

1925.
NEW ZEALAND

DEFENCE FORCES OF NEW ZEALAND.

REPORT OF THE GENERAL OFFICER COMMANDING THE FORCES FOR THE PERIOD
1ST JUNE, 1924, TO 31ST MAY, 1925.

Presented to both Houses of the General Assembly by Command of His Excellency.

REPORT.

To the Hon. the Minister of Defence. General Headquarters, N.Z. Military Forces,
Wellington, 10th July, 1925.
SIR,— I have the honour to submit the following report on the Defence Forces under my command covering the period 1st June, 1924, to 31st May, 1925 :—

1. COMMANDS AND STAFF.

Staff Organization.

During the period under review several important staff changes have taken place :—

- Lieut.-Colonel H. E. Avery, C.M.G., D.S.O., N.Z. Staff Corps, resigned from the Active List of the N.Z. Permanent Forces and relinquished the appointment of Quartermaster-General at General Headquarters, as from the 1st October, 1924.
- Lieut.-Colonel H. E. Pilkington, C.B.E., Royal N.Z. Artillery, relinquished the appointment of Director of Ordnance Services, and was appointed Quartermaster-General to fill the vacancy caused by the resignation of Lieut.-Colonel H. E. Avery, C.M.G., D.S.O.
- Major-General Sir D. J. McGavin, C.M.G., D.S.O., (D), M.D., F.R.C.S., resigned his appointment as Director of Medical Services, and his place was filled by the appointment of Colonel R. Tracy-Ingles, C.B.E., (D), M.B., the next senior officer on the Active List of the N.Z. Medical Corps.
- Major G. A. Gibbs, N.Z.M.C., for some years attached to the Medical Staff at General Headquarters, was taken on the strength of the N.Z. Army Medical Corps and appointed Staff Officer and Quartermaster for Medical Services at General Headquarters.
- Major T. J. King, N.Z. Army Ordnance Corps, Chief Ordnance Officer, was appointed Director of Ordnance Services in addition to his present duties, *vice* Lieut.-Colonel H. E. Pilkington, C.B.E., appointed Quartermaster-General.
- Major E. Puttick, D.S.O., N.Z. Staff Corps, relinquished the appointment of Staff Officer in Charge No. 5 Regimental District (Wellington), and resumed the duties of Assistant Quartermaster-General at General Headquarters.
- Captain S. H. Crump, N.Z. Staff Corps, Officer in Charge Army Service Corps, Wellington, was appointed Deputy Assistant Quartermaster-General in addition to his present duties.
- Captain L. G. Goss, N.Z. Staff Corps, relinquished the appointment of Deputy Assistant Adjutant-General, Central Command, and was appointed Assistant Adjutant-General at General Headquarters.
- Lieutenant R. C. C. Steele, N.Z. Staff Corps, was appointed Deputy Assistant Adjutant-General, at Central Command Headquarters.
- Captain O. Opie, N.Z. Staff Corps, resigned from the N.Z. Permanent Forces, and relinquished his appointment as General Staff Officer (Intelligence) at General Headquarters (as from 27th August, 1924).
- Lieutenant D. T. Maxwell, N.Z. Staff Corps, was appointed General Staff Officer (Intelligence) at General Headquarters (as from the 14th October, 1924), *vice* Captain O. Opie, resigned.

2. PERMANENT FORCES.

During the period under review the following officers were sent to England for special training :

- Major W. I. K. Jennings, D.S.O., N.Z. Staff Corps, entered the Staff College, Camberley, in January, 1925, and will undergo a two-years course.
- Captain G. H. Clifton, M.C., N.Z. Staff Corps, joined the School of Military Engineering, Chatham, in September, 1924, for a one-year course.
- Captain R. S. Park, Royal N.Z. Artillery, joined the Artillery College, Woolwich, in November, 1924. This officer will take the Gunnery Staff course and will specialize in Coast Artillery.

Under the scheme put forward by the Chief of the Imperial General Staff, War Office, for the further general training of all overseas officers sent to England for special and technical instruction, the above-mentioned officers of the N.Z. Permanent Forces will, on completion of their special courses, receive an additional six months' general training with other arms and services. This extended scheme will not only prove of great benefit to the officers concerned, but it will also provide a most economical and effective method of ensuring that the officers of the N.Z. Permanent Forces are kept up to date in military science and armament, and obtain very valuable experience and general military knowledge which is not possible during their normal duties in this Dominion.

The approval, recently obtained, for the interchange of selected officers of the N.Z. Permanent Forces with officers of British units serving in India will enable our officers to gain practical and essential experience in working with and handling troops at war strength under conditions which approach war training and which do not obtain in New Zealand. This system of interchange will be initiated during the coming year, and I wish to acknowledge the cordial assistance which has been given by the authorities in India in arranging this very important matter.

During the year the strength of the officers of the Permanent Forces has been reduced to six under establishment by reason of retirements, deaths, &c. Two of the vacancies have been filled by granting commissions to two warrant officers of the N.Z. Permanent Staff, selected as the result of a competitive examination. Steps are being taken to fill the remaining vacancies by the reappointment of ex-Cadets who attended the Royal Military College of Australia, and who were retired in 1921 in consequence of the general policy of retrenchment.

With regard to the filling of future vacancies, approval has been given to the policy of sending selected candidates for training as Cadets to the Military Colleges in England, which will prove more economical than the previous policy of sending Cadets to the Royal Military College of Australia. Provision is also being made for granting a limited number of commissions to warrant officers of the Permanent Forces.

Ten vacancies in the N.Z. Permanent Staff have been filled by ex officers and non-commissioned officers of the N.Z. Expeditionary Force and British Army, who were selected from a large number of applicants after a testing and qualifying course of instruction. All other units of the Permanent Forces are now up to establishment.

The high standard of individual efficiency of the Permanent Forces, referred to in my last report, has been fully maintained during the year under review. To keep up to date and to follow the constant developments in armament, equipment, military science and methods, and to ensure the latest and uniform instruction, makes constant and careful study imperative on the part of all concerned. The time required for this study and for preparation for promotion and other examinations is very limited. With the Permanent Forces reduced to an absolute minimum, there being no spare or emergency numbers, the constantly increasing duties of training and administration, the temporary absence of officers abroad undergoing special training, and also the inevitable vacancies due to retirement and other causes occurring each year, much extra work falls to the lot of individual members of the Permanent Forces, many of whom are performing the duties of two or more appointments.

The hearty co-operation of Commands and Regimental District Staffs, and the loyal work of all concerned, has enabled the above difficulties to be met without any interruption of training, administration, and the care and maintenance of the large amount of valuable equipment and armament on charge. That these duties have been so continuously and effectively performed reflects great credit on the N.Z. Permanent Forces, and it is very satisfactory to me to be able to report so favourably upon the efficiency of all ranks, whose efforts have at all times been characterized by excellent team work.

The Permanent Forces of this Dominion, in addition to providing an expert and technical Instructional and Administrative Staff in time of peace, also form a very essential part of the wider organization and cadres for mobilization and war. Much careful study and preparation have been devoted to these requirements during the last year, and, should the necessity arise, I feel confident that the smooth working of these plans will demonstrate the care and foresight which have been exercised in their preparation.

3. AIR SERVICES.

(a.) N.Z. Permanent Air Force.

The strength of this unit has been increased during the period under review by the enlistment of one corporal, one aircraftsman and two boy mechanics, and now stands at four officers and eleven other ranks.

Owing to the non-arrival of new aircraft and spares ordered from England the staff experienced considerable difficulty in keeping the old machines in an airworthy condition in order to carry out the refresher courses for officers of the N.Z. Air Force (Territorial), and great credit is due to all concerned for the admirable results attained.

Liaison was maintained with the land forces of the Southern Command, and during the training season numerous flights, involving a total flying-time of some fifteen hours, were carried out for the purpose of co-operating with Signal and Artillery units.

(b.) *N.Z. Air Force (Territorial).*

The strength of this unit now stands at 104 officers.

Owing to shortage of machines it was not possible to increase the number of pilots attending refresher courses, and during the period under review only forty officers were called up, as against forty-eight in the previous year.

The courses were carried out on landplanes at Wigram Aerodrome, and were most satisfactory, the officers under instruction displaying the greatest keenness both in their ground duties and aerial work.

Ground training included instruction in theory of flight, aero-engines, rigging, air operations, wireless, musketry, and Vickers and Lewis guns. Flying training consisted of dual and solo flying on Avros, Bristol Fighters, D.H. 4's and D.H. 9's, including formation flying. The average flying-time per pilot was seven hours. Lack of appliances prevented advanced training in bombing, photography, aerial gunnery, &c.

During the course there was one accident, in which the pilot received only slight injury.

(c.) *Aircraft and Equipment.*

As yet no new machines have been received, but two Bristol Fighter aeroplanes and six Avro aeroplanes have been on order for some considerable time, and are due to arrive shortly. The former are to be fitted with wireless, and will be used for Army co-operation duties, whilst the latter are standard elementary training-machines.

Two cameras have been purchased, one for vertical and the other for oblique photography, but owing to non-arrival of the mounting for fitting them into aircraft it was not possible to use them during the period under review.

The aero-engine repair shop at Wigram Aerodrome has been improved by the installation of several new machines, and all woodworking machinery has been removed and installed in another portion of the building used solely for the repair and erection of aircraft. This rearrangement has made for increased efficiency in both departments.

(d.) *Ground Organization.*

(1.) *General.*—The present small annual appropriations for the Air Service render it impossible to organize a scheme which will permit of any degree of comprehensive flying being undertaken by Air units composed of either Permanent or Territorial personnel. Before such units can operate in the air it is essential that they have bases suitably equipped—in other words, ground organization must receive primary consideration, and the policy of development must consequently be such that any increase in the aerial arm is always preceded by the provision of new aerodromes or “forward landing-grounds,” in order to provide bases from which to operate or to increase the area over which aircraft can be successfully employed. This policy of preference to ground organization should be continued until such time as the “operation bases” are so distributed throughout the Dominion as to enable aircraft to work over all parts of it and its territorial waters.

(2.) *Air Station, Auckland.*—The plant of the New Zealand Flying School (Messrs. Walsh Bros. and Dexter Limited) was taken over by the Department as from 1st September, 1924. The site at Kohimarama was leased by the company, and has had to be vacated by the Department, the aeronautical equipment, &c., being temporarily stored at the R.N.Z.A. Depot, Devonport, pending the acquisition of a permanent site. The site previously selected at West Tamaki has now been definitely abandoned owing to its high cost, the land having been subdivided into building allotments. Great difficulty was experienced in finding an alternative site; many localities were visited and inspected before a place possessing the necessary combination of facilities was recently found near Hobsonville. Negotiations for its purchase are now in train.

4. TERRITORIAL FORCE.

The present strength of the Territorial Force is shown in Appendix I. The obligatory training laid down for the year was as follows:—

- (a.) Six days' continuous training.
- (b.) Six half-day parades.
- (c.) Twelve drills.
- (d.) Prescribed rifle course—to be carried out during the half-day parades under (b).

This programme was a distinct improvement on that of the previous year in that, though the actual hours of instruction were not increased, it definitely reintroduced after a lapse of some seven years—a period of continuous training for the Territorial Force, and this information was promulgated to all concerned at the commencement of the year.

In addition to the above scheme of unit training, special courses of instruction of six days' duration were arranged for the officers, warrant officers, and non-commissioned officers of all arms and services. As stated in my last report, these special courses are essential if the officers, warrant officers, and non-commissioned officers of the Territorial Force are to become qualified leaders and instructors of their men.

If the above training had been completed, there is no question that all ranks and units of the Territorial Force would not only have benefited in efficiency, but, by the definite progress and results therefrom, would have received a much-needed stimulus and encouragement. The epidemic of infantile paralysis unfortunately intervened at the most active period of the training-year and prevented many units holding their annual periods of continuous and collective training.

Notwithstanding the interruption of training by the epidemic, it is abundantly evident from the results obtained by those units which completed their training, and which I personally inspected, that very encouraging progress was made, and that all ranks were stimulated by the collective training and more interesting field-work was thus made possible. A very marked feature of these camps was the keenness of all ranks and the good discipline and spirit which prevailed.

Many changes have recently taken place among the Commanders of brigades, Mounted Rifle regiments, Infantry battalions, and technical units of the Territorial Force. The normal tenure of command of brigades and units is four years. These periodical changes are necessary and beneficial in many ways, particularly by ensuring the regular promotion of the officers qualified for command or other appointment.

With the transfer to the Reserve of the Commanders and other officers who have recently relinquished their appointments the Military Forces of the Dominion have lost the active services of several experienced officers with fine war records. I wish to place on record my appreciation of their work, and also to express my regret that, consequent on the severe retrenchment and curtailment of training rendered necessary through financial stringency during their tenure of command with the Territorial Force, they have had so few opportunities to exercise and command their units, as such, in collective field training and tactical work.

In their successors we are fortunate in having many officers of proved experience in war, and I feel confident that they will worthily carry on the command and duties now devolving on them. It will be reassuring to them and to all concerned to know that if the programme of training now approved is carried out without interruption there will be more opportunities for concentrated and continuous field training, which must result in increased efficiency and added interest for all units.

While dealing with this part of my report I should like to emphasize the importance of the duties and great responsibility which devolve upon the Commanders and all officers of our Territorial units. The efficiency, progress, cohesion, and spirit of a unit almost invariably reflect the professional knowledge, personal zeal, energy, and personality of its Commander and his officers. This great factor in the general well-being and fighting-power of a unit is always demonstrated, proved, and recognized on active service and under the stress of war, but sometimes is not so obvious in the routine of training in peace.

With a scheme of Territorial training such as that at present in operation—one which, for financial reasons, is strictly limited in its application—it is inevitable that there are many inherent difficulties. A very marked characteristic of those eligible for Territorial training is the constant change of residence from one part of the Dominion to another. This transition causes a large number of transfers, not only between the various units of the Territorial Force, but more particularly between the training-areas and outlying or non-effective localities. The administrative and clerical duties in this connection are consequently continuous and heavy, and, from a training point of view, the transfers from and to outlying or non-effective localities result in a constant influx of untrained or only partially trained personnel into all units, with a corresponding loss of trained or more experienced men. These conditions, at present unavoidable, react very seriously against collective efficiency and the more advanced training of many units, and it is only by careful organization and grading by proficiency that progress in tactical training can be carried out.

To solve these and other difficulties, and to meet the natural increase in numbers consequent upon the growth of the population, it will be necessary to concentrate more on collective training by increasing the time of continuous training in camp, and by reducing to a minimum the number of periodical drills and parades. This will permit of the present very limited training-areas (*i.e.*, country within a radius of three miles of an established drill centre) to be extended, thus ensuring a greater universality in the application of the defence scheme; it will also provide a more economical and progressive system of training; and, as it will interfere less with ordinary avocations and civil life, I feel confident that it will prove more acceptable to the troops themselves, and also their employers.

N.Z. Mounted Rifles.

This arm of the service is now stronger in men than it has been for several years, but the scarcity of horses suitable for military work is a disquieting feature which retards progressive training. With the reintroduction of continuous training this difficulty may be lessened by extending the training-radius so as to embrace rural areas where horses are more plentiful.

Camp training suits the Mounted Riflemen, and the camps held during the year were extremely well attended, but, as previously mentioned, the training was somewhat hampered through many men not being mounted. However, training programmes were so arranged that all men received training in both dismounted and mounted duties, and the progress made under such conditions was quite satisfactory.

A most useful drill manual to be used in conjunction with "Cavalry Training" has been compiled by the General Staff for the use of Mounted Rifle regiments, and should do much to simplify and standardize their training.

N.Z. Artillery.

Good progress has been made this year, especially by those batteries which went into camp. Shell practice was carried out while the units were in camp, with satisfactory results considering the limited training now performed.

The increased range of modern artillery makes it very difficult to obtain suitable and safe artillery ranges. It is only through the good nature and patriotism of many property-holders that artillery practice is made possible, and sooner or later it will be necessary to acquire rights over suitable areas.

The provision of more horses for this year's camps enabled batteries to perform a limited amount of tactical training and movement which had hitherto been impossible.

The pack batteries are restricted in movement through not having mule transport, which it has been impossible to provide owing to the lack of funds. Some movement with improvised transport has been practised, but such methods would be unsuitable under war conditions in almost any nature of country.

Up to the present it has not been practicable to form and equip any anti-aircraft units. Very rapid developments in anti-aircraft equipment have taken place since the war. These developments are being closely followed, and when the War Office can supply suitable equipment the formation of anti-aircraft units will be necessary.

Corps of N.Z. Engineers.

Arrangements had been made for the concentration of the Corps at Trentham for the annual continuous training, but the epidemic frustrated these arrangements. This was very unfortunate indeed, as a special course for officers and non-commissioned officers of the Corps previously conducted proved very successful and augured well for the bigger camp to follow.

N.Z. Corps of Signals.

This Corps has been considerably below establishment for some time, but steps have now been taken to bring it up to strength. The training programme specially drawn up for this service, made possible by the cordial co-operation of the Post and Telegraph Department, has given very satisfactory results. The officers and non-commissioned officers underwent a fourteen days' special course of instruction at the beginning of the training-year, which had a very beneficial effect on the efficiency of the Corps.

N.Z. Infantry.

Many of the Infantry battalions are over strength, while others are below establishment. Five battalions were fortunate in getting their annual camps over before the epidemic intervened. The Infantry, particularly, requires the opportunity for collective and continuous training to sustain interest and enable progress to be made. In the case of those battalions that went into camp the attendance was splendid, the training thorough, and the general all-round improvement in such a short time very noticeable. The keenness of many men is indicated by the long journeys travelled to training-centres, and the performance of extra training in camp, without pay, to make up drills and parades which could not be held throughout the year. The temporary cessation of training interfered considerably with the weapon training of most units, but taking this into consideration the results obtained were satisfactory.

N.Z. Army Service Corps.

There has been a marked improvement in this Corps during the year, due largely to the special courses of instruction held for officers and non-commissioned officers, and to the practical training and increased responsibilities devolving upon all ranks in connection with the supply and transport duties in the various unit camps. Such duties, performed with enthusiasm, were of great service to the units in camp, and very helpful to the N.Z. Permanent Army Service Corps.

N.Z. Medical Corps.

This Corps is now up to establishment, and all ranks have shown great keenness and interest in their training. A new scheme of training is at present under consideration which it is hoped to put into operation in the near future. This scheme will provide a more comprehensive programme for the Corps, and the training proposed will be very useful to those who undergo it, long after their military service ceases.

5. CADETS.

The strength of the Cadets now under training is shown in Appendix I.

As in the case of the Territorial Force, the training of the Cadets during the past year has suffered very considerably from the suspension of drills and parades during the period of the epidemic.

Cadet training is most important, as it forms the foundation for the later and more advanced instruction and field-work in the Territorial Force. The greater portion of the training is devoted to careful individual instruction, particular attention being given to physical and recreational training. This elementary instruction, given at a most receptive age, is designed to build up the Cadet physically and to foster self-respect and the habits of alertness and prompt obedience to recognized authority. Its importance and value cannot be too strongly emphasized, and its results are shown by the surprising progress, smartness, and good discipline of adult units, which would otherwise be impossible with the small amount of training received in the Territorial Force.

One great difficulty is to obtain a sufficient number of officers for service with the Cadets. Under the present system of seconding officers from Territorial units for service with the Cadets the position is steadily improving, and it is evident that these officers are fully alive to the importance and responsibility of their work.

Very good progress was made with the weapon training of most units, and the standard attained by some companies is demonstrated in the great achievement of the New Plymouth Technical College Cadets, who won the senior division of the Imperial Challenge Shield Competition, in which some seventeen thousand boys from all parts of the Empire competed. This and various other competitions held annually continue to hold the interest of a large number of Cadets, and have a very stimulating effect. The Dominion Cadet championship for secondary schools (the "Riddiford Cup" competition) was won by Nelson College Cadets, but the championship for Cadets other than secondary-school units (the "Campbell Statuette" competition) had to be abandoned on account of the epidemic.

During the year it has been very pleasing to receive many commendatory messages regarding our Cadets, not only in connection with their proficiency in the annual competitions, but also on the system of training in vogue in the Dominion and the results obtained therefrom.

6. THE N.Z. ARMY RIFLE ASSOCIATION.

Arrangements were made for the Army rifle meeting to be held at Trentham early in March, 1925, but the epidemic prevented the meeting taking place.

7. RIFLE CLUBS AND THE NATIONAL RIFLE ASSOCIATION.

The number and strength of Rifle Clubs in the Dominion are shown in Appendix I.

The majority of clubs are active, some are prevented from doing much shooting owing to the lack of nearby safe rifle ranges, while a few have been dormant since the war. The more active clubs are taking up service shooting, owing to the encouragement given in the nature of free grants of 100 and 200 rounds of ammunition to those riflemen who fire and attain the qualification and marksmanship standards respectively in the rifle course prescribed for the Territorial Force.

A number of rifle meetings was held by District Rifle Associations, and for each of these meetings a free issue of ammunition up to 10,000 rounds was made.

Owing to the epidemic the annual prize-firing meeting of the National Rifle Association was held very late in the year and in very inclement weather. The executive reported that notwithstanding the adverse conditions the meeting was very successful. In addition to the free use of the Trentham rifle range and equipment, free ammunition, and free railway passes for competitors given in previous years, a cash grant of £1,000 was made towards the funds of the association.

8. DEFENCE WORKS, MOBILIZATION STORES EQUIPMENT, ETC.

(a.) *Mobilization Depots.*

Some progress has been made in the provision of these depots, which, as previously indicated, are of prime importance. At Waikato Camp, Ngaruawahia, a railway-siding has been completed, and a branch line into the camp is under construction. A water-supply has been installed, quarters are in course of construction, and the provision of buildings for Ordnance stores is now receiving consideration.

Trentham Camp has been maintained, but the temporary buildings which now house the very valuable equipment at this depot must be replaced in the near future with permanent fireproof buildings, so concentrated as to ensure the most economical working of the staff.

Burnham Camp has been maintained and improved. At this depot, additional cookhouses, mess-rooms, quarters, and Ordnance storehouses are necessary, and their provision will be effected as finances permit.

The question of fire-prevention at Featherston, Trentham, and Burnham has received attention. Up-to-date motor-engines have been provided for Trentham and Featherston, and a powerful hand-drawn engine transferred from Featherston to Burnham, where the concentrated nature of the depot permits it to be used to much greater advantage. At all depots the staff is properly organized and trained to act as fire brigades, while trained fire-brigadesmen are in charge of the engines and fire-fighting equipment.

(b.) *Magazines.*

As indicated in my previous report, the provision of proper magazine accommodation had become a matter of urgency. At Waikato Camp, Ngaruawahia, considerable progress has been made in the construction of magazines for gun ammunition, two being practically completed, while several others are in course of erection. A small-arms-ammunition magazine also will be commenced shortly. A small-arms-ammunition magazine is practically completed at both Trentham and Burnham Camps. When these gun-ammunition and small-arms-ammunition magazines are available the situation will be very considerably improved.

(c.) *Quarters.*

A considerable improvement has been effected by the erection of quarters at Waikato and Burnham Camps, and by the conversion of existing buildings at Trentham. Additional married quarters are essential at each of these camps, the somewhat isolated location of which makes it impossible to obtain private quarters near the camps. More vital requirements in other directions will, however, prevent the erection of further married quarters in the meantime.

(d.) Drill-halls.

Some progress has been made in the provision of essential drill-halls, but much remains to be done. Several sites have been secured, important additions have been made to some halls, whilst other new buildings will be commenced shortly. Existing halls have been improved and maintained. Several years must elapse before the reasonable requirements of the Department for drill-halls accommodation can be met.

(e.) Rifle Ranges.

New ranges are urgently required at Gisborne, Waikato Camp, and Burnham Camp. At Burnham the range will be situated within the camp area, and negotiations are proceeding for the acquisition of selected sites at Gisborne and at Waikato Camp. The acquisition and construction of full-sized rifle ranges is an expensive matter, but their importance compels their provision. In the event of mobilization the absence of rifle ranges at the mobilization centres (Waikato and Burnham Camps) would be most serious. It is hoped to commence all three ranges in the near future.

(f.) Stores and Equipment.

Until suitable Ordnance storehouses are erected at Waikato and Trentham Camps particularly the accommodation cannot be regarded as satisfactory, since the temporary and scattered buildings at these camps inevitably cause deterioration of stores and equipment and prevent proper supervision and economical employment of Ordnance personnel. The matter is receiving attention, but, except at Waikato Camp, the financial situation prevents much improvement being effected for at least two years.

Improvements have been effected in Ordnance workshops, improved and additional machinery having been installed, while a workshop has been established at Auckland. The shops will be kept fully employed in repair and maintenance work, and in keeping the equipment in New Zealand up to date in accordance with improvements and alterations decided on from time to time by the War Office.

The system of accounting for stores is very satisfactory, and few losses occur, particularly when the nature of the Department's transactions—issues to some forty thousand individuals, erection and dismantling of numerous canvas training-camps, &c.—is remembered. The losses that do occur are confined almost entirely to loss of equipment of untraceable trainees, losses in transit, and minor shortages in some of the innumerable articles used at the various training-camps.

The sale of surplus stores is still proceeding, but business is slackening off, and the special staff employed on this work is being reduced from time to time. The prices realized, however, are so much higher than are obtainable by other methods of sale that the retention of the present method is warranted in the public interest. A method of conducting sales at various centres throughout the Dominion has been inaugurated, and should prove most satisfactory.

The gradual exhaustion of war-time stocks of clothing necessitate fresh supplies being purchased to provide requirements for the Territorial Force and Cadets, and provision has been made in the estimates accordingly.

There was a serious loss of artillery equipment in the fire at the Lower Hutt Drill-hall in November last. The four damaged 6-in. howitzers have been replaced from reserve, which is thus badly depleted. The full extent of the damage is not yet known, but the necessary tests of the damaged pieces are in hand.

The artillery equipment, including ammunition, in harbour defences and on issue to units cannot receive the attention it really requires from the present reduced numbers of Royal N.Z. Artillery. No serious deterioration is yet noticeable, but under present conditions the equipment will not last as long as it should, nor will it be found in such good order on mobilization as would otherwise be the case.

(g.) Ammunition.

Gun ammunition: The position is materially the same as when my last annual report was submitted, and a decision is anxiously awaited upon the recommendations already made. An adequate reserve of gun ammunition is a vital necessity for any defence scheme.

Small-arms ammunition: A new contract for the supply of small-arms ammunition which ensures adequate supplies and effects a considerable decrease in expenditure has been arranged with the Colonial Ammunition Company.

(h.) Horses.

The question of the supply of horses in the event of mobilization is still under investigation.

(i.) Mechanical Transport.

Mechanical traction of artillery: The available supply of suitable horses for war purposes is constantly dwindling, and the subject of mechanical traction for artillery is one which cannot be neglected, particularly for medium artillery.

During the past year trials have been carried out with certain types of vehicles which can be procured locally, and it has been made clear that for medium artillery off the road for war conditions nothing short of a "track" or "caterpillar" vehicle is suitable. Since this opinion was formed, indications have been received that War Office experience confirms it. It is hoped during the coming year to make a start by procuring two tractors for training and experiment in this important subject.

9. FINANCE.

The expenditure out of the Consolidated Fund for defence purposes, including aviation, during the financial year ended 31st March, 1925, amounted to £369,904—£49,266 less than the amount appropriated.

If the training programme had not been interrupted by the epidemic there would not have been any unexpended balance.

10. WAR ACCOUNTS, RECORDS, MEDALS, ETC.

(a.) War Expenditure.

The War Expenses Account was taken over by the Treasury Department on 1st November last, the Officer in Charge being detailed for duty at the Treasury to complete and close the account, this being effected on the 31st March, 1925, and a short clause formally closing the account is being inserted in a suitable Finance Bill during this session. Recurring liabilities hitherto borne by the account, such as cost of medical treatment of returned soldiers for war disabilities, will in future be a charge on the Consolidated Fund.

The gross expenditure from the War Expenses vote during the year ended 31st March last was £243,158, which included £118,835 for the medical treatment of returned soldiers for war disabilities, £47,842 for final adjustments of transport accounts, and £40,478 for war graves, cemeteries, and battlefield memorials; while recoveries totalling £112,537 were effected (including £81,593 on account of repatriation advances and £17,827 for sales of surplus and medical stores), leaving a net expenditure for the year of £130,621. The total net expenditure from the beginning of the war to the 31st March, 1925, was £79,677,228, a detailed statement of which appears in Appendix III.

During the year finality was reached in the adjustment of accounts with the Imperial Shipping Liquidation for the transport of New Zealand troops, and in connection therewith the following remarks are interesting. In August, 1921, the Imperial authorities gave an estimate of New Zealand's liability as £1,300,000, with an intimation that the figure was approximately correct, and made a request for a progress payment of £500,000. The request was declined, with an intimation that no payment could be made until the accounts with all detailed supporting documents had been submitted for examination.

The settlement actually effected was as follows:—

Claims actually rendered by the Imperial Shipping Liquidation (excluding "diversion" claims mentioned below) totalled	£	1,332,000
Contras established by New Zealand for carriage of Imperial troops on New Zealand hospital ships and transports, and for miscellaneous credits, totalled		540,000
Leaving an <i>apparent</i> balance in favour of Shipping Liquidation of		792,000
The amount actually paid by New Zealand in settlement was—	£	
Progress payment, March, 1924	100,000	
Final payment, August, 1924	70,375	
	170,375	
<i>Less</i> amount held in Suspense Account in New Zealand Treasury for sale in New Zealand of stores and fittings ex Imperial transports, and which under the terms of final settlement accrued to New Zealand as a "set-off" for fittings dismantled abroad from New Zealand transports		20,140
		<u>150,235</u>
Showing a reduction in New Zealand's stated liability of		641,765
To the saving thus effected must be added an intimated proposed claim for interest of £83,000, which upon our intimation of line of contest and proposed counterclaim was withdrawn		83,000
		<u>£724,765</u>

Apart from the above figures, claims totalling approximately £60,000 were lodged by shipowners for "diversion" of ships for transport purposes, of which only £5,860 has to date been admitted, with every prospect of complete rejection of the remainder. Included in the amount admitted is the case of one ship which has recently been the subject of legal proceedings against the Crown in the United Kingdom, the amount of claim being £20,709. The claim was contested by the Imperial Shipping Liquidation Department's legal advisers on lines of defence constructed by our Transport Accounting Officers, and advice has come to hand that the Shipping Liquidation has effected a settlement with the shipowners involving a payment of £4,360 by New Zealand.

With the exception of reparation claims, the only other accounting matter still outstanding is a claim against Australia, totalling £103,843, for ammunition taken over from the N.Z. Expeditionary Force in Egypt in 1915, against which contra claims owing by New Zealand (£31,728) have been withheld, leaving a net balance due to New Zealand of £72,115.

The Australian Imperial Forces accepted this debt in April, 1917, but settlement was deferred by them pending some adjustments they anticipated effecting with the Imperial authorities. Upon their failure to obtain certain anticipated credits from the War Office the Australian authorities

withdrew their previous acknowledgment of the debt to New Zealand. A strenuous contest has been continued upon points of fact which are indisputable, and there is now every prospect that some settlement of the matter will be effected, advice having recently been received from Australia of the proposed visit of the Hon. Minister of Defence to New Zealand to discuss the matter with a view to settlement.

The above outlines some of the main items which show the eminently satisfactory results that have been obtained in reducing war expenditure. Savings in many other directions were also effected, one notable instance being rebates totalling £87,000 from the Imperial Comptroller of Customs for duty on foodstuffs shipped from New Zealand and purchased in England for the consumption of New Zealand troops in the United Kingdom.

(b.) *War Records, Battle Honours, and Medals.*

The office which was formerly known as the "War Accounts and Records Office," having now ceased to deal with war accounts, has been reorganized, and is now known as the "Base Records Office."

Hitherto the cost of the War Accounts and Records Office has been a charge against War Expenses, but it is understood that it will become a charge against the Defence vote this year, and it is proposed to ask that provision be made for this in the supplementary estimates.

During and for some time after the war, separate files and papers in connection with members of the N.Z. Expeditionary Force were held in various offices and camps throughout the Dominion and at New Zealand Expeditionary Force Headquarters, London. All of these files, &c., with the exception of the medical papers, which have been passed to the Pensions Department, have now been taken over by Base Records, and it is intended, when opportunity permits, to amalgamate these various files so as to have one complete file for each soldier, which will greatly facilitate reference. Approximately 830,000 files and miscellaneous papers are thus involved. Despite the fact that over six years have elapsed since the termination of the war, frequent reference to the files of individual members of the N.Z. Expeditionary Force is still necessary in order to answer inquiries from various sources.

With the assistance of Regimental Committees set up for the purpose, the claims of New Zealand regiments for battle honours for service in the Great War have been completed and submitted to the Army Council for approval.

The number of unclaimed war-medals is being steadily reduced, but there still remains a considerable number which, in the absence of the correct addresses of those entitled to them, cannot be issued.

I have the honour to be,

Sir,

Your obedient servant,

C. W. MELVILL,

Major-General,

Commanding N.Z. Military Forces.

APPENDICES.

APPENDIX I.—TABLE SHOWING STRENGTH OF NEW ZEALAND MILITARY FORCES ON 1ST JUNE, 1925.

(a.) N.Z. PERMANENT FORCES.

Unit.	Officers.		Other Ranks.	
	Permanent.	Temporary.	Permanent.	Temporary.
N.Z. Staff Corps	64	..	..	..
N.Z. Permanent Staff .. .. .	..	..	121	..
Royal N.Z. Artillery	14	..	105	..
N.Z. Permanent Air Force	4	..	12	..
N.Z. Army Ordnance Corps	6	..	97	11
N.Z. Army Pay Corps	5	..	11	..
N.Z. Permanent Army Service Corps .. .. .	..	1	5	12
N.Z. Army Medical Corps	1	..	1	..
General Duty Section .. .. .	..	..	16	2
Reservé .. .. .	..	1	..	..
Totals	94	2	368	25

(b.) N.Z. TERRITORIAL FORCE.

Arm of the Service.	Officers.	Other Ranks.	Total.
Mounted Rifles	159	3,220	3,379
Artillery	104	3,622	3,726
Engineers	20	578	598
Signals	19	340	359
Infantry	337	10,300	10,637
Air Force	112	..	112
Army Service Corps	13	644	657
Medical Corps	17	532	549
Totals	781	19,236	20,017

Included in the above are 355 bandmen.

(c.) CADETS.

Command.	Officers.	Other Ranks.	Total.
Northern	135	7,380	7,515
Central	131	8,389	8,520
Southern	169	9,880	10,049
Totals	435*	25,649	26,084

* These are Territorial officers seconded for service with the Cadets.

(d.) DEFENCE RIFLE CLUBS.

Command.	Number of Clubs.	Membership.
Northern	22	667
Central	66	2,260
Southern	67	2,056
Totals	155	4,983

APPENDIX II.—SUMMARY OF WEAPON TRAINING.

TERRITORIAL FORCE.						Number.	Percentage to Strength.
<i>Rifle Course.</i>							
Strength on 31st May, 1925, of units required to fire .. .. .	..	..	..	..	..	12,233	..
Number who fired full course .. .. .	..	..	..	..	..	7,979	65
Number who fired part course .. .. .	..	..	..	..	..	972	8
Number who did not fire .. .. .	..	..	..	..	..	3,282	27
Number who qualified .. .. .	..	..	..	..	..	7,605	62
Number who did not qualify .. .. .	..	..	..	..	..	4,628	38
<i>Vickers Gun Course.</i>							
Number fully exercised .. .. .	..	..	..	..	..	148	..
Number partly exercised .. .. .	..	..	..	..	..	332	..
<i>Light Automatic Course.</i>							
Number fully exercised .. .. .	..	..	..	..	..	463	..
Number partly exercised .. .. .	..	..	..	..	..	1,100	..
CADETS.							
<i>Rifle Course.</i>							
Strength on 31st May, 1925, required to fire .. .. .	..	..	..	..	..	27,859	..
Number who fired full course .. .. .	..	..	..	..	..	22,889	82
Number who fired part course .. .. .	..	..	..	..	..	1,627	6
Number who did not fire .. .. .	..	..	..	..	..	3,343	12
Number who qualified .. .. .	..	..	..	..	..	22,313	81
Number who did not qualify .. .. .	..	..	..	..	..	5,546	19

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH
1925—continued.

Particulars.	Expenditure.					
	£ s. d.		£ s. d.		£ s. d.	
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Compassionate allowances—						
F. Annear (illness contracted on duty)	90	0	0			
A. T. Griffin (illness contracted on duty)	273	6	0			
L. M. Trendle (wrongful discharge of husband).. .. .	50	0	0			
M. A. Hunter (refund, deductions husband's pay)	45	0	0			
M. W. Miller (on account of illness contracted on duty)	15	0	0			
				473	6	0
Compensation to E. Morgan for lost kit						60 0 0
Discharged Soldiers' Information Department—Expenses and grants (this covers expenditure up to date of coming into operation of Repatriation Act, 1918; expenditure after that date comes under the heading of "Repatriation")—						
Fares of men travelling to employment	906	15	7			
Salaries	7,818	10	5			
Office expenses	3,093	5	2			
Postage, telegrams, &c.	878	16	3			
Printing and stationery	796	17	2			
Motor-hire	221	7	7			
Office equipment	97	0	0			
Tuition and lodging-allowances	4,870	6	3			
Subsidized wages	2,228	6	2			
				20,911	4	7
Less credits				50	17	0
						20,860 7 7
Distribution of war news and casualty lists in New Zealand						423,188 0 0
Donations refunded and transferred						3,274 13 9
Equipment (including purchase of boots, clothing, G.S. wagons, ammunition-carts, ordnance, &c.)—						
Samoa	12,947	0	6			
Egypt	165,428	8	2			
United Kingdom	2,293,001	19	4			
New Zealand	3,249,782	7	2			
Other places, &c.	2,935	10	7			
Post-war equipment	506,171	16	1			
				6,230,267	1	10
Less credits				548,420	7	0
						5,681,846 14 10
Expenses in connection with riots in Rarotonga						287 10 8
Forage—						
Samoa	111,215	5	7			
Egypt	379,115	11	2			
New Zealand	215,687	14	4			
United Kingdom	40,397	13	7			
				746,416	4	8
Less credits				160,169	11	4
						586,246 13 4
Freight on Great Britain and Belgian relief produce						656 16 11
Grants to regimental funds—						
3rd New Zealand Rifle Brigade	1,000	0	0			
2nd New Zealand Infantry Brigade	1,000	0	0			
4th New Zealand Infantry Brigade	1,000	0	0			
New Zealand Medical Corps	141	0	0			
Divisional Signal Corps	60	0	0			
Army Service Corps	109	0	0			
Field Troop Engineers	41	0	0			
Field Artillery Brigade	329	10	0			
Mounted Signal Troop	18	10	0			
				3,699	0	0
						3,699 0 0
Grants to soldiers' hostels—						
New Zealand	1,397	13	10			
England	19,430	0	0			
				20,827	13	10
Less credits*				8,084	10	11
						12,743 2 11
Grants to New Zealand War Contingent Association for assistance to fit men on leave in England				6,500	0	0
Less credits				756	9	9
						5,743 10 3
Grant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals						20 0 0
Grant to E. C. Wood for expenses (obtaining crews for transports and hospital ships)						100 0 0
Grant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen						33 15 10
Grant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste)						150 0 0
Grant to M. Okeby for loss of contents of box						25 0 0
Half cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force						7,422 9 5
Hammer Farm—General expenses	2,843	2	0			
Less credits	1,774	17	4			
				1,068	4	8
						1,068 4 8

* For realization on closing clubs in the United Kingdom and New Zealand.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1925—continued.

Particulars.	Expenditure.					
	£		s. d.		£ s. d.	
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Brought forward				9,146	7	9
Canterbury District—						
Salaries	1,577	13	4			
Travelling expenses and allowances.. .. .	1,643	19	0			
Printing and stationery	445	5	4			
Office expenses	1,096	2	5			
				4,763	0	1
Otago District—						
Salaries	1,106	2	9			
Travelling expenses and allowances.. .. .	909	19	2			
Printing and stationery	138	2	11			
Office expenses	1,096	3	8			
				3,250	8	6
				17,159	16	4
Less credits				737	16	8
						16,421 19 8
Military-supplies Purchase Office—						
Salaries	16,556	10	4			
Office equipment	538	15	1			
Postage, telegrams, &c.	1,803	16	8			
Office expenses	2,714	16	8			
Travelling-expenses.. .. .	531	8	10			
Printing and stationery	2,067	15	1			
Experiments	612	6	2			
				24,825	8	10
Less credits				1,214	9	10
						23,610 19 0
New Zealand Expeditionary Force Educational and Vocational training—						
New Zealand	77,554	14	2			
Abroad	89,844	18	3			
				167,399	12	5
Less credits				15,293	11	8
						152,106 0 9
Pay and allowances—						
Samoa—						
Allotted.. .. .	115,621	2	6			
Pay	119,814	19	0			
Hospital Ship No. 1: "Maheno"—						
Allotted.. .. .	32,889	17	7			
Pay	28,275	4	1			
Hospital Ship "Marama"—						
Allotted.. .. .	41,610	18	3			
Pay	22,075	14	0			
Main Body and Reinforcements—						
Allotted.. .. .	14,407,868	13	8			
Pay	10,065,921	5	0			
Pay (camps)—allotted and pay	4,671,153	8	0			
				29,505,231	2	1
Retrospective married allowance				553,885	1	4
Retrospective children's allowance				313,559	15	1
Retrospective widowed mothers' and other dependants' allowances				125,827	12	8
Pay and allowances—continued.						
Allowances to wives of Imperial Reservists and difference between N.Z. Expeditionary Force pay and Imperial pay to members of Imperial Forces resident in New Zealand				286,410	16	6
Payments to London General Post Office for allotments paid through post-offices in the United Kingdom				576,212	12	6
				31,361,127	0	2
Less credits				333,336	15	4
						31,027,790 4 10
Per capita payments to War Office for maintenance of New Zealand troops in the field—Ammunition, extra transport, &c.				15,735,000	0	0
Less credits*				1,365,279	9	9
						14,369,720 10 3
Postage, telegrams, telephones, &c., and preparing war-news cables for despatch to New Zealand from the United Kingdom, and cable charges thereon—						
Postage, &c.—						
Samoa	2,084	6	10			
Egypt	26,663	18	11			
United Kingdom	85,449	1	10			
New Zealand	169,327	18	11			
Other places	618	5	11			
Preparing war-news cables in High Commissioner's Office and cable charges thereon	7,363	1	2			
				291,506	13	7
Less credits				18,596	3	10
						272,910 9 9

* For amount refunded by War Office and remitted to New Zealand, £750,000; and amount debited to War Office, on account of advances in excess of actual cost of maintenance of troops in field, £615,279 9s. 9d.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1925—continued.

Particulars.	Expenditure.												
	£		s. d.		£		s. d.		£		s. d.		
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>													
Soldiers' Financial Assistance Board—													
Prisoners of war—													
Expenses at—													
Motuihi Island	42,539	16	4										
Narrow Neck	7,867	19	11										
Somes Island	54,067	16	9										
Featherston	11,639	8	9										
Samoa	760	15	3										
Ripa Island	1,451	15	10										
Escape and capture	4,429	0	11										
Escorting and other expenses, including repatriation of aliens	9,206	12	3										
Payment to General Post Office to reimburse stamp credit, Somes Island	2	10	0			131,965	16	0					
Less credits						2,652	18	11					
Pukeora Farm						6,039	18	6			129,312	17	1
Less credits						2,109	3	1					
Proportion damages by New Zealand troops during riots at Ismalia, Egypt											3,930	15	5
Purchase of horses—											6,589	3	9
Remounts	78,213	18	10										
Artillery	63,775	10	6										
Transport and undescribed	46,877	11	2										
Wages of grooms	16,369	6	10										
Travelling and other expenses	11,435	9	0										
Motor-hire	191	17	1										
Cost of horses, mules, &c., issued by Imperial authorities in France and Egypt	238,488	3	5			455,351	16	10					
Less credits						217,641	1	11					
Railway concessions to disabled returned soldiers											237,710	14	11
Rations—											7,429	3	10
Samoa	64,712	1	5										
Egypt	207,172	11	6										
United Kingdom	1,056,026	14	5										
New Zealand	1,563,267	11	3			2,891,178	18	7					
Less credits						488,744	6	10			2,402,434	11	9
Refund to Wairarapa Patriotic Association, proportion proceeds of sale, Officers' Club building, Featherston											262	7	0
Reimbursement to High Commissioner's Foreign Imprest Account for irrecoverable overpayment											3	0	0
Sale of surplus military stores—													
Credits for cash received with orders						Cr. 282,911	12	10					
Less refunds where goods could not be supplied						47,309	19	8					
Expenses in connection with sale of surplus stores											Cr. 235,601	13	2
Superannuation paid by Government on behalf of Civil servants serving with the Expeditionary Force—											33,437	17	1
Public Service Fund	69,816	2	0										
Government Railways Fund	48,344	5	7										
Teachers' Fund	13,630	3	2			131,790	10	9					
Less credits						984	19	2					
Assistance granted—											180,805	11	7
Rent	117,897	2	2										
Mortgages, interest	50,798	8	2										
Rates	10,477	16	1										
Insurance	76,368	9	7										
Management of business	290	8	4										
Friendly societies	647	6	3										
Medical	3,045	17	1										
Instalments	2,262	5	8										
Miscellaneous assistance	1,937	13	4			263,725	6	8					
Administrative expenses—													
Salaries and travelling-expenses	17,351	5	1										
Office expenses	4,933	5	1										
Postage	964	10	0			23,249	0	2					
Less credits						286,974	6	10					
						10,389	18	6					
Transport of troops (including charter of steamers, meals, and fares of men travelling to join, freight, cartage, &c.)—											276,584	8	4
Samoa	19,989	19	5										
Egypt	71,110	14	6										
United Kingdom	554,636	10	7										
New Zealand	1,694,465	19	1										
Other places	6,735	0	6										
Motor-hire	4,827	12	0			2,351,765	16	1					
Carried forward						2,351,765	16	1					

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1925—continued.

Particulars.	Expenditure.					
	£ s. d.		£ s. d.		£ s. d.	
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Brought forward			2,351,765	16	1	
Charter hire, conditioning, reconditioning, &c., of transports under charter to New Zealand Government			5,305,663	9	9	
Passage-money for troops ex miscellaneous steamers ..			1,660,115	18	5	
Cost of transport of New Zealand Expeditionary Force horses from United Kingdom			739	3	6	
Assisted passages of wives and fiancées			18,975	2	9	
			9,337,259	10	6	
Less credits			646,786	13	8	
						8,690,472 16 10
Travelling expenses and allowances—						
Samoa	149	10	0			
Egypt	639	5	6			
United Kingdom	502	15	10			
New Zealand	15,250	11	4			
Motor-hire	828	10	11			
			17,370	13	7	
Less credits			248	2	7	
						17,122 11 0
War bonus to clerical staff to 31st March, 1920—						
Military staff	24,523	12	1			
Civil staff	17,333	12	1			
Cost-of-living bonus, 1st January to 31st March, 1920 ..	15,521	8	4			
			57,378	12	6	
Less credits			629	9	11	
						56,749 2 7
Wanganui Detention Barracks—						
Pay of staff	2,039	9	11			
Rations	576	8	11			
Miscellaneous expenses	603	18	3			
			3,219	17	1	
Less credits			36	8	0	
						3,183 9 1
War graves and memorials—						
New Zealand's proportion of expenses of Imperial War Graves Commission			120,091	0	0	
War memorials and travelling-expenses <i>re</i> memorial-sites, &c., in battle areas			30,844	9	1	
Miscellaneous expenses, salaries, &c.			3,635	11	4	
Head-stones for war graves in New Zealand			4,150	1	7	
			158,721	2	0	
Less credits			140	6	2	
						158,580 15 10
Total expenditure for war purposes under section 8 of Public Revenues Amendment Act, 1914, and section 4 of Finance Act, 1918 (No. 2)						71,851,290 16 5
<i>Relief Purposes.</i>						
Under Appropriation Act, 1914, section 25			20,000	0	0	
Under section 6, Public Revenues Amendment Act, 1915—						
Belgium			239,785	5	0	
New Zealand			160	16	0	
Comforts for wounded soldiers, Mediterranean area ..			992	14	8	
Comforts for prisoners of war (Turkey)			500	0	0	
Contributions towards Etrambrieres Hospital, France ..			7,000	0	0	
Total expenditure for relief purposes						268,438 15 8
<i>War Gratuities.</i>						
Under section 7, Expeditionary Forces Amendment Act, 1918 ..			5,652,995	8	7	
Under section 24, Finance Act, 1919—Imperial and Naval ..			69,418	0	10	
						5,722,413 9 5
Charges and expenses of raising loans						712,888 16 11
Expenditure under Repatriation Act, 1918						1,121,374 1 6
						79,676,405 19 11
Imprests outstanding—						
In New Zealand						
In London	822	13	8			
						822 13 8
Grand total of expenditure from beginning of war to 31st March, 1925						£79,677,228 13 7

Approximate Cost of Paper.—Preparation, not given; printing (625 copies), 528 15s.

