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, $S_{\rm IR}$.—

General Headquarters, N.Z. Military Forces, Wellington, 10th July, 1925.

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-Inglis, 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

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.

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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.

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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.

of the Permament 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 small 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.

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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.

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(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 fortyeight 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

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,

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 noncommissioned 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 fenure 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.

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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 1.

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 markmanship 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 nectings

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 competitiors 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, messrooms, 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 equip-

(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 rifte 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 Treutham 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 apparent balance in favour of Shipping Liquidation of The amount actually paid by New Zealand in settlement was— Progress payment, March, 1924	792,000
Less 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	150,235
Showing a reduction in New Zealand's stated liability of	641,765 83,000
The total approximate figure of reduction was therefore	£724,765

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 shippowners 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

H.—19.

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.

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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 miscellanous 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.

T Y 14			Offic	ers.	Other	Ranks.
Unit.			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
Reserve	• •	 	••	1		• •
Totals		 	94	2	368	$\phantom{00000000000000000000000000000000000$

(b.) N.Z. TERRITORIAL FORCE.

	Arn	n of the Se	ervice.	At state	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 C	orps			 	13	644	657
Medical Corps	• • •			 	17	532	549
$\mathbf{T}_{\mathbf{G}}$	otals			 	781	19,236	20,017

Included in the above are 355 bandsmen.

(c.) CADETS.

		Command	ι.			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.

		Comman		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.

			TORIAL F			Number.	Percentage to Strength.
Strength on 31st May, 1925, of	units re	equired 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
		Vicker	s Gun C	ourse.			
Number fully exercised					 	148	
Number partly exercised		• •			 	332	
		Light A	utomatic	Course.			
Number fully exercised					 	463	
Number partly exercised		• •			 	1,100	
			Cadets.				
		Ri	fle Cours	e.			
Strength on 31st May, 1925, red	quired t	o fire			 	27,859	
	٠				 	22,889	82
					 		6
Number who did not fire					 	3,343	12
Number who qualified					 	22,313	81
Rifle Course. Strength 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 Vickers Gun Course. Number fully exercised 148 Number partly exercised 332 Light Automatic Course. Number fully exercised 463 Number partly exercised 1,100 CADETS. Rifle Course. 27,859 Strength on 31st May, 1925, required to fire 27,859 Number who fired full course 22,889 82 Number who did not fire 1,627 6 Number who did not fire 3,343 12	19						

APPENDIX III.—WAR EXPENSES ACCOUNT.

Detailed Statement of Expenditure from the Beginning of the War to the 31st March, 1925.

Amount fraudulently obtained from High Commissioner's Office by unknown person representing himself to be a member of N.Z. Expeditionary Force Camps, expenses of (including concentration)— Main Body and Reinforcements— Expenses of New Zealand Forces camps abroad— United Kingdom, Egypt, &c			Particulars.					Expenditure.	
Section Sect	ment Act, 19 Act, 1918,	914 (War No. 2 (V	Purposes), a Var Purposes)	nd Sect 1.					
Egypt			ce equipment,	œc		}	£ s. d.	£ s. d.	£ s. d
United Kingdom	Samoa								
New Zealand									
Advertising	New Zealan								
Samoa 122 13 8 Sagya 17 14 8 Linted Kingdom 1,128 18 7 1,480 18 2 1,1480 18 2 12,772 5 1 1,480 18 2 12,772 5 1 1,480 18 2 12,772 5 1 1,480 18 2 12,772 5 1 1,480 18 2 12,772 5 1 1,480 18 2 12,772 5 1 1,480 18 2 1,1480 18 2 12,772 5 1 1,480 18 2 1,14	Advertising-							117,178 12 8	
United Kingdom	Samoa		• •						
New Zealand									
Printing and stationery— Samoa 72 11 7									
Samos 72 11 7 17 17 17 18 19 17 19 19 19 19 19 19	Duinting and a	stationom				j-		12,772 5 1	
United Kingdom							72 11 7		
New Zealand 92,132 1 8 113,021 5 9 1							*		
Office equipment— Samoa									
Samoa						-		113,021 5 9	
Egypt							71 10 6		
New Zealand 10,881 10 11 11 11 11 11 11	Egypt						104 8 11		
Cost of services rendered by Postal Department in connection with payment of allotments and pay-warrants in New Zealand Half cost of expenses in connection with the raising and distribution of relief funds Preparation of war records and history 11,547 6 9 304,451 1 5 20,804 11 3 Amount fraudulently obtained from High Commissioner's Office by unknown person representing himself to be a member of N.Z. Expeditionary Force Camps, expenses of (including concentration)—Main Body and Reinforcements— Rxpenses of New Zealand— Ryangenses 11,128 4 8 360,150 2 3 Camps in New Zealand— Ryangenses, and other temporary camps 24,315 15 2 Trentham									
nection with payment of allotments and pay-warrants in New Kealand 1,347,66 9 1,547,66 9 0 1,547,66 9 0 0 0 0 0 0 0 0 0							0,2±0 0 0		
Half cost of expenses in connection with the raising and distribution of relief funds 11,547 6 9 50 9 0 0 50 9 0 50 9 0 50 9 0 50 9 0 50 9 0 50 9 0 50 9 0	nec tion wit	h payme						31,712 1 8	
Preparation of war records and history	Half cost of	expenses		with	the raisin	g and		7,287 3 7	
Amount required to recoup Imprest Account for vouches lost in transit Less circlits				rv			• •	11,547 6 9	
Less credits 304,451 1 5 20,804 11 3 3 283,646 10 22 10	Amount requ	ired to re	coup Imprest	Áccou		uchers			
Amount fraudulently obtained from High Commissioner's Office by unknown person representing himself to be a member of N.Z. Expeditionary Force Camps, expenses of (including concentration)— Main Body and Reinforcements— Expenses of New Zealand Forces camps abroad— United Kingdom, Egypt, &c. 298,021 17 7 Samoa 309,150 2 3 Camps in New Zealand— Narrow Neck 243,315 15 2 331,024 4 0 7 Tunnelling Corps 353,102 4 0 7 Tunnelling Corps 253,1024 4 0 7			8						
Office by unknown person representing himself to be a member of N.Z. Expeditionary Force Came of N.Z. Expeditionary Force August 17 7 11,128 4 8 11,128 1 8 11,128 4 8 11,128 1 8 11,128				TT: 1	α	. ,			283,646 10
Camps in New Zealand— Narrow Neck 24,315 15 2 399,150 2 3	Camps, expense Main Body an Expenses o United F	es of (inclined of New Zeo Kingdom,	uding concent orcements— aland Forces Egypt, &c.	ration) camps	abroad—				
Narrow Neek 24,315 15 2				••	• •		11,120	309,150 2 3	
Trentham 393, 158 3 9							24.315 15 %		
Tunnelling Corps	Trenthai	m				1	393,158 3 9		
Other general expenses, including Main Body camps, Awapuni, Rangiotu, Waikanae, and other temporary camps Less credits			• •	• •					
Awapuni, Rangiotu, Waikanae, and other temporary camps Less credits								769,082 2 1	
Less credits .	Awapun	eral expe i, Rangio	nses, includin tu, Waikanae,	g Mai , and c	n Body o	porary	• •	239,786 3 2	
Clerical assistance— New Zealand Expeditionary Force War Accounts, Pay, and Records Branches 444,812 18 0 227,897 11 7 7 7 7 7 7 7 7 7		ess credit	s	••					1 919 455 4
Headquarters and District Headquarters	New Zealand	l Expedi		War	Accounts	, Pay,	444,812 18 0		1,212,100 x
Overtime 8,805 13 10 United Kingdom 48,025 17 5 Audit Office 42,548 12 9 Samoa 111 13 4 Less credits 772,202 6 11 12,563 9 11 12,563 9 11 Commissions of Inquiry— 18 14 6 Defence Stores 18 14 6 Trentham Camp 1,150 13 10 Lieutenant A. H. Grierson 24 2 3 Thacker inquiry 99 0 8 Motulhi 369 13 2 Alien Service Branch (Jugo-Slav) 1,907 18 3 Defence Expenditure Commission 3,671 10 8 Somes Island 35 9 6 Wanganui Detention Barracks 130 6 4 Lieutenant Crampton's court-martial 513 18 10 Influenza—Narrow Neck 27 8 1 Disappearance of Rifleman J. Russell 26 15 4 H. H. Thompson Commission 8,275 19 5 Less credits 159 6 3	and Record	ds Brancl	ies trict Headana	rters	_	, İ	227.897 11 7		
Audit Office	Overtime					ì	8,805 13 10	1	
Less credits 111 13 4 772,202 6 11 12,563 9 11 759,638 17									
Less credits .									
Commissions of Inquiry— Defence Stores 18 14 6 6 Trentham Camp 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 10 1,150 13 12 1,150 13 12 1,150 13 12 1,150 13 12 1,150 13 13 12 1,150 13 13 12 1,150 13 13 10 1,150									
Defence Stores					-				759,638 17
Trentham Camp	Commissions of	Lnquiry- es					18 14 6		
Thacker inquiry	Trentham Ca	ւտթ	• •		••	٠.	1,150 13 10		
Motuihi	Lieutenant A	A. H. Grie			• •	!			
Alien Service Branch (Jugo-Slav)	Motuihi						369 13 2		
Somes Island	Alien Service	Branch	(Jugo-Slav)						
Wanganui Detention Barracks 130 6 4 Lieutenant Crampton's court-martial 513 18 10 Influenza—Narrow Neck 27 8 1 Disappearance of Rifleman J. Russell 300 8 0 H. H. Thompson Commission 8,275 19 5 Less credits			Commission				35 9 6		
Influenza—Narrow Neck	Wanganui D	etention :	Barracks		• •	1			
Disappearance of Rifleman J. Russell	Lieutenant C	rampton Jarrow N	s court-martie eck		• •				-
H. H. Thompson Commission	Disappearance	ce of Rifl	eman J. Russe				$26\ 15\ 4$		
Less credits 159 6 3	H. H. Thom	pson Com	ımission				300 8 0		
	L	ess credit	is				* in		

Detailed Statement of Expenditure from the Beginning of the War to the 31st March 1925-continued.

Forage— Samoa 111,215 5 7 379,115 11 2 New Zealand 215,687 14 4 40,397 13 7 746,416 4 8 160,169 11 4 160,16	Par	ticulars.						Expendit	ire.		_
Compassionate allowances	xpenditure under Public R	evenues Amend	ment Act, 1	914,							•
## A T. Orifin (Inless contracted on duty) ## A. T. Orifin (Inles	and Finance A				e	6	d	e	e A	e	r l
A. T. Griffin (filness contracted on duty) M. A. Hunter (refund, deductions husband). M. A. Hunter (refund, deductions husband) pay) M. W. Miller (or necount of lilness contracted on duty). Outpensation to E. Morgan for lost kit. Schenarged Solider Information Department—Expenses and grants (this covers expenditure up to date of coming into operation of Beptariation Act, 1915; exp. Paras are function of the product of coming into operation of Beptariation Act, 1915; exp. Paras of men travelling to employment Salaries Office expenses 1, 1903, 1903, 1903, 1904,		ed on duty)						£	s. u.	ı s.	G
L. M. Trendic (wroughd discharge of husband). M. A. Hunter (freind, deductions husband is pay) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on duty) M. W. Millier (on account of illness contracted on date of coming into operation of legislation date of the date of coming into operation of legislation date of the date of coming into operation of legislation date of the date of coming into operation of legislation date of the date of coming into operation of legislation date of the date of coming into operation of legislation date of the date of the date of coming into operation date of the d	A. T. Griffin (illness contra	cted on duty)		-	ì						
M. W. Miller (on account of tithese contracted on duty) .	L. M. Trendle (wrongful di	scharge of hust	and)							,	
Sompensation to E. Morgan for lose kit					1						
Comming into operation of Repatriation Act, 1918; expenditures after that date comes under the heading of Papatriation Pap	ompensation to E. Morgan bischarged Soldiers' Inform	for lost kit ation Departm	ent — Expe	nses					6 0		(
Salaries	coming into operation of penditure after that da "Repatriation")—	of Repatriation te comes under	Act, 1918;	ex-	000	1~	-				
Office expenses		~ .									
Printing and stationery 796 17 2								1			
Motor-hire											
Office equipment Thistion and lodging-allowances Less credits Less cre											
Tuition and lodging-allowances											
Less credits Less	Tuition and lodging-allowa				4,870	6	3				
Less credits 50 17 0 20,860 7 423,188 0 3,274 13 13 10 15 15 10 10 10 10 10			• •	• •	2,228	6	2	20 911	4 7		
12,947 0 6 3,274 13 13 12,947 0 6 3,274 13 13 14 15 15 15 15 15 15 15	Less credits									90 000 -	
conations refunded and transferred quipment (including purchase of boots, clothing, G.S. wagons, ammunition-carts, ordnance. &c.)— Comparison of the property of the proper	istribution of war news and	d casualty lists	in New Zea	land							(
Samoa 12,947 0 6 165,428 8 2 2,935,001 19 4 4 4 4 4 4 4 4 4	onations refunded and tran	sferred 🛔									(
Samoa 12,947 0 6 Egypt 165,328 8 2 2 10 10 10 10 10 10				G.S.							
United Kingdom	Samoa		•								
New Zealand			• •								
Other places, &c. 2,935 10 7 506,171 16 1											
Less credits	Other places, &c				2,935	10	7				
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Samoa 111, 215 5 7 2 2 2 2 2 2 2 2 2		riots in Raroto	nga					••		287 10	
New Zealand	~ ~				111,215	5	7				
United Kingdom	Egypt				379,115	11					
Less credits											
1,000	Ü	••	••	••	40,007					1	
1,000 0 0 2 2 2 2 2 2 2 2				••	••			100,109		586,246 13	
3rd New Zealand Rifle Brigade			produce	• •			ļ	• •		656 16	11
2nd New Zealand Infantry Brigade					1,000	0	0				
New Zealand Medical Corps	2nd New Zealand Infantry	Brigade		• •	1,000	0	0				
Divisional Signal Corps 60 0 0 Army Service Corps 109 0 0 Field Troop Engineers 41 0 0 Signal Troop 18 10 0 18 10 0 18 10 0 3,699 0 0 3,699 0 0	4th New Zealand Infantry	Brigade	• •								
Army Service Corps Field Artillery Brigade Mounted Signal Troop rants to soldiers' hostels— New Zealand England Less credits* rants to New Zealand War Contingent Association for assistance to fit men on leave in England Less credits rant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals rant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box alf cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force fammer Farm—General expenses Less credits 100 0 11,397 13 10 12,743 2 20,827 13 10 2											
Field Troop Engineers											
Mounted Signal Troop rants to soldiers' hostels— New Zealand	Field Troop Engineers										
rants to soldiers' hostels— New Zealand		••	• •								
rants to soldiers' hostels— New Zealand England	mounted Signar 1100p	•	• •	••	10	10		3,699	0 0	9 000 0	
New Zealand England Less credits* Tants to New Zealand War Contingent Association for assistance to fit men on leave in England Less credits Tant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals rant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) Tant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) Tant to M. Okeby for loss of contents of box Less credits 1,397 13 10 20,827 13 10 8,084 10 11 12,743 2 6,500 0 0 5,743 10 20 0 5,743 10 20 0 5,743 10 20 0 100	rants to soldiers' hostels—						İ			3,699 0	(
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Loss credits*	England	••	• •	• •	19,430	0	0	90 997	19 10		
rants to New Zealand War Contingent Association for assistance to fit men on leave in England Less credits	Less credits*										
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rant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals rant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) rant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box	assistance to fit men on lea	ve in England		_~*				•			
rant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals rant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) rant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box	Less credits	••	••	••	•••		ļ	700	9 9	5,743 10	į
rant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) rant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box alf cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force anmer Farm—General expenses Less credits 100 0 33 15 25 0 7,422 9				\mathbf{nsit}			i	• • •			0
transports and hospital ships) rant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box				for						100 0	(
rant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box			g crews	101				••		300 0	
rant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box	rant of half value financial	assistance war	ants remitte	d						33 15	10
land (provided from proceeds of sale of fat and waste) rant to M. Okeby for loss of contents of box	to 14454 C. P. Marshall, bu	ıt stolen	. L. Jos. NY	, i			ĺ			150 0	,
rant to M. Okeby for loss of contents of box	rant to regimental funds, land (provided from process	mintary nospit: eds of sale of fe	t and wasta	∡eπ-)	••			• •		150 0	(
alf cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force anmer Farm—General expenses 2,843 2 0 Less credits 1,774 17 4	rant to M. Okeby for loss o	f contents of bo	x .,								(
anmer Farm—General expenses 2,843 2 0 Less credits 1,774 17 4	alf cost of reinsurance of	death benefits	of member							7,422 9	17
Less credits			-	в	9, 9,19	9	0			1	
				: .							
								1,068	4 8		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.

	Particular	B.		1			Expenditure.	
Expenditure under 1	Public Revenu	es Amendr	nent Act.	1914.				
and Fin	ance Act. 191	8—continu	ied.			-		
Home defence (for	ts, harbour	patrols, e	xaminati	ion of	£ s	. d.	£ s. d.	£ s. (
steamers, guard picquets, &c.)—	ing cables, v	vireless st	ations, r	ailway				
Auckland District					103,642 6	7		
Wellington District		• •	••		165,562 4			
Canterbury Distric Otago District	t	• • •	• •	• •	48,308 12 $44,265 3$			
Censors		• • •			21,484 9			
Cost of guarding w				1	·			
Auckland Wellington		• •			$1,723 2 \\ 1,072 11$			
Lyttelton			• •	::	742 16			
Dunedin	••				865 4			
Mine-sweeping Fitting guns on "]	frie " and "T	utanokai"	• •	••	$34,603 ext{ } 15$ $240 ext{ } 13$			
Froming gams on	iis and i	u vane Kai	••		240 10		422,510 19 5	
Less cre	edits		• •		• •	- [20,362 3 2	100 110 10
Hospital Ship "Mahe	ano ''					İ		402,148 16
Charter hire					178,513 3	5		
Conditioning, fittin	g, &c			• •	204,505 13	3		
Equipment—Gener Equipment—Medic	ral	al	• •	• •	$2,517 1 \\ 994 10$			
Medical comforts			• •		2,772 2			
Wages of crew					66,612 13	1		
Rations, ship's stor	es, and other	miscellane	ous exper	nditure	122,832 8	11	578,747 12 4	
Less cre	edits						6,855 13 7	
Hospital Ship " Mara	.m.a. **			1		ŀ		571,891 18
COST IN THE STATE OF THE STATE					293,442 4	3		
Conditioning, fitting	ıg, &c				192,433 19	6		l.
Equipment—Gene	ral		• •	• •	3,059 18			
Equipment—Medic Medical comforts			••.		1,115 13 $1,787 17$			
					61,240 12			
	es, and other	miscellane	ous exper	iditure 🗄	114,863 15	2	CC7 044 1 7	
Rations, ship's stor	0.0, 0.22.0		-					
League of Nations—	its		, , ,	••	•••		667,944 1 7 10,530 14 4	657,413 7
Less cred League of Nations— New Zealand's pro- penses of New Z Less cre	its portion Secretary delegated its	tions atten	ding asse	nd ex-				657,413 7 29,963 11
League of Nations New Zealand's propenses of New Z	its poortion Secretealand delegatedits gent enemy su	tions atten bjects in 1	ding asse ·· Vew Zeals	nd ex-			10,530 14 4 30,114 10 5	•
League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa	its poortion Secretealand delegatedits gent enemy su	tions atten bjects in 1	ding asse Vew Zeals bicycles, 	nd ex- omblies and	1,822 0		10,530 14 4 30,114 10 5 150 18 11	29,963 11
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of Indigmental transport motors, &c.—Samoa Egypt	opportion Secretal delegated its ent enemy su including m	tions attended. bjects in Notor-cars,	ding asse New Zeals bicycles,	nd exemblies and oil for	$1,822 0 \\ 9,477 8$	9	10,530 14 4 30,114 10 5 150 18 11	29,963 11
Less credictions— New Zealand's propenses of New Z Less credictions— Maintenance of indig Mechanical transport motors, &c.— Samoa	oportion Secretary Secreta	tions attended: bjects in Notor-cars,	ding asse Vew Zeals bicycles, 	nd ex- omblies and	1,822 0	9 8	10,530 14 4 30,114 10 5 150 18 11	29,963 11
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Less credictions and Less credictions are considered transport motors, &c.—Samoa Egypt United Kingdom New Zealand	oportion Secretal delegated its ent enemy sue, including m	tions attended. bjects in Notor-cars,	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15 69,388 1	9 8	10,530 14 4 30,114 10 5 150 18 11 	29,963 11
League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom	oportion Secretal delegated its ent enemy sue, including m	tions attended. bjects in Notor-cars,	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15	9 8	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1	29,963 11
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zess credictions and Less credictions are supported in the Less credictions and Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less creditions are suppor	oportion Seemealand delegatedits ent enemy su i, including m edits	tions atten	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15 69,388 1	9 8	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3	29,963 11 102 10
Less cred: League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre	oportion Secretary section of the secretary section of the section	tions attended. bjects in Notor-cars,	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15 69,388 1	9 8	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zess credictions and Less credictions are supported in the Less credictions and Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less credictions are supported in the Less creditions are suppo	oportion Seemealand delegatedits ent enemy su , including m columns edits edits Expenses of tary Service,	bjects in Notor-cars,	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15 69,388 1	9 8 1	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Less credictions and Less credictions and Less credictions and decoration decoration	oportion Secretary Secretary Service,	bjects in Notor-cars,	ding asse	nd ex- mblies and oil for	1,822 0 9,477 8 65,962 15 69,388 1	8 1	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3	29,963 11 102 10
Less cred: League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre Medals and decoration Less cre Military Service Act Recruiting, Military Salaries, &c. Travelling exper	poportion Secretary Secretary Service, sees and allow	bjects in Notor-cars,	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1	9 8 1	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Less credictions and Less credictions and Less credictions and decoration decoration	poportion Secretary Secretary Service, sees and allow	bjects in Notor-cars,	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1	9 8 1	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Maintenance of indig Mechanical transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less crediction Less crediction in the Less credition in the Less cr	oportion Secretal and delegated the secretary such that the secretary such that the secretary Service, secre	bjects in Notor-cars,	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1	9 8 1	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11	29,963 11 102 10
Less cred: League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre Medals and decoration Less cre Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Travelling expenion Office expenses Wellington Head Of Salaries, &c.	poportion Secretary Secretary Service, sees and allow	bjects in Notor-cars, administrand Medicances	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18	9 8 1 8 7 5	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less credictions Less credictions with the Less credictions of the Less creditions of the Les	poportion Secretary Secretary Service, seem and allow seem allow seem and allow seem and allow seem and allow seem and allow seem allow seem allow seem and allow seem and allow seem allow seem allow seem allow seem allow seem allow seem allow seem allow seem al	bjects in Notor-cars, administrand Medicances	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18	8 7 5	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Mechanical transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less crediction Less crediction Less crediction Military Service Act Recruiting, Military Service Act Recruiting, Military Salaries, &c. Travelling expenses Wellington Head (Salaries, &c. Travelling expenses (Office expenses)	oportion Secretal early Secretary Service, seems and allow the seems are seems as the seems and allow the seems are seems as the seems are seems a	bjects in Notor-cars, administrand Medicances	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18	8 7 5	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Less credictions and Less credictions and decoration Less crediction Less credictions and decoration Less creditions and decoration Less credition Less credition Less creditions and decoration Less credition	oportion Secretal and delegated the secretary such as the secretary Service, secretary Se	bjects in Notor-cars, administrand Medicances	ding asse	nd ex- mblies and oil for sluding	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12	8 7 5 10 4 6	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand dechanical transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less credictions and decoration Less credictions decirately	poportion Secretary Secretary Service, send allowed the secretary Service, send the secretary	bjects in Notor-cars, administrand Medicances	ding asse	nd ex- mblies and oil for chuding	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18	8 7 5 10 4 6	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Less credictions and Less credictions and decoration Less crediction Less credictions and decoration Less creditions and decoration Less credition Less credition Less creditions and decoration Less credition	poportion Seemealand delegatedits ent enemy sure, including medits edits edits edits call the service, seeming sure and allow the service, seeming sure and allow the service and allow the seeming sure and allow the seeming sure and allow the seeming seeming sure and allow the seeming seeming sure and allow the seeming s	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12	8 7 5 10 4 6	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Mechanical transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less credictions Military Service Act Recruiting,	poportion Seemealand delegatedits ent enemy sure, including medits edits edits edits call the service, seeming sure and allow the service, seeming sure and allow the service and allow the seeming sure and allow the seeming sure and allow the seeming seeming sure and allow the seeming seeming sure and allow the seeming s	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12	8 7 5 10 4 6	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less cred: League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre Medals and decoratic Less cre Military Service Act Recruiting, Milit Auckland District— Salaries, &c. Travelling exper Office expenses Wellington Head (Salaries, &c. Travelling exper Office expenses Canterbury Distric Salaries, &c. Travelling-exper Office expenses Otago District—	poportion Secretary Secretary Service, send allowed and allowed service, send allowed service, service, send allowed service, ser	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12	8 7 5 10 4 6 8 7 5	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand Zeas credictions and Less credictions are continuously as a second Less crediction of the Less credictions are continuously as a second Less crediction of the Less credictions are continuously as a second Less crediction of the Less credictions are continuously as a second Less crediction of the Less credi	poportion Secretary Secretary Service, sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees sees and allow sees sees sees sees sees sees sees se	administrand Medicances	ding asse	and ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8	29,963 11 102 10
Less cred: League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre Medals and decoration Less cre Military Service Act Recruiting, Military Service Act Recruiting, Military Salaries, &c. Travelling exper Office expenses Wellington Head (Salaries, &c. Travelling exper Office expenses Canterbury District Salaries, &c. Travelling-exper Office expenses Otago District— Salaries, &c.	poportion Secretary Secretary Service, sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees sees and allow sees sees sees sees sees sees sees se	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8 97,802 16 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Mechanical transport motors, &c.—Samoa Egypt United Kingdom New Zealand Less credictions and decoration Less credictions Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Act. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, &c. Travelling-expendictions of the Military Service Act Recruiting, Mi	poportion Secretary Secretary Service, sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees and allow sees sees and allow sees sees sees sees sees sees sees se	administrand Medicances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8 97,802 16 8 37,603 4 8	29,963 11 102 10
League of Nations— New Zealand's propenses of New Z Less cre Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less cre Medals and decoration Less cre Military Service Act Recruiting, Military Service Act Recruiting, Military Salaries, &c. Travelling exper Office expenses Wellington Head (Salaries, &c. Travelling exper Office expenses Canterbury District Salaries, &c. Travelling-exper Office expenses Otago District— Salaries, &c. Travelling-exper	poportion Secreteal and delegated the secret enemy sure, including medits of the secrete secre	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	and ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8 97,802 16 8 37,603 4 8	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less crediction Less crediction Less crediction Less crediction Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting exper Office expenses Wellington Head Control Salaries, &c. Travelling experion Office expenses Otago District—Salaries, &c. Travelling-experion Office expenses Ballot Branch	poportion Secreteal and delegated the secret enemy sure, including medits of the secrete secre	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10 17,011 17 7,735 19 1,601 12	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8 97,802 16 8 37,603 4 8 26,349 9 2 53,249 18 2 50,456 5 3	29,963 11 102 10
Less credictions—New Zealand's propenses of New Zealand's propenses of New Zealand's propenses of New Zealand Maintenance of indig Mechanical transport motors, &c.— Samoa Egypt United Kingdom New Zealand Less crediction Less crediction Less crediction Less crediction Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting, Military Service Act Recruiting exper Office expenses Wellington Head Control Salaries, &c. Travelling experion Office expenses Otago District—Salaries, &c. Travelling-experion Office expenses Ballot Branch	poportion Secreteal and delegated the second	bjects in Notor-cars, administrand Medicances trict— ances	ding asse	nd ex- mblies and oil for chuding s	1,822 0 9,477 8 65,962 15 69,388 1 22,750 1 10,199 14 2,593 18 66,729 5 14,541 18 16,531 12 23,756 15 11,016 18 2,829 10 17,011 17 7,735 19 1,601 12	8 7 5 10 4 6 8 7 5 7	10,530 14 4 30,114 10 5 150 18 11 146,650 6 1 36,152 2 1 56,610 18 3 683 7 11 35,543 14 8 97,802 16 8 37,603 4 8 26,349 9 2 53,249 18 2	29,963 11 102 10

Detailed Statement of Expenditure from the Beginning of the War to the 31st March, 1925-continued.

Particulars.		Expenditure.	
Expenditure under Public Revenues Amendment Act, 1914,			
and Finance Act, 1918—continued. Medical, (including expenses and equipment of hospitals, field hospitals, and ambulances; surgical instruments;	£ s. d.	£ s. d.	£ s. d.
fees; dental treatment; comforts; cost of funerals,			
&c.)— Hospitals—			
Trentham Military Camp—Expenses	163,673 13 6		
Trentham Military Camp—Cost of building	7,195 10 8		
Featherston Military Camp Berhampore Temporary Hospital, Wellington	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		
Oriențal Bay Kiosk, Wellington	313 46 0		
Kaiwarawara Temporary Hospital, Wellington lzard's Convalescent Home, Upper Hutt	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		
Taumaru Convalescent Home, Upper Hutt Taumaru Convalescent Home, Lowry Bay	4,121 1 7		
Rannerdale Home	4,049 14 3		
Lahmann Home, Miramar Victoria Military Ward, Wellington Hospital	$\begin{bmatrix} 2,341 & 17 & 8 \\ 1,061 & 8 & 10 \end{bmatrix}$		
Otaki Sanatorium	978 9 2		
Wanganui Convalescent Home King George V Military Hospital, Rotorua	$egin{array}{cccccccccccccccccccccccccccccccccccc$,	
Auckland Military Annexe	35,980 1 4		
Epsom Convalescent Home, Auckland	4,649 10 8		
Point Chevalier Hospital, Auckland	$\begin{bmatrix} 433 & 13 & 10 \\ 2,989 & 16 & 5 \end{bmatrix}$		
Te Waikato Sanatorium, Cambridge	13,032 9 3		
Evelyn Firth Convalescent Home, Auckland Whangarei Hospital	$\begin{array}{cccccccccccccccccccccccccccccccccccc$:	
Napier Hospital	4,150 0 1		
Hatuma Sanatorium	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Hanmer—Queen Mary Military Hospital Cashmere Hills Sanatorium, Christchurch	65,687 10 0		
Anzac Convalescent Home, Karitane	2,454 8 8		
King Edward Pavilion, Dunedin	$10,828 \ 11 \ 5 \ 37,936 \ 2 \ 11$		
Timeru Orthonedic Hospital	16,783 19 2		
Invercargill Convalescent Hospital	$egin{array}{ccccc} 2,247 & 13 & 6 \ 3,000 & 0 & 0 \ \end{array}$		
Invercargill Convalescent Hospital	1,500 0 0		
Aotea Convalescent Home, Egypt	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Lady Godley's Convalescent Home, Egypt Pont-de-Koubbeh New Zealand General Hospital, Egypt	$egin{array}{cccc} 1,027 & 2 & 7 \ 22,294 & 16 & 5 \ \end{array}$		
Brockenhurst Hospital, England	161,164 5 3		
Brockenhurst Hospital, England	$\begin{bmatrix} 240,318 & 6 & 5 \\ 73,305 & 18 & 3 \end{bmatrix}$		
Codford Hospital, England	31,442 15 0		
Brighton Convalescent Home New Zealand Nurses' Rest Home (Barnstaple)	$\begin{bmatrix} 8,709 & 3 & 1 \\ 177 & 15 & 7 \end{bmatrix}$		
All other hospitals (including maintenance in public	961,650 9 5		
hospitals)		2,420,055 1 1	
Medical— Equipment			
Samoa	6,497 1 6		
Egypt United Kingdom	$\begin{bmatrix} 23,047 & 3 & 6 \\ 126,902 & 11 & 10 \end{bmatrix}$		
New Zealand	286,114 15 9		
Maori	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		
Other places	3,120 1 0	448,049 15 9	
Fees for examination of recruits— New Zealand	68,616 4 11		
Maori Contingent	570 18 4		
. "		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Dental treatment	••	20,396 5 6	
Artificial-limb manufacturing	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Sunnyside Laundry, United Kingdom—Expenses Training of massage students		12,786 12 8 1,8,969 15 6	
Motor-hire		2,025 18 9	
Salaries of administrative officers		88,209 19 8 3,000 0 0	
Less credits		3,184,726 3 8 253,857 16 6	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,930,868 7 2
National Efficiency Board : Administrative expenses— Auckland District—			
Salaries	794 3 7		
Travelling expenses and allowances Printing and stationery	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Office expenses	893 7 10	_	
Wellington Head Office and District		2,429 2 8	
Salaries	2,907 19 9		
Travelling expenses and allowances	869 11 8		
Printing and stationery	771 12 3 2,168 1 5	>.	
		6,717 5 1	
Carried forward		9,146 7 9	-1
CONTRACT TO A TO A TO A TO A TO A TO A TO A T		, -,=== • •	•

Detailed Statement of Expenditure from the Beginning of the War to the 31st March, 1925—continued.

			194	3—-cor	unuea.				
	Particulars.							Expenditure.	
T 12 7 7				7071	<u> </u>		-		
	e Act, 1918-			1914,	£	s.	d.	£ s. d 9,146 7	
Canterbury District					1 577	19	4		
Salaries				• • •	1,577 $1,643$		4 0		
Printing and station	nery	••			445	5	4		
Office expenses	• •	• •	• •	• •	1,096	2	5	4.763 0	
Otago District-								4,700 0	*
Salaries	:•	• •			1,106	2	9		
Travelling expenses Printing and station	and allowan	ces			909 138	19			
Office expenses			• •	• • • • • • • • • • • • • • • • • • • •	1,096				
_								3,250 8	6
								17,159 16	4
Less credi	ts		• •					737 16	8
Iilitary-supplies Purcha	on Office								16,421 19
Salaries			·		16,556	10	4		
Office equipment		• •		••	538	15	1		
Postage, telegrams, & Office expenses			• •		1,803 $2,714$				
Travelling-expenses		• •			531	8	10		
Printing and stationer Experiments		••	• •	• •	$\begin{array}{c c} 2,067 \\ 612 \end{array}$		$\frac{1}{2}$		
Experiments	• •	• •	••	• •	012			24,825 8 1	0
Less credi		••	• •					1,214 9 1	
New Zealand Expedition	nery Force	Educationa	l and	Voca-					23,610 19
tional training—	mory rorce	234404010114		, , ,					
New Zealand Abroad	• •	••	• •	• •	77,554 89,844				
Abroad	••	••	• •	• •	08,044	10		167,399 12	5
Less credi	ts	••	••	••	• • •			15,293 11	8
Pay and allowances-									— 152,106 0
Šamoa—									
Allotted	• •	••	• •	• •	115,621 119,814				
Pay Hospital Ship No. 1:	" Maheno "-		••	• •	110,014	19	U		
Allotted		• •	• •		32,889		7		
Pay Hospital Ship " Mara	ma. "	• •	• •	•••	28,275	4	l	'	
Allotted	• •				41,610		3		
Pay		• •	• •	• •	22,075	14	0		
Main Body and Reint Allotted	orcements				14,407,868	13	8	!	
Pay		• •	• •	• •	10,065,921	5	0		
Pay (camps)—allotte	and pay	••	• •	• •	4,671,153	-8	0	29,505,231 2	1
Retrospective marrie				••				553,885 1	4
Retrospective childre Retrospective widow			donon	donta'				313,559 15 125,827 12	1 0
allowances	ed morners	and ome	acpon	idan 65	1			120,027 12	<u>-</u>
Pay and allowances—co		· · · · · · · · · · · · · · · · · · ·		F				996 410 16	e
Allowances to wives between N.Z. Exp pay to members of	editionary F	orce pay a	and In	perial	••			286,410 16	0
Zealand Payments to Londor	General Po	st Office fo	or allo					576,212 12	6
paid through post- Less	eredits	omæa Kir	··· iRcrom	••				31,361,127 0 333,336 15	$\frac{2}{4}$
				. P. NT					-31,027,790 4 1
Per capita payments to Zealand troops in t port, &c.	war Office f he field—An	or mainter munition,	extra	trans-				15,735,000 0	V
Less credi	ts*		• •		••			1,365,279 9	
Postage, telegrams, tele cables for despate Kingdom, and cab Postage, &c.—	i to New Ze	aland fron							14,369,720 10
Samoa	• •	••			2,084				
Egypt		• •	• •	• •	26,663 85,449				
United Kingdom New Zealand	• •	• •	• •	• •	169,327	18	11		
Other places					618	5	11		
Preparing war-news and cable charges		n Commiss	ioner's	Omce	7,363	1	Z	291,506 13	7
Less credi			• •					18,596 3	10
					1			l	272,910 9

^{*} For amount refunded by War Office and remitted to New Zealand, £750,000; and amount redebited 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.

				192	5—cor	itinued.								,
	Parti	iculars.							Expendit	ure.				
Soldiers' Financial A	ıance Act	, 1918-	-continu		1914,	£	s.	d.	£	s.	. d.	£	s.	d,
Prisoners of war— Expenses at— Motuihi Island						42,539	16	A						
Narrow Neck		• •	• • •		• •	7,867								
Somes Island	• •			••		54,067		9						
Featherston Samoa	• •	• •	• •	• •	• •	11,639	8 15							
TO 1 T 1 1	• •	• •		• •	• •	1,451			İ					
Escape and captur Escorting and oth	e	 ises, inc				4,429 9,206	0 1	H						
aliens Payment to Genera	al Post O	ffice to 1	eimburs	se stamp	credit,	2	10	0						
Šomes Island Less cr	edits				••	Ì			131,965 2,652					
Pukeora Farm									6,039			129,312	17	1
Less cr	edits		• • • • • • • • • • • • • • • • • • • •	••	•••				2,109			3,930	15	5
Proportion damages Ismalia, Egypt Purchase of horses—		Zealand	troops	during r	iots at	••						6,589		
	• •	• •	• •	• •	• • •	78,213								
Artillery Transport and und			• •		• • •	63,775 46,877		6 2						
Wages of grooms				• • •	• • •	16,369								
Travelling and oth						11,435		0						
Motor-hire Cost of horses, mu	los 8-o		 m. Imme	 mialauth	onition	191		1	·					
in France and E	gypt	issueu	у тире	mar anun	ormes	238,488			455,351					
Less cr	edits	••	••	• •	••				217,641	l	11	237,710	14	11
Railway concessions Rations—	to disable	ed retur	ned sole	liers	• •)			•••			7,429	3	10
Samoa			• •			$\begin{bmatrix} 64,712 \\ 207,172 \end{bmatrix}$		5 6				; ! !		
	• •	• •	• •	• • •	• •	1,056,026	14	5						
New Zealand	• •	••	• •	• • •	••	1,563,267	11	3	2,891,178					
Less cr	edits	••	• •	• •	••	••			488,744		10	2,402,434	11	9
Refund to Wairarapa ceeds of sale, Office	ers' Club	building	g, Feath	erston	-				••			262	7	0
Reimbursement to Account for irreco Sale of surplus milita	verable ov ry stores	verpayn 	nent	oreign II	nprest	••				• •	.	3	0	0
Credits for cash re- Less refunds wh				pplied	••	::			Cr. 282,911 47,309		8	Cr. 235,601	13	2
Expenses in conne Superannuation paid servants serving	d by Go with the	vernme	nt on 1	behalf of	Civil	•••			••			33,437		
Public Service Fur Government Railw				• •	• •	69,816 48,344		0 7						
Teachers' Fund	ays runc	• • •	• •	• •	• • •	13,630	3							
Less cr	edits								131,790 984					
Assistance granted												180,805	11	7
Rent						117,897		2				:		
Mortgages, inter Rates		• •	• •	• • •	• •	50,798 10,477		$\frac{2}{1}$						
Insurance			• •		• •	76,368	9	7						
Management of	business					290		4						
Friendly societie		• •	• •	• •	• •	647		3 1						
Medical Instalments	• •			• •		3,045 2,262		8]					
Miscellaneous as	sistance					1,937		4	969 795	e	6			
Administrative exp								_	263,725	U	0	İ		
Salaries and tra						17,351		1 1	İ					
Office expenses Postage	• •		• •	• •	• • •	4,933 964		0						
								•	23,249	0				
Less cr	edits								286,974 10,389					
Transport of troops	(includin	ıg chart	er of st	camers,	meals,							276,584	8	4
and fares of men	travelling	g to join	, freight	, cartage	, &c.)—	19,989	10	5	!			: !		
Samoa Egypt		• •	• •	• •		71,110		6	I					
United Kingdom	• • • • • • • • • • • • • • • • • • • •		• • •		• • •	554,636	10	7						
New Zealand	• •					1,694,465		1						
Other places Motor-hire	••	• •		• •	• •	6,735 $4,827$		6 0	5.					
MOMFHIE	••	••	••	••	••				2,351,765	16	1			
flarriad	forward			• •					2,351,765	16				
Carried	101 Walu	••	••	••	••	• • • • • • • • • • • • • • • • • • • •			_ e.j.(101.j.100)	A. C.				

Detailed Statement of Expenditure from the Beginning of the War to the 31st March, 1925—continued.

	Part	iculars.							Expenditu	re.				
Expenditure under I and Fin	Public Renance Act	, 1918-	-continue	nt Act,	1914,	£	s.	d.	£ 2,351,765	s. 16	d.	£	s.	d
Charter hire, cond	litioning, rter to Ne	recondi ew Zeala	tioning, nd Gove	&c., of	trans-	• •			5,305,663		9			
Passage-money for Cost of transport horses from Uni	r troops e of New	x miscel Zealand	laneous s Expedi	teamers tionary	Force				1,660,115 739		5 6			
Assisted passages	of wives	and fiane	ce e s	••		• •			18,975		9			
Less cr	redits	••				••			9,337,259 $646,786$			0 600 479	16	14
Travelling expenses	and allow	ances—				149	10	0				8,690,472	10	1,
Egypt						639		6						
United Kingdom	• •	• •	• •	• •	• •	502								
New Zealand Motor-hire	• •	• •		• •	::	$15,250 \\ 828$		-≰ 11						
Less ci		••	••	••					$17,370 \\ 248$		$\frac{7}{7}$			
Nar bonus to cleric		 31et M	 arch 199	···		• •						17,122	11	(
						24,523	12	1						
Civil staff		••				17,333	12	1				1		
Cost-of-living bon	us, 1st Ja	nuary to	31st Ma	ren, 192	20	15,521	8	4	57,378	19	6			
Less ci	redits	• •	• •						629			56,749	9	
Vanganui Detentior						0. 090	Λ	1.				,,	_	
Pay of staff Rations	••		• •	• •	::	$\frac{2,039}{576}$								
Miscellaneous exp	enses				::	603			3,219	17	1			
Less co	redits								36		0	9 709	Δ	
Var graves and mer	norials											3,183	;;	
New Zealand's pr Graves Commis	roportion	of expe	enses of	Imperia	d War	• •			120,091	0	0			
War memorials ar	id travell	ing-expe	enses re n	nemoria	l-sites,				30,844	9	1			
&c., in battle ar Miscellaneous exp	enses, sal	aries, &c)						3,635	11	4			
Head-stones for w	ar graves	in New	Zealand	••		••			4,150	1	7			
Less c	3:1								158,721 140		$\frac{0}{2}$			
iless ci	reurts	••	••	••	• •	• •			140			158,580	15	1
Total expense of Public section 4	nditure for Revenu of Finar	es Amer	$\mathbf{d}\mathbf{ment}$ A	let, 191	etion 8 4, and							71,851,290	16	-
	Relief	Purpose	8.						20,000	^	0			
Under Appropriation Under section 6, Pu				Act, 19	915	••			20,000	0	0			
Belgium	• •	• •		• •	• • •				239,785	-5 1 <i>c</i>	0	!		
New Zealand Comforts for wou	aded sold	iers. Mec	iterranes	n area	• • • •	••			$\frac{160}{992}$		8	1		
Comforts for priso					• • •				500	0	(1	i		
Contributions tow Total expe				d, Fran	ce				7,000	0	0	268,438	15	
	War (Fratuities	3.											
Under section 7, Exp Under section 24, Fi	peditionar nance Ac	ry Forces t, 1919–	s Amenda -Imperial	nent Ac	t, 1918 ival	• •			5,652,995 69,418	8		5,722,413	9	
Charges and expense	s of raisir	ng loans										712,888	16	1
Expenditure under I	Repatriatio	on Act, 1	918									1,121,374	1	
												79,676,405	19	1
Imprests outstanding In New Zealand														
In London	••	••		• •	• • •	822	13	8				000	19	
		311	from beg		of way				• •			£79,677,228		

Approximate Cost of Paper.-Preparation, not given; printing (625 copies), 328-16s.

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