

**Funding progress:
Colonial Hypocrisy 1885-1911**

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Abstract

This paper examines the hypocrisy surrounding wealth confiscation in New Zealand by the means of compulsory Crown acquisitions of Maori land through various Immigration and Public Works Acts from 1885 to 1911. Through our analysis of official records and other historical documents, it can be shown that land acquired from Maori was resold at considerable profit, thus supplying government with a means of increasing revenues. Supplementing these revenues were exorbitant survey fees, government commissions from Native Reserves and local government rates. Accounting functioned as “the software of imperialism” making it possible to enclose, price and levy charges. Maintaining a figurative distance from the mechanism of exploitation, all the while responsible for its enactment, successive Liberal administrations throughout the period made much of past injustices and considerable expressed sympathy for Maori. Maori were largely dispossessed of their land by the end of this period – a period of relative calm where public appeasement and niceties presented a more benign façade to the disproportionately heavy taxation burden on, and ultimate pillage of Maori.

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*“Now if you’re ready, Oysters dear,
We can begin to feed.”
“But not on us!” the Oysters cried,
Turning a little blue.
“After such kindness, that would be
A dismal thing to do!” ...*

*“I weep for you” the Walrus said:
“I deeply sympathize.”
With sobs and tears he sorted out
Those of the largest size,
Holding his pocket handkerchiefs
Before his streaming eyes.*

*“O Oysters” said the Carpenter,
“You’ve had a pleasant run!
Shall we be trotting home again?”
But answer was there none –
And this was scarcely odd, because
They’d eaten every one.*

(extracts from *The Walrus and the Carpenter* by Lewis Carroll)

This paper examines the subtle employment of wealth confiscation during the period 1885-1911 in New Zealand. Despite many Crown expressions of regret for past injustices done to Maori over the appropriations of their land, the acquisition of remaining Maori lands proceeded at pace during the period until Maori land as a source of revenue was effectively exhausted. The earlier “Land Wars” involving violence, oppression and resistance appeared to be over. Mostly from 1885, Maori land was either compulsorily acquired through the Immigration and Public Works Acts or through the Maori Lands Administration Act 1905, which gave Europeans control of Maori land through various local land boards (Oliver and Williams, 1991). Such Acts enabled the Crown to resell land at considerable profit. To the revenues from land sales were added

exorbitant survey fees, government commissions from Native Reserves and local government rates. The effect was wealth confiscation by Liberal governments of the day, not in the brutal direct fashion employed by Roman Emperors, or dictatorial leaders such as Hitler dispossessing the Jews, Mugabe confiscating the farms of white farmers, or Stalin dispossessing minority races, but by a liberal government employing “expert authority”. It was in the late nineteenth century that within the liberal formula of government, as Rose (1993) points out, “The authority of expertise becomes inextricably linked to the formal political apparatus of rule” (p. 285).

The paper is organized, first to explore the relevant literature on liberalism, government, expertise and technology, then to briefly discuss the character of hypocrisy in politics. A short background to the development of colonial New Zealand from its foundation in 1840 is provided, before considering in detail the period of Liberal governance from 1885ⁱ to 1911 during which Maori disproportionately financed Liberal policies. This particular period falls out as most interesting because of the promises it held in the development of the colony, and the tragedy in terms of what it finally delivered. Prime evidence presented in this paper is drawn from *Appendices to the Journals of the House of Representatives (AJHR)*, which record specific land transfers, government revenues from territories acquired, land and survey fees, and other official information. Use is also made of the *New Zealand Parliamentary Debates (NZPD)* for the period where comments by politicians on various transactions are to be found.

Liberalism, government, expertise and technology

The continued enclosure of Maori land provided a useful source of public revenue to welfare seeking Liberal governments from 1890 to 1911. Indeed, in earlier periods (Authors, 2003 and 2004) as in the decades surrounding the turn of the nineteenth century, as shown in this paper, Maori bore a disproportionately heavy taxation burden and in the process became largely dispossessed of their land, at the hands of successive governments. Milton Friedman's view that, "there ain't no such thing as a free lunch" is denied by Robertson (2004, p. 34) who argues: "Starting with the enclosure of common land, modern economies have given massive free lunches to powerful individuals and, organizations – and also nations....Their value should be shared as a source of public revenue". The period of Liberal governance in colonial New Zealand saw the establishment of an embryo welfare state. Such a vision necessitated uncovering additional sources of revenues preferably without alienating voters. A winning formula in which expert intermediaries were implicated was required.

Unlike socialism, however, these formulae for a state of welfare sought to maintain a certain distance between the knowledges and allegiances of experts and the calculations of politicians. The truth claims of expertise were highly significant here: through the powers of truth, distant events and persons could be governed at arms length: political rule would not set itself the norms of individual conduct but would install and empower a variety of "professional" who would, investing them with authority act as experts in the devices of social rule (Rose, 1993, p. 285).

Those who kept the government accounts and who assisted in making possible various accounting transactions played a central role in implementing public finance policies in the colony.

Following the suggestions of Sikka et al (1995) that academics become more active in public policy debates, the paper is positioned to consider the means and effects of particular public finance policies with regard to social conflict, social conditions and consequences and the distribution of wealth and property rights. But, first, some consideration is given to the nature of liberalism and the intrinsic elements of liberal government, as wider context.

According to Burchell (1993), early forms of liberalism regarded the market as a kind of “economic nature reserve” marked off, secured and supervised by the state. “That is to say, the rational conduct of government must be intrinsically linked to natural, private interest motivated conduct of free market exchanging individuals” (p. 271). Such intrinsic linking was disastrous for those communities not “free market exchanging individuals” because no matter what is promised by liberal politicians by way of protection from free market pressures such promises would always be undermined by “intrinsic” priorities. What is more, Burchell identifies liberal government as “cheap government” geared to securing the conditions for optimum economic performance. In his use of the “goldfish bowl” analogy so shaped to exclude and condemn other possibilities, Burchell’s (1993) analysis reveals how the communistic systems of land tenure based on self sufficiency would be doomed by liberal governance and the promises of protection to the contrary would be worthless. The mechanism by which condemnation of communistic self sufficiency would be achieved was through various state agencies, which employed “experts” to reach economic conclusions.

Preston et al (1997), citing Rose (1993), suggest that the tactics of arranging and disposing of things under advanced liberalism place the expert, a foundation stone of liberal government, in a new relationship with the apparatus of political rule. However, even early liberal governments were to employ experts to distance themselves from the process of management (Rose, 1993). Preston et al continue, “The process of government may also be indirect, mediated and decentralised through the use of multiple intermediaries”. They define such intermediaries - which “might also be technologies and bodies of knowledge such as accounting, statistics” (Preston et al 1997, p. 148).

Preston et al go on to explore how state agencies which ostensibly have been given an explicit democratic right to govern may “choose” to exercise political power through a multitude of agencies and technologies. But political power may flow two ways. Like Rose (1993), Gortz (1989) argues economic rationality colonises liberal governments by the penetrations of “expertocracies” (p. 108). What is more, “Economic rationality itself is formalized into calculations procedures and formulae inaccessible either to debate or reflection. We are left with debates between experts, quibbling over technicalities of method not with the substance of the debateⁱⁱ” (Gortz, 1989, p.122). Thus, if as Burchell alleges economic rationality is intrinsic to liberal government, then Gortz is correct to argue that “experts’ of economic rationality may well colonise government.

The consequences of such penetration are such that, “The reduction to technique allows economic calculation to emerge as a substitute for value judgement” (Power, 1992, p.

479). Such penetration might raise as paramount the priorities of economic targets based on quantitative measurements, the ultimate argument being what matters is what can be measured. Power (1992) summarises the change under liberalism as “The emergence of an expert occupational class of organizers who increasingly colonize the sphere of civil society in the sense of defining the way “functional” problems are perceived and addressed (p. 482). The function problems of the period were to raise productivity from the land, to increase productivity by settlement, to provide funds for land development, to increase the exchange of goods and to increase exports to resolve the colony’s recurring liquidity crises.

Preston et al raise issues, which largely set the framework for this paper with regard to the distribution of land in New Zealand:

If one accepts the premise that government is also not only regulation but also distribution and that accounting may enable government from a distance, questions arise as to the relations between accounting and distribution. Does accounting enable or become implicated in distribution from a distance and if so how? (p. 149)

Neu (2000) argues that accounting functioned as “the software of imperialism”, facilitating action at a distance and helping to translate imperial objectives into practice. “It functioned as an indirect mechanism – aligning economic, social and personal conduct with the socio political objectives of colonial powers” (Miller and Rose, 1990, p. 1).

Prasad (1997) observes that a belief in the inferiority of indigenous peoples encourages politicians, government bureaucrats and “experts” to make decisions about what is convenient for indigenous peoples. Accounting, as found elsewhere (Neu 2000)

facilitated solutions that were convenient for bureaucrats and settlers (Neu, 2000, p. 167).

In New Zealand as in Canada, accounting techniques provided a method of reconciling the goals of colonial self sufficiency, cost containment and the civilizing of indigenous peoples (authors, 2003 and 2004). Miller and Rose (1990, p. 7) observe that, “The events and phenomena to which government is to be applied must be rendered into information – written reports, drawings, pictures, numbers, charts, graphs, statistics ... to be literally re-presented in the place where decisions are to be made about them”. Neu (2000, p. 176) referring to Canada, claims:

We observe accounting numbers representing not only the amount indigenous people received for their land but perhaps more importantly the value that colonial officials placed on the indigenous people themselves...the colonial government’s desire to save money and the desperate position of the indigenous peoples encouraged colonial officials to not only minimize purchase prices wherever possible but also to structure the transactions in such a way that a capital payment for the land was not required.

As will be shown in this paper, similar techniques of monopoly land acquisition were followed in colonial New Zealand with the added feature of deducting from the purchase price significant transaction costs. A useful facet of accounting to governments and their mediating institutions is, as Miller and O’Leary (1993, pp. 188-9) observe that,

The expertise of accounting is closely tied to the claim that it can produce a factual and calculable knowledge of economic relations. To be able to collect, store, process, communicate and render comparable factual data about economic relations is one of the ideals upon which accountancy was established...Accounting held out a promise of demarcating a financial domain that would be neutral, objective and calculable and that would allow the corporation to be governed and administered according to the facts.

Thus, accounting in the hands of the intermediaries of government, the bureaucracy, the courts, the commissions, etc., supports a process of expertise that has succeeded in

removing itself from the disputed terrain of politics, and has established itself securely on the beguiling territory of truth (Rose and Miller, 1992). It is by removing the mechanisms of dispossession from the disputed terrain of politics that Liberal politicians in New Zealand were able to maintain a façade of sympathy for Maori, while, as a monopoly purchasers compulsorily acquiring Maori land at values established by other “experts”.

Hypocrisy

Hypocrisy is an age old phenomenon, sometimes a central theme and often referred to in literature and philosophy. Shakespeare acknowledges the role of deceit and hypocrisy in politics. Indeed, it is a constant theme in his chronicles of the Lancastrian and Yorkist Kings: *Lord, Lord, how this world is given to lying!* (Shakespeare, *King Henry IV, Part I*), Seventeenth century French philosopher, Blaise Pascal (1995, p. 100) locates hypocrisy as an essential condition within human relations.

Human society is founded on mutual deceit; few friendships would endure if each knew what his friend said of him in his absence ... Man is, then, only disguise, falsehood, and hypocrisy, both in himself and in regard to others.

Fernandes (2001) takes insights from Swift’s masterpiece *Gulliver’s Travels* to explain human behaviour in the context of legal systems, political science and colonization. To illustrate the “hypocrisy of politicians” Fernandes cites a passage about the nature of government and the character of the chief minister of state, who:

applies his words to all uses, except to the indication of his mind; that he never tells a truth, but with an intent that should you should take it for a lie; nor a lie, but with design that you should take it for a truth; that those he speaks worst of behind their backs are in the surest way to preferment; and whenever he begins to praise you to others or yourself, you are from that day forlorn (p.302).

In order to avoid being exposed, Machiavelli (1999) advises the mastery of hypocrisy: that is appearing moral when being ruthless. With regard to taking a principality by force, Machiavelli suggests some guiding principles. “Three ways to hold them securely: first by devastating them; next by going and living there in person; thirdly by letting them keep their own laws, exacting tribute” (Machiavelli, 1999, p. 16).

It may be argued that the Crown through the colonial governments of New Zealand and Australia effected the first two principles on their indigenous peoples, and, in the case of New Zealand, while not letting Maori keep their own laws, nonetheless exacted tribute. That such tribute in the form of unfair land acquisition and land confiscation would lie at the root of future racial disharmony was also anticipated by Machiavelli. “Men sooner forget the death of their fathers than the loss of their patrimony” (1999, p. 54).

Dominance in a colonial society involves, as Machiavelli points out, injuring people who are displaced by new settlers but because the former are likely to be poor and scattered they cannot seek revenge (Skinner and Price, 2002). Nonetheless, Machiavelli warns that unless such displaced peoples are “crushed” they should be “caressed”. The latter approach of apparent sympathy for Maori, while all the while continuing to dispossess them of their prime asset was adopted by successive Liberal governments in New Zealand during the period 1885-1911.

Moreover, Machiavelli advises, the enactment of unpopular measures should be delegated to others, such that the Prince (the Liberal governments in New Zealand) keeps in his own hands the means of winning favours. This tactic is workable in a naïve workforce or in situations where grievance and other procedures would not ultimately expose the Prince for his hand in the unpopular measure; following a time delay the deception of the workforce would probably lead to an even greater loathing of the Prince (Buttery and Richter, 2003). According to Machiavelli (1999) because the common people are always impressed by appearances and hypocrisy is easy to maintain as few people are so close to the Prince that they see what he actually stands for.

Brunsson (2002) argues that “Hypocrisy is a way of handling several conflicting values simultaneously, and this is exactly what organizations imbued with hypocrisy are doing” (p. xiii). For Brunsson hypocrisy is a solution rather than a problem possessing moral advantages rather than something to be seen as dubious. Hypocrisy would not work if most people did not believe that talk pointing in a certain direction increases the likelihood of action occurring in that direction. Brunsson (2002) that without hypocrisy we would have too strong a commitment to our own values – a stance bordering on fanaticism. Thus governments and organizations with powerful ideologies are much less likely to employ hypocrisy. However, because other more liberal organizations are multi-ideological, they must handle inconsistent norms and at the same time wish to avoid conflict, hypocrisy may be seen as a solution to such a dilemma. Liberal governments are multi-ideological and reflect many conflicting interests, they win legitimacy not by fighting for a single interest but by being associated with several

interests and incorporating those interests into their values. Such a situation invites colonization by experts: Brunsson (2002) provides the example of a small municipality in Sweden where the local politicians were divided by conflicting objectives resulting in the administrators and “several external actors” building stronger power bases (p. 57).

Brunsson, with reference to local government in Sweden, makes the point that the local politicians are always at the mercy of the administrators; the latter being at advantage as they possess more time and expertise, and tend to select the issues for discussion. Issues initiated by other parties were submitted to the administrators for investigation and usually rejected or incorporated into their own proposals. When the elected politicians sought to fulfil their election promises of small budgets cuts, the opposition of the administrators was uncompromising: “The result of the budget process was that expansion and tax increases both continued” (p. 122). The administrators were always in a position to point that savings would make the politicians responsible for closures or lowering of standards “safe in the knowledge” that the politicians did not know enough about complicated issues. The administrators won these debates, “Because they held the purse strings, they handled the financial reporting, and they made the budget estimates – in short they were the experts on the municipal economy, and when they claimed that money was lacking and a financial crisis was pending no one had the knowledge to argue against them” (p. 122). Faced with the responsibility of announcing closures, etc., the politicians abandoned their planned cuts and concentrated on expectations engendered by the budget as a plan for the future – in other words they took refuge and sought a solution in hypocrisy.

For liberal politicians, the concept of hypocrisy allows us to propose higher ideals even if we cannot act in accordance with such values or as Rochefoucauld (1665) observed:

“L’hypocrisie est un hommage que le vice rend a la vertu” (Maximes. 218).

Despite its acknowledgement in literature and in philosophy as a dimension of human relations, hypocrisy features remarkably infrequently as an explicit focus in academic writing on accounting, management and organizations. This paper stands as a deliberate exception.

Background

New Zealand was annexed by Great Britain in 1840 with the ensuing establishment of colonial rule and European-style law and regulation including a taxation regime of sorts had ensued. Taxation by pre-emption – was instituted as was a customs tax. Early colonial governments were not without their problems, with colonizers having lobbied to found a colony without cost to the colonial taxpayer, and others apparently wanting to establish “a new civilized state without harm to Maoris” (Sinclair, 1991, p. 64). Neither ideal was ultimately achieved.

A period of considerable anarchy together with a shortage of capital and a taxation burden on Maori are evident in our analysis of these early years of colonial rule – a situation not unlike that found in many other colonies. What was different however, was that Maori outnumbered Europeans through to around 1858, and boasted “formidable

fighting prowess” (Sinclair, 1991, p. 74). With New Zealand government coffers bankrupt in 1845, the then Governor, George Grey set in place a number of initiatives ultimately introducing several aspects of a fledgling welfare state, but also restoring the Crown Monopoly on the purchase of Maori land through to 1862. Increased settler demand for land fuelled Maori resistance to land sales, with relations between Maori and European deteriorating after Grey’s departure in 1853. The scene was set for further feuds over land and what have been called the New Zealand Land Wars of the 1860s and 1870s.

In practice, the supposedly paternalistic pre-emption policy employed by the Crown until 1862 became a draconian capital gains tax robbing Maori of resources from a finite source. Following the Land Wars, a confiscation policy was introduced to punish rebel tribes, though in fact not all rebels were punished as the Government took land in an arbitrary fashion. After the Land Wars came the requisitions of Maori lands for public works purposes, often with meager compensation and sometimes with no compensation. The effect of both confiscations and public works proclamations was to in substance to levy a wealth tax on Maori tribes. Under such a heavy capital taxation regime, no group of landowners of whatever race could hope to prosper. Maori were also subjected to host of other Government fees (many of them levied at exorbitant rates), as well as rates and dog taxes. By the 1880s Maori held approximately one third of New Zealand and, with the progressive Liberal Party coming to power, had reason to expect to retain control of their remaining lands.

An Era of Government Hypocrisy

There is evidence to suggest that during the 1880s, the colonial government in New Zealand began to feel uncomfortable over its predecessors' record of dealings in Maori land, which had provided a convenient and ready source of colonial revenue. An economic depression and the uninspired leadership of Sir Harry Atkinson gave rise to the formation of the "radical" Liberal party under the leadership of John Ballance (King, 2003, Oliver, 1960).

When the Liberals came to power in 1890, Maori made up 10% of the population and still retained 30% of the land (King, 2003). The incoming Liberal party was elected on a platform of reform, "The triumph of democracy: Beaten in one direction [the pre-election 1890 waterside strike] the Unions and the people have conquered in another", Oliver & Williams reported (1991, p.198). Given the pre-election promises of the Liberals, Maori (and their Parliamentary representatives) expected better control over their remaining lands. "He had heard it stated that this government above all others was the government that would redress the wrongs" (Tapua, H (Western Maori), NZPD, Vol. 74, p. 161).

Indeed, as Tapua reminded Parliament, the Liberal Party leader, Balance, had toured the remaining Maori lands assuring the tribes of his party's good intentions.

I say it deliberately – and I say it in the presence of the fact that I am criticized severely in some parts of the colony for expressing this sentiment – that it is not the desire of the government to strip the Native of their lands. On the other hand, it is the desire of the government to assist the Natives in preserving a portion of their territory, in order that their prosperity and their existence and their happiness may be maintained in the future (Ballance to Arawa Tribe, AJHR, 1885, G-1, p. 42).

Once in government, Ballance had continued to repeat his claim of promoting Maori wellbeing: “It is our sincere desire to promote in every possible way the happiness and prosperity of the Native people” (Ballance to Waikato Tribe, AJHR, 1885, G-1, p. 13).

Perhaps, most re-assuring was the promise that from then on, Maori would receive equal consideration with Europeans. “The government of which I am a member propose to treat the Native people just the same as they would Europeans” (Ballance to Wanganui Maori, AJHR, 1885, G-1, p. 4). What he did not mention was that 17% of the government’s revenue was coming from the sale or lease of Maori land and was helping to pay for an expanding programme of European immigration and farm settlement.

Taxation by Survey, Public Works and Commissions

In order to open up land for settlement, the boundaries of Native Reserves had to be defined. Surveys were expedited, and the scene was set for raising the survey charges for which Maori were to be responsible. By 1885, Maori were recorded as protesting the exorbitant survey charges that had been charged to themⁱⁱⁱ (AJHR, 1885, G-1, p. 45). In some cases, Maori cited that the survey fees were greater than the land was worth. Prime Minister, Ballance to whom these complaints were addressed concurred: “I agree you have a very solid grievance and I shall see at once that it is remedied” (AJHR, 1885, G-1, p. 45). He promised to see that in future Maori paid no more for surveys than the Government rate. Nonetheless, Maori had already surrendered land to pay the exorbitant government survey charges^{iv}, while in the process providing another source of Crown revenue. Six years later, survey costs were still an ongoing debt burden for Maori to address even if they did not plan to sell their land:

The above amounts [totalling £28 817] represent liens on Native lands for survey performed by the Government either for purposes of the Native Land Court or in expectation of purchase of land by the Government. In the case of the former liens are recovered when the Native Land Court finally deals with the land, and in the latter case the liens are written off when the land is finally purchased by the Crown (AJHR, 1891, Session II, G-10, p.55).

Under the Native Land Act 1873 (s106), the Governor was entitled to “take and lay off for public purposes one or more line or lines of road or railway through said lands”.

Sometimes compensation was granted for land acquired for public works, but not always.

For example, the construction of one road (from Kaihu to Mauganui Bluff) was delayed “owing to difficulties with the Natives”. The difficulty consisted “in the demand for payment for the land taken by the road”. The Chief Surveyor’s Report (Roads to Open up Lands For Sale, AJHR, 1881, C-4, p. 31) concludes, “It would be wrong in principle to pay for this road which has been taken under rights secured by the Native Lands Act. The reason for the construction adduced in the report was, “for the number of settlers [that] will be ready to locate themselves there.”

The records of the Native Reserves Accounts in the late 1880s disclose the extent to which rents received from leasing Maori reserves were controlled by the government through the quasi independent Public Trustee^v (Butterworth, 1991) and subjected to management commissions. For example:

No 132, Mungaroa Account

Receipts	£ s d	Disbursements	£ s d
Balance at 31st December 1883	6 15 0	To Erin Turoa, share of rent	7 17 6
Rent	20 0 0	Hemi Kuti, share of rent	7 17 6
		Public Trust Office, commission	1 0 0
		Public Trust Agent, commission	1 0 0
		Balance (since paid)	<u>9 0 0</u>
	<u>26 15 0</u>		26 15 0

The above (AJHR, 1885, G-5, p. 1) is typical of hundreds of accounts in the Native Reserves Ledger, and reveals a Public Trust commission on rents of around 10% and a holding balance in each account totalling to £3,350, which represent monies not disbursed, and for the government a source of interest.^{vi}

The ledger summary of the North Island Native Reserves Account from 1 April 1880 to 31 March 1881 shows that from receipts of £3,848, government salaries, commissions and expenses took £744, or 19% (AJHR, 1882, G-6, p. 2). The government charges are in addition to the disbursement fees shown in the individual accounts as payments to the Public Trust. Thus, government agencies were consuming over one quarter of the rent monies and enjoying interest on undistributed balances. Exorbitant levies on for the management and preparation for sale of Maori land continued in spite of the Liberal promise to remedy exorbitant charges (AJHR, 1885, G-1, p. 45). It was little wonder that Maori felt themselves to be steadily impoverished (NZPD, 29 September 1893, vol. 82, p. 865-866).

These exorbitant government levies on Maori incomes managed by the Crown were not subject to Parliamentary but bureaucratic approval. Fri and Nigro (1996) quote Weber's

argument that, “Bureaucracy assumes and reinforces the characteristics of the culture in which it resides. Specifically, rules in the bureaucratic organization act as the functional equivalent of laws in the legal-rational culture. Much as people defer to laws in the legal-rational culture because they are laws, so too do they defer to rules in the bureaucratic organization because they are rules” (p. 39). Thus, the machinery of government served to exacerbate by extra charges the impoverishment of Maori.

1890s – Dairying and Crown Pressure for More Maori Land

The 1890s saw continued pressure for Maori land. A diminishing Maori population in absolute terms through to 1896 was accompanied by a 1% drop in the relative Maori population over this decade, to 6% of the total population.

During the period 1895-1911, a majority of Maori lived in rural communities supported by subsistence farming, public works and casual employment on neighbouring European farms. Most of the land that Maori retained was deemed marginal for farming and, in practice, Maori were unable to raise loans for development through lending institutions. (King, 1981)

The Native Land Laws Commission of 1891 acknowledged past injustices over the pre-emption of Maori land. The Commission condemned the legislation of the past 30 years and the record of past land transactions. The final report seemed to promise radical change, but in practice little was done. In fact, worse was to come. Responding to those settlers who sought to become dairy farmers, the government in the 1890s renewed its

pressure upon Maori sellers and opened millions of acres for settlement. The effective and profitable colonization of the North Island was at last under way (Oliver, 1960). The government did all it could to promote this expansion. It provided credit (only to Europeans), it bought land from Maori and offered it to settlers (Oliver, 1960). An Act of 1892 introduced a new form of leasehold tenure to allow settlers to take up Crown land under a 25 years lease with a right of purchase, or under a 999 years lease at a fixed rental not subject to revaluation (Oliver, 1960). Under this tenure up to 1907, some 5,000 tenants occupied two and a half million acres.

Furthermore, land taken for public works included land for settlement along the North Island Main Trunk Railway Line. Initially some 630,283 acres freehold and 129,148 leasehold were acquired with, in 1891, a further 856,000 acres of negotiations in progress through the Wanganui Native Land Court (AJHR, 1891, Session II, D-21, p.2). Thus the restrictions on land alienation recommended by the Native Land Laws Commission of 1891 proved temporary. By the end of the Liberal period, just before World War One, another 3 million acres of land had passed out of Maori ownership (Orange, 1987).

The supply of Maori land was running out. Maori land as a major source of Government revenue fell from 17% in the 1880s to 12% in the late 1890s. Having “lost” most of New Zealand, by 1895, Maori retained about a third of the North Island. The Liberal Government re-imposed rates on Maori lands (which had been suspended by former Prime Minister, Sir Harry Atkinson pending a re-examination of the problem), instituted a new tax on land under lease, and the requirement that Maori pay their share of

boundary fencing. It was a time of little recognition of steadily impoverished Maori communities. Edward Smith, the member for New Plymouth, spoke in favour of the Rating Amendment Act 1893 declaring; “It was quite time these Native owners should be made to pay rates and taxes the same as Europeans ... They had everything that civilization and good government could give them; and it was time they should contribute to the taxes of the colony.” (NZPD, 29 September 1893, vol. 82, p. 865-866) In response, Hoani Taipua, member for Western Maori, drew attention to the enormous capital gains of the government from land purchasing when he replied that he “had known cases where the government had purchased land for half a crown an acre – for sometimes 4,000 acres and sold it for as much as £10 and £20 an acre. Under these circumstances he thought natives had paid rates enough” (NZPD, 29 September 1893, vol. 82, p. 865-866).

During the 1890s, the European population averaged 688,764 while Maori averaged 43,145 that is Maori made up 6% of the total population. If local authority rates are ignored, then it is possible to calculate that Maori were effectively accounting for 17% of the total government revenue in the 1890s.

In 1899, when Parliament was debating the Maori Lands Administration Bill, Heke, the member for Northern Maori, summed up the decade, a Maori view of pre-emption and the plight of Maori, as follows:

In 1894 the Native Land Court Act was introduced and re-imposed the Crown’s right of pre-emption. By so doing the Crown said to the Natives in so many words, “It is our desire to place restrictions on your lands so that we may be able to get your lands at a very small price and also enable the State to receive all its

benefits.” There is a return on the table of this House which shows that out of a million borrowed for the purpose of constructing the North Island Main Trunk line £200.000 was taken from that for the purpose of purchasing Native lands. The area acquired with that £200.000 was a little over a million acres and a quarter. The value of that million and a quarter of Native lands has been recently assessed and estimated at more than £800.000, so you see there is a difference of £600.000. This benefit is received by the State to the detriment of the Native owners and all this has been brought about and these restrictions imposed for no other purpose but to lower the price of Native lands and allow the Crown to acquire at a cheap rate and benefit by the profits from these lands when realised. (NZPD, 19 October, 1899, Vol. 110, pp. 744-745)

Heke went on to give the example of a block of land acquired by the Crown for 15s an acre, which Maori could have sold for £2 to £3 an acre but Maori “could not treat with such individuals because they were debarred by proclamation” (NZPD, 19 October 1899, Vol. 110, p. 745). What Heke’s statements show is that at least some Maori appreciated legislative devices such as pre-emption, proclamation and confiscation as techniques by which the State received revenues from land sales.

The hypocrisy of the government in proposing various legislative changes was not lost on Maori Members of Parliament. Wi Pere addressed the Native Affairs Committee regarding the proposed Native Lands Settlement and Administration Bill (AJHR, 1899, I-3a, pp. 4-5) and reminded the Committee of the promise made the previous year by the Prime Minister that there should be no more purchases of Maori land.

That is the first matter I desire to see accomplished and I want such a hard and fast and absolute provision made that it will be impossible for any subsequent government to reopen the question of purchase – that it will never in future be competent for any Government to purchase Native land (AJHR, 1899, I-3a, pp. 4-5).

Wi Pere went on to add that such a proposal if accepted was likely to be upset in the future because “Every Premier knows that by advocating the purchase of the Native land

he curries favour with the European population” (AJHR, 1899, I-3a, p. 14). Thus, it would appear that some sixty years after the signing of the Treaty of Waitangi, Maori had become resigned to the government’s inevitable need to augment revenues from selling Maori lands. There was a feeling evident that such plundering would only stop when there was nothing left to sell.

Pre-emption, confiscation and proclamation were the main techniques of acquiring Maori land but, as the Native Affairs Committee discussion reveals, the government purchase officers had other less obvious means of land acquisition.

Supposing one man out of two hundred owners applies for a survey to be made – we will suppose the Government has purchased that man’s interest. Then that block is called upon to pay the cost of each survey, together with interest accruing...They are not allowed to lease it. They have no other means of raising money and the result is the land is put up for auction and sold to defray the cost of the surveys (AJHR, 1899, I-3a, p. 4).

Through one means or another, vast tracts of Maori land were lost. Many statements such as those exemplified above reveal Maori as aggrieved regarding the loss of their land – and some show particular individuals’ understanding of devices such as pre-emption, proclamation and confiscation as forms of taxation applying rather more harshly and with adverse effects, upon their own race.

The Early 1900s: The Liberals Reconstitute Maori Land Boards

Such land as remained in Maori ownership by the turn of the century was either undeveloped due to the inability of Maori to obtain development funds, or leased to European farmers. Settlers leasing Maori land denounced Maori landlordism and race

relations were exacerbated by continued Maori refusal to pay rates or to contribute to roading (King, 1981). As in the 1880s, the supply of land was not meeting settler demand and the government was under pressure. In response, the Liberal Government Minister of Native Affairs, had under the Maori Lands Administration Act of 1900, set up a system to encourage the leasing of Maori land through Maori dominated Land Councils. Such councils were in line with pre-election promises made to Maori:

You have all a voice in the election of your own Committee [land jurisdiction] we propose to give you great powers of self government over these and not take from you any of the powers you now possess” (Ballance to Maori, AJHR, 1885, G-1, p. 28).

It was believed by Maori leaders such as Apirana Ngata and Peter Buck that through the Land Boards they had secured from Seddon, the new Liberal Prime Minister, a cessation of land purchasing activity (Armstrong, 1996). But the settler community wanted more freehold land and pressured the government to find way of forcing an increase in supply.

It was not their desire to dispose Maori of their lands but it was desirable that the hundreds of thousands of acres of surplus land which were at present lying idle should be opened for settlement and it was quite certain they would never be settled under the Maori Land Committee. (Kirkbride, M.M. (Manukau), NZPD, 1905, Vol. 132, p. 689).

Some speakers in Parliament expressed disapproval of the Liberal Government’s proposal to disband the Maori Land Councils: “We give them no voice in saying what is to be done with their land. I think that it is an unnecessary and unwise way of doing this work” (Ormond, J. D. (Hawkes Bay), NZPD, 1905, Vol. 135, p. 1081).

With votes at stake, the government conceded to settler pressure and the Maori Land

Settlement Act was passed in 1905 to replace Maori Land Councils with European dominated Maori Land Boards comprised of government selected “experts” in law and valuation. As a result, the new Boards facilitated the sale of the formerly leased land to European farmers. Moreover, the Act allowed for Commissioners to vest unrequired or unleased lands in the newly constituted Boards. These lands could then be sold with fees deducted for survey, legal and mortgage costs from the proceeds.

Ormond again voiced Maori fears in Parliament to the new Act, which, in effect, confiscated Maori land.

The three persons appointed by the government take possession and they can sell lease, or do as they like with what all have pledged the Maori should have exclusive right to deal with. (Ormond, J. D. (Hawkes Bay), NZPD, 1905, Vol. 135, p. 1087).

In reply, the Liberal Government avoided the question and repeated its pre-election line that it was interested only in the “happiness and prosperity” of Maori.

An honest endeavour is being made to settle these Maori lands. It is in the interests not only of the Maori but of the colony that these larger areas of Maori land should be settled and brought under cultivation. (Pitt, A. (Attorney General), NZPD, 1905, Vol. 135, p. 1080).

The effect of the newly constituted European dominated Maori Land Boards was to ensure a steady stream of land revenues to the Crown.

The table below reveals that although the absolute amount of revenue from land sales remained relatively steady over three decades, the Government’s total budget was

increasing and, thus, land as a particular source of revenue was diminishing in importance.

Table 1 Customs and Land Sales Revenues

Average Revenue for each decade - % figures include only customs and land sales						
	1890s		1900-1909		1910s	
Customs	£2,122,517	0.88	£3,267,060	0.93	£7,375,461	0.96
Sale of lands	£297,914	0.12	£256,624	0.07	£301,836	0.04

Discriminatory Allocation of Development Funds

Along with the loss of their land, Maori were shut out from government sources of funding to develop small farms. In 1907, concern at the further reduction of land left in Maori ownership led to a Commission on Native Lands and on Native Land Tenure. It was known as the Stout/Ngata Commission, and concluded with a recommendation for government action to protect Maori ownership by assisting Maori to farm and settle their own lands.

It is difficult for the Maori owner to acquire his own land be he ever so ambitious and capable of using it. His energy is dissipated in Land Courts in a protracted struggle, first, to establish his own right to it, and secondly, to detach himself from numerous other owners to whom he is genealogically bound in the title. And when he has succeeded he is handicapped by want of capital, by lack of training – he is under the ban as one of a spendthrift, easy-going, improvident people (AJHR, 1907,G-1c, p. 15).

However, little was done to assist Maori settlement on their own lands. Rather the process of further freeholding remaining Maori lands continued. With settler votes to be gained and revenues from land sales to be obtained, the government perhaps saw little immediate incentive to act as the Stout/Ngata Commission desired.

The difficulties Maori faced with regard to working their own land were raised in the Petition of Te Wherowhero to the Native Affairs Committee in 1905. “There is no channel open to us whereby we can get hold of any money to enable us to work the lands and raise money on the lands. Pakeha settlers may be absolutely without any money at all but they are placed on Crown lands, and the Crown immediately provides for them with the cash to work the thing to a success” (AJHR, 1905, I-3B, p. 4).^{vii}

A Crown Lands Royal Commission Report of 1905 noted that there was much unoccupied Native lands in the North Island producing nothing and paying no rates yet participating in the road and rail networks that surrounded them. Some six million acres were deemed suitable for settlement. The report claimed, “The Natives show no disposition to undertake this work [sheep farming] so far as they are concerned, it will probably remain for many years a wilderness” (AJHR, 1905, C-4, p. xviii). The report recommended that these lands be acquired for settlement.

In the same petition a request was also made to alter the constitution of the Maori councils which administered Maori lands. The request was for a majority of members elected by Maori rather than appointments made by the Governor (AJHR, 1905, I-3B, p. 7). The petition also raised the question of rates and taxes on Maori land. “Pakehas came to us and begged us to let them have land on which the railway will travel through the country, but they did not tell us that they were going to tax us and rate us for it. We gave the land for nothing where the railway runs and now they tax us” (AJHR, 1905, I-

3B, p. 12).

Finally, the petition referred to the central problem of the land issue: the Crown's profiteering by way of revenue. "Within the Ngatimaniapoto many lands have been sold to the Crown, sold from 1s 6d. up to 4s. and 5s. per acre, 7s. per acre being the largest price ever given, and these lands have been resold by the Crown to settlers from £1 to £2 10s. per acre. How many millions of pounds have the Crown received of profit when the purchased land was from Maoris?" (AJHR, 1905, I-3B, p. 17) However, in spite of these protests, the Native Land Act 1909 specifically stated that Maori customary title was not to prevail against the Crown (Ward, 1974, p.306).

Table 2 below presents tax revenues calculated on a formulaic ethnic basis to be declining as a percentage of total Government revenue.^{viii} In this table, tax revenue from the European population was chiefly derived from customs duties, tax revenue from Maori comprised revenues from land sales and rents as well as from customs duties.

Table 2 Revenue by Ethnicity 1890s-1910s

Land sales from Maori Sources and Customs Revenue by Population Percentage						
	1890s		1900s		1910s	
European Population	£1,997,398	0.83	£3,096,063	0.88	£7,031,703	0.92
Maori Population	£423,033	0.17	£427,621	0.12	£645,594	0.08

It can be seen that Maori supplied increasing revenues over these three decades, although their relative contribution declined in percentage terms from 17% in the 1890s, to 12% in the early 1900s and to 8% in the decade beginning 1910. Although the relative aggregate amounts of revenues from land sales and rents had declined, Maori being 5% of the

population were, in the decade beginning 1910, supplying 8% of the Crown's revenue - an uneven contribution, reflected in the statistics presented below in Table 3 (which again provides data based on government revenues from land sales and rents, and custom duties).

Table 3 Average Revenue per Head of Population

	1890s	1900s	1910s
European Population	£2.90	£3.57	£6.50
Maori Population	£9.80	£8.92	£12.21

In terms of taxation per head, Maori were worse off than were Europeans. In the decade beginning 1910, Maori contributed almost double that of Europeans on a per capita basis.

Conclusion

The estimated area of land held by Maori up to World War I was 4,787 million acres (Report of Secretary of Native Affairs, AJHR, 1920, G-9, pp.2-3). Maori land ownership had decreased from 30% of New Zealand's land area in the 1890 to 7% in just over 30 years of mostly Liberal party government. The Liberal government had ensured a continuous flow of future revenues by leasing to settlers over 750,000 acres of land acquired (AJHR, 1920, G-9, pp. 2-3). It is not the purpose of this paper to suggest that the Liberals were bad people intent on deceit. More likely they wanted to stay in power, and to sustain their radical policies, they needed revenues. Maori land was an easy source of revenue with low political risk as most Maori were disenfranchised. Liberal voters tended to be European farm labourers and migrants with ambitions to establish

their own farms. They wanted low interest government loans and cheap land, and Liberal governments' decisions during the period concurred with their wishes.^{ix}

Like the oysters in Lewis Carroll's poem when invited to a picnic, Maori had welcomed the Liberal Party to power in 1890. Much of their land had already gone - sold or confiscated by former governments in vast blocks - but they now had a government which seemed to be on their side. They had received personal assurances from Ballance, the Liberal leader, of his concern to protect their welfare and land. Yet, by degrees and with expressions of regret, like the oysters, their land was consumed. Accounting as "the software of imperialism" provided the techniques whereby the scattered and poor were rendered visible to and subject to the policies and procedures of politicians and bureaucrats. Moreover, by undervaluing land, exploiting the government's position as a monopoly purchaser, raising fees and transaction costs, and by utilizing such agencies as appointed Land Boards, independent Commissions, Land Courts, Public Works Acts to act as intermediaries, the Liberal Government could by degrees prize the oyster from its shell. Settler demand for land was satisfied, while government revenues were augmented and, yet, a pose of befriending Maori and regretting their loss of land was maintained. Neu (2000b) makes the point that much can be accomplished through accounting and funding mechanisms by encouraging other agents and institutions to undertake actions which then impact on indigenous peoples. As a Maori Member of Parliament, Wi Tako Ngatata observed "We shall take the oyster by degrees out of its shell – we shall keep an account against the oyster, and when at last it is opened, the oyster will go up into the Treasury (NZPD, 8 September 1882, p. 868). The allusions are interesting given the

argument of this paper.

We argue that if a lesson can be drawn from the events outlined, it is to explore beyond the rhetoric – indeed as academics are wont to do - and raise moral issues as to the implication of mechanisms such as accounting in serving high sounding ideals or bogus promises. The paper shows that it was possible to cheat a whole people while appearing sympathetic. Hypocrisy is pervasive and yet, as we have suggested is often under-analysed.^x What of those experts who served masters of hypocrisy, and of the technologies they employed? First, these experts are less visible and often ignored in conventional histories. Any retrospective blame comes down on whole societies rather than on experts such as accountants. Second, early accounts in New Zealand convey a sense facticity and of neutrality. These accounts simply did not recognize the taxation burden we have outlined here. Third and finally we should point out that the tendency of accounting to serve its masters is deeply embedded – and yet contradictions have been shown to arise between what is outwardly promised by politicians and what is ultimately delivered by expert professionals like accountants. Accounting as a means of such achievement, it has long been recognized, is not neutral (Power, 1992); what matters is what is recognised, measured and disclosed. The supposed “objectivity” and technical fairness of accounting and of accounts not only allows control at a distance but allows others in government and business to distance themselves. Hypocrisy becomes not a problem but a solution and allows those in power to comfort their victims with smooth utterances: *“I weep for you, I deeply sympathize”*.

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End Notes

ⁱ After the 1884 election members of parliament calling themselves Liberals became part of the government for five years, including John Balance, the first Liberal premier. As a party the Liberals were not elected as such until 1890. They then held power continuously until 1911.

ⁱⁱ In terms of the paper's title quibbling over method rather than substance is reflected in Lewis Carroll's poem:

"If seven maids with seven mops
Swept it for half a year.
Do you suppose," the Walrus said,
"That they could get it clear?"
"I doubt it," said the Carpenter.
And shed a bitter tear.

ⁱⁱⁱ The West Coast Commission Report (AJHR, 1882, G-5, Appendix II, No. 2, pp. 9-10) is illustrative of the costs involved. An instance in the report concerns the 18,000 acres of the Stony River block returned to Maori after the war of 1865. The report claims Maori were anxious to have the block surveyed so that they could lease it to Europeans and divide ownership among six or seven hapu. With four survey parties in the field, the work was estimated to take two years at a projected cost of £9,500. To speed up the work, so as to facilitate "the occupation of the country by European settlers which is certain to follow", the report recommended doubling the number of survey parties, claiming that additional reason for speeding up the survey work was that "the Natives at present are in an excellent humour and very desirous to have the work done" (p. 10).

^{iv} Fees collected for surveys and other expenses by the Government have not been included in the revenue calculations and diagrams provided. For purposes of these tax measurements, survey expenses have been regarded as fees which are offset in the Government's budget by expenses.

^v "Because the Maori Trustee is a creature of statute, it has always been possible to require him, by statutory direction, to carry out certain Government policies" (Butterworth, 1991, p. 7)

^{vi} Interest earned on undistributed Maori cash balances, Government commissions from dealings in Maori land and disbursement fees for administering Maori accounts are not included our calculations of revenue provided by Maori. For taxation purposes, these sundry fees (even though they were seen by Maori and Prime Minister Ballance as exorbitant) are regarded as being offset by Crown expenses.

^{vii} Interestingly, much the same policies were applied in Canada with regard to the native peoples, as Neu (2000b) explains, "In terms of agriculture, colonial officials were unwilling to provide the necessary assistance to make farming possible.

^{viii} Given, for tax allocation purposes, an equal consumption of liquor, tobacco and other dutiable items then the implication is that Maori would bear a proportion of customs duties according to their relative population number. Some historians suggest that Maori would have paid more than a proportionate share of customs duties (Gardner, 1981). However, a simple division of customs duties by relative population numbers is used in our calculations to allocate customs taxation. If anything, then, this research understates the burden borne by Maori. For example, *Statistics of New Zealand* for 1857 show that Taranaki and Otago had similar population numbers of 5,633 and 5,156 respectively. However, whereas there were roughly equal numbers of European and Maori in Taranaki, in Otago, Maori amounted to only 10% of the total population. Customs revenue from spirits, tobacco, wine and ale amounting to 60% of the total calculate at £0.87 per head in Taranaki and £0.72 per head in Otago.

^{ix} Echoes from the European dominated Land Boards of the 1900s resonate today. Paul Morgan, a representative of Ngati Rarua Te Atiawa iwi, is quoted as observing:

For 135 years his people's lands, some 1400ha, had been administered on behalf of its owners by a succession of government appointed boards, commissioners and trustees. "They managed to collect rents," he says of the government's paternalistic mismanagement. "There was no investment, there were passive administrations ... it was a disaster (National Business Review, 23 July 2004, p. 15).

^x The Economist (8 January, 2005) points out that of the \$1.1 billion pledged to help the people of the Iranian city of Bam destroyed by an earthquake in 2003, only \$17.5 million was sent. Neimark (1995) quotes the former Chairman of Stride Rite, Arthur Hiatt, expressing concern about American jobs and the 38 million Americans living below the poverty line and by such sentiments winning 14 social responsibility awards. But Stride Rite has closed factories and contracted production to Asian manufactures laying off thousands of American workers in the process.