

The subsidy to the Samoan revenue from the New Zealand Government is based on the additional cost due to the extension of the medical and educational services in the interests of the Native population.

This year the total revenue is £16,226 less than last year, the main difference being under head II, "Customs, taxes, and Marine" (£11,807), which in 1925-26 was abnormally high.

EXPENDITURE.

The ordinary expenditure for the year ended 31st March, 1927, is as shown hereunder, the figures for the previous year also being given for purposes of comparison:—

Head of Expenditure.	1925-26.	1926-27.
	£	£
1. Permanent charges	6,385	7,221
2. Administrator, Government House, and Legislature	4,934	4,857
3. Secretariat	2,394	2,147
4. Native Affairs Department—		
(a) Upolu and general	10,244	9,603
(b) Savai'i Section	6,495	6,324
5. Treasury and Audit	2,118	2,184
6. Customs, taxes, and Marine—		
(a) Customs and taxes	2,636	2,709
(b) Harbour Department	3,769	3,904
(c) S.S. "Lady Roberts"	3,812	3,651
7. Justice Department	2,650	2,854
8. Police and Prisons Department	7,969	8,220
9. Health Department	25,762	25,912
10. Agriculture Department	3,187	3,760
11. Chinese Department	1,640	1,720
12. Post Office and Savings-bank	4,951	5,654
13. Radio-station	6,731	4,702
14. Education Department	9,131	9,688
15. Miscellaneous	11,952	13,712
16. Lands and Survey Department	2,372	2,872
17. Public Works Department (general and maintenance)	17,668	14,980
18. Public Works Department (new works)	8,887	5,036
Totals	145,687	141,710

DIRECT NATIVE REVENUE AND EXPENDITURE.

The revenue derived directly from the Native population, and the amounts expended directly thereon, during the year may be stated approximately as follows:—

	£
(a) Revenue directly from the Natives	20,104
(b) Expenditure directly on the Natives	71,308

These amounts may be set out in greater detail as hereunder:—

(a) Revenue directly from the Natives, 1926-27.

Native taxes (poll-tax, medical levy, fines, gun and dog taxes, water rates, travelling-passes, marriage fees), (actual)	£ 17,849
Lands and Titles Commission fees	155
Court fees, fines (say)	600
Licenses and fees (boat, motor, &c.), (say)	500
Postal revenue (say)	1,000
	<u>£20,104</u>

The amount shown under Native taxes is short this year, as portion of the medical levy did not come in until April.

In addition to the above, the Natives, along with other sections of the community, contribute indirectly to the revenue through the purchase of goods on which import duty is charged. A reliable estimate of this is, however, difficult to assess. The total receipts under the heading of import dues amounted to £42,742 for the year.