Can you suggest why Mr. Smyth or any other members of your European committee did not come across these serious discrepancies before they published these figures to the Samoans?-I cannot account for it. I think Mr. Smyth drew up this part, but I am responsible.

You are all represented, are you not, and you all take the responsibility of publishing these figures

broadcast?

The Chairman: He had the information in his possession all along if he chose to use it.

Judge MacCormick.] Is Mr. Smyth an accountant ?—I believe so.

Mr. Meredith.] Is not Mr. Smyth a trader in a large way of business?—Yes.

Agriculture Department, page 10: Now, here again you have shown the total cost of the Agriculture Department in Samoa, have you not ?-Yes.

At £3,250, compared with £4,195 for Fiji?—Yes.

How do you get the total cost for Fiji as £4,195?—When we were drawing up these statistics for the purpose of this report, to the best of my recollection now, we took the officials as employed in Samoa, their number, and the corresponding number of officials employed in Fiji and Tonga--not for the purpose of showing the total amount of expenditure in Fiji or Tonga, but for the purpose of showing the corresponding cost to the Administration referred to in the reports with that of Samoa. That is the line we went on.

Why in the Department of Agriculture do you show other charges in both places ?—To show that the Samoan expenditure was so much more. Because at that time it was suggested that an entomologist should be appointed here.

The Chairman.] But that has nothing to do with other charges. Why include in both cases other

charges ?—Because there were other charges in Fiji.

Mr. Meredith.] Do you mind telling me where you get the other charges in Fiji from ?-Well, I will try and find out.

The Chairman.] What have you got in those figures ?-Here, Your Honour, in 1925, it is £34,955 18s. 11d.

Mr. Meredith.] You are only £34,500 out ?—It is out that much. These are not the figures we obtained our information from. I cannot tell how that £495 got in there. Did Mr. Smyth do these?—Very likely.

The Chairman.] This is the most remarkable of all. This is not a case of omission, but a case in which a figure is not a correct figure, although it is correctly given in the source of information ?— I am certain that the figure is correct from where we got it.

Mr. Meredith.] Take the next one, Police Department. I take it to be a comparison between the personal emoluments paid to Police officers?—Yes.

As you know, the figures there include Police and Prisons ?—I do.

Where did you get those figures from ?—I must have got them from page 14 of the estimates of 1926-27.

And you see that that includes the Prisons section ?—Yes.

A fair comparison for that, of course, would be the Police and Prison section of Fiji ?-I would say

What are Police and Prison figures for Fiji ?--I think that the same line of calculation has been followed there as in the others. I find the salaries here are £1,253.

The Chairman.] Please answer Mr. Meredith's question. What were the total salaries in Fiji for Police and Prisons Department in that period ?—I make the salaries here £1,253. In this table on page 60 there is "Constabulary, £3,327."

Give us the corresponding items in each estimate ?—Constabulary, £14,722 19s. 10d.; Prisons

Department, £3,456 10s. 7d.

Mr. Meredith. A total of £18,179. Now, that would be the correct comparison, would it not !-

There is a big difference. Have you any explanation ?—I would give the same explanation We have not put down all the salaries, just those which correspond with what As I said before, the object of this report was to show the comparison between as I gave just now. we have in Samoa. the salaries, not the sum totals.

The Chairman: That is not a correct explanation, as shown by the document.

Mr. Meredith.] The Justice Department. You have set out the total cost of each Department as for Fiji and Samoa?—It is not intended to give the complete figures for Fiji.

What is the total cost of the Justice Department in Fiji?—Personal emoluments £6,208 19s. 6d., and other charges £1,470; making a total of £7,679.

Take the Harbour Department for Fiji. You notice the maintenance charge of £250: can you

tell me where you get that from?

The Chairman: That includes the wages of twenty-five lighthouse-keepers, signal-station keeper, and Inspector of Lighthouses.

Judge MacCormick: If so, the Government of Fiji ought to be charged with sweating. That cannot be right.

Mr. Meredith.] Tell me where you get it from ?—I cannot explain it.

Judge MacCormick.] It is obviously wrong?—It looks wrong.

Mr. Meredith.] I would go further than that and say it is wrong. As you have not given the total comparison I will not go further. We will now take the Customs Department. You give the total personal emoluments as £2,481, and those of Fiji as £5,020: can you show me where you get this from ?—I expect the same will apply as to the others. I should like to see my typewritten copy from which I took it. We did it for the purpose of a comparison in the salaries paid, not the total expenditure.