

DIRECT NATIVE REVENUE AND EXPENDITURE, 1931-32.

(a) Revenue.

Native taxes (arrears of personal tax, fines, gun and dog licenses, water rates, travel permits, marriage fees, &c.)	£	1,429
Medical services	£	1,396
Copra export duty	£	11,967
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		£14,792

In addition, revenue is received for Court fees, fines, &c., Postal revenue, and also, in common with the European section of the community, the natives contribute indirectly towards Customs revenue.

(b) Expenditure.

(1) Payments directly to natives:—

Salaries and wages—		
Native Affairs Department—	£	£
Upolu	2,786	
Savai'i	790	
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Native police	£	4,026
Native Medical Staff	£	3,127
Native teachers	£	2,505
Other Departments	£	2,189
Casual labour, Public Works Department	£	1,629
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Subtotal	£	17,052

(2) Payments directly on behalf of natives:—

Native Affairs Department—		
Salaries, European staff, Upolu and Savai'i	£	3,180
Cost of printing Native Gazette	£	131
Fono expenses (Native Parliament)	£	155
Land and Titles Commission expenses	£	350
Travelling-expenses	£	397
Entertainment of Samoans	£	160
Uniforms, flags, badges, &c.	£	7
Printing and stationery	£	84
Malaga expenses	£	331
Other expenses	£	134
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Subtotal	£	4,929
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Total	£	£21,981

In addition to the above a large portion of the expenditure on Police and Prisons, Medical and Education Departments is directly for the benefit of natives, while benefit is also derived by them on account of Public Works Department expenditure on roads, bridges, and other public services.

Samoan leper patients are maintained at the expense of the Administration at the Fiji leper hospital, and Samoans are sent for training at the Administration's expense also to the Fiji Medical School.

A proportion of Administration overhead expenditure must also be considered as being directly for the benefit of the natives.

LOAN ACCOUNT.

The only loan-money raised during the year was a sum of £6,000 advanced temporarily from the New Zealand Treasury under section 33, subsection (3), of the Samoa Act in order to keep the Samoan Treasury Deposit Account at Wellington in funds over the last few weeks of the financial year without having to incur exchange charges by remitting from Samoa.

The amount of the balance of the ordinary revenue account at 31st March was sufficient to cover this advance which was repaid early in May, 1932.

Loan Redemption Fund.

The amount of this fund at 31st March, 1932, was £21,447, excluding interest earned to the 31st March, 1932, which would amount to approximately £800, and has not yet been allocated by the New Zealand Treasury.

Revenue and Expenditure.

Year.	Actual Revenue obtained in the Territory.	Actual Expenditure of the Territory.	Deficit.	Subsidy from New Zealand.	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*
1931-32	109,040	128,936*	19,896*	..	—19,896*

* Includes expenditure on extra police—£27,374 in 1928-29, £19,448 in 1929-30, £16,561 in 1930-31, and £10,412 in 1931-32.