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REPORT
OF
THE MILITIA COUNCIL
FOR THE
DOMINION OF CANADA

FOR THE
FISCAL YEAR ENDING MARCH 31
1918

PRINTED BY ORDER OF PARLIAMENT



OTTAWA
J. DE LABROQUERIE TACHÉ
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

*To His Excellency the Duke of Devonshire, K.G., P.C., G.C.M.G., G.C.V.O., etc.,
etc., Governor General and Commander in Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the report of the Militia Council for the fiscal year ending March 31, 1918.

Respectfully submitted,

S. C. MEWBURN, Major-General,
Minister of Militia and Defence.

DEPARTMENT OF MILITIA AND DEFENCE,
Ottawa.

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ANNUAL REPORT

OF

THE MILITIA COUNCIL

Year Ending March 31, 1918.

The following statements and reports for the year ending March 31, 1918, are submitted, viz:—

1. Financial Statements for the twelve months ending March 31, 1918. Appendix A.
2. Statement showing changes in the strength of the Permanent Force from April 1, 1917, to March 31, 1918. Appendix B.
3. Statements showing: Number of officers appointed to the Permanent Staff and Force; number of officers appointed to the Active Militia (non-permanent), and the number of warrants issued during year ending March 31, 1918. Appendix C.
4. Statement of Certificates issued during the year 1917-18. Appendix D.
5. Report of the Commandant, Royal Military College, for year 1917-18. Report of the Board of Visitors, Royal Military College, 1918. Appendix E.
6. Reports of the Superintendent of the Dominion Arsenal, Quebec (Appendix F) for the year 1917-18 and of the Superintendent Dominion Arsenal, Lindsay (Appendix G) for the years 1916-17 and 1917-18.

E. F. JARVIS,
Secretary, Militia Council.

APPENDIX A.

The following are statements showing:—

1. Appropriation Accounts.
2. Allowances paid to Active Militia in the various Districts.
3. Showing Expenditure by Stations on account of Pay and Allowances of the Permanent Force.
4. Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force.
5. Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force with details of expenditure by Stations.
6. Statement of Expenditure on account of Pay and Allowances of N.C.O.'s and men of the Permanent Force.
7. Statement of Expenditure on account of Pay and Allowances of N.C.O.'s and men of the Permanent Force with details of expenditure by stations.
8. Expenditure on account of Officers and men of the Active (non-permanent) Militia attending Schools of Instruction.
9. Militia and Defence Revenue.
10. Comparative Statement of Expenditure for the ten years 1907-8 to 1917-18.
11. Expenditure on account of War Appropriation to March 31, 1918.
12. Table of Changes in the strength of the Permanent Force.

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STATEMENT No. 1.—Appropriation Accounts, 1917-18.

Name of Grant.	Amount of Grant.	Expenditure.	Grant Unused.	Grant Exceeded.	Remarks.
<i>Militia and Defence.</i>					
Allowances, Active Militia	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
Annual Drill	80,000 00	70,794 14	9,205 86		
Cadet Services	90,000 00	90,771 27		771 27	No appropriation voted.
Clothing and Necessaries	60,000 00	16,343 83	43,656 17		No appropriation voted.
Contingencies	25,000 00	2,211 98	22,788 02		The imports during the year were chiefly for War Service, and the duty was charged to "War Appropriation."
Customs Dues					
Departmental Library	1,000 00	614 61	385 39		Charged to "War Appropriation."
Dominion Arsenal	565,500 00	364,528 47	200,971 53		(Owing to continuance of the war some permanent works estimated for were postponed.)
Engineer Services and Works					(There were practically no bands and but few other grants were used.)
Grants to Associations and Bands	50,000 00	10,258 20	39,741 80	895 37	No appropriation voted.
H.Q. and District Staffs	205,500 00	206,395 37			
Maintenance, Military Properties	180,000 00	173,344 27	6,655 73		
Ordnance Arms, Lands, etc.					
Permanent Force	2,300,000 00	2,297,227 47	2,772 53		
Printing and Stationery	70,000 00	69,871 10	128 90		
Royal Military College	185,000 00	162,292 90	22,707 10		
Salaries and Wages	250,000 00	232,912 90	17,087 10		
Schools of Instruction	150,000 00	7,898 74	142,101 26		(Owing to the war the expenses in connection with most of the classes were charged to "War Appropriation."
Topographic Survey	40,000 00	31,406 02	8,593 98		
Transport and Freight	50,000 00	41,306 32	8,693 68		(Owing to continuance of the war, most of the expenditure for permanent training areas was held in abeyance.
Training Areas	200,000 00	68,833 30	131,161 70		No appropriation voted.
Warlike Stores					
	4,502,000 00	3,847,015 89	656,650 75	1,066 64	

STATEMENT No. 1.—Appropriation Accounts, 1917-18—Concluded.

Name of Grant.	Amount of Grant.	Expenditure.		Grant Unused.		Grant Exceeded.	Remarks.
		\$	cts.	\$	cts.			$	cts.
Special Votes.							
Gratuity to Ronald Morrison.....	618 40	618 40					
“ Walter Pettipas.....	943 46	943 46					
“ family of the late Prof. J. M. Lanos, R.M.C.....	3,307 50	3,307 50					
“ Robert Cochran.....	672 06	672 06					
Monuments on battlefields—Stoney Creek.....	125 00	125 00					
Gratuity to widow of late F. G. Anson, R.M.C.....	616 46	616 46					
“ on retirement to F. Ward, Barrack Staff, Halifax.....	520 87	520 87					
Compensation to Mrs. Mary Harmon for loss of husband.....	2,025 00	2,025 00					
Gratuity on retirement to Prof. A. Laird, R.M.C.....	3,271 67	3,271 67					
“ to widow of late Major R. E. Kilborn, Medical officer, R.M.C.....	2,628 00	2,628 00					
Gratuity on retirement to W. Haslett, R.M.C.....	807 50	807 50					
“ M. Redmond, R.M.C.....	440 00	440 00					
“ to widow of late G. S. M. Gibson, Bk. Warden, Halifax.....	365 00	365 00					
Gratuity on retirement to J. Barrington, Dominion Arsenal, Quebec.....	1,501 03	1,501 03					
Gratuity to widow of late J. J. Fitzpatrick, M. and D.....	966 11	966 11					
“ J. Appleman, late Ordnance Stores, Quebec.....	479 00	479 00					
Major General Hughes, hire of motor cars during visits to England and France.....	3,194 14	3,194 14					
George McArthur, interest on Security Cheque.....	189 00	189 00					
War Appropriation.....	22,670 20	22,670 20					
		316,669,784 96					
Pay by Statute.							
Chief of General Staff.....							
Inspector General.....							
Adjutant General.....							
Quartermaster General.....							
Master General of Ordnance.....							
Militia Revenue.....							
Casual Revenue.....							
		18,152 22					
		6,057 73					
		268 00					

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<i>Properties Sold.</i>	Balance of proceeds of sale brought for'd. from 1916-17.		Expenditure, 1917-18.		Balance of proceeds of sale to be carried forward to 1918-19	
Barracks, Toronto	144	15	Nil.		144	15
St. Helen's Island, Montreal	19,783	10	"		19,783	10
Fort Osborne Barracks site, Winnipeg	62,947	27	"		62,947	27
	82,874	52			82,874	52

STATEMENT No. 2.—Allowances paid to Active Militia in the various Districts during the fiscal year 1917-18.

District.	Command Pay and Drill Instruction.	Care of Arms.	Postage.	Stationery.	Efficiency Grants C.O.T.C.	Refund for Stores charged as deficient or returned.	Gross Amount.	Less Deduction and Deficiencies.	Net Expenditure.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
M. D. No. 1.....	1,031 70	571 96	192 86	.....	.....	205 67	2,002 19	1,004 05	997 54
" 2.....	4,878 21	2,783 36	747 25	.....	.....	1,731 12	10,139 94	2,044 93	8,095 01
" 3.....	6,458 16	3,240 00	807 00	.....	.....	450 11	10,955 27	3,155 22	7,800 05
" 4.....	8,353 41	3,645 00	948 00	5 00	4,542 00	.....	17,493 41	1,303 77	16,189 64
" 5.....	4,064 43	3,490 00	478 00	4 70	.....	115 27	8,152 40	701 92	7,450 48
" 6.....	7,528 00	2,860 00	856 50	27 30	.....	88 62	11,360 42	314 54	11,045 88
" 7.....	2,275 00	605 00	279 50	.....	.....	.....	3,159 50	13 53	3,145 97
" 10.....	6,389 90	2,840 00	600 00	20 00	5,835 60	39 80	15,725 30	2,970 98	12,754 32
" 11.....	3,449 60	125 00	28 00	5 00	.....	.....	3,607 60	767 14	2,840 46
" 12.....	151 50	.....	20 00	.....	.....	.....	171 50	88 11	83 39
" 13.....	.....	.....	Nil	.....	.....	.....	Nil.	.....	.....
*Militia Headquarters.....	351 40	.....	40 00	.....	.....	.....	391 40	.....	391 40
Total.....	44,931 31	20,160 32	4,997 11	62 00	10,377 60	2,630 59	83,158 93	12,364 79	70,794 14

*Governor General's Foot Guards.

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STATEMENT No. 3.—Statement showing Expenditure by Stations on account of Pay and Allowances of the Permanent Force for the year 1917-18.

Stations.	Strength All Ranks March 31, 1917.	Strength All Ranks March 31, 1918.	Pay and Allowances Officers and Warrant Officers.	Pay and Allowances N.C.Os and Men.	Total Pay and Allowances.
			\$ cts.	\$ cts.	\$ cts.
London.....	62	63	21,587 90	40,270 82	61,858 72
Toronto.....	169	158	58,156 51	95,597 16	153,753 67
Kingston.....	170	137	59,302 33	78,067 30	137,369 63
Ottawa.....	372	434	79,981 48	258,385 68	338,367 16
Montreal.....	54	61	45,608 53	35,130 88	80,739 41
St. Jean, P. Q.....	2				
Quebec.....	269	259	73,200 80	138,567 03	211,767 83
Halifax.....	716	717	126,904 04	350,047 87	476,951 91
St. John, N.B.....	9	36	2,546 88	11,071 32	13,618 20
Winnipeg.....	288	145	26,774 77	115,738 04	142,512 81
Esquimalt.....	297	271	40,172 66	183,986 83	224,159 49
Calgary.....	63	57	18,918 78	44,268 68	63,187 46
Regina.....	35	47	17,688 57	24,951 68	42,640 25
Abroad.....	5	6	2,087 45	1,670 35	3,757 80
	2,511	2,391	572,930 70	1,377,753 64	1,950,684 34

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STATEMENT No. 4.—Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of Permanent Force for year ending March 31, 1918. Details of Expenditure by Corps.

Corps.	Pay.		Allowances.						Total Allowances.	Total Pay and Allowances.	Credit to Public and Refunds.	Net Expenditure.
	Ordinary.	Abroad.	Lodgings.	Rations.	Fuel.	Light.	Servant.	Western.	Other.	Abroad.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lord Strathcona Horse.....	3,291 19		600 00	107 25	140 00	25 00		241 56	1,252 65		2,366 46	5,657 65
Royal Canadian Dragoons.....	9,686 03		988 25	606 00	299 65	85 44			1,141 94		3,121 28	12,584 40
Royal Canadian Horse Artillery.....	17,781 91		3,301 80	1,391 50	927 22	269 16	175 00		894 40		6,959 08	24,728 79
Royal Canadian Garrison Artillery.....	49,242 23		6,713 03	3,413 40	1,386 40	615 34	463 50	487 48	5,780 14		18,859 29	67,803 35
Royal Canadian Engineers.....	53,003 05		12,374 90	4,612 66	3,237 26	923 95	2,232 18	983 80	5,290 81		29,655 56	78,074 79
Royal Canadian Regiment.....	17,058 13		3,200 20	889 00	836 48	312 85	37 75	443 58	1,693 20		7,413 06	23,609 92
Can. Per. Army Service Corps.....	34,181 62		7,959 22	2,809 79	2,139 88	638 72	1,824 39	179 39	4,477 89		20,029 28	53,765 27
Permanent Army Medical Corps.....	26,769 07		5,793 29	1,604 67	1,505 23	424 99	1,031 74	447 02	1,878 98		12,685 92	38,994 69
Can. Per. Army Vet. Corps.....	6,787 02		1,941 38	384 07	488 18	140 33	243 48	26 84	512 38		3,736 66	10,348 30
Can. Ordnance Corps.....	76,329 44	1,068 79	18,563 50	5,766 33	4,969 50	1,376 02	3,450 50	1,235 79	8,071 77	1,018 66	44,452 07	119,976 42
Canadian Army Pay Corps.....	36,287 05		9,451 93	2,589 82	2,447 95	681 66	1,658 01	509 50	3,894 23		21,233 10	54,721 15
Corps of Military Staff Clerks.....	24,466 69		6,791 54	2,480 60	1,941 54	527 46	698 64	340 38	2,628 09		15,408 25	39,021 22
Instructional Cadre.....	15,289 11		4,305 33	1,786 04	1,322 49	359 31	144 90	155 40	1,797 47		9,870 94	25,926 39
School of Signaling.....			422 47	161 93	113 80	33 15	131 25		133 29		995 89	2,608 39
Canadian School of Musketry.....	1,689 00											
Pay of 2 attached officers & Annual Forage Allowance.....	6,637 56		1,552 78	683 11	440 00	130 03	455 73		654 94		3,916 59	10,425 45
Rockcliffe Rifle Range.....	3,107 00		823 12	156 59	200 09	60 10	179 33		158 29		1,577 52	4,684 52
Totals.....	381,606 10	1,068 79	84,782 74	29,442 76	22,395 67	6,603 51	12,726 40	5,050 74	40,260 47	1,018 66	280,955 84	14,572,930 70

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STATEMENT No. 5.—Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of Permanent Force for year ending March 31, 1918. Details of Expenditure at each Station.

Stations.	Pay.		Allowances.							Total Pay and Allowances.	Credit to Public and Refunds.	Net Expenditure.
	Ordinary.	Abroad.	Lodgings.	Rations.	Fuel.	Light.	Servant.	Western.	Other.	Abroad.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
London.....	15,084 85		3,543 70	1,322 75	973 83	314 87	571 01		616 37	7,342 63	839 58	21,587 90
Toronto.....	39,228 74		7,877 05	3,315 41	2,174 50	641 07	1,295 75		5,070 79	20,374 57	1,446 80	58,156 51
Kingston.....	51,551 99		8,899 80	3,044 75	2,431 14	747 48	1,229 00		3,406 31	19,808 48	2,058 14	59,302 33
Ottawa.....	51,953 41		12,407 66	5,360 15	3,550 30	1,036 23	2,397 72		6,299 70	31,051 76	3,023 69	79,981 48
Montreal.....	30,458 67		7,702 98	2,220 14	2,070 37	612 36	1,249 57		2,736 44	16,641 86	1,492 00	45,608 53
Quebec.....	52,791 13		8,783 17	4,189 39	2,089 21	770 80	1,769 30		4,495 62	22,097 49	1,887 82	73,200 80
Halifax.....	89,546 53		15,666 00	5,733 67	4,296 45	1,402 55	2,170 75		9,117 10	38,386 52	1,029 01	126,904 04
St. John, N.B.....	1,568 30		229 45	174 25	81 45	19 94	60 50		417 19	982 78	4 20	2,546 88
Winnipeg.....	14,518 85		5,665 00	1,139 75	1,584 14	266 96	411 25	1,129 62	2,133 34	12,330 06	74 14	26,774 77
Esquimaux, B.C.....	25,737 01		5,572 75	1,033 50	816 09	407 12	609 55	2,403 03	3,814 46	14,656 50	220 85	40,172 66
Regina.....	9,347 99		4,110 38	737 25	1,158 84	188 38	414 50	798 84	990 65	8,458 80	118 26	17,688 57
Calgary.....	9,818 63		4,324 80	1,111 75	1,119 25	195 75	547 50	719 25	1,112 50	9,130 80	30 65	18,918 78
England.....		1,068 79								1,018 66		2,087 45
India.....												
Abroad.....												
Totals.....	381,606 10	1,068 79	84,782 74	29,442 76	22,395 67	6,903 51	12,726 40	5,050 74	40,260 47	1,018 66	12,025 14	572,930 70

STATEMENT No. 6.—Statement of Expenditure on account of Pay and Allowances of N.C.O.'s and Men of the Permanent Force for the year ending March 31, 1918. Details of Expenditure by Corps.

Corps.	Pay.				Total Pay. Allowances.		Total pay and Allowances.		Deduct charges credited to Public.		Net Expenditure.	
	Regimental Pay.	Deferred Pay.	Proficiency, Artillery, Engineer and Corps Pay.	Extra Duty Pay.	Other Credits & Sundry Grants.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Royal Canadian Dragoons.....	9,283 80	367 67	371 40	219 00	14 02	10,255 89	8,539 03	18,794 92	196 41	18,598 51		
Royal Canadian Dragoons Inst. Cadre.....	1,166 50	.....	72 90	.....	.....	1,239 40	1,007 90	2,247 30	1 30	2,246 00		
Lord Strathcona's Horse (R.C.).....	26,659 20	38 54	348 65	611 40	356 26	28,014 05	34,381 17	62,395 22	1,880 56	60,514 66		
Royal Canadian Horse Artillery.....	16,947 40	613 75	505 70	538 10	16 90	18,621 85	13,907 25	32,529 10	82 46	32,446 64		
Royal Canadian Garrison Artillery.....	77,285 10	4,988 49	8,585 74	5,700 83	530 46	97,090 62	65,208 30	162,298 92	1,343 42	160,955 50		
Royal Canadian Engineers.....	103,971 05	1,656 87	43,870 40	2,377 90	68 61	151,945 73	84,074 27	236,020 00	3,097 64	232,922 36		
Royal Canadian Regiment.....	41,177 85	2,886 84	1,319 15	2,441 65	264 62	47,990 11	46,085 26	94,075 37	418 53	94,256 84		
Royal Canadian Inst. Cadre.....	21,280 80	50 64	1,394 90	408 15	.....	23,134 49	14,527 59	37,662 08	26 14	37,635 94		
Canadian Per. Army Service Corps.....	76,876 40	1,626 09	18,844 00	3,435 20	129 84	100,911 53	57,724 10	158,635 63	2,195 06	156,440 57		
Permanent Army Med. Corps.....	15,649 05	298 85	3,918 05	860 40	27 52	20,753 87	13,293 67	34,047 54	424 23	33,623 31		
Canadian Perm. Army Veterinary Corps.....	561 50	.....	193 50	1 50	.....	689 50	412 27	1,101 77	.....	1,101 77		
Canadian Ordnance Corps.....	119,274 70	2,596 68	33,662 70	7,753 89	70 48	163,338 45	155,795 97	319,134 42	1,052 43	318,101 99		
Corps of Military Staff Clerks.....	64,331 45	137 66	202 92	4,715 75	20 40	69,408 18	58,922 75	128,330 93	630 80	127,700 13		
Corps of Military Staff Clerks (Sect. "B").....	21,499 35	.....	.....	4,205 80	.....	25,705 15	17,534 31	43,239 46	128 92	43,110 54		
Canadian Army Pay Corps.....	18,416 00	53 56	4,185 65	887 65	105 65	23,648 51	16,869 41	40,517 92	306 32	40,211 60		
Physical Training Instructors.....	1,400 30	.....	83 70	.....	.....	1,484 00	1,342 42	2,826 42	.....	2,826 42		
Musketry Staff.....	1,040 10	.....	21 30	.....	.....	1,061 40	1,447 50	2,508 90	.....	2,508 90		
Signaling Staff.....	567 30	.....	18 30	.....	.....	585 60	588 71	1,174 31	.....	1,174 31		
High Commissions.....	1,670 35	.....	.....	.....	.....	1,670 35	.....	1,670 35	.....	1,670 35		
Contributions Pension Fund N.C.O.'s and Men on loan (1).....	635 86	.....	.....	.....	.....	635 86	.....	635 86	.....	635 86		
Miscellaneous (2).....	.....	.....	.....	.....	9,071 44	9,071 44	.....	9,071 44	.....	9,071 44		
Totals.....	619,694 96	15,015 64	117,731 96	34,157 22	10,676 20	797,275 98	592,261 88	1,389,537 86	11,784 22	1,377,753 64		

(1) Contributions by the Dominion Government towards the pension fund of N.C.O.'s and men of the Regular Army on loan in Canada.
 (2) Grants to Libraries, Bonds, Messes, and care of Offices.

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STATEMENT No. 7.—Statement of Expenditure on account of Pay and Allowances of N.C.O.'s and Men of the Permanent Force for the year ending March 31, 1918.

DETAILS OF EXPENDITURE AT EACH STATION.

Stations.	Allowances.										Total Pay and Allowances.	Less charges credited to Public.	Net Pay and Allowances.
	Total Pay.	Lodging.	Rations.	Fuel.	Light.	Medical. and other.	Special Western.	Field.	Clothing.				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
London.....	23,726 01	7,026 45	4,920 17	2,858 25	885 95	187 63	51 80	515 60	321 45	16,767 30	40,493 31	222 49	40,270 82
Toronto.....	53,689 19	15,911 54	10,719 50	6,544 48	1,954 03	1,862 19	.....	2,427 05	2,804 91	42,223 70	95,912 89	315 73	95,597 16
Kingston.....	44,477 31	12,422 70	8,970 00	5,005 44	1,532 45	1,012 18	30 50	1,906 13	3,070 63	33,930 03	78,427 34	360 04	78,067 30
Ottawa.....	152,980 93	38,406 95	27,532 50	18,246 80	5,010 96	5,429 49	.....	5,551 55	5,442 32	105,620 57	258,601 50	851 68	257,749 82
Montreal.....	20,047 15	5,702 00	4,028 00	2,318 34	705 42	1,280 46	.....	642 60	606 55	15,283 37	35,330 52	199 64	35,130 88
St. Johns, Que.....	87,699 61	20,992 00	13,069 50	6,767 13	2,804 69	1,921 70	.....	2,825 95	4,743 31	53,124 28	140,823 89	2,256 86	138,567 03
Quebec.....	238,850 80	45,047 14	28,993 39	18,172 10	5,443 42	1,228 68	296 50	6,523 10	10,012 42	115,719 75	354,570 55	4,522 68	350,047 87
Halifax.....	6,328 04	1,904 20	922 25	786 39	235 68	696 70	.....	298 60	149 19	4,993 01	11,321 05	249 73	11,071 32
St. John, N.B.....	52,304 62	29,866 09	11,104 70	10,214 95	1,861 73	1,299 47	7,497 21	2,711 80	837 66	65,393 61	117,698 23	1,960 19	115,738 04
Winnipeg.....	51,153 90	24,807 30	7,777 25	4,806 35	1,491 18	1,270 35	7,031 58	1,596 64	905 24	49,685 89	100,839 79	413 40	100,426 39
Esquimalt.....	34,746 22	28,224 86	4,724 25	4,896 23	1,618 29	996 54	6,437 05	1,245 20	875 63	49,018 05	83,764 27	203 83	83,560 44
Victoria.....	10,650 09	6,358 45	3,269 75	2,480 98	488 12	151 82	1,081 55	508 05	35 05	14,373 77	25,023 86	72 18	24,951 68
Regina.....	18,315 90	11,817 86	5,722 10	3,997 26	784 88	762 06	1,990 93	465 10	568 36	26,108 55	44,424 45	155 77	44,268 68
Calgary.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(1)* Contributions Pension Fund N.C.O.'s and men on Loan.....	635 86	.....	.....	.....	.....	.....	.....	.....	.....	.....	635 86	.....	635 86
(2) High Commissioner.....	1,670 35	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,670 35	.....	1,670 35
	797,275 98	248,487 54	131,756 36	87,094 70	24,816 80	18,090 27	24,417 12	27,217 37	30,372 72	592,261 88	1,389,537 86	11,784 22	1,377,753 64

(1)* Contributions by the Dominion Government towards the Pension Fund of N.C.O.'s and men of the Regular Army on loan in Canada.
 (2) Pay and Allowances of Officers and others undergoing courses of Instruction in Great Britain.

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STATEMENT No. 8.—Expenditure on account of Officers and Men, Active (non-permanent) Militia, attending Schools of Instruction, 1917-18.

(Numbers shown do not include those attending without expense to the Public.)

Corps, etc.	Place.	Numbers Trained.			Cost.
		Officers.	N.C.O's, and Men.	Total.	
					\$ cts.
Artillery.....	Halifax.....	37	2	39	1,627 60
".....	Quebec.....	11		11	322 00
".....	Esquimalt.....	2		2	174 00
Infantry.....	Halifax.....	137	6	143	3,658 55
".....	London.....	4		4	112 50
".....	Esquimalt.....	6	6	12	100 60
Medical Corps.....	Halifax.....	21		21	632 00
Signalling.....	Halifax.....	1		1	43 00
Musketry.....	Aldershot.....	5		5	440 00
".....	Victoria.....	23	24	47	592 50
Totals.....		247	38	285	7,702 75

Travelling Expenses, Officers and Men, Active Militia to and from Schools of Instruction; also includes travelling Expenses and Subsistence Allowance to Instructors Permanent Force:—

Military District No. 1.....	Nil.
" No. 2.....	Nil.
" No. 3.....	Nil.
" No. 4.....	Nil.
" No. 5.....	\$ 182 25
" No. 6.....	81 74
" No. 7.....	Nil.
" No. 10.....	Nil.
" No. 11.....	Nil.
" No. 12.....	Nil.
" No. 13.....	Nil.

Deduct Expenditure 1916-17 paid from 1917-18 funds.....

\$ 7,854 24

STATEMENT No. 9.—Revenue, 1917-18.

Militia Revenue.....	\$ cts. 18,228 33
Royal Military College.....	39,176 67
Casual Revenue.....	2,071 66
Militia Pensions.....	26,876 90
	86,353 56
Sale of Ammunition and Stores.....	4,382 12
Rents of Militia Properties.....	6,406 43
Miscellaneous Revenue.....	7,439 78
	18,228 33
Retirement Fund.....	768 04
Fines and Forfeitures.....	235 00

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STATEMENT No. 10.—Comparative Statement of Expenditure for the Ten Years 1908-9 to 1917-18.

	1908-9.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
Allowances for Drill Instruction, Care of Arms and Postage.....	115,003	66,565	104,446	83,867	85,474	101,904	66,513	68,643	45,573	70,794
Annual Drill.....	1,304,796	796,608	1,089,694	1,169,068	1,719,257	1,830,034	1,875,944	1,875,944	80,311	90,771
Cadet Corps.....	371,866	374,670	373,966	475,175	508,788	699,572	510,810	510,810	39,191	.....
Clothing and Necessaries.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies, including Guards of Honour, Escorts and Salutes.....	35,010	30,364	34,979	39,920	47,674	49,957	36,557	31,670	23,214	16,344
Customs Dues.....	95,177	36,696	180,580	43,069	38,424	47,630	115,791	26,004	68,780	2,212
Departmental Library.....	1,050	938	755	975	1,010	1,055	1,113	985	641	615
Dominion Arsenal.....	275,936	259,524	280,034	236,790	325,863	358,315	265,262	299,678	29,924	.....
Engineer Services.....	316,819	274,807	353,966	487,222	791,895	1,452,729	1,111,196	690,755	395,895	364,529
Grants towards construction of City Regimental Armouries.....	.....	65,000	.....	.....	12,000	.....	.....	.....	.....	.....
Grants to Artillery and Rifle Associations and to Regimental Bands.....	51,085	53,187	54,935	56,270	64,315	79,506	73,605	47,878	7,981	10,258
Gratuities and Compassionate Allowances.....	2,513	2,375	3,970	2,551	2,170	4,300	15,190	500	.....	.....
Maintenance of Military Properties.....	75,000	74,067	79,961	80,937	88,925	107,214	209,231	175,053	164,166	173,344
Pay of Inspector General and Military Members of Militia Council (Statutory).....	21,600	21,600	21,600	21,600	21,600	21,600	21,600	21,600	21,600	21,600
Pay of Headquarters Staff.....	57,732	52,717	59,589	66,178	78,617	74,002	72,050	74,956	84,766	93,998
Pay of Division and District Staffs.....	74,860	84,719	76,430	99,300	115,844	123,772	107,410	109,241	123,533	112,397
Permanent Force—Pay, Provisions, and Supplies.....	1,787,851	1,758,005	1,845,358	1,946,636	2,200,183	2,198,453	2,114,493	2,116,245	2,396,183	2,297,228
Printing and Stationery.....	43,704	39,999	60,063	53,489	59,828	72,209	69,880	70,000	70,000	69,871
Royal Military College.....	108,496	95,934	127,036	134,949	131,241	149,039	153,987	135,685	147,576	162,293
Salaries and Wages of Civil Employees.....	95,703	79,822	153,018	155,645	170,700	197,823	193,836	232,797	205,801	232,913
Schools of Instruction, Pay of Active Militia attending.....	32,183	50,967	80,007	70,041	77,765	97,847	164,669	178,898	81,384	7,899
Topographical Survey.....	28,414	23,140	26,260	24,714	35,055	39,059	35,038	25,440	31,274	31,406
Transport and Freight.....	112,313	101,634	124,231	138,230	175,034	199,247	208,774	60,567	43,923	41,306
Warlike Stores.....	231,998	342,406	334,548	134,835	683,080	703,375	496,867	15,753	.....	.....
Coronation Contingents.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Training Areas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous Small Votes.....	350	600	6,318	21,047	17,202	6,508	234,592	233,085	224,623	68,838
Expenditure under the six following sub-heads was charged to Capital Account up to 1909-10 inclusive, and to Revenue since then:— Ordnance, Ammunition, Tents, Wagons and Equipment generally excepting Clothing, Saddlery and Harness.....	612,997	323,281	370,469	649,276	572,486	967,804	593,167	.....	.....	.....
Saddlery and Harness.....	110,984	47,427	103,753	6,713	942	103,732	146,066	.....	.....	.....

STATEMENT No. 10.—Comparative Statement of Expenditure for the Ten Years 1908-9 to 1917-18—Concluded.

	1908-9.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Clothing—Reserve stock and outfitting new suits.....	77,858	204,770	150,220	110,408	100,000	217,419	219,077			
Ross Rifles, spare parts, bayonets, scabbards, arm chests and inspection.....	317,478	561,123	585,190	419,437	552,073	640,613	478,543			
Dominion Arsenal for reserve ammunition.....	126,030	63,369	162,773	183,703	341,208	51,237	29,216			
Lands and construction of new Rifle Ranges.....										
Total Ordnance, Equipment, Lands, etc.....	1,245,347	1,299,970	1,372,405	1,370,097	1,566,709	1,980,805	1,466,069			
Total Militia Expenditure.....	6,484,806	5,921,314	6,909,211	7,579,884	9,112,376	10,998,162	9,991,817	4,681,502	4,301,785	3,887,838
War Expenditure.....										
Aid to Civil Power (Statutory and recoverable from Municipalities).....										
Toronto Barracks, Special Account.....		58,613	13,678	716	78	187,857	68,800			
Winnipeg Barracks, Special Account.....			63,026	2,012	148,889	45	87,768	0 25		
Point St. Charles Armoury.....			123,000		137,053					
Montreal Barracks site.....			17,500		180,000		217			
Transferred from Public Works Department.....	101,039	126,726	130,732	137,251	146,718	157,137	19,722	172,534	173,798	183,448
Civil Government Salaries.....	13,884	13,500	10,086	11,962	22,029	27,997	20,216	28,351	19,488	3,199
Civil Government Contingencies.....										
Total, Civil Government.....	114,923	140,226	140,818	149,214	168,747	185,134	188,761	200,885	193,286	186,647
Revenue received—										
Militia.....	29,791	31,783	44,259	59,829	51,359	36,641	64,831	192,300	90,164	18,228
Casual.....	130	2,742	1,390	1,806	2,691	1,790	1,625	41,318	11,949	2,072
Royal Military College.....	28,019	29,154	31,650	34,286	36,785	36,817	32,047	35,142	41,646	39,177
Pension Act, 1901.....	21,196	21,742	23,347	25,209	28,393	30,714	27,282	23,513	25,495	26,877
Total Revenue.....	79,136	85,421	100,046	121,130	119,228	105,962	125,785	292,273	169,254	86,354

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STATEMENT No. 11.—War Appropriation.—Statement of Expenditure in Canada and Overseas for the Year ended March 31, 1918.

Particulars.	Expended in Canada.		Expended Overseas.		Total.	
	\$	cts.	\$	cts.	\$	cts.
Clothing (except boots).....	217,111	56	1,369,321	33	1,586,432	89
Boots and repairs to boots.....	282,784	78	329,132	69	611,917	47
Necessaries (Kit bags and articles of kit).....	74,309	51	126,170	77	200,480	28
Accoutrements.....	23,504	14	679,218	88	702,723	02
Binoculars, telescopes, prismatic compasses, etc.....	144,734	07	48,852	25	193,586	32
Saddlery and horse equipment.....	31,914	62	109,070	15	140,984	77
Motor Trucks, ambulances and other vehicles.....	841,929	38	1,212,221	69	2,054,151	07
Ross Rifle Co., (rifles and bayonets).....						
Ross Rifle Co. expropriation.....	351,605	71			351,605	71
Dominion Rifle Factory.....	92,701	41			92,701	41
Machine Guns and Spare Parts.....	877,626	36			877,626	36
Vickers Ltd. (Gun equipment).....						
Stores (furniture, bedding, utensils, etc).....	812,779	20	160,899	45	973,678	65
Total for Equipment.....	3,751,000	74	4,034,887	21	7,785,887	95
Dominion Arsenal (from War Vote).....	1,199,370	40			1,199,370	40
Lindsay Arsenal (supplies).....	997,703	11			997,703	11
Dominion Cartridge Co. (Ammunition).....	441,758	93			441,758	93
Ammunition from other sources.....	162,406	03	1,861,066	04	2,023,472	07
Total Ammunition and Material.....	2,801,238	47	1,861,066	04	4,662,304	51
Lindsay Arsenal Construction.....	313,485	36			313,485	36
Borden Camp Land.....	216,005	12			216,005	12
Total Land and Buildings.....	529,490	48			529,490	48
Pay and Allowances (includes subsistence, rations and Assigned Pay).....	80,468,381	91	99,279,044	49	179,747,426	40
Maintenance of troops in France.....			73,000,000	00	73,000,000	00
Separation Allowance.....	21,496,229	78	6,456,747	96	27,952,977	74
Outfit Allowances.....	297,740	85	895,228	41	1,192,969	26
Engineer Services and Works.....	792,639	28	199,937	17	992,576	45
Purchase of Remounts, expenses of purchasers, etc.....	6,880	42	820,325	33	813,444	91
Drugs and Surgical Instruments.....	351,466	97	579,770	25	931,237	22
Travelling and Transport—Ocean.....	3,743,202	35	1,190	28	3,744,392	63
Travelling and Transport—Land.....	4,294,397	53	205,264	65	4,499,662	18
Forage and Stabling.....	401,891	32	1,053,090	07	1,454,981	39
Pay, etc of Censors.....	82,920	30			82,920	30
Pay of Civil employees.....	2,549,533	08	675,957	85	3,225,490	93
Rent, water, fuel and light.....	1,083,425	56	1,442,614	92	2,526,040	48
Funeral Expenses.....	34,855	15	19,124	22	53,979	37
Recruiting (Medical examination, attestation and advertising).....	16,137	30			16,137	30
Telegrams, telephones (including rental) cablegrams and postage.....	319,684	10	272,558	33	592,242	43
Printing and Stationery.....	899,705	29	215,176	93	1,114,882	22
Customs Dues.....	73,852	99			73,852	99
Conservancy and Contingencies.....	180,680	49	77,020	86	257,701	35
British Recruiting Mission, U.S.A.....	127,313	25			127,313	25
British and Foreign Governments.....	* 1,291,873	22			1,291,873	22
Total Miscellaneous Payments.....	118,499,050	30	185,193,051	72	303,692,102	02
Total for year.....	125,580,779	99	191,089,004	97	316,669,784	96
Expended prior to 1st April, 1917.....	340,763,206	78	171,137,853	85	511,901,060	63
Total.....	\$466,343,986	77	\$362,226,858	82	\$ 828,570,845	59

*This does not include sums aggregating \$3,754,000.00 due from British and Foreign Governments on account of issues from Ordnance Stores and proportionate charges for supplies to mixed camps, etc.

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APPENDIX B.

The following table shows the changes in the strength of the Permanent Force from April 1, 1917, to March 31, 1918.

Corps.	Officers and Warrant Officers effective 1-4-17.				Increases during Year.				Decreases during the Year.						Rank.		Officers.		Warrant Officers.		N.C.O.'s and men.	
	Officers effective 1-4-17.				Transfers from other corps.				Discharges.						Promotions to Warrant		Officers.		Warrant Officers.		N.C.O.'s and men.	
	Officers effective 1-4-17.				Transfers from other corps.				By purchase.						Transfers to other Corps, etc.		Rank.		Officers.		N.C.O.'s and men.	
Royal Canadian Dragoons.....	9	35	4	9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Royal Canadian Dragoons, Ins. Cadre.....	2	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Lord Strathcona's Horse (R.C.).....	4	195	1	139	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Lord Strathcona's Horse (R.C.) Ins. Cadre.....	20	45	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Royal Canadian Horse Artillery.....	42	274	17	55	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Royal Canadian Garrison Artillery.....	31	389	13	106	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Royal Canadian Engineers.....	13	175	9	5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Royal Canadian Regiment.....	20	47	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Royal Canadian Regiment Ins. Cadre.....	28	250	9	40	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Canadian Permanent Army Service Corps.....	9	78	10	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Permanent Army Medical Corps.....	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Canadian Permanent Army Veterinary Corps.....	52	417	5	59	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Canadian Ordnance Corps.....	24	43	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Canadian Army Pay Corps.....	25	99	9	33	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Corps of Military Staff Clerks.....	2	57	3	33	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Corps of Military Staff Clerks (Orderly Service Section "B").....	6	2	4	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Physical Training Instructors.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Musketry Staff.....	78	37	1	37	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Signalling Staff.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Militia Officers attached for duty.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Officers and N.C.O.'s in England and abroad.....	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Officers and N.C.O.'s on loan from British Army.....	12	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Totals.....	385	2,126	119	485	3	11	6	29	45	15	67	232	40	9	290	5	286	123	1,982	2,391		

The following Officers, Warrant Officers, Non-Commissioned Officers and Men of the Permanent Force are paid from other than "Permanent Force Pay" and are not included in the above statement—9 Officers and 9 N.C.O.'s and Men are paid from the Royal Military College and 4 N.C.O.'s and men are paid from Topographical Survey. Average strength maintained during fiscal year 1917-18 was 2,345.

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APPENDIX C.

ANNUAL RETURN OF APPOINTMENTS TO PERMANENT STAFF AND PERMANENT FORCE, APRIL 1, 1917, TO MARCH 31, 1918

Permanent Staff.....	1
Royal Canadian Dragoons.....	Nil.
Lord Strathcona's Horse (R.C.).....	Nil.
Royal Canadian Artillery.....	3
Royal Canadian Engineers.....	3
Corps of Military Staff Clerks.....	1
Permanent Army Medical Corps.....	1

ANNUAL RETURN OF APPOINTMENTS TO THE ACTIVE MILITIA, APRIL 1, 1917, TO MARCH 31, 1918.

Cavalry.....	13
Artillery.....	27
Engineers.....	50
Corps of Guides.....	
Canadian Officers Training Corps.....	21
Infantry.....	167
Canadian Army Service Corps.....	13
Army Medical Corps.....	411
Nursing Sisters, A.M.C.....	743
Canadian Army Dental Corps.....	77
Canadian Army Veterinary Corps.....	33
Canadian Postal Corps.....	2
Canadian Ordnance Corps (Non-Permanent).....	1
Corps of School Cadets Instructors.....	8
Canadian Militia, General List.....	58
Temporary Appointments, General List.....	295
Reserve of Officers.....	11
Reserve Militia.....	41
Total.....	<u>1,971</u>

WARRANTS GRANTED DURING THE PERIOD APRIL 1, 1917, TO MARCH 31, 1918.

Granted.....	26
Temporary.....	8

APPENDIX D.

RETURN OF CERTIFICATES GRANTED OFFICERS BETWEEN APRIL 1, 1917, AND MARCH 31, 1918.

Name of School and Place Obtained.	Cavalry.		Artillery.		Infantry.		R.M.C.	C.O.T.C.		Engineers.		C. of Guides.		Army Medical Corps.			C.A.S.C.		C.A.V.C.		C. A. D.C.		Total								
	F.O.	Captain.	Lieut.	F.O.	Captain.	Lieut.		F.O.	Captain.	Lieut.	F.O.	Captain.	Lieut.	F.O.	Captain.	Lieut.	Nursing Sisters.	F.O.	Captain.	Lieut.	F.O.	Captain.		Lieut.							
R. S. of C., Toronto.....			1	.....	5	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2							
R. S. of A., Kingston.....					5	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59							
Quebec.....																								9							
" " Halifax.....					4	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	85							
" " Esquimat.....																								2							
R. S. of L., Halifax.....					4	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	86							
" " Esquimat.....					1	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	76							
R. M. C. Qualifications.....					1	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2							
Prov'l S. of Cavalry.....																								1							
Engineers.....																								20							
" " Infantry.....																								38							
" " A.M.C.....																								708							
" " C.A.S.C.....																								192							
" " C.A.V.C.....																								21							
School of Signaling.....																								6							
School of Musketry.....																								15							
B. of Ex. Equitation.....																								122							
Musketry-Machine Guns.....																								195							
Quartermaster's Duties.....																								57							
Quartermaster's Duties.....																								33							
Mechanical Transport.....																								10							
Partials granted.....																								10							
C.O.T.C. Candidates.....																								54							
C.S.C.I., Grade "A".....																								338							
Probationers.....																								29							
Totals.....	26	39	82	9	44	160	133	284	470	10	19	31	21	4	8	101	3	11	2	167	63	30	1	10	40	1	2	9	10	29	2,720

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APPENDIX E.

RETURN OF N.C.O.'S CERTIFICATES GAINED AT SCHOOLS OF INSTRUCTION
APRIL 1, 1917 AND MARCH 31, 1918.

School.	Privates and Bombardiers.	Corporals.	Sergeants.	S/Sergeants.	Q.M.S.	Tprs. and Buglers.	Physical and Bayonet Training.	Equitation.	Cookery.	Caretaker.	Musketry.	Signallers.	Physical Training, Grade "B".	Artificers.	Total.
Cavalry.....		22	9												31
Artillery.....	20	26	25			38				1				189	299
Engineers.....			119												119
Infantry.....		274	959	1			376								1,610
A. S. C.....			27		13			3	329						372
A.M.C.....		1	14		2										17
Musketry.....											96				96
Signalling.....												327			327
Physical Training.....													3,581		3,581
Totals.....	20	323	1,153	1	15	38	376	3	329	1	96	327	3,581	189	6,452

Military District No. 1, London.....	364
" 2, Toronto.....	1,209
" 3, Kingston.....	802
" 4, Montreal.....	411
" 5, Quebec.....	11
" 6, Halifax.....	1,428
" 7, St. John.....	Nil.
" 10, Winnipeg.....	513
" 11, Victoria.....	817
" 12, Regina.....	474
" 13, Calgary.....	423
Grand Total.....	6,452

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ANNUAL REPORT OF THE COMMANDANT, ROYAL MILITARY COLLEGE OF CANADA, FOR THE YEAR 1917-1918.

SPECIAL WAR COMMISSIONS.

Sixty-one Gentlemen Cadets were granted Commissions during the year 1917 and thirty-five enlisted. Of the latter 95% have already been successful in winning Commissions.

Since the 4th August, 1914, and up to date 358 Commissions have been granted to Gentlemen Cadets in residence at the College during that period.

A list of Decorations awarded to the R.M.C. and totalled to the end of April this year is as follows:—

V.C.	1
K.C.B.	3
C.B.	14
K.C.M.G.	2
C.M.G.	36
D.S.O.	106
(1 bar, 3; 2 bars, 1).	
M.C.	88
(1 bar, 6).	
Order of British Empire	1
K.C.S.I.	1
C.S.I.	1
C.I.E.	1
Kaiser-I-Hind	1
M.V.O.	1
Foreign Orders	30
Individual Mentions in Despatches	300

Several Officers have in addition been mentioned two, three, or four times.

The above list is the greatest tribute that can be paid to the graduates and ex-Cadets of this College.

Reference to this magnificent record would be incomplete without a special mention of the services of Major W. A. Bishop, V.C., D.S.O. and Bar, M.C., who left the R.M.C. in 1914, and whose work in the Royal Flying Corps has made him famous throughout the Empire. Major Bishop visited the College on the 6th October, 1917, and received an ovation from the Gentlemen Cadets.

DISCIPLINE.

As usual, the discipline of the College is excellent.

The "esprit de corps" of the Gentlemen Cadets maintains its highest standard.

I take this opportunity of bringing to notice the good work of the Cadet N.C.O.'s and the help they have afforded the Staff in this respect.

ATTENDANCE.

In August, 1917, out of a successful pass list of 96 candidates, 83 joined the College, making the total in residence at the commencement of the term 120. Of these, 3 were discharged as Medically Unfit, 2 at their parents' request, 14 enlisted into the Royal Air Force, and one into the Tank Battalion.

Early this year, the Junior half of the Army Class of 24 finished their course and left to take Commissions.

The present total of Gentlemen Cadets in residence is now 76, and of these some 31 will be eligible for Commissions in July next.

SESSIONAL PAPER No. 35

SUPERIOR STAFF.

On the 1st October, 1917, Major C. S. Hanson, C.F.A., was taken on the strength of the College as an Instructor.

Having served at the front, and being himself a graduate of the College, I have found his services most valuable.

On the 6th January, this year, Captain B. F. Rhodes, M.C., Royal Field Artillery, having become medically fit, asked, and obtained permission, to return again to the front.

During his time at the College Captain Rhodes took a keen interest in the Gentlemen Cadets and I take this opportunity of thanking him for his services.

To replace the late Professor J. M. Lanos as Professor of French, the assistance of the French Government was obtained and they very kindly nominated Monsieur G. Vattier to the position and he is expected to arrive shortly.

It was with the very deepest regret that the College heard of the death of Professor J. M. Lanos on the 19th July, 1917, shortly after his return from Active Service in France.

Professor Lanos was deservedly popular and his untimely death, brought about by his strong sense of duty to his native country, was a personal loss to all ranks of the College.

On the 30th April, this year, Lieut.-Colonel L. W. Mulloy, Instructor of Military History, left the Staff. Lieut.-Colonel Mulloy, since the early stages of the war, has been employed in the interests of recruiting for which his fine record in the South African campaign eminently suited him.

On the 1st May, this year, Major A. D. Fiskens, M.C., 20th Battalion, C.E.F., was attached to the College to help in the Instruction of Tactics and Trench Warfare.

Major Fiskens is a graduate of this College; has been overseas for three years and been wounded three times. His practical experience will be of the very greatest value to the Gentlemen Cadets.

Again I have to express my best thanks to all members of the Staff, both Superior and Subordinate, and especially to the Director of Studies, Professor I. E. Martin, for their never failing readiness to help and co-operate with me at all times and in all matters relative to the efficiency and welfare of the Gentlemen Cadets and the College in general.

SUBORDINATE STAFF.

On the 7th November, 1917, Coy. Sergt.-Major Batt, Royal Fusiliers, reported for duty as Instructor in Drill and Gymnastics to replace Coy. Sergt.-Major B. Shuter, Coldstream Guards, returned to duty.

On the 10th May the following N.C.O.'s Instructors reported for duty at the College:

No. 153, C.S.M. F. Spanton, D.C.M., A.G.S.

No. 64917, Sergt. J. Scales, D.C.M., R.F.A.

No. 20798, Corpl. A. Middleton, R.E.

All three are members of the original seven Divisions of the British Expeditionary Force and are in possession of the "1914 Star."

They have seen considerable active service at the front and their services will be most valuable to the College.

I am glad to say that several of the old College servants, who enlisted during the early part of the war and who have since been invalided out, have returned and taken over their former positions in accordance with the promise I made them at the time of their departure.

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PENSION SCHEME, CIVIL STAFF.

The necessity for a pension for members of the Civil Staff on retirement has, I understand, been recognized and a scheme to finally adjust the matter is now receiving attention.

As I mentioned in my report of last year, such a scheme is the logical supplement to our schedule of pay by which we hope to induce suitable men to assume the duties of posts now presently to be filled and to do justice to those at present on the Staff when the time comes for their retirement.

MEDICAL ARRANGEMENTS.

On the 1st April, Nursing Sister A. A. Wright was attached to the Medical Staff of the College.

Sister Wright has served overseas and her appointment to the College will be of the very greatest benefit to the Gentlemen Cadets.

STATISTICS OF PHYSICAL DEVELOPMENT OF CADETS

Average Individual Increases since last Measurement.

Reeruit Class. — Date of Inspection.	No. in Class.	Average Age.	Height.	Weight.	Chest.	Forearm.	Upper Arm.
24th Aug., 1917.....	81	17.8	5.7 $\frac{5}{8}$	135	31.4 35	10.2	11.2
19th Dec., 1917.....	79	18	5.7 $\frac{3}{4}$	141	31.6 35.6	10.4	11.4
Gain, 4 months.....			$\frac{1}{8}$	6	$\frac{1}{2}$ 32.2	$\frac{1}{4}$	$\frac{1}{4}$
1st May, 1918.....	76	18.4	5.7 $\frac{5}{8}$	143 $\frac{1}{2}$	36	10.6	11.6
Gain, 4 months.....			$\frac{1}{8}$	2 $\frac{1}{2}$	$\frac{1}{2}$ 11.4	$\frac{1}{4}$	$\frac{1}{4}$
Total gain, 8 months.....			$\frac{1}{4}$	8 $\frac{1}{2}$	1 1	$\frac{1}{2}$	$\frac{1}{2}$

RIDING.

The Riding Instruction and the progress made by the Gentlemen Cadets continue to be most satisfactory under the very able guidance of Major W. F. Ingpen.

The personnel of the Riding Establishment have carried out their duties satisfactorily and the horses, harness, stables, etc., are in a very high state of efficiency.

R.M.C. REGULATIONS.

Revised Regulations have been published covering the amendments which have been made from time to time.

I still hope that the question of the duration of the College Course being made a four, instead of a three years' one, will be carefully considered.

Such a measure would necessitate the lowering of the existing minimum age limit to 15 years instead of 16 years on the 1st January of the year of the examination.

The many arguments in favour of this scheme considerably outweigh, I consider, the disadvantages.

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MESSING.

Owing to the rise in price of the various items of food, the daily cost of the Cadets' Messing was raised from sixty to sixty-five cents.

Mrs. Douglas, who is in charge of the kitchen, and her staff continue to give the greatest satisfaction.

INDOOR IMPROVEMENTS.

Many indoor improvements to the College in the way of painting and renovating have been carried out.

H.R.H. the Duke of Connaught very kindly obtained for the College very fine autograph photographs of Their Majesties, the King and Queen. They have been suitably framed and are now hung in the Cadets' Mess Room.

The needs of the College itself are most carefully and capably looked after by the District Officer of Engineers, Lieut. F. Vokes, R.C.E.

TEMPORARY ACCOMMODATION OF THE ROYAL NAVAL COLLEGE.

Immediately after the disaster at Halifax, and when it was known that the Royal Naval College had been rendered useless, it was at once the wish of the Royal Military College to do all in their power to give assistance to their sister Institution.

Owing to the fact that the Army Class had just graduated previous to the disaster, it became possible for Militia Headquarters to offer accommodation, as a purely temporary measure, to the Staff and Cadets of the Naval College here.

The Staff and Cadets arrived on the 12th February this year thereby once more, after a period of over a hundred years, connecting the Royal Navy with the old site of the Naval Dockyard of 1812.

VISITORS.

Many graduates and ex-cadets from Overseas have visited the College the last year. Lord and Lady Aberdeen paid a visit on the 29th July, 1917.

On the 22nd February, this year, Admiral Sir Charles Kingsmill very kindly gave away Athletic and Aquatic prizes to the Gentlemen Cadets of the College.

Dr. Prince and Colonel Winter, Headquarters Staff, Ottawa, delivered lectures to the Cadets on the 22nd February and 10th April this year, respectively.

His Worship the Mayor of Toronto has been a frequent visitor. Through his kindness the Cadets were able to witness the work of the Light, Bantam, and Welter Weight Boxing Champions of Canada, at the Assault-at-Arms held in the College Gymnasium on the 24th April last.

C. N. PERREAU

COLONEL,
General Staff,
Commandant, Royal Military College of Canada.

Kingston, 1st May, 1918.

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ROYAL MILITARY COLLEGE—REPORT OF THE BOARD OF VISITORS, 1918.

The Board assembled at the Royal Military College on Wednesday the 22nd day of May, 1918.

PRESENT:

Chairman—The Rt. Hon. Lord Shaughnessy, K.C.V.O.

Members—Major-General Sir W. D. Otter, K.C.B., C.V.O., etc.,
The Rt. Rev. John Farthing, Bishop of Montreal,
Hon. Lt.-Col. The Rev. Monsignor Dauth,
Mr. George Galt,
Colonel Clyde Caldwell (for Chief of the General Staff),
Colonel A. Z. Palmer, C.M.G. (Ex-Cadet R.M.C.).

Secretary—Major William Baty (for Colonel C. S. MacInnes, C.M.G., D.A.G.).

The following members were unavoidably absent:—

Hon. Colonel R. A. Falconer, K.C.M.G., M.A., etc.,
Major-General W. G. Gwatkin, C.B., C.M.G., Chief of the General Staff,
C. A. Magrath, Esq.

The Board assembled at the College at 3.30 p.m. on the date mentioned, and were there met by the Commandant and members of the Staff, Military and Civil.

GENERAL REMARKS.

The Board desire to draw attention to the splendid record being maintained by the Graduates of the Royal Military College in the war, which is evidenced by the large number of decorations won by ex-cadets. It is felt that mention should be made of the achievement of Major W. A. Bishop, V.C., D.S.O., M.C., whose work in the Royal Air Force reflects great credit on the College.

A matter to which the Board desire to draw attention, although it is understood that steps are being taken to remedy the condition, is the total inadequacy of the present class-room accommodation. The Board wish to emphasize the very urgent need of extra accommodation in this respect. The present arrangement is insufficient for the needs of the gentlemen cadets at present attending the College. Any increase in the number would mean that the training would suffer in consequence, more especially that part of the study essential in the general education of the cadet, but of the utmost importance to those being trained for participation in the present war, namely, science.

PENSIONS TO CIVIL MEMBERS OF THE SUPERIOR STAFF.

The matter of granting Pension to Civil Members of the Staff has been again brought forward for consideration. From representations made, it would appear that this matter has received attention subsequent to recommendation made by the Board last year, and that it is proposed to enlarge the Militia Pension Act to embrace members of the Superior Civil Staff at the Royal Military College.

SESSIONAL PAPER No. 35

The Board recommend and urge the necessity of the early adoption of some adequate pension scheme. It would appear that the Royal Military College should be in a position to command the services of men of outstanding Educational ability for its instructional staff, and should also be in a position to retire the Members of its staff, in order to promote efficiency.

The Board, therefore, submit and recommend that the Militia Pension Act be amended by an addition thereto to the following effect:—

“And on a like basis of calculation same Pension Allowance should be extended to the Director of Studies, Professors, Assistant Professors and Instructors at the Royal Military College.”

RE ADOPTION OF FOUR YEARS' COURSE.

The recommendation of the Commandant that the four years' course be re-adopted was discussed. In support of the recommendation for the extended period, it is stated that the present course of three years is considered inadequate in length of time to cover the present syllabus, and that the proposed educational facilities for practical work, especially in Applied Mechanics, makes the lengthened course all the more necessary. Also by giving the fourth year, the additional time could be used for specializing on either Military or Civil subjects. In the case of the latter the time could be devoted to whatever subject is to be taken up by the Gentlemen Cadet after Graduation. Another reason for the re-adoption of the four years' course is that the Diploma on Graduation should be the equivalent of Diplomas granted by the Universities of Canada.

QUARTERS.

The appropriation of the sixteen Servants' Quarters for conversion into eight Quarters for Members of the Staff.

The Commandant recommends that the present Servants' Quarters on the College grounds be converted into eight quarters for members of the Staff. In making his recommendation, the Commandant states that the present situation is that quarters are not being provided for all of the servants, as some have to be placed on subsistence and live outside the College. There is not sufficient accommodation in the College for the Members of the Superior Staff, many of whom have to find quarters in Kingston. This entails a great hardship as Members of the Superior Staff are required to be in attendance at the College at uncertain hours in the performance of their duties. The residence at the College of the Members of the Superior Staff is more essential than the Servants in the interests of discipline and economy. The conversion of the existing quarters into Officers' Quarters could be done without a great deal of expense to the public.

The Board agree with the Commandant, and recommend that the Servants' Quarters be appropriated for Officers' Quarters with as little delay as possible.

ENGAGEMENT OF LANDSCAPE ENGINEER TO PREPARE PLAN FOR FUTURE DEVELOPMENT OF COLLEGE GROUNDS AND BUILDINGS.

It was submitted to the Board that the Service of a Landscape Engineer be obtained to formulate a scheme for the laying out of the College grounds for future developments. The Board decided that it was inadvisable to recommend action at the present time, and that the matter be left in abeyance.

PHYSICAL TRAINING.

The physical work performed by the Gentlemen Cadets is worthy of mention, which is not only evidence of the careful training, but also good all round development. The absence of apparatus work was noticeable, most of the exercises performed being free movements.

9 GEORGE V, A. 1919

DISCIPLINE.

The Board wish to report that the high standard of discipline has been maintained, there being no serious offences to report for the past year.

EQUITATION.

The riding of the Gentlemen Cadets was very good and showed careful instruction in this very necessary part of the work.

MESSING.

The messing is very good. There were no complaints made. The Board inspected the Mess Room and Kitchen and found everything extremely neat and clean. The Commandant expresses himself as being quite satisfied with the present staff in charge of messing arrangements.

The Commandant reports that owing to the increase of various items of food, that the daily cost of Cadets messing has been raised from 60 to 65 cents.

DRILL.

A Trench Raid was performed by the Gentlemen Cadets, which appeared to have been carefully planned and was very well carried out. To add realism, the Commandant obtained the assistance of two aeroplanes from the Royal Air Force, which acted as hostile air craft, and carried out bombing during the attack.

STAFF.

The Commandant expresses himself as very well satisfied with the assistance given him by the Staff under his charge. The Board concur in this and wish to add that in their opinion a large measure of the success obtained, and the excellent discipline which prevails at the College, must be attributed to the painstaking work of the Commandant, to whom credit is also due for the excellent records being maintained of all matters of interest, which in any way concern the College during the present war.

All of which is respectfully submitted.

SHAUGHNESSY,

Chairman, Board of Visitors.

W. D. OTTER, Major-General,

JOHN, MONTREAL,

GASPARD DAUTH, Lt.-Colonel,

GEORGE GALT,

A. CLYDE CALDWELL, Colonel,

A. Z. PALMER, Colonel,

Members Board of Visitors.

SESSIONAL PAPER No. 35

APPENDIX F.

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, QUEBEC, FOR THE YEAR ENDING MARCH 31, 1918.

The Superintendent of The Dominion Arsenal reports as follows:—

EMPLOYEES.

The average number of employees throughout the year was 778.

FINANCIAL STATEMENTS.

- | | |
|----------------------------|--------------------------------|
| 1. Appropriation Account, | 2. Details of Net Expenditure. |
| 3. Assets and Liabilities, | 4. Capital Account, |
| 5. Indirect Expenditure. | |

DOMINION ARSENAL, QUEBEC.

APPROPRIATION AND EXPENDITURE ACCOUNT, 1917-18.

Credits.....	\$ 1,346,493 41	
Credit for Headquarters' erroneous charge.....	3 10	
Refunds.....	13,708 86	
	<u> </u>	\$ 1,360,205 37
Net expenditure.....	\$ 1,314,063 39	
Headquarter's erroneous charge.....	3 10	
Balance in Bank deposited to the credit of the Receiver General on March 31, 1918.....	46,101 05	
Cash balance deposited to the credit of the Receiver General on March 31, 1918.....	37 83	
	<u> </u>	\$ 1,360,205 37

DETAILS OF EXPENDITURE, 1917-18.

Wages.....	\$ 453,344 41
Wages, " Special Service ".....	7,518 00
Salaries.....	23,241 84
Material.....	779,466 82
Travelling expenses.....	950 30
Freight.....	1,613 60
Equipment, general (pulleys, hangers, etc.).....	5,497 65
Printing and Stationery.....	1,832 23
Electricity and gas.....	25,283 68
Cartage and cabs.....	1,818 05
Belting.....	1,451 52
Machinery.....	4,442 94
Telegrams, telephones and postage.....	692 21
Miscellaneous.....	2,068 80
Medicines.....	226 24
Office fixtures, etc.....	565 07
Snow removal.....	224 00
Water supply.....	1,912 00
Advances for travelling expenses.....	1,205 35
Customs dues.....	708 68
	<u> </u>
	\$ 1,314,063 39

9 GEORGE V, A. 1919

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1918.

	Dr. Liabilities.	Cr. Assets.
	\$ cts.	\$ cts.
Real Estate (factory, stores and office buildings).....		193,908 10
Belting.....		2,503 34
Department of Militia and Defence (amount to credit of).....	1,038,030 03	
Equipment, general (shafting, hangers, pulleys, etc.).....		24,267 74
Machinery.....		148,866 03
Office furniture, fixtures, etc.....		1,490 32
Material.....		236,498 03
Tools, loose.....		395 70
Accounts payable.....	1,093 73	
Accounts receivable.....		6,893 95
Semi-manufactures (work in course of completion).....		424,300 55
	1,039,123 76	1,039,123 76

SESSIONAL FAPER No. 35

CAPITAL ACCOUNT, 1917-18 BUILDINGS, MACHINERY, ETC.

35 To Balance Account:—

For net Capital on 1st April, 1917—

	\$	cts.
Buildings.....	174,489	91
Machinery.....	147,867	14
Tools.....	484	08
Equipment, general.....	20,108	19
Belting.....	2,242	66
Office furniture, fixtures, etc.....	971	54
	346,163	52

By Indirect Expenditure Account:—

For Depreciation in 1917-18 on—

	\$	cts.
Buildings.....	5,388	39
Machinery.....	14,530	62
Tools.....	88	38
Equipment, general.....	6,295	68
Belting.....	1,217	19
Office furniture, fixtures, etc.....	69	29
	27,589	55

To Accrue ment in 1917-18—

By Balance Account—

For Net Capital on 31st March, 1918—

On Buildings.....	24,806	58
Machinery.....	15,529	51
Equipment, general.....	10,455	23
Office furniture, fixtures, etc.....	588	07
Belting.....	1,477	87
	52,857	26

Buildings.....	193,908	10
Machinery.....	148,866	03
Tools.....	395	70
Equipment, general.....	24,267	74
Belting.....	2,503	34
Office furniture, fixtures, etc.....	1,490	32

399,020 78

399,020 78

9 GEORGE V, A. 1919

STATEMENT OF INDIRECT EXPENDITURE, 1917-18.

Expenditure on the following services, not charged to any special work—

Salaries.....	\$ 23,241 84
Wages.....	31,628 26
Wages "Special Service".....	7,518 00
Material.....	7,065 52
Electricity and gas.....	512 75
Travelling expenses.....	717 00
Cartage and cabs.....	1,470 05
Printing and stationery.....	1,812 48
Telegrams, telephones and postage.....	486 43
Miscellaneous.....	1,838 76
Medicines.....	226 24
Customs dues.....	69 24
Freight.....	524 86
Snow removal.....	224 00
Water supply.....	52 00
Repairs to heating system and electric light wires:—	
Wages.....	\$ 1,771 20
Material, etc.....	306 00
	<u>2,077 20</u>
From Capital Account:—	
3 per cent depreciation on Buildings.....	\$ 5,388 39
10 " " Machinery.....	14,530 62
20 " " Tools.....	88 38
50 " " Belting.....	1,217 19
30 " " Equipment.....	6,295 68
5 " " Office fixtures.....	69 29
	<u>27,589 55</u>
	\$ 107,054 18
Less—amount taken in relief of indirect expenditure.....	499 31
	<u>\$ 106,554 87</u>

NOTE.—This amount, together with indirect expenditure of each factory, has been distributed as a general percentage on direct labour, as shown below:—

Workshop.....	52.6 per cent.
Cartridge Factory.....	40.9 "
Rolling Mill.....	50.9 "
Shell Factory.....	77.3 "
Carpenter's Shop.....	25.7 "
Tool Room.....	63.6 "
Charger Plant.....	180.8 "
Laboratory.....	69.5 "
Examining Room.....	26.3 "
18-pr. Plant.....	74.5 "
Gauge Room.....	57.3 "

PRODUCTION STATEMENT, 1917-18.

DESCRIPTION:—

Boxes, Ammunition, Q.F. 18-pr., Mark IIIa (without tin lining).
 Boxes, Ammunition, S.A., 1,000 rounds, .303" in chargers, No. 1.
 Boxes, Ammunition, S.A., 1,000 rounds, .303" in chargers, No. 1.
 (Overhauling only.)
 Boxes, Ammunition, S.A., Mark XV—Tin covers only.
 Boxes, Ammunition, S.A., Mark XV—Tin lids only.
 Boxes, Ammunition, S.A., 1,000 rounds, .303" in chargers, No. 1—Tin lids only.
 Boxes, Ammunition, S.A., 1,000 rounds, .303" in chargers, No. 1—Tin covers only.
 Bottles, oil, Mark IV.
 Cartridges, S.A., Ball., .303-inch, cordite, Mark VII.
 Cartridges, S.A. Ball., .303-inch, cordite. (Special Ross bullets.)
 Cartridges, S.A. Ball., .303-inch, smokeless powder, gallery practice.
 Cartridges, S.A., Blank, .303-inch.
 Cartridges, S.A. Dummy, .303-inch, Canadian, Mark I.
 Cartridges, S.A. Dummy, .303-inch, special, for use with index practice rods.
 Cartridges, Q.F., 18-pr., Mark I, plugged cordite.
 Cartridges, Q.F., 18-pr., Mark I, plugged, cordite (a).
 Cartridges, Q.F. 18-pr., Mark I, plugged, nitrocellulose.
 Cartridges, Q.F. 18-pr., Mark I, plugged, nitrocellulose (a).
 Cartridges, Dummy, 18-pr., plugged, special.
 Cartridges, Q.F., 3-pr. cordite M.D. practice, Mark XII (a).
 Clips, cartridge, Q.F. 18-pr.
 Chargers, .303-inch, cartridge, Mark III.
 Experimental work: Chief Inspector of Arms and Ammunition.
 Gongs, alarm, for Guards, at Martiniere, Beaumont and Levis Forts.
 Miscellaneous services for: Chief Inspector of Arms and Ammunition.
 " " Dominion Arsenal, Lindsay.
 " " Imperial Ministry of Munitions.
 " " Ordnance Stores
 " " Ross Rifle Factory.
 Primers, percussion, Q.F. cartridge, No. 1, Marks IV and V, filled.
 Reservoirs, compressed air. (Re-annealing only.)
 Repairs:—Boxes, Ammunition, S.A. Mark XV.
 Boxes, Ammunition, Q.F. 18-pr. Mark II.
 Boxes, Ammunition, Q.F., 3 pr.
 Clips, cartridge, Q.F. 18-pr.
 Clips, cartridge, Q.F. 3-pr.
 Cases, Q.F. 18-pr.
 Cases, Q.F. 3 pr.
 Cartridges, Dummy, Q.F. 18 pr.
 Chargers, .303-inch, cartridge.
 Plugs, Fuze Hole, 2" No. 1, Mark I.
 Sections of the components (in their different stages) of Cartridge, Q.F. 18-pr. Shrapnel.

Total cost of Production, \$1,188,323.78.

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APPENDIX G.

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL,
LINDSAY.

The Superintendent of the Dominion Arsenal, Lindsay, reports as follows:—

(NOTE:—This is the first report for this Arsenal since its completion.)

APPROPRIATION AND EXPENDITURE, 1916-17.

CREDITS—

Deposit to Credit of Lindsay Arsenal.....	\$	2,000 00
Letters of Credit of Lindsay Arsenal.....		250,000 00
Credits represented by direct payments by Ottawa.....		1,248,108 85
Credits represented by High Commissioner.....		9,509 88
	\$	1,509,618 73

EXPENDITURE—

Disbursements, Lindsay.....	\$	185,346 97
“ Ottawa.....		1,248,010 50
“ High Commissioner.....		9,509 88
	\$	1,442,867 35
Refunds to Receiver General.....	\$	98 35
Amount of Bank Deposit refunded.....		2,000 00
Balance of Letters of Credit lapsed.....		64,653 03
		66,751 38
	\$	1,509,618 73

SUMMARY OF EXPENDITURE, 1916-17.

	Lindsay.	Ottawa.	High Com- missioner.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Buildings.....		622,548 69		622,548 69
Machinery.....		578,699 08		578,699 08
Land.....		26,770 42		26,770 42
Material and Stores.....	169,537 83	1,320 00	9,509 88	180,367 71
Wages.....	8,446 73	1,541 01		9,987 74
Salaries.....	6,319 26			6,319 26
Miscellaneous.....		11,813 48		11,813 48
Petty cash expenses.....	1,043 15			1,043 15
Transport and Freight.....		3,275 72		3,275 72
Professional services.....		2,042 10		2,042 10
	185,346 97	1,248,010 50	9,509 88	1,442,867 35

SESSIONAL PAPER No. 35

ANNUAL REPORT, 1917-18.

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, LINDSAY, FOR THE YEAR
ENDING MARCH 31, 1918.

EMPLOYEES.

The average numbers of employees for the year were:—Male, 226; Female, 223.

FINANCIAL STATEMENT.

CREDITS AND EXPENDITURES.

CREDITS—			
Letters of Credit—Lindsay.....	\$	704,800	00
Credits represented by direct payments from Ottawa.....		647,102	07
Credits represented by High Commissioner.....		11	72
	\$	1,351,913	79
EXPENDITURE—			
Disbursements—Lindsay.....		663,598	44
“ Ottawa.....		640,478	71
“ High Commissioner.....		11	72
	\$	1,304,088	87
Refunds to Receiver General.....	\$	7,415	46
Balance of Letter of Credit.....		40,409	46
		47,824	92
	\$	1,351,913	79

SUMMARY OF EXPENDITURE.

	Lindsay.	Ottawa.	High Com- missioner.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Buildings.....	40,915 48	553,202 06		594,117 54
Machinery.....	10,279 76	64,076 22		74,355 98
Equipment.....	29,218 80	3,930 22		33,149 02
Tools.....	5,395 33			5,395 33
Hardware.....	10,385 82	295 39		10,681 21
Iron, Steel, and other metals.....	27,588 25	8,118 25		35,706 50
Fuel.....	45,618 34	2,735 00		48,353 34
Lumber.....	5,520 60			5,520 60
Chemicals.....	1,046 53	823 41		1,869 94
Stores—Miscellaneous.....	10,315 35	2,032 05		12,347 40
Travelling expenses, Postage.....	2,790 31			2,790 31
Express charges.....	208 12			208 12
Freight and demurrage.....		4,299 14	11 72	4,310 86
Cordite.....	114,564 32			114,564 32
Power and Light.....	13,183 31			13,183 31
Medical and Hospital charges.....	644 13			644 13
Wages.....	325,070 90	5 04		325,075 94
Salaries.....	20,465 34			20,465 34
Petty cash expenses.....	69 57			69 57
Acids.....	253 68			253 68
Office furniture.....	64 50	961 93		1,026 43
	663,598 44	640,478 71	11 72	1,304,088 87

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ANNUAL REPORT, 1917-18.

DOMINION ARSENAL, LINDSAY.

ASSETS AND LIABILITIES.

	Liabilities.	Assets.
	\$ cts.	\$ cts.
Land.....		39,943 97
Buildings.....		780,639 51
Machinery.....		537,126 48
Equipment..... (including Office equipment).....		79,438 98
Shafting.....		32,521 75
Belting.....		7,889 09
Siding (Railway.).....		6,714 05
Track scales.....		4,437 29
Chemical apparatus.....		1,929 24
Gas apparatus.....		40,009 31
Heating apparatus.....		14,415 05
Roads, etc.....		3,352 78
Fencing, etc.....		4,385 91
Sewers.....		27,473 40
Ammunition and Tools in process.....		292,784 15
Material on hand.....		223,069 11
Dr. balance due 1917-18 to Quebec Arsenal.....	66,578 90	
Amount due to Credit of Militia and Defence.....	2,029,551 17	
	2,096,130 07	2,096,130 07

CAPITAL ACCOUNT.

	Debtor.	Creditor.	
		Depreciation.	Net.
	\$ cts.	\$ cts.	\$ cts.
To Land.....	39,943 97		39,943 97
Buildings.....	797,224 64	16,585 13	780,639 51
Machinery.....	594,181 51	57,055 03	537,126 48
Equipment.....	92,778 97	13,339 99	79,438 98
Shafting.....	34,233 39	1,711 64	32,521 75
Belting.....	15,778 15	7,889 06	7,889 09
Railway Siding.....	6,714 05		6,714 05
Track scales.....	4,590 29	153 00	4,437 29
Chemical apparatus.....	2,411 55	482 31	1,929 24
Gas apparatus.....	41,995 31	1,986 00	40,009 31
Heating apparatus.....	14,865 42	450 37	14,415 05
Roads.....	3,529 24	176 46	3,352 78
Fences, etc.....	4,873 23	487 32	4,385 91
Sewers.....	28,034 08	560 68	27,473 40
	1,681,153 80	100,876 99	1,580,276 81
Net Capital, March 31, 1918.....		1,580,276 81	
	1,681,153 80	1,681,153 80	

S. S. WEATHERBIE,

Lt.-Colonel,

Supt. Dominion Arsenal, Lindsay.

E.B.