

Owing to the war and the large amount of work at Headquarters, it was impossible for an officer from Headquarters to visit the headquarters of the four military districts, as was originally intended, for the purpose of examining the accounts. It is hoped, however, that this important matter will be attended to during the current year. In February the four District Accountants attended a short class of instruction at Headquarters, and the Assistant Inspector of Departmental Accounts was also present at the request of the Public Service Commissioner. A uniform system of keeping accounts at District Headquarters has been adopted, and so far has worked very well indeed.

Arrangements have been made for an inspection of District Offices by representatives of the Public Service Commissioner and the Auditor-General. The extra work entailed by the Expeditionary Force and the mobilization of the Coast Defence troops necessitated an increase in the clerical staff of the District Offices.

81. THE WAR.

Immediately following the decision to despatch an Expeditionary Force and to mobilize a portion of the Territorial Force, it was deemed advisable to set up a special branch under the Quartermaster-General to deal with the vast amount of work connected with allotments of pay, troopship accounts, &c.

I would like here to draw attention to the fact that an enormous amount of ammunition, clothing, and equipment has been issued to the Expeditionary Force for which the Defence vote should be recouped, as this *materiel* will require to be replaced as early as possible. Under the circumstances it will be impossible to keep the Defence expenditure down to the amount originally estimated under normal peace conditions.

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