

SUMMARY OF ESTIMATES, 1923-24.										£
New items of expenditure referred to above	..	..	..	..	..	..	..	..	..	23,075
Additional cost falling on this year's estimates for passages, duplication of pay and allowances consequent on the relief of time-expired officers and men, and in sending men to England for courses (<i>vide</i> Section VIII)	..	..	..	..	..	..	..	..	..	55,900
Balance (see explanation below)	..	..	..	..	..	..	..	..	..	259,724
Total	..	..	..	..	..	..	..	..	..	£338,699
This sum of £259,724 is made up as follows:—										£
Expenditure not brought to account during last financial year (<i>vide</i> Section IX) ..										17,226
Item under "Full pay," due to introduction of new system of charging allotments										5,700
Maintenance and upkeep of "Chatham" and "Philomel" and of Devonport base; entry and training of recruits for Sea-going and Reserve Forces; payment, victualling, &c., of personnel; and expenses of administration	..								..	236,798
Total	..	..	..	..	..	..	..	..	..	£259,724

The slight increase in the estimated amount for the last-mentioned services (£236,798), and the actual expenditure on the same services during 1922-23 (£232,500), is principally on account of small increases in personnel, advancements in rating, &c. (mainly of locally entered recruits), and an augmentation of the Reserve.

In the current estimates the procedure previously followed of showing separately "outstanding Admiralty claims not yet brought to account" has been discontinued, and, except for two items in respect of the financial year 1920-21 still outstanding, the amounts have been included in the different items of the vote in the body of the naval estimates. The result is that certain items show an increase: this, however, is apparent and not actual. The change has been made with a view to simplifying the accountant-work involved. In framing the estimates of expenditure on services performed for the New Zealand Division of the Royal Navy by the Admiralty it has been assumed that claims will only be presented and settled within the financial year for services performed during the first half of the year.

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