Detail Sheet H.—Showing what the Present Financial Position of a Corps of 100 Men enrolled in 1885 might have been at 31st December, 1890, assuming the Corps equipped with "Necessary Equipment" (shown Part I., Sheet D); that the Corps had earned Maximum Capitation, and had made the Reserve Sinking Fund to replace Wear and Tear of Equipment; but that the 12s. Yearly Subscription (provided for in "Model Rules" of the "New Zealand Volunteer Regulations") had not been charged to or collected from Members.

First cost of equipment Sinking fund and yearly expenses, six years, at per year	£ s. d. 528 6 8 £100 600 0 0		S.	đ.
Deduct capitation		1,228		
Result, that the sinking fund would December, 1890, by the sum of	be short at 31st		16	8
The next year's capitation, at same rate as given would make up this deficiency, and leave a n propriated of (Leaving out the marker's fee, £1.)		£ 56	s. 3	
And for each year thereafter in which the same granted, the corps would have, outside of sin and expenses, an annual unappropriated incoming the same of the same	aking fund, £100,	106	0	0

What is the actual position of Volunteer corps? Have they provided any sinking fund? Have they provided the equipment No. 1, Sheet D? Are they even now out of debt?

Detail Sheet I.—Showing the Capitation provided for a Corps and per Man during the Six Years ending 31st December, 1890, assuming that only as many Men were enrolled Each Year as Capitation was provided for. (In the Previous Detail Sheets the Corps was assumed always 100 strong.)

	Year.		No. of Men for whom Capitation was provided in that Year.	Capit provid Ma	Marker's Fee.			Total Capitation per Corps provided in Each Year.				
1885 1886 1887 1888 1889					63 63 63 63 103 103	£ s 3 (3 (3 (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0	£ 1 1 1 1 1 1	s. 0 0 0 0 0	d. 0 0 0 0 0	£ s. 190 0 190 0 190 0 94 10 207 0 207 0	d. 0 0 0 0 0 0

Average capitation provided per man per year, £2 8s. 4d.

It would be unreasonable to expect that every man should earn capitation, but the difference in the financial position of a corps as sketched in the foregoing sheets, and one in which the capitation provided does not cover requirements, is so great as to indicate that from a quarter to half the members in some corps do not earn capitation, and are treated in the "Regulations" as worthless.

Thus, from the apparent defensive strength of the Volunteer Force, as shown yearly, very

serious deductions must be made.

DETAIL SHEET J.—Having Reference to Sheet E.

[It must be remembered that in considering the time articles should last, many of them are only used a few times during the year, and then generally for two or three hours only at a time. This sheet shows the number of days, taken at eight hours each, that the articles would have been worn during the years mentioned in Sheet E.]

Articles.			Annual Wear equals Days' Wear per Year.	No. of Years.	Total of Days' Wear.						
Helmets			12	10	120,	equal t	to 4	months	0 4	days.	
Scarlet cloth tunics			5	15	75,	- "	2	n	15	"	
Blue-black cloth trousers	5	•••	5	15	75,	,,	2	. "	15	"	
Great-coats and capes			13	13	169,	"	5	"	19	"	
Glengarry caps and badges			21	12	252,	"	8	,,	12	"	
Frocks (scarlet serge)			21	5	105,	"	3	"	15	"	
Trousers (blue-black serge)			21	5	105,	,,	3	"	15	"	
			12	12	144,	"	4	,,	24	,,	
Leggings Haversacks			10	12	120,	"	4	,,	. 0	"	
Water-bottles		• • • • • • • • • • • • • • • • • • • •	8	20	160,	,,	5	"	10	. ,,	