

Forces; and any soldier may appoint any such Board of Trustees as his attorney to exercise in respect of his property, business, or affairs such powers of management, sale, lease, or disposition as may be mutually agreed on between the soldier and the Trustees.

Regulations under the Military Service Act have been made empowering the Minister of Defence to grant financial assistance up to £2 per week to soldiers of the New Zealand Expeditionary Force to enable them to meet their obligations in respect to the following:—

- (a.) Rent:
- (b.) Interest and instalments payable in respect of leases and mortgages:
- (c.) Interest and instalments payable in respect of agreements for the purchase of a dwellinghouse, business premises, furniture, &c.:
- (d.) Rates and taxes:
- (e.) Insurance premiums:
- (g.) Expenses incurred in respect to the management of a business during the period the soldier is on military service.

Certain minor amendments to the Regulations for the New Zealand Military Forces, 1913, and the Financial Instructions and Allowance Regulations have been gazetted during the year.

Regulations governing the appointment, promotion, and gradation of members of the New Zealand Expeditionary Force, the disposal of officers invalidated from that Force, have been made, also regulations for Ordnance services, and for the administration and equipment of camps and barracks.

The "Returned Soldiers' Handbook" has been recently revised, and the new issue contains full and complete information as to the conditions under which returning soldiers serve, or are discharged, on their return to New Zealand. It is also designed to serve as a guide to the several Medical and Military Officers, Patriotic Societies, and Returned Soldiers' Association, who have duties to perform in connection with, or who are interested in the welfare of, returned soldiers. Standing Orders amplifying the instructions contained in the "Returned Soldiers' Handbook" have been published in book form for the use and guidance of the Public Health and Defence Departments.

The following official publications have also been issued:—

- Regulations for the New Zealand Medical Services, 1916:
- Regulations for the Organization, Training, and Control of an Officers' Training Corps (Medical):
- Standing Orders for the New Zealand Medical Corps:
- Standing Orders for Camps (Expeditionary Force):
- Standing Orders for H.M.N.Z. Transports:
- Provisional Instructions for the Investigation of Charges, Summary Punishments, &c., for the use of Officers of the N.Z. Expeditionary Force Reinforcements.

33. CHAPLAINS.

The Chaplains attached to the Forces have performed good and valuable service in connection with Territorial Force and Expeditionary Force camps in New Zealand, and those serving with the New Zealand Expeditionary Forces abroad have worked strenuously in attending to the spiritual and moral welfare of the men.

Five New Zealand Chaplains have been awarded decorations by His Majesty the King for distinguished and meritorious service during the war.

Thanks to the assistance of the heads of the various Churches, little difficulty is experienced in securing Chaplains for service abroad.

34. NEW ZEALAND DENTAL CORPS.

The Dental Corps has been greatly strengthened since last report, and has rendered valuable service in providing all necessary treatment required by the soldiers. Dentists throughout the Dominion have loyally assisted, often at great sacrifice to themselves. The dental work in camps has steadily increased during the year, and has been a great strain upon the staff. They have, however, entered upon their duties with enthusiasm and done their utmost to cope with all difficulties.

A Dental Officer and mechanic are attached to the staff of each hospital ship and all transports, so that the requirements of the soldiers in transit may be attended to. This will be a great advantage to soldiers returning to New Zealand.

On active service with the Forces are sixteen officers and 109 non-commissioned officers and men. Of these officers, eight are in England, six in France, one in Egypt, and one in Samoa.

The Director of Dental Services proceeded to England to co-ordinate the dental service abroad with that in New Zealand.

35. BASE RECORDS.

On the 17th June, 1916, the Base Records staff removed from Routh's Buildings to the new office behind the Government Buildings. At the same time the records were removed from Brandon Street. The new building is convenient for the staff, whose efficiency is increased by the increased accommodation provided. The housing of the records in the same building as the staff has proved a great convenience.

When the new building was planned the provision made was at that time considered ample. It is now apparent that the Record Office will require periodic extension until the end of the war, as the increase in the number of files and the staff is automatic. The record-room has already been extended into the pensions-room adjoining. This will provide sufficient accommodation for three months. If the war continues longer further extension will become necessary.