

cost of this and other Army establishments. The accounts of the college for the financial year ended 31st March, 1921, which are now practically complete, show a cost of £91,406, being £862 per student per annum for 106 students.

	£
	91,406
To this we must add—	
For non-effective charges of staff	2,310
For lodging, fuel, and light allowances* issued to students living out of college (added in order that the whole charge for accommodation may be included. Apart from this item the figures do not include the pay or allowances of students)	7,756
Total	£101,472

being £957 per student per annum.

From this must be deducted any charges included above which are met out of allowances granted to the students by their own Governments. In 1911 the deductions to be made on this account were considerable; but owing to various changes the only deduction now to be made is in respect of forage

Total	£94,719
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being £894 per student per annum.

The War Office propose the following further deductions:—

(i.) The figure included in the accounts for 1920-21 for rental value of the buildings is higher by £8,850 than in 1911. It is proposed to make an increase of only £1,500 on this account (for increased cost of maintenance and repair) in the charge against the Dominions ..	£7,350
(ii.) Certain reductions in the gradings of the staff are in contemplation which are estimated to lead to a saving per annum of about ..	£6,700
	14,050
	£80,669

being £761 per student per annum.

Further, in view of the fact that the number of students in future is expected to be between 110 and 115, as against 106 in 1920-21, it is suggested that the charge against the Dominion Governments shall be put at a round figure of £700 per student per annum.

In comparing this figure of £700 with the £280 quoted at the end of the first paragraph of this memorandum, it should be borne in mind that in 1911 the Dominion Governments bore direct, in the shape of allowances to their students, certain charges (*e.g.*, for servants, bicycles, &c.) which are now provided by the War Office in kind and covered by the £700.

The Dominions were notified about a year ago that a revised charge was under consideration for 1920 and subsequent courses, and it is suggested that the new rate should take effect from January, 1920, and should remain in force as long as the accounts show no substantial change in the cost of the college per student.

The War Office, 9th July, 1921.

No. 31.

New Zealand, Dominions No. 293.

MY LORD,—

Downing Street, 19th July, 1921.

I have the honour to request Your Excellency to inform your Ministers that the Lords Commissioners of the Admiralty have intimated that His Majesty the King has been pleased to approve of the adoption in future of the following procedure in His Majesty's Navy in celebration of Empire Day, 24th May—viz., all His Majesty's ships, both at home and abroad, will dress over all, but fire no salutes.

I have, &c.,

WINSTON S. CHURCHILL.

Governor-General His Excellency the Right Hon.

Viscount Jellicoe, G.C.B., O.M., G.C.V.O., &c.

No. 32.

New Zealand, Dominions No. 299.

MY LORD,—

Downing Street, 26th July, 1921.

With reference to Mr. Bonar Law's despatch, No. 391, of the 17th July, 1915, and subsequent correspondence, I have the honour to request Your Excellency

* In any case where these allowances are issued to a student by a Dominion Government instead of the War Office an adjustment will be necessary.