

required of us under the Orders in Council. The evidence before us was avowedly confined to making a comparison between the Samoan expenditure and the expenditure in the Fiji and Tonga Groups—particularly of the expenditure of the Fiji Group. It was sought to show by such comparison that the expenditure in the working of the Administration was demonstrably excessive. For this purpose an elaborate report was prepared by Mr. E. W. Gurr and Mr. A. G. Smyth, and they were called as witnesses before us. We very much doubt whether the conditions which obtained in Fiji and Samoa were so similar as to be comparable with, or afford any definite or satisfactory test by which the propriety of the amount of the Samoan expenditure can be judged. However, the figures on the basis of which Messrs. Gurr and Smyth made their comparisons proved to be wholly incorrect and misleading. This was admitted on cross-examination by these gentlemen, and also by counsel for the complainants in his final address. Nearly every figure quoted from the Fijian Year-book for the calendar year 1925 was either incorrect or was improperly used as a comparison with the figures of the Samoan expenditure. This book was in the possession of the two gentlemen who prepared the report at the time of its preparation. Even the figures of the Samoan estimates of expenditure for the year 1926–27 were misstated, although the printed estimates were in their possession. So gross were their mistakes, and so numerous, that it is difficult to understand how they came to be made. The report and its conclusions were rendered perfectly useless as supporting the conclusions of its authors on the ground adopted by them. This was not denied by counsel for the complainants, who confined his concluding speech on this head to a submission that the errors were not wilful or intentional. We certainly are unable to impute wilful misstatements to Messrs. Gurr and Smyth, but it is impossible to escape the conclusion that in the preparation of an important report they were guilty of inexcusable carelessness. The same observation can be made of the Tongan figures used in the report. Wherever they could be checked they were found to be inaccurate and misleading.

The sole ground on which the complainants based their charge of extravagant expenditure was, on their own admission, cut away from them. We may add that nothing was elicited in evidence which would justify us in thinking that the Administration was overstaffed or overpaid, or was otherwise extravagant. At the same time, we wish to make it clear that it was impossible for us to enter into a detailed inquiry as to the organization or staffing of the Administration.

It would be a waste of time to set out the errors which appeared in the report, but we think it advisable to mention a few examples.

(1) In the report (see State paper A.—4B, 1927) at page 10 a comparison is made between the costs of the Post and Telegraph and Telephone Departments of Samoa and Fiji. The cost of the Samoan Department is correctly stated to be £8,050, and the cost of the Fijian Department is stated to be £11,494. This latter figure, it is admitted, should have been £27,688. Mr. Gurr, in cross-examination, admitted that the correct comparison with the Samoan figures should be not with £11,494, but £27,000.

(2) In the report (see State paper A.—4B) at page 10 a comparison is made between the expenditure in connection with the Department of Agriculture in Samoa and Fiji. The cost of the Samoan Department is correctly given as £3,250, and the cost of the Fijian Department is stated to be £4,195. The Fijian figure was admitted by Mr. Gurr to be entirely incorrect, and, instead of being £4,195, should have been £34,955.

(3) In the report (see State paper A.—4B) at page 9 a comparison is made between the expenditure in connection with the Police and Prisons Department of Samoa and Fiji respectively. The cost of the Samoan Department was correctly given at £6,837, and the cost of the Fijian Department at £10,057. It was admitted by Mr. Gurr that the figure relating to the Fijian Department was incorrect; instead of being £10,057, it should have been £18,179.

(4) In the report (see State Paper A.—4B) at page 10 some figures relating to the Samoan expenditure in connection with the Public Works Department are given, and the following comment is made:—

From this it appears that a Maintenance and Improvement Account of £9,398 (estimated) requires an expenditure in salaries for the administration of the Public Works Department of £4,962, or approximately about half the estimated sum of maintenance and improvements.