45 A.—4B.

Well, now, here are the estimates for 1926-27. Look at page 20 ?—Those were not printed at the time.

When were these printed !—1927. I cannot say whether I got them from the estimates or from the report of the mandate, but I can look it up and see.

You see there at the bottom of page 20 that the total is £9,398?--Yes.

That is where you get your figures from !-- Very likely.

Now, if you turn over the next page you will find the estimates for Public Works Department— Apia water extension, £750; new roads, Inspector's residence, Fagamalo, &c.

[Counsel read the figures on page 21 of estimates, showing an expenditure of £6,100 shown on that page and £36,000 for construction works out of loan-money, totalling a further sum of £42,000 in addition to the £939 already mentioned.]

Do you still wish to suggest that you understand that the salaries amounting to £4,380 were confined to £9,398 worth of work done? That is the allegation that you have made?—I have not

made a direct allegation; I say it appears from the figures we have here.

Does it appear so now?—I would like to see where I got all these figures from . . .

Question of salaries: In the page you refer to there are only works.

The Chairman.] That is the important part of it. You are in agreement as to the amount of the

salaries. The question is, in respect to what works were those salaries incurred ?—I should say from the showing here, pages 20 and 21, that the persons employed for those salaries were engaged in work of a greater amount of value that what is stated here in my report.

Judge MacCormick: Surely the members of the Legislative Council who are members of that committee must have known of these projected works—the estimates for them. I suppose they look at the estimates in their capacity as Councillors, and if you, as you have apparently done, made a slip,

surely they should have corrected you.

Mr. Meredith.] This is being read by the Samoans, and you tell us that you all took the respon-

sibility of misleading them?—There was no intention of misleading them.

The Chairman.] What strikes me very forcibly is that you appear to be a very acute critic—you criticize every Department; but it is curious that it should not have struck you that the annual expenditure in salaries in respect to the country's work was more than 50 per cent. of the value of the total work to be done?—Yes, it did strike me as being curious.

Did that not demand more care and further investigation?

Mr. Merelith.] You did not turn the page ?—I really cannot recall just now.

The Chairman: On the page to which he must have referred it shows that these items are maintenance, not for new construction work. We have the facts, and we can draw the necessary inference.

Mr. Meredith.] The next is the Post and Telegraph Department. There you have drawn a comparison between Samoa and Fiji for the purpose of showing salaries paid to officials. You will see that you have got items and other charges in both amounts, have you not ?-I see other charges. The object of this was simply to show a comparison between Samoa and Fiji.

The Chairman: It is not your object, but what you say.

Mr. Meredith.] Is £8,050 the total cost of the Post and Telegraph Department in Samoa ?—I am under the impression that I did not have these estimates before me, but the previous estimates, when I was making this up.

The Chairman.] I cannot help that ?—We got the figures from the estimates that were supplied us. How do the figures given by you in your own report compare with the figures in the document

before you ?—They must be in my report.

In the estimates before you is the Postmaster £515 and the other charges £1,101? This £1,101 is not likely to be an identical figure repeated each year; there is bound to be a variation ?—I do not see the £1,101.

Mr. Meredith.] Can I tell you where you got it from, because it is quite clear to me? I thought you were an expert. It is the difference between £2,801 less £1,700 interest due to depositors in the Post Office Savings-bank. Are you now satisfied that you have given the total charges of the Post Office Department as £8,050?—No doubt the sum of £1,650 interest to depositors has been deducted.

You do not suggest that £11,494 is correct, do you ?—Here are my figures: Postal Department—page 104, £3,570; page 105, £1,908; and under the heading of "Telephones and telegraphs," £2,450; pages 105 and 106, £3,280; making a total of £11,208. That addition is £11,208; in the report it is £11,494.

What about the other charges, £7,470: why did you not pick these up? That will get you up

to £18,000 ?—I cannot make £7,000 from these figures.

The Chairman.] I understand the figures you gave and which total £11,208 are separate from and independent from any other charges. I refer to the items you give on pages 104, 105, and 106 ?— They are all salaries and emoluments.

Even on your assumption you make the total, including charges, £11,494, so you are very wrong apart altogether from the £7,470 ?—I must admit that there is a difference, though I cannot explain

it just now.

Mr. Meredith.] Turn to page 60: Post and Telegraph Department—Personal emoluments, £12,090; other charges, £15,598; making a total of £27,688, that being the correct figure for the Fijian Post and Telegraph Department. I take it you are prepared to accept £27,000 as being the total expenditure ?-

So that the correct comparison should not be £11,000, but £27,000 ?—Yes.