

SESSION II.
1923.
NEW ZEALAND.

NEW ZEALAND DEFENCE FORCES.

ANNUAL REPORT OF THE GENERAL OFFICER COMMANDING, FOR THE PERIOD
1st JULY, 1922, TO 30th JUNE, 1923.

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

REPORT.

SIR,— Headquarters, New Zealand Defence Forces, Wellington, 11th August, 1923.
I have the honour to submit herewith the annual report on the Defence Forces covering the period 1st July, 1922, to 30th June, 1923.

The Hon. the Minister of Defence.

E. W. C. CHAYTOR, Major-General,
Commanding N.Z. Military Forces.

GENERAL.

THE three main features of the year under review were—

- (1.) The constant pressure of economy, which prevented the holding of training-camps for Territorial units, or the re-opening of the School of Instruction (which reduced the training to a minimum), and also caused the postponement of the purchase of much of the annual supply of clothing, &c.
- (2.) The Turkish crisis in September, 1922, which clearly emphasized the necessity for maintaining the Military Forces in an efficient state and with sufficient available reserves of clothing and equipment to allow of a small Expeditionary Force being mobilized and despatched without the undue delay and cost that would be incurred if clothing and equipment had to be obtained hurriedly. Though no call for volunteers was made, and though registration was limited to men between twenty and forty-five years of age, and (except in the case of officers and non-commissioned officers who were unmarried), 790 officers, 11,187 other ranks, and 300 nurses offered their services within four days. The staff had great difficulty in coping with the extra work entailed, but rose nobly to the occasion; the result showed that the present staff organization could have dealt efficiently with the mobilization and despatch of a force had such a course been necessary. An analysis of the registrations, however, shows the necessity for training the young men who are coming of age for service, since over 60 per cent. of those who registered were too young to have served in the late war.
- (3.) The purchase of the Sockburn aerodrome from the Canterbury Aviation Company. This aerodrome will form one of the "key" aerodromes required for either defence or communication services in New Zealand. Others required in the immediate future are one at or near Auckland for both land and sea planes and, later on, one near Wellington, also for land and sea planes. The Sockburn aerodrome has been renamed the "Wigram" aerodrome, in recognition of Mr. H. F. Wigram's services in support of aviation in New Zealand, and of his generous donation of £10,000 towards its purchase.

PERMANENT FORCES.

The Permanent Forces, though much reduced in numbers, have worked loyally and without regard to hours in endeavouring to carry out the provisions of the Defence Act. Almost all, but more particularly those engaged in instructional duties, are overworked, and have to turn out on a large proportion of holidays and evenings; so much so that no one, unless keen on the work, would remain for long under the present conditions.

The following table shows the comparative strength of the Permanent Forces in 1909 (previous to the institution of compulsory training), in 1914 (previous to the outbreak of war), in 1920 (end of war), and the present :—

Comparative Strength of N.Z. Permanent Forces.

	30th June, 1909.		30th June, 1914.		30th June, 1920.		30th June, 1923.	
	Officers.	Other Ranks.	Officers.	Other Ranks.	Officers.	Other Ranks.	Officers.	Other Ranks.
N.Z. Staff Corps	35	..	121	..	138	..	70*	..
N.Z. Permanent Staff .. ..	..	35	..	211	..	208	..	115
Royal N.Z. Artillery	10	256	17	298	27	231	15	100
N.Z. Aviation Corps .. ..	..	..	..	..	..	..	2†	2
N.Z. Army Ordnance Corps	Civil	Civil	..	14	14	377	7	102
N.Z. Army Pay Corps .. ..	..	..	..	16	11	33	6	11
N.Z. Army Service Corps .. ..	..	..	..	..	3	92	..	..
Range-wardens, &c. .. ..	..	..	..	..	..	..	..	11
Civil Staff .. ..	..	..	..	83	..	594	..	60
Totals	45	291	138	622	193	1,535	100	401

* Honorary Captain attached.

† Temporary.

NOTE.—The figures for 1923 exclude 73 temporary personnel employed in War Expenses, sale of surplus stores, and medical store, all of which will shortly be closed.

During the year one Army Service Corps officer has been transferred from the War Expenses Branch to the Staff Corps; one officer—Major-General G. S. Richardson, C.B., C.M.G., C.B.E.,—has been seconded for service as Administrator of Western Samoa; and five officers have retired.

The uncertainty regarding their future prospects in the Permanent Forces is causing much dissatisfaction, and some of the best of the younger officers are preparing themselves for outside employment in preference to studying for their promotion examinations. Unless their prospects are improved many of the more able and enterprising officers may be expected to resign as soon as they can obtain suitable employment elsewhere.

In view of the shortage of officers it is hoped that three Cadets may be sent next year for training at Sandhurst, Woolwich, or Cranwell, and that three more will follow each year thereafter.

The question of exchanging New Zealand Service Cadet officers with officers of British units has not yet been settled, but such exchanges offer the only opportunity for New Zealand officers to obtain necessary experience in regimental duties or in handling men in the field.

Two officers qualified for admission to the Staff College at Camberley; one will join the College in January, 1924, and the other a year later. It is intended to send one each year in future.

The pay of the other ranks of the Permanent Forces compares favourably with that of their officers, but each branch has a different scale. Proposals for a uniform scale of pay and allowances are being drawn up.

Courses of instruction for Royal N.Z. Artillery officers and non-commissioned officers on the 6 in. howitzer and on the 3·7 in. (pack) howitzer were held, so that training could be commenced as soon as the new equipment was issued to Territorial batteries.

In order that the Permanent Staff Instructors may be kept thoroughly up to date it is necessary that they be sent Home to attend courses of instruction and to obtain regimental experience. With an establishment of 112 it is considered that three should be sent each year.

CITIZEN FORCES.

The strength of the Citizen Forces on the 30th June, 1923, was :—

	Officers.	Other Ranks.	Total.
Air Force Reserve	72	..	72
Territorial Force	592	14,353	14,945
Senior Cadets	378	23,219	23,597
Totals	1,042	37,572	38,614
Rifle clubs .. ..	..	..	5,420
Non-effective List .. ..	..	..	16,816
Total .. ..	..	..	22,236

The following are the details in regard to posting of trainees for the current training-year :—

Senior Cadets.

Registered for training	10,567
Posted to Cadet units	8,261
Not posted	2,306

Reasons for non-posting of above :—

(a.) Placed on Non-effective List owing to distance from training-centre ..	1,549
(b.) Registrations held over (boys still attending primary schools) ..	660
(c.) Obviously medically unfit	41
(d.) Permanently medically unfit	35
(e.) Unfit for current year	1
(f.) Exempted on grounds of religious belief	7
(g.) Undesirable	13

2,306
Territorial Force.

Liable for posting to Territorial Force	9,395
Actually posted to units of Territorial Force	4,831
Not posted	4,564

Reasons for non-posting of above :—

(a.) Placed on Non-effective List owing to distance from training-centre ..	3,952
(b.) Permanently medically unfit	237
(c.) Temporarily medically unfit	210
(d.) Posting deferred owing to pending transfer	24
(e.) Retained as non-commissioned officers with Cadets	139
(f.) Immigrants over twenty-five years transferred to Reserve	2

4,564

During the year ten seaplane and twenty-four landplane pilots underwent refresher courses involving six hours dual and solo flying. On an average it required one hour twenty minutes dual flying before going solo, and pilots unanimously expressed the opinion that the course should be longer, and that an annual course was essential to enable them to retain their flying "touch."

Seventy-two officers, all of whom served and received training in the Royal Air Force, have enrolled on the N.Z. Air Force Reserve, which at present consists of commissioned officers only. Later on all ranks of all branches will be enrolled, and when technical stores become available will be given an annual refresher training in their respective duties.

With a Defence aerodrome and a small permanent staff it will be possible to carry out refresher courses for the Reserve and to train additional personnel at a reasonable cost. Remunerative civil flying can also be carried out.

Territorial Force.

The Territorial Force, though it received a fillip in September, 1922, as a result of the Turkish crisis, has suffered through the curtailment of training and the failure to reopen the School of Instruction, as well as from general lack of encouragement.

The number of officers has decreased during the year, and it is becoming increasingly difficult to induce men to extend their service beyond the compulsory stage or to give the extra time required to qualify for promotion. Many are willing to devote time and energy towards the maintenance of an efficient force, but consider that opportunities for qualifying for promotion and for carrying out collective training are essential. At present it is a matter for great regret that many efficient officers, warrant officers, and non-commissioned officers who served in the war have retired from the Active List.

The training for the year 1922-23 was reduced to twenty drills and twelve half-day parades, but many units decided to concentrate the bulk of these into six consecutive whole-day parades, for which, however, no pay or even lunch was provided by the public. These concentrated parades allowed of much better training, and proved to be less irksome to the trainee and his employer, than the periodical drills and half-day parades. The result shows clearly that camps are essential for both efficiency and economy.

It is suggested that the training for the year 1923-24 should be as follows: (i) Eleven days' annual training in camp (exclusive of the days of arrival and departure); (ii) four half-day parades. Units drawn from cities or centres where home training can be satisfactorily carried out will substitute five half-day parades and twelve drills for the first five days in camp.

Until the financial position improves pay will not be given for the period in camp or for whole-day parades, but free rations and quarters will be provided.

The musketry training of the Territorial Force for the year has resulted in a general all-round improvement with the rifle (see Appendix I). In addition, considerable progress has been made with machine-gun and light automatic-rifle training. With the short term of service now required of the men in the ranks, and also the reduction in the amount of annual training, it is next to impossible to proceed beyond advanced elementary individual instruction.

The new 6 in. howitzer equipment was issued to batteries during the year, and the 3.7 in. howitzer is now being issued. All batteries, with the exception of two just formed, have carried out instructional practice.

Cadets.

Training for the year was reduced to twenty drills and twelve half-day parades, but, as in the case of Territorial units, concentrated training was tried with good results.

In some country drill-centres where the services of an instructor could not be supplied regularly the whole year's training was concentrated into six consecutive whole-day parades. This system should be made compulsory, as it enables the instructor to work more drill-centres, besides largely reducing the loss of time and the expense incurred in travelling.

With the object of stimulating interest in Cadet training, Colonel G. F. C. Campbell, C.M.G., V.D., of Wellington City, and Mr. Eric Riddiford, J.P., of Orongorongo, each donated a handsome trophy. These were competed for during the year, and after very exhaustive tests and keen competition, in which all the larger Cadet units in the Dominion took part, Colonel Campbell's trophy was awarded to C Company, 9th (Cadet) Battalion, Canterbury Regiment (Nelson City Cadets), and Mr. Riddiford's trophy to A Company, 9th (Cadet) Battalion, Canterbury Regiment (Nelson College Cadets).

As in the case of the Territorial Force, the musketry training of the Cadets also shows considerable improvement on former years (see Appendix I). This is largely due to the various musketry competitions which during the past two years have created a healthy spirit of rivalry throughout the whole of the Cadet Force.

Last year the entries in the Imperial Challenge Shield competition, in which Cadets from all parts of the British Empire take part, were double those of any previous year, there being some 3,500 competitors from New Zealand Cadets. His Excellency the Governor-General very kindly donated a special trophy to be awarded to the New Zealand unit making the best effort in this competition, and this undoubtedly accounted for the great interest displayed. Other competitions of a similar nature are the Islington Challenge Cup competition and the *Weekly Press* Challenge Shield competition, both of which draw much larger entries than heretofore.

During the year 600 new match rifles were purchased for the Cadets, and these will be used in next year's competitions, and, although the scores have been good in the past, it is anticipated that even better results will be obtained in the future.

New Zealand Army Rifle Association.

During the year the N.Z. Army Rifle Association was formed with the object of promoting interest in rifle shooting for service purposes by means of individual and collective competitions—framed, as far as possible, to induce practice in methods, which will lead to increased efficiency on the battlefield.

The association's inaugural meeting was held at Trentham on the 13th March, 1923, and succeeding days, and was an unqualified success. The programme was based on the experience gained in the Great War, and was the subject of very favourable comment by the Commandant of the Small-arms School at Hythe, England; it included individual and teams rifle matches for both the Territorial Force and Cadets, besides competitions for Vickers, Lewis, and Hotchkiss gun teams. Considering the short time that the machine and light guns have been on issue to units, and the scarcity of qualified instructors, the handling of these weapons by the teams was distinctly good.

Rifle meetings on similar lines have also been held in areas and commands, and have greatly assisted in keeping the Territorial Force together during a difficult period, as well as in increasing the musketry standard.

Rifle Clubs.

Rifle Clubs may be of great value for defence provided they encourage men who would be liable for service in the event of war to improve themselves in the use of the service rifle under active-service conditions. To this end regulations have prescribed that only men who are of military age and who are fit for service may become members, and also that members must fire an annual musketry course. In spite of these regulations, however, rifle shooting appears to be taken up mainly by men who are beyond the military age or who do not take part in more strenuous sports.

It is now proposed that effective members—i.e., those who are of military age and fit for service—should be encouraged to fire a musketry course by granting a free issue of 100 rounds small-arms ammunition to those who qualify, with an extra 100 rounds to those who qualify as marksmen; also that any privileges, except the right to buy small-arms ammunition at reduced rates, shall be limited to effective members who fire the musketry course, and to other members who served in the war.

The National Rifle Association.

During the year a National Rifle Association was formed, mainly at the instigation of some members of past Dominion Rifle Association committees, who did not approve of the Defence Department's policy, and who had declined to accept the advice of the Department's musketry experts to bring the military events up to date. Though formed under such circumstances the National Rifle Association was given all the Dominion Rifle Association trophies, and also assistance towards its inaugural meeting to the amount of £1,129.

DEFENCE WORKS, MOBILIZATION STORES, EQUIPMENT, ETC.

A site for the Northern Command Mobilization Depot has been obtained from the Railway Department in exchange for land at Frankton Junction, but, owing to the necessity for economy, the work of construction has not yet been commenced. For the same reason construction work which it was proposed to carry out at Trentham and Burnham depots has been delayed. The provision of proper mobilization depots at all three places is now an urgent matter, and it is proposed to incur certain expenditure this year for that purpose.

Apart from strategical and tactical considerations, which would be important in the event of mobilization, the completion of these depots is essential to avoid the high cost of maintenance of the temporary buildings in which the equipment is now stored, and the higher freight charges involved distribution of stores for peace requirements from unduly distant Ordnance depots. Further, the lack of substantial weatherproof and fireproof mobilization and depot storehouses causes the stocks of clothing and stores to be subject to a greater degree of deterioration than would normally be the case, and also exposes them to the risk of total loss by fire.

The plans for the Ngaruawahia depot provide for magazines which are urgently required to relieve the present congested magazines, and to enable a number of the existing magazines to be utilized for naval purposes.

The Military Supplies Purchase Board, through which all Defence Department's requirements, in addition to requirements of many other State Departments, were purchased at considerable saving to the State, has been abolished on the inauguration of the Stores Control Board, through which all stores are now purchased.

The system of accounting for stores introduced in 1921 has proved very successful, and losses are now comparatively negligible. The inauguration of the new system, combined with the changes of staff consequent upon reorganization, involved very considerable work, and the disposal of outstanding deficiencies in stores caused largely through unrecorded issues to the Expeditionary Force or faulty book-keeping by the ever-changing temporary staff was a work of some magnitude, but has not been completed.

The sale of surplus stores through a central depot in Wellington has been continuous since the establishment of the depot in December, 1920, and has proved successful in every way. The sales now average approximately £1,000 per week, and the prices obtained are much higher than could be obtained by any other method.

To enable a considerable surplus of khaki service uniform jackets to be sold a dyeing contract has been arranged, and supplies of these garments, dyed dark blue, are now on the market. Khaki trousers are being similarly dyed to provide complete suits. The contract is very advantageous to the Department, since faded garments of little sale value are thereby restored to excellent condition and are saleable at very satisfactory prices.

On completion of each training-year large quantities of uniform clothing are withdrawn from Territorials who have completed their service. To enable this clothing to be reissued it is thoroughly cleaned and renovated by a dry-cleaning process, under contract, and the resultant saving is very considerable. For the period of six months ended 31st March, 1923, the figures are as follows: Number of garments dry-cleaned, 43,263; number of garments renovated, 16,598. Total cost of dry-cleaning and renovation, £3,510.

Prior to the present system, clothing was laundered and renovated. For the above period the cost of laundering and renovating the garments indicated would amount to £8,423, so that the present system resulted in a saving of £4,913 for six months.

FINANCE.

The amount voted out of the Consolidated Fund to defray the cost of defence was £328,630, of which sum £285,113 was expended, leaving a credit balance of £43,517.

The total receipts from the sale of surplus stores, including those from War Expenses stocks, for the year amounted to £71,387 10s. 10d., making a grand total received since sales were inaugurated in 1920 of £371,594 10s. 10d.

WAR ACCOUNTS, RECORDS, MEDALS, ETC.

The staff, War Accounts and Records Office, which at the date of last year's report numbered forty-one, has been gradually reduced throughout the year and now number twenty-six.

The total net expenditure from vote "War expenses" for the year ended 31st March, 1923, was £166,798 17s. 1d., while imprest advances outstanding on the 31st March brought the total to £190,389 17s. 6d. A detailed statement of expenditure from the beginning of the war to the 31st March, 1923, is attached (see Appendix IV).

Claims for war gratuities by V.A.D.s of British domicile, under section 15, Finance Act, 1922, are now being dealt with.

The adjustment of outstanding transport accounts with the Imperial shipping liquidation, which has been somewhat protracted, is being expedited.

During the year 16,640 illuminated certificates recording the services of soldiers who died while on active service have been inscribed and issued to the soldiers' next-of-kin. 211 of these have been returned through the Dead-letter Office and are being held pending receipt of postal addresses. The writing of the whole of the certificates for living soldiers, approximately 83,000 has been completed, and 9,600 of these are at present being held awaiting despatch on account of men whose present addresses are unknown.

There were 99,260 members of the New Zealand Expeditionary Force who embarked for service from New Zealand and became entitled to war medals. Some were entitled to three medals—namely, 1914-15 Star, British War Medal, and Victory Medal; others were entitled to two, and others to one only. The Department has issued to date 25,642 1914-15 Stars, 90,205 British War Medals, and 80,605 Victory Medals. Of these, 2,800 packages have been returned through the Dead-letter Office as unclaimed, while there are in addition 9,600 men to whom medals cannot be delivered owing to lack of addresses.

There is still a large amount of current work and correspondence of various descriptions being dealt with by this branch of the Department.

SUMMARY.

The present state of the N.Z. Defence Forces is not satisfactory, except that they now have an organization based on war experience, that a large number of officers and non-commissioned officers who served in the late war would be available on mobilization, and that, unlike the position in 1914,

the necessary guns and equipment are available. The officers and non-commissioned officers with war service are, however, an asset that is rapidly decreasing by reason of age and of increasing family responsibilities, and it is essential that others should be trained to replace them. Equipment does not waste so rapidly, but requires a number of men to maintain it in good order.

New Zealand is now going through the usual after-war stage, when the public, forgetting that lack of preparation has already proved very costly, is anxious to reduce the burden left by the war by cutting down its national insurance. Economy is undoubtedly essential, but savings at the expense of efficiency do not constitute economy, but the reverse. New Zealand is not able to stand alone, and Great Britain, with her crushing war burden, cannot be expected to continue to provide almost the whole of the defence of the Empire. It is evident that all parts of the Empire must stand together; therefore the problem of the defence of any Dominion cannot be separated from that of the Empire.

The only sound solution of the defence problem—and one which would give the maximum of efficiency at the minimum of expense—is an agreement for mutual co-operation in which the liability undertaken by each State is clearly defined. No such agreement can, however, be expected until it is realized that the defence problem is not simply a question of the strength of one or other of the services, but of the co-ordinated use of the Empire's resources, and also that no State can expect assistance from another unless it accepts an equivalent obligation.

APPENDICES.

APPENDIX I.—SUMMARY OF MUSKETRY TRAINING.

TERRITORIAL FORCE.						No.	Percentage Strength.
Strength on 31st May, 1923, of units required to fire musketry course	..	..	..	..	..	10,603	..
Number who fired full course	..	..	..	..	..	8,908	83
Number who fired part course	..	..	..	..	..	291	4
Number who did not fire	..	..	..	..	..	1,404	13
Number who qualified	..	..	..	..	..	8,360	79
Number who did not qualify	..	..	..	..	..	2,243	21
CADETS.						No.	Percentage Strength.
Strength on 31st May, 1923	..	..	..	..	..	25,219	..
Number who fired full course	..	..	..	..	..	22,128	87
Number who fire part course	..	..	..	..	..	1,120	6
Number who did not fire	..	..	..	..	..	1,971	7
Number who qualified	..	..	..	..	..	21,332	85
Number who did not qualify	..	..	..	..	..	3,887	15

APPENDIX II.—REPORT ON CIVIL AVIATION.

GOVERNMENT SUBSIDIES.

On 15th September a conference of representatives of civil companies and Defence Department was held in Wellington to discuss details of the scheme of subsidy which had come into operation on the 1st April, 1922.

As a result of the conference the rates of subsidy were extensively increased; in some cases they were doubled. In addition the Department undertook to give work to the companies by commissioning them to carry out the flying portion of the refresher courses. The alteration to scale of subsidy was made retrospective to date from the 1st April, 1922.

For the financial year ending 31st March, 1923, subsidies, based on relative efficiency of aerodromes, machines, workshops, and staff maintained, were paid to companies as under:—

	£	s.	d.
N.Z. Flying School	1,626	0	0
Canterbury Aviation Company	669	12	8
N.Z. Aero Transport Company	679	18	7
	<u>£2,975</u>	<u>11</u>	<u>3</u>

In addition the following payments were made for refresher courses:—

	£	s.	d.
N.Z. Flying School—ten seaplane pilots at £90	900	0	0
Canterbury Aviation Company and N.Z. Aero Transport Company— Twenty-four landplane pilots at £75	1,800	0	0
	<u>£2,700</u>	<u>0</u>	<u>0</u>

LICENSES AND CERTIFICATES.

Licenses and certificates at present in force are as under: Commercial pilots, 1; ground engineers, 5; registration of aircraft, 5; aerodrome licenses, 2.

ACTIVITIES OF CIVIL AVIATION COMPANIES.

The N.Z. Flying School (Walsh Bros. and Dexter (Limited)), Auckland, has been the most active company during the period under review, but its flying returns show a falling-off from those of the previous year. Its machines have visited many centres, including the following: Dargaville, Thames, Paeroa, Tauranga, Hamilton, Rotorua, Wellington, and Nelson, where flights were carried out. This is now the only company operating.

The Canterbury Aviation Company has conducted very few tours, and, with the exception of one machine which visited the Bay of Plenty and Hawke's Bay and Wairarapa, has confined its operations chiefly to Canterbury. During the period June to November inclusive no flying was carried out. The company's property and equipment was taken over by the Department on the 21st June.

The N.Z. Aero Transport Company carried out a small amount of flying during April and May only, and finally went into liquidation on the 27th March, 1923.

During February and March the companies carried out refresher courses for ex Royal Air Force pilots under arrangements with the Defence Department. The Canterbury Aviation Company and the N.Z. Aero Transport Company arranged to combine their respective classes, and conducted all the training with one staff at Sockburn.

There have been no accidents or mishaps involving injury to pilots, passengers, or third parties.

Table showing Civil Flying for Year ended 31st March, 1923.

Company.	Passengers carried.	Total Duration of Flights.	Approximate Machine Mileage.	Number of Flights.	Average Mileage per Flight.
		Hrs. Min.			
N.Z. Flying School	1,687	133 2	10,116	893	11·3
Canterbury Aviation Company	415	53 38	3,835	220	17·4
N.Z. Aero Transport Company	87	13 37	1,032	52	19·8
Totals	2,189	200 17	14,983	1,165	12·8

NOTE.—Pilots undergoing refresher training at N.Z. Flying School carried out 63 hours 32 minutes flying, and those at Canterbury Aviation Company did 144 hours flying. These times are not included in above.

Table showing Civil Flying for Quarter ended 30th June, 1923.

Company.	Passengers carried.	Total Duration of Flights.	Approximate Machine Mileage.	Number of Flights.	Average Mileage per Flight.
		Hrs. min.			
N.Z. Flying-school	109	7 43	573	57	10·0

APPENDIX III.—COMPARISON OF NUMBERS TRAINED AND COST OF TRAINING.

NOTE.—The three periods chosen give a comparison of the Volunteer system, the pre-war and the post-war compulsory training system.

	1908-9.	1913-14.	1922-23.
(1.) Training Staff, N.Z. Permanent Forces	336	647	314
(2.) Strength of Forces	16,365*	51,561	40,246
(3.) Cost of training (expenditure less cost of stores, &c., and of non-effective services)	£149,712	£335,695	£188,845
Ratio (1) to (2)	48.8	79.7	128.1
Ratio (2) to (3) (cost per man trained)	£9 3 0	£6 10 2	£4 13 10

* Of these 13,420 qualified for capitation, but only 7,553 attended the annual inspection.

APPENDIX IV.

WAR EXPENSES ACCOUNT.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1923.

Particulars.	Expenditure.			
<i>Expenditure under Section 8 of the Public Revenues Amendment Act, 1914 (War Purposes), and Section 4, Finance Act, 1918, No. 2 (War Purposes).</i>				
Advertising, printing, office equipment, &c.—				
Office expenses—	£	s.	d.	£
Samoa	35	11	3	
Egypt	980	17	3	
United Kingdom.. ..	23,075	6	11	
New Zealand	91,385	15	9	
				115,477 11 2
Advertising—				
Samoa	132	13	8	
Egypt	17	14	8	
United Kingdom.. ..	1,152	18	7	
New Zealand	11,464	12	8	
				12,767 19 7
Printing and stationery—				
Samoa	72	11	7	
Egypt	2,881	16	9	
United Kingdom.. ..	17,934	15	9	
New Zealand	91,294	0	2	
				112,183 4 3
Office equipment—				
Samoa	71	10	6	
Egypt	104	8	11	
United Kingdom.. ..	1,465	17	0	
New Zealand	9,240	0	6	
				10,881 16 11
Cost of services rendered by Postal Department in connection with payment of allotments and pay-warrants in New Zealand	..			31,712 1 8
Half cost of expenses in connection with the raising and distribution of relief funds	..			7,287 3 7
Preparation of war records and history .. ..	..			11,187 10 0
Amount required to recoup Imprest Accounts for vouchers lost in transit	..			50 9 0
				301,547 16 2
Less credits .. ..	..			19,764 3 9
				281,783 12 5
Amount fraudulently obtained from High Commissioner's Office by unknown person representing himself to be a member of N.Z. Expeditionary Force	..			22 10 0
Camps, expenses of (including concentration)—				
Main Body and Reinforcements—				
Expenses of New Zealand Forces abroad—				
United Kingdom, Egypt, &c.	298,011	1	2	
Samoa	11,128	4	8	
				309,139 5 10
Camps in New Zealand—				
Narrow Neck	24,315	15	2	
Trentham	393,158	3	9	
Featherston	351,024	4	0	
Tunnelling Corps	583	19	2	
				769,082 2 1
Other general expenses, including Main Body camps, Awapuni, Rangiotu, Waikanae, and other temporary camps	..			239,778 9 4
				1,317,999 17 3
Less credits .. ..	..			105,288 4 1
				1,212,711 13 2

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1923—continued.

Particulars.	Expenditure.			
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>				
Clerical assistance—	£	s.	d.	£ s. d.
New Zealand Expeditionary Force War Accounts, Pay, and Records Branches	435,838	14	2	
Headquarters and District Headquarters	227,897	11	7	
Overtime	8,805	13	10	
United Kingdom	45,326	10	4	
Audit Office	42,374	17	2	
Samoa	111	13	4	
Less credits				760,355 0 5 12,460 6 11
				747,894 13 6
Commissions of Inquiry—				
Defence Stores	18	14	6	
Trentham Camp	1,150	13	10	
Lieutenant A. H. Grierson	24	2	3	
Thacker inquiry	99	0	8	
Motuihi	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	300	8	0	
Less credits				8,275 19 5 159 6 3
				8,116 13 2
Compassionate allowances—				
F. Annear (illness contracted on duty)	90	0	0	
A. T. Griffin (illness contracted on duty)	273	6	0	
L. M. Trendle (wrongful discharge of husband)	50	0	0	
M. A. Hunter (refund, deductions husband's pay)	45	0	0	
				458 6 0
Cost of preparing article on Veterinary Services for inclusion in Official History				458 6 0
Compensation to E. Morgan for lost kit				15 0 0
Discharged Soldiers' Information Department—Expenses and grants (this covers expenditure up to date of coming into operation of Repatriation Act, 1918; expenditure after that date comes under the heading of "Repatriation")—				60 0 0
Fares of men travelling to employment	906	15	7	
Salaries	7,818	10	5	
Office expenses	3,093	5	2	
Postage, telegrams, &c.	878	16	3	
Printing and stationery	796	17	2	
Motor-hire	221	7	7	
Office equipment	97	0	0	
Tuition and lodging-allowances	4,870	6	3	
Subsidized wages	2,228	6	2	
Less credits				20,911 4 7 50 17 0
				20,860 7 7
Distribution of war news and casualty lists in New Zealand				423,188 0 0
Donations refunded and transferred				3,274 13 9
Equipment (including purchase of boots, clothing, G.S. wagons, ammunition-carts, ordnance, &c.)—				
Samoa	12,947	0	6	
Egypt	160,704	11	0	
United Kingdom	2,293,001	19	4	
New Zealand	3,249,771	9	7	
Other places, &c.	2,935	10	7	
Post-war equipment	483,140	15	8	
Less credits				6,202,501 6 8 546,160 8 8
				5,656,340 18 0
Expenses in connection with riots at Rarotonga				287 10 8
Forage—				
Samoa	111,215	5	7	
Egypt	379,115	11	2	
New Zealand	215,687	14	4	
United Kingdom	40,397	13	7	
Less credits				746,416 4 8 160,163 17 2
				586,252 7 6
Freight on Great Britain and Belgian relief produce				656 16 11
Grants to regimental funds—				
3rd New Zealand Rifle Brigade	1,000	0	0	
2nd New Zealand Infantry Brigade	1,000	0	0	
4th New Zealand Infantry Brigade	1,000	0	0	
New Zealand Medical Corps	141	0	0	
Divisional Signal Corps	60	0	0	
Army Service Corps	109	0	0	
Field Troop Engineers	41	0	0	
Field Artillery Brigade	329	10	0	
Mounted Signal Troop	18	10	0	
				3,699 0 0
				3,699 0 0

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1923—continued.

Particulars.	Expenditure.					
	£	s.	d.	£	s.	d.
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Grants to soldiers' hostels—						
New Zealand	1,397	13	10			
England	19,430	0	0			
Less credits*				20,827	13	10
				7,668	17	10
Grants to New Zealand War Contingent Association for assistance to fit men on leave in England				6,500	0	0
Less credits				756	9	9
Grant to replace contents of registered letter lost in transit between Chalmers and Timaru Military Hospitals						5,743 10 3
Grant to E. C. Wood for expenses (obtaining crews for transports and hospital ships)						20 0 0
Grant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen						100 0 0
Grant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste)						33 15 10
Grant to M. Okeby for loss of contents of box						150 0 0
Half cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force						25 0 0
Hanmer Farm—General expenses	2,843	2	0			7,422 9 5
Less credits	1,774	17	4			
				1,068	4	8
Home defence (forts, harbour patrols, examination of steamers, guarding cables, wireless stations, railway picquets, &c.)—						1,068 4 8
Auckland District	103,642	6	7			
Wellington District	165,562	4	1			
Canterbury District	48,308	12	9			
Otago District	44,265	3	2			
Censors	21,484	9	6			
Cost of guarding wharves—						
Auckland	1,723	2	4			
Wellington	1,072	11	4			
Lyttelton	742	16	7			
Dunedin	865	4	2			
Mine-sweeping	34,603	15	5			
Fitting guns on "Iris" and "Tutanekai"	240	13	6			
Less credits				422,510	19	5
				20,362	3	2
Hospital Ship "Maheno"—						402,148 16 3
Charter hire	178,513	3	5			
Conditioning, fitting, &c.	204,505	13	3			
Equipment—General	2,517	1	6			
Equipment—Medical and surgical	994	10	0			
Medical comforts	2,772	2	2			
Wages of crew	66,612	13	1			
Rations, ship's stores, and other miscellaneous expenditure	122,495	5	7			
Less credits				578,410	9	0
				6,855	13	7
Hospital Ship "Marama"—						571,554 15 5
Charter hire	293,442	4	3			
Conditioning, fitting, &c.	192,433	19	6			
Equipment—General	3,059	18	8			
Equipment—Medical and surgical	1,115	13	8			
Medical comforts	1,787	17	7			
Wages of crew	61,240	12	9			
Rations, ship's stores, and other miscellaneous expenditure	114,496	18	1			
Less credits				667,577	4	6
				10,530	14	4
League of Nations—						657,046 10 2
New Zealand's proportion Secretariat expenses						17,514 17 7
Maintenance of indigent enemy subjects in New Zealand						102 10 0
Mechanical transport, including motor-cars, bicycles, oil for motors, &c.—						
Samoa	1,822	0	7			
Egypt	9,477	8	9			
United Kingdom	65,962	15	8			
New Zealand	69,387	4	6			
Less credits				146,649	9	6
				34,719	17	6
Medals and decorations						111,929 12 0
Less credits				55,821	13	5
				622	8	7
						55,199 4 10

* For realizations on closing clubs in the United Kingdom.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1923—continued.

Particulars.	Expenditure.					
	£	s.	d.	£	s.	d.
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Military Service Act: Expenses of administration, including recruiting, military service, and Medical Boards—						
Auckland District—						
Salaries, &c.	22,750	1	8			
Travelling expenses and allowances	10,199	14	7			
Office expenses	2,593	18	5			
				35,543	14	8
Wellington Head Office and District—						
Salaries, &c.	66,729	5	10			
Travelling expenses and allowances	14,541	18	4			
Office expenses	16,531	12	6			
				97,802	16	8
Canterbury District—						
Salaries, &c.	23,756	15	8			
Travelling-expenses	11,016	18	7			
Office expenses	2,829	10	5			
				37,603	4	8
Otago District—						
Salaries, &c.	17,011	17	3			
Travelling-expenses	7,735	19	2			
Office expenses	1,601	12	9			
				26,349	9	2
Ballot Branch				53,249	18	2
Government Statistician's Office—Expenses				50,456	5	3
				301,005	8	7
				1,875	15	10
Less credits						
						299,129 12 9
Medical (including expenses and equipment of hospitals, field hospitals, and ambulances; surgical instruments; 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	11,936	1	9			
Berhampore Temporary Hospital, Wellington	624	12	3			
Oriental Bay Kiosk, Wellington	313	16	0			
Kaiwarawara Temporary Hospital, Wellington	916	5	6			
Izard's Convalescent Home, Upper Hutt	1,269	4	9			
Taumarua Convalescent Home, Lowry Bay	4,121	1	7			
Rannardale Home	4,049	14	3			
Lahmann Home, Miramar	2,341	17	8			
Victoria Military Ward, Wellington Hospital	1,061	8	10			
Otaki Sanatorium	978	9	2			
Wanganui Convalescent Home	2,497	5	7			
King George V Military Hospital, Rotorua	244,614	2	4			
Auckland Military Annexe	35,980	1	4			
Epsom Convalescent Home, Auckland	4,649	10	8			
Point Chevalier Hospital, Auckland	433	13	10			
Devonport Convalescent Home, Auckland	2,989	16	5			
Te Waikato Sanatorium, Cambridge	13,032	9	3			
Evelyn Firth Convalescent Home, Auckland	4,422	7	10			
Whangarei Hospital	2,000	0	0			
Napier Hospital	4,150	0	1			
Hatuma Sanatorium	140,327	9	6			
Hanmer—Queen Mary Military Hospital	114,249	2	3			
Cashmere Hills Sanatorium, Christchurch	65,687	10	0			
Anzac Convalescent Home, Karitane	2,454	8	8			
King Edward Pavilion, Dunedin	10,828	11	5			
Chalmers Orthopaedic Hospital, Christchurch	37,936	2	11			
Timaru Orthopaedic Hospital	16,783	19	2			
Invercargill Convalescent Hospital	2,247	13	6			
Wairarapa Hospital, Masterton	3,000	0	0			
Palmerston North Hospital	1,500	0	0			
Aotea Convalescent Home, Egypt	11,698	8	5			
Lady Godley's Convalescent Home, Egypt	1,027	2	7			
Pont-de-Koubbeh New Zealand General Hospital, Egypt	22,294	16	5			
Brookenhurst Hospital, England	161,164	5	3			
Walton-on-Thames Hospital, England	240,318	6	5			
Hornchurch Hospital, England	73,305	18	3			
Codford Hospital, England	31,442	15	0			
Brighton Convalescent Home	8,709	3	1			
New Zealand Nurses' Rest Home (Barnstaple)	177	15	7			
All other hospitals (including maintenance in public hospitals)	734,274	13	4			
				2,192,679	5	0
Medical—						
Equipment—						
Samoa	6,497	1	6			
Egypt	23,047	3	6			
United Kingdom	126,902	11	10			
New Zealand	274,924	14	4			
Maori	1,362	1	9			
Other places	4,126	1	5			
				436,859	14	4
Carried forward				2,629,538	19	4

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1923—continued.

Particulars.	Expenditure.					
	£	s.	d.	£	s.	d.
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Brought forward	2,629,538	19	4
Medical—continued.						
Fees for examination of recruits—						
New Zealand	68,616	4	11			
Maori Contingent	570	18	4			
				69,187	3	3
Dental treatment	62,365	3	0
Funerals and upkeep of graves	19,285	6	9
Artificial-limb manufacturing	41,368	15	11
Sunnyside Laundry, United Kingdom—Expenses	12,786	12	8
Training of massage students	8,969	15	6
Motor-hire	2,025	18	9
Salaries of administrative officers	81,955	14	11
Purchase of site for medical headquarters at Dunedin	3,000	0	0
				2,930,483	10	1
Less credits	214,605	4	1
National Efficiency Board: Administrative expenses—						
Auckland District—						
Salaries	794	3	7			
Travelling expenses and allowances	668	6	7			
Printing and stationery	73	4	8			
Office expenses	893	7	10			
				2,429	2	8
Wellington Head Office and District—						
Salaries	2,907	19	9			
Travelling expenses and allowances	869	11	8			
Printing and stationery	771	12	3			
Office expenses	2,168	1	5			
				6,717	5	1
Canterbury District—						
Salaries	1,577	13	4			
Travelling expenses and allowances	1,643	19	0			
Printing and stationery	445	5	4			
Office expenses	1,096	2	5			
				4,763	0	1
Otago District—						
Salaries	1,106	2	9			
Travelling expenses and allowances	909	19	2			
Printing and stationery	138	2	11			
Office expenses	1,096	3	8			
				3,250	8	6
Less credits	17,159	16	4
				737	16	8
Military-supplies Purchase Office—						
Salaries	16,556	10	4			
Office equipment	538	15	1			
Postage, telegrams, &c.	1,803	16	8			
Office expenses	2,714	16	8			
Travelling-expenses	531	8	10			
Printing and stationery	2,067	15	1			
Experiments	612	6	2			
				24,825	8	10
Less credits	1,214	9	10
New Zealand Expeditionary Force Educational and Vocational Training—						
New Zealand	77,521	12	2			
Abroad	89,199	18	3			
				166,721	10	5
Less credits	15,286	6	8
Pay and allowances—						
Samoa—						
Allotted	115,621	2	6			
Pay	119,814	19	0			
Hospital Ship No. 1: "Maheno"—						
Allotted	32,889	17	7			
Pay	28,275	4	1			
Hospital Ship "Marama"—						
Allotted	41,610	18	3			
Pay	22,075	14	0			
Main Body and Reinforcements—						
Allotted	14,407,868	13	8			
Pay	10,065,034	12	3			
Pay (camps)—allotted and pay	4,671,153	8	0			
				29,504,344	9	4
Retrospective married allowance	553,875	18	4
Retrospective children's allowance	313,555	3	7
Retrospective widowed mothers' and other dependants' allowances	126,757	19	5
Carried forward	30,497,533	10	8

Particulars.		Expenditure.		£ s. d.		£ s. d.		£ s. d.	
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>									
Brought forward	30,497,533	10	8			
Pay and allowances— <i>continued.</i>									
Allowances to wives of Imperial Reservists and difference between N.Z. Expeditionary Force pay and Imperial pay to members of Imperial Forces resident in New Zealand		286,235	17	0			
Payments to London General Post Office for allotments paid through post-offices in the United Kingdom		576,100	0	0			
Less credits	31,359,869	7	8			
				333,214	17	11			
<i>Per capita</i> payments to War Office for maintenance of New Zealand troops in the field—Ammunition, extra transport, &c.		15,735,000	0	0			
Less credits*	1,365,279	9	9			
Postage, telegrams, telephones, &c., and preparing war-news cables for despatch to New Zealand from the United Kingdom, and cable charges thereon—									
Postage, &c.—									
Samoa	2,084	6	10			
Egypt	26,663	18	11			
United Kingdom	85,434	11	1			
New Zealand	168,799	5	9			
Other places	618	5	11			
Preparing war-news cables in High Commissioner's Office and cable charges thereon		7,363	1	2			
Less credits	290,963	9	8			
				18,571	19	2			
Prisoners of war—									
Expenses at—									
Motuihi Island	42,539	16	4			
Narrow Neck	7,867	19	11			
Somes Island	54,067	16	9			
Featherston	11,639	8	9			
Samoa	760	15	3			
Ripa Island	1,451	15	10			
Escape and capture	4,429	0	11			
Escorting and other expenses, including repatriation of aliens		8,563	1	5			
Payment to General Post Office to reimburse stamp credit, Somes Island		2	10	0			
Less credits	131,322	5	2			
				2,652	18	11			
Pukeora Farm	6,039	18	6			
Less credits	2,109	3	1			
Proportion damages by New Zealand troops during riots at Ismailia, Egypt							
Purchase of horses—									
Remounts	78,213	18	10			
Artillery	63,775	10	6			
Transport and undescribed	46,877	11	2			
Wages of grooms	16,369	6	10			
Travelling and other expenses	11,435	9	0			
Motor-hire	191	17	1			
Cost of horses, mules, &c., issued by Imperial authorities in France and Egypt		238,488	3	5			
Less credits	455,351	16	10			
				217,641	1	11			
Rations—									
Samoa	64,712	1	5			
Egypt	207,172	11	6			
United Kingdom	1,056,026	14	5			
New Zealand	1,563,228	2	2			
Less credits	2,891,139	9	6			
				487,564	19	8			

* For amount refunded by War Office and remitted to New Zealand, £750,000; and amount debited to War Office account 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, 1923—continued.

Particulars.	Expenditure.					
	£	s.	d.	£	s.	d.
<i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i>						
Soldiers' Financial Assistance Board—						
Assistance granted—						
Rent	117,897	2	2			
Mortgages, interest	50,798	8	2			
Rates	10,477	16	1			
Insurance	76,368	9	7			
Management of businesses	290	8	4			
Friendly societies	647	6	3			
Medical	3,045	17	1			
Instalments	2,262	5	8			
Miscellaneous assistance	1,937	13	4			
				263,725	6	8
Administrative expenses—						
Salaries and travelling-expenses	17,351	5	1			
Office expenses	4,933	5	1			
Postage	964	10	0			
				23,249	0	2
Less credits				286,974	6	10
				10,316	6	6
						276,658 0 4
Transport of troops (including charter of steamers, meals, and fares of men travelling to join, freight, cartage, &c.)—						
Samoa	19,998	19	5			
Egypt	71,110	14	6			
United Kingdom	554,141	2	4			
New Zealand	1,693,833	10	3			
Other places	6,735	0	6			
Motor-hire	4,827	12	0			
				2,350,637	19	0
Charter hire, conditioning, reconditioning, &c., of transports under charter to New Zealand Government				5,299,927	3	6
Passage-money for troops ex miscellaneous steamers ..				1,508,122	1	1
Cost of transport of New Zealand Expeditionary Force horses from United Kingdom				739	3	6
Assisted passages of wives and fiancées				18,873	2	9
				9,178,299	9	10
Less credits				629,234	3	0
						8,549,065 6 10
Travelling expenses and allowances—						
Samoa	149	10	0			
Egypt	639	5	6			
United Kingdom	502	15	10			
New Zealand	15,246	10	4			
Motor-hire	828	10	11			
				17,366	12	7
Less credits				248	2	7
						17,118 10 0
War bonus to clerical staff to 31st March, 1920—						
Military staff	24,523	12	1			
Civil staff	17,333	12	1			
Cost-of-living bonus, 1st January to 31st March, 1920 ..	15,521	8	4			
				57,378	12	6
Less credits				629	9	11
						56,749 2 7
Wanganui Detention Barracks—						
Pay of staff	2,039	9	11			
Rations	576	8	11			
Miscellaneous expenses	603	18	3			
				3,219	17	1
Less credits				36	8	0
						3,183 9 1
War graves and memorials—						
New Zealand's proportion of expenses of Imperial War Graves Commission				62,414	0	0
War memorials and travelling-expenses re memorial-sites, &c., in battle areas				8,896	5	1
Miscellaneous expenses, salaries, &c.				1,749	0	9
Head-stones for war graves in New Zealand				1,050	0	0
				74,109	5	10
Less credits				72	15	6
						74,036 10 4
Total expenditure for war purposes under section 8 of Public Revenues Amendment Act, 1914, and section 4 of Finance Act, 1918 (No. 2)						71,381,209 2 6
<i>Relief Purposes.</i>						
Under Appropriation Act, 1914, section 25				20,000	0	0
Under section 6, Public Revenues Amendment Act, 1915—						
Belgium				239,785	5	0
New Zealand				160	16	0
Comforts for wounded soldiers, Mediterranean area ..				992	14	8
Comforts for prisoners of war (Turkey)				500	0	0
Contributions towards Etrambrières Hospital, France ..				7,000	0	0
Total expenditure for relief purposes						268,438 15 8

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1923—continued.

Particulars.	Expenditure.					
	£	s.	d.	£	s.	d.
War Gratuities.						
Under section 7, Expeditionary Forces Amendment Act, 1918	..			5,648,157	18	8
Under section 24, Finance Act, 1919—Imperial and Naval..	..			69,418	0	10
						5,717,575 19 6
Charges and expenses of raising loans .. .. .	..			..		710,915 7 5
Expenditure under Repatriation Act, 1918 .. .. .	..			..		1,306,956 4 2
						79,385,095 9 3
Imprests outstanding—						
In New Zealand	3,809	16	2			
In London	19,781	4	3			
				..		23,591 0 5
Grand total of expenditure from beginning of war to 31st March, 1923		£79,408,686 9 8

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