witness.)

Witness: I cannot recollect.

His Honor: You were beginning to write "March." How came you to write "April"? These are meant for a voucher in duplicate?

Witness: Yes.

His Honor: Then they are duplicates of different dates. Now, on your oath, Mr. Warbrick, did you not make that alteration designedly? Show those to the jury. There seems to me to be a good deal of duplicity about these "duplicates."

Witness: The matters in account would appear clearer if the pass-book (Warbrick's account No. 2) had been sent up with the other papers. Pass-book No. 2 showed the sums paid out of Young's official account to enable witness to pay Natives all about the country.

His Honor: This was evidently a device to enable the witness to hold Crown money. The effect of it was to make Young's account a sham. Young acquiesced in it; but I do not say he is guilty of felony for doing that. With regard to that £31 5s., he had paid that sum into the official account, and this cheque referred to was simply paying himself back again.

The witness said there was a mistake committed by him, but the prisoner knew nothing at all about it. His habit was to tick off the sums of money which he paid to Natives. He paid the two sums (£15 each to Nuku and Maraki), but forgot to tick them off. The next month these were again charged; but it was wholly his own mistake. He was very uncomfortable when he discovered it. It was on a Sunday. After which he went to prisoner's house. He saw Mrs. Young, but the prisoner was lying down. The effect of the mistake was, that there was a surplus in the prisoner's account.

Witness (examined by Mr. Brookfield): Was aware that Nuku had repudiated the payment in 1878, but paid him £7 in 1879, because he had relinquished the denunciation. Made a statement to Mr. T. Cooper in the gaol. Wrote to the Attorney-General. The statement was to the effect that he did not know who signed these vouchers. When Young asked him to fill them he got them out of the portfolio. Did not know that the money had not been paid. The error occurred through the bank-book being so badly written. There were hundreds of vouchers filled at Young's request. A Native would come in and want an order on a storekeeper. Young would say, "Give him the order and make him sign." The plan was to give the signature in duplicate. [In another statement the witness said he believed that Young had acted improperly.]

His Honor: The schedule appeared to have been made out before the vouchers were filled. They would make out the schedule from the pass-book. Then they would have to support the schedule, and the vouchers were filled from whatever memoranda they had.

Mr. Brookfield: Now, which is correct—the statement you have made in Court to-day, or the one you made in the gaol?

Witness: The statement I have made here is the correct statement.

Mr. Brookfield: Then you did make that incorrect statement in the gaol? Was not your license suspended for making a false declaration two years ago?

Witness: My certificate was suspended.

Mr. Brookfield: Did you not make one declaration that you saw a particular Native sign a deed, and then another declaration that you did not see him sign?

Witness: I did not make two declarations. I acted under power of attorney. You represent the matter incorrectly. It is true my certificate was suspended for a time.

This concluded the evidence.

Mr. Hesketh: I apply, your Honor, that the prisoner be allowed to address the jury before his counsel addresses the jury.

Mr. Brookfield: I have never known a similar application made.

His Honor: But does the Crown oppose the application.

Mr. Brookfield: We do, your Honor.

Mr. Hesketh: I will cite the authorities: *Regina v. Malings* (8), Carrington and Payne; *Regina v. Walker*, in the same volume *Law Times*, 1879, in a case before Mr. Justice Hawkins, at Leeds. The grounds for the application were that there were circumstances in those cases which the prisoner alone could explain.

Mr. Brookfield: The law is laid down in Roscoe's "Criminal Evidence." The practice has been against it.

His Honor: I do not think this is such an exceptional case as would induce me to depart from the ordinary practice. This appears to me to be a case in which the prisoner will not lose anything by being represented by his counsel.

Mr. Hesketh: Then shall I be permitted to state to the jury what the prisoner has said to his counsel?

Mr. Brookfield: It appears to me there is nothing to warrant such a proceeding.

His Honor: I do not think I can depart from established practice. There are, perhaps, exceptional cases in which that might be done. It might be that if a prisoner were allowed to offer himself for cross-examination, it would be an improvement in procedure. This case is not such an exceptional case as would induce me to depart from the ordinary course.

Mr. E. Hesketh addressed the jury for the defence. He asked the jury whether there was ever a deeper piece of villany than that displayed by the last witness—a man who, on the verge of ruin, with charges of forgery and perjury staring him in the face, had the audacity to come before the Court with such a story as Warbrick had deposed to. If there was duplicity, falsehood, forgery in the case, it went back to that man's door. The prisoner was in his hands. But if these things were done, it did not follow that the prisoner was guilty of larceny of public money. The prisoner knew nothing of what Warbrick was doing. If the prisoner was the dupe of others, he was not guilty of felony—even though forgery or perjury was committed. Here was the case of a servant trying to save himself at the expense of his master. The villany of that witness suggested the innocence of the man at the bar. No felonious intent or guilty knowledge had been proved. He left the prisoner in the hands of the jury with perfect confidence.

Mr. Brookfield said the prisoner had failed to account when required to do so. As to the blank vouchers, it was in evidence no such practice obtained while Mr. Mitchell, the prisoner's predecessor, had charge of the office. He concurred with many of the remarks about Warbrick; but it did not lie in the mouth of the defendant to vilify his own witness. The fact was that Young was the man who certified that "the above account" is true and correct. The Government knew nothing about Young's account, for he alone could operate upon it.

His Honor said that there was great force in the defence that the money said to have been stolen remained in the bank, and it was singular it should not have been operated on. Young appeared to have delegated all his functions to Warbrick, banding over to him large sums of money for disbursement. The question was, whether the prisoner knew that these were fictitious returns. Did he know that there were false returns made? Was there a felonious intent? Was there any appropriation by the prisoner of the money to his own use?

The jury retired to consider their verdict at 11 p.m., and, after deliberating a quarter of an hour, returned into Court with a verdict of "Not guilty," with the following presentment: "That the system of Native land purchase expenditure, as disclosed by the evidence, is extremely loose and reprehensible, and affords no sufficient check against fraud by persons employed as agents."

His Honor: Gentlemen, that is the least you can say.

The prisoner's bail was enlarged, and the Court adjourned at 11 o'clock to 10.30 this (Friday) morning.

SUPREME COURT (CRIMINAL SITTINGS).—FRIDAY, 23RD APRIL.

[Before Mr. Justice Richmond.]

His Honor took his seat on the bench at half-past 10 o'clock.

Native Land Purchase Case.

John Charles Young surrendered to his bail to answer a further indictment (the third) for that he, on the 26th of May, 1878, being employed in the public service of the colony, and, by virtue of that employment, being intrusted with £7 in money, the property of Her Majesty, did feloniously steal, take, and carry away the said money contrary to the form of Statute, &c. There were two other counts charging the prisoner with stealing £10 within six months thereafter, and stealing £10 on the 8th of September, 1879.

The Crown Prosecutor (Mr. Brookfield), before the prisoner was called on to plead, addressed the Court as follows: I beg to inform the Court of the course which, representing the interests of the Crown, we have decided to adopt in this case, after mature deliberation. The indictment upon which the prisoner has just been arraigned is only one of five which were preferred against the accused. They were all found to be "true bills" by the Grand Jury, and two of them have already been tried by your Honor and the common jury in this Court, and resulted in verdicts in favour of the prisoner. On the part of the Crown, I may state that there is no desire to appear as a persecutor any more than a prosecutor of the young man at the bar. As he has been tried on two indictments and acquitted, if the other indictments were proceeded with it would perhaps look, in the minds of some, as if persecution was intended, instead of prosecution. After consultation with the Attorney-General, I think it advisable, on the part of the Crown, to enter a *nolle prosequi* in respect of the other indictments, so that the prisoner, if your Honor should coincide in that view, may be discharged.

His Honor: As far as I can judge of these cases, the Crown, it appears to me, has taken a proper course. I see no reason to deprecate the decision at which the prosecution has arrived. [Addressing the prisoner]: John Charles Young, it becomes now my duty, in consequence of the Crown having resolved to enter a *nolle prosequi*, to give you your discharge. But, while I approve of the course the Crown has taken, I would not have you think that, in my opinion, you have reason to complain of the prosecution that has been instituted against you. It has been proved that you rendered to the Crown a number of accounts—of fictitious accounts—which you must yourself have known to be fictitious: at the same time, strangely enough, it has been proved to the satisfaction of the jury, and to my satisfaction also, that you were a party to such fiction without any fraudulent intent—without any intent to put money in your own pocket by your conduct. The fiction to which you have been a party was this: that you sent in accounts, supported by vouchers, of payment to the Natives, whilst you must have known that the payments were not made; but you did so for the purpose of passing the moneys to Warbrick's account, to be by him, as you thought, disbursed. In doing that you committed a gross breach of duty—in endeavouring to hand over the responsibility which lay upon you of disbursing large sums of money to any other person. This was, however, done openly and aboveboard, as the balance in your pass-book would have shown at once. The payments were made to Mr. Warbrick. Under such circumstances, anybody would suppose that, in making yourself a party to such a fiction, you intended to put the money in your own pocket. It has been proved to my satisfaction that you did not. I fully believe that you did not; and, from the evidence adduced at the previous trials, as well from what I have known of you, I feel justified in the belief that the other cases against you would turn out in the same way as the previous cases, and would show that you were innocent of stealing this money. But you have been guilty of a gross dereliction of duty, and you cannot complain that you were suspected of a more serious offence. You are discharged.

The prisoner was released from the dock, and left the Court with his friends.

[*New Zealand Herald*, Monday, 22nd March, 1880.]

POLICE COURT.—SATURDAY.

[Before R. C. Barstow, Esq., R.M.]

Public Revenues Act.

Abraham Warbrick was charged with a breach of "The Public Revenues Act, 1878," by neglecting to attend at the office of Charles Thomas Batkin, at the Government Building, Shortland Street, whereby he incurred a penalty of £100. Mr. Brookfield appeared for the prosecution, and Mr. Dufaur for the defence. The case arose out of the investigation of imprest account in respect of which J. C. Young, of Tauranga, is charged with embezzlement. Mr. Batkin, acting as deputy for the Controller-General, issued a precept to the defendant—who was understood to possess certain requisite information, books, &c.—to attend at his office in Shortland Street. He declined to do so, and proceedings were taken under the 84th section of the Act. Mr. Batkin put in his appointments, and gave evidence as to having, after first requesting Mr. Warbrick to attend, issued a precept under the Act requiring his attendance. He wrote an answer, declining to attend unless a solicitor was present. Mr. Dufaur pointed out that the Controller, Mr. FitzGerald, was absent, and Mr. Batkin's appointment did not show his jurisdiction or authority. He quoted several cases. The Magistrate adjourned the case until Monday, to give him an opportunity of looking into the cases quoted.

This was all the business.

At the Police Court, on Saturday, a prosecution was instituted against Mr. Abraham Warbrick, of Tauranga, well known as a Native Interpreter and an old resident in that district. The proceedings were instituted by Mr. Batkin, Assistant Controller and Auditor of Public Accounts, under "The Public Revenues Act, 1878." The alleged offence is that Mr. Warbrick neglected to appear in answer to a precept of the prosecution to give evidence in regard to certain public accounts. The affair arose out of the land-purchase agency of Mr. J. C. Young, who has been committed for trial on a charge of embezzling certain funds intrusted to his charge. Clause 84 of the Act, which gives to the Controller.

General the right to examine witnesses and call evidence, is as follows: "The Controller and Auditor-General is hereby empowered, by the precept under his hand in the form set forth in the Second Schedule, to require any such person as he thinks fit to appear personally before him at a time and place to be named in such precept, and to produce any accounts, vouchers, books, or papers in the possession or control of such person; and the Controller and Auditor-General shall have full power to examine such person upon oath touching the receipt, expenditure of, or otherwise dealing with any public moneys, and touching all other matters necessary for the due execution of the powers vested in him by this Act." The 82nd clause, which imposes the penalty for neglecting an Audit Office precept, is as follows: "If any person refuses or neglects to attend at the time and place required of him by the precept of the Audit Office issued under this Act, or to produce any accounts, books, vouchers, papers, or money in his possession or under his control which he is so required to produce, or refuses to answer any lawful question asked him by the Audit Office, he shall be liable to a penalty of one hundred pounds." Mr. Dufaur, who appeared for the defendant, took certain technical objections, some of which were overruled by the Magistrate, but on others he reserved judgment until to-day.

NOTES ON EXAMINATION OF MR. YOUNG.—25TH FEBRUARY, 1880.

IN charging to Natives moneys paid to storekeepers, the sums due by each were made up, according to instructions, from an analysis of the storekeeper's account made by Mr. Warbrick in conjunction with the storekeeper [Showed Mr. Young my analysis of Horne and Reid's account]?—Can give no explanation. Did intend, in charging each Native with the sum set opposite his name, to make a settlement of his account. Did not in every case, but did in some cases obtain the acquiescence of the Native as to the accuracy of the sum charged to him. The items composing the account sent to the Treasury were indicated by Warbrick.

2. By whose authority did Warbrick issue orders to storekeepers?—By mine in cases where Natives to whom moneys were payable were concerned; in other cases by Warbrick. In some cases I or he examined the orders against the accounts; in others not. When goods were obtained, the storekeepers supplied a blank form of receipt signed by the Native, sometimes singly, sometimes in duplicate. Duplicates were retained in the office.

3. Is not personally aware of the existence of any agreement to pay for the spirits, &c., obtained from Whitcombe. Did not know till on the ground that any spirits, &c., were obtained for the tangi. Found out afterwards that they were ordered by Warbrick, with whom the Natives had agreed that the cost should be deducted from land-purchase money. Is aware that each Native had received £1 as well as spirits. Payments were made, under a practice of his predecessors, to Natives supposed to be owners, before the Court had adjudicated. After that event payments were made to Natives not grantees because in some cases they were admittedly owners, though not declared so by the Court; and in other cases because they were useful to the department in carrying out its operations. Was acting under general instructions to use his own discretion. The practice of the storekeepers getting vouchers signed by Natives was by Young's directions to the storekeepers. The signatures were not witnessed by Mr. Warbrick, except in cases where he attended and gave the order.

4. Other items in Whitcombe's bill were obtained partly under orders issued by me and partly under those of Warbrick.

5. Had general instructions from Mr. Gill, about the 26th of December, that all orders to storekeepers were to cease. Considers the orders to Menzies (publican) as personal liabilities, recoverable from the Natives.

6. The No. 2 accounts of Mr. Warbrick, at the National Bank and at the Bank of New Zealand, were public accounts, inasmuch as they were opened for public purposes and were maintained with public moneys.

7. The No. 2 account, in the name of J. C. Young, at the National Bank, I have no knowledge of.

8. Mr. Young, having an official account at the Bank of New Zealand, what occasion was there for the opening of the two No. 2 accounts at the National Bank?—Mr. Warbrick opened the No. 2 account at the National Bank without my previous sanction, but I assented to the proceeding subsequently by paying in public money to satisfy his drafts. The No. 2 account, J. C. Young, at the National Bank, is an account on which I have no right to operate for private purposes.

9. The No. 2 account at the National Bank being unknown to you, it is of course useless for me to question you as to the items?—I can say nothing about it as far as the items are concerned.

10. Did you take the trouble to ascertain that the public moneys placed in Mr. Warbrick's hands were applied to the purposes for which they were so placed?—I accepted from Mr. Warbrick vouchers showing that he had paid sums to Natives, but I did not go through the account in detail to see that the payments were correct.

11. £191 4s. 3d. appears to have been paid to the National Bank on the 31st of March to balance the account?—Can give no explanation.

12. On the 31st of March you drew cheques amounting to £386 14s. 3d. Of this sum £191 4s. 3d. was paid to Warbrick's No. 2 account at the National Bank. Can you explain how the balance was disposed of?—Can give no explanation of the discrepancy.

13. Of course the moneys should have been paid to the Natives to whom they are entered?—They should.

14. Cheque No. 15,043, October the 14th, favour of A. Warbrick?—(Noted on butt of cheque as "Left in National Bank to be drawn against.") It was placed in the hands of the bank to guarantee the drafts of Mr. Warbrick on the No. 2 account. Cheque was not cashed: it was handed back to me when I squared up the account with the Bank, and I destroyed it.

15. The cheque is dated the 14th October: Mr. Warbrick's first operation on the No. 2 account is 24th of October—ten days after. You stated just now that the No. 2 account, National Bank, was opened by Warbrick without your sanction or knowledge: how do you reconcile that statement with the fact above referred to?—I have not the slightest recollection of making any arrangement with the manager of the National Bank till after he had opened the account.

16. Interest to the amount of £5 18s. is charged in Warbrick's No. 2 account, and you have charged that sum as paid to a Native. How can you justify that charge?—I did it to get rid of the National Bank business. I did it on the spur of the moment. I knew it was wrong.

17. On the 28th of April a sum of £64 19s. was paid to Warbrick's No. 2 account at the Bank of New Zealand, and on same date £31 5s. was paid to your own private account. These sums, amounting to £96 4s., are charged as paid to certain Natives. How do you explain these transactions?—I cannot explain them without further inquiry; I will supply explanation.

18. As to a sum of £42, part of £290, for which a cheque was paid to J. C. Young's No. 2 account at the National Bank, can you say whether Matini te Huaki ever had that money? As to the cheques 7,630 and 7,631, the latter of which bears a note, "Taurira, £5 advance," can you give any explanation?—No, not now.

19. As to £51 paid Retreat Tapsell on the 26th August, 1879, the receipt of which he denies, can you give any explanation of the cheque for £125 drawn on this occasion?—I gave the money (cash) to Hans; he gave Philip £50 in my presence, and took away the other to divide with Retreat. I am positive Philip gave no receipt in my presence. The money was paid to Philip by Hans.

20. What connection had this sum with a sum of £200 which, as I have been told, you were instructed by Mr. Sheehan to pay over to these brothers?—It was a portion of the £200. He (Hans) afterwards drew the balance of £75, £35 being paid on Hans's order to Mr. Mitchell.

21. How is it the cheque was only £125, when the sums charged amount to £126?—I had previously advanced him £1.

22. The Tapsells agreed, in writing, that the whole sum, £200, should be charged on lands in which they were interested. What vouchers did you obtain?—Philip and, I think, Hans each signed receipts, and I suppose Retreat supplied a receipt for his.

23. There was a sum of £50 which you paid to Retreat Tapsell in Auckland, remitted by Mr. Wilkinson: was that a part of the £200?—No; it was an entirely different transaction.

24. When you paid the final balance of £2,000 on the Te Puke Block, what was the actual sum you then paid?—The actual sum placed on the table was £2,000, against which Mr. Asher made a claim of £150, which was paid. The whole of the remainder was taken possession of by the Natives.

25. Did not the Natives hand you back £50 for Ihaia Tarakawa, and £100 for Te Warena?—I do not remember the circumstance.

26. Was Rakitu present when the money was divided, and did she receive any part of it?—She was in the room, and I was present in the National Bank when she lodged some money to her credit.

27. With respect to the £30 refund?—Have been unable to find block of cheque-book; but the payment is a refund to myself on account of my having made advances to the Natives. As to the April payment of £31 5s. (part of £96 4s.), memo. on block of my cheque-book is, "Pay overdrawn Government account £32."

28. If this sum was to provide for an overdraft on the Government account, how do you explain the £45 15s. withdrawn by you on the 30th June?—On examining the accounts as forwarded to the Treasury and the bank account, with the assistance of Mr. Taylor, the teller of the bank, I found an excess of cash at my credit. The agent suggested I should draw the amount and place it to my own account. This I refused to do. I withdrew the amount and placed it in a box in the office. Mr. Warbrick knew of it. I subsequently disbursed the amount for Government purposes at a time when I had no imprest. Not entirely for Government purposes. I gave £10 to Mr. Warbrick in two sums of £5 each, one to pay the expenses of Mr. Warbrick's son to Wellington, and one on another occasion. The payments are not charged in my cash-book to my knowledge; if they are, it was not by my direction. It was not intended to charge them till the question was adjusted.

29. Did you take any steps to ascertain the cause of the discrepancy?—I examined the bank account with my cash-book, and endeavoured to obtain a copy of Warbrick's No. 2 account with the Bank of New Zealand. I was unable to obtain from the bank a copy of that account. Some moneys were received from the Thames—£150 for payment to Mr. F. Whitaker, jun.; £15 payable to Natives; both from Mr. Wilkinson. I think there was £50 for Tapsell: this I think was sent to Auckland. There were mistakes on one or two occasions, the moneys being paid to my private account. Believe I did not enter these payments in my cash-book. The £15 I believe I transferred to my public account. The sum credited on the 26th of April is the sum referred to.

30. What was the amount advanced to Captain Symonds?—£150—namely, £50 to the National Bank, and £100 to the Bank of New Zealand.

31. As to refund of the 26th of May in Auckland?—I paid Hans Tapsell £10, and Philip £10, and Menehera £5. The payments were made on the 20th of January, 1879.

32. How was cheque 15,033, for £50, 2nd of October, 1878, drawn for "general accounts," disposed of?—I cannot say.

33. Mr. Young says that the agreement with the Tapsells was made because they were about to receive the £200 promised them by Mr. Sheehan. Did you ever pay to a Mr. Logan a sum of £2, borrowed by Retreat Tapsell from him in Auckland?—I paid it to Mr. Logan in Tauranga, and got a voucher for the amount, signed by Tapsell.

34. How has the £2 for Hemi Hikumate, held on 5th of January [see journal], been disposed of?—It is still in my possession. It is payable to Brennan and Smith; but I will hand it over to Mr. Mitchell.

LETTERS TO MR. WARBRICK, AND HIS REPLIES, &c.

Mr. BATKIN to Mr. WARBRICK. Land Purchase Office, Tauranga, 6th March, 1880.

SIR,—I have the honor to request you will be good enough to attend at this office on Monday, the 8th instant, at 10 a.m., on business connected with the accounts of Mr. J. C. Young.—I have, &c., C. T. BATKIN, Assistant Controller and Auditor.

Mr. WARBRICK to Mr. BATKIN. Tauranga, 8th March, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 6th instant, requesting me to meet you at 10 a.m. this day, "on business connected with the accounts of Mr. J. C. Young." Any business connected with the above matter, if you will put in writing, I will take into consideration; but a *vivâ voce* interview I must respectfully decline, more especially after what has already transpired regarding such examinations, and the use which has been made of them in Mr. J. C. Young's matter, &c.—I have, &c., A. WARBRICK.

Mr. BATKIN to Mr. WARBRICK. Land Purchase Office, Tauranga, 8th March, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of this date, in which you decline to attend at this office as requested in my letter of the 6th instant. I must now repeat my request that you will attend at the place named, at 3 p.m. this day, failing which I shall be compelled, being unable to prolong my stay in Tauranga, to require you by precept, under section 34 of "The Public Revenues Act, 1878," to appear before me either in Auckland or Wellington.—I have, &c., C. T. BATKIN, Assistant Controller and Auditor.

Mr. WARBRICK to Mr. BATKIN. Tauranga, 8th March, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of this date, requesting me to meet you at 3 p.m. this day, and drawing my attention to the 34th section of "The Public Revenues Act 1878." In reply, I have to state that I have no knowledge of the 34th section of that Act, nor have I seen the Act itself. I must continue to decline, unless you will consent to allow me to be accompanied by my solicitor or agent, as I may be liable to be examined, and I think it is only just to myself that I may be guarded against making any admissions which might possibly be turned to account against me at any future time.—I have, &c., A. WARBRICK.

Mr. C. T. BATKIN to Mr. ABRAHAM WARBRICK.

THESE are to command and require you, laying aside all and singular business and excuses, to appear in your proper person before me at my office in the Public Buildings, Shortland Street, Auckland, on Wednesday, the seventeenth day of March next, at ten o'clock in the forenoon of the same day, then and there to testify all those things which you know touching the accounts of Mr. J. C. Young, late Land Purchase Officer at Tauranga, and other matters connected with the business of that office; and also that you bring with you all accounts, books, and papers relating thereto, and all public documents in your possession; and this you shall by no means omit under the penalty of one hundred pounds. Given under my hand, at Auckland, this fifteenth day of March, one thousand eight hundred and eighty.—C. T. BATKIN, Assistant Controller and Auditor.

Mr. WARBRICK to Mr. BATKIN. Auckland, 17th March, 1880.

SIR,—I must ask you to excuse my attendance before you this morning in the summons I received in Mr. J. C. Young's case, as I am so unwell that I am unfit to put in an appearance. Will you, therefore, kindly inform me on what other day my attendance will be required. Please address to me at box 102, post office.—I have, &c., A. WARBRICK.

Mr. BATKIN to Mr. WARBRICK. Auckland, 17th March, 1880.

SIR,—I have to acknowledge the receipt of your letter of this date requesting to be excused (on the plea of indisposition) from attending at my office, as required by my precept of the 15th instant. In reply, I have to inform you that I shall take immediate steps to recover the penalty you have incurred, unless proof to my satisfaction be given during the day that your illness is of such a character as absolutely to disable you from attending as required. I enclose precept requiring your attendance at the same place, at 10 a.m. to-morrow.—I have, &c., C. T. BATKIN, Assistant Controller and Auditor.

In the Police Court, Auckland. In the matter of an information laid by CHARLES THOMAS BATKIN against ABRAHAM WARBRICK.

To ABRAHAM WARBRICK, the above-named defendant,—You are hereby commanded to have with you and produce, at the hearing of the above information in the Police Court at Auckland on the 20th day of March, 1880, a certain precept under the hand of Charles Thomas Batkin, Esquire, Assistant Controller and Auditor, dated 15th March, 1880; and also a certain letter signed by the said Charles Thomas Batkin, addressed to you, and dated the 17th day of March, 1880. Dated the 19th day of March, 1880.—F. M. BROOKFIELD, Crown Solicitor.

[Indorsement on foregoing Order.]

I, ANDREW CLARKE, Sergeant of Armed Constabulary, stationed in Auckland, make oath and say that I duly served a summons (of which a copy is within written) upon Abraham Warbrick, the person to whom the same was directed, by delivering the same to the within-named Abraham Warbrick personally, in Auckland, on the 19th March, 1880.—A. CLARKE, Sergeant Armed Constabulary.

Taken and sworn before the undersigned, a Justice of the Peace for the Colony of New Zealand, this 19th day of March, 1880, at Auckland.—J. M. DARGAVILLE, J.P.

EVIDENCE OF NATIVES.—AT TAURANGA, MONDAY, 9TH FEBRUARY, 1880.

TE HURUHURU examined.

ON 27th November, 1878, L34 7s. 5d. is claimed as paid to Te Huruhuru. This amount would appear to form part of a sum of L150 paid to Brennan and Smith. Te Huruhuru states, in the first

place, that the signature to the voucher No. 38,686, subvoucher 8, is not his signature, he being unable to write; that he never received the money; that he never had any goods from Brennan and Smith, except such as he paid for himself, and except rations supplied to him and paid for by Mr. Young. He thinks the amount would exceed the amount above. He was liable also for rent of house to Mr. Chadwick.

On 6th January, 1879, L6 claimed as paid to Te Huruhuru—paid as part of a sum of L65 to Maxwell. Te Huruhuru (who apparently signs the receipt by a cross) states that he never received the money; that the cross has been made by some one else; that he never asked for or received any bread from Maxwell on account of Te Puke or any other block. He and others received draperies from Asher on account of Te Puke—a pair of boots each for himself, wife, and child, and suit of clothes for child. He never received any money from Young on account of Te Puke. On account of Ottawa he received, first, L5 in goods (L3 from Asher and L2 from Chaytor), and L7 afterwards in cash, and signed in blank forms on both occasions. Signature and marks on vouchers were not made by his wife in his presence, and is sure she would not have done it in his absence or without his knowledge. *Re* Mrs. Robertson's claim, L1 15s., he and three others stayed there from Saturday to Monday; and at McKinney's he and three others had one night's lodging and one meal each.

TE MAUOPANUA TE RATA (TE RAIPUKI) examined.

Has never had any money or clothes direct from Young or Warbrick on Te Puke nor on Ottawa.

TUESDAY, 10TH FEBRUARY, 1880.

HAKARAIA TIPENE examined.

As to a sum of L5 charged as paid on the 19th of October to Hoani Hakaraia and Hakaraia Tipene on account of Te Puke, he states that the only sum he ever received in company with his son was on account of Ottawa. Voucher 28,597-6, L2, was paid to himself; not to himself and son, as stated on the voucher. He states that the signature at the foot of this voucher is not his writing. Is quite sure on that point. He gave no receipt for the money, which was paid to him in a cheque, by Mr. Young, at the Tauranga Hotel.

Voucher 28,597-8, L1.—Charged as an advance on Te Puke, but appearing to be paid to the Robertsons as part of a sum of L28. Hakaraia admits that about twelve of his party had one meal at Robertson's, but he denies the signature at foot of the voucher.

Voucher 35,365-6, L5, 7th November, 1878.—Charged as an advance on account of Te Puke. He admits to have received in cash and goods at the younger Asher's. The goods were 2 blankets (L2), 2 shirts (10s.) 1 chemise (2s. 6d.), 1 shawl (15s.), and cash for the difference.

Voucher 33,427-1, L15, 11th November, 1878.—Advance on account of Te Puke. He received in a cheque. He absolutely denies the signature as his. He is certain he did not sign any receipt at the time of receiving the L15, nor at any time afterwards. Mr. Young (he says) made a note of the amount on the butt of his cheque-book.

Voucher 46,390, L4 6s., 3rd January, 1879.—Charged to Te Puke, and appearing to be part of a sum of L6 6s. paid to Connor, a saddler. Hakaraia states that he never had any goods from Connor.

Voucher 51,594, L2, 6th January, 1879.—Received in notes from Warbrick, but it was received on account of Ottawa, Te Puke being all settled for previously.

Voucher 68,420, L11 8s.—Charged as paid to Hakaraia Tipene and Patua Wharepohue. Appears by Young's book to have been paid to Chaytor as part of cheque for L52. Both men admit the signature.

Voucher 7,709, L4, 20th May, 1879, on account of Te Puke.—Hakaraia states that the last sum, or goods, he received on account of Te Puke was from Chaytor; that since then he has never received either money or goods on account of Te Puke, and has never signed any voucher for Te Puke after that time. The amount would appear, by butt of cheque No. 7,699, to have been paid to Maxwell. Hakaraia admits having received a box of biscuits (33s.) and a bag of sugar (22s.) from Maxwell. He states positively that Mr. Young deducted all cash and all goods obtained by him from the share of the L4,500 payable to them.

As to vouchers 38,686-20, and 40,064-1, each for L1,000, Hakaraia states that the whole sum was distributed on the same day, but that all that was handed over to them was L1,950, in L1-notes; that he handed L50 and L100 back to Young, the L50 being for Ihaia Tarakawa, the L100 being for claimants (Te Warena and others) living at Maketu, who were not present. Does not know what Mr. Young did with either sum. Out of the remaining sum of L1,800, L150 was paid to Mr. Asher by their consent, and in their presence.

Voucher 25,237, L7 9s., 3rd of October, 1878.—Paid to Hakaraia Tipene and Maihi Pohepohe. The signatures to the receipt are admitted, but the Natives say that the amount was not paid to them, but was left with Young to discharge a liability for rations to that amount supplied to them by Maxwell. They signed the voucher, but never saw any cash.

Voucher 33,684-8, L12, 21st November, 1878.—Butt of cheque shows that the cheque was paid to Ellis, a publican. Natives say that they received from Ellis 1 case (2 gallons) of brandy, and 10 gallons of rum. Signature acknowledged.

As to vouchers 43,063, L5 4s. 9d. and L6 0s. 9d., and vouchers 51,594, L7, and 7,709, L4, Maihi says he only once by himself had supplies from Maxwell—namely, 1 bag bread, L1; 1 case biscuits, about L1 13s.; and sugar (part of a bag). Hakaraia has had supplies from Maxwell on three occasions—namely, on one occasion, 1 box of biscuits and 1 bag of sugar; on next occasion, loaves (about twenty shillings' worth) and one case of biscuits; and on the third, about twenty-five shillings' worth. These three purchases were in addition to the goods for L7 9s. purchased in conjunction with Pohepohe.

WEDNESDAY, 11TH FEBRUARY, 1880.

MAIHI POHEPOHE examined.

On voucher 33,427, L4, paid 15th November, the signature to the voucher is in his handwriting. Received L2, and Matini Ngakuru received L2 also.

On voucher 40,064, L21 14s., paid 4th December to Maihi Pohepohe and Matini Ngakuru, did not receive the amount in cash. (Appears by butt of cheque to have been paid to Whitcombe for spirits.) Acknowledges receipt of the goods set forth in Whitcombe's bill (L21 14s.).

Voucher 46,390, L20, 3rd January, 1879 (appears by butt of cheque to have been paid to Chadwick on behalf of Rakitu and party).—Never received the money. Did not owe anything to Chadwick. Never had any dealings with Chadwick either for himself or for any other persons. Is quite positive. Did not receive the L20 himself. Admits the signature to the voucher. Was often asked to and did sign vouchers without being told why such signatures were wanted. Never but once [*see* L2 above] received money or goods at time of signing.

Voucher 51,574, L7, 6th January, 1879 (appears to have been paid to Maxwell).—Admits the signature, but did not receive the money. Admits he owed money to Maxwell, but does not know to what amount.

Voucher 70,522, L9 11s., 12th February, 1879 (appears to have been paid to Horne and Reid).—Admits the signature of his wife, and says the amount was due to Horne and Reid.

RUKA PAKURU, of Ngapeke (Otawa), examined.

Is not interested in any block but Otawa. L2 10s. is all the money he has received. He received it some time last winter, in two notes and some silver, at Ellis's publichouse, from Mr. Warbrick. Had four meals and a bed at McKinney's. Had no goods. Had a passage by "Wanaka" to Auckland, under order from Young or Warbrick. Signature to voucher 39,951 is his; but not that to voucher 41,792. Only signed two documents—namely, the Otawa deed and the voucher 39,951. Never signed any other document either before or since. Is absolutely certain that the signature to the voucher 41,792 is not his writing. His name is Ruka Pakuru; not Ruka *te* Pakuri. The L5 charged as paid to him on the 23rd of September he never received. If Young says he paid him that money, it is not true.

WIEMU TE WHAREIRO examined.

Is a grantee in the Te Puke Block. Never received any money on account of his share. Had rations to the amount of about L5 from Brennan and Smith. Received L2 10s. from Warbrick, which he suggested should be charged as his share of Te Puke. Money received was two notes and a golden sixpence. He never signed any voucher for the sums paid to him or for the passage.

MAIHI POHEPOHE examined.

As to L6 10s., charged 5th May, 1879, as paid to Mere Maihi, apparently paid to Horne and Reid, did not owe any money after payment of L9 11s. Possibly the wife of Wi Maihi te Rangikaheki. Maihi and Hakaraia admit that L5 was paid to each of them and L5 to Maihi's wife on the same day. As to L23 15s. charged in Chaytor's account and paid in a cheque of Young's for L52 on 16th March, Hakaraia and Te Huruwhiri state that this sum was for goods supplied to Natives for food, &c., while assisting him to carry on a survey, there being a disturbance.

PATUA TE WHAREPOHUE examined.

Drew L350 in cash. Had a tent, price L2, from Asher, and received rations in large quantities on four occasions from Brennan and Smith. Knows nothing of the L5 19s. charged in voucher 38,686 (paid to Brennan and Smith). Admits part of the signature, but not the last word.

Voucher 74,958, L22 18s., 30th April (charged to Manupanua).—Admits the signature, which was made in Warbrick's presence (part of payment of L87 to B. Chaytor). Admits correctness of items.

THURSDAY, 12TH FEBRUARY, 1880.

TAMATI HAPIMANA examined.

Voucher 40,064, L4, 4th December, 1878 (appears to have been paid to Whitcombe).—Went there with three others—Aporo Tipitipi, Ereatera, and Wi Katene. Thinks he had only two gallons of rum, but may have had four. Admits signature to voucher in Warbrick's presence.

Voucher 7,710, L10, 26th May (*see* cheque 214).—No specific cheque in Mr. Young's official cheque-book. In the month of May, on his return from the Kopua meeting, he obtained, either from Asher or Wrigley, 100 pounds of flour (about 18s.), 2 bags of rice (say L2 16s.), 1 case of biscuits (say L1 8s.), 1 bag—half-hundredweight—white sugar (say L1 8s.). Tamati Hapimana has the order at his place at Rotorua. He received from Warbrick L3 in notes or cheque, and signed a receipt for L10. Signature to voucher admitted.

Voucher, L3, 2nd of May.—Admits payment to himself and Wi Katene. Had no interest in the Otawa Block, but received these sums in consideration of his active services in getting the land through the Court. Received a sum of L10 about November, 1878, in one cheque, which his companion, Ereatera Tu Hohonoa cashed at the bank, and they divided the amount between them. (No entry of this in Young's cash-book).

Voucher 39,947, L3 10s., 29th August, 1879.—Says he has no knowledge of this sum, but is not absolutely certain. [Tamati Hapimana subsequently stated to Mr. Mitchell that he remembered this sum being divided between himself and Ereatera at Rotorua.]

Voucher 39,948, L7 12s. 6d., 29th August, 1879.—Appears to be part of cheque for L60 paid to Asher. [NOTE.—Asher still claims this sum.] Says he knows nothing of this sum. He never received but one supply of provisions from Asher (that referred to in connection with voucher 7,710). Is quite certain on that point.

Mr. D. ASHER examined.

On the 29th August, 1879, Mr. Asher received a sum of L60 9s. 6d. in payment of his account (cheque L60, cash 9s. 6d.). The account referred to includes cash advanced on the order of Mr. Warbrick, as follows: Paid to Mr. Warbrick, 5th June, 1879, L15; 7th June, 1879, L5; 6th June, 1879, L5; paid to Warbrick's son, 11th June, 1879, L5 10s.: total, L30 10s. Mr. Asher states that he sent in his bill in August, 1879; it amounted to L138 16s. 6d. He called at the office, requesting payment. Mr. Warbrick asked him to write down certain items of the bill as directed by him. Mr. Warbrick then selected the items making up the sum of L60 9s. 6d. shown in Mr. Asher's statement, and thereupon Mr. Warbrick handed him a cheque for L60, and 9s. 6d. in cash.

HANS TAPSELL examined.

Has had advances on Te Puke.

Voucher 35,365, L5, 5th of November, 1878.—Payment admitted. Thinks it was in cash.

Voucher 38,686, L50, 27th November, 1878.—Payment admitted. Received it by cheque. All payments on account of Te Puke were on behalf of his wife.

Voucher 51,593, L24, 20th January, 1879.—Admits signature. Says he received the money in Auckland by a cheque of L24, or perhaps L28, drawn by Young on the bank at Tauranga. He cashed it at Tauranga. He received the cheque from Mr. Young. He received L10 in notes in Auckland from a friend of Mr. Sheehan's, in the presence of Young. This L10 he divided equally with his brother Philip. He understood the whole amount of L38 was a present, and not a payment on account of land.

Voucher 72,975, L2, 24th of March, 1879.—Admits signature, but does not remember receiving the money. Has often signed vouchers as a request for money, understanding that they would then be forwarded to Wellington for authority to make the payment. Sometimes he got the money on such documents; sometimes not.

Voucher 72,973, L21 8s. 6d., 31st of March, 1879.—Admits signature. Did not receive the money. Amount appears in Young's cheque-book as "Hans Tapsell, refund to National Bank." Tapsell states that he did borrow from the National Bank L20 for three months; but that, on receiving L300 for some land he had sold in the Waikato, he handed L20 to Young in Maketu to repay his debt to the bank. On the visit of Mr. Young to Maketu subsequently, he asked Young if he had paid the debt to the bank, and Young said he had.

Voucher 74,962, L10 5s., 30th of April, 1879.—Admits signature. Appears to have been paid to Chaytor (part of L87) for half a ton of flour and 1 bag of sugar. The payment was for assistance in acquiring the Te Puke Block.

As to Patetere, he states that he asked Mr. Sheehan, when in Tauranga, for L300. He replied that he could not give him anything till he had been to Auckland. When Mr. Sheehan got to Auckland, he telegraphed to Young to pay L200 to Tapsell and his brothers. Of this sum he (Hans) got L50; believes Philip got L50; but does not know how much Retireti had.

As to voucher 39,985, L25, 26th of August, 1879; voucher 39,927, L25, 23rd of August, 1879; voucher 41,851, L15, 23rd of September, 1879; voucher 41,852, L35, 27th of September, 1879, Hans Tapsell admits all these payments as correct except the L15, which he does not remember.

AT MAKETU, 16TH FEBRUARY, 1880.

ROTA RANGIORA examined.

Voucher 28,597, L25, 24th of October.—Admits receipt from Warbrick. A cheque was drawn, and he and Warbrick went together to the National Bank, got the cash, and returned to the office, where it was paid him.

Voucher 7,735, L2, 28th of June, 1879.—Payment admitted. Paid by Warbrick by cheque. (Payment doubtful. Cheques 228 and 229 cashed; not known by whom.)

Voucher 51,593, L10, 5th of February, 1879 (part of a cheque for L22 4s. paid to George Gardiner).—Did not receive the money. Once owed Gardiner about L10 for a plough. Mr. Young paid for it. Did not sign a voucher when he got the plough or any other goods, but only when he received money. Sometimes signed one voucher, sometimes two. There seemed to be no rule. Two signatures were required from some men, only one from others.

Voucher 39,992, L10, 23rd of August.—Admits receipt of food to that amount at Ohinemutu (Way's store). Had no money.

Voucher 39,993, L5, 29th August.—Admits receipt in a cheque. Believes he received it in June. Thinks that in August he was in Ohinemutu. Ereterere, his son, who is charged with a similar sum on same date, agrees with above.

Voucher 41,839, L7 15s. 6d., 30th of September.—Does not remember receiving this sum. (Appears to be part of a cheque of L40 paid to Lee.)

Voucher 41,840, £7, 30th of September (also part of above cheque of L40).—Says that he got a watch, price 50s.; shawl, 40s.; mackintosh, 30s.; umbrella, 6s.; two coats, vests, trousers, and shirt; three boys' coats at 12s. each: about L9.

Voucher 21,714, L5, 7th of September, 1878.—Admits receipt.

Voucher 21,714, L5, 12th of September, 1878.—Admits receipt (paid to Mrs. Robertson). Admits payment was made to her by his consent.

Voucher 68,414, L4 10s., 15th March, 1879.—Says he received the amount from Young and Warbrick by cheque. Does not know on what bank. (Appears to be a part of L407.) Says Mr. Young did not seem to care to whom he paid money due to Natives. If a man died, Young would pay his money to another man. If a man was away in Napier, Mr. Young would pay that man's money to another if he applied for it. In some cases the money would reach the man entitled to it; in others it would not.

Voucher 72,984, L1 10s., 24th of March, 1879.—Admits receipt by cheque. (Part of L208 3s. 9d., paid to National Bank, Warbrick's No. 2 account.)

Voucher 74,961, L18 8s., 30th of April, 1879 (part of a cheque for L87, paid to Chaytor).—He says it ought to have been charged to Waitahanui, not to Pukeroa. Did not sign any voucher when he got the goods. The order was given to Eretere for Ngatimakino. Rota had nothing to do with it.

Voucher, L12, 21st of November, 1879.—Admits receipt of a cheque for the amount from Warbrick.

RAKITU HAERE HUKA (her husband, "Putu" or "Tomairongi," being present) examined.

Voucher 38,686, L25 7s. 3d., 27th of November, 1878 (part of a sum of L150 paid to Brennan and Smith).—Cannot write; therefore did not sign the voucher. Did not receive the money. Signature is not her husband's. Received rations, &c., from Brennan and Smith (unable to find items to the amount of more than L19 1s.; items 23 in number).

Voucher 43,063, L15 0s. 1d., 13th of December, 1878 (part of a sum of L100 paid to Horne and Reid).—Says she never received any money whatever from Young (and knows nothing of the L15 0s. 1d.). She got some L12 from Warbrick for Takurua on account of Ottawa. Acknowledges the receipt of goods from Chaytor, debited on the 29th of March, 1879, amounting to L20 12s. These were not chargeable to any land, but were a free gift in consideration of loss sustained through having to neglect their cultivations whilst furthering the wish of the Government in getting the Te Puke Block. Young promised to keep them (all the Waitoha Tribe at Te Puke) in food to the end of the December of the following year (that is, the 31st of December, 1879). The goods charged in Horne and Reid's account—14s. 3d. in October, 1878, and L17 12s. on the 29th of March—are correct; but they also were gifts, not chargeable to the land.

Voucher 46,388, L19 2s. 8d., December the 24th, 1878 (part of sum of L75 paid to Brennan and Smith).—Goods charged for that period to Rakitu amount to L6 19s. 8d. Does not know anything about this. Does not see how there can be a bill in addition to the L25 7s. 3d. already admitted. Has had rations from Brennan and Smith, but is unable to say whether they would amount to L10 or L40.

Voucher 72,978, L2, 19th of March, 1879 (signed "Rakitu" by her husband); voucher 74,963, L20 12s., 7th of April, 1879 (signed "Rakitu," not known by whom); voucher 7,707, L2 12s. 8d., 20th of May, 1879 (signed "Rakitu" by her husband).—As to L2, owed about L1 to Mrs. Robertson; not more. As to L20 12s., paid to Chaytor, *see* remarks above. As to voucher 7,707, L2 12s. 8d., 20th of May, 1879 (part of L34 11s. 5d. paid to Wrigley), never got anything from or owed anything to Wrigley, either at Maketu or Tauranga.

Voucher 41,793, L5, 23rd of September, 1879 (part of L30 for Te Pokiha and others—noted in cheque-book as refund to J. C. Young).—Never received any money on account of Ottawa. Did not make the mark at foot of the receipt. Never authorized any other person to do it. Knows nothing about it.

Voucher 41,802, L3, 26th September, 1879 (part of L67 paid to Brennan and Smith; particulars they are unable to give).—She says these payments are pure inventions. She never had anything from Brennan and Smith except rations, and that was during the time of the sitting of the Native Land Court on the Te Puke question, November, 1878. Had an oven, pannikins, and a billy, by an order of Brennan on Gardiner.

Rakitu's mark appearing on the receipt of each of the vouchers for L1,000 alleged to have been paid for Te Puke, she states that she did not make the marks, nor did she authorize any person to make them for her. She went to the Land Purchase Officer, Tauranga, on the date of the division of the money, but she went to say that she would not allow the survey to be made, she being the principal owner, and being opposed to the manner in which it was proposed to divide the money. She was not present at the division. She refused to take any part of the money, and has never received any part of it.

Her husband was present at the examination, and confirmed her statement in every particular. [*See evidence of Maihi Pohopohe as to goods supplied to Rakitu and party.*]

EREATERE RANGIHORO examined.

Voucher 21,714, L5, 7th September, 1878 (Pukeroa), ch. 15,006; voucher 21,714, L5, 12th September, 1878 (Pukeroa), ch. 15,013; voucher 60,997, L5, 21st February, 1879, ch. 7,064.—Received the cheque No. 15,006 in the presence of Judge Wilson at his private residence. Received the cheque 7,064, at the Land Purchase Office. Signed voucher in duplicate for the first payment. The duplicate voucher has been made use of for the second sum (sum charged as a payment to Edgcumbe for plans). Never ordered any plans. Never consented to the payment, nor was the payment ever mentioned to him.

Voucher 60,995, L5, 21st of February.—Received amount on account of Wharetata. Five pounds paid at the same time to Rota, to Eruiue, and to Mapu te Amotu.

Voucher 72,992, L2, 19th of March.—Admits receipt. Warbrick paid money out of his pocket.

Voucher 72,985, L2, 24th of March.—Admits signature. (Part of L17 16s. 6d. paid to Mrs. Robertson. Cheque drawn, but Robertson says the account was paid in cash.) The account may be correct, but is not sure of it. Did have supplies from Robertson.

Voucher 72,950, L17, 31st of March (paid to Warbrick's No. 2 account, Bank of New Zealand).—Bought a horse for L17, which Young and Warbrick paid for (out of No. 2 account). Bought it of Hall, the Clerk to the Court. Signed a voucher for the amount.

Voucher 68,428, L2 14s., 14th of March, 1879.—Things were got from Chaytor (part of cheque for L52) for Ngatimakino. Did not suppose that the amount would be charged as a payment to him. Signature is his, but he did not sign the voucher for these things. The voucher must be one of the duplicates which he signed on some previous occasion.

Voucher 25,244, L25, 8th of October, 1878. (Cheque 15,039. Appears to have been paid to D. Robertson, publican, Maketu. Admitted by Robertson. Query: For Te Hira's funeral.)—Has nothing to do with this. Drew nothing from Robertson on Young's orders. Did not consent to any such charge being made. His contribution to Te Hira's funeral was made in cash—£100. Members of his tribe may have had things from Robertson on Young's order, but he knows nothing of it.

Voucher 39,987, L2 10s., 26th of August, 1879 (cheque 715, J. H. Hall).—Admits signature. Does not remember the payment, but does not wish to dispute it.

Voucher 39,988, L5, 29th of August, 1879 (paid to Asher, apparently as part of L30 paid to Asher in refund of money advanced by him).—Believes he received the money in June, not in August.

Voucher 68,407, L2, 10th of March.—Admits signature. Paid to Horne and Reid. Owed nothing to Horne and Reid for anything but powder and shot, which could not come to L2.

Voucher 74,957, L3 12s., 30th of April (part of cheque for L87 paid to Chaytor).—Does not remember getting any goods but those already referred to. Is not in the habit of going into debt, and thinks if he had had these things he would have remembered it, which he is quite unable to do.

Voucher 68,430, L15, 15th of March, 1879 (part of £407).—Admits payment by cheque in Court-house, Maketu.

Voucher 41,810, L1 6s., 23rd of September, 1879 (part of L24 9s. 10d. paid to Wrigley).—Does not remember having the case of biscuits entered in Wrigley's bill.

TUESDAY, 17TH FEBRUARY, 1880.

ERUINE TE TIKAO examined.

Voucher 7,704, £8 18s. 9d., 20th May, 1879.—Whenever he has gone to draw money a blank form of voucher was placed before him for signature which he signed. (Appears to be part of cheque for £34 11s. 5d. paid to Wrigley, of Tauranga.) He knows nothing of the goods. Never bought any goods from Wrigley on any occasion. Did not receive £8 18s. 9d. in cash. Has received money on Waitahanui—namely, £15 in one sum at Tauranga, in a cheque on the Bank of New Zealand. Had no other money or goods on Waitahanui.

Voucher 21,714-8, £5, 7th September, 1878.—Admits payment. Voucher 21,714-11, £5, 11th September, 1878.—Admits payment. The first by hands of Warbrick, in Mr. Wilson's house, by cheque on Bank of New Zealand. The second from Warbrick, in notes, at Horne and Reid's store, Tauranga. Received a third sum of £5 from Warbrick, by cheque on the Bank of New Zealand, at the Land Purchase Office, Tauranga. Did not sign any voucher on that occasion.

Several of us (Rota, Eretere, and self) wished to go to Auckland, and we got £5 from Warbrick, which he proposed to charge on Tahunaroa. We wished it charged to balance due on Waitahanui or Pukeroa; but Warbrick said there was some confusion about those blocks, and he would charge it to Tahunaroa. We did not consent.

Voucher 39,994, £5, 29th of August, 1879.—Denies this as a payment on account of Tahunaroa; it is therefore probably the third payment of £5 referred to above.

Voucher 39,995, £5, 30th of August.—Admits one payment of £5 on account of Tahunaroa.

Voucher 39,996, £2 10s., 17th of September, 1879.—Appears to have been paid to D. Bills, from whom Eruine admits having received a saddle, and supposes this to be the amount paid.

Voucher 7,736, £2, 28th of May (qy., 28th June in cash-book).—Did not receive the amount (cheque 229). Admits signature, but never received the money; is quite certain as to that.

Voucher 41,838, £3 18s. 6d., 30th September, 1879 (part payment of £40 to L. Lee).—Admits voucher and payment as correct.

Has received goods from the younger Asher to the amount probably of the sums shown in Asher's account (£13 12s. 6d.—paid to Asher as part of a sum of £60). (These moneys are not charged in Young's accounts as paid on account of Eruine te Tikao. See folio 61 in cash-book.)

Admits the items, £23 15s., £13 16s. 3d., and £25 12s., charged in Chaytor's account; but says that he had nothing to do with the goods for £25 12s. but to distribute them at the request of Te Puehu and others to the women at Maketu.

NUTONA WAIHI examined.

Is interested in Pukeroa, Kaikokopu, and Waitahanui.

Voucher 46,390, L15, 31st of December, 1878.—Acknowledges receipt of a cheque on the National Bank, paid to him in Tauranga by Mr. Warbrick. Admits signature.

Voucher 51,594, L1, 6th of January, 1879.—Admits receipt of a one-pound note.

Voucher 41,809, L4 10s., 23rd of September, 1879.—Never received any money on Kaikokopu. His share is still intact. (Amount paid as part of L24 9s. 4d. to Wrigley.) Never consented to anything being charged to his share of Kaikokopu. Recollects owing about L2 18s. to Wrigley at Maketu, but had nothing else owing to him.

Voucher 23,281, L8 10s., 16th of September, 1878.—Admits amount as paid for cart-harness to Connor. Signed voucher in blank.

Voucher 68,409, L10 3s., charged to Nutona and Matui jointly, 5th of March, 1879 (apparently paid to Wrigley—cheque 7,618—but not credited in Wrigley's account).—Never had any dealings whatever with Wrigley in Tauranga. Had a plough and harrow from Asher in conjunction with Matui (charged to Matui on the 10th of March, L13 5s.). Admits signature to voucher, but denies receipt of money or goods. Never signed a receipt in conjunction with Matui. The latter cannot write at all—not even his own name.

Voucher 21,714, L5, 13th of September, 1878.—Admits signature and receipt of money.

Voucher 21,714, L2, 14th September, 1878.—Admits receipt of money in notes from Warbrick.

Voucher 38,684, L2, 19th November, 1878.—Received a second sum of L2 in notes from Warbrick.

Voucher 39,980, L2 2s., 29th of August, 1879 (part of a sum of L4 4s. paid Castaing).—Knows nothing about any debt to Castaing, but obtained L2—not L2 2s.—by order of Warbrick on Whitcombe. Received it in cash—L1 for himself and L1 for Te Putu—at time of *tangi* on Judge Young.

WIREMU PERETENA TAREAO examined.

Is interested in Waitahanui only. Has received L15 by notes from Warbrick, and L5 by cheque from Warbrick. Never had other money or any goods on account of land.

TE POKIHA TARANUI examined.

Is interested in the Te Puke, Otawa, and Kaikokopu Blocks.

Voucher 38,686, L11 18s., 25th of November, 1878 (part of L50 paid to E. Robertson).—Supposes payment is correct.

Voucher 38,684, L25, 20th of October, 1878.—Payment is correct. Received amount in notes in Warbrick's presence.

Voucher 68,419, L2 9s., 11th of March, 1879 (part of L52 paid to Chaytor for 1 case of biscuits and 10 pounds of sugar).—Payment is correct.

Voucher 70,520, L3 6s., 12th of February, 1879 (part of L50 paid Horne and Reid).—Admits payment.

Voucher 67,879, L1, 10th of February, 1879 (paid to Castaing for ferries).—Admitted.

Voucher, L12, 18th of December, 1879.—Received the amount by cheque in presence of Warbrick.

Voucher 41,786, L10, 23rd September, 1879 (part of L40 paid to Menzies).—Received spirits to the amount of L6, and L4 in cash.

Voucher 41,790, L5, 23rd of September, 1879 (part of cheque 754, refund J. C. Young).—Knows nothing of this payment.

Voucher, L5, 18th of December, 1879.—Admits this payment.

Voucher 74,967, L16, 1st May, 1879 (part of cheque 7,668, for L50).—Admits payment of the L50. Does not know how it was apportioned. Is not interested either in Pukeroa, Tahunaroa, or Waitahanui.

Voucher, L22 (paid to Castaing for ferries).—Believes the amount is correct.

Voucher, L32; voucher, L10.—Admits the receipt of L42 on account of Whakarewa. Admits the receipt of one ton flour and one hundredweight sugar from Brennan and Smith. Admits the item L23 15s. in Chaytor's account.

WEDNESDAY, 18TH FEBRUARY, 1880.

MATIU TE TIKAO examined.

Is interested in Waitahanui; not in Te Puke, Kaikokopu, Otawa, or Tahunaroa.

Voucher 51,594, L15, 6th January, 1879.—Received cheque for L15 from Warbrick—cheque on Bank of New Zealand, cashed by himself. Did not sign the abstract—cannot write a single letter. On the day on which he received the amount he was accompanied by Tiere, by Tohe, and by Makarita Kangaro. The latter died about four weeks after she was with him in Tauranga, about six weeks after the death of Te Hira (the latter died in June or July, 1878).

Voucher 68,409, L10 3s. (charged jointly to Matui and Nutona, 5th of March, 1879—appears to have been paid to Wrigley).—He got from Asher a plough and a harrow; the plough was obtained by Asher from Wrigley, and the harrow from the blacksmith. The price of the plough was L8; the price of the harrow was L2 or L2 10s. These implements were obtained for Nutona Waihi and himself jointly. Did not return to the office after getting the plough. Knows nothing as to the signature to the voucher. Did not authorize any one to sign for him. Had no harness with the plough; Nutona had obtained harness previously.

Voucher 68,410, L13 5s., 10th of March, 1879 (appears to have been paid to Asher for a "plough, harrow, skeith, cap, and freight to Maketu").—Had only one plough and one harrow. [Young, in a telegram to Wrigley, of Maketu, dated 5th of March, 1879, asks to whom was the plough issued on his order of October last, to which Wrigley replied that he had no debit for a plough against the Government.]

TOHE WHANARERE examined.

Is interested in Waitahanui and Otawa, but no other blocks. Has received L15 on account of Waitahanui. Went to Tauranga in harvest-time (January). Accompanied Matiu Tiere, a girl named Te Ngaro, and Timoti. (See voucher 51,594, L15, 6th of January, 1879.) [The girl Te Ngaro seems to have personated Makarita Kangaro, for the purpose of receiving the L15 due to the latter (see evidence of Matiu Tikao, which is certainly untrue as to the girl).] They all received cheques, and went to the bank with Young and Warbrick to get them cashed. Each man signed his own voucher. He himself made a mark; cannot write his name. The abstract is signed in full; but the writing is not his.

TE NGARO examined.

Says she is successor to Makarita Kangaro. Remembers going to Tauranga with Tiere, Matiu, and others. Received L15 on that occasion. Cannot write her name. Did not sign the abstract. Was only asked to touch the pen while Warbrick wrote. The Natives told Warbrick she was Makarita's daughter. She says that Warbrick said, "Where is Makarita?" Tiere and the rest replied that Makarita was dead long ago. Warbrick then gave her (Ngaro) the money. The time was about harvest-time.

HOHAI TARAKAWA examined.

Has authority to act for his father. [Will of his father produced.] Mr. Young, in a letter dated 3rd of December, 1878 [produced], informed him that at 3 o'clock on that day the money allocated to him for Te Puke (L50) would be paid to him. He refused to accept it. Was in Tauranga, but would not go to the office for the money. He received, on account of Te Puke—first, L3 from Mitchell, years ago; after that he received L20 from Mitchell and Davis in 1874; after that (in 1878), he got L2 from Young, in an order from Young on Horne and Reid for clothing. Got nothing more till after the Court. Then rations for his tribe, supplied by Brennan and Smith, Tauranga, were charged to him. Does not know amount. Asked Mr. Young for an account, but could not get it. Mr. Young asked him, a long time after, to sign an abstract, which he did; but does not know for

what amount. Got L5 (voucher 35,365) after decision on Te Puke. Afterwards had orders on Brennan and Smith for clothing to the amount of L2. His father went after that and drew L10. After that, received L5 from Mr. Mitchell. Admits the receipt of rations from Maxwell. May have been to the value of L51 4s. 9d. (paid to Maxwell); but, as to the voucher 25,236, 2nd of October, 1878, he says he did not receive the L50 set forth therein. Has frequently signed vouchers. They contained printed matter only. Never received any sum of L50 from Young. No relative of his ever received that sum on his account. [L32 16s. is credited in Brennan and Smith's account on the 2nd of October.] Thinks Brennan and Smith's claim for rations would exceed L100. After signing a voucher for rations at Te Puke, a voucher for L150 was placed before him for signature, and was signed by him and four others. He was then paid the L150. The date was the 27th of February, 1879. Has received nothing more on account of Te Puke than the sums mentioned.

On Ottawa admits payments as follows: First, L5 to Hori Tarakawa on Ihaia's account. Signed the voucher for him in his presence. Afterwards received L7.

TE MAPU TE AMOTU examined.

Is interested in Waitahanui, Tahunaroa, Whakarewa, Te Puke, and Ottawa; no others.

On Waitahanui he and three others received, first, £100 from Mitchell and Davis to divide among the tribe. After that they received from Mitchell and Davis £400. £150 in addition was retained to pay for survey. Has received no more.

Voucher 74,942, £7, 26th of April, 1879 (part of cheque for L96 4s.).—Young has on no occasion paid him money. Has received money from Warbrick, but never had a sum of L7. The signature to the voucher is not his.

On Whakarewa has received L40 or L42 from Warbrick, about the time that the Ottawa case was in Court. Te Puehu had L44 and Rota L42, he thinks.

As to voucher 21,714, L5, 2nd of September, 1878, admits signature. Remembers receiving the amount. It was a payment on account of Whakarewa.

As to voucher 68,452, L1, 15th of March, 1879, admits payment.

On Ottawa has received nothing.

On Te Puke he received from Mitchell and Davis L10 to divide among twenty. Never had anything else.

Voucher 43,063, L5 12s., 12th of December, 1878 (part of L25 paid to Robertson).—Says he was only once at Mrs. Robertson's. Was by himself, and had meals only for about three days. Did not sleep there. Admits signature to voucher, but never signed any voucher for payment to Mrs. Robertson. Signed two pay-sheets for Warbrick for L5 paid on account of Rotoiti Tumoana.

As to a sum of £10 charged as a cheque paid out of Warbrick's No. 2 account on the 26th of April, says he received it in cheque without asking, as a free gift for his services in inducing others to sign for Waitahanui. On Tahunaroa has drawn nothing.

Saturday, 28th February, 1880.

Voucher 73,005, L13, 24th of March, 1879.—Denies payment altogether. Never received any sum of L13. Admits the signature, but denies in the strongest terms that he ever received the L13. He received L10 in Maketu for services rendered. It was not chargeable to any block. It was for having induced Ema te Kirikau to sell Waitahanui. The last-named sum was paid in a cheque by Warbrick. Never received a second sum of L10.

REWIRI MANUARIKI examined.

Is interested in Waitahanui and Kaikokopu only. Has received L15 in one sum from Warbrick by cheque; nothing on Kaikokopu. Says that on one occasion he got 500 pounds of flour and 10 pounds of sugar from Chaytor on order from Warbrick. It may be charged to Haimona Rewiri. (See Chaytor's bill, 3rd of March, 1879.)

ANI PATENE TARATI examined.

Is interested in Waitahanui and Kaikokopu only. Has received a cheque for L15 from Mr. Warbrick, paid in presence of Major Roberts in Tauranga. Has received nothing on account of Kaikokopu.

ROTA WHAREHUIA examined.

Is interested in Rangiuru. Has received L20 from Young for self and Nga Wiki. Received also a tent from Asher's. Received board at Mrs. Roberston's (23s. charged). Had a second tent from Asher and one mattress; some clothes from Horne and Reid. Had a few gallons of beer at different times, and ferry charges for several others. There was also rent of a house for four weeks at L1 a week, which should be charged to Reihana; ordered by Mr. Young. Got some clothes from Asher—coat, vest, trousers, boots, hat, and shirt—all of which were for Heketua; a boiler and 4 pannikins.

THURSDAY, 19TH FEBRUARY, 1880.

EMA TE KIRIKAU examined.

Is interested in the Waitahanui and Kaikokopu Blocks only. Has received L15 on account of Waitahanui (charged 24th March, 1879).

Voucher 72,962, L15, 24th March.—Admits signature. Received it from Warbrick in Maketu—cheque for L10, and L5 in notes.

Voucher 72,957, L5, 24th of March, 1879.—Admits receipt at same time as above, in notes.

Voucher 72,952, L1, 24th March, 1879.—Never received a single pound. Received 6s. on a previous occasion for food from Warbrick; but is absolutely certain that she did not receive L1. She only had L20 on this block.

On account Kaikokopu, she received L10 prior to the payment for Waitahanui. She received spirits from Whitecombe to amount of about L4; a saddle, L4 12s. 6d., from Wrigley; also one meal each for six at Maxwell's, amount not known; and 200 pounds flour and 1 bag sugar from Chaytor, also 2 child's shirts, 12 yards stuff, and a pair trousers. This is all she has received on Kaikokopu.

Voucher 74,951, L5, Waitahanui, 28th April.—Did not receive the amount. Admits signature to voucher.

Voucher 7,705, L10, 26th May.—Admits signature, but did not receive the money. Suggests that this may have been used by Mr. Young to pay for the spirits from Whitecombe (L5) and the goods from Chaytor (L4 15s.). Signed one pay-sheet each for the saddle and the spirits; but on all other occasions signed two. Some were filled up and some blank.

Ema requested before leaving that it might be noted that she had only received L20 on account of Waitahanui. The L5, voucher 74,951, charged 28th of April, and the L10, voucher 7,705, on the 26th of May, she entirely denies receipt of; also the L1, voucher 72,952, of the 24th March.

HOHAPATA WHANARERE, or HAEA (husband of the above), examined.

Is interested in Waitahanui and Otawa only. On Otawa he received L10 in notes from Warbrick about March last, in Maketu, and L4 in notes from Warbrick, in Tauranga, about July. Signed two pay-sheets for the L10, and one for the L4, all in blank.

On Waitahanui, received L15 in Tauranga (voucher 46,390) from Warbrick about last summer. This is all the cash he has received. Only received one sum of L10 at all. Had a cart from a blacksmith in Tauranga. Price was L22, which he paid himself by giving that sum in a cheque for L10 (Warbrick's cheque, which was given to Te Mapu for land), and L12 in notes, to Young and Warbrick. Did not see Young or Warbrick pay for the cart. The money was paid to Young and Warbrick at the time the cart was ordered, about April. The cart was built in Tauranga.

As to account of Gilmour for chain and bullock-rings, had only 1 ring, 2 little plates, and 3 pins for the yokes.

As to voucher 41,815, L6, 2nd of October, 1879, denies receipt of the money, and also the signature to the voucher. Is unable to write his name. Authorized Honi Makaraure to sign for him for the L15 he drew on Waitahanui. He (McLeod) signed two vouchers. For the L10 received on Otawa he made a mark.

Did not sign the voucher 72,946.

As to voucher 39,981, L10, 8th of September, knows nothing of the amount or of the signature. L15 was received by his child (boy, Paeraro Hae) on account of Waitahanui.

Voucher 46,390, L15, 4th of January, 1879.—Appears to be the sum stated to have been received last summer.

Has received from Asher 2 men's shirts, 1 pair trousers, 2 child's shirts, 2 child's vests, 1 piece American cloth, 1 hat, 1 pair leggings, 1 shawl, 1 pair boots. Was told the total came to L4 16; but may be wrong. May have had other things. Had from Lee, in Tauranga, 2 child's shirts, 1 shawl, 2 pairs child's trousers, 2 child's vests, 2 child's coats, 1 child's hat (in exchange for pair boots), 1 piece dress stuff. A pair man's boots was got some time before. Had no other goods from any other place. Utterly denies the L10 and L6 charged to him.

REIHANA PARUHI examined.

Is interested in Rangiuuru Nos. 1, 2, and 3, and Pahiko. Has received L5 on Pahiko, by cheque from Mr. Young in Tauranga, and goods also.

Voucher 72,971, L5, 9th of April (appears to be the payment above referred to).—Admits signature and receipt.

Voucher 74,955, L5, 29th of April.—Did not receive the money. Admits signature.

Voucher 7,712, L5, 20th of May (paid to Maxwell).—Received orders on Maxwell from Mr. Young frequently. Does not know what amount they would represent.

Here Reihana spoke as follows: In 1878 he drew L25, by a cheque on the Bank of New Zealand, from Young on Rangiuuru in presence of Mr. Brabant. Warbrick cashed the cheque. Rirituku and Te Mapu were with him. After this he received a plough from Wrigley, of Tauranga—does not know the value—in same year as above. He got bullock-bows, 1 chain, and a ring from Wrigley at the same time. He got clothes from Lee, and some also from Brennan and Smith, and Horne and Reid. From Asher he got a tent, mattress, a piece of dress stuff and some child's clothes, a child's hat and boots. Has had a considerable quantity of goods from Chaytor. Does not know how much. On account Rangiuuru he had a big boiler from Brennan and Smith, and some pannikins; also some rations from Robertson, and some from McKinney. All the above were on Rangiuuru. On account of Pahiko he had flour from Chaytor—namely, 22 bags—and 2 bags of sugar. He had also two sums of L5 in cash, and goods from Chaytor to the amount of L5. He received the cheques from Mr. Young, and went with Warbrick to cash them. He received, also, from Mitchell, in notes and silver, the sum of L3.

MATINI TAHI KARAPARUA examined.

Is interested in Rangiuuru only. Has received in money—first, L50, drawn by self and three others (Ani Patene, Hamiora, Tumu Namariki); after that, L10. Does not know the date. Received it from Mr. Young in two sums of L5—the first by cheque, the second in cash from Horne and Reid on order of Young; after that, L2 in notes from Mr. Lee on order of Young. When Young's brother died, he and others went to Whitecombe's, and received on Young's order L1 in cash and L4 in beer and spirits. On Pahiko he received L8 from Warbrick, in a cheque, which he cashed at bank (National). That was all the money he had received. He owed L4 14s. to Young privately, before any negotiation was entered into with him for Rangiuuru. When the negotiation commenced, Young told him he should charge it as a payment on account of land.

As to voucher, L3, 10th of April, 1878 (paid to Matini, Hamiora, and Wi Hapimana), he kept L2 (referred to in preceding paragraph), and the other two men had the remaining L1 between them.

As to goods, he has received goods from Chaytor, from Lee, from Brennan and Smith; rations from Maxwell; from Horne and Reid a coat; nothing from the blacksmith; a tent and a mattress from Asher.

HAMIORA TE TUMU examined.

Is interested in Rangiuru and Pahiko—no others. Received L10 out of the L50 referred to by Matini Tahi Karaparua; received a L1-note from Warbrick; received rations, &c., from Mrs. Robertson. Supposes the amount is correct. As to L2 paid to Cook, says that he got beer and spirits from Cook on Young's order. Does not know how much. Had a tent and other things from Asher. Signed vouchers on two occasions—namely, on receipt of his share of the L50, and on receipt of a sum of L25. Signed two or three pay-sheets on each occasion. Never signed a pay-sheet on receipt of goods. Had seed-potatoes from Bodell on account of Rangiuru. (Qy.: L2 on the 10th of February.)

ARAMA KARAKA examined.

Is interested in Rangiuru and Pahiko. Has received L25 on Rangiuru. Signed two or three pay-sheets for it. Received L10 on Pahiko, in two cheques of L5 each, from Warbrick; one cheque was for his wife, Te Purangi. His wife has had no payment on Rangiuru. Had also on Rangiuru L1 in cash and L4 in spirits from Whitcombe, by order of Young.

As to L16 4s. 9d. (part of L75 paid to Brennan and Smith), admits the payment as probably correct. It was for food for the tribe.

As to L6 3s. 11d. (part of L60 paid to Asher on the 29th of August, 1879), if the claim was for goods—not money—it will be correct. Never signed pay-sheets except when he received money; he then signed two on each occasion. Has had goods from Brennan and Smith, bread from Maxwell, goods from Asher, meat from Chadwick—a small amount to Mrs. Robertson. Has had goods from Chaytor.

WIEMU HAPIMANA examined.

Is interested in Rangiuru only. Received L50 in single notes from Warbrick. Signed two pay-sheets for that money. Had no other money. Had a tent from Asher, had a gallon of rum from Cook, six loaves from Brennan and Smith; since then, another tent from Asher, and a gallon of rum from Cook; two harrows through Horne and Reid. Had a mattress recently from Asher. Knows nothing as to a shirt and hat charged by Asher. Has had rations in some quantity, and should be charged with them in common with Reihana.

APORO TE IA examined.

Received L12 on Ottawa. Incurred a debt with Mrs. Robertson—he was told about L6.

RUIHA REPOHA (wife of Aporo te Ia) examined.

Received L5 and L7 on Kaikokopu. Had rations from Mrs. Robertson. (Probably L7 5s. on 23rd of June, 1878.)

RAMARIHI ARARE examined.

Had L10 out of the L50. Was one of the fifteen who got money and spirits from Whitcombe. Had a shawl and a piece of dress-stuff for a niece.

MAHI NAKI examined.

Has received no money on Te Puke. Has received board and lodging at Mrs. Robertson's on Mr. Young's order. Had rations from Brennan and Smith. Has had nothing whatever on account of Rangiuru.

PEINA TE WERE examined.

Received L25 on account of Rangiuru alone, to divide between himself and two others—L10 to himself, L10 to Rangitapu, L5 to Te Ao Mihi. Received it in a cheque from Warbrick on National Bank. Received L10, in company with the same men, on account of Pahiko. Same trio received an order for goods from Lee to the amount of L5. Received 10 bags of flour, 50 or 60 lb. of sugar from Chaytor, 4 cwt. of potatoes, under order of Young. (Query: L7 16s. on 4th of October.) Had a tent and fly and blanket from Asher; 1 iron pot, 1 dish, 3 pannikins, and 1 billy from Lee (the latter, perhaps, from Gardiner's). Had rations at McKinney's. Three of them stayed there two nights. On another occasion he and Rangitapu stayed there one night.

E. TE MIAU examined.

Received L10 on Rangiuru by cheque from Warbrick. Cashed it at store. No other money received by him. Stayed at Mrs. Robertson's one week.

FRIDAY, 20TH FEBRUARY, 1880.

TOI TE KOATA examined.

Is interested in Rangiuru only. Never received any money in payment on that block. Never received any goods by order of the Government, either from Horne and Reid or any other storekeeper. Always paid for any goods he purchased. Never put his mark to any pay-sheet. Is unable to write his name. Received board and lodging from Mrs. Robertson. Thinks the expense he incurred was about 9s. Three of them had about four meals each.

APORO TIPITIPI examined.

Is interested in Te Puke, Rangiuru, Ottawa, Te Rau-o-te-Hui, and no others. On Te Puke has received L3, immediately after the decision of the Court on that case. Received it by cheque from Mr. Young. Signed receipt on a small piece of paper. Signature to voucher 33,427 is his. Had board and lodging at Mrs. Robertson's. Was informed by Young that his account at Mrs. Robertson's

amounted to L6 10s., and he objected to it at the time as a charge upon the land. Admits his signature to voucher 38,686; but never signed any voucher for L6 10s. The pay-sheets signed by him have been always in blank. Has had the articles amounting to L8 2s. 6d. and L2 (denies L2 2s.) charged in Brennan and Smith's bill (unpaid). These articles are not chargeable to any land; but were a present made in consideration of assistance rendered to Young in respect of land-purchases at Rotorua. Had board and lodging at McKinney's—L4 8s. (unpaid). Considers the charge excessive. Was there by himself about two weeks. Signed no pay-sheet.

On account of Rangioru he has had no money and no goods.

On account of Ottawa has received L5 in a cheque from Young, and goods to the amount of L10 from Chaytor. Signed one pay-sheet for the L5. Admits signature to voucher 39,998.

On account of Te Rau-o-te-Hui he has received nothing except L3, which he borrowed from Captain Mair. Signed a blank voucher for it. Denies the receipt of the L2 charged to him by Brennan and Smith on the 9th of September. Also denies the receipt of the L3 charged to him on the 20th of March in Brennan and Smith's account. Could not have received it in March, he being in Rotorua from the 6th of February to the end of April. Does not think he ever signed duplicate pay-sheets.

TE RIRITUKU PARETE (TE PARETE HOHEPA) examined.

Is interested in Ottawa, Te Puke, and Rangioru; no others. In 1879 received (on Ottawa) L12—first L5, then L7. The L5 was given to him by Warbrick in notes. He signed one pay-sheet. The L7 in a cheque from Warbrick on the Bank of New Zealand. Signed one pay-sheet only.

On Rangioru he received, in company with two others (Reihana and Te Mapu), a sum of L25. Mr. Warbrick went to the Bank of New Zealand with them. Took them to his own house and there handed them the money. They signed one pay-sheet, before going to the bank, in the presence of Mr. Brabant.

On Te Puke received a share of the L2,000 from the Natives. Was not present when the L2,000 was paid to the Natives. Did not see the money. Heard the amount was L2,000. Admits receipt of a passage to Napier from Wrigley on order of Young. Signed a pay-sheet for it. Signed a pay-sheet with Reihana for rations on Te Puke. Had one night's board at McKinney's. Two of them had supper, bed, and breakfast, and in the morning he went to Napier. He had one meal on a previous occasion. Had rations on account of Rangioru. Stayed with one companion seventeen days with Mrs. Robertson, for which she should have charged 4s. a day each. She charged L1 a day for the two. He complained to Young, who said he had nothing to do with it, and he (Parete) must talk to Mrs. Robertson about it.

PARUHI examined.

Has never received any money on account of land. Has received goods from Lee as set forth in his claim, L3 10s. 6d. Got some clothes a day or two after at the same place for his son, L2 18s. 6d.

TE WHARAU HIKANUI (son of Te Hira) examined.

Is interested in Pukeroa, Waitahanui, and Kaikokopu; no others.

On Waitahanui has received L15, by three notes of L5 each, from Warbrick. Signed two pay-sheets.

On Pukeroa, a L1 note from Warbrick. Signed two pay-sheets. Received it last summer. Himself, his brother Menehera, and his sisters, Tukau and Hariete, have been drawing money on Pukeroa.

He (Te Wharau) has had nothing but the L1 on Pukeroa.

Voucher 68,413, L2, 15th of March.—Admits signature. Was paid by cheque—L1 for himself and L1 for Tukau. They signed one pay-sheet.

Voucher 74,952, L2, 28th April, 1879.—Denies signature and receipt of money.

Voucher, L6, 6th of December, 1879.—Charged as paid to Te Hira Hikanui. Voucher signed in that name. Te Wharau and Menehera, his brother, both deny receipt of the money and that either of them signed the voucher. Both men say that they never signed any document except with their own names.

Menehera signed the Pukeroa deed in his own name. [NOTE.—He is not a grantee.]

Voucher 51,594, L5, 6th of January, 1879.—Payment to Tukau. The brothers Te Wharau and Menehera know from Tukau that she received L5, but both strenuously deny the signature to the receipt as that of their sister. Menehera says he went to Young and asked for L5. He received L3 on Pukeroa, and signed the voucher 21,714 for it. Signed one pay-sheet and a small slip of paper. Admits signature. Had no other money, and no goods of any kind.

Te Wharau says he has received L5 and L7 from Warbrick on Kaikokopu—the L5 in September or October, 1879, the L7 in December or January. The L5 was in a cheque, changed at Robertson's. The L7 was also a cheque, changed at Asher's.

Has had no other money, no goods, and no clothes.

This statement was read over in Maori to both brothers, who confirmed its accuracy.

SATURDAY, 21ST FEBRUARY, 1880.

RETIRETI TAPIHANA examined.

Says he knows nothing of the L200 referred to by Hans Tapsell, and never received any part of it.

Voucher 35,365, L5, 7th of November.—Admits signature, and payment by cheque on the National Bank, which he cashed there. Received it from Young. Signed two pay-sheets for the amount.

Voucher 39,986, L51, 26th of August, 1879.—Denies signature. Always signed his name in full; not Retireti only. The writing is not his; it is a forgery. Never received the L51 or any part of it.

Voucher 41,850, L4 18s., 23rd of September, 1879 (L2 18s. of this sum appears to be part of a sum of L19 paid to Commons for passage of Retireti Tapihana; the L2 is part of cheque No. 754, for L30 refund to J. C. Young).—States that when in Auckland he borrowed L2 from a traveller named Logan, which perhaps Mr. Young repaid. Is unable to give any other explanation of the L2. Never received L2 either from Young or Warbrick, and did not sign any pay-sheet either for that sum or for L4 18s. The signature is not his; it is a forgery. Never received any money from Young or Warbrick except the L5 above referred to. Received L50 from Wilkinson by the hands of Willy Young in Auckland. Went to the Bank of New Zealand with Willy Young, who obtained L50 (remitted by Wilkinson, Hauraki, to J. C. Young) in notes. May have signed a pay-sheet for the amount.

PIRIPĪ TAPIHANA examined.

Voucher 51,593, L14, 20th of January, 1879 (part of cheque for L28).—The Minister gave them (Hans and himself) L20 in Auckland to be divided between them. He received L10, and L10 was retained by Hans. Did not read the cheque. Hans said it was for L20. Hans, J. C. Young, and himself went to the Bank of New Zealand and cashed the cheque. Never received the remaining L4. Knows nothing about it. Does not remember signing a pay-sheet. The signature to voucher appears to be his, but Warbrick could not have witnessed it, as he was not in Auckland. Did not sign any pay-sheet in Tauranga on his return. Came straight home to Maketu.

As to voucher 74,990, L5, 5th of May (paid to Horne and Reid), received L5 in one note from Young at some store in Tauranga, for which he signed a blank voucher. Does not remember whether he signed one or two. Does not know whether he (Young) borrowed it from the storekeeper. He obtained it from the store and gave it to Philip in the street. Went to Cook's publichouse to sign the voucher. Warbrick was not present.

Voucher 39,928, L50, 26th of August (part of cheque for L125, cashed, and said to be divided between Hans, Retreat, and Philip).—Received L50 from Hans in Young's presence—not Warbrick's—to pay Hans's electioneering expenses prior to the election. Signed a blank pay-sheet for it. Did not know it was to be charged to Patetere, and did not consent to the charge. Admits signature to voucher.

Philip knows nothing about the L200 referred to in Hans's evidence. Received no other L50 than that above referred to.

Read over to and confirmed by Piripi.

STATEMENTS made by HAKARAIA TIPENE, MAIHI POHEPOHE, and TE HURUHURU.

Statement made by Hakaraia Tipene.—[Maihi Pohepohe was present, and concurred in this statement.]

Hakaraia says that men who were excluded from the list of grantees by the Court had drawn money on account of Te Puke prior to the decision of the Court. "When the decision was given I said that this money should be returned, in order that it might be given to Waitaha, to whom the land was awarded. Previous to the sitting of the Court, I had warned Mr. Mitchell to pay only to the owners of the land. In consequence, I believe Mitchell did not give money to persons not entitled to receive it. I speak of the time when Sir Donald McLean was Minister. When Mr. Sheehan became Minister, and Mr. Young had the management of affairs, the conduct of the business became confused. I mean that he paid men who had no claim whatever on the land. Rations and a number of erroneous payments were charged against Te Puke. All sums so wrongfully paid I claim. That is how the L4,500 has gone—paid away in money or rations to persons who were not entitled. I paid L200 for survey, of which sum I have reason to believe that L73 is still in the hands of Young. The Government has the land, and I want this L73 back. Mr. Edgecombe and Captain Lloyd were the surveyors. Another statement I have to make is that Rota Rangihora undertook to defray cost of the first survey. The cost of that was L100. I wish this L100 to be charged against Kaikokopu Block, and not against Te Puke, because Rota Rangihora is one of the principal owners of that block. Mr. Goldsmith was the surveyor."

Wi Hotene te Huruhuru.

The statement I have to make is in reference to charging rations to our shares in the Te Puke Block. The Government should pay for all rations supplied to us during the hearing of the case of Te Puke in Court, as, in consequence of our being obliged by the Government to attend the Court, we had to neglect our cultivations, and consequently were short of food during the whole year, and suffered therefrom very considerably, having to buy food instead of growing it. I have a word to say as to my share of Otawa. Some men were paid as much as L20, others L13; but the majority received only L12. Why should some men have been paid more and others less? The apportionment was made by Mr. Young. We were charged for meals supplied by Mrs. Robertson. We were charged 15s. for one meal and bed for each of four men. The charge should have been 8s. We supplied three pigs to order of Young, and, instead of being paid for them, they have been charged to me.

THE statements hereunder, by Mr. A. Warbrick, were made to Messrs. J. S. Churton, Audit Inspector, and T. Cooper, solicitor, Auckland, who visited Mount Eden Gaol in conformity with Mr. Warbrick's request, set forth in the letters of which copies are subjoined.

MR. WARBRICK to MR. CHURTON, Assistant Audit Inspector. Mount Eden Gaol, 7th April, 1880.

DEAR SIR,—I take advantage of Mr. O'Brien, the Governor, visiting the Supreme Court this morning, to request you, at your earliest convenience, to visit me in the gaol, in order that I may the more fully explain the reasons which caused me so imprudently not to attend the call of the summons which Mr. Batkin issued against me, and for which I am now suffering. I think, if you could do me the honor of a call, that I should be able satisfactorily to explain matters.—I have, &c., A. WARBRICK.

MR. WARBRICK to the Hon. the ATTORNEY-GENERAL. Mount Eden Gaol, 8th April, 1880.

SIR,—I have the honor to inform you that I am at present a prisoner in this place through not appearing to answer a precept of Mr. Batkin, Assistant Controller and Auditor. I have, since my incarceration, considered carefully and seriously my position, and feel sensibly now that I made a great mistake in not appearing and affording such information as was required of me. I feel deeply sorry for having transgressed my duty, and am desirous that Government should favourably consider my case, and allow me an opportunity of rendering every information which lays in my power to explain the transactions of the Land Purchase Department at Tauranga, and any other information connected therewith. I am a very old settler, and the father of a large family, who are dependent upon me; and, being desirous of condoning my offence, I wrote to J. A. Churton, Esq., the Audit Inspector, who has had to do with these accounts, asking him to receive such information from me as I was prepared to give: this he informs me that he was unable to do, on account of the instructions of Mr. Batkin, and the matter having gone out of the Audit Office's hands. Under these circumstances, I thought it advisable to write to you, as Attorney-General, requesting the Government would be pleased to give me an opportunity to afford the information required. I believe the information which I am prepared to give would assist the Crown on the case of *Regina v. Young*.—Hoping that my case may be favourably considered, I have, &c., A. WARBRICK.

STATEMENTS by MR. WARBRICK.

Abraham Warbrick re Maria Maraki and Nuku Paoro.—These vouchers I know were not signed by the parties; but I do not know who signed them. I knew this at the time that Mr. Young directed me to fill the vouchers in. I got these two vouchers out of the portfolio. I drew Mr. Young's attention to this. I found out on Sunday that Young had included in the imprest accounts these items, and on the same day I went to Mr. Young to tell him so, and asked him to telegraph to Mr. Gill about it. I did not know at the time I filled the vouchers up that the moneys had not been paid, but the accounts had been previously charged. The error arose through the bank-book being so badly written that I could not make the name out. The No. 2 account of mine at the bank was strictly an official account at the bank. The way business was transacted was this: A Native would come and want an order on a storekeeper. Young would say to me, "Give the Native an order and make him sign a voucher." Usually the plan was to get the signature in duplicate. The voucher, when signed, would not be filled up, but would be put away by Young's order in the portfolio, and would be used just as occasion wanted—that is to say, if Young were to say to me, "I want a voucher for £50 for such-and-such a man," I would take a blank voucher bearing that man's signature, and would fill it up by Young's directions. He dictated to me the amount, and generally the block; but sometimes he would leave to me to find out the names of any block the Native was interested in, and I would then fill in the name of the block. I had such confidence in him that I would do as he told, fill the voucher up, attest the signature, and hand it to him. This was the course pursued in Retireti's, Hohapata's, and Nuku and Maria's cases. I had no knowledge whatever in these particular cases that the money was paid. In some cases I had a knowledge that money had been paid, but as a general rule I did not know of the payment. Young had a pocket-book in which his "refund" accounts were entered. I never had the pocket-book. He used to open his pocket-book and read out names and amounts, and direct me to search in the portfolio for blank vouchers bearing those names, when he would direct me to fill them up in the manner before stated. Retireti's voucher for £51 was filled up by me in Young's presence. He particularly requested me to insert the name of the block Waiparapara. It was a blank voucher bearing Retireti's signature. Hundreds of pounds have been treated in the same manner, and, although I attested the signatures, I was very seldom witness to the payment. I have filled from the portfolio over a hundred vouchers in one evening, which had been signed in blank. I always did this by Young's orders. He and I would go over the monthly schedule to be forwarded to the Government as an imprest account, and which was made partly from the bank-books and partly from Mr. Young's pocket-book. I would then, by his direction, obtain from the portfolio vouchers signed in blank, purporting to be by the Natives whose names were in the schedule. I would then fill these up from the information supplied by the schedule. Young would then certify to these, and he himself would forward them to Wellington. I have done this in hundreds of cases—in fact, the vouchers which were signed for stores were seldom used for that purpose, but almost invariably put into the portfolio.—A. WARBRICK.

Re Retireti-Tapihana.—I believe the voucher for £51 was one of those signed in blank, and at one time placed with other blank vouchers in the portfolio. No person had any access to the portfolio but myself and Mr. Young. When the schedule was being made out for the accounts in which the £51 was included I usually went to the portfolio to get the vouchers; but in this instance, I not having taken any interest in the matter of the £200 for the Tapsells, I set my face against it. I told Young he would be a sufferer; that the Tapsells would sell him. Mr. Young got the voucher out. I saw him searching the portfolio for it. He said: "There is one of Retireti's vouchers here." There were none but vouchers signed in blank in this portfolio. Mr. Young, in going through his pocket-book, said: "Here, I've given him £1 myself. Alter the £50 pencil-mark—make it £51." I did so. The voucher was in blank, but the signature was witnessed by me before the blanks were filled in. I filled up this blank voucher for £51 by Mr. Young's direction. I then attested the signature. I did not see the £51 paid to him. I cannot say that Retireti signed this voucher or that he did not. The £125-cheque was cashed at the Bank of New Zealand by Mr. Young, and the money in notes placed in an envelope (official) and brought to the office of Mr. Young. Mr. Young asked me to take care of it—to put it in the iron box. He said, "They are going away in the morning, and they'll want the money." Early in the morning the day after the cheque was cashed, one of the Tapsells—I think Philip—came to my house and requested me to come to the office to give them this money. I was very annoyed, because the morning was so cold; but I came to the office, in a bad humour. Philip had met Hans at Young's house. I went at once to the office, got hold of the envelope containing the money, and brought it down without stopping. I met Mr. Young and Hans and Philip Tapsell at Robertson's

corner, and handed the money to Young. That is all I know of that L125. Young did not pay the money in my presence. The next thing I know is about L35, entered on the 27th September, 1879. I brought two vouchers from Maketu, from Mr. Mitchell. There was L35 filled up in the bottom and L35 in the column at the foot in each voucher. Voucher No. 41,852 was brought over with another by me from Mr. Mitchell's own hand. Mr. Quintal has got the other. It is not filled up, but there was L35 in figures at the foot and L35 in the body-receipt. Hans acknowledged 41,852 in my presence, and I witnessed it. The other was witnessed by John McPherson. On the back of the voucher Quintal has is a memorandum from Hans Tapsell that he had received the L35 from Mitchell, and that it was to be deducted from the L200. On the front of the voucher there is a minute of Mitchell's informing Mr. Young that he had paid the L35, and authorizing him to deduct it. Young placed the L35 to the credit of Mr. Mitchell, so I believe. I do not know of my own knowledge. Mr. Young, after this, when Hans Tapsell came to Tauranga for a settlement, asked me to reckon up what moneys had been paid on the L200, and told me to draw out a cheque for the balance. I drew the cheque for L15.

Re *Te Mapu, Nuku Pauro, and Maria Maraki*.—The two first items of L15 and L15, payments to Nuku Pauro and Maria, are correct. The subsequent two payments are incorrect, and the Natives did not get the money. It arose in this way: The bank clerk, in entering Young's No. 2 account bank-book, made a muddle of the Natives' names. The vouchers were selected from the blank vouchers, and filled up—L15 for Nuku, L15 for Maria. I picked out these two vouchers because I forgot that credit had already been claimed for them. The result was that the accounts rendered to the Government showed L30 as being paid to the Natives beyond what was in reality paid. Immediately upon my discovering the fact, I went to Mr. Young and requested that Mr. Gill should be informed of it. Mr. Young said, "Let it slide over." I told him I was very uneasy. In fact, I was broken-hearted, because I perceived at once that Mr. Young was not acting rightly. Afterwards there was a credit—on the 30th June, 1879—of L45 15s. to the banking account more than the books showed there should be. Young afterwards drew this amount out (L45 15s.) to square his account with the bank. He placed it in an envelope, and put the envelope in a box in a corner of the room in his office; and afterwards, when he wanted money, he used to take it from this. *Te Mapu*: I cannot give any information for the present.

Re *Hohapata*.—I remember Hohapata coming to Tauranga with a sum of money. This was about the 7th of April, 1879. He paid it into the hands of Mr. Young for the purpose of paying for a dray. I know this, because both the Native and Young told me so. Young asked me to write out a receipt for the sum of L20. I did so. Young signed it in my presence, and it was handed to the Native in my presence. The bullock-dray was built accordingly, and Mr. Young handed over to me L10, to pay to Daines for the dray on behalf of Hohapata. This was about a month or two after Mr. Young received the money. I paid the L10 to Mr. Daines. Mr. Daines pressed for the remainder, and I never heard that the balance (L10) had been paid until I saw it in the cheque-book. Afterwards a voucher for L10 was filled up by me; the voucher purported to be signed in blank by Hohapata. I do not know who wrote the name, nor can I tell anything more about it, except that Hohapata cannot write. The voucher was taken by me from the blank vouchers in the portfolio, and filled up by Mr. Young's directions. No money was paid to Hohapata in my presence.

Re *Tarakawa*.—I remember the settlement of the purchase of the Te Puke Block, and remember L2,000 being drawn from the bank. I remember that a sum of money was retained in notes, to pay certain Natives—I do not know whether it was L100 or L150: the entry in the minute-book shows that L100 was retained. Of this L100, Tarakawa was to get L50. The money left was handed over to Mr. Young, who took charge of it. I do not know what became of it. I know that afterwards Tarakawa was paid L150, which was drawn by cheque.—A. WARBRICK.