

DETAIL SHEET E.—Showing—1. The Time Articles of “ Necessary Equipment ” should last, and the Yearly Cost of Wear-and-Tear per Man, and per Corps of 100 Men.

Wear-and-tear per man per annum—			£	s.	d.
Helmets (say, 10 years)	...	...	0	1	0
Tunic, scarlet cloth (say, 15 years)	...	...	0	4	0
Trousers, blue-black cloth (say, 15 years)	...	...	0	2	0
Great-coats and capes (say, 13 years)	...	...	0	0	2½
Glengarry caps and badge (say, 12 years)	...	...	0	7	0
Frocks, scarlet serge (say, 4 to 5 years)	...	...	0	0	4
Trousers, blue-black serge (say, 4 to 5 years)	...	...	0	0	1½
Leggings (say, 12 years)	...	...	0	0	2
Haversacks (say, 12 years)	...	...	0	0	2
Water-bottles (say, 20 years)	...	...	0	0	2
Yearly wear-and-tear per man			£0	14	10
Yearly wear-and-tear of a corps of 100 men			£74	3	4
2. Add to the £74 3s. 4d. the following yearly expenditure per corps:—					
Gas	...	...	8	0	0
Sundries, including any special loss on equipment, say	...	...	18	0	0
Total yearly cost per corps of 100 men			£100	3	4
Total yearly cost per man, say			1	0	0
The average annual capitation granted per man during the past 6 years for a corps 100 strong has been a little over (with marker's fee) £1 15s. 11d., say			1	16	0

This shows that the cry of “ Insufficient capitation ” arises from a number of men being maintained at the cost of the corps who do not perform the duties required to entitle them to capitation, otherwise the capitation would be ample.

DETAIL SHEET F.—Showing what the Present Financial Position might have been of a Corps of 100 Men enrolled in 1885, as at 31st December, 1890—Six Years—supposing the Corps equipped with Full Field Equipment; that the Corps had earned Maximum Capitation, and had made a Reserve Sinking Fund to replace Wear and Tear of Equipment; and that the Members had paid the 12s. Yearly Subscription provided for by “ Model Rules ” in “ New Zealand Volunteer Regulations. ” (This Subscription has been in most Corps discontinued.)

	£	s.	d.	£	s.	d.
First cost of full equipment	...	...	859	12	8	
Six years' sinking fund, at £105 per year*	...	...	630	0	0	
				1,489	12	8
Deduct capitation	...	...	1,078	10	0	
Subscriptions	...	...	360	0	0	
				1,438	10	0
Result at 31st December, 1891: Sinking fund to replace full equipment short			£51	2	8	

This sheet is merely to show what might have been done with the capitation as offered during the past six years, but not as advocating that the special field equipment is in all its details necessary or advisable.

DETAIL SHEET G.—Showing what the Present Financial Position of a Corps of 100 Men enrolled in 1885 might have been as at 31st December, 1890, supposing the Corps equipped with the Necessary Equipment (shown Part I., Sheet D); that the Corps had earned Maximum Capitation, and had made a Reserve Sinking Fund to replace Wear and Tear of Equipment; and that its Members had paid the 12s. Yearly Subscription provided for by “ New Zealand Volunteer Regulations ” in the “ Model Rules. ”†

	£	s.	d.	£	s.	d.
Receipts: Capitation	...	...	1,078	10	0	
“ Subscriptions	...	...	360	0	0	
				1,438	10	0
Deduct first cost of equipment	...	...	628	6	8	
“ sinking fund and yearly expenses, six years, at £100 per year	...	...	600	0	0	
				1,228	6	8
Result at 31st December, 1890			£210	3	4	

This is a clear surplus to the credit of the corps in cash.

\* This £5 per annum includes sinking fund on articles of special field equipment, where deterioration should be so small as to be scarcely computable.

† Subscriptions have in many corps been discontinued, the members not being able to afford to pay them; but, as subscriptions are provided for in the “ Model Rules ” of the “ New Zealand Volunteer Regulations, ” it would seem that the regulations were framed for persons in a more comfortable financial position than is enjoyed by those composing the Volunteer Force.