

REVENUES AND EXPENDITURES OF THE SAME THREE GOVERNMENTS.

Samoa.									
Revenue.					Expenditure.				
		£	s.	d.			£	s.	d.
Direct—					Direct to Samoans ..	..	19,388	0	0
Native taxes	..	12,846	0	0	Indirect payments to Samoans ..	..	44,912	0	0*
Medical tax	..	9,186	0	0	Salaries and public works ..	..	81,387	17	4
Total direct tax from Samoans ..	..	20,032	0	0	Surplus	..	4,350	2	8
Indirect tax from Samoans and Europeans—									
Customs and licenses, &c. ..	..	109,006	0	0					
New Zealand subsidy (saved deficit) ..	..	21,400	0	0					
		£150,038	0	0			£150,038	0	0

* See pp. 35, 36 of New Zealand Report of Mandate.

The figures in the statement of revenue and expenditure for Samoa have been obtained from the New Zealand Report of the Mandated Territory (1926) and from the estimates, 1926-27. From the latter we obtained the further information that of the combined amount for salaries and public works there is the sum of £52,952 paid for the salaries, emoluments, and perquisites of the European officials employed in the Administration.

The sum total under the head of "Salaries and public works" is £81,387 17s. 4d. Deduct £52,952, salaries, &c., of Europeans, and we have £28,435 17s. 4d., for public works and divers expenses other than salaries paid out in connection with the various departments and officials. So that out of a revenue of £150,000 there is about £25,000, or one-sixth of the revenue, or less, disbursed for the actual development of public works. The committee feel that an accurate audit of the disbursements will show a less sum than one-sixth of the total revenue appropriated for such improvements that would become substantial and valuable assets of the Government.

The committee refer for a comparison to the revenue and expenditure in the Government of Fiji and in the Kingdom of Tonga, leaving the citizens to draw their own conclusions:—

Fiji.									
Revenue.					Expenditure.				
		£	s.	d.			£	s.	d.
Direct Native taxes	..	15,592	15	6	Direct through District Administration				
Customs and other sources ..	..	534,643	16	5	(Native)	..	23,087	11	9
					Salaries, &c., and public works ..	..	455,087	3	5
					Surplus	..	72,236	16	8
		£550,236	11	10			£550,236	11	10

Tonga.									
Revenue.					Expenditure.				
		£	s.	d.			£	s.	d.
Direct Native taxes	..	12,950	0	0	Direct to Tongans—Royal				
Customs	..	72,170	0	0	Family	..	3,960	0	0
					Legislative Assembly ..	..	645	0	0
					Premier's Office	..	1,991	0	0
					Governors	..	1,026	0	0
					Audit	..	1,129	0	0
					Treasury	..	1,001	0	0
		£85,120	0	0			9,755	0	0
					Public Works—Salaries of both Europeans				
					and Tongans	..	61,629	0	0
					Surplus	..	13,636	0	0
							£85,120	0	0

The revenue (exclusive of the New Zealand subsidy) and expenditure per head of population of the three Island Governments having British administration and protection are,—

						Revenue per Head.	Expenditure per Head.
						£ s. d.	£ s. d.
Samoa	..	..	..	..	..	3 4 0	3 12 0
Fiji	..	..	..	..	..	3 5 0	2 4 0
Tonga	..	..	..	..	..	3 3 0	2 12 0

In both Fiji and Tonga there is a substantial surplus, but in Samoa, although the expenditure per head of population is greater than in Fiji and in Tonga, there is no surplus, but a deficit when the New Zealand subsidy is deducted.

The excess of expenditure per head is not visible in the substantial development of the country, such as roads and other means of communication to remote parts. Neither can this expenditure be attributed to an increase in the assets of the Territory. The excess of assets over liabilities has decreased from £28,029 in the year 1920 to £14,957 in 1926, as shown in the Surplus and Deficit Account of the Territory:—

Excess of Assets over Liabilities (otherwise called Surplus and Deficit Account).

		£			£
31/3/19	..	26,615		31/3/23	24,308
31/3/20	..	28,029		31/3/24	15,215
31/3/21	..	27,829		31/3/25	10,606
31/3/22	..	25,717		31/3/26	14,957