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REPORT OF THE CHIEF ACCOUNTANT FOR THE FISCAL YEAR ENDING MARCH 31, 1922

EXPENDITURE

The expenditure for the fiscal year 1921-22 due to War Services shows a decrease of about 50% over the previous year, being almost entirely for adjustment of claims for services rendered during previous years. The only considerable current expenditure is for hospitalization at Winnipeg, where the permanent Military Hospital is used for war cases which ordinarily would be in charge of the Department of Soldiers' Civil Re-establishment but which, for convenience and economic reasons, are accommodated by the Department of Militia and Defence.

The Militia expenditure for 1921-22 was about the same as for the previous year. In the comparison of figures which is shown below, Civil Government is not included in either case; Civil Government expenditure is shown in the appendix.

While the Militia expenditure for this year is about the same as in 1913-14, these figures should not be compared without taking into account the value of the dollar which for the services covered by the expenditure for 1921-22 might be fairly estimated at about 60 cents. So that the programme for training, etc., carried out in 1913-14, for which there was an expenditure in that year of approximately \$11,000,000, would have required an expenditure of, approximately \$18,500,000 for the year 1921-22.

Following is a comparative table of total expenditure and revenue for the year 1920-21 and 1921-22:

Expenditure

	Militia Votes	Demobilization	Total
1920-21	\$10,058,625	\$16,229,764	\$26,288,389
1921-22	11,016,939	8,575,896	19,592,835

Credits—Refunds and Revenue

	Revenue	Militia Votes	Demobilization	Total
1920-21.	\$277,308 93	\$229,828 27	\$5,554,191 63	\$6,061,328 83
1921-22.	320,738 54	264,425 91	2,657,838 97	3,243,003 42
	† 43,429 61	† 24,597 64	* 2,896,352 66	* 2,818,325 41

† Increase.

* Decrease.

The following detailed statements of expenditure and revenue will be found in Appendix "A":

- (1) Appropriation Accounts Militia Votes, 1921-22.
- (2) Militia Revenue, 1921-22.
- (3) Comparative Statement of expenditure for ten years, 1912-13 to 1921-22.
- (4) Expenditure on account of Demobilization Appropriation, 1921-22.
- (5) Expenditure on account of War and Demobilization Appropriations, August, 1914, to March 31, 1922.

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Volume of Work

Work in connection with expenditure during the war is still heavy and involves:—

(a) Adjustment of accounts with the Imperial Government for expenditure made by the Department on their behalf, including the reckoning of interest charges throughout the whole period.

(b) Collection of the value of sales of surplus stores.

(c) Settlement of the charges of the British Ministry of Shipping for return transportation of troops.

(d) Many other varied claims are still to be settled.

Transport and Freight Claims

Railway accounts received during the year have been numerous, though for smaller amounts than last year, due to demobilization being over. The outstanding accounts with all railway lines, March 31, 1922, aggregated \$176,880.38.

During the year an adjustment of the claim of the British Ministry of Shipping with this Department was effected in London, England, with the assistance of a representative of this Branch. These claims have been outstanding for some time and by personal negotiation a satisfactory basis of charges was arrived at, involving a substantial reduction in the total amount as originally claimed.

Order in Council P.C. 179 and amending orders covering refunding of passage money to soldiers' dependents returning from overseas were cancelled by P.C. 4385, dated November 15, 1921. Refunds have since been made, as authorized by Privy Council, in individual cases.

Claims for loss and damage to shipments are continually made, as also applications for refund of unused portions of tickets, for which settlement is effected in due course.

Recoverable Accounts

A review of the work of this Section during the period covered by this Memorandum indicates that the volume remains practically the same as previously recorded; the efforts of the staff being mainly confined to answering Audit observations on accounts previously rendered, and in course of adjustment.

As the work embraces three different classes of accounts, viz., British and Foreign Governments, Canadian Government Departments, and Miscellaneous, a large amount of correspondence is involved, particularly with the War Office, Air Ministry, Admiralty, and Command Paymasters of Military and Naval Stations throughout the British possessions.

The reciprocal account between the Imperial Treasury and the Canadian Department of Finance is still in operation, and the War Office call for detailed covering vouchers from this Department as each debit entry goes through. The Imperial Government is being debited by the Finance Department with interest at the rate of 5½% on all outstanding accounts from the date the service was rendered to the date of final settlement.

Many of the observations raised by the Imperial authorities refer to transactions which took place during the early part of the War, and as all C.E.F. Units and personnel have long since been demobilized, there is much enquiry and research involved in obtaining the required information.

An indication of the volume of work may be obtained from the following figures:

British and Foreign Governments	Other Government Departments
Recovered by cash or reciprocal account, year ending	Recovered by cash or transfer warrant through Finance Department
31/3/22 \$2,750,804 40	. . . . . \$385,775 39

Surplus Stores

During the year 1921-22, collections were made on Surplus War Stores amounting to \$150,883.76 and this amount placed to the credit of the Receiver General. In addition, the sum of \$30,721.06 was collected representing the value of stores delivered and unpaid for in 1920-21.

Although this work has decreased considerably in volume, many adjustments and collections are now being dealt with.

Office Instructions

On the 1st of July, 1921, a system of formal written Office Instructions was installed. These instructions are issued from time to time to Heads of Sections and contain in a concise form, methods of procedure for the various routine operations.

In distinction from oral instructions, the benefits derived from such a system are obvious; a complete record is always at hand of the procedure to be adopted and also a sure method of fixing responsibility.

Monthly Reports

Monthly written reports to the Deputy Minister were instituted on November 1, 1921.

Following is a table of information taken from these reports for the period November 1, 1921, to March 31, 1922:—

STATISTICS FROM MONTHLY REPORT

ROUTINE OPERATIONS

Staff	November	December	January	February	March
<i>Pre-Audit Section—</i>					
Expenditure audited.....	\$1,219,305	\$1,230,898	\$1,196,018	\$1,165,385	\$1,270,904
Percentage cost.....	.0045	.0042	.0043	.0047	.0041
<i>Transport Accounts—</i>					
Number of accounts received.....	117	134	128	154	331
Amount.....	30,704	37,341	25,332	69,163	151,715
Number accounts paid.....	262	294	276	213	192
Amount.....	65,457	116,065	79,554	99,852	143,278
<i>Disbursing Section—</i>					
Number of general claims paid.....	681	702	695	504	740
Amount paid.....	141,320	203,375	174,024	166,792	224,604
<i>Recoverable Accounts—</i>					
British and Foreign, amount recovered	\$42,339	315,037	88,842	520,071	33,109
Other Departments, " " ..	2,056	7,019	85,445	35,439	92,823
<i>Surplus Stores—</i>					
Amount collected.....	3,362	35,886	4,151	19,893	74,451
Other Department adjustments.....	10,738	8,024	12,687	7,963	7,813
<i>Office Services—</i>					
Telegrams and cables (Outward).....	48	33	42	44	89
Ordinary letters (Outward).....	1,131	1,215	1,244	1,318	1,072
" " (Inward).....	948	1,019	1,093	848	1,028
Registered letters (Outward).....	269	404	356	245	348
" " (Inward).....	295	400	316	301	391
H.Q. files (Inward).....	1,300	1,272	1,345	1,435	1,361
" " (Outward).....	1,380	1,402	1,237	1,403	1,322
Vouchers checked, filed and passed to Auditor General.....	10,248	15,065	14,357	11,903	13,688

Cost Accounting

Beginning with the month of January, a cost accounting system was instituted in this Branch. The various overhead charges, such as rent and upkeep of premises; office supplies and repairs; salaries, etc., are apportioned each month over a unit of expenditure and revenue.

By using the same unit each month, representing the main function of the Branch, a percentage cost of administration is arrived at, comparable from month to month and indicating whether such costs are rising or falling. The following are the comparative percentage costs, by months, per \$100.

January	\$0.908
February	0.946
March	0.909

In addition to purely administrative costs, as above outlined, various comparative cost statements of disbursing by civil and military personnel have been made, as well as computations of costs of different Units of Permanent and Non-Permanent Active Militia. Assistance has also been given to other Branches of this Department in the preparation of the Monthly Cost Statement.

It is proposed to enlarge this phase of the work and institute a more ready method of compiling statistics and cost figures generally.

Reorganization

During the year, a Committee was appointed to reorganize the various Branches of the Department, on a peace basis. This Committee was composed of:—

One representative of the Civil Service Commission, two representatives of the Department as a whole (the Assistant Deputy Minister and a Chief Clerk).

One representative of the Branch being reorganized (the head of the Branch ex-officio).

The principal recommendations in regard to the Chief Accountant's Branch approved and put into effect were:—

1. That the establishment of the Branch, as indicated in chart form by the Committee, be adopted. The main principles upon which the chart was drawn up are:—

- (a) The complete separation of the Accounting and Auditing Sections.
- (b) The definite placing upon the Departmental Auditor of full responsibility for the audit of all payments made by the Department.
- (c) The establishing of proper lines of responsibility.
- (d) The relief of the Assistant Accountant from unnecessary detail, from which, so far, he had been unable to free himself.

2. That steps be taken to withdraw the handling of the Contingencies Vote from the Printing, Stationery and Contingencies Branch and to place it where it properly belongs, under the Chief Accountant.

3. That the Progress Report System already in operation, and the resultant monthly reports to the Deputy Minister, be maintained.

REPORT OF THE ASSISTANT DEPUTY MINISTER FOR THE FISCAL
YEAR ENDING MARCH 31, 1922

Submitted herewith is a report of the work of the Registration Office and the Printing, Stationery and Contingencies Division.

(1) Registration Office

	1920-21		1921-22		Central Registry Decrease	Overseas Section Decrease or Increase
	Central Registry	Overseas Section	Central Registry	Overseas Section		
Files charged out.....	523,629	64,150	380,611	113,925	143,018	+49,775*
Incoming files recorded or passed.....	871,871	541,073	596,734	410,187	275,137	-130,889
Files transferred to Daly Bldg.....			450,461	420,530		
Files handled but not sent out.....		633,885		375,405		-258,480
Loose papers received.....	398,814	498	326,538	33,507	72,276	+33,009*
Files created.....	51,932	143,889	50,164	112,493	1,768	-31,396
Estates files combined.....		60,000				
Total files handled.....	1,846,246	1,443,495	1,804,508	1,466,047		

*This increase is due to the transference from the Central Registry proper to the "Overseas Section" of files dealing with "Other Ranks" Canadian Expeditionary Force, formerly handled by the Central Registry. The Overseas Section has since been transferred to the control of the Directorate of Records.

(2) Printing, Stationery and Contingencies Division

Statistical statement showing work and expenditure by the Printing, Stationery and Contingencies Division:—

	1920-21	1921-22	Increase or Decrease
Printing requisitions issued.....	526	593	67*
Stationery requisitions issued.....	1,527	1,513	14†
Proceeds of sales of military books.....	\$38 68	\$775 53	\$736 85*
Expenditure for printing.....	69,665 41	92,613 15	22,947 74a
Expenditure for stationery.....	59,479 57	76,250 23	16,770 66b
Express and freight.....	7,571 70	10,743 47	3,171 77c

* Increase. † Decrease.

The increases in expenditure are due in part to (a) the post-war revision of Canadian Publications (b) the purchase of Imperial Publications revised since the war, and (c) the extra express and freight charges on these publications. There was also a substantial sum outstanding, which was not provided for in the appropriation for 1920-21, and which it was, therefore, necessary to pay out of the vote for 1921-22.

APPENDIX A

The following are statements for the fiscal year ending March 31, 1922, showing:

1. Appropriation accounts, 1921-22.
2. Militia and Defence revenue.
3. Comparative statement of expenditure for the ten years 1912-13 to 1921-22.
4. Demobilization appropriation expenditure 1921-22.
5. Expenditure on account of war and demobilization appropriations, August, 1914, to March 31, 1922.

STATEMENT No. 1.—Appropriation Accounts, 1921-22

Appropriation	Amount of grant		Expenditure	Grant unused	Grant exceeded		
	\$	cts.				\$	cts.	$	cts.
Allowances, Active Militia.....	120,000	00	119,362	51	637	49	
Annual Drill.....	1,500,000	00	1,159,712	44	340,287	56	
Cadet services.....	450,000	00	409,347	84	40,652	16	
Clothing and necessaries.....	264,346	00	264,338	92	7	08	
Contingencies.....	40,000	00	38,790	80	1,209	20	
Customs dues.....	40,000	00	29,734	76	10,265	24	
Departmental library.....	2,000	00	1,390	17	609	83	
Dominion arsenal, Lindsay.....	243,300	00	204,315	89	38,984	11	
Dominion arsenal, Quebec.....	428,300	00	428,292	06	7	94	
Engineer services and works.....	629,350	00	628,784	97	565	03	
Grants to Associations and bands.....	130,000	00	85,018	28	44,981	72	
Headquarters and district staffs.....	265,000	00	254,404	60	10,595	40	
Maintenance of military property.....	200,000	00	199,990	37	9	63	
Ordnance arms, lands, etc.....	75,000	00	74,987	20	12	80	
Permanent force.....	6,255,000	00	5,882,937	67	372,062	33	
Printing and stationery.....	105,000	00	100,479	91	4,520	09	
Royal Military College.....	378,000	00	351,968	65	26,031	35	
Salaries and wages.....	225,000	00	225,677	40			677 40
Schools of instruction.....	150,000	00	112,869	29	37,130	71	
Topographic surveys.....	45,000	00	39,956	55	5,043	45	
Transport and freight.....	200,000	00	199,814	64	185	36	
Training areas.....	30,000	00	2,360	35	27,639	65	
Warlike stores.....	197,054	00	199,375	74			2,321 74
<i>Special Votes</i>							
Canadian Battlefields Memorials Vote No 331.....	500,000	00	137,420	53	362,579	47	
Imperial War Graves Commission.....	905,316	80	522,115	19	383,201	61	
Civil pensions Vote No. 468.....	1,115	42	1,115	42			
Compensation, Mr. Edward Fitzgerald, Vote No. 403.....	100	00	100	00			
Funeral late Lt.-Gen. Sir Sam Hughes, K.C.B. Vote No. 405.....	2,200	00	1,813	08	386	92	
Total Militia Votes.....	13,381,082	22	11,676,475	23	1,707,606	13	2,999 14
Demobilization appropriation.....	6,977,380	00	7,916,359	67			938,979 67
Total.....	20,358,462	22	19,592,834	90	1,707,606	13	941,978 81
<i>Paid by Statute</i>							
Gratuities, Civil Service Act.....			161	65			
Casual Revenue.....			1,256	23			
Retirement Fund 1920.....			15,869	54			
Aid to Civil Power.....			593	31			
Pensions Revenue.....			388	12			
R. M. C. Revenue.....			1,846	96			
			20,115	81			

Properties sold	Balance of proceeds of sale brought forward from 1920-21	Expenditure 1921-22	Balance of proceeds of sale to be carried forward to 1922-23
Barracks Site, Toronto.....	1,999 99	Nil	1,999 99
St. Helen's Island, Montreal.....	19,783 10	Nil	19,783 10
Fort Osborne Barracks site, Winnipeg.....	62,947 27	Nil	62,947 27
	84,730 36	Nil	84,730 36

STATEMENT No. 2.—Revenue, 1921-22

Sales of ammunition	\$ 1,209 74	
Sales of stores and clothing (not including surplus war stores)	22,065 64	
Sales of books and maps, etc.	2,675 54	
Sales of cast horses	2,271 00	
Sales of military property, old buildings, scrap, etc.	8,570 65	
Sale of silver to mint	590 66	
Sales of medals and ribbons (lost and replaced)	10 56	
Rents of military properties	22,618 23	
Receipts for barrack damages	632 89	
Purchases of discharge	5,862 00	
Refunds in respect of previous year's expenditure	73,307 28	
Miscellaneous revenue	11 60	
		\$139,825 79
Pensions 1901 Act deduction		112,411 83
Royal Military College Cadet fees and supplies		67,315 13
		\$319,552 75
Premiums discount and exchange		806 94
Conscience money		20 86
Railway subsidies		357 99
Total		\$320,738 54

STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue for the Ten Years, 1912-13 to 1921-22

	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Allowances, Active Militia.....	85,474	101,904	66,513	68,643	45,573	70,794	51,283	91,214	75,418	119,362
Annual Drill.....	1,719,257	1,830,034	1,870,944	84,972	80,311	90,771	68,770	34,059	481,027	1,159,712
Cadet Services.....	93,723	392,207	327,679	84,972	39,191	90,771	68,770	74,414	230,288	409,348
Clothing and Necessaries.....	508,788	699,572	510,810	.....	39,191	.....	.....	31,411	31,411	264,339
Contingencies, including Guards of Honour, Escorts and Salutes.....	47,674	49,957	36,557	31,670	23,214	16,344	5,338	8,762	38,461	38,791
Customs Dues.....	38,424	47,630	115,791	26,004	68,780	2,212	.....	.....	19,788	29,735
Departmental Library.....	1,010	1,055	1,113	985	641	615	1,043	974	846	1,390
Dominion Arsenals.....	325,863	358,315	265,262	299,678	29,924	.....	.....	.....	637,423	632,608
Engineer Services.....	791,895	1,432,729	1,111,196	690,755	395,895	364,529	304,144	319,486	375,518	628,785
Grants towards construction of City Regimental Armouries.....	12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grants to Associations and Bands.....	64,315	79,506	73,605	47,878	7,981	10,258	2,549	27,328	64,536	85,018
Gratuities and Compassionate Allowances.....	2,170	4,300	15,190	500	.....	.....	1,002	3,326	.....	.....
Maintenance of Military Properties.....	88,925	107,214	209,231	175,053	164,166	173,344	101,852	120,962	221,047	199,990
Pay of Inspector General and Military Members of Militia Council (Statutory).....	21,600	21,600	15,161	18,450	18,290	18,152	18,010	18,010	292,831	254,405
Pay of Headquarters Staff.....	78,617	74,002	72,050	74,956	84,766	93,998	103,154	127,844	161,599	161,599
Pay of Division and District Staffs.....	115,844	123,772	107,410	109,241	123,536	112,397	113,693	127,844	161,599	161,599
Permanent Force Pay, Provisions and Supplies.....	2,200,183	2,198,453	2,114,493	2,116,245	2,396,183	2,297,228	1,947,304	3,088,691	5,705,736	5,882,938
Printing and Stationery.....	59,828	72,209	69,880	70,000	70,000	69,871	61,667	52,391	75,208	100,480
Royal Military College.....	131,241	149,039	158,987	135,685	147,576	162,293	201,885	219,160	321,309	351,969
Salaries and Wages of Civil Employees.....	160,700	197,823	243,936	232,797	205,801	232,913	210,066	197,459	291,741	225,677
Schools of Instruction.....	77,765	97,847	164,669	178,898	81,274	7,899	31,082	40,522	21,958	112,866
Topographical Survey.....	35,055	39,059	35,038	25,440	21,274	41,306	16,698	24,854	45,125	39,959
Transport and Freight.....	175,084	199,247	208,774	60,567	43,923	41,306	16,698	24,854	315,443	199,815
Warlike Stores.....	683,080	703,375	496,867	233,085	15,753	68,838	4,643	5,041	361,303	199,376
Training Areas.....	.....	.....	234,892	224,623	.....	22,670	190,371	15,731	10,612	2,300
Miscellaneous Small Votes.....	17,202	6,508	.....	.....	.....	.....	.....	.....	172,001	3,029
Ordnance, Ammunition, Tents, Wagons, and Equipment, generally, excepting Clothing, Saddlery and Harness.....	572,486	967,804	593,167	4,084	57,504	6,058	9,752	1,278	69,597	74,987
Saddlery and Harness.....	942	103,732	146,066	.....	.....	.....	.....	.....	.....	.....
Clothing—Reserve Stock and outfitting new suits.....	100,000	217,419	219,077	.....	.....	.....	.....	.....	.....	.....
Ross Rifles, spare parts, bayonets, scabbards, arm chests and inspection.....	552,073	640,613	478,543	.....	.....	.....	.....	.....	.....	.....
Lands and construction of Rifle Ranges.....	341,208	51,237	29,216	.....	.....	.....	.....	.....	.....	.....
Total Ordnance, Equipment, Lands, etc.....	1,566,709	1,980,805	1,466,069	4,084	57,504	6,058	9,752	1,278	69,597	74,987
Consolidated Revenue, Workmen's Compensation Act.....	.....	.....	.....	.....	.....	.....	1,148	1,411	.....	.....
Total Militia Expenditure.....	9,112,376	10,998,162	9,991,817	4,681,502	4,301,785	3,887,838	3,444,954	4,634,516	10,058,625	11,016,939

DEPARTMENT OF MILITIA AND DEFENCE

13 GEORGE V, A. 1923

STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue for the Ten Years, 1912-13 to 1921-22.—Concluded.

	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22
War and Demobilization Expenditure.....			53,176,614	160,433,416	298,291,031	316,669,785	377,120,138	323,360,987	16,229,764	7,916,360
Canadian Battlefields Memorials.....										137,421
Imperial War Graves Commission.....										522,115
Aid to Civil Power (Statutory and recoverable from Municipalities).....	78	187,857	68,800							593
Toronto Barracks, Special Account.....	148,889	45	87,768	25					144	
Winnipeg Barracks, Special Account.....	137,063									
Montreal Barrack Site.....	180,000		217							
Transferred from Public Works Department.....	940	221,849	19,722							
Civil Government Salaries.....	146,718	157,137	168,545	172,534	173,798	183,448	189,578	202,459	212,732	551,991
Civil Government Contingencies.....	22,029	27,997	20,216	28,351	19,488	3,199	18,255	18,996	19,837	25,968
Total Civil Government.....	168,747	185,134	188,761	200,885	193,286	186,647	207,833	221,455	232,569	577,959
Revenue Received—										
Militia.....	51,359	36,641	64,831	192,300	90,164	18,228	35,955			
Casual.....	2,691	1,790	1,625	41,318	11,949	2,072	3,795	87,867	86,815	141,012
Royal Military College.....	36,785	36,818	32,047	35,142	41,646	39,177	54,428	53,599	70,107	67,315
Pension Act, 1901.....	28,363	30,714	27,282	23,513	25,495	26,877	23,841	47,979	120,387	112,412
Fines and Forfeitures.....								5,375		
Total Revenues.....	119,228	105,962	125,785	292,273	169,254	86,354	118,019	194,820	277,309	350,739

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STATEMENT No. 4.—Demobilization Appropriation.—Statement of Expenditure for the Year Ended March 31, 1922

Particulars	Debits	Credits
	\$	cts.
Clothing (except boots).....		\$ 11,037 80
Ross Rifle Co.—Expropriation.....		9,721 01
Stores (furniture, bedding, utensils, etc.).....		201,308 90
Compensation, Ottawa Car Manufacturing Co., Ltd.....	312,731 99	
Debits.....	312,731 99	222,067 71
Credits.....	222,067 71	
Total for Equipment.....	90,664 28	
Borden Camp and Long Branch—Land and Buildings.....		1,265 09
Total for Land and Buildings.....		1,265 09
Pay and allowances (includes subsistence, rations and assigned pay).....	326,587 70	
Separation allowances.....	82,874 77	
War service gratuities.....	294,815 91	
Engineer services and works.....		5,146 09
Drugs and surgical instruments.....		15,052 42
Medical and dental services.....	7,586 78	
Travelling and transport (ocean).....	1,220,585 60	
Travelling and transport (land).....	559,199 22	
Forage and stabling.....	16 17	
Pay of civil employees.....	771,644 78	
Rent, water, fuel and light.....	24,930 90	
Fuel allowance, Permanent Active Militia P.C. 171, dated January 31, 1921.....	179,807 34	
Funeral expenses.....	924 67	
Telegrams, telephones (including rental) cablegrams and postage.....	49,782 10	
Printing and stationery.....	24,473 40	
Legal expenses.....	25,135 39	
Recruiting expenses.....	745 50	
Remounts.....		1,328 46
Laundry, Manitoba Military Hospital.....	5,948 09	
Conservancy and contingencies.....	60,243 36	
Grants to N.P. active militia on re-organization.....	23,700 00	
McGill Medical Museum.....	10,000 00	
War medals.....	419,133 66	
Advertising.....	666 62	
Difference in exchange and redemption of British money.....	4,414 14	
Premiums on bonds.....	65 64	
Soldiers' dependents—Transportation.....		8,321 11
British and foreign recoverable.....		1,011,954 60
Debits.....	4,093,281 74	1,041,802 68
Credits.....	1,041,802 68	
Total Miscellaneous Services.....	3,051,479 06	
Dominion Iron and Steel Corporation, Ltd.—Compensation—Marine and Fisheries Department.....	3,000,000 00	
Cost of transporting air craft from England—Air Board.....	112,723 14	
Hire of Steamships Empress of Asia and Empress of Russia—Marine and Fisheries Department.....	1,609,321 01	
Interment operations—Prisoners of war—Secretary of State.....	53,437 27	
	4,775,481 42	
Net debits.....	7,917,624 76	
Net credits.....	1,265 09	
Total for year.....	7,916,359 67	
Expended prior to April 1, 1921.....	1,545,281,734 93	
Total.....	1,553,198,094 60	

DEPARTMENT OF MILITIA AND DEFENCE

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STATEMENT No. 5.—War and Demobilization Expenditure, August, 1914, to March 31, 1922

April, 1921	.. . . . .	\$	91,504 73
May, 1921	.. . . . .		178,281 26
June, 1921	.. . . . .		207,290 86
July, 1921	.. . . . .		191,511 90
August, 1921	.. . . . .		305,045 32
September, 1921	.. . . . .		587,101 18
October, 1921	.. . . . .		242,515 55
November, 1921	.. . . . .		218,528 58
December, 1921	.. . . . .		1,255,488 75
January, 1922	.. . . . .		43,138 36
February, 1922	.. . . . .		3,301,990 56
March, 1922	.. . . . .		1,293,962 62
Total April 1, 1921, to March 31, 1922		\$	7,916,359 67
Total August, 1914, to March, 1921			1,545,281,734 93
			<u>\$1,553,198,094 60</u>

APPENDIX B

The following are statements for the fiscal year ending March 31, 1922, showing:—

1. Allowances paid to the Active Militia in the various districts.
2. Statement of expenditure by stations on account of pay and allowances of the Permanent Force.
3. Statement of expenditure on account of pay and allowances of officers and warrant officers of the Permanent Force.
4. Statement of expenditure on account of pay and allowances of officers and warrant officers of the Permanent Force with details of expenditure by stations.
5. Statement of expenditure on account of pay and allowances of N.C.O.'s and men of the Permanent Force.
6. 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.

STATEMENT No. 1.—Allowances paid to Active Militia in the various Districts during the fiscal year 1921-22

Military Districts	Command Pay and Drill Instruction	Care of Arms	Postage and Stationery	Signallers Gratuities, Bonuses, Musketry Prizes and Miscel- laneous	Efficiency Grants C.O.T.C.	Refund for Stores changed as Deficient or Returned	Gross Amount	Less Deductions and Deficien- cies	Net Expendi- ture
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Military District No. 1	5,745 01	1,767 69	1,517 00	550 15	.....	.....	9,579 85	117 69	9,462 16
" 2	20,293 56	5,047 31	5,007 90	1,474 53	.....	.....	31,823 30	.....	31,823 30
" 3	9,292 93	2,516 04	1,737 98	1,296 00	.....	.....	14,842 95	.....	14,842 95
" 4	8,347 10	2,295 27	1,884 00	1,513 60	.....	.....	14,039 97	.....	14,039 97
" 5	3,603 85	1,919 98	1,152 35	659 00	.....	.....	7,335 18	.....	7,335 18
" 6	5,223 37	1,618 94	1,225 60	562 10	.....	1,314 30	9,942 31	.....	9,942 31
" 7	2,132 46	343 31	593 42	580 00	.....	1,733 52	5,382 71	.....	5,382 71
" 10	4,207 47	1,604 16	1,062 00	297 00	.....	1,420 34	7,590 97	56 47	7,590 97
" 11	3,018 80	1,200 00	1,220 55	338 00	.....	341 70	6,119 05	.....	6,119 05
" 12	3,061 17	1,517 48	433 50	695 00	.....	271 52	5,978 67	.....	5,978 67
" 13	2,878 05	900 00	944 80	796 56	1,382 30	6,901 71	6,901 71
Total	67,803 77	20,728 18	16,779 10	8,761 94	5,463 68	119,536 67	174 16	119,362 51

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STATEMENT No. 2.—Showing expenditure by Stations on account of Pay and Allowances of the Permanent Force for the year 1921-22

Station	Strength all ranks March 31, 1921	Strength all ranks March 31, 1922	Pay and Allowances Officers and Warrant Officers		Pay and Allowances Non-Commissioned Officers and Men		Total Pay and Allowances	
			\$	cts.	\$	cts.	\$	cts.
London, Ont.....	264	251	106,562	87	202,921	93	309,484	80
Toronto, Ont.....	579	514	226,691	57	396,496	48	623,188	05
Kingston, Ont.....	453	412	183,687	02	279,524	89	463,211	91
Ottawa, Ont.....	393	360	333,769	67	344,901	40	678,671	07
Montreal, Que.....	319	310	111,925	58	228,099	52	340,025	10
Quebec, Que.....	466	408	160,411	86	321,684	92	482,096	78
Halifax, N.S.....	659	590	269,438	04	422,806	74	692,244	78
St. John, N.B.....	83	65	45,181	22	60,690	64	105,871	86
Winnipeg, Man.....	507	480	186,889	22	330,502	26	517,391	48
Victoria, B.C.....	402	392	166,324	84	280,031	00	446,355	84
Regina, Sask.....	64	55	33,517	47	50,377	19	83,894	66
Calgary, Alta.....	260	194	83,787	85	150,414	01	234,201	86
Total.....	4,389	4,031	1,908,187	21	3,068,450	98	4,976,638	19

STATEMENT No. 3.—Statement of Expenditure on Account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force for the Year Ending March 31, 1922

DETAILS OF EXPENDITURE BY CORPS

Corps	Pay		Allowances				Total Allowances	Total Pay and Allowances	Credits to Public Refunds	Net Expenditure and Amount paid	
	Regimental	Abroad	rters	Rations		Other					Dependents
				\$	cts.						
Royal Canadian Dragoons.....	54,747 60		3,131 33	4,918 19			6,783 18	69,580 30	5 34	69,574 96	
Lord Strathcona's Horse (R.C.).....	49,350 35		3,866 46	4,451 80	0 20		5,933 20	63,602 01	29 43	63,572 58	
Royal Canadian Artillery.....	20,085 82		2,025 43	1,385 38	602 00		2,370 93	26,469 56		26,469 56	
Royal Canadian Horse Artillery.....	82,441 26		6,049 61	8,140 76			11,163 72	107,795 35	152 36	107,642 99	
Royal Canadian Garrison Artillery.....	113,407 54		8,103 48	11,656 46	73 43		15,894 46	149,105 37	208 82	148,896 55	
Royal Canadian Machine Gun Brigade.....	56,615 74		4,223 51	5,545 75	32 30		6,399 84	72,817 14	165 88	72,651 26	
Royal Canadian Engineers.....	157,547 71		11,242 10	13,982 67	378 96		21,382 44	204,543 88	169 53	204,374 35	
Royal Canadian Regiment.....	93,621 84		5,797 64	7,714 71	607 88		11,408 11	119,150 18	88 94	119,061 24	
Princess Patricia Canadian Light Infantry.....	67,664 11		1,889 79	5,209 66	35 86		7,595 71	82,395 13	37 07	82,358 06	
The Royal 22nd Regiment.....	32,285 89		948 63	3,073 78	22 04		2,587 69	38,898 03	167 11	38,730 92	
Royal Canadian Army Service Corps.....	125,237 06		10,079 70	10,896 41	27 77		18,454 18	164,695 12	174 62	164,520 50	
Royal Canadian Army Medical Corps.....	95,361 13		8,244 41	7,680 13	0 04		9,209 80	120,495 51	256 05	120,239 46	
Royal Canadian Army Veterinary Corps.....	28,675 33		3,231 54	2,313 46			3,999 94	38,310 29		38,310 29	
Royal Canadian Ordnance Corps.....	180,460 48		16,451 49	18,652 44	3 67		30,027 63	245,595 71	512 95	245,082 76	
Royal Canadian Army Pay Corps.....	99,101 47		9,114 69	9,001 75			13,650 67	130,868 66	197 52	130,671 14	
Corps of Military Staff Clerks.....	78,851 12		7,742 79	9,166 28			12,363 00	108,123 19	109 43	108,013 76	
Royal Canadian Corps of Signals.....	18,612 98		1,838 15	1,491 68			2,316 66	24,259 47	89 77	24,169 70	
Canadian Warfare School.....	16,619 54		1,937 73	1,355 69			2,322 77	22,255 73	21 19	22,234 54	
Instructional Cadre.....	80,669 21		6,654 90	9,437 92			13,467 99	110,280 02	132 54	110,147 48	
Miscellaneous.....	10,898 56		333 28	133 28			99 99	11,465 11		11,465 11	
Total.....	1,462,254 74		113,016 66	136,268 20	1,784 25		197,381 91	448,451 02	1,910,705 76	2,518 55	1,908,187 21

STATEMENT No. 4.—Statement of Expenditures on Account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force for the Year Ending March 31, 1922

DETAILS OF EXPENDITURE AT EACH STATION

Stations	Pay		Allowances				Total Allowances \$ cts.	Total Pay and Allowances \$ cts.	Credits to Public and Refunds \$ cts.	Net Expenditure Amount paid \$ cts.
	Regimental \$ cts.	Abroad \$ cts.	Quarters \$ cts.	Other		Dependents \$ cts.				
				Rations \$ cts.	Other \$ cts.					
London, Ont.....	81,778 25		5,772 03	7,435 19	129 94	11,608 73	34,945 89	106,724 14	161 27	106,562 87
Toronto, Ont.....	171,820 33		14,711 34	17,012 47	10 00	23,220 59	54,954 40	226,774 73	83 16	226,691 57
Kingston, Ont.....	138,237 92		11,759 02	14,204 39	37 86	19,664 59	45,665 86	183,923 78	236 76	183,687 02
Ottawa, Ont., and Course of Instruction, England.....	249,957 70		26,493 00	23,641 41	1,400 00	32,380 71	83,915 12	333,872 82	103 15	333,769 67
Montreal, Que.....	88,316 50		5,897 55	7,861 82	34 94	9,834 57	23,628 88	111,945 38	19 80	111,925 58
Quebec, Que.....	126,510 70		5,297 63	12,474 23	69 30	16,531 41	34,372 57	160,883 27	471 41	160,411 86
Halifax, N.S.....	206,686 58		15,450 47	17,945 11	3 67	29,706 38	63,105 63	269,792 21	354 17	269,438 04
St. John, N.B.....	33,930 22		2,895 91	3,537 64		4,992 15	11,425 70	45,355 92	174 70	45,181 22
Winnipeg, Man.....	149,459 05		6,575 55	12,267 91		19,117 35	37,960 81	187,419 86	530 64	186,889 22
Victoria, B.C.....	128,417 65		8,890 98	11,737 14	98 12	17,446 03	38,172 27	166,589 92	265 08	166,324 84
Regina, Sask.....	24,794 10		2,573 42	2,383 63		3,799 86	8,756 91	33,551 01	33 54	33,517 47
Calgary, Alta.....	62,325 74		6,699 76	5,767 26	0 42	9,079 54	21,546 98	83,872 72	84 87	83,787 85
Total.....	1,462,254 74		113,016 66	136,268 20	1,784 25	197,381 91	448,451 02	1,910,705 76	2,518 55	1,908,187 21

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STATEMENT No. 6.—Statement of Expenditure on account of Pay and Allowances of Non-Commissioned Officers and Men of the Permanent Force for the Year Ending March 31, 1922

DETAILS OF EXPENDITURE AT EACH STATION

Stations	Pay		Allowances				Total allowances		Total pay and allowances		Credits to public and refunds		Net expenditure amount paid	
	Regimental	Abroad	Quarters	Rations	Other	Dependents	\$	cts.	\$	cts.	\$	cts.	\$	cts.
London, Ont.	162,337 80		6,660 50	15,836 50		20,088 60	42,555 60	205,123 40	2,201 47	202,921 93		202,921 93		
Toronto, Ont.	321,560 80		20,445 30	33,825 00	274 86	29,627 65	84,172 51	405,733 31	9,236 83	396,496 48		396,496 48		
Kingston, Ont.	218,808 51		16,512 30	25,526 50	162 86	33,623 14	65,824 80	284,633 31	5,108 42	279,524 89		279,524 89		
Ottawa, Ont.	226,324 76		31,854 10	45,855 00		41,367 67	119,076 77	345,401 53	500 13	344,901 40		344,901 40		
Montreal, P.Q.	189,279 95		10,057 45	15,873 00	157 40	15,970 79	42,058 64	231,338 59	3,239 07	228,099 52		228,099 52		
Quebec, P.Q.	261,391 06		16,476 76	25,468 00	239 97	23,842 05	65,526 78	326,917 84	5,232 92	321,684 92		321,684 92		
Halifax, N.S.	362,772 49		12,841 65	14,955 00	581 57	37,550 29	65,928 51	428,701 00	5,894 26	422,806 74		422,806 74		
St. John, N.B.	40,534 80		5,861 10	8,898 75		5,667 63	20,357 48	60,922 28	231 64	60,690 64		60,690 64		
Winnipeg, Man.	296,901 67		7,916 35	12,406 00	273 18	21,916 69	42,512 22	339,413 89	8,911 63	330,502 26		330,502 26		
Victoria, B.C.	235,213 69		11,608 55	15,841 00	79 76	20,803 50	48,332 81	283,546 50	3,515 50	280,031 00		280,031 00		
Regina, Sask.	34,144 16		4,942 35	6,981 50		4,764 93	16,688 78	50,832 94	3,455 75	50,377 19		50,377 19		
Calgary, Alta.	116,310 57		9,645 40	14,211 50	88 76	12,888 32	36,833 98	153,144 55	2,730 54	150,414 01		150,414 01		
	2,465,780 26		154,821 51	235,637 75	1,858 36	257,611 26	649,928 88	3,115,709 14	47,258 16	3,068,450 98		3,068,450 98		

APPENDIX C

REPORT OF THE INSPECTOR GENERAL FOR THE FISCAL YEAR
ENDING MARCH 31, 1922

PERMANENT FORCE

The Permanent Force is in a satisfactory condition throughout.

Suitable Barracks are badly needed in the vicinity of Montreal, Toronto and Calgary for the troops at those stations.

ACTIVE (NON-PERMANENT) MILITIA

Units Trained as City Corps.—Reorganization has proceeded along good and sound lines and in view of the very limited period of training authorized for the fiscal year the results obtained might be considered generally as satisfactory.

A general improvement in efficiency was noted. Discipline and interior economy were satisfactory; during 1920-21, the period of training was too short to admit of anything beyond elementary work being carried out.

The following Units are considered worthy of special mention for the progress they made during the training period and the efficiency attained at its termination:—

Argyll and Sutherland Highlanders, Hamilton, Ont.

The 48th Highlanders, Toronto, Ont.

The Ottawa Regiment, Ottawa, Ont.

Governor General's Foot Guards, Ottawa, Ont.

The Royal Highlanders of Canada, 1st and 2nd Battalions, Montreal, P.Q.

The Royal Montreal Regiment, Montreal, P.Q.

The 8th Battery—12th Brigade, Moncton, N.B.

The 2nd Battery—1st Brigade, Ottawa, Ont.

The 9th Battery—3rd Brigade, Toronto, Ont.

Units Trained as Rural Corps.—Efficiency of Units varied from very good to poor. Niagara was the only camp held in 1921 at which any considerable number of troops were trained. The Units while generally under strength had reorganized along good and satisfactory lines; the following being particularly noticeable for strength and efficiency:—

The Simcoe Foresters.

The Grey Regiment.

The York Rangers.

I was much impressed with the efficiency of the small camp at Pointe aux Trembles, P.Q., under the Command of Colonel Dubuc, D.S.O. Le Regiment de Chateauguay, commanded by Lieut.-Colonel J. H. Chabelle, M.C., was up to strength, complete in personnel. The majority of the Officers had overseas service and the battalion had attained an efficiency which, in view of the short training period, was surprising.

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Rural Battalions in M.D. No. 5 were not sufficiently reorganized to train as Units, and the Camp at Lévis, P.Q., consisted of Officers and Non-Commissioned Officers only.

SCHOOL OF INSTRUCTION

The attendance of Non-Permanent Active Militia at Royal Schools of Instruction at Permanent Force Depots was fair only, some two hundred Officers and three hundred other ranks having attended courses varying from two to six weeks' duration.

There was a marked improvement in the attendance at Provisional Schools, the total of some three hundred Officers and seven hundred other ranks having qualified at these Schools which were held at convenient local Headquarters of Units.

OFFICERS TRAINING CORPS

Officers Training Corps are progressing satisfactorily.

CADET CORPS

Cadet Corps continued to increase in the number and strength of Units. A short light rifle is badly needed, the service one being too long and heavy.

SUMMARY

Considerable progress has been made during the past year notwithstanding the shortness of the training period on account of which elementary work only could be carried out.

The efficiency of the Militia is still entirely dependent on Officers and Non-Commissioned Officers with overseas service who, while on account of the short training period are not now carrying out anything beyond elementary work, would be in a position to give advanced instruction to their Units should occasion arise.

APPENDIX D

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, QUEBEC,
FOR YEAR ENDING MARCH 31, 1922

EMPLOYEES

The average number of employees throughout the year was 258.

FINANCIAL STATEMENTS

1. Appropriation and Expenditure.
2. Statement of Moneys Received and Deposited to credit of Receiver General.
3. Distribution of Disbursements.
4. Statement of Assets and Liabilities.
5. Capital Account.
6. Statement of Production and Costs.
7. Reconciliation Statement.

APPROPRIATION AND EXPENDITURE

Total letter of credit	\$464,000 00	
Balance lapsed unexpended	6,696 74	
Gross expenditure at Quebec	\$457,303 26	
Gross expenditure at Ottawa	53,699 96	
		\$511,003 22
Less refunds to current year's expenditure	726 74	
Expenditure charged to Dominion Arsenal, Quebec vote		\$428,292 06
Expenditure charged to bonus vote No. 367		81,520 01
Expenditure charged to cutoms dues vote		464 41
		\$510,276 48
		\$510,276 48

STATEMENT OF MONEYS RECEIVED AND DEPOSITED TO CREDIT OF RECEIVER GENERAL.

Petty cash	\$ 50 00	
Unused advance for travelling expenses	101 26	
The Grasselli Chemical Company	203 60	
R.C.G.A. for medals	194 00	
Refund for cartage	49 00	
The Atlas Crucible Steel Company	5 56	
Provincial treasurer	3 00	
S.E.O., M.D. No. 5	120 32	
		\$ 726 74
Receipts from sales of scrap	2,184 56	
Receipts from sales of finished goods	231 00	
Returned barrels and other refunds	716 27	
Amount credited to current year's expenditure, (Dominion Arsenal vote)		\$ 726 74
Amount credited to casual revenue		3,131 83
		\$3,858 57
		\$3,858 57

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DISTRIBUTION OF DISBURSEMENTS, 1921-22

Dominion Arsenal, Quebec, vote—		
Wages	\$232,130 45	
Cordite	47,302 91	
Salaries	32,634 99	
Other materials, including oils, hardware, castings, acids, factory and chemical sup- plies	25,262 26	
Power and light (including gas purchased) . .	15,763 25	
Fuel	15,326 92	
Senior engineer officer, M.D. No. 5, for wages and material (repairs re fire loss)	10,700 00	
Lumber	7,692 19	
Copper	7,250 36	
Freight, transport (except cartage) and travel- ling expenses	7,192 52	
Lead	5,917 24	
Bandoliers	5,402 33	
Cartage	3,595 85	
Steel	3,136 54	
Equipment	2,158 91	
Aluminum	2,129 49	
Water	1,800 00	
Telegrams, telephones, postage, printing and stationery	1,758 65	
Belting	510 07	
Machinery	367 00	
Miscellaneous	260 13	
		\$428,292 06
Customs dues vote		464 41
Bonus vote No. 367—		
Bonus payments to employees 1920-21	31,536 44	
1921-22	49,983 57	81,520 01
		<u>\$510,276 48</u>

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1922

	Assets	Liabilities
Accounts receivable	\$ 393 64	
Material in stores	153,549 77	
Inventory of work in process and finished goods	306,580 57	
Buildings	243,010 24	
Machinery	209,653 28	
Equipment, general	16,800 20	
Belting	1,304 35	
Gauges	7,500 00	
Tools, loose	33,327 77	
Office furniture and fixtures	2,088 39	
Accounts payable		\$ 16,204 06
Surplus, Dept. of Militia and Defence		958,004 15
	<u>\$974,208 21</u>	<u>\$974,208 21</u>

CAPITAL ACCOUNT, 1921-22

<p>To Balance for Net Capital, April 1, 1921—</p> <p>Buildings.....</p> <p>Machinery.....</p> <p>Belting.....</p> <p>Equipment, general.....</p> <p>Office furniture and fixtures.....</p> <p>Tools, loose.....</p> <p>Gauges.....</p>	<p>\$ 229,336 54</p> <p>222,275 61</p> <p>1,538 66</p> <p>18,643 72</p> <p>2,053 49</p> <p>8,751 34</p> <p>7,500 00</p> <hr/> <p>\$ 490,099 36</p>	<p>By Depreciation in 1921-22—</p> <p>Buildings.....</p> <p>Machinery.....</p> <p>Belting.....</p> <p>Equipment, general.....</p> <p>Office furniture and fixtures.....</p> <p>Tools, loose.....</p>	<p>\$ 7,027 32</p> <p>21,536 17</p> <p>5,234 28</p> <p>106 10</p> <p>1,616 71</p> <hr/> <p>\$ 36,272 25</p>
<p>To Accrueement in 1921-22—</p> <p>On Buildings.....</p> <p>Machinery.....</p> <p>Belting.....</p> <p>Equipment, general.....</p> <p>Office furniture and fixtures.....</p> <p>Tools, loose.....</p>	<p>\$ 20,701 02</p> <p>8,913 84</p> <p>3,517 36</p> <p>3,390 76</p> <p>141 00</p> <p>26,193 14</p> <hr/> <p>\$ 59,857 12</p>	<p>By Balance Account for Net Capital, March 31, 1922—</p> <p>Buildings.....</p> <p>Machinery.....</p> <p>Belting.....</p> <p>Equipment, general.....</p> <p>Office furniture and fixtures.....</p> <p>Tools, loose.....</p> <p>Gauges.....</p>	<p>\$ 243,010 24</p> <p>209,653 28</p> <p>1,304 35</p> <p>16,800 20</p> <p>2,088 39</p> <p>33,327 77</p> <p>7,500 00</p> <hr/> <p>\$ 513,684 23</p>
		<p>\$ 549,956 48</p> <hr/> <p>\$ 549,956 48</p>	

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STATEMENT OF PRODUCTION AND COSTS

	Production		Net Cost	Cost of Living Bonus	Rate Plus Cost of Living Bonus	Per	Gross Cost
	Quantity	Rate					
DELIVERIES OF FINISHED GOODS							
Boxes, ammunition, S.A., 1,000 rounds, .303", in chargers.....	5,479	3-299	\$ 18,077 72	\$ 1,664 00	\$ 3-603	each	\$ 19,741 72
Boxes, ammunition, Q.F. 18-pr. Mk. III-a. New.....	83	5-964	494 98	45 50	6-513	"	540 48
Boxes, ammunition, Q.F. 18-pr. C 151 Mk. I.....	252	9-94	2,504 88	230 70	10-86	"	2,735 58
Boxes, ammunition, .22" calibre.....	284	0-965	274 06	25 30	1-084	"	299 36
Cartridges, S.A. Ball .303", Cordite, Mk. VII.....	6,901,866	49-367	340,739 33	31,879 41	53-988	1,000	372,618 74
Cartridges, S.A. Ball .303", Cordite, Mk. VII, D.R.A.....	101,489	56-90	5,774 73	531 00	62-132	"	6,305 73
Cartridges, S.A. Blank .303".....	500,800	30-642	15,346 04	1,412 50	33-47	"	16,758 54
Cartridges, S.A. Dummy .303", Mk. VII.....	200,200	36-51	7,309 25	672 20	39-87	"	7,981 45
Cartridges, .22", Long Rifle.....	3,148,700	11-83	37,247 62	3,428 00	12-82	"	40,675 62
Cartridges, .22", Long Rifle, D.R.A.....	100,600	13-470	1,355 05	124 75	14-71	"	1,479 80
Cartridges, Q.F. 18-pr. Blank.....	1,007	8-002	8,057 53	741 00	8-74	each	8,798 53
Cartridges, Q.F. 18-pr. Shrapnel, Mk. I, Plugged, Cordite.....	2,003	15-79	31,607 49	2,910 00	17-231	"	34,517 49
Cartridges, Filled, B.L. or B.L.C. 15-pr. 1 lb. 4 oz. Blank.....	5,889	0-624	3,676 76	338 20	0-682	"	4,014 96
Cartridges, Q.F. 3-pr., Cordite M.D., Practice, Mk. XII.....	2,037	8-951	18,234 41	1,677 50	9-78	"	19,911 91
Cartridges, Q.F. 6-pr., Cordite, M.D., Practice.....	2,024	10-663	21,581 67	1,984 00	11-643	"	23,565 67
Cartridges, Q.F. 18-pr., Filling and Re-packing with Dominion Arsenal New Cases.....	381	7-40	2,819 48	259 20	8-08	"	3,078 68
Clips, Q.F. 18-pr. New.....	577	0-15	86 55	7 86	0-1635	"	94 41
Discs, Marking, Butt, (Brass).....	10,000	30-234	302 34	27 82	33-016	1,000	330 16
Mandrills, Scabbard, Sword Bayonet, Patt. 07 (Castings only).....	123	1-386	170 49	15 98	1-513	each	186 47
Miscellaneous Services for Chief Inspector of Ammunition.....			1,211 61	111 50			1,323 11
Primers, Q.F. 18-pr. No. 1, Mk. II, Filled.....	450	1-377	619 91	57 00	1-504	each	676 91
Primers, Q.F. 3-pr. and 6-pr., Mk. II, Filled.....	2,300	1-398	3,215 39	206 00	1-526	"	3,511 39
Puffs, Powder, 4 drs. R.F.G. 2.....	2,004	0-196	393 03	36 12	0-2141	"	429 15
Puffs, Powder, R.L.G. 2.....	2,008	0-0775	155 51	14 30	0-0845	"	169 81
REPAIRS							
Boxes, ammunition, S.A. 1,000 rounds, .303", in chargers.....	1,521	2-495	3,795 19	349 10	2-725	each	4,144 29
Boxes, ammunition, Q.F. 18-pr. Mk. II.....	259	2-764	715 83	65 82	3-018	"	781 65
Boxes, ammunition, Q.F. 4-7", I to IV Guns.....	151	9-24	1,395 24	128 50	10-09	"	1,523 74
Boxes, cases, powder, metal-lined.....	64	1-74	111 38	10 25	1-90	"	121 63
Boxes, ammunition, 13-pr. and 18-pr.....	50	3-4566	172 83	15 92	3-775	"	188 75
Boxes, ammunition, S.A., Mk. XV.....	222	1-65	366 08	33 70	1-80	"	399 78
Boxes, ammunition, Q.F. 3-pr.....	125	14-009	1,751 12	161 20	15-29	"	1,912 32
Boxes, ammunition, Q.F. 6-pr.....	182	14-95	2,722 61	250 50	16-33	"	2,973 11
Cases, cartridge, 4-7", cleaned and rectified.....	1,440	1-21	1,741 38	160 25	1-954	"	1,901 63
Clips, cartridge, Q.F. 18-pr., repaired.....	2,814	6-90	194 16	17 85	7-54	100	212 01
Clips, cartridge, Q.F. 3-pr. and 6-pr., repaired.....	4,061	7-20	292 39	26 90	7-87	"	319 29
Miscellaneous repairs for Ordnance Stores, M.D. No. 5.....			2,028 19	186 50			2,214 69
Numerals, cleaned and polished.....	90,347	0-965	871 82	80 20	1-054	100	952 02
MISCELLANEOUS							
Crating Machinery and Tools for Signal Service (Authority H.Q. 130-21-22, 17-5-21).....			79 66	7 34			87 00
			\$537,493 71	\$49,983 57			\$587,477 28

RECONCILIATION STATEMENT

Inventory of work in process and finished goods, March 31, 1921	\$ 363,611 37	
Inventory of material in stores, March 31, 1921	218,000 03	
Value of capital assets, March 31, 1921	490,099 36	
Net expenditure, 1921-22	510,276 48	
Additions and renewals by engineers, M.D. No. 5, not paid for by arsenal funds	10,116 45	
Accounts receivable, March 31, 1921	1,732 09	
Deferred charges, March 31, 1921	12,840 00	
Accounts payable, March 31, 1922	16,204 06	
Inventory of work in process and finished goods, March 31, 1922		\$ 306,580 57
Inventory of material in stores, March 31, 1922		153,549 77
Value of capital assets, March 31, 1922		513,684 23
Finished goods delivered during year, as per production statement		587,477 28
Bandoliers supplied to chief inspector of ammunition		5,402 33
Cost of living bonus due employees in 1920-21 but paid in 1921-22		31,536 44
Repairs in connection with fire loss—		
Wages	\$ 5,926 55	
Material	10,252 36	
Overhead	3,715 91	
		19,894 82
Refunds credited to casual revenue		3,131 83
Accounts receivable, March 31, 1922		393 64
Accounts payable, March 31, 1921		1,228 93
	<u>\$1,622,879 84</u>	<u>\$1,622,879 84</u>

APPENDIX E

REPORT OF THE SUPERINTENDENT DOMINION ARSENAL, LINDSAY,
FOR YEAR ENDING MARCH 31, 1922

EMPLOYEES

The average number of employees throughout the year was 138.

FINANCIAL STATEMENTS

1. Appropriation and Expenditure.
2. Statement of Moneys Received and Deposited to credit of Receiver General.
3. Distribution of Disbursements.
4. Statement of Assets and Liabilities.
5. Capital Account.
6. Statement of Production and Costs.
7. Reconciliation Statement.

APPROPRIATION AND EXPENDITURE

Total letter of credit	\$225,000 00	
Balance lapsed, unexpended	2,683 92	
Gross expenditure at Lindsay		\$222,316 08
Gross expenditure at Ottawa and by High Commissioner		7,826 59
		<hr/>
		\$230,142 67
Less refunds credited to current year's expenditure	840 45	
Expenditure charged to Dominion Arsenal, Lindsay, vote		\$204,315 89
“ “ Engineer Services vote		10,752 40
“ “ Ordnance, Arms, Lands, etc., vote		9,711 86
“ “ Cost of Living Bonus vote		3,476 95
“ “ Demobilization vote		990 80
“ “ Customs Dues vote		54 32
		<hr/>
	\$229,302 22	\$229,302 22

STATEMENT OF MONEYS RECEIVED AND DEPOSITED TO CREDIT OF RECEIVER GENERAL

Dominion Arsenal, Quebec	\$652 62	
Petty cash account	150 00	
Wages	21 70	
Publishers Chemical and Metallurgical Engineering	3 75	
Publishers Arms and The Man	2 48	
“ Machinery	2 15	
“ Brass World	1 13	
Chief Inspector of Ammunition, Lindsay Branch	4 16	
Canadian Westinghouse	2 46	\$840 45
Grasselli Chemical Company		526 81
Nichols Chemical Company		140 00
Unlabeled wages, credited to casual revenue		78 85
Deposits by contractors for material not delivered at close of year:—		
Frankel Bros.	\$127 72	
L. Lovitz	51 58	
D. R. Cuthbert & Company	41 00	220 30
Amount credited to current year's expenditure		\$ 840 45
Amount credited to casual revenue		965 96
		<hr/>
	\$1,806 41	\$1,806 41

DISTRIBUTION OF DISBURSEMENTS, 1921-22

Dominion Arsenal, Lindsay vote.

Salaries and wages—

Salaries	\$ 12,707 17	
Wages	112,661 95	\$125,369 12
Fuel		19,640 78
Cordite		19,185 80
Power and light		9,480 41
Aluminum, lead, copper and tin ingot		6,715 97
Bandoliers		5,220 50
Gratuities paid on discharge of employees		3,614 16

Engineers' expenses on closing
of arsenal—

Wages	1,563 72	
Supplies	1,407 27	
Telegrams and telephones	15 09	2,986 08
Water		2,344 73
Lumber, etc.		1,859 83
Freight, transport and travel- ling expenses		1,575 33
Factory supplies, etc.		1,181 00
Hardware, etc.		1,049 31
Oils, paints, varnish		904 14
Printing, stationery, advtg. etc.		826 86
Oxygen, gas, chemicals and alcohol		786 66
Steel, iron and castings		425 29
Containers		392 00
Belting, belt hooks and lacing		310 09
Pyroscopes, schroscopes and macrometers		258 99
Railway siding rental		188 84
		\$204,315 89

Engineer Services and Works vote.

Salaries and wages	3,441 79	
Addition, repairs, etc.	7,310 61	10,752 40

Ordnance, Arms, Lands, etc., vote.

Salaries	4,152 00	
Wages	5,135 05	9,287 05
Gratuities paid on discharge of employees		342 88
Telephones, telegrams and postage		51 34
Travelling expenses		23 85
Supplies		6 74
Cost of Living Bonus vote	3,476 95	3,476 95

Demobilization vote.—Wages, un-
loading and storage of Ross
rifles.

990 80 990 80

Customs Dues vote.

54 32 54 32

Total		\$229 302 22
-----------------	--	--------------

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STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1922

	Assets	Liabilities
Accounts receivable	\$ 53 55	
Material in stores	33,293 09	
Tools and scrap on hand	43,755 85	
Lands	39,943 97	
Buildings	731,892 07	
Machinery	313,965 81	
Equipment	31,951 57	
Belting	6 72	
Shafting and pulleys	25,674 61	
Chemical apparatus	244 60	
Gas apparatus	33,945 99	
Heating apparatus	14,231 17	
Track scales	3,825 11	
Railway siding	4,725 51	
Roads	3,637 96	
Sewers	28,018 23	
Fences and sidewalks	3,193 74	
Traverses and drainage at magazines	5,162 37	
Traverses and drainage at filling plant	1,851 05	
Pipe trenches	7,713 06	
Accounts payable		\$ 29,651 46
Deferred assets, deposit for scrap to be sold..		220 30
Surplus, Department of Militia and Defence ..		1,302,214 27
	\$1,332,086 03	\$1,332,086 03

CAPITAL ACCOUNT, 1921-22

Net Capital March 31, 1921		By Depreciation Account Transfers, etc., 1921-22					Total Decrease
	\$	Account charged Pro-duction	Transfer Quebec Arsenal	Transfer Signal Dep. Conn. R.R.	Depre-ciation	\$	
Land.....	39,943 97	Land.....					
Building.....	748,921 21	Buildings.....	818 90		17,029 14	17,848 04	
Machinery.....	376,546 09	Machinery.....	1,490 74	587 51	57,149 91	64,071 02	
Equipment.....	47,748 00	Equipment.....	190 26	31 18	14,376 86	15,986 69	
Shafting and Pulleys.....	27,386 25	Shafting and Pulleys.....	14 41		1,711 64	1,726 05	
Belting.....	6 72	Belting.....	218 54			218 54	
Railway Siding.....	4,725 51	Railway Siding.....					
Track Scales.....	3,978 11	Track Scales.....			153 00	153 00	
Chemical Apparatus.....	482 82	Chemical Apparatus.....	227 67	238 22		465 89	
Gas Apparatus.....	36,123 25	Gas Apparatus.....			2,177 26	2,177 26	
Heating Apparatus.....	14,757 22*	Heating Apparatus.....			526 05	526 05	
Roads.....	4,148 43	Roads.....			510 47	510 47	
Fences and Sidewalks.....	3,797 55	Fences and Sidewalks.....			603 81	603 81	
Sewers.....	28,747 85	Sewers.....			729 62	729 62	
Traverses and Drainage Magazines.....	5,798 42	Traverses and Drainage Magazines.....			636 05	636 05	
Traverses and Drainage Filling Plant.....	2,097 85	Traverses and Drainage Filling Plant.....			246 80	246 80	
Pipe Trench Roll. Mill to Office.....	1,887 00	Pipe Trench Roll. Mill to Office.....			102 00	102 00	
		Pipe Trench Boiler House to Inspec-tion Filling Branch.....			1152 00	1152 00	
	\$1,347,086 25		2,960 52	618 69	96,104 61	106,153 29	

STATEMENT OF PRODUCTION AND COSTS

	Quantity	Rate Per	Amount
Boxes ammunition S.A. 1,000 rds. .303-in. on chargers.	4,517	\$ 3.0325 each	\$ 13,697 84
Cartridges S.A. ball .303-in. Cordite MK. VII	4,795,578	55.0315 1000	263,907 92
			<u>\$277,605 76</u>
Less value of 53 boxes ammunition shipped with semi-manufactured ammunition to Dominion Arsenal, Quebec, and included in charges against that Arsenal..			160 76
			<u>\$277,445 00</u>

RECONCILIATION STATEMENT

	\$	cts.	\$	cts.	\$	cts.	
Inventory of work in progress and finished goods, etc., March 31, 1921....	136,042	73					
Inventory of material in stores March 31, 1921.....	227,363	10					
Net expenditure, 1921-22.....	229,302	22					
Accounts payable March 31, 1922.....	29,651	46					
Deposit for scrap to be sold.....	220	30					
Deferred charges March 31, 1921, absorbed in costs 1921-22.....	74	73					
Unclaimed wages credited to revenue..	78	85					
Capital account, March 31, 1921.....	1,347,096	25					
Inventory of work and scrap on hand March 31, 1922.....					43,755	85	
Inventory of material in stores March 31, 1922.....					38,293	09	
Finished goods delivered as per Production Statement.....					277,445	00	
Material, machinery, components, etc., shipped to Dominion arsenal, Quebec.....			Machinery, equipment and material.....	145,799	70		
			Manufactured or semi-manufactured material..	49,089	66		
						194,889	36
Expenses re shipments to Dominion arsenal, Quebec.....			Freight charges.....	5,212	74		
			Wages.....	2,334	00		
			Supplies.....	123	48		
						7,670	22
Expenses—Shipments of ammunition to C.I.A., Quebec.....						346	50
Expenses closing of arsenal.....			Salaries and wages.....	6,848	67		
			Heating and electricity and water.....	4,546	70		
			Supplies.....	2,220	56		
			Telephones, telegraphs and postage.....	124	52		
			Transport.....	12	48		
						13,752	93
Gratuities paid employees on discharge.....						3,614	16
Expenses retained employees to Quebec.....						845	48
Expenses—Chief Inspector of Ammunition, Lindsay Branch.....			Salaries, wages, etc., as per Ordnance, Arms, Lands Vote.....	9,711	86		
Supplied by Dominion arsenal, Lindsay, or other sources.....			Transportation supplies, etc.....	113	42		
			Heating.....	1,703	08		
			Electricity.....	300	00		
			Bandoliers.....	5,220	50		
			Repairs, buildings, depreciation, etc.....	95	20		
						17,144	06
Expenses storing rifles.....						990	80
Casual revenue.....						965	96
Machinery and equipment shipped to Signal Depot, Ottawa.....			Value of machinery and equipment.....	390	42		
			Shipping charges.....	5	13		
						395	55
Electric motor shipped to Connaught rifle range.....			Motor.....	228	27		
			Shipping charges.....	12	02		
						240	29
Accounts payable March 31, 1921.....						23,990	69
Accounts receivable March 31, 1922.....						53	55
Depreciation account, 1921-22.....						95,952	61
Capital account March 31, 1922.....						1,249,983	54
	1,969,829	64				1,969,829	64

APPENDIX F

ANNUAL REPORT OF THE COMMANDANT, ROYAL MILITARY COLLEGE
OF CANADA, FOR THE YEAR 1922

FOREWORD

May I repeat the foreword of my report of last year, namely, that every possible assistance has been received from the Honourable the Minister of Militia and Defence and the Militia Council during the period under review, and I again wish to express the grateful thanks of all connected with the Royal Military College of Canada for the consideration which has been given to all matters wherein the welfare of the institution has been affected.

DISCIPLINE

The Infantry Battalion system, introduced last year and mentioned in my 1921 report (with officers of the superior staff placed over the cadet officers to supervise and act as guides, philosophers and friends) has proved an unqualified success.

A large mead of praise for this is due to Lt.-Colonel K. M. Perry, D.S.O. The R.C.R. in command of the Battalion, and he has been well supported by Lt.-Colonel J. A. Scroggie, D.S.O., M.C., P.P.C.L.I., and Major J. Jeffery, O.B.E., M.C., the R.C.R., "A" Company and "B" Company commanders respectively.

The First Class had the benefit of working under this system for six months and consequently on their appointment to N.C.O. rank last August they were thoroughly conversant with it. The manner in which they have enforced discipline and carried out the administration of their units is praiseworthy indeed. With very few exceptions, the discipline has been excellent.

The Cadet Battalion commander, Battalion Sergt.-Major C. D. T. Mundell, is a strong character, knows what he wants and enforces it. He has the tact and firmness to obtain ready obedience from his juniors and is quite outstanding as a battalion sergt.-major; in fact, the manner in which he has discharged the somewhat onerous duties of his office is praiseworthy in the extreme. He has been well supported by his class, Company Sergt.-Major R. E. MacPherson, Cadet Commander "A" Company, and Company Sergt.-Major W. W. Southam, Cadet Commander "B" Company, being especially worthy of mention, whilst the four platoon commanders, two quartermaster sergeants and the section commanders have been well above the average.

SPORTS

The principles outlined in my report of last year have been enlarged upon and have proved most successful. During the earlier part of the autumn as many as seventy cadets a day played rugby and association football, and during the latter part, inter-platoon and company games were arranged.

The first football team in the inter-collegiate intermediate series won five games out of six, and only lost the championship by a close margin in the last game. The second football team were defeated in the first round by Queen's Juniors, who finally won the Junior Inter-Collegiate Championship.

The hockey season 1921-22 was a very successful one. Though the cadets teams did not win a trophy, yet they more than sustained the good name of the College

in sports by the cleanness of their play and by the keenness and good sportsmanship with which they entered into every contest. A splendid sheet of ice was provided all winter in the Holt rink, the best sheet of ice in Kingston.

During the hockey season, each platoon was given the opportunity for practising amongst themselves and later inter-platoon games were played. Our hockey teams were not able to get beyond the first round in the inter-collegiate hockey series.

Our harrier team competed in the inter-collegiate harrier meet and won second place and our track team was represented at the inter-collegiate track meet.

As usual, the annual boxing tournament, which was held in April, produced some good bouts.

The activities of the R.M.C. Rifle Club, showing a decided improvement over recent years, are referred to elsewhere.

The mounted sports were held during the visit of the board of visitors and proved very successful, and will be held again this year during the visit of the advisory board.

ATTENDANCE

At the entrance examinations last year 81 candidates presented themselves for admission. Of these 59 were accepted and 6 matriculants were allowed to enter the college. One of the successful candidates did not join owing to medical unfitness and therefore 64 recruits reported in August last and were taken on the strength.

During the year, ten cadets of the third class and of the recruit class were discharged at their parents' request.

It is impossible at the moment to state what has been the effect of the policy which governs the admission of candidates to the college, and which automatically cancels the holding of special R.M.C. entrance examinations. It will be noted that last year's board of visitors emphasized the prerogative of the college to set the standard of its own examination, to correspond as nearly as possible with the matriculation of the universities, but did not feel that the time had arrived when attendance at the college should be by proportional representation by provinces of Canada, as recommended by the board of visitors for 1920.

The board of visitors, 1921, approved of the suggestion of the Commandant that the universities of Canada should be approached with a view to ascertaining whether the graduates of the Royal Military College, who have obtained 75 per cent or over could not be admitted into the fourth year of the Canadian universities instead of the third. It is hoped that the matter may be taken up with the various universities concerned as soon as our syllabus is prepared, so that the university authorities will have a definite syllabus laid down on which to base their decision.

SELECTION BOARD FOR ENTRANCE

In connection with the selection of candidates for entrance to the college, a certain amount of correspondence has been carried on with Militia Headquarters as to the standing which should be given a candidate who has passed his honour matriculation, Militia Headquarters recommending that a candidate be judged only on his junior matriculation marks and that only in case of a tie should a candidate who has passed his Honour Matriculation receive precedence over the Junior Matriculant.

I think, however, that a candidate who has passed Honour Matriculation before entry to the College is certainly in a better position than a candidate who has only passed his Junior Matriculation.

I therefore bring the matter before the Advisory Board, as suggested by Militia Headquarters, and request that if they concur, they will recommend an amendment on the following lines:—

“If a Candidate has passed complete Pass Junior Matriculation whilst still too young to enter the R.M.C., and has subsequently attained a Pass

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standing in Matriculation with Honours in at least three subjects, one of which is Mathematics, he shall, on attaining the proper age, be qualified to compete for entrance to the R.M.C. and the Board of Selection may give him such precedence for admission as they deem due to his standing in his Pass and Honour Matriculation."

COLLEGE CURRICULUM

It has been suggested that it would be wise to introduce into the Course for the Recruits the subjects of shorthand and typewriting, and it is felt that if we can in their first year at the College give them a knowledge of these subjects, it would aid them in taking notes during the subsequent years of their work here and make them more proficient in the subjects of the Course, and at the same time provide them with a permanent knowledge of shorthand and typewriting which will always be useful to them.

To this end, 25 typewriting machines have been applied for and if recommended by the Advisory Board an effort will be made to commence this Course next August.

SUPERIOR STAFF

I was sorry to lose the energetic services of Lt.-Colonel W. G. Beeman, D.S.C., R.C.A., who was Professor of Artillery and who left us to attend the Staff College. During his short time at the College he maintained a high standard of efficiency in Artillery.

Major R. W. Brigstocke, who acted as Instructor in Chemistry has also left and I wish to place on record his good work while at the College.

Mr. A. T. Clarry, Instructor in Chemistry left us last June, and Professor D. W. Munn, Professor of Civil Engineering who had held that position for two years resigned to accept an appointment at the Nova Scotia Technical College.

We were all glad to welcome Lt.-Colonel C. F. Constantine, D.S.O., R.C.H.A., who, having completed his year at the Staff College with great credit, is again Professor of Artillery (temporary).

I would like to place on record the good and efficient work of Captain W. J. Finney, C.B.E., R.C.A., who, as reported last year was taken on the strength as Instructor in Artillery. The hard and efficient work of Captain E. J. Harvey, C.M. S.C., should also be brought to notice. This Officer is doing the work of Superintendent of Gymnasia and Paymaster, R.M.C. As before, he has carried out the duties of the latter appointment in an able manner and has also proved most successful in the instructional capacity of Superintendent of Gymnasia.

We welcome the following gentlemen as members of the Staff:—

Major L. F. Grant, Instructor in Civil Engineering.

Captain A. W. Kelly, C.M.S.C., Quartermaster.

Lieutenant and Bt. Capt. G. N. Dickenson, R.C.E., Instructor in Mil. Engineering.

Professor L. A. Browne, Associate Professor of Mathematics.

Dr. J. L. McKee, Instructor in Chemistry.

Mr. P. Lowe, Instructor in Mathematics.

Mr. A. C. Lewis, Instructor in Physics.

The Staff Adjutant's Branch, under the able and efficient administration of Major E. de L. Greenwood, R.E., a zealous tactful officer of marked administrative ability, is in a splendid condition and records are up-to-date.

On May 31, Professor I. E. Martin, B.A., retires to pension at his own request under the provisions of the Calder Act. For over thirty years he has been a Professor at the Royal Military College, first in the Department of Mathematics and for the last three years as Director of Studies. He has worked hard and efficiently during the whole

period of his service and earned his pension well. He carries with him in his retirement the hearty good wishes of all ranks, R.M.C., to himself and Mrs. Martin.

On May 10, Queen's University conferred on me the Degree of LL.D., for services in command of the 1st Canadian Division and as Commandant, R.M.C. of Canada. This signal honour to the Commandant strengthens the existing cordial relations between the University and the College and is much appreciated by all ranks of the Royal Military College.

MEDICAL ARRANGEMENTS

During the year the health of the Cadets has been good. No deaths have occurred. One hundred and sixty-eight Gentlemen Cadets were admitted to hospital during the year. Four hundred and twenty attended hospital for treatment. There was one case of appendicitis requiring operation. Full recovery has been made.

There were five cases of fracture during the year, all of whom have fully recovered. There were three cases of mumps, all having fully recovered.

The drinking water is still properly treated and remains in excellent condition. No cases of disease are attributable thereto this year.

Full advantage of the X-Ray equipment of Sydenham Hospital has been taken and all Gentlemen Cadets severely injured have been examined there to confirm the diagnosis.

The buildings are in a sanitary condition and in good state of repair and are excellently kept. The kitchen utensils are clean and well polished.

STATISTICS OF PHYSICAL DEVELOPMENT OF CADETS

1ST CLASS

Date of Inspection	No. in class	Average age	Average individual increases since last measurement				
			Height	Weight	Chest	Forearm	Upper arm
April, 1921.....	39	17-10	5'8½	142½	32½	11	13
April, 1922.....	37	18-6	5'9	145	37 33½ 38	12½	13½
Gained.....			¼"	2½	1"	1½"	¾"

2ND CLASS

April, 1921.....	15	20	5'11½	140	36 39 37	11	12½
April, 1922.....	15	21	5'11½	143	40½ 1	12	13½
Gained.....				3	1½	1"	¾"

3RD CLASS

April, 1921.....	53	18-6	5'11"	134	32½ 36 33	10½	12
April, 1922.....	37	18-10	5'11½"	136	37 ½	11	12½
Gained.....			¼"	2	1	½"	¾"

4TH CLASS

August, 1921.....	71	17	5-10	129	32 35 32½	9	10
April, 1922.....	64	17-6	5-10	132	36 ½	9	10½
Gained.....				3	1		½

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SUBORDINATE STAFF

Military

As reported in my last year's Report, the work of the Subordinate Military Staff has been in every way satisfactory. They have given their best efforts towards improving the efficiency of Cadets and the College in every way.

I regret to report that Company Sergt.-Major S. J. Batt, P.T.S., who was N.C.O. Instructor in Physical Training, has left us.

Quartermaster-Sergeant (W.O.) L. W. Gask, C.M.S.C., has also left us after seven years of faithful and efficient service.

I would like to bring to your notice the faithful work of Staff Sergeant-Major (W.O.) W. Boss, C.M.S.C., in the Central Registry. In addition to his duties there, he is also in charge of the Records of the Ex-Cadets and shows an intense keenness in his work in this Department as well as his other duties.

I would also like to commend the good work of Quartermaster Sergeant (W.O.) C. W. Taylor, R.C.E., N.C.O., Instructor of Survey, and in charge of the Draughting Department.

During the year, the following W.O.'s and N.C.O.'s were taken on the strength of the Military Subordinate Staff;—

C.S.M. (W.O.) J. Crawford, M.M., P.P.C.L.I., N.C.O., Instructor in Inf. Drill.

C.S.M. (W.O.) G. Preston, P.T.S., N.C.O. Instructor in P.T.

C.S.M. (W.O.) J. E. Huggett, P.T.S., N.C.O., Instructor in P.T.

C.Q.M.S. G. Logan, R.C.A.S.C., Quartermaster Department.

Sergeant W. E. Bolton, C.M.S.C., General Staff Branch.

Sergeant W. Chick, R.E., N.C.O. Instructor in M.E.

Civil

I am well satisfied with the work of the Civil Subordinate Staff and appreciate that all their efforts have been directed towards the discharge of their respective duties in a meritorious manner.

I would like to bring to the notice of the Board once again the fact that it is desirable that the Servant Staff should be dressed in a distinctive College uniform.

The services performed by Mrs. Miller, the hard-working house-keeper, must not be overlooked.

R.M.C. CALENDAR

The complete manuscript for the College Calendar has been forwarded to Ottawa and the decision of the Honourable the Minister of Militia Council is awaited regarding the printing of this publication. I consider it most important that a Calendar should be provided as soon as possible, not only for the purpose of providing the parents of intending Candidates with all necessary information regarding the College, but also in order that the Syllabus may be clearly laid down and the attention of the various Universities invited to the attainments of our graduates.

I beg to request that this matter may receive the consideration of the Board.

"The Royal Military College Review—Log of the Old Stone Frigate," is still being published and becomes more interesting and attractive with every issue.

UNIFORMS

The College Master Tailor's Shop has been increased by the addition of three seamstresses.

The institution of this shop has proved a great boon. Cadets are now able to have their clothing inspected and passed regularly and it is felt that even better results will be attained in the future.

The Tailor Shop having but recently been inaugurated, and the scarlet tunics only reintroduced last year, the work of the shop has been handicapped by the necessity of making extra tunics this year for the 2nd and 3rd classes, whereas, in the future, this attention will be required by the Recruit Class only. It is certain that next year, when the normal output of garments only will be required, the benefit of the Master Tailor and his staff on the premises will be even more apparent, quite apart from the considerable saving which has been effected.

TRAINING AND EDUCATION

I wish to bring to the attention of the Board the work of Professor F. H. Day, B.A., M.Sc., Professor of Physics and Chemistry at the College for the last eight years. A report on the work of his department is quoted below. Under his enthusiastic guidance and energy a high state of efficiency has been reached.

Several important and satisfactory improvements have been witnessed during the past year. The new Chemistry Laboratory, which was occupied last fall has more than realized our expectations in this branch of science. A laboratory for Physics has been improvised in the old building and this must necessarily be crowded and somewhat confused until the new Educational Building is entirely completed.

Much of the success of the year is due to the untiring and enthusiastic support of the two new members of the teaching staff of this department, Mr. J. L. McKee, Ph.D., Instructor in Chemistry, and Mr. A. C. Lewis, M.A., Instructor in Physics, both of whom combine high scientific attainments with excellent teaching ability. These additions to the staff have made it possible to develop the instruction in Science along those lines so essential to-day to the education of a military officer.

Colonel H. J. Dawson, C.M.G., D.S.O., a real educationalist, has been promoted Professor of Mathematics, which promotion he richly earned by so many years of faithful and efficient service, at the college, coupled with a brilliant overseas record.

In the Department of Mathematics, the courses of study laid down for the different classes were covered as thoroughly as time would permit. The results of the examinations showed, however, that more time should be available for individual study, so that the lessons taught in the classroom may be better learned and better fixed in memory. This failure of power of retention was very noticeable, though considerable time for review was given.

During the year, the classes were, for the first time, divided into sections, each under an instructor. In the Second Class and in the Third Class, the sections consisted of not more than fifteen cadets and in those classes there was a marked improvement in diligent application to study and in interest. In the Fourth Class, the sections were too large to derive the full benefit of division into sections, as the results obtained were not as satisfactory as with the other classes.

The Fourth Class proved a very mixed class, since the standard of education at entrance differed greatly with different individuals. Some had taken Honour Matriculation, whilst others were barely up to the Pass standard of our own Entrance Examination, which was less than Junior Matriculation. The necessarily moderate rate of advance over the subjects laid down for study failed to call forth the full powers of the better students and yet proved too fast for those less well prepared. Thus the desideratum of every student working with the full exertion of his powers was not attained. It is hoped that the new standard for entrance will supply a more evenly graded Recruit Class.

Lt.-Colonel E. J. C. Schmidlin, M.C., R.C.E., a distinguished graduate of the college has been made Professor of Engineering, and with the assistance of his staff has handled both Civil Engineering and Military Engineering during the past year with efficiency, and on the whole, satisfactory results. He has done good work and has been well supported.

He reports that the members of this year's graduating class have applied themselves consistently to the work during the lecture periods and have made an honest

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effort to assist the members of the staff in covering the considerably increased programme of studies which was planned for this year.

The aims of this department were to arrange the programme so that the work covered corresponded with that of the second year of Applied Science for Canadian Universities, together with one or two subjects which every practicing engineer must know something about and which are not taken at the universities until the third year. This is of great benefit to graduates going into engineering work directly on leaving the college.

Through hard work, the laboratory equipment for testing materials is well on the way towards completion and the laboratories will be available for use next year.

Space for draughting is very urgently required, although the drawing this year is further advanced than previous years owing to the provision of special draughting tables.

Colonel Schmidlin pays a high tribute to the enthusiastic work of his staff in this department. He says: "Without the enthusiasm and co-operation which were in such marked evidence this year, we could not possibly have covered nearly all the ground we did."

RIDING AND RIDING ESTABLISHMENT

The instruction in riding at the R.M.C. has not varied greatly from my previous reports. The Senior Class was formed into a Squadron and was instructed in Cavalry Drill, both in Troop, Squadron and Regimental formations, and were well drilled in ceremonial work. The sword and lance was taken up mounted, both in tent-pegging and dummy thrusting.

Captain Bray, our keen and indefatigable riding master has again done excellent work. Indeed, in the last twelve months he has excelled himself, bringing the riding establishment to a high grade of efficiency as well as giving the Cadets an excellent and progressive course.

The 2nd, 3rd and 4th Classes received instruction in riding proportionate to their progress in this subject. They have all been instructed in the use of the sword and lance dismounted, the 2nd Class being very good with both weapons in mounted and dismounted work.

A drill shed for dismounted arm drill would much improve the efficiency of the Gentlemen Cadets.

The regular instruction in riding, vaulting and jumping has been carried out and I consider all the Gentlemen Cadets, with very few exceptions, efficient in the work so far as they have progressed.

The Recruit Class commenced riding a month before previous recruit classes, but owing to the size of the class it was necessary to divide them into three rides of about 22 files each, the horses available only permitting the mounting of about 50. 20 of this number had the advantage of the Riding School and the remainder received instruction in the open.

Advantage was taken of the rooms in the Riding Establishment for lecture purposes and the whole of the recruit class were instructed in shoeing, so many being detailed for work in the forge to see the removing and fitting of shoes, etc.

In my previous report it was mentioned that the accommodation available at the Riding Establishment was not sufficient to handle large classes, and until this is remedied, I consider that the present system cannot be improved upon.

There are two very capable rough riders assisting in the instruction imparted to the Gentlemen Cadets and it is to be regretted that the Pay and Allowance Regulations as at present constituted do not provide additional compensation for this class of instructor.

The N.C.O's and men of the Riding Establishment have put on exhibition rides at the Cobourg Horse Show and other community events and have very ably represented the College at these places.

The interior economy of the Riding Establishment has improved considerably since my last report, greatly due to the efficiency of the present N.C.O. in charge, Sergt.-Major A. Bilton, R.C.H.A.

ARTILLERY

There has been a marked improvement in artillery training, due to the introduction of "Artillery Week" during the last two years, and the Graduating Class were able this year to fill every position up to and including Battery Commander. The only thing apparently lacking is that they have had no experience of working with service ammunition. Special instruction has been given this class in Store-Accounting, Sound Ranging and co-operation between aircraft and artillery.

Owing to the issue of new training manuals in artillery, much of last year's work had to be revised.

The small size of the Second Class has enabled much individual instruction to be given and rapid progress has been made, each Cadet being able to handle the position of Battery Section Commander.

It is considered that the members of the 3rd Class could satisfactorily fill any position in a battery below the rank of Section Commander. During Artillery Week, they acted as Gunners and Drivers and had the practical experience which is so valuable in implanting firmly in their minds the lessons learned.

The Recruit Class received a thorough grounding in the organization of Artillery, gun, and mounted drill, fuse setting, fitting harness, construction of gun and carriage, etc., and have been provided with a foundation which will enable them in the future years of their course at the College to master the details of artillery science. They would pass now in a Battery as 1st Class Gunners.

TACTICS

The subjects of Military Geography and Imperial History have been added to the curriculum of the 1st Class in order that the Gentlemen Cadets may have some knowledge of Imperial affairs. It has been found that these subjects appeal to them, and the results of the examinations from time to time in both branches indicate the awakened interest of the Gentlemen Cadets.

Tactical training was carried out by means of schemes on the map and on the ground, and proved satisfactory in every way.

"The Trek" was again a success, the venture of the previous year being enlarged upon and the Cadets put under canvas with a view to providing them with practical experience in camp routine. Arrangements have been completed for a trek to be held this year along similar lines.

PHYSICAL TRAINING

The physical training of the Gentlemen Cadets has been carried out under the "Ling" System (Swedish) as used in the British Army, and the same high standard of efficiency has been maintained.

The benefits which accrue to the Gentlemen Cadets from the instruction derived from physical training are quite apparent in the improved appearance and physique of the Cadets after a few months' training.

The exercises are arranged systematically in progressive tables, intended to promote a harmonious development of the whole body,—the primary object being the maintenance of the highest possible state of mental and physical fitness.

Lessons are arranged according to the capacity of the individual classes, and increased gradually in difficulty from week to week, and month to month, to ensure steady and systematic progression throughout the entire course of training.

Brain stimulating games are interspersed throughout the various lessons as recreational training.

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As a class arrives at a satisfactory stage in physical training and individuals become active and strong, instruction in recreational gymnastics is given and Cadets are encouraged to become proficient in boxing, wrestling, bayonet fighting and fencing; exercises are also carried out on gymnastic apparatus such as horizontal bars, vaulting horse, parallel bars, bridge, ladder, Indian clubs, etc.

Under the able instruction of the specially selected non-commissioned officers of the Army Gymnastic Staff, the Gentlemen Cadets obtain the full benefits which accrue from this systematic training, which may be summed up as the maintenance of "a sound mind in a sound body."

MUSKETRY

Musketry Courses have been carried on as laid down, under the efficient instruction of Major J. Jeffery, O.B.E., M.C., The R.C.R., assisted by Sergt.-Major (W.O.) F. Faulkner, L.S.H. (R.C), and College Sergeant-Major and Company Sergeant-Major (W.O.) J. Crawford, P.P.C.L.I.

Again this year, the work of Major Jeffery and Sergt-Major Faulkner in connection with the instruction of musketry to the Gentlemen Cadets has been beyond praise. They have not spared themselves in endeavouring to bring musketry up to the highest standard.

The usual College spoon shoots have been held.

Owing to the initiative of the R.M.C., a League, known as the Canadian Inter-Collegiate Rifle Association, has been instituted, consisting during the past year of McGill University, Toronto University, Queen's University and R.M.C. It is hoped that other Colleges and Universities will join the Association and that in time there will be a large membership, the objects of the League being to encourage shooting with the Service Rifle.

For this year, the R.M.C. team came first in the .22 Miniature Rifle Competition and McGill C.O.T.C. in the .303 Gallery Practice Competition.

I regret to report that in the R.M.C.—Sandhurst vs. R.M.C.—Canada Rifle and Revolver Competition, the English College won both series.

I owe more place on record the gratitude of all ranks at the College to the Governments of the Provinces of Quebec and Ontario, who have again each made a grant to the R.M.C. Rifle Club of \$100. This generous assistance has done much to foster the interest in musketry at the College and to encourage the Gentlemen Cadets in their efforts to become proficient marksmen.

SERVANTS

I beg to draw your attention to the recommendation contained in the Board of Visitors' Report last year that the servants should be placed on a military basis.

It is hoped that some arrangements of this nature may be recommended by the Advisory Board.

BUILDINGS

The Board last year strongly recommended that action be taken towards the completion of the Fort Frederick Dormitory, and it is hoped that a Supplementary Estimate may be presented for the consideration of the Government with a view to the completion of at least one wing to the Fort Frederick Dormitory.

This is most essential, since we will be unable to take in the average number of Recruits in 1923 unless further accommodation is provided. It is pointed out that admission to the College is governed entirely by the number of vacancies caused by Cadets leaving, and only 15 Gentlemen Cadets will graduate in 1923.

We have for a year enjoyed the increased advantages of the New Educational Building. The large lecture amphitheatres and section classrooms have enabled the

division of large classes into their four sections to be carried out. The Professors can thus carry the Senior Section further than the others and devote more time to the last or "Dud" Section.

Changes are made by promoting or demoting from one Section to the other, according to the ability of the Cadets. The increased facilities in Chemistry furnished by our new Laboratories has made itself felt in increased efficiency in both Physics and Chemistry, as the former has now the Quarters previously allotted to both, and the latter has a most complete and up-to-date balance room, store room, experimental room, and laboratory.

The Machinery Hall has been well fitted up under Colonel Schmidlin's expert eye, and the Modern Science Hall is gradually forging ahead.

In last year's report, mention was made of a Superior Staff Mess and a Subordinate Staff Mess. These are now fitted up and occupied and have proved boons indeed. In fact, it is difficult now to realize how we ever got on without them. Comfortable, and supplying a long felt want, they certainly go a long way to fostering camaraderie and esprit-de-corps.

TRAINING GROUND

The parade ground has been enlarged, a long felt want, so as to extend as far as the Fort Frederick dormitory.

The work was expeditiously done by Mr. T. Scott, of Kingston, and gives us not only a more satisfactory battalion parade but improves the symmetrical appearance of the grounds.

May I call attention to my remarks in last year's report under this heading, wherein the hope was expressed that some day a causeway may be constructed across Navy Bay in order to provide speedy access to the training ground in the vicinity of Fort Henry.

BOARD OF GOVERNORS

In accordance with the decision of the Government, the board of visitors, which formerly met once a year, visited the college and submitted their recommendations, has now become an advisory board, this year being the first year the board has met.

HISTORICAL RECORDS

"The Sir Arthur Currie Hall" is now a "fait accompli", the Government giving a grant of \$3,000, Major D. Stuart Forbes, M.C., R.C.M.G. Bde., put his kind offer of last year into effect and in addition cut the stencils designed by Professor Nobbs of McGill University, who planned the beautiful colour scheme and did much work himself, and last, but by no means least, Mrs. Forbes herself, in addition to helping in other ways, worked a beautiful lambrequin planned by Professor Nobbs; so between the three, hundreds of dollars were saved and the money we had, a large portion of which necessarily had to be expended upon portraits of the generals, was laid out to the best advantage and made to go as far as possible.

Beautiful shields of provincial arms have been carved and painted by Lieutenant E. T. Adney, R.O. These are a great addition to the hall from a historical as well as ornamental point of view.

The grateful thanks of all ranks of the R.M.C. are due to the above mentioned, with the largest portion to the indefatigable Major, who had made a great success of the badges and the stencilling and without whose kindness in doing it as his free-will offering, nothing could have been attempted.

ATTACHED OFFICERS

I wish to place on record the excellent work of Colonel T. V. Anderson, D.S.O., p.s.c. (with the assistance of various members of the college staff) in preparing the first preparatory course since the war.

The preparatory course commenced on October 1, 1921, and came to an end the day preceding that set for the commencement of the staff college entrance examination, February 27, 1922. This period of 150 days contained 103 working days.

The instruction was given by means of lectures, indoor and outdoor exercises and conferences. Many of the exercises were done by syndicates, that is, the students were formed into one or more syndicates, each of which gave in one solution to the exercise.

In October, each student was allotted a Dominion or a foreign power upon which to prepare a lecture, and these were delivered in December or January. The subject matter was based on the syllabus laid down for the staff college entrance examinations in "Organization and Administration" and "Imperial Organization." The research work required and the practice in compiling their notes and delivering their lectures were of undoubted value.

Few, if any, of the students had appreciated the amount of work necessary to prepare for the staff college entrance examinations, and it should be impressed upon future candidates that many months of systematic study prior to taking the preparatory course is necessary if the entrance examination is to be successfully undertaken.

A refresher course for officers of the Permanent Force was run in conjunction with the preparatory course for the first three months. The officers of the former took the same lectures and did the same work as those of the latter, and the whole course was so arranged that the subjects of most use to the refresher course were taken up during the first three months of attendance. It is considered that these two courses can be run conjointly without seriously retarding the work of the preparatory course.

Lectures from officers at Militia Headquarters were of the greatest value and should be a feature of future courses. Not only do the students get lectures on subjects from those best qualified to discuss them, but the change from the lecturers to whom they have become so used to listening freshens their interest in the course. The students also had the privilege of hearing lectures from Colonel J. L. Regan, C.M.G., late Director of Pay Services at Militia Headquarters, and Lt.-Colonel D. Forster, C.M.G., D.S.O., of the British War Office.

It is felt that any officer attending the course and endeavouring to profit by it cannot help leaving a more useful officer than he came, and it is thought that it might be well to record the taking of the course in some way.

CUPS AND TROPHIES

It is regretted that during the first year of competition for the Lafferty Cup, the Royal Military College were unable to make a good showing.

The institutions competing for this cup obtained points as follows:—

	Points.
1st. R.M.C., Sandhurst.	9½
2nd. R.M.A., Woolwich.	8
3rd. R.M.C., Australia.	7
4th. R.M.C., Canada.	2½

IMPROVEMENTS TO COLLEGE

The improvements mentioned in my last year's report headed "Improvements under way" have now been completed.

The enlargement and macadamising of the parade ground, which has doubled its size and now gives an area of approximately 185 yards long by 75 yards wide, was completed and is a great improvement.

The grading of ground behind the New Educational Building has been executed, including the making of tarvia roads and concrete curbs, laying out of lawns, flower beds, and planting of shrubs and trees.

At the request of the Graduating Class of 1910, I planted twelve white birch trees, which they presented to us, at the College, commemorating those of the Class who have fallen in the late war. A granite slab, giving the names of the Ex-Cadets in whose memory the trees have been planted, is shortly to be placed in the grove.

Hydro Electric power was installed for all services, thus cutting out the expensive manufacture of direct current, which cost about \$10,000 per year to manufacture, and, the cost of hydro power being but \$1,800 a year, a saving of \$8,200 annually has been effected.

A new stable was erected at the north side of the Riding School to accommodate 23 horses. This building was erected with lumber from the Hutments at Barriefield, (using the labour available on the College Staff) at very little expense and has proved to be a much needed want as heretofore the stable accommodation was very congested.

No pains have been spared in the efforts to still further beautify the College Grounds. Roads have been built, ground levelled, lawns constructed and flower beds planted.

The staircase in the Administration Building has been converted into a "Memorial Staircase", the photographs of each of the one hundred and seventy Ex-Cadets who have died on service having been placed on the walls. Other steps are being taken to beautify the staircase and to impress upon the Gentlemen Cadets the heroic sacrifice of those whose names are inscribed on the College Roll of Honour.

It has been possible to provide an overflow Messroom on the second floor for the Gentlemen Cadets, with an elevator for the transmission of food from the kitchen, which now carries meals to both first and second floors.

It has been proposed by Colonel Anderson that a beautiful Memorial Avenue could be made by planting trees on both sides of the main highway leading from the LaSalle Causeway to Barriefield Village, on the heights above; one tree for each Cadet. The distance lends itself to this, and it is proposed to bring the matter before the Ex-Cadet Club for their approval and action after the erection of the Memorial Archway.

The G.O.C., M.D. No. 3, has recommended the immediate fencing in of Barriefield Common below the village, and the Government Grounds on the Plateau above, to guard against the ever present danger of glanders and other infectious diseases due to the promiscuous pasturing of horses and cattle and the bands of strolling gypsies who camp on these grounds without leave during the mild weather. On the principle that prevention is better than cure, I beg leave to strongly endorse this recommendation.

In conclusion, I would like to record the praiseworthy work of Captain F. Vokes, R.C.E., who, as District Officer, R.M.C., has been untiring in his efforts to keep the buildings in a satisfactory condition and to improve the appearance of the grounds.

GIFTS

I beg to place on record the very grateful thanks of all ranks of the Royal Military College of Canada to the undermentioned gentlemen, who have presented the Institution with articles of an ornamental and utilitarian nature.

Mr. E. W. Beattie, K.C.

Colonel F. L. Wanklyn.

Mr. R. B. Angus.

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Mr. A. D. MacTier.
 Captain P. W. Cook.
 Brig.-General J. Ross, C.M.G.
 Colonel McLennan.

BUSINESS LECTURES

During the year, the Gentlemen Cadets had the great benefit of attending lectures, which were given by prominent citizens of Kingston on current topics of interest, and I welcome the opportunity to express the gratitude of the Staff and Cadets to those who so kindly consented to deliver addresses at the College.

These addresses were devised with the object of providing the Cadets with a knowledge of the problems of business life, and the principles which guide men of affairs in the conduct of their various enterprises. They were directed with a view to inspiring them with a desire for thought on topics, of general broad lines, and with the idea of increasing their breadth of vision.

The following is a list of the gentlemen who so kindly spoke, and their subjects:—

Mr. H. C. Nickle, "Civic Administration."
 Mr. Elmer Davis, "Ideals in Business."
 Rev. Principal R. Bruce Taylor, M.A., D.D., "The Advantages of Reading."
 Professor G. W. Mitchell, "The Battle of Pharsalia."
 Colonel D. E. Mundell, M.D., "The Development of Medical Science."
 Mr. R. E. Burns, C.A., "The Principles of Taxation."
 Dr. L. J. Austin, M.D., "Patent Medicines."
 Mr. J. M. Campbell, "The Deep Waterway System."
 Mr. T. J. Rigney, K.C., "The Legal Profession."
 Captain J. A. Roy, M.A., "The Intelligence Service."

VISITORS

In June, 1921, Senator the Honourable G. D. Robertson honoured the College by presenting the Diplomas and Prizes on Diploma Day, when many distinguished visitors were present.

During the year, the following amongst others, visited the College:—

His Excellency the Governor-General of Canada.
 Her Excellency Lady Byng.
 Sir Edmund Walker, D.C.L., C.V.O., LL.D.
 Lt.-General Sir R. E. W. Turner, V.C., K.C.B., K.C.M.G., D.S.O.
 Lt.-General Sir Henry E. Burstall, K.C.B., K.C.M.G., A.D.C.
 Major-General J. H. MacBrien, C.B., C.M.G., D.S.O.
 Major-General Sir E. W. B. Morrison, K.C.M.G., C.B., D.S.O.
 Brig.-General H. T. Hughes, C.M.G., D.S.O.
 The Right Rev. Archbishop Worrell, of Halifax.
 Professor A. E. Zimmern, University of London.
 Professor Bougle, University of Paris (La Sorbonne).
 Commissioner A. B. Perry, C.M.G., A.D.C.
 Lt.-Colonel Rev. F. G. Scott, C.M.G., D.S.O.
 His Lordship the Bishop of Alexandria.
 The Consul-General for France.
 M. Joseph Archambault, M.P.
 Mr. T. L. Church, M.P.
 His Lordship, Bishop Fallon, of London.
 The Rev. C. W. Gordon, D.D. (Ralph Connor).
 Colonel D. Forster, C.M.G., D.S.O.

A. C. MACDONELL, MAJOR-GENERAL,
Commandant, The Royal Military College of Canada.

ROYAL MILITARY COLLEGE.—APPENDIX TO COMMANDANT'S REPORT
REPORT OF THE DIRECTOR OF STUDIES

In an educational institution such as a Royal Military College should be, it is my opinion that the policy of the Government respecting the aims and objects of the College should be the first item decided upon and explicitly indicated; after which the buildings for educational purposes and the scientific equipment essential to achieve the aims and objects above decided upon should be provided; and then the educational staff should be selected with a view to conducting efficiently the instruction given therein.

The Royal Military College has, during my experience of thirty-two years, been lacking in the educational aims and objects above referred to and as the Commandant was left alone to interpret the aims and objects, and organize the instruction of the Gentlemen Cadets, it necessarily followed that much discontinuity has prevailed in view of the frequent and many changes of Commandants, whose term of service has been restricted to a limited time. It was on account of these many variations that I conceived the idea of suggesting to the Government the propriety of appointing a Director of Studies, whose term would not be determined by a limited period but whose experience on the teaching staff of the College would guarantee his promotion to that responsible position, wherein he could perpetuate the policy which the Government inaugurated.

This highly technical position has many difficulties presenting themselves, in view of the fact that the authority of the Director of Studies is subject to the approval of the Commandant for the time being, whose educational experience (as a military officer) must necessarily be inadequate.

The instructional work which a military officer does in his regimental duties is not of an educational character, but rather directions to subordinates of a training nature for the practical performance of military operations and is thus of the nature of telling rather than of teaching, and is of a mechanical nature rather than an intellectual exercise. Listening is not learning.

The young gentlemen who are in attendance at the Royal Military College come to us at an age when their education is of paramount importance, and the training of that mechanical character is a matter of little value at that impressionable age. We have training schools of Artillery, training schools of Military Engineering, training schools of Cavalry and training schools of Infantry, organized and administered by the Department of Militia and Defence under the Militia Act of Canada.

The Royal Military College is based upon the authority of a special Act of the Federal Parliament called the R. M. C. Act, and provides for a scientific education necessary for the equipment of a military officer, and so should take place under discipline and military environments in which a limited time should be devoted to the military training which is provided at the military schools above referred to.

The Educational building which I, associated with General Perreau as Commandant, originated and planned has been but partially completed and it is to be regretted, if the policy of the Government is to be carried out that there should have been a halt in the building operations designed to meet the requirements intended to fulfill the definite plan of educational development. The portion of the building built was occupied last October and the Classes distributed as far as possible to proceed with the new work. We found that the plans provided in the whole building included

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a draughting room in the top storey of the uncompleted wing, so that we were handicapped during this year in the very important development of drawing, upon which so much of the educational development of a military officer depends. I regret that the Commandant could not see his way clear to permit us to use the Assembly Hall, which was sufficiently spacious to accommodate the drawing classes, and we were compelled to improvise perfectly inadequate accommodation for this important section of our work, and in so doing we were unable to divide one class into sections wherein individual instruction could be given, as the class-rooms, which were intended for that tutorial purpose, were usurped by the necessity of being converted into draughting rooms.

The educational staff was completed last autumn but lack of experience with our system was inevitably present so that it was necessary to indicate by example as far as possible the method of instruction essential to carry out the tutorial system provided for in the new building. The recently joined members of the staff were thus placed to a large extent in the position of observers of the pedagogical methods which we found most efficient in presenting the fundamental scientific subjects to the gentlemen cadets in attendance. As far as my time permitted, I devoted myself to giving illustrated lectures in the various scientific branches, with a view of inspiring them with the character of a presentation which my experience had taught me was most effective.

Just how much was achieved in this effort can only be determined by a practical application which must be observed during the next academic term. I have asked the professors presiding over the destinies of the department of mathematics and physics and chemistry and of engineering to submit to me for your information their appreciation of the efforts made.

At the beginning of last term, I recommended Lt.-Colonel Schmidlin, a distinguished graduate of this college, whose career as a cadet attracted my attention by the brilliancy of his academic standing and by his natural ability of a pedagogical character, to the appointment of professor of engineering, feeling certain that in time he would preside over this scientific department with credit to himself and advantage to the R.M.C. educational system. I assisted him and his staff as far as I could by giving them the result of my experience here in presenting to the gentlemen cadets instruction in the subjects of his department, by a series of lectures in which I indicated that the first class could cover the important subjects of strength of materials with a scope greater than was ever attempted before. This was made possible by my familiarity with the foundation with which they had been provided in the earlier years of their course, out of which knowledge, the maximum achievement could be realized. I then placed a class in Colonel Schmidlin's hands and that of his staff and observed them in the presentation of various subjects of his department. It is a matter of great satisfaction to me to be able to report that Colonel Schmidlin and his staff have realized more than my expectations and I predict for this brilliant educationalist a career here which will meet with the approval of those responsible for the engineering work attempted at this institution in the future.

Professor Day of the department of physics and chemistry is a most energetic and enthusiastic exponent of these scientific subjects, so essential to the educational equipment of a military officer, and I have every reason to believe that under his enthusiastic guidance, with the two able instructors provided for him this year, that he will maintain that department in such a state of efficiency as to attract the attention of the scientific world.

Colonel Dawson, who presides over the destinies of the department of mathematics has perhaps the least spectacular duties to perform, and yet the most indispensable from an utilitarian point of view, since the foundation of scientific work must eventually depend upon the mathematical training for which Colonel Dawson and his staff assume the responsibility. He is an accomplished mathematician and a distinguished educationalist.

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This is probably my last opportunity, as director of studies, to make this observation. The superior staff of the Royal Military College is composed of civil and military members. The military members of the staff are temporarily employed, whereas the civil members are engaged permanently. This is an unique position, inasmuch as a civil member of the staff can never hope to rise to the highest position here, namely, commandant of this college, nor do I consider that temporary experience on this staff, such as a military officer has will prepare him to assume the technical duties appertaining to the advisory and supervisory responsibilities associated with the director of studies. I therefore deem it in the interests of all concerned, that the appointment to the position of director of studies should be invariably a prize which should be the ambition of every civil member of the staff to obtain, for during his experience as a teacher presiding over the destinies of one of the scientific departments he would be encouraged to prepare himself for this honour as a fitting termination of his duties here. He would thus read more broadly, think more universally and interest himself more comprehensively in all the subjects with which the education of a gentleman cadet is associated.

This technical officer should have the responsibility of advising the commandant and directing the studies, and where the commandant does not feel it in the interests of the general policy to accept his advice, this conscientious difference of opinion should be submitted for the opinion and final adjustment to the Minister in Militia Council. This power of appeal of the director of studies is in my opinion of vital importance in view of the fact that the commandant is able to hold him responsible for the academic standing of the cadets at the college and when they approach the universities for academic recognition, this academic result is revealed.

I have had many representations made to me by enthusiastic heads of departments that the gentlemen cadets of the various classes were not as interested in their studies as was desirable and upon inquiry being made as to the cause, it has been invariably given that the many distractions which the gentlemen cadets are subject to contribute materially to this effect. I therefore submit that the academic work be permitted to take place as far as possible by eliminating unexpected privileges of a social nature and that respite from their studies be made at regularly designated intervals. This question has been taken up and concurred in every time your academic board has been assembled.

To carry out the scheme of co-operation, it was suggested to the staff in the department of artillery that it might be an academic advantage if a representative of that department could avail himself of the instruction given in the department of mathematics when the subjects of statics and dynamics were being presented. To this suggestion, Captain W. J. Finney, O.B.E., R.C.A., instructor in artillery, responded, and attended, with much advantage to himself the lectures given in the department of mathematics in these subjects from their initial stages. Captain Finney showed a special aptitude in grasping the principles of these subjects, which are of such great academic importance to him in the scientific development of the principles underlying artillery science. I wish especially to commend his energy and interest in preparing himself for the educational work with which he will be associated on the staff here.

There is a condition obtaining here which I feel it my duty to explain. General Perreau and I were asked to co-operate in designing an academic establishment for teaching purposes which would be necessary for the accommodation of 300 gentlemen cadets in attendance. The present establishment for teaching purposes has been realized under the decision arrived at by us, but the halting of the building operations took place quite unexpectedly so that the anticipation of the scheme of educational development effecting this teaching staff was made prematurely. The consequence is that unless the policy of the Government respecting future developments at this college is continued, that it would appear we have an overmanned staff in many ways,

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and I consider it appropriate to suggest that it might be made the subject of expert opinion in readjusting the conditions. It is obvious that a staff designed to accommodate 300 cadets must necessarily appear conspicuously over-estimated when but half that number are in attendance and can be accommodated.

As a last word, I would like to put on record my very high appreciation of the sympathetic co-operation which the staff generally accorded me. Any success which I may have met in developing the educational status of this college is due entirely to that conscientious effort on the part of those upon whom I relied for the effects which I think have been produced in the educational results. Inefficiency never is in harmony with efficiency and as I fearlessly and explicitly indicated anything which in my opinion was defective in the presentation of the instruction or the attitude of the instructor, I could not possibly hope to pass through this diplomatic ordeal without in some instances meeting with a slight indication of the effects of wounded vanity, but in the main I consider that I was most fortunate indeed in the staff, which almost invariably supported me in the application of the educational principles to my entire satisfaction.

[The following text is extremely faint and largely illegible, appearing to be a continuation of a report or a set of minutes. It contains several paragraphs and possibly a list of names or titles.]

APPENDIX G

REPORT OF THE ADVISORY BOARD, 1922

The Board assembled at the Royal Military College on Friday, June 2, 1922.

Chairman:—General Sir A. W. Currie, G.C.M.G., K.C.B., etc., etc., etc.

Members:—Senator, the Honourable Hewitt Bostock; Lieut.-Colonel R. B. Eaton; Brig.-General D. M. Ormond, C.M.G., D.S.O.; Lieut.-Colonel and Canon Ad. Sylvestre; Lieut.-Colonel W. J. Osborne; Hon Mr. Justice F. Haszard; Lieut.-Colonel W. J. Wanklyn; Rt. Rev. J. C. Roper, DD., Bishop of Ottawa; Commissioner A. B. Perry, C.M.G., A.D.C., R.C.M.P.; Rt. Rev. Felix Couturier, O.B.E., M.C., Bishop of Alexandria; Major-General J. H. McBrien, C.B., C.M.G., D.S.O. (Chief of the General Staff); Lieut.-Colonel C. L. Panet (representing the Deputy Minister).

Secretary:—Captain Stuart C. Bate, The R.C.R.

The following members expressed their regrets at not being able to attend:—Sir Augustus M. Nanton, K.B.; E. W. Beatty, Esq., K.C.; Dr. A. C. Mackay; G. F. Pearson, Esq., LL.B.; Major-General Sir John M. Gibson, K.C.M.G.

The Board assembled at the College on the above-mentioned date and was met by the Commandant and members of the Staff.

Several changes were made in the programme as submitted by the Commandant for the Advisory Board, owing to the rainy weather.

1. EXAMINATION FOR ENTRANCE, R.M.C.

The Board gave consideration to the New Regulations governing entrance to the Royal Military College which are now in force for the first year, but was divided in its opinion as to whether in the case of the Province of Quebec the allotment of vacancies should be subdivided between "French" and "English" speaking candidates. In view of all the circumstances, the Board recommends that as these Regulations are now in force and the examinations in some of the provinces have commenced, that no change be made at present, but that this matter be brought up before the Advisory Board again next year.

2. EDUCATIONAL CONFERENCE

The Board approves of the suggestion of the Commandant that permission be sought from the President of the Conference of Canadian Universities "to have the Royal Military College represented at that Conference by one member of the academic staff of the Royal Military College."

3. SERVANTS

The Board again concur in the recommendation of the Commandant with regard to the Servants at the College, which is as follows:—

"That the Royal Military College servants should be placed on a military basis and that in order to accomplish this, they should be enlisted in the non-permanent active militia and attached as supernumerary to the establishment

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of a non-permanent unit and shown on command to the Royal Military College as members of the active militia permanently employed. The enlistment of these servants in the non-permanent active militia is recommended for the reason that it is felt that in some cases the categories of the men employed for this position would not permit of their enlistment in the permanent active militia. The Board consider it would be a distinct advantage to the College to place the servants on a military basis, more especially from a disciplinary view."

4. INSTRUCTION OF SHORTHAND AND TYPEWRITING TO 4TH CLASS

The Board is of the opinion that there is not sufficient time available under the present syllabus of training for the recruit class to be instructed in shorthand and typewriting, but decided that this question should be left to the Academic Board to submit a report for the next meeting of the Advisory Board.

5. ROYAL MILITARY COLLEGE CALENDAR

The Board strongly recommends that there should be an R.M.C. Calendar printed, which could be sent out to all the Educational Institutions in Canada and to the parents and guardians of prospective candidates on application.

6. BUILDINGS, DORMITORY ACCOMMODATION

The Board again approves of the recommendation of the Commandant, and strongly recommends that the Fort Frederick dormitory building be completed by the addition of the two wings without delay, and it is further recommended that in resubmitting his request, the Commandant should state the following, which appears in his Annual Report for 1921-22:—

"This is most essential, since we will be unable to take in the average number of recruits in 1923 unless further accommodation to the College is provided. It is pointed out that admission to the College is governed entirely by the number of vacancies caused by Cadets leaving, and only 15 Gentlemen Cadets will graduate in 1923."

7. COLLEGE TRANSPORT

The Board strongly recommends that steps be taken by Militia Headquarters to procure a motor truck for use at the College to replace the one which is now unserviceable.

8. TRAINING

Military Engineering.—The Military engineering, demolitions, wiring, rock drilling and diving, as presented before the Board, were considered to be of an excellent character.

Cavalry.—On account of the rainy weather and the poor condition of the ground, the inspection of the 1st and 2nd classes, as a cavalry squadron, had to be cancelled.

Artillery.—The artillery gun drill, as presented by the 4th class, was very efficiently and well carried out.

Infantry Drill and Ceremonial.—The Board viewed with great pleasure the very smart manner in which the gentlemen cadets carried out their performance of infantry drill and rifle exercises.

Gymnastic Display.—The Board viewed with satisfaction the excellent work carried out in the gymnastic display, as presented by all the cadets.

9. PHYSICAL CONDITION OF GENTLEMEN CADETS

The Board examined the medical records of the College and found that the health of the cadets for the past year had been very good.

10. DISCIPLINE

The discipline for the last year at the College was found to have been excellent as disclosed by the conduct sheets for the gentlemen cadets.

11. ACADEMIC INSTRUCTION

The Board gave earnest consideration to the number of hours per week devoted to academic work as compared to the number devoted to physical training and military exercises. The Board also took under consideration the total number of hours per week which the cadets were required to attend for instructional purposes. The Commandant gave the assurance that during the coming year he and the Academic Board would give both these matters their serious consideration, and that a report on them would be submitted to the Advisory Board when they assembled in 1923.

The Board were very much pleased and were very much impressed by all they saw at the College and again wish to place on record their high appreciation of the services rendered the College by the Commandant and Staff.

All of which is respectfully submitted.

A. W. CURRIE,

Chairman Advisory Board, R.M.C.

HEWITT BOSTOCK,

R. B. EATON,

D. M. ORMOND,

AD. SYLVESTRE,

W. J. OSBORNE,

F. L. HASZARD,

F. L. WANKLYN,

JOHN CHARLES ROPER,

A. BOWEN PERRY,

FELIX COUTURIER,

J. H. MACBRIEN,

C. L. PANET,

Members Advisory Board, R.M.C.

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