

1924.
NEW ZEALAND.

DEFENCE FORCES OF NEW ZEALAND.

REPORT OF THE GENERAL OFFICER COMMANDING THE FORCES FOR THE PERIOD
1st JUNE, 1923, TO 31st MAY, 1924.

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

REPORT.

To the Hon. the Minister of Defence.

SIR,—

Wellington, 7th July, 1924.

I have the honour to submit herewith the following report on the Defence Forces covering the period 1st June, 1923, to 31st May, 1924 :—

1. COMMANDS AND STAFF.

(a.) *Change of Command.*

Major-General Sir E. W. C. Chaytor, K.C.M.G., K.C.V.O., C.B., relinquished the appointment of General Officer Commanding, New Zealand Military Forces, as from the 1st April, 1924, on which date I assumed command.

(b.) *Staff Organization.*

During the year several important changes have been effected in the staff at General Headquarters.

From the 1st January, 1924, the heads of the three branches of the staff at General Headquarters were redesignated: Chief of the General Staff, Adjutant-General, and Quartermaster-General.

The resumption of the above designations was necessary in order that our staff organization should be uniform with that of the War Office, all British Forces at Home, and in the other oversea dominions. It also provides for greater decentralization, a clearer definition of duties, and a more expeditious and economical method of working.

Colonel C. G. Powles, C.M.G., D.S.O., A.D.C., relinquished the appointment of Chief of the General Staff and assumed command of the Central Military Command as from the 1st April, 1924.

Lieut.-Colonel W. L. H. Burgess, C.B., C.M.G., D.S.O., was appointed Chief of the General Staff, with the temporary rank of Colonel while so employed, as from the 1st April, 1924. This officer also temporarily carries out the duties of Director of Military Training and Intelligence.

(c.) *Staff College.*

Major R. Miles, D.S.O., M.C., R.N.Z.A., entered the Staff College, Camberley, at the beginning of 1924, and will undergo a two-years course.

Major W. I. K. Jennings, D.S.O., N.Z.S.C., will be proceeding to the Staff College at the end of the present year.

2. PERMANENT FORCES.

I desire to bring to notice the good work that has been done by all ranks of the Permanent Forces. The universal and constant development of military science and armament, the reduced personnel of the Permanent Forces, and the limited period of training in the Citizen Forces render it imperative that each officer and non-commissioned officer of the Permanent Forces shall be an expert in his own particular line.

If the New Zealand Military Forces are to be efficient when an emergency arises it is essential that all ranks of the Permanent Forces shall not only be thoroughly competent and up to date in peace training, but shall be capable of taking a higher position when the Forces are expanded on mobilization. Notwithstanding the very difficult period through which the whole of the Defence Forces are passing, and increasing pressure of work which has devolved upon all ranks of the Permanent

Forces, I feel confident in stating that the officers, warrant officers, and non-commissioned officers of the New Zealand Permanent Forces have attained to this high standard, and with very few exceptions—mainly due to lack of opportunity to qualify—are, as a body, thoroughly competent for their administrative and instructional duties in peace, and will prove, as far as their limited numbers permit, an efficient and essential cadre for the New Zealand Military Forces should mobilization for war become necessary.

The retrenchment and subsequent resignations in the Permanent Forces have resulted in a corresponding increase in the work for those remaining in the service. Many, and particularly those engaged in instructional duties, are overworked, and, in addition to their constantly increasing daily duties, have to parade on a large proportion of holidays and evenings.

This constant pressure of work and the improved prospects offered in civil life have resulted in forty-one resignations from the Permanent Forces, and more are to be expected unless existing conditions are improved. Naturally it is the best men who are offered the most inducement to leave the service. The recent approval to fill existing vacancies and to complete the establishment of the Permanent Forces is reassuring in this regard and will help to alleviate the present position.

3. AIR FORCE UNITS.

The formation of the undermentioned units was approved on the 14th June, 1923 :—

- (a.) New Zealand Permanent Air Force (to be part of the Permanent Forces).
- (b.) New Zealand Air Force (to be part of the Territorial Force).

(a.) *New Zealand Permanent Air Force.*

The present strength of this unit is four officers and seven other ranks, who, with the exception of one staff officer at General Headquarters, are employed at Wigram Aerodrome.

This small staff was not engaged until late in the year, and it at once commenced the work of overhauling aircraft and engines in preparation for the annual refresher courses for officers of the New Zealand Air Force which commenced on the 31st January, 1920, and continued until the 24th March.

The manner in which the old machines and engines stood up to the work is eloquent testimony to the care and efficiency of the staff. In addition, civil flying was undertaken by the Permanent Staff, and over £230 was taken in fares during February and March.

During the period under review liaison has been maintained with the land Forces of Southern Command, and many flights have been carried out for purposes of co-operation with the Signal Corps and Artillery units.

(b.) *New Zealand Air Force.*

The strength of this unit now stands at 102 officers, the majority of whom have fully qualified in the Royal Air Force as service pilots, whilst the remainder have all received partial training in that Force.

Forty-eight officers were put through refresher training, comprising instruction in flying duties, theory of flight, rigging, aero-engines, wireless, Vickers and Lewis machine guns, and musketry. The courses were much more comprehensive than those of the previous year, but to be progressive extra equipment must be provided.

It was not possible to refresh pilots on seaplanes, as the New Zealand Flying School had reduced its staff to one of caretakers pending a decision by the Government upon the company's offer to sell its plant.

(c.) *Aircraft and Equipment.*

The machines gifted by the British Government in 1919 are rapidly becoming unserviceable through fair wear-and-tear and require replacement.

Three S.E. 5A's (single-seater fighter) are on order and due to arrive shortly, but six new training-machines are required for Wigram Aerodrome, together with a flight of two-seater machines of service type.

(d.) *Aircraft Station at Auckland.*

Both seaplanes and landplanes are essential for the defence of the commercial port of Auckland. Suitable aircraft will need to be purchased for that station when it is established, since there are no service type of seaplanes in the Dominion, training-seaplanes are few, and the only landplanes worth consideration are already at Wigram Aerodrome.

For the purpose of economy it is necessary that the site of the Auckland Air-station should be,—

- (a.) Suitable for combined use of land and sea planes.
- (b.) Within a land defence system.
- (c.) Easily accessible by land and sea transport.

4. TERRITORIAL FORCE.

The training laid down for the Territorial Force for the year was as follows :—

- (a.) Six consecutive whole-day parades.
- (b.) Six half-day parades.
- (c.) Twelve drills.

This, though still inadequate, was a decided improvement on the training of the previous year, as it included six consecutive days' compulsory training. Unfortunately, the decision in this respect was not reached until the training-year was well advanced, and consequently some units carried out their annual training on the 1922-23 programme, in which the six days' consecutive training was optional.

Owing to the short term of service, and to the fact that no collective training had been carried out since the war, the work was of necessity still largely confined to elementary individual instruction, and very little field-work was possible, but under the circumstances the results obtained were satisfactory.

The periods of consecutive training were arranged, as far as possible, to suit employers and employees, and from reports and personal observation it is obvious that continuous training in unit camps is not only essential to efficiency, but would be welcomed by both trainees and employers.

If the best results are to be obtained from the present expenditure on defence, and the fullest advantage taken of the very limited time now available for training, it is obvious that these periods of continuous and collective training should be developed to the fullest extent possible during the coming year.

During the past year much care and energy have been devoted to elementary individual instruction. Collective training in field-work is only possible when a unit is concentrated for a period of continuous training, and, in addition, it is only by this means that cohesion and flexibility can be imparted to the troops themselves, and a much-needed incentive and practical demonstration given of the object and result of previous individual instruction. Further, and most important of all, these periods of collective continuous training alone provide the opportunity for the regimental officers and N.C.O.s to acquire and practise those qualities of leadership and control which are indispensable to efficiency in peace and success in war.

Free rations and quarters, where required, were provided for those attending the periods of consecutive training, but the absence of pay caused hardship in many cases, and universal dissatisfaction. Employers, as well as the troops themselves, are insistent that pay must be provided when employees are taken away from their employment for consecutive training. I would most earnestly direct attention to this necessity, and strongly recommend that pay of rank be granted for all continuous training during the coming year.

A limited number of special courses of instruction for officers and N.C.O.s were held during the year. Although attendance was voluntary, large numbers availed themselves of the excellent opportunity afforded of obtaining further and more advanced instruction. It was found that these additional courses were badly needed, and a more comprehensive programme will be undertaken next year, when it is hoped to hold special courses for officers and N.C.O.s of all arms and services. The courses have a most beneficial result on training generally, and also in preparing officers and N.C.O.s for promotion examinations.

The training of the Artillery has considerably improved this year owing to the reintroduction of continuous training and to the fact that most batteries have carried out considerable voluntary training in addition to the small amount which is compulsory. All batteries have carried out practice with live shell. Difficulty of finding suitable practice-grounds is increasing every year, and in some instances this detracts from the value of the practice.

It was found possible to provide a small nucleus of horses for camps, which enabled a beginning to be made in the training of drivers and N.C.O.s for mounted duties. In some cases these horses were supplemented by hire out of private funds and by loans from patriotic residents in the neighbourhood of camps, thus enabling training to be commenced in movement and occupation of positions. It is hoped that finance will admit of more progress next year in this direction. The provision of a small number of mules for the pack batteries is an urgent necessity.

The Engineers; Signals, Army Service Corps, and Army Medical Services were all enabled, by reason of the continuous training, to carry out their training under more advantageous conditions and obtain better results than for some years past.

The musketry, light automatic and machine gun training for the year shows satisfactory results. Notwithstanding the inevitable restrictions which have been imposed on general training by the limited Defence vote and consequent reduced term of service, special attention has been devoted to these important weapons. It is satisfactory to note that this particular branch of training is now at a higher and more universal standard of efficiency than ever before. The present standard, however, is not much above that laid down for recruits in the Regular Army.

5. CADETS.

Training for the year was the same as for the previous year, except that in the country districts 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 enabled the instructors to work more drill-centres, besides largely reducing the loss of time and the expense incurred in travelling.

The training in the Cadets (other than secondary-school units) cannot reach a very high standard under present conditions, but good work is being done, and the results are on the whole satisfactory.

It is a noticeable fact that Cadet N.C.O.s of to-day are not as efficient and capable as those of a few years ago, most of whom passed through courses at General Headquarters School, Trentham.

By means of various competitions a healthy rivalry and keen competitive spirit is fostered among units, which does much towards securing the interest of the boys in their training, besides setting a standard to be attained.

In the competitions for Mr. Eric Riddiford's Cup and Colonel G. F. C. Campbell's trophy, which were won respectively by Scots College Cadets (Wellington) and the Nelson City Cadets, the efficiency of the competing units was something to be admired, and as an indication of the standard attained in musketry the results of the competitions for His Excellency the Governor-General's trophy and the Imperial Challenge Shield competition speak for themselves and justify the commendation received from His Majesty the King.

During the year most successful Naval and Military Pageants combined with military tournaments were held in Auckland, Wellington, and Dunedin. In all centres the military authorities received the greatest assistance from civilian committees, the members of which devoted themselves whole-heartedly to making the function a success in every way. The pageants and tournaments had a very beneficial effect upon training generally, and very largely stimulated public interest in the Defence Forces.

6. N.Z. ARMY RIFLE ASSOCIATION.

The second Army Rifle Meeting was held at Trentham early in March last, and was even more successful than the inaugural meeting held last year.

Unfortunately, very inclement weather was experienced right throughout the meeting, but this did not damp the enthusiasm of the competitors or impede the smooth running and success of the meeting.

Competitors were drawn from the Permanent Forces, the Territorial Air Force, all units of the Territorial Force, especially selected Cadets from each command, and a small number of reservists.

Competition in all matches was very keen, and the shooting, difficult enough in perfect weather, was exceptionally good considering the adverse conditions contended with.

It was pleasing to note the large increase in the number of competing teams in the machine and light automatic gun matches and the improved results.

Competitions were held on the newly constructed Miniature Battle Practice Range, in which selected teams from the Territorial Force and Cadets took part. These matches disclosed a great weakness on the part of fire unit commanders in controlling and directing fire, but this is not surprising, as there is very little opportunity of training non-commissioned officers in this important work when the time allotted for training is so short.

7. RIFLE CLUBS AND THE NATIONAL RIFLE ASSOCIATION.

In order to encourage service shooting, members of Rifle Clubs who fire the prescribed musketry course and qualify are given a free issue of 100 rounds of ammunition; those who qualify as marksmen are given 200 rounds. Local rifle associations are given up to 10,000 rounds for their meetings, provided some up-to-date service shooting is included in their programme.

The National Rifle Association, having agreed to revise their service matches, will in the future be given a cash grant of £1,000 annually, the free use of the Trentham Range and equipment, free ammunition, and free railway passes for competitors.

8. DEFENCE-WORKS, MOBILIZATION STORES, EQUIPMENT, ETC.

(a.) *Mobilization Depots.*

As indicated in previous reports, the provision of proper mobilization depots and stores in all three commands is an urgent matter, for economic as well as strategical and tactical reasons. Valuable equipment is at present stored in temporary structures, in most cases quite unsuitable for the purpose, and there is in consequence great danger not only of deterioration, but also of serious loss by fire. Of necessity the bulk of our equipment is at present housed at Trentham and Burnham in wooden buildings erected as temporary accommodation for troops, not as permanent storage for valuable equipment. There it must remain until proper mobilization stores are provided at Burnham and Ngaruawahia. In the meantime heavy charges for maintenance of the temporary buildings are being incurred, the cost of transportation of stores and equipment is increased, and proper supervision and control are made very difficult.

The Northern Command is worst off in this respect. The site at Ngaruawahia is a suitable one, but there are no buildings there whatever, and in the meantime equipment for Northern Command is held partly at Featherston and partly at Trentham. Until an efficient water-supply is installed the site is unsuitable for purposes of holding command camps; work in this connection, however, is now in hand. Mess-huts are also urgently required.

The Southern Command is in a better position. The buildings at Burnham, though inadequate for the storage of all the equipment for Southern Command, are more or less satisfactory. Considerable use is made of Burnham for command camps, and for this reason the installation of an efficient water-supply and the erection of mess-huts are both urgent matters.

The Central Command has ample accommodation of a kind at Trentham and Featherston, but in the near future proper fireproof stores must be erected at Trentham, and the buildings at present in use for storage of equipment can then be taken into use for the purpose for which they were built—viz., the accommodation of troops. Featherston will be dismantled when Ngaruawahia depot is built.

(b.) *Magazines.*

The present magazine accommodation for both gun and small-arms ammunition is quite insufficient for our requirements, although all sorts of temporary accommodation in unsuitable buildings is being utilized. In consequence the usual safety precautions cannot be adhered to, and there is therefore danger of accidents and deterioration of ammunition. Further, such temporary arrangements do not permit of distribution throughout the Dominion in accordance with our requirements.

Proposals have been submitted for the erection of up-to-date magazines at Ngaruawahia for gun ammunition, and for small-arms-ammunition magazines in each command at Ngaruawahia, Trentham, and Burnham. It is hoped that work in this connection will be commenced at an early date.

(c.) Quarters.

Considerable inconvenience and dislocation of work have been caused through the absence of suitable married quarters for personnel employed at Trentham and Burnham. Cottages now being erected at Burnham and the conversion of certain buildings at Trentham will relieve the position considerably, but further quarters will have to be provided in the near future.

(d.) Drill-halls.

A number of drill-halls which are not at present required in consequence of the closing of certain drill-centres have been leased to local bodies at peppercorn rentals, such local bodies becoming responsible for the maintenance of the halls. On the other hand, there are several active drill-centres where the drill-hall accommodation is quite unsuitable, others where none exists at all. The rentals necessary to secure suitable accommodation make it an economical proposition to provide new buildings, and proposals will be made in this direction.

Owing to the financial situation of the past three or four years little money has been spent in repairs and renovation of drill-halls, and many of them have in consequence fallen into a state of disrepair. Considerable expenditure in this connection must be faced in the near future.

(e.) Rifle Ranges.

Rifle ranges have been maintained during the year. Some ranges have become surplus to requirements in consequence of the closing of drill-centres, and in such cases they have been handed over to Rifle Clubs for maintenance, or closed down altogether. A new rifle range is urgently required at Gisborne.

(f.) Stores and Equipment.

Stores and equipment generally are in a satisfactory position, but in consequence of the unsuitable accommodation they are subject to considerable deterioration.

The capacity and efficiency of Ordnance workshops have been considerably increased during the year, chiefly by the installation of new machinery; and there is now every reason to hope that arrears of work which were accumulating will shortly be overhauled, and that the deterioration which was threatening material, vehicles, &c., through unavoidable lack of attention will now be prevented.

The system of accounting for stores is proving successful, and everything in this connection is quite satisfactory. Few losses occur.

The sale of surplus stores is still proceeding, although the returns have fallen off, for various reasons. The total receipts for the year were approximately £52,000, making a grand total to date of approximately £424,000. The present method of sale is considered more satisfactory in every way than sale by auction; it enables the general public throughout New Zealand to obtain the stores at low prices, and provides an efficient organization to deal with surplus stores as they become available from time to time. The dyeing of surplus khaki uniforms for sale to the public is proving a successful venture, and is the only satisfactory method of disposing of these large stocks.

(g.) Gun Ammunition.

As gun ammunition cannot be manufactured in New Zealand at present, we are consequently absolutely dependent upon our peace acquirements for the provision of a reserve in the event of war. The isolation of the Dominion and our great distance from the source of supply render it imperative that we should accumulate this essential war reserve in time of peace. Recommendations in this respect have been submitted.

(h.) Horses.

The question as to the supply of horses for use in an emergency requires serious and early consideration. Experience has shown that a large percentage of horses in New Zealand are quite unsuitable for military purposes. The market for the class of animals suitable for military purposes has collapsed, and the breeding of this type has practically ceased. Recommendations in this connection will be submitted.

9. FINANCE.

The amount voted last year from the Consolidated Fund for defence purposes was £376,354, of which £348,632 was actually expended, leaving an unexpended balance of £27,722. This credit balance cannot, however, be regarded as a saving, as accounts amounting to £25,209, being mainly for expenditure in connection with camps held in March, and payments for stores and equipment made by the High Commissioner in London, were received too late for inclusion in last year's expenditure, and consequently have had to be provided for again on the current year's estimates.

10. WAR ACCOUNTS, RECORDS, MEDALS, ETC.

The staff of the War Accounts and Records Office, which at the date of last year's report numbered twenty-six, has been further reduced as work permitted, and now numbers fifteen.

The total net expenditure from vote "War expenses" for the year ended 31st March, 1924, was £159,131. A detailed statement of expenditure from the beginning of the war to the 31st March, 1924, appears in Appendix III.

The adjustment of outstanding transport accounts with the Imperial Shipping Liquidation has advanced a further stage, final claims under various headings having recently been received. These have been subjected to a detailed examination, as a result of which it is anticipated that very considerable reductions will be effected on account of items not considered to be New Zealand liabilities, and further reductions are expected on account of proposals put forward by New Zealand in regard to the basis of charging for troops carried on ex-enemy liners. New Zealand's proposals for a basis of settlement are now before the Imperial Shipping Liquidation authorities, and it is hoped that matters will be finalized by the end of July.

A final audit of all New Zealand Expeditionary Force personal pay accounts was completed during the year, with the result that irrecoverable debit balance of deserters (caused through fines and forfeitures), and other debit balances caused by small individual overpayments, totalling in all £3,699, have been written off. This represents only 0·01 per cent., or a fraction over 2d. for each £100 of the total amount paid by way of pay of troops, allotments, dependants' allowances, and gratuities, which together run into the huge figure of £36,391,170, or nearly half of New Zealand's war expenditure.

As a set-off against the irrecoverable debit balance must be considered the savings effected, as follows :—

- (a.) Included in the list were 160 cases where gratuity was not paid owing to desertion, misconduct, or there being no eligible claimant, the estimated value of gratuities saved in these cases being £4,800.
- (b.) Deserters' credit balances unclaimed and now forfeited under the Regimental Debts Act, and other miscellaneous unclaimed credit balances, total £1,672, which remains in the War Expenses Account.
- (c.) By watching the fluctuations of the exchange value of the franc in France and ensuring that the Base Paymaster did not have much cash when the value depreciated, whilst carrying usable balances when the value was appreciating, the New Zealand Expeditionary Force Staff Paymaster did exceptionally well, and on account of this appreciation a total sum of £10,615 2s. 11d. was paid to the Public Account for credit of War Expenses Account, while after allowing for losses on exchange totalling £356 3s. 5d., and amount paid to War Office for New Zealand's proportion of difference in conversions in Egypt, £1,058 19s. 3d., there remained in the Exchange Account a net credit of £9,556 3s. 8d., which far more than makes restitution for the total amount written off as bad debts on pay accounts.
- (d.) The debit balances (apart from those caused by desertions and forfeitures) were mostly overpayments during the demobilization period, when the staff was working at high pressure dealing with men returning at the rate of ten thousand per month, which made it necessary to dispense with the postings from acquittance rolls, &c., from overseas, and to work on the active service ledger cards, owing to the necessity for settling with the men in full immediately upon discharge, whilst the overseas accounts and acquittance rolls did not come to hand until a considerable time after the men had returned. By dispensing with the posting from overseas acquittance rolls, &c., a saving in clerical labour of approximately £20,000 was effected, which was a great consideration in comparison with any small overpayments which have resulted.

War medals, illuminated certificates, plaques, and scrolls have been issued in all cases where the addresses of the soldiers or next-of-kin entitled to same are known to the Department, but there are still 410 1914-15 Stars, 10,030 British War Medals, and 9,650 Victory Medals unclaimed, while 6,198 illuminated certificates, 10 plaques, and 10 scrolls still await claimants. Steps are taken to issue the medals, &c., upon addresses becoming known to the Department, or on application, and during the past year 60 Stars, 960 British War Medals and 1,180 Victory Medals, and 730 certificates have been disposed of in this manner. All returned soldiers who have not yet received the medals to which they are entitled should at once apply to the Defence Department for them.

A Roll of Honour in book form containing the names of all members of the New Zealand Expeditionary Force who were killed in action or died of wounds or other causes as a result of war service has recently been compiled and published. The book also contains matter outlining the work of the Imperial War Graves Commission in the construction of cemeteries and treatment of war graves, and a short description is also given of each of the battlefield memorials erected by New Zealand in the battlefield areas to commemorate the exploits of the New Zealand Division. The book is obtainable from the Government Printer at a price of 5s.

11. GENERAL REVIEW.

In this annual report it is not necessary or expedient that I should discuss in detail the special strategical conditions which particularly affect this Dominion and govern the organization and training of the Defence Forces. In concluding this brief review, however, I feel it my duty to direct attention to the following facts, which are sometimes overlooked :—

The relations between the Great Powers are still unstable; international crises will continue to arise suddenly and may become acute at very short notice. To a limited extent the League of Nations—the formation of which is reassuring as indicating and making provision for a growing desire on the part of all nations concerned for mutual consideration and discussion of international questions—may assist in preventing and controlling individual aggression and warlike action.

If the nations comprising the League are without the power of enforcing their collective decision and policy, the Court of international arbitration thus formed is obviously useless, and, moreover, may prove a source of actual danger in inducing a false sense of security until an emergency actually arises. Recent events proved conclusively that where a deep sense of international injustice exists, or when the honour and prestige of a Great Power are involved, the settlement of such a vital question will almost certainly not be submitted to the League of Nations or to any other outside arbitration.

The recent conference and treaties agreed to by some of the Great Powers to limit and control competition and excessive expenditure on armaments have, within the restrictions defined, been successful, but it is abundantly evident that the result has been an extensive development and expansion up to the extreme limits of these mutual undertakings.

The interdependence of all parts of the Empire, and an acceptance of a proportionate share in the responsibility for and provision of defensive measures, was never more necessary than at the present time. Adequate preparation and training for defence can only be economically carried out during time of peace. Neglect to take these essential defensive measures is an inducement to outside aggressive action, and, when the emergency arises, entails extravagant expenditure and often irreparable loss.

It is sometimes thought that in the returned troops of the New Zealand Expeditionary Force the Dominion still possesses a thoroughly efficient and available land Force. Age, disability, and domestic responsibilities have already reduced this fine body of troops to a very small proportion of effectives, and each year this reduction increases.

Given adequate training, we have in the youth and manhood of this Dominion the finest material for the rapid production of the necessary Defence Forces, but the achievements of the New Zealand Expeditionary Force in the late war and spontaneous response during the more recent Turkish crisis must not be allowed to outweigh the necessity of providing up-to-date equipment, war reserves, and expert instruction.

Military science, methods, and armament are constantly changing and developing. The new weapons and agencies of war demand special training and technical knowledge. With this object in view, and while keeping financial expenditure and the interruption of civil life and avocations down to the absolute minimum, it is essential that this careful individual instruction and collective training be provided, so that if the occasion arises the Citizen Forces and manhood of the Dominion will be enabled to meet a hostile Force upon comparatively equal terms. These precautionary measures are not provocative, their neglect is.

Should the necessity for the mobilization of the Dominion land Forces never arise, the expenditure on their organization and training is by no means wasted. The fact that this Dominion, with the other parts of the Empire, can, if called upon, provide expeditiously an efficient Defence Force will not only assist to maintain peace, but add weight to the Empire's representation in any necessity for international arbitration.

From a national point of view the physical well-being, self-reliance, and loyal team work which is inculcated in service training is also a distinct advantage and helpful in preparation for civil life and citizenship.

I have the honour to be, sir,
 Your obedient servant,
 C. W. MELVILL, Major-General,
 Commanding N.Z. Military Forces.

APPENDICES.

APPENDIX I.

A.—TABLE SHOWING STRENGTH OF N.Z. MILITARY FORCES ON 31ST MAY, 1924.

| Unit. | Officers. | | | Other Ranks. | | |
|------------------------------|------------|------------|------------------------------|--------------|------------|------------------------------|
| | Permanent. | Temporary. | Paid from War Expenses Vote. | Permanent. | Temporary. | Paid from War Expenses Vote. |
| N.Z. Staff Corps | 70 | .. | .. | .. | .. | .. |
| N.Z. Permanent Staff | .. | .. | .. | 126 | .. | .. |
| R.N.Z.A. | 15 | .. | .. | 95 | .. | .. |
| R.N.Z.A. (Supernumerary) .. | .. | .. | .. | 13 | .. | .. |
| N.Z. Army Ordnance Corps .. | 6 | .. | .. | 69 | 33 | .. |
| N.Z. Army Pay Corps | 6 | .. | .. | 11 | .. | .. |
| N.Z. Permanent Air Force .. | 4 | .. | .. | 7 | .. | .. |
| N.Z.A.S.C. (Permanent) | .. | 1 | 1 | .. | 19 | 12 |
| Temporary-employment Section | .. | 1 | .. | .. | 2 | 1 |
| N.Z. Medical Corps | 1 | .. | .. | .. | 2 | 2 |
| Totals | 102 | 2 | 1 | 321 | 56 | 15 |

B.—TERRITORIAL FORCE, CADETS, AND RIFLE CLUBS.

| | Officers. | | | Other Ranks. | Total. |
|-------------------------|-----------|----|-------|--------------|--------|
| Territorial Force | .. | .. | 609 | 15,186 | 15,795 |
| Cadets | .. | .. | 414* | 24,564† | 24,978 |
| | | | 1,023 | 39,750 | 40,773 |

C.—RIFLE CLUBS.

Number of clubs : 168. Number of members : 5,372.

* These are Territorial officers seconded for service with the Cadets.
 † Includes 104 Territorials who have been seconded for service with the Cadets as non-commissioned officers.

APPENDIX II.—SUMMARY OF MUSKETRY TRAINING.

| TERRITORIAL FORCE. | | | | | | Number. | Percentage to Strength. |
|---|----|----|----|----|----|---------|----------------------------|
| Strength on 31st May, 1924, of units required to fire musketry course | .. | .. | .. | .. | .. | 11,580 | .. |
| Number who fired full course | .. | .. | .. | .. | .. | 9,852 | 85 |
| Number who fired part course | .. | .. | .. | .. | .. | 334 | 3 |
| Number who did not fire | .. | .. | .. | .. | .. | 1,394 | 12 |
| Number who qualified | .. | .. | .. | .. | .. | 9,266 | 80 |
| Number who did not qualify | .. | .. | .. | .. | .. | 2,314 | 20 |
| CADETS. | | | | | | | |
| Strength on 31st May, 1924 | .. | .. | .. | .. | .. | 26,317 | .. |
| Number who fired full course | .. | .. | .. | .. | .. | 24,745 | 94 |
| Number who fired part course | .. | .. | .. | .. | .. | 442 | 2 |
| Number who did not fire | .. | .. | .. | .. | .. | 1,130 | 4 |
| Number who qualified | .. | .. | .. | .. | .. | 24,328 | 92 |
| Number who did not qualify | .. | .. | .. | .. | .. | 1,989 | 8 |

APPENDIX III.—WAR EXPENSES ACCOUNT.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1924.

| 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. | £ s. d. |
| Samoa | 35 | 11 | 3 | |
| Egypt | 980 | 17 | 3 | |
| United Kingdom | 23,075 | 6 | 11 | |
| New Zealand | 92,061 | 7 | 6 | |
| | | | | 116,153 2 11 |
| Advertising— | | | | |
| Samoa | 132 | 13 | 8 | |
| Egypt | 17 | 14 | 8 | |
| United Kingdom | 1,152 | 18 | 7 | |
| New Zealand | 11,468 | 18 | 2 | |
| | | | | 12,772 5 1 |
| Printing and stationery— | | | | |
| Samoa | 72 | 11 | 7 | |
| Egypt | 2,881 | 16 | 9 | |
| United Kingdom | 17,934 | 15 | 9 | |
| New Zealand | 91,521 | 2 | 5 | |
| | | | | 112,410 6 6 |
| 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 | .. | | | 11,277 10 0 |
| Amount required to recoup Imprest Accounts for vouchers lost in transit | .. | | | 50 9 0 |
| | | | | 302,544 15 8 |
| Less credits | .. | | | 20,644 10 2 |
| | | | | 281,900 5 6 |
| 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' camps abroad— | | | | |
| United Kingdom, Egypt, &c. | 298,021 | 17 | 7 | |
| Samoa | 11,128 | 4 | 8 | |
| | | | | 309,150 2 3 |
| 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 | .. | | | 239,786 3 2 |
| | | | | 1,318,018 7 6 |
| Less credits | .. | | | 105,513 2 9 |
| | | | | 1,212,505 4 9 |

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1924—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 | 441,582 | 19 | 1 | | | |
| Headquarters and District Headquarters | 227,897 | 11 | 7 | | | |
| Overtime | 8,805 | 13 | 10 | | | |
| United Kingdom | 46,606 | 10 | 4 | | | |
| Audit Office | 42,548 | 12 | 9 | | | |
| Samoa | 111 | 13 | 4 | | | |
| Less credits | .. | | | 767,553 | 0 | 11 |
| | | | | 12,547 | 0 | 0 |
| | | | | | | 755,006 0 11 |
| 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 | | | |
| M. W. Miller (on account of illness contracted on duty) | 15 | 0 | 0 | | | |
| | | | | 473 | 6 | 0 |
| | | | | | | 473 6 0 |
| Compensation to E. Morgan for lost kit | .. | | | .. | | 60 0 0 |
| Discharged Soldiers' Information Department—Expenses and grants (this covers expenditure up to date of coming into operation of Repatriation Act, 1918; ex- penditure after that date comes under the heading of "Repatriation")— | | | | | | |
| Fares of men travelling to employment | 906 | 15 | 7 | | | |
| Salaries | 7,818 | 10 | 5 | | | |
| Office expenses | 3,093 | 5 | 2 | | | |
| Postage, telegrams, &c. | 878 | 16 | 3 | | | |
| Printing and stationery | 796 | 17 | 2 | | | |
| Motor-hire | 221 | 7 | 7 | | | |
| Office equipment | 97 | 0 | 0 | | | |
| Tuition and lodging-allowances | 4,870 | 6 | 3 | | | |
| Subsidized wages | 2,228 | 6 | 2 | | | |
| 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 | 3,249,781 | 12 | 2 | | | |
| Other places, &c. | 2,935 | 10 | 7 | | | |
| Post-war equipment | 504,051 | 15 | 9 | | | |
| Less credits | .. | | | 6,223,422 | 9 | 4 |
| | | | | 548,415 | 7 | 3 |
| | | | | | | 5,675,007 2 1 |
| Expenses in connection with riots in Rarotonga | .. | | | .. | | 287 10 8 |
| Forage— | | | | | | |
| Samoa | 111,215 | 5 | 7 | | | |
| Egypt | 379,115 | 11 | 2 | | | |
| New Zealand | 215,687 | 14 | 4 | | | |
| United Kingdom | 40,397 | 13 | 7 | | | |
| Less credits | .. | | | 746,416 | 4 | 8 |
| | | | | 160,169 | 11 | 4 |
| | | | | | | 586,246 13 4 |
| Freight on Great Britain and Belgian relief produce | .. | | | .. | | 656 16 11 |
| Grants to regimental funds— | | | | | | |
| 3rd New Zealand Rifle Brigade | 1,000 | 0 | 0 | | | |
| 2nd New Zealand Infantry Brigade | 1,000 | 0 | 0 | | | |
| 4th New Zealand Infantry Brigade | 1,000 | 0 | 0 | | | |
| New Zealand Medical Corps | 141 | 0 | 0 | | | |
| Divisional Signal Corps | 60 | 0 | 0 | | | |
| Army Service Corps | 109 | 0 | 0 | | | |
| Field Troop Engineers | 41 | 0 | 0 | | | |
| Field Artillery Brigade | 329 | 10 | 0 | | | |
| Mounted Signal Troop | 18 | 10 | 0 | | | |
| | | | | 3,699 | 0 | 0 |
| | | | | | | 3,699 0 0 |

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH, 1924—continued.

| Particulars. | Expenditure. | | |
|--|--------------|---------|-------------|
| | £ | s. | d. |
| <i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i> | | | |
| Grants to soldiers' hostels— | £ | s. | d. |
| New Zealand | 1,397 | 13 | 10 |
| England | 19,430 | 0 | 0 |
| Less credits* | .. | .. | .. |
| 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 | .. | .. | .. |
| Grant to E. C. Wood for expenses (obtaining crews for transports and hospital ships) | .. | .. | 100 0 0 |
| Grant of half value financial assistance warrants remitted to 14454 C. P. Marshall, but stolen | .. | .. | 33 15 10 |
| Grant to regimental funds, military hospitals in New Zealand (provided from proceeds of sale of fat and waste) | .. | .. | 150 0 0 |
| Grant to M. Okeby for loss of contents of box | .. | .. | 25 0 0 |
| Half cost of reinsurance of death benefits of members of friendly societies serving with the Expeditionary Force | .. | .. | 7,422 9 5 |
| Hammer Farm—General expenses | .. | 2,843 | 2 0 |
| Less credits | .. | 1,774 | 17 4 |
| 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 |
| Hospital Ship "Maheno"— | .. | 20,362 | 3 2 |
| 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 | 122,832 | 8 | 11 |
| Less credits | .. | 578,747 | 12 4 |
| Hospital Ship "Marama"— | .. | 6,855 | 13 7 |
| 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 | 114,863 | 15 | 2 |
| Less credits | .. | 667,944 | 1 7 |
| League of Nations— | .. | 10,530 | 14 4 |
| New Zealand's proportion Secretariat expenses, and expenses of New Zealand delegations attending assemblies | .. | 30,114 | 10 5 |
| Less credits | .. | 150 | 18 11 |
| Maintenance of indigent enemy subjects in New Zealand .. | .. | .. | 29,963 11 6 |
| Mechanical transport, including motor-cars, bicycles, oil for motors, &c.— | .. | .. | 102 10 0 |
| Samoa | 1,822 | 0 | 7 |
| Egypt | 9,477 | 8 | 9 |
| United Kingdom | 65,962 | 15 | 8 |
| New Zealand | 69,388 | 1 | 1 |
| Less credits | .. | 146,650 | 6 1 |
| Medals and decorations | .. | 36,071 | 2 1 |
| Less credits | .. | 56,347 | 12 0 |
| | .. | 662 | 1 9 |
| | .. | .. | 55,685 10 3 |

* For realization on closing clubs in the United Kingdom.

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1924—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 |
| Less credits | | | | 1,875 | 15 | 10 |
| | | | | | | 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 | | | |
| Taunaru Convalescent Home, Lowry Bay | 4,121 | 1 | 7 | | | |
| Rannerdale 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 | | | |
| Brockenhurst 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) | 858,492 | 1 | 5 | 2,316,896 | 13 | 1 |
| Equipment— | | | | | | |
| Samoa | 6,497 | 1 | 6 | | | |
| Egypt | 23,047 | 3 | 6 | | | |
| United Kingdom | 126,902 | 11 | 10 | | | |
| New Zealand | 285,490 | 4 | 0 | | | |
| Maori | 1,362 | 1 | 9 | | | |
| Other places | 4,126 | 1 | 5 | | | |
| | | | | 447,425 | 4 | 0 |
| Carried forward | | | | 2,764,321 | 17 | 1 |

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1924—continued.

| Particulars. | Expenditure. | | | | | |
|--|--------------|----|----|------------|----|----------------|
| | £ | s. | d. | £ | s. | d. |
| <i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i> | | | | | | |
| Brought forward | .. | | | 2,764,321 | 17 | 1 |
| 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 |
| | | | | 3,065,266 | 7 | 10 |
| Less credits | .. | | | 248,681 | 12 | 1 |
| | | | | | | 2,816,584 15 9 |
| 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 |
| | | | | | | 16,421 19 8 |
| Military-supplies Purchase Office— | | | | | | |
| Salaries | 16,556 | 10 | 4 | | | |
| Office equipment | 538 | 15 | 1 | | | |
| Postage, telegrams, &c. | 1,803 | 16 | 8 | | | |
| Office expenses | 2,714 | 16 | 8 | | | |
| Travelling expenses | 531 | 8 | 10 | | | |
| Printing and stationery | 2,067 | 15 | 1 | | | |
| Experiments | 612 | 6 | 2 | | | |
| | | | | 24,825 | 8 | 10 |
| Less credits | .. | | | 1,214 | 9 | 10 |
| | | | | | | 23,610 19 0 |
| New Zealand Expeditionary Force educational and vocational training— | | | | | | |
| New Zealand | 77,554 | 14 | 2 | | | |
| Abroad | 89,731 | 11 | 7 | | | |
| | | | | 167,286 | 5 | 9 |
| Less credits | .. | | | 15,293 | 11 | 8 |
| | | | | | | 151,992 14 1 |
| 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 | 10,065,506 | 5 | 7 | | | |
| Pay (camps)—allotted and pay | 4,671,153 | 8 | 0 | | | |
| | | | | 29,504,816 | 2 | 8 |
| Retrospective married allowance | .. | | | 553,885 | 1 | 4 |
| Retrospective children's allowance | .. | | | 313,559 | 15 | 1 |
| Retrospective widowed mothers' and other dependants' allowances | .. | | | 125,827 | 12 | 8 |
| Carried forward | .. | | | 30,498,088 | 11 | 9 |

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1924—continued.

| Particulars. | Expenditure. | | |
|---|--------------|-----------|----------------|
| <i>Expenditure under Public Revenues Amendment Act 1914, and Finance Act, 1918—continued.</i> | | | |
| Superannuation paid by Government on behalf of Civil servants serving with the Expeditionary Force— | £ | s. | d. |
| Public Service Fund | 69,816 | 2 | 0 |
| Government Railways Fund | 48,344 | 5 | 7 |
| Teachers' Fund | 13,630 | 3 | 2 |
| Less credits | .. | | |
| | | 131,790 | 10 9 |
| | | 984 | 19 2 |
| | | | 130,805 11 7 |
| 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 business | 290 | 8 | 4 |
| Friendly societies | 647 | 6 | 3 |
| Medical | 3,045 | 17 | 1 |
| Instalments | 2,262 | 5 | 8 |
| Miscellaneous assistance | 1,937 | 13 | 4 |
| Administrative expenses— | | | |
| Salaries and travelling-expenses | 17,351 | 5 | 1 |
| Office expenses | 4,933 | 5 | 1 |
| Postage | 964 | 10 | 0 |
| Less credits | .. | | |
| | | 23,249 | 0 2 |
| | | 286,974 | 6 10 |
| | | 10,389 | 18 6 |
| | | | 276,584 8 4 |
| Transport of troops (including charter of steamers, meals, and fares of men travelling to join, freight, cartage, &c.)— | | | |
| Samoa | 19,989 | 19 | 5 |
| Egypt | 71,110 | 14 | 6 |
| United Kingdom | 554,141 | 2 | 4 |
| New Zealand | 1,694,409 | 2 | 2 |
| Other places | 6,735 | 0 | 6 |
| Motor-hire | 4,827 | 12 | 0 |
| Charter hire, conditioning, reconditioning, &c., of transports under charter to New Zealand Government | .. | 2,351,213 | 10 11 |
| Passage-money for troops ex miscellaneous steamers .. | .. | 5,305,663 | 9 9 |
| Cost of transport of New Zealand Expeditionary Force horses from United Kingdom | .. | 1,612,274 | 2 3 |
| Assisted passages of wives and fiancés | .. | 739 | 3 6 |
| Less credits | .. | 18,975 | 2 9 |
| | | 9,288,865 | 9 2 |
| | | 634,180 | 10 1 |
| | | | 8,654,684 19 1 |
| 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 |
| Less credits | .. | 17,366 | 12 7 |
| | | 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 |
| Less credits | .. | 57,378 | 12 6 |
| | | 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 |
| Less credits | .. | 3,219 | 17 1 |
| | | 36 | 8 0 |
| | | | 3,183 9 1 |
| War graves and memorials— | | | |
| New Zealand's proportion of expenses of Imperial War Graves Commission | .. | 92,691 | 0 0 |
| War memorials and travelling-expenses re memorial-sites, &c., in battle areas | .. | 21,078 | 1 7 |
| Miscellaneous expenses, salaries, &c. | .. | 2,281 | 4 1 |
| Head-stones for war graves in New Zealand | .. | 2,192 | 14 3 |
| Less credits | .. | 118,242 | 19 11 |
| | | 94 | 1 8 |
| | | | 118,148 18 3 |
| Total expenditure for war purposes under section 8 of Public Revenues Amendment Act, 1914, and section 4 of Finance Act, 1918 (No. 2) | .. | .. | 71,647,079 6 4 |

DETAILED STATEMENT OF EXPENDITURE FROM THE BEGINNING OF THE WAR TO THE 31ST MARCH,
1924—continued.

| Particulars. | Expenditure. | | | | | |
|--|--------------|----|----|-----------|-------------|-------|
| <i>Expenditure under Public Revenues Amendment Act, 1914, and Finance Act, 1918—continued.</i> | | | | | | |
| <i>Relief Purposes.</i> | £ | s. | d. | £ | s. | d. |
| Under Appropriation Act, 1914, section 25 | .. | | | 20,000 | 0 | 0 |
| Under section 6, Public Revenues Amendment Act, 1915— | | | | | | |
| Belgium | .. | | | 239,785 | 5 | 0 |
| New Zealand | .. | | | 160 | 16 | 0 |
| Comforts for wounded soldiers, Mediterranean area .. | .. | | | 992 | 14 | 8 |
| Comforts for prisoners of war (Turkey) | .. | | | 500 | 0 | 0 |
| Contributions towards Etrambrieres Hospital, France .. | .. | | | 7,000 | 0 | 0 |
| Total expenditure for relief purposes | .. | | | | 268,438 | 15 8 |
| <i>War Gratuities.</i> | | | | | | |
| Under section 7, Expeditionary Forces Amendment Act, 1918 .. | .. | | | 5,652,182 | 16 | 1 |
| Under section 24, Finance Act, 1919—Imperial and Naval .. | .. | | | 69,418 | 0 | 10 |
| | | | | | 5,721,600 | 16 11 |
| <i>Charges and expenses of raising loans</i> | .. | | | .. | 711,963 | 18 11 |
| <i>Expenditure under Repatriation Act, 1918</i> | .. | | | .. | 1,196,192 | 4 11 |
| | | | | | 79,545,275 | 2 9 |
| <i>Imprests outstanding—</i> | | | | | | |
| In New Zealand | .. | | | 0 | 10 | 0 |
| In London | .. | | | 2 | 0 | 4 |
| | | | | | 2 | 10 4 |
| Grand total of expenditure from beginning of war to 31st March, 1924 | .. | | | .. | £79,545,277 | 13 1 |

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