THE Controller and Auditor-General directs Mr. Sievwright to account to the Audit Office for the public moneys, in pursuance of the powers vested in him by law, without reference to any correspondence which may have passed with other offices.—James Edward FitzGerald, Controller and Auditor General.—4th November, 1879.

MEMORANDUM for the CONTROLLER and AUDITOR-GENERAL of NEW ZEALAND.

Mr. Sievwright begs to inform Mr. Fitzgerald that he was employed by Mr. Hoani Nahe, acting on behalf of the Ngatiawa and Taranaki Natives, to prepare a case for the Natives, in view of a Commission sitting on the subject of the disputes between the Natives and the Government as to the Native lands on the West Coast. Mr. Sievwright was not in any sense employed by the Government, either directly or indirectly. Mr. Sievwright was informed that the Ministry, on the application of Mr. Hoani Nahe, had consented to give to the Natives the sum of £300 for legal assistance, as the Government were anxious that the claims of the Natives should be fairly urged. The warrant made the sum payable to Mr. Sievwright, and he drew the money as part payment of the legal costs of his clients; but not in any way as a payment to him from the Government, with whom he had had no communication whatever. Under these circumstances, it is submitted that the £300, having been received on account of his clients for part costs incurred or to be incurred, could not be "public money" within the meaning of "The Public Revenues Act, 1878." Personally, however, Mr. Sievwright has not the least objection to affording the fullest information, and he has telegraphed to Mr. Hoani Nahe, asking his consent. In anticipation of consent being given, Mr. Sievwright is preparing his bill of costs to send to Mr. FitzGerald, and it will show how the £300 has been expended.—W. Sievwright.—Wellington, 5th November, 1879.

THE Controller and Auditor-General begs to thank Mr. Sievwright for his memorandum of the 5th instant, but thinks that Mr. Sievwright is under a wrong impression as to the money in question. It was paid by the Cashier to the Treasury, who now seeks credit for the expenditure out of his imprest. This credit the Audit Office are unable to give, as the voucher conclusively shows that the money was paid to a solicitor as part payment of costs for legal advice to Natives. The payment was authorized by the Native Minister and another member of the Executive Council, Mr. Nahe; but has not been charged to any vote or other authority of Parliament. It still remains as public money issued on imprest, and not accounted for; and, under the 76th section of the Act, is a debt to the Crown by any person into whose hands it may come until the imprestee is discharged by the Audit Office. Mr. Sievwright will no doubt perceive that, with this explanation, the Audit Office is acting strictly within its duty and powers in requiring an account of the expenditure of the money in question on the service for which it was issued.—James Edward FitzGerald, Controller and Auditor-General.—6th November, 1869.

Mr. Sievwright begs to acknowlege Mr. FitzGerald's memorandum of this date, and to forward, as requested, his bill of costs re the Ngatiawa and Taranaki Native claims. It has been ready for some days, but Mr. Sievwright had asked Mr. Rees to send a memorandum of work done by him to accompany the account, but it has not yet been received. Pinned to the account Mr. FitzGerald will find the two receipts by Mr. Rees.—W. Sievwright.—Wellington, 14th November, 1879.

RECEIVED retainer and fee from Mr. Sievwright on account costs for Ngatiawa and Taranaki Natives, £150.—W. L. Rees.—2nd August, 1879.

RECEIVED from Mr. Sievwright the sum of £150 on account fee for Natives, Taranaki —W. L. REES. —Wellington, 4th August, 1879.

	Mr. HOANI NAME, DR. to W. SIEVWRIGHT, Solicitor, Wellington.			
1879.		£	s.	d.
July 18.	Long meeting to-day with Mr. W. L. Rees, when he explained that it was pro-			
-	posed that a Royal Commission should sit to inquire into and deal with the			
	claims made by the Ngatiawa and Taranaki Natives upon the Government;			
	that you, on behalf of the Natives, wished to act for the Natives, but that he			
	had stated to you there must be a solicitor in Wellington to act along with			
	him; that he had suggested I should be asked to undertake the work; and			
	that you were to see me on the subject. I promised to consider the matter			
	and see him again	1	11	6
,, 28.	Various meetings with Mr. Rees up to this date on the business, when I informed			
	him that I was willing to act as solicitor with him as counsel, but that I			
	would not advance funds for conducting any such extensive inquiry; whereon			
	he stated that he had stipulated for payment of a considerable fee before he			
*	would act, but that you were arranging to get some aid from Government,			
	and were otherwise raising funds towards the costs to be incurred	3	3	0
Aug. 1.	Meeting with Mr. Rees to-day, when he informed me that you had arranged to			
J	get a sum from Government towards costs, and that it would be paid to			
	me to-morrow; that you had called for me on this business, but missed me;			
•	and that you would see me again	0	6	8
" 2.	Attendance to-day at the Treasury, when a cheque for £300 was given me			
••	towards costs	0	6	8
•	Attendance on Mr. Rees to pay him as desired on account retainer and fee	0	6	8
	Paid him per receipt	150	Ô	Ō
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