

- (9) The maximum authority for bank overdraft to be similarly reduced.
- (10) A Budget system of finance to be introduced for the Reparation Estates.
- (11) The General Manager to be responsible, through the Administrator, to the Hon. the Minister of External Affairs.
- (12) An Advisory Committee to the Hon. the Minister of External Affairs to be established in Wellington.
- (13) Capital expenditure up to £100 to be at the discretion of the General Manager; amounts in excess to be referred to the Hon. the Minister of External Affairs.
- (14) Stocktaking requires to be placed on an improved basis, and an independent internal check of managers' tallies, including cattle, should be arranged. Stock-lists should also be properly certified by officers responsible.
- (15) Office and overhead expenses to be reviewed with a view to reduction. Store expenses in Apia appear to be an unnecessary duplication of similar plantation expenses.
- (16) All salaries, allowances, and conditions of employment of staff to be reviewed; salary scales and allowances to be approved in New Zealand.
- (17) Plantation Production Accounts to be remodelled so as to include charges for depreciation of trees and use of land, special reserve for replanting to be created as early as possible.
- (18) House rentals to be revised; staffs other than officers and employees engaged on plantations to pay reasonable rentals, assessed at reasonable percentage of capital values.
- (19) "Sundry debtors" accounts to be overhauled. Amounts due by Government officers should be paid immediately. In cases where this is impossible, reasonable monthly deductions from salaries should be arranged. Interest on overdue accounts to be charged at 7 per cent.
- (20) Monthly returns and reports to be furnished to the Hon. the Minister of External Affairs through the Administrator.
- (21) Quarterly financial statements to be furnished to New Zealand showing results to date in relation to Budget estimates and to previous year's figures.
- (22) No losses, bad debts, &c., to be written off without authority from the Hon. the Minister of External Affairs; all such approvals to be given after New Zealand Treasury and Audit concurrence.
- (23) No reduction of capital values to be made without similar authority.
- (24) No assets to be sold without the authority of the Hon. the Minister of External Affairs.
- (25) Terms of proposed leases to be similarly authorized.
- (26) Task operations and rates for labour on plantations to be reviewed; tasks appear lower than in the case of private planters.
- (27) A better internal check should be arranged in respect of wages and incidental expenditure on plantations.
- (28) Stores purchasing and procedure in connection therewith to be overhauled.
- (29) Profits to be paid to New Zealand Public Account, and grants from same to Samoa to be provided for on New Zealand estimates.
- (30) Practice of using funds of Estates for financing purchasing of cars or any other privileges for officials to cease.
- (31) Any free gifts of lands or other assets to Natives or otherwise already made to be ratified by New Zealand Parliament by inclusion in "written off" Schedule in the Appropriation Act.
- (32) Yard and store, Apia: The question of introducing task rates into the copra and cocoa stores should be considered.
- (33) Amounts due by Apia Park Trustees: Included in the "sundry debtors" accounts as at the 31st March last appear the following: (a) Apia Park Trustees, £851 15s. 6d.; (b) Apia Park Trustees (loan), £2,500. These sums apparently represent capital moneys belonging to the Reparation Estates expended on the Apia Park recreation-ground. As pointed out elsewhere, the Estates receive no return from the park. This money should be refunded by the Treasury out of revenue at the earliest possible date. Meantime the funds represent part of the Estates bank overdraft, costing 6 per cent. for interest.
- (34) Loans on mortgage: Estates moneys lent on mortgage were outstanding on the 31st March, 1928, to the extent of £2,662. It is doubtful if authority exists for lending these funds in this manner, and steps should be taken to obtain repayment as soon as possible.
- (35) Advances to private planters: In our opinion the time is opportune to call up amounts outstanding under this heading, and where payment is not promptly made interest should be added at 7 per cent.
- (36) Amounts owing by Samoan Treasury: At the 31st March last an item of £8,400 was included in "sundry debtors" accounts as due from the Samoan Treasury. From the point of view of keeping Treasury accounts as accurately as possible, every effort should be made by both the Estates Office and the Treasury to keep this item down to the lowest possible sum.

We gratefully acknowledge the assistance readily granted to us by His Excellency, by the members of the staff, and indeed by all from whom we requested information.

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