

(b) *Direct Expenditure on Natives, 1930-31—continued.*(2) *Payments directly on behalf of Natives—continued.*

						£
Medical Department—						
Salaries, European staff (part)	..	..	..	..	..	5,687
Salaries, Chinese staff (part)	..	..	..	..	..	468
Fire and lighting expenses	..	..	..	..	..	435
Instruments and drugs	..	..	..	..	..	972
Maintenance, Samoan lepers in Fiji Hospital	..	..	..	..	..	1,009
Transport and travelling expenses	..	..	..	..	..	309
Rations for Samoan patients and staff	..	..	..	..	..	641
Upkeep, trainees at Fiji Medical School	..	..	..	..	..	131
Education Department—						
Salaries, European staff (part)	..	..	..	..	..	2,728
Food-supplies, &c.	..	..	..	..	..	70
Transport and travelling expenses	..	..	..	..	..	168
Development, Government Native schools	..	..	..	..	..	32
Vaipouli Native School	..	..	..	..	..	200
Public Works Department—						
Repairs and maintenance of <i>fales</i>	..	..	..	..	..	400
Total						£42,993

In addition, the maintenance of roads, bridges, &c., is greatly for the benefit of Natives, and part salaries and charges of other Departments not mentioned above may be considered as applicable to the Natives.

## LOAN ACCOUNT.

The position of the Loan Account (borrowed from the New Zealand Government) is unchanged, no loan expenditure having been incurred during the year, and the amount remaining outstanding being £165,200, particulars of which appear in Appendix A.

*Redemption Fund.*

Under section 33 of the Samoa Act, 1921, the loans are repayable in thirty years from the date on which raised. This is arranged by means of annual instalments of approximately 1·6 per cent., which are assessed and invested by the New Zealand Treasury. Up to the 31st March, 1931, the amount so set aside in New Zealand Government securities is £18,894 17s. 10d.

*Revenue and Expenditure.*

The following table gives a comparison between the revenue and the expenditure of the Territory over a period of six years:—

Year.						Revenue, including Subsidy from New Zealand Government.	Expenditure, Ordinary (excluding Loan Account).
						£	£
1925-26	..	..	..	..	..	150,038	145,687
1926-27	..	..	..	..	..	133,812	141,710
1927-28	..	..	..	..	..	126,038	143,421
1928-29	..	..	..	..	..	141,904	130,455*
1929-30	..	..	..	..	..	151,416	131,280*
1930-31	..	..	..	..	..	151,385	140,288

\* The cost of the Samoa Military Police and of the Samoan Constabulary, having been paid by the New Zealand Government, are not included in the above. The expenditure for 1930-31, however, includes cost of the Samoan Constabulary met by the Administration, amounting to £16,561, and for purposes of comparison with previous years should be deducted from the expenditure; thus the amount for 1930-31 would be shown as £123,727, and on this basis, excluding the New Zealand Government subsidy paid during the year, would reveal a surplus of £6,658.

The following table, which, on the one hand, takes into account all the expenditure of the Territory (including the police), and, on the other, distinguishes between revenue as such and the subsidy from New Zealand, gives a clearer conspectus of the financial position during the last six years:—

Year.	Actual Revenue obtained in the Territory.	Actual Expenditure of the Territory, including Police and including Loan Account.	Deficit.	Subsidy from New Zealand, including Amount paid on Account of Police.	Final Deficit or Surplus.
	£	£	£	£	
1925-26 .. ..	128,638	145,687	17,049	21,400	+ 4,351
1926-27 .. ..	113,812	141,710	27,898	20,000	— 7,898
1927-28 .. ..	106,038	143,421	37,383	20,000	— 17,383
1928-29 .. ..	121,904	157,829*	35,925*	47,374*	+ 11,449*
1929-30 .. ..	131,416	150,728*	19,312*	39,448*	+ 20,136*
1930-31 .. ..	130,385	140,288*	9,903*	21,000	+ 11,097*

\* Including expenditure on extra police, not incurred in previous years, of £27,374 in 1928-29, £19,448 in 1929-30, and £16,561 in 1930-31.